

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	FS CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [1000] Balance Sheet						
Subgroup : None						
10-001-00	Cash>Clearing	1,237.35	(617.43)		0.00	(617.43)
10-001-01	Cash>Clearing>Petty Cash	0.00	2,113.20		0.00	2,113.20
10-001-02	Cash>Clearing>Payroll	(1,688.03)	(7,775.48)		0.00	(7,775.48)
10-001-03	Cash>Clearing>Closing	40,778.34	0.00		0.00	0.00
10-010-80	Cash>Operating>Advocate Rockland	339,414.01	133,507.52		0.00	133,507.52
10-010-81	Cash>Operating>Advocate M&T	0.00	18,124.33		0.00	18,124.33
10-012-01	Cash>Dialysis Grant Checking	0.00	265,886.86		0.00	265,886.86
10-014-00	Cash>Petty Cash Facility	500.00	500.00		0.00	500.00
10-017-80	Cash>Savings>Rockland	318,792.75	74,116.99		0.00	74,116.99
10-061-81	Cash>Care Cost>	0.00	500.00		0.00	500.00
10-062-80	Cash>PNA>Rockland	0.00	282,188.04		0.00	282,188.04
11-100-00	Accounts Receivable>Miscellaneous	0.00	298.27		0.00	298.27
11-100-70	Accounts Receivable>Miscellaneous>Old AR	0.00	278,430.49		0.00	278,430.49
11-102-00	Accounts Receivable>Medicare A	238,761.37	280,237.49		0.00	280,237.49
11-103-00	Accounts Receivable>Part B	29,099.53	178,433.41		0.00	178,433.41
11-104-00	Accounts Receivable>Private	39,105.45	103,481.23		0.00	103,481.23
11-104-75	Accounts Receivable>Private>Daycare	690.92	0.00		0.00	0.00
11-105-00	Accounts Receivable>HMO	0.00	10,800.00		0.00	10,800.00
11-106-00	Accounts Receivable>Medicare HMO	0.00	132,170.98		0.00	132,170.98
11-107-00	Accounts Receivable>Managed Medicaid	227,590.50	422,961.94		0.00	422,961.94
11-107-75	Accounts Receivable>Managed Medicaid>Daycare	1,843.20	2,949.12		0.00	2,949.12
11-108-00	Accounts Receivable>Veterans	29,577.76	122,870.75		0.00	122,870.75
11-109-00	Accounts Receivable>Hospice	32,174.03	44,484.54		0.00	44,484.54
11-111-00	Accounts Receivable>Medicaid	407,406.48	1,295,530.27		0.00	1,295,530.27
11-111-70	Accounts Receivable>Medicaid>Old A/R	0.00	7,623.25		0.00	7,623.25
11-111-75	Accounts Receivable>Medicaid>Daycare	16,051.18	214.70		0.00	214.70
11-112-00	Accounts Receivable>Income	8,537.18	63,700.40		0.00	63,700.40
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(20,000.00)	(214,993.34)		0.00	(214,993.34)
11-120-70	Accounts Receivable>Allow for Doubtful Accts>Old A	0.00	(60,000.00)		0.00	(60,000.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	0.00	27,800.00		0.00	27,800.00
12-000-00	Prepaid Expenses	13,757.04	44,524.65		0.00	44,524.65
12-124-00	Prepaid Expenses>Insurance	21,795.18	0.00		0.00	0.00
12-153-00	Prepaid Expenses>Financing Costs	0.00	3,936.00		0.00	3,936.00
12-161-00	Prepaid Expenses>RE Taxes	48,911.66	0.00		0.00	0.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Otl	165,409.18	149,647.29		0.00	149,647.29
12-162-01	Prepaid Expenses>Insurance - General Liability & Otl	(189,039.06)	(119,337.77)		0.00	(119,337.77)
12-167-00	Prepaid Expenses>Insurance - Auto	0.00	3,089.13		0.00	3,089.13
12-881-00	Prepaid Expenses>Workers Comp	90,036.90	77,126.26		0.00	77,126.26
12-881-01	Prepaid Expenses>Workers Comp.Contra	(86,238.00)	(78,296.00)		0.00	(78,296.00)
13-127-98	Due From>Old Owner>Escrow	0.00	28,026.70		0.00	28,026.70
13-292-01	Due From>Resident Petty Cash	0.00	15,224.89		0.00	15,224.89
13-929-01	Due From>PropCo>Eagle Arc	427,270.85	0.00		0.00	0.00
14-131-00	Fixed Assets>Leasehold Improvements	0.00	161,002.31		0.00	161,002.31
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	0.00	32,299.85		0.00	32,299.85
14-136-00	Fixed Assets>CIP	0.00	5,339.87		0.00	5,339.87
14-136-01	Fixed Assets>CIP>Dialysis	0.00	34,383.89		0.00	34,383.89
14-252-00	Fixed Assets>Startup Costs	20,000.00	40,302.19		0.00	40,302.19
15-131-00	Accum Depn>Leasehold Improvements	0.00	(10,626.47)		0.00	(10,626.47)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	0.00	(3,636.03)		0.00	(3,636.03)
15-252-00	Accum Depn>Start Up	0.00	(6,237.27)		0.00	(6,237.27)
20-000-00	Accounts Payable	(147,582.85)	(952,695.69)		0.00	(952,695.69)
21-148-00	Other Current Payables>401K	(1,961.22)	0.00		0.00	0.00
21-149-00	Other Current Payables>Misc. PR Deduction	(3,358.53)	0.00		0.00	0.00
21-150-00	Other Current Payables>Union Dues W/H	(220.00)	0.00		0.00	0.00
21-151-00	Other Current Payables>Garnishments W/H	(295.04)	0.00		0.00	0.00
21-308-01	Other Current Payables>Chase Advocate CC	0.00	(49,247.47)		0.00	(49,247.47)
21-353-00	Other Current Payables>Resident Refunds	0.00	5,801.00		0.00	5,801.00
22-153-01	Note Payable>Finance Agreement>M&T Bank	(1,250,000.00)	(1,249,704.75)		0.00	(1,249,704.75)
22-929-01	Note Payable>Eagle Arc	0.00	(647,729.15)		0.00	(647,729.15)
23-000-00	Accrued Wages & Related	(200,892.49)	(220,214.99)		0.00	(220,214.99)
23-157-00	Accrued Wages & Related>Benefit Time	(427,270.85)	(379,193.60)		0.00	(379,193.60)
24-000-00	Accrued Expenses	(18,568.81)	(132,059.24)		0.00	(132,059.24)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(70,173.33)	(252,950.08)		0.00	(252,950.08)
24-121-00	Accrued Expenses>Rent	(100,000.00)	(1,500,000.00)		0.00	(1,500,000.00)
24-160-00	Accrued Expenses>Interest	(6,806.94)	0.00		0.00	0.00
24-279-00	Accrued Expenses>Management Fee	(4,628.00)	(219,742.73)		0.00	(219,742.73)
27-000-55	Due To/(From)>Advocate and Bay Harbor	(20,829.93)	0.00		0.00	0.00
27-000-80	Due To/(From)>Vendor	0.00	43,682.33		0.00	43,682.33
27-000-98	Due To/(From)>Comm Of Mass Dialysis Grant	0.00	(265,896.86)		0.00	(265,896.86)
27-105-00	Due To/(From)>HMO	0.00	(13,295.35)		0.00	(13,295.35)
27-106-00	Due To/(From)>Medicare HMO	0.00	(2,723.16)		0.00	(2,723.16)
27-127-00	Due To (from)>Old Owner	(131,096.01)	(40,878.81)		0.00	(40,878.81)
27-146-01	Due To/(From)>Social Security RT PNA Acct	0.00	(92,188.04)		0.00	(92,188.04)
27-170-00	Due To/(From)>MLTSS	0.00	(4,276.55)		0.00	(4,276.55)
30-000-00	Retained Earnings	0.00	564,420.19		0.00	564,420.19
301000-30-10	Distributions	5,652,720.22	0.00		0.00	0.00

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
308000-30-10	Retained Earnings	(2,142,585.45)	0.00		0.00	0.00
Subtotal : None		3,348,226.54	(1,566,585.93)		0.00	(1,566,585.93)
Total [1000] Balance Sheet		3,348,226.54	(1,566,585.93)		0.00	(1,566,585.93)
Group : [2000] Revenues and Expenses						
Subgroup : None						
3041	MA Resource Income	(796,157.92)	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
40-102-00	Room & Board Revenue>Medicare A	(240,494.92)	(2,826,495.02)		0.00	(2,826,495.02)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustm	0.00	43,848.19		0.00	43,848.19
40-102-14	Room & Board Revenue>Medicare A>Sequester	0.00	39,489.45		0.00	39,489.45
40-104-00	Room & Board Revenue>Private	(40,861.20)	(128,700.00)		0.00	(128,700.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	0.00	(5,350.00)		0.00	(5,350.00)
40-104-71	Room & Board Rev>Private>Bed Hold>Prior Period	0.00	(1,400.00)		0.00	(1,400.00)
40-104-73	Room & Board Rev>Private>Bed Hold	0.00	(700.00)		0.00	(700.00)
40-104-75	Room & Board Revenue>Private>Daycare	(411.81)	(1,647.24)		0.00	(1,647.24)
40-105-00	Room & Board Revenue>HMO	(104,150.00)	0.00		0.00	0.00
40-106-00	Room & Board Revenue>Medicare HMO	0.00	(1,546,555.00)		0.00	(1,546,555.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adju	0.00	233,196.00		0.00	233,196.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	0.00	(200.00)		0.00	(200.00)
40-107-00	Room & Board Revenue>Managed Medicaid	(141,854.73)	(3,084,025.03)		0.00	(3,084,025.03)
40-107-09	Room & Board Revenue>Managed Medicaid>Sales /	0.00	(195,155.04)		0.00	(195,155.04)
40-107-71	Room & Board Revenue>Managed Medicaid>Bed Hc	0.00	(160.00)		0.00	(160.00)
40-107-73	R & B Rev>Managed MCD>Bed Hold	0.00	(33,598.23)		0.00	(33,598.23)
40-107-75	Room & Board Revenue>Managed Medicaid>Daycar	0.00	(14,274.63)		0.00	(14,274.63)
40-108-00	Room & Board Revenue>Veterans	(29,504.12)	(276,282.79)		0.00	(276,282.79)
40-108-09	Room & Board Revenue>Veterans>Sales Adjustmen	0.00	2,464.94		0.00	2,464.94
40-108-71	Room & Board Revenue>Veterans>Bed Hold>Prior F	0.00	(2,336.88)		0.00	(2,336.88)
40-108-73	Room & Board Revenue>Veterans>Bed Hold	0.00	(31,841.16)		0.00	(31,841.16)
40-109-00	Room & Board Revenue>Hospice	(34,843.93)	(399,741.92)		0.00	(399,741.92)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustment:	0.00	(45,287.83)		0.00	(45,287.83)
40-109-73	Room & Board Revenue>Hospice>Bed Hold	0.00	(1,762.20)		0.00	(1,762.20)
40-111-00	Room & Board Revenue>Medicaid	345,637.04	(5,248,725.34)		0.00	(5,248,725.34)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustmen	0.00	(37,942.52)		0.00	(37,942.52)
40-111-71	Room & Board Revenue>Medicaid>Bed Hold>Prior F	0.00	2,667.40		0.00	2,667.40
40-111-73	Room & Board Revenue>Medicaid>Bed Hold	0.00	(46,161.70)		0.00	(46,161.70)
40-111-75	Room & Board Revenue>Medicaid>Daycare	(11,796.90)	(41,247.63)		0.00	(41,247.63)
40-211-00	Room & Board Revenue>Medicaid BEH	0.00	(263,700.00)		0.00	(263,700.00)
40-211-73	Room & Board Revenue>Medicaid BEH>Bed Hold	0.00	(1,281.60)		0.00	(1,281.60)
400100-45-10	Room And Board - Medicare A	(2,053,240.07)	0.00		0.00	0.00
400250-45-10	Pharmacy - Medicare A	(254,001.24)	0.00		0.00	0.00
400400-45-10	Physical Therapy - Medicare A	(299,380.40)	0.00		0.00	0.00
400450-45-10	Occupational Therapy - Medicare A	(274,539.90)	0.00		0.00	0.00
400500-45-10	Speech Therapy - Medicare A	(122,031.51)	0.00		0.00	0.00
400850-45-10	Lab - Medicare A	(12,243.62)	0.00		0.00	0.00
400900-45-10	Medicare A - Contractual Adjustment Anc	962,196.67	0.00		0.00	0.00
400901-45-10	Medicare 2% Sequestration	499.31	0.00		0.00	0.00
400999-72-10	Medicare A - Prior Year Adjustment	18,045.21	0.00		0.00	0.00
41-102-00	Pharmacy Rev>Medicare A	(38,489.64)	(118,409.19)		0.00	(118,409.19)
41-102-01	Pharmacy Rev>Medicare A>C/A	84,773.82	118,409.19		0.00	118,409.19
41-105-00	Pharmacy Rev>HMO	(29,839.00)	0.00		0.00	0.00
41-106-00	Pharmacy Rev>Medicare HMO	0.00	(8,078.06)		0.00	(8,078.06)
41-106-01	Pharmacy Rev>Medicare HMO>C/A	0.00	(3,933.57)		0.00	(3,933.57)
41-109-00	Pharmacy Rev>Hospice	0.00	12,011.63		0.00	12,011.63
41-111-00	Pharmacy Rev>Medicaid	(462.14)	0.00		0.00	0.00
410100-40-10	Room And Board - Private	(291,282.70)	0.00		0.00	0.00
410999-72-10	Private - Prior Year Adjustment	3,500.00	0.00		0.00	0.00
42-102-00	PT Revenue>Medicare A	(18,343.04)	(138,595.74)		0.00	(138,595.74)
42-102-01	PT Revenue>Medicare A>C/A	0.00	138,595.74		0.00	138,595.74
42-103-00	PT Revenue>Part B	(15,632.62)	(82,350.21)		0.00	(82,350.21)
42-103-01	PT Revenue>Part B>C/A	4,914.16	842.07		0.00	842.07
42-104-00	PT Revenue>Private	(776.37)	0.00		0.00	0.00
42-105-00	PT Revenue>HMO	(14,906.00)	0.00		0.00	0.00
42-106-00	PT Revenue>Medicare HMO	0.00	(140,934.36)		0.00	(140,934.36)
42-106-01	PT Revenue>Medicare HMO>C/A	0.00	110,981.68		0.00	110,981.68
42-107-00	PT Revenue>Managed Medicaid	0.00	(1,676.64)		0.00	(1,676.64)
42-107-01	PT Revenue>Managed Medicaid>C/A	0.00	1,676.64		0.00	1,676.64
42-108-00	PT Revenue>Veterans	(73.64)	(13,456.83)		0.00	(13,456.83)
42-108-01	PT Revenue>Veterans>C/A	0.00	13,456.83		0.00	13,456.83
42-111-00	PT Revenue>Medicaid	(3,850.40)	(23,844.53)		0.00	(23,844.53)
42-111-01	PT Revenue>Medicaid>C/A	0.00	23,844.53		0.00	23,844.53
43-102-00	OT Revenue>Medicare A	(17,849.10)	(134,400.64)		0.00	(134,400.64)
43-102-01	OT Revenue>Medicare A>C/A	0.00	134,400.64		0.00	134,400.64
43-103-00	OT Revenue>Part B	(8,134.98)	(60,515.00)		0.00	(60,515.00)
43-103-01	OT Revenue>Part B>C/A	0.00	364.76		0.00	364.76
43-104-00	OT Revenue>Private	(693.68)	0.00		0.00	0.00
43-105-00	OT Revenue>HMO	(14,107.66)	0.00		0.00	0.00
43-106-00	OT Revenue>Medicare HMO	0.00	(127,862.09)		0.00	(127,862.09)
43-106-01	OT Revenue>Medicare HMO	0.00	96,010.30		0.00	96,010.30

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
43-108-00	OT Revenue>Veterans	0.00	(12,154.84)		0.00	(12,154.84)
43-108-01	OT Revenue>Veterans>C/A	0.00	12,154.84		0.00	12,154.84
43-111-00	OT Revenue>Medicaid	(2,826.18)	(22,617.63)		0.00	(22,617.63)
43-111-01	OT Revenue>Medicaid>C/A	0.00	22,617.63		0.00	22,617.63
430100-42-10	Room And Board - Medicaid	(4,612,627.85)	0.00		0.00	0.00
430100.000	Room And Board - Medicaid	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
430112-42-10	Stimulus Revenue - Medicaid	(540,814.16)	0.00		0.00	0.00
430250-42-10	Pharmacy - Medicaid	(250.28)	0.00		0.00	0.00
430400-42-10	Physical Therapy - Medicaid	(58,149.23)	0.00		0.00	0.00
430450-42-10	Occupational Therapy - Medicaid	(52,471.20)	0.00		0.00	0.00
430500-42-10	Speech Therapy - Medicaid	(37,838.11)	0.00		0.00	0.00
430900-42-10	Medicaid - Contractual Adjustment Ancill	148,708.82	0.00		0.00	0.00
430999-72-10	Medicaid - Prior Year Adjustment	8,720.66	0.00		0.00	0.00
4333	EMPLOYEE BENEFITS - OTHER	0.00	0.00		(349.00)	(349.00)
				CAIDJE - 1	(349.00)	
4340.3	Director of Nursing - Benefits Other	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
435401-43-10	Physical Therapy - Managed Medicaid	2,262.62	0.00		0.00	0.00
435501-43-10	Speech Therapy - Managed Medicaid	(756.27)	0.00		0.00	0.00
435901-43-10	SCO - Contractual Adjustment	(16,659.52)	0.00		0.00	0.00
44-102-00	ST Revenue>Medicare A	(9,300.94)	(94,481.11)		0.00	(94,481.11)
44-102-01	ST Revenue>Medicare A>C/A	0.00	94,481.11		0.00	94,481.11
44-103-00	ST Revenue>Part B	(11,146.09)	(71,540.08)		0.00	(71,540.08)
44-103-01	ST Revenue>Part B>C/A	0.00	1,501.81		0.00	1,501.81
44-105-00	ST Revenue>HMO	(197.52)	0.00		0.00	0.00
44-106-00	ST Revenue>Medicare HMO	0.00	(37,582.37)		0.00	(37,582.37)
44-106-01	ST Revenue>Medicare HMO>C/A	0.00	14,694.61		0.00	14,694.61
44-107-00	ST Revenue>Managed Medicaid	0.00	(190.99)		0.00	(190.99)
44-107-01	ST Revenue>Managed Medicaid>C/A	0.00	190.99		0.00	190.99
44-108-00	ST Revenue>Veterans	0.00	(95.60)		0.00	(95.60)
44-108-01	ST Revenue>Veterans>C/A	0.00	95.60		0.00	95.60
44-111-00	ST Revenue>Medicaid	(1,426.64)	(21,931.37)		0.00	(21,931.37)
44-111-01	ST Revenue>Medicaid>C/A	0.00	21,931.37		0.00	21,931.37
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	(8,186.76)	0.00		0.00	0.00
450070-43-10	Medicaid - Pace - ESP	(988,680.20)	0.00		0.00	0.00
450075-43-10	Medicaid - SCO - CCAI	(203,686.55)	0.00		0.00	0.00
450100-46-10	Room And Board - Managed Care	(546,175.00)	0.00		0.00	0.00
450250-46-10	Pharmacy - Managed Care	(105,844.62)	0.00		0.00	0.00
450400-43-10	Physical Therapy - CCAI	3,494.25	0.00		0.00	0.00
450407-46-10	Managed Care - Physical Therapy	(127,374.24)	0.00		0.00	0.00
450450-43-10	Occupational Therapy - CCAI	10,272.68	0.00		0.00	0.00
450457-46-10	Managed Care - Occupational Therapy	(125,564.48)	0.00		0.00	0.00
450500-43-10	Speech Therapy - CCAI	1,386.24	0.00		0.00	0.00
450501-46-10	Managed Care - Speech Therapy	(44,588.85)	0.00		0.00	0.00
450850-46-10	Managed Care - Lab	(4,440.80)	0.00		0.00	0.00
450900-46-10	Managed Care - Contractual Adjustment An	407,812.99	0.00		0.00	0.00
450999-72-10	Managed Care - Prior Year Adjustment	2,373.47	0.00		0.00	0.00
4591	Building Insurance - ADH	0.00	0.00		332.00	332.00
				CAIDJE - 1	332.00	
46-102-00	Lab Rev>Medicare A	(791.10)	(1,081.11)		0.00	(1,081.11)
46-102-01	Lab Rev>Medicare A>C/A	0.00	1,081.11		0.00	1,081.11
46-105-00	Lab Rev>HMO	(1,009.86)	0.00		0.00	0.00
46-111-00	Lab Rev>Medicaid	(234.32)	0.00		0.00	0.00
47-103-14	Other Ancillary Rev>Part B>Sequester	0.00	2,909.67		0.00	2,909.67
47-104-00	Other Ancillary Rev>Private	0.00	(144.00)		0.00	(144.00)
47-105-01	Other Ancillary Rev>HMO>C/A	60,060.04	0.00		0.00	0.00
47-111-00	Other Ancillary Rev>Medicaid	0.00	(2,650.00)		0.00	(2,650.00)
47-111-01	Other Ancillary Rev>Medicaid>C/A	8,799.68	0.00		0.00	0.00
470100-44-10	Room And Board - Hospice	(329,066.60)	0.00		0.00	0.00
470999-72-10	Hospice - Prior Year Adjustment	(1,336.80)	0.00		0.00	0.00
48-103-00	Vaccine Rev>Part B	0.00	(3,811.20)		0.00	(3,811.20)
48-106-00	Vaccine Rev>Medicare HMO	0.00	(1,962.60)		0.00	(1,962.60)
480100-44-10	Room And Board - V/A	(218,514.80)	0.00		0.00	0.00
49-107-00	Behavioral Add-On Rev>Managed Medicaid	0.00	(71,500.00)		0.00	(71,500.00)
49-111-00	Behavioral Add-On Rev>Medicaid	0.00	(224,150.00)		0.00	(224,150.00)
49-111-10	Transitional Add-On Rev>Medicaid	0.00	(131,750.00)		0.00	(131,750.00)
500400-48-10	Physical Therapy - Medicare B	(237,834.55)	0.00		0.00	0.00
500450-48-10	Occupational Therapy - Medicare B	(132,702.17)	0.00		0.00	0.00
500500-48-10	Speech Therapy - Medicare B	(146,523.65)	0.00		0.00	0.00
500900-48-10	Medicare B - Contractual Adjustment	82,812.57	0.00		0.00	0.00
500999-72-10	Medicare B - Prior Year Adjustment	5,378.70	0.00		0.00	0.00
505500-48-10	Speech Therapy - Managed Care B	(317.83)	0.00		0.00	0.00

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
505900-48-10	Managed Care B - Contractual Adjustment	15.90	0.00		0.00	0.00
505999-72-10	Managed Care B - Prior Year Adjustment	3,626.65	0.00		0.00	0.00
51-100-00	Other Rev>Miscellaneous	(63.16)	0.00		0.00	0.00
51-100-74	Other Rev>Miscellaneous>Covid19	0.00	(300,036.06)		0.00	(300,036.06)
51-100-80	Other Revenue>Miscellaneous>Dialysis Grant	0.00	(30,222.64)		0.00	(30,222.64)
51-111-13	Other Rev>Medicaid>Incentive Payments	0.00	(7,794.10)		0.00	(7,794.10)
51-111-17	Other Rev>Medicare HMO>Bed Tax	0.00	(367.46)		0.00	(367.46)
51-160-00	Other Rev>Interest	(145.28)	(2,397.47)		0.00	(2,397.47)
51-200-74	Other Rev>Staff Testing Reimbursement>Covid19	0.00	(50,304.00)		0.00	(50,304.00)
51-213-70	Other Revenue>Transportation>Private>Daycare	0.00	(1,202.32)		0.00	(1,202.32)
51-213-71	Other Revenue>Transportation>Managed Medicaid>I	0.00	(6,076.01)		0.00	(6,076.01)
51-213-72	Other Revenue>Transportation>Medicaid>Daycare	0.00	(21,877.93)		0.00	(21,877.93)
51-213-75	Other Revenue>Transportation>Daycare	(6,376.59)	0.00		0.00	0.00
52-102-00	Revenue Adjustments>Medicare A	0.00	(34.90)		0.00	(34.90)
52-103-00	Revenue Adjustments>Part B	0.00	232.67		0.00	232.67
52-106-00	Revenue Adjustments>Medicare HMO	0.00	11.04		0.00	11.04
52-107-00	Revenue Adjustments>Managed Medicaid	0.00	6.00		0.00	6.00
55-000-00	Nursing Rental Expense	1,111.42	39,733.43		0.00	39,733.43
56-000-00	Medical Transportation Expense	0.00	27,914.06		0.00	27,914.06
56-381-00	Medical Transportation Expense>Day Care	0.00	25,481.96		0.00	25,481.96
57-000-00	Oxygen Expense	284.90	3,784.43		0.00	3,784.43
58-000-00	Lab Expense	0.00	32,511.91		0.00	32,511.91
58-000-74	Lab Expense>Covid19	0.00	304.85		0.00	304.85
59-000-00	Radiology Expense	0.00	9,547.43		0.00	9,547.43
59-000-74	Radiology Expense>Covid	0.00	19.50		0.00	19.50
590005-57-10	DayCare - Medicaid Income	(135,269.90)	0.00		0.00	0.00
590010-57-10	DayCare - Private Income	(7,592.64)	0.00		0.00	0.00
590015-57-10	DayCare - CACFD Income	(8,402.10)	0.00		0.00	0.00
590020-57-10	DayCare - Medicaid Trans Income	(69,298.64)	0.00		0.00	0.00
599020-59-10	Abandoned Project Costs	1,353,120.10	0.00		0.00	0.00
599030-59-10	HUD Fees	81,046.58	0.00		0.00	0.00
599050-59-10	Interest Income	(488.90)	0.00		0.00	0.00
599065-59-10	Gain Sale Of Assets	(5,426,845.89)	0.00		0.00	0.00
599080-59-10	Other Income	2,738.83	0.00		0.00	0.00
60-183-00	Nursing Expense>Supplies (Allowable)	4,747.15	159,853.92		0.00	159,853.92
60-183-74	Nursing Expense>Supplies (Allowable)>Covid19	0.00	17,180.09		0.00	17,180.09
60-184-00	Nursing Expense>Minor Equip & Supplies (Allowable)	0.00	6,393.98		0.00	6,393.98
60-185-00	Nursing Expense>Incontinence Supplies	1,142.20	56,116.13		0.00	56,116.13
60-204-00	Nursing Expense>Training & Education	0.00	899.00		0.00	899.00
60-207-00	Nursing Expense>Repairs & Maint	0.00	369.60		0.00	369.60
60-211-00	Nursing Expense>Clinical Services	1,473.45	3,285.00		0.00	3,285.00
60-230-00	Nursing Expense>Data Processing	0.00	23,661.63		0.00	23,661.63
60-263-00	Nursing Expense>Consulting Fees	0.00	17,200.00		0.00	17,200.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00	2,660.10		0.00	2,660.10
60-700-18	Nursing Expense>Contracted Service>RN	353,142.92	176,564.05		0.00	176,564.05
60-700-19	Nursing Expense>Contracted Service>LPN	166,097.28	468,723.06		0.00	468,723.06
60-700-20	Nursing Expense>Contracted Service>CNA	304,436.69	349,226.47		0.00	349,226.47
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	0.00	6,093.75		0.00	6,093.75
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	0.00	19,464.18		0.00	19,464.18
60-801-80	Nursing Expense>CNA>Wages	111,056.57	1,388,069.25		0.00	1,388,069.25
60-801-81	Nursing Expense>CNA>Overtime	35,808.80	391,676.12		0.00	391,676.12
60-801-82	Nursing Expense>CNA>Shift Premium Pay	0.00	59,131.88		0.00	59,131.88
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	12,579.95	86,319.29		0.00	86,319.29
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	0.00	770.19		0.00	770.19
60-801-87	Nursing Expense>CNA>Training Pay	0.00	1,052.16		0.00	1,052.16
60-801-88	Nursing Expense>CNA>Other Pay	0.00	1,324.00		0.00	1,324.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	2,054.13	144,398.66		0.00	144,398.66
60-801-91	Nursing Expense>CNA>Holiday Pay	0.00	42,013.40		0.00	42,013.40
60-801-92	Nursing Expense>CNA>PTO Accrual	0.00	9,203.76		0.00	9,203.76
60-805-80	Nursing Expense>LPN>Wages	62,649.33	752,215.52		0.00	752,215.52
60-805-81	Nursing Expense>LPN>Overtime	26,121.02	267,880.82		0.00	267,880.82
60-805-82	Nursing Expense>LPN>Shift Premium Pay	0.00	24,654.52		0.00	24,654.52
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	12,542.16	36,969.33		0.00	36,969.33
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	0.00	3,221.73		0.00	3,221.73
60-805-88	Nursing Expense>LPN>Other Pay	0.00	1,716.00		0.00	1,716.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	4,260.85	82,796.65		0.00	82,796.65
60-805-91	Nursing Expense>LPN>Holiday Pay	0.00	20,138.99		0.00	20,138.99
60-805-92	Nursing Expense>LPN>PTO Accrual	0.00	(8,329.86)		0.00	(8,329.86)
60-808-80	Nursing Expense>RN>Wages	54,533.39	1,034,985.71		0.00	1,034,985.71
60-808-81	Nursing Expense>RN>Overtime	22,609.89	352,482.49		0.00	352,482.49
60-808-82	Nursing Expense>RN>Shift Premium Pay	0.00	34,859.52		0.00	34,859.52
60-808-83	Nursing Expense>RN>Shift Bonus Pay	18,635.50	58,512.14		0.00	58,512.14
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	0.00	198.00		0.00	198.00
60-808-87	Nursing Expense>RN>Training Pay	0.00	1,219.50		0.00	1,219.50
60-808-88	Nursing Expense>RN>Other Pay	0.00	16.00		0.00	16.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	4,941.73	62,855.71		0.00	62,855.71
60-808-91	Nursing Expense>RN>Holiday Pay	0.00	25,904.96		0.00	25,904.96
60-808-92	Nursing Expense>RN>PTO Accrual	0.00	11,993.79		0.00	11,993.79
60-809-80	Nursing Expense>RN Supervisor>Wages	0.00	825.00		0.00	825.00

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
60-809-87	Nursing Expense>RN Supervisor>Training Pay	0.00	220.00		0.00	220.00
60-880-00	Nursing Expense>Payroll Taxes	27,600.12	0.00		0.00	0.00
60-881-00	Nursing Expense>Workers Comp	5,600.87	0.00		0.00	0.00
60-882-00	Nursing Expense>Health Insurance	12,909.92	0.00		0.00	0.00
60-883-00	Nursing Expense>Other Benefits	2,134.12	0.00		0.00	0.00
61-194-80	Nursing Admin Expense>Infection Control>Wages	7,714.29	0.00		0.00	0.00
61-194-92	Nursing Admin Expense>Infection Control>PTO	0.00	(2,408.85)		0.00	(2,408.85)
61-811-80	Nursing Admin Expense>Director>Wages	9,478.29	97,787.63		0.00	97,787.63
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustm	0.00	1,586.26		0.00	1,586.26
61-811-88	Nursing Admin Expense>Director>Other Pay	0.00	634.56		0.00	634.56
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	0.00	5,625.37		0.00	5,625.37
61-811-91	Nursing Admin Expense>Director>Holiday Pay	0.00	2,436.65		0.00	2,436.65
61-811-92	Nursing Admin Expense>Director>PTO Accrual	0.00	3,337.54		0.00	3,337.54
61-812-80	Nursing Admin Expense>Assistant Director>Wages	0.00	109,361.13		0.00	109,361.13
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bor	0.00	5,000.00		0.00	5,000.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vac	0.00	9,923.64		0.00	9,923.64
61-812-91	Nursing Admin Expense>Assistant Director>Holiday f	0.00	2,434.19		0.00	2,434.19
61-812-92	Nursing Admin Expense>Assistant Director>PTO Acc	0.00	2,844.76		0.00	2,844.76
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	18,797.45	212,305.32		0.00	212,305.32
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation	459.12	23,824.98		0.00	23,824.98
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	0.00	4,952.17		0.00	4,952.17
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	0.00	(13,596.46)		0.00	(13,596.46)
61-818-80	Nursing Admin Expense>Medical Records>Wages	2,098.01	53,037.59		0.00	53,037.59
61-818-81	Nursing Admin Expense>Medical Records>Overtime	51.41	9,569.02		0.00	9,569.02
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vac	357.85	8,111.46		0.00	8,111.46
61-818-91	Nursing Admin Expense>Medical Records>Holiday P	0.00	1,346.30		0.00	1,346.30
61-818-92	Nursing Admin Expense>Medical Records>PTO Accr	0.00	(1,079.90)		0.00	(1,079.90)
61-820-92	Nursing Admin Expense>Nurse Liaison>PTO Accrual	0.00	(211.01)		0.00	(211.01)
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	0.00	78,342.86		0.00	78,342.86
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	0.00	6,392.59		0.00	6,392.59
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bon	0.00	493.82		0.00	493.82
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pa	0.00	128.19		0.00	128.19
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vaci	0.00	4,675.38		0.00	4,675.38
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday P	0.00	1,393.14		0.00	1,393.14
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Acc	0.00	634.61		0.00	634.61
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	9,953.60	82,937.67		0.00	82,937.67
61-824-81	Nursing Admin Expense>Staff Devel Director>Overtir	3,375.01	0.00		0.00	0.00
61-824-83	Nursing Admin Expense>Staff Devel Director>Shift B	2,350.00	0.00		0.00	0.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vi	1,326.40	11,401.55		0.00	11,401.55
61-824-91	Nursing Admin Expense>Staff Devel Director>Holiday	0.00	1,443.20		0.00	1,443.20
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO A	0.00	(2,836.06)		0.00	(2,836.06)
61-825-80	Nursing Admin Expense>Unit Manager>Wages	0.00	6,480.00		0.00	6,480.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacatio	0.00	3,150.00		0.00	3,150.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	0.00	360.00		0.00	360.00
61-880-00	Nursing Admin Expense>Payroll Taxes	4,396.42	0.00		0.00	0.00
61-881-00	Nursing Admin Expense>Workers Comp	852.20	0.00		0.00	0.00
61-882-00	Nursing Admin Expense>Health Insurance	1,964.30	0.00		0.00	0.00
610100-61-10	Salaries - Activities	92,578.19	0.00		0.00	0.00
610103-61-10	Salaries - Activities - Vac/Sick/Pers	9,704.26	0.00		0.00	0.00
610650-61-10	Supplies & Expense Activities	30,125.06	0.00		0.00	0.00
610650.000	Supplies & Expense Activities	0.00	0.00		(52.00)	(52.00)
				CAIDJE - 1	(52.00)	
62-000-00	Pharmacy Expense	0.00	33,368.98		0.00	33,368.98
62-102-00	Pharmacy Expense>Medicare A	0.00	124,764.51		0.00	124,764.51
62-105-00	Pharmacy Expense>HMO	0.00	135,929.97		0.00	135,929.97
62-108-00	Pharmacy Expense>Veterans	0.00	4,319.09		0.00	4,319.09
62-111-00	Pharmacy Expense>Medicaid	0.00	32,450.55		0.00	32,450.55
62-145-00	Pharmacy Expense>RX	0.00	9,809.28		0.00	9,809.28
62-145-32	Pharmacy Expense>Vaccines	0.00	269.66		0.00	269.66
62-222-00	Pharmacy Expense>OTC	0.00	15,739.11		0.00	15,739.11
62-263-00	Pharmacy Expense>Consulting Fees	0.00	21,163.50		0.00	21,163.50
620100-62-10	Salaries - Social Services	54,157.87	0.00		0.00	0.00
620103-62-10	Salaries - Social Service - Vac/Sick/Per	5,060.21	0.00		0.00	0.00
630100-63-10	Salaries - Director Of Nursing	93,148.59	0.00		0.00	0.00
630103-63-10	Salaries - DON - Vac/Sick/Pers	(2,700.37)	0.00		0.00	0.00
630104-63-10	Salaries - Assistant Director Of Nursing	7,526.95	0.00		0.00	0.00
630106-63-10	Salaries - Infection Control	67,212.64	0.00		0.00	0.00
630107-63-10	Salaries - Infection Control Vac/Sick/Pe	780.75	0.00		0.00	0.00
630110-63-10	Salaries - Scheduler	46,895.64	0.00		0.00	0.00
630111-63-10	Salaries - Scheduler-Vac/Sick/Pers	(65.46)	0.00		0.00	0.00
630115-63-10	Salaries - SDC	9,936.38	0.00		0.00	0.00
630120-63-10	Salaries - MMQ	62,652.00	0.00		0.00	0.00
630121-63-10	Salaries - MMQ-Vac/Sick/Pers	(1,917.17)	0.00		0.00	0.00
630125-63-10	Salaries - MDS	200,670.14	0.00		0.00	0.00
630126-63-10	Salaries - MDS - Vac/Sick/Pers	3,348.21	0.00		0.00	0.00
630130-63-10	Salaries - R.N.	835,584.52	0.00		0.00	0.00
630133-63-10	Salaries - R.N. - Vac/Sick/Pers	39,593.53	0.00		0.00	0.00
630140-63-10	Salaries - L.P.N.	950,273.91	0.00		0.00	0.00
630143-63-10	Salaries - L.P.N. - Vac/Sick/Pers	59,681.31	0.00		0.00	0.00

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
630145-63-10	Salaries - RN/LPN Orientation	7,883.00	0.00		0.00	0.00
630150-63-10	Salaries - C.N.A	1,376,985.88	0.00		0.00	0.00
630153-63-10	Salaries - C.N.A - Vac/Sick/Pers	169,996.55	0.00		0.00	0.00
630155-63-10	Salaries - C.N.A. Orientation	11,564.24	0.00		0.00	0.00
64-282-80	Other ancillary expense>Rehab>Wages	0.00	84,390.29		0.00	84,390.29
64-282-90	Other ancillary expense>Rehab>Sick/Vacation Pay	0.00	7,268.00		0.00	7,268.00
64-282-91	Other ancillary expense>Rehab>Holiday Pay	0.00	1,892.57		0.00	1,892.57
64-282-92	Other ancillary expense>Rehab>PTO Accrual	0.00	1,789.82		0.00	1,789.82
640100-67-10	Nursing Expense	36,461.50	0.00		0.00	0.00
640110-67-10	Medical Supplies Expense	145,248.12	0.00		0.00	0.00
640200-67-10	Pharmacy Consultant	9,854.24	0.00		0.00	0.00
65-183-00	PT Expense>Supplies	562.75	0.00		0.00	0.00
65-700-00	PT Expense>Contracted Service	0.00	9,600.00		0.00	9,600.00
65-829-80	PT Expense>Staff>Wages	22,720.16	185,613.98		0.00	185,613.98
65-829-81	PT Expense>Staff>Overtime	122.03	3,234.62		0.00	3,234.62
65-829-88	PT Expense>Staff>Other Pay	0.00	1,212.60		0.00	1,212.60
65-829-90	PT Expense>Staff>Sick/Vacation Pay	3,792.86	21,841.31		0.00	21,841.31
65-829-91	PT Expense>Staff>Holiday Pay	0.00	5,668.39		0.00	5,668.39
65-829-92	PT Expense>Staff>PTO Accrual	0.00	152.54		0.00	152.54
650100.000	Salary - Administrator - ADC	0.00	0.00		1,712.00	1,712.00
				CAIDJE - 1	1,712.00	
650110.000	Admin Mgmt Service - ADC	0.00	0.00		6,612.00	6,612.00
				CAIDJE - 1	6,612.00	
650150-65-10	Transportation - ADC	68,981.22	0.00		0.00	0.00
650160-65-10	Licenses - Fees/Dues -ADC	1,876.00	0.00		0.00	0.00
650320-65-10	Payroll Taxes - ADC	14,909.13	0.00		0.00	0.00
650320.000	Payroll Taxes - ADC	0.00	0.00		6,771.00	6,771.00
				CAIDJE - 1	6,771.00	
650340.000	Group Health Insurance - ADC	0.00	0.00		2,457.00	2,457.00
				CAIDJE - 1	2,457.00	
650350.000	General Insurance - ADC	0.00	0.00		1,305.00	1,305.00
				CAIDJE - 1	1,305.00	
650355-65-10	Workers Comp Insurance - ADC	2,901.62	0.00		0.00	0.00
650355.000	Workers Comp Insurance - ADC	0.00	0.00		1,116.00	1,116.00
				CAIDJE - 1	1,116.00	
650370.000	Interest HUD - ADC	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
650400-65-10	Salaries - Director ADC	44,600.80	0.00		0.00	0.00
650403-65-10	Salaries - Director ADC - Vac/Sick/Pers	4,713.06	0.00		0.00	0.00
650405-65-10	Salaries - LPN ADC	4,257.37	0.00		0.00	0.00
650410-65-10	Salaries - CNA ADC	26,030.00	0.00		0.00	0.00
650411-65-10	Salaries - CNA ADC - Vac/Sick/Pers	3,109.26	0.00		0.00	0.00
650500-65-10	Salaries - Social Service ADC	66,165.60	0.00		0.00	0.00
650503-65-10	Salaries - SS ADC - Vac/Sick/Pers	3,673.93	0.00		0.00	0.00
650600-65-10	Salaries - Activities ADC	20,616.00	0.00		0.00	0.00
650601.000	Supplies - Activities ADC	0.00	0.00		52.00	52.00
				CAIDJE - 1	52.00	
650603-65-10	Salaries - Activities ADC - Vac/Sick/Per	1,546.40	0.00		0.00	0.00
650820.000	Salaries - Plant - ADC	0.00	0.00		1,884.00	1,884.00
				CAIDJE - 1	1,884.00	
650821.000	Plant Purch Services - ADC	0.00	0.00		1,425.00	1,425.00
				CAIDJE - 1	1,425.00	
650822.000	Plant Supplies/Repairs - ADC	0.00	0.00		1,173.00	1,173.00
				CAIDJE - 1	1,173.00	
				CAIDJE - 1	(0.00)	
650823.000	Utilities - Elec/Water - ADC	0.00	0.00		2,974.00	2,974.00
				CAIDJE - 1	2,974.00	
650830-65-10	Salaries - Dietary - ADC	14,202.00	0.00		2,128.00	2,128.00
				CAIDJE - 1	2,128.00	
650831-65-10	Dietary - ADC	6,314.00	0.00		1,499.00	1,499.00
				CAIDJE - 1	1,499.00	
650851.000	Salary - Housekeeping ADC	0.00	0.00		2,632.00	2,632.00
				CAIDJE - 1	2,632.00	
66-829-80	OT Expense>Staff>Wages	19,809.64	169,416.96		0.00	169,416.96
66-829-81	OT Expense>Staff>Overtime	60.00	1,501.66		0.00	1,501.66
66-829-83	OT Expense>Staff>Shift Bonus Pay	0.00	2,500.00		0.00	2,500.00
66-829-87	OT Expense>Staff>Training Pay	0.00	198.00		0.00	198.00
66-829-90	OT Expense>Staff>Sick/Vacation Pay	91.43	13,303.51		0.00	13,303.51
66-829-91	OT Expense>Staff>Holiday Pay	0.00	3,520.72		0.00	3,520.72
66-829-92	OT Expense>Staff>PTO Accrual	0.00	(234.05)		0.00	(234.05)
67-000-00	ST Expense	0.00	893.08		0.00	893.08
67-829-80	ST Expense>Staff>Wages	7,939.61	81,262.99		0.00	81,262.99
67-829-81	ST Expense>Staff>Overtime	1,139.31	4,523.38		0.00	4,523.38
67-829-84	ST Expense>Staff>Retro Pay/Adjustment Pay	0.00	337.09		0.00	337.09
67-829-90	ST Expense>Staff>Sick/Vacation Pay	153.00	9,480.73		0.00	9,480.73
67-829-91	ST Expense>Staff>Holiday Pay	0.00	2,098.80		0.00	2,098.80
67-829-92	ST Expense>Staff>PTO Accrual	0.00	(1,831.46)		0.00	(1,831.46)
68-111-00	Therapy Expense>Medicaid	150.98	0.00		0.00	0.00
68-178-00	Therapy Expense>Food	589.85	0.00		0.00	0.00

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
68-700-00	Therapy Expense>Contracted Service	6,300.00	75,600.00		0.00	75,600.00
68-880-00	Therapy Expense>Payroll Taxes	4,335.52	0.00		0.00	0.00
68-881-00	Therapy Expense>Workers Comp	850.17	0.00		0.00	0.00
68-882-00	Therapy Expense>Health Insurance	1,959.62	0.00		0.00	0.00
69-700-00	Social Services Expense>Contracted Service	0.00	69,530.00		0.00	69,530.00
69-811-80	Social Services Expense>Director>Wages	0.00	17,388.80		0.00	17,388.80
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	0.00	11,296.79		0.00	11,296.79
69-811-91	Social Services Expense>Director>Holiday Pay	0.00	316.16		0.00	316.16
69-830-80	Social Services Expense>Assistant>Wages	6,577.26	44,638.12		0.00	44,638.12
69-830-81	Social Services Expense>Assistant>Overtime	266.76	1,051.87		0.00	1,051.87
69-830-84	Social Services Expense>Assistant>Retro Pay/Adjus	0.00	480.00		0.00	480.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation P	197.60	3,364.80		0.00	3,364.80
69-830-91	Social Services Expense>Assistant>Holiday Pay	0.00	841.88		0.00	841.88
69-830-92	Social Services Expense>Assistant>PTO Accrual	0.00	(11,755.33)		0.00	(11,755.33)
69-880-00	Social Services Expense>Payroll Taxes	562.35	0.00		0.00	0.00
69-881-00	Social Services Expense>Workers Comp	107.23	0.00		0.00	0.00
69-882-00	Social Services Expense>Health Insurance	247.17	0.00		0.00	0.00
690100-69-10	Salaries - Dietary	352,961.69	0.00		(2,128.00)	(2,128.00)
				CAIDJE - 1	(2,128.00)	
690103-69-10	Salaries - Dietary - Vac/Sick/Pers	42,546.61	0.00		0.00	0.00
690105-69-10	Salaries - Dietician	36,997.52	0.00		0.00	0.00
690200-69-10	Dietary Consultant	1,056.25	0.00		0.00	0.00
690670-69-10	Supplies & Expense - Dietary	28,802.93	0.00		0.00	0.00
690680-69-10	Food Nutritional Therapy	21,178.18	0.00		0.00	0.00
690690-69-10	Raw Food	237,651.05	0.00		(1,499.00)	(1,499.00)
				CAIDJE - 1	(1,499.00)	
70-177-00	Dietary Expense>Supplements	0.00	23,639.82		0.00	23,639.82
70-178-00	Dietary Expense>Food	14,668.92	358,980.56		0.00	358,980.56
70-183-00	Dietary Expense>Supplies	1,658.64	73,273.58		0.00	73,273.58
70-183-74	Dietary Expense>Supplies>Covid	0.00	56.57		0.00	56.57
70-184-00	Dietary Expense>Minor Equip & Supplies	0.00	8,958.77		0.00	8,958.77
70-191-00	Dietary Expense>Enteral Feeding Supplies	0.00	693.24		0.00	693.24
70-207-00	Dietary Expense>Repairs & Maint	0.00	841.12		0.00	841.12
70-208-00	Dietary Expense>Equip-Rental	0.00	1,156.66		0.00	1,156.66
70-700-00	Dietary Expense>Contracted Service	0.00	60,114.93		0.00	60,114.93
70-811-80	Dietary Expense>Director>Wages	0.00	107,467.95		0.00	107,467.95
70-811-81	Dietary Expense>Director>Overtime	0.00	936.46		0.00	936.46
70-811-84	Dietary Expense>Director>Retro Pay/Adjustment Pay	0.00	58.44		0.00	58.44
70-811-88	Dietary Expense>Director>Other Pay	0.00	506.88		0.00	506.88
70-811-90	Dietary Expense>Director>Sick/Vacation Pay	0.00	16,998.66		0.00	16,998.66
70-811-91	Dietary Expense>Director>Holiday Pay	0.00	3,042.40		0.00	3,042.40
70-811-92	Dietary Expense>Director>PTO Accrual	0.00	4,540.68		0.00	4,540.68
70-831-80	Dietary Expense>Aide>Wages	44,212.01	262,058.26		0.00	262,058.26
70-831-81	Dietary Expense>Aide>Overtime	226.75	10,360.83		0.00	10,360.83
70-831-82	Dietary Expense>Aide>Shift Premium Pay	0.00	2,077.00		0.00	2,077.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	0.00	67.70		0.00	67.70
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	1,253.59	22,582.37		0.00	22,582.37
70-831-91	Dietary Expense>Aide>Holiday Pay	0.00	7,565.17		0.00	7,565.17
70-831-92	Dietary Expense>Aide>PTO Accrual	0.00	(12,491.79)		0.00	(12,491.79)
70-832-80	Dietary Expense>Cook>Wages	0.00	95,637.53		0.00	95,637.53
70-832-81	Dietary Expense>Cook>Overtime	0.00	5,146.82		0.00	5,146.82
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	0.00	11,491.67		0.00	11,491.67
70-832-91	Dietary Expense>Cook>Holiday Pay	0.00	3,549.48		0.00	3,549.48
70-832-92	Dietary Expense>Cook>PTO Accrual	0.00	4,102.01		0.00	4,102.01
70-880-00	Dietary Expense>Payroll Taxes	3,683.75	0.00		0.00	0.00
70-881-00	Dietary Expense>Workers Comp	695.82	0.00		0.00	0.00
70-882-00	Dietary Expense>Health Insurance	1,603.85	0.00		0.00	0.00
700100-70-10	Salaries - Laundry	113,755.81	0.00		0.00	0.00
700103-70-10	Salaries - Laundry - Vac/Sick/Pers	12,043.54	0.00		0.00	0.00
700670-70-10	Supplies & Expense - Laundry	4,704.99	0.00		0.00	0.00
700690-70-10	Linen & Bedding	4,249.23	0.00		0.00	0.00
700695-70-10	Incontinent Supplies	31,961.25	0.00		0.00	0.00
71-000-00	Activity Expense	0.00	99.95		0.00	99.95
71-178-00	Activity Expense>Food	0.00	858.52		0.00	858.52
71-183-00	Activity Expense>Supplies	2,079.32	4,847.07		0.00	4,847.07
71-202-00	Activity Expense>Resident Missing Items	0.00	50.00		0.00	50.00
71-700-00	Activity Expense>Contracted Service	0.00	12,565.00		0.00	12,565.00
71-811-80	Activity Expense>Director>Wages	0.00	55,972.20		0.00	55,972.20
71-811-90	Activity Expense>Director>Sick/Vacation Pay	0.00	3,926.32		0.00	3,926.32
71-811-91	Activity Expense>Director>Holiday Pay	0.00	1,425.66		0.00	1,425.66
71-811-92	Activity Expense>Director>PTO Accrual	0.00	9,570.59		0.00	9,570.59
71-831-80	Activity Expense>Aide>Wages	10,256.00	75,064.92		0.00	75,064.92
71-831-81	Activity Expense>Aide>Overtime	168.00	2,103.88		0.00	2,103.88
71-831-83	Activity Expense>Aide>Shift Bonus Pay	286.66	0.00		0.00	0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	275.52	4,830.51		0.00	4,830.51
71-831-91	Activity Expense>Aide>Holiday Pay	0.00	2,436.89		0.00	2,436.89
71-831-92	Activity Expense>Aide>PTO Accrual	0.00	(5,139.55)		0.00	(5,139.55)
71-880-00	Activity Expense>Payroll Taxes	816.00	0.00		0.00	0.00
71-881-00	Activity Expense>Workers Comp	167.30	0.00		0.00	0.00

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
71-882-00	Activity Expense>Health Insurance	385.63	0.00		0.00	0.00
710100-71-10	Salaries - Housekeeping	178,611.26	0.00		0.00	0.00
710100.000	Salaries - Housekeeping	0.00	0.00		(2,632.00)	(2,632.00)
				CAIDJE - 1	(2,632.00)	
710103-71-10	Salaries - Housekeeping - Vac/Sick/Pers	13,444.43	0.00		0.00	0.00
710670-71-10	Supplies & Expense - Housekeeping	27,723.70	0.00		0.00	0.00
72-183-00	Housekeeping Expense>Supplies	1,422.74	15,576.42		0.00	15,576.42
72-811-80	Housekeeping Expense>Director>Wages	0.00	39,613.22		0.00	39,613.22
72-811-81	Housekeeping Expense>Director>Overtime	0.00	3,832.52		0.00	3,832.52
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	0.00	7,029.99		0.00	7,029.99
72-811-91	Housekeeping Expense>Director>Holiday Pay	0.00	1,420.28		0.00	1,420.28
72-811-92	Housekeeping Expense>Director>PTO Accrual	0.00	9,556.87		0.00	9,556.87
72-831-80	Housekeeping Expense>Aide>Wages	16,932.11	172,425.83		0.00	172,425.83
72-831-81	Housekeeping Expense>Aide>Overtime	549.21	13,164.36		0.00	13,164.36
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	0.00	1,318.26		0.00	1,318.26
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	1,626.18	16,311.71		0.00	16,311.71
72-831-91	Housekeeping Expense>Aide>Holiday Pay	0.00	5,805.52		0.00	5,805.52
72-831-92	Housekeeping Expense>Aide>PTO Accrual	0.00	(7,836.22)		0.00	(7,836.22)
720100-72-10	Salaries - Plant Maintenance	111,337.70	0.00		0.00	0.00
720100.000	Salaries - Plant Maintenance	0.00	0.00		(1,884.00)	(1,884.00)
				CAIDJE - 1	(1,884.00)	
720103-72-10	Salaries - Plant Maint - Vac/Sick/Pers	7,890.94	0.00		0.00	0.00
720510-72-10	Utilities - Gas	66,028.11	0.00		0.00	0.00
720520-72-10	Utilities - Electricity	121,214.26	0.00		0.00	0.00
720520.000	Utilities - Electricity	0.00	0.00		(2,974.00)	(2,974.00)
				CAIDJE - 1	(2,974.00)	
720530-72-10	Utilities - Water/Sewer	66,874.07	0.00		0.00	0.00
720535-72-10	Utilities - Oil/Fuel	729.51	0.00		0.00	0.00
720540-72-10	Utilities - Cable	9,989.82	0.00		0.00	0.00
720670-72-10	Supplies & Expense - Plant	25,475.30	0.00		0.00	0.00
720670.000	Supplies & Expense - Plant	0.00	0.00		(1,173.00)	(1,173.00)
				CAIDJE - 1	(1,173.00)	
720730-72-10	Repair & Maintenance	49,629.33	0.00		0.00	0.00
720730.000	Repair & Maintenance	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
720850-72-10	Purchased Services - Plant	80,090.13	0.00		0.00	0.00
720850.000	Purchased Services - Plant	0.00	0.00		(1,425.00)	(1,425.00)
				CAIDJE - 1	(1,425.00)	
73-183-00	Laundry Expense>Supplies	0.00	4,791.59		0.00	4,791.59
73-831-80	Laundry Expense>Aide>Wages	11,173.48	121,673.52		0.00	121,673.52
73-831-81	Laundry Expense>Aide>Overtime	871.18	24,920.71		0.00	24,920.71
73-831-82	Laundry Expense>Aide>Shift Premium Pay	0.00	1,107.71		0.00	1,107.71
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	934.38	11,647.43		0.00	11,647.43
73-831-91	Laundry Expense>Aide>Holiday Pay	0.00	4,692.16		0.00	4,692.16
73-831-92	Laundry Expense>Aide>PTO Accrual	0.00	938.51		0.00	938.51
730100-73-10	Salaries - Administrator	112,676.00	0.00		0.00	0.00
730100.000	Salaries - Administrator	0.00	0.00		(1,712.00)	(1,712.00)
				CAIDJE - 1	(1,712.00)	
730110-73-10	Salaries - Business Office	204,330.26	0.00		0.00	0.00
730113-73-10	Salaries - Business Office-Vac/Sick/Pers	6,996.02	0.00		0.00	0.00
730160-73-10	Administrative Mgmt Services	(12,410.00)	0.00		0.00	0.00
730160.000	Administrative Mgmt Services	0.00	0.00		(6,612.00)	(6,612.00)
				CAIDJE - 1	(6,612.00)	
730200-74-10	Payroll Taxes	490,080.88	0.00		0.00	0.00
730200.000	Payroll Taxes	0.00	0.00		(6,771.00)	(6,771.00)
				CAIDJE - 1	(6,771.00)	
				CAIDJE - 3	(0.00)	
				CAIDJE - 3	(0.00)	
730250-74-10	Workers Compensation Insurance	81,765.32	0.00		0.00	0.00
730250.000	Workers Compensation Insurance	0.00	0.00		(1,116.00)	(1,116.00)
				CAIDJE - 1	(1,116.00)	
				CAIDJE - 3	(0.00)	
				CAIDJE - 3	(0.00)	
730290-74-10	Employee Benefits - Other	19,787.74	0.00		0.00	0.00
730290.000	Employee Benefits - Other	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
				CAIDJE - 3	(0.00)	
730300-74-10	Group Health Insurance	201,701.56	0.00		0.00	0.00
730300.000	Group Health Insurance	0.00	0.00		(2,457.00)	(2,457.00)
				CAIDJE - 1	(2,457.00)	
				CAIDJE - 3	(0.00)	
				CAIDJE - 3	(0.00)	
730320-74-10	Group Dental Insurance	10,804.12	0.00		0.00	0.00
730430-75-10	Legal Fees	53,456.14	0.00		0.00	0.00
730440-75-10	Accounting Fees	5,560.25	0.00		0.00	0.00
730450-75-10	Services - Data Processing - N.H.	99,762.59	0.00		0.00	0.00
730461-75-10	Professional Fees	15,950.00	0.00		0.00	0.00
730510-75-10	Advertising	227.10	0.00		0.00	0.00
730530-75-10	Insurance - Other	106,394.67	0.00		0.00	0.00

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	FS CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
730530.000	Insurance - Other	0.00	0.00		(1,305.00)	(1,305.00)
				CAIDJE - 1	(1,305.00)	
730531-75-10	Insurance - Motor Vehicles	1,119.76	0.00		0.00	0.00
730533-75-10	Insurance - Bldg & Equipment	21,264.01	0.00		23,707.00	23,707.00
				CAIDJE - 4	23,707.00	
730533.000	Insurance - Bldg & Equipment	0.00	0.00		(332.00)	(332.00)
				CAIDJE - 1	(332.00)	
730540-75-10	Bad Debt Expense	153,568.64	0.00		0.00	0.00
730550-75-10	Depreciation - Improvements	54,365.98	0.00		0.00	0.00
730555-75-10	Depreciation - Building	28,125.00	0.00		0.00	0.00
730560-75-10	Depreciation - Equipment	44,626.18	0.00		0.00	0.00
730563-75-10	Deprecation - Computers	4,399.13	0.00		0.00	0.00
730575-75-10	Amortization - Organization Costs	18,677.77	0.00		0.00	0.00
730580-75-10	Amortization - Intangibles	47,500.00	0.00		0.00	0.00
730600-75-10	Interest Expense	75,812.44	0.00		0.00	0.00
730600.000	Interest Expense	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
730610-75-10	Real Estate Taxes	107,231.67	0.00		0.00	0.00
730630-75-10	Medicaid User Fee Assessment	632,499.28	0.00		0.00	0.00
730670-75-10	Office Supplies & Expense	30,345.60	0.00		0.00	0.00
730680-75-10	Telephone	7,476.16	0.00		0.00	0.00
730691-75-10	Advertising - Help Wanted	43,252.74	0.00		0.00	0.00
730692-75-10	Advertising - Promotional	9,080.93	0.00		0.00	0.00
730740-75-10	Lease Office Equipment	19,490.21	0.00		0.00	0.00
730822-75-10	Travel Expense - Marketing	276.97	0.00		0.00	0.00
730830-75-10	Education And Training	3,050.00	0.00		0.00	0.00
730870-75-10	Licenses - Fees/Dues	10,277.99	0.00		0.00	0.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	2,502.66	0.00		0.00	0.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	488.62	0.00		0.00	0.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	1,126.27	0.00		0.00	0.00
7424.2	Administration - Health/Life	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
75-183-00	Maintenance Expense>Supplies	802.99	20,049.96		0.00	20,049.96
75-205-00	Maintenance Expense>Sanitation & Incineration	0.00	26,323.00		0.00	26,323.00
75-207-00	Maintenance Expense>Repairs & Maint	3,358.93	47,845.80		0.00	47,845.80
75-208-00	Maintenance Expense>Equip Rental	0.00	2,682.04		0.00	2,682.04
75-217-00	Maintenance Expense>Extermination	0.00	12,115.00		0.00	12,115.00
75-218-00	Maintenance Expense>Snow Removal	0.00	26,745.00		0.00	26,745.00
75-219-00	Maintenance Expense>Landscaping	0.00	820.98		0.00	820.98
75-220-00	Maintenance Expense>Fire Drill	260.65	15,806.76		0.00	15,806.76
75-700-00	Maintenance Expense>Contracted Service	0.00	35,737.83		0.00	35,737.83
75-811-80	Maintenance Expense>Director>Wages	0.00	88,000.48		0.00	88,000.48
75-811-84	Maintenance Expense>Director>Retro Pay/Adjustmei	0.00	649.20		0.00	649.20
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	0.00	11,141.43		0.00	11,141.43
75-811-91	Maintenance Expense>Director>Holiday Pay	0.00	2,064.00		0.00	2,064.00
75-811-92	Maintenance Expense>Director>PTO Accrual	0.00	1,617.55		0.00	1,617.55
75-829-80	Maintenance Expense>Staff>Wages	10,570.29	65,465.01		0.00	65,465.01
75-829-81	Maintenance Expense>Staff>Overtime	888.36	14,118.70		0.00	14,118.70
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	0.00	2,310.00		0.00	2,310.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	0.00	1,993.43		0.00	1,993.43
75-829-92	Maintenance Expense>Staff>PTO Accrual	0.00	652.76		0.00	652.76
75-880-00	Maintenance Expense>Payroll Taxes	864.51	0.00		0.00	0.00
75-881-00	Maintenance Expense>Workers Comp	174.50	0.00		0.00	0.00
75-882-00	Maintenance Expense>Health Insurance	402.21	0.00		0.00	0.00
76-227-00	Utility Expense>Gas	3,671.11	80,475.88		0.00	80,475.88
76-228-00	Utility Expense>Electric	10,153.47	127,541.07		0.00	127,541.07
76-229-00	Utility Expense>Water/Sewer	5,002.02	88,809.06		0.00	88,809.06
760100-76-10	Salaries - Medical Records	44,458.37	0.00		0.00	0.00
760103-76-10	Salaries - Med Records - Vac/Sick/Pers	283.73	0.00		0.00	0.00
760150-78-10	Salaries - Admissions	103,873.30	0.00		0.00	0.00
760153-78-10	Salaries - Admissions - Vac/Sick/Pers	(8,709.20)	0.00		0.00	0.00
7624.3	Administration - Benefits Other	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
770050-79-10	Medical Director	18,000.00	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)	
80-111-16	Admin Expense>Medicaid>Bed Tax	0.00	900,976.74		0.00	900,976.74
80-142-00	Admin Expense>User Fee	70,173.33	0.00		0.00	0.00
80-153-00	Admin Expense>Financing Costs	0.00	1,311.99		0.00	1,311.99
80-162-00	Admin Expense>Insurance - General Liability & Other	23,629.88	168,669.69		(23,707.00)	144,962.69
				CAIDJE - 4	(23,707.00)	
80-167-00	Admin Expense>Insurance - Auto	0.00	3,159.20		0.00	3,159.20
80-183-00	Admin Expense>Supplies	1,776.84	34,399.77		0.00	34,399.77
80-183-09	Admin Expense>Supplies>Toner	0.00	13,340.86		0.00	13,340.86
80-183-78	Admin Expense>Supplies>Paper	0.00	4,519.86		0.00	4,519.86
80-184-00	Admin Expense>Minor Equip & Supplies	0.00	7,118.05		0.00	7,118.05
80-208-00	Admin Expense>Equip-Rental	3,321.18	13,012.86		0.00	13,012.86

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
80-209-00	Admin Expense>Postage	89.96	2,751.38		0.00	2,751.38
80-210-00	Admin Expense>Internet	0.00	5,646.25		0.00	5,646.25
80-230-00	Admin Expense>Data Processing	10,452.02	115,532.07		0.00	115,532.07
80-230-06	Admin Expense>Data Processing>RFMS	0.00	2,487.00		0.00	2,487.00
80-230-74	Admin Expense>Data Processing>Covid19	0.00	600.00		0.00	600.00
80-231-00	Admin Expense>Telephone	1,462.95	49,355.19		0.00	49,355.19
80-232-00	Admin Expense>Cable TV	1,114.14	13,416.35		0.00	13,416.35
80-234-00	Admin Expense>Licenses	1,836.71	13,069.58		0.00	13,069.58
80-235-00	Admin Expense>Dues & Subscriptions	63.58	18,270.28		0.00	18,270.28
80-236-00	Admin Expense>Travel	389.14	35,286.36		0.00	35,286.36
80-237-00	Admin Expense>Meals & Ent	10.69	716.16		0.00	716.16
80-238-00	Admin Expense>Legal Fees	0.00	66,820.34		0.00	66,820.34
80-240-00	Admin Expense>Professional Fees	600.00	42,043.99		0.00	42,043.99
80-241-00	Admin Expense>IT Fees	2,044.74	41,363.55		0.00	41,363.55
80-242-00	Admin Expense>Fines & Penalties	25.59	16,185.85		0.00	16,185.85
80-243-00	Admin Expense>Late Fees	0.00	3,413.92		0.00	3,413.92
80-244-00	Admin Expense>Bank Fees	7.11	4,762.42		0.00	4,762.42
80-245-00	Admin Expense>Background Checks	0.00	2,533.27		0.00	2,533.27
80-246-00	Admin Expense>Donations/Charity	375.00	1,272.58		0.00	1,272.58
80-247-00	Admin Expense>Corporate Tax	0.00	507.50		0.00	507.50
80-249-00	Admin Expense>Recruiting	706.00	114,689.51		0.00	114,689.51
80-250-00	Admin Expense>Marketing & Advertising	2,714.28	27,546.14		0.00	27,546.14
80-251-00	Admin Expense>Bad Debt	20,000.00	240,000.00		0.00	240,000.00
80-252-00	Admin Expense>Startup Costs	62,463.33	0.00		0.00	0.00
80-279-00	Admin Expense>Management Fee	54,628.00	734,652.99		0.00	734,652.99
80-700-00	Admin Expense>Contracted Service	4,152.00	4,003.21		0.00	4,003.21
80-811-80	Admin Expense>Director>Wages	13,883.67	155,763.19		0.00	155,763.19
80-811-83	Admin Expense>Director>Shift Bonus Pay	5,000.00	17,250.00		0.00	17,250.00
80-811-88	Admin Expense>Director>Other Pay	0.00	5,000.00		0.00	5,000.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	0.00	18,173.79		0.00	18,173.79
80-811-91	Admin Expense>Director>Holiday Pay	0.00	3,288.55		0.00	3,288.55
80-811-92	Admin Expense>Director>PTO Accrual	0.00	(9,208.11)		0.00	(9,208.11)
80-838-80	Admin Expense>Receptionist>Wages	3,638.79	102,743.88		0.00	102,743.88
80-838-81	Admin Expense>Receptionist>Overtime	0.00	1,744.41		0.00	1,744.41
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	432.00	6,593.55		0.00	6,593.55
80-838-91	Admin Expense>Receptionist>Holiday Pay	0.00	2,597.32		0.00	2,597.32
80-838-92	Admin Expense>Receptionist>PTO Accrual	0.00	959.20		0.00	959.20
80-839-80	Admin Expense>Admissions>Wages	6,857.14	82,158.57		0.00	82,158.57
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	314.29	8,440.00		0.00	8,440.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	0.00	4,390.00		0.00	4,390.00
80-839-91	Admin Expense>Admissions>Holiday Pay	0.00	2,137.14		0.00	2,137.14
80-839-92	Admin Expense>Admissions>PTO Accrual	0.00	5,764.71		0.00	5,764.71
80-840-80	Admin Expense>Business Office>Wages	8,753.24	70,958.41		0.00	70,958.41
80-840-84	Admin Expense>Business Office>Retro Pay/Adjustm	135.93	0.00		0.00	0.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	2,187.26	1,240.00		0.00	1,240.00
80-840-91	Admin Expense>Business Office>Holiday Pay	0.00	1,467.25		0.00	1,467.25
80-840-92	Admin Expense>Business Office>PTO Accrual	0.00	6,151.16		0.00	6,151.16
80-841-80	Admin Expense>Human Resources>Wages	5,081.47	26,495.95		0.00	26,495.95
80-841-88	Admin Expense>Human Resources>Other Pay	0.00	324.00		0.00	324.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation P	6,753.84	1,759.22		0.00	1,759.22
80-841-91	Admin Expense>Human Resources>Holiday Pay	0.00	663.43		0.00	663.43
80-841-92	Admin Expense>Human Resources>PTO Accrual	0.00	1,490.14		0.00	1,490.14
80-842-80	Admin Expense>Marketing>Wages	0.00	34,269.18		0.00	34,269.18
80-842-90	Admin Expense>Marketing>Sick/Vacation Pay	0.00	3,238.66		0.00	3,238.66
80-842-91	Admin Expense>Marketing>Holiday Pay	0.00	634.62		0.00	634.62
80-880-00	Admin Expense>Payroll Taxes	4,803.73	9,346.62		0.00	9,346.62
80-881-00	Admin Expense>Workers Comp	807.67	(15.00)		0.00	(15.00)
80-882-00	Admin Expense>Health Insurance	1,861.67	225.00		0.00	225.00
800100-80-10	Salaries - PT Part A	62,103.09	0.00		0.00	0.00
800101-80-10	Salaries - PT Part B	46,937.42	0.00		0.00	0.00
800102-80-10	Salaries - PT HMO	35,630.80	0.00		0.00	0.00
800103-80-10	Salaries - PT Medicaid	10,236.78	0.00		0.00	0.00
800104-80-10	Salaries - PT HMO Part B	1,193.52	0.00		0.00	0.00
800105-80-10	Salaries - PT Vac/Sick/Personal	23,375.72	0.00		0.00	0.00
800109-80-10	Salaries - PT Indirect	41,489.80	0.00		0.00	0.00
800110-80-10	Salaries - PTA Part A	31,755.90	0.00		0.00	0.00
800111-80-10	Salaries - PTA Part B	24,837.88	0.00		0.00	0.00
800112-80-10	Salaries - PTA HMO	18,714.07	0.00		0.00	0.00
800113-80-10	Salaries - PTA Medicaid	5,225.81	0.00		0.00	0.00
800114-80-10	Salaries - PTA HMO Part B	600.76	0.00		0.00	0.00
800119-80-10	Salaries - PTA Indirect	51,546.11	0.00		0.00	0.00
800150-80-10	Salaries - PTA Vaca/Sick/Personal	14,070.98	0.00		0.00	0.00
8003	EMPLOYEE BENEFITS - ADH	0.00	0.00		349.00	349.00
				CAIDJE - 1	349.00	
800670-80-10	PT - Supplies	11,309.55	0.00		0.00	0.00
81-811-80	Day Care>Administrator>Wages	11,951.73	60,754.08		0.00	60,754.08
81-811-81	Day Care>Administrator>Overtime	15.30	3,052.05		0.00	3,052.05
81-811-83	Day Care>Administrator>Bonus Pay	100.00	250.00		0.00	250.00
81-811-90	Day Care>Administrator>Sick/Vacation	4,988.07	5,124.97		0.00	5,124.97

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
81-811-91	Day Care>Administrator>Holiday Pay	0.00	815.21		0.00	815.21
81-811-92	Day Care>Administrator>PTO	0.00	(3,489.54)		0.00	(3,489.54)
81-880-00	Day Care>Payroll Taxes	1,338.60	0.00		0.00	0.00
81-881-00	Day Care Expense>Workers Comp	259.72	0.00		0.00	0.00
81-882-00	Day Care Expense>Health Insurance	598.65	0.00		0.00	0.00
810100-81-10	Salaries - OT Part A	27,085.01	0.00		0.00	0.00
810101-81-10	Salaries -OT Part B	21,374.61	0.00		0.00	0.00
810102-81-10	Salaries - OT HMO	16,507.33	0.00		0.00	0.00
810103-81-10	Salaries - OT Medicaid	4,498.97	0.00		0.00	0.00
810104-81-10	Salaries - OT HMO Part B	692.84	0.00		0.00	0.00
810105-81-10	Salaries - OT Vaca/Sick/Personal	8,643.33	0.00		0.00	0.00
810109-81-10	Salaries -OT Indirect	23,003.87	0.00		0.00	0.00
810110-81-10	Salaries - COTA Part A	28,204.99	0.00		0.00	0.00
810111-81-10	Salaries - COTA Part B	20,265.43	0.00		0.00	0.00
810112-81-10	Salaries - COTA HMO	15,389.33	0.00		0.00	0.00
810113-81-10	Salaries - COTA Medicaid	4,676.97	0.00		0.00	0.00
810114-81-10	Salaries - COTA HMO Part B	419.88	0.00		0.00	0.00
810119-81-10	Salaries -COTA Indirect	38,186.20	0.00		0.00	0.00
810150-81-10	Salaries - COTA Vaca/Sick/Personal	14,704.68	0.00		0.00	0.00
820100-82-10	Salaries - ST Part A	34,949.62	0.00		0.00	0.00
820101-82-10	Salaries -ST Part B	26,214.75	0.00		0.00	0.00
820102-82-10	Salaries - ST HMO	19,775.59	0.00		0.00	0.00
820103-82-10	Salaries - ST Medicaid	5,749.25	0.00		0.00	0.00
820104-82-10	Salaries - ST HMO Part B	603.21	0.00		0.00	0.00
820109-82-10	Salaries - ST Indirect	19,642.09	0.00		0.00	0.00
820150-82-10	Salaries - ST Vaca/Sick/Personal	8,552.55	0.00		0.00	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	898.85	3,696.70		0.00	3,696.70
85-100-74	Employee Benefits Expense>Miscellaneous>Covid19	0.00	35,103.43		0.00	35,103.43
85-156-61	Employee Benefits Expense>PR Taxes>Fica	0.00	613,420.05		0.00	613,420.05
85-156-62	Employee Benefits Expense>PR Taxes>SUI	0.00	122,691.69		0.00	122,691.69
85-156-63	Employee Benefits Expense>PR Taxes>FUI	0.00	8,125.53		0.00	8,125.53
85-178-00	Employee Benefits Expense>Food	0.00	1,686.85		0.00	1,686.85
85-204-00	Employee Benefits Expense>Training & Education	0.00	550.00		0.00	550.00
85-881-00	Employee Benefits Expense>Workers Comp	0.00	95,742.44		0.00	95,742.44
85-881-01	Employee Benefits Expense>Workers Comp>Prior ye	0.00	28,472.00		0.00	28,472.00
85-882-00	Employee Benefits Expense>Health Insurance	0.00	259,333.00		0.00	259,333.00
85-884-00	Employee Benefits>Dental/Vision Insurance	0.00	13,917.54		0.00	13,917.54
870101-87-10	Physical Therapy - Part A	1,558.05	0.00		0.00	0.00
870109-87-10	Physical Therapy - Indirect	498.75	0.00		0.00	0.00
870201-87-10	Occup. Therapy - Part A	6,801.21	0.00		0.00	0.00
870209-87-10	Occup. Therapy - Indirect	2,481.57	0.00		0.00	0.00
870301-87-10	Speech Therapy - Part A	263.25	0.00		0.00	0.00
870309-87-10	Speech Therapy - Indirect	157.95	0.00		0.00	0.00
880101-88-10	Pharmacy - Part A	128,046.70	0.00		0.00	0.00
880102-88-10	Pharmacy - Other & Hospice	72,578.79	0.00		0.00	0.00
880103-88-10	Pharmacy - Medicaid	18,441.14	0.00		0.00	0.00
880201-88-10	Laboratory - Part A	10,694.57	0.00		0.00	0.00
880203-88-10	Laboratory - Other	4,083.44	0.00		0.00	0.00
880301-88-10	X - Ray - Part A	4,208.46	0.00		0.00	0.00
880401-88-10	Oxygen Rental - Part A	9,341.01	0.00		0.00	0.00
880402-88-10	Oxygen Rental - Medicaid	2,424.96	0.00		0.00	0.00
880501-88-10	IV Therapy - Part A	525.00	0.00		0.00	0.00
880503-88-10	IV Therapy - Other	395.00	0.00		0.00	0.00
880507-88-10	IV Therapy - Medicaid	1,515.00	0.00		0.00	0.00
880602-88-10	Nutritional Therapy - Medicaid	5,705.87	0.00		0.00	0.00
880801-88-10	Durable Med. Equip. - Part A	5,475.10	0.00		0.00	0.00
880803-88-10	Durable Med. Equip - Other	8,324.14	0.00		0.00	0.00
880805-88-10	Durable Med. Equipment - Medicaid	10,875.31	0.00		0.00	0.00
880901-88-10	Ambulance - Part A	553.78	0.00		0.00	0.00
91-121-00	Property Expense>Rent	100,000.00	1,200,000.00		0.00	1,200,000.00
91-161-00	Property Expense>RE Taxes	11,815.57	141,183.49		0.00	141,183.49
92-000-00	Depreciation Expense	0.00	20,009.50		0.00	20,009.50
94-000-00	Interest Expense	6,806.94	117,795.77		0.00	117,795.77
Subtotal : None		(3,348,226.54)	1,566,585.93		0.00	1,566,585.93
Total [2000] Revenues and Expenses		(3,348,226.54)	1,566,585.93		0.00	1,566,585.93
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A205947 - Advocate Healthcare of East Boston, LLC**
Engagement: **MDMC 2023 - Advocate Healthcare of East Boston**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10-001-00	Cash>Clearing	(617.43)	1,237.35
10-001-01	Cash>Clearing>Petty Cash	2,113.20	0.00
10-001-02	Cash>Clearing>Payroll	(7,775.48)	(1,688.03)
10-001-03	Cash>Clearing>Closing	0.00	40,778.34
10-010-80	Cash>Operating>Advocate Rockland	133,507.52	339,414.01
10-010-81	Cash>Operating>Advocate M&T	18,124.33	0.00
10-012-01	Cash>Dialysis Grant Checking	265,886.86	0.00
10-014-00	Cash>Petty Cash Facility	500.00	500.00
10-017-80	Cash>Savings>Rockland	74,116.99	318,792.75
10-061-81	Cash>Care Cost>	500.00	0.00
Subtotal : None		486,355.99	699,034.42
Total [S6L1.1C1]	Cash and Cash Equivalents	486,355.99	699,034.42
Group : [S6L1.4C1]	Other Cash & Equivalents		
Subgroup : None			
10-062-80	Cash>PNA>Rockland	282,188.04	0.00
Subtotal : None		282,188.04	0.00
Total [S6L1.4C1]	Other Cash & Equivalents	282,188.04	0.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
11-104-00	Accounts Receivable>Private	103,481.23	39,105.45
11-104-75	Accounts Receivable>Private>Daycare	0.00	690.92
11-107-75	Accounts Receivable>Managed Medicaid>Daycare	2,949.12	1,843.20
11-111-75	Accounts Receivable>Medicaid>Daycare	214.70	16,051.18
Subtotal [S6L1.5C1A] A/R Self-Pay Patients (Private)		106,645.05	57,690.75
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
11-105-00	Accounts Receivable>HMO	10,800.00	0.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		10,800.00	0.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
11-102-00	Accounts Receivable>Medicare A	280,237.49	238,761.37
11-103-00	Accounts Receivable>Part B	178,433.41	29,099.53
11-106-00	Accounts Receivable>Medicare HMO	132,170.98	0.00
11-122-00	Accounts Receivable>Medicare Colns Write Off	27,800.00	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		618,641.88	267,860.90
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
11-111-00	Accounts Receivable>Medicaid	1,295,530.27	407,406.48
11-111-70	Accounts Receivable>Medicaid>Old A/R	7,623.25	0.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,303,153.52	407,406.48
Subgroup : [S6L1.5C1A/R Mass Medicaid Managed Care]			
11-107-00	Accounts Receivable>Managed Medicaid	422,961.94	227,590.50
Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care		422,961.94	227,590.50
Subgroup : [S6L1.5C1A/R Other Public Patients]			
11-108-00	Accounts Receivable>Veterans	122,870.75	29,577.76
11-109-00	Accounts Receivable>Hospice	44,484.54	32,174.03
Subtotal [S6L1.5C1L] A/R Other Public Patients		167,355.29	61,751.79
Total [S6L1.5C1]	Payer Accounts Receivable	2,629,557.68	1,022,300.42
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(214,993.34)	(20,000.00)
11-120-70	Accounts Receivable>Allow for Doubtful Accts>Old AR	(60,000.00)	0.00
Subtotal : None		(274,993.34)	(20,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(274,993.34)	(20,000.00)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : None			
13-127-98	Due From>Old Owner>Escrow	28,026.70	0.00
Subtotal : None		28,026.70	0.00
Total [S6L1.7C1]	Receivable from Officers/Owners/Employees	28,026.70	0.00
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
13-929-01	Due From>PropCo>Eagle Arc	0.00	427,270.85
Subtotal : None		0.00	427,270.85
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	0.00	427,270.85
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			

11-100-00	Accounts Receivable>Miscellaneous	298.27	0.00
11-100-70	Accounts Receivable>Miscellaneous>Old AR	278,430.49	0.00
11-112-00	Accounts Receivable>Income	63,700.40	8,537.18
13-292-01	Due From>Resident Petty Cash	15,224.89	0.00
Subtotal : None		357,654.05	8,537.18
Total [S6L1.11C1]	Other Receivables	357,654.05	8,537.18

Group : [S6L1.13C1] Prepaid Insurance

Subgroup : None			
12-124-00	Prepaid Expenses>Insurance	0.00	21,795.18
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	149,647.29	165,409.18
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra Accr	(119,337.77)	(189,039.06)
12-167-00	Prepaid Expenses>Insurance - Auto	3,089.13	0.00
Subtotal : None		33,398.65	(1,834.70)
Total [S6L1.13C1]	Prepaid Insurance	33,398.65	(1,834.70)

Group : [S6L1.14C1] Prepaid Taxes

Subgroup : None			
12-161-00	Prepaid Expenses>RE Taxes	0.00	48,911.66
Subtotal : None		0.00	48,911.66
Total [S6L1.14C1]	Prepaid Taxes	0.00	48,911.66

Group : [S6L1.15C1] Other Prepaid Expenses

Subgroup : None			
12-000-00	Prepaid Expenses	44,524.65	13,757.04
12-153-00	Prepaid Expenses>Financing Costs	3,936.00	0.00
12-881-00	Prepaid Expenses>Workers Comp	77,126.26	90,036.90
12-881-01	Prepaid Expenses>Workers Comp.Contra	(78,296.00)	(86,238.00)
Subtotal : None		47,290.91	17,555.94
Total [S6L1.15C1]	Other Prepaid Expenses	47,290.91	17,555.94

Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C1] Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	161,002.31	0.00
Subtotal [S6L2.3C1B] Leasehold Improvements		161,002.31	0.00

Subgroup : [S6L2.3C1A/D] Leasehold Improvements

15-131-00	Accum Depn>Leasehold Improvements	(10,626.47)	0.00
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(10,626.47)	0.00

Total [S6L2.3C1]	Improvements - Cost	150,375.84	0.00
-------------------------	----------------------------	-------------------	-------------

Group : [S6L2.4C1] Equipment

Subgroup : [S6L2.4C1] EQUIPMENT			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	32,299.85	0.00
14-252-00	Fixed Assets>Startup Costs	40,302.19	20,000.00
Subtotal [S6L2.4C1a] EQUIPMENT		72,602.04	20,000.00

Subgroup : [S6L2.4C1A/D] Equipment

15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(3,636.03)	0.00
15-252-00	Accum Depn>Start Up	(6,237.27)	0.00
Subtotal [S6L2.4C1b] A/D Equipment		(9,873.30)	0.00

(9,873.30)

Total [S6L2.4C1]	Equipment	62,728.74	20,000.00
-------------------------	------------------	------------------	------------------

Group : [S6L3.4C1] Construction in Progress

Subgroup : None			
14-136-00	Fixed Assets>CIP	5,339.87	0.00
14-136-01	Fixed Assets>CIP>Dialysis	34,383.89	0.00
Subtotal : None		39,723.76	0.00
Total [S6L3.4C1]	Construction in Progress	39,723.76	0.00

Group : [S6L5.1C1] Trade Payable

Subgroup : None			
20-000-00	Accounts Payable	(952,695.69)	(147,582.85)
21-308-01	Other Current Payables>Chase Advocate CC	(49,247.47)	0.00
Subtotal : None		(1,001,943.16)	(147,582.85)
Total [S6L5.1C1]	Trade Payable	(1,001,943.16)	(147,582.85)

Group : [S6L5.2C1] Accrued Expenses

Subgroup : None			
24-000-00	Accrued Expenses	(132,059.24)	(18,568.81)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(252,950.08)	(70,173.33)
24-121-00	Accrued Expenses>Rent	(1,500,000.00)	(100,000.00)
24-160-00	Accrued Expenses>Interest	0.00	(6,806.94)
24-279-00	Accrued Expenses>Management Fee	(219,742.73)	(4,628.00)
Subtotal : None		(2,104,752.05)	(200,177.08)
Total [S6L5.2C1]	Accrued Expenses	(2,104,752.05)	(200,177.08)

Group : [S6L5.3C1] Due to Insurance Payers

Subgroup : [S6L5.3C1] Due Medicare Actual			
27-105-00	Due To/(From)>HMO	(13,295.35)	0.00
27-106-00	Due To/(From)>Medicare HMO	(2,723.16)	0.00
Subtotal [S6L5.3C1D] Due Medicare Actual		(16,018.51)	0.00

Total [S6L5.3C1]	Due to Insurance Payers	(16,018.51)	0.00	
Group : [S6L5.4C1]	Patient Funds Due			
Subgroup : [S6L5.4C1]	Patient Funds Due (Self Pay)			
21-353-00	Other Current Payables>Resident Refunds	5,801.00	0.00	
Subtotal [S6L5.4C1A]	Patient Funds Due (Self Pay)	5,801.00	0.00	
Total [S6L5.4C1]	Patient Funds Due	5,801.00	0.00	
Group : [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1]	Current LT Debt-Banks			
22-153-01	Note Payable>Finance Agreement>M&T Bank	(1,249,704.75)	(1,250,000.00)	295.25
22-929-01	Note Payable>Eagle Arc	(647,729.15)	0.00	
Subtotal [S6L5.6C1A]	Current LT Debt-Banks	(1,897,433.90)	(1,250,000.00)	
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other	(1,897,433.90)	(1,250,000.00)	
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1]	Accrued Salaries			
23-000-00	Accrued Wages & Related	(220,214.99)	(200,892.49)	
23-157-00	Accrued Wages & Related>Benefit Time	(379,193.60)	(427,270.85)	
Subtotal [S6L5.7C1A]	Accrued Salaries	(599,408.59)	(628,163.34)	
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Payable			
21-149-00	Other Current Payables>Misc. PR Deduction	0.00	(3,358.53)	
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	0.00	(3,358.53)	
Subgroup : [S6L5.7C1]	Other Payroll Liabilities			
21-148-00	Other Current Payables>401K	0.00	(1,961.22)	
21-150-00	Other Current Payables>Union Dues W/H	0.00	(220.00)	
21-151-00	Other Current Payables>Garnishments W/H	0.00	(295.04)	
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	0.00	(2,476.26)	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(599,408.59)	(633,998.13)	
Group : [S6L5.10C1]	Other Current Liabilities			
Subgroup : None				
27-000-80	Due To/(From)>Vendor	43,682.33	0.00	
27-000-98	Due To/(From)>Comm Of Mass Dialysis Grant	(265,896.86)	0.00	
27-127-00	Due To (from)>Old Owner	(40,878.81)	(131,096.01)	
27-146-01	Due To/(From)>Social Security RT PNA Acct	(92,188.04)	0.00	
27-170-00	Due To/(From)>MLTSS	(4,276.55)	0.00	
Subtotal : None		(359,557.93)	(131,096.01)	
Total [S6L5.10C1]	Other Current Liabilities	(359,557.93)	(131,096.01)	
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None				
27-000-55	Due To/(From)>Advocate and Bay Harbor	0.00	(20,829.93)	
Subtotal : None		0.00	(20,829.93)	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	0.00	(20,829.93)	
Group : [S6L8C.7C4]	Owners Equity Balance-Dividends Paid			
Subgroup : None				
30-000-00	Retained Earnings	564,420.19	0.00	
301000-30-10	Distributions	0.00	5,652,720.22	
308000-30-10	Retained Earnings	0.00	(2,142,585.45)	
Subtotal : None		564,420.19	3,510,134.77	
Total [S6L8C.7C4]	Owners Equity Balance-Dividends Paid	564,420.19	3,510,134.77	161909 402,511.19
Group : [S2L1.1C1]	Private Pay			
Subgroup : None				
40-104-00	Room & Board Revenue>Private	(128,700.00)	(40,861.20)	
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(5,350.00)	0.00	
40-104-71	Room & Board Rev>Private>Bed Hold>Prior Period	(1,400.00)	0.00	
40-104-73	Room & Board Rev>Private>Bed Hold	(700.00)	0.00	
410100-40-10	Room And Board - Private	0.00	(291,282.70)	
Subtotal : None		(136,150.00)	(332,143.90)	
Total [S2L1.1C1]	Private Pay	(136,150.00)	(332,143.90)	
Group : [S2L1.2C1]	Commerical Managed Care			
Subgroup : None				
40-105-00	Room & Board Revenue>HMO	0.00	(104,150.00)	
40-106-00	Room & Board Revenue>Medicare HMO	(1,546,555.00)	0.00	
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	233,196.00	0.00	
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	(200.00)	0.00	
450010-46-10	Managed Care - Evercare Skilled	0.00	(8,186.76)	
450100-46-10	Room And Board - Managed Care	0.00	(546,175.00)	
Subtotal : None		(1,313,559.00)	(658,511.76)	
Total [S2L1.2C1]	Commerical Managed Care	(1,313,559.00)	(658,511.76)	
Group : [S2L1.4C1]	Medicare-Fee-For-Service			
Subgroup : None				
40-102-00	Room & Board Revenue>Medicare A	(2,826,495.02)	(240,494.92)	

40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	43,848.19	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	39,489.45	0.00
400100-45-10	Room And Board - Medicare A	0.00	(2,053,240.07)
400901-45-10	Medicare 2% Sequestration	0.00	499.31
51-111-17	Other Rev>Medicare HMO>Bed Tax	(367.46)	0.00
52-102-00	Revenue Adjustments>Medicare A	(34.90)	0.00
52-103-00	Revenue Adjustments>Part B	232.67	0.00
52-106-00	Revenue Adjustments>Medicare HMO	11.04	0.00
Subtotal : None		(2,743,316.03)	(2,293,235.68)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,743,316.03)	(2,293,235.68)

Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
40-111-00	Room & Board Revenue>Medicaid	(5,248,725.34)	345,637.04
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	(37,942.52)	0.00
40-111-71	Room & Board Revenue>Medicaid>Bed Hold>Prior Period	2,667.40	0.00
40-111-73	Room & Board Revenue>Medicaid>Bed Hold	(46,161.70)	0.00
40-211-00	Room & Board Revenue>Medicaid BEH	(263,700.00)	0.00
40-211-73	Room & Board Revenue>Medicaid BEH>Bed Hold	(1,281.60)	0.00
430100-42-10	Room And Board - Medicaid	0.00	(4,612,627.85)
49-107-00	Behavioral Add-On Rev>Managed Medicaid	(71,500.00)	0.00
49-111-00	Behavioral Add-On Rev>Medicaid	(224,150.00)	0.00
49-111-10	Transitional Add-On Rev>Medicaid	(131,750.00)	0.00
Subtotal : None		(6,022,543.76)	(4,266,990.81)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(6,022,543.76)	(4,266,990.81)

Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
40-107-00	Room & Board Revenue>Managed Medicaid	(3,084,025.03)	(141,854.73)
40-107-09	Room & Board Revenue>Managed Medicaid>Sales Adjustments	(195,155.04)	0.00
40-107-71	Room & Board Revenue>Managed Medicaid>Bed Hold>Prior Period	(160.00)	0.00
40-107-73	R & B Rev>Managed MCD>Bed Hold	(33,598.23)	0.00
40-107-75	Room & Board Revenue>Managed Medicaid>Daycare	(14,274.63)	0.00
51-213-71	Other Revenue>Transportation>Managed Medicaid>Daycare	(6,076.01)	0.00
52-107-00	Revenue Adjustments>Managed Medicaid	6.00	0.00
Subtotal : None		(3,333,282.94)	(141,854.73)
Total [S2L1.7C1]	MassHealth Managed Care	(3,333,282.94)	(141,854.73)

Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
435901-43-10	SCO - Contractual Adjustment	0.00	(16,659.52)
450070-43-10	Medicaid - Pace - ESP	0.00	(988,680.20)
Subtotal : None		0.00	(1,005,339.72)
Total [S2L1.8C1]	Senior Care Options	0.00	(1,005,339.72)

Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3041	MA Resource Income	0.00	(796,157.92)
Subtotal : None		0.00	(796,157.92)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	0.00	(796,157.92)

Group : [S2L1.14C1]	Veterans & Other Public		
Subgroup : None			
40-108-00	Room & Board Revenue>Veterans	(276,282.79)	(29,504.12)
40-108-09	Room & Board Revenue>Veterans>Sales Adjustments	2,464.94	0.00
40-108-71	Room & Board Revenue>Veterans>Bed Hold>Prior Period	(2,336.88)	0.00
40-108-73	Room & Board Revenue>Veterans>Bed Hold	(31,841.16)	0.00
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(45,287.83)	0.00
40-109-73	Room & Board Revenue>Hospice>Bed Hold	(1,762.20)	0.00
480100-44-10	Room And Board - V/A	0.00	(218,514.80)
Subtotal : None		(355,045.92)	(248,018.92)
Total [S2L1.14C1]	Veterans & Other Public	(355,045.92)	(248,018.92)

Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
40-109-00	Room & Board Revenue>Hospice	(399,741.92)	(34,843.93)
41-109-00	Pharmacy Rev>Hospice	12,011.63	0.00
470100-44-10	Room And Board - Hospice	0.00	(329,066.60)
Subtotal : None		(387,730.29)	(363,910.53)
Total [S2L1.15C1]	Other Payer Revenue	(387,730.29)	(363,910.53)

(10,958,345.00)

Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
42-104-00	PT Revenue>Private	0.00	(776.37)
43-104-00	OT Revenue>Private	0.00	(693.68)
47-104-00	Other Ancillary Rev>Private	(144.00)	0.00
Subtotal : None		(144.00)	(1,470.05)
Total [S2L1.1C2]	Ancillary-Private Pay	(144.00)	(1,470.05)

(456,729.39)

Group : [S2L1.2C2]	Ancillary-Commerical Managed Care		
Subgroup : None			
435401-43-10	Physical Therapy - Managed Medicaid	0.00	2,262.62
435501-43-10	Speech Therapy - Managed Medicaid	0.00	(756.27)
450075-43-10	Medicaid - SCO - CCAI	0.00	(203,686.55)

#REF!

450250-46-10	Pharmacy - Managed Care	0.00	(105,844.62)
450400-43-10	Physical Therapy - CCAI	0.00	3,494.25
450407-46-10	Managed Care - Physical Therapy	0.00	(127,374.24)
450450-43-10	Occupational Therapy - CCAI	0.00	10,272.68
450457-46-10	Managed Care - Occupational Therapy	0.00	(125,564.48)
450500-43-10	Speech Therapy - CCAI	0.00	1,386.24
450501-46-10	Managed Care - Speech Therapy	0.00	(44,588.85)
450850-46-10	Managed Care - Lab	0.00	(4,440.80)
450900-46-10	Managed Care - Contractual Adjustment An	0.00	407,812.99
505500-48-10	Speech Therapy - Managed Care B	0.00	(317.83)
505900-48-10	Managed Care B - Contractual Adjustment	0.00	15.90
Subtotal : None		0.00	(187,328.96)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	0.00	(187,328.96)

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

Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
400250-45-10	Pharmacy - Medicare A	0.00	(254,001.24)
400400-45-10	Physical Therapy - Medicare A	0.00	(299,380.40)
400450-45-10	Occupational Therapy - Medicare A	0.00	(274,539.90)
400500-45-10	Speech Therapy - Medicare A	0.00	(122,031.51)
400850-45-10	Lab - Medicare A	0.00	(12,243.62)
400900-45-10	Medicare A - Contractual Adjustment Anc	0.00	962,196.67
41-102-00	Pharmacy Rev>Medicare A	(118,409.19)	(38,489.64)
41-102-01	Pharmacy Rev>Medicare A>C/A	118,409.19	84,773.82
42-102-00	PT Revenue>Medicare A	(138,595.74)	(18,343.04)
42-102-01	PT Revenue>Medicare A>C/A	138,595.74	0.00
42-103-00	PT Revenue>Part B	(82,350.21)	(15,632.62)
42-103-01	PT Revenue>Part B>C/A	842.07	4,914.16
43-102-00	OT Revenue>Medicare A	(134,400.64)	(17,849.10)
43-102-01	OT Revenue>Medicare A>C/A	134,400.64	0.00
43-103-00	OT Revenue>Part B	(60,515.00)	(8,134.98)
43-103-01	OT Revenue>Part B>C/A	364.76	0.00
44-102-00	ST Revenue>Medicare A	(94,481.11)	(9,300.94)
44-102-01	ST Revenue>Medicare A>C/A	94,481.11	0.00
44-103-00	ST Revenue>Part B	(71,540.08)	(11,146.09)
44-103-01	ST Revenue>Part B>C/A	1,501.81	0.00
46-102-00	Lab Rev>Medicare A	(1,081.11)	(791.10)
46-102-01	Lab Rev>Medicare A>C/A	1,081.11	0.00
47-103-14	Other Ancillary Rev>Part B>Sequester	2,909.67	0.00
48-103-00	Vaccine Rev>Part B	(3,811.20)	0.00
500400-48-10	Physical Therapy - Medicare B	0.00	(237,834.55)
500450-48-10	Occupational Therapy - Medicare B	0.00	(132,702.17)
500500-48-10	Speech Therapy - Medicare B	0.00	(146,523.65)
500900-48-10	Medicare B - Contractual Adjustment	0.00	82,812.57
Subtotal : None		(212,598.18)	(464,247.33)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(212,598.18)	(464,247.33)

Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
41-106-00	Pharmacy Rev>Medicare HMO	(8,078.06)	0.00
41-106-01	Pharmacy Rev>Medicare HMO>C/A	(3,933.57)	0.00
42-106-00	PT Revenue>Medicare HMO	(140,934.36)	0.00
42-106-01	PT Revenue>Medicare HMO>C/A	110,981.68	0.00
43-106-00	OT Revenue>Medicare HMO	(127,862.09)	0.00
43-106-01	OT Revenue>Medicare HMO	96,010.30	0.00
44-106-00	ST Revenue>Medicare HMO	(37,582.37)	0.00
44-106-01	ST Revenue>Medicare HMO>C/A	14,694.61	0.00
48-106-00	Vaccine Rev>Medicare HMO	(1,962.60)	0.00
Subtotal : None		(98,666.46)	0.00
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)	(98,666.46)	0.00

Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
41-111-00	Pharmacy Rev>Medicaid	0.00	(462.14)
42-111-00	PT Revenue>Medicaid	(23,844.53)	(3,850.40)
42-111-01	PT Revenue>Medicaid>C/A	23,844.53	0.00
43-111-00	OT Revenue>Medicaid	(22,617.63)	(2,826.18)
43-111-01	OT Revenue>Medicaid>C/A	22,617.63	0.00
430250-42-10	Pharmacy - Medicaid	0.00	(250.28)
430400-42-10	Physical Therapy - Medicaid	0.00	(58,149.23)
430450-42-10	Occupational Therapy - Medicaid	0.00	(52,471.20)
430500-42-10	Speech Therapy - Medicaid	0.00	(37,838.11)
430900-42-10	Medicaid - Contractual Adjustment Ancill	0.00	148,708.82
44-111-00	ST Revenue>Medicaid	(21,931.37)	(1,426.64)

44-111-01	ST Revenue>Medicaid>C/A	21,931.37	0.00
46-111-00	Lab Rev>Medicaid	0.00	(234.32)
47-111-00	Other Ancillary Rev>Medicaid	(2,650.00)	0.00
47-111-01	Other Ancillary Rev>Medicaid>C/A	0.00	8,799.68
Subtotal : None		(2,650.00)	0.00
Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service		(2,650.00)	0.00

Group : [S2L1.7C2] Ancillary-MassHealth Managed Care			
Subgroup : None			
42-107-00	PT Revenue>Managed Medicaid	(1,676.64)	0.00
42-107-01	PT Revenue>Managed Medicaid>C/A	1,676.64	0.00
44-107-00	ST Revenue>Managed Medicaid	(190.99)	0.00
44-107-01	ST Revenue>Managed Medicaid>C/A	190.99	0.00
Subtotal : None		0.00	0.00
Total [S2L1.7C2] Ancillary-MassHealth Managed Care		0.00	0.00

Group : [S2L1.14C2] Ancillary-Veterans Affairs & Other Public			
Subgroup : None			
42-108-00	PT Revenue>Veterans	(13,456.83)	(73.64)
42-108-01	PT Revenue>Veterans>C/A	13,456.83	0.00
43-108-00	OT Revenue>Veterans	(12,154.84)	0.00
43-108-01	OT Revenue>Veterans>C/A	12,154.84	0.00
44-108-00	ST Revenue>Veterans	(95.60)	0.00
44-108-01	ST Revenue>Veterans>C/A	95.60	0.00
Subtotal : None		0.00	(73.64)
Total [S2L1.14C2] Ancillary-Veterans Affairs & Other Public		0.00	(73.64)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
430112-42-10	Stimulus Revenue - Medicaid	0.00	(540,814.16)
51-100-74	Other Rev>Miscellaneous>Covid19	(300,036.06)	0.00
51-100-80	Other Revenue>Miscellaneous>Dialysis Grant	(30,222.64)	0.00
51-111-13	Other Rev>Medicaid>Incentive Payments	(7,794.10)	0.00
51-200-74	Other Rev>Staff Testing Reimbursement>Covid19	(50,304.00)	0.00
599065-59-10	Gain Sale Of Assets	0.00	(5,426,845.89)
599080-59-10	Other Income	0.00	2,738.83
Subtotal : None		(388,356.80)	(5,964,921.22)
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(388,356.80)	(5,964,921.22)

Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
400999-72-10	Medicare A - Prior Year Adjustment	0.00	18,045.21
410999-72-10	Private - Prior Year Adjustment	0.00	3,500.00
430999-72-10	Medicaid - Prior Year Adjustment	0.00	8,720.66
450999-72-10	Managed Care - Prior Year Adjustment	0.00	2,373.47
470999-72-10	Hospice - Prior Year Adjustment	0.00	(1,336.80)
500999-72-10	Medicare B - Prior Year Adjustment	0.00	5,378.70
505999-72-10	Managed Care B - Prior Year Adjustment	0.00	3,626.65
Subtotal : None		0.00	40,307.89
Total [S2L3.6C1] Prior Year Retroactive Revenue		0.00	40,307.89

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
51-160-00	Other Rev>Interest	(2,397.47)	(145.28)
599050-59-10	Interest Income	0.00	(488.90)
Subtotal : None		(2,397.47)	(634.18)
Total [S2L3.7C1] Interest Income		(2,397.47)	(634.18)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
51-100-00	Other Rev>Miscellaneous	0.00	(63.16)
Subtotal : None		0.00	(63.16)
Total [S2L3.9C1] Administrative & General Recoverable Income		0.00	(63.16)

Group : [SOBREL2.1C Adult Day Health Revenue			
Subgroup : None			
40-104-75	Room & Board Revenue>Private>Daycare	(1,647.24)	(411.81)
40-111-75	Room & Board Revenue>Medicaid>Daycare	(41,247.63)	(11,796.90)
51-213-70	Other Revenue>Transportation>Private>Daycare	(1,202.32)	0.00
51-213-72	Other Revenue>Transportation>Medicaid>Daycare	(21,877.93)	0.00
51-213-75	Other Revenue>Transportation>Daycare	0.00	(6,376.59)
590005-57-10	DayCare - Medicaid Income	0.00	(135,269.90)
590010-57-10	DayCare - Private Income	0.00	(7,592.64)
590015-57-10	DayCare - CACFD Income	0.00	(8,402.10)
590020-57-10	DayCare - Medicaid Trans Income	0.00	(69,298.64)
Subtotal : None		(65,975.12)	(239,148.58)
Total [SOBREL2.1C1] Adult Day Health Revenue		(65,975.12)	(239,148.58)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
61-811-80	Nursing Admin Expense>Director>Wages	97,787.63	9,478.29
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	1,586.26	0.00
61-811-88	Nursing Admin Expense>Director>Other Pay	634.56	0.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	5,625.37	0.00

61-811-91	Nursing Admin Expense>Director>Holiday Pay	2,436.65	0.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	3,337.54	0.00
630100-63-10	Salaries - Director Of Nursing	0.00	93,148.59
630103-63-10	Salaries - DON - Vac/Sick/Pers	0.00	(2,700.37)
Subtotal : None		111,408.01	99,926.51
Total [S3L1.1C1] Director of Nurses Salary		111,408.01	99,926.51

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None

60-808-80	Nursing Expense>RN>Wages	1,034,985.71	54,533.39
60-808-81	Nursing Expense>RN>Overtime	352,482.49	22,609.89
60-808-82	Nursing Expense>RN>Shift Premium Pay	34,859.52	0.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	58,512.14	18,635.50
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	198.00	0.00
60-808-87	Nursing Expense>RN>Training Pay	1,219.50	0.00
60-808-88	Nursing Expense>RN>Other Pay	16.00	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	62,855.71	4,941.73
60-808-91	Nursing Expense>RN>Holiday Pay	25,904.96	0.00
60-808-92	Nursing Expense>RN>PTO Accrual	11,993.79	0.00
60-809-80	Nursing Expense>RN Supervisor>Wages	825.00	0.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	220.00	0.00
61-194-80	Nursing Admin Expense>Infection Control>Wages	0.00	7,714.29
61-194-92	Nursing Admin Expense>Infection Control>PTO	(2,408.85)	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	109,361.13	0.00
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	5,000.00	0.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	9,923.64	0.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	2,434.19	0.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	2,844.76	0.00
61-820-92	Nursing Admin Expense>Nurse Liaison>PTO Accrual	(211.01)	0.00
630104-63-10	Salaries - Assistant Director Of Nursing	0.00	7,526.95
630106-63-10	Salaries - Infection Control	0.00	67,212.64
630107-63-10	Salaries - Infection Control Vac/Sick/Pe	0.00	780.75
630130-63-10	Salaries - R.N.	0.00	835,584.52
630133-63-10	Salaries - R.N. - Vac/Sick/Pers	0.00	39,593.53
Subtotal : None		1,711,016.68	1,059,133.19
Total [S3L1.7C1] Registered Nurses Salaries		1,711,016.68	1,059,133.19

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff

Subgroup : None

60-700-18	Nursing Expense>Contracted Service>RN	176,564.05	353,142.92
Subtotal : None		176,564.05	353,142.92
Total [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff		176,564.05	353,142.92

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None

60-805-80	Nursing Expense>LPN>Wages	752,215.52	62,649.33
60-805-81	Nursing Expense>LPN>Overtime	267,880.82	26,121.02
60-805-82	Nursing Expense>LPN>Shift Premium Pay	24,654.52	0.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	36,969.33	12,542.16
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	3,221.73	0.00
60-805-88	Nursing Expense>LPN>Other Pay	1,716.00	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	82,796.65	4,260.85
60-805-91	Nursing Expense>LPN>Holiday Pay	20,138.99	0.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(8,329.86)	0.00
630140-63-10	Salaries - L.P.N.	0.00	950,273.91
630143-63-10	Salaries - L.P.N. - Vac/Sick/Pers	0.00	59,681.31
630145-63-10	Salaries - RN/LPN Orientation	0.00	7,883.00
Subtotal : None		1,181,263.70	1,123,411.58
Total [S3L1.12C1] Licensed Practical Nurses Salary		1,181,263.70	1,123,411.58

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff

Subgroup : None

60-700-19	Nursing Expense>Contracted Service>LPN	468,723.06	166,097.28
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	6,093.75	0.00
Subtotal : None		474,816.81	166,097.28
Total [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff		474,816.81	166,097.28

474814

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None

60-801-80	Nursing Expense>CNA>Wages	1,388,069.25	111,056.57
60-801-81	Nursing Expense>CNA>Overtime	391,676.12	35,808.80
60-801-82	Nursing Expense>CNA>Shift Premium Pay	59,131.88	0.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	86,319.29	12,579.95
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	770.19	0.00
60-801-87	Nursing Expense>CNA>Training Pay	1,052.16	0.00
60-801-88	Nursing Expense>CNA>Other Pay	1,324.00	0.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	144,398.66	2,054.13
60-801-91	Nursing Expense>CNA>Holiday Pay	42,013.40	0.00
60-801-92	Nursing Expense>CNA>PTO Accrual	9,203.76	0.00
630150-63-10	Salaries - C.N.A	0.00	1,376,985.88
630153-63-10	Salaries - C.N.A - Vac/Sick/Pers	0.00	169,996.55
630155-63-10	Salaries - C.N.A. Orientation	0.00	11,564.24
Subtotal : None		2,123,958.71	1,720,046.12
Total [S3L1.17C1] Certified Nurses Aides Salaries		2,123,958.71	1,720,046.12

Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem			
Subgroup : None			
60-700-06	Nursing Expense>Contracted Service>Other	2,660.10	0.00
Subtotal : None		2,660.10	0.00
Total [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem		2,660.10	0.00

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
60-700-20	Nursing Expense>Contracted Service>CNA	349,226.47	304,436.69
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	19,464.18	0.00
Subtotal : None		368,690.65	304,436.69
Total [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff		368,690.65	304,436.69

Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1]Administrator Salaries			
730100-73-10	Salaries -Administrator	0.00	112,676.00
730100.000	Salaries - Administrator	(1,712.00)	0.00
80-811-80	Admin Expense>Director>Wages	155,763.19	13,883.67
80-811-83	Admin Expense>Director>Shift Bonus Pay	17,250.00	5,000.00
80-811-88	Admin Expense>Director>Other Pay	5,000.00	0.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	18,173.79	0.00
80-811-91	Admin Expense>Director>Holiday Pay	3,288.55	0.00
80-811-92	Admin Expense>Director>PTO Accrual	(9,208.11)	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		188,555.42	131,559.67
Total [S3L2.1C1] Administration Salaries		188,555.42	131,559.67

Group : [S3L2.7C1]		Clerical Staff Salaries	
Subgroup : None			
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	78,342.86	0.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	6,392.59	0.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	493.82	0.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pa	128.19	0.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	4,675.38	0.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	1,393.14	0.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	634.61	0.00
630110-63-10	Salaries - Scheduler	0.00	46,895.64
630111-63-10	Salaries - Scheduler-Vac/Sick/Pers	0.00	(65.46)
730110-73-10	Salaries - Business Office	0.00	204,330.26
730113-73-10	Salaries - Business Office-Vac/Sick/Pers	0.00	6,996.02
760150-78-10	Salaries - Admissions	0.00	103,873.30
760153-78-10	Salaries - Admissions - Vac/Sick/Pers	0.00	(8,709.20)
80-838-80	Admin Expense>Receptionist>Wages	102,743.88	3,638.79
80-838-81	Admin Expense>Receptionist>Overtime	1,744.41	0.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	6,593.55	432.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	2,597.32	0.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	959.20	0.00
80-839-80	Admin Expense>Admissions>Wages	82,158.57	6,857.14
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	8,440.00	314.29
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	4,390.00	0.00
80-839-91	Admin Expense>Admissions>Holiday Pay	2,137.14	0.00
80-839-92	Admin Expense>Admissions>PTO Accrual	5,764.71	0.00
80-840-80	Admin Expense>Business Office>Wages	70,958.41	8,753.24
80-840-84	Admin Expense>Business Office>Retro Pay/Adjustment Pay	0.00	135.93
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	1,240.00	2,187.26
80-840-91	Admin Expense>Business Office>Holiday Pay	1,467.25	0.00
80-840-92	Admin Expense>Business Office>PTO Accrual	6,151.16	0.00
80-841-80	Admin Expense>Human Resources>Wages	26,495.95	5,081.47
80-841-88	Admin Expense>Human Resources>Other Pay	324.00	0.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	1,759.22	6,753.84
80-841-91	Admin Expense>Human Resources>Holiday Pay	663.43	0.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	1,490.14	0.00
80-842-80	Admin Expense>Marketing>Wages	34,269.18	0.00
80-842-90	Admin Expense>Marketing>Sick/Vacation Pay	3,238.66	0.00
80-842-91	Admin Expense>Marketing>Holiday Pay	634.62	0.00
Subtotal : None		458,281.39	387,474.52
Total [S3L2.7C1] Clerical Staff Salaries		458,281.39	387,474.52

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
60-230-00	Nursing Expense>Data Processing	23,661.63	0.00
730450-75-10	Services - Data Processing - N.H.	0.00	99,762.59
80-230-00	Admin Expense>Data Processing	115,532.07	10,452.02
80-230-06	Admin Expense>Data Processing>RFMS	2,487.00	0.00
80-230-74	Admin Expense>Data Processing>Covid19	600.00	0.00
Subtotal : None		142,280.70	110,214.61
Total [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services		142,280.70	110,214.61

Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
730670-75-10	Office Supplies & Expense	0.00	30,345.60
80-183-00	Admin Expense>Supplies	34,399.77	1,776.84
80-183-09	Admin Expense>Supplies>Toner	13,340.86	0.00
80-183-78	Admin Expense>Supplies>Paper	4,519.86	0.00
80-184-00	Admin Expense>Minor Equip & Supplies	7,118.05	0.00

80-209-00	Admin Expense>Postage	2,751.38	89.96
80-210-00	Admin Expense>Internet	5,646.25	0.00
80-241-00	Admin Expense>IT Fees	41,363.55	2,044.74
80-244-00	Admin Expense>Bank Fees	4,762.42	7.11
Subtotal : None		113,902.14	34,264.25
Total [S3L2.12C1]	Office Supplies	113,902.14	34,264.25

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

Subgroup : None			
730680-75-10	Telephone	0.00	7,476.16
80-231-00	Admin Expense>Telephone	49,355.19	1,462.95
Subtotal : None		49,355.19	8,939.11
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	49,355.19	8,939.11

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

Subgroup : None			
80-236-00	Admin Expense>Travel	35,286.36	389.14
80-237-00	Admin Expense>Meals & Ent	716.16	10.69
Subtotal : None		36,002.52	399.83
Total [S3L2.15C1]	Travel, Conventions & Meetings	36,002.52	399.83

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

Subgroup : None			
730691-75-10	Advertising - Help Wanted	0.00	43,252.74
80-249-00	Admin Expense>Recruiting	114,689.51	706.00
Subtotal : None		114,689.51	43,958.74
Total [S3L2.16C1]	Advertising: Help Wanted	114,689.51	43,958.74

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

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

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

Subgroup : None			
730530-75-10	Insurance - Other	0.00	106,394.67
730530.000	Insurance - Other	(1,305.00)	0.00
80-162-00	Admin Expense>Insurance - General Liability & Other	144,962.69	23,629.88
Subtotal : None		143,657.69	130,024.55
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	143,657.69	130,024.55

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

Subgroup : None			
599020-59-10	Abandoned Project Costs	0.00	1,353,120.10
599030-59-10	HUD Fees	0.00	81,046.58
71-202-00	Activity Expense>Resident Missing Items	50.00	0.00
730461-75-10	Professional Fees	0.00	15,950.00
730575-75-10	Amortization - Organization Costs	0.00	18,677.77
730580-75-10	Amortization - Intangibles	0.00	47,500.00
80-111-16	Admin Expense>Medicaid>Bed Tax	900,976.74	0.00
80-153-00	Admin Expense>Financing Costs	1,311.99	0.00
80-240-00	Admin Expense>Professional Fees	42,043.99	600.00
80-243-00	Admin Expense>Late Fees	3,413.92	0.00
80-245-00	Admin Expense>Background Checks	2,533.27	0.00
80-246-00	Admin Expense>Donations/Charity	1,272.58	375.00
80-247-00	Admin Expense>Corporate Tax	507.50	0.00
80-252-00	Admin Expense>Startup Costs	0.00	62,463.33
80-700-00	Admin Expense>Contracted Service	4,003.21	4,152.00
Subtotal : None		956,113.20	1,583,884.78
Total [S3L2.22C1]	Other A & G Expenses	956,113.20	1,583,884.78

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
730510-75-10	Advertising	0.00	227.10
730692-75-10	Advertising - Promotional	0.00	9,080.93
730822-75-10	Travel Expense - Marketing	0.00	276.97
80-250-00	Admin Expense>Marketing & Advertising	27,546.14	2,714.28
Subtotal : None		27,546.14	12,299.28
Total [S3L2B.1C1]	Advertising Marketing	27,546.14	12,299.28

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

Subgroup : None			
730870-75-10	Licenses - Fees/Dues	0.00	10,277.99
80-234-00	Admin Expense>Licenses	13,069.58	1,836.71
80-235-00	Admin Expense>Dues & Subscriptions	18,270.28	63.58
Subtotal : None		31,339.86	12,178.28
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	31,339.86	12,178.28

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
730430-75-10	Legal Fees	0.00	53,456.14
80-238-00	Admin Expense>Legal Fees	66,820.34	0.00
Subtotal : None		66,820.34	53,456.14

Total [S3L2B.6C1]	Legal: Other	66,820.34	53,456.14
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
730160-73-10	Administrative Mgmt Services	0.00	(12,410.00)
730160.000	Administrative Mgmt Services	(6,612.00)	0.00
80-279-00	Admin Expense>Management Fee	734,652.99	54,628.00
Subtotal : None		728,040.99	42,218.00
Total [S3L2B.8C1]	Management Company Fees	728,040.99	42,218.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
94-000-00	Interest Expense	117,795.77	6,806.94
Subtotal : None		117,795.77	6,806.94
Total [S3L2B.10C1]	Interest on Working Capital	117,795.77	6,806.94
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
80-242-00	Admin Expense>Fines & Penalties	16,185.85	25.59
Subtotal : None		16,185.85	25.59
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	16,185.85	25.59
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
730540-75-10	Bad Debt Expense	0.00	153,568.64
80-251-00	Admin Expense>Bad Debt	240,000.00	20,000.00
Subtotal : None		240,000.00	173,568.64
Total [S3L2B.14C1]	Bad Debt Expenses	240,000.00	173,568.64
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
730630-75-10	Medicaid User Fee Assessment	0.00	632,499.28
80-142-00	Admin Expense>User Fee	0.00	70,173.33
Subtotal : None		0.00	702,672.61
Total [S3L2B.15C1]	User Fee Assessment	0.00	702,672.61
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	82,937.67	9,953.60
61-824-81	Nursing Admin Expense>Staff Devel Director>Overtime	0.00	3,375.01
61-824-83	Nursing Admin Expense>Staff Devel Director>Shift Bonus Pay	0.00	2,350.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	11,401.55	1,326.40
61-824-91	Nursing Admin Expense>Staff Devel Director>Holiday Pay	1,443.20	0.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	(2,836.06)	0.00
630115-63-10	Salaries - SDC	0.00	9,936.38
Subtotal : None		92,946.36	26,941.39
Total [S3L3.1C1]	Staff Development Coordinator Salaries	92,946.36	26,941.39
Group : [S3L3.5C1] Plant Operations: Salaries			
Subgroup : None			
720100-72-10	Salaries - Plant Maintenance	0.00	111,337.70
720100.000	Salaries - Plant Maintenance	(1,884.00)	0.00
720103-72-10	Salaries - Plant Maint - Vac/Sick/Pers	0.00	7,890.94
75-811-80	Maintenance Expense>Director>Wages	88,000.48	0.00
75-811-84	Maintenance Expense>Director>Retro Pay/Adjustment Pay	649.20	0.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	11,141.43	0.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,064.00	0.00
75-811-92	Maintenance Expense>Director>PTO Accrual	1,617.55	0.00
75-829-80	Maintenance Expense>Staff>Wages	65,465.01	10,570.29
75-829-81	Maintenance Expense>Staff>Overtime	14,118.70	888.36
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	2,310.00	0.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,993.43	0.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	652.76	0.00
Subtotal : None		186,128.56	130,687.29
Total [S3L3.5C1]	Plant Operations: Salaries	186,128.56	130,687.29
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
720850-72-10	Purchased Services - Plant	0.00	80,090.13
720850.000	Purchased Services - Plant	(1,425.00)	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	26,323.00	0.00
75-217-00	Maintenance Expense>Extermination	12,115.00	0.00
75-218-00	Maintenance Expense>Snow Removal	26,745.00	0.00
75-219-00	Maintenance Expense>Landscaping	820.98	0.00
75-700-00	Maintenance Expense>Contracted Service	35,737.83	0.00
Subtotal : None		100,316.81	80,090.13
Total [S3L3.8C1]	Plant Operations: Purchased Service	100,316.81	80,090.13
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
720670-72-10	Supplies & Expense - Plant	0.00	25,475.30
720670.000	Supplies & Expense - Plant	(1,173.00)	0.00
720730-72-10	Repair & Maintenance	0.00	49,629.33
75-183-00	Maintenance Expense>Supplies	20,049.96	802.99
75-207-00	Maintenance Expense>Repairs & Maint	47,845.80	3,358.93

75-220-00	Maintenance Expense>Fire Drill	15,806.76	260.65
Subtotal : None		82,529.52	79,527.20
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	82,529.52	79,527.20
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
720510-72-10	Utilities - Gas	0.00	66,028.11
720520-72-10	Utilities - Electricity	0.00	121,214.26
720520.000	Utilities - Electricity	(2,974.00)	0.00
720530-72-10	Utilities - Water/Sewer	0.00	66,874.07
720535-72-10	Utilities - Oil/Fuel	0.00	729.51
76-227-00	Utility Expense>Gas	80,475.88	3,671.11
76-228-00	Utility Expense>Electric	127,541.07	10,153.47
76-229-00	Utility Expense>Water/Sewer	88,809.06	5,002.02
Subtotal : None		293,852.01	273,672.55
Total [S3L3.10C1]	Plant Operatins: Utilities	293,852.01	273,672.55
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
690105-69-10	Salaries - Dietician	0.00	36,997.52
Subtotal : None		0.00	36,997.52
Total [S3L3.13C1]	Dietician: Salaries	0.00	36,997.52
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
690200-69-10	Dietary Consultant	0.00	1,056.25
Subtotal : None		0.00	1,056.25
Total [S3L3.16C1]	Dietician: Purchased Service	0.00	1,056.25
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
690100-69-10	Salaries - Dietary	(2,128.00)	352,961.69
690103-69-10	Salaries - Dietary - Vac/Sick/Pers	0.00	42,546.61
70-811-80	Dietary Expense>Director>Wages	107,467.95	0.00
70-811-81	Dietary Expense>Director>Overtime	936.46	0.00
70-811-84	Dietary Expense>Director>Retro Pay/Adjustment Pay	58.44	0.00
70-811-88	Dietary Expense>Director>Other Pay	506.88	0.00
70-811-90	Dietary Expense>Director>Sick/Vacation Pay	16,998.66	0.00
70-811-91	Dietary Expense>Director>Holiday Pay	3,042.40	0.00
70-811-92	Dietary Expense>Director>PTO Accrual	4,540.68	0.00
70-831-80	Dietary Expense>Aide>Wages	262,058.26	44,212.01
70-831-81	Dietary Expense>Aide>Overtime	10,360.83	226.75
70-831-82	Dietary Expense>Aide>Shift Premium Pay	2,077.00	0.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	67.70	0.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	22,582.37	1,253.59
70-831-91	Dietary Expense>Aide>Holiday Pay	7,565.17	0.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(12,491.79)	0.00
70-832-80	Dietary Expense>Cook>Wages	95,637.53	0.00
70-832-81	Dietary Expense>Cook>Overtime	5,146.82	0.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	11,491.67	0.00
70-832-91	Dietary Expense>Cook>Holiday Pay	3,549.48	0.00
70-832-92	Dietary Expense>Cook>PTO Accrual	4,102.01	0.00
Subtotal : None		543,570.52	441,200.65
Total [S3L3.18C1]	Dietary: Salaries	543,570.52	441,200.65
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
690680-69-10	Food Nutritional Therapy	0.00	21,178.18
690690-69-10	Raw Food	(1,499.00)	237,651.05
70-177-00	Dietary Expense>Supplements	23,639.82	0.00
70-178-00	Dietary Expense>Food	358,980.56	14,668.92
85-178-00	Employee Benefits Expense>Food	1,686.85	0.00
Subtotal : None		382,808.23	273,498.15
Total [S3L3.21C1]	Dietary: Food	382,808.23	273,498.15
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
70-700-00	Dietary Expense>Contracted Service	60,114.93	0.00
Subtotal : None		60,114.93	0.00
Total [S3L3.22C1]	Dietary: Purchased Service	60,114.93	0.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
690670-69-10	Supplies & Expense - Dietary	0.00	28,802.93
70-183-00	Dietary Expense>Supplies	73,273.58	1,658.64
70-183-74	Dietary Expense>Supplies>Covid	56.57	0.00
70-184-00	Dietary Expense>Minor Equip & Supplies	8,958.77	0.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	693.24	0.00
70-207-00	Dietary Expense>Repairs & Maint	841.12	0.00
Subtotal : None		83,823.28	30,461.57
Total [S3L3.23C1]	Dietary: Supplies & Expenses	83,823.28	30,461.57
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C] Housekeeping Salries			
710100-71-10	Salaries - Housekeeping	0.00	178,611.26

710100.000	Salaries - Housekeeping	(2,632.00)	0.00
710103-71-10	Salaries - Housekeeping - Vac/Sick/Pers	0.00	13,444.43
72-811-80	Housekeeping Expense>Director>Wages	39,613.22	0.00
72-811-81	Housekeeping Expense>Director>Overtime	3,832.52	0.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	7,029.99	0.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	1,420.28	0.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	9,556.87	0.00
72-831-80	Housekeeping Expense>Aide>Wages	172,425.83	16,932.11
72-831-81	Housekeeping Expense>Aide>Overtime	13,164.36	549.21
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	1,318.26	0.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	16,311.71	1,626.18
72-831-91	Housekeeping Expense>Aide>Holiday Pay	5,805.52	0.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(7,836.22)	0.00
Subtotal [S3L3.24C1A]Housekeeping Salries		260,010.34	211,163.19
Subgroup : [S3L3.24C]Laundry Salaries			
700100-70-10	Salaries - Laundry	0.00	113,755.81
700103-70-10	Salaries - Laundry - Vac/Sick/Pers	0.00	12,043.54
73-831-80	Laundry Expense>Aide>Wages	121,673.52	11,173.48
73-831-81	Laundry Expense>Aide>Overtime	24,920.71	871.18
73-831-82	Laundry Expense>Aide>Shift Premium Pay	1,107.71	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	11,647.43	934.38
73-831-91	Laundry Expense>Aide>Holiday Pay	4,692.16	0.00
73-831-92	Laundry Expense>Aide>PTO Accrual	938.51	0.00
Subtotal [S3L3.24C1B]Laundry Salaries		164,980.04	138,778.39
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		424,990.38	349,941.58
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
710670-71-10	Supplies & Expense - Housekeeping	0.00	27,723.70
72-183-00	Housekeeping Expense>Supplies	15,576.42	1,422.74
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		15,576.42	29,146.44
Subgroup : [S3L3.28C]Laundry Supplies & Expense			
700670-70-10	Supplies & Expense - Laundry	0.00	4,704.99
73-183-00	Laundry Expense>Supplies	4,791.59	0.00
Subtotal [S3L3.28C1B]Laundry Supplies & Expense		4,791.59	4,704.99
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		20,368.01	33,851.43
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
700690-70-10	Linen & Bedding	0.00	4,249.23
Subtotal : None		0.00	4,249.23
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		0.00	4,249.23
Group : [S3L3.34C1] Quality Assurane (QA) Professional : Purchased Service			
Subgroup : None			
60-263-00	Nursing Expense>Consulting Fees	17,200.00	0.00
Subtotal : None		17,200.00	0.00
Total [S3L3.34C1] Quality Assurane (QA) Professional : Purchased Service		17,200.00	0.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
61-818-80	Nursing Admin Expense>Medical Records>Wages	53,037.59	2,098.01
61-818-81	Nursing Admin Expense>Medical Records>Overtime	9,569.02	51.41
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	8,111.46	357.85
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,346.30	0.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(1,079.90)	0.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	6,480.00	0.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	3,150.00	0.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	360.00	0.00
760100-76-10	Salaries - Medical Records	0.00	44,458.37
760103-76-10	Salaries - Med Records - Vac/Sick/Pers	0.00	283.73
Subtotal : None		80,974.47	47,249.37
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		80,974.47	47,249.37
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	0.00	62,652.00
630121-63-10	Salaries - MMQ-Vac/Sick/Pers	0.00	(1,917.17)
Subtotal [S3L3.40C1A]MMQ Salaries		0.00	60,734.83
Subgroup : [S3L3.40C]MDS Salaries			
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	212,305.32	18,797.45
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	23,824.98	459.12
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	4,952.17	0.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(13,596.46)	0.00
630125-63-10	Salaries - MDS	0.00	200,670.14
630126-63-10	Salaries - MDS - Vac/Sick/Pers	0.00	3,348.21
Subtotal [S3L3.40C1B]MDS Salaries		227,486.01	223,274.92
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum D		227,486.01	284,009.75

Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
620100-62-10	Salaries - Social Services	0.00	54,157.87
620103-62-10	Salaries - Social Service - Vac/Sick/Per	0.00	5,060.21
69-811-80	Social Services Expense>Director>Wages	17,388.80	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	11,296.79	0.00
69-811-91	Social Services Expense>Director>Holiday Pay	316.16	0.00
69-830-80	Social Services Expense>Assistant>Wages	44,638.12	6,577.26
69-830-81	Social Services Expense>Assistant>Overtime	1,051.87	266.76
69-830-84	Social Services Expense>Assistant>Retro Pay/Adjustment Pay	480.00	0.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	3,364.80	197.60
69-830-91	Social Services Expense>Assistant>Holiday Pay	841.88	0.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	(11,755.33)	0.00
Subtotal : None		67,623.09	66,259.70
Total [S3L3.48C1] Social Service Worker: Salaries		67,623.09	66,259.70

Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
69-700-00	Social Services Expense>Contracted Service	69,530.00	0.00
Subtotal : None		69,530.00	0.00
Total [S3L3.51C1] Social Service Worker: Purchased Service		69,530.00	0.00

Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
800109-80-10	Salaries - PT Indirect	0.00	41,489.80
800119-80-10	Salaries - PTA Indirect	0.00	51,546.11
810109-81-10	Salaries -OT Indirect	0.00	23,003.87
810119-81-10	Salaries -COTA Indirect	0.00	38,186.20
820109-82-10	Salaries - ST Indirect	0.00	19,642.09
Subtotal : None		0.00	173,868.07
Total [S3L3.56C1] Indirect Restorative Therapy: Salaries		0.00	173,868.07

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

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
64-282-80	Other ancillary expense>Rehab>Wages	84,390.29	0.00
64-282-90	Other ancillary expense>Rehab>Sick/Vacation Pay	7,268.00	0.00
64-282-91	Other ancillary expense>Rehab>Holiday Pay	1,892.57	0.00
64-282-92	Other ancillary expense>Rehab>PTO Accrual	1,789.82	0.00
65-829-80	PT Expense>Staff>Wages	185,613.98	22,720.16
65-829-81	PT Expense>Staff>Overtime	3,234.62	122.03
65-829-88	PT Expense>Staff>Other Pay	1,212.60	0.00
65-829-90	PT Expense>Staff>Sick/Vacation Pay	21,841.31	3,792.86
65-829-91	PT Expense>Staff>Holiday Pay	5,668.39	0.00
65-829-92	PT Expense>Staff>PTO Accrual	152.54	0.00
66-829-80	OT Expense>Staff>Wages	169,416.96	19,809.64
66-829-81	OT Expense>Staff>Overtime	1,501.66	60.00
66-829-83	OT Expense>Staff>Shift Bonus Pay	2,500.00	0.00
66-829-87	OT Expense>Staff>Training Pay	198.00	0.00
66-829-90	OT Expense>Staff>Sick/Vacation Pay	13,303.51	91.43
66-829-91	OT Expense>Staff>Holiday Pay	3,520.72	0.00
66-829-92	OT Expense>Staff>PTO Accrual	(234.05)	0.00
67-829-80	ST Expense>Staff>Wages	81,262.99	7,939.61
67-829-81	ST Expense>Staff>Overtime	4,523.38	1,139.31
67-829-84	ST Expense>Staff>Retro Pay/Adjustment Pay	337.09	0.00
67-829-90	ST Expense>Staff>Sick/Vacation Pay	9,480.73	153.00
67-829-91	ST Expense>Staff>Holiday Pay	2,098.80	0.00
67-829-92	ST Expense>Staff>PTO Accrual	(1,831.46)	0.00
800100-80-10	Salaries - PT Part A	0.00	62,103.09
800101-80-10	Salaries - PT Part B	0.00	46,937.42
800102-80-10	Salaries - PT HMO	0.00	35,630.80
800103-80-10	Salaries - PT Medicaid	0.00	10,236.78
800104-80-10	Salaries - PT HMO Part B	0.00	1,193.52
800105-80-10	Salaries - PT Vac/Sick/Personal	0.00	23,375.72
800110-80-10	Salaries - PTA Part A	0.00	31,755.90
800111-80-10	Salaries - PTA Part B	0.00	24,837.88
800112-80-10	Salaries - PTA HMO	0.00	18,714.07
800113-80-10	Salaries - PTA Medicaid	0.00	5,225.81
800114-80-10	Salaries - PTA HMO Part B	0.00	600.76
800150-80-10	Salaries - PTA Vaca/Sick/Personal	0.00	14,070.98
810100-81-10	Salaries - OT Part A	0.00	27,085.01
810101-81-10	Salaries -OT Part B	0.00	21,374.61
810102-81-10	Salaries - OT HMO	0.00	16,507.33
810103-81-10	Salaries - OT Medicaid	0.00	4,498.97
810104-81-10	Salaries - OT HMO Part B	0.00	692.84
810105-81-10	Salaries - OT Vaca/Sick/Personal	0.00	8,643.33
810110-81-10	Salaries - COTA Part A	0.00	28,204.99
810111-81-10	Salaries - COTA Part B	0.00	20,265.43

810112-81-10	Salaries - COTA HMO	0.00	15,389.33
810113-81-10	Salaries - COTA Medicaid	0.00	4,676.97
810114-81-10	Salaries - COTA HMO Part B	0.00	419.88
810150-81-10	Salaries - COTA Vaca/Sick/Personal	0.00	14,704.68
820100-82-10	Salaries - ST Part A	0.00	34,949.62
820101-82-10	Salaries -ST Part B	0.00	26,214.75
820102-82-10	Salaries - ST HMO	0.00	19,775.59
820103-82-10	Salaries - ST Medicaid	0.00	5,749.25
820104-82-10	Salaries - ST HMO Part B	0.00	603.21
820150-82-10	Salaries - ST Vaca/Sick/Personal	0.00	8,552.55
Subtotal : None		599,142.45	588,819.11
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		599,142.45	588,819.11

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
65-700-00	PT Expense>Contracted Service	9,600.00	0.00
68-700-00	Therapy Expense>Contracted Service	75,600.00	6,300.00
870101-87-10	Physical Therapy - Part A	0.00	1,558.05
870201-87-10	Occup. Therapy - Part A	0.00	6,801.21
870301-87-10	Speech Therapy - Part A	0.00	263.25
880801-88-10	Durable Med. Equip. - Part A	0.00	5,475.10
Subtotal : None		85,200.00	20,397.61
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		85,200.00	20,397.61

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
610100-61-10	Salaries - Activities	0.00	92,578.19
610103-61-10	Salaries - Activities - Vac/Sick/Pers	0.00	9,704.26
71-811-80	Activity Expense>Director>Wages	55,972.20	0.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	3,926.32	0.00
71-811-91	Activity Expense>Director>Holiday Pay	1,425.66	0.00
71-811-92	Activity Expense>Director>PTO Accrual	9,570.59	0.00
71-831-80	Activity Expense>Aide>Wages	75,064.92	10,256.00
71-831-81	Activity Expense>Aide>Overtime	2,103.88	168.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	0.00	286.66
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	4,830.51	275.52
71-831-91	Activity Expense>Aide>Holiday Pay	2,436.89	0.00
71-831-92	Activity Expense>Aide>PTO Accrual	(5,139.55)	0.00
Subtotal : None		150,191.42	113,268.63
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		150,191.42	113,268.63

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
71-700-00	Activity Expense>Contracted Service	12,565.00	0.00
720540-72-10	Utilities - Cable	0.00	9,989.82
80-232-00	Admin Expense>Cable TV	13,416.35	1,114.14
Subtotal : None		25,981.35	11,103.96
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		25,981.35	11,103.96

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
610650-61-10	Supplies & Expense Activities	0.00	30,125.06
610650.000	Supplies & Expense Activities	(52.00)	0.00
71-000-00	Activity Expense	99.95	0.00
71-178-00	Activity Expense>Food	858.52	0.00
71-183-00	Activity Expense>Supplies	4,847.07	2,079.32
Subtotal : None		5,753.54	32,204.38
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses		5,753.54	32,204.38

Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
56-000-00	Medical Transportation Expense	27,914.06	0.00
Subtotal : None		27,914.06	0.00
Total [S3L3.69C1] Recreational Therapy/Activities: Transportation		27,914.06	0.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
730531-75-10	Insurance - Motor Vehicles	0.00	1,119.76
80-167-00	Admin Expense>Insurance - Auto	3,159.20	0.00
Subtotal : None		3,159.20	1,119.76
Total [S3L3.78C1] Travel: Motor Vehicle Expense		3,159.20	1,119.76

Group : [S3L3.80C1] Variable Job Related Education			
Subgroup : None			
60-204-00	Nursing Expense>Training & Education	899.00	0.00
730830-75-10	Education And Training	0.00	3,050.00
85-204-00	Employee Benefits Expense>Training & Education	550.00	0.00
Subtotal : None		1,449.00	3,050.00
Total [S3L3.80C1] Variable Job Related Education		1,449.00	3,050.00

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

Total [S3L3.82C1]	Physician Services: Medical Director	0.00	18,000.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
57-000-00	Oxygen Expense	3,784.43	284.90
58-000-00	Lab Expense	32,511.91	0.00
58-000-74	Lab Expense>Covid19	304.85	0.00
59-000-00	Radiology Expense	9,547.43	0.00
59-000-74	Radiology Expense>Covid	19.50	0.00
60-211-00	Nursing Expense>Clinical Services	3,285.00	1,473.45
62-000-00	Pharmacy Expense	33,368.98	0.00
62-102-00	Pharmacy Expense>Medicare A	124,764.51	0.00
62-105-00	Pharmacy Expense>HMO	135,929.97	0.00
62-108-00	Pharmacy Expense>Veterans	4,319.09	0.00
62-111-00	Pharmacy Expense>Medicaid	32,450.55	0.00
62-145-00	Pharmacy Expense>RX	9,809.28	0.00
62-145-32	Pharmacy Expense>Vaccines	269.66	0.00
62-222-00	Pharmacy Expense>OTC	15,739.11	0.00
62-263-00	Pharmacy Expense>Consulting Fees	21,163.50	0.00
68-111-00	Therapy Expense>Medicaid	0.00	150.98
880101-88-10	Pharmacy - Part A	0.00	128,046.70
880102-88-10	Pharmacy - Other & Hospice	0.00	72,578.79
880103-88-10	Pharmacy - Medicaid	0.00	18,441.14
880201-88-10	Laboratory - Part A	0.00	10,694.57
880203-88-10	Laboratory - Other	0.00	4,083.44
880301-88-10	X - Ray - Part A	0.00	4,208.46
880401-88-10	Oxygen Rental - Part A	0.00	9,341.01
880402-88-10	Oxygen Rental - Medicaid	0.00	2,424.96
880501-88-10	IV Therapy - Part A	0.00	525.00
880503-88-10	IV Therapy - Other	0.00	395.00
880507-88-10	IV Therapy - Medicaid	0.00	1,515.00
880602-88-10	Nutritional Therapy - Medicaid	0.00	5,705.87
880901-88-10	Ambulance - Part A	0.00	553.78
Subtotal : None		427,267.77	260,423.05
Total [S3L3.87C1]	Legend Drugs	427,267.77	260,423.05
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
60-183-00	Nursing Expense>Supplies (Allowable)	159,853.92	4,747.15
60-183-74	Nursing Expense>Supplies (Allowable)>Covid19	17,180.09	0.00
60-184-00	Nursing Expense>Minor Equip & Supplies (Allowable)	6,393.98	0.00
60-185-00	Nursing Expense>Incontinence Supplies	56,116.13	1,142.20
60-207-00	Nursing Expense>Repairs & Maint	369.60	0.00
640100-67-10	Nursing Expense	0.00	36,461.50
640110-67-10	Medical Supplies Expense	0.00	145,248.12
65-183-00	PT Expense>Supplies	0.00	562.75
67-000-00	ST Expense	893.08	0.00
68-178-00	Therapy Expense>Food	0.00	589.85
700695-70-10	Incontinent Supplies	0.00	31,961.25
800670-80-10	PT - Supplies	0.00	11,309.55
Subtotal : None		240,806.80	232,022.37
Total [S3L3.89C1]	House Supplies Not Resold	240,806.80	232,022.37
Group : [S3L3.90C1] House Supplies Resold to Private Residents			
Subgroup : None			
880803-88-10	Durable Med. Equip - Other	0.00	8,324.14
880805-88-10	Durable Med. Equipment - Medicaid	0.00	10,875.31
Subtotal : None		0.00	19,199.45
Total [S3L3.90C1]	House Supplies Resold to Private Residents	0.00	19,199.45
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
640200-67-10	Pharmacy Consultant	0.00	9,854.24
Subtotal : None		0.00	9,854.24
Total [S3L3.92C1]	Pharmacy Consultant	0.00	9,854.24
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Equipment Depreciation			
92-000-00	Depreciation Expense	20,009.50	0.00
Subtotal [S3L4.1C1C] Equipment Depreciation		20,009.50	0.00
Total [S3L4.1C1]	Depreciaton	20,009.50	0.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
730533-75-10	Insurance - Bldg & Equipment	23,707.00	21,264.01
730533.000	Insurance - Bldg & Equipment	(332.00)	0.00
Subtotal : None		23,375.00	21,264.01
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	23,375.00	21,264.01
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
730610-75-10	Real Estate Taxes	0.00	107,231.67
91-161-00	Property Expense>RE Taxes	141,183.49	11,815.57
Subtotal : None		141,183.49	119,047.24

Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	141,183.49	119,047.24
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
55-000-00	Nursing Rental Expense	39,733.43	1,111.42
70-208-00	Dietary Expense>Equip-Rental	1,156.66	0.00
730550-75-10	Depreciation - Improvements	0.00	54,365.98
730555-75-10	Depreciation - Building	0.00	28,125.00
730560-75-10	Depreciation - Equipment	0.00	44,626.18
730563-75-10	Deprecation - Computers	0.00	4,399.13
730600-75-10	Interest Expense	0.00	75,812.44
730740-75-10	Lease Office Equipment	0.00	19,490.21
75-208-00	Maintenance Expense>Equip Rental	2,682.04	0.00
80-208-00	Admin Expense>Equip-Rental	13,012.86	3,321.18
Subtotal : None		56,584.99	231,251.54
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	56,584.99	231,251.54
Group : [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR		
Subgroup : None			
91-121-00	Property Expense>Rent	1,200,000.00	100,000.00
Subtotal : None		1,200,000.00	100,000.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,200,000.00	100,000.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
60-882-00	Nursing Expense>Health Insurance	0.00	12,909.92
61-882-00	Nursing Admin Expense>Health Insurance	0.00	1,964.30
68-882-00	Therapy Expense>Health Insurance	0.00	1,959.62
69-882-00	Social Services Expense>Health Insurance	0.00	247.17
70-882-00	Dietary Expense>Health Insurance	0.00	1,603.85
71-882-00	Activity Expense>Health Insurance	0.00	385.63
730300-74-10	Group Health Insurance	0.00	201,701.56
730300.000	Group Health Insurance	(2,457.00)	0.00
730320-74-10	Group Dental Insurance	0.00	10,804.12
74-882-00	Housekeeping & Laundry Expense>Health Insurance	0.00	1,126.27
75-882-00	Maintenance Expense>Health Insurance	0.00	402.21
80-882-00	Admin Expense>Health Insurance	225.00	1,861.67
85-882-00	Employee Benefits Expense>Health Insurance	259,333.00	0.00
85-884-00	Employee Benefits>Dental/Vision Insurance	13,917.54	0.00
Subtotal : None		271,018.54	234,966.32
Total [CLA-53.01]	LA-Group Health/Life	271,018.54	234,966.32
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
4333	EMPLOYEE BENEFITS - OTHER	(349.00)	0.00
60-883-00	Nursing Expense>Other Benefits	0.00	2,134.12
730290-74-10	Employee Benefits - Other	0.00	19,787.74
85-100-00	Employee Benefits Expense>Miscellaneous	3,696.70	898.85
85-100-74	Employee Benefits Expense>Miscellaneous>Covid19	35,103.43	0.00
Subtotal : None		38,451.13	22,820.71
Total [CLA-53.03]	LA-Employee Benefits	38,451.13	22,820.71
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
60-880-00	Nursing Expense>Payroll Taxes	0.00	27,600.12
61-880-00	Nursing Admin Expense>Payroll Taxes	0.00	4,396.42
68-880-00	Therapy Expense>Payroll Taxes	0.00	4,335.52
69-880-00	Social Services Expense>Payroll Taxes	0.00	562.35
70-880-00	Dietary Expense>Payroll Taxes	0.00	3,683.75
71-880-00	Activity Expense>Payroll Taxes	0.00	816.00
730200-74-10	Payroll Taxes	0.00	490,080.88
730200.000	Payroll Taxes	(6,771.00)	0.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	0.00	2,502.66
75-880-00	Maintenance Expense>Payroll Taxes	0.00	864.51
80-880-00	Admin Expense>Payroll Taxes	9,346.62	4,803.73
85-156-61	Employee Benefits Expense>PR Taxes>Fica	613,420.05	0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	122,691.69	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	8,125.53	0.00
Subtotal : None		746,812.89	539,645.94
Total [CLA-53.04]	LA-Payroll Taxes	746,812.89	539,645.94
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
60-881-00	Nursing Expense>Workers Comp	0.00	5,600.87
61-881-00	Nursing Admin Expense>Workers Comp	0.00	852.20
68-881-00	Therapy Expense>Workers Comp	0.00	850.17
69-881-00	Social Services Expense>Workers Comp	0.00	107.23
70-881-00	Dietary Expense>Workers Comp	0.00	695.82
71-881-00	Activity Expense>Workers Comp	0.00	167.30
730250-74-10	Workers Compensation Insurance	0.00	81,765.32
730250.000	Workers Compensation Insurance	(1,116.00)	0.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	0.00	488.62
75-881-00	Maintenance Expense>Workers Comp	0.00	174.50
80-881-00	Admin Expense>Workers Comp	(15.00)	807.67
85-881-00	Employee Benefits Expense>Workers Comp	95,742.44	0.00

85-881-01	Employee Benefits Expense>Workers Comp>Prior year Audit	28,472.00	0.00
Subtotal : None		123,083.44	91,509.70
Total [CLA-53.05]	LA-Workers Comp	123,083.44	91,509.70

Group : [SOBREL3.1C Adult Day Health Expenses

Subgroup : None

4591	Building Insurance - ADH	332.00	0.00
56-381-00	Medical Transportation Expense>Day Care	25,481.96	0.00
650100.000	Salary - Administrator - ADC	1,712.00	0.00
650110.000	Admin Mgmt Service - ADC	6,612.00	0.00
650150-65-10	Transportation - ADC	0.00	68,981.22
650160-65-10	Licenses - Fees/Dues -ADC	0.00	1,876.00
650320-65-10	Payroll Taxes - ADC	0.00	14,909.13
650320.000	Payroll Taxes - ADC	6,771.00	0.00
650340.000	Group Health Insurance - ADC	2,457.00	0.00
650350.000	General Insurance - ADC	1,305.00	0.00
650355-65-10	Workers Comp Insurance - ADC	0.00	2,901.62
650355.000	Workers Comp Insurance - ADC	1,116.00	0.00
650400-65-10	Salaries - Director ADC	0.00	44,600.80
650403-65-10	Salaries - Director ADC - Vac/Sick/Pers	0.00	4,713.06
650405-65-10	Salaries - LPN ADC	0.00	4,257.37
650410-65-10	Salaries - CNA ADC	0.00	26,030.00
650411-65-10	Salaries - CNA ADC - Vac/Sick/Pers	0.00	3,109.26
650500-65-10	Salaries - Social Service ADC	0.00	66,165.60
650503-65-10	Salaries - SS ADC - Vac/Sick/Pers	0.00	3,673.93
650600-65-10	Salaries - Activities ADC	0.00	20,616.00
650601.000	Supplies - Activities ADC	52.00	0.00
650603-65-10	Salaries - Activities ADC - Vac/Sick/Per	0.00	1,546.40
650820.000	Salaries - Plant - ADC	1,884.00	0.00
650821.000	Plant Purch Services - ADC	1,425.00	0.00
650822.000	Plant Supplies/Repairs - ADC	1,173.00	0.00
650823.000	Utilities - Elec/Water - ADC	2,974.00	0.00
650830-65-10	Salaries - Dietary - ADC	2,128.00	14,202.00
650831-65-10	Dietary - ADC	1,499.00	6,314.00
650851.000	Salary - Housekeeping ADC	2,632.00	0.00
8003	EMPLOYEE BENEFITS - ADH	349.00	0.00
81-811-80	Day Care>Administrator>Wages	60,754.08	11,951.73
81-811-81	Day Care>Administrator>Overtime	3,052.05	15.30
81-811-83	Day Care>Administrator>Bonus Pay	250.00	100.00
81-811-90	Day Care>Administrator>Sick/Vacation	5,124.97	4,988.07
81-811-91	Day Care>Administrator>Holiday Pay	815.21	0.00
81-811-92	Day Care>Administrator>PTO	(3,489.54)	0.00
81-880-00	Day Care>Payroll Taxes	0.00	1,338.60
81-881-00	Day Care Expense>Workers Comp	0.00	259.72
81-882-00	Day Care Expense>Health Insurance	0.00	598.65
Subtotal : None		126,409.73	303,148.46
Total [SOBREL3.1C1] Adult Day Health Expenses		126,409.73	303,148.46

NET (INCOME) LOSS	0.00	0.00
Sum of Account Groups	0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}