

Client: **A443498 - 265 Essex Street Operating Company, LLC**  
Engagement: **MD 2022 - Care One at Essex Park LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	JE Ref #	CAIDJE 12/31/2022	CAID CP 12/31/2022
<b>Group : [001]</b>	<b>Balance Sheet</b>				
<b>Subgroup : None</b>					
10040	Cash - Cash in Transit	19,919.33		0.00	0.00
12020	AR - Resident	1,577,296.43		0.00	2,516,660.47
12050	AR - Monthly Accrual	47,446.85		0.00	(186,000.00)
12060	AR - Medicare Bad Debt Coinsurance Ac	(74,155.43)		0.00	(22,641.00)
12065	AR - Medicare Bad Debt Coinsurance Ac	42,369.59		0.00	24,766.32
12070	AR - Medicare Settlements	(17,368.00)		0.00	(19,546.00)
12100	AR - Clearing	(3,497.72)		0.00	13,633.33
12110	AR - Security Deposit Refund	3,847.76		0.00	1,237.56
12130	AR - Advanced Billing	53,176.16		0.00	74,443.36
12220	Allowance for Bad Debts	(50,908.93)		0.00	(209,730.51)
13010	Prepaid Property Insurance	4,540.33		0.00	6,603.81
13035	Prepaid GLPL - Third Party	13,222.00		0.00	12,265.86
13040	Prepaid Other Insurance	363.26		0.00	(528.28)
13130	Prepaid Expenses - Other	583.34		0.00	555.86
18000	Resident PNA Funds	96,542.57		0.00	69,083.79
20000	AP - Trade	(998,790.84)		0.00	(969,313.28)
20010	AP - Period Accrual	(22,691.87)		0.00	(218,813.70)
20020	AP - General Accruals	(252,143.11)		0.00	(690,262.95)
21016	Accrued Pharmacy	(4,478.34)		0.00	(12,994.54)
21035	Accrued Property Insurance	(2,280.13)		0.00	(3,321.49)
21040	Accrued Workers Comp Insurance	(334,212.70)		0.00	(381,595.87)
21044	Accrued GLPL - Third Party	(303,487.94)		0.00	(434,855.51)
21050	Accrued Other Insurance	0.00		0.00	(300.11)
21120	Accrued Vacation	(286,252.80)		0.00	(263,750.27)
21150	Accrued Health Insurance	(99,295.92)		0.00	(92,357.35)
21160	Accrued Dental Insurance	13,666.44		0.00	10,320.37
21170	Accrued Vision Insurance	(1,618.27)		0.00	(2,233.86)
21175	Accrued Whole Life Insurance	(3,016.97)		0.00	(3,012.57)
21180	Accrued Supplemental Life Payable	(747.01)		0.00	(1,270.05)
21190	Accrued AD&D Payable	63.32		0.00	63.32
21200	Accrued Critical Illness	364.95		0.00	(1,665.99)
21210	Accrued Short Term Disability	2,794.93		0.00	1,284.22
21220	Accrued Long Term Disability	955.92		0.00	158.55
21235	Accrued HSA Payable	(5,058.08)		0.00	(5,058.08)
21260	Accrued 401K Employer Match	(40,440.00)		0.00	(52,434.15)
21280	Other Payroll Withholdings	316.90		0.00	(113.59)
21455	Social Security Payable	(181,693.41)		0.00	0.00
21510	Accrued Provider Tax Payable	(256,202.53)		0.00	(248,894.24)
21550	Accrued Sales & Use Tax Payable	(3,472.47)		0.00	(3,322.28)
21700	Unearned Room & Board	(53,176.16)		0.00	(74,443.36)
21710	Unearned Revenues	0.00		0.00	(100,182.49)
23000	Due to / from Affiliates	(565,621.75)		0.00	(1,074,118.80)
24005	PNA Security Deposit	(96,542.57)		0.00	(69,083.79)
30060	Retained Earnings	1,355,267.60		0.00	1,627,172.87
<b>Subtotal : None</b>		<b>(424,415.27)</b>		<b>0.00</b>	<b>(783,594.42)</b>
<b>Total [001]</b>	<b>Balance Sheet</b>	<b>(424,415.27)</b>		<b>0.00</b>	<b>(783,594.42)</b>
<b>Group : [002]</b>	<b>P &amp; L</b>				
<b>Subgroup : None</b>					
4010.89	Room Board & Routine	0.00		(2,011.00)	(2,011.00)
4020.89	Routine Services-Med	(2,716,884.00)		(2,876,146.00)	(2,876,146.00)
4022.00	Resource revenue - Medicaid	(1,526,280.00)		0.00	0.00
4031.00	RTN - MEDICARE + CHOICE	(1,420,328.00)		(1,941,199.00)	(1,941,199.00)
41000.1	Room & Board - Medicare	(4,369,169.00)		0.00	(5,744,045.00)
41000.2	Room & Board - Medicaid	(13,635,008.97)		2,878,157.00	(15,060,229.72)
41000.3	Room & Board - Managed Care	(1,801,254.00)		1,941,199.00	(1,679,577.00)
41000.4	Room & Board - Private	(1,214,626.00)		0.00	(1,619,505.00)
41000.5	Room & Board - Other	(2,848.00)		0.00	(5,162.00)

41050.1	Contractual Allowance - Medicare	(279,951.92)	0.00	(297,740.07)
41050.2	Contractual Allowance - Medicaid	8,994,086.72	0.00	8,510,796.38
41050.3	Contractual Allowance - Managed Care	1,179,015.04	0.00	1,204,952.36
41050.4	Contractual Allowance - Private	37,648.58	0.00	10,803.00
41050.5	Contractual Allowance - Other	2,848.00	0.00	5,162.00
41110.1	Lab - Medicare	(95,212.61)	0.00	(88,334.43)
41110.3	Lab - Managed Care	(81,196.87)	0.00	(50,906.40)
41112	Flu Shots	(2,436.63)	0.00	0.00
41112.0	Flu Shots	0.00	0.00	(5.12)
41115.1	Pharmacy Legend - Medicare	(182,443.04)	0.00	(215,538.69)
41115.2	Pharmacy Legend - Medicaid	(18,722.92)	0.00	(9,849.78)
41115.3	Pharmacy Legend - Managed Care	(126,597.52)	0.00	(129,792.98)
41115.4	Pharmacy Legend - Private	(61.49)	0.00	(29.31)
41115.5	Pharmacy Legend - Other	0.00	0.00	249.55
41120.1	Pharmacy Non-Legend - Medicare	(5,848.02)	0.00	(7,005.30)
41120.2	Pharmacy Non-Legend - Medicaid	1,774.90	0.00	(1,705.88)
41120.3	Pharmacy Non-Legend - Managed Care	(8,587.40)	0.00	(5,832.44)
41125.1	Physical Therapy - Medicare	(1,328,646.00)	0.00	(1,258,218.00)
41125.2	Physical Therapy - Medicaid	(18,726.00)	0.00	(21,648.00)
41125.3	Physical Therapy - Managed Care	(806,090.00)	0.00	(708,549.00)
41125.4	Physical Therapy - Private	(10,202.00)	0.00	(1,445.00)
41125.5	Physical Therapy - Other	(441.00)	0.00	(441.00)
41130.1	Occupational Therapy - Medicare	(1,254,720.00)	0.00	(1,578,115.00)
41130.2	Occupational Therapy - Medicaid	(6,477.00)	0.00	(20,195.00)
41130.3	Occupational Therapy - Managed Care	(745,524.00)	0.00	(828,606.00)
41130.4	Occupational Therapy - Private	(12,088.00)	0.00	(2,012.00)
41130.5	Occupational Therapy - Other	(567.00)	0.00	(819.00)
41140.1	Speech Therapy - Medicare	(543,915.00)	0.00	(307,530.00)
41140.2	Speech Therapy - Medicaid	(9,693.00)	0.00	(3,051.00)
41140.3	Speech Therapy - Managed Care	(297,648.00)	0.00	(182,520.00)
41140.4	Speech Therapy - Private	(828.00)	0.00	(450.00)
41150.1	IV Therapy - Medicare	(35,374.31)	0.00	(12,267.00)
41150.3	IV Therapy - Managed Care	(16,115.54)	0.00	(14,402.99)
41155.1	X-Ray - Medicare	(19,685.00)	0.00	(26,412.50)
41155.3	X-Ray - Managed Care	(11,936.50)	0.00	(15,725.00)
41300.1	Ancillary Contractual Adjustment - Medicare	3,061,822.63	0.00	3,205,213.33
41300.2	Ancillary Contractual Adjustment - Medicaid	51,844.02	0.00	56,449.66
41300.3	Ancillary Contractual Adjustment - Managed Care	1,942,110.77	0.00	1,873,339.52
41300.4	Ancillary Contractual Adjustment - Private	260.30	0.00	1,165.79
41300.5	Ancillary Contractual Adjustment - Other	1,008.00	0.00	1,010.45
46065	Other Revenue	(614,192.34)	0.00	(1,010,589.37)
5061.00	Dietician	75,431.00	59,755.00	59,755.00
			CAIDJE -	59,755.00
5250.00	Therapy Management Payroll	93,771.67	0.00	0.00
			CAIDJE -	0.00
56610	Administrator	213,556.14	0.00	151,081.21
56620	Business Office	187,773.12	0.00	215,876.63
56630	Facility HR	24,000.00	0.00	24,000.00
56650	Admissions	225,132.29	0.00	256,364.87
56660	Nursing Administration	161,884.82	0.00	184,461.15
			CAIDJE -	0.00
56661	Director of Nursing	183,961.47	0.00	186,264.75
56662	Assistant Director of Nursing	105,548.72	0.00	127,888.47
56670	MDS	337,697.44	0.00	332,963.60
56680	Central Supply	41,973.60	0.00	44,524.17
56690	RN's	1,015,354.95	0.00	977,980.84
56700	LPN's	1,523,530.39	0.00	1,899,275.89
56710	CNA's	2,048,482.39	0.00	2,476,091.20
56720	Physical Therapy	388,586.87	0.00	428,550.76
			CAIDJE -	0.00
56730	Occupational Therapy	379,733.72	0.00	525,990.70
			CAIDJE -	0.00
56740	Speech Therapy	131,328.16	0.00	104,014.69
			CAIDJE -	0.00
56750	Medical Records	37,043.19	0.00	39,155.69
56760	Social Worker	169,995.12	0.00	167,320.27
56790	Respiratory	98,430.60	0.00	105,598.13
56835	Recreation	324,966.22	0.00	304,666.37

56840	Dietary	605,581.23		(59,755.00)	598,125.84
			CAIDJE -	(59,755.00)	
56870	Maintenance	119,838.61		0.00	146,102.02
57330	Director of Rehabilitation	112,637.51		0.00	113,388.91
61000	Medicare Tax Expense	121,791.71		0.00	133,942.30
61001	Social Security Tax Expense	513,248.02		0.00	561,289.31
61002	Benefit Allocation - Wage Transfer	(17,273.26)		0.00	(3,116.37)
61005	SUI Tax Expense	48,938.66		0.00	49,540.02
61010	FUTA Tax Expense	7,941.66		0.00	7,672.23
61015	Other Payroll Tax Expense	38,831.00		0.00	37,969.86
61020	401K Employer Match Expense	43,173.97		0.00	50,533.65
61030	Health Insurance Expense	540,093.81		0.00	508,659.46
61045	Workers Comp Insurance Expense	147,387.91		0.00	166,897.14
61070	Basic Life Insurance	2,326.78		0.00	2,185.54
61090	Employee Relations	18,015.01		0.00	47,568.09
61100	Tuition Reimbursement	5,000.00		0.00	4,600.00
61105	Other Employee Benefits	2,232.50		0.00	2,248.66
61120	Holiday Party	(1,134.97)		0.00	7,000.00
61125	Flowers & Gifts to Employees	8.49		0.00	849.87
63000	Telephone Expense	29,009.27		0.00	26,778.71
63020	Telephone Equip Repair	4,875.34		0.00	476.83
63030	Telephone Maint Contracts	5,109.48		0.00	5,797.12
63050	Cell Phone Expense	4,479.28		0.00	4,004.67
63065	Accounting	4,691.84		0.00	4,697.00
63070	Legal Fees	6,680.75		0.00	27,314.30
63071	Legal Settlements	0.00		0.00	11,014.69
63075	Criminal Record Check	5,235.80		0.00	5,205.39
63080	Compliance Expense	9,663.70		0.00	9,515.50
63085	Administrative Fee - Related Party	430,098.60		0.00	481,079.46
63095	Consulting Fees	21,165.04		0.00	11,641.08
63100	Other Professional Fees	37,590.43		0.00	33,106.49
63105	Postage	4,945.64		0.00	601.16
63115	Overnight Delivery	0.00		0.00	22.93
63120	Office Supplies - WB Mason Only	18,026.74		0.00	17,757.29
63121	Other Office Supplies	10,922.01		0.00	5,630.11
63130	Forms	545.16		0.00	0.00
63135	Printed Forms	2,567.75		0.00	3,025.18
63150	Computer Expense	1,315.14		0.00	0.00
63155	Computer Supplies	106.23		0.00	(106.23)
63156	Minor Computer Equipment	2,587.92		0.00	2,651.16
63160	Data Processing Expense	83,847.09		0.00	87,616.98
63165	Network Support	96,689.57		0.00	89,148.61
63170	Network Wiring	222.98		0.00	0.00
63175	Internet Connection Fee	1,726.00		0.00	0.00
63176	IT Allocation - Related Party	22,147.08		0.00	24,772.20
63185	Minor Equipment - Administration	1,587.50		0.00	1,665.00
63195	Travel - Mileage	2,697.38		0.00	4,335.13
63210	Travel - Parking/Tolls	11.00		0.00	0.00
63215	Travel - Meals	56.71		0.00	54.48
63220	Travel - Other	1,402.35		0.00	943.37
63230	Bank Charges	1,502.45		0.00	29,637.64
63240	Collection Fees	6,145.75		0.00	5,449.07
63245	Service Fees	0.00		0.00	4,173.18
63250	Other Fees	3,250.00		0.00	404.00
63265	General Liability Insurance Expense - Tr	125,737.62		0.00	123,299.80
63271	Property Insurance - Third Party	8,263.89		0.00	11,144.17
63275	Other Insurance Expense	1,530.36		0.00	2,085.02
63280	Off Site Storage	9,033.57		0.00	16,345.31
63290	Dues & Subscriptions	28,170.12		0.00	26,650.42
63310	Hiring Expense	10,717.58		0.00	8,317.29
63330	License & Permits	1,690.00		0.00	6,795.00
63335	Uniform Expense	15,059.78		0.00	9,294.40
63380	Consolidated Billing - Administration	5,817.12		0.00	6,989.78
63385	Healthcare Provider Tax	971,941.01		0.00	1,011,820.15
63390	Sales & Use Tax Expense	4,560.00		0.00	4,560.00
63395	Personal Property Tax Expense	11,736.17		0.00	9,020.12
63400	Real Estate Tax Expense - Third Party	98,716.98		0.00	92,048.44
63415	Annual Report Fees	1,637.00		0.00	2,119.35

63425	Miscellaneous Expense	2,889.14	0.00	0.00
64000	RN - Agency	308,106.50	0.00	670,612.04
64005	LPN - Agency	495,489.78	0.00	1,104,579.13
64010	CNA - Agency	189,353.91	0.00	714,641.43
64015	Nursing Supplies	14,014.28	0.00	25,377.26
64030	Pharmacy Consultant	14,966.85	0.00	18,858.72
64035	Medical Director Expense	32,850.00	0.00	33,050.00
64050	Contract Nursing Expense	0.00	0.00	78,449.64
64055	Other Physician Expense	750.00	0.00	0.00
64060	Physician Consultant Expense	13,800.00	0.00	14,400.00
64065	Medical Record Supplies	655.96	0.00	(916.95)
64200	Therapeutic Recreation Supplies	(154.90)	0.00	0.00
64205	Resident Entertainment	4,578.26	0.00	9,560.58
64210	Cable Television	32,120.81	0.00	34,612.50
64300	LCSW Contractor Expense	7,800.00	0.00	58,452.00
64405	Raw Food	353,582.29	0.00	409,325.69
64410	Dietary Supplement	18,561.26	0.00	8,419.99
64415	Dietary Supplies	42,112.33	0.00	36,181.21
64420	Other Dietary Expense	3,439.20	0.00	3,263.90
66600	Laundry Supplies	(1,300.00)	0.00	0.00
66610	Laundry Outside Services	242,250.26	0.00	250,626.41
66615	Laundry Expense	554.23	0.00	0.00
66620	Housekeeping Supplies	5,704.57	0.00	1,939.27
66630	Housekeeping Outside Services	363,375.38	0.00	375,939.79
67000	Security Services Expense	(19.36)	0.00	0.00
67010	Maintenance Supplies	76,335.64	0.00	82,737.17
67015	Maintenance Outside Service	35,151.22	0.00	26,027.18
67025	Minor Equipment/Tools	15.46	0.00	0.00
67030	Facility Equipment Repairs & Maintenance	38,909.63	0.00	44,422.52
67035	Building Repairs & Maintenance	33,002.57	0.00	77,755.65
67036	Facility Equipment Rental	0.00	0.00	925.00
67040	Painting & Decorating	189.53	0.00	488.45
67045	Grounds Maintenance	27,204.97	0.00	27,093.88
67050	Snow Removal	25,550.00	0.00	42,970.00
67055	Pest Control	2,182.01	0.00	6,150.00
67060	Fire Alarm Service	12,527.91	0.00	11,792.15
67065	Fire Safety Consulting	0.00	0.00	100.00
67070	Electric	148,764.33	0.00	192,773.82
67075	Gas - Utility Expense	69,235.26	0.00	102,731.69
67080	Water & Sewer	80,236.11	0.00	77,229.68
67085	Oil	566.26	0.00	0.00
67095	Sanitation	43,058.44	0.00	41,467.06
67100	Medical Waste Disposal	2,454.96	0.00	3,896.47
68015	Other Medical Services Expense	0.00	0.00	2,160.00
68025	Enteral Food Supplement	21,788.62	0.00	20,338.98
68030	Incontinent Briefs Expense	63,091.55	0.00	77,868.03
68045	Medical Supplies Expense	107,715.40	0.00	74,126.01
68055	Medical Supplies - Other	8,272.14	0.00	11,174.66
68070	Wound Care Expense	39,659.72	0.00	23,284.01
68075	Drugs-Prescription, Legend Drugs Other	18,773.72	0.00	16,362.39
68080	Drugs-Prescription, Legend Drugs Managed Care	109,861.69	0.00	119,261.88
68085	Drugs-Prescription, Medicare A	173,065.69	0.00	210,264.26
68090	Drugs-Non-Prescription, Non-Legend	40,794.05	0.00	44,941.66
68095	Pharmacy Supplies	485.67	0.00	1,932.93
68100	IV Expense	91,068.83	0.00	66,469.36
68105	Oxygen Supplies	642.18	0.00	1,165.98
68110	Oxygen	21,939.66	0.00	26,219.42
68115	Lab Expense	437,187.73	0.00	260,609.57
68120	X-Ray Expense	19,829.48	0.00	23,739.46
68130	DME (Durable Medical EQPT)	208.98	0.00	3,893.50
68135	Equipment Rental - Other (Drugs & Supplies)	71,006.56	0.00	53,242.20
68140	Ambulance Expense	7,353.49	0.00	51,105.02
68170	Resident Replacement Items	6,185.99	0.00	2,448.67
69005	PT Supplies	16,796.49	0.00	11,683.07
69010	OT Contractor Expense	(13,271.50)	0.00	0.00
69015	OT Supplies	382.96	0.00	0.00
69020	ST Contractor Expense	(55.35)	0.00	0.00
69035	RT Supplies	130.58	0.00	31.88

69045	PT/OT Equipment Rental	28,373.64	0.00	28,137.62
69510	Beauty & Barber Expense	0.00	0.00	35.98
69520	Activity Supplies	22,740.50	0.00	35,553.72
69525	Facility Other Supplies	492.24	0.00	2,477.67
69535	Other Facility Operating Expense	0.00	0.00	783.00
76005	Marketing Expense	12,523.11	0.00	21,602.72
76006	Marketing Expense - Corporate	90,888.23	0.00	98,311.48
76010	Marketing - Meals	5,361.21	0.00	9,070.61
76020	Shows & Conferences	0.00	0.00	435.00
77005	Charitable Contributions	0.00	0.00	400.00
77010	Sponsorships	3,421.29	0.00	1,152.00
79100	Bad Debt Expense	39,500.04	0.00	254,870.39
79105	Bad Debt Expense - Medicare	12,128.37	0.00	28,175.77
79500	Management Fees	897,395.31	0.00	1,052,223.45
80000	Rent - Third Party	0.00	0.00	1,042.31
80005	Rent - Related Party	745,497.48	0.00	764,134.92
80010	Office Equipment Rental	26,666.20	0.00	23,175.05
87200	Health Insurance Reserve Adjustment	288,033.40	0.00	394,549.00
87205	Workers Comp Reserve Adjustment	(55,610.22)	0.00	(69,757.44)
87210	GLPL Reserve Adjustment	88,443.00	0.00	31,931.79
87215	Bad Debt Reserve Adjustment	(8,079.40)	0.00	0.00
87500	Interest Income	(1,566.09)	0.00	(680.62)
<b>Subtotal : None</b>		<b>424,415.27</b>	<b>0.00</b>	<b>783,594.42</b>
<b>Total [002]</b>	<b>P &amp; L</b>	<b>424,415.27</b>	<b>0.00</b>	<b>783,594.42</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Tickmarks

{a}	
{b}	
{c}	
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Client: **A443498 - 265 Essex Street Operating Company, LLC**  
Engagement: **MD 2022 - Care One at Essex Park LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
10040	Cash - Cash in Transit	0.00	19,919.33
<b>Subtotal : None</b>		<b>0.00</b>	<b>19,919.33</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>0.00</b>	<b>19,919.33</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]</b>			
12020	AR - Resident	2,516,660.47	1,577,296.43
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>2,516,660.47</b>	<b>1,577,296.43</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,516,660.47</b>	<b>1,577,296.43</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
12050	AR - Monthly Accrual	(186,000.00)	47,446.85
12220	Allowance for Bad Debts	(209,730.51)	(50,908.93)
<b>Subtotal : None</b>		<b>(395,730.51)</b>	<b>(3,462.08)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(395,730.51)</b>	<b>(3,462.08)</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
12100	AR - Clearing	13,633.33	(3,497.72)
12110	AR - Security Deposit Refund	1,237.56	3,847.76
12130	AR - Advanced Billing	74,443.36	53,176.16
<b>Subtotal : None</b>		<b>89,314.25</b>	<b>53,526.20</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>89,314.25</b>	<b>53,526.20</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
13010	Prepaid Property Insurance	6,603.81	4,540.33
13035	Prepaid GLPL - Third Party	12,265.86	13,222.00
13040	Prepaid Other Insurance	(528.28)	363.26
<b>Subtotal : None</b>		<b>18,341.39</b>	<b>18,125.59</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>18,341.39</b>	<b>18,125.59</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
13130	Prepaid Expenses - Other	555.86	583.34
<b>Subtotal : None</b>		<b>555.86</b>	<b>583.34</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>555.86</b>	<b>583.34</b>
<b>Group : [S6L5.1C1]</b>	<b>Trade Payable</b>		
<b>Subgroup : None</b>			
20000	AP - Trade	(969,313.28)	(998,790.84)
20010	AP - Period Accrual	(218,813.70)	(22,691.87)
20020	AP - General Accruals	(690,262.95)	(252,143.11)
<b>Subtotal : None</b>		<b>(1,878,389.93)</b>	<b>(1,273,625.82)</b>



<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(1,878,389.93)</b>	<b>(1,273,625.82)</b>
<b>Group : [S6L5.2C1]</b>	<b>Accrued Expenses</b>		
<b>Subgroup : None</b>			
21016	Accrued Pharmacy	(12,994.54)	(4,478.34)
21035	Accrued Property Insurance	(3,321.49)	(2,280.13)
21040	Accrued Workers Comp Insurance	(381,595.87)	(334,212.70)
21044	Accrued GLPL - Third Party	(434,855.51)	(303,487.94)
21050	Accrued Other Insurance	(300.11)	0.00
21150	Accrued Health Insurance	(92,357.35)	(99,295.92)
21510	Accrued Provider Tax Payable	(248,894.24)	(256,202.53)
21550	Accrued Sales & Use Tax Payable	(3,322.28)	(3,472.47)
<b>Subtotal : None</b>		<b>(1,177,641.39)</b>	<b>(1,003,430.03)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(1,177,641.39)</b>	<b>(1,003,430.03)</b>
<b>Group : [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>		
<b>Subgroup : [S6L5.3C1]</b>	<b>Due Medicare Actual</b>		
12060	AR - Medicare Bad Debt Coinsurance Advances	(22,641.00)	(74,155.43)
12065	AR - Medicare Bad Debt Coinsurance Advances	24,766.32	42,369.59
12070	AR - Medicare Settlements	(19,546.00)	(17,368.00)
<b>Subtotal [S6L5.3C1E]</b>	<b>Due Medicare Actual</b>	<b>(17,420.68)</b>	<b>(49,153.84)</b>
<b>Total [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>	<b>(17,420.68)</b>	<b>(49,153.84)</b>
<b>Group : [S6L5.4C1]</b>	<b>Patient Funds Due</b>		
<b>Subgroup : [S6L5.4C1]</b>	<b>Patient Funds Due ( Self Pay)</b>		
18000	Resident PNA Funds	69,083.79	96,542.57
24005	PNA Security Deposit	(69,083.79)	(96,542.57)
<b>Subtotal [S6L5.4C1A]</b>	<b>Patient Funds Due ( Self Pay)</b>	<b>0.00</b>	<b>0.00</b>
<b>Total [S6L5.4C1]</b>	<b>Patient Funds Due</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>		
<b>Subgroup : [S6L5.7C1]</b>	<b>Accrued Salaaries</b>		
21120	Accrued Vacation	(263,750.27)	(286,252.80)
<b>Subtotal [S6L5.7C1A]</b>	<b>Accrued Salaaries</b>	<b>(263,750.27)</b>	<b>(286,252.80)</b>
<b>Subgroup : [S6L5.7C1]</b>	<b>Accrued Pauroll Taxes Payable</b>		
21455	Social Security Payable	0.00	(181,693.41)
<b>Subtotal [S6L5.7C1C]</b>	<b>Accrued Pauroll Taxes Payable</b>	<b>0.00</b>	<b>(181,693.41)</b>
<b>Subgroup : [S6L5.7C1]</b>	<b>Other Payroll Liabilities</b>		
21160	Accrued Dental Insurance	10,320.37	13,666.44
21170	Accrued Vision Insurance	(2,233.86)	(1,618.27)
21175	Accrued Whole Life Insurance	(3,012.57)	(3,016.97)
21180	Accrued Supplemental Life Payable	(1,270.05)	(747.01)
21190	Accrued AD&D Payable	63.32	63.32
21200	Accrued Critical Illness	(1,665.99)	364.95
21210	Accrued Short Term Disability	1,284.22	2,794.93
21220	Accrued Long Term Disability	158.55	955.92
21235	Accrued HSA Payable	(5,058.08)	(5,058.08)
21260	Accrued 401K Employer Match	(52,434.15)	(40,440.00)
21280	Other Payroll Withholdings	(113.59)	316.90
<b>Subtotal [S6L5.7C1D]</b>	<b>Other Payroll Liabilities</b>	<b>(53,961.83)</b>	<b>(32,717.87)</b>
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(317,712.10)</b>	<b>(500,664.08)</b>

<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
21700	Unearned Room & Board	(74,443.36)	(53,176.16)
21710	Unearned Revenues	(100,182.49)	0.00
<b>Subtotal : None</b>		<b>(174,625.85)</b>	<b>(53,176.16)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(174,625.85)</b>	<b>(53,176.16)</b>
<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>			
<b>Subgroup : None</b>			
23000	Due to / from Affiliates	(1,074,118.80)	(565,621.75)
<b>Subtotal : None</b>		<b>(1,074,118.80)</b>	<b>(565,621.75)</b>
<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp; Affiliates</b>	<b>(1,074,118.80)</b>	<b>(565,621.75)</b>
<b>Group : [S6L8C.5C3] Additional Paid in Capital</b>			
<b>Subgroup : None</b>			
30060	Retained Earnings	1,627,172.87	1,355,267.60
<b>Subtotal : None</b>		<b>1,627,172.87</b>	<b>1,355,267.60</b>
<b>Total [S6L8C.5C3]</b>	<b>Additional Paid in Capital</b>	<b>1,627,172.87</b>	<b>1,355,267.60</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
41000.4	Room & Board - Private	(1,619,505.00)	(1,214,626.00)
41050.4	Contractual Allowance - Private	10,803.00	37,648.58
<b>Subtotal : None</b>		<b>(1,608,702.00)</b>	<b>(1,176,977.42)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(1,608,702.00)</b>	<b>(1,176,977.42)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
41000.3	Room & Board - Managed Care	(1,679,577.00)	(1,801,254.00)
41050.3	Contractual Allowance - Managed Care	1,204,952.36	1,179,015.04
<b>Subtotal : None</b>		<b>(474,624.64)</b>	<b>(622,238.96)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(474,624.64)</b>	<b>(622,238.96)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
41000.1	Room & Board - Medicare	(5,744,045.00)	(4,369,169.00)
41050.1	Contractual Allowance - Medicare	(297,740.07)	(279,951.92)
<b>Subtotal : None</b>		<b>(6,041,785.07)</b>	<b>(4,649,120.92)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(6,041,785.07)</b>	<b>(4,649,120.92)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
4031.00	RTN - MEDICARE + CHOICE	(1,941,199.00)	(1,420,328.00)
<b>Subtotal : None</b>		<b>(1,941,199.00)</b>	<b>(1,420,328.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,941,199.00)</b>	<b>(1,420,328.00)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
41000.2	Room & Board - Medicaid	(15,060,229.72)	(13,635,008.97)
41050.2	Contractual Allowance - Medicaid	8,510,796.38	8,994,086.72
<b>Subtotal : None</b>		<b>(6,549,433.34)</b>	<b>(4,640,922.25)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(6,549,433.34)</b>	<b>(4,640,922.25)</b>
<b>Group : [S2L1.7C1] MassHealth Managed Care</b>			
<b>Subgroup : None</b>			

4010.89	Room Board & Routine	(2,011.00)	0.00
<b>Subtotal : None</b>		<b>(2,011.00)</b>	<b>0.00</b>
<b>Total [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>	<b>(2,011.00)</b>	<b>0.00</b>
<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
4020.89	Routine Services-Med	(2,876,146.00)	(2,716,884.00)
<b>Subtotal : None</b>		<b>(2,876,146.00)</b>	<b>(2,716,884.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(2,876,146.00)</b>	<b>(2,716,884.00)</b>
<b>Group : [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>		
<b>Subgroup : None</b>			
4022.00	Resource revenue - Medicaid	0.00	(1,526,280.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(1,526,280.00)</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>0.00</b>	<b>(1,526,280.00)</b>
<b>Group : [S2L1.14C1]</b>	<b>Veterans &amp; Other Public</b>		
<b>Subgroup : None</b>			
41000.5	Room & Board - Other	(5,162.00)	(2,848.00)
41050.5	Contractual Allowance - Other	5,162.00	2,848.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.14C1]</b>	<b>Veterans &amp; Other Public</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>		
<b>Subgroup : None</b>			
41115.4	Pharmacy Legend - Private	(29.31)	(61.49)
41125.4	Physical Therapy - Private	(1,445.00)	(10,202.00)
41130.4	Occupational Therapy - Private	(2,012.00)	(12,088.00)
41140.4	Speech Therapy - Private	(450.00)	(828.00)
41300.4	Ancillary Contractual Adjustment - Private	1,165.79	260.30
<b>Subtotal : None</b>		<b>(2,770.52)</b>	<b>(22,919.19)</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(2,770.52)</b>	<b>(22,919.19)</b>
<b>Group : [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>		
<b>Subgroup : None</b>			
41110.3	Lab - Managed Care	(50,906.40)	(81,196.87)
41115.3	Pharmacy Legend - Managed Care	(129,792.98)	(126,597.52)
41120.3	Pharmacy Non-Legend - Managed Care	(5,832.44)	(8,587.40)
41125.3	Physical Therapy - Managed Care	(708,549.00)	(806,090.00)
41130.3	Occupational Therapy - Managed Care	(828,606.00)	(745,524.00)
41140.3	Speech Therapy - Managed Care	(182,520.00)	(297,648.00)
41150.3	IV Therapy - Managed Care	(14,402.99)	(16,115.54)
41155.3	X-Ray- Managed Care	(15,725.00)	(11,936.50)
41300.3	Ancillary Contractual Adjustment - Managed Care	1,873,339.52	1,942,110.77
<b>Subtotal : None</b>		<b>(62,995.29)</b>	<b>(151,585.06)</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>(62,995.29)</b>	<b>(151,585.06)</b>
<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
41110.1	Lab - Medicare	(88,334.43)	(95,212.61)
41112	Flu Shots	0.00	(2,436.63)
41112.0	Flu Shots	(5.12)	0.00
41115.1	Pharmacy Legend - Medicare	(215,538.69)	(182,443.04)
41120.1	Pharmacy Non-Legend - Medicare	(7,005.30)	(5,848.02)
41125.1	Physical Therapy - Medicare	(1,258,218.00)	(1,328,646.00)
41130.1	Occupational Therapy - Medicare	(1,578,115.00)	(1,254,720.00)

41140.1	Speech Therapy - Medicare	(307,530.00)	(543,915.00)
41150.1	IV Therapy - Medicare	(12,267.00)	(35,374.31)
41155.1	X-Ray - Medicare	(26,412.50)	(19,685.00)
41300.1	Ancillary Contractual Adjustment - Medicare	3,205,213.33	3,061,822.63
<b>Subtotal : None</b>		<b>(288,212.71)</b>	<b>(406,457.98)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(288,212.71)</b>	<b>(406,457.98)</b>

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

**Subgroup : None**

41115.2	Pharmacy Legend - Medicaid	(9,849.78)	(18,722.92)
41120.2	Pharmacy Non-Legend - Medicaid	(1,705.88)	1,774.90
41125.2	Physical Therapy - Medicaid	(21,648.00)	(18,726.00)
41130.2	Occupational Therapy - Medicaid	(20,195.00)	(6,477.00)
41140.2	Speech Therapy - Medicaid	(3,051.00)	(9,693.00)
41300.2	Ancillary Contractual Adjustment - Medicaid	56,449.66	51,844.02
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>0.00</b>	<b>0.00</b>

**Group : [S2L1.15C2] Ancillary-Other Payer Revenue**

**Subgroup : None**

41115.5	Pharmacy Legend - Other	249.55	0.00
41125.5	Physical Therapy - Other	(441.00)	(441.00)
41130.5	Occupational Therapy - Other	(819.00)	(567.00)
41300.5	Ancillary Contractual Adjustment - Other	1,010.45	1,008.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.15C2]</b>	<b>Ancillary-Other Payer Revenue</b>	<b>0.00</b>	<b>0.00</b>

**Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue**

**Subgroup : None**

46065	Other Revenue	(1,010,589.37)	(614,192.34)
<b>Subtotal : None</b>		<b>(1,010,589.37)</b>	<b>(614,192.34)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(1,010,589.37)</b>	<b>(614,192.34)</b>

**Group : [S2L3.7C1] Interest Income**

**Subgroup : None**

87500	Interest Income	(680.62)	(1,566.09)
<b>Subtotal : None</b>		<b>(680.62)</b>	<b>(1,566.09)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(680.62)</b>	<b>(1,566.09)</b>

**Group : [S3L1.1C1] Director of Nurses Salary**

**Subgroup : None**

56661	Director of Nursing	186,264.75	183,961.47
<b>Subtotal : None</b>		<b>186,264.75</b>	<b>183,961.47</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>186,264.75</b>	<b>183,961.47</b>

**Group : [S3L1.7C1] Registered Nurses Salaries**

**Subgroup : None**

56660	Nursing Administration	184,461.15	161,884.82
56662	Assistant Director of Nursing	127,888.47	105,548.72
56690	RN's	977,980.84	1,015,354.95
<b>Subtotal : None</b>		<b>1,290,330.46</b>	<b>1,282,788.49</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,290,330.46</b>	<b>1,282,788.49</b>

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

**Subgroup : None**

64000	RN - Agency	670,612.04	308,106.50
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<b>Subtotal : None</b>		<b>670,612.04</b>	<b>308,106.50</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Temporary Agency Staff</b>	<b>670,612.04</b>	<b>308,106.50</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
56700	LPN's	1,899,275.89	1,523,530.39
<b>Subtotal : None</b>		<b>1,899,275.89</b>	<b>1,523,530.39</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,899,275.89</b>	<b>1,523,530.39</b>
<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Temporary Agency Staff</b>		
<b>Subgroup : None</b>			
64005	LPN - Agency	1,104,579.13	495,489.78
<b>Subtotal : None</b>		<b>1,104,579.13</b>	<b>495,489.78</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Temporary Agency Staff</b>	<b>1,104,579.13</b>	<b>495,489.78</b>
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
56710	CNA's	2,476,091.20	2,048,482.39
<b>Subtotal : None</b>		<b>2,476,091.20</b>	<b>2,048,482.39</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>2,476,091.20</b>	<b>2,048,482.39</b>
<b>Group : [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Temporary Agency Staff</b>		
<b>Subgroup : None</b>			
64010	CNA - Agency	714,641.43	189,353.91
<b>Subtotal : None</b>		<b>714,641.43</b>	<b>189,353.91</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Temporary Agency Staff</b>	<b>714,641.43</b>	<b>189,353.91</b>
<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1A]</b>	<b>Administrator Salaries</b>		
56610	Administrator	151,081.21	213,556.14
<b>Subtotal [S3L2.1C1A]</b>	<b>Administrator Salaries</b>	<b>151,081.21</b>	<b>213,556.14</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>151,081.21</b>	<b>213,556.14</b>
<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
56620	Business Office	215,876.63	187,773.12
56630	Facility HR	24,000.00	24,000.00
<b>Subtotal : None</b>		<b>239,876.63</b>	<b>211,773.12</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>239,876.63</b>	<b>211,773.12</b>
<b>Group : [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>		
<b>Subgroup : None</b>			
63160	Data Processing Expense	87,616.98	83,847.09
63380	Consolidated Billing - Administration	6,989.78	5,817.12
<b>Subtotal : None</b>		<b>94,606.76</b>	<b>89,664.21</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>	<b>94,606.76</b>	<b>89,664.21</b>
<b>Group : [S3L2.12C1]</b>	<b>Office Supplies</b>		
<b>Subgroup : None</b>			
63080	Compliance Expense	9,515.50	9,663.70
63105	Postage	601.16	4,945.64
63115	Overnight Delivery	22.93	0.00
63120	Office Supplies - WB Mason Only	17,757.29	18,026.74
63121	Other Office Supplies	5,630.11	10,922.01
63130	Forms	0.00	545.16

63135	Printed Forms	3,025.18	2,567.75
63150	Computer Expense	0.00	1,315.14
63155	Computer Supplies	(106.23)	106.23
63156	Minor Computer Equipment	2,651.16	2,587.92
63165	Network Support	89,148.61	96,689.57
63170	Network Wiring	0.00	222.98
63175	Internet Connection Fee	0.00	1,726.00
63185	Minor Equipment - Administration	1,665.00	1,587.50
63230	Bank Charges	29,637.64	1,502.45
63280	Off Site Storage	16,345.31	9,033.57
<b>Subtotal : None</b>		<b>175,893.66</b>	<b>161,442.36</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>175,893.66</b>	<b>161,442.36</b>

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

**Subgroup : None**

63000	Telephone Expense	26,778.71	29,009.27
63020	Telephone Equip Repair	476.83	4,875.34
63030	Telephone Maint Contracts	5,797.12	5,109.48
63050	Cell Phone Expense	4,004.67	4,479.28
<b>Subtotal : None</b>		<b>37,057.33</b>	<b>43,473.37</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>37,057.33</b>	<b>43,473.37</b>

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

**Subgroup : None**

63215	Travel - Meals	54.48	56.71
63220	Travel - Other	943.37	1,402.35
76020	Shows & Conferences	435.00	0.00
<b>Subtotal : None</b>		<b>1,432.85</b>	<b>1,459.06</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>1,432.85</b>	<b>1,459.06</b>

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

**Subgroup : None**

63310	Hiring Expense	8,317.29	10,717.58
<b>Subtotal : None</b>		<b>8,317.29</b>	<b>10,717.58</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>8,317.29</b>	<b>10,717.58</b>

**Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion**

**Subgroup : None**

63290	Dues & Subscriptions	26,650.42	28,170.12
63330	License & Permits	6,795.00	1,690.00
<b>Subtotal : None</b>		<b>33,445.42</b>	<b>29,860.12</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>33,445.42</b>	<b>29,860.12</b>

**Group : [S3L2.18C1] Continuing Professional Education / Training & Development**

**Subgroup : [S3L2.18C1] Nursing Job Related Education**

61100	Tuition Reimbursement	4,600.00	5,000.00
<b>Subtotal [S3L2.18C1] Nursing Job Related Education</b>		<b>4,600.00</b>	<b>5,000.00</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp; Development</b>	<b>4,600.00</b>	<b>5,000.00</b>

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

**Subgroup : None**

63065	Accounting	4,697.00	4,691.84
<b>Subtotal : None</b>		<b>4,697.00</b>	<b>4,691.84</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>4,697.00</b>	<b>4,691.84</b>

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

**Subgroup : None**

63265	General Liability Insurance Expense - Third Party	123,299.80	125,737.62
63275	Other Insurance Expense	2,085.02	1,530.36
87210	GLPL Reserve Adjustment	31,931.79	88,443.00

**Subtotal : None**

<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>157,316.61</b>	<b>215,710.98</b>
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**Group : [S3L2.22C1] Other A & G Expenses**

**Subgroup : None**

63095	Consulting Fees	11,641.08	21,165.04
63100	Other Professional Fees	33,106.49	37,590.43
63240	Collection Fees	5,449.07	6,145.75
63250	Other Fees	404.00	3,250.00
63390	Sales & Use Tax Expense	4,560.00	4,560.00
63415	Annual Report Fees	2,119.35	1,637.00
63425	Miscellaneous Expense	0.00	2,889.14
68170	Resident Replacement Items	2,448.67	6,185.99
69510	Beauty & Barber Expense	35.98	0.00

**Subtotal : None**

<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>59,764.64</b>	<b>83,423.35</b>
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**Group : [S3L2B.1C1] Advertising Marketing**

**Subgroup : None**

76005	Marketing Expense	21,602.72	12,523.11
76006	Marketing Expense - Corporate	98,311.48	90,888.23
76010	Marketing - Meals	9,070.61	5,361.21
77005	Charitable Contributions	400.00	0.00
77010	Sponsorships	1,152.00	3,421.29

**Subtotal : None**

<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>130,536.81</b>	<b>112,193.84</b>
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**Group : [S3L2B.6C1] Legal: Other**

**Subgroup : None**

63070	Legal Fees	27,314.30	6,680.75
63071	Legal Settlements	11,014.69	0.00

**Subtotal : None**

<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>38,328.99</b>	<b>6,680.75</b>
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**Group : [S3L2B.8C1] Management Company Fees**

**Subgroup : None**

63085	Administrative Fee - Related Party	481,079.46	430,098.60
63176	IT Allocation - Related Party	24,772.20	22,147.08
69535	Other Facility Operating Expense	783.00	0.00
79500	Management Fees	1,052,223.45	897,395.31

**Subtotal : None**

<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>1,558,858.11</b>	<b>1,349,640.99</b>
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**Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest**

**Subgroup : None**

63245	Service Fees	4,173.18	0.00
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**Subtotal : None**

<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>4,173.18</b>	<b>0.00</b>
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**Group : [S3L2B.14C1] Bad Debt Expenses**

**Subgroup : None**

79100	Bad Debt Expense	254,870.39	39,500.04
79105	Bad Debt Expense - Medicare	28,175.77	12,128.37
87215	Bad Debt Reserve Adjustment	0.00	(8,079.40)
<b>Subtotal : None</b>		<b>283,046.16</b>	<b>43,549.01</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>283,046.16</b>	<b>43,549.01</b>

**Group : [S3L2B.15C1] User Fee Assessment**

**Subgroup : None**

63385	Healthcare Provider Tax	1,011,820.15	971,941.01
<b>Subtotal : None</b>		<b>1,011,820.15</b>	<b>971,941.01</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>1,011,820.15</b>	<b>971,941.01</b>

**Group : [S3L3.5C1] Plant Operations: Salaires**

**Subgroup : None**

56870	Maintenance	146,102.02	119,838.61
<b>Subtotal : None</b>		<b>146,102.02</b>	<b>119,838.61</b>
<b>Total [S3L3.5C1] Plant Operations: Salaires</b>		<b>146,102.02</b>	<b>119,838.61</b>

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

**Subgroup : None**

67000	Security Services Expense	0.00	(19.36)
67015	Maintenance Outside Service	26,027.18	35,151.22
67035	Building Repairs & Maintenance	77,755.65	33,002.57
67040	Painting & Decorating	488.45	189.53
67045	Grounds Maintenance	27,093.88	27,204.97
67050	Snow Removal	42,970.00	25,550.00
67055	Pest Control	6,150.00	2,182.01
67060	Fire Alarm Service	11,792.15	12,527.91
67065	Fire Safety Consulting	100.00	0.00
67095	Sanitation	41,467.06	43,058.44
67100	Medical Waste Disposal	3,896.47	2,454.96
<b>Subtotal : None</b>		<b>237,740.84</b>	<b>181,302.25</b>
<b>Total [S3L3.8C1] Plant Operations: Purchased Service</b>		<b>237,740.84</b>	<b>181,302.25</b>

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

**Subgroup : None**

67010	Maintenance Supplies	82,737.17	76,335.64
67025	Minor Equipment/Tools	0.00	15.46
67030	Facility Equipment Repairs & Maintenance	44,422.52	38,909.63
69525	Facility Other Supplies	2,477.67	492.24
<b>Subtotal : None</b>		<b>129,637.36</b>	<b>115,752.97</b>
<b>Total [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>		<b>129,637.36</b>	<b>115,752.97</b>

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

**Subgroup : None**

67070	Electric	192,773.82	148,764.33
67075	Gas - Utility Expense	102,731.69	69,235.26
67080	Water & Sewer	77,229.68	80,236.11
67085	Oil	0.00	566.26
<b>Subtotal : None</b>		<b>372,735.19</b>	<b>298,801.96</b>
<b>Total [S3L3.10C1] Plant Operatins: Utilities</b>		<b>372,735.19</b>	<b>298,801.96</b>

**Group : [S3L3.13C1] Dietician: Salaries**

**Subgroup : None**

5061.00	Dietician	59,755.00	75,431.00
<b>Subtotal : None</b>		<b>59,755.00</b>	<b>75,431.00</b>



<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>59,755.00</b>	<b>75,431.00</b>
<b>Group : [S3L3.18C1]</b>	<b>Dietary: Salaries</b>		
<b>Subgroup : None</b>			
56840	Dietary	598,125.84	605,581.23
<b>Subtotal : None</b>		<b>598,125.84</b>	<b>605,581.23</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>598,125.84</b>	<b>605,581.23</b>
<b>Group : [S3L3.21C1]</b>	<b>Dietary: Food</b>		
<b>Subgroup : None</b>			
64405	Raw Food	409,325.69	353,582.29
64410	Dietary Supplement	8,419.99	18,561.26
68025	Enteral Food Supplement	20,338.98	21,788.62
<b>Subtotal : None</b>		<b>438,084.66</b>	<b>393,932.17</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>438,084.66</b>	<b>393,932.17</b>
<b>Group : [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
64415	Dietary Supplies	36,181.21	42,112.33
64420	Other Dietary Expense	3,263.90	3,439.20
<b>Subtotal : None</b>		<b>39,445.11</b>	<b>45,551.53</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>39,445.11</b>	<b>45,551.53</b>
<b>Group : [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased Service</b>		
<b>Subgroup : [S3L3.27C1A] Housekeeping Purchased Service</b>			
66630	Housekeeping Outside Services	375,939.79	363,375.38
<b>Subtotal [S3L3.27C1A] Housekeeping Purchased Service</b>		<b>375,939.79</b>	<b>363,375.38</b>
<b>Subgroup : [S3L3.27C1B] Laundry Purchased Service</b>			
66610	Laundry Outside Services	250,626.41	242,250.26
<b>Subtotal [S3L3.27C1B] Laundry Purchased Service</b>		<b>250,626.41</b>	<b>242,250.26</b>
<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased Service</b>	<b>626,566.20</b>	<b>605,625.64</b>
<b>Group : [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>		
<b>Subgroup : [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>			
66620	Housekeeping Supplies	1,939.27	5,704.57
<b>Subtotal [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>		<b>1,939.27</b>	<b>5,704.57</b>
<b>Subgroup : [S3L3.28C1B] Laundry Supplies &amp; Expense</b>			
66600	Laundry Supplies	0.00	(1,300.00)
66615	Laundry Expense	0.00	554.23
<b>Subtotal [S3L3.28C1B] Laundry Supplies &amp; Expense</b>		<b>0.00</b>	<b>(745.77)</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>1,939.27</b>	<b>4,958.80</b>
<b>Group : [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>		
<b>Subgroup : None</b>			
56680	Central Supply	44,524.17	41,973.60
56750	Medical Records	39,155.69	37,043.19
<b>Subtotal : None</b>		<b>83,679.86</b>	<b>79,016.79</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>	<b>83,679.86</b>	<b>79,016.79</b>
<b>Group : [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>		
<b>Subgroup : [S3L3.40C1MDS] Salaries</b>			
56670	MDS	332,963.60	337,697.44

<b>Subtotal [S3L3.40C1]BMDs Salaries</b>		<b>332,963.60</b>	<b>337,697.44</b>
<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Evaluation Nurs</b>	<b>332,963.60</b>	<b>337,697.44</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
56650	Admissions	256,364.87	225,132.29
56760	Social Worker	167,320.27	169,995.12
<b>Subtotal : None</b>		<b>423,685.14</b>	<b>395,127.41</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>423,685.14</b>	<b>395,127.41</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
64300	LCSW Contractor Expense	58,452.00	7,800.00
<b>Subtotal : None</b>		<b>58,452.00</b>	<b>7,800.00</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Service</b>	<b>58,452.00</b>	<b>7,800.00</b>
<b>Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
5250.00	Therapy Management Payroll	0.00	93,771.67
<b>Subtotal : None</b>		<b>0.00</b>	<b>93,771.67</b>
<b>Total [S3L3.56C1]</b>	<b>Indirect Restorative Therapy: Salaries</b>	<b>0.00</b>	<b>93,771.67</b>
<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
56720	Physical Therapy	428,550.76	388,586.87
56730	Occupational Therapy	525,990.70	379,733.72
56740	Speech Therapy	104,014.69	131,328.16
56790	Respiratory	105,598.13	98,430.60
57330	Director of Rehabilitation	113,388.91	112,637.51
<b>Subtotal : None</b>		<b>1,277,543.19</b>	<b>1,110,716.86</b>
<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>1,277,543.19</b>	<b>1,110,716.86</b>
<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
69010	OT Contractor Expense	0.00	(13,271.50)
69020	ST Contractor Expense	0.00	(55.35)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(13,326.85)</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultants</b>	<b>0.00</b>	<b>(13,326.85)</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
56835	Recreation	304,666.37	324,966.22
<b>Subtotal : None</b>		<b>304,666.37</b>	<b>324,966.22</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salaries</b>	<b>304,666.37</b>	<b>324,966.22</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
64065	Medical Record Supplies	(916.95)	655.96
64200	Therapeutic Recreation Supplies	0.00	(154.90)
64205	Resident Entertainment	9,560.58	4,578.26
64210	Cable Television	34,612.50	32,120.81
69520	Activity Supplies	35,553.72	22,740.50
<b>Subtotal : None</b>		<b>78,809.85</b>	<b>59,940.63</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supplies &amp; Expense</b>	<b>78,809.85</b>	<b>59,940.63</b>

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

**Subgroup : None**

63195	Travel - Mileage	4,335.13	2,697.38
63210	Travel - Parking/Tolls	0.00	11.00
<b>Subtotal : None</b>		<b>4,335.13</b>	<b>2,708.38</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>4,335.13</b>	<b>2,708.38</b>

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

**Subgroup : None**

64035	Medical Director Expense	33,050.00	32,850.00
<b>Subtotal : None</b>		<b>33,050.00</b>	<b>32,850.00</b>
<b>Total [S3L3.82C1] Physician Services: Medical Director</b>		<b>33,050.00</b>	<b>32,850.00</b>

**Group : [S3L3.83C1] Physician Services: Advisory Physician**

**Subgroup : None**

64055	Other Physician Expense	0.00	750.00
64060	Physician Consultant Expense	14,400.00	13,800.00
<b>Subtotal : None</b>		<b>14,400.00</b>	<b>14,550.00</b>
<b>Total [S3L3.83C1] Physician Services: Advisory Physician</b>		<b>14,400.00</b>	<b>14,550.00</b>

**Group : [S3L3.87C1] Legend Drugs**

**Subgroup : None**

68070	Wound Care Expense	23,284.01	39,659.72
68075	Drugs-Prescription, Legend Drugs Other	16,362.39	18,773.72
68080	Drugs-Prescription, Legend Drugs Managed Care	119,261.88	109,861.69
68085	Drugs-Prescription, Medicare A	210,264.26	173,065.69
68090	Drugs-Non-Prescription, Non-Legend	44,941.66	40,794.05
68100	IV Expense	66,469.36	91,068.83
68110	Oxygen	26,219.42	21,939.66
68115	Lab Expense	260,609.57	437,187.73
68120	X-Ray Expense	23,739.46	19,829.48
68130	DME (Durable Medical EQPT)	3,893.50	208.98
68140	Ambulance Expense	51,105.02	7,353.49
<b>Subtotal : None</b>		<b>846,150.53</b>	<b>959,743.04</b>
<b>Total [S3L3.87C1] Legend Drugs</b>		<b>846,150.53</b>	<b>959,743.04</b>

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

**Subgroup : None**

64015	Nursing Supplies	25,377.26	14,014.28
64050	Contract Nursing Expense	78,449.64	0.00
68015	Other Medical Services Expense	2,160.00	0.00
68030	Incontinent Briefs Expense	77,868.03	63,091.55
68045	Medical Supplies Expense	74,126.01	107,715.40
68055	Medical Supplies - Other	11,174.66	8,272.14
68095	Pharmacy Supplies	1,932.93	485.67
68105	Oxygen Supplies	1,165.98	642.18
69005	PT Supplies	11,683.07	16,796.49
69015	OT Supplies	0.00	382.96
69035	RT Supplies	31.88	130.58
<b>Subtotal : None</b>		<b>283,969.46</b>	<b>211,531.25</b>
<b>Total [S3L3.89C1] House Supplies Not Resold</b>		<b>283,969.46</b>	<b>211,531.25</b>

**Group : [S3L3.92C1] Pharmacy Consultant**

**Subgroup : None**

64030	Pharmacy Consultant	18,858.72	14,966.85
<b>Subtotal : None</b>		<b>18,858.72</b>	<b>14,966.85</b>
<b>Total [S3L3.92C1] Pharmacy Consultant</b>		<b>18,858.72</b>	<b>14,966.85</b>

<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
63271	Property Insurance - Third Party	11,144.17	8,263.89
<b>Subtotal : None</b>		<b>11,144.17</b>	<b>8,263.89</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		<b>11,144.17</b>	<b>8,263.89</b>
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
63400	Real Estate Tax Expense - Third Party	92,048.44	98,716.98
<b>Subtotal : None</b>		<b>92,048.44</b>	<b>98,716.98</b>
<b>Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>		<b>92,048.44</b>	<b>98,716.98</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
63395	Personal Property Tax Expense	9,020.12	11,736.17
<b>Subtotal : None</b>		<b>9,020.12</b>	<b>11,736.17</b>
<b>Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>		<b>9,020.12</b>	<b>11,736.17</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
67036	Facility Equipment Rental	925.00	0.00
68135	Equipment Rental - Other (Drugs & Supplies)	53,242.20	71,006.56
69045	PT/OT Equipment Rental	28,137.62	28,373.64
80000	Rent - Third Party	1,042.31	0.00
80010	Office Equipment Rental	23,175.05	26,666.20
<b>Subtotal : None</b>		<b>106,522.18</b>	<b>126,046.40</b>
<b>Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>		<b>106,522.18</b>	<b>126,046.40</b>
<b>Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
80005	Rent - Related Party	764,134.92	745,497.48
<b>Subtotal : None</b>		<b>764,134.92</b>	<b>745,497.48</b>
<b>Total [S3L4.14C1] Real Property Rent Expense-SNF-CR</b>		<b>764,134.92</b>	<b>745,497.48</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
61030	Health Insurance Expense	508,659.46	540,093.81
61070	Basic Life Insurance	2,185.54	2,326.78
87200	Health Insurance Reserve Adjustment	394,549.00	288,033.40
<b>Subtotal : None</b>		<b>905,394.00</b>	<b>830,453.99</b>
<b>Total [CLA-53.01] LA-Group Health/Life</b>		<b>905,394.00</b>	<b>830,453.99</b>
<b>Group : [CLA-53.02] LA-Employee Pensions</b>			
<b>Subgroup : None</b>			
61020	401K Employer Match Expense	50,533.65	43,173.97
<b>Subtotal : None</b>		<b>50,533.65</b>	<b>43,173.97</b>
<b>Total [CLA-53.02] LA-Employee Pensions</b>		<b>50,533.65</b>	<b>43,173.97</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
61002	Benefit Allocation - Wage Transfer	(3,116.37)	(17,273.26)
61090	Employee Relations	47,568.09	18,015.01
61105	Other Employee Benefits	2,248.66	2,232.50
61120	Holiday Party	7,000.00	(1,134.97)
61125	Flowers & Gifts to Employees	849.87	8.49
63075	Criminal Record Check	5,205.39	5,235.80

63335	Uniform Expense	9,294.40	15,059.78
<b>Subtotal : None</b>		<b>69,050.04</b>	<b>22,143.35</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>69,050.04</b>	<b>22,143.35</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
61000	Medicare Tax Expense	133,942.30	121,791.71
61001	Social Security Tax Expense	561,289.31	513,248.02
61005	SUI Tax Expense	49,540.02	48,938.66
61010	FUTA Tax Expense	7,672.23	7,941.66
61015	Other Payroll Tax Expense	37,969.86	38,831.00
<b>Subtotal : None</b>		<b>790,413.72</b>	<b>730,751.05</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>790,413.72</b>	<b>730,751.05</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
61045	Workers Comp Insurance Expense	166,897.14	147,387.91
87205	Workers Comp Reserve Adjustment	(69,757.44)	(55,610.22)
<b>Subtotal : None</b>		<b>97,139.70</b>	<b>91,777.69</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>97,139.70</b>	<b>91,777.69</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>(0.00)</b>	<b>0.00</b>

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