

Client: **A443485 - 2101 Washington Street Operating Company, LLC-Newton**
Engagement: **MD 2022 - Care One at Newton**
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	IMPORT 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [001] Balance Sheet						
Subgroup : None						
10040	Cash - Cash in Transit	58,907.64	22,768.15		0.00	22,768.15
12020	AR - Resident	4,493,591.42	4,017,644.73		0.00	4,017,644.73
12021	AR - Resident Legal	482,954.50	482,954.50		0.00	482,954.50
12050	AR - Monthly Accrual	76,000.00	0.00		0.00	0.00
12060	AR - Medicare Bad Debt Coinsurance Advances	(25,839.00)	(72,371.00)		0.00	(72,371.00)
12065	AR - Medicare Bad Debt Coinsurance Advances	150,011.93	149,399.53		0.00	149,399.53
12070	AR - Medicare Settlements	(118,968.00)	(107,475.75)		0.00	(107,475.75)
12100	AR - Clearing	1,925.94	0.00		0.00	0.00
12110	AR - Security Deposit Refund	6,554.00	35,630.95		0.00	35,630.95
12130	AR - Advanced Billing	16,451.97	73,286.94		0.00	73,286.94
12220	Allowance for Bad Debts	(795,869.44)	(651,022.42)		0.00	(651,022.42)
12221	Allowance for Bad Debts Legal	0.00	(125,000.00)		0.00	(125,000.00)
13010	Prepaid Property Insurance	8,020.23	7,977.28		0.00	7,977.28
13035	Prepaid GLPL - Third Party	13,152.42	13,478.20		0.00	13,478.20
13040	Prepaid Other Insurance	484.15	1,252.51		0.00	1,252.51
13080	Prepaid Property Taxes	4,761.33	0.00		0.00	0.00
13130	Prepaid Expenses - Other	3,244.18	(109.57)		0.00	(109.57)
15116	ARF Clearing	0.00	4,478.61		0.00	4,478.61
18000	Resident PNA Funds	82,397.44	37,538.92		0.00	37,538.92
20000	AP - Trade	(1,213,639.08)	(813,676.09)		0.00	(813,676.09)
20010	AP - Period Accrual	(45,287.91)	(39,831.67)		0.00	(39,831.67)
20020	AP - General Accruals	(571,967.40)	(557,187.00)		0.00	(557,187.00)
21016	Accrued Pharmacy	(37,024.35)	(28,308.71)		0.00	(28,308.71)
21035	Accrued Property Insurance	(4,027.71)	(4,012.26)		0.00	(4,012.26)
21040	Accrued Workers Comp Insurance	102,389.36	(79,683.16)		0.00	(79,683.16)
21044	Accrued GLPL - Third Party	(450,380.22)	(515,352.94)		0.00	(515,352.94)
21050	Accrued Other Insurance	0.00	(460.22)		0.00	(460.22)
21120	Accrued Vacation	(255,122.25)	(285,172.00)		0.00	(285,172.00)
21150	Accrued Health Insurance	(29,516.23)	(29,427.01)		0.00	(29,427.01)
21160	Accrued Dental Insurance	10,337.52	6,798.37		0.00	6,798.37
21170	Accrued Vision Insurance	(670.85)	(1,184.09)		0.00	(1,184.09)
21175	Accrued Whole Life Insurance	(1,646.53)	(1,950.72)		0.00	(1,950.72)
21180	Accrued Supplemental Life Payable	(425.67)	(943.28)		0.00	(943.28)
21190	Accrued AD&D Payable	53.12	53.12		0.00	53.12
21200	Accrued Critical Illness	2,090.21	1,052.11		0.00	1,052.11
21210	Accrued Short Term Disability	4,150.87	3,259.40		0.00	3,259.40
21220	Accrued Long Term Disability	2,453.59	1,659.01		0.00	1,659.01
21230	Accrued FSA Payable	(250.00)	(250.00)		0.00	(250.00)
21235	Accrued HSA Payable	(1,750.00)	(1,750.00)		0.00	(1,750.00)
21260	Accrued 401K Employer Match	(59,486.91)	(85,238.44)		0.00	(85,238.44)
21280	Other Payroll Withholdings	1,671.91	1,435.88		0.00	1,435.88
21455	Social Security Payable	(231,602.79)	0.00		0.00	0.00
21510	Accrued Provider Tax Payable	(180,897.36)	(177,621.23)		0.00	(177,621.23)
21550	Accrued Sales & Use Tax Payable	(2,884.47)	(2,857.37)		0.00	(2,857.37)
21700	Unearned Room & Board	(16,451.97)	(73,286.94)		0.00	(73,286.94)
21710	Unearned Revenues	0.00	(60,080.76)		0.00	(60,080.76)
23000	Due to / from Affiliates	(21,356,081.64)	(17,852,486.28)		0.00	(17,852,486.28)
24005	PNA Security Deposit	(82,397.44)	(37,538.92)		0.00	(37,538.92)
30060	Retained Earnings	23,220,715.64	19,808,073.49		0.00	19,808,073.49
Subtotal : None		3,260,132.15	3,064,463.87		0.00	3,064,463.87
Total [001] Balance Sheet		3,260,132.15	3,064,463.87		0.00	3,064,463.87
Group : [002] P & L						
Subgroup : None						
4020.89	Routine Services-Med	(2,758.00)	0.00		0.00	0.00
4022.00	Resource revenue - Medicaid	(508,117.00)	0.00		0.00	0.00
4031.00	RTN - MEDICARE + CHOICE	(2,826,478.00)	0.00		(2,432,774.00)	(2,432,774.00)
				CAIDJE - 2	(2,432,774.00)	
4051.00	SCO/PACE	(786,608.00)	0.00		(817,529.00)	(817,529.00)
				CAIDJE - 2	(817,529.00)	
41000.1	Room & Board - Medicare	(17,768,139.00)	(19,282,008.00)		0.00	(19,282,008.00)
41000.2	Room & Board - Medicaid	(10,833,257.33)	(12,306,889.92)		817,529.00	(11,489,360.92)
				CAIDJE -	817,529.00	
41000.3	Room & Board - Managed Care	(3,047,651.00)	(4,323,142.00)		2,432,774.00	(1,890,368.00)
				CAIDJE -	2,432,774.00	
41000.4	Room & Board - Private	(1,549,853.00)	(2,224,465.00)		0.00	(2,224,465.00)
41000.5	Room & Board - Other	(63,844.00)	(1,482.00)		0.00	(1,482.00)
41050.1	Contractual Allowance - Medicare	(334,000.23)	(1,165,564.39)		0.00	(1,165,564.39)
41050.2	Contractual Allowance - Medicaid	7,266,751.77	7,021,141.60		0.00	7,021,141.60
41050.3	Contractual Allowance - Managed Care	1,898,235.10	1,390,858.74		0.00	1,390,858.74
41050.4	Contractual Allowance - Private	268,414.18	3,654.00		0.00	3,654.00
41050.5	Contractual Allowance - Other	63,844.00	1,482.00		0.00	1,482.00
41110.1	Lab - Medicare	(770,160.98)	(359,921.06)		0.00	(359,921.06)
41110.3	Lab - Managed Care	(264,271.69)	(81,784.27)		0.00	(81,784.27)
41110.5	Lab - Other	(3,087.61)	0.00		0.00	0.00
41112.0	Flu Shots	(500.00)	0.00		0.00	0.00

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		12/31/2021	12/31/2022			12/31/2022
41115.1	Pharmacy Legend - Medicare	(836,741.07)	(750,004.65)		0.00	(750,004.65)
41115.2	Pharmacy Legend - Medicaid	(21,072.28)	(13,382.21)		0.00	(13,382.21)
41115.3	Pharmacy Legend - Managed Care	(264,026.30)	(172,327.84)		0.00	(172,327.84)
41115.4	Pharmacy Legend - Private	(411.53)	0.00		0.00	0.00
41115.5	Pharmacy Legend - Other	(4,432.02)	0.00		0.00	0.00
41120.1	Pharmacy Non-Legend - Medicare	(51,862.88)	(34,106.55)		0.00	(34,106.55)
41120.2	Pharmacy Non-Legend - Medicaid	(4,363.46)	(2,021.58)		0.00	(2,021.58)
41120.3	Pharmacy Non-Legend - Managed Care	(20,700.42)	(6,968.32)		0.00	(6,968.32)
41125.1	Physical Therapy - Medicare	(2,049,914.00)	(1,953,510.00)		0.00	(1,953,510.00)
41125.2	Physical Therapy - Medicaid	(22,683.00)	(10,446.00)		0.00	(10,446.00)
41125.3	Physical Therapy - Managed Care	(805,021.00)	(638,339.00)		0.00	(638,339.00)
41125.4	Physical Therapy - Private	(8,686.00)	(6,544.00)		0.00	(6,544.00)
41125.5	Physical Therapy - Other	(8,493.00)	(126.00)		0.00	(126.00)
41130.1	Occupational Therapy - Medicare	(2,265,827.00)	(2,875,083.00)		0.00	(2,875,083.00)
41130.2	Occupational Therapy - Medicaid	(25,762.00)	(7,040.00)		0.00	(7,040.00)
41130.3	Occupational Therapy - Managed Care	(869,088.00)	(714,470.00)		0.00	(714,470.00)
41130.4	Occupational Therapy - Private	(8,749.00)	(1,067.00)		0.00	(1,067.00)
41130.5	Occupational Therapy - Other	(9,190.00)	(126.00)		0.00	(126.00)
41140.1	Speech Therapy - Medicare	(762,192.00)	(839,259.00)		0.00	(839,259.00)
41140.2	Speech Therapy - Medicaid	(5,652.00)	(2,034.00)		0.00	(2,034.00)
41140.3	Speech Therapy - Managed Care	(223,938.00)	(197,352.00)		0.00	(197,352.00)
41140.4	Speech Therapy - Private	0.00	(126.00)		0.00	(126.00)
41150.1	IV Therapy - Medicare	(77,485.88)	(40,920.57)		0.00	(40,920.57)
41150.2	IV Therapy - Medicaid	(23,457.32)	(986.39)		0.00	(986.39)
41150.3	IV Therapy - Managed Care	(22,223.40)	(15,079.44)		0.00	(15,079.44)
41155.1	X-Ray - Medicare	(110,902.08)	(54,744.33)		0.00	(54,744.33)
41155.3	X-Ray - Managed Care	(34,113.38)	(9,683.50)		0.00	(9,683.50)
41155.5	X-Ray - Other	(162.50)	0.00		0.00	0.00
41300.1	Ancillary Contractual Adjustment - Medicare	6,799,819.12	6,756,089.72		0.00	6,756,089.72
41300.2	Ancillary Contractual Adjustment - Medicaid	103,490.06	37,054.35		(1,144.17)	35,910.18
				CAIDJE -	(1,144.17)	
41300.3	Ancillary Contractual Adjustment - Managed Care	2,443,822.67	1,805,406.09		1,144.17	1,806,550.26
				CAIDJE -	1,144.17	
41300.4	Ancillary Contractual Adjustment - Private	3,924.30	2,021.57		0.00	2,021.57
41300.5	Ancillary Contractual Adjustment - Other	25,365.13	252.00		0.00	252.00
46065.0	Other Revenue	(784,987.79)	(935,988.02)		0.00	(935,988.02)
5061.00	Dietician	85,000.00	0.00		117,290.00	117,290.00
				CAIDJE -	117,290.00	
5180.00	Staff Development	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
5250.00	Therapy Management Payroll	124,499.00	0.00		0.00	0.00
56140	QA Nurse	144,156.32	124,774.08		0.00	124,774.08
56610	Administrator	231,274.76	273,509.60		0.00	273,509.60
56615	Assistant Administrator	161,002.10	158,212.14		0.00	158,212.14
56620	Business Office	147,083.17	186,883.15		0.00	186,883.15
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56640	Facility Marketing	97,688.24	100,846.46		0.00	100,846.46
56650	Admissions	326,725.66	327,445.38		0.00	327,445.38
56660	Nursing Administration	261,105.45	339,755.63		0.00	339,755.63
				CAIDJE -	(0.00)	
56661	Director of Nursing	146,882.67	189,973.47		0.00	189,973.47
56662	Assistant Director of Nursing	102,728.98	41,152.44		0.00	41,152.44
56670	MDS	345,319.36	566,516.77		0.00	566,516.77
56680	Central Supply	28,685.13	44,589.50		0.00	44,589.50
56690	RN's	2,354,753.18	2,811,510.17		0.00	2,811,510.17
56700	LPN's	2,643,874.40	2,972,094.46		0.00	2,972,094.46
56710	CNA's	2,892,744.30	3,529,389.67		0.00	3,529,389.67
56720	Physical Therapy	523,062.37	602,328.92		0.00	602,328.92
56730	Occupational Therapy	559,642.99	776,088.65		0.00	776,088.65
56740	Speech Therapy	186,796.78	260,554.28		0.00	260,554.28
56750	Medical Records	46,687.26	24,781.50		0.00	24,781.50
56760	Social Worker	0.00	20,990.43		0.00	20,990.43
56790	Respiratory	92,976.43	93,760.24		0.00	93,760.24
56835	Recreation	256,861.96	248,016.64		0.00	248,016.64
56840	Dietary	791,130.31	1,008,889.97		(117,290.00)	891,599.97
				CAIDJE -	(117,290.00)	
56850	Housekeeping	414,403.84	462,660.98		0.00	462,660.98
56860	Laundry	232,076.19	240,112.54		0.00	240,112.54
56870	Maintenance	116,300.57	132,133.53		0.00	132,133.53
57330	Director of Rehabilitation	105,668.99	71,181.54		0.00	71,181.54
57340	Reimbursement	90,465.60	84,895.20		0.00	84,895.20
60050	Contract Labor	(1,350.00)	0.00		0.00	0.00
61000	Medicare Tax Expense	190,507.77	221,832.31		0.00	221,832.31
61001	Social Security Tax Expense	779,756.79	882,355.16		0.00	882,355.16
61002	Benefit Allocation - Wage Transfer	32,344.41	39,778.70		0.00	39,778.70
61005	SUI Tax Expense	158,613.42	104,944.32		0.00	104,944.32
61010	FUTA Tax Expense	11,141.27	10,994.07		0.00	10,994.07
61015	Other Payroll Tax Expense	57,482.40	58,443.32		0.00	58,443.32
61020	401K Employer Match Expense	62,050.15	82,442.82		0.00	82,442.82

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61030	Health Insurance Expense	423,003.32	424,751.09		0.00	424,751.09
61045	Workers Comp Insurance Expense	306,878.10	364,743.93		0.00	364,743.93
61070	Basic Life Insurance	2,360.76	2,470.67		0.00	2,470.67
61090	Employee Relations	23,277.84	13,793.74		0.00	13,793.74
61095	Employee Training	(600.00)	300.00		0.00	300.00
61100	Tuition Reimbursement	0.00	8,307.00		0.00	8,307.00
61105	Other Employee Benefits	1,549.29	1,883.70		0.00	1,883.70
61120	Holiday Party	4,000.00	4,000.00		0.00	4,000.00
63000	Telephone Expense	66,179.97	71,863.84		0.00	71,863.84
63015	Telephone Data Connection	11,982.39	0.00		0.00	0.00
63020	Telephone Equip Repair	4,292.18	6,826.29		0.00	6,826.29
63030	Telephone Maint Contracts	5,109.50	4,921.95		0.00	4,921.95
63050	Cell Phone Expense	5,494.53	5,353.63		0.00	5,353.63
63065	Accounting	4,691.84	4,697.00		0.00	4,697.00
63070	Legal Fees	42,934.88	101,126.61		0.00	101,126.61
63071	Legal Settlements	2,500.00	35,980.79		0.00	35,980.79
63075	Criminal Record Check	9,549.00	12,563.62		0.00	12,563.62
63080	Compliance Expense	9,663.70	7,824.90		0.00	7,824.90
63085	Administrative Fee - Related Party	289,750.68	482,913.60		0.00	482,913.60
63095	Consulting Fees	15,402.44	10,299.50		0.00	10,299.50
63100	Other Professional Fees	61,869.23	77,030.16		0.00	77,030.16
63105	Postage	2,553.96	6,690.05		0.00	6,690.05
63120	Office Supplies - WB Mason Only	82,734.79	53,617.93		0.00	53,617.93
63121	Other Office Supplies	4,438.65	(708.58)		0.00	(708.58)
63135	Printed Forms	7,744.49	8,889.63		0.00	8,889.63
63156	Minor Computer Equipment	6,574.25	4,521.61		0.00	4,521.61
63160	Data Processing Expense	71,650.19	66,850.34		0.00	66,850.34
63165	Network Support	113,575.63	89,237.19		0.00	89,237.19
63175	Internet Connection Fee	1,556.45	0.00		0.00	0.00
63176	IT Allocation - Related Party	14,920.08	24,866.61		0.00	24,866.61
63195	Travel - Mileage	96.92	0.00		0.00	0.00
63196	Travel - Taxi/Limo	0.00	237.90		0.00	237.90
63210	Travel - Parking/Tolls	0.00	11.00		0.00	11.00
63215	Travel - Meals	0.00	208.06		0.00	208.06
63220	Travel - Other	10,661.80	29,303.61		0.00	29,303.61
63226	Entertainment	0.00	580.00		0.00	580.00
63230	Bank Charges	8,902.98	41,718.93		0.00	41,718.93
63240	Collection Fees	7,395.30	7,251.54		0.00	7,251.54
63245	Service Fees	0.00	4,775.71		0.00	4,775.71
63250	Other Fees	0.00	13,372.00		0.00	13,372.00
63265	General Liability Insurance Expense - Third Party	115,200.15	115,754.52		0.00	115,754.52
63271	Property Insurance - Third Party	12,461.77	15,997.53		0.00	15,997.53
63275	Other Insurance Expense	1,078.54	1,871.71		0.00	1,871.71
63280	Off Site Storage	1,501.71	1,852.89		0.00	1,852.89
63290	Dues & Subscriptions	32,227.32	28,315.12		0.00	28,315.12
63310	Hiring Expense	7,382.40	7,463.63		0.00	7,463.63
63330	License & Permits	1,880.00	4,760.00		0.00	4,760.00
63335	Uniform Expense	6,829.10	14,049.65		0.00	14,049.65
63380	Consolidated Billing - Administration	5,956.94	5,944.00		0.00	5,944.00
63385	Healthcare Provider Tax	636,014.16	675,638.81		0.00	675,638.81
63390	Sales & Use Tax Expense	3,360.00	3,360.00		0.00	3,360.00
63395	Personal Property Tax Expense	15,624.87	16,606.90		0.00	16,606.90
63400	Real Estate Tax Expense - Third Party	121,551.13	125,935.49		0.00	125,935.49
63415	Annual Report Fees	369.00	0.00		0.00	0.00
63425	Miscellaneous Expense	1,346.56	(241.88)		0.00	(241.88)
64000	RN - Agency	245,550.50	328,184.85		(22,239.85)	305,945.00
				CAIDJE -	(22,239.85)	
64005	LPN - Agency	187,263.78	111,668.75		49,501.53	161,170.28
				CAIDJE -	49,501.53	
64010	CNA - Agency	298,774.67	358,511.68		(27,261.68)	331,250.00
				CAIDJE -	(27,261.68)	
64015	Nursing Supplies	16,373.00	21,166.59		0.00	21,166.59
64025	Medical Records Consultant	500.00	0.00		0.00	0.00
64030	Pharmacy Consultant	17,250.02	26,852.67		0.00	26,852.67
64035	Medical Director Expense	13,000.00	44,000.00		0.00	44,000.00
64060	Physician Consultant Expense	36,000.00	36,000.00		0.00	36,000.00
64065	Medical Record Supplies	(64.00)	(286.87)		0.00	(286.87)
64205	Resident Entertainment	12,791.31	10,342.40		0.00	10,342.40
64210	Cable Television	25,331.20	25,351.20		0.00	25,351.20
64300	LCSW Contractor Expense	168,657.00	111,058.50		0.00	111,058.50
64405	Raw Food	420,833.73	441,854.25		0.00	441,854.25
64410	Dietary Supplement	25,103.25	19,818.97		0.00	19,818.97
64415	Dietary Supplies	54,956.33	58,382.14		0.00	58,382.14
64420	Other Dietary Expense	4,995.49	4,830.86		0.00	4,830.86
66600	Laundry Supplies	13,654.12	17,969.09		0.00	17,969.09
66610	Laundry Outside Services	(14,319.00)	0.00		0.00	0.00
66615	Laundry Expense	4,450.83	12,729.46		0.00	12,729.46
66620	Housekeeping Supplies	13,865.40	12,301.71		0.00	12,301.71
66630	Housekeeping Outside Services	(21,479.00)	0.00		0.00	0.00

Client: **A443485 - 2101 Washington Street Operating Company, LLC-Newton**
Engagement: **MD 2022 - Care One at Newton**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
67000	Security Services Expense	0.00	748.00		0.00	748.00
67005	Facility Repairs & Maintenance	428.09	1,306.65		0.00	1,306.65
67010	Maintenance Supplies	75,277.68	67,400.79		0.00	67,400.79
67015	Maintenance Outside Service	34,437.34	40,141.19		0.00	40,141.19
67025	Minor Equipment/Tools	(3,531.85)	363.28		0.00	363.28
67030	Facility Equipment Repairs & Maintenance	11,120.87	13,322.71		0.00	13,322.71
67035	Building Repairs & Maintenance	39,244.93	83,630.20		0.00	83,630.20
67040	Painting & Decorating	0.00	337.84		0.00	337.84
67045	Grounds Maintenance	15,502.00	17,480.00		0.00	17,480.00
67050	Snow Removal	43,306.00	53,860.00		0.00	53,860.00
67055	Pest Control	6,556.25	10,872.50		0.00	10,872.50
67060	Fire Alarm Service	15,312.31	24,197.12		0.00	24,197.12
67070	Electric	189,125.46	228,309.64		0.00	228,309.64
67075	Gas - Utility Expense	79,521.83	105,372.91		0.00	105,372.91
67076	Automobile Fuel Expense	159.41	391.27		0.00	391.27
67080	Water & Sewer	372,888.70	309,328.98		0.00	309,328.98
67085	Oil	0.00	2,923.47		0.00	2,923.47
67095	Sanitation	40,463.64	48,427.91		0.00	48,427.91
68015	Other Medical Services Expense	(1,415.00)	1,845.00		0.00	1,845.00
68025	Enteral Food Supplement	28,019.37	27,544.05		0.00	27,544.05
68030	Incontinent Briefs Expense	60,720.98	66,712.79		0.00	66,712.79
68045	Medical Supplies Expense	209,095.64	110,731.24		0.00	110,731.24
68050	Medical Supplies - Nursing Unit	0.00	246.94		0.00	246.94
68055	Medical Supplies - Other	4,358.87	9,540.18		0.00	9,540.18
68070	Wound Care Expense	93,231.75	57,762.55		0.00	57,762.55
68075	Drugs-Prescription, Legend Drugs Other	19,216.67	15,303.67		0.00	15,303.67
68080	Drugs-Prescription, Legend Drugs Managed Care	227,308.71	173,372.08		0.00	173,372.08
68085	Drugs-Prescription, Medicare A	790,677.65	712,725.01		0.00	712,725.01
68090	Drugs-Non-Prescription, Non-Legend	66,379.22	76,217.33		0.00	76,217.33
68095	Pharmacy Supplies	(107.67)	1,648.31		0.00	1,648.31
68100	IV Expense	270,788.66	132,927.72		0.00	132,927.72
68105	Oxygen Supplies	3,288.23	5,355.15		0.00	5,355.15
68110	Oxygen	40,029.43	18,329.70		0.00	18,329.70
68115	Lab Expense	815,493.85	666,976.37		0.00	666,976.37
68120	X-Ray Expense	36,266.49	73,024.47		0.00	73,024.47
68130	DME (Durable Medical EQPT)	11,348.93	29,914.32		0.00	29,914.32
68135	Equipment Rental - Other (Drugs & Supplies)	41,637.72	114,040.72		0.00	114,040.72
68140	Ambulance Expense	18,956.46	97,171.20		0.00	97,171.20
68145	Patient Transport - Non-Ambulance	0.00	294.00		0.00	294.00
68170	Resident Replacement Items	2,971.83	2,923.40		0.00	2,923.40
69000	PT Contractor Expense	158,744.80	41,365.20		0.00	41,365.20
69005	PT Supplies	8,927.60	9,903.49		0.00	9,903.49
69015	OT Supplies	350.54	75.00		0.00	75.00
69020	ST Contractor Expense	(1,040.00)	0.00		0.00	0.00
69035	RT Supplies	192.12	187.19		0.00	187.19
69045	PT/OT Equipment Rental	13,287.36	13,189.99		0.00	13,189.99
69500	Therapeutic Exercise Expense	0.00	220.93		0.00	220.93
69510	Beauty & Barber Expense	2,965.86	8,403.00		0.00	8,403.00
69520	Activity Supplies	33,594.41	22,690.20		0.00	22,690.20
76005	Marketing Expense	18,340.04	44,349.88		0.00	44,349.88
76006	Marketing Expense - Corporate	109,890.48	104,080.29		0.00	104,080.29
76010	Marketing - Meals	89,387.05	164,080.72		0.00	164,080.72
77010	Sponsorships	3,996.29	3,333.33		0.00	3,333.33
79100	Bad Debt Expense	469,690.26	352,375.93		0.00	352,375.93
79105	Bad Debt Expense - Medicare	38,820.24	209,752.89		0.00	209,752.89
79110	Bad Debt Expense - Other	(20,500.00)	125,000.00		0.00	125,000.00
79500	Management Fees	1,460,359.84	1,600,451.60		0.00	1,600,451.60
80005	Rent - Related Party	1,335,129.48	1,368,507.72		0.00	1,368,507.72
80010	Office Equipment Rental	19,809.15	18,287.75		0.00	18,287.75
87200	Health Insurance Reserve Adjustment	(270,116.66)	(237,956.00)		0.00	(237,956.00)
87205	Workers Comp Reserve Adjustment	(174,157.35)	(106,965.43)		0.00	(106,965.43)
87210	GLPL Reserve Adjustment	97,185.00	31,763.73		0.00	31,763.73
87215	Bad Debt Reserve Adjustment	(37,159.84)	0.00		0.00	0.00
87500	Interest Income	(1,822.09)	(508.18)		0.00	(508.18)
Subtotal : None		(3,260,132.15)	(3,064,463.87)		0.00	(3,064,463.87)
Total [002] P & L		(3,260,132.15)	(3,064,463.87)		0.00	(3,064,463.87)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443485 - 2101 Washington Street Operating Company, LLC-Newton**
Engagement: **MD 2022 - Care One at Newton**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10040	Cash - Cash in Transit	22,768.15	58,907.64
Subtotal : None		22,768.15	58,907.64
Total [S6L1.1C1]	Cash and Cash Equivalents	22,768.15	58,907.64
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1]	A/R Managed Care Patients (Private)		
12020	AR - Resident	4,017,644.73	4,493,591.42
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	4,017,644.73	4,493,591.42
Total [S6L1.5C1]	Payer Accounts Receivable	4,017,644.73	4,493,591.42
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(651,022.42)	(795,869.44)
12221	Allowance for Bad Debts Legal	(125,000.00)	0.00
Subtotal : None		(776,022.42)	(795,869.44)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(776,022.42)	(795,869.44)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12021	AR - Resident Legal	482,954.50	482,954.50
12050	AR - Monthly Accrual	0.00	76,000.00
12100	AR - Clearing	0.00	1,925.94
12110	AR - Security Deposit Refund	35,630.95	6,554.00
12130	AR - Advanced Billing	73,286.94	16,451.97
15116	ARF Clearing	4,478.61	0.00
Subtotal : None		596,351.00	583,886.41
Total [S6L1.11C1]	Other Receivables	596,351.00	583,886.41
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13010	Prepaid Property Insurance	7,977.28	8,020.23
13035	Prepaid GLPL - Third Party	13,478.20	13,152.42
13040	Prepaid Other Insurance	1,252.51	484.15
Subtotal : None		22,707.99	21,656.80
Total [S6L1.13C1]	Prepaid Insurance	22,707.99	21,656.80
Group : [S6L1.14C1]	Prepaid Taxes		
Subgroup : None			
13080	Prepaid Property Taxes	0.00	4,761.33
Subtotal : None		0.00	4,761.33
Total [S6L1.14C1]	Prepaid Taxes	0.00	4,761.33

Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
20000	AP - Trade	(813,676.09)	(1,213,639.08)
20010	AP - Period Accrual	(39,831.67)	(45,287.91)
20020	AP - General Accruals	(557,187.00)	(571,967.40)
Subtotal : None		(1,410,694.76)	(1,830,894.39)
Total [S6L5.1C1]	Trade Payable	(1,410,694.76)	(1,830,894.39)

Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
13130	Prepaid Expenses - Other	(109.57)	3,244.18
21016	Accrued Pharmacy	(28,308.71)	(37,024.35)
21035	Accrued Property Insurance	(4,012.26)	(4,027.71)
21040	Accrued Workers Comp Insurance	(79,683.16)	102,389.36
21044	Accrued GLPL - Third Party	(515,352.94)	(450,380.22)
21050	Accrued Other Insurance	(460.22)	0.00
21150	Accrued Health Insurance	(29,427.01)	(29,516.23)
21510	Accrued Provider Tax Payable	(177,621.23)	(180,897.36)
21550	Accrued Sales & Use Tax Payable	(2,857.37)	(2,884.47)
Subtotal : None		(837,832.47)	(599,096.80)
Total [S6L5.2C1]	Accrued Expenses	(837,832.47)	(599,096.80)

Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicare Actual			
12060	AR - Medicare Bad Debt Coinsurance Advanc	(72,371.00)	(25,839.00)
12065	AR - Medicare Bad Debt Coinsurance Advanc	149,399.53	150,011.93
12070	AR - Medicare Settlements	(107,475.75)	(118,968.00)
Subtotal [S6L5.3C1E] Due Medicare Actual		(30,447.22)	5,204.93
Total [S6L5.3C1]	Due to Insurance Payers	(30,447.22)	5,204.93

Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1] Patient Funds Due (Self Pay)			
18000	Resident PNA Funds	37,538.92	82,397.44
24005	PNA Security Deposit	(37,538.92)	(82,397.44)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		0.00	0.00
Total [S6L5.4C1]	Patient Funds Due	0.00	0.00

Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaries			
21120	Accrued Vacation	(285,172.00)	(255,122.25)
Subtotal [S6L5.7C1A] Accrued Salaries		(285,172.00)	(255,122.25)

Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
21455	Social Security Payable	0.00	(231,602.79)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		0.00	(231,602.79)

Subgroup : [S6L5.7C1] Other Payroll Liabilities			
21160	Accrued Dental Insurance	6,798.37	10,337.52
21170	Accrued Vision Insurance	(1,184.09)	(670.85)

21175	Accrued Whole Life Insurance	(1,950.72)	(1,646.53)
21180	Accrued Supplemental Life Payable	(943.28)	(425.67)
21190	Accrued AD&D Payable	53.12	53.12
21200	Accrued Critical Illness	1,052.11	2,090.21
21210	Accrued Short Term Disability	3,259.40	4,150.87
21220	Accrued Long Term Disability	1,659.01	2,453.59
21230	Accrued FSA Payable	(250.00)	(250.00)
21235	Accrued HSA Payable	(1,750.00)	(1,750.00)
21260	Accrued 401K Employer Match	(85,238.44)	(59,486.91)
21280	Other Payroll Withholdings	1,435.88	1,671.91
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(77,058.64)	(43,472.74)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(362,230.64)	(530,197.78)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C Other Current Liabilities			
21700	Unearned Room & Board	(73,286.94)	(16,451.97)
Subtotal [S6L5.10C1A Other Current Liabilities		(73,286.94)	(16,451.97)
Subgroup : None			
21710	Unearned Revenues	(60,080.76)	0.00
Subtotal : None		(60,080.76)	0.00
Total [S6L5.10C1] Other Current Liabilities		(133,367.70)	(16,451.97)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
23000	Due to / from Affiliates	(17,852,486.28)	(21,356,081.64)
Subtotal : None		(17,852,486.28)	(21,356,081.64)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affil		(17,852,486.28)	(21,356,081.64)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
30060	Retained Earnings	19,808,073.49	23,220,715.64
Subtotal : None		19,808,073.49	23,220,715.64
Total [S6L8C.5C3] Additional Paid in Capital		19,808,073.49	23,220,715.64
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
41000.4	Room & Board - Private	(2,224,465.00)	(1,549,853.00)
41050.4	Contractual Allowance - Private	3,654.00	268,414.18
Subtotal : None		(2,220,811.00)	(1,281,438.82)
Total [S2L1.1C1] Private Pay		(2,220,811.00)	(1,281,438.82)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
41000.3	Room & Board - Managed Care	(1,890,368.00)	(3,047,651.00)
41050.3	Contractual Allowance - Managed Care	1,390,858.74	1,898,235.10
Subtotal : None		(499,509.26)	(1,149,415.90)
Total [S2L1.2C1] Commerical Managed Care		(499,509.26)	(1,149,415.90)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			

41000.1	Room & Board - Medicare	(19,282,008.00)	(17,768,139.00)
41050.1	Contractual Allowance - Medicare	(1,165,564.39)	(334,000.23)
Subtotal : None		(20,447,572.39)	(18,102,139.23)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(20,447,572.39)	(18,102,139.23)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
4031.00	RTN - MEDICARE + CHOICE	(2,432,774.00)	(2,826,478.00)
Subtotal : None		(2,432,774.00)	(2,826,478.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(2,432,774.00)	(2,826,478.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
41000.2	Room & Board - Medicaid	(11,489,360.92)	(10,833,257.33)
41050.2	Contractual Allowance - Medicaid	7,021,141.60	7,266,751.77
Subtotal : None		(4,468,219.32)	(3,566,505.56)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(4,468,219.32)	(3,566,505.56)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
4020.89	Routine Services-Med	0.00	(2,758.00)
Subtotal : None		0.00	(2,758.00)
Total [S2L1.7C1]	MassHealth Managed Care	0.00	(2,758.00)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
4051.00	SCO/PACE	(817,529.00)	(786,608.00)
Subtotal : None		(817,529.00)	(786,608.00)
Total [S2L1.8C1]	Senior Care Options	(817,529.00)	(786,608.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
4022.00	Resource revenue - Medicaid	0.00	(508,117.00)
Subtotal : None		0.00	(508,117.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	0.00	(508,117.00)
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
41000.5	Room & Board - Other	(1,482.00)	(63,844.00)
41050.5	Contractual Allowance - Other	1,482.00	63,844.00
Subtotal : None		0.00	0.00
Total [S2L1.15C1]	Other Payer Revenue	0.00	0.00
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
41115.4	Pharmacy Legend - Private	0.00	(411.53)
41125.4	Physical Therapy - Private	(6,544.00)	(8,686.00)
41130.4	Occupational Therapy - Private	(1,067.00)	(8,749.00)
41140.4	Speech Therapy - Private	(126.00)	0.00
41300.4	Ancillary Contractual Adjustment - Private	2,021.57	3,924.30
Subtotal : None		(5,715.43)	(13,922.23)
Total [S2L1.1C2]	Ancillary-Private Pay	(5,715.43)	(13,922.23)

Group : [S2L1.2C2] Ancillary-Commerical Managed Care			
Subgroup : None			
41110.3	Lab - Managed Care	(81,784.27)	(264,271.69)
41110.5	Lab - Other	0.00	(3,087.61)
41115.3	Pharmacy Legend - Managed Care	(172,327.84)	(264,026.30)
41120.3	Pharmacy Non-Legend - Managed Care	(6,968.32)	(20,700.42)
41125.3	Physical Therapy - Managed Care	(638,339.00)	(805,021.00)
41130.3	Occupational Therapy - Managed Care	(714,470.00)	(869,088.00)
41140.3	Speech Therapy - Managed Care	(197,352.00)	(223,938.00)
41150.3	IV Therapy - Managed Care	(15,079.44)	(22,223.40)
41155.3	X-Ray- Managed Care	(9,683.50)	(34,113.38)
41300.3	Ancillary Contractual Adjustment - Managed C	1,806,550.26	2,443,822.67
Subtotal : None		(29,454.11)	(62,647.13)
Total [S2L1.2C2] Ancillary-Commerical Managed Care		(29,454.11)	(62,647.13)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
41110.1	Lab - Medicare	(359,921.06)	(770,160.98)
41115.1	Pharmacy Legend - Medicare	(750,004.65)	(836,741.07)
41120.1	Pharmacy Non-Legend - Medicare	(34,106.55)	(51,862.88)
41125.1	Physical Therapy - Medicare	(1,953,510.00)	(2,049,914.00)
41130.1	Occupational Therapy - Medicare	(2,875,083.00)	(2,265,827.00)
41140.1	Speech Therapy - Medicare	(839,259.00)	(762,192.00)
41150.1	IV Therapy - Medicare	(40,920.57)	(77,485.88)
41155.1	X-Ray - Medicare	(54,744.33)	(110,902.08)
41155.5	X-Ray - Other	0.00	(162.50)
41300.1	Ancillary Contractual Adjustment - Medicare	6,756,089.72	6,799,819.12
Subtotal : None		(151,459.44)	(125,429.27)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(151,459.44)	(125,429.27)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
41112.0	Flu Shots	0.00	(500.00)
41115.2	Pharmacy Legend - Medicaid	(13,382.21)	(21,072.28)
41120.2	Pharmacy Non-Legend - Medicaid	(2,021.58)	(4,363.46)
41125.2	Physical Therapy - Medicaid	(10,446.00)	(22,683.00)
41130.2	Occupational Therapy - Medicaid	(7,040.00)	(25,762.00)
41140.2	Speech Therapy - Medicaid	(2,034.00)	(5,652.00)
41150.2	IV Therapy - Medicaid	(986.39)	(23,457.32)
41300.2	Ancillary Contractual Adjustment - Medicaid	35,910.18	103,490.06
Subtotal : None		0.00	0.00
Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service		0.00	0.00

Group : [S2L1.15C2] Ancillary-Other Payer Revenue			
Subgroup : None			
41115.5	Pharmacy Legend - Other	0.00	(4,432.02)
41125.5	Physical Therapy - Other	(126.00)	(8,493.00)
41130.5	Occupational Therapy - Other	(126.00)	(9,190.00)
41300.5	Ancillary Contractual Adjustment - Other	252.00	25,365.13
Subtotal : None		0.00	3,250.11
Total [S2L1.15C2] Ancillary-Other Payer Revenue		0.00	3,250.11

Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
46065.0	Other Revenue	(935,988.02)	(784,987.79)
Subtotal : None		(935,988.02)	(784,987.79)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(935,988.02)	(784,987.79)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
87500	Interest Income	(508.18)	(1,822.09)
Subtotal : None		(508.18)	(1,822.09)
Total [S2L3.7C1]	Interest Income	(508.18)	(1,822.09)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
56661	Director of Nursing	189,973.47	146,882.67
Subtotal : None		189,973.47	146,882.67
Total [S3L1.1C1]	Director of Nurses Salary	189,973.47	146,882.67
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
56660	Nursing Administration	339,755.63	261,105.45
56662	Assistant Director of Nursing	41,152.44	102,728.98
56690	RN's	2,811,510.17	2,354,753.18
Subtotal : None		3,192,418.24	2,718,587.61
Total [S3L1.7C1]	Registered Nurses Salaries	3,192,418.24	2,718,587.61
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
64000	RN - Agency	305,945.00	245,550.50
Subtotal : None		305,945.00	245,550.50
Total [S3L1.11C1]	Registered Nurses Purchased Service Temp	305,945.00	245,550.50
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
56700	LPN's	2,972,094.46	2,643,874.40
Subtotal : None		2,972,094.46	2,643,874.40
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,972,094.46	2,643,874.40
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
64005	LPN - Agency	161,170.28	187,263.78
Subtotal : None		161,170.28	187,263.78
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Serv	161,170.28	187,263.78
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
56710	CNA's	3,529,389.67	2,892,744.30
Subtotal : None		3,529,389.67	2,892,744.30
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,529,389.67	2,892,744.30
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff		

Subgroup : None			
64010	CNA - Agency	331,250.00	298,774.67
Subtotal : None		331,250.00	298,774.67
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service	331,250.00	298,774.67

Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
56610	Administrator	273,509.60	231,274.76
56615	Assistant Administrator	158,212.14	161,002.10
Subtotal [S3L2.1C1A] Administrator Salaries		431,721.74	392,276.86
Total [S3L2.1C1]	Administration Salaries	431,721.74	392,276.86

Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
56620	Business Office	186,883.15	147,083.17
56630	Facility HR	24,000.00	24,000.00
56640	Facility Marketing	100,846.46	97,688.24
57340	Reimbursement	84,895.20	90,465.60
Subtotal : None		396,624.81	359,237.01
Total [S3L2.7C1]	Clerical Staff Salaries	396,624.81	359,237.01

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
63160	Data Processing Expense	66,850.34	71,650.19
63380	Consolidated Billing - Administration	5,944.00	5,956.94
Subtotal : None		72,794.34	77,607.13
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Book	72,794.34	77,607.13

Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
63080	Compliance Expense	7,824.90	9,663.70
63105	Postage	6,690.05	2,553.96
63120	Office Supplies - WB Mason Only	53,617.93	82,734.79
63121	Other Office Supplies	(708.58)	4,438.65
63135	Printed Forms	8,889.63	7,744.49
63156	Minor Computer Equipment	4,521.61	6,574.25
63165	Network Support	89,237.19	113,575.63
63175	Internet Connection Fee	0.00	1,556.45
63230	Bank Charges	41,718.93	8,902.98
63245	Service Fees	4,775.71	0.00
63280	Off Site Storage	1,852.89	1,501.71
Subtotal : None		218,420.26	239,246.61
Total [S3L2.12C1]	Office Supplies	218,420.26	239,246.61

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
63000	Telephone Expense	71,863.84	66,179.97
63015	Telephone Data Connection	0.00	11,982.39
63020	Telephone Equip Repair	6,826.29	4,292.18
63030	Telephone Maint Contracts	4,921.95	5,109.50
63050	Cell Phone Expense	5,353.63	5,494.53

Subtotal : None		88,965.71	93,058.57
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	88,965.71	93,058.57
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
63215	Travel - Meals	208.06	0.00
63220	Travel - Other	29,303.61	10,661.80
Subtotal : None		29,511.67	10,661.80
Total [S3L2.15C1]	Travel, Conventions & Meetings	29,511.67	10,661.80
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
63310	Hiring Expense	7,463.63	7,382.40
Subtotal : None		7,463.63	7,382.40
Total [S3L2.16C1]	Advertising: Help Wanted	7,463.63	7,382.40
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
63290	Dues & Subscriptions	28,315.12	32,227.32
63330	License & Permits	4,760.00	1,880.00
Subtotal : None		33,075.12	34,107.32
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Por	33,075.12	34,107.32
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C Nursing Job Related Education			
61095	Employee Training	300.00	(600.00)
61100	Tuition Reimbursement	8,307.00	0.00
Subtotal [S3L2.18C1B Nursing Job Related Education		8,607.00	(600.00)
Total [S3L2.18C1]	Continuing Professional Education / Traini	8,607.00	(600.00)
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
63065	Accounting	4,697.00	4,691.84
Subtotal : None		4,697.00	4,691.84
Total [S3L2.19C1]	Accounting Services (not related to Appeal	4,697.00	4,691.84
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
63265	General Liability Insurance Expense - Third P	115,754.52	115,200.15
63275	Other Insurance Expense	1,871.71	1,078.54
87210	GLPL Reserve Adjustment	31,763.73	97,185.00
Subtotal : None		149,389.96	213,463.69
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	149,389.96	213,463.69
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
63095	Consulting Fees	10,299.50	15,402.44
63100	Other Professional Fees	77,030.16	61,869.23
63240	Collection Fees	7,251.54	7,395.30
63250	Other Fees	13,372.00	0.00
63390	Sales & Use Tax Expense	3,360.00	3,360.00

63415	Annual Report Fees	0.00	369.00
63425	Miscellaneous Expense	(241.88)	1,346.56
68170	Resident Replacement Items	2,923.40	2,971.83
69510	Beauty & Barber Expense	8,403.00	2,965.86
Subtotal : None		122,397.72	95,680.22
Total [S3L2.22C1]	Other A & G Expenses	122,397.72	95,680.22

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

76005	Marketing Expense	44,349.88	18,340.04
76006	Marketing Expense - Corporate	104,080.29	109,890.48
76010	Marketing - Meals	164,080.72	89,387.05
77010	Sponsorships	3,333.33	3,996.29
Subtotal : None		315,844.22	221,613.86
Total [S3L2B.1C1]	Advertising Marketing	315,844.22	221,613.86

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

63070	Legal Fees	101,126.61	42,934.88
63071	Legal Settlements	35,980.79	2,500.00
Subtotal : None		137,107.40	45,434.88
Total [S3L2B.6C1]	Legal: Other	137,107.40	45,434.88

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

63085	Administrative Fee - Related Party	482,913.60	289,750.68
63176	IT Allocation - Related Party	24,866.61	14,920.08
79500	Management Fees	1,600,451.60	1,460,359.84
Subtotal : None		2,108,231.81	1,765,030.60
Total [S3L2B.8C1]	Management Company Fees	2,108,231.81	1,765,030.60

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

79100	Bad Debt Expense	352,375.93	469,690.26
79105	Bad Debt Expense - Medicare	209,752.89	38,820.24
79110	Bad Debt Expense - Other	125,000.00	(20,500.00)
87215	Bad Debt Reserve Adjustment	0.00	(37,159.84)
Subtotal : None		687,128.82	450,850.66
Total [S3L2B.14C1]	Bad Debt Expenses	687,128.82	450,850.66

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

63385	Healthcare Provider Tax	675,638.81	636,014.16
Subtotal : None		675,638.81	636,014.16
Total [S3L2B.15C1]	User Fee Assessment	675,638.81	636,014.16

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

Subgroup : None

56870	Maintenance	132,133.53	116,300.57
Subtotal : None		132,133.53	116,300.57
Total [S3L3.5C1]	Plant Operations: Salaires	132,133.53	116,300.57

Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
60050	Contract Labor	0.00	(1,350.00)
67000	Security Services Expense	748.00	0.00
67005	Facility Repairs & Maintenance	1,306.65	428.09
67015	Maintenance Outside Service	40,141.19	34,437.34
67035	Building Repairs & Maintenance	83,630.20	39,244.93
67040	Painting & Decorating	337.84	0.00
67045	Grounds Maintenance	17,480.00	15,502.00
67050	Snow Removal	53,860.00	43,306.00
67055	Pest Control	10,872.50	6,556.25
67060	Fire Alarm Service	24,197.12	15,312.31
67095	Sanitation	48,427.91	40,463.64
Subtotal : None		281,001.41	193,900.56
Total [S3L3.8C1]	Plant Operations: Purchased Service	281,001.41	193,900.56

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
67010	Maintenance Supplies	67,400.79	75,277.68
67025	Minor Equipment/Tools	363.28	(3,531.85)
67030	Facility Equipment Repairs & Maintenance	13,322.71	11,120.87
Subtotal : None		81,086.78	82,866.70
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	81,086.78	82,866.70

Group : [S3L3.10C1] Plant Operations: Utilities			
Subgroup : None			
67070	Electric	228,309.64	189,125.46
67075	Gas - Utility Expense	105,372.91	79,521.83
67080	Water & Sewer	309,328.98	372,888.70
67085	Oil	2,923.47	0.00
Subtotal : None		645,935.00	641,535.99
Total [S3L3.10C1]	Plant Operations: Utilities	645,935.00	641,535.99

Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5061.00	Dietician	117,290.00	85,000.00
Subtotal : None		117,290.00	85,000.00
Total [S3L3.13C1]	Dietician: Salaries	117,290.00	85,000.00

Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
56840	Dietary	891,599.97	791,130.31
Subtotal : None		891,599.97	791,130.31
Total [S3L3.18C1]	Dietary: Salaries	891,599.97	791,130.31

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
64405	Raw Food	441,854.25	420,833.73
64410	Dietary Supplement	19,818.97	25,103.25
68025	Enteral Food Supplement	27,544.05	28,019.37
Subtotal : None		489,217.27	473,956.35
Total [S3L3.21C1]	Dietary: Food	489,217.27	473,956.35

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

Subgroup : None

64415	Dietary Supplies	58,382.14	54,956.33
64420	Other Dietary Expense	4,830.86	4,995.49
Subtotal : None		63,213.00	59,951.82
Total [S3L3.23C1]	Dietary: Supplies & Expenses	63,213.00	59,951.82

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

Subgroup : [S3L3.24C Housekeeping Salries

56850	Housekeeping	462,660.98	414,403.84
Subtotal [S3L3.24C1A Housekeeping Salries		462,660.98	414,403.84

Subgroup : [S3L3.24C Laundry Salaries

56860	Laundry	240,112.54	232,076.19
Subtotal [S3L3.24C1B Laundry Salaries		240,112.54	232,076.19

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	702,773.52	646,480.03
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Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service

Subgroup : [S3L3.27C Housekeeping Purchased Service

66630	Housekeeping Outside Services	0.00	(21,479.00)
Subtotal [S3L3.27C1A Housekeeping Purchased Service		0.00	(21,479.00)

Subgroup : [S3L3.27C Laundry Purchased Service

66610	Laundry Outside Services	0.00	(14,319.00)
Subtotal [S3L3.27C1B Laundry Purchased Service		0.00	(14,319.00)

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Servi	0.00	(35,798.00)
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C Housekeeping Supplies & Expenses

66620	Housekeeping Supplies	12,301.71	13,865.40
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		12,301.71	13,865.40

Subgroup : [S3L3.28C Laundry Supplies & Expense

66600	Laundry Supplies	17,969.09	13,654.12
66615	Laundry Expense	12,729.46	4,450.83
Subtotal [S3L3.28C1B Laundry Supplies & Expense		30,698.55	18,104.95

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expe	43,000.26	31,970.35
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Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires

Subgroup : None

56140	QA Nurse	124,774.08	144,156.32
Subtotal : None		124,774.08	144,156.32
Total [S3L3.31C1]	Quality Assurance (QA) Professional: Salai	124,774.08	144,156.32

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

56680	Central Supply	44,589.50	28,685.13
56750	Medical Records	24,781.50	46,687.26

Subtotal : None		69,371.00	75,372.39
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	69,371.00	75,372.39
Group : [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Service		
Subgroup : None			
64025	Medical Records Consultant	0.00	500.00
Subtotal : None		0.00	500.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased	0.00	500.00
Group : [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		
Subgroup : [S3L3.40C1B]	MDS Salaries		
56670	MDS	566,516.77	345,319.36
Subtotal [S3L3.40C1B]	MDS Salaries	566,516.77	345,319.36
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evalua	566,516.77	345,319.36
Group : [S3L3.48C1]	Social Service Worker: Salaries		
Subgroup : None			
56650	Admissions	327,445.38	326,725.66
56760	Social Worker	20,990.43	0.00
Subtotal : None		348,435.81	326,725.66
Total [S3L3.48C1]	Social Service Worker: Salaries	348,435.81	326,725.66
Group : [S3L3.51C1]	Social Service Worker: Purchased Service		
Subgroup : None			
64300	LCSW Contractor Expense	111,058.50	168,657.00
Subtotal : None		111,058.50	168,657.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	111,058.50	168,657.00
Group : [S3L3.56C1]	Indirect Restorative Therapy: Salaries		
Subgroup : None			
5250.00	Therapy Management Payroll	0.00	124,499.00
Subtotal : None		0.00	124,499.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	0.00	124,499.00
Group : [S3L3.60C1]	Direct Restorative Therapy: Salaries		
Subgroup : None			
56720	Physical Therapy	602,328.92	523,062.37
56730	Occupational Therapy	776,088.65	559,642.99
56740	Speech Therapy	260,554.28	186,796.78
56790	Respiratory	93,760.24	92,976.43
57330	Director of Rehabilitation	71,181.54	105,668.99
Subtotal : None		1,803,913.63	1,468,147.56
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	1,803,913.63	1,468,147.56
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants		
Subgroup : None			
69000	PT Contractor Expense	41,365.20	158,744.80
69020	ST Contractor Expense	0.00	(1,040.00)
Subtotal : None		41,365.20	157,704.80
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	41,365.20	157,704.80

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
56835	Recreation	248,016.64	256,861.96
Subtotal : None		248,016.64	256,861.96
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		248,016.64	256,861.96

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
63226	Entertainment	580.00	0.00
64065	Medical Record Supplies	(286.87)	(64.00)
64205	Resident Entertainment	10,342.40	12,791.31
64210	Cable Television	25,351.20	25,331.20
69520	Activity Supplies	22,690.20	33,594.41
Subtotal : None		58,676.93	71,652.92
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses		58,676.93	71,652.92

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
63195	Travel - Mileage	0.00	96.92
63196	Travel - Taxi/Limo	237.90	0.00
63210	Travel - Parking/Tolls	11.00	0.00
67076	Automobile Fuel Expense	391.27	159.41
Subtotal : None		640.17	256.33
Total [S3L3.78C1] Travel: Motor Vehicle Expense		640.17	256.33

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
64035	Medical Director Expense	44,000.00	13,000.00
Subtotal : None		44,000.00	13,000.00
Total [S3L3.82C1] Physician Services: Medical Director		44,000.00	13,000.00

Group : [S3L3.83C1] Physician Services: Advisory Physician			
Subgroup : None			
64060	Physician Consultant Expense	36,000.00	36,000.00
Subtotal : None		36,000.00	36,000.00
Total [S3L3.83C1] Physician Services: Advisory Physician		36,000.00	36,000.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
68070	Wound Care Expense	57,762.55	93,231.75
68075	Drugs-Prescription, Legend Drugs Other	15,303.67	19,216.67
68080	Drugs-Prescription, Legend Drugs Managed C	173,372.08	227,308.71
68085	Drugs-Prescription, Medicare A	712,725.01	790,677.65
68090	Drugs-Non-Prescription, Non-Legend	76,217.33	66,379.22
68100	IV Expense	132,927.72	270,788.66
68110	Oxygen	18,329.70	40,029.43
68115	Lab Expense	666,976.37	815,493.85
68120	X-Ray Expense	73,024.47	36,266.49
68130	DME (Durable Medical EQPT)	29,914.32	11,348.93
68140	Ambulance Expense	97,171.20	18,956.46
68145	Patient Transport - Non-Ambulance	294.00	0.00
69500	Therapeutic Exercise Expense	220.93	0.00

Subtotal : None		2,054,239.35	2,389,697.82
Total [S3L3.87C1]	Legend Drugs	2,054,239.35	2,389,697.82
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
64015	Nursing Supplies	21,166.59	16,373.00
68015	Other Medical Services Expense	1,845.00	(1,415.00)
68030	Incontinent Briefs Expense	66,712.79	60,720.98
68045	Medical Supplies Expense	110,731.24	209,095.64
68050	Medical Supplies - Nursing Unit	246.94	0.00
68055	Medical Supplies - Other	9,540.18	4,358.87
68095	Pharmacy Supplies	1,648.31	(107.67)
68105	Oxygen Supplies	5,355.15	3,288.23
69005	PT Supplies	9,903.49	8,927.60
69015	OT Supplies	75.00	350.54
69035	RT Supplies	187.19	192.12
Subtotal : None		227,411.88	301,784.31
Total [S3L3.89C1]	House Supplies Not Resold	227,411.88	301,784.31
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
64030	Pharmacy Consultant	26,852.67	17,250.02
Subtotal : None		26,852.67	17,250.02
Total [S3L3.92C1]	Pharmacy Consultant	26,852.67	17,250.02
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
63271	Property Insurance - Third Party	15,997.53	12,461.77
Subtotal : None		15,997.53	12,461.77
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	15,997.53	12,461.77
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
63400	Real Estate Tax Expense - Third Party	125,935.49	121,551.13
Subtotal : None		125,935.49	121,551.13
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	125,935.49	121,551.13
Group : [S3L4.10C1]	Personal Property Tax Expense-SNF-CR		
Subgroup : None			
63395	Personal Property Tax Expense	16,606.90	15,624.87
Subtotal : None		16,606.90	15,624.87
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	16,606.90	15,624.87
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
68135	Equipment Rental - Other (Drugs & Supplies)	114,040.72	41,637.72
69045	PT/OT Equipment Rental	13,189.99	13,287.36
80010	Office Equipment Rental	18,287.75	19,809.15
Subtotal : None		145,518.46	74,734.23
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	145,518.46	74,734.23
Group : [S3L4.14C1]	Real Property Rent Expense-SNF-CR		

Subgroup : None			
80005	Rent - Related Party	1,368,507.72	1,335,129.48
Subtotal : None		1,368,507.72	1,335,129.48
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,368,507.72	1,335,129.48
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
61030	Health Insurance Expense	424,751.09	423,003.32
61070	Basic Life Insurance	2,470.67	2,360.76
87200	Health Insurance Reserve Adjustment	(237,956.00)	(270,116.66)
Subtotal : None		189,265.76	155,247.42
Total [CLA-53.01]	LA-Group Health/Life	189,265.76	155,247.42
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
61020	401K Employer Match Expense	82,442.82	62,050.15
Subtotal : None		82,442.82	62,050.15
Total [CLA-53.02]	LA-Employee Pensions	82,442.82	62,050.15
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
61002	Benefit Allocation - Wage Transfer	39,778.70	32,344.41
61090	Employee Relations	13,793.74	23,277.84
61105	Other Employee Benefits	1,883.70	1,549.29
61120	Holiday Party	4,000.00	4,000.00
63075	Criminal Record Check	12,563.62	9,549.00
63335	Uniform Expense	14,049.65	6,829.10
Subtotal : None		86,069.41	77,549.64
Total [CLA-53.03]	LA-Employee Benefits	86,069.41	77,549.64
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
61000	Medicare Tax Expense	221,832.31	190,507.77
61001	Social Security Tax Expense	882,355.16	779,756.79
61005	SUI Tax Expense	104,944.32	158,613.42
61010	FUTA Tax Expense	10,994.07	11,141.27
61015	Other Payroll Tax Expense	58,443.32	57,482.40
Subtotal : None		1,278,569.18	1,197,501.65
Total [CLA-53.04]	LA-Payroll Taxes	1,278,569.18	1,197,501.65
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
61045	Workers Comp Insurance Expense	364,743.93	306,878.10
87205	Workers Comp Reserve Adjustment	(106,965.43)	(174,157.35)
Subtotal : None		257,778.50	132,720.75
Total [CLA-53.05]	LA-Workers Comp	257,778.50	132,720.75
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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