

Client: **A443493 - 135 Benton Drive Operating Company, LLC-Redstone**  
Engagement: **MD 2022 - Care One at Redstone**  
Period Ending: **12/31/2022**  
Trial Balance: **7:00 - Master TB**  
Workpaper: **SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	CAIDJE 12/31/2022	CAID CP 12/31/2022
<b>Group : [001] Balance Sheet</b>						
<b>Subgroup : None</b>						
10040	Cash - Cash in Transit	11,072.44	41,048.37		0.00	41,048.37
10090	Cash - Petty Cash - PNA	1,000.00	1,000.00		0.00	1,000.00
12020	AR - Resident	2,817,230.06	3,342,355.94		0.00	3,342,355.94
12050	AR - Monthly Accrual	70,000.00	(154,000.00)		0.00	(154,000.00)
12065	AR - Medicare Bad Debt Coinsurance Ac	4,137.58	0.00		0.00	0.00
12070	AR - Medicare Settlements	(1,233.00)	(4,130.00)		0.00	(4,130.00)
12100	AR - Clearing	9,995.45	37,453.33		0.00	37,453.33
12105	AR - Recoupment	898.62	898.62		0.00	898.62
12110	AR - Security Deposit Refund	36,475.16	58,917.16		0.00	58,917.16
12130	AR - Advanced Billing	12,961.59	99,104.78		0.00	99,104.78
12220	Allowance for Bad Debts	(583,168.76)	(675,025.71)		0.00	(675,025.71)
13035	Prepaid GLPL - Third Party	14,822.62	15,189.66		0.00	15,189.66
13040	Prepaid Other Insurance	1,071.07	1,705.50		0.00	1,705.50
13130	Prepaid Expenses - Other	583.30	555.87		0.00	555.87
18000	Resident PNA Funds	198,995.95	125,434.53		0.00	125,434.53
18200	Deposit for Utilities	18,835.00	18,835.00		0.00	18,835.00
20000	AP - Trade	(942,969.24)	(913,258.24)		0.00	(913,258.24)
20010	AP - Period Accrual	(13,548.68)	(24,737.22)		0.00	(24,737.22)
20020	AP - General Accruals	(649,441.02)	(903,103.41)		0.00	(903,103.41)
20030	AP - Related Party	(112,503.37)	(112,219.88)		0.00	(112,219.88)
21016	Accrued Pharmacy	(22,318.27)	(27,437.81)		0.00	(27,437.81)
21040	Accrued Workers Comp Insurance	148,931.22	248,458.13		0.00	248,458.13
21044	Accrued GLPL - Third Party	(659,951.55)	(715,459.16)		0.00	(715,459.16)
21050	Accrued Other Insurance	0.00	(291.99)		0.00	(291.99)
21120	Accrued Vacation	(187,891.23)	(196,763.37)		0.00	(196,763.37)
21150	Accrued Health Insurance	(86,020.06)	(63,373.98)		0.00	(63,373.98)
21160	Accrued Dental Insurance	10,721.57	7,192.98		0.00	7,192.98
21170	Accrued Vision Insurance	(1,883.95)	(2,444.23)		0.00	(2,444.23)
21175	Accrued Whole Life Insurance	(2,031.17)	(2,271.71)		0.00	(2,271.71)
21180	Accrued Supplemental Life Payable	(2,787.45)	(4,394.34)		0.00	(4,394.34)
21190	Accrued AD&D Payable	52.04	52.04		0.00	52.04
21200	Accrued Critical Illness	3,993.01	2,381.45		0.00	2,381.45
21210	Accrued Short Term Disability	1,948.13	(26.65)		0.00	(26.65)
21220	Accrued Long Term Disability	(328.67)	(1,574.65)		0.00	(1,574.65)
21235	Accrued HSA Payable	(2,250.00)	(2,250.00)		0.00	(2,250.00)
21260	Accrued 401K Employer Match	(41,924.94)	(46,230.27)		0.00	(46,230.27)
21280	Other Payroll Withholdings	81.26	(26.14)		0.00	(26.14)
21455	Social Security Payable	(206,199.77)	0.00		0.00	0.00
21510	Accrued Provider Tax Payable	(248,825.51)	(277,806.66)		0.00	(277,806.66)
21550	Accrued Sales & Use Tax Payable	(4,227.58)	(4,009.07)		0.00	(4,009.07)
21700	Unearned Room & Board	(12,961.59)	(99,104.78)		0.00	(99,104.78)
21710	Unearned Revenues	0.00	(100,132.99)		0.00	(100,132.99)
23000	Due to / from Affiliates	(14,954,680.95)	(18,792,736.46)		0.00	(18,792,736.46)
24005	PNA Security Deposit	(198,995.95)	(125,434.53)		0.00	(125,434.53)
30060	Retained Earnings	11,407,517.65	15,419,826.64		0.00	15,419,826.64
<b>Subtotal : None</b>		<b>(4,164,818.99)</b>	<b>(3,827,833.25)</b>		<b>0.00</b>	<b>(3,827,833.25)</b>
<b>Total [001]</b>	<b>Balance Sheet</b>	<b>(4,164,818.99)</b>	<b>(3,827,833.25)</b>		<b>0.00</b>	<b>(3,827,833.25)</b>

<b>Group : [002] P &amp; L</b>						
<b>Subgroup : None</b>						
4010.89	Room Board & Routine	(1,204,902.00)	0.00		(1,360,715.00)	(1,360,715.00)
4022.00	Resource revenue - Medicaid	(1,431,114.00)	0.00		0.00	0.00
4036.89	Routine Services - I	(2,390,086.00)	0.00		(3,029,013.00)	(3,029,013.00)
41000.1	Room & Board - Medicare	(4,282,438.00)	(5,359,137.00)		0.00	(5,359,137.00)
41000.2	Room & Board - Medicaid	(15,215,746.78)	(17,750,675.35)		1,360,715.00	(16,389,960.35)
41000.3	Room & Board - Managed Care	(1,681,563.00)	(5,119,668.00)		3,029,013.00	(2,090,655.00)
41000.4	Room & Board - Private	(1,518,640.00)	(2,182,348.00)		0.00	(2,182,348.00)
41000.5	Room & Board - Other	0.00	(712.00)		0.00	(712.00)
41050.1	Contractual Allowance - Medicare	54,584.82	(17,632.00)		0.00	(17,632.00)
41050.2	Contractual Allowance - Medicaid	10,384,733.04	10,137,485.22		0.00	10,137,485.22
41050.3	Contractual Allowance - Managed Care	1,198,512.06	1,559,268.67		0.00	1,559,268.67
41050.4	Contractual Allowance - Private	182,094.00	105,812.00		0.00	105,812.00
41050.5	Contractual Allowance - Other	0.00	712.00		0.00	712.00
41110.1	Lab - Medicare	(113,553.60)	(82,178.89)		0.00	(82,178.89)
41110.3	Lab - Managed Care	(94,549.35)	(63,105.21)		0.00	(63,105.21)
41112.0	Flu Shots	(500.00)	0.00		0.00	0.00
41115.1	Pharmacy Legend - Medicare	(222,288.77)	(322,178.18)		0.00	(322,178.18)
41115.2	Pharmacy Legend - Medicaid	(49,963.44)	(79,136.71)		0.00	(79,136.71)
41115.3	Pharmacy Legend - Managed Care	(204,527.53)	(284,200.85)		0.00	(284,200.85)
41115.4	Pharmacy Legend - Private	0.00	(2,454.64)		0.00	(2,454.64)

41120.1	Pharmacy Non-Legend - Medicare	(4,353.45)	(6,097.55)	0.00	(6,097.55)
41120.2	Pharmacy Non-Legend - Medicaid	(4,118.96)	(6,160.80)	0.00	(6,160.80)
41120.3	Pharmacy Non-Legend - Managed Care	(5,361.46)	(6,498.81)	0.00	(6,498.81)
41120.4	Pharmacy Non-Legend - Private	0.00	(3.49)	0.00	(3.49)
41125.1	Physical Therapy - Medicare	(951,667.00)	(1,171,950.00)	0.00	(1,171,950.00)
41125.2	Physical Therapy - Medicaid	(26,120.00)	(20,301.00)	0.00	(20,301.00)
41125.3	Physical Therapy - Managed Care	(857,753.00)	(1,059,072.00)	0.00	(1,059,072.00)
41125.4	Physical Therapy - Private	(252.00)	(126.00)	0.00	(126.00)
41125.5	Physical Therapy - Other	0.00	(126.00)	0.00	(126.00)
41130.1	Occupational Therapy - Medicare	(1,084,810.00)	(1,250,376.00)	0.00	(1,250,376.00)
41130.2	Occupational Therapy - Medicaid	(12,859.00)	(14,816.00)	0.00	(14,816.00)
41130.3	Occupational Therapy - Managed Care	(926,934.00)	(1,119,122.00)	0.00	(1,119,122.00)
41130.4	Occupational Therapy - Private	(1,130.00)	(1,378.00)	0.00	(1,378.00)
41130.5	Occupational Therapy - Other	0.00	(189.00)	0.00	(189.00)
41140.1	Speech Therapy - Medicare	(356,211.00)	(237,609.00)	0.00	(237,609.00)
41140.2	Speech Therapy - Medicaid	(11,232.00)	(10,386.00)	0.00	(10,386.00)
41140.3	Speech Therapy - Managed Care	(303,003.00)	(153,189.00)	0.00	(153,189.00)
41140.4	Speech Therapy - Private	0.00	(630.00)	0.00	(630.00)
41150.1	IV Therapy - Medicare	(36,684.57)	(5,545.02)	0.00	(5,545.02)
41150.2	IV Therapy - Medicaid	(148.56)	(4,164.31)	0.00	(4,164.31)
41150.3	IV Therapy - Managed Care	(8,602.99)	(30,928.77)	0.00	(30,928.77)
41155.1	X-Ray - Medicare	0.00	(24,781.13)	0.00	(24,781.13)
41155.3	X-Ray - Managed Care	0.00	(17,112.33)	0.00	(17,112.33)
41155.5	X-Ray - Other	0.00	(65.00)	0.00	(65.00)
41300.1	Ancillary Contractual Adjustment - Medic	2,479,475.06	2,800,880.66	0.00	2,800,880.66
41300.2	Ancillary Contractual Adjustment - Medic	104,086.26	135,191.95	(227.13)	134,964.82
41300.3	Ancillary Contractual Adjustment - Mana	2,271,089.45	2,607,632.21	0.00	2,607,632.21
41300.4	Ancillary Contractual Adjustment - Privat	0.00	558.61	0.00	558.61
41300.5	Ancillary Contractual Adjustment - Other	0.00	380.00	0.00	380.00
41360.0	Laundry	(143.13)	(227.13)	227.13	0.00
46065.0	Other Revenue	(497,317.90)	(1,384,665.63)	0.00	(1,384,665.63)
5061.00	Dietician	79,039.00	0.00	80,397.00	80,397.00
5180.00	Staff Development	92,500.00	0.00	0.00	0.00
5250.00	Therapy Management Payroll	118,074.00	0.00	0.00	0.00
56610	Administrator	174,291.99	101,786.72	0.00	101,786.72
56620	Business Office	170,254.21	233,188.37	0.00	233,188.37
56630	Facility HR	38,400.00	38,400.00	0.00	38,400.00
56650	Admissions	317,701.95	344,306.77	0.00	344,306.77
56660	Nursing Administration	173,710.78	197,779.28	0.00	197,779.28
56661	Director of Nursing	189,150.62	175,082.71	0.00	175,082.71
56662	Assistant Director of Nursing	63,107.60	43,241.12	0.00	43,241.12
56670	MDS	371,134.49	415,019.55	0.00	415,019.55
56680	Central Supply	22,428.42	44,445.55	0.00	44,445.55
56690	RN's	936,438.54	831,205.66	0.00	831,205.66
56700	LPN's	1,607,215.51	1,651,739.19	0.00	1,651,739.19
56710	CNA's	1,961,413.41	2,040,934.42	0.00	2,040,934.42
56720	Physical Therapy	330,701.55	521,060.51	0.00	521,060.51
56730	Occupational Therapy	424,695.07	572,917.87	0.00	572,917.87
56740	Speech Therapy	148,010.22	99,091.55	0.00	99,091.55
56750	Medical Records	96,522.59	73,793.15	0.00	73,793.15
56760	Social Worker	175,223.35	178,046.77	0.00	178,046.77
56790	Respiratory	161,896.60	173,412.88	0.00	173,412.88
56835	Recreation	242,293.72	220,870.80	0.00	220,870.80
56840	Dietary	513,925.91	677,947.12	(80,397.00)	597,550.12
56870	Maintenance	107,515.15	108,531.63	0.00	108,531.63
57330	Director of Rehabilitation	122,466.70	124,368.50	0.00	124,368.50
60050	Contract Labor	0.00	104,128.22	0.00	104,128.22
61000	Medicare Tax Expense	117,622.75	122,169.11	0.00	122,169.11
61001	Social Security Tax Expense	502,303.23	522,650.81	0.00	522,650.81
61002	Benefit Allocation - Wage Transfer	43,684.55	29,613.33	0.00	29,613.33
61005	SUI Tax Expense	118,551.10	67,690.65	0.00	67,690.65
61010	FUTA Tax Expense	8,753.33	9,310.85	0.00	9,310.85
61015	Other Payroll Tax Expense	38,706.69	36,883.44	0.00	36,883.44
61020	401K Employer Match Expense	44,462.62	44,259.99	0.00	44,259.99
61030	Health Insurance Expense	535,598.34	495,845.54	0.00	495,845.54
61045	Workers Comp Insurance Expense	102,085.87	106,964.04	0.00	106,964.04
61070	Basic Life Insurance	2,070.27	1,912.52	0.00	1,912.52
61090	Employee Relations	16,624.27	5,607.50	0.00	5,607.50
61095	Employee Training	0.00	37.21	0.00	37.21
61100	Tuition Reimbursement	1,566.00	0.00	0.00	0.00
61105	Other Employee Benefits	1,651.92	1,627.65	0.00	1,627.65
61120	Holiday Party	0.00	4,000.00	0.00	4,000.00
61125	Flowers & Gifts to Employees	420.06	242.40	0.00	242.40
63000	Telephone Expense	33,483.76	62,637.24	0.00	62,637.24
63015	Telephone Data Connection	1,030.39	0.00	0.00	0.00
63020	Telephone Equip Repair	2,898.13	2,159.95	0.00	2,159.95
63030	Telephone Maint Contracts	5,535.26	4,086.19	0.00	4,086.19
63050	Cell Phone Expense	5,196.60	5,606.90	0.00	5,606.90
63065	Accounting	4,691.84	4,697.00	0.00	4,697.00
63070	Legal Fees	28,466.12	26,344.54	0.00	26,344.54

63071	Legal Settlements	0.00	19,067.14	0.00	19,067.14
63075	Criminal Record Check	6,732.00	12,555.64	0.00	12,555.64
63080	Compliance Expense	9,663.70	7,524.90	0.00	7,524.90
63085	Administrative Fee - Related Party	482,163.12	583,140.66	0.00	583,140.66
63095	Consulting Fees	15,330.24	10,209.48	0.00	10,209.48
63100	Other Professional Fees	35,697.18	31,358.51	0.00	31,358.51
63105	Postage	5,413.10	1,634.15	0.00	1,634.15
63120	Office Supplies - WB Mason Only	10,755.35	12,405.77	0.00	12,405.77
63121	Other Office Supplies	6,617.06	4,286.33	0.00	4,286.33
63135	Printed Forms	1,518.30	2,276.55	0.00	2,276.55
63145	Forms and Brochures	0.00	44.07	0.00	44.07
63156	Minor Computer Equipment	3,360.67	108.13	0.00	108.13
63160	Data Processing Expense	100,224.53	101,182.55	0.00	101,182.55
63165	Network Support	107,284.44	90,097.48	0.00	90,097.48
63175	Internet Connection Fee	1,381.92	0.00	0.00	0.00
63176	IT Allocation - Related Party	24,828.00	30,027.60	0.00	30,027.60
63185	Minor Equipment - Administration	2,025.22	2,220.00	0.00	2,220.00
63195	Travel - Mileage	493.58	505.73	0.00	505.73
63215	Travel - Meals	33.33	0.00	0.00	0.00
63220	Travel - Other	560.51	106.23	0.00	106.23
63226	Entertainment	0.00	100.00	0.00	100.00
63230	Bank Charges	5,228.95	20,819.22	0.00	20,819.22
63240	Collection Fees	13,978.27	13,288.10	0.00	13,288.10
63245	Service Fees	0.00	4,641.84	0.00	4,641.84
63250	Other Fees	0.00	15,426.00	0.00	15,426.00
63265	General Liability Insurance Expense - Th	195,562.12	194,268.28	0.00	194,268.28
63272	Property Insurance - Related Party	9,889.07	11,403.00	0.00	11,403.00
63275	Other Insurance Expense	2,225.80	3,326.57	0.00	3,326.57
63280	Off Site Storage	7,905.25	45,208.92	0.00	45,208.92
63290	Dues & Subscriptions	34,342.44	20,463.28	0.00	20,463.28
63295	Professional Licenses	0.00	2.50	0.00	2.50
63305	Placement Fees	11,240.00	33,000.00	0.00	33,000.00
63310	Hiring Expense	9,647.54	24,898.06	0.00	24,898.06
63330	License & Permits	3,424.00	710.00	0.00	710.00
63335	Uniform Expense	7,879.83	12,065.99	0.00	12,065.99
63380	Consolidated Billing - Administration	6,340.03	6,123.72	0.00	6,123.72
63385	Healthcare Provider Tax	955,990.61	1,017,249.82	0.00	1,017,249.82
63390	Sales & Use Tax Expense	6,000.00	6,000.00	0.00	6,000.00
63395	Personal Property Tax Expense	18,108.70	17,880.40	0.00	17,880.40
63401	Real Estate Tax Expense - Related Party	200,847.57	202,781.04	0.00	202,781.04
63415	Annual Report Fees	1,727.00	2,029.35	0.00	2,029.35
63425	Miscellaneous Expense	1,301.54	1,395.00	0.00	1,395.00
64000	RN - Agency	468,307.56	756,667.00	0.00	756,667.00
64005	LPN - Agency	671,610.15	2,040,024.60	0.00	2,040,024.60
64010	CNA - Agency	857,982.87	1,523,004.34	0.00	1,523,004.34
64015	Nursing Supplies	26,920.07	47,939.84	0.00	47,939.84
64030	Pharmacy Consultant	18,819.71	22,805.41	0.00	22,805.41
64035	Medical Director Expense	44,400.00	52,000.00	0.00	52,000.00
64050	Contract Nursing Expense	0.00	485.65	0.00	485.65
64055	Other Physician Expense	1,350.00	800.29	0.00	800.29
64060	Physician Consultant Expense	16,400.00	18,000.00	0.00	18,000.00
64065	Medical Record Supplies	(167.50)	(438.01)	0.00	(438.01)
64205	Resident Entertainment	479.60	1,245.20	0.00	1,245.20
64210	Cable Television	30,594.48	45,231.20	0.00	45,231.20
64300	LCSW Contractor Expense	32,182.00	44,632.00	0.00	44,632.00
64405	Raw Food	364,714.38	434,200.06	0.00	434,200.06
64410	Dietary Supplement	28,747.66	28,139.09	0.00	28,139.09
64415	Dietary Supplies	48,183.50	58,301.45	0.00	58,301.45
64420	Other Dietary Expense	0.00	311.67	0.00	311.67
66600	Laundry Supplies	(710.00)	222.90	0.00	222.90
66610	Laundry Outside Services	272,811.74	281,746.92	0.00	281,746.92
66620	Housekeeping Supplies	10,205.57	11,524.02	0.00	11,524.02
66630	Housekeeping Outside Services	411,282.52	430,022.88	0.00	430,022.88
67010	Maintenance Supplies	42,099.15	49,643.06	0.00	49,643.06
67015	Maintenance Outside Service	45,918.74	33,156.68	0.00	33,156.68
67025	Minor Equipment/Tools	255.15	0.00	0.00	0.00
67030	Facility Equipment Repairs & Maintenance	16,220.58	30,998.05	0.00	30,998.05
67035	Building Repairs & Maintenance	9,450.66	6,854.81	0.00	6,854.81
67045	Grounds Maintenance	37,825.80	30,760.36	0.00	30,760.36
67050	Snow Removal	17,745.00	19,280.00	0.00	19,280.00
67055	Pest Control	2,330.90	4,782.60	0.00	4,782.60
67060	Fire Alarm Service	9,807.71	13,288.96	0.00	13,288.96
67070	Electric	238,544.09	234,203.89	0.00	234,203.89
67075	Gas - Utility Expense	73,700.84	110,548.22	0.00	110,548.22
67076	Automobile Fuel Expense	15.01	0.00	0.00	0.00
67080	Water & Sewer	97,740.74	59,645.18	0.00	59,645.18
67085	Oil	2,302.52	810.08	0.00	810.08
67095	Sanitation	28,076.08	37,097.04	0.00	37,097.04
67100	Medical Waste Disposal	2,593.50	3,244.98	0.00	3,244.98
68005	Dental Services Expense	200.00	0.00	0.00	0.00

68015	Other Medical Services Expense	0.00	220.00	0.00	220.00
68025	Enteral Food Supplement	16,292.87	13,945.99	0.00	13,945.99
68030	Incontinent Briefs Expense	78,164.32	101,489.16	0.00	101,489.16
68045	Medical Supplies Expense	118,359.69	134,431.16	0.00	134,431.16
68055	Medical Supplies - Other	(1,082.50)	2,056.30	0.00	2,056.30
68070	Wound Care Expense	65,945.09	73,475.78	0.00	73,475.78
68075	Drugs-Prescription, Legend Drugs Other	37,516.99	74,792.48	0.00	74,792.48
68080	Drugs-Prescription, Legend Drugs Mana	198,200.72	274,238.20	0.00	274,238.20
68085	Drugs-Prescription, Medicare A	221,982.27	307,380.90	0.00	307,380.90
68090	Drugs-Non-Prescription, Non-Legend	53,075.29	75,127.04	0.00	75,127.04
68095	Pharmacy Supplies	1,525.71	1,822.09	0.00	1,822.09
68100	IV Expense	68,218.27	70,098.44	0.00	70,098.44
68105	Oxygen Supplies	5,688.04	6,257.73	0.00	6,257.73
68110	Oxygen	54,865.93	55,156.00	0.00	55,156.00
68115	Lab Expense	682,797.08	381,024.65	0.00	381,024.65
68120	X-Ray Expense	20,477.72	20,145.44	0.00	20,145.44
68130	DME (Durable Medical EQPT)	6,215.13	17,386.89	0.00	17,386.89
68135	Equipment Rental - Other (Drugs & Supp	74,857.42	76,424.91	0.00	76,424.91
68140	Ambulance Expense	56,245.00	95,558.64	0.00	95,558.64
68145	Patient Transport - Non-Ambulance	0.00	587.00	0.00	587.00
68170	Resident Replacement Items	12,162.35	(1,362.96)	0.00	(1,362.96)
69005	PT Supplies	12,747.73	24,036.28	0.00	24,036.28
69015	OT Supplies	2,110.16	0.00	0.00	0.00
69020	ST Contractor Expense	(5,036.50)	2,120.00	0.00	2,120.00
69035	RT Supplies	162.36	126.40	0.00	126.40
69045	PT/OT Equipment Rental	11,492.52	11,395.15	0.00	11,395.15
69520	Activity Supplies	4,272.84	2,738.96	0.00	2,738.96
69525	Facility Other Supplies	2,944.22	1,750.60	0.00	1,750.60
69535	Other Facility Operating Expense	8,695.00	0.00	0.00	0.00
76000	Advertising	(595.00)	0.00	0.00	0.00
76005	Marketing Expense	16,665.54	32,169.87	0.00	32,169.87
76006	Marketing Expense - Corporate	95,871.56	97,695.45	0.00	97,695.45
76010	Marketing - Meals	2,496.38	2,696.26	0.00	2,696.26
76020	Shows & Conferences	99.00	0.00	0.00	0.00
77010	Sponsorships	746.29	1,550.00	0.00	1,550.00
79100	Bad Debt Expense	332,457.77	624,884.55	0.00	624,884.55
79105	Bad Debt Expense - Medicare	1,559.95	4,137.58	0.00	4,137.58
79500	Management Fees	841,199.99	1,029,751.27	0.00	1,029,751.27
80005	Rent - Related Party	1,178,125.45	1,132,447.32	0.00	1,132,447.32
80010	Office Equipment Rental	21,748.67	14,748.96	0.00	14,748.96
87200	Health Insurance Reserve Adjustment	84,629.91	20,077.00	0.00	20,077.00
87205	Workers Comp Reserve Adjustment	(136,551.92)	(67,858.80)	0.00	(67,858.80)
87210	GLPL Reserve Adjustment	109,526.00	35,797.22	0.00	35,797.22
87215	Bad Debt Reserve Adjustment	144,290.57	0.00	0.00	0.00
87500	Interest Income	(523.32)	(318.81)	0.00	(318.81)
<b>Subtotal : None</b>		<b>4,164,818.99</b>	<b>3,827,833.25</b>	<b>0.00</b>	<b>3,827,833.25</b>
<b>Total [002]</b>	<b>P &amp; L</b>	<b>4,164,818.99</b>	<b>3,827,833.25</b>	<b>0.00</b>	<b>3,827,833.25</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</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>	<b>0.00</b>

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Client: **A443493 - 135 Benton Drive Operating Company, LLC-Redstone**  
Engagement: **MD 2022 - Care One at Redstone**  
Period Ending: **12/31/2022**  
Trial Balance: **T:00 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

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	41,048.37	11,072.44
10090	Cash - Petty Cash - PNA	1,000.00	1,000.00
<b>Subtotal : None</b>		<b>42,048.37</b>	<b>12,072.44</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>42,048.37</b>	<b>12,072.44</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1]</b>	<b>A/R Managed Care Patients (Private)</b>		
12020	AR - Resident	3,342,355.94	2,817,230.06
<b>Subtotal [S6L1.5C1B]</b>	<b>A/R Managed Care Patients (Private)</b>	<b>3,342,355.94</b>	<b>2,817,230.06</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>3,342,355.94</b>	<b>2,817,230.06</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
12220	Allowance for Bad Debts	(675,025.71)	(583,168.76)
<b>Subtotal : None</b>		<b>(675,025.71)</b>	<b>(583,168.76)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(675,025.71)</b>	<b>(583,168.76)</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
12050	AR - Monthly Accrual	(154,000.00)	70,000.00
12100	AR - Clearing	37,453.33	9,995.45
12105	AR - Recoupment	898.62	898.62
12110	AR - Security Deposit Refund	58,917.16	36,475.16
12130	AR - Advanced Billing	99,104.78	12,961.59
<b>Subtotal : None</b>		<b>42,373.89</b>	<b>130,330.82</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>42,373.89</b>	<b>130,330.82</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
13035	Prepaid GLPL - Third Party	15,189.66	14,822.62
13040	Prepaid Other Insurance	1,705.50	1,071.07
<b>Subtotal : None</b>		<b>16,895.16</b>	<b>15,893.69</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>16,895.16</b>	<b>15,893.69</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
13130	Prepaid Expenses - Other	555.87	583.30
<b>Subtotal : None</b>		<b>555.87</b>	<b>583.30</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>555.87</b>	<b>583.30</b>
<b>Group : [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Current Assets</b>		
<b>Subgroup : [S6L3.3C1]</b>	<b>Utility Deposits</b>		
18200	Deposit for Utilities	18,835.00	18,835.00

<b>Subtotal [S6L3.3C1D] Utility Deposits</b>	<b>18,835.00</b>	<b>18,835.00</b>
<b>Total [S6L3.3C1] Other Deferred Charges and Non Current Asse</b>	<b>18,835.00</b>	<b>18,835.00</b>
<b>Group : [S6L5.1C1] Trade Payable</b>		
<b>Subgroup : None</b>		
20000 AP - Trade	(913,258.24)	(942,969.24)
20010 AP - Period Accrual	(24,737.22)	(13,548.68)
20020 AP - General Accruals	(903,103.41)	(649,441.02)
<b>Subtotal : None</b>	<b>(1,841,098.87)</b>	<b>(1,605,958.94)</b>
<b>Total [S6L5.1C1] Trade Payable</b>	<b>(1,841,098.87)</b>	<b>(1,605,958.94)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>		
<b>Subgroup : None</b>		
21016 Accrued Pharmacy	(27,437.81)	(22,318.27)
21040 Accrued Workers Comp Insurance	248,458.13	148,931.22
21044 Accrued GLPL - Third Party	(715,459.16)	(659,951.55)
21050 Accrued Other Insurance	(291.99)	0.00
21150 Accrued Health Insurance	(63,373.98)	(86,020.06)
21510 Accrued Provider Tax Payable	(277,806.66)	(248,825.51)
21550 Accrued Sales & Use Tax Payable	(4,009.07)	(4,227.58)
<b>Subtotal : None</b>	<b>(839,920.54)</b>	<b>(872,411.75)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>	<b>(839,920.54)</b>	<b>(872,411.75)</b>
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>		
<b>Subgroup : [S6L5.3C1] Due Medicare Actual</b>		
12065 AR - Medicare Bad Debt Coinsurance Advances	0.00	4,137.58
12070 AR - Medicare Settlements	(4,130.00)	(1,233.00)
<b>Subtotal [S6L5.3C1E] Due Medicare Actual</b>	<b>(4,130.00)</b>	<b>2,904.58</b>
<b>Total [S6L5.3C1] Due to Insurance Payers</b>	<b>(4,130.00)</b>	<b>2,904.58</b>
<b>Group : [S6L5.4C1] Patient Funds Due</b>		
<b>Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)</b>		
18000 Resident PNA Funds	125,434.53	198,995.95
24005 PNA Security Deposit	(125,434.53)	(198,995.95)
<b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b>	<b>0.00</b>	<b>0.00</b>
<b>Total [S6L5.4C1] Patient Funds Due</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		
<b>Subgroup : [S6L5.7C1] Accrued Salaaries</b>		
21120 Accrued Vacation	(196,763.37)	(187,891.23)
<b>Subtotal [S6L5.7C1A] Accrued Salaaries</b>	<b>(196,763.37)</b>	<b>(187,891.23)</b>
<b>Subgroup : [S6L5.7C1] Accrued Pauroll Taxes Payable</b>		
21455 Social Security Payable	0.00	(206,199.77)
<b>Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable</b>	<b>0.00</b>	<b>(206,199.77)</b>
<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>		
21160 Accrued Dental Insurance	7,192.98	10,721.57
21170 Accrued Vision Insurance	(2,444.23)	(1,883.95)
21175 Accrued Whole Life Insurance	(2,271.71)	(2,031.17)
21180 Accrued Supplemental Life Payable	(4,394.34)	(2,787.45)



21190	Accrued AD&D Payable	52.04	52.04
21200	Accrued Critical Illness	2,381.45	3,993.01
21210	Accrued Short Term Disability	(26.65)	1,948.13
21220	Accrued Long Term Disability	(1,574.65)	(328.67)
21235	Accrued HSA Payable	(2,250.00)	(2,250.00)
21260	Accrued 401K Employer Match	(46,230.27)	(41,924.94)
21280	Other Payroll Withholdings	(26.14)	81.26
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(49,591.52)</b>	<b>(34,410.17)</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(246,354.89)</b>	<b>(428,501.17)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : None</b>			
21700	Unearned Room & Board	(99,104.78)	(12,961.59)
21710	Unearned Revenues	(100,132.99)	0.00
<b>Subtotal : None</b>		<b>(199,237.77)</b>	<b>(12,961.59)</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>(199,237.77)</b>	<b>(12,961.59)</b>
<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>			
<b>Subgroup : None</b>			
20030	AP - Related Party	(112,219.88)	(112,503.37)
23000	Due to / from Affiliates	(18,792,736.46)	(14,954,680.95)
<b>Subtotal : None</b>		<b>(18,904,956.34)</b>	<b>(15,067,184.32)</b>
<b>Total [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affiliates</b>		<b>(18,904,956.34)</b>	<b>(15,067,184.32)</b>
<b>Group : [S6L8C.5C3] Additional Paid in Capital</b>			
<b>Subgroup : None</b>			
30060	Retained Earnings	15,419,826.64	11,407,517.65
<b>Subtotal : None</b>		<b>15,419,826.64</b>	<b>11,407,517.65</b>
<b>Total [S6L8C.5C3] Additional Paid in Capital</b>		<b>15,419,826.64</b>	<b>11,407,517.65</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
41000.4	Room & Board - Private	(2,182,348.00)	(1,518,640.00)
41050.4	Contractual Allowance - Private	105,812.00	182,094.00
<b>Subtotal : None</b>		<b>(2,076,536.00)</b>	<b>(1,336,546.00)</b>
<b>Total [S2L1.1C1] Private Pay</b>		<b>(2,076,536.00)</b>	<b>(1,336,546.00)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
41000.3	Room & Board - Managed Care	(2,090,655.00)	(1,681,563.00)
41050.3	Contractual Allowance - Managed Care	1,559,268.67	1,198,512.06
<b>Subtotal : None</b>		<b>(531,386.33)</b>	<b>(483,050.94)</b>
<b>Total [S2L1.2C1] Commerical Managed Care</b>		<b>(531,386.33)</b>	<b>(483,050.94)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
41000.1	Room & Board - Medicare	(5,359,137.00)	(4,282,438.00)
41050.1	Contractual Allowance - Medicare	(17,632.00)	54,584.82
<b>Subtotal : None</b>		<b>(5,376,769.00)</b>	<b>(4,227,853.18)</b>
<b>Total [S2L1.4C1] Medicare-Fee-For-Service</b>		<b>(5,376,769.00)</b>	<b>(4,227,853.18)</b>

<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
4036.89	Routine Services - I	(3,029,013.00)	(2,390,086.00)
<b>Subtotal : None</b>		<b>(3,029,013.00)</b>	<b>(2,390,086.00)</b>
<b>Total [S2L1.5C1] Medicare Managed Care (Part C)</b>		<b>(3,029,013.00)</b>	<b>(2,390,086.00)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
41000.2	Room & Board - Medicaid	(16,389,960.35)	(15,215,746.78)
41050.2	Contractual Allowance - Medicaid	10,137,485.22	10,384,733.04
<b>Subtotal : None</b>		<b>(6,252,475.13)</b>	<b>(4,831,013.74)</b>
<b>Total [S2L1.6C1] MassHealth Fee-for-Service</b>		<b>(6,252,475.13)</b>	<b>(4,831,013.74)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
4010.89	Room Board & Routine	(1,360,715.00)	(1,204,902.00)
<b>Subtotal : None</b>		<b>(1,360,715.00)</b>	<b>(1,204,902.00)</b>
<b>Total [S2L1.8C1] Senior Care Options</b>		<b>(1,360,715.00)</b>	<b>(1,204,902.00)</b>
<b>Group : [S2L1.12C1] Medicaid Patient Paid Amount</b>			
<b>Subgroup : None</b>			
4022.00	Resource revenue - Medicaid	0.00	(1,431,114.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(1,431,114.00)</b>
<b>Total [S2L1.12C1] Medicaid Patient Paid Amount</b>		<b>0.00</b>	<b>(1,431,114.00)</b>
<b>Group : [S2L1.15C1] Other Payer Revenue</b>			
<b>Subgroup : None</b>			
41000.5	Room & Board - Other	(712.00)	0.00
41050.5	Contractual Allowance - Other	712.00	0.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.15C1] Other Payer Revenue</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [S2L1.1C2] Ancillary-Private Pay</b>			
<b>Subgroup : None</b>			
41115.4	Pharmacy Legend - Private	(2,454.64)	0.00
41120.4	Pharmacy Non-Legend - Private	(3.49)	0.00
41125.4	Physical Therapy - Private	(126.00)	(252.00)
41130.4	Occupational Therapy - Private	(1,378.00)	(1,130.00)
41140.4	Speech Therapy - Private	(630.00)	0.00
41300.4	Ancillary Contractual Adjustment - Private	558.61	0.00
<b>Subtotal : None</b>		<b>(4,033.52)</b>	<b>(1,382.00)</b>
<b>Total [S2L1.1C2] Ancillary-Private Pay</b>		<b>(4,033.52)</b>	<b>(1,382.00)</b>
<b>Group : [S2L1.2C2] Ancillary-Commerical Managed Care</b>			
<b>Subgroup : None</b>			
41110.3	Lab - Managed Care	(63,105.21)	(94,549.35)
41115.3	Pharmacy Legend - Managed Care	(284,200.85)	(204,527.53)
41120.3	Pharmacy Non-Legend - Managed Care	(6,498.81)	(5,361.46)
41125.3	Physical Therapy - Managed Care	(1,059,072.00)	(857,753.00)
41130.3	Occupational Therapy - Managed Care	(1,119,122.00)	(926,934.00)
41140.3	Speech Therapy - Managed Care	(153,189.00)	(303,003.00)
41150.3	IV Therapy - Managed Care	(30,928.77)	(8,602.99)
41155.3	X-Ray- Managed Care	(17,112.33)	0.00
41300.3	Ancillary Contractual Adjustment - Managed Care	2,607,632.21	2,271,089.45

<b>Subtotal : None</b>		<b>(125,596.76)</b>	<b>(129,641.88)</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>(125,596.76)</b>	<b>(129,641.88)</b>

**Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service**  
**Subgroup : None**

41110.1	Lab - Medicare	(82,178.89)	(113,553.60)
41115.1	Pharmacy Legend - Medicare	(322,178.18)	(222,288.77)
41120.1	Pharmacy Non-Legend - Medicare	(6,097.55)	(4,353.45)
41125.1	Physical Therapy - Medicare	(1,171,950.00)	(951,667.00)
41130.1	Occupational Therapy - Medicare	(1,250,376.00)	(1,084,810.00)
41140.1	Speech Therapy - Medicare	(237,609.00)	(356,211.00)
41150.1	IV Therapy - Medicare	(5,545.02)	(36,684.57)
41155.1	X-Ray - Medicare	(24,781.13)	0.00
41300.1	Ancillary Contractual Adjustment - Medicare	2,800,880.66	2,479,475.06
<b>Subtotal : None</b>		<b>(299,835.11)</b>	<b>(290,093.33)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(299,835.11)</b>	<b>(290,093.33)</b>

**Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service**  
**Subgroup : None**

41112.0	Flu Shots	0.00	(500.00)
41115.2	Pharmacy Legend - Medicaid	(79,136.71)	(49,963.44)
41120.2	Pharmacy Non-Legend - Medicaid	(6,160.80)	(4,118.96)
41125.2	Physical Therapy - Medicaid	(20,301.00)	(26,120.00)
41130.2	Occupational Therapy - Medicaid	(14,816.00)	(12,859.00)
41140.2	Speech Therapy - Medicaid	(10,386.00)	(11,232.00)
41150.2	IV Therapy - Medicaid	(4,164.31)	(148.56)
41300.2	Ancillary Contractual Adjustment - Medicaid	134,964.82	104,086.26
<b>Subtotal : None</b>		<b>0.00</b>	<b>(855.70)</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>0.00</b>	<b>(855.70)</b>

**Group : [S2L1.15C2] Ancillary-Other Payer Revenue**  
**Subgroup : None**

41125.5	Physical Therapy - Other	(126.00)	0.00
41130.5	Occupational Therapy - Other	(189.00)	0.00
41155.5	X-Ray - Other	(65.00)	0.00
41300.5	Ancillary Contractual Adjustment - Other	380.00	0.00
<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**

46065.0	Other Revenue	(1,384,665.63)	(497,317.90)
<b>Subtotal : None</b>		<b>(1,384,665.63)</b>	<b>(497,317.90)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(1,384,665.63)</b>	<b>(497,317.90)</b>

**Group : [S2L3.3C1] Laundry Revenue**  
**Subgroup : None**

41360.0	Laundry	0.00	(143.13)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(143.13)</b>
<b>Total [S2L3.3C1]</b>	<b>Laundry Revenue</b>	<b>0.00</b>	<b>(143.13)</b>

**Group : [S2L3.7C1] Interest Income**  
**Subgroup : None**

87500	Interest Income	(318.81)	(523.32)
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<b>Subtotal : None</b>		<b>(318.81)</b>	<b>(523.32)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(318.81)</b>	<b>(523.32)</b>
<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
56661	Director of Nrusing	175,082.71	189,150.62
<b>Subtotal : None</b>		<b>175,082.71</b>	<b>189,150.62</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>175,082.71</b>	<b>189,150.62</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
56660	Nursing Administration	197,779.28	173,710.78
56662	Assistant Director of Nursing	43,241.12	63,107.60
56690	RN's	831,205.66	936,438.54
<b>Subtotal : None</b>		<b>1,072,226.06</b>	<b>1,173,256.92</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,072,226.06</b>	<b>1,173,256.92</b>
<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
64000	RN - Agency	756,667.00	468,307.56
<b>Subtotal : None</b>		<b>756,667.00</b>	<b>468,307.56</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempor</b>	<b>756,667.00</b>	<b>468,307.56</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
56700	LPN's	1,651,739.19	1,607,215.51
<b>Subtotal : None</b>		<b>1,651,739.19</b>	<b>1,607,215.51</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,651,739.19</b>	<b>1,607,215.51</b>
<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
64005	LPN - Agency	2,040,024.60	671,610.15
<b>Subtotal : None</b>		<b>2,040,024.60</b>	<b>671,610.15</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service</b>	<b>2,040,024.60</b>	<b>671,610.15</b>
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
56710	CNA's	2,040,934.42	1,961,413.41
<b>Subtotal : None</b>		<b>2,040,934.42</b>	<b>1,961,413.41</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>2,040,934.42</b>	<b>1,961,413.41</b>
<b>Group : [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
64010	CNA - Agency	1,523,004.34	857,982.87
<b>Subtotal : None</b>		<b>1,523,004.34</b>	<b>857,982.87</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Service Terr</b>	<b>1,523,004.34</b>	<b>857,982.87</b>
<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1]</b>	<b>Administrator Salaries</b>		
56610	Administrator	101,786.72	174,291.99
<b>Subtotal [S3L2.1C1A]</b>	<b>Administrator Salaries</b>	<b>101,786.72</b>	<b>174,291.99</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>101,786.72</b>	<b>174,291.99</b>

<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
56620	Business Office	233,188.37	170,254.21
56630	Facility HR	38,400.00	38,400.00
<b>Subtotal : None</b>		<b>271,588.37</b>	<b>208,654.21</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>271,588.37</b>	<b>208,654.21</b>

<b>Group : [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>		
<b>Subgroup : None</b>			
63160	Data Processing Expense	101,182.55	100,224.53
63380	Consolidated Billing - Administration	6,123.72	6,340.03
<b>Subtotal : None</b>		<b>107,306.27</b>	<b>106,564.56</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>	<b>107,306.27</b>	<b>106,564.56</b>

<b>Group : [S3L2.12C1]</b>	<b>Office Supplies</b>		
<b>Subgroup : None</b>			
63080	Compliance Expense	7,524.90	9,663.70
63105	Postage	1,634.15	5,413.10
63120	Office Supplies - WB Mason Only	12,405.77	10,755.35
63121	Other Office Supplies	4,286.33	6,617.06
63135	Printed Forms	2,276.55	1,518.30
63145	Forms and Brochures	44.07	0.00
63156	Minor Computer Equipment	108.13	3,360.67
63165	Network Support	90,097.48	107,284.44
63175	Internet Connection Fee	0.00	1,381.92
63185	Minor Equipment - Administration	2,220.00	2,025.22
63230	Bank Charges	20,819.22	5,228.95
63280	Off Site Storage	45,208.92	7,905.25
<b>Subtotal : None</b>		<b>186,625.52</b>	<b>161,153.96</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>186,625.52</b>	<b>161,153.96</b>

<b>Group : [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>		
<b>Subgroup : None</b>			
63000	Telephone Expense	62,637.24	33,483.76
63015	Telephone Data Connection	0.00	1,030.39
63020	Telephone Equip Repair	2,159.95	2,898.13
63030	Telephone Maint Contracts	4,086.19	5,535.26
63050	Cell Phone Expense	5,606.90	5,196.60
<b>Subtotal : None</b>		<b>74,490.28</b>	<b>48,144.14</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>74,490.28</b>	<b>48,144.14</b>

<b>Group : [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>		
<b>Subgroup : None</b>			
63215	Travel - Meals	0.00	33.33
63220	Travel - Other	106.23	560.51
76020	Shows & Conferences	0.00	99.00
<b>Subtotal : None</b>		<b>106.23</b>	<b>692.84</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>106.23</b>	<b>692.84</b>

<b>Group : [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>		
<b>Subgroup : None</b>			
63305	Placement Fees	33,000.00	11,240.00
63310	Hiring Expense	24,898.06	9,647.54
<b>Subtotal : None</b>		<b>57,898.06</b>	<b>20,887.54</b>

<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>57,898.06</b>	<b>20,887.54</b>
<b>Group : [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>		
<b>Subgroup : None</b>			
63290	Dues & Subscriptions	20,463.28	34,342.44
63295	Professional Licenses	2.50	0.00
63330	License & Permits	710.00	3,424.00
<b>Subtotal : None</b>		<b>21,175.78</b>	<b>37,766.44</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>21,175.78</b>	<b>37,766.44</b>
<b>Group : [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp; Development</b>		
<b>Subgroup : [S3L2.18C Nursing Job Related Education</b>			
61095	Employee Training	37.21	0.00
61100	Tuition Reimbursement	0.00	1,566.00
<b>Subtotal [S3L2.18C1B Nursing Job Related Education</b>		<b>37.21</b>	<b>1,566.00</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp; Development</b>	<b>37.21</b>	<b>1,566.00</b>
<b>Group : [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>		
<b>Subgroup : None</b>			
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>
<b>Group : [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>		
<b>Subgroup : None</b>			
63265	General Liability Insurance Expense - Third Party	194,268.28	195,562.12
63275	Other Insurance Expense	3,326.57	2,225.80
87210	GLPL Reserve Adjustment	35,797.22	109,526.00
<b>Subtotal : None</b>		<b>233,392.07</b>	<b>307,313.92</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>233,392.07</b>	<b>307,313.92</b>
<b>Group : [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>		
<b>Subgroup : None</b>			
63095	Consulting Fees	10,209.48	15,330.24
63100	Other Professional Fees	31,358.51	35,697.18
63240	Collection Fees	13,288.10	13,978.27
63250	Other Fees	15,426.00	0.00
63390	Sales & Use Tax Expense	6,000.00	6,000.00
63415	Annual Report Fees	2,029.35	1,727.00
63425	Miscellaneous Expense	1,395.00	1,301.54
68170	Resident Replacement Items	(1,362.96)	12,162.35
69535	Other Facility Operating Expense	0.00	8,695.00
<b>Subtotal : None</b>		<b>78,343.48</b>	<b>94,891.58</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>78,343.48</b>	<b>94,891.58</b>
<b>Group : [S3L2B.1C1]</b>	<b>Advertising Marketing</b>		
<b>Subgroup : None</b>			
76000	Advertising	0.00	(595.00)
76005	Marketing Expense	32,169.87	16,665.54
76006	Marketing Expense - Corporate	97,695.45	95,871.56
76010	Marketing - Meals	2,696.26	2,496.38
77010	Sponsorships	1,550.00	746.29
<b>Subtotal : None</b>		<b>134,111.58</b>	<b>115,184.77</b>

<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>134,111.58</b>	<b>115,184.77</b>
<b>Group : [S3L2B.6C1]</b>	<b>Legal: Other</b>		
<b>Subgroup : None</b>			
63070	Legal Fees	26,344.54	28,466.12
63071	Legal Settlements	19,067.14	0.00
<b>Subtotal : None</b>		<b>45,411.68</b>	<b>28,466.12</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>45,411.68</b>	<b>28,466.12</b>
<b>Group : [S3L2B.8C1]</b>	<b>Management Company Fees</b>		
<b>Subgroup : None</b>			
63085	Administrative Fee - Related Party	583,140.66	482,163.12
63176	IT Allocation - Related Party	30,027.60	24,828.00
79500	Management Fees	1,029,751.27	841,199.99
<b>Subtotal : None</b>		<b>1,642,919.53</b>	<b>1,348,191.11</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>1,642,919.53</b>	<b>1,348,191.11</b>
<b>Group : [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>		
<b>Subgroup : None</b>			
63245	Service Fees	4,641.84	0.00
<b>Subtotal : None</b>		<b>4,641.84</b>	<b>0.00</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>4,641.84</b>	<b>0.00</b>
<b>Group : [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>		
<b>Subgroup : None</b>			
79100	Bad Debt Expense	624,884.55	332,457.77
79105	Bad Debt Expense - Medicare	4,137.58	1,559.95
87215	Bad Debt Reserve Adjustment	0.00	144,290.57
<b>Subtotal : None</b>		<b>629,022.13</b>	<b>478,308.29</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>629,022.13</b>	<b>478,308.29</b>
<b>Group : [S3L2B.15C1]</b>	<b>User Fee Assessment</b>		
<b>Subgroup : None</b>			
63385	Healthcare Provider Tax	1,017,249.82	955,990.61
<b>Subtotal : None</b>		<b>1,017,249.82</b>	<b>955,990.61</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>1,017,249.82</b>	<b>955,990.61</b>
<b>Group : [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>		
<b>Subgroup : None</b>			
5180.00	Staff Development	0.00	92,500.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>92,500.00</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>	<b>0.00</b>	<b>92,500.00</b>
<b>Group : [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>		
<b>Subgroup : None</b>			
56870	Maintenance	108,531.63	107,515.15
<b>Subtotal : None</b>		<b>108,531.63</b>	<b>107,515.15</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>108,531.63</b>	<b>107,515.15</b>
<b>Group : [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>		
<b>Subgroup : None</b>			
60050	Contract Labor	104,128.22	0.00
67015	Maintenance Outside Service	33,156.68	45,918.74
67035	Building Repairs & Maintenance	6,854.81	9,450.66

67045	Grounds Maintenance	30,760.36	37,825.80
67050	Snow Removal	19,280.00	17,745.00
67055	Pest Control	4,782.60	2,330.90
67060	Fire Alarm Service	13,288.96	9,807.71
67095	Sanitation	37,097.04	28,076.08
67100	Medical Waste Disposal	3,244.98	2,593.50
<b>Subtotal : None</b>		<b>252,593.65</b>	<b>153,748.39</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>252,593.65</b>	<b>153,748.39</b>
<b>Group : [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
67010	Maintenance Supplies	49,643.06	42,099.15
67025	Minor Equipment/Tools	0.00	255.15
67030	Facility Equipment Repairs & Maintenance	30,998.05	16,220.58
69525	Facility Other Supplies	1,750.60	2,944.22
<b>Subtotal : None</b>		<b>82,391.71</b>	<b>61,519.10</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>82,391.71</b>	<b>61,519.10</b>
<b>Group : [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>		
<b>Subgroup : None</b>			
67070	Electric	234,203.89	238,544.09
67075	Gas - Utility Expense	110,548.22	73,700.84
67080	Water & Sewer	59,645.18	97,740.74
67085	Oil	810.08	2,302.52
<b>Subtotal : None</b>		<b>405,207.37</b>	<b>412,288.19</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>405,207.37</b>	<b>412,288.19</b>
<b>Group : [S3L3.13C1]</b>	<b>Dietician: Salaries</b>		
<b>Subgroup : None</b>			
5061.00	Dietician	80,397.00	79,039.00
<b>Subtotal : None</b>		<b>80,397.00</b>	<b>79,039.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>80,397.00</b>	<b>79,039.00</b>
<b>Group : [S3L3.18C1]</b>	<b>Dietary: Salaries</b>		
<b>Subgroup : None</b>			
56840	Dietary	597,550.12	513,925.91
<b>Subtotal : None</b>		<b>597,550.12</b>	<b>513,925.91</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>597,550.12</b>	<b>513,925.91</b>
<b>Group : [S3L3.21C1]</b>	<b>Dietary: Food</b>		
<b>Subgroup : None</b>			
64405	Raw Food	434,200.06	364,714.38
64410	Dietary Supplement	28,139.09	28,747.66
68025	Enteral Food Supplement	13,945.99	16,292.87
<b>Subtotal : None</b>		<b>476,285.14</b>	<b>409,754.91</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>476,285.14</b>	<b>409,754.91</b>
<b>Group : [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
64415	Dietary Supplies	58,301.45	48,183.50
64420	Other Dietary Expense	311.67	0.00
<b>Subtotal : None</b>		<b>58,613.12</b>	<b>48,183.50</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>58,613.12</b>	<b>48,183.50</b>



**Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service**

**Subgroup : [S3L3.27C Housekeeping Purchased Service**

66630	Housekeeping Outside Services	430,022.88	411,282.52
<b>Subtotal [S3L3.27C1A Housekeeping Purchased Service</b>		<b>430,022.88</b>	<b>411,282.52</b>

**Subgroup : [S3L3.27C Laundry Purchased Service**

66610	Laundry Outside Services	281,746.92	272,811.74
<b>Subtotal [S3L3.27C1B Laundry Purchased Service</b>		<b>281,746.92</b>	<b>272,811.74</b>

<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased Service</b>	<b>711,769.80</b>	<b>684,094.26</b>
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**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

**Subgroup : [S3L3.28C Housekeeping Supplies & Expenses**

66620	Housekeeping Supplies	11,524.02	10,205.57
<b>Subtotal [S3L3.28C1A Housekeeping Supplies &amp; Expenses</b>		<b>11,524.02</b>	<b>10,205.57</b>

**Subgroup : [S3L3.28C Laundry Supplies & Expense**

66600	Laundry Supplies	222.90	(710.00)
<b>Subtotal [S3L3.28C1B Laundry Supplies &amp; Expense</b>		<b>222.90</b>	<b>(710.00)</b>

<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>11,746.92</b>	<b>9,495.57</b>
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**Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries**

**Subgroup : None**

56680	Central Supply	44,445.55	22,428.42
56750	Medical Records	73,793.15	96,522.59
<b>Subtotal : None</b>		<b>118,238.70</b>	<b>118,951.01</b>

<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>	<b>118,238.70</b>	<b>118,951.01</b>
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**Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries**

**Subgroup : [S3L3.40C MDS Salaries**

56670	MDS	415,019.55	371,134.49
<b>Subtotal [S3L3.40C1B MDS Salaries</b>		<b>415,019.55</b>	<b>371,134.49</b>

<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Evaluation</b>	<b>415,019.55</b>	<b>371,134.49</b>
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**Group : [S3L3.48C1] Social Service Worker: Salaries**

**Subgroup : None**

56650	Admissions	344,306.77	317,701.95
56760	Social Worker	178,046.77	175,223.35
<b>Subtotal : None</b>		<b>522,353.54</b>	<b>492,925.30</b>

<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>522,353.54</b>	<b>492,925.30</b>
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**Group : [S3L3.51C1] Social Service Worker: Purchased Service**

**Subgroup : None**

64300	LCSW Contractor Expense	44,632.00	32,182.00
<b>Subtotal : None</b>		<b>44,632.00</b>	<b>32,182.00</b>

<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Service</b>	<b>44,632.00</b>	<b>32,182.00</b>
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**Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries**

**Subgroup : None**

5250.00	Therapy Management Payroll	0.00	118,074.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>118,074.00</b>

<b>Total [S3L3.56C1]</b>	<b>Indirect Restorative Therapy: Salaries</b>	<b>0.00</b>	<b>118,074.00</b>
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**Group : [S3L3.60C1] Direct Restorative Therapy: Salaries**

**Subgroup : None**

56720	Physical Therapy	521,060.51	330,701.55
56730	Occupational Therapy	572,917.87	424,695.07
56740	Speech Therapy	99,091.55	148,010.22
56790	Respiratory	173,412.88	161,896.60
57330	Director of Rehabilitation	124,368.50	122,466.70
<b>Subtotal : None</b>		<b>1,490,851.31</b>	<b>1,187,770.14</b>
<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>1,490,851.31</b>	<b>1,187,770.14</b>

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

**Subgroup : None**

69020	ST Contractor Expense	2,120.00	(5,036.50)
<b>Subtotal : None</b>		<b>2,120.00</b>	<b>(5,036.50)</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultants</b>	<b>2,120.00</b>	<b>(5,036.50)</b>

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

**Subgroup : None**

56835	Recreation	220,870.80	242,293.72
<b>Subtotal : None</b>		<b>220,870.80</b>	<b>242,293.72</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salaries</b>	<b>220,870.80</b>	<b>242,293.72</b>

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

**Subgroup : None**

63226	Entertainment	100.00	0.00
64065	Medical Record Supplies	(438.01)	(167.50)
64205	Resident Entertainment	1,245.20	479.60
64210	Cable Television	45,231.20	30,594.48
69520	Activity Supplies	2,738.96	4,272.84
<b>Subtotal : None</b>		<b>48,877.35</b>	<b>35,179.42</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supplies &amp; Ex</b>	<b>48,877.35</b>	<b>35,179.42</b>

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

**Subgroup : None**

63195	Travel - Mileage	505.73	493.58
67076	Automobile Fuel Expense	0.00	15.01
<b>Subtotal : None</b>		<b>505.73</b>	<b>508.59</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>505.73</b>	<b>508.59</b>

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

**Subgroup : None**

64035	Medical Director Expense	52,000.00	44,400.00
<b>Subtotal : None</b>		<b>52,000.00</b>	<b>44,400.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>52,000.00</b>	<b>44,400.00</b>

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

**Subgroup : None**

64055	Other Physician Expense	800.29	1,350.00
64060	Physician Consultant Expense	18,000.00	16,400.00
<b>Subtotal : None</b>		<b>18,800.29</b>	<b>17,750.00</b>
<b>Total [S3L3.83C1]</b>	<b>Physician Services: Advisory Physician</b>	<b>18,800.29</b>	<b>17,750.00</b>

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

**Subgroup : None**

68015	Other Medical Services Expense	220.00	0.00
68070	Wound Care Expense	73,475.78	65,945.09
68075	Drugs-Prescription, Legend Drugs Other	74,792.48	37,516.99
68080	Drugs-Prescription, Legend Drugs Managed Care	274,238.20	198,200.72
68085	Drugs-Prescription, Medicare A	307,380.90	221,982.27
68090	Drugs-Non-Prescription, Non-Legend	75,127.04	53,075.29
68100	IV Expense	70,098.44	68,218.27
68110	Oxygen	55,156.00	54,865.93
68115	Lab Expense	381,024.65	682,797.08
68120	X-Ray Expense	20,145.44	20,477.72
68130	DME (Durable Medical EQPT)	17,386.89	6,215.13
68140	Ambulance Expense	95,558.64	56,245.00

<b>Subtotal : None</b>		<b>1,444,604.46</b>	<b>1,465,539.49</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>1,444,604.46</b>	<b>1,465,539.49</b>

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

**Subgroup : None**

64015	Nursing Supplies	47,939.84	26,920.07
64050	Contract Nursing Expense	485.65	0.00
68030	Incontinent Briefs Expense	101,489.16	78,164.32
68045	Medical Supplies Expense	134,431.16	118,359.69
68055	Medical Supplies - Other	2,056.30	(1,082.50)
68095	Pharmacy Supplies	1,822.09	1,525.71
68105	Oxygen Supplies	6,257.73	5,688.04
68145	Patient Transport - Non-Ambulance	587.00	0.00
69005	PT Supplies	24,036.28	12,747.73
69015	OT Supplies	0.00	2,110.16
69035	RT Supplies	126.40	162.36

<b>Subtotal : None</b>		<b>319,231.61</b>	<b>244,595.58</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>319,231.61</b>	<b>244,595.58</b>

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

**Subgroup : None**

64030	Pharmacy Consultant	22,805.41	18,819.71
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<b>Subtotal : None</b>		<b>22,805.41</b>	<b>18,819.71</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>22,805.41</b>	<b>18,819.71</b>

**Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR**

**Subgroup : None**

63395	Personal Property Tax Expense	17,880.40	18,108.70
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<b>Subtotal : None</b>		<b>17,880.40</b>	<b>18,108.70</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>	<b>17,880.40</b>	<b>18,108.70</b>

**Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR**

**Subgroup : None**

68135	Equipment Rental - Other (Drugs & Supplies)	76,424.91	74,857.42
69045	PT/OT Equipment Rental	11,395.15	11,492.52
80010	Office Equipment Rental	14,748.96	21,748.67

<b>Subtotal : None</b>		<b>102,569.02</b>	<b>108,098.61</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>102,569.02</b>	<b>108,098.61</b>

**Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR**

**Subgroup : None**

63272	Property Insurance - Related Party	11,403.00	9,889.07
63401	Real Estate Tax Expense - Related Party	202,781.04	200,847.57
80005	Rent - Related Party	1,132,447.32	1,178,125.45
<b>Subtotal : None</b>		<b>1,346,631.36</b>	<b>1,388,862.09</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>1,346,631.36</b>	<b>1,388,862.09</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
61030	Health Insurance Expense	495,845.54	535,598.34
61070	Basic Life Insurance	1,912.52	2,070.27
68005	Dental Services Expense	0.00	200.00
87200	Health Insurance Reserve Adjustment	20,077.00	84,629.91
<b>Subtotal : None</b>		<b>517,835.06</b>	<b>622,498.52</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>517,835.06</b>	<b>622,498.52</b>
<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
61020	401K Employer Match Expense	44,259.99	44,462.62
<b>Subtotal : None</b>		<b>44,259.99</b>	<b>44,462.62</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>44,259.99</b>	<b>44,462.62</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
61002	Benefit Allocation - Wage Transfer	29,613.33	43,684.55
61090	Employee Relations	5,607.50	16,624.27
61105	Other Employee Benefits	1,627.65	1,651.92
61120	Holiday Party	4,000.00	0.00
61125	Flowers & Gifts to Employees	242.40	420.06
63075	Criminal Record Check	12,555.64	6,732.00
63335	Uniform Expense	12,065.99	7,879.83
<b>Subtotal : None</b>		<b>65,712.51</b>	<b>76,992.63</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>65,712.51</b>	<b>76,992.63</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
61000	Medicare Tax Expense	122,169.11	117,622.75
61001	Social Security Tax Expense	522,650.81	502,303.23
61005	SUI Tax Expense	67,690.65	118,551.10
61010	FUTA Tax Expense	9,310.85	8,753.33
61015	Other Payroll Tax Expense	36,883.44	38,706.69
<b>Subtotal : None</b>		<b>758,704.86</b>	<b>785,937.10</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>758,704.86</b>	<b>785,937.10</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
61045	Workers Comp Insurance Expense	106,964.04	102,085.87
87205	Workers Comp Reserve Adjustment	(67,858.80)	(136,551.92)
<b>Subtotal : None</b>		<b>39,105.24</b>	<b>(34,466.05)</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>39,105.24</b>	<b>(34,466.05)</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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