

Client: **A443483 - 64 Performance Drive Operating Company, LLC-Weymouth**  
Engagement: **MD 2022 - Care One at Weymouth**  
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 12/31/2022
<b>Group : [001] Balance Sheet</b>						
<b>Subgroup : None</b>						
10010	Cash - Lockbox	0.00	5,000.00		0.00	5,000.00
10040	Cash - Cash in Transit	16,149.03	40,296.86		0.00	40,296.86
12020	AR - Resident	2,090,894.70	2,884,249.84		0.00	2,884,249.84
12021	AR - Resident Legal	47,656.88	314,986.70		0.00	314,986.70
12050	AR - Monthly Accrual	70,000.00	(129,000.00)		0.00	(129,000.00)
12060	AR - Medicare Bad Debt Coinsurance Advances	(406,750.59)	0.00		0.00	0.00
12065	AR - Medicare Bad Debt Coinsurance Advances	18,688.48	0.00		0.00	0.00
12070	AR - Medicare Settlements	(18,566.00)	(18,566.00)		0.00	(18,566.00)
12100	AR - Clearing	9,712.68	0.00		0.00	0.00
12110	AR - Security Deposit Refund	9,168.45	8,524.65		0.00	8,524.65
12130	AR - Advanced Billing	59,869.54	16,902.04		0.00	16,902.04
12220	Allowance for Bad Debts	(369,282.70)	(356,159.41)		0.00	(356,159.41)
12221	Allowance for Bad Debts Legal	(23,500.00)	(23,500.00)		0.00	(23,500.00)
12550	Other Receivable - Related Party	0.00	2,182.20		0.00	2,182.20
13035	Prepaid GLPL - Third Party	10,716.80	10,982.24		0.00	10,982.24
13040	Prepaid Other Insurance	317.76	873.76		0.00	873.76
13130	Prepaid Expenses - Other	583.32	555.71		0.00	555.71
18000	Resident PNA Funds	48,652.73	62,839.66		0.00	62,839.66
20000	AP - Trade	(885,876.21)	(865,966.06)		0.00	(865,966.06)
20010	AP - Period Accrual	(27,315.37)	(39,897.18)		0.00	(39,897.18)
20020	AP - General Accruals	(333,809.12)	(578,040.16)		0.00	(578,040.16)
20030	AP - Related Party	(105,755.07)	(91,689.02)		0.00	(91,689.02)
21016	Accrued Pharmacy	(16,109.66)	(20,674.34)		0.00	(20,674.34)
21040	Accrued Workers Comp Insurance	(212,407.92)	(352,898.50)		0.00	(352,898.50)
21044	Accrued GLPL - Third Party	(442,436.69)	(551,326.19)		0.00	(551,326.19)
21050	Accrued Other Insurance	0.00	(279.18)		0.00	(279.18)
21120	Accrued Vacation	(219,653.46)	(219,117.71)		0.00	(219,117.71)
21150	Accrued Health Insurance	(102,915.11)	(68,735.72)		0.00	(68,735.72)
21160	Accrued Dental Insurance	10,241.68	7,236.75		0.00	7,236.75
21170	Accrued Vision Insurance	(1,028.78)	(1,497.05)		0.00	(1,497.05)
21175	Accrued Whole Life Insurance	(1,453.14)	(1,701.10)		0.00	(1,701.10)
21180	Accrued Supplemental Life Payable	(1,901.06)	(3,709.83)		0.00	(3,709.83)
21190	Accrued AD&D Payable	65.31	65.31		0.00	65.31
21200	Accrued Critical Illness	(97.34)	(1,706.45)		0.00	(1,706.45)
21210	Accrued Short Term Disability	3,045.83	1,712.71		0.00	1,712.71
21220	Accrued Long Term Disability	650.53	(602.70)		0.00	(602.70)
21230	Accrued FSA Payable	(5.76)	(5.76)		0.00	(5.76)
21235	Accrued HSA Payable	(1,375.00)	(1,375.00)		0.00	(1,375.00)
21260	Accrued 401K Employer Match	(35,066.03)	(46,222.68)		0.00	(46,222.68)
21280	Other Payroll Withholdings	14.74	(408.43)		0.00	(408.43)
21455	Social Security Payable	(175,932.16)	0.00		0.00	0.00
21490	Garnishment Payable	38.07	0.00		0.00	0.00
21510	Accrued Provider Tax Payable	(165,066.55)	(173,795.26)		0.00	(173,795.26)
21550	Accrued Sales & Use Tax Payable	(2,520.00)	(2,454.27)		0.00	(2,454.27)
21700	Unearned Room & Board	(59,869.54)	(16,902.04)		0.00	(16,902.04)
21710	Unearned Revenues	0.00	(61,516.00)		0.00	(61,516.00)
23000	Due to / from Affiliates	6,978,629.69	5,647,326.86		0.00	5,647,326.86
24005	PNA Security Deposit	(48,652.73)	(62,839.66)		0.00	(62,839.66)
30060	Retained Earnings	(7,405,034.68)	(5,870,260.23)		0.00	(5,870,260.23)
<b>Subtotal : None</b>		<b>(1,687,284.45)</b>	<b>(557,110.64)</b>		<b>0.00</b>	<b>(557,110.64)</b>
<b>Total [001] Balance Sheet</b>		<b>(1,687,284.45)</b>	<b>(557,110.64)</b>		<b>0.00</b>	<b>(557,110.64)</b>
<b>Group : [002] P &amp; L</b>						
<b>Subgroup : None</b>						
4010.89	Room Board & Routine	(2,851.00)	0.00		0.00	0.00
4022.00	Resource revenue - Medicaid	(876,678.00)	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
4030.89	Routine Services-Med	(1,336,184.00)	0.00		(1,556,408.00)	(1,556,408.00)
				CAIDJE - 1	(1,556,408.00)	
4049.00	Medicaid SCO	(854,587.00)	0.00		(815,680.00)	(815,680.00)
				CAIDJE - 1	(815,680.00)	
41000.0	Room & Board - Private	(867,848.00)	0.00		0.00	0.00
41000.1	Room & Board - Medicare	(7,133,214.00)	(8,018,314.00)		0.00	(8,018,314.00)
41000.2	Room & Board - Medicaid	(10,226,061.33)	(12,831,263.40)		815,680.00	(12,015,583.40)
				CAIDJE -	815,680.00	
				CAIDJE -	(0.00)	
41000.3	Room & Board - Managed Care	(1,063,671.00)	(2,710,405.00)		1,556,408.00	(1,153,997.00)
				CAIDJE -	1,556,408.00	
41000.4	Room & Board - Private	0.00	(1,298,054.00)		0.00	(1,298,054.00)
41000.5	Room & Board - Other	0.00	(1,492.00)		0.00	(1,492.00)
41050.0	Contractual Allowance - Private	17,123.00	0.00		0.00	0.00
41050.1	Contractual Allowance - Medicare	(545,659.09)	(251,246.61)		0.00	(251,246.61)

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41050.2	Contractual Allowance - Medicaid	6,816,572.47	7,175,382.55		0.00	7,175,382.55
41050.3	Contractual Allowance - Managed Care	524,854.79	731,468.17		0.00	731,468.17
41050.4	Contractual Allowance - Private	0.00	63,685.00		0.00	63,685.00
41050.5	Contractual Allowance - Other	0.00	1,492.00		0.00	1,492.00
41110.0	Lab - Private	(175.00)	0.00		0.00	0.00
41110.1	Lab - Medicare	(134,166.10)	(57,440.78)		0.00	(57,440.78)
41110.3	Lab - Managed Care	(108,329.14)	(21,433.17)		0.00	(21,433.17)
41110.4	Lab - Private	0.00	(239.83)		0.00	(239.83)
41112.0	Flu Shots	(625.00)	(918.72)		0.00	(918.72)
41115.0	Pharmacy Legend - Private	(400.29)	0.00		0.00	0.00
41115.1	Pharmacy Legend - Medicare	(415,045.18)	(364,678.86)		0.00	(364,678.86)
41115.2	Pharmacy Legend - Medicaid	(16,605.12)	(40,888.23)		0.00	(40,888.23)
41115.3	Pharmacy Legend - Managed Care	(139,201.12)	(149,319.10)		0.00	(149,319.10)
41115.4	Pharmacy Legend - Private	0.00	(1,492.91)		0.00	(1,492.91)
41120.1	Pharmacy Non-Legend - Medicare	(13,342.94)	(10,369.07)		0.00	(10,369.07)
41120.2	Pharmacy Non-Legend - Medicaid	(4,866.31)	(1,253.10)		0.00	(1,253.10)
41120.3	Pharmacy Non-Legend - Managed Care	(6,971.73)	(4,588.91)		0.00	(4,588.91)
41125.0	Physical Therapy - Private	(819.00)	0.00		0.00	0.00
41125.1	Physical Therapy - Medicare	(1,408,325.00)	(1,315,862.00)		0.00	(1,315,862.00)
41125.2	Physical Therapy - Medicaid	(4,847.00)	(13,218.00)		0.00	(13,218.00)
41125.3	Physical Therapy - Managed Care	(489,893.00)	(495,840.00)		0.00	(495,840.00)
41125.4	Physical Therapy - Private	0.00	693.00		0.00	693.00
41125.5	Physical Therapy - Other	0.00	(189.00)		0.00	(189.00)
41130.0	Occupational Therapy - Private	(6,044.00)	0.00		0.00	0.00
41130.1	Occupational Therapy - Medicare	(1,877,235.00)	(1,845,563.00)		0.00	(1,845,563.00)
41130.2	Occupational Therapy - Medicaid	(19,077.00)	(24,794.00)		0.00	(24,794.00)
41130.3	Occupational Therapy - Managed Care	(585,176.00)	(585,087.00)		0.00	(585,087.00)
41130.4	Occupational Therapy - Private	0.00	(7,804.00)		0.00	(7,804.00)
41130.5	Occupational Therapy - Other	0.00	(189.00)		0.00	(189.00)
41140.0	Speech Therapy - Private	(450.00)	0.00		0.00	0.00
41140.1	Speech Therapy - Medicare	(677,466.00)	(389,979.00)		0.00	(389,979.00)
41140.2	Speech Therapy - Medicaid	(10,935.00)	(24,561.00)		0.00	(24,561.00)
41140.3	Speech Therapy - Managed Care	(210,582.00)	(90,657.00)		0.00	(90,657.00)
41140.4	Speech Therapy - Private	0.00	(2,844.00)		0.00	(2,844.00)
41150.1	IV Therapy - Medicare	(28,502.57)	(16,207.56)		0.00	(16,207.56)
41150.2	IV Therapy - Medicaid	0.00	(403.62)		0.00	(403.62)
41150.3	IV Therapy - Managed Care	(3,057.63)	(11,601.16)		0.00	(11,601.16)
41155.0	X-Ray -Private	(187.50)	0.00		0.00	0.00
41155.1	X-Ray - Medicare	(28,140.55)	(11,374.05)		0.00	(11,374.05)
41155.3	X-Ray- Managed Care	(10,747.53)	(3,050.81)		0.00	(3,050.81)
41300.0	Ancillary Contractual Adjustment - Private	(9,047.21)	0.00		0.00	0.00
41300.1	Ancillary Contractual Adjustment - Medicare	4,256,041.01	3,697,371.68		(7.37)	3,697,364.31
				CAIDJE -	(7.37)	
41300.2	Ancillary Contractual Adjustment - Medicaid	56,955.43	105,110.58		7.37	105,117.95
				CAIDJE -	7.37	
41300.3	Ancillary Contractual Adjustment - Managed Care	1,501,219.07	1,298,310.95		0.00	1,298,310.95
41300.4	Ancillary Contractual Adjustment - Private	0.00	(256.36)		0.00	(256.36)
41300.5	Ancillary Contractual Adjustment - Other	0.00	378.00		0.00	378.00
46065.0	Other Revenue	(480,274.27)	(790,393.12)		0.00	(790,393.12)
5061.00	Dietician	78,500.00	0.00		56,898.00	56,898.00
				CAIDJE -	56,898.00	
5180.00	Staff Development	48,200.00	0.00		0.00	0.00
5250.00	Therapy Management Payroll	83,439.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
56610	Administrator	191,879.97	94,138.10		0.00	94,138.10
56620	Business Office	169,195.44	157,184.30		0.00	157,184.30
56630	Facility HR	26,000.00	24,000.00		0.00	24,000.00
56650	Admissions	378,713.38	356,770.12		0.00	356,770.12
56660	Nursing Administration	111,848.94	82,928.62		0.00	82,928.62
56661	Director of Nursing	161,281.39	192,889.63		0.00	192,889.63
56662	Assistant Director of Nursing	114,273.76	116,682.39		0.00	116,682.39
56670	MDS	266,797.95	387,016.55		0.00	387,016.55
56680	Central Supply	3,962.86	10,353.90		0.00	10,353.90
56690	RN's	730,355.33	966,953.24		0.00	966,953.24
56700	LPN's	1,468,138.65	1,797,934.14		0.00	1,797,934.14
56710	CNA's	1,897,121.20	2,218,241.70		0.00	2,218,241.70
56720	Physical Therapy	320,743.68	361,100.13		0.00	361,100.13
				CAIDJE -	(0.00)	
56730	Occupational Therapy	428,774.78	487,644.22		0.00	487,644.22
				CAIDJE -	(0.00)	
56740	Speech Therapy	161,205.21	130,488.46		0.00	130,488.46
				CAIDJE -	(0.00)	
56750	Medical Records	54,211.41	111,513.57		0.00	111,513.57
56760	Social Worker	190,113.97	202,664.77		0.00	202,664.77
56790	Respiratory	110,616.62	110,985.05		0.00	110,985.05

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		12/31/2021	12/31/2022			12/31/2022
56835	Recreation	174,930.59	168,065.34		0.00	168,065.34
56840	Dietary	519,020.91	634,754.49		(56,898.00)	577,856.49
				CAIDJE -	(56,898.00)	
56850	Housekeeping	364,628.91	466,297.03		0.00	466,297.03
56860	Laundry	32,363.77	64,194.52		0.00	64,194.52
56870	Maintenance	116,565.82	50,538.00		0.00	50,538.00
57330	Director of Rehabilitation	115,515.90	122,576.21		0.00	122,576.21
60055	Contracted Office Worker	0.00	(649.80)		0.00	(649.80)
61000	Medicare Tax Expense	114,226.25	129,869.11		0.00	129,869.11
61001	Social Security Tax Expense	484,872.49	548,517.71		0.00	548,517.71
61002	Benefit Allocation - Wage Transfer	54,068.19	39,182.55		0.00	39,182.55
61005	SUI Tax Expense	111,876.30	65,736.08		0.00	65,736.08
61010	FUTA Tax Expense	8,347.69	8,658.62		0.00	8,658.62
61015	Other Payroll Tax Expense	37,156.21	38,210.29		0.00	38,210.29
61020	401K Employer Match Expense	37,284.46	44,574.74		0.00	44,574.74
61030	Health Insurance Expense	375,861.75	354,595.20		0.00	354,595.20
61045	Workers Comp Insurance Expense	270,420.09	313,531.32		0.00	313,531.32
61070	Basic Life Insurance	1,894.25	1,958.41		0.00	1,958.41
61085	Employee Medical Expenses	40.00	0.00		0.00	0.00
61090	Employee Relations	45,560.25	62,840.82		0.00	62,840.82
61095	Employee Training	0.00	1,150.00		0.00	1,150.00
61100	Tuition Reimbursement	2,592.00	12,730.00		0.00	12,730.00
61105	Other Employee Benefits	1,262.45	1,534.66		0.00	1,534.66
61120	Holiday Party	0.00	6,299.79		0.00	6,299.79
61125	Flowers & Gifts to Employees	473.47	319.95		0.00	319.95
63000	Telephone Expense	51,722.61	74,582.34		0.00	74,582.34
63015	Telephone Data Connection	12,964.63	1,061.83		0.00	1,061.83
63020	Telephone Equip Repair	4,878.45	2,212.40		0.00	2,212.40
63030	Telephone Maint Contracts	5,109.51	5,109.47		0.00	5,109.47
63050	Cell Phone Expense	6,153.63	6,471.63		0.00	6,471.63
63065	Accounting	1,436.84	4,697.00		0.00	4,697.00
63070	Legal Fees	9,743.01	46,104.43		0.00	46,104.43
63071	Legal Settlements	0.00	13,434.18		0.00	13,434.18
63075	Criminal Record Check	8,126.50	11,191.40		0.00	11,191.40
63080	Compliance Expense	9,663.70	9,515.50		0.00	9,515.50
63085	Administrative Fee - Related Party	348,606.24	421,613.43		0.00	421,613.43
63095	Consulting Fees	15,128.64	9,551.88		0.00	9,551.88
63100	Other Professional Fees	67,388.42	28,938.51		0.00	28,938.51
63105	Postage	5,139.18	1,522.13		0.00	1,522.13
63110	Other Postage and Delivery	0.00	19.02		0.00	19.02
63115	Overnight Delivery	0.00	11.40		0.00	11.40
63120	Office Supplies - WB Mason Only	26,754.74	29,602.83		0.00	29,602.83
63121	Other Office Supplies	10,040.70	8,219.33		0.00	8,219.33
63135	Printed Forms	2,050.49	1,804.51		0.00	1,804.51
63150	Computer Expense	(1,713.00)	0.00		0.00	0.00
63156	Minor Computer Equipment	278.37	4,209.50		0.00	4,209.50
63160	Data Processing Expense	78,270.11	80,266.43		0.00	80,266.43
63165	Network Support	85,019.75	83,686.91		0.00	83,686.91
63175	Internet Connection Fee	979.17	0.00		0.00	0.00
63176	IT Allocation - Related Party	17,950.80	21,710.13		0.00	21,710.13
63195	Travel - Mileage	5,632.09	4,507.38		0.00	4,507.38
63215	Travel - Meals	57.86	0.00		0.00	0.00
63220	Travel - Other	2,874.96	2,161.13		0.00	2,161.13
63230	Bank Charges	(11,609.01)	25,241.24		0.00	25,241.24
63240	Collection Fees	8,871.60	4,509.98		0.00	4,509.98
63245	Service Fees	0.00	3,793.81		0.00	3,793.81
63250	Other Fees	0.00	308.00		0.00	308.00
63265	General Liability Insurance Expense - Third Party	135,938.45	135,002.96		0.00	135,002.96
63272	Property Insurance - Related Party	10,078.20	10,273.59		0.00	10,273.59
63275	Other Insurance Expense	734.36	1,519.07		0.00	1,519.07
63280	Off Site Storage	41,996.66	40,656.00		0.00	40,656.00
63290	Dues & Subscriptions	30,872.71	21,478.16		0.00	21,478.16
63300	Professional Education	700.00	0.00		0.00	0.00
63310	Hiring Expense	7,104.63	7,542.47		0.00	7,542.47
63330	License & Permits	5,845.00	950.00		0.00	950.00
63335	Uniform Expense	12,130.13	5,190.53		0.00	5,190.53
63380	Consolidated Billing - Administration	10,984.79	5,556.60		0.00	5,556.60
63385	Healthcare Provider Tax	611,467.65	667,780.68		0.00	667,780.68
63390	Sales & Use Tax Expense	3,120.00	3,120.00		0.00	3,120.00
63395	Personal Property Tax Expense	11,540.77	2,757.61		0.00	2,757.61
63401	Real Estate Tax Expense - Related Party	151,886.70	118,811.81		0.00	118,811.81
63415	Annual Report Fees	1,547.00	3,169.54		0.00	3,169.54
63425	Miscellaneous Expense	(648.11)	0.00		0.00	0.00
64000	RN - Agency	405,376.55	198,900.50		0.00	198,900.50
64005	LPN - Agency	112,494.77	117,389.83		0.00	117,389.83

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64010	CNA - Agency	105,348.08	40,171.65		0.00	40,171.65
64015	Nursing Supplies	15,189.30	72,608.99		0.00	72,608.99
64030	Pharmacy Consultant	11,292.86	10,681.20		0.00	10,681.20
64035	Medical Director Expense	91,950.00	100,800.00		0.00	100,800.00
64055	Other Physician Expense	953.63	0.00		0.00	0.00
64065	Medical Record Supplies	(519.82)	(1,604.86)		0.00	(1,604.86)
64205	Resident Entertainment	10,163.49	15,365.00		0.00	15,365.00
64210	Cable Television	33,389.64	38,237.08		0.00	38,237.08
64215	Facility Entertainment	0.00	41.18		0.00	41.18
64300	LCSW Contractor Expense	26,926.50	12,657.50		0.00	12,657.50
64405	Raw Food	286,291.44	339,186.12		0.00	339,186.12
64410	Dietary Supplement	15,194.58	7,384.66		0.00	7,384.66
64415	Dietary Supplies	39,691.74	21,622.01		0.00	21,622.01
64420	Other Dietary Expense	4,877.24	5,171.24		0.00	5,171.24
66600	Laundry Supplies	24,280.90	10,998.42		0.00	10,998.42
66615	Laundry Expense	8,304.47	7,124.67		0.00	7,124.67
66620	Housekeeping Supplies	60,309.22	46,482.69		0.00	46,482.69
67010	Maintenance Supplies	56,809.29	53,424.78		0.00	53,424.78
67015	Maintenance Outside Service	61,021.99	50,227.52		0.00	50,227.52
67025	Minor Equipment/Tools	20.64	156.69		0.00	156.69
67030	Facility Equipment Repairs & Maintenance	37,467.61	32,776.60		0.00	32,776.60
67035	Building Repairs & Maintenance	15,459.55	42,527.16		0.00	42,527.16
67036	Facility Equipment Rental	1,220.00	0.00		0.00	0.00
67040	Painting & Decorating	0.00	224.61		0.00	224.61
67045	Grounds Maintenance	20,316.00	30,440.73		0.00	30,440.73
67050	Snow Removal	26,319.82	33,138.52		0.00	33,138.52
67055	Pest Control	500.00	1,625.00		0.00	1,625.00
67060	Fire Alarm Service	18,851.98	12,144.91		0.00	12,144.91
67070	Electric	135,678.64	191,457.99		0.00	191,457.99
67075	Gas - Utility Expense	63,287.88	97,090.45		0.00	97,090.45
67076	Automobile Fuel Expense	182.02	0.00		0.00	0.00
67080	Water & Sewer	106,961.57	117,448.05		0.00	117,448.05
67085	Oil	0.00	643.78		0.00	643.78
67095	Sanitation	28,420.51	31,393.60		0.00	31,393.60
67100	Medical Waste Disposal	1,035.99	1,063.72		0.00	1,063.72
68015	Other Medical Services Expense	2,157.03	880.00		0.00	880.00
68025	Enteral Food Supplement	15,187.33	9,878.30		0.00	9,878.30
68030	Incontinent Briefs Expense	45,922.06	56,676.15		0.00	56,676.15
68045	Medical Supplies Expense	90,884.72	142,829.75		0.00	142,829.75
68055	Medical Supplies - Other	5,713.10	8,678.17		0.00	8,678.17
68070	Wound Care Expense	66,053.14	51,345.04		0.00	51,345.04
68075	Drugs-Prescription, Legend Drugs Other	17,208.62	16,691.86		0.00	16,691.86
68080	Drugs-Prescription, Legend Drugs Managed Care	127,489.74	176,803.11		0.00	176,803.11
68085	Drugs-Prescription, Medicare A	372,780.86	330,738.31		0.00	330,738.31
68090	Drugs-Non-Prescription, Non-Legend	42,353.32	51,232.00		0.00	51,232.00
68095	Pharmacy Supplies	7,125.74	345.97		0.00	345.97
68100	IV Expense	107,665.40	86,814.36		0.00	86,814.36
68105	Oxygen Supplies	2,493.81	44,590.08		0.00	44,590.08
68110	Oxygen	104,521.90	101,738.12		0.00	101,738.12
68115	Lab Expense	491,743.61	292,142.87		0.00	292,142.87
68120	X-Ray Expense	45,453.57	30,937.93		0.00	30,937.93
68130	DME (Durable Medical EQPT)	1,724.60	3,908.03		0.00	3,908.03
68135	Equipment Rental - Other (Drugs & Supplies)	78,268.13	106,333.22		0.00	106,333.22
68140	Ambulance Expense	36,132.49	64,805.13		0.00	64,805.13
68145	Patient Transport - Non-Ambulance	0.00	152.00		0.00	152.00
68170	Resident Replacement Items	4,477.04	765.50		0.00	765.50
69005	PT Supplies	18,285.64	17,553.53		0.00	17,553.53
69035	RT Supplies	75.60	399.27		0.00	399.27
69045	PT/OT Equipment Rental	13,287.36	13,189.99		0.00	13,189.99
69510	Beauty & Barber Expense	303.96	0.00		0.00	0.00
69520	Activity Supplies	31,892.80	25,536.22		0.00	25,536.22
69525	Facility Other Supplies	2,174.75	8,203.04		0.00	8,203.04
76005	Marketing Expense	1,135.57	35,801.48		0.00	35,801.48
76006	Marketing Expense - Corporate	95,445.26	97,822.89		0.00	97,822.89
76010	Marketing - Meals	16,173.68	29,409.95		0.00	29,409.95
77005	Charitable Contributions	0.00	600.00		0.00	600.00
77010	Sponsorships	97,046.29	11,000.00		0.00	11,000.00
79100	Bad Debt Expense	143,680.58	248,629.52		0.00	248,629.52
79105	Bad Debt Expense - Medicare	0.00	18,688.48		0.00	18,688.48
79500	Management Fees	821,226.09	922,418.97		0.00	922,418.97
80005	Rent - Related Party	1,132,205.42	887,087.61		0.00	887,087.61
80010	Office Equipment Rental	25,612.65	15,403.29		0.00	15,403.29
87200	Health Insurance Reserve Adjustment	589,384.38	391,409.00		0.00	391,409.00
87205	Workers Comp Reserve Adjustment	(114,640.84)	(64,882.40)		0.00	(64,882.40)
87210	GLPL Reserve Adjustment	79,188.00	25,881.56		0.00	25,881.56

Client: **A443483 - 64 Performance Drive Operating Company, LLC-Weymouth**  
Engagement: **MD 2022 - Care One at Weymouth**  
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
		12/31/2021	12/31/2022			12/31/2022
87215	Bad Debt Reserve Adjustment	(2,065.87)	0.00		0.00	0.00
87500	Interest Income	(183.54)	209.11		0.00	209.11
<b>Subtotal : None</b>		<b>1,687,284.45</b>	<b>557,110.64</b>		<b>0.00</b>	<b>557,110.64</b>
<b>Total [002] P &amp; L</b>		<b>1,687,284.45</b>	<b>557,110.64</b>		<b>0.00</b>	<b>557,110.64</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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Client: **A443483 - 64 Performance Drive Operating Company, LLC-Weymouth**  
Engagement: **MD 2022 - Care One at Weymouth**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	CAID PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
10010	Cash - Lockbox	5,000.00	0.00
10040	Cash - Cash in Transit	40,296.86	16,149.03
<b>Subtotal : None</b>		<b>45,296.86</b>	<b>16,149.03</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>45,296.86</b>	<b>16,149.03</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]</b>			
12020	AR - Resident	2,884,249.84	2,090,894.70
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>2,884,249.84</b>	<b>2,090,894.70</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,884,249.84</b>	<b>2,090,894.70</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
12220	Allowance for Bad Debts	(356,159.41)	(369,282.70)
12221	Allowance for Bad Debts Legal	(23,500.00)	(23,500.00)
<b>Subtotal : None</b>		<b>(379,659.41)</b>	<b>(392,782.70)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(379,659.41)</b>	<b>(392,782.70)</b>
<b>Group : [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Employees</b>		
<b>Subgroup : None</b>			
23000	Due to / from Affiliates	5,647,326.86	6,978,629.69
<b>Subtotal : None</b>		<b>5,647,326.86</b>	<b>6,978,629.69</b>
<b>Total [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Employees</b>	<b>5,647,326.86</b>	<b>6,978,629.69</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
12550	Other Receivable - Related Party	2,182.20	0.00
<b>Subtotal : None</b>		<b>2,182.20</b>	<b>0.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>2,182.20</b>	<b>0.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
12021	AR - Resident Legal	314,986.70	47,656.88
12050	AR - Monthly Accrual	(129,000.00)	70,000.00
12100	AR - Clearing	0.00	9,712.68
12110	AR - Security Deposit Refund	8,524.65	9,168.45
12130	AR - Advanced Billing	16,902.04	59,869.54
<b>Subtotal : None</b>		<b>211,413.39</b>	<b>196,407.55</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>211,413.39</b>	<b>196,407.55</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
13035	Prepaid GLPL - Third Party	10,982.24	10,716.80
13040	Prepaid Other Insurance	873.76	317.76
<b>Subtotal : None</b>		<b>11,856.00</b>	<b>11,034.56</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>11,856.00</b>	<b>11,034.56</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
13130	Prepaid Expenses - Other	555.71	583.32
<b>Subtotal : None</b>		<b>555.71</b>	<b>583.32</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>555.71</b>	<b>583.32</b>
<b>Group : [S6L5.1C1]</b>	<b>Trade Payable</b>		
<b>Subgroup : None</b>			
20000	AP - Trade	(865,966.06)	(885,876.21)
20010	AP - Period Accrual	(39,897.18)	(27,315.37)
20020	AP - General Accruals	(578,040.16)	(333,809.12)
<b>Subtotal : None</b>		<b>(1,483,903.40)</b>	<b>(1,247,000.70)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(1,483,903.40)</b>	<b>(1,247,000.70)</b>



Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
21016	Accrued Pharmacy	(20,674.34)	(16,109.66)
21040	Accrued Workers Comp Insurance	(352,898.50)	(212,407.92)
21044	Accrued GLPL - Third Party	(551,326.19)	(442,436.69)
21050	Accrued Other Insurance	(279.18)	0.00
21150	Accrued Health Insurance	(68,735.72)	(102,915.11)
21510	Accrued Provider Tax Payable	(173,795.26)	(165,066.55)
21550	Accrued Sales & Use Tax Payable	(2,454.27)	(2,520.00)
Subtotal : None		(1,170,163.46)	(941,455.93)
Total [S6L5.2C1] Accrued Expenses		(1,170,163.46)	(941,455.93)

Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicare Actual			
12060	AR - Medicare Bad Debt Coinsurance Advance:	0.00	(406,750.59)
12065	AR - Medicare Bad Debt Coinsurance Advance:	0.00	18,688.48
12070	AR - Medicare Settlements	(18,566.00)	(18,566.00)
Subtotal [S6L5.3C1E] Due Medicare Actual		(18,566.00)	(406,628.11)
Total [S6L5.3C1] Due to Insurance Payers		(18,566.00)	(406,628.11)

Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)			
18000	Resident PNA Funds	62,839.66	48,652.73
24005	PNA Security Deposit	(62,839.66)	(48,652.73)
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	(219,117.71)	(219,653.46)
Subtotal [S6L5.7C1A] Accrued Salaries		(219,117.71)	(219,653.46)

Subgroup : [S6L5.7C1]Accrued Pauroll Taxes Payable			
21455	Social Security Payable	0.00	(175,932.16)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		0.00	(175,932.16)

Subgroup : [S6L5.7C1] Other Payroll Liabilities			
21160	Accrued Dental Insurance	7,236.75	10,241.68
21170	Accrued Vision Insurance	(1,497.05)	(1,028.78)
21175	Accrued Whole Life Insurance	(1,701.10)	(1,453.14)
21180	Accrued Supplemental Life Payable	(3,709.83)	(1,901.06)
21190	Accrued AD&D Payable	65.31	65.31
21200	Accrued Critical Illness	(1,706.45)	(97.34)
21210	Accrued Short Term Disability	1,712.71	3,045.83
21220	Accrued Long Term Disability	(602.70)	650.53
21230	Accrued FSA Payable	(5.76)	(5.76)
21235	Accrued HSA Payable	(1,375.00)	(1,375.00)
21260	Accrued 401K Employer Match	(46,222.68)	(35,066.03)
21280	Other Payroll Withholdings	(408.43)	14.74
21490	Garnishment Payable	0.00	38.07
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(48,214.23)	(26,870.95)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(267,331.94)	(422,456.57)

Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C1] Other Current Liabilities			
21700	Unearned Room & Board	(16,902.04)	(59,869.54)
21710	Unearned Revenues	(61,516.00)	0.00
Subtotal [S6L5.10C1A] Other Current Liabilities		(78,418.04)	(59,869.54)
Total [S6L5.10C1] Other Current Liabilities		(78,418.04)	(59,869.54)

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
20030	AP - Related Party	(91,689.02)	(105,755.07)
Subtotal : None		(91,689.02)	(105,755.07)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affil		(91,689.02)	(105,755.07)

**Group : [S6L8C.5C3] Additional Paid in Capital**  
**Subgroup : None**

30060	Retained Earnings	(5,870,260.23)	(7,405,034.68)
<b>Subtotal : None</b>		<b>(5,870,260.23)</b>	<b>(7,405,034.68)</b>
<b>Total [S6L8C.5C3]</b>	<b>Additional Paid in Capital</b>	<b>(5,870,260.23)</b>	<b>(7,405,034.68)</b>
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>		
<b>Subgroup : None</b>			
41000.0	Room & Board - Private	0.00	(867,848.00)
41000.4	Room & Board - Private	(1,298,054.00)	0.00
41050.0	Contractual Allowance - Private	0.00	17,123.00
41050.4	Contractual Allowance - Private	63,685.00	0.00
<b>Subtotal : None</b>		<b>(1,234,369.00)</b>	<b>(850,725.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(1,234,369.00)</b>	<b>(850,725.00)</b>
<b>Group : [S2L1.2C1]</b>	<b>Commerical Managed Care</b>		
<b>Subgroup : None</b>			
41000.3	Room & Board - Managed Care	(1,153,997.00)	(1,063,671.00)
41050.3	Contractual Allowance - Managed Care	731,468.17	524,854.79
<b>Subtotal : None</b>		<b>(422,528.83)</b>	<b>(538,816.21)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(422,528.83)</b>	<b>(538,816.21)</b>
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>			
41000.1	Room & Board - Medicare	(8,018,314.00)	(7,133,214.00)
41050.1	Contractual Allowance - Medicare	(251,246.61)	(545,659.09)
<b>Subtotal : None</b>		<b>(8,269,560.61)</b>	<b>(7,678,873.09)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(8,269,560.61)</b>	<b>(7,678,873.09)</b>
<b>Group : [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>		
<b>Subgroup : None</b>			
4030.89	Routine Services-Med	(1,556,408.00)	(1,336,184.00)
<b>Subtotal : None</b>		<b>(1,556,408.00)</b>	<b>(1,336,184.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,556,408.00)</b>	<b>(1,336,184.00)</b>
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
41000.2	Room & Board - Medicaid	(12,015,583.40)	(10,226,061.33)
41050.2	Contractual Allowance - Medicaid	7,175,382.55	6,816,572.47
<b>Subtotal : None</b>		<b>(4,840,200.85)</b>	<b>(3,409,488.86)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(4,840,200.85)</b>	<b>(3,409,488.86)</b>
<b>Group : [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>		
<b>Subgroup : None</b>			
4010.89	Room Board & Routine	0.00	(2,851.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(2,851.00)</b>
<b>Total [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>	<b>0.00</b>	<b>(2,851.00)</b>
<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
4049.00	Medicaid SCO	(815,680.00)	(854,587.00)
<b>Subtotal : None</b>		<b>(815,680.00)</b>	<b>(854,587.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(815,680.00)</b>	<b>(854,587.00)</b>
<b>Group : [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>		
<b>Subgroup : None</b>			
4022.00	Resource revenue - Medicaid	0.00	(876,678.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(876,678.00)</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>0.00</b>	<b>(876,678.00)</b>
<b>Group : [S2L1.15C1]</b>	<b>Other Payer Revenue</b>		
<b>Subgroup : None</b>			
41000.5	Room & Board - Other	(1,492.00)	0.00
41050.5	Contractual Allowance - Other	1,492.00	0.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.15C1]</b>	<b>Other Payer Revenue</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>		
<b>Subgroup : None</b>			
41110.0	Lab - Private	0.00	(175.00)
41110.4	Lab - Private	(239.83)	0.00
41115.0	Pharmacy Legend - Private	0.00	(400.29)
41115.4	Pharmacy Legend - Private	(1,492.91)	0.00
41125.0	Physical Therapy - Private	0.00	(819.00)

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41125.4	Physical Therapy - Private	693.00	0.00
41130.0	Occupational Therapy - Private	0.00	(6,044.00)
41130.4	Occupational Therapy - Private	(7,804.00)	0.00
41140.0	Speech Therapy - Private	0.00	(450.00)
41140.4	Speech Therapy - Private	(2,844.00)	0.00
41155.0	X-Ray -Private	0.00	(187.50)
41300.0	Ancillary Contractual Adjustment - Private	0.00	(9,047.21)
41300.4	Ancillary Contractual Adjustment - Private	(256.36)	0.00
<b>Subtotal : None</b>		<b>(11,944.10)</b>	<b>(17,123.00)</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(11,944.10)</b>	<b>(17,123.00)</b>

<b>Group : [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>		
<b>Subgroup : None</b>			
41110.3	Lab - Managed Care	(21,433.17)	(108,329.14)
41115.3	Pharmacy Legend - Managed Care	(149,319.10)	(139,201.12)
41120.3	Pharmacy Non-Legend - Managed Care	(4,588.91)	(6,971.73)
41125.3	Physical Therapy - Managed Care	(495,840.00)	(489,893.00)
41130.3	Occupational Therapy - Managed Care	(585,087.00)	(585,176.00)
41140.3	Speech Therapy - Managed Care	(90,657.00)	(210,582.00)
41150.3	IV Therapy - Managed Care	(11,601.16)	(3,057.63)
41155.3	X-Ray- Managed Care	(3,050.81)	(10,747.53)
41300.3	Ancillary Contractual Adjustment - Managed Care	1,298,310.95	1,501,219.07
<b>Subtotal : None</b>		<b>(63,266.20)</b>	<b>(52,739.08)</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>(63,266.20)</b>	<b>(52,739.08)</b>

<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
41110.1	Lab - Medicare	(57,440.78)	(134,166.10)
41112.0	Flu Shots	(918.72)	(625.00)
41115.1	Pharmacy Legend - Medicare	(364,678.86)	(415,045.18)
41120.1	Pharmacy Non-Legend - Medicare	(10,369.07)	(13,342.94)
41125.1	Physical Therapy - Medicare	(1,315,862.00)	(1,408,325.00)
41130.1	Occupational Therapy - Medicare	(1,845,563.00)	(1,877,235.00)
41140.1	Speech Therapy - Medicare	(389,979.00)	(677,466.00)
41150.1	IV Therapy - Medicare	(16,207.56)	(28,502.57)
41155.1	X-Ray - Medicare	(11,374.05)	(28,140.55)
41300.1	Ancillary Contractual Adjustment - Medicare	3,697,364.31	4,256,041.01
<b>Subtotal : None</b>		<b>(315,028.73)</b>	<b>(326,807.33)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(315,028.73)</b>	<b>(326,807.33)</b>

<b>Group : [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
41115.2	Pharmacy Legend - Medicaid	(40,888.23)	(16,605.12)
41120.2	Pharmacy Non-Legend - Medicaid	(1,253.10)	(4,866.31)
41125.2	Physical Therapy - Medicaid	(13,218.00)	(4,847.00)
41130.2	Occupational Therapy - Medicaid	(24,794.00)	(19,077.00)
41140.2	Speech Therapy - Medicaid	(24,561.00)	(10,935.00)
41150.2	IV Therapy - Medicaid	(403.62)	0.00
41300.2	Ancillary Contractual Adjustment - Medicaid	105,117.95	56,955.43
<b>Subtotal : None</b>		<b>0.00</b>	<b>625.00</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>0.00</b>	<b>625.00</b>

<b>Group : [S2L1.15C2]</b>	<b>Ancillary-Other Payer Revenue</b>		
<b>Subgroup : None</b>			
41125.5	Physical Therapy - Other	(189.00)	0.00
41130.5	Occupational Therapy - Other	(189.00)	0.00
41300.5	Ancillary Contractual Adjustment - Other	378.00	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>

<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
46065.0	Other Revenue	(790,393.12)	(480,274.27)
<b>Subtotal : None</b>		<b>(790,393.12)</b>	<b>(480,274.27)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>	<b>(790,393.12)</b>	<b>(480,274.27)</b>

<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
56661	Director of Nursing	192,889.63	161,281.39
<b>Subtotal : None</b>		<b>192,889.63</b>	<b>161,281.39</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>192,889.63</b>	<b>161,281.39</b>

<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
56660	Nursing Administration	82,928.62	111,848.94
56662	Assistant Director of Nursing	116,682.39	114,273.76
56690	RN's	966,953.24	730,355.33
<b>Subtotal : None</b>		<b>1,166,564.25</b>	<b>956,478.03</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>1,166,564.25</b>	<b>956,478.03</b>
<b>Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
64000	RN - Agency	198,900.50	405,376.55
<b>Subtotal : None</b>		<b>198,900.50</b>	<b>405,376.55</b>
<b>Total [S3L1.11C1] Registered Nurses Purchased Service Temp</b>		<b>198,900.50</b>	<b>405,376.55</b>
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
56700	LPN's	1,797,934.14	1,468,138.65
<b>Subtotal : None</b>		<b>1,797,934.14</b>	<b>1,468,138.65</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>1,797,934.14</b>	<b>1,468,138.65</b>
<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
64005	LPN - Agency	117,389.83	112,494.77
<b>Subtotal : None</b>		<b>117,389.83</b>	<b>112,494.77</b>
<b>Total [S3L1.16C1] Licensed Practical Nurses Purchased Service</b>		<b>117,389.83</b>	<b>112,494.77</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
56710	CNA's	2,218,241.70	1,897,121.20
<b>Subtotal : None</b>		<b>2,218,241.70</b>	<b>1,897,121.20</b>
<b>Total [S3L1.17C1] Certified Nurses Aides Salaries</b>		<b>2,218,241.70</b>	<b>1,897,121.20</b>
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
64010	CNA - Agency	40,171.65	105,348.08
<b>Subtotal : None</b>		<b>40,171.65</b>	<b>105,348.08</b>
<b>Total [S3L1.21C1] Certified Nurses Aides Purchased Service Tr</b>		<b>40,171.65</b>	<b>105,348.08</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>			
56610	Administrator	94,138.10	191,879.97
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>94,138.10</b>	<b>191,879.97</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>94,138.10</b>	<b>191,879.97</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
56620	Business Office	157,184.30	169,195.44
56630	Facility HR	24,000.00	26,000.00
<b>Subtotal : None</b>		<b>181,184.30</b>	<b>195,195.44</b>
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>		<b>181,184.30</b>	<b>195,195.44</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
63160	Data Processing Expense	80,266.43	78,270.11
63380	Consolidated Billing - Administration	5,556.60	10,984.79
<b>Subtotal : None</b>		<b>85,823.03</b>	<b>89,254.90</b>
<b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookk</b>		<b>85,823.03</b>	<b>89,254.90</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
60055	Contracted Office Worker	(649.80)	0.00
63080	Compliance Expense	9,515.50	9,663.70
63105	Postage	1,522.13	5,139.18
63110	Other Postage and Delivery	19.02	0.00
63115	Overnight Delivery	11.40	0.00
63120	Office Supplies - WB Mason Only	29,602.83	26,754.74
63121	Other Office Supplies	8,219.33	10,040.70
63135	Printed Forms	1,804.51	2,050.49
63150	Computer Expense	0.00	(1,713.00)

63156	Minor Computer Equipment	4,209.50	278.37
63165	Network Support	83,686.91	85,019.75
63175	Internet Connection Fee	0.00	979.17
63230	Bank Charges	25,241.24	(11,609.01)
63280	Off Site Storage	40,656.00	41,996.66
<b>Subtotal : None</b>		<b>203,838.57</b>	<b>168,600.75</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>203,838.57</b>	<b>168,600.75</b>

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

<b>Subgroup : None</b>			
63000	Telephone Expense	74,582.34	51,722.61
63015	Telephone Data Connection	1,061.83	12,964.63
63020	Telephone Equip Repair	2,212.40	4,878.45
63030	Telephone Maint Contracts	5,109.47	5,109.51
63050	Cell Phone Expense	6,471.63	6,153.63
<b>Subtotal : None</b>		<b>89,437.67</b>	<b>80,828.83</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>89,437.67</b>	<b>80,828.83</b>

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

<b>Subgroup : None</b>			
63215	Travel - Meals	0.00	57.86
63220	Travel - Other	2,161.13	2,874.96
<b>Subtotal : None</b>		<b>2,161.13</b>	<b>2,932.82</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>2,161.13</b>	<b>2,932.82</b>

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

<b>Subgroup : None</b>			
63310	Hiring Expense	7,542.47	7,104.63
<b>Subtotal : None</b>		<b>7,542.47</b>	<b>7,104.63</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>7,542.47</b>	<b>7,104.63</b>

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

<b>Subgroup : None</b>			
63290	Dues & Subscriptions	21,478.16	30,872.71
63330	License & Permits	950.00	5,845.00
<b>Subtotal : None</b>		<b>22,428.16</b>	<b>36,717.71</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Porti</b>	<b>22,428.16</b>	<b>36,717.71</b>

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

<b>Subgroup : [S3L2.18C1]Nursing Job Related Education</b>			
61095	Employee Training	1,150.00	0.00
61100	Tuition Reimbursement	12,730.00	2,592.00
<b>Subtotal [S3L2.18C1]E Nursing Job Related Education</b>		<b>13,880.00</b>	<b>2,592.00</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Trainin</b>	<b>13,880.00</b>	<b>2,592.00</b>

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

<b>Subgroup : None</b>			
63065	Accounting	4,697.00	1,436.84
<b>Subtotal : None</b>		<b>4,697.00</b>	<b>1,436.84</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>4,697.00</b>	<b>1,436.84</b>

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

<b>Subgroup : None</b>			
63265	General Liability Insurance Expense - Third Part	135,002.96	135,938.45
63275	Other Insurance Expense	1,519.07	734.36
87210	GLPL Reserve Adjustment	25,881.56	79,188.00
<b>Subtotal : None</b>		<b>162,403.59</b>	<b>215,860.81</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>162,403.59</b>	<b>215,860.81</b>

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

<b>Subgroup : None</b>			
63095	Consulting Fees	9,551.88	15,128.64
63100	Other Professional Fees	28,938.51	67,388.42
63240	Collection Fees	4,509.98	8,871.60
63250	Other Fees	308.00	0.00
63390	Sales & Use Tax Expense	3,120.00	3,120.00
63415	Annual Report Fees	3,169.54	1,547.00
63425	Miscellaneous Expense	0.00	(648.11)
68170	Resident Replacement Items	765.50	4,477.04
69510	Beauty & Barber Expense	0.00	303.96
77005	Charitable Contributions	600.00	0.00

<b>Subtotal : None</b>		<b>50,963.41</b>	<b>100,188.55</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>50,963.41</b>	<b>100,188.55</b>
<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
76005	Marketing Expense	35,801.48	1,135.57
76006	Marketing Expense - Corporate	97,822.89	95,445.26
76010	Marketing - Meals	29,409.95	16,173.68
77010	Sponsorships	11,000.00	97,046.29
<b>Subtotal : None</b>		<b>174,034.32</b>	<b>209,800.80</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>174,034.32</b>	<b>209,800.80</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
63070	Legal Fees	46,104.43	9,743.01
63071	Legal Settlements	13,434.18	0.00
<b>Subtotal : None</b>		<b>59,538.61</b>	<b>9,743.01</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>59,538.61</b>	<b>9,743.01</b>
<b>Group : [S3L2B.8C1] Management Company Fees</b>			
<b>Subgroup : None</b>			
63085	Administrative Fee - Related Party	421,613.43	348,606.24
63176	IT Allocation - Related Party	21,710.13	17,950.80
79500	Management Fees	922,418.97	821,226.09
<b>Subtotal : None</b>		<b>1,365,742.53</b>	<b>1,187,783.13</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>1,365,742.53</b>	<b>1,187,783.13</b>
<b>Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>			
<b>Subgroup : None</b>			
63245	Service Fees	3,793.81	0.00
87500	Interest Income	209.11	(183.54)
<b>Subtotal : None</b>		<b>4,002.92</b>	<b>(183.54)</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>4,002.92</b>	<b>(183.54)</b>
<b>Group : [S3L2B.14C1] Bad Debt Expenses</b>			
<b>Subgroup : None</b>			
79100	Bad Debt Expense	248,629.52	143,680.58
79105	Bad Debt Expense - Medicare	18,688.48	0.00
87215	Bad Debt Reserve Adjustment	0.00	(2,065.87)
<b>Subtotal : None</b>		<b>267,318.00</b>	<b>141,614.71</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>267,318.00</b>	<b>141,614.71</b>
<b>Group : [S3L2B.15C1] User Fee Assessment</b>			
<b>Subgroup : None</b>			
63385	Healthcare Provider Tax	667,780.68	611,467.65
<b>Subtotal : None</b>		<b>667,780.68</b>	<b>611,467.65</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>667,780.68</b>	<b>611,467.65</b>
<b>Group : [S3L3.1C1] Staff Development Coordinator Salaries</b>			
<b>Subgroup : None</b>			
5180.00	Staff Development	0.00	48,200.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>48,200.00</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>	<b>0.00</b>	<b>48,200.00</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaires</b>			
<b>Subgroup : None</b>			
56870	Maintenance	50,538.00	116,565.82
<b>Subtotal : None</b>		<b>50,538.00</b>	<b>116,565.82</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>50,538.00</b>	<b>116,565.82</b>
<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
67015	Maintenance Outside Service	50,227.52	61,021.99
67035	Building Repairs & Maintenance	42,527.16	15,459.55
67040	Painting & Decorating	224.61	0.00
67045	Grounds Maintenance	30,440.73	20,316.00
67050	Snow Removal	33,138.52	26,319.82
67055	Pest Control	1,625.00	500.00
67060	Fire Alarm Service	12,144.91	18,851.98
67095	Sanitation	31,393.60	28,420.51
67100	Medical Waste Disposal	1,063.72	1,035.99
<b>Subtotal : None</b>		<b>202,785.77</b>	<b>171,925.84</b>

<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>202,785.77</b>	<b>171,925.84</b>
<b>Group : [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
67010	Maintenance Supplies	53,424.78	56,809.29
67025	Minor Equipment/Tools	156.69	20.64
67030	Facility Equipment Repairs & Maintenance	32,776.60	37,467.61
69525	Facility Other Supplies	8,203.04	2,174.75
<b>Subtotal : None</b>		<b>94,561.11</b>	<b>96,472.29</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>94,561.11</b>	<b>96,472.29</b>
<b>Group : [S3L3.10C1]</b>	<b>Plant Operations: Utilities</b>		
<b>Subgroup : None</b>			
67070	Electric	191,457.99	135,678.64
67075	Gas - Utility Expense	97,090.45	63,287.88
67080	Water & Sewer	117,448.05	106,961.57
67085	Oil	643.78	0.00
<b>Subtotal : None</b>		<b>406,640.27</b>	<b>305,928.09</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operations: Utilities</b>	<b>406,640.27</b>	<b>305,928.09</b>
<b>Group : [S3L3.13C1]</b>	<b>Dietician: Salaries</b>		
<b>Subgroup : None</b>			
5061.00	Dietician	56,898.00	78,500.00
<b>Subtotal : None</b>		<b>56,898.00</b>	<b>78,500.00</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>56,898.00</b>	<b>78,500.00</b>
<b>Group : [S3L3.18C1]</b>	<b>Dietary: Salaries</b>		
<b>Subgroup : None</b>			
56840	Dietary	577,856.49	519,020.91
<b>Subtotal : None</b>		<b>577,856.49</b>	<b>519,020.91</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>577,856.49</b>	<b>519,020.91</b>
<b>Group : [S3L3.21C1]</b>	<b>Dietary: Food</b>		
<b>Subgroup : None</b>			
64405	Raw Food	339,186.12	286,291.44
64410	Dietary Supplement	7,384.66	15,194.58
68025	Enteral Food Supplement	9,878.30	15,187.33
<b>Subtotal : None</b>		<b>356,449.08</b>	<b>316,673.35</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>356,449.08</b>	<b>316,673.35</b>
<b>Group : [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
64415	Dietary Supplies	21,622.01	39,691.74
64420	Other Dietary Expense	5,171.24	4,877.24
<b>Subtotal : None</b>		<b>26,793.25</b>	<b>44,568.98</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>26,793.25</b>	<b>44,568.98</b>
<b>Group : [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>		
<b>Subgroup : [S3L3.24C1A] Housekeeping Salries</b>			
56850	Housekeeping	466,297.03	364,628.91
<b>Subtotal [S3L3.24C1A] Housekeeping Salries</b>		<b>466,297.03</b>	<b>364,628.91</b>
<b>Subgroup : [S3L3.24C1E] Laundry Salaries</b>			
56860	Laundry	64,194.52	32,363.77
<b>Subtotal [S3L3.24C1E] Laundry Salaries</b>		<b>64,194.52</b>	<b>32,363.77</b>
<b>Subgroup : None</b>			
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>530,491.55</b>	<b>396,992.68</b>
<b>Group : [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>		
<b>Subgroup : [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>			
66620	Housekeeping Supplies	46,482.69	60,309.22
<b>Subtotal [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>		<b>46,482.69</b>	<b>60,309.22</b>
<b>Subgroup : [S3L3.28C1E] Laundry Supplies &amp; Expense</b>			
66600	Laundry Supplies	10,998.42	24,280.90
66615	Laundry Expense	7,124.67	8,304.47
<b>Subtotal [S3L3.28C1E] Laundry Supplies &amp; Expense</b>		<b>18,123.09</b>	<b>32,585.37</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expen</b>	<b>64,605.78</b>	<b>92,894.59</b>

<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
56680	Central Supply	10,353.90	3,962.86
56750	Medical Records	111,513.57	54,211.41
<b>Subtotal : None</b>		<b>121,867.47</b>	<b>58,174.27</b>
<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>		<b>121,867.47</b>	<b>58,174.27</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C1] MDS Salaries</b>			
56670	MDS	387,016.55	266,797.95
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>387,016.55</b>	<b>266,797.95</b>
<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>		<b>387,016.55</b>	<b>266,797.95</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
56650	Admissions	356,770.12	378,713.38
56760	Social Worker	202,664.77	190,113.97
<b>Subtotal : None</b>		<b>559,434.89</b>	<b>568,827.35</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>559,434.89</b>	<b>568,827.35</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
64300	LCSW Contractor Expense	12,657.50	26,926.50
<b>Subtotal : None</b>		<b>12,657.50</b>	<b>26,926.50</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Service</b>		<b>12,657.50</b>	<b>26,926.50</b>
<b>Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
5250.00	Therapy Management Payroll	0.00	83,439.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>83,439.00</b>
<b>Total [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>		<b>0.00</b>	<b>83,439.00</b>
<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
56720	Physical Therapy	361,100.13	320,743.68
56730	Occupational Therapy	487,644.22	428,774.78
56740	Speech Therapy	130,488.46	161,205.21
56790	Respiratory	110,985.05	110,616.62
57330	Director of Rehabilitation	122,576.21	115,515.90
<b>Subtotal : None</b>		<b>1,212,794.07</b>	<b>1,136,856.19</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>1,212,794.07</b>	<b>1,136,856.19</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
56835	Recreation	168,065.34	174,930.59
<b>Subtotal : None</b>		<b>168,065.34</b>	<b>174,930.59</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>		<b>168,065.34</b>	<b>174,930.59</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
64215	Facility Entertainment	41.18	0.00
<b>Subtotal : None</b>		<b>41.18</b>	<b>0.00</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>		<b>41.18</b>	<b>0.00</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
64065	Medical Record Supplies	(1,604.86)	(519.82)
64205	Resident Entertainment	15,365.00	10,163.49
64210	Cable Television	38,237.08	33,389.64
69520	Activity Supplies	25,536.22	31,892.80
<b>Subtotal : None</b>		<b>77,533.44</b>	<b>74,926.11</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>		<b>77,533.44</b>	<b>74,926.11</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
63195	Travel - Mileage	4,507.38	5,632.09
67076	Automobile Fuel Expense	0.00	182.02
<b>Subtotal : None</b>		<b>4,507.38</b>	<b>5,814.11</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>4,507.38</b>	<b>5,814.11</b>
<b>Group : [S3L3.80C1] Variable Job Related Education</b>			



<b>Subgroup : None</b>			
63300	Professional Education	0.00	700.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>700.00</b>
<b>Total [S3L3.80C1]</b>	<b>Variable Job Related Education</b>	<b>0.00</b>	<b>700.00</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
64035	Medical Director Expense	100,800.00	91,950.00
<b>Subtotal : None</b>		<b>100,800.00</b>	<b>91,950.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>100,800.00</b>	<b>91,950.00</b>
<b>Group : [S3L3.83C1] Physician Services: Advisory Physician</b>			
<b>Subgroup : None</b>			
64055	Other Physician Expense	0.00	953.63
<b>Subtotal : None</b>		<b>0.00</b>	<b>953.63</b>
<b>Total [S3L3.83C1]</b>	<b>Physician Services: Advisory Physician</b>	<b>0.00</b>	<b>953.63</b>
<b>Group : [S3L3.85C1] Physician Services: Employee Physicals</b>			
<b>Subgroup : None</b>			
61085	Employee Medical Expenses	0.00	40.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>40.00</b>
<b>Total [S3L3.85C1]</b>	<b>Physician Services: Employee Physicals</b>	<b>0.00</b>	<b>40.00</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
68070	Wound Care Expense	51,345.04	66,053.14
68075	Drugs-Prescription, Legend Drugs Other	16,691.86	17,208.62
68080	Drugs-Prescription, Legend Drugs Managed Ca	176,803.11	127,489.74
68085	Drugs-Prescription, Medicare A	330,738.31	372,780.86
68090	Drugs-Non-Prescription, Non-Legend	51,232.00	42,353.32
68100	IV Expense	86,814.36	107,665.40
68110	Oxygen	101,738.12	104,521.90
68115	Lab Expense	292,142.87	491,743.61
68120	X-Ray Expense	30,937.93	45,453.57
68130	DME (Durable Medical EQPT)	3,908.03	1,724.60
68140	Ambulance Expense	64,805.13	36,132.49
68145	Patient Transport - Non-Ambulance	152.00	0.00
<b>Subtotal : None</b>		<b>1,207,308.76</b>	<b>1,413,127.25</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>1,207,308.76</b>	<b>1,413,127.25</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
64015	Nursing Supplies	72,608.99	15,189.30
68015	Other Medical Services Expense	880.00	2,157.03
68030	Incontinent Briefs Expense	56,676.15	45,922.06
68045	Medical Supplies Expense	142,829.75	90,884.72
68055	Medical Supplies - Other	8,678.17	5,713.10
68095	Pharmacy Supplies	345.97	7,125.74
68105	Oxygen Supplies	44,590.08	2,493.81
69005	PT Supplies	17,553.53	18,285.64
69035	RT Supplies	399.27	75.60
<b>Subtotal : None</b>		<b>344,561.91</b>	<b>187,847.00</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>344,561.91</b>	<b>187,847.00</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
64030	Pharmacy Consultant	10,681.20	11,292.86
<b>Subtotal : None</b>		<b>10,681.20</b>	<b>11,292.86</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>10,681.20</b>	<b>11,292.86</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
63395	Personal Property Tax Expense	2,757.61	11,540.77
<b>Subtotal : None</b>		<b>2,757.61</b>	<b>11,540.77</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>	<b>2,757.61</b>	<b>11,540.77</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
67036	Facility Equipment Rental	0.00	1,220.00
68135	Equipment Rental - Other (Drugs & Supplies)	106,333.22	78,268.13
69045	PT/OT Equipment Rental	13,189.99	13,287.36
80010	Office Equipment Rental	15,403.29	25,612.65

<b>Subtotal : None</b>		<b>134,926.50</b>	<b>118,388.14</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>134,926.50</b>	<b>118,388.14</b>
<b>Group : [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
63272	Property Insurance - Related Party	10,273.59	10,078.20
63401	Real Estate Tax Expense - Related Party	118,811.81	151,886.70
80005	Rent - Related Party	887,087.61	1,132,205.42
<b>Subtotal : None</b>		<b>1,016,173.01</b>	<b>1,294,170.32</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>1,016,173.01</b>	<b>1,294,170.32</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
61030	Health Insurance Expense	354,595.20	375,861.75
61070	Basic Life Insurance	1,958.41	1,894.25
87200	Health Insurance Reserve Adjustment	391,409.00	589,384.38
<b>Subtotal : None</b>		<b>747,962.61</b>	<b>967,140.38</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>747,962.61</b>	<b>967,140.38</b>
<b>Group : [CLA-53.02]</b>	<b>LA-Employee Pensions</b>		
<b>Subgroup : None</b>			
61020	401K Employer Match Expense	44,574.74	37,284.46
<b>Subtotal : None</b>		<b>44,574.74</b>	<b>37,284.46</b>
<b>Total [CLA-53.02]</b>	<b>LA-Employee Pensions</b>	<b>44,574.74</b>	<b>37,284.46</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
61002	Benefit Allocation - Wage Transfer	39,182.55	54,068.19
61090	Employee Relations	62,840.82	45,560.25
61105	Other Employee Benefits	1,534.66	1,262.45
61120	Holiday Party	6,299.79	0.00
61125	Flowers & Gifts to Employees	319.95	473.47
63075	Criminal Record Check	11,191.40	8,126.50
63335	Uniform Expense	5,190.53	12,130.13
<b>Subtotal : None</b>		<b>126,559.70</b>	<b>121,620.99</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>126,559.70</b>	<b>121,620.99</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
61000	Medicare Tax Expense	129,869.11	114,226.25
61001	Social Security Tax Expense	548,517.71	484,872.49
61005	SUI Tax Expense	65,736.08	111,876.30
61010	FUTA Tax Expense	8,658.62	8,347.69
61015	Other Payroll Tax Expense	38,210.29	37,156.21
<b>Subtotal : None</b>		<b>790,991.81</b>	<b>756,478.94</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>790,991.81</b>	<b>756,478.94</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
61045	Workers Comp Insurance Expense	313,531.32	270,420.09
87205	Workers Comp Reserve Adjustment	(64,882.40)	(114,640.84)
<b>Subtotal : None</b>		<b>248,648.92</b>	<b>155,779.25</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>248,648.92</b>	<b>155,779.25</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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