

Client: **A443489 - 750 Woburn Street Operating Company, LLC-Wilmington**
Engagement: **MD 2022 - Care One at Wilmington**
Period Ending: **12/31/2022**
Trial Balance: **T:00 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CARE PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [001] Balance Sheet						
Subgroup : None						
10040	Cash - Cash in Transit	13,599.34	15,280.70		0.00	15,280.70
12020	AR - Resident	1,905,715.05	1,999,273.35		0.00	1,999,273.35
12050	AR - Monthly Accrual	70,000.00	0.00		0.00	0.00
12060	AR - Medicare Bad Debt Coinsurance Advance	(232,782.76)	(24,725.00)		0.00	(24,725.00)
12065	AR - Medicare Bad Debt Coinsurance Advance	29,268.09	5,716.10		0.00	5,716.10
12070	AR - Medicare Settlements	(4,202.00)	(29,241.00)		0.00	(29,241.00)
12100	AR - Clearing	(22,527.46)	0.00		0.00	0.00
12110	AR - Security Deposit Refund	3,897.37	8,384.19		0.00	8,384.19
12130	AR - Advanced Billing	59,508.32	93,161.02		0.00	93,161.02
12220	Allowance for Bad Debts	(262,730.26)	(237,248.11)		0.00	(237,248.11)
13035	Prepaid GLPL - Third Party	9,185.82	9,413.34		0.00	9,413.34
13040	Prepaid Other Insurance	585.04	1,001.93		0.00	1,001.93
13130	Prepaid Expenses - Other	583.35	555.88		0.00	555.88
18000	Resident PNA Funds	60,915.89	29,590.55		0.00	29,590.55
20000	AP - Trade	(787,914.01)	(786,018.72)		0.00	(786,018.72)
20010	AP - Period Accrual	(29,860.22)	(36,940.83)		0.00	(36,940.83)
20020	AP - General Accruals	(248,657.74)	(351,850.39)		0.00	(351,850.39)
20030	AP - Related Party	(88,684.62)	(88,684.62)		0.00	(88,684.62)
21016	Accrued Pharmacy	(19,935.72)	(18,738.21)		0.00	(18,738.21)
21040	Accrued Workers Comp Insurance	(712,973.57)	(832,753.59)		0.00	(832,753.59)
21044	Accrued GLPL - Third Party	(467,651.61)	(572,084.92)		0.00	(572,084.92)
21050	Accrued Other Insurance	0.00	(268.15)		0.00	(268.15)
21120	Accrued Vacation	(253,900.55)	(288,618.65)		0.00	(288,618.65)
21150	Accrued Health Insurance	(38,249.13)	(27,732.35)		0.00	(27,732.35)
21160	Accrued Dental Insurance	5,396.04	2,338.28		0.00	2,338.28
21170	Accrued Vision Insurance	(1,990.30)	(2,519.71)		0.00	(2,519.71)
21175	Accrued Whole Life Insurance	(4,221.25)	(4,373.27)		0.00	(4,373.27)
21180	Accrued Supplemental Life Payable	(938.99)	(2,295.87)		0.00	(2,295.87)
21190	Accrued AD&D Payable	60.71	60.71		0.00	60.71
21200	Accrued Critical Illness	(551.76)	(1,265.04)		0.00	(1,265.04)
21210	Accrued Short Term Disability	481.76	(799.43)		0.00	(799.43)
21220	Accrued Long Term Disability	(467.39)	(1,473.68)		0.00	(1,473.68)
21230	Accrued FSA Payable	(1,278.92)	(1,942.47)		0.00	(1,942.47)
21235	Accrued HSA Payable	(1,250.00)	(1,250.00)		0.00	(1,250.00)
21260	Accrued 401K Employer Match	(37,942.31)	(44,641.83)		0.00	(44,641.83)
21280	Other Payroll Withholdings	(82.64)	(263.90)		0.00	(263.90)
21455	Social Security Payable	(180,227.09)	0.00		0.00	0.00
21510	Accrued Provider Tax Payable	(139,430.26)	(123,507.81)		0.00	(123,507.81)
21550	Accrued Sales & Use Tax Payable	(2,818.67)	(2,803.87)		0.00	(2,803.87)
21700	Unearned Room & Board	(59,508.32)	(93,161.02)		0.00	(93,161.02)
21710	Unearned Revenues	0.00	(52,716.67)		0.00	(52,716.67)
23000	Due to / from Affiliates	11,357,811.42	13,350,489.67		0.00	13,350,489.67
24005	PNA Security Deposit	(60,915.89)	(29,590.55)		0.00	(29,590.55)
30060	Retained Earnings	(9,038,442.01)	(10,007,824.76)		0.00	(10,007,824.76)
Subtotal : None		816,872.75	1,849,931.30		0.00	1,849,931.30
Total [001] Balance Sheet		816,872.75	1,849,931.30		0.00	1,849,931.30
Group : [002] P & L						
Subgroup : None						
4031.00	RTN SERVICES - MEDICARE + CHOICE	0.00	0.00		(2,843,967.00)	(2,843,967.00)
4036.89	Routine Services - I	0.00	0.00	CAIDJE - 2	(2,843,967.00)	(337,729.00)
41000.1	Room & Board - Medicare	(5,528,521.00)	(8,466,761.00)	CAIDJE - 2	0.00	(8,466,761.00)
41000.2	Room & Board - Medicaid	(11,093,358.59)	(8,022,184.31)		337,729.00	(7,684,455.31)
41000.3	Room & Board - Managed Care	(3,093,371.00)	(4,488,613.00)	CAIDJE -	337,729.00	(1,644,646.00)
41000.4	Room & Board - Private	(2,115,693.00)	(1,939,215.00)	CAIDJE -	2,843,967.00	(1,939,215.00)
41000.5	Room & Board - Other	(3,052.00)	0.00		0.00	0.00
41050.1	Contractual Allowance - Medicare	(367,456.08)	334,346.67		0.00	334,346.67
41050.2	Contractual Allowance - Medicaid	5,831,445.76	3,444,742.77		0.00	3,444,742.77
41050.3	Contractual Allowance - Managed Care	542,312.66	1,374,186.24		0.00	1,374,186.24
41050.4	Contractual Allowance - Private	410,181.01	143,035.00		0.00	143,035.00
41050.5	Contractual Allowance - Other	3,052.00	0.00		0.00	0.00
41110.1	Lab - Medicare	(243,109.60)	(245,579.49)		0.00	(245,579.49)
41110.3	Lab - Managed Care	(135,883.75)	(140,818.88)		0.00	(140,818.88)
41110.5	Lab - Other	(91.28)	0.00		0.00	0.00
41112.0	Flu Shots	(1,470.53)	(1,156.75)		0.00	(1,156.75)

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Account	Description	CARE PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
41115.1	Pharmacy Legend - Medicare	(314,068.02)	(386,331.26)		0.00	(386,331.26)
41115.2	Pharmacy Legend - Medicaid	(8,380.53)	(16,251.08)		0.00	(16,251.08)
41115.3	Pharmacy Legend - Managed Care	(216,727.23)	(206,983.74)		0.00	(206,983.74)
41115.5	Pharmacy Legend - Other	(355.45)	0.00		0.00	0.00
41120.1	Pharmacy Non-Legend - Medicare	(19,826.09)	(17,018.76)		0.00	(17,018.76)
41120.2	Pharmacy Non-Legend - Medicaid	(2,947.69)	(3,179.11)		0.00	(3,179.11)
41120.3	Pharmacy Non-Legend - Managed Care	(11,246.49)	(7,209.98)		0.00	(7,209.98)
41125.1	Physical Therapy - Medicare	(1,242,818.00)	(1,354,912.00)		0.00	(1,354,912.00)
41125.2	Physical Therapy - Medicaid	(126.00)	(626.00)		0.00	(626.00)
41125.3	Physical Therapy - Managed Care	(768,313.00)	(765,441.00)		0.00	(765,441.00)
41125.5	Physical Therapy - Other	(500.00)	0.00		0.00	0.00
41130.1	Occupational Therapy - Medicare	(1,217,004.00)	(1,454,097.00)		0.00	(1,454,097.00)
41130.2	Occupational Therapy - Medicaid	(311.00)	(870.00)		0.00	(870.00)
41130.3	Occupational Therapy - Managed Care	(729,230.00)	(799,028.00)		0.00	(799,028.00)
41130.5	Occupational Therapy - Other	(689.00)	0.00		0.00	0.00
41140.1	Speech Therapy - Medicare	(434,835.00)	(286,416.00)		0.00	(286,416.00)
41140.2	Speech Therapy - Medicaid	0.00	(126.00)		0.00	(126.00)
41140.3	Speech Therapy - Managed Care	(287,226.00)	(208,440.00)		0.00	(208,440.00)
41150.1	IV Therapy - Medicare	(40,361.59)	(17,456.83)		0.00	(17,456.83)
41150.2	IV Therapy - Medicaid	(688.39)	(415.93)		0.00	(415.93)
41150.3	IV Therapy - Managed Care	(25,333.38)	(3,424.03)		0.00	(3,424.03)
41155.1	X-Ray - Medicare	(53,495.23)	(68,860.00)		0.00	(68,860.00)
41155.3	X-Ray- Managed Care	(27,162.50)	(43,125.00)		0.00	(43,125.00)
41300.1	Ancillary Contractual Adjustment - Medicare	3,381,871.01	3,684,100.90		0.00	3,684,100.90
41300.2	Ancillary Contractual Adjustment - Medicaid	12,453.61	21,468.12		0.00	21,468.12
41300.3	Ancillary Contractual Adjustment - Managed Care	2,147,546.71	2,125,124.45		0.00	2,125,124.45
41300.5	Ancillary Contractual Adjustment - Other	1,635.73	0.00		0.00	0.00
46065.0	Other Revenue	(593,854.16)	(708,011.25)		0.00	(708,011.25)
46066.0	NJ Provider Tax Income	(184.10)	0.00		0.00	0.00
5061.00	Dietician	0.00	0.00		155,404.00	155,404.00
				CAIDJE -	155,404.00	
56140	QA Nurse	7,324.55	0.00		0.00	0.00
56610	Administrator	226,958.27	252,236.53		0.00	252,236.53
56615	Assistant Administrator	0.00	35,510.00		0.00	35,510.00
56620	Business Office	141,654.35	152,607.33		0.00	152,607.33
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56650	Admissions	223,934.92	179,530.13		0.00	179,530.13
56660	Nursing Administration	126,865.59	155,716.09		0.00	155,716.09
56661	Director of Nursing	187,827.84	201,212.77		0.00	201,212.77
56662	Assistant Director of Nursing	86,902.62	105,370.07		0.00	105,370.07
56670	MDS	318,014.53	364,480.37		0.00	364,480.37
56690	RN's	616,632.98	513,983.02		0.00	513,983.02
56700	LPN's	1,779,689.36	2,029,671.06		0.00	2,029,671.06
56710	CNA's	1,721,014.98	1,884,318.83		0.00	1,884,318.83
56720	Physical Therapy	425,923.69	457,762.46		0.00	457,762.46
				CAIDJE -	(0.00)	
56730	Occupational Therapy	373,980.88	452,688.54		0.00	452,688.54
				CAIDJE -	(0.00)	
56740	Speech Therapy	131,615.81	121,255.18		0.00	121,255.18
				CAIDJE -	(0.00)	
56750	Medical Records	13,947.96	47,719.95		0.00	47,719.95
56760	Social Worker	70,920.91	94,480.54		0.00	94,480.54
56835	Recreation	189,306.89	188,184.46		0.00	188,184.46
56840	Dietary	531,846.76	553,519.26		(155,404.00)	398,115.26
				CAIDJE -	(155,404.00)	
56850	Housekeeping	347,728.01	390,583.44		0.00	390,583.44
56860	Laundry	0.00	4,328.21		0.00	4,328.21
56870	Maintenance	108,561.70	115,190.12		0.00	115,190.12
57330	Director of Rehabilitation	69,933.87	96,351.73		0.00	96,351.73
61000	Medicare Tax Expense	108,751.12	121,218.05		0.00	121,218.05
61001	Social Security Tax Expense	458,130.67	510,127.13		0.00	510,127.13
61002	Benefit Allocation - Wage Transfer	(11,804.63)	(54,919.34)		0.00	(54,919.34)
61005	SUI Tax Expense	104,019.69	64,100.00		0.00	64,100.00
61010	FUTA Tax Expense	7,429.64	7,973.33		0.00	7,973.33
61015	Other Payroll Tax Expense	34,832.26	35,288.92		0.00	35,288.92
61020	401K Employer Match Expense	40,301.27	6,699.52		0.00	6,699.52
61030	Health Insurance Expense	403,050.61	397,332.63		0.00	397,332.63
61045	Workers Comp Insurance Expense	194,225.82	217,368.07		0.00	217,368.07
61070	Basic Life Insurance	2,015.73	2,013.09		0.00	2,013.09
61085	Employee Medical Expenses	40.00	0.00		0.00	0.00
61090	Employee Relations	13,369.06	20,628.30		0.00	20,628.30
61095	Employee Training	0.00	260.00		0.00	260.00
61100	Tuition Reimbursement	1,050.00	0.00		0.00	0.00

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61105	Other Employee Benefits	1,609.46	1,734.62		0.00	1,734.62
61120	Holiday Party	4,153.30	4,125.70		0.00	4,125.70
61125	Flowers & Gifts to Employees	424.27	556.19		0.00	556.19
63000	Telephone Expense	45,662.99	66,807.94		0.00	66,807.94
63015	Telephone Data Connection	5,012.91	0.00		0.00	0.00
63020	Telephone Equip Repair	615.00	1,015.48		0.00	1,015.48
63030	Telephone Maint Contracts	5,109.48	5,535.29		0.00	5,535.29
63040	Telephone Paging Expense	(137.85)	0.00		0.00	0.00
63050	Cell Phone Expense	2,210.63	1,601.95		0.00	1,601.95
63065	Accounting	4,691.84	4,697.00		0.00	4,697.00
63070	Legal Fees	3,992.08	5,692.01		0.00	5,692.01
63071	Legal Settlements	0.00	10,465.84		0.00	10,465.84
63075	Criminal Record Check	4,840.81	7,962.58		0.00	7,962.58
63080	Compliance Expense	9,663.70	9,515.50		0.00	9,515.50
63085	Administrative Fee - Related Party	298,805.28	361,382.91		0.00	361,382.91
63095	Consulting Fees	15,147.84	9,566.28		0.00	9,566.28
63100	Other Professional Fees	40,614.84	28,632.68		0.00	28,632.68
63105	Postage	2,916.74	801.28		0.00	801.28
63115	Overnight Delivery	532.25	364.10		0.00	364.10
63120	Office Supplies - WB Mason Only	14,204.89	19,567.21		0.00	19,567.21
63121	Other Office Supplies	17,336.08	2,844.85		0.00	2,844.85
63130	Forms	323.34	0.00		0.00	0.00
63135	Printed Forms	3,321.07	4,881.89		0.00	4,881.89
63156	Minor Computer Equipment	3,035.90	5,630.35		0.00	5,630.35
63160	Data Processing Expense	67,569.26	60,531.81		0.00	60,531.81
63165	Network Support	92,001.73	86,023.36		0.00	86,023.36
63170	Network Wiring	123.70	0.00		0.00	0.00
63175	Internet Connection Fee	1,823.61	0.00		0.00	0.00
63176	IT Allocation - Related Party	15,386.40	18,608.67		0.00	18,608.67
63185	Minor Equipment - Administration	1,587.50	2,590.00		0.00	2,590.00
63195	Travel - Mileage	310.59	110.00		0.00	110.00
63215	Travel - Meals	202.85	47.34		0.00	47.34
63220	Travel - Other	1,724.74	7,504.31		0.00	7,504.31
63230	Bank Charges	6,074.25	1,800.90		0.00	1,800.90
63240	Collection Fees	9,617.47	1,456.33		0.00	1,456.33
63245	Service Fees	0.00	3,860.75		0.00	3,860.75
63250	Other Fees	(108.31)	264.00		0.00	264.00
63265	General Liability Insurance Expense - Third Pa	109,340.99	108,539.10		0.00	108,539.10
63272	Property Insurance - Related Party	8,352.89	12,184.08		0.00	12,184.08
63275	Other Insurance Expense	1,231.70	1,774.45		0.00	1,774.45
63280	Off Site Storage	9,221.42	5,326.36		0.00	5,326.36
63290	Dues & Subscriptions	25,437.44	21,262.09		0.00	21,262.09
63295	Professional Licenses	0.00	110.00		0.00	110.00
63310	Hiring Expense	12,085.55	5,905.86		0.00	5,905.86
63330	License & Permits	6,298.00	628.00		0.00	628.00
63335	Uniform Expense	6,470.38	7,737.48		0.00	7,737.48
63380	Consolidated Billing - Administration	10,809.17	10,461.54		0.00	10,461.54
63385	Healthcare Provider Tax	565,494.12	476,298.90		0.00	476,298.90
63390	Sales & Use Tax Expense	3,240.00	3,240.00		0.00	3,240.00
63395	Personal Property Tax Expense	16,523.38	11,664.91		0.00	11,664.91
63401	Real Estate Tax Expense - Related Party	109,247.22	111,790.20		0.00	111,790.20
63415	Annual Report Fees	1,727.00	2,029.35		0.00	2,029.35
63425	Miscellaneous Expense	291.23	0.00		0.00	0.00
64000	RN - Agency	60,295.19	270,051.15		0.00	270,051.15
64005	LPN - Agency	172,786.70	352,340.66		0.00	352,340.66
64010	CNA - Agency	289,778.45	528,601.26		0.00	528,601.26
64015	Nursing Supplies	6,428.39	18,472.94		0.00	18,472.94
64030	Pharmacy Consultant	9,637.36	9,154.21		0.00	9,154.21
64035	Medical Director Expense	40,000.00	42,000.00		0.00	42,000.00
64050	Contract Nursing Expense	7,692.50	0.00		0.00	0.00
64065	Medical Record Supplies	(160.50)	(545.50)		0.00	(545.50)
64205	Resident Entertainment	1,346.19	6,382.05		0.00	6,382.05
64210	Cable Television	25,110.57	32,995.01		0.00	32,995.01
64215	Facility Entertainment	0.00	85.98		0.00	85.98
64300	LCSW Contractor Expense	9,802.00	14,660.00		0.00	14,660.00
64405	Raw Food	247,464.67	270,343.45		0.00	270,343.45
64410	Dietary Supplement	8,121.97	9,634.71		0.00	9,634.71
64415	Dietary Supplies	30,006.92	36,327.04		0.00	36,327.04
64420	Other Dietary Expense	3,827.10	3,396.52		0.00	3,396.52
66600	Laundry Supplies	17,959.84	14,189.66		0.00	14,189.66
66610	Laundry Outside Services	0.00	(2,383.48)		0.00	(2,383.48)
66615	Laundry Expense	4,647.28	10,296.40		0.00	10,296.40
66620	Housekeeping Supplies	21,804.10	29,813.55		0.00	29,813.55

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67010	Maintenance Supplies	38,700.14	29,990.05		0.00	29,990.05
67015	Maintenance Outside Service	25,202.06	21,186.37		0.00	21,186.37
67025	Minor Equipment/Tools	6,211.82	6,833.27		0.00	6,833.27
67030	Facility Equipment Repairs & Maintenance	13,933.53	8,879.01		0.00	8,879.01
67035	Building Repairs & Maintenance	15,546.40	13,139.81		0.00	13,139.81
67040	Painting & Decorating	116.62	370.26		0.00	370.26
67045	Grounds Maintenance	19,464.00	22,232.70		0.00	22,232.70
67050	Snow Removal	13,018.74	41,610.00		0.00	41,610.00
67055	Pest Control	2,674.00	3,659.00		0.00	3,659.00
67060	Fire Alarm Service	5,706.14	14,375.46		0.00	14,375.46
67070	Electric	97,356.70	128,468.17		0.00	128,468.17
67075	Gas - Utility Expense	42,365.25	60,360.51		0.00	60,360.51
67076	Automobile Fuel Expense	16.73	20.05		0.00	20.05
67080	Water & Sewer	68,922.01	74,304.25		0.00	74,304.25
67085	Oil	594.59	0.00		0.00	0.00
67095	Sanitation	25,788.28	34,182.07		0.00	34,182.07
67100	Medical Waste Disposal	675.76	517.98		0.00	517.98
68025	Enteral Food Supplement	17,113.07	19,261.40		0.00	19,261.40
68030	Incontinent Briefs Expense	44,901.74	54,823.53		0.00	54,823.53
68045	Medical Supplies Expense	103,238.68	72,673.35		0.00	72,673.35
68055	Medical Supplies - Other	883.63	2,537.06		0.00	2,537.06
68070	Wound Care Expense	53,751.10	59,837.16		0.00	59,837.16
68075	Drugs-Prescription, Legend Drugs Other	9,921.87	25,933.61		0.00	25,933.61
68080	Drugs-Prescription, Legend Drugs Managed C	189,433.81	237,557.88		0.00	237,557.88
68085	Drugs-Prescription, Medicare A	283,861.89	330,710.35		0.00	330,710.35
68090	Drugs-Non-Prescription, Non-Legend	30,433.92	37,670.21		0.00	37,670.21
68095	Pharmacy Supplies	721.76	1,374.75		0.00	1,374.75
68100	IV Expense	162,521.42	89,610.22		0.00	89,610.22
68105	Oxygen Supplies	374.51	1,300.27		0.00	1,300.27
68110	Oxygen	30,685.79	31,032.60		0.00	31,032.60
68115	Lab Expense	537,411.54	325,273.89		0.00	325,273.89
68120	X-Ray Expense	39,004.45	39,003.34		0.00	39,003.34
68130	DME (Durable Medical EQPT)	2,769.43	6,594.92		0.00	6,594.92
68135	Equipment Rental - Other (Drugs & Supplies)	6,878.62	23,320.71		0.00	23,320.71
68140	Ambulance Expense	7,261.01	27,608.36		0.00	27,608.36
68170	Resident Replacement Items	260.26	4,954.75		0.00	4,954.75
69000	PT Contractor Expense	(535.00)	7,532.50		0.00	7,532.50
69005	PT Supplies	8,409.05	7,540.36		0.00	7,540.36
69010	OT Contractor Expense	0.00	7,111.25		0.00	7,111.25
69015	OT Supplies	69.65	0.00		0.00	0.00
69020	ST Contractor Expense	(2,242.49)	0.00		0.00	0.00
69035	RT Supplies	0.00	152.07		0.00	152.07
69045	PT/OT Equipment Rental	16,942.68	16,762.70		0.00	16,762.70
69510	Beauty & Barber Expense	354.53	0.00		0.00	0.00
69520	Activity Supplies	7,032.55	11,467.69		0.00	11,467.69
69525	Facility Other Supplies	3,116.16	3,667.58		0.00	3,667.58
76005	Marketing Expense	7,794.49	26,161.06		0.00	26,161.06
76006	Marketing Expense - Corporate	88,306.90	97,652.99		0.00	97,652.99
76010	Marketing - Meals	323.58	1,173.67		0.00	1,173.67
77005	Charitable Contributions	0.00	400.00		0.00	400.00
77010	Sponsorships	5,530.72	5,000.00		0.00	5,000.00
79100	Bad Debt Expense	61,083.45	78,727.22		0.00	78,727.22
79105	Bad Debt Expense - Medicare	13,482.45	32,660.49		0.00	32,660.49
79500	Management Fees	812,359.56	926,277.36		0.00	926,277.36
7951.00	INDIRECT SALARIES	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
80000	Rent - Third Party	819.53	(819.53)		0.00	(819.53)
80005	Rent - Related Party	980,117.92	946,974.84		0.00	946,974.84
80010	Office Equipment Rental	18,356.76	11,862.03		0.00	11,862.03
87200	Health Insurance Reserve Adjustment	(175,955.68)	(225,366.00)		0.00	(225,366.00)
87205	Workers Comp Reserve Adjustment	48,309.25	(62,326.22)		0.00	(62,326.22)
87210	GLPL Reserve Adjustment	67,875.00	22,184.19		0.00	22,184.19
87215	Bad Debt Reserve Adjustment	(31,555.99)	0.00		0.00	0.00
87500	Interest Income	(115.47)	(124.46)		0.00	(124.46)
Subtotal : None		(816,872.75)	(1,849,931.30)		0.00	(1,849,931.30)
Total [002] P & L		(816,872.75)	(1,849,931.30)		0.00	(1,849,931.30)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A443489 - 750 Woburn Street Operating Company, LLC-Wilmington**
Engagement: **MD 2022 - Care One at Wilmington**
Period Ending: **12/31/2022**
Trial Balance: **T:00 - Master TB**
Workpaper: **T:02 - SNF Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10040	Cash - Cash in Transit	15,280.70	13,599.34
Subtotal : None		15,280.70	13,599.34
Total [S6L1.1C1]	Cash and Cash Equivalents	15,280.70	13,599.34
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	A/R Managed Care Patients (Private)		
12020	AR - Resident	1,999,273.35	1,905,715.05
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	1,999,273.35	1,905,715.05
Total [S6L1.5C1]	Payer Accounts Receivable	1,999,273.35	1,905,715.05
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(237,248.11)	(262,730.26)
Subtotal : None		(237,248.11)	(262,730.26)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(237,248.11)	(262,730.26)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
23000	Due to / from Affiliates	13,350,489.67	11,357,811.42
Subtotal : None		13,350,489.67	11,357,811.42
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	13,350,489.67	11,357,811.42
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12050	AR - Monthly Accrual	0.00	70,000.00
12060	AR - Medicare Bad Debt Coinsurance Ar	(24,725.00)	(232,782.76)
12065	AR - Medicare Bad Debt Coinsurance Ar	5,716.10	29,268.09
12070	AR - Medicare Settlements	(29,241.00)	(4,202.00)
12100	AR - Clearing	0.00	(22,527.46)
12110	AR - Security Deposit Refund	8,384.19	3,897.37
12130	AR - Advanced Billing	93,161.02	59,508.32
Subtotal : None		53,295.31	(96,838.44)
Total [S6L1.11C1]	Other Receivables	53,295.31	(96,838.44)
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	9,413.34	9,185.82
13040	Prepaid Other Insurance	1,001.93	585.04
Subtotal : None		10,415.27	9,770.86
Total [S6L1.13C1]	Prepaid Insurance	10,415.27	9,770.86
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	555.88	583.35
Subtotal : None		555.88	583.35
Total [S6L1.15C1]	Other Prepaid Expenses	555.88	583.35

Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
20000	AP - Trade	(786,018.72)	(787,914.01)
20010	AP - Period Accrual	(36,940.83)	(29,860.22)
20020	AP - General Accruals	(351,850.39)	(248,657.74)
Subtotal : None		(1,174,809.94)	(1,066,431.97)
Total [S6L5.1C1]	Trade Payable	(1,174,809.94)	(1,066,431.97)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
21016	Accrued Pharmacy	(18,738.21)	(19,935.72)
21040	Accrued Workers Comp Insurance	(832,753.59)	(712,973.57)
21044	Accrued GLPL - Third Party	(572,084.92)	(467,651.61)
21050	Accrued Other Insurance	(268.15)	0.00
21150	Accrued Health Insurance	(27,732.35)	(38,249.13)
21510	Accrued Provider Tax Payable	(123,507.81)	(139,430.26)
21550	Accrued Sales & Use Tax Payable	(2,803.87)	(2,818.67)
Subtotal : None		(1,577,888.90)	(1,381,058.96)
Total [S6L5.2C1]	Accrued Expenses	(1,577,888.90)	(1,381,058.96)
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1] Patient Funds Due (Self Pay)			
18000	Resident PNA Funds	29,590.55	60,915.89
24005	PNA Security Deposit	(29,590.55)	(60,915.89)
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	(288,618.65)	(253,900.55)
Subtotal [S6L5.7C1A] Accrued Salaries		(288,618.65)	(253,900.55)
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
21455	Social Security Payable	0.00	(180,227.09)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		0.00	(180,227.09)
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
21160	Accrued Dental Insurance	2,338.28	5,396.04
21170	Accrued Vision Insurance	(2,519.71)	(1,990.30)
21175	Accrued Whole Life Insurance	(4,373.27)	(4,221.25)
21180	Accrued Supplemental Life Payable	(2,295.87)	(938.99)
21190	Accrued AD&D Payable	60.71	60.71
21200	Accrued Critical Illness	(1,265.04)	(551.76)
21210	Accrued Short Term Disability	(799.43)	481.76
21220	Accrued Long Term Disability	(1,473.68)	(467.39)
21230	Accrued FSA Payable	(1,942.47)	(1,278.92)
21235	Accrued HSA Payable	(1,250.00)	(1,250.00)
21260	Accrued 401K Employer Match	(44,641.83)	(37,942.31)
21280	Other Payroll Withholdings	(263.90)	(82.64)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(58,426.21)	(42,785.05)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(347,044.86)	(476,912.69)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C1] Other Current Liabilities			
21700	Unearned Room & Board	(93,161.02)	(59,508.32)
21710	Unearned Revenues	(52,716.67)	0.00
Subtotal [S6L5.10C1A] Other Current Liabilities		(145,877.69)	(59,508.32)

Total [S6L5.10C1]	Other Current Liabilities	(145,877.69)	(59,508.32)	
Group : [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None				
20030	AP - Related Party	(88,684.62)	(88,684.62)	
Subtotal : None		(88,684.62)	(88,684.62)	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(88,684.62)	(88,684.62)	
Group : [S6L8C.5C3]	Additional Paid in Capital			
Subgroup : None				
30060	Retained Earnings	(10,007,824.76)	(9,038,442.01)	
Subtotal : None		(10,007,824.76)	(9,038,442.01)	
Total [S6L8C.5C3]	Additional Paid in Capital	(10,007,824.76)	(9,038,442.01)	
Group : [S2L1.1C1]	Private Pay			
Subgroup : None				
41000.4	Room & Board - Private	(1,939,215.00)	(2,115,693.00)	
41050.4	Contractual Allowance - Private	143,035.00	410,181.01	
Subtotal : None		(1,796,180.00)	(1,705,511.99)	
Total [S2L1.1C1]	Private Pay	(1,796,180.00)	(1,705,511.99)	
Group : [S2L1.2C1]	Commerical Managed Care			
Subgroup : None				
41000.3	Room & Board - Managed Care	(1,644,646.00)	(837,074.00)	
41050.3	Contractual Allowance - Managed Care	1,374,186.24	542,312.66	
Subtotal : None		(270,459.76)	(294,761.34)	
Total [S2L1.2C1]	Commerical Managed Care	(270,459.76)	(294,761.34)	6011 -44.9941
Group : [S2L1.4C1]	Medicare-Fee-For-Service			
Subgroup : None				
41000.1	Room & Board - Medicare	(8,466,761.00)	(5,528,521.00)	
41050.1	Contractual Allowance - Medicare	334,346.67	(367,456.08)	
Subtotal : None		(8,132,414.33)	(5,895,977.08)	
Total [S2L1.4C1]	Medicare-Fee-For-Service	(8,132,414.33)	(5,895,977.08)	
Group : [S2L1.5C1]	Medicare Managed Care (Part C)			
Subgroup : None				
4031.00	RTN SERVICES - MEDICARE + CHOIC	(2,843,967.00)	(2,256,297.00)	
Subtotal : None		(2,843,967.00)	(2,256,297.00)	-246973
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(2,843,967.00)	(2,256,297.00)	
Group : [S2L1.6C1]	MassHealth Fee-for-Service			
Subgroup : None				
41000.2	Room & Board - Medicaid	(7,684,455.31)	(9,703,429.59)	
41050.2	Contractual Allowance - Medicaid	3,444,742.77	5,831,445.76	
Subtotal : None		(4,239,712.54)	(3,871,983.83)	16820 -252.064
Total [S2L1.6C1]	MassHealth Fee-for-Service	(4,239,712.54)	(3,871,983.83)	
Group : [S2L1.7C1]	MassHealth Managed Care			
Subgroup : None				
4010.89	Room Board & Routine	0.00	(23,265.00)	
Subtotal : None		0.00	(23,265.00)	
Total [S2L1.7C1]	MassHealth Managed Care	0.00	(23,265.00)	
Group : [S2L1.8C1]	Senior Care Options			
Subgroup : None				
4036.89	Routine Services - I	(337,729.00)	(389,753.00)	

Subtotal : None		(337,729.00)	(389,753.00)
Total [S2L1.8C1]	Senior Care Options	(337,729.00)	(389,753.00)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
4022.00	RESOURCE REVENUE - MCAID	0.00	(976,911.00)
Subtotal : None		0.00	(976,911.00)
Total [S2L1.12C1]	Medicaid Patient Paid Amount	0.00	(976,911.00)
Group : [S2L1.15C1] Other Payer Revenue			
Subgroup : None			
41000.5	Room & Board - Other	0.00	(3,052.00)
41050.5	Contractual Allowance - Other	0.00	3,052.00
Subtotal : None		0.00	0.00
Total [S2L1.15C1]	Other Payer Revenue	0.00	0.00
Group : [S2L1.2C2] Ancillary-Commerical Managed Care			
Subgroup : None			
41110.3	Lab - Managed Care	(140,818.88)	(135,883.75)
41115.3	Pharmacy Legend - Managed Care	(206,983.74)	(216,727.23)
41120.3	Pharmacy Non-Legend - Managed Care	(7,209.98)	(11,246.49)
41125.3	Physical Therapy - Managed Care	(765,441.00)	(768,313.00)
41130.3	Occupational Therapy - Managed Care	(799,028.00)	(729,230.00)
41140.3	Speech Therapy - Managed Care	(208,440.00)	(287,226.00)
41150.3	IV Therapy - Managed Care	(3,424.03)	(25,333.38)
41155.3	X-Ray- Managed Care	(43,125.00)	(27,162.50)
41300.3	Ancillary Contractual Adjustment - Mana	2,125,124.45	2,147,546.71
Subtotal : None		(49,346.18)	(53,575.64)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(49,346.18)	(53,575.64)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
41110.1	Lab - Medicare	(245,579.49)	(243,109.60)
41110.5	Lab - Other	0.00	(91.28)
41112.0	Flu Shots	(1,156.75)	(1,470.53)
41115.1	Pharmacy Legend - Medicare	(386,331.26)	(314,068.02)
41120.1	Pharmacy Non-Legend - Medicare	(17,018.76)	(19,826.09)
41125.1	Physical Therapy - Medicare	(1,354,912.00)	(1,242,818.00)
41130.1	Occupational Therapy - Medicare	(1,454,097.00)	(1,217,004.00)
41140.1	Speech Therapy - Medicare	(286,416.00)	(434,835.00)
41150.1	IV Therapy - Medicare	(17,456.83)	(40,361.59)
41155.1	X-Ray - Medicare	(68,860.00)	(53,495.23)
41300.1	Ancillary Contractual Adjustment - Medic	3,684,100.90	3,381,871.01
Subtotal : None		(147,727.19)	(185,208.33)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(147,727.19)	(185,208.33)
Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service			
Subgroup : None			
41115.2	Pharmacy Legend - Medicaid	(16,251.08)	(8,380.53)
41120.2	Pharmacy Non-Legend - Medicaid	(3,179.11)	(2,947.69)
41125.2	Physical Therapy - Medicaid	(626.00)	(126.00)
41130.2	Occupational Therapy - Medicaid	(870.00)	(311.00)
41140.2	Speech Therapy - Medicaid	(126.00)	0.00
41150.2	IV Therapy - Medicaid	(415.93)	(688.39)
41300.2	Ancillary Contractual Adjustment - Medic	21,468.12	12,544.89
Subtotal : None		0.00	91.28
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	91.28

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Group : [S2L1.15C2] Ancillary-Other Payer Revenue			
Subgroup : None			
41115.5	Pharmacy Legend - Other	0.00	(355.45)
41125.5	Physical Therapy - Other	0.00	(500.00)
41130.5	Occupational Therapy - Other	0.00	(689.00)
41300.5	Ancillary Contractual Adjustment - Other	0.00	1,544.45
Subtotal : None		0.00	0.00
Total [S2L1.15C2] Ancillary-Other Payer Revenue		0.00	0.00
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
46065.0	Other Revenue	(708,011.25)	(593,854.16)
46066.0	NJ Provider Tax Income	0.00	(184.10)
Subtotal : None		(708,011.25)	(594,038.26)
Total [S2L3.2C1] Endowment & Other Non Recoverabl		(708,011.25)	(594,038.26)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
87500	Interest Income	(124.46)	(115.47)
Subtotal : None		(124.46)	(115.47)
Total [S2L3.7C1] Interest Income		(124.46)	(115.47)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
56661	Director of Nrusing	201,212.77	187,827.84
Subtotal : None		201,212.77	187,827.84
Total [S3L1.1C1] Director of Nurses Salary		201,212.77	187,827.84
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
56660	Nursing Administration	155,716.09	126,865.59
56662	Assistant Director of Nursing	105,370.07	86,902.62
56690	RN's	513,983.02	616,632.98
Subtotal : None		775,069.18	830,401.19
Total [S3L1.7C1] Registered Nurses Salaries		775,069.18	830,401.19
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
64000	RN - Agency	270,051.15	60,295.19
Subtotal : None		270,051.15	60,295.19
Total [S3L1.11C1] Registered Nurses Purchased Service		270,051.15	60,295.19
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
56700	LPN's	2,029,671.06	1,779,689.36
Subtotal : None		2,029,671.06	1,779,689.36
Total [S3L1.12C1] Licensed Practical Nurses Salary		2,029,671.06	1,779,689.36
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
64005	LPN - Agency	352,340.66	172,786.70
Subtotal : None		352,340.66	172,786.70
Total [S3L1.16C1] Licensed Practical Nurses Purchased		352,340.66	172,786.70
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
56710	CNA's	1,884,318.83	1,721,014.98
Subtotal : None		1,884,318.83	1,721,014.98
Total [S3L1.17C1] Certified Nurses Aides Salaries		1,884,318.83	1,721,014.98

Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem

Subgroup : None

64050	Contract Nursing Expense	0.00	7,692.50
Subtotal : None		0.00	7,692.50
Total [S3L1.20C1]	Certified Nurses Aides Purchased Ser	0.00	7,692.50

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff

Subgroup : None

64010	CNA - Agency	528,601.26	289,778.45
Subtotal : None		528,601.26	289,778.45
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	528,601.26	289,778.45

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries

56610	Administrator	252,236.53	226,958.27
56615	Assistant Administrator	35,510.00	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		287,746.53	226,958.27

Total [S3L2.1C1]	Administration Salaries	287,746.53	226,958.27
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Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

56620	Business Office	152,607.33	141,654.35
56630	Facility HR	24,000.00	24,000.00
Subtotal : None		176,607.33	165,654.35
Total [S3L2.7C1]	Clerical Staff Salaries	176,607.33	165,654.35

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services

Subgroup : None

63160	Data Processing Expense	60,531.81	67,569.26
63380	Consolidated Billing - Administration	10,461.54	10,809.17
Subtotal : None		70,993.35	78,378.43
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	70,993.35	78,378.43

Group : [S3L2.12C1] Office Supplies

Subgroup : None

63080	Compliance Expense	9,515.50	9,663.70
63105	Postage	801.28	2,916.74
63115	Overnight Delivery	364.10	532.25
63120	Office Supplies - WB Mason Only	19,567.21	14,204.89
63121	Other Office Supplies	2,844.85	17,336.08
63130	Forms	0.00	323.34
63135	Printed Forms	4,881.89	3,321.07
63156	Minor Computer Equipment	5,630.35	3,035.90
63165	Network Support	86,023.36	92,001.73
63175	Internet Connection Fee	0.00	1,823.61
63185	Minor Equipment - Administration	2,590.00	1,587.50
63230	Bank Charges	1,800.90	6,074.25
63245	Service Fees	3,860.75	0.00
63280	Off Site Storage	5,326.36	9,221.42
Subtotal : None		143,206.55	162,042.48
Total [S3L2.12C1]	Office Supplies	143,206.55	162,042.48

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

Subgroup : None

63000	Telephone Expense	66,807.94	45,662.99
63015	Telephone Data Connection	0.00	5,012.91
63020	Telephone Equip Repair	1,015.48	615.00

63030	Telephone Maint Contracts	5,535.29	5,109.48
63040	Telephone Paging Expense	0.00	(137.85)
63050	Cell Phone Expense	1,601.95	2,210.63
63170	Network Wiring	0.00	123.70
Subtotal : None		74,960.66	58,596.86
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	74,960.66	58,596.86

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

Subgroup : None

63215	Travel - Meals	47.34	202.85
63220	Travel - Other	7,504.31	1,724.74
Subtotal : None		7,551.65	1,927.59
Total [S3L2.15C1]	Travel, Conventions & Meetings	7,551.65	1,927.59

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

Subgroup : None

63310	Hiring Expense	5,905.86	12,085.55
Subtotal : None		5,905.86	12,085.55
Total [S3L2.16C1]	Advertising: Help Wanted	5,905.86	12,085.55

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

Subgroup : None

63290	Dues & Subscriptions	21,262.09	25,437.44
63295	Professional Licenses	110.00	0.00
63330	License & Permits	628.00	6,298.00
Subtotal : None		22,000.09	31,735.44
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	22,000.09	31,735.44

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

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

61095	Employee Training	260.00	0.00
61100	Tuition Reimbursement	0.00	1,050.00
Subtotal [S3L2.18C1] Nursing Job Related Education		260.00	1,050.00
Total [S3L2.18C1]	Continuing Professional Education / T	260.00	1,050.00

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

Subgroup : None

63065	Accounting	4,697.00	4,691.84
Subtotal : None		4,697.00	4,691.84
Total [S3L2.19C1]	Accounting Services (not related to A	4,697.00	4,691.84

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

Subgroup : None

63265	General Liability Insurance Expense - Tr	108,539.10	109,340.99
63275	Other Insurance Expense	1,774.45	1,231.70
87210	GLPL Reserve Adjustment	22,184.19	67,875.00
Subtotal : None		132,497.74	178,447.69
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	132,497.74	178,447.69

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

Subgroup : None

63095	Consulting Fees	9,566.28	15,147.84
63100	Other Professional Fees	28,632.68	40,614.84
63240	Collection Fees	1,456.33	9,617.47
63250	Other Fees	264.00	(108.31)
63390	Sales & Use Tax Expense	3,240.00	3,240.00
63415	Annual Report Fees	2,029.35	1,727.00
63425	Miscellaneous Expense	0.00	291.23

68170	Resident Replacement Items	4,954.75	260.26
69510	Beauty & Barber Expense	0.00	354.53
77005	Charitable Contributions	400.00	0.00
Subtotal : None		50,543.39	71,144.86
Total [S3L2.22C1]	Other A & G Expenses	50,543.39	71,144.86

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

76005	Marketing Expense	26,161.06	7,794.49
76006	Marketing Expense - Corporate	97,652.99	88,306.90
76010	Marketing - Meals	1,173.67	323.58
77010	Sponsorships	5,000.00	5,530.72
Subtotal : None		129,987.72	101,955.69
Total [S3L2B.1C1]	Advertising Marketing	129,987.72	101,955.69

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

63070	Legal Fees	5,692.01	3,992.08
63071	Legal Settlements	10,465.84	0.00
Subtotal : None		16,157.85	3,992.08
Total [S3L2B.6C1]	Legal: Other	16,157.85	3,992.08

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

63085	Administrative Fee - Related Party	361,382.91	298,805.28
63176	IT Allocation - Related Party	18,608.67	15,386.40
79500	Management Fees	926,277.36	812,359.56
Subtotal : None		1,306,268.94	1,126,551.24
Total [S3L2B.8C1]	Management Company Fees	1,306,268.94	1,126,551.24

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

79100	Bad Debt Expense	78,727.22	61,083.45
79105	Bad Debt Expense - Medicare	32,660.49	13,482.45
87215	Bad Debt Reserve Adjustment	0.00	(31,555.99)
Subtotal : None		111,387.71	43,009.91
Total [S3L2B.14C1]	Bad Debt Expenses	111,387.71	43,009.91

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

63385	Healthcare Provider Tax	476,298.90	565,494.12
Subtotal : None		476,298.90	565,494.12
Total [S3L2B.15C1]	User Fee Assessment	476,298.90	565,494.12

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

Subgroup : None

56870	Maintenance	115,190.12	108,561.70
Subtotal : None		115,190.12	108,561.70
Total [S3L3.5C1]	Plant Operations: Salaires	115,190.12	108,561.70

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

Subgroup : None

67015	Maintenance Outside Service	21,186.37	25,202.06
67035	Building Repairs & Maintenance	13,139.81	15,546.40
67040	Painting & Decorating	370.26	116.62
67045	Grounds Maintenance	22,232.70	19,464.00
67050	Snow Removal	41,610.00	13,018.74
67055	Pest Control	3,659.00	2,674.00
67060	Fire Alarm Service	14,375.46	5,706.14

67095	Sanitation	34,182.07	25,788.28
67100	Medical Waste Disposal	517.98	675.76
Subtotal : None		151,273.65	108,192.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	151,273.65	108,192.00

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

Subgroup : None			
67010	Maintenance Supplies	29,990.05	38,700.14
67025	Minor Equipment/Tools	6,833.27	6,211.82
67030	Facility Equipment Repairs & Maintenance	8,879.01	13,933.53
69525	Facility Other Supplies	3,667.58	3,116.16
Subtotal : None		49,369.91	61,961.65
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	49,369.91	61,961.65

Group : [S3L3.10C1] Plant Operations: Utilities

Subgroup : None			
67070	Electric	128,468.17	97,356.70
67075	Gas - Utility Expense	60,360.51	42,365.25
67080	Water & Sewer	74,304.25	68,922.01
67085	Oil	0.00	594.59
Subtotal : None		263,132.93	209,238.55
Total [S3L3.10C1]	Plant Operations: Utilities	263,132.93	209,238.55

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None			
5061.00	Dietician	155,404.00	96,620.60
Subtotal : None		155,404.00	96,620.60
Total [S3L3.13C1]	Dietician: Salaries	155,404.00	96,620.60

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
56840	Dietary	398,115.26	435,226.16
Subtotal : None		398,115.26	435,226.16
Total [S3L3.18C1]	Dietary: Salaries	398,115.26	435,226.16

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
64405	Raw Food	270,343.45	247,464.67
64410	Dietary Supplement	9,634.71	8,121.97
68025	Enteral Food Supplement	19,261.40	17,113.07
Subtotal : None		299,239.56	272,699.71
Total [S3L3.21C1]	Dietary: Food	299,239.56	272,699.71

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

Subgroup : None			
64415	Dietary Supplies	36,327.04	30,006.92
64420	Other Dietary Expense	3,396.52	3,827.10
Subtotal : None		39,723.56	33,834.02
Total [S3L3.23C1]	Dietary: Supplies & Expenses	39,723.56	33,834.02

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

Subgroup : [S3L3.24C Housekeeping Salries			
56850	Housekeeping	390,583.44	347,728.01
Subtotal [S3L3.24C1A Housekeeping Salries		390,583.44	347,728.01

Subgroup : [S3L3.24C Laundry Salaries

56860	Laundry	4,328.21	0.00
Subtotal [S3L3.24C1E Laundry Salaries		4,328.21	0.00

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	394,911.65	347,728.01
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1A] Housekeeping Supplies & Expenses			
66620	Housekeeping Supplies	29,813.55	21,804.10
Subtotal [S3L3.28C1A]	Housekeeping Supplies & Expenses	29,813.55	21,804.10
Subgroup : [S3L3.28C1B] Laundry Supplies & Expense			
66600	Laundry Supplies	14,189.66	17,959.84
66610	Laundry Outside Services	(2,383.48)	0.00
66615	Laundry Expense	10,296.40	4,647.28
Subtotal [S3L3.28C1B]	Laundry Supplies & Expense	22,102.58	22,607.12
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	51,916.13	44,411.22
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaries			
Subgroup : None			
56140	QA Nurse	0.00	7,324.55
Subtotal : None		0.00	7,324.55
Total [S3L3.31C1]	Quality Assurance (QA) Professional: Salaries	0.00	7,324.55
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
56750	Medical Records	47,719.95	13,947.96
Subtotal : None		47,719.95	13,947.96
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	47,719.95	13,947.96
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1E] MDS Salaries			
56670	MDS	364,480.37	318,014.53
Subtotal [S3L3.40C1E]	MDS Salaries	364,480.37	318,014.53
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	364,480.37	318,014.53
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
56650	Admissions	179,530.13	223,934.92
56760	Social Worker	94,480.54	70,920.91
Subtotal : None		274,010.67	294,855.83
Total [S3L3.48C1]	Social Service Worker: Salaries	274,010.67	294,855.83
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
64300	LCSW Contractor Expense	14,660.00	9,802.00
Subtotal : None		14,660.00	9,802.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	14,660.00	9,802.00
Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
7951.00	INDIRECT SALARIES	0.00	95,233.68
Subtotal : None		0.00	95,233.68
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	0.00	95,233.68
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
56720	Physical Therapy	457,762.46	380,191.07
56730	Occupational Therapy	452,688.54	336,351.40
56740	Speech Therapy	121,255.18	119,744.23

57330	Director of Rehabilitation	96,351.73	69,933.87
Subtotal : None		1,128,057.91	906,220.57
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	1,128,057.91	906,220.57

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

Subgroup : None			
69000	PT Contractor Expense	7,532.50	(535.00)
69010	OT Contractor Expense	7,111.25	0.00
69020	ST Contractor Expense	0.00	(2,242.49)
Subtotal : None		14,643.75	(2,777.49)
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	14,643.75	(2,777.49)

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

Subgroup : None			
56835	Recreation	188,184.46	189,306.89
Subtotal : None		188,184.46	189,306.89
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	188,184.46	189,306.89

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service

Subgroup : None			
64215	Facility Entertainment	85.98	0.00
Subtotal : None		85.98	0.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	85.98	0.00

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

Subgroup : None			
64065	Medical Record Supplies	(545.50)	(160.50)
64205	Resident Entertainment	6,382.05	1,346.19
64210	Cable Television	32,995.01	25,110.57
69520	Activity Supplies	11,467.69	7,032.55
Subtotal : None		50,299.25	33,328.81
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	50,299.25	33,328.81

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

Subgroup : None			
63195	Travel - Mileage	110.00	310.59
67076	Automobile Fuel Expense	20.05	16.73
Subtotal : None		130.05	327.32
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	130.05	327.32

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

Subgroup : None			
64035	Medical Director Expense	42,000.00	40,000.00
Subtotal : None		42,000.00	40,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	42,000.00	40,000.00

Group : [S3L3.85C1] Physician Services: Employee Physicals

Subgroup : None			
61085	Employee Medical Expenses	0.00	40.00
Subtotal : None		0.00	40.00
Total [S3L3.85C1]	Physician Services: Employee Physic	0.00	40.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
68070	Wound Care Expense	59,837.16	53,751.10
68075	Drugs-Prescription, Legend Drugs Other	25,933.61	9,921.87
68080	Drugs-Prescription, Legend Drugs Mana	237,557.88	189,433.81
68085	Drugs-Prescription, Medicare A	330,710.35	283,861.89

68090	Drugs-Non-Prescription, Non-Legend	37,670.21	30,433.92
68100	IV Expense	89,610.22	162,521.42
68110	Oxygen	31,032.60	30,685.79
68115	Lab Expense	325,273.89	537,411.54
68120	X-Ray Expense	39,003.34	39,004.45
68130	DME (Durable Medical EQPT)	6,594.92	2,769.43
68140	Ambulance Expense	27,608.36	7,261.01
Subtotal : None		1,210,832.54	1,347,056.23
Total [S3L3.87C1]	Legend Drugs	1,210,832.54	1,347,056.23

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

Subgroup : None

64015	Nursing Supplies	18,472.94	6,428.39
68030	Incontinent Briefs Expense	54,823.53	44,901.74
68045	Medical Supplies Expense	72,673.35	103,238.68
68055	Medical Supplies - Other	2,537.06	883.63
68095	Pharmacy Supplies	1,374.75	721.76
68105	Oxygen Supplies	1,300.27	374.51
69005	PT Supplies	7,540.36	8,409.05
69015	OT Supplies	0.00	69.65
69035	RT Supplies	152.07	0.00
Subtotal : None		158,874.33	165,027.41
Total [S3L3.89C1]	House Supplies Not Resold	158,874.33	165,027.41

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

64030	Pharmacy Consultant	9,154.21	9,637.36
Subtotal : None		9,154.21	9,637.36
Total [S3L3.92C1]	Pharmacy Consultant	9,154.21	9,637.36

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

Subgroup : None

63395	Personal Property Tax Expense	11,664.91	16,523.38
Subtotal : None		11,664.91	16,523.38
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	11,664.91	16,523.38

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

Subgroup : None

68135	Equipment Rental - Other (Drugs & Supp	23,320.71	6,878.62
69045	PT/OT Equipment Rental	16,762.70	16,942.68
80010	Office Equipment Rental	11,862.03	18,356.76
Subtotal : None		51,945.44	42,178.06
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	51,945.44	42,178.06

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

Subgroup : None

63272	Property Insurance - Related Party	12,184.08	8,352.89
63401	Real Estate Tax Expense - Related Party	111,790.20	109,247.22
80000	Rent - Third Party	(819.53)	819.53
80005	Rent - Related Party	946,974.84	980,117.92
Subtotal : None		1,070,129.59	1,098,537.56
Total [S3L4.14C1]	Real Property Rent Expense-SNF-CR	1,070,129.59	1,098,537.56

Group : [CLA-53.01] LA-Group Health/Life

Subgroup : None

61030	Health Insurance Expense	397,332.63	403,050.61
61070	Basic Life Insurance	2,013.09	2,015.73
87200	Health Insurance Reserve Adjustment	(225,366.00)	(175,955.68)

Subtotal : None		173,979.72	229,110.66
Total [CLA-53.01]	LA-Group Health/Life	173,979.72	229,110.66
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
61020	401K Employer Match Expense	6,699.52	40,301.27
Subtotal : None		6,699.52	40,301.27
Total [CLA-53.02]	LA-Employee Pensions	6,699.52	40,301.27
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
61002	Benefit Allocation - Wage Transfer	(54,919.34)	(11,804.63)
61090	Employee Relations	20,628.30	13,369.06
61105	Other Employee Benefits	1,734.62	1,609.46
61120	Holiday Party	4,125.70	4,153.30
61125	Flowers & Gifts to Employees	556.19	424.27
63075	Criminal Record Check	7,962.58	4,840.81
63335	Uniform Expense	7,737.48	6,470.38
Subtotal : None		(12,174.47)	19,062.65
Total [CLA-53.03]	LA-Employee Benefits	(12,174.47)	19,062.65
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
61000	Medicare Tax Expense	121,218.05	108,751.12
61001	Social Security Tax Expense	510,127.13	458,130.67
61005	SUI Tax Expense	64,100.00	104,019.69
61010	FUTA Tax Expense	7,973.33	7,429.64
61015	Other Payroll Tax Expense	35,288.92	34,832.26
Subtotal : None		738,707.43	713,163.38
Total [CLA-53.04]	LA-Payroll Taxes	738,707.43	713,163.38
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
61045	Workers Comp Insurance Expense	217,368.07	194,225.82
87205	Workers Comp Reserve Adjustment	(62,326.22)	48,309.25
Subtotal : None		155,041.85	242,535.07
Total [CLA-53.05]	LA-Workers Comp	155,041.85	242,535.07
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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