

Client: **A443498 - 265 Essex Street Operating Company, LLC**
Engagement: **MD 2023 - Care One at Essex Park LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CAID CP 12/31/2023
Group : [001]	Balance Sheet				
Subgroup : None					
10040	Cash - Cash in Transit	0.00		0.00	16,418.68
12020	AR - Resident	2,516,660.47		0.00	2,289,515.64
12050	AR - Monthly Accrual	(186,000.00)		0.00	(113,800.39)
12060	AR - Medicare Bad Debt Coinsurance Ac	(22,641.00)		0.00	(44,867.00)
12065	AR - Medicare Bad Debt	24,766.32		0.00	32,976.16
12070	AR - Medicare Settlements	(19,546.00)		0.00	(19,699.00)
12100	AR - Clearing	13,633.33		0.00	(3,802.37)
12110	AR - Security Deposit Refund	1,237.56		0.00	10,677.76
12130	AR - Advance Billing	74,443.36		0.00	180,445.20
12220	Allowance for Bad Debts	(209,730.51)		0.00	(373,687.59)
13010	Prepaid Property Insurance	6,603.81		0.00	11,066.10
13035	Prepaid GLPL - Third Party	12,265.86		0.00	14,314.36
13040	Prepaid Other Insurance	(528.28)		0.00	648.55
13090	Prepaid Real Estate Taxes	0.00		0.00	(0.02)
13130	Prepaid Expenses - Other	555.86		0.00	864.23
18000	Resident PNA Funds	69,083.79		0.00	56,887.83
20000	AP - Trade	(969,313.28)		0.00	(1,205,604.07)
20010	AP - Period Accrual	(218,813.70)		0.00	(62,262.40)
20020	AP - General Accruals	(690,262.95)		0.00	(528,279.25)
21016	Accrued Pharmacy	(12,994.54)		0.00	(24,315.91)
21035	Accrued Property Insurance	(3,321.49)		0.00	(7,262.32)
21040	Accrued Workers Comp Insurance	(381,595.87)		0.00	(505,993.63)
21044	Accrued GLPL - Third Party	(434,855.51)		0.00	(535,917.00)
21050	Accrued Other Insurance	(300.11)		0.00	(635.45)
21110	Accrued Payroll	0.00		0.00	(41,219.41)
21115	Payroll Outstanding Checks	0.00		0.00	(286,430.46)
21120	Accrued Vacation	(263,750.27)		0.00	(263,750.27)
21150	Accrued Health Insurance	(92,357.35)		0.00	(82,315.10)
21160	Accrued Dental Insurance	10,320.37		0.00	15,799.92
21170	Accrued Vision Insurance	(2,233.86)		0.00	(1,377.65)
21175	Accrued Whole Life Insurance	(3,012.57)		0.00	(3,157.65)
21180	Accrued Supplemental Life Payable	(1,270.05)		0.00	(2,670.95)
21190	Accrued AD&D Payable	63.32		0.00	63.32
21200	Accrued Critical Illness	(1,665.99)		0.00	1,638.47
21210	Accrued Short Term Disability	1,284.22		0.00	(5,347.89)
21220	Accrued Long Term Disability	158.55		0.00	(2,219.94)
21230	Accrued FSA Payable	0.00		0.00	(1,125.77)
21235	Accrued HSA Payable	(5,058.08)		0.00	(9,013.78)
21240	Accrued Dependent Care Payable	0.00		0.00	(121.11)
21250	Accrued 401K Employee Contributions	0.00		0.00	(11,179.33)
21255	Accrued 401k Loan Payments	0.00		0.00	(1,894.41)
21260	Accrued 401K Employer Match	(52,434.15)		0.00	(60,571.93)
21280	Other Payroll Withholdings	(113.59)		0.00	348.85
21400	Federal Withholding	0.00		0.00	(26,111.06)
21410	Medicare Withholding	0.00		0.00	(42,753.33)
21415	Social Security Withholding	0.00		0.00	24,799.53
21420	State Withholding	0.00		0.00	(24,252.86)
21430	City/Local Withholding	0.00		0.00	15,901.64
21450	Medicare Payable	0.00		0.00	(42,152.49)
21455	Social Security Payable	0.00		0.00	24,198.69
21460	SUI/SDI Payable	0.00		0.00	(4,570.54)
21470	FUTA Payable	0.00		0.00	(1,473.40)
21490	Garnishment Payable	0.00		0.00	(3,903.69)
21510	Accrued Provider Tax Payable	(248,894.24)		0.00	(298,805.28)
21550	Accrued Sales & Use Tax Payable	(3,322.28)		0.00	(3,124.99)
21700	Unearned Room & Board	(74,443.36)		0.00	(180,445.20)
21710	Unearned Revenues	(100,182.49)		0.00	0.05
23000	Due to / from Affiliates	(1,074,118.80)		0.00	(1,016,652.53)

24005	PNA Security Deposit	(69,083.79)	0.00	(56,887.83)
30060	Retained Earnings	1,627,172.87	0.00	2,410,767.29
Subtotal : None		(783,594.42)	0.00	(792,322.98)
Total [001]		(783,594.42)	0.00	(792,322.98)

Group : [002]
Subgroup : None

P & L				
4010.89	Room Board & Routine	(2,011.00)	0.00	0.00
4020.89	Routine Services-Med	(2,876,146.00)	(3,344,973.00)	(3,344,973.00)
4022.00	Resource revenue - Medicaid	0.00	(1,750,494.00)	(1,750,494.00)
4031.00	RTN - MEDICARE + CHOICE	(1,941,199.00)	(1,909,397.00)	(1,909,397.00)
41000.1	TotalMedicare-Room & Board	(5,744,045.00)	0.00	(4,666,651.00)
41000.2	TotalMedicaid-Room & Board	(15,060,229.72)	5,095,467.00	(12,052,595.65)
41000.3	TotalInsMgCare-Room & Board	(1,679,577.00)	1,909,397.00	(1,653,248.00)
41000.4	TotalPrivate-Room & Board	(1,619,505.00)	0.00	(2,755,118.00)
41000.5	TotalOtherPT-Room & Board	(5,162.00)	0.00	(37,647.00)
41050.1	TotalMedicare-Contractual Allowance	(297,740.07)	0.00	(291,708.05)
41050.2	TotalMedicaid-Contractual Allowance	8,510,796.38	0.00	6,855,856.84
41050.3	TotalInsMgCare-Contractual Allowance	1,204,952.36	0.00	1,184,058.50
41050.4	TotalPrivate-Contractual Allowance	10,803.00	0.00	20,572.00
41050.5	TotalOtherPT-Contractual Allowance	5,162.00	0.00	37,647.00
41110.1	TotalMedicare-Lab	(88,334.43)	0.00	(55,022.36)
41110.3	TotalInsMgCare-Lab	(50,906.40)	0.00	(33,207.05)
41110.4	TotalPrivate-Lab	0.00	0.00	(69.44)
41110.5	TotalOtherPT-Lab	0.00	0.00	(25.42)
41112.0	-Flu Shots	(5.12)	0.00	(4,127.30)
41115.1	TotalMedicare-Pharmacy Legend	(215,538.69)	0.00	(195,698.22)
41115.2	TotalMedicaid-Pharmacy Legend	(9,849.78)	0.00	(12,114.79)
41115.3	TotalInsMgCare-Pharmacy Legend	(129,792.98)	0.00	(176,630.38)
41115.4	TotalPrivate-Pharmacy Legend	(29.31)	0.00	(102.46)
41115.5	Pharmacy Legend - Other	249.55	0.00	0.00
41120.1	TotalMedicare-Pharmacy Non-Legend	(7,005.30)	0.00	(6,182.55)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(1,705.88)	0.00	(3,404.19)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(5,832.44)	0.00	(4,917.55)
41125.1	TotalMedicare-Physical Therapy	(1,258,218.00)	0.00	(1,170,148.00)
41125.2	TotalMedicaid-Physical Therapy	(21,648.00)	0.00	(10,820.00)
41125.3	TotalInsMgCare-Physical Therapy	(708,549.00)	0.00	(783,808.00)
41125.4	TotalPrivate-Physical Therapy	(1,445.00)	0.00	(3,209.00)
41125.5	Physical Therapy - Other	(441.00)	0.00	0.00
41130.1	TotalMedicare-Occupational Therapy	(1,578,115.00)	0.00	(1,283,201.00)
41130.2	TotalMedicaid-Occupational Therapy	(20,195.00)	0.00	(3,201.00)
41130.3	TotalInsMgCare-Occupational Therapy	(828,606.00)	0.00	(819,450.00)
41130.4	TotalPrivate-Occupational Therapy	(2,012.00)	0.00	(2,831.00)
41130.5	TotalOtherPT-Occupational Therapy	(819.00)	0.00	(126.00)
41140.1	TotalMedicare-Speech Therapy	(307,530.00)	0.00	(248,148.00)
41140.2	TotalMedicaid-Speech Therapy	(3,051.00)	0.00	(4,122.00)
41140.3	TotalInsMgCare-Speech Therapy	(182,520.00)	0.00	(155,367.00)
41140.4	TotalPrivate-Speech Therapy	(450.00)	0.00	(828.00)
41150.1	TotalMedicare-IV Therapy	(12,267.00)	0.00	(9,323.74)
41150.2	TotalMedicaid-IV Therapy	0.00	0.00	(155.99)
41150.3	TotalInsMgCare-IV Therapy	(14,402.99)	0.00	(19,279.89)
41155.1	TotalMedicare-X-Ray	(26,412.50)	0.00	(8,144.29)
41155.3	TotalInsMgCare-X-Ray	(15,725.00)	0.00	(6,121.22)
41300.1	TotalMedicare-Ancillary Contractual Adju	3,205,213.33	0.00	2,692,957.65
41300.2	TotalMedicaid-Ancillary Contractual Adju	56,449.66	(363.44)	33,817.97
41300.3	TotalInsMgCare-Ancillary Contractual Ad	1,873,339.52	363.44	1,892,169.16
41300.4	TotalPrivate-Ancillary Contractual Adjust	1,165.79	0.00	2,232.17
41300.5	TotalOtherPT-Ancillary Contractual Adju	1,010.45	0.00	151.42
46065	-Other Revenue	(1,010,589.37)	0.00	(173,946.81)
5061.00	Dietician	59,755.00	0.00	0.00
		CAIDJE -	0.00	
56610	Administrator	151,081.21	0.00	175,721.96
56620	Business Office	215,876.63	0.00	231,443.66
56630	Facility HR	24,000.00	0.00	24,000.00
56650	Admissions	256,364.87	0.00	222,535.19
56660	Nursing Administration	184,461.15	0.00	207,962.43
		CAIDJE -	0.00	
56661	Director of Nursing	186,264.75	0.00	191,811.99

56662	Assistant Director of Nursing	127,888.47	0.00	128,910.83
56670	MDS	332,963.60	0.00	332,341.10
56680	Central Supply	44,524.17	0.00	44,606.42
56690	RN's	977,980.84	0.00	1,063,645.80
56700	LPN's	1,899,275.89	0.00	2,356,764.52
56710	CNA's	2,476,091.20	0.00	3,150,118.43
56720	Physical Therapy	428,550.76	0.00	439,559.40
			CAIDJE -	0.00
56730	Occupational Therapy	525,990.70	0.00	470,725.99
			CAIDJE -	0.00
56740	Speech Therapy	104,014.69	0.00	118,051.40
			CAIDJE -	0.00
56750	Medical Records	39,155.69	0.00	37,177.82
56760	Social Worker	167,320.27	0.00	172,106.17
56770	Radiology	0.00	0.00	264.65
56790	Respiratory	105,598.13	0.00	106,517.14
56835	Recreation	304,666.37	0.00	333,180.03
56840	Dietary	598,125.84	0.00	718,475.45
			CAIDJE -	0.00
56870	Maintenance	146,102.02	0.00	167,851.51
57330	Rehabilitation Director	113,388.91	0.00	112,177.87
61000	Medicare Tax Expense	133,942.30	0.00	152,811.79
61001	Social Security Tax Expense	561,289.31	0.00	642,161.73
61002	Taxes & Benefits - Wage Transfer	(3,116.37)	0.00	(5,305.79)
61005	SUI Tax Expense	49,540.02	0.00	43,450.58
61010	FUTA Tax Expense	7,672.23	0.00	9,197.55
61015	Other Payroll Tax Expense	37,969.86	0.00	39,343.62
61020	401K Employer Match Expense	50,533.65	0.00	59,680.16
61030	Health Insurance Expense	508,659.46	0.00	511,323.29
61045	Workers Comp Insurance Expense	166,897.14	0.00	183,029.77
61070	Basic Life Insurance	2,185.54	0.00	2,316.99
61090	Employee Relations	47,568.09	0.00	30,099.37
61095	Employee Training	0.00	0.00	2,490.00
61100	Tuition Reimbursement	4,600.00	0.00	0.00
61105	Other Employee Benefits	2,248.66	0.00	1,997.16
61120	Holiday Party	7,000.00	0.00	3,984.73
61125	Flowers & Gifts to Employees	849.87	0.00	(306.04)
63000	Telephone Expense	26,778.71	0.00	25,602.51
63020	Telephone Equip Repair	476.83	0.00	3,300.37
63030	Telephone Maint Contracts	5,797.12	0.00	5,109.48
63050	Cell Phone Expense	4,004.67	0.00	2,900.11
63065	Accounting	4,697.00	0.00	1,400.00
63070	Legal Fees	27,314.30	0.00	3,813.07
63071	Legal Settlements	11,014.69	0.00	4,166.66
63075	Criminal Record Check	5,205.39	0.00	5,637.66
63080	Compliance Expense	9,515.50	0.00	(3,317.88)
63085	Administrative Fee - Related Party	481,079.46	0.00	491,851.08
63095	Consulting Fees	11,641.08	0.00	14,354.38
63100	Other Professional Fees	33,106.49	0.00	32,379.59
63105	Postage	601.16	0.00	1,683.98
63115	Overnight Delivery	22.93	0.00	0.00
63120	Office Supplies - WB Mason Only	17,757.29	0.00	14,879.76
63121	Other Office Supplies	5,630.11	0.00	(6,148.11)
63125	Other Supplies	0.00	0.00	150.37
63135	Printed Forms	3,025.18	0.00	1,708.60
63155	Computer Supplies	(106.23)	0.00	0.00
63156	Minor Computer Equipment	2,651.16	0.00	951.37
63160	Data Processing Expense	87,616.98	0.00	98,189.10
63165	Network Support	89,148.61	0.00	92,117.63
63176	IT Allocation - Related Party	24,772.20	0.00	25,326.84
63185	Minor Equipment - Administration	1,665.00	0.00	2,220.00
63195	Travel - Mileage	4,335.13	0.00	4,774.40
63205	Travel - Hotel	0.00	0.00	571.01
63210	Travel - Parking/Tolls	0.00	0.00	32.50
63215	Travel - Meals	54.48	0.00	139.51
63220	Travel - Other	943.37	0.00	171.87
63226	Entertainment	0.00	0.00	150.00
63230	Bank Charges	29,637.64	0.00	14,654.30

63240	Collection Fees	5,449.07	0.00	3,114.38
63245	Service Fees	4,173.18	0.00	5,123.36
63250	Other Fees	404.00	0.00	870.41
63265	General Liability Insurance Expense - Th	123,299.80	0.00	124,392.24
63271	Property Insurance - Third Party	11,144.17	0.00	17,669.91
63275	Other Insurance Expense	2,085.02	0.00	2,452.89
63280	Off Site Storage	16,345.31	0.00	5,187.07
63290	Dues & Subscriptions	26,650.42	0.00	28,011.17
63310	Hiring Expense	8,317.29	0.00	18,643.23
63330	License & Permits	6,795.00	0.00	376.90
63335	Uniform Expense	9,294.40	0.00	9,627.42
63375	Ancillary Rental Fees	0.00	0.00	1,676.00
63380	Consolidated Billing - Administration	6,989.78	0.00	6,113.98
63385	Healthcare Provider Tax	1,011,820.15	0.00	1,118,272.05
63390	Sales & Use Tax Expense	4,560.00	0.00	4,560.00
63395	Personal Property Tax Expense	9,020.12	0.00	7,415.81
63400	Real Estate Tax Expense - Third Party	92,048.44	0.00	105,361.83
63415	Annual Report Fees	2,119.35	0.00	1,048.00
64000	RN - Agency	670,612.04	0.00	143,126.02
64005	LPN - Agency	1,104,579.13	0.00	791,318.39
64010	CNA - Agency	714,641.43	0.00	486,179.30
64015	Nursing Supplies	25,377.26	0.00	27,530.70
64030	Pharmacy Consultant	18,858.72	0.00	20,759.63
64035	Medical Director Expense	33,050.00	0.00	33,000.00
64050	Contract Nursing Expense	78,449.64	0.00	0.00
64055	Other Physician Expense	0.00	0.00	60.08
64060	Physician Consultant Expense	14,400.00	0.00	14,400.00
64065	Medical Record Supplies	(916.95)	0.00	(72.16)
64205	Resident Entertainment	9,560.58	0.00	10,616.08
64210	Cable Television	34,612.50	0.00	29,288.90
64300	LCSW Contractor Expense	58,452.00	0.00	35,091.00
64405	Raw Food	409,325.69	0.00	403,249.83
64410	Dietary Supplement	8,419.99	0.00	12,338.32
64415	Dietary Supplies	36,181.21	0.00	39,527.51
64420	Other Dietary Expense	3,263.90	0.00	3,431.82
66600	Laundry Supplies	0.00	0.00	50.48
66610	Laundry Outside Services	250,626.41	0.00	258,801.38
66615	Laundry Expense	0.00	0.00	248.46
66620	Housekeeping Supplies	1,939.27	0.00	11,779.21
66630	Housekeeping Outside Services	375,939.79	0.00	388,202.18
67010	Maintenance Supplies	82,737.17	0.00	48,502.12
67015	Maintenance Outside Service	26,027.18	0.00	59,554.49
67025	Minor Equipment/Tools	0.00	0.00	44.99
67030	Facility Equipment Repairs & Maintenan	44,422.52	0.00	39,624.79
67035	Building Repairs & Maintenance	77,755.65	0.00	38,119.62
67036	Facility Equipment Rental	925.00	0.00	(743.63)
67040	Painting & Decorating	488.45	0.00	13,489.82
67045	Grounds Maintenance	27,093.88	0.00	38,908.00
67050	Snow Removal	42,970.00	0.00	30,961.56
67055	Pest Control	6,150.00	0.00	4,550.00
67060	Fire Alarm Service	11,792.15	0.00	13,012.63
67065	Fire Safety Consulting	100.00	0.00	0.00
67070	Electric	192,773.82	0.00	165,530.32
67075	Gas - Utility Expense	102,731.69	0.00	87,183.62
67076	Automobile Fuel Expense	0.00	0.00	40.00
67080	Water & Sewer	77,229.68	0.00	73,778.65
67085	Oil	0.00	0.00	1,421.61
67095	Sanitation	41,467.06	0.00	45,653.27
67100	Medical Waste Disposal	3,896.47	0.00	5,396.11
68005	Dental Services Expense	0.00	0.00	2,968.50
68015	Other Medical Services Expense	2,160.00	0.00	1,026.90
68025	Enteral Food Supplement	20,338.98	0.00	17,226.93
68030	Incontinent Briefs Expense	77,868.03	0.00	79,640.45
68045	Medical Supplies Expense	74,126.01	0.00	73,104.35
68055	Medical Supplies - Other	11,174.66	0.00	5,822.96
68070	Wound Care Expense	23,284.01	0.00	35,145.84
68075	Drugs-Prescription, Legend Drugs Other	16,362.39	0.00	69,658.32
68080	Drugs-Prescription, Legend Drugs Mana	119,261.88	0.00	152,103.28

68085	Drugs-Prescription, Medicare A	210,264.26	0.00	181,800.64
68090	Drugs-Non-Prescription, Non-Legend	44,941.66	0.00	45,835.52
68095	Pharmacy Supplies	1,932.93	0.00	2,072.15
68100	IV Expense	66,469.36	0.00	79,128.69
68105	Oxygen Supplies	1,165.98	0.00	1,758.58
68110	Oxygen	26,219.42	0.00	24,545.39
68115	Lab Expense	260,609.57	0.00	72,611.13
68120	X-Ray Expense	23,739.46	0.00	50,716.18
68130	DME (Durable Medical EQPT)	3,893.50	0.00	3,928.81
68135	Equipment Rental - Other (Drugs & Supp	53,242.20	0.00	61,952.17
68140	Ambulance Expense	51,105.02	0.00	56,950.57
68170	Resident Replacement Items	2,448.67	0.00	4,861.74
69005	PT Supplies	11,683.07	0.00	10,712.29
69035	RT Supplies	31.88	0.00	129.48
69045	PT/OT Equipment Rental	28,137.62	0.00	28,015.60
69510	Beauty & Barber Expense	35.98	0.00	0.00
69520	Gift Shop Supplies	35,553.72	0.00	42,389.14
69525	Facility Other Supplies	2,477.67	0.00	13,290.94
69535	Other Facility Operating Expense	783.00	0.00	0.00
76005	Marketing Expense	21,602.72	0.00	18,292.70
76006	Marketing Corp Expense	98,311.48	0.00	29,226.05
76010	Marketing - Meals	9,070.61	0.00	22,613.13
76020	Shows & Conferences	435.00	0.00	0.00
77005	Charitable Contributions	400.00	0.00	0.00
77010	Sponsorships	1,152.00	0.00	325.00
79100	Bad Debt Expense	254,870.39	0.00	301,446.35
79105	Bad Debt Expense - Medicare	28,175.77	0.00	4,821.66
79500	Management Fees	1,052,223.45	0.00	1,044,279.31
80000	Rent - Third Party	1,042.31	0.00	0.00
80005	Rent - Related Party	764,134.92	0.00	783,238.32
80010	Office Equipment Rental	23,175.05	0.00	35,989.94
87200	Health Insurance Reserve Adjustment	394,549.00	0.00	215,293.00
87205	Workers Comp Reserve Adjustment	(69,757.44)	0.00	0.00
87210	GLPL Reserve Adjustment	31,931.79	0.00	0.00
87230	Extraordinary Items	0.00	0.00	197.05
87500	Interest Income	(680.62)	0.00	(899.99)
88000	Other Income	0.00	0.00	1,338.97
Subtotal : None		783,594.42	0.00	792,322.98
Total [002]	P & L	783,594.42	0.00	792,322.98
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

Tickmarks

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Client: **A443498 - 265 Essex Street Operating Company, LLC**
Engagement: **MD 2023 - Care One at Essex Park LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF Groupings Report**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10040	Cash - Cash in Transit	16,418.68	0.00
Subtotal : None		16,418.68	0.00
Total [S6L1.1C1]	Cash and Cash Equivalents	16,418.68	0.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	A/R Managed Care Patients (Private)		
12020	AR - Resident	2,289,515.64	2,516,660.47
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	2,289,515.64	2,516,660.47
Total [S6L1.5C1]	Payer Accounts Receivable	2,289,515.64	2,516,660.47
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12050	AR - Monthly Accrual	(113,800.39)	(186,000.00)
12220	Allowance for Bad Debts	(373,687.59)	(209,730.51)
Subtotal : None		(487,487.98)	(395,730.51)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(487,487.98)	(395,730.51)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12100	AR - Clearing	(3,802.37)	13,633.33
12110	AR - Security Deposit Refund	10,677.76	1,237.56
12130	AR - Advance Billing	180,445.20	74,443.36
Subtotal : None		187,320.59	89,314.25
Total [S6L1.11C1]	Other Receivables	187,320.59	89,314.25
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13010	Prepaid Property Insurance	11,066.10	6,603.81
13035	Prepaid GLPL - Third Party	14,314.36	12,265.86
13040	Prepaid Other Insurance	648.55	(528.28)
Subtotal : None		26,029.01	18,341.39
Total [S6L1.13C1]	Prepaid Insurance	26,029.01	18,341.39
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13090	Prepaid Real Estate Taxes	(0.02)	0.00
13130	Prepaid Expenses - Other	864.23	555.86
Subtotal : None		864.21	555.86
Total [S6L1.15C1]	Other Prepaid Expenses	864.21	555.86
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
20000	AP - Trade	(1,205,604.07)	(969,313.28)
20010	AP - Period Accrual	(62,262.40)	(218,813.70)
20020	AP - General Accruals	(528,279.25)	(690,262.95)

Subtotal : None		(1,796,145.72)	(1,878,389.93)
Total [S6L5.1C1]	Trade Payable	(1,796,145.72)	(1,878,389.93)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
21016	Accrued Pharmacy	(24,315.91)	(12,994.54)
21035	Accrued Property Insurance	(7,262.32)	(3,321.49)
21040	Accrued Workers Comp Insurance	(505,993.63)	(381,595.87)
21044	Accrued GLPL - Third Party	(535,917.00)	(434,855.51)
21050	Accrued Other Insurance	(635.45)	(300.11)
21150	Accrued Health Insurance	(82,315.10)	(92,357.35)
21510	Accrued Provider Tax Payable	(298,805.28)	(248,894.24)
21550	Accrued Sales & Use Tax Payable	(3,124.99)	(3,322.28)
Subtotal : None		(1,458,369.68)	(1,177,641.39)
Total [S6L5.2C1]	Accrued Expenses	(1,458,369.68)	(1,177,641.39)
Group : [S6L5.3C1]	Due to Insurance Payers		
Subgroup : [S6L5.3C1]	Due Medicare Actual		
21450	Medicare Payable	(42,152.49)	0.00
Subtotal [S6L5.3C1D]	Due Medicare Actual	(42,152.49)	0.00
Subgroup : [S6L5.3C1]	Due Medicare Actual		
12060	AR - Medicare Bad Debt Coinsurance Advances	(44,867.00)	(22,641.00)
12065	AR - Medicare Bad Debt	32,976.16	24,766.32
12070	AR - Medicare Settlements	(19,699.00)	(19,546.00)
Subtotal [S6L5.3C1E]	Due Medicare Actual	(31,589.84)	(17,420.68)
Total [S6L5.3C1]	Due to Insurance Payers	(73,742.33)	(17,420.68)
Group : [S6L5.4C1]	Patient Funds Due		
Subgroup : [S6L5.4C1]	Patient Funds Due (Self Pay)		
18000	Resident PNA Funds	56,887.83	69,083.79
24005	PNA Security Deposit	(56,887.83)	(69,083.79)
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		
21110	Accrued Payroll	(41,219.41)	0.00
21120	Accrued Vacation	(263,750.27)	(263,750.27)
Subtotal [S6L5.7C1A]	Accrued Salaries	(304,969.68)	(263,750.27)
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Withheld		
21400	Federal Withholding	(26,111.06)	0.00
21410	Medicare Withholding	(42,753.33)	0.00
21415	Social Security Withholding	24,799.53	0.00
21420	State Withholding	(24,252.86)	0.00
21430	City/Local Withholding	15,901.64	0.00
21460	SUI/SDI Payable	(4,570.54)	0.00
21470	FUTA Payable	(1,473.40)	0.00
Subtotal [S6L5.7C1B]	Accrued Payroll Taxes Withheld	(58,460.02)	0.00
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Payable		
21455	Social Security Payable	24,198.69	0.00
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	24,198.69	0.00

Subgroup : [S6L5.7C1] Other Payroll Liabilities

21115	Payroll Outstanding Checks	(286,430.46)	0.00
21160	Accrued Dental Insurance	15,799.92	10,320.37
21170	Accrued Vision Insurance	(1,377.65)	(2,233.86)
21175	Accrued Whole Life Insurance	(3,157.65)	(3,012.57)
21180	Accrued Supplemental Life Payable	(2,670.95)	(1,270.05)
21190	Accrued AD&D Payable	63.32	63.32
21200	Accrued Critical Illness	1,638.47	(1,665.99)
21210	Accrued Short Term Disability	(5,347.89)	1,284.22
21220	Accrued Long Term Disability	(2,219.94)	158.55
21230	Accrued FSA Payable	(1,125.77)	0.00
21235	Accrued HSA Payable	(9,013.78)	(5,058.08)
21240	Accrued Dependent Care Payable	(121.11)	0.00
21250	Accrued 401K Employee Contributions	(11,179.33)	0.00
21255	Accrued 401k Loan Payments	(1,894.41)	0.00
21260	Accrued 401K Employer Match	(60,571.93)	(52,434.15)
21280	Other Payroll Withholdings	348.85	(113.59)
21490	Garnishment Payable	(3,903.69)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(371,164.00)	(53,961.83)

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(710,395.01)	(317,712.10)
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Group : [S6L5.10C1] Other Current Liabilities

Subgroup : None

21700	Unearned Room & Board	(180,445.20)	(74,443.36)
21710	Unearned Revenues	0.05	(100,182.49)

Subtotal : None		(180,445.15)	(174,625.85)
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Total [S6L5.10C1]	Other Current Liabilities	(180,445.15)	(174,625.85)
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Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None

23000	Due to / from Affiliates	(1,016,652.53)	(1,074,118.80)
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Subtotal : None		(1,016,652.53)	(1,074,118.80)
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Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(1,016,652.53)	(1,074,118.80)
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Group : [S6L8C.5C3] Additional Paid in Capital

Subgroup : None

30060	Retained Earnings	2,410,767.29	1,627,172.87
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Subtotal : None		2,410,767.29	1,627,172.87
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Total [S6L8C.5C3]	Additional Paid in Capital	2,410,767.29	1,627,172.87
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Group : [S2L1.1C1] Private Pay

Subgroup : None

41000.4	TotalPrivate-Room & Board	(2,755,118.00)	(1,619,505.00)
41050.4	TotalPrivate-Contractual Allowance	20,572.00	10,803.00

Subtotal : None		(2,734,546.00)	(1,608,702.00)
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Total [S2L1.1C1]	Private Pay	(2,734,546.00)	(1,608,702.00)
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Group : [S2L1.2C1] Commerical Managed Care

Subgroup : None

41000.3	TotalInsMgCare-Room & Board	(1,653,248.00)	(1,679,577.00)
41050.3	TotalInsMgCare-Contractual Allowance	1,184,058.50	1,204,952.36

Subtotal : None		(469,189.50)	(474,624.64)
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Total [S2L1.2C1]	Commerical Managed Care	(469,189.50)	(474,624.64)
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Group : [S2L1.4C1] Medicare-Fee-For-Service

Subgroup : None			
41000.1	TotalMedicare-Room & Board	(4,666,651.00)	(5,744,045.00)
41050.1	TotalMedicare-Contractual Allowance	(291,708.05)	(297,740.07)
Subtotal : None		(4,958,359.05)	(6,041,785.07)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(4,958,359.05)	(6,041,785.07)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
4031.00	RTN - MEDICARE + CHOICE	(1,909,397.00)	(1,941,199.00)
Subtotal : None		(1,909,397.00)	(1,941,199.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,909,397.00)	(1,941,199.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
41000.2	TotalMedicaid-Room & Board	(12,052,595.65)	(15,060,229.72)
41050.2	TotalMedicaid-Contractual Allowance	6,855,856.84	8,510,796.38
Subtotal : None		(5,196,738.81)	(6,549,433.34)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(5,196,738.81)	(6,549,433.34)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
4010.89	Room Board & Routine	0.00	(2,011.00)
Subtotal : None		0.00	(2,011.00)
Total [S2L1.7C1]	MassHealth Managed Care	0.00	(2,011.00)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
4020.89	Routine Services-Med	(3,344,973.00)	(2,876,146.00)
Subtotal : None		(3,344,973.00)	(2,876,146.00)
Total [S2L1.8C1]	Senior Care Options	(3,344,973.00)	(2,876,146.00)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
4022.00	Resource revenue - Medicaid	(1,750,494.00)	0.00
Subtotal : None		(1,750,494.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,750,494.00)	0.00
Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
41000.5	TotalOtherPT-Room & Board	(37,647.00)	(5,162.00)
41050.5	TotalOtherPT-Contractual Allowance	37,647.00	5,162.00
Subtotal : None		0.00	0.00
Total [S2L1.14C1]	Veterans & Other Public	0.00	0.00
Group : [S2L1.1C2] Ancillary-Private Pay			
Subgroup : None			
41110.4	TotalPrivate-Lab	(69.44)	0.00
41115.4	TotalPrivate-Pharmacy Legend	(102.46)	(29.31)
41125.4	TotalPrivate-Physical Therapy	(3,209.00)	(1,445.00)
41130.4	TotalPrivate-Occupational Therapy	(2,831.00)	(2,012.00)
41140.4	TotalPrivate-Speech Therapy	(828.00)	(450.00)
41300.4	TotalPrivate-Ancillary Contractual Adjustment	2,232.17	1,165.79
Subtotal : None		(4,807.73)	(2,770.52)
Total [S2L1.1C2]	Ancillary-Private Pay	(4,807.73)	(2,770.52)
Group : [S2L1.2C2] Ancillary-Commerical Managed Care			

Subgroup : None

41110.3	TotalInsMgCare-Lab	(33,207.05)	(50,906.40)
41115.3	TotalInsMgCare-Pharmacy Legend	(176,630.38)	(129,792.98)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(4,917.55)	(5,832.44)
41125.3	TotalInsMgCare-Physical Therapy	(783,808.00)	(708,549.00)
41130.3	TotalInsMgCare-Occupational Therapy	(819,450.00)	(828,606.00)
41140.3	TotalInsMgCare-Speech Therapy	(155,367.00)	(182,520.00)
41150.3	TotalInsMgCare-IV Therapy	(19,279.89)	(14,402.99)
41155.3	TotalInsMgCare-X-Ray	(6,121.22)	(15,725.00)
41300.3	TotalInsMgCare-Ancillary Contractual Adjustment	1,892,169.16	1,873,339.52
Subtotal : None		(106,611.93)	(62,995.29)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(106,611.93)	(62,995.29)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service

Subgroup : None

41110.1	TotalMedicare-Lab	(55,022.36)	(88,334.43)
41112.0	-Flu Shots	(4,127.30)	(5.12)
41115.1	TotalMedicare-Pharmacy Legend	(195,698.22)	(215,538.69)
41120.1	TotalMedicare-Pharmacy Non-Legend	(6,182.55)	(7,005.30)
41125.1	TotalMedicare-Physical Therapy	(1,170,148.00)	(1,258,218.00)
41130.1	TotalMedicare-Occupational Therapy	(1,283,201.00)	(1,578,115.00)
41140.1	TotalMedicare-Speech Therapy	(248,148.00)	(307,530.00)
41150.1	TotalMedicare-IV Therapy	(9,323.74)	(12,267.00)
41155.1	TotalMedicare-X-Ray	(8,144.29)	(26,412.50)
41300.1	TotalMedicare-Ancillary Contractual Adjustment	2,692,957.65	3,205,213.33
Subtotal : None		(287,037.81)	(288,212.71)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(287,037.81)	(288,212.71)

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

Subgroup : None

41115.2	TotalMedicaid-Pharmacy Legend	(12,114.79)	(9,849.78)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(3,404.19)	(1,705.88)
41125.2	TotalMedicaid-Physical Therapy	(10,820.00)	(21,648.00)
41130.2	TotalMedicaid-Occupational Therapy	(3,201.00)	(20,195.00)
41140.2	TotalMedicaid-Speech Therapy	(4,122.00)	(3,051.00)
41150.2	TotalMedicaid-IV Therapy	(155.99)	0.00
41300.2	TotalMedicaid-Ancillary Contractual Adjustment	33,817.97	56,449.66
Subtotal : None		0.00	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	0.00

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

Subgroup : None

41110.5	TotalOtherPT-Lab	(25.42)	0.00
41115.5	Pharmacy Legend - Other	0.00	249.55
41125.5	Physical Therapy - Other	0.00	(441.00)
41130.5	TotalOtherPT-Occupational Therapy	(126.00)	(819.00)
41300.5	TotalOtherPT-Ancillary Contractual Adjustment	151.42	1,010.45
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	-Other Revenue	(173,946.81)	(1,010,589.37)
Subtotal : None		(173,946.81)	(1,010,589.37)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(173,946.81)	(1,010,589.37)

Group : [S2L3.7C1] Interest Income

Subgroup : None			
87500	Interest Income	(899.99)	(680.62)
Subtotal : None		(899.99)	(680.62)
Total [S2L3.7C1]	Interest Income	(899.99)	(680.62)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
56661	Director of Nursing	191,811.99	186,264.75
Subtotal : None		191,811.99	186,264.75
Total [S3L1.1C1]	Director of Nurses Salary	191,811.99	186,264.75
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
56662	Assistant Director of Nursing	128,910.83	127,888.47
56690	RN's	1,063,645.80	977,980.84
Subtotal : None		1,192,556.63	1,105,869.31
Total [S3L1.7C1]	Registered Nurses Salaries	1,192,556.63	1,105,869.31
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
64000	RN - Agency	143,126.02	670,612.04
Subtotal : None		143,126.02	670,612.04
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff	143,126.02	670,612.04
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
56700	LPN's	2,356,764.52	1,899,275.89
Subtotal : None		2,356,764.52	1,899,275.89
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,356,764.52	1,899,275.89
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
64005	LPN - Agency	791,318.39	1,104,579.13
Subtotal : None		791,318.39	1,104,579.13
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff	791,318.39	1,104,579.13
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
56710	CNA's	3,150,118.43	2,476,091.20
Subtotal : None		3,150,118.43	2,476,091.20
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,150,118.43	2,476,091.20
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
64010	CNA - Agency	486,179.30	714,641.43
Subtotal : None		486,179.30	714,641.43
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff	486,179.30	714,641.43
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1A] Administrator Salaries			
56610	Administrator	175,721.96	151,081.21
Subtotal [S3L2.1C1A] Administrator Salaries		175,721.96	151,081.21
Total [S3L2.1C1]	Administration Salaries	175,721.96	151,081.21
Group : [S3L2.7C1] Clerical Staff Salaries			

Subgroup : None			
56620	Business Office	231,443.66	215,876.63
56630	Facility HR	24,000.00	24,000.00
Subtotal : None		255,443.66	239,876.63
Total [S3L2.7C1]	Clerical Staff Salaries	255,443.66	239,876.63

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
63160	Data Processing Expense	98,189.10	87,616.98
63380	Consolidated Billing - Administration	6,113.98	6,989.78
Subtotal : None		104,303.08	94,606.76
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping :	104,303.08	94,606.76

Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
63080	Compliance Expense	(3,317.88)	9,515.50
63105	Postage	1,683.98	601.16
63115	Overnight Delivery	0.00	22.93
63120	Office Supplies - WB Mason Only	14,879.76	17,757.29
63121	Other Office Supplies	(6,148.11)	5,630.11
63125	Other Supplies	150.37	0.00
63135	Printed Forms	1,708.60	3,025.18
63155	Computer Supplies	0.00	(106.23)
63156	Minor Computer Equipment	951.37	2,651.16
63165	Network Support	92,117.63	89,148.61
63185	Minor Equipment - Administration	2,220.00	1,665.00
63230	Bank Charges	14,654.30	29,637.64
63280	Off Site Storage	5,187.07	16,345.31
Subtotal : None		124,087.09	175,893.66
Total [S3L2.12C1]	Office Supplies	124,087.09	175,893.66

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
63000	Telephone Expense	25,602.51	26,778.71
63020	Telephone Equip Repair	3,300.37	476.83
63030	Telephone Maint Contracts	5,109.48	5,797.12
63050	Cell Phone Expense	2,900.11	4,004.67
Subtotal : None		36,912.47	37,057.33
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	36,912.47	37,057.33

Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
63205	Travel - Hotel	571.01	0.00
63215	Travel - Meals	139.51	54.48
63220	Travel - Other	171.87	943.37
76020	Shows & Conferences	0.00	435.00
Subtotal : None		882.39	1,432.85
Total [S3L2.15C1]	Travel, Conventions & Meetings	882.39	1,432.85

Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
63310	Hiring Expense	18,643.23	8,317.29
Subtotal : None		18,643.23	8,317.29
Total [S3L2.16C1]	Advertising: Help Wanted	18,643.23	8,317.29

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

Subgroup : None			
63290	Dues & Subscriptions	28,011.17	26,650.42
63330	License & Permits	376.90	6,795.00
Subtotal : None		28,388.07	33,445.42
Total [S3L2.17C1] Licenses & Dues: Patient Care Related Portion		28,388.07	33,445.42
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C Nursing Job Related Education			
61095	Employee Training	2,490.00	0.00
61100	Tuition Reimbursement	0.00	4,600.00
Subtotal [S3L2.18C1B Nursing Job Related Education		2,490.00	4,600.00
Total [S3L2.18C1] Continuing Professional Education / Training & Development		2,490.00	4,600.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
63065	Accounting	1,400.00	4,697.00
Subtotal : None		1,400.00	4,697.00
Total [S3L2.19C1] Accounting Services (not related to Appeals)		1,400.00	4,697.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
63265	General Liability Insurance Expense - Third Party	124,392.24	123,299.80
63275	Other Insurance Expense	2,452.89	2,085.02
87210	GLPL Reserve Adjustment	0.00	31,931.79
Subtotal : None		126,845.13	157,316.61
Total [S3L2.20C1] Insurance: Malpractice & General Liability		126,845.13	157,316.61
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
63095	Consulting Fees	14,354.38	11,641.08
63100	Other Professional Fees	32,379.59	33,106.49
63240	Collection Fees	3,114.38	5,449.07
63250	Other Fees	870.41	404.00
63390	Sales & Use Tax Expense	4,560.00	4,560.00
63415	Annual Report Fees	1,048.00	2,119.35
68170	Resident Replacement Items	4,861.74	2,448.67
69510	Beauty & Barber Expense	0.00	35.98
87230	Extraordinary Items	197.05	0.00
88000	Other Income	1,338.97	0.00
Subtotal : None		62,724.52	59,764.64
Total [S3L2.22C1] Other A & G Expenses		62,724.52	59,764.64
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
76005	Marketing Expense	18,292.70	21,602.72
76006	Marketing Corp Expense	29,226.05	98,311.48
76010	Marketing - Meals	22,613.13	9,070.61
77005	Charitable Contributions	0.00	400.00
77010	Sponsorships	325.00	1,152.00
Subtotal : None		70,456.88	130,536.81
Total [S3L2B.1C1] Advertising Marketing		70,456.88	130,536.81
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
63070	Legal Fees	3,813.07	27,314.30

63071	Legal Settlements	4,166.66	11,014.69
Subtotal : None		7,979.73	38,328.99
Total [S3L2B.6C1] Legal: Other		7,979.73	38,328.99

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
63085	Administrative Fee - Related Party	491,851.08	481,079.46
63176	IT Allocation - Related Party	25,326.84	24,772.20
69535	Other Facility Operating Expense	0.00	783.00
79500	Management Fees	1,044,279.31	1,052,223.45
Subtotal : None		1,561,457.23	1,558,858.11
Total [S3L2B.8C1] Management Company Fees		1,561,457.23	1,558,858.11

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest

Subgroup : None			
63245	Service Fees	5,123.36	4,173.18
Subtotal : None		5,123.36	4,173.18
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		5,123.36	4,173.18

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None			
79100	Bad Debt Expense	301,446.35	254,870.39
79105	Bad Debt Expense - Medicare	4,821.66	28,175.77
Subtotal : None		306,268.01	283,046.16
Total [S3L2B.14C1] Bad Debt Expenses		306,268.01	283,046.16

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
63385	Healthcare Provider Tax	1,118,272.05	1,011,820.15
Subtotal : None		1,118,272.05	1,011,820.15
Total [S3L2B.15C1] User Fee Assessment		1,118,272.05	1,011,820.15

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

Subgroup : None			
56870	Maintenance	167,851.51	146,102.02
Subtotal : None		167,851.51	146,102.02
Total [S3L3.5C1] Plant Operations: Salaires		167,851.51	146,102.02

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

Subgroup : None			
67015	Maintenance Outside Service	59,554.49	26,027.18
67035	Building Repairs & Maintenance	38,119.62	77,755.65
67040	Painting & Decorating	13,489.82	488.45
67045	Grounds Maintenance	38,908.00	27,093.88
67050	Snow Removal	30,961.56	42,970.00
67055	Pest Control	4,550.00	6,150.00
67060	Fire Alarm Service	13,012.63	11,792.15
67065	Fire Safety Consulting	0.00	100.00
67095	Sanitation	45,653.27	41,467.06
67100	Medical Waste Disposal	5,396.11	3,896.47
Subtotal : None		249,645.50	237,740.84
Total [S3L3.8C1] Plant Operations: Purchased Service		249,645.50	237,740.84

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

Subgroup : None			
67010	Maintenance Supplies	48,502.12	82,737.17

67025	Minor Equipment/Tools	44.99	0.00
67030	Facility Equipment Repairs & Maintenance	39,624.79	44,422.52
69525	Facility Other Supplies	13,290.94	2,477.67
Subtotal : None		101,462.84	129,637.36
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	101,462.84	129,637.36
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
67070	Electric	165,530.32	192,773.82
67075	Gas - Utility Expense	87,183.62	102,731.69
67080	Water & Sewer	73,778.65	77,229.68
67085	Oil	1,421.61	0.00
Subtotal : None		327,914.20	372,735.19
Total [S3L3.10C1]	Plant Operatins: Utilities	327,914.20	372,735.19
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5061.00	Dietician	0.00	59,755.00
Subtotal : None		0.00	59,755.00
Total [S3L3.13C1]	Dietician: Salaries	0.00	59,755.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
56840	Dietary	718,475.45	598,125.84
Subtotal : None		718,475.45	598,125.84
Total [S3L3.18C1]	Dietary: Salaries	718,475.45	598,125.84
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
64405	Raw Food	403,249.83	409,325.69
64410	Dietary Supplement	12,338.32	8,419.99
68025	Enteral Food Supplement	17,226.93	20,338.98
Subtotal : None		432,815.08	438,084.66
Total [S3L3.21C1]	Dietary: Food	432,815.08	438,084.66
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
64415	Dietary Supplies	39,527.51	36,181.21
64420	Other Dietary Expense	3,431.82	3,263.90
Subtotal : None		42,959.33	39,445.11
Total [S3L3.23C1]	Dietary: Supplies & Expenses	42,959.33	39,445.11
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C]Housekeeping Purchased Service			
66630	Housekeeping Outside Services	388,202.18	375,939.79
Subtotal [S3L3.27C1A]Housekeeping Purchased Service		388,202.18	375,939.79
Subgroup : [S3L3.27C]Laundry Purchased Service			
66610	Laundry Outside Services	258,801.38	250,626.41
Subtotal [S3L3.27C1B]Laundry Purchased Service		258,801.38	250,626.41
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	647,003.56	626,566.20
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
66620	Housekeeping Supplies	11,779.21	1,939.27

Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		11,779.21	1,939.27
Subgroup : [S3L3.28C Laundry Supplies & Expense			
66600	Laundry Supplies	50.48	0.00
66615	Laundry Expense	248.46	0.00
Subtotal [S3L3.28C1B Laundry Supplies & Expense		298.94	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	12,078.15	1,939.27
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
56660	Nursing Administration	207,962.43	184,461.15
56680	Central Supply	44,606.42	44,524.17
56750	Medical Records	37,177.82	39,155.69
Subtotal : None		289,746.67	268,141.01
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	289,746.67	268,141.01
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C MDS Salaries			
56670	MDS	332,341.10	332,963.60
Subtotal [S3L3.40C1B MDS Salaries		332,341.10	332,963.60
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	332,341.10	332,963.60
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
56650	Admissions	222,535.19	256,364.87
56760	Social Worker	172,106.17	167,320.27
Subtotal : None		394,641.36	423,685.14
Total [S3L3.48C1]	Social Service Worker: Salaries	394,641.36	423,685.14
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
64300	LCSW Contractor Expense	35,091.00	58,452.00
Subtotal : None		35,091.00	58,452.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	35,091.00	58,452.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
56720	Physical Therapy	439,559.40	428,550.76
56730	Occupational Therapy	470,725.99	525,990.70
56740	Speech Therapy	118,051.40	104,014.69
56770	Radiology	264.65	0.00
56790	Respiratory	106,517.14	105,598.13
57330	Rehabilitation Director	112,177.87	113,388.91
Subtotal : None		1,247,296.45	1,277,543.19
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	1,247,296.45	1,277,543.19
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
56835	Recreation	333,180.03	304,666.37
Subtotal : None		333,180.03	304,666.37
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	333,180.03	304,666.37
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			

63226	Entertainment	150.00	0.00
Subtotal : None		150.00	0.00
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		150.00	0.00

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

Subgroup : None			
64065	Medical Record Supplies	(72.16)	(916.95)
64205	Resident Entertainment	10,616.08	9,560.58
64210	Cable Television	29,288.90	34,612.50
69520	Gift Shop Supplies	42,389.14	35,553.72
Subtotal : None		82,221.96	78,809.85
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expense		82,221.96	78,809.85

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

Subgroup : None			
63195	Travel - Mileage	4,774.40	4,335.13
63210	Travel - Parking/Tolls	32.50	0.00
67076	Automobile Fuel Expense	40.00	0.00
Subtotal : None		4,846.90	4,335.13
Total [S3L3.78C1] Travel: Motor Vehicle Expense		4,846.90	4,335.13

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

Subgroup : None			
64035	Medical Director Expense	33,000.00	33,050.00
Subtotal : None		33,000.00	33,050.00
Total [S3L3.82C1] Physician Services: Medical Director		33,000.00	33,050.00

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

Subgroup : None			
64055	Other Physician Expense	60.08	0.00
64060	Physician Consultant Expense	14,400.00	14,400.00
Subtotal : None		14,460.08	14,400.00
Total [S3L3.83C1] Physician Services: Advisory Physician		14,460.08	14,400.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
68005	Dental Services Expense	2,968.50	0.00
68070	Wound Care Expense	35,145.84	23,284.01
68075	Drugs-Prescription, Legend Drugs Other	69,658.32	16,362.39
68080	Drugs-Prescription, Legend Drugs Managed Care	152,103.28	119,261.88
68085	Drugs-Prescription, Medicare A	181,800.64	210,264.26
68090	Drugs-Non-Prescription, Non-Legend	45,835.52	44,941.66
68100	IV Expense	79,128.69	66,469.36
68110	Oxygen	24,545.39	26,219.42
68115	Lab Expense	72,611.13	260,609.57
68120	X-Ray Expense	50,716.18	23,739.46
68130	DME (Durable Medical EQPT)	3,928.81	3,893.50
68140	Ambulance Expense	56,950.57	51,105.02
Subtotal : None		775,392.87	846,150.53
Total [S3L3.87C1] Legend Drugs		775,392.87	846,150.53

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

Subgroup : None			
64015	Nursing Supplies	27,530.70	25,377.26
64050	Contract Nursing Expense	0.00	78,449.64
68015	Other Medical Services Expense	1,026.90	2,160.00

68030	Incontinent Briefs Expense	79,640.45	77,868.03
68045	Medical Supplies Expense	73,104.35	74,126.01
68055	Medical Supplies - Other	5,822.96	11,174.66
68095	Pharmacy Supplies	2,072.15	1,932.93
68105	Oxygen Supplies	1,758.58	1,165.98
69005	PT Supplies	10,712.29	11,683.07
69035	RT Supplies	129.48	31.88
Subtotal : None		201,797.86	283,969.46
Total [S3L3.89C1]	House Supplies Not Resold	201,797.86	283,969.46
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
64030	Pharmacy Consultant	20,759.63	18,858.72
Subtotal : None		20,759.63	18,858.72
Total [S3L3.92C1]	Pharmacy Consultant	20,759.63	18,858.72
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
63271	Property Insurance - Third Party	17,669.91	11,144.17
Subtotal : None		17,669.91	11,144.17
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	17,669.91	11,144.17
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
63400	Real Estate Tax Expense - Third Party	105,361.83	92,048.44
Subtotal : None		105,361.83	92,048.44
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	105,361.83	92,048.44
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
63395	Personal Property Tax Expense	7,415.81	9,020.12
Subtotal : None		7,415.81	9,020.12
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	7,415.81	9,020.12
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
63375	Ancillary Rental Fees	1,676.00	0.00
67036	Facility Equipment Rental	(743.63)	925.00
68135	Equipment Rental - Other (Drugs & Supplies)	61,952.17	53,242.20
69045	PT/OT Equipment Rental	28,015.60	28,137.62
80000	Rent - Third Party	0.00	1,042.31
80010	Office Equipment Rental	35,989.94	23,175.05
Subtotal : None		126,890.08	106,522.18
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	126,890.08	106,522.18
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
80005	Rent - Related Party	783,238.32	764,134.92
Subtotal : None		783,238.32	764,134.92
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	783,238.32	764,134.92
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
61030	Health Insurance Expense	511,323.29	508,659.46
61070	Basic Life Insurance	2,316.99	2,185.54
87200	Health Insurance Reserve Adjustment	215,293.00	394,549.00
Subtotal : None		728,933.28	905,394.00

Total [CLA-53.01]	LA-Group Health/Life	728,933.28	905,394.00
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
61020	401K Employer Match Expense	59,680.16	50,533.65
Subtotal : None		59,680.16	50,533.65
Total [CLA-53.02]	LA-Employee Pensions	59,680.16	50,533.65
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
61002	Taxes & Benefits - Wage Transfer	(5,305.79)	(3,116.37)
61090	Employee Relations	30,099.37	47,568.09
61105	Other Employee Benefits	1,997.16	2,248.66
61120	Holiday Party	3,984.73	7,000.00
61125	Flowers & Gifts to Employees	(306.04)	849.87
63075	Criminal Record Check	5,637.66	5,205.39
63335	Uniform Expense	9,627.42	9,294.40
Subtotal : None		45,734.51	69,050.04
Total [CLA-53.03]	LA-Employee Benefits	45,734.51	69,050.04
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
61000	Medicare Tax Expense	152,811.79	133,942.30
61001	Social Security Tax Expense	642,161.73	561,289.31
61005	SUI Tax Expense	43,450.58	49,540.02
61010	FUTA Tax Expense	9,197.55	7,672.23
61015	Other Payroll Tax Expense	39,343.62	37,969.86
Subtotal : None		886,965.27	790,413.72
Total [CLA-53.04]	LA-Payroll Taxes	886,965.27	790,413.72
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
61045	Workers Comp Insurance Expense	183,029.77	166,897.14
87205	Workers Comp Reserve Adjustment	0.00	(69,757.44)
Subtotal : None		183,029.77	97,139.70
Total [CLA-53.05]	LA-Workers Comp	183,029.77	97,139.70
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	(0.00)

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