

Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**  
Engagement: **MD 2022 - Care One at Brookline**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF-CR TB Report**

| Account                            | Description                                 | PP-1<br>12/31/2021    | IMPORT<br>12/31/2022 | JE Ref #   | CAIDJE         | CAID CP<br>12/31/2022 |
|------------------------------------|---|-----------------------|----------------------|------------|----------------|-----------------------|
| <b>Group : [001] Balance Sheet</b> |   |                       |                      |            |                |                       |
| <b>Subgroup : None</b>             |   |                       |                      |            |                |                       |
| 10040                              | Cash - Cash in Transit                      | 14,861.30             | 15,654.44            |            | 0.00           | 15,654.44             |
| 12020                              | AR - Resident                               | 1,361,317.52          | 2,372,694.36         |            | 0.00           | 2,372,694.36          |
| 12050                              | AR - Monthly Accrual                        | 50,000.00             | 0.00                 |            | 0.00           | 0.00                  |
| 12060                              | AR - Medicare Bad Debt Coinsurance Advances | (118,064.07)          | 0.00                 |            | 0.00           | 0.00                  |
| 12065                              | AR - Medicare Bad Debt Coinsurance Advances | 15,450.58             | 0.00                 |            | 0.00           | 0.00                  |
| 12070                              | AR - Medicare Settlements                   | (23,259.00)           | (23,259.00)          |            | 0.00           | (23,259.00)           |
| 12100                              | AR - Clearing                               | 27,356.81             | 176.82               |            | 0.00           | 176.82                |
| 12110                              | AR - Security Deposit Refund                | 8,424.28              | 25,755.40            |            | 0.00           | 25,755.40             |
| 12130                              | AR - Advanced Billing                       | 7,166.60              | 9,007.36             |            | 0.00           | 9,007.36              |
| 12220                              | Allowance for Bad Debts                     | (126,885.83)          | (438,048.03)         |            | 0.00           | (438,048.03)          |
| 13010                              | Prepaid Property Insurance                  | 2,784.24              | 5,100.40             |            | 0.00           | 5,100.40              |
| 13035                              | Prepaid GLPL - Third Party                  | 8,281.17              | 7,701.76             |            | 0.00           | 7,701.76              |
| 13040                              | Prepaid Other Insurance                     | 641.90                | 946.89               |            | 0.00           | 946.89                |
| 13130                              | Prepaid Expenses - Other                    | 3,169.94              | 3,358.71             |            | 0.00           | 3,358.71              |
| 18000                              | Resident PNA Funds                          | 112,883.99            | 54,633.16            |            | 0.00           | 54,633.16             |
| 20000                              | AP - Trade                                  | (829,137.44)          | (739,812.64)         |            | 0.00           | (739,812.64)          |
| 20010                              | AP - Period Accrual                         | (17,156.56)           | (24,488.59)          |            | 0.00           | (24,488.59)           |
| 20020                              | AP - General Accruals                       | (470,662.75)          | (594,755.07)         |            | 0.00           | (594,755.07)          |
| 21016                              | Accrued Pharmacy                            | (13,236.60)           | (21,020.17)          |            | 0.00           | (21,020.17)           |
| 21035                              | Accrued Property Insurance                  | (1,398.26)            | (2,565.31)           |            | 0.00           | (2,565.31)            |
| 21040                              | Accrued Workers Comp Insurance              | (159,791.62)          | (183,302.21)         |            | 0.00           | (183,302.21)          |
| 21044                              | Accrued GLPL - Third Party                  | (155,578.33)          | (203,531.52)         |            | 0.00           | (203,531.52)          |
| 21050                              | Accrued Other Insurance                     | 0.00                  | (193.32)             |            | 0.00           | (193.32)              |
| 21120                              | Accrued Vacation                            | (117,245.31)          | (139,223.64)         |            | 0.00           | (139,223.64)          |
| 21150                              | Accrued Health Insurance                    | (36,016.71)           | (96,819.90)          |            | 0.00           | (96,819.90)           |
| 21160                              | Accrued Dental Insurance                    | 5,167.03              | 3,031.53             |            | 0.00           | 3,031.53              |
| 21170                              | Accrued Vision Insurance                    | (1,205.34)            | (1,544.12)           |            | 0.00           | (1,544.12)            |
| 21175                              | Accrued Whole Life Insurance                | (1,012.56)            | (1,170.03)           |            | 0.00           | (1,170.03)            |
| 21180                              | Accrued Supplemental Life Payable           | (108.24)              | (681.59)             |            | 0.00           | (681.59)              |
| 21190                              | Accrued AD&D Payable                        | 25.65                 | 25.65                |            | 0.00           | 25.65                 |
| 21200                              | Accrued Critical Illness                    | 105.11                | (909.33)             |            | 0.00           | (909.33)              |
| 21210                              | Accrued Short Term Disability               | 2,108.61              | 1,456.48             |            | 0.00           | 1,456.48              |
| 21220                              | Accrued Long Term Disability                | 555.48                | 46.24                |            | 0.00           | 46.24                 |
| 21230                              | Accrued FSA Payable                         | (32.64)               | (32.64)              |            | 0.00           | (32.64)               |
| 21235                              | Accrued HSA Payable                         | (4,125.00)            | (4,125.00)           |            | 0.00           | (4,125.00)            |
| 21240                              | Accrued Dependent Care Payable              | (24.96)               | (24.96)              |            | 0.00           | (24.96)               |
| 21260                              | Accrued 401K Employer Match                 | (20,246.29)           | (31,562.72)          |            | 0.00           | (31,562.72)           |
| 21280                              | Other Payroll Withholdings                  | 277.19                | 167.65               |            | 0.00           | 167.65                |
| 21455                              | Social Security Payable                     | (117,341.82)          | 0.00                 |            | 0.00           | 0.00                  |
| 21510                              | Accrued Provider Tax Payable                | (127,402.51)          | (122,316.49)         |            | 0.00           | (122,316.49)          |
| 21550                              | Accrued Sales & Use Tax Payable             | (2,503.39)            | (2,460.29)           |            | 0.00           | (2,460.29)            |
| 21700                              | Unearned Room & Board                       | (7,166.60)            | (9,007.36)           |            | 0.00           | (9,007.36)            |
| 21710                              | Unearned Revenues                           | 0.00                  | (49,613.68)          |            | 0.00           | (49,613.68)           |
| 23000                              | Due to / from Affiliates                    | 1,928,507.13          | 592,880.73           |            | 0.00           | 592,880.73            |
| 24005                              | PNA Security Deposit                        | (112,883.64)          | (54,632.81)          |            | 0.00           | (54,632.81)           |
| 30060                              | Retained Earnings                           | (3,611,024.74)        | (1,239,109.06)       |            | 0.00           | (1,239,109.06)        |
| <b>Subtotal : None</b>             |   | <b>(2,524,425.68)</b> | <b>(891,571.90)</b>  |            | <b>0.00</b>    | <b>(891,571.90)</b>   |
| <b>Total [001] Balance Sheet</b>   |   | <b>(2,524,425.68)</b> | <b>(891,571.90)</b>  |            | <b>0.00</b>    | <b>(891,571.90)</b>   |
| <b>Group : [002] P &amp; L</b>     |   |                       |                      |            |                |                       |
| <b>Subgroup : None</b>             |   |                       |                      |            |                |                       |
| 3025.00                            | SENIOR MANAGED CARE                         | 0.00                  | 0.00                 |            | (1,542,568.00) | (1,542,568.00)        |
| 3032.00                            | SCO & PACE R&B                              | 0.00                  | 0.00                 | CAIDJE - 1 | (1,542,568.00) | (1,320,361.00)        |
| 4038.00                            | MEDICAID MANAGED CARE                       | 0.00                  | 0.00                 | CAIDJE - 1 | (1,320,361.00) | (12,597.00)           |
|                                    |   |                       |                      | CAIDJE -   | (12,597.00)    |                       |
| 41000.1                            | Room & Board - Medicare                     | (2,928,561.00)        | (5,795,172.00)       |            | 0.00           | (5,795,172.00)        |
| 41000.2                            | Room & Board - Medicaid                     | (10,191,166.71)       | (9,138,891.79)       |            | 1,332,958.00   | (7,805,933.79)        |
|                                    |   |                       |                      | CAIDJE -   | 1,332,958.00   |                       |
| 41000.3                            | Room & Board - Managed Care                 | (2,309,456.10)        | (2,914,859.00)       |            | 1,542,568.00   | (1,372,291.00)        |
|                                    |   |                       |                      | CAIDJE -   | 1,542,568.00   |                       |
| 41000.4                            | Room & Board - Private                      | (390,684.00)          | (1,012,790.00)       |            | 0.00           | (1,012,790.00)        |
| 41000.5                            | Room & Board - Other                        | (11,058.00)           | (764.00)             |            | 0.00           | (764.00)              |
| 41050.1                            | Contractual Allowance - Medicare            | (705,088.96)          | (1,082,555.67)       |            | 0.00           | (1,082,555.67)        |
| 41050.2                            | Contractual Allowance - Medicaid            | 5,704,670.03          | 5,063,776.61         |            | 0.00           | 5,063,776.61          |
| 41050.3                            | Contractual Allowance - Managed Care        | 387,543.16            | 498,071.93           |            | 0.00           | 498,071.93            |
| 41050.4                            | Contractual Allowance - Private             | 53,286.11             | 34,535.45            |            | 0.00           | 34,535.45             |
| 41050.5                            | Contractual Allowance - Other               | 11,058.00             | 764.00               |            | 0.00           | 764.00                |
| 41110.1                            | Lab - Medicare                              | (39,202.53)           | (76,265.56)          |            | 0.00           | (76,265.56)           |
| 41110.2                            | Lab - Medicaid                              | (128.52)              | 0.00                 |            | 0.00           | 0.00                  |
| 41110.3                            | Lab - Managed Care                          | (29,743.35)           | (35,518.53)          |            | 0.00           | (35,518.53)           |

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| Account | Description                                     | PP-1         | IMPORT       | JE Ref # | CAIDJE      | CAID CP      |
|---------|---|--------------|--------------|----------|-------------|--------------|
|         |   | 12/31/2021   | 12/31/2022   |          |             | 12/31/2022   |
| 41110.4 | Lab - Private                                   | 0.00         | (25.12)      |          | 0.00        | (25.12)      |
| 41110.5 | Lab - Other                                     | (78.44)      | 0.00         |          | 0.00        | 0.00         |
| 41112.0 | Flu Shots                                       | (400.00)     | 0.00         |          | 0.00        | 0.00         |
| 41115.1 | Pharmacy Legend - Medicare                      | (241,432.88) | (317,312.81) |          | 0.00        | (317,312.81) |
| 41115.2 | Pharmacy Legend - Medicaid                      | (28,364.79)  | (15,705.10)  |          | 0.00        | (15,705.10)  |
| 41115.3 | Pharmacy Legend - Managed Care                  | (147,631.12) | (176,951.44) |          | 0.00        | (176,951.44) |
| 41115.4 | Pharmacy Legend - Private                       | (13.42)      | (14.82)      |          | 0.00        | (14.82)      |
| 41115.5 | Pharmacy Legend - Other                         | (725.86)     | 0.00         |          | 0.00        | 0.00         |
| 41120.1 | Pharmacy Non-Legend - Medicare                  | (8,492.03)   | (9,565.46)   |          | 0.00        | (9,565.46)   |
| 41120.2 | Pharmacy Non-Legend - Medicaid                  | (626.74)     | (629.70)     |          | 0.00        | (629.70)     |
| 41120.3 | Pharmacy Non-Legend - Managed Care              | (5,142.80)   | (3,807.50)   |          | 0.00        | (3,807.50)   |
| 41125.1 | Physical Therapy - Medicare                     | (623,596.00) | (671,555.00) |          | 0.00        | (671,555.00) |
| 41125.2 | Physical Therapy - Medicaid                     | (18,781.00)  | (11,080.00)  |          | 0.00        | (11,080.00)  |
| 41125.3 | Physical Therapy - Managed Care                 | (596,041.00) | (438,568.00) |          | 0.00        | (438,568.00) |
| 41125.5 | Physical Therapy - Other                        | (1,315.00)   | (189.00)     |          | 0.00        | (189.00)     |
| 41130.1 | Occupational Therapy - Medicare                 | (515,350.00) | (870,744.00) |          | 0.00        | (870,744.00) |
| 41130.2 | Occupational Therapy - Medicaid                 | (1,067.00)   | (13,155.00)  |          | 0.00        | (13,155.00)  |
| 41130.3 | Occupational Therapy - Managed Care             | (462,195.00) | (501,056.00) |          | 0.00        | (501,056.00) |
| 41130.5 | Occupational Therapy - Other                    | (185.00)     | (189.00)     |          | 0.00        | (189.00)     |
| 41140.1 | Speech Therapy - Medicare                       | (231,912.00) | (284,688.00) |          | 0.00        | (284,688.00) |
| 41140.2 | Speech Therapy - Medicaid                       | (6,930.00)   | (5,706.00)   |          | 0.00        | (5,706.00)   |
| 41140.3 | Speech Therapy - Managed Care                   | (163,260.00) | (140,202.00) |          | 0.00        | (140,202.00) |
| 41140.5 | Speech Therapy - Other                          | (450.00)     | 0.00         |          | 0.00        | 0.00         |
| 41150.1 | IV Therapy - Medicare                           | (28,973.70)  | (28,225.18)  |          | 0.00        | (28,225.18)  |
| 41150.2 | IV Therapy - Medicaid                           | (150.92)     | (719.06)     |          | 0.00        | (719.06)     |
| 41150.3 | IV Therapy - Managed Care                       | (6,297.19)   | (18,962.26)  |          | 0.00        | (18,962.26)  |
| 41155.1 | X-Ray - Medicare                                | 0.00         | (12,015.72)  |          | 0.00        | (12,015.72)  |
| 41155.3 | X-Ray- Managed Care                             | 0.00         | (4,950.50)   |          | 0.00        | (4,950.50)   |
| 41300.1 | Ancillary Contractual Adjustment - Medicare     | 1,512,437.11 | 2,192,683.72 |          | 0.00        | 2,192,683.72 |
| 41300.2 | Ancillary Contractual Adjustment - Medicaid     | 59,680.69    | 49,085.19    |          | (2,090.33)  | 46,994.86    |
|         |   |              |              | CAIDJE - | (2,090.33)  |              |
| 41300.3 | Ancillary Contractual Adjustment - Managed Care | 1,318,346.37 | 1,220,099.95 |          | 2,090.33    | 1,222,190.28 |
|         |   |              |              | CAIDJE - | 2,090.33    |              |
| 41300.5 | Ancillary Contractual Adjustment - Other        | 2,754.30     | 378.00       |          | 0.00        | 378.00       |
| 46065   | Other Revenue                                   | 0.00         | (620,746.97) |          | 0.00        | (620,746.97) |
| 46065.0 | Other Revenue                                   | (448,884.39) | 0.00         |          | 0.00        | 0.00         |
| 5061.00 | Dietician                                       | 0.00         | 0.00         |          | 51,626.00   | 51,626.00    |
|         |   |              |              | CAIDJE - | 51,626.00   |              |
| 56140   | QA Nurse  | 0.00         | 461.60       |          | 0.00        | 461.60       |
| 56610   | Administrator                                   | 148,946.18   | 215,081.94   |          | 0.00        | 215,081.94   |
| 56620   | Business Office                                 | 150,069.41   | 135,145.42   |          | 0.00        | 135,145.42   |
| 56630   | Facility HR                                     | 24,000.00    | 24,000.00    |          | 0.00        | 24,000.00    |
| 56640   | Facility Marketing                              | 0.00         | 4,124.52     |          | 0.00        | 4,124.52     |
| 56650   | Admissions                                      | 75,447.92    | 84,210.65    |          | 0.00        | 84,210.65    |
| 56660   | Nursing Administration                          | 176,368.29   | 189,517.69   |          | 0.00        | 189,517.69   |
| 56661   | Director of Nursing                             | 137,734.04   | 142,747.43   |          | 0.00        | 142,747.43   |
| 56662   | Assistant Director of Nursing                   | 130,977.49   | 76,033.28    |          | 0.00        | 76,033.28    |
| 56670   | MDS   | 186,800.26   | 283,970.62   |          | 0.00        | 283,970.62   |
| 56680   | Central Supply                                  | 13,617.39    | 4,435.61     |          | 0.00        | 4,435.61     |
| 56690   | RN's  | 795,931.67   | 781,098.11   |          | 0.00        | 781,098.11   |
| 56700   | LPN's   | 1,075,782.88 | 1,796,407.43 |          | 0.00        | 1,796,407.43 |
| 56710   | CNA's   | 1,376,921.63 | 1,755,371.45 |          | 0.00        | 1,755,371.45 |
| 56720   | Physical Therapy                                | 204,950.86   | 232,386.45   |          | 0.00        | 232,386.45   |
| 56730   | Occupational Therapy                            | 170,949.84   | 213,524.40   |          | 0.00        | 213,524.40   |
| 56740   | Speech Therapy                                  | 67,365.65    | 74,025.31    |          | 0.00        | 74,025.31    |
| 56750   | Medical Records                                 | 20,513.92    | 22,330.66    |          | 0.00        | 22,330.66    |
| 56760   | Social Worker                                   | 90,132.87    | 117,449.92   |          | 0.00        | 117,449.92   |
| 56790   | Respiratory                                     | 13,300.66    | 15,476.64    |          | 0.00        | 15,476.64    |
| 56835   | Recreation                                      | 134,318.48   | 98,593.26    |          | 0.00        | 98,593.26    |
| 56840   | Dietary   | 473,182.93   | 510,652.62   |          | (51,626.00) | 459,026.62   |
|         |   |              |              | CAIDJE - | (51,626.00) |              |
| 56850   | Housekeeping                                    | 0.00         | 54,498.77    |          | 0.00        | 54,498.77    |
| 56870   | Maintenance                                     | 119,494.99   | 68,981.41    |          | 0.00        | 68,981.41    |
| 57330   | Director of Rehabilitation                      | 108,034.20   | 99,769.41    |          | 0.00        | 99,769.41    |
| 61000   | Medicare Tax Expense                            | 79,873.87    | 98,175.64    |          | 0.00        | 98,175.64    |
| 61001   | Social Security Tax Expense                     | 337,302.64   | 401,044.75   |          | 0.00        | 401,044.75   |
| 61002   | Benefit Allocation - Wage Transfer              | 11,517.26    | 13,532.61    |          | 0.00        | 13,532.61    |
| 61005   | SUI Tax Expense                                 | 35,663.63    | 36,358.37    |          | 0.00        | 36,358.37    |
| 61010   | FUTA Tax Expense                                | 5,931.76     | 6,271.34     |          | 0.00        | 6,271.34     |
| 61015   | Other Payroll Tax Expense                       | 26,073.68    | 27,779.53    |          | 0.00        | 27,779.53    |
| 61020   | 401K Employer Match Expense                     | 21,297.22    | 30,611.24    |          | 0.00        | 30,611.24    |
| 61030   | Health Insurance Expense                        | 202,803.83   | 292,928.66   |          | 0.00        | 292,928.66   |
| 61045   | Workers Comp Insurance Expense                  | 68,131.58    | 86,878.51    |          | 0.00        | 86,878.51    |
| 61070   | Basic Life Insurance                            | 1,346.02     | 1,423.11     |          | 0.00        | 1,423.11     |
| 61085   | Employee Medical Expenses                       | 40.00        | 0.00         |          | 0.00        | 0.00         |

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| Account | Description                                       | PP-1        | IMPORT     | JE Ref # | CAIDJE | CAID CP    |
|---------|---|-------------|------------|----------|--------|------------|
|         |   | 12/31/2021  | 12/31/2022 |          |        | 12/31/2022 |
| 61090   | Employee Relations                                | 28,173.19   | 26,512.92  |          | 0.00   | 26,512.92  |
| 61095   | Employee Training                                 | 0.00        | 110.00     |          | 0.00   | 110.00     |
| 61105   | Other Employee Benefits                           | 433.11      | 966.22     |          | 0.00   | 966.22     |
| 61120   | Holiday Party                                     | 3,000.00    | 559.30     |          | 0.00   | 559.30     |
| 61125   | Flowers & Gifts to Employees                      | 0.00        | 65.81      |          | 0.00   | 65.81      |
| 63000   | Telephone Expense                                 | 33,126.49   | 35,559.04  |          | 0.00   | 35,559.04  |
| 63015   | Telephone Data Connection                         | 10,855.29   | 0.00       |          | 0.00   | 0.00       |
| 63020   | Telephone Equip Repair                            | 2,650.99    | 2,403.45   |          | 0.00   | 2,403.45   |
| 63030   | Telephone Maint Contracts                         | 5,109.48    | 5,109.48   |          | 0.00   | 5,109.48   |
| 63035   | Teleconferencing                                  | 1,611.46    | 75.32      |          | 0.00   | 75.32      |
| 63050   | Cell Phone Expense                                | 5,323.27    | 5,832.13   |          | 0.00   | 5,832.13   |
| 63065   | Accounting  | 4,691.84    | 4,697.00   |          | 0.00   | 4,697.00   |
| 63070   | Legal Fees  | 6,717.79    | 3,761.89   |          | 0.00   | 3,761.89   |
| 63071   | Legal Settlements                                 | 850.00      | 7,850.47   |          | 0.00   | 7,850.47   |
| 63075   | Criminal Record Check                             | 9,007.07    | 7,377.14   |          | 0.00   | 7,377.14   |
| 63080   | Compliance Expense                                | 9,663.70    | 9,515.50   |          | 0.00   | 9,515.50   |
| 63085   | Administrative Fee - Related Party                | 271,641.24  | 302,467.95 |          | 0.00   | 302,467.95 |
| 63095   | Consulting Fees                                   | 14,907.84   | 8,849.22   |          | 0.00   | 8,849.22   |
| 63100   | Other Professional Fees                           | 56,852.88   | 50,122.25  |          | 0.00   | 50,122.25  |
| 63105   | Postage   | 1,434.96    | 2,614.64   |          | 0.00   | 2,614.64   |
| 63115   | Overnight Delivery                                | 1,160.48    | 339.89     |          | 0.00   | 339.89     |
| 63120   | Office Supplies - WB Mason Only                   | 12,011.98   | 16,453.05  |          | 0.00   | 16,453.05  |
| 63121   | Other Office Supplies                             | 11,281.33   | 8,329.08   |          | 0.00   | 8,329.08   |
| 63135   | Printed Forms                                     | 1,726.14    | 1,144.69   |          | 0.00   | 1,144.69   |
| 63150   | Computer Expense                                  | 584.36      | (584.36)   |          | 0.00   | (584.36)   |
| 63156   | Minor Computer Equipment                          | 3,187.38    | 400.34     |          | 0.00   | 400.34     |
| 63160   | Data Processing Expense                           | 62,602.28   | 54,929.05  |          | 0.00   | 54,929.05  |
| 63165   | Network Support                                   | 89,146.04   | 80,344.47  |          | 0.00   | 80,344.47  |
| 63175   | Internet Connection Fee                           | 1,504.40    | 0.00       |          | 0.00   | 0.00       |
| 63176   | IT Allocation - Related Party                     | 13,987.56   | 15,574.95  |          | 0.00   | 15,574.95  |
| 63190   | Travel - Auto                                     | 67.00       | 0.00       |          | 0.00   | 0.00       |
| 63195   | Travel - Mileage                                  | 156.60      | 746.15     |          | 0.00   | 746.15     |
| 63196   | Travel - Taxi/Limo                                | 722.76      | 344.72     |          | 0.00   | 344.72     |
| 63215   | Travel - Meals                                    | 24.94       | 0.00       |          | 0.00   | 0.00       |
| 63220   | Travel - Other                                    | 516.14      | 1,286.44   |          | 0.00   | 1,286.44   |
| 63226   | Entertainment                                     | 0.00        | 100.00     |          | 0.00   | 100.00     |
| 63230   | Bank Charges                                      | (14,861.30) | 47,227.87  |          | 0.00   | 47,227.87  |
| 63240   | Collection Fees                                   | 66,494.45   | 37,753.46  |          | 0.00   | 37,753.46  |
| 63245   | Service Fees                                      | 0.00        | 2,678.00   |          | 0.00   | 2,678.00   |
| 63250   | Other Fees  | 0.00        | 240.00     |          | 0.00   | 240.00     |
| 63265   | General Liability Insurance Expense - Third Party | 100,326.25  | 98,819.01  |          | 0.00   | 98,819.01  |
| 63271   | Property Insurance - Third Party                  | 4,624.82    | 7,884.66   |          | 0.00   | 7,884.66   |
| 63275   | Other Insurance Expense                           | 1,449.61    | 1,871.74   |          | 0.00   | 1,871.74   |
| 63280   | Off Site Storage                                  | 17,023.68   | 20,608.29  |          | 0.00   | 20,608.29  |
| 63290   | Dues & Subscriptions                              | 23,089.45   | 19,145.19  |          | 0.00   | 19,145.19  |
| 63305   | Placement Fees                                    | 0.00        | 10,000.00  |          | 0.00   | 10,000.00  |
| 63310   | Hiring Expense                                    | 8,667.79    | 5,064.82   |          | 0.00   | 5,064.82   |
| 63330   | License & Permits                                 | 1,115.00    | 4,510.00   |          | 0.00   | 4,510.00   |
| 63335   | Uniform Expense                                   | 1,487.29    | 3,569.06   |          | 0.00   | 3,569.06   |
| 63380   | Consolidated Billing - Administration             | 11,604.49   | 16,202.12  |          | 0.00   | 16,202.12  |
| 63385   | Healthcare Provider Tax                           | 488,864.07  | 469,609.18 |          | 0.00   | 469,609.18 |
| 63390   | Sales & Use Tax Expense                           | 3,000.00    | 3,000.00   |          | 0.00   | 3,000.00   |
| 63395   | Personal Property Tax Expense                     | 2,145.02    | 922.23     |          | 0.00   | 922.23     |
| 63400   | Real Estate Tax Expense - Third Party             | 192,228.65  | 201,055.50 |          | 0.00   | 201,055.50 |
| 63415   | Annual Report Fees                                | 1,637.00    | 2,119.35   |          | 0.00   | 2,119.35   |
| 63425   | Miscellaneous Expense                             | 1,105.58    | (500.00)   |          | 0.00   | (500.00)   |
| 64000   | RN - Agency                                       | 658,535.40  | 374,385.56 |          | 0.00   | 374,385.56 |
| 64005   | LPN - Agency                                      | 293,980.09  | 150,114.55 |          | 0.00   | 150,114.55 |
| 64010   | CNA - Agency                                      | 82,024.39   | 267,219.13 |          | 0.00   | 267,219.13 |
| 64015   | Nursing Supplies                                  | 10,000.28   | 23,367.98  |          | 0.00   | 23,367.98  |
| 64030   | Pharmacy Consultant                               | 9,064.60    | 10,875.20  |          | 0.00   | 10,875.20  |
| 64035   | Medical Director Expense                          | 24,000.00   | 24,000.00  |          | 0.00   | 24,000.00  |
| 64050   | Contract Nursing Expense                          | 76,388.64   | 88,067.45  |          | 0.00   | 88,067.45  |
| 64065   | Medical Record Supplies                           | (20.00)     | (66.00)    |          | 0.00   | (66.00)    |
| 64205   | Resident Entertainment                            | 167.36      | 7,025.00   |          | 0.00   | 7,025.00   |
| 64210   | Cable Television                                  | 23,356.24   | 22,503.75  |          | 0.00   | 22,503.75  |
| 64300   | LCSW Contractor Expense                           | 117,112.50  | 31,690.00  |          | 0.00   | 31,690.00  |
| 64405   | Raw Food  | 211,368.51  | 264,506.02 |          | 0.00   | 264,506.02 |
| 64410   | Dietary Supplement                                | 9,455.54    | 11,066.85  |          | 0.00   | 11,066.85  |
| 64415   | Dietary Supplies                                  | 23,023.65   | 23,964.22  |          | 0.00   | 23,964.22  |
| 66600   | Laundry Supplies                                  | 18,711.16   | 16,691.18  |          | 0.00   | 16,691.18  |
| 66610   | Laundry Outside Services                          | 169,065.60  | 181,752.00 |          | 0.00   | 181,752.00 |
| 66615   | Laundry Expense                                   | 1,355.22    | 1,089.38   |          | 0.00   | 1,089.38   |
| 66620   | Housekeeping Supplies                             | 5,363.78    | 6,952.57   |          | 0.00   | 6,952.57   |
| 66630   | Housekeeping Outside Services                     | 253,598.40  | 272,616.00 |          | 0.00   | 272,616.00 |

Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**  
Engagement: **MD 2022 - Care One at Brookline**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF-CR TB Report**

| Account                      | Description                                   | PP-1                | IMPORT            | JE Ref # | CAIDJE      | CAID CP           |
|------------------------------|---|---------------------|-------------------|----------|-------------|-------------------|
|                              |   | 12/31/2021          | 12/31/2022        |          |             | 12/31/2022        |
| 67005                        | Facility Repairs & Maintenance                | 2,989.64            | (1,308.17)        |          | 0.00        | (1,308.17)        |
| 67010                        | Maintenance Supplies                          | 32,994.57           | 34,588.95         |          | 0.00        | 34,588.95         |
| 67015                        | Maintenance Outside Service                   | 35,034.70           | 40,640.15         |          | 0.00        | 40,640.15         |
| 67025                        | Minor Equipment/Tools                         | 28.58               | 102.18            |          | 0.00        | 102.18            |
| 67030                        | Facility Equipment Repairs & Maintenance      | 12,451.72           | 19,965.54         |          | 0.00        | 19,965.54         |
| 67035                        | Building Repairs & Maintenance                | 36,726.46           | 27,296.66         |          | 0.00        | 27,296.66         |
| 67045                        | Grounds Maintenance                           | 16,760.00           | 19,850.00         |          | 0.00        | 19,850.00         |
| 67050                        | Snow Removal                                  | 21,091.09           | 44,017.60         |          | 0.00        | 44,017.60         |
| 67055                        | Pest Control                                  | 5,812.68            | 8,491.34          |          | 0.00        | 8,491.34          |
| 67060                        | Fire Alarm Service                            | 17,691.60           | 18,344.98         |          | 0.00        | 18,344.98         |
| 67070                        | Electric                                      | 241,594.42          | 289,811.90        |          | 0.00        | 289,811.90        |
| 67075                        | Gas - Utility Expense                         | 19,169.72           | 47,296.40         |          | 0.00        | 47,296.40         |
| 67076                        | Automobile Fuel Expense                       | 4.42                | 0.00              |          | 0.00        | 0.00              |
| 67080                        | Water & Sewer                                 | 104,301.98          | 113,245.21        |          | 0.00        | 113,245.21        |
| 67085                        | Oil   | 0.00                | 699.37            |          | 0.00        | 699.37            |
| 67095                        | Sanitation                                    | 34,454.95           | 37,744.83         |          | 0.00        | 37,744.83         |
| 67100                        | Medical Waste Disposal                        | 868.29              | 1,102.16          |          | 0.00        | 1,102.16          |
| 68025                        | Enteral Food Supplement                       | 18,782.48           | 17,915.34         |          | 0.00        | 17,915.34         |
| 68030                        | Incontinent Briefs Expense                    | 31,091.07           | 39,559.74         |          | 0.00        | 39,559.74         |
| 68045                        | Medical Supplies Expense                      | 69,087.56           | 110,923.87        |          | 0.00        | 110,923.87        |
| 68055                        | Medical Supplies - Other                      | 7,341.97            | 5,378.04          |          | 0.00        | 5,378.04          |
| 68070                        | Wound Care Expense                            | 38,931.45           | 63,338.25         |          | 0.00        | 63,338.25         |
| 68075                        | Drugs-Prescription, Legend Drugs Other        | 13,624.13           | 29,324.43         |          | 0.00        | 29,324.43         |
| 68080                        | Drugs-Prescription, Legend Drugs Managed Care | 128,505.20          | 157,648.75        |          | 0.00        | 157,648.75        |
| 68085                        | Drugs-Prescription, Medicare A                | 212,555.27          | 284,076.89        |          | 0.00        | 284,076.89        |
| 68090                        | Drugs-Non-Prescription, Non-Legend            | 50,509.55           | 75,714.24         |          | 0.00        | 75,714.24         |
| 68095                        | Pharmacy Supplies                             | 376.71              | 686.92            |          | 0.00        | 686.92            |
| 68100                        | IV Expense                                    | 105,556.32          | 84,814.15         |          | 0.00        | 84,814.15         |
| 68105                        | Oxygen Supplies                               | 2,989.79            | 596.26            |          | 0.00        | 596.26            |
| 68110                        | Oxygen  | 35,614.92           | 38,448.13         |          | 0.00        | 38,448.13         |
| 68115                        | Lab Expense                                   | 394,643.84          | 282,467.60        |          | 0.00        | 282,467.60        |
| 68120                        | X-Ray Expense                                 | 7,681.57            | 13,418.68         |          | 0.00        | 13,418.68         |
| 68130                        | DME (Durable Medical EQPT)                    | 3,906.53            | 5,131.53          |          | 0.00        | 5,131.53          |
| 68135                        | Equipment Rental - Other (Drugs & Supplies)   | 14,294.67           | 37,846.88         |          | 0.00        | 37,846.88         |
| 68140                        | Ambulance Expense                             | 67,180.64           | 112,873.82        |          | 0.00        | 112,873.82        |
| 68170                        | Resident Replacement Items                    | (40.00)             | 687.00            |          | 0.00        | 687.00            |
| 69005                        | PT Supplies                                   | 5,817.10            | 22,357.56         |          | 0.00        | 22,357.56         |
| 69010                        | OT Contractor Expense                         | 0.00                | 38,745.00         |          | 0.00        | 38,745.00         |
| 69020                        | ST Contractor Expense                         | 0.00                | 720.00            |          | 0.00        | 720.00            |
| 69035                        | RT Supplies                                   | 8.05                | 0.00              |          | 0.00        | 0.00              |
| 69045                        | PT/OT Equipment Rental                        | 11,630.88           | 11,573.87         |          | 0.00        | 11,573.87         |
| 69520                        | Activity Supplies                             | 5,708.27            | 4,690.53          |          | 0.00        | 4,690.53          |
| 69525                        | Facility Other Supplies                       | 0.00                | 1,040.11          |          | 0.00        | 1,040.11          |
| 76005                        | Marketing Expense                             | 12,936.41           | 18,066.15         |          | 0.00        | 18,066.15         |
| 76006                        | Marketing Expense - Corporate                 | 97,388.72           | 104,975.65        |          | 0.00        | 104,975.65        |
| 76010                        | Marketing - Meals                             | 8,535.08            | 14,029.09         |          | 0.00        | 14,029.09         |
| 77010                        | Sponsorships                                  | 46.29               | 0.00              |          | 0.00        | 0.00              |
| 79100                        | Bad Debt Expense                              | 114,970.17          | 487,187.61        |          | 0.00        | 487,187.61        |
| 79105                        | Bad Debt Expense - Medicare                   | 0.00                | 15,450.58         |          | 0.00        | 15,450.58         |
| 79500                        | Management Fees                               | 554,680.48          | 757,209.27        |          | 0.00        | 757,209.27        |
| 80005                        | Rent - Related Party                          | 809,169.00          | 829,398.24        |          | 0.00        | 829,398.24        |
| 80010                        | Office Equipment Rental                       | 22,177.24           | 13,242.61         |          | 0.00        | 13,242.61         |
| 87200                        | Health Insurance Reserve Adjustment           | 87,212.44           | 300,685.00        |          | 0.00        | 300,685.00        |
| 87205                        | Workers Comp Reserve Adjustment               | 5,190.70            | (44,936.02)       |          | 0.00        | (44,936.02)       |
| 87210                        | GLPL Reserve Adjustment                       | 55,534.00           | 19,999.39         |          | 0.00        | 19,999.39         |
| 87215                        | Bad Debt Reserve Adjustment                   | (2,944.51)          | 0.00              |          | 0.00        | 0.00              |
| 87500                        | Interest Income                               | (739.70)            | (174.90)          |          | 0.00        | (174.90)          |
| <b>Subtotal : None</b>       |   | <b>2,524,425.68</b> | <b>891,571.90</b> |          | <b>0.00</b> | <b>891,571.90</b> |
| <b>Total [002] P &amp; L</b> |   | <b>2,524,425.68</b> | <b>891,571.90</b> |          | <b>0.00</b> | <b>891,571.90</b> |
| <b>Sum of Account Groups</b> |   | <b>0.00</b>         | <b>0.00</b>       |          | <b>0.00</b> | <b>0.00</b>       |
| <b>Net (Income) Loss</b>     |   | <b>0.00</b>         | <b>0.00</b>       |          | <b>0.00</b> | <b>0.00</b>       |

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Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**  
Engagement: **MD 2022 - Care One at Brookline**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF Groupings Report**

| Account                       | Description                                      | CAID CP<br>12/31/2022 | CAID PP-1<br>12/31/2021 |
|-------------------------------|--|-----------------------|-------------------------|
| <b>Group : [S6L1.1C1]</b>     | <b>Cash and Cash Equivalents</b>                 |                       |                         |
| <b>Subgroup : None</b>        |  |                       |                         |
| 10040                         | Cash - Cash in Transit                           | 15,654.44             | 14,861.30               |
| <b>Subtotal : None</b>        |  | <b>15,654.44</b>      | <b>14,861.30</b>        |
| <b>Total [S6L1.1C1]</b>       | <b>Cash and Cash Equivalents</b>                 | <b>15,654.44</b>      | <b>14,861.30</b>        |
| <b>Group : [S6L1.5C1]</b>     | <b>Payer Accounts Receivable</b>                 |                       |                         |
| <b>Subgroup : [S6L1.5C1A]</b> | <b>A/ R Self-Pay Patients (Private)</b>          |                       |                         |
| 12020                         | AR - Resident                                    | 2,372,694.36          | 1,361,317.52            |
| <b>Subtotal [S6L1.5C1A]</b>   | <b>A/ R Self-Pay Patients (Private)</b>          | <b>2,372,694.36</b>   | <b>1,361,317.52</b>     |
| <b>Total [S6L1.5C1]</b>       | <b>Payer Accounts Receivable</b>                 | <b>2,372,694.36</b>   | <b>1,361,317.52</b>     |
| <b>Group : [S6L1.6C1]</b>     | <b>Less Reserve for Bad Debts</b>                |                       |                         |
| <b>Subgroup : None</b>        |  |                       |                         |
| 12220                         | Allowance for Bad Debts                          | (438,048.03)          | (126,885.83)            |
| <b>Subtotal : None</b>        |  | <b>(438,048.03)</b>   | <b>(126,885.83)</b>     |
| <b>Total [S6L1.6C1]</b>       | <b>Less Reserve for Bad Debts</b>                | <b>(438,048.03)</b>   | <b>(126,885.83)</b>     |
| <b>Group : [S6L1.7C1]</b>     | <b>Receivable from Officers/Owners/Employees</b> |                       |                         |
| <b>Subgroup : None</b>        |  |                       |                         |
| 23000                         | Due to / from Affiliates                         | 592,880.73            | 1,928,507.13            |
| <b>Subtotal : None</b>        |  | <b>592,880.73</b>     | <b>1,928,507.13</b>     |
| <b>Total [S6L1.7C1]</b>       | <b>Receivable from Officers/Owners/Employees</b> | <b>592,880.73</b>     | <b>1,928,507.13</b>     |
| <b>Group : [S6L1.11C1]</b>    | <b>Other Receivables</b>                         |                       |                         |
| <b>Subgroup : None</b>        |  |                       |                         |
| 12050                         | AR - Monthly Accrual                             | 0.00                  | 50,000.00               |
| 12100                         | AR - Clearing                                    | 176.82                | 27,356.81               |
| 12110                         | AR - Security Deposit Refund                     | 25,755.40             | 8,424.28                |
| 12130                         | AR - Advanced Billing                            | 9,007.36              | 7,166.60                |
| <b>Subtotal : None</b>        |  | <b>34,939.58</b>      | <b>92,947.69</b>        |
| <b>Total [S6L1.11C1]</b>      | <b>Other Receivables</b>                         | <b>34,939.58</b>      | <b>92,947.69</b>        |
| <b>Group : [S6L1.13C1]</b>    | <b>Prepaid Insurance</b>                         |                       |                         |
| <b>Subgroup : None</b>        |  |                       |                         |
| 13010                         | Prepaid Property Insurance                       | 5,100.40              | 2,784.24                |
| 13035                         | Prepaid GLPL - Third Party                       | 7,701.76              | 8,281.17                |
| 13040                         | Prepaid Other Insurance                          | 946.89                | 641.90                  |
| <b>Subtotal : None</b>        |  | <b>13,749.05</b>      | <b>11,707.31</b>        |
| <b>Total [S6L1.13C1]</b>      | <b>Prepaid Insurance</b>                         | <b>13,749.05</b>      | <b>11,707.31</b>        |
| <b>Group : [S6L1.15C1]</b>    | <b>Other Prepaid Expenses</b>                    |                       |                         |
| <b>Subgroup : None</b>        |  |                       |                         |

|                          |                               |                 |                 |
|--------------------------|-------------------------------|-----------------|-----------------|
| 13130                    | Prepaid Expenses - Other      | 3,358.71        | 3,169.94        |
| <b>Subtotal : None</b>   |                               | <b>3,358.71</b> | <b>3,169.94</b> |
| <b>Total [S6L1.15C1]</b> | <b>Other Prepaid Expenses</b> | <b>3,358.71</b> | <b>3,169.94</b> |

**Group : [S6L5.1C1] Trade Payable**

**Subgroup : None**

|                         |                       |                       |                       |
|-------------------------|-----------------------|-----------------------|-----------------------|
| 20000                   | AP - Trade            | (739,812.64)          | (829,137.44)          |
| 20010                   | AP - Period Accrual   | (24,488.59)           | (17,156.56)           |
| 20020                   | AP - General Accruals | (594,755.07)          | (470,662.75)          |
| <b>Subtotal : None</b>  |                       | <b>(1,359,056.30)</b> | <b>(1,316,956.75)</b> |
| <b>Total [S6L5.1C1]</b> | <b>Trade Payable</b>  | <b>(1,359,056.30)</b> | <b>(1,316,956.75)</b> |

**Group : [S6L5.2C1] Accrued Expenses**

**Subgroup : None**

|                         |                                 |                     |                     |
|-------------------------|---------------------------------|---------------------|---------------------|
| 21016                   | Accrued Pharmacy                | (21,020.17)         | (13,236.60)         |
| 21035                   | Accrued Property Insurance      | (2,565.31)          | (1,398.26)          |
| 21040                   | Accrued Workers Comp Insurance  | (183,302.21)        | (159,791.62)        |
| 21044                   | Accrued GLPL - Third Party      | (203,531.52)        | (155,578.33)        |
| 21050                   | Accrued Other Insurance         | (193.32)            | 0.00                |
| 21150                   | Accrued Health Insurance        | (96,819.90)         | (36,016.71)         |
| 21510                   | Accrued Provider Tax Payable    | (122,316.49)        | (127,402.51)        |
| 21550                   | Accrued Sales & Use Tax Payable | (2,460.29)          | (2,503.39)          |
| <b>Subtotal : None</b>  |                                 | <b>(632,209.21)</b> | <b>(495,927.42)</b> |
| <b>Total [S6L5.2C1]</b> | <b>Accrued Expenses</b>         | <b>(632,209.21)</b> | <b>(495,927.42)</b> |

**Group : [S6L5.3C1] Due to Insurance Payers**

**Subgroup : [S6L5.3C1] Due Medicare Actual**

|   |  |                    |                     |
|---|--|--------------------|---------------------|
| 12060   | AR - Medicare Bad Debt Coinsurance Advance | 0.00               | (118,064.07)        |
| 12065   | AR - Medicare Bad Debt Coinsurance Advance | 0.00               | 15,450.58           |
| 12070   | AR - Medicare Settlements                  | (23,259.00)        | (23,259.00)         |
| <b>Subtotal [S6L5.3C1E] Due Medicare Actual</b> |  | <b>(23,259.00)</b> | <b>(125,872.49)</b> |

|                         |                                |                    |                     |
|-------------------------|--------------------------------|--------------------|---------------------|
| <b>Total [S6L5.3C1]</b> | <b>Due to Insurance Payers</b> | <b>(23,259.00)</b> | <b>(125,872.49)</b> |
|-------------------------|--------------------------------|--------------------|---------------------|

**Group : [S6L5.4C1] Patient Funds Due**

**Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)**

|   |                      |             |              |
|---|----------------------|-------------|--------------|
| 18000   | Resident PNA Funds   | 54,633.16   | 112,883.99   |
| 24005   | PNA Security Deposit | (54,632.81) | (112,883.64) |
| <b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b> |                      | <b>0.35</b> | <b>0.35</b>  |

|                         |                          |             |             |
|-------------------------|--------------------------|-------------|-------------|
| <b>Total [S6L5.4C1]</b> | <b>Patient Funds Due</b> | <b>0.35</b> | <b>0.35</b> |
|-------------------------|--------------------------|-------------|-------------|

**Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities**

**Subgroup : [S6L5.7C1] Accrued Salaries**

|  |                  |                     |                     |
|--|------------------|---------------------|---------------------|
| 21120  | Accrued Vacation | (139,223.64)        | (117,245.31)        |
| <b>Subtotal [S6L5.7C1A] Accrued Salaries</b> |                  | <b>(139,223.64)</b> | <b>(117,245.31)</b> |

**Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable**

|   |                         |             |                     |
|---|-------------------------|-------------|---------------------|
| 21455   | Social Security Payable | 0.00        | (117,341.82)        |
| <b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b> |                         | <b>0.00</b> | <b>(117,341.82)</b> |

**Subgroup : [S6L5.7C1] Other Payroll Liabilities**



|  |                                      |                       |                       |
|--|--------------------------------------|-----------------------|-----------------------|
| 21160  | Accrued Dental Insurance             | 3,031.53              | 5,167.03              |
| 21170  | Accrued Vision Insurance             | (1,544.12)            | (1,205.34)            |
| 21175  | Accrued Whole Life Insurance         | (1,170.03)            | (1,012.56)            |
| 21180  | Accrued Supplemental Life Payable    | (681.59)              | (108.24)              |
| 21190  | Accrued AD&D Payable                 | 25.65                 | 25.65                 |
| 21200  | Accrued Critical Illness             | (909.33)              | 105.11                |
| 21210  | Accrued Short Term Disability        | 1,456.48              | 2,108.61              |
| 21220  | Accrued Long Term Disability         | 46.24                 | 555.48                |
| 21230  | Accrued FSA Payable                  | (32.64)               | (32.64)               |
| 21235  | Accrued HSA Payable                  | (4,125.00)            | (4,125.00)            |
| 21240  | Accrued Dependent Care Payable       | (24.96)               | (24.96)               |
| 21260  | Accrued 401K Employer Match          | (31,562.72)           | (20,246.29)           |
| 21280  | Other Payroll Withholdings           | 167.65                | 277.19                |
| <b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>              |                                      | <b>(35,322.84)</b>    | <b>(18,515.96)</b>    |
| <b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b> |                                      | <b>(174,546.48)</b>   | <b>(253,103.09)</b>   |
| <b>Group : [S6L5.10C1] Other Current Liabilities</b>               |                                      |                       |                       |
| <b>Subgroup : [S6L5.10C Other Current Liabilities</b>              |                                      |                       |                       |
| 21700  | Unearned Room & Board                | (9,007.36)            | (7,166.60)            |
| 21710  | Unearned Revenues                    | (49,613.68)           | 0.00                  |
| <b>Subtotal [S6L5.10C1A Other Current Liabilities</b>              |                                      | <b>(58,621.04)</b>    | <b>(7,166.60)</b>     |
| <b>Subgroup : None</b>   |                                      | <b>0.00</b>           | <b>0.00</b>           |
| <b>Subtotal : None</b>   |                                      | <b>0.00</b>           | <b>0.00</b>           |
| <b>Total [S6L5.10C1] Other Current Liabilities</b>                 |                                      | <b>(58,621.04)</b>    | <b>(7,166.60)</b>     |
| <b>Group : [S6L8C.5C3] Additional Paid in Capital</b>              |                                      |                       |                       |
| <b>Subgroup : None</b>   |                                      |                       |                       |
| 30060  | Retained Earnings                    | (1,239,109.06)        | (3,611,024.74)        |
| <b>Subtotal : None</b>   |                                      | <b>(1,239,109.06)</b> | <b>(3,611,024.74)</b> |
| <b>Total [S6L8C.5C3] Additional Paid in Capital</b>                |                                      | <b>(1,239,109.06)</b> | <b>(3,611,024.74)</b> |
| <b>Group : [S2L1.1C1] Private Pay</b>                              |                                      |                       |                       |
| <b>Subgroup : None</b>   |                                      |                       |                       |
| 41000.4  | Room & Board - Private               | (1,012,790.00)        | (390,684.00)          |
| 41050.4  | Contractual Allowance - Private      | 34,535.45             | 53,286.11             |
| <b>Subtotal : None</b>   |                                      | <b>(978,254.55)</b>   | <b>(337,397.89)</b>   |
| <b>Total [S2L1.1C1] Private Pay</b>                                |                                      | <b>(978,254.55)</b>   | <b>(337,397.89)</b>   |
| <b>Group : [S2L1.2C1] Commerical Managed Care</b>                  |                                      |                       |                       |
| <b>Subgroup : None</b>   |                                      |                       |                       |
| 41000.3  | Room & Board - Managed Care          | (1,372,291.00)        | (1,185,818.10)        |
| 41050.3  | Contractual Allowance - Managed Care | 498,071.93            | 387,543.16            |
| <b>Subtotal : None</b>   |                                      | <b>(874,219.07)</b>   | <b>(798,274.94)</b>   |
| <b>Total [S2L1.2C1] Commerical Managed Care</b>                    |                                      | <b>(874,219.07)</b>   | <b>(798,274.94)</b>   |
| <b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>                 |                                      |                       |                       |
| <b>Subgroup : None</b>   |                                      |                       |                       |
| 41000.1  | Room & Board - Medicare              | (5,795,172.00)        | (2,928,561.00)        |
| 41050.1  | Contractual Allowance - Medicare     | (1,082,555.67)        | (705,088.96)          |
| <b>Subtotal : None</b>   |                                      | <b>(6,877,727.67)</b> | <b>(3,633,649.96)</b> |

|                            |  |                       |                       |
|----------------------------|--|-----------------------|-----------------------|
| <b>Total [S2L1.4C1]</b>    | <b>Medicare-Fee-For-Service</b>          | <b>(6,877,727.67)</b> | <b>(3,633,649.96)</b> |
| <b>Group : [S2L1.5C1]</b>  | <b>Medicare Managed Care (Part C)</b>    |                       |                       |
| <b>Subgroup : None</b>     |  |                       |                       |
| 3025.00                    | SENIOR MANAGED CARE                      | (1,542,568.00)        | (1,123,638.00)        |
| <b>Subtotal : None</b>     |  | <b>(1,542,568.00)</b> | <b>(1,123,638.00)</b> |
| <b>Total [S2L1.5C1]</b>    | <b>Medicare Managed Care (Part C)</b>    | <b>(1,542,568.00)</b> | <b>(1,123,638.00)</b> |
| <b>Group : [S2L1.6C1]</b>  | <b>MassHealth Fee-for-Service</b>        |                       |                       |
| <b>Subgroup : None</b>     |  |                       |                       |
| 41000.2                    | Room & Board - Medicaid                  | (7,805,933.79)        | (8,110,439.71)        |
| 41050.2                    | Contractual Allowance - Medicaid         | 5,063,776.61          | 5,704,670.03          |
| <b>Subtotal : None</b>     |  | <b>(2,742,157.18)</b> | <b>(2,405,769.68)</b> |
| <b>Total [S2L1.6C1]</b>    | <b>MassHealth Fee-for-Service</b>        | <b>(2,742,157.18)</b> | <b>(2,405,769.68)</b> |
| <b>Group : [S2L1.7C1]</b>  | <b>MassHealth Managed Care</b>           |                       |                       |
| <b>Subgroup : None</b>     |  |                       |                       |
| 4038.00                    | MEDICAID MANAGED CARE                    | (12,597.00)           | (12,870.00)           |
| <b>Subtotal : None</b>     |  | <b>(12,597.00)</b>    | <b>(12,870.00)</b>    |
| <b>Total [S2L1.7C1]</b>    | <b>MassHealth Managed Care</b>           | <b>(12,597.00)</b>    | <b>(12,870.00)</b>    |
| <b>Group : [S2L1.8C1]</b>  | <b>Senior Care Options</b>               |                       |                       |
| <b>Subgroup : None</b>     |  |                       |                       |
| 3032.00                    | SCO & PACE R&B                           | (1,320,361.00)        | (1,635,756.00)        |
| <b>Subtotal : None</b>     |  | <b>(1,320,361.00)</b> | <b>(1,635,756.00)</b> |
| <b>Total [S2L1.8C1]</b>    | <b>Senior Care Options</b>               | <b>(1,320,361.00)</b> | <b>(1,635,756.00)</b> |
| <b>Group : [S2L1.12C1]</b> | <b>Medicaid Patient Paid Amount</b>      |                       |                       |
| <b>Subgroup : None</b>     |  |                       |                       |
| 4022.00                    | Resource revenue-Mcaid                   | 0.00                  | (432,101.00)          |
| <b>Subtotal : None</b>     |  | <b>0.00</b>           | <b>(432,101.00)</b>   |
| <b>Total [S2L1.12C1]</b>   | <b>Medicaid Patient Paid Amount</b>      | <b>0.00</b>           | <b>(432,101.00)</b>   |
| <b>Group : [S2L1.15C1]</b> | <b>Other Payer Revenue</b>               |                       |                       |
| <b>Subgroup : None</b>     |  |                       |                       |
| 41000.5                    | Room & Board - Other                     | (764.00)              | (11,058.00)           |
| 41050.5                    | Contractual Allowance - Other            | 764.00                | 11,058.00             |
| <b>Subtotal : None</b>     |  | <b>0.00</b>           | <b>0.00</b>           |
| <b>Total [S2L1.15C1]</b>   | <b>Other Payer Revenue</b>               | <b>0.00</b>           | <b>0.00</b>           |
| <b>Group : [S2L1.1C2]</b>  | <b>Ancillary-Private Pay</b>             |                       |                       |
| <b>Subgroup : None</b>     |  |                       |                       |
| 41110.4                    | Lab - Private                            | (25.12)               | 0.00                  |
| 41115.4                    | Pharmacy Legend - Private                | (14.82)               | (13.42)               |
| <b>Subtotal : None</b>     |  | <b>(39.94)</b>        | <b>(13.42)</b>        |
| <b>Total [S2L1.1C2]</b>    | <b>Ancillary-Private Pay</b>             | <b>(39.94)</b>        | <b>(13.42)</b>        |
| <b>Group : [S2L1.2C2]</b>  | <b>Ancillary-Commerical Managed Care</b> |                       |                       |
| <b>Subgroup : None</b>     |  |                       |                       |
| 41110.3                    | Lab - Managed Care                       | (35,518.53)           | (29,743.35)           |
| 41115.3                    | Pharmacy Legend - Managed Care           | (176,951.44)          | (147,631.12)          |
| 41120.3                    | Pharmacy Non-Legend - Managed Care       | (3,807.50)            | (5,142.80)            |

|                         |  |                    |                    |
|-------------------------|--|--------------------|--------------------|
| 41125.3                 | Physical Therapy - Managed Care              | (438,568.00)       | (596,041.00)       |
| 41130.3                 | Occupational Therapy - Managed Care          | (501,056.00)       | (462,195.00)       |
| 41140.3                 | Speech Therapy - Managed Care                | (140,202.00)       | (163,260.00)       |
| 41150.3                 | IV Therapy - Managed Care                    | (18,962.26)        | (6,297.19)         |
| 41155.3                 | X-Ray- Managed Care                          | (4,950.50)         | 0.00               |
| 41300.3                 | Ancillary Contractual Adjustment - Managed C | 1,222,190.28       | 1,318,346.37       |
| <b>Subtotal : None</b>  |  | <b>(97,825.95)</b> | <b>(91,964.09)</b> |
| <b>Total [S2L1.2C2]</b> | <b>Ancillary-Commerical Managed Care</b>     | <b>(97,825.95)</b> | <b>(91,964.09)</b> |

|  |   |                    |                     |
|--|---|--------------------|---------------------|
| <b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b> |   |                    |                     |
| <b>Subgroup : None</b>                                       |   |                    |                     |
| 41110.1  | Lab - Medicare                              | (76,265.56)        | (39,202.53)         |
| 41115.1  | Pharmacy Legend - Medicare                  | (317,312.81)       | (241,432.88)        |
| 41120.1  | Pharmacy Non-Legend - Medicare              | (9,565.46)         | (8,492.03)          |
| 41125.1  | Physical Therapy - Medicare                 | (671,555.00)       | (623,596.00)        |
| 41130.1  | Occupational Therapy - Medicare             | (870,744.00)       | (515,350.00)        |
| 41140.1  | Speech Therapy - Medicare                   | (284,688.00)       | (231,912.00)        |
| 41150.1  | IV Therapy - Medicare                       | (28,225.18)        | (28,973.70)         |
| 41155.1  | X-Ray - Medicare                            | (12,015.72)        | 0.00                |
| 41300.1  | Ancillary Contractual Adjustment - Medicare | 2,192,683.72       | 1,515,668.83        |
| <b>Subtotal : None</b>                                       |   | <b>(77,688.01)</b> | <b>(173,290.31)</b> |
| <b>Total [S2L1.4C2]</b>                                      | <b>Ancillary-Medicare Fee-for-Service</b>   | <b>(77,688.01)</b> | <b>(173,290.31)</b> |

|  |   |             |             |
|--|---|-------------|-------------|
| <b>Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service</b> |   |             |             |
| <b>Subgroup : None</b>   |   |             |             |
| 41110.2  | Lab - Medicaid                              | 0.00        | (128.52)    |
| 41112.0  | Flu Shots                                   | 0.00        | (400.00)    |
| 41115.2  | Pharmacy Legend - Medicaid                  | (15,705.10) | (28,364.79) |
| 41120.2  | Pharmacy Non-Legend - Medicaid              | (629.70)    | (626.74)    |
| 41125.2  | Physical Therapy - Medicaid                 | (11,080.00) | (18,781.00) |
| 41130.2  | Occupational Therapy - Medicaid             | (13,155.00) | (1,067.00)  |
| 41140.2  | Speech Therapy - Medicaid                   | (5,706.00)  | (6,930.00)  |
| 41150.2  | IV Therapy - Medicaid                       | (719.06)    | (150.92)    |
| 41300.2  | Ancillary Contractual Adjustment - Medicaid | 46,994.86   | 56,448.97   |
| <b>Subtotal : None</b>   |   | <b>0.00</b> | <b>0.00</b> |
| <b>Total [S2L1.6C2]</b>  | <b>Ancillary-MassHealth Fee-for-Service</b> | <b>0.00</b> | <b>0.00</b> |

|  |  |             |             |
|--|--|-------------|-------------|
| <b>Group : [S2L1.15C2] Ancillary-Other Payer Revenue</b> |  |             |             |
| <b>Subgroup : None</b>                                   |  |             |             |
| 41110.5  | Lab - Other                              | 0.00        | (78.44)     |
| 41115.5  | Pharmacy Legend - Other                  | 0.00        | (725.86)    |
| 41125.5  | Physical Therapy - Other                 | (189.00)    | (1,315.00)  |
| 41130.5  | Occupational Therapy - Other             | (189.00)    | (185.00)    |
| 41140.5  | Speech Therapy - Other                   | 0.00        | (450.00)    |
| 41300.5  | Ancillary Contractual Adjustment - Other | 378.00      | 2,754.30    |
| <b>Subtotal : None</b>                                   |  | <b>0.00</b> | <b>0.00</b> |
| <b>Total [S2L1.15C2]</b>                                 | <b>Ancillary-Other Payer Revenue</b>     | <b>0.00</b> | <b>0.00</b> |

|   |               |              |              |
|---|---------------|--------------|--------------|
| <b>Group : [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b> |               |              |              |
| <b>Subgroup : None</b>  |               |              |              |
| 46065   | Other Revenue | (620,746.97) | 0.00         |
| 46065.0   | Other Revenue | 0.00         | (448,884.39) |

|                            |   |                     |                     |
|----------------------------|---|---------------------|---------------------|
| <b>Subtotal : None</b>     |   | <b>(620,746.97)</b> | <b>(448,884.39)</b> |
| <b>Total [S2L3.2C1]</b>    | <b>Endowment &amp; Other Non Recoverable Rev</b>                        | <b>(620,746.97)</b> | <b>(448,884.39)</b> |
|                            |   |                     |                     |
| <b>Group : [S2L3.7C1]</b>  | <b>Interest Income</b>  |                     |                     |
| <b>Subgroup : None</b>     |   |                     |                     |
| 87500                      | Interest Income   | (174.90)            | (739.70)            |
| <b>Subtotal : None</b>     |   | <b>(174.90)</b>     | <b>(739.70)</b>     |
| <b>Total [S2L3.7C1]</b>    | <b>Interest Income</b>  | <b>(174.90)</b>     | <b>(739.70)</b>     |
|                            |   |                     |                     |
| <b>Group : [S3L1.1C1]</b>  | <b>Director of Nurses Salary</b>  |                     |                     |
| <b>Subgroup : None</b>     |   |                     |                     |
| 56661                      | Director of Nrusing   | 142,747.43          | 137,734.04          |
| <b>Subtotal : None</b>     |   | <b>142,747.43</b>   | <b>137,734.04</b>   |
| <b>Total [S3L1.1C1]</b>    | <b>Director of Nurses Salary</b>  | <b>142,747.43</b>   | <b>137,734.04</b>   |
|                            |   |                     |                     |
| <b>Group : [S3L1.7C1]</b>  | <b>Registered Nurses Salaries</b>                                       |                     |                     |
| <b>Subgroup : None</b>     |   |                     |                     |
| 56660                      | Nursing Administration  | 189,517.69          | 176,368.29          |
| 56662                      | Assistant Director of Nursing   | 76,033.28           | 130,977.49          |
| 56690                      | RN's  | 781,098.11          | 795,931.67          |
| <b>Subtotal : None</b>     |   | <b>1,046,649.08</b> | <b>1,103,277.45</b> |
| <b>Total [S3L1.7C1]</b>    | <b>Registered Nurses Salaries</b>                                       | <b>1,046,649.08</b> | <b>1,103,277.45</b> |
|                            |   |                     |                     |
| <b>Group : [S3L1.11C1]</b> | <b>Registered Nurses Purchased Service Tempory Agency Staff</b>         |                     |                     |
| <b>Subgroup : None</b>     |   |                     |                     |
| 64000                      | RN - Agency   | 374,385.56          | 658,535.40          |
| <b>Subtotal : None</b>     |   | <b>374,385.56</b>   | <b>658,535.40</b>   |
| <b>Total [S3L1.11C1]</b>   | <b>Registered Nurses Purchased Service Tem</b>                          | <b>374,385.56</b>   | <b>658,535.40</b>   |
|                            |   |                     |                     |
| <b>Group : [S3L1.12C1]</b> | <b>Licensed Practical Nurses Salary</b>                                 |                     |                     |
| <b>Subgroup : None</b>     |   |                     |                     |
| 56700                      | LPN's   | 1,796,407.43        | 1,075,782.88        |
| <b>Subtotal : None</b>     |   | <b>1,796,407.43</b> | <b>1,075,782.88</b> |
| <b>Total [S3L1.12C1]</b>   | <b>Licensed Practical Nurses Salary</b>                                 | <b>1,796,407.43</b> | <b>1,075,782.88</b> |
|                            |   |                     |                     |
| <b>Group : [S3L1.16C1]</b> | <b>Licensed Practical Nurses Purchased Service Tempory Agency Staff</b> |                     |                     |
| <b>Subgroup : None</b>     |   |                     |                     |
| 64005                      | LPN - Agency  | 150,114.55          | 293,980.09          |
| <b>Subtotal : None</b>     |   | <b>150,114.55</b>   | <b>293,980.09</b>   |
| <b>Total [S3L1.16C1]</b>   | <b>Licensed Practical Nurses Purchased Servi</b>                        | <b>150,114.55</b>   | <b>293,980.09</b>   |
|                            |   |                     |                     |
| <b>Group : [S3L1.17C1]</b> | <b>Certified Nurses Aides Salaries</b>                                  |                     |                     |
| <b>Subgroup : None</b>     |   |                     |                     |
| 56710                      | CNA's   | 1,755,371.45        | 1,376,921.63        |
| <b>Subtotal : None</b>     |   | <b>1,755,371.45</b> | <b>1,376,921.63</b> |
| <b>Total [S3L1.17C1]</b>   | <b>Certified Nurses Aides Salaries</b>                                  | <b>1,755,371.45</b> | <b>1,376,921.63</b> |
|                            |   |                     |                     |
| <b>Group : [S3L1.21C1]</b> | <b>Certified Nurses Aides Purchased Service Tempory Agency Staff</b>    |                     |                     |
| <b>Subgroup : None</b>     |   |                     |                     |
| 64010                      | CNA - Agency  | 267,219.13          | 82,024.39           |
| <b>Subtotal : None</b>     |   | <b>267,219.13</b>   | <b>82,024.39</b>    |
| <b>Total [S3L1.21C1]</b>   | <b>Certified Nurses Aides Purchased Service 1</b>                       | <b>267,219.13</b>   | <b>82,024.39</b>    |

|   |                                       |                   |                   |
|---|---------------------------------------|-------------------|-------------------|
| <b>Group : [S3L2.1C1] Administration Salaries</b>   |                                       |                   |                   |
| <b>Subgroup : [S3L2.1C1] Administrator Salaries</b>                                       |                                       |                   |                   |
| 56610   | Administrator                         | 215,081.94        | 148,946.18        |
| <b>Subtotal [S3L2.1C1A] Administrator Salaries</b>  |                                       | <b>215,081.94</b> | <b>148,946.18</b> |
| <b>Total [S3L2.1C1] Administration Salaries</b>   |                                       | <b>215,081.94</b> | <b>148,946.18</b> |
| <b>Group : [S3L2.7C1] Clerical Staff Salaries</b>   |                                       |                   |                   |
| <b>Subgroup : None</b>  |                                       |                   |                   |
| 56620   | Business Office                       | 135,145.42        | 150,069.41        |
| 56630   | Facility HR                           | 24,000.00         | 24,000.00         |
| <b>Subtotal : None</b>  |                                       | <b>159,145.42</b> | <b>174,069.41</b> |
| <b>Total [S3L2.7C1] Clerical Staff Salaries</b>   |                                       | <b>159,145.42</b> | <b>174,069.41</b> |
| <b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b> |                                       |                   |                   |
| <b>Subgroup : None</b>  |                                       |                   |                   |
| 63160   | Data Processing Expense               | 54,929.05         | 62,602.28         |
| 63380   | Consolidated Billing - Administration | 16,202.12         | 11,604.49         |
| <b>Subtotal : None</b>  |                                       | <b>71,131.17</b>  | <b>74,206.77</b>  |
| <b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp; Book</b>                   |                                       | <b>71,131.17</b>  | <b>74,206.77</b>  |
| <b>Group : [S3L2.12C1] Office Supplies</b>  |                                       |                   |                   |
| <b>Subgroup : None</b>  |                                       |                   |                   |
| 63080   | Compliance Expense                    | 9,515.50          | 9,663.70          |
| 63105   | Postage                               | 2,614.64          | 1,434.96          |
| 63115   | Overnight Delivery                    | 339.89            | 1,160.48          |
| 63120   | Office Supplies - WB Mason Only       | 16,453.05         | 12,011.98         |
| 63121   | Other Office Supplies                 | 8,329.08          | 11,281.33         |
| 63135   | Printed Forms                         | 1,144.69          | 1,726.14          |
| 63150   | Computer Expense                      | (584.36)          | 584.36            |
| 63156   | Minor Computer Equipment              | 400.34            | 3,187.38          |
| 63165   | Network Support                       | 80,344.47         | 89,146.04         |
| 63175   | Internet Connection Fee               | 0.00              | 1,504.40          |
| 63230   | Bank Charges                          | 47,227.87         | (14,861.30)       |
| 63280   | Off Site Storage                      | 20,608.29         | 17,023.68         |
| <b>Subtotal : None</b>  |                                       | <b>186,393.46</b> | <b>133,863.15</b> |
| <b>Total [S3L2.12C1] Office Supplies</b>  |                                       | <b>186,393.46</b> | <b>133,863.15</b> |
| <b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>                 |                                       |                   |                   |
| <b>Subgroup : None</b>  |                                       |                   |                   |
| 63000   | Telephone Expense                     | 35,559.04         | 33,126.49         |
| 63015   | Telephone Data Connection             | 0.00              | 10,855.29         |
| 63020   | Telephone Equip Repair                | 2,403.45          | 2,650.99          |
| 63030   | Telephone Maint Contracts             | 5,109.48          | 5,109.48          |
| 63035   | Teleconferencing                      | 75.32             | 1,611.46          |
| 63050   | Cell Phone Expense                    | 5,832.13          | 5,323.27          |
| <b>Subtotal : None</b>  |                                       | <b>48,979.42</b>  | <b>58,676.98</b>  |
| <b>Total [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>                   |                                       | <b>48,979.42</b>  | <b>58,676.98</b>  |
| <b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>                             |                                       |                   |                   |
| <b>Subgroup : None</b>  |                                       |                   |                   |

|   |   |                   |                   |
|---|---|-------------------|-------------------|
| 63215   | Travel - Meals  | 0.00              | 24.94             |
| 63220   | Travel - Other  | 1,286.44          | 516.14            |
| <b>Subtotal : None</b>  |   | <b>1,286.44</b>   | <b>541.08</b>     |
| <b>Total [S3L2.15C1]</b>  | <b>Travel, Conventions &amp; Meetings</b>             | <b>1,286.44</b>   | <b>541.08</b>     |
| <b>Group : [S3L2.16C1] Advertising: Help Wanted</b>                                       |   |                   |                   |
| <b>Subgroup : None</b>  |   |                   |                   |
| 63305   | Placement Fees  | 10,000.00         | 0.00              |
| 63310   | Hiring Expense  | 5,064.82          | 8,667.79          |
| <b>Subtotal : None</b>  |   | <b>15,064.82</b>  | <b>8,667.79</b>   |
| <b>Total [S3L2.16C1]</b>  | <b>Advertising: Help Wanted</b>                       | <b>15,064.82</b>  | <b>8,667.79</b>   |
| <b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>              |   |                   |                   |
| <b>Subgroup : None</b>  |   |                   |                   |
| 63290   | Dues & Subscriptions                                  | 19,145.19         | 23,089.45         |
| 63330   | License & Permits                                     | 4,510.00          | 1,115.00          |
| <b>Subtotal : None</b>  |   | <b>23,655.19</b>  | <b>24,204.45</b>  |
| <b>Total [S3L2.17C1]</b>  | <b>Licenses &amp; Dues: Patient Care Related Port</b> | <b>23,655.19</b>  | <b>24,204.45</b>  |
| <b>Group : [S3L2.18C1] Continuing Professional Education / Training &amp; Development</b> |   |                   |                   |
| <b>Subgroup : [S3L2.18C Nursing Job Related Education</b>                                 |   |                   |                   |
| 61095   | Employee Training                                     | 110.00            | 0.00              |
| <b>Subtotal [S3L2.18C1B Nursing Job Related Education</b>                                 |   | <b>110.00</b>     | <b>0.00</b>       |
| <b>Total [S3L2.18C1]</b>  |   | <b>110.00</b>     | <b>0.00</b>       |
| <b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>                   |   |                   |                   |
| <b>Subgroup : None</b>  |   |                   |                   |
| 63065   | Accounting  | 4,697.00          | 4,691.84          |
| <b>Subtotal : None</b>  |   | <b>4,697.00</b>   | <b>4,691.84</b>   |
| <b>Total [S3L2.19C1]</b>  | <b>Accounting Services (not related to Appeals)</b>   | <b>4,697.00</b>   | <b>4,691.84</b>   |
| <b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>                 |   |                   |                   |
| <b>Subgroup : None</b>  |   |                   |                   |
| 63265   | General Liability Insurance Expense - Third Pa        | 98,819.01         | 100,326.25        |
| 63275   | Other Insurance Expense                               | 1,871.74          | 1,449.61          |
| 87210   | GLPL Reserve Adjustment                               | 19,999.39         | 55,534.00         |
| <b>Subtotal : None</b>  |   | <b>120,690.14</b> | <b>157,309.86</b> |
| <b>Total [S3L2.20C1]</b>  | <b>Insurance: Malpractice &amp; General Liability</b> | <b>120,690.14</b> | <b>157,309.86</b> |
| <b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>                                       |   |                   |                   |
| <b>Subgroup : None</b>  |   |                   |                   |
| 63095   | Consulting Fees                                       | 8,849.22          | 14,907.84         |
| 63100   | Other Professional Fees                               | 50,122.25         | 56,852.88         |
| 63240   | Collection Fees                                       | 37,753.46         | 66,494.45         |
| 63250   | Other Fees  | 240.00            | 0.00              |
| 63390   | Sales & Use Tax Expense                               | 3,000.00          | 3,000.00          |
| 63415   | Annual Report Fees                                    | 2,119.35          | 1,637.00          |
| 63425   | Miscellaneous Expense                                 | (500.00)          | 1,105.58          |
| 68170   | Resident Replacement Items                            | 687.00            | (40.00)           |
| <b>Subtotal : None</b>  |   | <b>102,271.28</b> | <b>143,957.75</b> |
| <b>Total [S3L2.22C1]</b>  | <b>Other A &amp; G Expenses</b>                       | <b>102,271.28</b> | <b>143,957.75</b> |

**Group : [S3L2B.1C1] Advertising Marketing**

**Subgroup : None**

|  |                               |                   |                   |
|--|-------------------------------|-------------------|-------------------|
| 56640  | Facility Marketing            | 4,124.52          | 0.00              |
| 76005  | Marketing Expense             | 18,066.15         | 12,936.41         |
| 76006  | Marketing Expense - Corporate | 104,975.65        | 97,388.72         |
| 76010  | Marketing - Meals             | 14,029.09         | 8,535.08          |
| 77010  | Sponsorships                  | 0.00              | 46.29             |
| <b>Subtotal : None</b>                         |                               | <b>141,195.41</b> | <b>118,906.50</b> |
| <b>Total [S3L2B.1C1] Advertising Marketing</b> |                               | <b>141,195.41</b> | <b>118,906.50</b> |

**Group : [S3L2B.6C1] Legal: Other**

**Subgroup : None**

|                                       |                   |                  |                 |
|---------------------------------------|-------------------|------------------|-----------------|
| 63070                                 | Legal Fees        | 3,761.89         | 6,717.79        |
| 63071                                 | Legal Settlements | 7,850.47         | 850.00          |
| <b>Subtotal : None</b>                |                   | <b>11,612.36</b> | <b>7,567.79</b> |
| <b>Total [S3L2B.6C1] Legal: Other</b> |                   | <b>11,612.36</b> | <b>7,567.79</b> |

**Group : [S3L2B.8C1] Management Company Fees**

**Subgroup : None**

|  |                                    |                     |                   |
|--|------------------------------------|---------------------|-------------------|
| 63085  | Administrative Fee - Related Party | 302,467.95          | 271,641.24        |
| 63176  | IT Allocation - Related Party      | 15,574.95           | 13,987.56         |
| 79500  | Management Fees                    | 757,209.27          | 554,680.48        |
| <b>Subtotal : None</b>                           |                                    | <b>1,075,252.17</b> | <b>840,309.28</b> |
| <b>Total [S3L2B.8C1] Management Company Fees</b> |                                    | <b>1,075,252.17</b> | <b>840,309.28</b> |

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

**Subgroup : None**

|  |              |                 |             |
|--|--------------|-----------------|-------------|
| 63245  | Service Fees | 2,678.00        | 0.00        |
| <b>Subtotal : None</b>   |              | <b>2,678.00</b> | <b>0.00</b> |
| <b>Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b> |              | <b>2,678.00</b> | <b>0.00</b> |

**Group : [S3L2B.14C1] Bad Debt Expenses**

**Subgroup : None**

|   |                             |                   |                   |
|---|-----------------------------|-------------------|-------------------|
| 79100                                       | Bad Debt Expense            | 487,187.61        | 114,970.17        |
| 79105                                       | Bad Debt Expense - Medicare | 15,450.58         | 0.00              |
| 87215                                       | Bad Debt Reserve Adjustment | 0.00              | (2,944.51)        |
| <b>Subtotal : None</b>                      |                             | <b>502,638.19</b> | <b>112,025.66</b> |
| <b>Total [S3L2B.14C1] Bad Debt Expenses</b> |                             | <b>502,638.19</b> | <b>112,025.66</b> |

**Group : [S3L2B.15C1] User Fee Assessment**

**Subgroup : None**

|   |                         |                   |                   |
|---|-------------------------|-------------------|-------------------|
| 63385   | Healthcare Provider Tax | 469,609.18        | 488,864.07        |
| <b>Subtotal : None</b>                        |                         | <b>469,609.18</b> | <b>488,864.07</b> |
| <b>Total [S3L2B.15C1] User Fee Assessment</b> |                         | <b>469,609.18</b> | <b>488,864.07</b> |

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

**Subgroup : None**

|  |             |                  |                   |
|--|-------------|------------------|-------------------|
| 56870  | Maintenance | 68,981.41        | 119,494.99        |
| <b>Subtotal : None</b>                             |             | <b>68,981.41</b> | <b>119,494.99</b> |
| <b>Total [S3L3.5C1] Plant Operations: Salaires</b> |             | <b>68,981.41</b> | <b>119,494.99</b> |

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

**Subgroup : None**

|       |                                |            |           |
|-------|--------------------------------|------------|-----------|
| 67005 | Facility Repairs & Maintenance | (1,308.17) | 2,989.64  |
| 67015 | Maintenance Outside Service    | 40,640.15  | 35,034.70 |
| 67035 | Building Repairs & Maintenance | 27,296.66  | 36,726.46 |
| 67045 | Grounds Maintenance            | 19,850.00  | 16,760.00 |
| 67050 | Snow Removal                   | 44,017.60  | 21,091.09 |
| 67055 | Pest Control                   | 8,491.34   | 5,812.68  |
| 67060 | Fire Alarm Service             | 18,344.98  | 17,691.60 |
| 67095 | Sanitation                     | 37,744.83  | 34,454.95 |
| 67100 | Medical Waste Disposal         | 1,102.16   | 868.29    |

|                        |  |                   |                   |
|------------------------|--|-------------------|-------------------|
| <b>Subtotal : None</b> |  | <b>196,179.55</b> | <b>171,429.41</b> |
|------------------------|--|-------------------|-------------------|

|                         |  |                   |                   |
|-------------------------|--|-------------------|-------------------|
| <b>Total [S3L3.8C1]</b> | <b>Plant Operations: Purchased Service</b> | <b>196,179.55</b> | <b>171,429.41</b> |
|-------------------------|--|-------------------|-------------------|

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

**Subgroup : None**

|       |  |           |           |
|-------|--|-----------|-----------|
| 67010 | Maintenance Supplies                     | 34,588.95 | 32,994.57 |
| 67025 | Minor Equipment/Tools                    | 102.18    | 28.58     |
| 67030 | Facility Equipment Repairs & Maintenance | 19,965.54 | 12,451.72 |
| 69525 | Facility Other Supplies                  | 1,040.11  | 0.00      |

|                        |  |                  |                  |
|------------------------|--|------------------|------------------|
| <b>Subtotal : None</b> |  | <b>55,696.78</b> | <b>45,474.87</b> |
|------------------------|--|------------------|------------------|

|                         |  |                  |                  |
|-------------------------|--|------------------|------------------|
| <b>Total [S3L3.9C1]</b> | <b>Plant Operations: Supplies &amp; Expenses</b> | <b>55,696.78</b> | <b>45,474.87</b> |
|-------------------------|--|------------------|------------------|

**Group : [S3L3.10C1] Plant Operatins: Utilities**

**Subgroup : None**

|       |                       |            |            |
|-------|-----------------------|------------|------------|
| 67070 | Electric              | 289,811.90 | 241,594.42 |
| 67075 | Gas - Utility Expense | 47,296.40  | 19,169.72  |
| 67080 | Water & Sewer         | 113,245.21 | 104,301.98 |
| 67085 | Oil                   | 699.37     | 0.00       |

|                        |  |                   |                   |
|------------------------|--|-------------------|-------------------|
| <b>Subtotal : None</b> |  | <b>451,052.88</b> | <b>365,066.12</b> |
|------------------------|--|-------------------|-------------------|

|                          |                                   |                   |                   |
|--------------------------|-----------------------------------|-------------------|-------------------|
| <b>Total [S3L3.10C1]</b> | <b>Plant Operatins: Utilities</b> | <b>451,052.88</b> | <b>365,066.12</b> |
|--------------------------|-----------------------------------|-------------------|-------------------|

**Group : [S3L3.13C1] Dietician: Salaries**

**Subgroup : None**

|         |           |           |            |
|---------|-----------|-----------|------------|
| 5061.00 | Dietician | 51,626.00 | 102,117.00 |
|---------|-----------|-----------|------------|

|                        |  |                  |                   |
|------------------------|--|------------------|-------------------|
| <b>Subtotal : None</b> |  | <b>51,626.00</b> | <b>102,117.00</b> |
|------------------------|--|------------------|-------------------|

|                          |                            |                  |                   |
|--------------------------|----------------------------|------------------|-------------------|
| <b>Total [S3L3.13C1]</b> | <b>Dietician: Salaries</b> | <b>51,626.00</b> | <b>102,117.00</b> |
|--------------------------|----------------------------|------------------|-------------------|

**Group : [S3L3.18C1] Dietary: Salaries**

**Subgroup : None**

|       |         |            |            |
|-------|---------|------------|------------|
| 56840 | Dietary | 459,026.62 | 371,065.93 |
|-------|---------|------------|------------|

|                        |  |                   |                   |
|------------------------|--|-------------------|-------------------|
| <b>Subtotal : None</b> |  | <b>459,026.62</b> | <b>371,065.93</b> |
|------------------------|--|-------------------|-------------------|

|                          |                          |                   |                   |
|--------------------------|--------------------------|-------------------|-------------------|
| <b>Total [S3L3.18C1]</b> | <b>Dietary: Salaries</b> | <b>459,026.62</b> | <b>371,065.93</b> |
|--------------------------|--------------------------|-------------------|-------------------|

**Group : [S3L3.21C1] Dietary: Food**

**Subgroup : None**

|       |                         |            |            |
|-------|-------------------------|------------|------------|
| 64405 | Raw Food                | 264,506.02 | 211,368.51 |
| 64410 | Dietary Supplement      | 11,066.85  | 9,455.54   |
| 68025 | Enteral Food Supplement | 17,915.34  | 18,782.48  |

|                        |  |                   |                   |
|------------------------|--|-------------------|-------------------|
| <b>Subtotal : None</b> |  | <b>293,488.21</b> | <b>239,606.53</b> |
|------------------------|--|-------------------|-------------------|

|                          |                      |                   |                   |
|--------------------------|----------------------|-------------------|-------------------|
| <b>Total [S3L3.21C1]</b> | <b>Dietary: Food</b> | <b>293,488.21</b> | <b>239,606.53</b> |
|--------------------------|----------------------|-------------------|-------------------|



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

**Subgroup : None**

|                          |   |                  |                  |
|--------------------------|---|------------------|------------------|
| 64415                    | Dietary Supplies                        | 23,964.22        | 23,023.65        |
| <b>Subtotal : None</b>   |   | <b>23,964.22</b> | <b>23,023.65</b> |
| <b>Total [S3L3.23C1]</b> | <b>Dietary: Supplies &amp; Expenses</b> | <b>23,964.22</b> | <b>23,023.65</b> |

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

**Subgroup : [S3L3.24C Housekeeping Salries**

|  |              |                  |             |
|--|--------------|------------------|-------------|
| 56850  | Housekeeping | 54,498.77        | 0.00        |
| <b>Subtotal [S3L3.24C1A Housekeeping Salries</b> |              | <b>54,498.77</b> | <b>0.00</b> |

|                          |   |                  |             |
|--------------------------|---|------------------|-------------|
| <b>Total [S3L3.24C1]</b> | <b>Housekeeping / Laundry: Salaries</b> | <b>54,498.77</b> | <b>0.00</b> |
|--------------------------|---|------------------|-------------|

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

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

|  |                               |                   |                   |
|--|-------------------------------|-------------------|-------------------|
| 66630  | Housekeeping Outside Services | 272,616.00        | 253,598.40        |
| <b>Subtotal [S3L3.27C1A Housekeeping Purchased Service</b> |                               | <b>272,616.00</b> | <b>253,598.40</b> |

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

|   |                          |                   |                   |
|---|--------------------------|-------------------|-------------------|
| 66610   | Laundry Outside Services | 181,752.00        | 169,065.60        |
| <b>Subtotal [S3L3.27C1B Laundry Purchased Service</b> |                          | <b>181,752.00</b> | <b>169,065.60</b> |

|                          |  |                   |                   |
|--------------------------|--|-------------------|-------------------|
| <b>Total [S3L3.27C1]</b> | <b>Housekeeping / Laundry: Purchased Service</b> | <b>454,368.00</b> | <b>422,664.00</b> |
|--------------------------|--|-------------------|-------------------|

**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

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

|  |                       |                 |                 |
|--|-----------------------|-----------------|-----------------|
| 66620  | Housekeeping Supplies | 6,952.57        | 5,363.78        |
| <b>Subtotal [S3L3.28C1A Housekeeping Supplies &amp; Expenses</b> |                       | <b>6,952.57</b> | <b>5,363.78</b> |

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

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
| 66600  | Laundry Supplies | 16,691.18        | 18,711.16        |
| 66615  | Laundry Expense  | 1,089.38         | 1,355.22         |
| <b>Subtotal [S3L3.28C1B Laundry Supplies &amp; Expense</b> |                  | <b>17,780.56</b> | <b>20,066.38</b> |

|                          |   |                  |                  |
|--------------------------|---|------------------|------------------|
| <b>Total [S3L3.28C1]</b> | <b>Housekeeping / Laundry: Supplies &amp; Expense</b> | <b>24,733.13</b> | <b>25,430.16</b> |
|--------------------------|---|------------------|------------------|

**Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaries**

**Subgroup : None**

|                          |  |               |             |
|--------------------------|--|---------------|-------------|
| 56140                    | QA Nurse   | 461.60        | 0.00        |
| <b>Subtotal : None</b>   |  | <b>461.60</b> | <b>0.00</b> |
| <b>Total [S3L3.31C1]</b> | <b>Quality Assurance (QA) Professional: Salaries</b> | <b>461.60</b> | <b>0.00</b> |

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

**Subgroup : None**

|                          |  |                  |                  |
|--------------------------|--|------------------|------------------|
| 56680                    | Central Supply                                     | 4,435.61         | 13,617.39        |
| 56750                    | Medical Records                                    | 22,330.66        | 20,513.92        |
| <b>Subtotal : None</b>   |  | <b>26,766.27</b> | <b>34,131.31</b> |
| <b>Total [S3L3.36C1]</b> | <b>Unit Clerks &amp; Medical Records: Salaries</b> | <b>26,766.27</b> | <b>34,131.31</b> |

**Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries**

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

|       |     |            |            |
|-------|-----|------------|------------|
| 56670 | MDS | 283,970.62 | 186,800.26 |
|-------|-----|------------|------------|

|   |  |                   |                   |
|---|--|-------------------|-------------------|
| <b>Subtotal [S3L3.40C1B MDS Salaries</b>  |  | <b>283,970.62</b> | <b>186,800.26</b> |
| <b>Total [S3L3.40C1]</b>  | <b>Mgmt. Minute Questionnaire (MMQ) Evaluat</b>  | <b>283,970.62</b> | <b>186,800.26</b> |
| <b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>                          |  |                   |                   |
| <b>Subgroup : None</b>  |  |                   |                   |
| 56650   | Admissions                                       | 84,210.65         | 75,447.92         |
| 56760   | Social Worker                                    | 117,449.92        | 90,132.87         |
| <b>Subtotal : None</b>  |  | <b>201,660.57</b> | <b>165,580.79</b> |
| <b>Total [S3L3.48C1]</b>  | <b>Social Service Worker: Salaries</b>           | <b>201,660.57</b> | <b>165,580.79</b> |
| <b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>                 |  |                   |                   |
| <b>Subgroup : None</b>  |  |                   |                   |
| 64300   | LCSW Contractor Expense                          | 31,690.00         | 117,112.50        |
| <b>Subtotal : None</b>  |  | <b>31,690.00</b>  | <b>117,112.50</b> |
| <b>Total [S3L3.51C1]</b>  | <b>Social Service Worker: Purchased Service</b>  | <b>31,690.00</b>  | <b>117,112.50</b> |
| <b>Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>                   |  |                   |                   |
| <b>Subgroup : None</b>  |  |                   |                   |
| 5250.00   | Therapy Management Payroll                       | 0.00              | 37,718.65         |
| <b>Subtotal : None</b>  |  | <b>0.00</b>       | <b>37,718.65</b>  |
| <b>Total [S3L3.56C1]</b>  | <b>Indirect Restorative Therapy: Salaries</b>    | <b>0.00</b>       | <b>37,718.65</b>  |
| <b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>                     |  |                   |                   |
| <b>Subgroup : None</b>  |  |                   |                   |
| 56720   | Physical Therapy                                 | 232,386.45        | 185,129.64        |
| 56730   | Occupational Therapy                             | 213,524.40        | 158,866.88        |
| 56740   | Speech Therapy                                   | 74,025.31         | 61,551.18         |
| 56790   | Respiratory                                      | 15,476.64         | 13,300.66         |
| 57330   | Director of Rehabilitation                       | 99,769.41         | 108,034.20        |
| <b>Subtotal : None</b>  |  | <b>635,182.21</b> | <b>526,882.56</b> |
| <b>Total [S3L3.60C1]</b>  | <b>Direct Restorative Therapy: Salaries</b>      | <b>635,182.21</b> | <b>526,882.56</b> |
| <b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>                  |  |                   |                   |
| <b>Subgroup : None</b>  |  |                   |                   |
| 69010   | OT Contractor Expense                            | 38,745.00         | 0.00              |
| 69020   | ST Contractor Expense                            | 720.00            | 0.00              |
| <b>Subtotal : None</b>  |  | <b>39,465.00</b>  | <b>0.00</b>       |
| <b>Total [S3L3.62C1]</b>  | <b>Direct Restorative Therapy: Consultants</b>   | <b>39,465.00</b>  | <b>0.00</b>       |
| <b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>                |  |                   |                   |
| <b>Subgroup : None</b>  |  |                   |                   |
| 56835   | Recreation                                       | 98,593.26         | 134,318.48        |
| <b>Subtotal : None</b>  |  | <b>98,593.26</b>  | <b>134,318.48</b> |
| <b>Total [S3L3.64C1]</b>  | <b>Recreational Therapy/Activities: Salaries</b> | <b>98,593.26</b>  | <b>134,318.48</b> |
| <b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b> |  |                   |                   |
| <b>Subgroup : None</b>  |  |                   |                   |
| 63226   | Entertainment                                    | 100.00            | 0.00              |
| 64065   | Medical Record Supplies                          | (66.00)           | (20.00)           |
| 64205   | Resident Entertainment                           | 7,025.00          | 167.36            |
| 64210   | Cable Television                                 | 22,503.75         | 23,356.24         |

|                          |  |                  |                  |
|--------------------------|--|------------------|------------------|
| 69520                    | Activity Supplies                                      | 4,690.53         | 5,708.27         |
| <b>Subtotal : None</b>   |  | <b>34,253.28</b> | <b>29,211.87</b> |
| <b>Total [S3L3.68C1]</b> | <b>Recreational Therapy/Activities: Supplies &amp;</b> | <b>34,253.28</b> | <b>29,211.87</b> |

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

**Subgroup : None**

|                          |                                      |                 |               |
|--------------------------|--------------------------------------|-----------------|---------------|
| 63190                    | Travel - Auto                        | 0.00            | 67.00         |
| 63195                    | Travel - Mileage                     | 746.15          | 156.60        |
| 63196                    | Travel - Taxi/Limo                   | 344.72          | 722.76        |
| 67076                    | Automobile Fuel Expense              | 0.00            | 4.42          |
| <b>Subtotal : None</b>   |                                      | <b>1,090.87</b> | <b>950.78</b> |
| <b>Total [S3L3.78C1]</b> | <b>Travel: Motor Vehicle Expense</b> | <b>1,090.87</b> | <b>950.78</b> |

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

**Subgroup : None**

|                          |   |                  |                  |
|--------------------------|---|------------------|------------------|
| 64035                    | Medical Director Expense                    | 24,000.00        | 24,000.00        |
| <b>Subtotal : None</b>   |   | <b>24,000.00</b> | <b>24,000.00</b> |
| <b>Total [S3L3.82C1]</b> | <b>Physician Services: Medical Director</b> | <b>24,000.00</b> | <b>24,000.00</b> |

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

**Subgroup : None**

|                          |  |                     |                     |
|--------------------------|--|---------------------|---------------------|
| 68070                    | Wound Care Expense                         | 63,338.25           | 38,931.45           |
| 68075                    | Drugs-Prescription, Legend Drugs Other     | 29,324.43           | 13,624.13           |
| 68080                    | Drugs-Prescription, Legend Drugs Managed C | 157,648.75          | 128,505.20          |
| 68085                    | Drugs-Prescription, Medicare A             | 284,076.89          | 212,555.27          |
| 68090                    | Drugs-Non-Prescription, Non-Legend         | 75,714.24           | 50,509.55           |
| 68100                    | IV Expense                                 | 84,814.15           | 105,556.32          |
| 68110                    | Oxygen                                     | 38,448.13           | 35,614.92           |
| 68115                    | Lab Expense                                | 282,467.60          | 394,643.84          |
| 68120                    | X-Ray Expense                              | 13,418.68           | 7,681.57            |
| 68130                    | DME (Durable Medical EQPT)                 | 5,131.53            | 3,906.53            |
| 68140                    | Ambulance Expense                          | 112,873.82          | 67,180.64           |
| <b>Subtotal : None</b>   |  | <b>1,147,256.47</b> | <b>1,058,709.42</b> |
| <b>Total [S3L3.87C1]</b> | <b>Legend Drugs</b>                        | <b>1,147,256.47</b> | <b>1,058,709.42</b> |

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

**Subgroup : None**

|                          |                                  |                   |                   |
|--------------------------|----------------------------------|-------------------|-------------------|
| 64015                    | Nursing Supplies                 | 23,367.98         | 10,000.28         |
| 64050                    | Contract Nursing Expense         | 88,067.45         | 76,388.64         |
| 68030                    | Incontinent Briefs Expense       | 39,559.74         | 31,091.07         |
| 68045                    | Medical Supplies Expense         | 110,923.87        | 69,087.56         |
| 68055                    | Medical Supplies - Other         | 5,378.04          | 7,341.97          |
| 68095                    | Pharmacy Supplies                | 686.92            | 376.71            |
| 68105                    | Oxygen Supplies                  | 596.26            | 2,989.79          |
| 69005                    | PT Supplies                      | 22,357.56         | 5,817.10          |
| 69035                    | RT Supplies                      | 0.00              | 8.05              |
| <b>Subtotal : None</b>   |                                  | <b>290,937.82</b> | <b>203,101.17</b> |
| <b>Total [S3L3.89C1]</b> | <b>House Supplies Not Resold</b> | <b>290,937.82</b> | <b>203,101.17</b> |

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

**Subgroup : None**

|       |                     |           |          |
|-------|---------------------|-----------|----------|
| 64030 | Pharmacy Consultant | 10,875.20 | 9,064.60 |
|-------|---------------------|-----------|----------|

|                            |   |                   |                   |
|----------------------------|---|-------------------|-------------------|
| <b>Subtotal : None</b>     |   | <b>10,875.20</b>  | <b>9,064.60</b>   |
| <b>Total [S3L3.92C1]</b>   | <b>Pharmacy Consultant</b>                  | <b>10,875.20</b>  | <b>9,064.60</b>   |
| <b>Group : [S3L4.6C1]</b>  | <b>Building Insurance Expense-SNF-CR</b>    |                   |                   |
| <b>Subgroup : None</b>     |   |                   |                   |
| 63271                      | Property Insurance - Third Party            | 7,884.66          | 4,624.82          |
| <b>Subtotal : None</b>     |   | <b>7,884.66</b>   | <b>4,624.82</b>   |
| <b>Total [S3L4.6C1]</b>    | <b>Building Insurance Expense-SNF-CR</b>    | <b>7,884.66</b>   | <b>4,624.82</b>   |
| <b>Group : [S3L4.8C1]</b>  | <b>Real Estate Tax Expense-SNF-CR</b>       |                   |                   |
| <b>Subgroup : None</b>     |   |                   |                   |
| 63400                      | Real Estate Tax Expense - Third Party       | 201,055.50        | 192,228.65        |
| <b>Subtotal : None</b>     |   | <b>201,055.50</b> | <b>192,228.65</b> |
| <b>Total [S3L4.8C1]</b>    | <b>Real Estate Tax Expense-SNF-CR</b>       | <b>201,055.50</b> | <b>192,228.65</b> |
| <b>Group : [S3L4.10C1]</b> | <b>Personal Property Tax Expense-SNF-CR</b> |                   |                   |
| <b>Subgroup : None</b>     |   |                   |                   |
| 63395                      | Personal Property Tax Expense               | 922.23            | 2,145.02          |
| <b>Subtotal : None</b>     |   | <b>922.23</b>     | <b>2,145.02</b>   |
| <b>Total [S3L4.10C1]</b>   | <b>Personal Property Tax Expense-SNF-CR</b> | <b>922.23</b>     | <b>2,145.02</b>   |
| <b>Group : [S3L4.12C1]</b> | <b>Other Fixed Cost Expense-SNF-CR</b>      |                   |                   |
| <b>Subgroup : None</b>     |   |                   |                   |
| 68135                      | Equipment Rental - Other (Drugs & Supplies) | 37,846.88         | 14,294.67         |
| 69045                      | PT/OT Equipment Rental                      | 11,573.87         | 11,630.88         |
| 80010                      | Office Equipment Rental                     | 13,242.61         | 22,177.24         |
| <b>Subtotal : None</b>     |   | <b>62,663.36</b>  | <b>48,102.79</b>  |
| <b>Total [S3L4.12C1]</b>   | <b>Other Fixed Cost Expense-SNF-CR</b>      | <b>62,663.36</b>  | <b>48,102.79</b>  |
| <b>Group : [S3L4.14C1]</b> | <b>Real Property Rent Expense-SNF-CR</b>    |                   |                   |
| <b>Subgroup : None</b>     |   |                   |                   |
| 80005                      | Rent - Related Party                        | 829,398.24        | 809,169.00        |
| <b>Subtotal : None</b>     |   | <b>829,398.24</b> | <b>809,169.00</b> |
| <b>Total [S3L4.14C1]</b>   | <b>Real Property Rent Expense-SNF-CR</b>    | <b>829,398.24</b> | <b>809,169.00</b> |
| <b>Group : [CLA-53.01]</b> | <b>LA-Group Health/Life</b>                 |                   |                   |
| <b>Subgroup : None</b>     |   |                   |                   |
| 61030                      | Health Insurance Expense                    | 292,928.66        | 202,803.83        |
| 61070                      | Basic Life Insurance                        | 1,423.11          | 1,346.02          |
| 87200                      | Health Insurance Reserve Adjustment         | 300,685.00        | 87,212.44         |
| <b>Subtotal : None</b>     |   | <b>595,036.77</b> | <b>291,362.29</b> |
| <b>Total [CLA-53.01]</b>   | <b>LA-Group Health/Life</b>                 | <b>595,036.77</b> | <b>291,362.29</b> |
| <b>Group : [CLA-53.02]</b> | <b>LA-Employee Pensions</b>                 |                   |                   |
| <b>Subgroup : None</b>     |   |                   |                   |
| 61020                      | 401K Employer Match Expense                 | 30,611.24         | 21,297.22         |
| <b>Subtotal : None</b>     |   | <b>30,611.24</b>  | <b>21,297.22</b>  |
| <b>Total [CLA-53.02]</b>   | <b>LA-Employee Pensions</b>                 | <b>30,611.24</b>  | <b>21,297.22</b>  |
| <b>Group : [CLA-53.03]</b> | <b>LA-Employee Benefits</b>                 |                   |                   |
| <b>Subgroup : None</b>     |   |                   |                   |
| 61002                      | Benefit Allocation - Wage Transfer          | 13,532.61         | 11,517.26         |

|                            |                                 |                   |                   |
|----------------------------|---------------------------------|-------------------|-------------------|
| 61085                      | Employee Medical Expenses       | 0.00              | 40.00             |
| 61090                      | Employee Relations              | 26,512.92         | 28,173.19         |
| 61105                      | Other Employee Benefits         | 966.22            | 433.11            |
| 61120                      | Holiday Party                   | 559.30            | 3,000.00          |
| 61125                      | Flowers & Gifts to Employees    | 65.81             | 0.00              |
| 63075                      | Criminal Record Check           | 7,377.14          | 9,007.07          |
| 63335                      | Uniform Expense                 | 3,569.06          | 1,487.29          |
| <b>Subtotal : None</b>     |                                 | <b>52,583.06</b>  | <b>53,657.92</b>  |
| <b>Total [CLA-53.03]</b>   | <b>LA-Employee Benefits</b>     | <b>52,583.06</b>  | <b>53,657.92</b>  |
|                            |                                 |                   |                   |
| <b>Group : [CLA-53.04]</b> | <b>LA-Payroll Taxes</b>         |                   |                   |
| <b>Subgroup : None</b>     |                                 |                   |                   |
| 61000                      | Medicare Tax Expense            | 98,175.64         | 79,873.87         |
| 61001                      | Social Security Tax Expense     | 401,044.75        | 337,302.64        |
| 61005                      | SUI Tax Expense                 | 36,358.37         | 35,663.63         |
| 61010                      | FUTA Tax Expense                | 6,271.34          | 5,931.76          |
| 61015                      | Other Payroll Tax Expense       | 27,779.53         | 26,073.68         |
| <b>Subtotal : None</b>     |                                 | <b>569,629.63</b> | <b>484,845.58</b> |
| <b>Total [CLA-53.04]</b>   | <b>LA-Payroll Taxes</b>         | <b>569,629.63</b> | <b>484,845.58</b> |
|                            |                                 |                   |                   |
| <b>Group : [CLA-53.05]</b> | <b>LA-Workers Comp</b>          |                   |                   |
| <b>Subgroup : None</b>     |                                 |                   |                   |
| 61045                      | Workers Comp Insurance Expense  | 86,878.51         | 68,131.58         |
| 87205                      | Workers Comp Reserve Adjustment | (44,936.02)       | 5,190.70          |
| <b>Subtotal : None</b>     |                                 | <b>41,942.49</b>  | <b>73,322.28</b>  |
| <b>Total [CLA-53.05]</b>   | <b>LA-Workers Comp</b>          | <b>41,942.49</b>  | <b>73,322.28</b>  |
|                            |                                 |                   |                   |
|                            | <b>NET (INCOME) LOSS</b>        | <b>0.00</b>       | <b>0.00</b>       |
|                            |                                 |                   |                   |
|                            | <b>Sum of Account Groups</b>    | <b>0.00</b>       | <b>0.00</b>       |

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