

Client: **A443474 - 49 Thomas Patten Drive Operating Company, LLC-Randolph**
Engagement: **MD 2022 - Care One at Randolph**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10010	Cash - Lockbox	5,000.00	0.00
10040	Cash - Cash in Transit	10,829.98	33,332.72
10090	Cash - Petty Cash - PNA	250.00	250.00
Subtotal : None		16,079.98	33,582.72
Total [S6L1.1C1]	Cash and Cash Equivalents	16,079.98	33,582.72
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12020	AR - Resident	2,765,383.72	3,012,640.22
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		2,765,383.72	3,012,640.22
Total [S6L1.5C1]	Payer Accounts Receivable	2,765,383.72	3,012,640.22
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(613,769.70)	(632,179.14)
12221	Allowance for Bad Debts Legal	(133,750.00)	0.00
Subtotal : None		(747,519.70)	(632,179.14)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(747,519.70)	(632,179.14)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : None			
23000	Due to / from Affiliates	(108,625.35)	(502,916.58)
Subtotal : None		(108,625.35)	(502,916.58)
Total [S6L1.7C1]	Receivable from Officers/Owners/Employees	(108,625.35)	(502,916.58)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
12550	Other Receivable - Related Party	0.01	0.01
Subtotal : None		0.01	0.01
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	0.01	0.01
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12050	AR - Monthly Accrual	(52,000.00)	60,000.00
12100	AR - Clearing	0.00	7,321.61
12110	AR - Security Deposit Refund	(11,261.27)	(13,012.27)
12130	AR - Advanced Billing	1,508.20	10,892.86
Subtotal : None		(61,753.07)	65,202.20
Total [S6L1.11C1]	Other Receivables	(61,753.07)	65,202.20
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	11,980.60	11,691.02
13040	Prepaid Other Insurance	1,244.53	2,128.70
Subtotal : None		13,225.13	13,819.72
Total [S6L1.13C1]	Prepaid Insurance	13,225.13	13,819.72
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	555.83	583.35
Subtotal : None		555.83	583.35
Total [S6L1.15C1]	Other Prepaid Expenses	555.83	583.35
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
20000	AP - Trade	(408,714.67)	(641,502.23)
20010	AP - Period Accrual	(42,666.49)	(22,170.96)

20020	AP - General Accruals	(776,094.01)	(335,731.69)
20030	AP - Related Party	(83,321.05)	(96,669.36)
Subtotal : None		(1,310,796.22)	(1,096,074.24)
Total [S6L5.1C1]	Trade Payable	(1,310,796.22)	(1,096,074.24)

Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
21016	Accrued Pharmacy	(17,694.21)	(15,075.64)
21040	Accrued Workers Comp Insurance	58,618.05	22,835.76
21044	Accrued GLPL - Third Party	120,528.77	264,367.85
21046	Accrued Auto Insurance	0.12	(1,348.70)
21050	Accrued Other Insurance	(286.46)	0.00
21150	Accrued Health Insurance	(36,317.91)	(66,286.59)
21510	Accrued Provider Tax Payable	(171,595.90)	(190,244.64)
21550	Accrued Sales & Use Tax Payable	(3,053.28)	(3,193.04)
Subtotal : None		(49,800.82)	11,055.00
Total [S6L5.2C1]	Accrued Expenses	(49,800.82)	11,055.00

Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicare Actual			
12065	AR - Medicare Bad Debt Coinsurance Ac	0.00	11,158.23
12070	AR - Medicare Settlements	(11,159.00)	0.00
Subtotal [S6L5.3C1E] Due Medicare Actual		(11,159.00)	11,158.23
Total [S6L5.3C1]	Due to Insurance Payers	(11,159.00)	11,158.23

Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1] Patient Funds Due (Self Pay)			
18000	Resident PNA Funds	55,117.57	71,653.65
24005	PNA Security Deposit	(55,117.57)	(71,653.65)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		0.00	0.00
Total [S6L5.4C1]	Patient Funds Due	0.00	0.00

Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaries			
21120	Accrued Vacation	(189,128.77)	(189,828.47)
Subtotal [S6L5.7C1A] Accrued Salaries		(189,128.77)	(189,828.47)

Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
21455	Social Security Payable	0.00	(147,939.93)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		0.00	(147,939.93)

Subgroup : [S6L5.7C1] Other Payroll Liabilities			
21160	Accrued Dental Insurance	11,415.51	13,616.28
21170	Accrued Vision Insurance	(1,265.48)	(940.59)
21175	Accrued Whole Life Insurance	(2,780.54)	(2,824.41)
21180	Accrued Supplemental Life Payable	(3,833.55)	(2,235.42)
21190	Accrued AD&D Payable	74.30	74.30
21200	Accrued Critical Illness	(218.02)	1,317.32
21210	Accrued Short Term Disability	2,912.54	4,116.84
21220	Accrued Long Term Disability	(751.35)	191.01
21230	Accrued FSA Payable	(589.56)	(589.56)
21235	Accrued HSA Payable	(2,250.00)	(2,250.00)
21260	Accrued 401K Employer Match	(41,828.95)	(35,775.76)
21280	Other Payroll Withholdings	331.49	176.66
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(38,783.61)	(25,123.33)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(227,912.38)	(362,891.73)

Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
21700	Unearned Room & Board	(1,508.20)	(10,892.86)
21710	Unearned Revenues	(60,981.52)	0.00
Subtotal : None		(62,489.72)	(10,892.86)
Total [S6L5.10C1]	Other Current Liabilities	(62,489.72)	(10,892.86)

Group : [S6L8B.1C1] Owners Equity Balance Prior Year

Subgroup : None				
30060	Retained Earnings	(695,596.90)	853,751.27	
Subtotal : None		(695,596.90)	853,751.27	
Total [S6L8B.1C1]	Owners Equity Balance Prior Year	(695,596.90)	853,751.27	550339 #####
Group : [S2L1.1C1] Private Pay				
Subgroup : None				
41000.4	Room & Board - Private	(742,677.00)	(862,240.00)	
41050.4	Contractual Allowance - Private	58,077.90	118,600.00	
Subtotal : None		(684,599.10)	(743,640.00)	
Total [S2L1.1C1]	Private Pay	(684,599.10)	(743,640.00)	
Group : [S2L1.2C1] Commerical Managed Care				
Subgroup : None				
41000.3	Room & Board - Managed Care	(2,204,974.00)	(1,182,650.00)	
41050.3	Contractual Allowance - Managed Care	564,412.90	692,769.85	
Subtotal : None		(1,640,561.10)	(489,880.15)	
Total [S2L1.2C1]	Commerical Managed Care	(1,640,561.10)	(489,880.15)	
Group : [S2L1.4C1] Medicare-Fee-For-Service				
Subgroup : None				
41000.1	Room & Board - Medicare	(7,005,000.00)	(8,282,684.00)	
41050.1	Contractual Allowance - Medicare	(521,994.47)	(1,262,063.36)	
Subtotal : None		(7,526,994.47)	(9,544,747.36)	
Total [S2L1.4C1]	Medicare-Fee-For-Service	(7,526,994.47)	(9,544,747.36)	
Group : [S2L1.5C1] Medicare Managed Care (Part C)				
Subgroup : None				
4031.00	RTN SVCS - MEDICARE + CHOICE	0.00	(1,298,700.00)	
Subtotal : None		0.00	(1,298,700.00)	
Total [S2L1.5C1]	Medicare Managed Care (Part C)	0.00	(1,298,700.00)	
Group : [S2L1.6C1] MassHealth Fee-for-Service				
Subgroup : None				
41000.2	Room & Board - Medicaid	(12,865,199.39)	(10,692,482.70)	
41050.2	Contractual Allowance - Medicaid	6,781,369.98	6,430,078.64	
Subtotal : None		(6,083,829.41)	(4,262,404.06)	
Total [S2L1.6C1]	MassHealth Fee-for-Service	(6,083,829.41)	(4,262,404.06)	
Group : [S2L1.8C1] Senior Care Options				
Subgroup : None				
4051.00	SCO/PACE	0.00	(1,336,160.00)	
Subtotal : None		0.00	(1,336,160.00)	
Total [S2L1.8C1]	Senior Care Options	0.00	(1,336,160.00)	
Group : [S2L1.11C1] Medicaid Out of State				
Subgroup : None				
41000.5	Room & Board - Other	(174,636.00)	(281,358.00)	
41050.5	Contractual Allowance - Other	6,827.47	60,273.16	
Subtotal : None		(167,808.53)	(221,084.84)	
Total [S2L1.11C1]	Medicaid Out of State	(167,808.53)	(221,084.84)	
Group : [S2L1.1C2] Ancillary-Private Pay				
Subgroup : None				
41110.4	Lab - Private	891.04	(818.84)	
41115.4	Pharmacy Legend - Private	0.00	9.40	
41125.4	Physical Therapy - Private	(1,878.00)	0.00	
41130.4	Occupational Therapy - Private	(563.00)	0.00	
41150.4	IV Therapy - Private	0.00	1,370.06	
41300.4	Ancillary Contractual Adjustment - Privat	833.16	0.00	
Subtotal : None		(716.80)	560.62	
Total [S2L1.1C2]	Ancillary-Private Pay	(716.80)	560.62	
Group : [S2L1.2C2] Ancillary-Commerical Managed Care				
Subgroup : None				
41110.3	Lab - Managed Care	(27,807.46)	(66,559.39)	
41115.3	Pharmacy Legend - Managed Care	(128,706.22)	(152,417.25)	
41120.3	Pharmacy Non-Legend - Managed Care	(1,637.44)	(878.81)	

41125.3	Physical Therapy - Managed Care	(412,333.00)	(421,163.00)
41130.3	Occupational Therapy - Managed Care	(410,475.00)	(501,318.00)
41140.3	Speech Therapy - Managed Care	(86,418.00)	(71,586.00)
41155.3	X-Ray- Managed Care	(3,700.00)	0.00
41300.3	Ancillary Contractual Adjustment - Mana	1,038,900.59	1,142,778.59
Subtotal : None		(32,176.53)	(71,143.86)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(32,176.53)	(71,143.86)

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

Subgroup : None

41110.1	Lab - Medicare	(85,032.72)	(162,705.53)
41112	Flu Shots	0.00	(601.87)
41115.1	Pharmacy Legend - Medicare	(310,538.94)	(376,531.60)
41120.1	Pharmacy Non-Legend - Medicare	(4,467.56)	(3,806.29)
41125.1	Physical Therapy - Medicare	(1,256,631.00)	(1,078,714.00)
41130.1	Occupational Therapy - Medicare	(1,395,904.00)	(1,430,773.00)
41140.1	Speech Therapy - Medicare	(366,030.00)	(242,415.00)
41150.1	IV Therapy - Medicare	(21,700.19)	(27,575.87)
41150.3	IV Therapy - Managed Care	(2,553.73)	(5,704.12)
41155.1	X-Ray - Medicare	(15,807.20)	0.00
41300.1	Ancillary Contractual Adjustment - Medic	3,234,346.99	3,146,411.04
Subtotal : None		(224,318.35)	(182,416.24)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(224,318.35)	(182,416.24)

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

Subgroup : None

41110.2	Lab - Medicaid	(367.50)	(983.13)
41115.2	Pharmacy Legend - Medicaid	(8,656.27)	(14,473.46)
41120.2	Pharmacy Non-Legend - Medicaid	(1,126.94)	(243.42)
41125.2	Physical Therapy - Medicaid	(12,064.00)	(10,757.00)
41130.2	Occupational Therapy - Medicaid	(12,820.00)	(9,229.00)
41140.2	Speech Therapy - Medicaid	(5,886.00)	(2,484.00)
41300.2	Ancillary Contractual Adjustment - Medic	40,920.71	38,170.01
Subtotal : None		0.00	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	0.00

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

Subgroup : None

41110.5	Lab - Other	0.00	(165.00)
41115.5	Pharmacy Legend - Other	(16.14)	(28.86)
41130.5	Occupational Therapy - Other	(189.00)	0.00
41140.5	Speech Therapy - Other	(126.00)	0.00
41300.5	Ancillary Contractual Adjustment - Other	331.14	193.86
Subtotal : None		0.00	0.00
Total [S2L1.15C2]	Ancillary-Other Payer Revenue	0.00	0.00

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue

Subgroup : None

46065	Other Revenue	(777,126.17)	(365,418.65)
Subtotal : None		(777,126.17)	(365,418.65)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(777,126.17)	(365,418.65)

Group : [S2L3.7C1] Interest Income

Subgroup : None

87500	Interest Income	(110.14)	(523.51)
Subtotal : None		(110.14)	(523.51)
Total [S2L3.7C1]	Interest Income	(110.14)	(523.51)

Group : [S3L1.1C1] Director of Nurses Salary

Subgroup : None

56661	Director of Nrusing	125,792.26	162,956.53
Subtotal : None		125,792.26	162,956.53
Total [S3L1.1C1]	Director of Nurses Salary	125,792.26	162,956.53

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None

56660	Nursing Administration	205,672.41	262,601.76
56662	Assistant Director of Nursing	94,701.24	56,880.86

56690	RN's	556,275.24	732,123.30
Subtotal : None		856,648.89	1,051,605.92
Total [S3L1.7C1]	Registered Nurses Salaries	856,648.89	1,051,605.92
Group : [S3L1.11C1] Registered Nurses Purchased Service Temporary Agency Staff			
Subgroup : None			
64000	RN - Agency	123,518.05	(0.12)
Subtotal : None		123,518.05	(0.12)
Total [S3L1.11C1]	Registered Nurses Purchased Service	123,518.05	(0.12)
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
56700	LPN's	2,107,377.84	1,941,730.08
Subtotal : None		2,107,377.84	1,941,730.08
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,107,377.84	1,941,730.08
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Temporary Agency Staff			
Subgroup : None			
64005	LPN - Agency	93,787.96	29,119.65
Subtotal : None		93,787.96	29,119.65
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	93,787.96	29,119.65
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
56710	CNA's	2,247,999.51	2,204,207.02
Subtotal : None		2,247,999.51	2,204,207.02
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,247,999.51	2,204,207.02
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Temporary Agency Staff			
Subgroup : None			
6052.1	Contract Nsg - CNA	0.00	375.00
64010	CNA - Agency	64,682.50	0.00
64050	Contract Nursing Expense	38,445.00	6,896.00
Subtotal : None		103,127.50	7,271.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	103,127.50	7,271.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
56610	Administrator	210,132.51	180,130.72
Subtotal [S3L2.1C1A] Administrator Salaries		210,132.51	180,130.72
Total [S3L2.1C1]	Administration Salaries	210,132.51	180,130.72
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
56620	Business Office	126,916.03	106,248.61
56630	Facility HR	24,000.00	26,000.00
Subtotal : None		150,916.03	132,248.61
Total [S3L2.7C1]	Clerical Staff Salaries	150,916.03	132,248.61
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
63160	Data Processing Expense	77,333.83	73,118.75
63380	Consolidated Billing - Administration	5,439.73	10,347.19
Subtotal : None		82,773.56	83,465.94
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	82,773.56	83,465.94
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
63080	Compliance Expense	9,515.50	(21,418.83)
63105	Postage	1,657.65	2,097.73
63120	Office Supplies - WB Mason Only	17,895.51	15,302.91
63121	Other Office Supplies	5,219.96	11,051.49
63135	Printed Forms	1,651.07	4,176.90
63145	Forms and Brochures	201.90	111.84
63156	Minor Computer Equipment	938.27	7,965.12
63165	Network Support	77,084.33	96,009.40
63170	Network Wiring	(9.99)	535.76

63185	Minor Equipment - Administration	1,850.00	1,587.50
63230	Bank Charges	37,146.35	(14,247.92)
63280	Off Site Storage	6,387.59	6,489.80
Subtotal : None		159,538.14	109,661.70
Total [S3L2.12C1]	Office Supplies	159,538.14	109,661.70

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

Subgroup : None

63000	Telephone Expense	75,441.24	48,184.24
63015	Telephone Data Connection	0.00	7,407.32
63020	Telephone Equip Repair	6,471.78	417.50
63030	Telephone Maint Contracts	5,535.28	5,109.49
63050	Cell Phone Expense	4,786.96	5,418.26
Subtotal : None		92,235.26	66,536.81
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	92,235.26	66,536.81

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

Subgroup : None

63205	Travel - Hotel	150.80	0.00
63210	Travel - Parking/Tolls	0.00	44.50
63220	Travel - Other	7,926.05	8,952.49
76020	Shows & Conferences	150.00	0.00
Subtotal : None		8,226.85	8,996.99
Total [S3L2.15C1]	Travel, Conventions & Meetings	8,226.85	8,996.99

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

Subgroup : None

63305	Placement Fees	8,820.00	0.00
63310	Hiring Expense	16,832.79	4,447.17
Subtotal : None		25,652.79	4,447.17
Total [S3L2.16C1]	Advertising: Help Wanted	25,652.79	4,447.17

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

Subgroup : None

63290	Dues & Subscriptions	22,826.88	30,804.99
63330	License & Permits	4,930.00	1,967.44
Subtotal : None		27,756.88	32,772.43
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	27,756.88	32,772.43

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

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

61095	Employee Training	1,200.00	640.00
Subtotal [S3L2.18C1] Nursing Job Related Education		1,200.00	640.00
Total [S3L2.18C1]	Continuing Professional Education / T	1,200.00	640.00

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

Subgroup : None

63065	Accounting	4,697.00	1,436.84
Subtotal : None		4,697.00	1,436.84
Total [S3L2.19C1]	Accounting Services (not related to A)	4,697.00	1,436.84

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

Subgroup : None

63265	General Liability Insurance Expense - Th	137,227.58	138,248.16
63275	Other Insurance Expense	2,294.44	1,869.20
87210	GLPL Reserve Adjustment	28,234.43	86,387.00
Subtotal : None		167,756.45	226,504.36
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	167,756.45	226,504.36

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

Subgroup : None

63095	Consulting Fees	9,095.24	14,975.04
63100	Other Professional Fees	36,263.14	67,551.75
63240	Collection Fees	35,848.08	44,925.15
63245	Service Fees	3,057.37	134.00
63250	Other Fees	516.00	0.00
63390	Sales & Use Tax Expense	4,200.00	4,200.00

63415	Annual Report Fees	3,478.24	1,547.00
63425	Miscellaneous Expense	0.00	493.40
68170	Resident Replacement Items	2,217.51	5,947.88
69510	Beauty & Barber Expense	1,668.00	1,120.00
Subtotal : None		96,343.58	140,894.22
Total [S3L2.22C1] Other A & G Expenses		96,343.58	140,894.22

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

76005	Marketing Expense	26,683.77	1,655.74
76006	Marketing Expense - Corporate	97,652.99	97,500.94
76010	Marketing - Meals	74,993.99	24,080.66
77010	Sponsorships	2,500.00	30,046.29
Subtotal : None		201,830.75	153,283.63
Total [S3L2B.1C1] Advertising Marketing		201,830.75	153,283.63

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

63070	Legal Fees	67,608.24	25,598.35
63071	Legal Settlements	10,414.77	0.00
Subtotal : None		78,023.01	25,598.35
Total [S3L2B.6C1] Legal: Other		78,023.01	25,598.35

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

63085	Administrative Fee - Related Party	459,941.91	380,297.64
63176	IT Allocation - Related Party	23,683.77	19,582.68
79500	Management Fees	859,506.52	925,751.73
Subtotal : None		1,343,132.20	1,325,632.05
Total [S3L2B.8C1] Management Company Fees		1,343,132.20	1,325,632.05

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

79100	Bad Debt Expense	456,674.86	232,454.37
79105	Bad Debt Expense - Medicare	11,158.23	6,008.27
79110	Bad Debt Expense - Other	173,992.00	0.00
87215	Bad Debt Reserve Adjustment	0.00	24,824.31
Subtotal : None		641,825.09	263,286.95
Total [S3L2B.14C1] Bad Debt Expenses		641,825.09	263,286.95

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

63385	Healthcare Provider Tax	669,705.12	629,710.38
Subtotal : None		669,705.12	629,710.38
Total [S3L2B.15C1] User Fee Assessment		669,705.12	629,710.38

Group : [S3L2B.16C1] Other Non Allowable A&G Expenses

Subgroup : None

56640	Facility Marketing	470.23	0.00
Subtotal : None		470.23	0.00
Total [S3L2B.16C1] Other Non Allowable A&G Expenses		470.23	0.00

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

Subgroup : None

56870	Maintenance	90,613.91	91,612.35
Subtotal : None		90,613.91	91,612.35
Total [S3L3.5C1] Plant Operations: Salaries		90,613.91	91,612.35

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

Subgroup : None

60050	Contract Labor	20,880.00	0.00
67000	Security Services Expense	0.00	361.23
67015	Maintenance Outside Service	81,612.72	48,144.78
67035	Building Repairs & Maintenance	65,502.75	51,261.82
67045	Grounds Maintenance	23,008.00	20,912.00
67050	Snow Removal	57,919.75	24,318.89
67055	Pest Control	1,125.00	750.00
67060	Fire Alarm Service	34,247.39	15,701.11

67095	Sanitation	32,852.84	33,269.43
67100	Medical Waste Disposal	1,426.11	862.79
Subtotal : None		318,574.56	195,582.05
Total [S3L3.8C1] Plant Operations: Purchased Service		318,574.56	195,582.05

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
67010	Maintenance Supplies	61,633.77	57,284.71
67025	Minor Equipment/Tools	661.72	276.50
67030	Facility Equipment Repairs & Maintenance	13,592.10	20,357.30
69525	Facility Other Supplies	857.21	530.00
Subtotal : None		76,744.80	78,448.51
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		76,744.80	78,448.51

Group : [S3L3.10C1] Plant Operations: Utilities			
Subgroup : None			
67070	Electric	319,578.60	145,952.93
67075	Gas - Utility Expense	71,610.84	53,109.26
67080	Water & Sewer	179,501.00	177,703.36
Subtotal : None		570,690.44	376,765.55
Total [S3L3.10C1] Plant Operations: Utilities		570,690.44	376,765.55

Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5061.00	Dietician	0.00	61,140.00
Subtotal : None		0.00	61,140.00
Total [S3L3.13C1] Dietician: Salaries		0.00	61,140.00

Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
56840	Dietary	573,912.27	458,048.68
Subtotal : None		573,912.27	458,048.68
Total [S3L3.18C1] Dietary: Salaries		573,912.27	458,048.68

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
64405	Raw Food	302,724.84	312,947.69
64410	Dietary Supplement	18,559.66	21,875.88
68025	Enteral Food Supplement	4,389.70	21,837.96
Subtotal : None		325,674.20	356,661.53
Total [S3L3.21C1] Dietary: Food		325,674.20	356,661.53

Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
64415	Dietary Supplies	36,973.32	41,554.86
64420	Other Dietary Expense	4,682.63	4,617.20
Subtotal : None		41,655.95	46,172.06
Total [S3L3.23C1] Dietary: Supplies & Expenses		41,655.95	46,172.06

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salaries			
56850	Housekeeping	334,529.47	306,141.62
Subtotal [S3L3.24C1] Housekeeping Salaries		334,529.47	306,141.62

Subgroup : [S3L3.24C1] Laundry Salaries			
56860	Laundry	63,084.20	57,364.29
Subtotal [S3L3.24C1] Laundry Salaries		63,084.20	57,364.29

Total [S3L3.24C1] Housekeeping / Laundry: Salaries		397,613.67	363,505.91
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
66620	Housekeeping Supplies	42,556.95	52,539.03
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		42,556.95	52,539.03

Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
66600	Laundry Supplies	11,835.08	12,345.58
66615	Laundry Expense	5,473.61	3,084.68

Subtotal [S3L3.28C1E Laundry Supplies & Expense		17,308.69	15,430.26
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	59,865.64	67,969.29
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
56680	Central Supply	46,422.20	49,598.52
56750	Medical Records	39,515.81	37,942.04
Subtotal : None		85,938.01	87,540.56
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	85,938.01	87,540.56
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1MDS Salaries			
56670	MDS	279,255.61	237,945.17
Subtotal [S3L3.40C1E MDS Salaries		279,255.61	237,945.17
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	279,255.61	237,945.17
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
56650	Admissions	290,882.67	310,551.09
56760	Social Worker	152,517.54	140,992.21
Subtotal : None		443,400.21	451,543.30
Total [S3L3.48C1]	Social Service Worker: Salaries	443,400.21	451,543.30
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
64300	LCSW Contractor Expense	4,927.50	33,286.00
Subtotal : None		4,927.50	33,286.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	4,927.50	33,286.00
Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries			
Subgroup : None			
5250.00	Therapy Management Payroll	0.00	62,900.00
Subtotal : None		0.00	62,900.00
Total [S3L3.56C1]	Indirect Restorative Therapy: Salaries	0.00	62,900.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
56720	Physical Therapy	331,025.25	272,754.17
56730	Occupational Therapy	369,371.06	326,779.16
56740	Speech Therapy	98,180.03	27,401.69
56790	Respiratory	70,574.29	83,021.33
57330	Director of Rehabilitation	116,884.79	115,269.51
Subtotal : None		986,035.42	825,225.86
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	986,035.42	825,225.86
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
69010	OT Contractor Expense	0.00	12,935.00
69020	ST Contractor Expense	18,000.00	80,029.00
Subtotal : None		18,000.00	92,964.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	18,000.00	92,964.00
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
56835	Recreation	203,167.55	160,684.91
Subtotal : None		203,167.55	160,684.91
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	203,167.55	160,684.91
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
64065	Medical Record Supplies	(207.00)	(10.00)
64205	Resident Entertainment	716.34	606.65
64210	Cable Television	12,939.03	10,101.32
69520	Activity Supplies	1,623.09	8,515.86
Subtotal : None		15,071.46	19,213.83
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	15,071.46	19,213.83

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

Subgroup : None

63195	Travel - Mileage	0.00	9.86
63260	Auto Insurance Expense	1,348.78	3,694.66
67076	Automobile Fuel Expense	25.50	23.99
Subtotal : None		1,374.28	3,728.51
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	1,374.28	3,728.51

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

Subgroup : None

64035	Medical Director Expense	65,750.00	53,750.00
Subtotal : None		65,750.00	53,750.00
Total [S3L3.82C1]	Physician Services: Medical Director	65,750.00	53,750.00

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

Subgroup : None

64055	Other Physician Expense	828.00	1,910.00
64060	Physician Consultant Expense	13,380.00	3,500.00
Subtotal : None		14,208.00	5,410.00
Total [S3L3.83C1]	Physician Services: Advisory Physician	14,208.00	5,410.00

Group : [S3L3.86C1] Physician Services: Other

Subgroup : None

68005	Dental Services Expense	1,988.00	4,917.00
68010	Podiatry Services Expense	2,308.00	6,347.00
Subtotal : None		4,296.00	11,264.00
Total [S3L3.86C1]	Physician Services: Other	4,296.00	11,264.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

68015	Other Medical Services Expense	157.00	751.52
68070	Wound Care Expense	20,050.17	31,361.87
68075	Drugs-Prescription, Legend Drugs Other	12,881.12	15,121.38
68080	Drugs-Prescription, Legend Drugs Mana	112,063.05	119,832.21
68085	Drugs-Prescription, Medicare A	302,961.50	360,432.21
68090	Drugs-Non-Prescription, Non-Legend	24,912.72	42,620.83
68100	IV Expense	50,671.89	69,412.69
68110	Oxygen	28,835.69	55,143.50
68115	Lab Expense	287,844.92	448,288.54
68120	X-Ray Expense	20,458.26	18,497.38
68130	DME (Durable Medical EQPT)	1,551.41	680.01
68140	Ambulance Expense	72,248.15	91,646.66
Subtotal : None		934,635.88	1,253,788.80
Total [S3L3.87C1]	Legend Drugs	934,635.88	1,253,788.80

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

Subgroup : None

64015	Nursing Supplies	33,602.28	8,561.71
68030	Incontinent Briefs Expense	58,925.86	49,458.42
68045	Medical Supplies Expense	103,475.71	97,994.64
68055	Medical Supplies - Other	5,454.85	1,896.23
68095	Pharmacy Supplies	1,430.35	664.16
68105	Oxygen Supplies	24,431.15	27,139.70
69005	PT Supplies	9,022.05	9,434.56
69035	RT Supplies	(7.20)	63.34
Subtotal : None		236,335.05	195,212.76
Total [S3L3.89C1]	House Supplies Not Resold	236,335.05	195,212.76

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

64030	Pharmacy Consultant	15,488.17	13,189.11
Subtotal : None		15,488.17	13,189.11
Total [S3L3.92C1]	Pharmacy Consultant	15,488.17	13,189.11

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

Subgroup : None

63395	Personal Property Tax Expense	19,826.14	21,496.80
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Subtotal : None		19,826.14	21,496.80
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-C	19,826.14	21,496.80
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
68135	Equipment Rental - Other (Drugs & Supp	23,584.97	39,457.79
69045	PT/OT Equipment Rental	20,490.12	20,490.12
80010	Office Equipment Rental	13,590.46	20,097.12
Subtotal : None		57,665.55	80,045.03
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	57,665.55	80,045.03
Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR			
Subgroup : None			
63272	Property Insurance - Related Party	6,913.07	7,624.50
63401	Real Estate Tax Expense - Related Party	176,819.06	198,134.56
80005	Rent - Related Party	762,008.02	979,851.48
Subtotal : None		945,740.15	1,185,610.54
Total [S3L4.14C1]	Real Property Rent Expense-SNF-CR	945,740.15	1,185,610.54
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
61030	Health Insurance Expense	397,906.84	456,302.88
61070	Basic Life Insurance	1,783.38	1,833.80
87200	Health Insurance Reserve Adjustment	(160,886.00)	28,656.87
Subtotal : None		238,804.22	486,793.55
Total [CLA-53.01]	LA-Group Health/Life	238,804.22	486,793.55
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
61020	401K Employer Match Expense	40,147.65	37,613.26
Subtotal : None		40,147.65	37,613.26
Total [CLA-53.02]	LA-Employee Pensions	40,147.65	37,613.26
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
61002	Benefit Allocation - Wage Transfer	8,159.04	16,706.22
61090	Employee Relations	14,194.36	33,093.29
61105	Other Employee Benefits	1,426.47	1,365.65
61120	Holiday Party	4,000.00	0.00
61125	Flowers & Gifts to Employees	403.16	0.00
63075	Criminal Record Check	11,099.27	11,515.50
63335	Uniform Expense	10,786.66	18,358.26
Subtotal : None		50,068.96	81,038.92
Total [CLA-53.03]	LA-Employee Benefits	50,068.96	81,038.92
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
61000	Medicare Tax Expense	123,359.92	117,081.74
61001	Social Security Tax Expense	527,364.64	497,460.12
61005	SUI Tax Expense	80,433.62	131,851.76
61010	FUTA Tax Expense	8,468.65	9,009.85
61015	Other Payroll Tax Expense	36,755.66	38,562.55
Subtotal : None		776,382.49	793,966.02
Total [CLA-53.04]	LA-Payroll Taxes	776,382.49	793,966.02
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
61045	Workers Comp Insurance Expense	172,894.02	161,359.33
87205	Workers Comp Reserve Adjustment	(66,576.13)	(114,893.54)
Subtotal : None		106,317.89	46,465.79
Total [CLA-53.05]	LA-Workers Comp	106,317.89	46,465.79
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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