

Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**
Engagement: **MD 2023 - Care One at Brookline**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [001] Balance Sheet						
Subgroup : None						
0	Retained Earnings	(1,239,109.06)	0.00		0.00	0.00
10040	Cash - Cash in Transit	15,654.44	0.00		0.00	0.00
12020	AR - Resident	2,372,694.36	2,358,395.72		0.00	2,358,395.72
12050	AR - Monthly Accrual	0.00	(1,811.53)		0.00	(1,811.53)
12065	AR - Medicare Bad Debt	0.00	58,721.67		0.00	58,721.67
12070	AR - Medicare Settlements	(23,259.00)	(23,259.00)		0.00	(23,259.00)
12100	AR - Clearing	176.82	(1,883.27)		0.00	(1,883.27)
12110	AR - Security Deposit Refund	25,755.40	984.40		0.00	984.40
12130	AR - Advance Billing	9,007.36	20,199.71		0.00	20,199.71
12220	Allowance for Bad Debts	(438,048.03)	(448,001.10)		0.00	(448,001.10)
13010	Prepaid Property Insurance	5,100.40	8,149.73		0.00	8,149.73
13035	Prepaid GLPL - Third Party	7,701.76	8,988.13		0.00	8,988.13
13040	Prepaid Other Insurance	946.89	870.62		0.00	870.62
13090	Prepaid Real Estate Taxes	0.00	(0.02)		0.00	(0.02)
13130	Prepaid Expenses - Other	3,358.71	3,664.72		0.00	3,664.72
18000	Resident PNA Funds	54,633.16	54,168.96		0.00	54,168.96
20000	AP - Trade	(739,812.64)	(818,879.02)		0.00	(818,879.02)
20010	AP - Period Accrual	(24,488.59)	(17,279.29)		0.00	(17,279.29)
20020	AP - General Accruals	(594,755.07)	(514,535.07)		0.00	(514,535.07)
21016	Accrued Pharmacy	(21,020.17)	(19,358.61)		0.00	(19,358.61)
21035	Accrued Property Insurance	(2,565.31)	(5,348.36)		0.00	(5,348.36)
21040	Accrued Workers Comp Insurance	(183,302.21)	(250,783.02)		0.00	(250,783.02)
21044	Accrued GLPL - Third Party	(203,531.52)	(288,407.91)		0.00	(288,407.91)
21050	Accrued Other Insurance	(193.32)	(462.11)		0.00	(462.11)
21110	Accrued Payroll	0.00	(22,724.01)		0.00	(22,724.01)
21115	Payroll Outstanding Checks	0.00	(203,709.82)		0.00	(203,709.82)
21120	Accrued Vacation	(139,223.64)	(139,223.64)		0.00	(139,223.64)
21150	Accrued Health Insurance	(96,819.90)	(39,873.86)		0.00	(39,873.86)
21160	Accrued Dental Insurance	3,031.53	5,700.74		0.00	5,700.74
21170	Accrued Vision Insurance	(1,544.12)	(1,137.91)		0.00	(1,137.91)
21175	Accrued Whole Life Insurance	(1,170.03)	(1,512.73)		0.00	(1,512.73)
21180	Accrued Supplemental Life Payable	(681.59)	(1,741.73)		0.00	(1,741.73)
21190	Accrued AD&D Payable	25.65	25.65		0.00	25.65
21200	Accrued Critical Illness	(909.33)	239.56		0.00	239.56
21210	Accrued Short Term Disability	1,456.48	(1,432.36)		0.00	(1,432.36)
21220	Accrued Long Term Disability	46.24	(641.80)		0.00	(641.80)
21230	Accrued FSA Payable	(32.64)	(266.57)		0.00	(266.57)
21235	Accrued HSA Payable	(4,125.00)	(4,879.15)		0.00	(4,879.15)
21240	Accrued Dependent Care Payable	(24.96)	(24.96)		0.00	(24.96)
21250	Accrued 401K Employee Contributions	0.00	(7,634.39)		0.00	(7,634.39)
21255	Accrued 401k Loan Payments	0.00	(1,611.07)		0.00	(1,611.07)
21260	Accrued 401K Employer Match	(31,562.72)	(31,289.52)		0.00	(31,289.52)
21280	Other Payroll Withholdings	167.65	303.47		0.00	303.47
21400	Federal Withholding	0.00	(22,366.66)		0.00	(22,366.66)
21410	Medicare Withholding	0.00	(25,061.70)		0.00	(25,061.70)
21415	Social Security Withholding	0.00	11,358.60		0.00	11,358.60
21420	State Withholding	0.00	(16,712.58)		0.00	(16,712.58)
21430	City/Local Withholding	0.00	9,197.87		0.00	9,197.87
21450	Medicare Payable	0.00	(24,840.85)		0.00	(24,840.85)
21455	Social Security Payable	0.00	11,137.75		0.00	11,137.75
21460	SUI/SDI Payable	0.00	(3,395.79)		0.00	(3,395.79)
21470	FUTA Payable	0.00	(891.34)		0.00	(891.34)
21490	Garnishment Payable	0.00	(111.77)		0.00	(111.77)
21510	Accrued Provider Tax Payable	(122,316.49)	(158,333.74)		0.00	(158,333.74)
21550	Accrued Sales & Use Tax Payable	(2,460.29)	(2,386.76)		0.00	(2,386.76)
21700	Unearned Room & Board	(9,007.36)	(20,199.71)		0.00	(20,199.71)
21710	Unearned Revenues	(49,613.68)	0.02		0.00	0.02
23000	Due to / from Affiliates	592,880.73	(764,513.89)		0.00	(764,513.89)
24005	PNA Security Deposit	(54,632.81)	(54,168.61)		0.00	(54,168.61)
2650.00	RETAINED EARNINGS	0.00	(347,544.15)		0.00	(347,544.15)
Subtotal : None		(891,571.90)	(1,736,132.06)		0.00	(1,736,132.06)
Total [001] Balance Sheet		(891,571.90)	(1,736,132.06)		0.00	(1,736,132.06)
Group : [002] P & L						
Subgroup : None						
3025.00	SENIOR MANAGED CARE	0.00	0.00		(1,535,485.00)	(1,535,485.00)
				CAIDJE - 1	(1,535,485.00)	
3032.00	SCO & PACE R&B	0.00	0.00		(2,108,228.00)	(2,108,228.00)
				CAIDJE - 1	(2,108,228.00)	
4022.00	Resource revenue-Mcaid	0.00	0.00		(599,747.00)	(599,747.00)
				CAIDJE - 1	(599,747.00)	
4038.00	MEDICAID MANAGED CARE	0.00	0.00		0.00	0.00

Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**
Engagement: **MD 2023 - Care One at Brookline**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
41000.1	Room & Board	(5,795,172.00)	(3,786,292.00)	CAIDJE -	(0.00)	
41000.2	Room & Board	(9,138,891.79)	(10,033,222.89)		0.00	(3,786,292.00)
					2,707,975.00	(7,325,247.89)
				CAIDJE -	2,108,228.00	
				CAIDJE -	599,747.00	
41000.3	Room & Board	(2,914,859.00)	(3,253,931.63)		1,535,485.00	(1,718,446.63)
				CAIDJE -	1,535,485.00	
41000.4	Room & Board	(1,012,790.00)	(602,010.00)		0.00	(602,010.00)
41000.5	Room & Board	(764.00)	(35,144.00)		0.00	(35,144.00)
41050.1	Contractual Allowance	(1,082,555.67)	(892,434.87)		0.00	(892,434.87)
41050.2	Contractual Allowance	5,063,776.61	4,674,162.57		0.00	4,674,162.57
41050.3	Contractual Allowance	498,071.93	826,172.63		0.00	826,172.63
41050.4	Contractual Allowance	34,535.45	4,414.00		0.00	4,414.00
41050.5	Contractual Allowance	764.00	35,144.00		0.00	35,144.00
41110.1	Lab	(76,265.56)	(38,500.56)		0.00	(38,500.56)
41110.3	Lab	(35,518.53)	(29,227.35)		0.00	(29,227.35)
41110.4	Lab - Private	(25.12)	0.00		0.00	0.00
41110.5	Lab	0.00	(282.65)		0.00	(282.65)
41115.1	Pharmacy Legend	(317,312.81)	(197,808.75)		0.00	(197,808.75)
41115.2	Pharmacy Legend	(15,705.10)	(28,483.14)		0.00	(28,483.14)
41115.3	Pharmacy Legend	(176,951.44)	(202,345.77)		0.00	(202,345.77)
41115.4	Pharmacy Legend - Private	(14.82)	0.00		0.00	0.00
41115.5	Pharmacy Legend	0.00	(479.01)		0.00	(479.01)
41120.1	Pharmacy Non-Legend	(9,565.46)	(2,763.33)		0.00	(2,763.33)
41120.2	Pharmacy Non-Legend	(629.70)	(706.25)		0.00	(706.25)
41120.3	Pharmacy Non-Legend	(3,807.50)	(2,415.32)		0.00	(2,415.32)
41120.5	Pharmacy Non-Legend	0.00	(16.04)		0.00	(16.04)
41125.1	Physical Therapy	(671,555.00)	(630,415.00)		0.00	(630,415.00)
41125.2	Physical Therapy	(11,080.00)	(54,045.00)		0.00	(54,045.00)
41125.3	Physical Therapy	(438,568.00)	(666,021.00)		0.00	(666,021.00)
41125.5	Physical Therapy	(189.00)	(2,894.00)		0.00	(2,894.00)
41130.1	Occupational Therapy	(870,744.00)	(793,486.00)		0.00	(793,486.00)
41130.2	Occupational Therapy	(13,155.00)	(53,978.00)		0.00	(53,978.00)
41130.3	Occupational Therapy	(501,056.00)	(690,930.00)		0.00	(690,930.00)
41130.5	Occupational Therapy	(189.00)	(5,036.00)		0.00	(5,036.00)
41140.1	Speech Therapy	(284,688.00)	(262,746.00)		0.00	(262,746.00)
41140.2	Speech Therapy	(5,706.00)	(10,224.00)		0.00	(10,224.00)
41140.3	Speech Therapy	(140,202.00)	(158,175.00)		0.00	(158,175.00)
41140.5	Speech Therapy	0.00	(756.00)		0.00	(756.00)
41150.1	IV Therapy	(28,225.18)	(28,923.05)		0.00	(28,923.05)
41150.2	IV Therapy	(719.06)	(182.10)		0.00	(182.10)
41150.3	IV Therapy	(18,962.26)	(14,663.79)		0.00	(14,663.79)
41155.1	X-Ray	(12,015.72)	(3,766.00)		0.00	(3,766.00)
41155.3	X-Ray	(4,950.50)	(2,372.52)		0.00	(2,372.52)
41155.4	X-Ray	0.00	(279.91)		279.91	0.00
				CAIDJE -	279.91	
41300.1	Ancillary Contractual Adjustment	2,192,683.72	1,798,878.01		1,197.96	1,800,075.97
				CAIDJE -	1,197.96	
41300.2	Ancillary Contractual Adjustment	49,085.19	149,080.32		(1,461.83)	147,618.49
				CAIDJE -	(1,461.83)	
41300.3	Ancillary Contractual Adjustment	1,220,099.95	1,608,635.26		0.00	1,608,635.26
41300.5	Ancillary Contractual Adjustment	378.00	9,463.70		(16.04)	9,447.66
				CAIDJE -	(16.04)	
46065	Other Revenue	(620,746.97)	(94,358.95)		0.00	(94,358.95)
5061.00	Dietician	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
56140	QA Nurse	461.60	0.00		0.00	0.00
56610	Administrator	215,081.94	192,747.61		0.00	192,747.61
56620	Business Office	135,145.42	121,701.83		0.00	121,701.83
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56640	Facility Marketing	4,124.52	9,579.33		0.00	9,579.33
56650	Admissions	84,210.65	63,863.83		0.00	63,863.83
56660	Nursing Administration	189,517.69	232,103.78		0.00	232,103.78
56661	Director of Nursing	142,747.43	122,092.49		0.00	122,092.49
56662	Assistant Director of Nursing	76,033.28	0.00		0.00	0.00
56670	MDS	283,970.62	302,861.69		0.00	302,861.69
56680	Central Supply	4,435.61	0.00		0.00	0.00
56690	RN's	781,098.11	563,697.40		0.00	563,697.40
56700	LPN's	1,796,407.43	1,577,969.13		0.00	1,577,969.13
56710	CNA's	1,755,371.45	1,908,230.12		0.00	1,908,230.12
56720	Physical Therapy	232,386.45	284,515.82		0.00	284,515.82
56730	Occupational Therapy	213,524.40	342,127.19		0.00	342,127.19
56740	Speech Therapy	74,025.31	71,685.39		0.00	71,685.39
56750	Medical Records	22,330.66	19,515.05		0.00	19,515.05
56760	Social Worker	117,449.92	97,630.26		0.00	97,630.26

Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**
Engagement: **MD 2023 - Care One at Brookline**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
56770	Radiology	0.00	415.44		0.00	415.44
56790	Respiratory	15,476.64	20,667.45		0.00	20,667.45
56835	Recreation	98,593.26	117,908.40		0.00	117,908.40
56840	Dietary	510,652.62	494,283.76		0.00	494,283.76
				CAIDJE -	(0.00)	
56850	Housekeeping	54,498.77	58,289.26		0.00	58,289.26
56870	Maintenance	68,981.41	67,698.22		0.00	67,698.22
57330	Rehabilitation Director	99,769.41	111,810.00		0.00	111,810.00
61000	Medicare Tax Expense	98,175.64	94,568.00		0.00	94,568.00
61001	Social Security Tax Expense	401,044.75	400,364.00		0.00	400,364.00
61002	Taxes & Benefits - Wage Transfer	13,532.61	25,824.00		0.00	25,824.00
61005	SUI Tax Expense	36,358.37	39,276.00		0.00	39,276.00
61010	FUTA Tax Expense	6,271.34	6,641.00		0.00	6,641.00
61015	Other Payroll Tax Expense	27,779.53	25,228.00		0.00	25,228.00
61020	401K Employer Match Expense	30,611.24	30,753.00		0.00	30,753.00
61030	Health Insurance Expense	292,928.66	299,408.00		0.00	299,408.00
61045	Workers Comp Insurance Expense	86,878.51	80,253.00		0.00	80,253.00
61070	Basic Life Insurance	1,423.11	1,263.00		0.00	1,263.00
61085	Employee Medical Expenses	0.00	(40.00)		0.00	(40.00)
61090	Employee Relations	26,512.92	14,994.00		0.00	14,994.00
61095	Employee Training	110.00	675.00		0.00	675.00
61105	Other Employee Benefits	966.22	1,053.00		0.00	1,053.00
61120	Holiday Party	559.30	4,485.00		0.00	4,485.00
61125	Flowers & Gifts to Employees	65.81	280.00		0.00	280.00
63000	Telephone Expense	35,559.04	37,038.00		0.00	37,038.00
63020	Telephone Equip Repair	2,403.45	3,696.00		0.00	3,696.00
63030	Telephone Maint Contracts	5,109.48	5,109.00		0.00	5,109.00
63035	Teleconferencing	75.32	0.00		0.00	0.00
63050	Cell Phone Expense	5,832.13	4,397.00		0.00	4,397.00
63065	Accounting	4,697.00	1,400.00		0.00	1,400.00
63070	Legal Fees	3,761.89	45,192.00		0.00	45,192.00
63071	Legal Settlements	7,850.47	4,167.00		0.00	4,167.00
63075	Criminal Record Check	7,377.14	7,779.00		0.00	7,779.00
63080	Compliance Expense	9,515.50	(3,318.00)		0.00	(3,318.00)
63085	Administrative Fee - Related Party	302,467.95	308,837.00		0.00	308,837.00
63095	Consulting Fees	8,849.22	11,703.00		0.00	11,703.00
63100	Other Professional Fees	50,122.25	50,425.00		0.00	50,425.00
63105	Postage	2,614.64	2,637.00		0.00	2,637.00
63115	Overnight Delivery	339.89	0.00		0.00	0.00
63120	Office Supplies - WB Mason Only	16,453.05	8,534.00		0.00	8,534.00
63121	Other Office Supplies	8,329.08	274.00		0.00	274.00
63135	Printed Forms	1,144.69	2,094.00		0.00	2,094.00
63150	Computer Expense	(584.36)	2,590.00		0.00	2,590.00
63156	Minor Computer Equipment	400.34	1,691.00		0.00	1,691.00
63160	Data Processing Expense	54,929.05	70,057.00		0.00	70,057.00
63165	Network Support	80,344.47	83,847.00		0.00	83,847.00
63176	IT Allocation - Related Party	15,574.95	15,903.00		0.00	15,903.00
63190	Travel - Auto	0.00	8.00		0.00	8.00
63195	Travel - Mileage	746.15	274.00		0.00	274.00
63196	Travel - Taxi/Limo	344.72	313.00		0.00	313.00
63205	Travel - Hotel	0.00	23.00		0.00	23.00
63215	Travel - Meals	0.00	245.00		0.00	245.00
63220	Travel - Other	1,286.44	18,753.00		0.00	18,753.00
63226	Entertainment	100.00	0.00		0.00	0.00
63230	Bank Charges	47,227.87	30,977.00		0.00	30,977.00
63240	Collection Fees	37,753.46	19,301.00		0.00	19,301.00
63245	Service Fees	2,678.00	3,288.00		0.00	3,288.00
63250	Other Fees	240.00	53,001.00		0.00	53,001.00
63265	General Liability Insurance Expense - Third Party	98,819.01	99,526.00		0.00	99,526.00
63271	Property Insurance - Third Party	7,884.66	13,250.00		0.00	13,250.00
63275	Other Insurance Expense	1,871.74	2,102.00		0.00	2,102.00
63280	Off Site Storage	20,608.29	7,222.00		0.00	7,222.00
63290	Dues & Subscriptions	19,145.19	20,499.00		0.00	20,499.00
63305	Placement Fees	10,000.00	23,250.00		0.00	23,250.00
63310	Hiring Expense	5,064.82	15,976.00		0.00	15,976.00
63330	License & Permits	4,510.00	1,235.00		0.00	1,235.00
63335	Uniform Expense	3,569.06	5,503.00		0.00	5,503.00
63375	Ancillary Rental Fees	0.00	1,676.00		0.00	1,676.00
63380	Consolidated Billing - Administration	16,202.12	13,333.00		0.00	13,333.00
63385	Healthcare Provider Tax	469,609.18	559,765.00		0.00	559,765.00
63390	Sales & Use Tax Expense	3,000.00	3,000.00		0.00	3,000.00
63395	Personal Property Tax Expense	922.23	3,551.00		0.00	3,551.00
63400	Real Estate Tax Expense - Third Party	201,055.50	55,650.00		0.00	55,650.00
63415	Annual Report Fees	2,119.35	459.00		0.00	459.00
63425	Miscellaneous Expense	(500.00)	0.00		0.00	0.00

Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**
Engagement: **MD 2023 - Care One at Brookline**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
64000	RN - Agency	374,385.56	689,575.00		0.00	689,575.00
64005	LPN - Agency	150,114.55	365,445.00		0.00	365,445.00
64010	CNA - Agency	267,219.13	139,400.00		0.00	139,400.00
64015	Nursing Supplies	23,367.98	15,879.00		0.00	15,879.00
64030	Pharmacy Consultant	10,875.20	14,358.00		0.00	14,358.00
64035	Medical Director Expense	24,000.00	24,000.00		0.00	24,000.00
64050	Contract Nursing Expense	88,067.45	168,726.00		0.00	168,726.00
64060	Physician Consultant Expense	0.00	400.00		0.00	400.00
64065	Medical Record Supplies	(66.00)	0.00		0.00	0.00
64205	Resident Entertainment	7,025.00	8,566.00		0.00	8,566.00
64210	Cable Television	22,503.75	22,680.00		0.00	22,680.00
64300	LCSW Contractor Expense	31,690.00	7,223.00		0.00	7,223.00
64405	Raw Food	264,506.02	287,873.00		0.00	287,873.00
64410	Dietary Supplement	11,066.85	12,967.00		0.00	12,967.00
64415	Dietary Supplies	23,964.22	28,961.00		0.00	28,961.00
64420	Other Dietary Expense	0.00	3,543.00		0.00	3,543.00
66600	Laundry Supplies	16,691.18	13,853.00		0.00	13,853.00
66610	Laundry Outside Services	181,752.00	199,036.00		0.00	199,036.00
66615	Laundry Expense	1,089.38	0.00		0.00	0.00
66620	Housekeeping Supplies	6,952.57	6,681.00		0.00	6,681.00
66630	Housekeeping Outside Services	272,616.00	297,526.00		0.00	297,526.00
67005	Facility Repairs & Maintenance	(1,308.17)	(82.00)		0.00	(82.00)
67010	Maintenance Supplies	34,588.95	34,562.00		0.00	34,562.00
67015	Maintenance Outside Service	40,640.15	60,337.00		0.00	60,337.00
67025	Minor Equipment/Tools	102.18	43.00		0.00	43.00
67030	Facility Equipment Repairs & Maintenance	19,965.54	20,113.00		0.00	20,113.00
67035	Building Repairs & Maintenance	27,296.66	24,149.00		0.00	24,149.00
67045	Grounds Maintenance	19,850.00	20,642.00		0.00	20,642.00
67050	Snow Removal	44,017.60	16,696.00		0.00	16,696.00
67055	Pest Control	8,491.34	3,399.00		0.00	3,399.00
67060	Fire Alarm Service	18,344.98	20,729.00		0.00	20,729.00
67070	Electric	289,811.90	218,368.00		0.00	218,368.00
67075	Gas - Utility Expense	47,296.40	22,802.00		0.00	22,802.00
67080	Water & Sewer	113,245.21	104,676.00		0.00	104,676.00
67085	Oil	699.37	770.00		0.00	770.00
67095	Sanitation	37,744.83	35,023.00		0.00	35,023.00
67100	Medical Waste Disposal	1,102.16	1,411.00		0.00	1,411.00
68015	Other Medical Services Expense	0.00	1,673.00		0.00	1,673.00
68025	Enteral Food Supplement	17,915.34	19,566.00		0.00	19,566.00
68030	Incontinent Briefs Expense	39,559.74	42,019.00		0.00	42,019.00
68045	Medical Supplies Expense	110,923.87	104,441.00		0.00	104,441.00
68055	Medical Supplies - Other	5,378.04	3,116.00		0.00	3,116.00
68070	Wound Care Expense	63,338.25	46,054.00		0.00	46,054.00
68075	Drugs-Prescription, Legend Drugs Other	29,324.43	44,198.00		0.00	44,198.00
68080	Drugs-Prescription, Legend Drugs Managed Care	157,648.75	205,893.00		0.00	205,893.00
68085	Drugs-Prescription, Medicare A	284,076.89	196,426.00		0.00	196,426.00
68090	Drugs-Non-Prescription, Non-Legend	75,714.24	46,913.00		0.00	46,913.00
68095	Pharmacy Supplies	686.92	641.00		0.00	641.00
68100	IV Expense	84,814.15	63,401.00		0.00	63,401.00
68105	Oxygen Supplies	596.26	553.00		0.00	553.00
68110	Oxygen	38,448.13	47,824.00		0.00	47,824.00
68115	Lab Expense	282,467.60	110,889.00		0.00	110,889.00
68120	X-Ray Expense	13,418.68	27,606.00		0.00	27,606.00
68130	DME (Durable Medical EQPT)	5,131.53	5,560.00		0.00	5,560.00
68135	Equipment Rental - Other (Drugs & Supplies)	37,846.88	33,529.00		0.00	33,529.00
68140	Ambulance Expense	112,873.82	81,389.00		0.00	81,389.00
68170	Resident Replacement Items	687.00	1,111.00		0.00	1,111.00
69005	PT Supplies	22,357.56	21,542.00		0.00	21,542.00
69010	OT Contractor Expense	38,745.00	12,872.00		0.00	12,872.00
69020	ST Contractor Expense	720.00	1,440.00		0.00	1,440.00
69035	RT Supplies	0.00	61.00		0.00	61.00
69045	PT/OT Equipment Rental	11,573.87	11,786.00		0.00	11,786.00
69520	Gift Shop Supplies	4,690.53	5,427.00		0.00	5,427.00
69525	Facility Other Supplies	1,040.11	708.00		0.00	708.00
76005	Marketing Expense	18,066.15	13,060.00		0.00	13,060.00
76006	Marketing Corp Expense	104,975.65	29,226.00		0.00	29,226.00
76010	Marketing - Meals	14,029.09	9,405.00		0.00	9,405.00
79100	Bad Debt Expense	487,187.61	409,419.00		0.00	409,419.00
79105	Bad Debt Expense - Medicare	15,450.58	34,487.00		0.00	34,487.00
79500	Management Fees	757,209.27	673,759.00		0.00	673,759.00
80005	Rent - Related Party	829,398.24	850,133.00		0.00	850,133.00
80010	Office Equipment Rental	13,242.61	15,256.00		0.00	15,256.00
87200	Health Insurance Reserve Adjustment	300,685.00	(284,298.00)		0.00	(284,298.00)
87205	Workers Comp Reserve Adjustment	(44,936.02)	0.00		0.00	0.00
87210	GLPL Reserve Adjustment	19,999.39	0.00		0.00	0.00

Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**
Engagement: **MD 2023 - Care One at Brookline**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
87230	Extraordinary Items	0.00	(3,895.00)		0.00	(3,895.00)
87500	Interest Income	(174.90)	(739.00)		0.00	(739.00)
88000	Other Income	0.00	(9,934.00)		0.00	(9,934.00)
Subtotal : None		891,571.90	1,736,132.06		0.00	1,736,132.06
Total [002] P & L		891,571.90	1,736,132.06		0.00	1,736,132.06
	Sum of Account Groups	0.00	0.00		0.00	0.00
	Net (Income) Loss	0.00	0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A443469 - Park, Marion and Vernon Streets Operating Co, LLC-Brookline**
Engagement: **MD 2023 - Care One at Brookline**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF Groupings Report**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10040	Cash - Cash in Transit	0.00	15,654.44
Subtotal : None		0.00	15,654.44
Total [S6L1.1C1]	Cash and Cash Equivalents	0.00	15,654.44
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	A/ R Self-Pay Patients (Private)		
12020	AR - Resident	2,358,395.72	2,372,694.36
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	2,358,395.72	2,372,694.36
Total [S6L1.5C1]	Payer Accounts Receivable	2,358,395.72	2,372,694.36
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(448,001.10)	(438,048.03)
Subtotal : None		(448,001.10)	(438,048.03)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(448,001.10)	(438,048.03)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12050	AR - Monthly Accrual	(1,811.53)	0.00
12065	AR - Medicare Bad Debt	58,721.67	0.00
12070	AR - Medicare Settlements	(23,259.00)	(23,259.00)
12100	AR - Clearing	(1,883.27)	176.82
12110	AR - Security Deposit Refund	984.40	25,755.40
12130	AR - Advance Billing	20,199.71	9,007.36
21450	Medicare Payable	(24,840.85)	0.00
Subtotal : None		28,111.13	11,680.58
Total [S6L1.11C1]	Other Receivables	28,111.13	11,680.58
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13010	Prepaid Property Insurance	8,149.73	5,100.40
13035	Prepaid GLPL - Third Party	8,988.13	7,701.76
13040	Prepaid Other Insurance	870.62	946.89
Subtotal : None		18,008.48	13,749.05
Total [S6L1.13C1]	Prepaid Insurance	18,008.48	13,749.05
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13090	Prepaid Real Estate Taxes	(0.02)	0.00
13130	Prepaid Expenses - Other	3,664.72	3,358.71
Subtotal : None		3,664.70	3,358.71

Total [S6L1.15C1]	Other Prepaid Expenses	3,664.70	3,358.71
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
20000	AP - Trade	(818,879.02)	(739,812.64)
20010	AP - Period Accrual	(17,279.29)	(24,488.59)
20020	AP - General Accruals	(514,535.07)	(594,755.07)
Subtotal : None		(1,350,693.38)	(1,359,056.30)
Total [S6L5.1C1]	Trade Payable	(1,350,693.38)	(1,359,056.30)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
21016	Accrued Pharmacy	(19,358.61)	(21,020.17)
21035	Accrued Property Insurance	(5,348.36)	(2,565.31)
21040	Accrued Workers Comp Insurance	(250,783.02)	(183,302.21)
21044	Accrued GLPL - Third Party	(288,407.91)	(203,531.52)
21050	Accrued Other Insurance	(462.11)	(193.32)
21150	Accrued Health Insurance	(39,873.86)	(96,819.90)
21510	Accrued Provider Tax Payable	(158,333.74)	(122,316.49)
21550	Accrued Sales & Use Tax Payable	(2,386.76)	(2,460.29)
Subtotal : None		(764,954.37)	(632,209.21)
Total [S6L5.2C1]	Accrued Expenses	(764,954.37)	(632,209.21)
Group : [S6L5.4C1]	Patient Funds Due		
Subgroup : [S6L5.4C1]	Patient Funds Due (Self Pay)		
18000	Resident PNA Funds	54,168.96	54,633.16
24005	PNA Security Deposit	(54,168.61)	(54,632.81)
Subtotal [S6L5.4C1A]	Patient Funds Due (Self Pay)	0.35	0.35
Total [S6L5.4C1]	Patient Funds Due	0.35	0.35
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1]	Accrued Salaries		
21110	Accrued Payroll	(22,724.01)	0.00
21120	Accrued Vacation	(139,223.64)	(139,223.64)
Subtotal [S6L5.7C1A]	Accrued Salaries	(161,947.65)	(139,223.64)
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Withheld		
21400	Federal Withholding	(22,366.66)	0.00
21410	Medicare Withholding	(25,061.70)	0.00
21415	Social Security Withholding	11,358.60	0.00
21420	State Withholding	(16,712.58)	0.00
Subtotal [S6L5.7C1B]	Accrued Payroll Taxes Withheld	(52,782.34)	0.00
Subgroup : [S6L5.7C1]	Accrued Payroll Taxes Payable		
21430	City/Local Withholding	9,197.87	0.00
21455	Social Security Payable	11,137.75	0.00
21460	SUI/SDI Payable	(3,395.79)	0.00
21470	FUTA Payable	(891.34)	0.00
Subtotal [S6L5.7C1C]	Accrued Payroll Taxes Payable	16,048.49	0.00
Subgroup : [S6L5.7C1]	Other Payroll Liabilities		
21115	Payroll Outstanding Checks	(203,709.82)	0.00

21160	Accrued Dental Insurance	5,700.74	3,031.53
21170	Accrued Vision Insurance	(1,137.91)	(1,544.12)
21175	Accrued Whole Life Insurance	(1,512.73)	(1,170.03)
21180	Accrued Supplemental Life Payable	(1,741.73)	(681.59)
21190	Accrued AD&D Payable	25.65	25.65
21200	Accrued Critical Illness	239.56	(909.33)
21210	Accrued Short Term Disability	(1,432.36)	1,456.48
21220	Accrued Long Term Disability	(641.80)	46.24
21230	Accrued FSA Payable	(266.57)	(32.64)
21235	Accrued HSA Payable	(4,879.15)	(4,125.00)
21240	Accrued Dependent Care Payable	(24.96)	(24.96)
21250	Accrued 401K Employee Contributions	(7,634.39)	0.00
21255	Accrued 401k Loan Payments	(1,611.07)	0.00
21260	Accrued 401K Employer Match	(31,289.52)	(31,562.72)
21280	Other Payroll Withholdings	303.47	167.65
21490	Garnishment Payable	(111.77)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(249,724.36)	(35,322.84)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(448,405.86)	(174,546.48)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C Other Current Liabilities			
21700	Unearned Room & Board	(20,199.71)	(9,007.36)
21710	Unearned Revenues	0.02	(49,613.68)
Subtotal [S6L5.10C1A Other Current Liabilities		(20,199.69)	(58,621.04)
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S6L5.10C1] Other Current Liabilities		(20,199.69)	(58,621.04)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
23000	Due to / from Affiliates	(764,513.89)	592,880.73
Subtotal : None		(764,513.89)	592,880.73
Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affil		(764,513.89)	592,880.73
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
0	Retained Earnings	0.00	(1,239,109.06)
Subtotal : None		0.00	(1,239,109.06)
Total [S6L8C.5C3] Additional Paid in Capital		0.00	(1,239,109.06)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
41000.4	Room & Board	(602,010.00)	(1,012,790.00)
41050.4	Contractual Allowance	4,414.00	34,535.45
Subtotal : None		(597,596.00)	(978,254.55)
Total [S2L1.1C1] Private Pay		(597,596.00)	(978,254.55)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
41000.3	Room & Board	(1,718,446.63)	(1,372,291.00)

41050.3	Contractual Allowance	826,172.63	498,071.93
Subtotal : None		(892,274.00)	(874,219.07)
Total [S2L1.2C1]	Commerical Managed Care	(892,274.00)	(874,219.07)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
41000.1	Room & Board	(3,786,292.00)	(5,795,172.00)
41050.1	Contractual Allowance	(892,434.87)	(1,082,555.67)
Subtotal : None		(4,678,726.87)	(6,877,727.67)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(4,678,726.87)	(6,877,727.67)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
3025.00	SENIOR MANAGED CARE	(1,535,485.00)	(1,542,568.00)
Subtotal : None		(1,535,485.00)	(1,542,568.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,535,485.00)	(1,542,568.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
41000.2	Room & Board	(7,325,247.89)	(7,805,933.79)
41050.2	Contractual Allowance	4,674,162.57	5,063,776.61
Subtotal : None		(2,651,085.32)	(2,742,157.18)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,651,085.32)	(2,742,157.18)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
4038.00	MEDICAID MANAGED CARE	0.00	(12,597.00)
Subtotal : None		0.00	(12,597.00)
Total [S2L1.7C1]	MassHealth Managed Care	0.00	(12,597.00)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
3032.00	SCO & PACE R&B	(2,108,228.00)	(1,320,361.00)
Subtotal : None		(2,108,228.00)	(1,320,361.00)
Total [S2L1.8C1]	Senior Care Options	(2,108,228.00)	(1,320,361.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
4022.00	Resource revenue-Mcaid	(599,747.00)	0.00
Subtotal : None		(599,747.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(599,747.00)	0.00
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
41000.5	Room & Board	(35,144.00)	(764.00)
41050.5	Contractual Allowance	35,144.00	764.00
Subtotal : None		0.00	0.00
Total [S2L1.15C1]	Other Payer Revenue	0.00	0.00
Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
41110.4	Lab - Private	0.00	(25.12)

41115.4	Pharmacy Legend - Private	0.00	(14.82)
Subtotal : None		0.00	(39.94)
Total [S2L1.1C2]	Ancillary-Private Pay	0.00	(39.94)

Group : [S2L1.2C2] Ancillary-Commerical Managed Care
Subgroup : None

41110.3	Lab	(29,227.35)	(35,518.53)
41115.3	Pharmacy Legend	(202,345.77)	(176,951.44)
41120.3	Pharmacy Non-Legend	(2,415.32)	(3,807.50)
41125.3	Physical Therapy	(666,021.00)	(438,568.00)
41130.3	Occupational Therapy	(690,930.00)	(501,056.00)
41140.3	Speech Therapy	(158,175.00)	(140,202.00)
41150.3	IV Therapy	(14,663.79)	(18,962.26)
41155.3	X-Ray	(2,372.52)	(4,950.50)
41300.3	Ancillary Contractual Adjustment	1,608,635.26	1,222,190.28
Subtotal : None		(157,515.49)	(97,825.95)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(157,515.49)	(97,825.95)

Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service
Subgroup : None

41110.1	Lab	(38,500.56)	(76,265.56)
41115.1	Pharmacy Legend	(197,808.75)	(317,312.81)
41120.1	Pharmacy Non-Legend	(2,763.33)	(9,565.46)
41120.5	Pharmacy Non-Legend	(16.04)	0.00
41125.1	Physical Therapy	(630,415.00)	(671,555.00)
41130.1	Occupational Therapy	(793,486.00)	(870,744.00)
41140.1	Speech Therapy	(262,746.00)	(284,688.00)
41150.1	IV Therapy	(28,923.05)	(28,225.18)
41155.1	X-Ray	(3,766.00)	(12,015.72)
41300.1	Ancillary Contractual Adjustment	1,800,075.97	2,192,683.72
Subtotal : None		(158,348.76)	(77,688.01)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(158,348.76)	(77,688.01)

Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service
Subgroup : None

41115.2	Pharmacy Legend	(28,483.14)	(15,705.10)
41120.2	Pharmacy Non-Legend	(706.25)	(629.70)
41125.2	Physical Therapy	(54,045.00)	(11,080.00)
41130.2	Occupational Therapy	(53,978.00)	(13,155.00)
41140.2	Speech Therapy	(10,224.00)	(5,706.00)
41150.2	IV Therapy	(182.10)	(719.06)
41300.2	Ancillary Contractual Adjustment	147,618.49	46,994.86
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	(282.65)	0.00
41115.5	Pharmacy Legend	(479.01)	0.00
41125.5	Physical Therapy	(2,894.00)	(189.00)
41130.5	Occupational Therapy	(5,036.00)	(189.00)
41140.5	Speech Therapy	(756.00)	0.00
41300.5	Ancillary Contractual Adjustment	9,447.66	378.00

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	(94,358.95)	(620,746.97)
Subtotal : None		(94,358.95)	(620,746.97)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(94,358.95)	(620,746.97)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
87500	Interest Income	(739.00)	(174.90)
Subtotal : None		(739.00)	(174.90)
Total [S2L3.7C1]	Interest Income	(739.00)	(174.90)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
87230	Extraordinary Items	(3,895.00)	0.00
88000	Other Income	(9,934.00)	0.00
Subtotal : None		(13,829.00)	0.00
Total [S2L3.11C1]	Variable Recoverable Income	(13,829.00)	0.00
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
56661	Director of Nursing	122,092.49	142,747.43
Subtotal : None		122,092.49	142,747.43
Total [S3L1.1C1]	Director of Nurses Salary	122,092.49	142,747.43
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
56662	Assistant Director of Nursing	0.00	76,033.28
56690	RN's	563,697.40	781,098.11
Subtotal : None		563,697.40	857,131.39
Total [S3L1.7C1]	Registered Nurses Salaries	563,697.40	857,131.39
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
64000	RN - Agency	689,575.00	374,385.56
Subtotal : None		689,575.00	374,385.56
Total [S3L1.11C1]	Registered Nurses Purchased Service Temp	689,575.00	374,385.56
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
56700	LPN's	1,577,969.13	1,796,407.43
Subtotal : None		1,577,969.13	1,796,407.43
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,577,969.13	1,796,407.43
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
64005	LPN - Agency	365,445.00	150,114.55
Subtotal : None		365,445.00	150,114.55
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Serv	365,445.00	150,114.55

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None

56710	CNA's	1,908,230.12	1,755,371.45
Subtotal : None		1,908,230.12	1,755,371.45
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,908,230.12	1,755,371.45

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

Subgroup : None

64010	CNA - Agency	139,400.00	267,219.13
Subtotal : None		139,400.00	267,219.13
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service	139,400.00	267,219.13

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries

56610	Administrator	192,747.61	215,081.94
Subtotal [S3L2.1C1A] Administrator Salaries		192,747.61	215,081.94
Total [S3L2.1C1]	Administration Salaries	192,747.61	215,081.94

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

56620	Business Office	121,701.83	135,145.42
56630	Facility HR	24,000.00	24,000.00
Subtotal : None		145,701.83	159,145.42
Total [S3L2.7C1]	Clerical Staff Salaries	145,701.83	159,145.42

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

Subgroup : None

63160	Data Processing Expense	70,057.00	54,929.05
63380	Consolidated Billing - Administration	13,333.00	16,202.12
Subtotal : None		83,390.00	71,131.17
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Book	83,390.00	71,131.17

Group : [S3L2.12C1] Office Supplies

Subgroup : None

63080	Compliance Expense	(3,318.00)	9,515.50
63105	Postage	2,637.00	2,614.64
63115	Overnight Delivery	0.00	339.89
63120	Office Supplies - WB Mason Only	8,534.00	16,453.05
63121	Other Office Supplies	274.00	8,329.08
63135	Printed Forms	2,094.00	1,144.69
63150	Computer Expense	2,590.00	(584.36)
63156	Minor Computer Equipment	1,691.00	400.34
63165	Network Support	83,847.00	80,344.47
63230	Bank Charges	30,977.00	47,227.87
63280	Off Site Storage	7,222.00	20,608.29
Subtotal : None		136,548.00	186,393.46
Total [S3L2.12C1]	Office Supplies	136,548.00	186,393.46

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

Subgroup : None

63000	Telephone Expense	37,038.00	35,559.04
63020	Telephone Equip Repair	3,696.00	2,403.45
63030	Telephone Maint Contracts	5,109.00	5,109.48
63035	Teleconferencing	0.00	75.32
63050	Cell Phone Expense	4,397.00	5,832.13
Subtotal : None		50,240.00	48,979.42
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone	50,240.00	48,979.42
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
63205	Travel - Hotel	23.00	0.00
63215	Travel - Meals	245.00	0.00
63220	Travel - Other	18,753.00	1,286.44
Subtotal : None		19,021.00	1,286.44
Total [S3L2.15C1]	Travel, Conventions & Meetings	19,021.00	1,286.44
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
63305	Placement Fees	23,250.00	10,000.00
63310	Hiring Expense	15,976.00	5,064.82
Subtotal : None		39,226.00	15,064.82
Total [S3L2.16C1]	Advertising: Help Wanted	39,226.00	15,064.82
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
63290	Dues & Subscriptions	20,499.00	19,145.19
63330	License & Permits	1,235.00	4,510.00
Subtotal : None		21,734.00	23,655.19
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Por	21,734.00	23,655.19
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1E Nursing Job Related Education			
61095	Employee Training	675.00	110.00
Subtotal [S3L2.18C1E Nursing Job Related Education		675.00	110.00
Total [S3L2.18C1]	Continuing Professional Education / Traini	675.00	110.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
63065	Accounting	1,400.00	4,697.00
Subtotal : None		1,400.00	4,697.00
Total [S3L2.19C1]	Accounting Services (not related to Appeal	1,400.00	4,697.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
63265	General Liability Insurance Expense - Third Pa	99,526.00	98,819.01
63275	Other Insurance Expense	2,102.00	1,871.74
87210	GLPL Reserve Adjustment	0.00	19,999.39
Subtotal : None		101,628.00	120,690.14
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	101,628.00	120,690.14
Group : [S3L2.22C1] Other A & G Expenses			

Subgroup : None

63095	Consulting Fees	11,703.00	8,849.22
63100	Other Professional Fees	50,425.00	50,122.25
63250	Other Fees	53,001.00	240.00
63390	Sales & Use Tax Expense	3,000.00	3,000.00
63415	Annual Report Fees	459.00	2,119.35
63425	Miscellaneous Expense	0.00	(500.00)
68170	Resident Replacement Items	1,111.00	687.00
Subtotal : None		119,699.00	64,517.82
Total [S3L2.22C1]	Other A & G Expenses	119,699.00	64,517.82

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

56640	Facility Marketing	9,579.33	4,124.52
76005	Marketing Expense	13,060.00	18,066.15
76006	Marketing Corp Expense	29,226.00	104,975.65
76010	Marketing - Meals	9,405.00	14,029.09
Subtotal : None		61,270.33	141,195.41
Total [S3L2B.1C1]	Advertising Marketing	61,270.33	141,195.41

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

63070	Legal Fees	45,192.00	3,761.89
63071	Legal Settlements	4,167.00	7,850.47
63240	Collection Fees	19,301.00	37,753.46
Subtotal : None		68,660.00	49,365.82
Total [S3L2B.6C1]	Legal: Other	68,660.00	49,365.82

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

63085	Administrative Fee - Related Party	308,837.00	302,467.95
63176	IT Allocation - Related Party	15,903.00	15,574.95
79500	Management Fees	673,759.00	757,209.27
Subtotal : None		998,499.00	1,075,252.17
Total [S3L2B.8C1]	Management Company Fees	998,499.00	1,075,252.17

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

Subgroup : None

63245	Service Fees	3,288.00	2,678.00
Subtotal : None		3,288.00	2,678.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	3,288.00	2,678.00

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

79100	Bad Debt Expense	409,419.00	487,187.61
79105	Bad Debt Expense - Medicare	34,487.00	15,450.58
Subtotal : None		443,906.00	502,638.19
Total [S3L2B.14C1]	Bad Debt Expenses	443,906.00	502,638.19

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

63385	Healthcare Provider Tax	559,765.00	469,609.18
-------	-------------------------	------------	------------

Subtotal : None		559,765.00	469,609.18
Total [S3L2B.15C1]	User Fee Assessment	559,765.00	469,609.18
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
56870	Maintenance	67,698.22	68,981.41
Subtotal : None		67,698.22	68,981.41
Total [S3L3.5C1]	Plant Operations: Salaires	67,698.22	68,981.41
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
67005	Facility Repairs & Maintenance	(82.00)	(1,308.17)
67015	Maintenance Outside Service	60,337.00	40,640.15
67035	Building Repairs & Maintenance	24,149.00	27,296.66
67045	Grounds Maintenance	20,642.00	19,850.00
67050	Snow Removal	16,696.00	44,017.60
67055	Pest Control	3,399.00	8,491.34
67060	Fire Alarm Service	20,729.00	18,344.98
67095	Sanitation	35,023.00	37,744.83
67100	Medical Waste Disposal	1,411.00	1,102.16
Subtotal : None		182,304.00	196,179.55
Total [S3L3.8C1]	Plant Operations: Purchased Service	182,304.00	196,179.55
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
67010	Maintenance Supplies	34,562.00	34,588.95
67025	Minor Equipment/Tools	43.00	102.18
67030	Facility Equipment Repairs & Maintenance	20,113.00	19,965.54
69525	Facility Other Supplies	708.00	1,040.11
Subtotal : None		55,426.00	55,696.78
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	55,426.00	55,696.78
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
67070	Electric	218,368.00	289,811.90
67075	Gas - Utility Expense	22,802.00	47,296.40
67080	Water & Sewer	104,676.00	113,245.21
67085	Oil	770.00	699.37
Subtotal : None		346,616.00	451,052.88
Total [S3L3.10C1]	Plant Operatins: Utilities	346,616.00	451,052.88
Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
5061.00	Dietician	0.00	51,626.00
Subtotal : None		0.00	51,626.00
Total [S3L3.13C1]	Dietician: Salaries	0.00	51,626.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
56840	Dietary	494,283.76	459,026.62
Subtotal : None		494,283.76	459,026.62
Total [S3L3.18C1]	Dietary: Salaries	494,283.76	459,026.62

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

64405	Raw Food	287,873.00	264,506.02
64410	Dietary Supplement	12,967.00	11,066.85
68025	Enteral Food Supplement	19,566.00	17,915.34
Subtotal : None		320,406.00	293,488.21
Total [S3L3.21C1]	Dietary: Food	320,406.00	293,488.21

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

Subgroup : None

64415	Dietary Supplies	28,961.00	23,964.22
64420	Other Dietary Expense	3,543.00	0.00
Subtotal : None		32,504.00	23,964.22
Total [S3L3.23C1]	Dietary: Supplies & Expenses	32,504.00	23,964.22

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

Subgroup : [S3L3.24C Housekeeping Salries

56850	Housekeeping	58,289.26	54,498.77
Subtotal [S3L3.24C1A Housekeeping Salries		58,289.26	54,498.77
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	58,289.26	54,498.77

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

Subgroup : [S3L3.27C Housekeeping Purchased Service

66630	Housekeeping Outside Services	297,526.00	272,616.00
Subtotal [S3L3.27C1A Housekeeping Purchased Service		297,526.00	272,616.00

Subgroup : [S3L3.27C Laundry Purchased Service

66610	Laundry Outside Services	199,036.00	181,752.00
Subtotal [S3L3.27C1B Laundry Purchased Service		199,036.00	181,752.00

Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Servi	496,562.00	454,368.00
--------------------------	------------------------------------------------	-------------------	-------------------

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

Subgroup : [S3L3.28C Housekeeping Supplies & Expenses

66620	Housekeeping Supplies	6,681.00	6,952.57
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		6,681.00	6,952.57

Subgroup : [S3L3.28C Laundry Supplies & Expense

66600	Laundry Supplies	13,853.00	16,691.18
66615	Laundry Expense	0.00	1,089.38
Subtotal [S3L3.28C1B Laundry Supplies & Expense		13,853.00	17,780.56

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expe	20,534.00	24,733.13
--------------------------	----------------------------------------------------	------------------	------------------

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

Subgroup : None

56140	QA Nurse	0.00	461.60
Subtotal : None		0.00	461.60
Total [S3L3.31C1]	Quality Assurance (QA) Professional: Salai	0.00	461.60

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

Subgroup : None

56660	Nursing Administration	232,103.78	189,517.69
56680	Central Supply	0.00	4,435.61
56750	Medical Records	19,515.05	22,330.66
Subtotal : None		251,618.83	216,283.96
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	251,618.83	216,283.96

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

Subgroup : [S3L3.40C MDS Salaries

56670	MDS	302,861.69	283,970.62
Subtotal [S3L3.40C1E MDS Salaries		302,861.69	283,970.62
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evalua	302,861.69	283,970.62

Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

56650	Admissions	63,863.83	84,210.65
56760	Social Worker	97,630.26	117,449.92
Subtotal : None		161,494.09	201,660.57
Total [S3L3.48C1]	Social Service Worker: Salaries	161,494.09	201,660.57

Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

64300	LCSW Contractor Expense	7,223.00	31,690.00
Subtotal : None		7,223.00	31,690.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	7,223.00	31,690.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

56720	Physical Therapy	284,515.82	232,386.45
56730	Occupational Therapy	342,127.19	213,524.40
56740	Speech Therapy	71,685.39	74,025.31
56770	Radiology	415.44	0.00
56790	Respiratory	20,667.45	15,476.64
57330	Rehabilitation Director	111,810.00	99,769.41
Subtotal : None		831,221.29	635,182.21
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	831,221.29	635,182.21

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

Subgroup : None

69010	OT Contractor Expense	12,872.00	38,745.00
69020	ST Contractor Expense	1,440.00	720.00
Subtotal : None		14,312.00	39,465.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	14,312.00	39,465.00

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

Subgroup : None

56835	Recreation	117,908.40	98,593.26
Subtotal : None		117,908.40	98,593.26
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	117,908.40	98,593.26

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

Subgroup : None

63226	Entertainment	0.00	100.00
64065	Medical Record Supplies	0.00	(66.00)
64205	Resident Entertainment	8,566.00	7,025.00
64210	Cable Television	22,680.00	22,503.75
69520	Gift Shop Supplies	5,427.00	4,690.53
Subtotal : None		36,673.00	34,253.28
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	36,673.00	34,253.28

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

Subgroup : None

63190	Travel - Auto	8.00	0.00
63195	Travel - Mileage	274.00	746.15
63196	Travel - Taxi/Limo	313.00	344.72
Subtotal : None		595.00	1,090.87
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	595.00	1,090.87

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

Subgroup : None

64035	Medical Director Expense	24,000.00	24,000.00
Subtotal : None		24,000.00	24,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	24,000.00	24,000.00

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

Subgroup : None

64060	Physician Consultant Expense	400.00	0.00
Subtotal : None		400.00	0.00
Total [S3L3.83C1]	Physician Services: Advisory Physician	400.00	0.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

63375	Ancillary Rental Fees	1,676.00	0.00
68015	Other Medical Services Expense	1,673.00	0.00
68070	Wound Care Expense	46,054.00	63,338.25
68075	Drugs-Prescription, Legend Drugs Other	44,198.00	29,324.43
68080	Drugs-Prescription, Legend Drugs Managed C	205,893.00	157,648.75
68085	Drugs-Prescription, Medicare A	196,426.00	284,076.89
68090	Drugs-Non-Prescription, Non-Legend	46,913.00	75,714.24
68100	IV Expense	63,401.00	84,814.15
68110	Oxygen	47,824.00	38,448.13
68115	Lab Expense	110,889.00	282,467.60
68120	X-Ray Expense	27,606.00	13,418.68
68130	DME (Durable Medical EQPT)	5,560.00	5,131.53
68140	Ambulance Expense	81,389.00	112,873.82
Subtotal : None		879,502.00	1,147,256.47
Total [S3L3.87C1]	Legend Drugs	879,502.00	1,147,256.47

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

Subgroup : None

64015	Nursing Supplies	15,879.00	23,367.98
64050	Contract Nursing Expense	168,726.00	88,067.45

68030	Incontinent Briefs Expense	42,019.00	39,559.74
68045	Medical Supplies Expense	104,441.00	110,923.87
68055	Medical Supplies - Other	3,116.00	5,378.04
68095	Pharmacy Supplies	641.00	686.92
68105	Oxygen Supplies	553.00	596.26
69005	PT Supplies	21,542.00	22,357.56
69035	RT Supplies	61.00	0.00
Subtotal : None		356,978.00	290,937.82
Total [S3L3.89C1]	House Supplies Not Resold	356,978.00	290,937.82
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
64030	Pharmacy Consultant	14,358.00	10,875.20
Subtotal : None		14,358.00	10,875.20
Total [S3L3.92C1]	Pharmacy Consultant	14,358.00	10,875.20
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
63271	Property Insurance - Third Party	13,250.00	7,884.66
Subtotal : None		13,250.00	7,884.66
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	13,250.00	7,884.66
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
63400	Real Estate Tax Expense - Third Party	55,650.00	201,055.50
Subtotal : None		55,650.00	201,055.50
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	55,650.00	201,055.50
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
63395	Personal Property Tax Expense	3,551.00	922.23
Subtotal : None		3,551.00	922.23
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	3,551.00	922.23
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
68135	Equipment Rental - Other (Drugs & Supplies)	33,529.00	37,846.88
69045	PT/OT Equipment Rental	11,786.00	11,573.87
80010	Office Equipment Rental	15,256.00	13,242.61
Subtotal : None		60,571.00	62,663.36
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	60,571.00	62,663.36
Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR			
Subgroup : None			
80005	Rent - Related Party	850,133.00	829,398.24
Subtotal : None		850,133.00	829,398.24
Total [S3L4.14C1]	Real Property Rent Expense-SNF-CR	850,133.00	829,398.24
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
61030	Health Insurance Expense	299,408.00	292,928.66
61070	Basic Life Insurance	1,263.00	1,423.11

87200	Health Insurance Reserve Adjustment	(284,298.00)	300,685.00
Subtotal : None		16,373.00	595,036.77
Total [CLA-53.01]	LA-Group Health/Life	16,373.00	595,036.77
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
61020	401K Employer Match Expense	30,753.00	30,611.24
Subtotal : None		30,753.00	30,611.24
Total [CLA-53.02]	LA-Employee Pensions	30,753.00	30,611.24
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
61002	Taxes & Benefits - Wage Transfer	25,824.00	13,532.61
61085	Employee Medical Expenses	(40.00)	0.00
61090	Employee Relations	14,994.00	26,512.92
61105	Other Employee Benefits	1,053.00	966.22
61120	Holiday Party	4,485.00	559.30
61125	Flowers & Gifts to Employees	280.00	65.81
63075	Criminal Record Check	7,779.00	7,377.14
63335	Uniform Expense	5,503.00	3,569.06
Subtotal : None		59,878.00	52,583.06
Total [CLA-53.03]	LA-Employee Benefits	59,878.00	52,583.06
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
61000	Medicare Tax Expense	94,568.00	98,175.64
61001	Social Security Tax Expense	400,364.00	401,044.75
61005	SUI Tax Expense	39,276.00	36,358.37
61010	FUTA Tax Expense	6,641.00	6,271.34
61015	Other Payroll Tax Expense	25,228.00	27,779.53
Subtotal : None		566,077.00	569,629.63
Total [CLA-53.04]	LA-Payroll Taxes	566,077.00	569,629.63
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
61045	Workers Comp Insurance Expense	80,253.00	86,878.51
87205	Workers Comp Reserve Adjustment	0.00	(44,936.02)
Subtotal : None		80,253.00	41,942.49
Total [CLA-53.05]	LA-Workers Comp	80,253.00	41,942.49
Group : [9999]	Not Used		
Subgroup : None			
2650.00	RETAINED EARNINGS	(347,544.15)	0.00
Subtotal : None		(347,544.15)	0.00
Total [9999]	Not Used	(347,544.15)	0.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}