

Client: **A443476 - 19 Varnum Street Operating Company, LLC-Lowell**
Engagement: **MD 2023 - Care One at Lowell**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

| Account | Description | CAID PP-1 12/31/2022 | IMPORT 12/31/2023 | JE Ref # | CAIDJE | CAID CP 12/31/2023 |
|------------------------------------|-------------------------------------|-------------------------|----------------------|------------|--------------|-----------------------|
| Group : [001] Balance Sheet | | | | | | |
| Subgroup : None | | | | | | |
| 10040 | Cash - Cash in Transit | 1,788.50 | 1,788.50 | | 0.00 | 1,788.50 |
| 12020 | AR - Resident | 2,770,595.75 | 3,706,451.65 | | 0.00 | 3,706,451.65 |
| 12050 | AR - Monthly Accrual | 0.00 | 8,444.15 | | 0.00 | 8,444.15 |
| 12100 | AR - Clearing | 110,975.52 | 421,441.58 | | 0.00 | 421,441.58 |
| 12110 | AR - Security Deposit Refund | (15,110.98) | 19,079.34 | | 0.00 | 19,079.34 |
| 12130 | AR - Advance Billing | 4,028.43 | 5,729.30 | | 0.00 | 5,729.30 |
| 12220 | Allowance for Bad Debts | (343,015.27) | (599,425.27) | | 0.00 | (599,425.27) |
| 13035 | Prepaid GLPL - Third Party | 11,410.06 | 13,315.71 | | 0.00 | 13,315.71 |
| 13040 | Prepaid Other Insurance | 4,578.25 | 5,050.48 | | 0.00 | 5,050.48 |
| 13130 | Prepaid Expenses - Other | 555.89 | 2,659.06 | | 0.00 | 2,659.06 |
| 18000 | Resident PNA Funds | 366,935.05 | 418,453.48 | | 0.00 | 418,453.48 |
| 20000 | AP - Trade | (732,533.84) | (1,059,711.48) | | 0.00 | (1,059,711.48) |
| 20010 | AP - Period Accrual | (61,270.84) | (21,266.82) | | 0.00 | (21,266.82) |
| 20020 | AP - General Accruals | (1,152,586.31) | (1,070,521.53) | | 0.00 | (1,070,521.53) |
| 20030 | AP - Related Party | (126,789.72) | (122,357.85) | | 0.00 | (122,357.85) |
| 21016 | Accrued Pharmacy | (9,847.81) | (21,134.53) | | 0.00 | (21,134.53) |
| 21040 | Accrued Workers Comp Insurance | (257,315.92) | (378,642.20) | | 0.00 | (378,642.20) |
| 21044 | Accrued GLPL - Third Party | (239,334.93) | (349,661.69) | | 0.00 | (349,661.69) |
| 21046 | Accrued Auto Insurance | (2,015.17) | (1,314.04) | | 0.00 | (1,314.04) |
| 21050 | Accrued Other Insurance | (345.90) | (820.77) | | 0.00 | (820.77) |
| 21110 | Accrued Payroll | 0.00 | (52,036.47) | | 0.00 | (52,036.47) |
| 21115 | Payroll Outstanding Checks | 0.00 | (266,676.05) | | 0.00 | (266,676.05) |
| 21120 | Accrued Vacation | (252,338.94) | (252,338.94) | | 0.00 | (252,338.94) |
| 21150 | Accrued Health Insurance | (53,678.39) | (56,758.22) | | 0.00 | (56,758.22) |
| 21160 | Accrued Dental Insurance | 7,675.32 | 11,446.19 | | 0.00 | 11,446.19 |
| 21170 | Accrued Vision Insurance | (1,975.79) | (1,379.10) | | 0.00 | (1,379.10) |
| 21175 | Accrued Whole Life Insurance | (1,354.43) | (1,968.27) | | 0.00 | (1,968.27) |
| 21180 | Accrued Supplemental Life Payable | (3,495.52) | (6,511.88) | | 0.00 | (6,511.88) |
| 21190 | Accrued AD&D Payable | 60.73 | 60.73 | | 0.00 | 60.73 |
| 21200 | Accrued Critical Illness | 458.22 | 1,493.14 | | 0.00 | 1,493.14 |
| 21210 | Accrued Short Term Disability | (17.97) | (3,279.46) | | 0.00 | (3,279.46) |
| 21220 | Accrued Long Term Disability | 183.95 | (709.88) | | 0.00 | (709.88) |
| 21230 | Accrued FSA Payable | (101.92) | 1,396.60 | | 0.00 | 1,396.60 |
| 21235 | Accrued HSA Payable | (2,125.00) | (3,336.53) | | 0.00 | (3,336.53) |
| 21240 | Accrued Dependent Care Payable | 0.00 | 30.03 | | 0.00 | 30.03 |
| 21250 | Accrued 401K Employee Contributions | 0.00 | (10,214.44) | | 0.00 | (10,214.44) |
| 21255 | Accrued 401k Loan Payments | 0.00 | (483.42) | | 0.00 | (483.42) |
| 21260 | Accrued 401K Employer Match | (61,603.92) | (65,960.15) | | 0.00 | (65,960.15) |
| 21280 | Other Payroll Withholdings | (197.53) | 116.28 | | 0.00 | 116.28 |
| 21400 | Federal Withholding | 0.00 | (29,309.09) | | 0.00 | (29,309.09) |
| 21410 | Medicare Withholding | 0.00 | (50,783.60) | | 0.00 | (50,783.60) |
| 21415 | Social Security Withholding | 0.00 | 29,573.29 | | 0.00 | 29,573.29 |
| 21420 | State Withholding | 0.00 | (30,167.63) | | 0.00 | (30,167.63) |
| 21430 | City/Local Withholding | 0.00 | 19,972.52 | | 0.00 | 19,972.52 |
| 21450 | Medicare Payable | 0.00 | (50,783.60) | | 0.00 | (50,783.60) |
| 21455 | Social Security Payable | 0.00 | 29,685.53 | | 0.00 | 29,685.53 |
| 21460 | SUI/SDI Payable | 0.00 | (6,276.57) | | 0.00 | (6,276.57) |
| 21470 | FUTA Payable | 0.00 | (1,660.72) | | 0.00 | (1,660.72) |
| 21490 | Garnishment Payable | 0.00 | (12,250.39) | | 0.00 | (12,250.39) |
| 21510 | Accrued Provider Tax Payable | (311,484.36) | (365,508.60) | | 0.00 | (365,508.60) |
| 21550 | Accrued Sales & Use Tax Payable | (3,256.61) | (3,140.57) | | 0.00 | (3,140.57) |
| 21700 | Unearned Room & Board | (4,028.43) | (5,729.30) | | 0.00 | (5,729.30) |
| 21710 | Unearned Revenues | (19,622.78) | (0.02) | | 0.00 | (0.02) |
| 23000 | Due to / from Affiliates | 18,635,275.21 | 19,622,173.74 | | 0.00 | 19,622,173.74 |
| 24005 | PNA Security Deposit | (366,935.05) | (418,453.48) | | 0.00 | (418,453.48) |
| 30060 | Retained Earnings | (17,014,457.04) | (17,892,137.55) | | 0.00 | (17,892,137.55) |
| Subtotal : None | | 877,680.51 | 1,105,651.19 | | 0.00 | 1,105,651.19 |
| Total [001] Balance Sheet | | 877,680.51 | 1,105,651.19 | | 0.00 | 1,105,651.19 |
| Group : [002] P & L | | | | | | |
| Subgroup : None | | | | | | |
| 4010.89 | Room Board & Routine | 0.00 | 0.00 | | (7,368.00) | (7,368.00) |
| | | | | CAIDJE - 1 | (7,368.00) | |
| 4020.89 | Routine Services-Med | (301,824.00) | 0.00 | | (295,726.00) | (295,726.00) |
| | | | | CAIDJE - 1 | (295,726.00) | |
| 4022.00 | RESOURCE REVENUE MCAID | 0.00 | 0.00 | | (786,795.00) | (786,795.00) |
| | | | | CAIDJE - 1 | (786,795.00) | |
| 41000.1 | TotalMedicare-Room & Board | (612,844.00) | (699,150.00) | | 0.00 | (699,150.00) |
| 41000.2 | TotalMedicaid-Room & Board | (4,903,582.64) | (6,412,445.37) | | 1,082,521.00 | (5,329,924.37) |
| | | | | CAIDJE - 1 | 786,795.00 | |
| | | | | CAIDJE - 1 | 295,726.00 | |
| 41000.3 | TotalInsMgCare-Room & Board | (116,537.00) | (125,400.00) | | 0.00 | (125,400.00) |
| 41000.4 | TotalPrivate-Room & Board | (223,175.00) | (309,650.00) | | 0.00 | (309,650.00) |
| 41000.5 | TotalOtherPT-Room & Board | (21,095,520.00) | (22,089,313.00) | | 0.00 | (22,089,313.00) |
| 41050.1 | TotalMedicare-Contractual Allowance | (109,134.04) | (90,854.72) | | 0.00 | (90,854.72) |
| 41050.2 | TotalMedicaid-Contractual Allowance | 1,515,495.37 | 1,771,282.69 | | 0.00 | 1,771,282.69 |

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|---------|---|--------------|--------------|------------|------------|--------------|
| | | 12/31/2022 | 12/31/2023 | | | 12/31/2023 |
| 41050.3 | TotalInsMgCare-Contractual Allowance | 13,676.23 | 62,730.37 | | 7,368.00 | 70,098.37 |
| | | | | CAIDJE - 2 | 7,368.00 | |
| 41050.4 | Contractual Allowance - Private | 4,420.00 | 0.00 | | 0.00 | 0.00 |
| 41050.5 | TotalOtherPT-Contractual Allowance | 1,634,638.36 | 3,185,617.74 | | 0.00 | 3,185,617.74 |
| 41110.1 | TotalMedicare-Lab | (5,094.99) | (2,546.05) | | 0.00 | (2,546.05) |
| 41110.3 | TotalInsMgCare-Lab | (1,286.96) | (75.98) | | 0.00 | (75.98) |
| 41110.5 | TotalOtherPT-Lab | (63,480.22) | (20,999.84) | | 0.00 | (20,999.84) |
| 41112.0 | -Flu Shots | 0.00 | (1,636.52) | | 0.00 | (1,636.52) |
| 41115.1 | TotalMedicare-Pharmacy Legend | (36,258.82) | (43,404.20) | | 0.00 | (43,404.20) |
| 41115.2 | TotalMedicaid-Pharmacy Legend | (25,013.65) | (27,968.34) | | 0.00 | (27,968.34) |
| 41115.3 | TotalInsMgCare-Pharmacy Legend | (3,317.75) | (2,679.08) | | 0.00 | (2,679.08) |
| 41115.5 | TotalOtherPT-Pharmacy Legend | (448,616.32) | (329,790.80) | | 0.00 | (329,790.80) |
| 41120.1 | TotalMedicare-Pharmacy Non-Legend | (174.74) | (444.32) | | 0.00 | (444.32) |
| 41120.2 | TotalMedicaid-Pharmacy Non-Legend | (1,953.16) | (923.04) | | 0.00 | (923.04) |
| 41120.3 | Pharmacy Non-Legend - Managed Care | (10.40) | 0.00 | | 0.00 | 0.00 |
| 41120.5 | TotalOtherPT-Pharmacy Non-Legend | (7,161.90) | (3,979.81) | | 0.00 | (3,979.81) |
| 41125.1 | TotalMedicare-Physical Therapy | (298,854.00) | (335,456.00) | | 0.00 | (335,456.00) |
| 41125.2 | TotalMedicaid-Physical Therapy | (99,370.00) | (69,209.00) | | 0.00 | (69,209.00) |
| 41125.3 | TotalInsMgCare-Physical Therapy | (59,231.00) | (46,911.00) | | 0.00 | (46,911.00) |
| 41125.4 | Physical Therapy - Private | (185.00) | 0.00 | | 0.00 | 0.00 |
| 41125.5 | TotalOtherPT-Physical Therapy | (174,257.00) | (199,835.00) | | 0.00 | (199,835.00) |
| 41130.1 | TotalMedicare-Occupational Therapy | (316,540.00) | (428,406.00) | | 0.00 | (428,406.00) |
| 41130.2 | TotalMedicaid-Occupational Therapy | (136,386.00) | (162,747.00) | | 0.00 | (162,747.00) |
| 41130.3 | TotalInsMgCare-Occupational Therapy | (45,068.00) | (83,923.00) | | 0.00 | (83,923.00) |
| 41130.4 | Occupational Therapy - Private | (3,650.00) | 0.00 | | 0.00 | 0.00 |
| 41130.5 | TotalOtherPT-Occupational Therapy | (209,283.00) | (249,406.00) | | 0.00 | (249,406.00) |
| 41140.1 | TotalMedicare-Speech Therapy | (135,225.00) | (114,129.00) | | 0.00 | (114,129.00) |
| 41140.2 | TotalMedicaid-Speech Therapy | (69,894.00) | (85,635.00) | | 0.00 | (85,635.00) |
| 41140.3 | TotalInsMgCare-Speech Therapy | (50,859.00) | (32,715.00) | | 0.00 | (32,715.00) |
| 41140.4 | Speech Therapy - Private | (2,457.00) | 0.00 | | 0.00 | 0.00 |
| 41140.5 | TotalOtherPT-Speech Therapy | (101,943.00) | (94,761.00) | | 0.00 | (94,761.00) |
| 41150.1 | IV Therapy - Medicare | (2,273.96) | 0.00 | | 0.00 | 0.00 |
| 41150.2 | TotalMedicaid-IV Therapy | 0.00 | (64.28) | | 0.00 | (64.28) |
| 41150.3 | IV Therapy - Managed Care | (897.34) | 0.00 | | 0.00 | 0.00 |
| 41150.5 | TotalOtherPT-IV Therapy | (683.52) | (411.34) | | 0.00 | (411.34) |
| 41155.1 | TotalMedicare-X-Ray | (65.00) | (517.52) | | 0.00 | (517.52) |
| 41155.5 | TotalOtherPT-X-Ray | (4,084.11) | (3,807.26) | | 0.00 | (3,807.26) |
| 41300.1 | TotalMedicare-Ancillary Contractual Adjustment | 579,158.60 | 672,316.55 | | 0.00 | 672,316.55 |
| 41300.2 | TotalMedicaid-Ancillary Contractual Adjustment | 332,616.81 | 351,440.80 | | (4,894.14) | 346,546.66 |
| | | | | CAIDJE - 2 | (4,894.14) | |
| 41300.3 | TotalInsMgCare-Ancillary Contractual Adjustment | 105,466.28 | 101,297.02 | | 8,701.40 | 109,998.42 |
| | | | | CAIDJE - 2 | 8,701.40 | |
| 41300.4 | Ancillary Contractual Adjustment - Private | 2,718.92 | 0.00 | | 0.00 | 0.00 |
| 41300.5 | TotalOtherPT-Ancillary Contractual Adjustment | 1,005,424.96 | 902,991.05 | | (3,807.26) | 899,183.79 |
| | | | | CAIDJE - 2 | (3,807.26) | |
| 46065 | -Other Revenue | (815,074.68) | (112,597.50) | | 0.00 | (112,597.50) |
| 5061.00 | Dietician | 81,867.00 | 0.00 | | 0.00 | 0.00 |
| | | | | CAIDJE - 2 | (0.00) | |
| 5340.10 | Neuro Behavioral Group Health Life | 69,444.00 | 0.00 | | 31,180.00 | 31,180.00 |
| | | | | CAIDJE - 1 | 31,180.00 | |
| 5350.10 | Neuro Behavioral Pension | 13,227.00 | 0.00 | | 14,389.00 | 14,389.00 |
| | | | | CAIDJE - 1 | 14,389.00 | |
| 5374.10 | Neuro Behavioral PR Taxes | 284,389.00 | 0.00 | | 249,573.00 | 249,573.00 |
| | | | | CAIDJE - 1 | 249,573.00 | |
| 5378.10 | Neuro Behavioral Workers Compensation | 42,328.00 | 0.00 | | 62,393.00 | 62,393.00 |
| | | | | CAIDJE - 1 | 62,393.00 | |
| 5410.10 | Neuro Behavioral Other Benefits | 19,841.00 | 0.00 | | 22,037.00 | 22,037.00 |
| | | | | CAIDJE - 1 | 22,037.00 | |
| 56610 | Administrator | 173,477.62 | 167,915.48 | | 0.00 | 167,915.48 |
| 56615 | Assistant Administrator | 78,980.91 | 56,192.61 | | 0.00 | 56,192.61 |
| 56620 | Business Office | 168,856.02 | 173,528.08 | | 0.00 | 173,528.08 |
| 56630 | Facility HR | 24,000.00 | 24,000.00 | | 0.00 | 24,000.00 |
| 56650 | Admissions | 184,168.09 | 193,686.39 | | 0.00 | 193,686.39 |
| 56660 | Nursing Administration | 133,036.13 | 95,310.07 | | 0.00 | 95,310.07 |
| 56661 | Director of Nursing | 150,812.26 | 153,415.57 | | 0.00 | 153,415.57 |
| 56662 | Assistant Director of Nursing | 118,082.10 | 114,091.94 | | 0.00 | 114,091.94 |
| 56670 | MDS | 193,561.02 | 196,074.55 | | 0.00 | 196,074.55 |
| 56680 | Central Supply | 20,953.36 | 24,304.28 | | 0.00 | 24,304.28 |
| 56690 | RN's | 324,424.43 | 379,535.24 | | 0.00 | 379,535.24 |
| 56700 | LPN's | 2,734,781.59 | 2,966,253.68 | | 0.00 | 2,966,253.68 |
| 56710 | CNA's | 2,390,149.63 | 2,603,713.98 | | 0.00 | 2,603,713.98 |
| 56720 | Physical Therapy | 95,794.96 | 128,268.56 | | 0.00 | 128,268.56 |
| 56730 | Occupational Therapy | 165,818.88 | 225,810.83 | | 0.00 | 225,810.83 |
| 56740 | Speech Therapy | 90,752.80 | 79,413.75 | | 0.00 | 79,413.75 |
| 56750 | Medical Records | 14,119.60 | 11,535.75 | | 0.00 | 11,535.75 |
| 56760 | Social Worker | 109,820.16 | 84,227.26 | | 0.00 | 84,227.26 |
| 56830 | Therapeutic Rec Specialist | 537,775.53 | 565,527.30 | | 0.00 | 565,527.30 |
| 56831 | Therapeutic Rec Tech | 2,591,558.02 | 2,429,463.88 | | 0.00 | 2,429,463.88 |
| 56832 | Director of Behavior | 177,513.28 | 191,823.08 | | 0.00 | 191,823.08 |

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|---------|---|--------------|--------------|------------|--------------|--------------|
| | | 12/31/2022 | 12/31/2023 | | | 12/31/2023 |
| 56835 | Recreation | 333,392.77 | 407,868.65 | | 0.00 | 407,868.65 |
| 56840 | Dietary | 610,403.40 | 698,801.84 | | 0.00 | 698,801.84 |
| | | | | CAIDJE - < | (0.00) | |
| 56850 | Housekeeping | 428,420.59 | 480,120.85 | | 0.00 | 480,120.85 |
| 56860 | Laundry | 92,404.50 | 63,762.04 | | 0.00 | 63,762.04 |
| 56870 | Maintenance | 140,463.59 | 115,580.95 | | 0.00 | 115,580.95 |
| 57330 | Rehabilitation Director | 117,103.70 | 119,756.77 | | 0.00 | 119,756.77 |
| 61000 | Medicare Tax Expense | 174,783.69 | 181,549.79 | | 0.00 | 181,549.79 |
| 61001 | Social Security Tax Expense | 457,503.98 | 775,142.79 | | (249,573.00) | 525,569.79 |
| | | | | CAIDJE - + | (249,573.00) | |
| 61002 | Taxes & Benefits - Wage Transfer | (16,673.97) | (4,230.68) | | (22,037.00) | (26,267.68) |
| | | | | CAIDJE - | (22,037.00) | |
| 61005 | SUI Tax Expense | 71,876.74 | 83,620.99 | | 0.00 | 83,620.99 |
| 61010 | FUTA Tax Expense | 11,805.42 | 14,241.54 | | 0.00 | 14,241.54 |
| 61015 | Other Payroll Tax Expense | 52,187.15 | 50,484.26 | | 0.00 | 50,484.26 |
| 61020 | 401K Employer Match Expense | 46,441.88 | 64,912.43 | | (14,389.00) | 50,523.43 |
| | | | | CAIDJE - + | (14,389.00) | |
| 61030 | Health Insurance Expense | 348,513.76 | 442,890.48 | | (31,180.00) | 411,710.48 |
| | | | | CAIDJE - + | (31,180.00) | |
| 61045 | Workers Comp Insurance Expense | 167,476.00 | 210,381.93 | | (62,393.00) | 147,988.93 |
| | | | | CAIDJE - + | (62,393.00) | |
| 61070 | Basic Life Insurance | 2,213.17 | 2,462.02 | | 0.00 | 2,462.02 |
| 61085 | Employee Medical Expenses | 0.00 | 2,221.73 | | 0.00 | 2,221.73 |
| 61090 | Employee Relations | 23,268.85 | 15,829.27 | | 0.00 | 15,829.27 |
| 61095 | Employee Training | 49.99 | 1,466.99 | | 0.00 | 1,466.99 |
| 61105 | Other Employee Benefits | 2,000.35 | 2,307.51 | | 0.00 | 2,307.51 |
| 61120 | Holiday Party | 4,371.74 | 4,484.73 | | 0.00 | 4,484.73 |
| 61125 | Flowers & Gifts to Employees | 409.26 | 405.01 | | 0.00 | 405.01 |
| 63000 | Telephone Expense | 29,470.42 | 27,417.94 | | 0.00 | 27,417.94 |
| 63020 | Telephone Equip Repair | 1,960.10 | 3,681.71 | | 0.00 | 3,681.71 |
| 63030 | Telephone Maint Contracts | 5,535.27 | 5,109.48 | | 0.00 | 5,109.48 |
| 63050 | Cell Phone Expense | 2,785.78 | 1,667.23 | | 0.00 | 1,667.23 |
| 63065 | Accounting | 4,697.00 | 1,400.00 | | 0.00 | 1,400.00 |
| 63070 | Legal Fees | 105,751.77 | 104,108.70 | | 0.00 | 104,108.70 |
| 63071 | Legal Settlements | 0.00 | 4,166.66 | | 0.00 | 4,166.66 |
| 63075 | Criminal Record Check | 10,781.77 | 11,212.47 | | 0.00 | 11,212.47 |
| 63080 | Compliance Expense | 43,176.48 | (36,978.82) | | 0.00 | (36,978.82) |
| 63085 | Administrative Fee - Related Party | 438,039.93 | 457,535.88 | | 0.00 | 457,535.88 |
| 63095 | Consulting Fees | 11,817.48 | 14,402.90 | | 0.00 | 14,402.90 |
| 63100 | Other Professional Fees | 57,591.95 | 71,682.99 | | 0.00 | 71,682.99 |
| 63105 | Postage | 798.04 | 271.44 | | 0.00 | 271.44 |
| 63115 | Overnight Delivery | 59.35 | 554.56 | | 0.00 | 554.56 |
| 63120 | Office Supplies - WB Mason Only | 8,306.49 | 5,555.64 | | 0.00 | 5,555.64 |
| 63121 | Other Office Supplies | 3,070.22 | (9,847.38) | | 0.00 | (9,847.38) |
| 63130 | Forms | 1,676.51 | (1,676.51) | | 0.00 | (1,676.51) |
| 63135 | Printed Forms | 1,501.73 | 1,853.84 | | 0.00 | 1,853.84 |
| 63150 | Computer Expense | 1,665.00 | 2,220.00 | | 0.00 | 2,220.00 |
| 63156 | Minor Computer Equipment | 1,948.40 | (282.76) | | 0.00 | (282.76) |
| 63160 | Data Processing Expense | 86,293.37 | 97,570.09 | | 0.00 | 97,570.09 |
| 63165 | Network Support | 85,418.48 | 80,743.34 | | 0.00 | 80,743.34 |
| 63176 | IT Allocation - Related Party | 22,555.95 | 23,559.84 | | 0.00 | 23,559.84 |
| 63195 | Travel - Mileage | 267.13 | 377.48 | | 0.00 | 377.48 |
| 63205 | Travel - Hotel | 240.29 | 581.42 | | 0.00 | 581.42 |
| 63210 | Travel - Parking/Tolls | 272.35 | 23.00 | | 0.00 | 23.00 |
| 63215 | Travel - Meals | 19.44 | 47.60 | | 0.00 | 47.60 |
| 63220 | Travel - Other | 1,693.69 | 2,587.90 | | 0.00 | 2,587.90 |
| 63230 | Bank Charges | 17,118.14 | 989.55 | | 0.00 | 989.55 |
| 63245 | Service Fees | 5,155.10 | 6,328.85 | | 0.00 | 6,328.85 |
| 63250 | Other Fees | 366.30 | 694.74 | | 0.00 | 694.74 |
| 63260 | Auto Insurance Expense | 4,713.01 | 5,946.16 | | 0.00 | 5,946.16 |
| 63265 | General Liability Insurance Expense - Third Party | 129,848.47 | 132,029.74 | | 0.00 | 132,029.74 |
| 63272 | Property Insurance - Related Party | 10,889.35 | 11,019.84 | | 0.00 | 11,019.84 |
| 63275 | Other Insurance Expense | 5,290.57 | 5,841.41 | | 0.00 | 5,841.41 |
| 63280 | Off Site Storage | 17,538.07 | 13,940.68 | | 0.00 | 13,940.68 |
| 63290 | Dues & Subscriptions | 21,698.29 | 27,853.23 | | 0.00 | 27,853.23 |
| 63305 | Placement Fees | 24,000.00 | 0.00 | | 0.00 | 0.00 |
| 63310 | Hiring Expense | 8,041.23 | 20,304.92 | | 0.00 | 20,304.92 |
| 63330 | License & Permits | 350.00 | 2,125.00 | | 0.00 | 2,125.00 |
| 63335 | Uniform Expense | 5,997.04 | 23,300.28 | | 0.00 | 23,300.28 |
| 63375 | Ancillary Rental Fees | 0.00 | 1,676.00 | | 0.00 | 1,676.00 |
| 63380 | Consolidated Billing - Administration | 0.00 | 13,472.35 | | 0.00 | 13,472.35 |
| 63385 | Healthcare Provider Tax | 1,240,026.66 | 1,378,706.80 | | 0.00 | 1,378,706.80 |
| 63390 | Sales & Use Tax Expense | 4,080.00 | 4,080.00 | | 0.00 | 4,080.00 |
| 63395 | Personal Property Tax Expense | 17,591.77 | 16,497.19 | | 0.00 | 16,497.19 |
| 63401 | Real Estate Tax Expense - Related Party | 131,100.19 | 110,641.69 | | 0.00 | 110,641.69 |
| 63405 | Corporate Business Tax Expense | 141.94 | 141.94 | | 0.00 | 141.94 |
| 63415 | Annual Report Fees | 1,071.35 | 1,048.00 | | 0.00 | 1,048.00 |
| 64000 | RN - Agency | 26,898.73 | 7,493.51 | | 0.00 | 7,493.51 |
| 64005 | LPN - Agency | 475,341.07 | 174,848.85 | | 0.00 | 174,848.85 |

Client: **A443476 - 19 Varum Street Operating Company, LLC-Lowell**
Engagement: **MD 2023 - Care One at Lowell**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

| Account | Description | CAID PP-1 | IMPORT | JE Ref # | CAIDJE | CAID CP |
|---------|---|--------------|--------------|----------|--------|--------------|
| | | 12/31/2022 | 12/31/2023 | | | 12/31/2023 |
| 64010 | CNA - Agency | 670,503.71 | 579,341.81 | | 0.00 | 579,341.81 |
| 64015 | Nursing Supplies | 11,107.03 | 16,812.54 | | 0.00 | 16,812.54 |
| 64030 | Pharmacy Consultant | 14,559.24 | 17,567.76 | | 0.00 | 17,567.76 |
| 64035 | Medical Director Expense | 30,500.00 | 45,500.00 | | 0.00 | 45,500.00 |
| 64055 | Other Physician Expense | 1,383.57 | 8,140.35 | | 0.00 | 8,140.35 |
| 64060 | Physician Consultant Expense | 185,787.50 | 79,197.76 | | 0.00 | 79,197.76 |
| 64065 | Medical Record Supplies | (350.50) | (100.00) | | 0.00 | (100.00) |
| 64200 | Therapeutic Recreation Supplies | 7,231.70 | 9,593.25 | | 0.00 | 9,593.25 |
| 64205 | Resident Entertainment | 1,992.76 | 5,108.21 | | 0.00 | 5,108.21 |
| 64210 | Cable Television | 26,448.95 | 28,248.80 | | 0.00 | 28,248.80 |
| 64300 | LCSW Contractor Expense | 96,666.50 | 111,556.25 | | 0.00 | 111,556.25 |
| 64405 | Raw Food | 462,277.18 | 457,862.50 | | 0.00 | 457,862.50 |
| 64410 | Dietary Supplement | 16,724.59 | 21,132.31 | | 0.00 | 21,132.31 |
| 64415 | Dietary Supplies | 51,273.32 | 58,620.96 | | 0.00 | 58,620.96 |
| 66600 | Laundry Supplies | 7,527.33 | 14,205.70 | | 0.00 | 14,205.70 |
| 66615 | Laundry Expense | 10,518.38 | 6,366.70 | | 0.00 | 6,366.70 |
| 66620 | Housekeeping Supplies | 52,070.68 | 60,802.88 | | 0.00 | 60,802.88 |
| 67010 | Maintenance Supplies | 56,953.90 | 106,587.96 | | 0.00 | 106,587.96 |
| 67015 | Maintenance Outside Service | 30,803.86 | 45,740.62 | | 0.00 | 45,740.62 |
| 67025 | Minor Equipment/Tools | 243.68 | 733.66 | | 0.00 | 733.66 |
| 67030 | Facility Equipment Repairs & Maintenance | 41,082.49 | 22,808.56 | | 0.00 | 22,808.56 |
| 67035 | Building Repairs & Maintenance | 31,795.41 | 55,681.86 | | 0.00 | 55,681.86 |
| 67040 | Painting & Decorating | 3,074.77 | 8,000.56 | | 0.00 | 8,000.56 |
| 67045 | Grounds Maintenance | 15,250.00 | 9,350.00 | | 0.00 | 9,350.00 |
| 67050 | Snow Removal | 21,925.00 | 17,875.00 | | 0.00 | 17,875.00 |
| 67055 | Pest Control | 7,950.00 | 4,400.00 | | 0.00 | 4,400.00 |
| 67060 | Fire Alarm Service | 15,075.31 | 12,572.70 | | 0.00 | 12,572.70 |
| 67070 | Electric | 301,770.71 | 290,181.54 | | 0.00 | 290,181.54 |
| 67075 | Gas - Utility Expense | 35,926.27 | 36,365.24 | | 0.00 | 36,365.24 |
| 67076 | Automobile Fuel Expense | 5,486.42 | 3,129.74 | | 0.00 | 3,129.74 |
| 67080 | Water & Sewer | 86,858.54 | 89,565.86 | | 0.00 | 89,565.86 |
| 67085 | Oil | 1,137.45 | 0.00 | | 0.00 | 0.00 |
| 67095 | Sanitation | 55,894.90 | 72,936.32 | | 0.00 | 72,936.32 |
| 67100 | Medical Waste Disposal | 4,338.33 | 5,376.84 | | 0.00 | 5,376.84 |
| 68005 | Dental Services Expense | 4,088.60 | 12,684.20 | | 0.00 | 12,684.20 |
| 68010 | Podiatry Services Expense | 26,604.90 | 16,982.97 | | 0.00 | 16,982.97 |
| 68015 | Other Medical Services Expense | 399,651.16 | 283,902.84 | | 0.00 | 283,902.84 |
| 68025 | Enteral Food Supplement | 18,593.24 | 26,531.97 | | 0.00 | 26,531.97 |
| 68030 | Incontinent Briefs Expense | 71,148.80 | 72,377.59 | | 0.00 | 72,377.59 |
| 68045 | Medical Supplies Expense | 91,965.83 | 82,943.02 | | 0.00 | 82,943.02 |
| 68050 | Medical Supplies - Nursing Unit | 0.00 | 4,050.00 | | 0.00 | 4,050.00 |
| 68055 | Medical Supplies - Other | 14,123.68 | 11,873.93 | | 0.00 | 11,873.93 |
| 68070 | Wound Care Expense | 16,401.05 | 21,338.91 | | 0.00 | 21,338.91 |
| 68075 | Drugs-Prescription, Legend Drugs Other | 303,092.04 | 308,603.04 | | 0.00 | 308,603.04 |
| 68080 | Drugs-Prescription, Legend Drugs Managed Care | 10,097.75 | 30,093.40 | | 0.00 | 30,093.40 |
| 68085 | Drugs-Prescription, Medicare A | 39,275.76 | 50,691.85 | | 0.00 | 50,691.85 |
| 68090 | Drugs-Non-Prescription, Non-Legend | 202,220.88 | 105,593.10 | | 0.00 | 105,593.10 |
| 68095 | Pharmacy Supplies | 1,518.94 | 1,036.93 | | 0.00 | 1,036.93 |
| 68100 | IV Expense | 7,660.93 | 3,986.98 | | 0.00 | 3,986.98 |
| 68105 | Oxygen Supplies | 0.00 | 326.49 | | 0.00 | 326.49 |
| 68110 | Oxygen | 20,590.47 | 23,691.08 | | 0.00 | 23,691.08 |
| 68115 | Lab Expense | 302,483.30 | 52,565.23 | | 0.00 | 52,565.23 |
| 68120 | X-Ray Expense | 1,720.60 | 18,173.03 | | 0.00 | 18,173.03 |
| 68130 | DME (Durable Medical EQPT) | 2,031.16 | 9,022.31 | | 0.00 | 9,022.31 |
| 68135 | Equipment Rental - Other (Drugs & Supplies) | 86,943.16 | 26,002.92 | | 0.00 | 26,002.92 |
| 68140 | Ambulance Expense | 74,712.02 | 46,846.90 | | 0.00 | 46,846.90 |
| 68150 | Other Diagnostic | 0.00 | 1,596.00 | | 0.00 | 1,596.00 |
| 68170 | Resident Replacement Items | 2,451.20 | 1,026.13 | | 0.00 | 1,026.13 |
| 69000 | PT Contractor Expense | 41,497.50 | 0.00 | | 0.00 | 0.00 |
| 69005 | PT Supplies | 19,439.84 | 17,825.66 | | 0.00 | 17,825.66 |
| 69015 | OT Supplies | 125.31 | 26.93 | | 0.00 | 26.93 |
| 69045 | PT/OT Equipment Rental | 0.00 | (175.00) | | 0.00 | (175.00) |
| 69515 | Newspaper | 2,344.00 | 3,046.00 | | 0.00 | 3,046.00 |
| 69520 | Gift Shop Supplies | 8,159.06 | 12,177.95 | | 0.00 | 12,177.95 |
| 69525 | Facility Other Supplies | 7,548.60 | 9,656.29 | | 0.00 | 9,656.29 |
| 76005 | Marketing Expense | 17,134.66 | 16,956.94 | | 0.00 | 16,956.94 |
| 76006 | Marketing Corp Expense | 90,153.00 | 22,726.05 | | 0.00 | 22,726.05 |
| 76010 | Marketing - Meals | 23,585.73 | 17,679.38 | | 0.00 | 17,679.38 |
| 77000 | Gifts | 300.00 | 0.00 | | 0.00 | 0.00 |
| 77010 | Sponsorships | 7,350.00 | 2,420.86 | | 0.00 | 2,420.86 |
| 79100 | Bad Debt Expense | 237,153.61 | 514,730.97 | | 0.00 | 514,730.97 |
| 79500 | Management Fees | 1,264,382.53 | 1,256,213.76 | | 0.00 | 1,256,213.76 |
| 80005 | Rent - Related Party | 1,383,880.79 | 1,380,014.69 | | 0.00 | 1,380,014.69 |
| 80010 | Office Equipment Rental | 13,352.06 | 22,029.72 | | 0.00 | 22,029.72 |
| 87200 | Health Insurance Reserve Adjustment | 155,310.00 | (177,853.00) | | 0.00 | (177,853.00) |
| 87205 | Workers Comp Reserve Adjustment | (80,393.28) | 0.00 | | 0.00 | 0.00 |
| 87210 | GLPL Reserve Adjustment | 26,889.93 | 0.00 | | 0.00 | 0.00 |
| 87230 | Extraordinary Items | 0.00 | (203.79) | | 0.00 | (203.79) |
| 87500 | Interest Income | (8.25) | (316.68) | | 0.00 | (316.68) |

Client: **A443476 - 19 Varnum Street Operating Company, LLC-Lowell**
Engagement: **MD 2023 - Care One at Lowell**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

| Account | Description | CAID PP-1 | IMPORT | JE Ref # | CAIDJE | CAID CP |
|------------------------------|--------------|---------------------|-----------------------|----------|-------------|-----------------------|
| | | 12/31/2022 | 12/31/2023 | | | 12/31/2023 |
| 88000 | Other Income | 0.00 | (8,378.77) | | 0.00 | (8,378.77) |
| Subtotal : None | | (877,680.51) | (1,105,651.19) | | 0.00 | (1,105,651.19) |
| Total [002] P & L | | (877,680.51) | (1,105,651.19) | | 0.00 | (1,105,651.19) |
| Sum of Account Groups | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Net (Income) Loss | | 0.00 | 0.00 | | 0.00 | 0.00 |

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Client: **A443476 - 19 Varnum Street Operating Company, LLC-Lowell**
Engagement: **MD 2023 - Care One at Lowell**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

| 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 | 1,788.50 | 1,788.50 |
| Subtotal : None | | 1,788.50 | 1,788.50 |
| Total [S6L1.1C1] | Cash and Cash Equivalents | 1,788.50 | 1,788.50 |
| Group : [S6L1.5C1] | Payer Accounts Receivable | | |
| Subgroup : [S6L1.5C1] | A/R Managed Care Patients (Private) | | |
| 12020 | AR - Resident | 3,706,451.65 | 2,770,595.75 |
| Subtotal [S6L1.5C1B] | A/R Managed Care Patients (Private) | 3,706,451.65 | 2,770,595.75 |
| Total [S6L1.5C1] | Payer Accounts Receivable | 3,706,451.65 | 2,770,595.75 |
| Group : [S6L1.6C1] | Less Reserve for Bad Debts | | |
| Subgroup : None | | | |
| 12220 | Allowance for Bad Debts | (599,425.27) | (343,015.27) |
| Subtotal : None | | (599,425.27) | (343,015.27) |
| Total [S6L1.6C1] | Less Reserve for Bad Debts | (599,425.27) | (343,015.27) |
| Group : [S6L1.8C1] | Receivable from Affiliates/Related Parties | | |
| Subgroup : None | | | |
| 23000 | Due to / from Affiliates | 19,622,173.74 | 18,635,275.21 |
| Subtotal : None | | 19,622,173.74 | 18,635,275.21 |
| Total [S6L1.8C1] | Receivable from Affiliates/Related Parties | 19,622,173.74 | 18,635,275.21 |
| Group : [S6L1.11C1] | Other Receivables | | |
| Subgroup : None | | | |
| 12050 | AR - Monthly Accrual | 8,444.15 | 0.00 |
| 12100 | AR - Clearing | 421,441.58 | 110,975.52 |
| 12110 | AR - Security Deposit Refund | 19,079.34 | (15,110.98) |
| 12130 | AR - Advance Billing | 5,729.30 | 4,028.43 |
| Subtotal : None | | 454,694.37 | 99,892.97 |
| Total [S6L1.11C1] | Other Receivables | 454,694.37 | 99,892.97 |
| Group : [S6L1.13C1] | Prepaid Insurance | | |
| Subgroup : None | | | |
| 13035 | Prepaid GLPL - Third Party | 13,315.71 | 11,410.06 |
| 13040 | Prepaid Other Insurance | 5,050.48 | 4,578.25 |
| Subtotal : None | | 18,366.19 | 15,988.31 |
| Total [S6L1.13C1] | Prepaid Insurance | 18,366.19 | 15,988.31 |
| Group : [S6L1.15C1] | Other Prepaid Expenses | | |
| Subgroup : None | | | |
| 13130 | Prepaid Expenses - Other | 2,659.06 | 555.89 |
| Subtotal : None | | 2,659.06 | 555.89 |
| Total [S6L1.15C1] | Other Prepaid Expenses | 2,659.06 | 555.89 |
| Group : [S6L5.1C1] | Trade Payable | | |
| Subgroup : None | | | |
| 20000 | AP - Trade | (1,059,711.48) | (732,533.84) |
| 20010 | AP - Period Accrual | (21,266.82) | (61,270.84) |
| 20020 | AP - General Accruals | (1,070,521.53) | (1,152,586.31) |
| Subtotal : None | | (2,151,499.83) | (1,946,390.99) |
| Total [S6L5.1C1] | Trade Payable | (2,151,499.83) | (1,946,390.99) |
| Group : [S6L5.2C1] | Accrued Expenses | | |
| Subgroup : None | | | |
| 21016 | Accrued Pharmacy | (21,134.53) | (9,847.81) |
| 21040 | Accrued Workers Comp Insurance | (378,642.20) | (257,315.92) |
| 21044 | Accrued GLPL - Third Party | (349,661.69) | (239,334.93) |
| 21046 | Accrued Auto Insurance | (1,314.04) | (2,015.17) |
| 21050 | Accrued Other Insurance | (820.77) | (345.90) |
| 21150 | Accrued Health Insurance | (56,758.22) | (53,678.39) |
| 21240 | Accrued Dependent Care Payable | 30.03 | 0.00 |
| 21255 | Accrued 401k Loan Payments | (483.42) | 0.00 |

| | | | |
|--|---|-----------------------|---------------------|
| 21510 | Accrued Provider Tax Payable | (365,508.60) | (311,484.36) |
| 21550 | Accrued Sales & Use Tax Payable | (3,140.57) | (3,256.61) |
| Subtotal : None | | (1,177,434.01) | (877,279.09) |
| Total [S6L5.2C1] | Accrued Expenses | (1,177,434.01) | (877,279.09) |
| | | | |
| Group : [S6L5.3C1] Due to Insurance Payers | | | |
| Subgroup : [S6L5.3C1]Due Medicare Actual | | | |
| 21450 | Medicare Payable | (50,783.60) | 0.00 |
| Subtotal [S6L5.3C1E] Due Medicare Actual | | (50,783.60) | 0.00 |
| | | | |
| Total [S6L5.3C1] | Due to Insurance Payers | (50,783.60) | 0.00 |
| | | | |
| Group : [S6L5.4C1] Patient Funds Due | | | |
| Subgroup : [S6L5.4C1]Patient Funds Due (Self Pay) | | | |
| 18000 | Resident PNA Funds | 418,453.48 | 366,935.05 |
| 24005 | PNA Security Deposit | (418,453.48) | (366,935.05) |
| 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 Salaaries | | | |
| 21110 | Accrued Payroll | (52,036.47) | 0.00 |
| 21120 | Accrued Vacation | (252,338.94) | (252,338.94) |
| Subtotal [S6L5.7C1A] Accrued Salaaries | | (304,375.41) | (252,338.94) |
| | | | |
| Subgroup : [S6L5.7C1]Accrued Payroll Taxes Withheld | | | |
| 21400 | Federal Withholding | (29,309.09) | 0.00 |
| 21410 | Medicare Withholding | (50,783.60) | 0.00 |
| 21415 | Social Security Withholding | 29,573.29 | 0.00 |
| 21420 | State Withholding | (30,167.63) | 0.00 |
| 21430 | City/Local Withholding | 19,972.52 | 0.00 |
| Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld | | (60,714.51) | 0.00 |
| | | | |
| Subgroup : [S6L5.7C1]Accrued Pauroll Taxes Payable | | | |
| 21455 | Social Security Payable | 29,685.53 | 0.00 |
| 21460 | SUI/SDI Payable | (6,276.57) | 0.00 |
| 21470 | FUTA Payable | (1,660.72) | 0.00 |
| Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable | | 21,748.24 | 0.00 |
| | | | |
| Subgroup : [S6L5.7C1]Other Payroll Liabilities | | | |
| 21115 | Payroll Outstanding Checks | (266,676.05) | 0.00 |
| 21160 | Accrued Dental Insurance | 11,446.19 | 7,675.32 |
| 21170 | Accrued Vision Insurance | (1,379.10) | (1,975.79) |
| 21175 | Accrued Whole Life Insurance | (1,968.27) | (1,354.43) |
| 21180 | Accrued Supplemental Life Payable | (6,511.88) | (3,495.52) |
| 21190 | Accrued AD&D Payable | 60.73 | 60.73 |
| 21200 | Accrued Critical Illness | 1,493.14 | 458.22 |
| 21210 | Accrued Short Term Disability | (3,279.46) | (17.97) |
| 21220 | Accrued Long Term Disability | (709.88) | 183.95 |
| 21230 | Accrued FSA Payable | 1,396.60 | (101.92) |
| 21235 | Accrued HSA Payable | (3,336.53) | (2,125.00) |
| 21250 | Accrued 401K Employee Contributions | (10,214.44) | 0.00 |
| 21260 | Accrued 401K Employer Match | (65,960.15) | (61,603.92) |
| 21280 | Other Payroll Withholdings | 116.28 | (197.53) |
| 21490 | Garnishment Payable | (12,250.39) | 0.00 |
| Subtotal [S6L5.7C1D] Other Payroll Liabilities | | (357,773.21) | (62,493.86) |
| | | | |
| Total [S6L5.7C1] | Accrued Salaries & Payroll Liabilities | (701,114.89) | (314,832.80) |
| | | | |
| Group : [S6L5.10C1] Other Current Liabilities | | | |
| Subgroup : None | | | |
| 21700 | Unearned Room & Board | (5,729.30) | (4,028.43) |
| 21710 | Unearned Revenues | (0.02) | (19,622.78) |
| Subtotal : None | | (5,729.32) | (23,651.21) |
| Total [S6L5.10C1] | Other Current Liabilities | (5,729.32) | (23,651.21) |
| | | | |
| Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates | | | |
| Subgroup : None | | | |
| 20030 | AP - Related Party | (122,357.85) | (126,789.72) |
| Subtotal : None | | (122,357.85) | (126,789.72) |
| Total [S6L6.2C1] | Due to Related Parties, Subsidiaries & Affilates | (122,357.85) | (126,789.72) |

| | | | |
|---|--|------------------------|------------------------|
| Group : [S6L8C.5C3] Additional Paid in Capital | | | |
| Subgroup : None | | | |
| 30060 | Retained Earnings | (17,892,137.55) | (17,014,457.04) |
| Subtotal : None | | (17,892,137.55) | (17,014,457.04) |
| Total [S6L8C.5C3] Additional Paid in Capital | | (17,892,137.55) | (17,014,457.04) |
| Group : [S2L1.1C1] Private Pay | | | |
| Subgroup : None | | | |
| 41000.4 | TotalPrivate-Room & Board | (309,650.00) | (223,175.00) |
| 41050.4 | Contractual Allowance - Private | 0.00 | 4,420.00 |
| Subtotal : None | | (309,650.00) | (218,755.00) |
| Total [S2L1.1C1] Private Pay | | (309,650.00) | (218,755.00) |
| Group : [S2L1.2C1] Commerical Managed Care | | | |
| Subgroup : None | | | |
| 41000.3 | TotalInsMgCare-Room & Board | (125,400.00) | (116,537.00) |
| 41050.3 | TotalInsMgCare-Contractual Allowance | 70,098.37 | 13,676.23 |
| Subtotal : None | | (55,301.63) | (102,860.77) |
| Total [S2L1.2C1] Commerical Managed Care | | (55,301.63) | (102,860.77) |
| Group : [S2L1.4C1] Medicare-Fee-For-Service | | | |
| Subgroup : None | | | |
| 41000.1 | TotalMedicare-Room & Board | (699,150.00) | (612,844.00) |
| 41050.1 | TotalMedicare-Contractual Allowance | (90,854.72) | (109,134.04) |
| Subtotal : None | | (790,004.72) | (721,978.04) |
| Total [S2L1.4C1] Medicare-Fee-For-Service | | (790,004.72) | (721,978.04) |
| Group : [S2L1.5C1] Medicare Managed Care (Part C) | | | |
| Subgroup : None | | | |
| 4010.89 | Room Board & Routine | (7,368.00) | 0.00 |
| Subtotal : None | | (7,368.00) | 0.00 |
| Total [S2L1.5C1] Medicare Managed Care (Part C) | | (7,368.00) | 0.00 |
| Group : [S2L1.6C1] MassHealth Fee-for-Service | | | |
| Subgroup : None | | | |
| 41000.2 | TotalMedicaid-Room & Board | (5,329,924.37) | (4,903,582.64) |
| 41050.2 | TotalMedicaid-Contractual Allowance | 1,771,282.69 | 1,515,495.37 |
| Subtotal : None | | (3,558,641.68) | (3,388,087.27) |
| Total [S2L1.6C1] MassHealth Fee-for-Service | | (3,558,641.68) | (3,388,087.27) |
| Group : [S2L1.8C1] Senior Care Options | | | |
| Subgroup : None | | | |
| 4020.89 | Routine Services-Med | (295,726.00) | (301,824.00) |
| Subtotal : None | | (295,726.00) | (301,824.00) |
| Total [S2L1.8C1] Senior Care Options | | (295,726.00) | (301,824.00) |
| Group : [S2L1.11C1] Medicaid Out of State | | | |
| Subgroup : None | | | |
| 41000.5 | TotalOtherPT-Room & Board | (22,089,313.00) | (21,095,520.00) |
| 41050.5 | TotalOtherPT-Contractual Allowance | 3,185,617.74 | 1,634,638.36 |
| Subtotal : None | | (18,903,695.26) | (19,460,881.64) |
| Total [S2L1.11C1] Medicaid Out of State | | (18,903,695.26) | (19,460,881.64) |
| Group : [S2L1.12C1] Medicaid Patient Paid Amount | | | |
| Subgroup : None | | | |
| 4022.00 | RESOURCE REVENUE MCAID | (786,795.00) | 0.00 |
| Subtotal : None | | (786,795.00) | 0.00 |
| Total [S2L1.12C1] Medicaid Patient Paid Amount | | (786,795.00) | 0.00 |
| Group : [S2L1.1C2] Ancillary-Private Pay | | | |
| Subgroup : None | | | |
| 41125.4 | Physical Therapy - Private | 0.00 | (185.00) |
| 41130.4 | Occupational Therapy - Private | 0.00 | (3,650.00) |
| 41140.4 | Speech Therapy - Private | 0.00 | (2,457.00) |
| 41300.4 | Ancillary Contractual Adjustment - Private | 0.00 | 2,718.92 |
| Subtotal : None | | 0.00 | (3,573.08) |
| Total [S2L1.1C2] Ancillary-Private Pay | | 0.00 | (3,573.08) |
| Group : [S2L1.2C2] Ancillary-Commerical Managed Care | | | |
| Subgroup : None | | | |
| 41110.3 | TotalInsMgCare-Lab | (75.98) | (1,286.96) |
| 41115.3 | TotalInsMgCare-Pharmacy Legend | (2,679.08) | (3,317.75) |
| 41120.3 | Pharmacy Non-Legend - Managed Care | 0.00 | (10.40) |

| | | | |
|--|---|--------------|--------------|
| 41125.3 | TotalInsMgCare-Physical Therapy | (46,911.00) | (59,231.00) |
| 41130.3 | TotalInsMgCare-Occupational Therapy | (83,923.00) | (45,068.00) |
| 41140.3 | TotalInsMgCare-Speech Therapy | (32,715.00) | (50,859.00) |
| 41150.3 | IV Therapy - Managed Care | 0.00 | (897.34) |
| 41155.5 | TotalOtherPT-X-Ray | (3,807.26) | (4,084.11) |
| 41300.3 | TotalInsMgCare-Ancillary Contractual Adjustment | 109,998.42 | 105,466.28 |
| Subtotal : None | | (60,112.90) | (59,288.28) |
| Total [S2L1.2C2] | Ancillary-Commerical Managed Care | (60,112.90) | (59,288.28) |
| | | | |
| Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service | | | |
| Subgroup : None | | | |
| 41110.1 | TotalMedicare-Lab | (2,546.05) | (5,094.99) |
| 41112.0 | -Flu Shots | (1,636.52) | 0.00 |
| 41115.1 | TotalMedicare-Pharmacy Legend | (43,404.20) | (36,258.82) |
| 41120.1 | TotalMedicare-Pharmacy Non-Legend | (444.32) | (174.74) |
| 41125.1 | TotalMedicare-Physical Therapy | (335,456.00) | (298,854.00) |
| 41130.1 | TotalMedicare-Occupational Therapy | (428,406.00) | (316,540.00) |
| 41140.1 | TotalMedicare-Speech Therapy | (114,129.00) | (135,225.00) |
| 41150.1 | IV Therapy - Medicare | 0.00 | (2,273.96) |
| 41155.1 | TotalMedicare-X-Ray | (517.52) | (65.00) |
| 41300.1 | TotalMedicare-Ancillary Contractual Adjustment | 672,316.55 | 579,158.60 |
| Subtotal : None | | (254,223.06) | (215,327.91) |
| Total [S2L1.4C2] | Ancillary-Medicare Fee-for-Service | (254,223.06) | (215,327.91) |
| | | | |
| Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service | | | |
| Subgroup : None | | | |
| 41115.2 | TotalMedicaid-Pharmacy Legend | (27,968.34) | (25,013.65) |
| 41120.2 | TotalMedicaid-Pharmacy Non-Legend | (923.04) | (1,953.16) |
| 41125.2 | TotalMedicaid-Physical Therapy | (69,209.00) | (99,370.00) |
| 41130.2 | TotalMedicaid-Occupational Therapy | (162,747.00) | (136,386.00) |
| 41140.2 | TotalMedicaid-Speech Therapy | (85,635.00) | (69,894.00) |
| 41150.2 | TotalMedicaid-IV Therapy | (64.28) | 0.00 |
| 41300.2 | TotalMedicaid-Ancillary Contractual Adjustment | 346,546.66 | 332,616.81 |
| Subtotal : None | | 0.00 | 0.00 |
| Total [S2L1.6C2] | Ancillary-MassHealth Fee-for-Service | 0.00 | 0.00 |
| | | | |
| Group : [S2L1.11C2] Ancillary-Medicaid out of State | | | |
| Subgroup : None | | | |
| 41110.5 | TotalOtherPT-Lab | (20,999.84) | (63,480.22) |
| 41115.5 | TotalOtherPT-Pharmacy Legend | (329,790.80) | (448,616.32) |
| 41120.5 | TotalOtherPT-Pharmacy Non-Legend | (3,979.81) | (7,161.90) |
| 41125.5 | TotalOtherPT-Physical Therapy | (199,835.00) | (174,257.00) |
| 41130.5 | TotalOtherPT-Occupational Therapy | (249,406.00) | (209,283.00) |
| 41140.5 | TotalOtherPT-Speech Therapy | (94,761.00) | (101,943.00) |
| 41150.5 | TotalOtherPT-IV Therapy | (411.34) | (683.52) |
| 41300.5 | TotalOtherPT-Ancillary Contractual Adjustment | 899,183.79 | 1,005,424.96 |
| Subtotal : None | | 0.00 | 0.00 |
| Total [S2L1.11C2] | Ancillary-Medicaid out of State | 0.00 | 0.00 |
| | | | |
| Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue | | | |
| Subgroup : None | | | |
| 46065 | -Other Revenue | (112,597.50) | (815,074.68) |
| Subtotal : None | | (112,597.50) | (815,074.68) |
| Total [S2L3.2C1] | Endowment & Other Non Recoverable Revenue | (112,597.50) | (815,074.68) |
| | | | |
| Group : [S2L3.7C1] Interest Income | | | |
| Subgroup : None | | | |
| 87500 | Interest Income | (316.68) | (8.25) |
| Subtotal : None | | (316.68) | (8.25) |
| Total [S2L3.7C1] | Interest Income | (316.68) | (8.25) |
| | | | |
| Group : [S2L3.11C1] Variable Recoverable Income | | | |
| Subgroup : None | | | |
| 88000 | Other Income | (8,378.77) | 0.00 |
| Subtotal : None | | (8,378.77) | 0.00 |
| Total [S2L3.11C1] | Variable Recoverable Income | (8,378.77) | 0.00 |
| | | | |
| Group : [S3L1.1C1] Director of Nurses Salary | | | |
| Subgroup : None | | | |
| 56661 | Director of Nrusing | 153,415.57 | 150,812.26 |
| Subtotal : None | | 153,415.57 | 150,812.26 |
| Total [S3L1.1C1] | Director of Nurses Salary | 153,415.57 | 150,812.26 |

| | | | |
|---|---|---------------------|---------------------|
| Group : [S3L1.7C1] Registered Nurses Salaries | | | |
| Subgroup : None | | | |
| 56662 | Assistant Director of Nursing | 114,091.94 | 118,082.10 |
| 56690 | RN's | 379,535.24 | 324,424.43 |
| Subtotal : None | | 493,627.18 | 442,506.53 |
| Total [S3L1.7C1] | Registered Nurses Salaries | 493,627.18 | 442,506.53 |
| Group : [S3L1.11C1] Registered Nurses Purchased Service Temporary Agency Staff | | | |
| Subgroup : None | | | |
| 64000 | RN - Agency | 7,493.51 | 26,898.73 |
| Subtotal : None | | 7,493.51 | 26,898.73 |
| Total [S3L1.11C1] | Registered Nurses Purchased Service Temporary Agency Staff | 7,493.51 | 26,898.73 |
| Group : [S3L1.12C1] Licensed Practical Nurses Salary | | | |
| Subgroup : None | | | |
| 56700 | LPN's | 2,966,253.68 | 2,734,781.59 |
| Subtotal : None | | 2,966,253.68 | 2,734,781.59 |
| Total [S3L1.12C1] | Licensed Practical Nurses Salary | 2,966,253.68 | 2,734,781.59 |
| Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Temporary Agency Staff | | | |
| Subgroup : None | | | |
| 64005 | LPN - Agency | 174,848.85 | 475,341.07 |
| Subtotal : None | | 174,848.85 | 475,341.07 |
| Total [S3L1.16C1] | Licensed Practical Nurses Purchased Service Temporary Agency Staff | 174,848.85 | 475,341.07 |
| Group : [S3L1.17C1] Certified Nurses Aides Salaries | | | |
| Subgroup : None | | | |
| 56710 | CNA's | 2,603,713.98 | 2,390,149.63 |
| Subtotal : None | | 2,603,713.98 | 2,390,149.63 |
| Total [S3L1.17C1] | Certified Nurses Aides Salaries | 2,603,713.98 | 2,390,149.63 |
| Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Temporary Agency Staff | | | |
| Subgroup : None | | | |
| 64010 | CNA - Agency | 579,341.81 | 670,503.71 |
| Subtotal : None | | 579,341.81 | 670,503.71 |
| Total [S3L1.21C1] | Certified Nurses Aides Purchased Service Temporary Agency Staff | 579,341.81 | 670,503.71 |
| Group : [S3L2.1C1] Administration Salaries | | | |
| Subgroup : [S3L2.1C1] Administrator Salaries | | | |
| 56610 | Administrator | 167,915.48 | 173,477.62 |
| 56615 | Assistant Administrator | 56,192.61 | 78,980.91 |
| Subtotal [S3L2.1C1A] Administrator Salaries | | 224,108.09 | 252,458.53 |
| Subgroup : None | | | |
| Subtotal : None | | 0.00 | 0.00 |
| Total [S3L2.1C1] | Administration Salaries | 224,108.09 | 252,458.53 |
| Group : [S3L2.7C1] Clerical Staff Salaries | | | |
| Subgroup : None | | | |
| 56620 | Business Office | 173,528.08 | 168,856.02 |
| 56630 | Facility HR | 24,000.00 | 24,000.00 |
| Subtotal : None | | 197,528.08 | 192,856.02 |
| Total [S3L2.7C1] | Clerical Staff Salaries | 197,528.08 | 192,856.02 |
| Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services | | | |
| Subgroup : None | | | |
| 63160 | Data Processing Expense | 97,570.09 | 86,293.37 |
| 63380 | Consolidated Billing - Administration | 13,472.35 | 0.00 |
| Subtotal : None | | 111,042.44 | 86,293.37 |
| Total [S3L2.11C1] | Electronic Data Processing, Payroll & Bookkeeping Services | 111,042.44 | 86,293.37 |
| Group : [S3L2.12C1] Office Supplies | | | |
| Subgroup : None | | | |
| 63080 | Compliance Expense | (36,978.82) | 43,176.48 |
| 63105 | Postage | 271.44 | 798.04 |
| 63115 | Overnight Delivery | 554.56 | 59.35 |
| 63120 | Office Supplies - WB Mason Only | 5,555.64 | 8,306.49 |
| 63121 | Other Office Supplies | (9,847.38) | 3,070.22 |
| 63130 | Forms | (1,676.51) | 1,676.51 |
| 63135 | Printed Forms | 1,853.84 | 1,501.73 |
| 63150 | Computer Expense | 2,220.00 | 1,665.00 |
| 63156 | Minor Computer Equipment | (282.76) | 1,948.40 |
| 63165 | Network Support | 80,743.34 | 85,418.48 |

| | | | |
|--|---|------------|------------|
| 63230 | Bank Charges | 989.55 | 17,118.14 |
| 63280 | Off Site Storage | 13,940.68 | 17,538.07 |
| Subtotal : None | | 57,343.58 | 182,276.91 |
| Total [S3L2.12C1] | Office Supplies | 57,343.58 | 182,276.91 |
| | | | |
| Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone) | | | |
| Subgroup : None | | | |
| 63000 | Telephone Expense | 27,417.94 | 29,470.42 |
| 63020 | Telephone Equip Repair | 3,681.71 | 1,960.10 |
| 63030 | Telephone Maint Contracts | 5,109.48 | 5,535.27 |
| 63050 | Cell Phone Expense | 1,667.23 | 2,785.78 |
| Subtotal : None | | 37,876.36 | 39,751.57 |
| Total [S3L2.13C1] | Telecommunications (e.g. Internet & Phone) | 37,876.36 | 39,751.57 |
| | | | |
| Group : [S3L2.15C1] Travel, Conventions & Meetings | | | |
| Subgroup : None | | | |
| 63205 | Travel - Hotel | 581.42 | 240.29 |
| 63215 | Travel - Meals | 47.60 | 19.44 |
| 63220 | Travel - Other | 2,587.90 | 1,693.69 |
| Subtotal : None | | 3,216.92 | 1,953.42 |
| Total [S3L2.15C1] | Travel, Conventions & Meetings | 3,216.92 | 1,953.42 |
| | | | |
| Group : [S3L2.16C1] Advertising: Help Wanted | | | |
| Subgroup : None | | | |
| 63305 | Placement Fees | 0.00 | 24,000.00 |
| 63310 | Hiring Expense | 20,304.92 | 8,041.23 |
| Subtotal : None | | 20,304.92 | 32,041.23 |
| Total [S3L2.16C1] | Advertising: Help Wanted | 20,304.92 | 32,041.23 |
| | | | |
| Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion | | | |
| Subgroup : None | | | |
| 63290 | Dues & Subscriptions | 27,853.23 | 21,698.29 |
| 63330 | License & Permits | 2,125.00 | 350.00 |
| Subtotal : None | | 29,978.23 | 22,048.29 |
| Total [S3L2.17C1] | Licenses & Dues: Patient Care Related Portion | 29,978.23 | 22,048.29 |
| | | | |
| Group : [S3L2.18C1] Continuing Professional Education / Training & Development | | | |
| Subgroup : [S3L2.18C Nursing Job Related Education | | | |
| 61095 | Employee Training | 1,466.99 | 49.99 |
| Subtotal [S3L2.18C1E Nursing Job Related Education | | 1,466.99 | 49.99 |
| | | | |
| Total [S3L2.18C1] | Continuing Professional Education / Training & | 1,466.99 | 49.99 |
| | | | |
| Group : [S3L2.19C1] Accounting Services (not related to Appeals) | | | |
| Subgroup : None | | | |
| 63065 | Accounting | 1,400.00 | 4,697.00 |
| Subtotal : None | | 1,400.00 | 4,697.00 |
| Total [S3L2.19C1] | Accounting Services (not related to Appeals) | 1,400.00 | 4,697.00 |
| | | | |
| Group : [S3L2.20C1] Insurance: Malpractice & General Liability | | | |
| Subgroup : None | | | |
| 63265 | General Liability Insurance Expense - Third Party | 132,029.74 | 129,848.47 |
| 63275 | Other Insurance Expense | 5,841.41 | 5,290.57 |
| 87210 | GLPL Reserve Adjustment | 0.00 | 26,889.93 |
| Subtotal : None | | 137,871.15 | 162,028.97 |
| Total [S3L2.20C1] | Insurance: Malpractice & General Liability | 137,871.15 | 162,028.97 |
| | | | |
| Group : [S3L2.22C1] Other A & G Expenses | | | |
| Subgroup : None | | | |
| 63095 | Consulting Fees | 14,402.90 | 11,817.48 |
| 63100 | Other Professional Fees | 71,682.99 | 57,591.95 |
| 63250 | Other Fees | 694.74 | 366.30 |
| 63390 | Sales & Use Tax Expense | 4,080.00 | 4,080.00 |
| 63405 | Corporate Business Tax Expense | 141.94 | 141.94 |
| 63415 | Annual Report Fees | 1,048.00 | 1,071.35 |
| 68170 | Resident Replacement Items | 1,026.13 | 2,451.20 |
| 87230 | Extraordinary Items | (203.79) | 0.00 |
| Subtotal : None | | 92,872.91 | 77,520.22 |
| Total [S3L2.22C1] | Other A & G Expenses | 92,872.91 | 77,520.22 |
| | | | |
| Group : [S3L2B.1C1] Advertising Marketing | | | |
| Subgroup : None | | | |
| 76005 | Marketing Expense | 16,956.94 | 17,134.66 |

| | | | |
|---|--|--------------|--------------|
| 76006 | Marketing Corp Expense | 22,726.05 | 90,153.00 |
| 76010 | Marketing - Meals | 17,679.38 | 23,585.73 |
| 77000 | Gifts | 0.00 | 300.00 |
| 77010 | Sponsorships | 2,420.86 | 7,350.00 |
| Subtotal : None | | 59,783.23 | 138,523.39 |
| Total [S3L2B.1C1] Advertising Marketing | | 59,783.23 | 138,523.39 |
| | | | |
| Group : [S3L2B.6C1] Legal: Other | | | |
| Subgroup : None | | | |
| 63070 | Legal Fees | 104,108.70 | 105,751.77 |
| 63071 | Legal Settlements | 4,166.66 | 0.00 |
| Subtotal : None | | 108,275.36 | 105,751.77 |
| Total [S3L2B.6C1] Legal: Other | | 108,275.36 | 105,751.77 |
| | | | |
| Group : [S3L2B.8C1] Management Company Fees | | | |
| Subgroup : None | | | |
| 63085 | Administrative Fee - Related Party | 457,535.88 | 438,039.93 |
| 63176 | IT Allocation - Related Party | 23,559.84 | 22,555.95 |
| 79500 | Management Fees | 1,256,213.76 | 1,264,382.53 |
| Subtotal : None | | 1,737,309.48 | 1,724,978.41 |
| Total [S3L2B.8C1] Management Company Fees | | 1,737,309.48 | 1,724,978.41 |
| | | | |
| Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest | | | |
| Subgroup : None | | | |
| 63245 | Service Fees | 6,328.85 | 5,155.10 |
| Subtotal : None | | 6,328.85 | 5,155.10 |
| Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest | | 6,328.85 | 5,155.10 |
| | | | |
| Group : [S3L2B.14C1] Bad Debt Expenses | | | |
| Subgroup : None | | | |
| 79100 | Bad Debt Expense | 514,730.97 | 237,153.61 |
| Subtotal : None | | 514,730.97 | 237,153.61 |
| Total [S3L2B.14C1] Bad Debt Expenses | | 514,730.97 | 237,153.61 |
| | | | |
| Group : [S3L2B.15C1] User Fee Assessment | | | |
| Subgroup : None | | | |
| 63385 | Healthcare Provider Tax | 1,378,706.80 | 1,240,026.66 |
| Subtotal : None | | 1,378,706.80 | 1,240,026.66 |
| Total [S3L2B.15C1] User Fee Assessment | | 1,378,706.80 | 1,240,026.66 |
| | | | |
| Group : [S3L3.5C1] Plant Operations: Salaries | | | |
| Subgroup : None | | | |
| 56870 | Maintenance | 115,580.95 | 140,463.59 |
| Subtotal : None | | 115,580.95 | 140,463.59 |
| Total [S3L3.5C1] Plant Operations: Salaries | | 115,580.95 | 140,463.59 |
| | | | |
| Group : [S3L3.8C1] Plant Operations: Purchased Service | | | |
| Subgroup : None | | | |
| 67015 | Maintenance Outside Service | 45,740.62 | 30,803.86 |
| 67035 | Building Repairs & Maintenance | 55,681.86 | 31,795.41 |
| 67040 | Painting & Decorating | 8,000.56 | 3,074.77 |
| 67045 | Grounds Maintenance | 9,350.00 | 15,250.00 |
| 67050 | Snow Removal | 17,875.00 | 21,925.00 |
| 67055 | Pest Control | 4,400.00 | 7,950.00 |
| 67060 | Fire Alarm Service | 12,572.70 | 15,075.31 |
| 67095 | Sanitation | 72,936.32 | 55,894.90 |
| 67100 | Medical Waste Disposal | 5,376.84 | 4,338.33 |
| Subtotal : None | | 231,933.90 | 186,107.58 |
| Total [S3L3.8C1] Plant Operations: Purchased Service | | 231,933.90 | 186,107.58 |
| | | | |
| Group : [S3L3.9C1] Plant Operations: Supplies & Expenses | | | |
| Subgroup : None | | | |
| 67010 | Maintenance Supplies | 106,587.96 | 56,953.90 |
| 67025 | Minor Equipment/Tools | 733.66 | 243.68 |
| 67030 | Facility Equipment Repairs & Maintenance | 22,808.56 | 41,082.49 |
| 69525 | Facility Other Supplies | 9,656.29 | 7,548.60 |
| Subtotal : None | | 139,786.47 | 105,828.67 |
| Total [S3L3.9C1] Plant Operations: Supplies & Expenses | | 139,786.47 | 105,828.67 |
| | | | |
| Group : [S3L3.10C1] Plant Operations: Utilities | | | |
| Subgroup : None | | | |
| 67070 | Electric | 290,181.54 | 301,770.71 |
| 67075 | Gas - Utility Expense | 36,365.24 | 35,926.27 |

| | | | |
|--|--|------------|------------|
| 67080 | Water & Sewer | 89,565.86 | 86,858.54 |
| 67085 | Oil | 0.00 | 1,137.45 |
| Subtotal : None | | 416,112.64 | 425,692.97 |
| Total [S3L3.10C1] | Plant Operations: Utilities | 416,112.64 | 425,692.97 |
| | | | |
| Group : [S3L3.13C1] Dietician: Salaries | | | |
| Subgroup : None | | | |
| 5061.00 | Dietician | 0.00 | 81,867.00 |
| Subtotal : None | | 0.00 | 81,867.00 |
| Total [S3L3.13C1] | Dietician: Salaries | 0.00 | 81,867.00 |
| | | | |
| Group : [S3L3.18C1] Dietary: Salaries | | | |
| Subgroup : None | | | |
| 56840 | Dietary | 698,801.84 | 610,403.40 |
| Subtotal : None | | 698,801.84 | 610,403.40 |
| Total [S3L3.18C1] | Dietary: Salaries | 698,801.84 | 610,403.40 |
| | | | |
| Group : [S3L3.21C1] Dietary: Food | | | |
| Subgroup : None | | | |
| 64405 | Raw Food | 457,862.50 | 462,277.18 |
| 64410 | Dietary Supplement | 21,132.31 | 16,724.59 |
| 68025 | Enteral Food Supplement | 26,531.97 | 18,593.24 |
| Subtotal : None | | 505,526.78 | 497,595.01 |
| Total [S3L3.21C1] | Dietary: Food | 505,526.78 | 497,595.01 |
| | | | |
| Group : [S3L3.23C1] Dietary: Supplies & Expenses | | | |
| Subgroup : None | | | |
| 64415 | Dietary Supplies | 58,620.96 | 51,273.32 |
| Subtotal : None | | 58,620.96 | 51,273.32 |
| Total [S3L3.23C1] | Dietary: Supplies & Expenses | 58,620.96 | 51,273.32 |
| | | | |
| Group : [S3L3.24C1] Housekeeping / Laundry: Salaries | | | |
| Subgroup : [S3L3.24C Housekeeping Salries | | | |
| 56850 | Housekeeping | 480,120.85 | 428,420.59 |
| Subtotal [S3L3.24C1A Housekeeping Salries | | 480,120.85 | 428,420.59 |
| | | | |
| Subgroup : [S3L3.24C Laundry Salaries | | | |
| 56860 | Laundry | 63,762.04 | 92,404.50 |
| Subtotal [S3L3.24C1E Laundry Salaries | | 63,762.04 | 92,404.50 |
| | | | |
| Total [S3L3.24C1] | Housekeeping / Laundry: Salaries | 543,882.89 | 520,825.09 |
| | | | |
| Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense | | | |
| Subgroup : [S3L3.28C Housekeeping Supplies & Expenses | | | |
| 66620 | Housekeeping Supplies | 60,802.88 | 52,070.68 |
| Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses | | 60,802.88 | 52,070.68 |
| | | | |
| Subgroup : [S3L3.28C Laundry Supplies & Expense | | | |
| 66600 | Laundry Supplies | 14,205.70 | 7,527.33 |
| 66615 | Laundry Expense | 6,366.70 | 10,518.38 |
| Subtotal [S3L3.28C1E Laundry Supplies & Expense | | 20,572.40 | 18,045.71 |
| | | | |
| Total [S3L3.28C1] | Housekeeping / Laundry: Supplies & Expense | 81,375.28 | 70,116.39 |
| | | | |
| Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries | | | |
| Subgroup : None | | | |
| 56660 | Nursing Administration | 95,310.07 | 133,036.13 |
| 56680 | Central Supply | 24,304.28 | 20,953.36 |
| 56750 | Medical Records | 11,535.75 | 14,119.60 |
| Subtotal : None | | 131,150.10 | 168,109.09 |
| Total [S3L3.36C1] | Unit Clerks & Medical Records: Salaries | 131,150.10 | 168,109.09 |
| | | | |
| Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries | | | |
| Subgroup : [S3L3.40C MDS Salaries | | | |
| 56670 | MDS | 196,074.55 | 193,561.02 |
| Subtotal [S3L3.40C1E MDS Salaries | | 196,074.55 | 193,561.02 |
| | | | |
| Total [S3L3.40C1] | Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries | 196,074.55 | 193,561.02 |
| | | | |
| Group : [S3L3.48C1] Social Service Worker: Salaries | | | |
| Subgroup : None | | | |
| 56650 | Admissions | 193,686.39 | 184,168.09 |
| 56760 | Social Worker | 84,227.26 | 109,820.16 |

| | | | |
|---------------------|--|------------|------------|
| Subtotal : None | | 277,913.65 | 293,988.25 |
| Total [S3L3.48C1] | Social Service Worker: Salaries | 277,913.65 | 293,988.25 |
| Group : [S3L3.51C1] | Social Service Worker: Purchased Service | | |
| Subgroup : None | | | |
| 64300 | LCSW Contractor Expense | 111,556.25 | 96,666.50 |
| Subtotal : None | | 111,556.25 | 96,666.50 |
| Total [S3L3.51C1] | Social Service Worker: Purchased Service | 111,556.25 | 96,666.50 |
| Group : [S3L3.60C1] | Direct Restorative Therapy: Salaries | | |
| Subgroup : None | | | |
| 56720 | Physical Therapy | 128,268.56 | 95,794.96 |
| 56730 | Occupational Therapy | 225,810.83 | 165,818.88 |
| 56740 | Speech Therapy | 79,413.75 | 90,752.80 |
| 57330 | Rehabilitation Director | 119,756.77 | 117,103.70 |
| Subtotal : None | | 553,249.91 | 469,470.34 |
| Total [S3L3.60C1] | Direct Restorative Therapy: Salaries | 553,249.91 | 469,470.34 |
| Group : [S3L3.62C1] | Direct Restorative Therapy: Consultants | | |
| Subgroup : None | | | |
| 69000 | PT Contractor Expense | 0.00 | 41,497.50 |
| Subtotal : None | | 0.00 | 41,497.50 |
| Total [S3L3.62C1] | Direct Restorative Therapy: Consultants | 0.00 | 41,497.50 |
| Group : [S3L3.64C1] | Recreational Therapy/Activities: Salaries | | |
| Subgroup : None | | | |
| 56835 | Recreation | 407,868.65 | 333,392.77 |
| Subtotal : None | | 407,868.65 | 333,392.77 |
| Total [S3L3.64C1] | Recreational Therapy/Activities: Salaries | 407,868.65 | 333,392.77 |
| Group : [S3L3.68C1] | Recreational Therapy/Activities: Supplies & Expenses | | |
| Subgroup : None | | | |
| 64065 | Medical Record Supplies | (100.00) | (350.50) |
| 64200 | Therapeutic Recreation Supplies | 9,593.25 | 7,231.70 |
| 64205 | Resident Entertainment | 5,108.21 | 1,992.76 |
| 64210 | Cable Television | 28,248.80 | 26,448.95 |
| 69515 | Newspaper | 3,046.00 | 2,344.00 |
| 69520 | Gift Shop Supplies | 12,177.95 | 8,159.06 |
| Subtotal : None | | 58,074.21 | 45,825.97 |
| Total [S3L3.68C1] | Recreational Therapy/Activities: Supplies & Exp | 58,074.21 | 45,825.97 |
| Group : [S3L3.78C1] | Travel: Motor Vehicle Expense | | |
| Subgroup : None | | | |
| 63195 | Travel - Mileage | 377.48 | 267.13 |
| 63210 | Travel - Parking/Tolls | 23.00 | 272.35 |
| 63260 | Auto Insurance Expense | 5,946.16 | 4,713.01 |
| 67076 | Automobile Fuel Expense | 3,129.74 | 5,486.42 |
| Subtotal : None | | 9,476.38 | 10,738.91 |
| Total [S3L3.78C1] | Travel: Motor Vehicle Expense | 9,476.38 | 10,738.91 |
| Group : [S3L3.82C1] | Physician Services: Medical Director | | |
| Subgroup : None | | | |
| 64035 | Medical Director Expense | 45,500.00 | 30,500.00 |
| Subtotal : None | | 45,500.00 | 30,500.00 |
| Total [S3L3.82C1] | Physician Services: Medical Director | 45,500.00 | 30,500.00 |
| Group : [S3L3.83C1] | Physician Services: Advisory Physician | | |
| Subgroup : None | | | |
| 64055 | Other Physician Expense | 8,140.35 | 1,383.57 |
| 64060 | Physician Consultant Expense | 79,197.76 | 185,787.50 |
| Subtotal : None | | 87,338.11 | 187,171.07 |
| Total [S3L3.83C1] | Physician Services: Advisory Physician | 87,338.11 | 187,171.07 |
| Group : [S3L3.87C1] | Legend Drugs | | |
| Subgroup : None | | | |
| 68005 | Dental Services Expense | 12,684.20 | 4,088.60 |
| 68010 | Podiatry Services Expense | 16,982.97 | 26,604.90 |
| 68015 | Other Medical Services Expense | 283,902.84 | 399,651.16 |
| 68075 | Drugs-Prescription, Legend Drugs Other | 308,603.04 | 303,092.04 |
| 68080 | Drugs-Prescription, Legend Drugs Managed Care | 30,093.40 | 10,097.75 |
| 68085 | Drugs-Prescription, Medicare A | 50,691.85 | 39,275.76 |
| 68090 | Drugs-Non-Prescription, Non-Legend | 105,593.10 | 202,220.88 |
| 68100 | IV Expense | 3,986.98 | 7,660.93 |

| | | | |
|---------------------------------------|----------------------------|-------------------|---------------------|
| 68110 | Oxygen | 23,691.08 | 20,590.47 |
| 68115 | Lab Expense | 52,565.23 | 302,483.30 |
| 68120 | X-Ray Expense | 18,173.03 | 1,720.60 |
| 68130 | DME (Durable Medical EQPT) | 9,022.31 | 2,031.16 |
| 68140 | Ambulance Expense | 46,846.90 | 74,712.02 |
| 68150 | Other Diagnostic | 1,596.00 | 0.00 |
| Subtotal : None | | 964,432.93 | 1,394,229.57 |
| Total [S3L3.87C1] Legend Drugs | | 964,432.93 | 1,394,229.57 |

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

| | | | |
|--|---------------------------------|-------------------|-------------------|
| Subgroup : None | | | |
| 64015 | Nursing Supplies | 16,812.54 | 11,107.03 |
| 68030 | Incontinent Briefs Expense | 72,377.59 | 71,148.80 |
| 68045 | Medical Supplies Expense | 82,943.02 | 91,965.83 |
| 68050 | Medical Supplies - Nursing Unit | 4,050.00 | 0.00 |
| 68055 | Medical Supplies - Other | 11,873.93 | 14,123.68 |
| 68070 | Wound Care Expense | 21,338.91 | 16,401.05 |
| 68095 | Pharmacy Supplies | 1,036.93 | 1,518.94 |
| 68105 | Oxygen Supplies | 326.49 | 0.00 |
| 69005 | PT Supplies | 17,825.66 | 19,439.84 |
| 69015 | OT Supplies | 26.93 | 125.31 |
| Subtotal : None | | 228,612.00 | 225,830.48 |
| Total [S3L3.89C1] House Supplies Not Resold | | 228,612.00 | 225,830.48 |

Group : [S3L3.92C1] Pharmacy Consultant

| | | | |
|--|---------------------|------------------|------------------|
| Subgroup : None | | | |
| 64030 | Pharmacy Consultant | 17,567.76 | 14,559.24 |
| Subtotal : None | | 17,567.76 | 14,559.24 |
| Total [S3L3.92C1] Pharmacy Consultant | | 17,567.76 | 14,559.24 |

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

| | | | |
|---|-------------------------------|------------------|------------------|
| Subgroup : None | | | |
| 63395 | Personal Property Tax Expense | 16,497.19 | 17,591.77 |
| Subtotal : None | | 16,497.19 | 17,591.77 |
| Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR | | 16,497.19 | 17,591.77 |

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

| | | | |
|--|---|------------------|-------------------|
| Subgroup : None | | | |
| 63375 | Ancillary Rental Fees | 1,676.00 | 0.00 |
| 68135 | Equipment Rental - Other (Drugs & Supplies) | 26,002.92 | 86,943.16 |
| 69045 | PT/OT Equipment Rental | (175.00) | 0.00 |
| 80010 | Office Equipment Rental | 22,029.72 | 13,352.06 |
| Subtotal : None | | 49,533.64 | 100,295.22 |
| Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR | | 49,533.64 | 100,295.22 |

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

| | | | |
|---|---|---------------------|---------------------|
| Subgroup : None | | | |
| 63272 | Property Insurance - Related Party | 11,019.84 | 10,889.35 |
| 63401 | Real Estate Tax Expense - Related Party | 110,641.69 | 131,100.19 |
| 80005 | Rent - Related Party | 1,380,014.69 | 1,383,880.79 |
| Subtotal : None | | 1,501,676.22 | 1,525,870.33 |
| Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR | | 1,501,676.22 | 1,525,870.33 |

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

| | | | |
|---|-------------------------------------|-------------------|-------------------|
| Subgroup : None | | | |
| 61030 | Health Insurance Expense | 411,710.48 | 348,513.76 |
| 61070 | Basic Life Insurance | 2,462.02 | 2,213.17 |
| 87200 | Health Insurance Reserve Adjustment | (177,853.00) | 155,310.00 |
| Subtotal : None | | 236,319.50 | 506,036.93 |
| Total [CLA-53.01] LA-Group Health/Life | | 236,319.50 | 506,036.93 |

Group : [CLA-53.02] LA-Employee Pensions

| | | | |
|---|-----------------------------|------------------|------------------|
| Subgroup : None | | | |
| 61020 | 401K Employer Match Expense | 50,523.43 | 46,441.88 |
| Subtotal : None | | 50,523.43 | 46,441.88 |
| Total [CLA-53.02] LA-Employee Pensions | | 50,523.43 | 46,441.88 |

Group : [CLA-53.03] LA-Employee Benefits

| | | | |
|------------------------|----------------------------------|-------------|-------------|
| Subgroup : None | | | |
| 61002 | Taxes & Benefits - Wage Transfer | (26,267.68) | (16,673.97) |
| 61085 | Employee Medical Expenses | 2,221.73 | 0.00 |
| 61090 | Employee Relations | 15,829.27 | 23,268.85 |
| 61105 | Other Employee Benefits | 2,307.51 | 2,000.35 |

| | | | |
|--|---------------------------------------|--------------|--------------|
| 61120 | Holiday Party | 4,484.73 | 4,371.74 |
| 61125 | Flowers & Gifts to Employees | 405.01 | 409.26 |
| 63075 | Criminal Record Check | 11,212.47 | 10,781.77 |
| 63335 | Uniform Expense | 23,300.28 | 5,997.04 |
| Subtotal : None | | 33,493.32 | 30,155.04 |
| Total [CLA-53.03] LA-Employee Benefits | | 33,493.32 | 30,155.04 |
| | | | |
| Group : [CLA-53.04] LA-Payroll Taxes | | | |
| Subgroup : None | | | |
| 61000 | Medicare Tax Expense | 181,549.79 | 174,783.69 |
| 61001 | Social Security Tax Expense | 525,569.79 | 457,503.98 |
| 61005 | SUI Tax Expense | 83,620.99 | 71,876.74 |
| 61010 | FUTA Tax Expense | 14,241.54 | 11,805.42 |
| 61015 | Other Payroll Tax Expense | 50,484.26 | 52,187.15 |
| Subtotal : None | | 855,466.37 | 768,156.98 |
| Total [CLA-53.04] LA-Payroll Taxes | | 855,466.37 | 768,156.98 |
| | | | |
| Group : [CLA-53.05] LA-Workers Comp | | | |
| Subgroup : None | | | |
| 61045 | Workers Comp Insurance Expense | 147,988.93 | 167,476.00 |
| 87205 | Workers Comp Reserve Adjustment | 0.00 | (80,393.28) |
| Subtotal : None | | 147,988.93 | 87,082.72 |
| Total [CLA-53.05] LA-Workers Comp | | 147,988.93 | 87,082.72 |
| | | | |
| Group : [SOBREL3.7C Acq Brain Injury Unit Expenses | | | |
| Subgroup : None | | | |
| 5340.10 | Neuro Behavioral Group Health Life | 31,180.00 | 69,444.00 |
| 5350.10 | Neuro Behavioral Pension | 14,389.00 | 13,227.00 |
| 5374.10 | Neuro Behavioral PR Taxes | 249,573.00 | 284,389.00 |
| 5378.10 | Neuro Behavioral Workers Compensation | 62,393.00 | 42,328.00 |
| 5410.10 | Neuro Behavioral Other Benefits | 22,037.00 | 19,841.00 |
| 56830 | Therapeutic Rec Specialist | 565,527.30 | 537,775.53 |
| 56831 | Therapeutic Rec Tech | 2,429,463.88 | 2,591,558.02 |
| 56832 | Director of Behavior | 191,823.08 | 177,513.28 |
| Subtotal : None | | 3,566,386.26 | 3,736,075.83 |
| Total [SOBREL3.7C1] Acq Brain Injury Unit Expenses | | 3,566,386.26 | 3,736,075.83 |
| | | | |
| NET (INCOME) LOSS | | 0.00 | 0.00 |
| | | | |
| Sum of Account Groups | | 0.00 | 0.00 |

Tickmarks

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