

Client: **A443493 - 135 Benton Drive Operating Company, LLC-Redstone**
Engagement: **MD 2023 - Care One at Redstone**
Period Ending: **12/31/2023**
Trial Balance: **T:00 - 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 12/31/2023	CAID CP 12/31/2023
Group : [001] Balance Sheet						
Subgroup : None						
10040	Cash - Cash in Transit	41,048.37	35,643.86		0.00	35,643.86
10090	Cash - Petty Cash - PNA	1,000.00	1,000.00		0.00	1,000.00
12020	AR - Resident	3,342,355.94	3,486,123.54		0.00	3,486,123.54
12050	AR - Monthly Accrual	(154,000.00)	(163,561.22)		0.00	(163,561.22)
12065	AR - Medicare Bad Debt	0.00	19,483.07		0.00	19,483.07
12070	AR - Medicare Settlements	(4,130.00)	(4,130.00)		0.00	(4,130.00)
12100	AR - Clearing	37,453.33	37,453.29		0.00	37,453.29
12105	AR - Recoupment	898.62	932.72		0.00	932.72
12110	AR - Security Deposit Refund	58,917.16	49,862.42		0.00	49,862.42
12130	AR - Advance Billing	99,104.78	53,350.38		0.00	53,350.38
12220	Allowance for Bad Debts	(675,025.71)	(606,423.93)		0.00	(606,423.93)
13035	Prepaid GLPL - Third Party	15,189.66	17,726.51		0.00	17,726.51
13040	Prepaid Other Insurance	1,705.50	1,512.06		0.00	1,512.06
13130	Prepaid Expenses - Other	555.87	864.35		0.00	864.35
18000	Resident PNA Funds	125,434.53	104,443.21		0.00	104,443.21
18200	Deposit for Utilities	18,835.00	18,835.00		0.00	18,835.00
20000	AP - Trade	(913,258.24)	(1,558,519.70)		0.00	(1,558,519.70)
20010	AP - Period Accrual	(24,737.22)	(28,684.04)		0.00	(28,684.04)
20020	AP - General Accruals	(903,103.41)	(567,729.67)		0.00	(567,729.67)
20030	AP - Related Party	(112,219.88)	(95,501.39)		0.00	(95,501.39)
21016	Accrued Pharmacy	(27,437.81)	(30,547.61)		0.00	(30,547.61)
21040	Accrued Workers Comp Insurance	248,458.13	284,084.05		0.00	284,084.05
21044	Accrued GLPL - Third Party	(715,459.16)	(778,746.41)		0.00	(778,746.41)
21050	Accrued Other Insurance	(291.99)	(580.59)		0.00	(580.59)
21110	Accrued Payroll	0.00	(39,456.86)		0.00	(39,456.86)
21115	Payroll Outstanding Checks	0.00	(293,526.53)		0.00	(293,526.53)
21120	Accrued Vacation	(196,763.37)	(196,763.37)		0.00	(196,763.37)
21150	Accrued Health Insurance	(63,373.98)	(50,106.67)		0.00	(50,106.67)
21160	Accrued Dental Insurance	7,192.98	12,747.45		0.00	12,747.45
21170	Accrued Vision Insurance	(2,444.23)	(1,522.45)		0.00	(1,522.45)
21175	Accrued Whole Life Insurance	(2,271.71)	(2,575.15)		0.00	(2,575.15)
21180	Accrued Supplemental Life Payable	(4,394.34)	(7,412.66)		0.00	(7,412.66)
21190	Accrued AD&D Payable	52.04	52.04		0.00	52.04
21200	Accrued Critical Illness	2,381.45	4,728.90		0.00	4,728.90
21210	Accrued Short Term Disability	(26.65)	(8,076.67)		0.00	(8,076.67)
21220	Accrued Long Term Disability	(1,574.65)	(4,581.89)		0.00	(4,581.89)
21230	Accrued FSA Payable	0.00	(2,804.15)		0.00	(2,804.15)
21235	Accrued HSA Payable	(2,250.00)	(2,840.00)		0.00	(2,840.00)
21250	Accrued 401K Employee Contributions	0.00	(10,790.39)		0.00	(10,790.39)
21255	Accrued 401k Loan Payments	0.00	(574.61)		0.00	(574.61)
21260	Accrued 401K Employer Match	(46,230.27)	(51,404.10)		0.00	(51,404.10)
21280	Other Payroll Withholdings	(26.14)	221.11		0.00	221.11
21400	Federal Withholding	0.00	(22,217.42)		0.00	(22,217.42)
21410	Medicare Withholding	0.00	(40,386.20)		0.00	(40,386.20)
21415	Social Security Withholding	0.00	22,112.98		0.00	22,112.98
21420	State Withholding	0.00	(24,552.19)		0.00	(24,552.19)
21430	City/Local Withholding	0.00	15,820.07		0.00	15,820.07
21450	Medicare Payable	0.00	(40,171.26)		0.00	(40,171.26)
21455	Social Security Payable	0.00	21,898.04		0.00	21,898.04
21460	SUI/SDI Payable	0.00	(5,016.66)		0.00	(5,016.66)
21470	FUTA Payable	0.00	(1,433.26)		0.00	(1,433.26)
21490	Garnishment Payable	0.00	(3,031.86)		0.00	(3,031.86)
21510	Accrued Provider Tax Payable	(277,806.66)	(298,405.38)		0.00	(298,405.38)
21550	Accrued Sales & Use Tax Payable	(4,009.07)	(3,728.37)		0.00	(3,728.37)
21700	Unearned Room & Board	(99,104.78)	(53,350.38)		0.00	(53,350.38)
21710	Unearned Revenues	(100,132.99)	0.05		0.00	0.05
23000	Due to / from Affiliates	(18,792,736.46)	(22,014,958.53)		0.00	(22,014,958.53)
24005	PNA Security Deposit	(125,434.53)	(104,443.21)		0.00	(104,443.21)
30060	Retained Earnings	15,419,826.64	19,247,659.89		0.00	19,247,659.89
Subtotal : None		(3,827,833.25)	(3,681,999.79)		0.00	(3,681,999.79)
Total [001]	Balance Sheet	(3,827,833.25)	(3,681,999.79)		0.00	(3,681,999.79)
Group : [002] P & L						
Subgroup : None						
4010.89	Room Board & Routine	(1,360,715.00)	0.00		(2,555,733.00)	(2,555,733.00)
4022.00	Resource revenue - Medicaid	0.00	0.00		(1,538,945.00)	(1,538,945.00)
4036.89	Routine Services - I	(3,029,013.00)	0.00		(4,050,521.74)	(4,050,521.74)
41000.1	TotalMedicare-Room & Board	(5,359,137.00)	(4,967,887.00)		0.00	(4,967,887.00)
41000.2	TotalMedicaid-Room & Board	(16,389,960.35)	(19,232,820.11)		4,094,678.00	(15,138,142.11)
41000.3	TotalInsMgCare-Room & Board	(2,090,655.00)	(7,293,226.00)		4,050,521.74	(3,242,704.26)

41000.4	TotalPrivate-Room & Board	(2,182,348.00)	(2,028,452.00)	0.00	(2,028,452.00)
41000.5	Room & Board - Other	(712.00)	0.00	0.00	0.00
41050.1	TotalMedicare-Contractual Allowance	(17,632.00)	292,378.24	0.00	292,378.24
41050.2	TotalMedicaid-Contractual Allowance	10,137,485.22	10,039,410.44	0.00	10,039,410.44
41050.3	TotalInsMgCare-Contractual Allowance	1,559,268.67	2,693,266.26	0.00	2,693,266.26
41050.4	TotalPrivate-Contractual Allowance	105,812.00	96,806.00	0.00	96,806.00
41050.5	Contractual Allowance - Other	712.00	0.00	0.00	0.00
41110.1	TotalMedicare-Lab	(82,178.89)	(37,348.49)	0.00	(37,348.49)
41110.3	TotalInsMgCare-Lab	(63,105.21)	(36,716.86)	0.00	(36,716.86)
41110.4	TotalPrivate-Lab	0.00	(73.58)	0.00	(73.58)
41112.0	-Flu Shots	0.00	(1,201.20)	0.00	(1,201.20)
41115.1	TotalMedicare-Pharmacy Legend	(322,178.18)	(233,024.08)	0.00	(233,024.08)
41115.2	TotalMedicaid-Pharmacy Legend	(79,136.71)	(35,428.44)	0.00	(35,428.44)
41115.3	TotalInsMgCare-Pharmacy Legend	(284,200.85)	(383,444.09)	0.00	(383,444.09)
41115.4	TotalPrivate-Pharmacy Legend	(2,454.64)	(4,630.88)	0.00	(4,630.88)
41120.1	TotalMedicare-Pharmacy Non-Legend	(6,097.55)	(5,002.73)	0.00	(5,002.73)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(6,160.80)	(3,130.69)	0.00	(3,130.69)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(6,498.81)	(5,201.77)	0.00	(5,201.77)
41120.4	Pharmacy Non-Legend - Private	(3.49)	0.00	0.00	0.00
41125.1	TotalMedicare-Physical Therapy	(1,171,950.00)	(1,088,118.00)	0.00	(1,088,118.00)
41125.2	TotalMedicaid-Physical Therapy	(20,301.00)	(45,083.00)	0.00	(45,083.00)
41125.3	TotalInsMgCare-Physical Therapy	(1,059,072.00)	(1,566,393.00)	0.00	(1,566,393.00)
41125.4	TotalPrivate-Physical Therapy	(126.00)	(2,827.00)	0.00	(2,827.00)
41125.5	Physical Therapy - Other	(126.00)	0.00	0.00	0.00
41130.1	TotalMedicare-Occupational Therapy	(1,250,376.00)	(911,021.00)	0.00	(911,021.00)
41130.2	TotalMedicaid-Occupational Therapy	(14,816.00)	(15,131.00)	0.00	(15,131.00)
41130.3	TotalInsMgCare-Occupational Therapy	(1,119,122.00)	(1,324,619.00)	0.00	(1,324,619.00)
41130.4	TotalPrivate-Occupational Therapy	(1,378.00)	(248.00)	0.00	(248.00)
41130.5	Occupational Therapy - Other	(189.00)	0.00	0.00	0.00
41140.1	TotalMedicare-Speech Therapy	(237,609.00)	(162,657.00)	0.00	(162,657.00)
41140.2	TotalMedicaid-Speech Therapy	(10,386.00)	(4,770.00)	0.00	(4,770.00)
41140.3	TotalInsMgCare-Speech Therapy	(153,189.00)	(204,084.00)	0.00	(204,084.00)
41140.4	TotalPrivate-Speech Therapy	(630.00)	(1,962.00)	0.00	(1,962.00)
41150.1	TotalMedicare-IV Therapy	(5,545.02)	(9,342.00)	0.00	(9,342.00)
41150.2	TotalMedicaid-IV Therapy	(4,164.31)	(997.51)	0.00	(997.51)
41150.3	TotalInsMgCare-IV Therapy	(30,928.77)	(17,812.16)	0.00	(17,812.16)
41155.1	TotalMedicare-X-Ray	(24,781.13)	(2,393.40)	0.00	(2,393.40)
41155.3	TotalInsMgCare-X-Ray	(17,112.33)	(4,104.00)	0.00	(4,104.00)
41155.5	X-Ray - Other	(65.00)	0.00	0.00	0.00
41300.1	TotalMedicare-Ancillary Contractual Adju	2,800,880.66	2,224,607.10	(821.60)	2,223,785.50
41300.2	TotalMedicaid-Ancillary Contractual Adju	134,964.82	104,920.24	821.60	105,741.84
41300.3	TotalInsMgCare-Ancillary Contractual Ad	2,607,632.21	3,383,712.98	0.00	3,383,712.98
41300.4	TotalPrivate-Ancillary Contractual Adjust	558.61	1,919.91	0.00	1,919.91
41300.5	Ancillary Contractual Adjustment - Other	380.00	0.00	0.00	0.00
41360	-Laundry	0.00	(123.60)	0.00	(123.60)
46065	-Other Revenue	0.00	(432,752.01)	0.00	(432,752.01)
46065.0	Other Revenue	(1,384,665.63)	0.00	0.00	0.00
5061.00	Dietician	80,397.00	0.00	0.00	0.00
56610	Administrator	101,786.72	230,907.49	0.00	230,907.49
56620	Business Office	233,188.37	247,875.33	0.00	247,875.33
56630	Facility HR	38,400.00	38,400.00	0.00	38,400.00
56650	Admissions	344,306.77	350,087.39	0.00	350,087.39
56660	Nursing Administration	197,779.28	121,247.81	0.00	121,247.81
56661	Director of Nursing	175,082.71	124,730.02	0.00	124,730.02
56662	Assistant Director of Nursing	43,241.12	71,896.06	0.00	71,896.06
56670	MDS	415,019.55	524,200.24	0.00	524,200.24
56680	Central Supply	44,445.55	52,153.71	0.00	52,153.71
56690	RN's	831,205.66	684,214.14	0.00	684,214.14
56700	LPN's	1,651,739.19	2,092,205.46	0.00	2,092,205.46
56710	CNA's	2,040,934.42	3,240,363.32	0.00	3,240,363.32
56720	Physical Therapy	521,060.51	606,453.28	0.00	606,453.28
56730	Occupational Therapy	572,917.87	486,905.39	0.00	486,905.39
56740	Speech Therapy	99,091.55	102,223.21	0.00	102,223.21
56750	Medical Records	73,793.15	90,911.49	0.00	90,911.49
56760	Social Worker	178,046.77	201,851.91	0.00	201,851.91
56790	Respiratory	173,412.88	174,323.28	0.00	174,323.28
56835	Recreation	220,870.80	271,294.35	0.00	271,294.35
56840	Dietary	597,550.12	790,666.41	0.00	790,666.41
56870	Maintenance	108,531.63	113,005.75	0.00	113,005.75
57330	Rehabilitation Director	124,368.50	128,858.54	0.00	128,858.54
60050	Contract Labor	104,128.22	0.00	0.00	0.00
61000	Medicare Tax Expense	122,169.11	151,205.30	0.00	151,205.30
61001	Social Security Tax Expense	522,650.81	641,330.00	0.00	641,330.00
61002	Taxes & Benefits - Wage Transfer	29,613.33	74.50	0.00	74.50
61005	SUI Tax Expense	67,690.65	65,379.95	0.00	65,379.95
61010	FUTA Tax Expense	9,310.85	12,425.01	0.00	12,425.01
61015	Other Payroll Tax Expense	36,883.44	42,195.19	0.00	42,195.19
61020	401K Employer Match Expense	44,259.99	50,617.84	0.00	50,617.84
61030	Health Insurance Expense	495,845.54	507,932.35	0.00	507,932.35
61045	Workers Comp Insurance Expense	106,964.04	125,040.37	0.00	125,040.37

61070	Basic Life Insurance	1,912.52	2,274.86	0.00	2,274.86
61085	Employee Medical Expenses	0.00	579.00	0.00	579.00
61090	Employee Relations	5,607.50	7,505.22	0.00	7,505.22
61095	Employee Training	37.21	3,482.45	0.00	3,482.45
61105	Other Employee Benefits	1,627.65	1,904.36	0.00	1,904.36
61120	Holiday Party	4,000.00	3,484.73	0.00	3,484.73
61125	Flowers & Gifts to Employees	242.40	505.55	0.00	505.55
63000	Telephone Expense	62,637.24	41,783.95	0.00	41,783.95
63020	Telephone Equip Repair	2,159.95	1,526.83	0.00	1,526.83
63030	Telephone Maint Contracts	4,086.19	5,109.48	0.00	5,109.48
63050	Cell Phone Expense	5,606.90	3,486.03	0.00	3,486.03
63065	Accounting	4,697.00	1,400.00	0.00	1,400.00
63070	Legal Fees	26,344.54	11,154.36	0.00	11,154.36
63071	Legal Settlements	19,067.14	0.00	0.00	0.00
63075	Criminal Record Check	12,555.64	21,576.04	0.00	21,576.04
63080	Compliance Expense	7,524.90	7,046.65	0.00	7,046.65
63085	Administrative Fee - Related Party	583,140.66	609,094.68	0.00	609,094.68
63095	Consulting Fees	10,209.48	12,877.18	0.00	12,877.18
63100	Other Professional Fees	31,358.51	49,966.19	0.00	49,966.19
63105	Postage	1,634.15	712.20	0.00	712.20
63120	Office Supplies - WB Mason Only	12,405.77	11,326.32	0.00	11,326.32
63121	Other Office Supplies	4,286.33	(11,922.00)	0.00	(11,922.00)
63125	Other Supplies	0.00	4,476.73	0.00	4,476.73
63135	Printed Forms	2,276.55	1,781.40	0.00	1,781.40
63145	Forms and Brochures	44.07	0.00	0.00	0.00
63156	Minor Computer Equipment	108.13	1,790.75	0.00	1,790.75
63160	Data Processing Expense	101,182.55	111,151.78	0.00	111,151.78
63165	Network Support	90,097.48	96,706.30	0.00	96,706.30
63176	IT Allocation - Related Party	30,027.60	31,364.04	0.00	31,364.04
63185	Minor Equipment - Administration	2,220.00	2,220.00	0.00	2,220.00
63195	Travel - Mileage	505.73	696.78	0.00	696.78
63196	Travel - Taxi/Limo	0.00	600.00	0.00	600.00
63205	Travel - Hotel	0.00	245.49	0.00	245.49
63210	Travel - Parking/Tolls	0.00	3.90	0.00	3.90
63220	Travel - Other	106.23	4,894.90	0.00	4,894.90
63226	Entertainment	100.00	0.00	0.00	0.00
63230	Bank Charges	20,819.22	10,041.22	0.00	10,041.22
63240	Collection Fees	13,288.10	10,059.00	0.00	10,059.00
63245	Service Fees	4,641.84	5,698.77	0.00	5,698.77
63250	Other Fees	15,426.00	60,876.00	0.00	60,876.00
63265	General Liability Insurance Expense - Th	194,268.28	197,172.18	0.00	197,172.18
63272	Property Insurance - Related Party	11,403.00	11,403.00	0.00	11,403.00
63275	Other Insurance Expense	3,326.57	3,742.89	0.00	3,742.89
63280	Off Site Storage	45,208.92	13,392.30	0.00	13,392.30
63290	Dues & Subscriptions	20,463.28	21,443.33	0.00	21,443.33
63295	Professional Licenses	2.50	0.00	0.00	0.00
63300	Professional Education	0.00	344.00	0.00	344.00
63305	Placement Fees	33,000.00	0.00	0.00	0.00
63310	Hiring Expense	24,898.06	20,461.78	0.00	20,461.78
63330	License & Permits	710.00	4,015.00	0.00	4,015.00
63335	Uniform Expense	12,065.99	23,306.23	0.00	23,306.23
63345	Meals - Administration	0.00	241.21	0.00	241.21
63380	Consolidated Billing - Administration	6,123.72	22,347.44	0.00	22,347.44
63385	Healthcare Provider Tax	1,017,249.82	1,181,300.72	0.00	1,181,300.72
63390	Sales & Use Tax Expense	6,000.00	6,000.00	0.00	6,000.00
63395	Personal Property Tax Expense	17,880.40	8,249.53	0.00	8,249.53
63401	Real Estate Tax Expense - Related Party	202,781.04	131,729.24	0.00	131,729.24
63415	Annual Report Fees	2,029.35	1,048.00	0.00	1,048.00
63425	Miscellaneous Expense	1,395.00	0.00	0.00	0.00
64000	RN - Agency	756,667.00	519,597.46	0.00	519,597.46
64005	LPN - Agency	2,040,024.60	2,159,329.97	0.00	2,159,329.97
64010	CNA - Agency	1,523,004.34	376,897.89	0.00	376,897.89
64015	Nursing Supplies	47,939.84	63,777.02	0.00	63,777.02
64030	Pharmacy Consultant	22,805.41	27,392.21	0.00	27,392.21
64035	Medical Director Expense	52,000.00	48,000.00	0.00	48,000.00
64050	Contract Nursing Expense	485.65	135,156.25	0.00	135,156.25
64055	Other Physician Expense	800.29	25,148.23	0.00	25,148.23
64060	Physician Consultant Expense	18,000.00	6,150.00	0.00	6,150.00
64065	Medical Record Supplies	(438.01)	0.00	0.00	0.00
64205	Resident Entertainment	1,245.20	1,849.78	0.00	1,849.78
64210	Cable Television	45,231.20	42,314.15	0.00	42,314.15
64300	LCSW Contractor Expense	44,632.00	182,548.50	0.00	182,548.50
64400	Dietician Consultant	0.00	11,100.00	0.00	11,100.00
64405	Raw Food	434,200.06	490,302.14	0.00	490,302.14
64410	Dietary Supplement	28,139.09	25,649.99	0.00	25,649.99
64415	Dietary Supplies	58,301.45	44,908.94	0.00	44,908.94
64420	Other Dietary Expense	311.67	0.00	0.00	0.00
66600	Laundry Supplies	222.90	0.00	0.00	0.00
66610	Laundry Outside Services	281,746.92	292,707.90	0.00	292,707.90
66620	Housekeeping Supplies	11,524.02	13,786.48	0.00	13,786.48

66630	Housekeeping Outside Services	430,022.88	439,061.82	0.00	439,061.82
67010	Maintenance Supplies	49,643.06	52,034.79	0.00	52,034.79
67015	Maintenance Outside Service	33,156.68	89,055.38	0.00	89,055.38
67030	Facility Equipment Repairs & Maintenan	30,998.05	43,144.62	0.00	43,144.62
67035	Building Repairs & Maintenance	6,854.81	23,965.66	0.00	23,965.66
67036	Facility Equipment Rental	0.00	308.03	0.00	308.03
67040	Painting & Decorating	0.00	987.15	0.00	987.15
67045	Grounds Maintenance	30,760.36	35,966.04	0.00	35,966.04
67050	Snow Removal	19,280.00	17,220.00	0.00	17,220.00
67055	Pest Control	4,782.60	4,592.79	0.00	4,592.79
67060	Fire Alarm Service	13,288.96	14,003.70	0.00	14,003.70
67070	Electric	234,203.89	207,066.59	0.00	207,066.59
67075	Gas - Utility Expense	110,548.22	102,641.54	0.00	102,641.54
67080	Water & Sewer	59,645.18	86,094.66	0.00	86,094.66
67085	Oil	810.08	1,181.67	0.00	1,181.67
67095	Sanitation	37,097.04	51,874.93	0.00	51,874.93
67100	Medical Waste Disposal	3,244.98	3,815.98	0.00	3,815.98
68005	Dental Services Expense	0.00	334.24	0.00	334.24
68015	Other Medical Services Expense	220.00	811.34	0.00	811.34
68025	Enteral Food Supplement	13,945.99	17,500.52	0.00	17,500.52
68030	Incontinent Briefs Expense	101,489.16	110,654.77	0.00	110,654.77
68045	Medical Supplies Expense	134,431.16	169,201.41	0.00	169,201.41
68055	Medical Supplies - Other	2,056.30	2,902.80	0.00	2,902.80
68070	Wound Care Expense	73,475.78	87,185.15	0.00	87,185.15
68075	Drugs-Prescription, Legend Drugs Other	74,792.48	76,582.97	0.00	76,582.97
68080	Drugs-Prescription, Legend Drugs Mana	274,238.20	353,211.91	0.00	353,211.91
68085	Drugs-Prescription, Medicare A	307,380.90	238,332.58	0.00	238,332.58
68090	Drugs-Non-Prescription, Non-Legend	75,127.04	52,875.31	0.00	52,875.31
68095	Pharmacy Supplies	1,822.09	12,520.11	0.00	12,520.11
68100	IV Expense	70,098.44	74,558.45	0.00	74,558.45
68105	Oxygen Supplies	6,257.73	1,814.23	0.00	1,814.23
68110	Oxygen	55,156.00	65,986.10	0.00	65,986.10
68115	Lab Expense	381,024.65	84,378.65	0.00	84,378.65
68120	X-Ray Expense	20,145.44	26,104.79	0.00	26,104.79
68130	DME (Durable Medical EQPT)	17,386.89	15,033.41	0.00	15,033.41
68135	Equipment Rental - Other (Drugs & Supp	76,424.91	85,470.06	0.00	85,470.06
68140	Ambulance Expense	95,558.64	204,525.91	0.00	204,525.91
68145	Patient Transport - Non-Ambulance	587.00	0.00	0.00	0.00
68150	Other Diagnostic	0.00	503.40	0.00	503.40
68170	Resident Replacement Items	(1,362.96)	540.59	0.00	540.59
69005	PT Supplies	24,036.28	16,273.33	0.00	16,273.33
69020	ST Contractor Expense	2,120.00	1,080.00	0.00	1,080.00
69035	RT Supplies	126.40	103.40	0.00	103.40
69045	PT/OT Equipment Rental	11,395.15	11,402.64	0.00	11,402.64
69510	Beauty & Barber Expense	0.00	90.31	0.00	90.31
69520	Gift Shop Supplies	2,738.96	20,406.09	0.00	20,406.09
69525	Facility Other Supplies	1,750.60	6,032.60	0.00	6,032.60
69535	Other Facility Operating Expense	0.00	4,366.00	0.00	4,366.00
76005	Marketing Expense	32,169.87	27,957.44	0.00	27,957.44
76006	Marketing Corp Expense	97,695.45	29,226.05	0.00	29,226.05
76010	Marketing - Meals	2,696.26	8,515.84	0.00	8,515.84
76020	Shows & Conferences	0.00	668.00	0.00	668.00
77005	Charitable Contributions	0.00	329.33	0.00	329.33
77010	Sponsorships	1,550.00	0.00	0.00	0.00
79100	Bad Debt Expense	624,884.55	402,644.53	0.00	402,644.53
79105	Bad Debt Expense - Medicare	4,137.58	11,442.43	0.00	11,442.43
79500	Management Fees	1,029,751.27	1,060,381.86	0.00	1,060,381.86
80005	Rent - Related Party	1,132,447.32	1,119,906.67	0.00	1,119,906.67
80010	Office Equipment Rental	14,748.96	17,590.33	0.00	17,590.33
87200	Health Insurance Reserve Adjustment	20,077.00	(258,082.00)	0.00	(258,082.00)
87205	Workers Comp Reserve Adjustment	(67,858.80)	0.00	0.00	0.00
87210	GLPL Reserve Adjustment	35,797.22	0.00	0.00	0.00
87230	Extraordinary Items	0.00	1,198.66	0.00	1,198.66
87500	Interest Income	(318.81)	(1,182.17)	0.00	(1,182.17)
88000	Other Income	0.00	(8,661.16)	0.00	(8,661.16)
Subtotal : None		3,827,833.25	3,681,999.79	0.00	3,681,999.79
Total [002]		3,827,833.25	3,681,999.79	0.00	3,681,999.79
P & L					
NET (INCOME) LOSS		0.00	0.00	0.00	0.00
Sum of Account Groups		0.00	0.00	0.00	0.00

Tickmarks

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Client: **A443493 - 135 Benton Drive Operating Company, LLC-Redstone**
Engagement: **MD 2023 - Care One at Redstone**
Period Ending: **12/31/2023**
Trial Balance: **T:00 - 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	35,643.86	41,048.37
10090	Cash - Petty Cash - PNA	1,000.00	1,000.00
Subtotal : None		36,643.86	42,048.37
Total [S6L1.1C1]	Cash and Cash Equivalents	36,643.86	42,048.37
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1]	A/R Managed Care Patients (Private)		
12020	AR - Resident	3,486,123.54	3,342,355.94
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	3,486,123.54	3,342,355.94
Total [S6L1.5C1]	Payer Accounts Receivable	3,486,123.54	3,342,355.94
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12050	AR - Monthly Accrual	(163,561.22)	(154,000.00)
12220	Allowance for Bad Debts	(606,423.93)	(675,025.71)
Subtotal : None		(769,985.15)	(829,025.71)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(769,985.15)	(829,025.71)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12100	AR - Clearing	37,453.29	37,453.33
12105	AR - Recoupment	932.72	898.62
12110	AR - Security Deposit Refund	49,862.42	58,917.16
12130	AR - Advance Billing	53,350.38	99,104.78
Subtotal : None		141,598.81	196,373.89
Total [S6L1.11C1]	Other Receivables	141,598.81	196,373.89
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	17,726.51	15,189.66
13040	Prepaid Other Insurance	1,512.06	1,705.50
Subtotal : None		19,238.57	16,895.16
Total [S6L1.13C1]	Prepaid Insurance	19,238.57	16,895.16
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	864.35	555.87
Subtotal : None		864.35	555.87
Total [S6L1.15C1]	Other Prepaid Expenses	864.35	555.87
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets		
Subgroup : [S6L3.3C1]	Utility Deposits		
18200	Deposit for Utilities	18,835.00	18,835.00

Subtotal [S6L3.3C1D] Utility Deposits	18,835.00	18,835.00
Total [S6L3.3C1] Other Deferred Charges and Non Current Asse	18,835.00	18,835.00
Group : [S6L5.1C1] Trade Payable		
Subgroup : None		
20000 AP - Trade	(1,558,519.70)	(913,258.24)
20010 AP - Period Accrual	(28,684.04)	(24,737.22)
20020 AP - General Accruals	(567,729.67)	(903,103.41)
Subtotal : None	(2,154,933.41)	(1,841,098.87)
Total [S6L5.1C1] Trade Payable	(2,154,933.41)	(1,841,098.87)
Group : [S6L5.2C1] Accrued Expenses		
Subgroup : None		
21016 Accrued Pharmacy	(30,547.61)	(27,437.81)
21040 Accrued Workers Comp Insurance	284,084.05	248,458.13
21044 Accrued GLPL - Third Party	(778,746.41)	(715,459.16)
21050 Accrued Other Insurance	(580.59)	(291.99)
21150 Accrued Health Insurance	(50,106.67)	(63,373.98)
21255 Accrued 401k Loan Payments	(574.61)	0.00
21510 Accrued Provider Tax Payable	(298,405.38)	(277,806.66)
21550 Accrued Sales & Use Tax Payable	(3,728.37)	(4,009.07)
Subtotal : None	(878,605.59)	(839,920.54)
Total [S6L5.2C1] Accrued Expenses	(878,605.59)	(839,920.54)
Group : [S6L5.3C1] Due to Insurance Payers		
Subgroup : [S6L5.3C1 Due Medicare Actual		
12065 AR - Medicare Bad Debt	19,483.07	0.00
12070 AR - Medicare Settlements	(4,130.00)	(4,130.00)
21450 Medicare Payable	(40,171.26)	0.00
Subtotal [S6L5.3C1E] Due Medicare Actual	(24,818.19)	(4,130.00)
Total [S6L5.3C1] Due to Insurance Payers	(24,818.19)	(4,130.00)
Group : [S6L5.4C1] Patient Funds Due		
Subgroup : [S6L5.4C1 Patient Funds Due (Self Pay)		
18000 Resident PNA Funds	104,443.21	125,434.53
24005 PNA Security Deposit	(104,443.21)	(125,434.53)
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	(39,456.86)	0.00
21120 Accrued Vacation	(196,763.37)	(196,763.37)
Subtotal [S6L5.7C1A] Accrued Salaaries	(236,220.23)	(196,763.37)
Subgroup : [S6L5.7C1 Accrued Payroll Taxes Withheld		
21400 Federal Withholding	(22,217.42)	0.00
21410 Medicare Withholding	(40,386.20)	0.00
21415 Social Security Withholding	22,112.98	0.00
21420 State Withholding	(24,552.19)	0.00
21430 City/Local Withholding	15,820.07	0.00

Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(49,222.76)	0.00
Subgroup : [S6L5.7C1 Accrued Pauroll Taxes Payable			
21455	Social Security Payable	21,898.04	0.00
21460	SUI/SDI Payable	(5,016.66)	0.00
21470	FUTA Payable	(1,433.26)	0.00
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		15,448.12	0.00
Subgroup : [S6L5.7C1 Other Payroll Liabilities			
21160	Accrued Dental Insurance	12,747.45	7,192.98
21170	Accrued Vision Insurance	(1,522.45)	(2,444.23)
21175	Accrued Whole Life Insurance	(2,575.15)	(2,271.71)
21180	Accrued Supplemental Life Payable	(7,412.66)	(4,394.34)
21190	Accrued AD&D Payable	52.04	52.04
21200	Accrued Critical Illness	4,728.90	2,381.45
21210	Accrued Short Term Disability	(8,076.67)	(26.65)
21220	Accrued Long Term Disability	(4,581.89)	(1,574.65)
21230	Accrued FSA Payable	(2,804.15)	0.00
21235	Accrued HSA Payable	(2,840.00)	(2,250.00)
21250	Accrued 401K Employee Contributions	(10,790.39)	0.00
21260	Accrued 401K Employer Match	(51,404.10)	(46,230.27)
21280	Other Payroll Withholdings	221.11	(26.14)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(74,257.96)	(49,591.52)
Subgroup : None			
21490	Garnishment Payable	(3,031.86)	0.00
Subtotal : None		(3,031.86)	0.00
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(347,284.69)	(246,354.89)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
21115	Payroll Outstanding Checks	(293,526.53)	0.00
21700	Unearned Room & Board	(53,350.38)	(99,104.78)
21710	Unearned Revenues	0.05	(100,132.99)
Subtotal : None		(346,876.86)	(199,237.77)
Total [S6L5.10C1] Other Current Liabilities		(346,876.86)	(199,237.77)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
20030	AP - Related Party	(95,501.39)	(112,219.88)
23000	Due to / from Affiliates	(22,014,958.53)	(18,792,736.46)
Subtotal : None		(22,110,459.92)	(18,904,956.34)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates		(22,110,459.92)	(18,904,956.34)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
30060	Retained Earnings	19,247,659.89	15,419,826.64
Subtotal : None		19,247,659.89	15,419,826.64
Total [S6L8C.5C3] Additional Paid in Capital		19,247,659.89	15,419,826.64
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
41000.4	TotalPrivate-Room & Board	(2,028,452.00)	(2,182,348.00)
41050.4	TotalPrivate-Contractual Allowance	96,806.00	105,812.00

Subtotal : None		(1,931,646.00)	(2,076,536.00)
Total [S2L1.1C1]	Private Pay	(1,931,646.00)	(2,076,536.00)
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
41000.3	TotalInsMgCare-Room & Board	(3,242,704.26)	(2,090,655.00)
41050.3	TotalInsMgCare-Contractual Allowance	2,693,266.26	1,559,268.67
Subtotal : None		(549,438.00)	(531,386.33)
Total [S2L1.2C1]	Commerical Managed Care	(549,438.00)	(531,386.33)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
41000.1	TotalMedicare-Room & Board	(4,967,887.00)	(5,359,137.00)
41050.1	TotalMedicare-Contractual Allowance	292,378.24	(17,632.00)
Subtotal : None		(4,675,508.76)	(5,376,769.00)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(4,675,508.76)	(5,376,769.00)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
4036.89	Routine Services - I	(4,050,521.74)	(3,029,013.00)
Subtotal : None		(4,050,521.74)	(3,029,013.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(4,050,521.74)	(3,029,013.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
41000.2	TotalMedicaid-Room & Board	(15,138,142.11)	(16,389,960.35)
41050.2	TotalMedicaid-Contractual Allowance	10,039,410.44	10,137,485.22
Subtotal : None		(5,098,731.67)	(6,252,475.13)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(5,098,731.67)	(6,252,475.13)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
4010.89	Room Board & Routine	(2,555,733.00)	(1,360,715.00)
Subtotal : None		(2,555,733.00)	(1,360,715.00)
Total [S2L1.8C1]	Senior Care Options	(2,555,733.00)	(1,360,715.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
4022.00	Resource revenue - Medicaid	(1,538,945.00)	0.00
Subtotal : None		(1,538,945.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,538,945.00)	0.00
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
41000.5	Room & Board - Other	0.00	(712.00)
41050.5	Contractual Allowance - Other	0.00	712.00
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	TotalPrivate-Lab	(73.58)	0.00
41115.4	TotalPrivate-Pharmacy Legend	(4,630.88)	(2,454.64)
41120.4	Pharmacy Non-Legend - Private	0.00	(3.49)

41125.4	TotalPrivate-Physical Therapy	(2,827.00)	(126.00)
41130.4	TotalPrivate-Occupational Therapy	(248.00)	(1,378.00)
41140.4	TotalPrivate-Speech Therapy	(1,962.00)	(630.00)
41300.4	TotalPrivate-Ancillary Contractual Adjustment	1,919.91	558.61
Subtotal : None		(7,821.55)	(4,033.52)
Total [S2L1.1C2]	Ancillary-Private Pay	(7,821.55)	(4,033.52)

Group : [S2L1.2C2]	Ancillary-Commerical Managed Care		
Subgroup : None			
41110.3	TotalInsMgCare-Lab	(36,716.86)	(63,105.21)
41115.3	TotalInsMgCare-Pharmacy Legend	(383,444.09)	(284,200.85)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(5,201.77)	(6,498.81)
41125.3	TotalInsMgCare-Physical Therapy	(1,566,393.00)	(1,059,072.00)
41130.3	TotalInsMgCare-Occupational Therapy	(1,324,619.00)	(1,119,122.00)
41140.3	TotalInsMgCare-Speech Therapy	(204,084.00)	(153,189.00)
41150.3	TotalInsMgCare-IV Therapy	(17,812.16)	(30,928.77)
41155.3	TotalInsMgCare-X-Ray	(4,104.00)	(17,112.33)
41300.3	TotalInsMgCare-Ancillary Contractual Adjustment	3,383,712.98	2,607,632.21
Subtotal : None		(158,661.90)	(125,596.76)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(158,661.90)	(125,596.76)

Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
41110.1	TotalMedicare-Lab	(37,348.49)	(82,178.89)
41115.1	TotalMedicare-Pharmacy Legend	(233,024.08)	(322,178.18)
41120.1	TotalMedicare-Pharmacy Non-Legend	(5,002.73)	(6,097.55)
41125.1	TotalMedicare-Physical Therapy	(1,088,118.00)	(1,171,950.00)
41130.1	TotalMedicare-Occupational Therapy	(911,021.00)	(1,250,376.00)
41140.1	TotalMedicare-Speech Therapy	(162,657.00)	(237,609.00)
41150.1	TotalMedicare-IV Therapy	(9,342.00)	(5,545.02)
41155.1	TotalMedicare-X-Ray	(2,393.40)	(24,781.13)
41300.1	TotalMedicare-Ancillary Contractual Adjustment	2,223,785.50	2,800,880.66
Subtotal : None		(225,121.20)	(299,835.11)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(225,121.20)	(299,835.11)

Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			
41112.0	-Flu Shots	(1,201.20)	0.00
41115.2	TotalMedicaid-Pharmacy Legend	(35,428.44)	(79,136.71)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(3,130.69)	(6,160.80)
41125.2	TotalMedicaid-Physical Therapy	(45,083.00)	(20,301.00)
41130.2	TotalMedicaid-Occupational Therapy	(15,131.00)	(14,816.00)
41140.2	TotalMedicaid-Speech Therapy	(4,770.00)	(10,386.00)
41150.2	TotalMedicaid-IV Therapy	(997.51)	(4,164.31)
41300.2	TotalMedicaid-Ancillary Contractual Adjustment	105,741.84	134,964.82
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			
41125.5	Physical Therapy - Other	0.00	(126.00)
41130.5	Occupational Therapy - Other	0.00	(189.00)
41155.5	X-Ray - Other	0.00	(65.00)
41300.5	Ancillary Contractual Adjustment - Other	0.00	380.00

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	(432,752.01)	0.00
46065.0	Other Revenue	0.00	(1,384,665.63)
Subtotal : None		(432,752.01)	(1,384,665.63)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(432,752.01)	(1,384,665.63)
Group : [S2L3.3C1]	Laundry Revenue		
Subgroup : None			
41360	-Laundry	(123.60)	0.00
Subtotal : None		(123.60)	0.00
Total [S2L3.3C1]	Laundry Revenue	(123.60)	0.00
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
87500	Interest Income	(1,182.17)	(318.81)
Subtotal : None		(1,182.17)	(318.81)
Total [S2L3.7C1]	Interest Income	(1,182.17)	(318.81)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
88000	Other Income	(8,661.16)	0.00
Subtotal : None		(8,661.16)	0.00
Total [S2L3.9C1]	Administrative & General Recoverable Income	(8,661.16)	0.00
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
56661	Director of Nursing	124,730.02	175,082.71
Subtotal : None		124,730.02	175,082.71
Total [S3L1.1C1]	Director of Nurses Salary	124,730.02	175,082.71
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
56662	Assistant Director of Nursing	71,896.06	43,241.12
56690	RN's	684,214.14	831,205.66
Subtotal : None		756,110.20	874,446.78
Total [S3L1.7C1]	Registered Nurses Salaries	756,110.20	874,446.78
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
64000	RN - Agency	519,597.46	756,667.00
Subtotal : None		519,597.46	756,667.00
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory	519,597.46	756,667.00
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
56700	LPN's	2,092,205.46	1,651,739.19
Subtotal : None		2,092,205.46	1,651,739.19
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,092,205.46	1,651,739.19
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		

Subgroup : None			
64005	LPN - Agency	2,159,329.97	2,040,024.60
Subtotal : None		2,159,329.97	2,040,024.60
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service	2,159,329.97	2,040,024.60
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
56710	CNA's	3,240,363.32	2,040,934.42
Subtotal : None		3,240,363.32	2,040,934.42
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,240,363.32	2,040,934.42
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
64010	CNA - Agency	376,897.89	1,523,004.34
Subtotal : None		376,897.89	1,523,004.34
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Temp	376,897.89	1,523,004.34
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
56610	Administrator	230,907.49	101,786.72
Subtotal [S3L2.1C1A] Administrator Salaries		230,907.49	101,786.72
Total [S3L2.1C1] Administration Salaries		230,907.49	101,786.72
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
56620	Business Office	247,875.33	233,188.37
56630	Facility HR	38,400.00	38,400.00
Subtotal : None		286,275.33	271,588.37
Total [S3L2.7C1]	Clerical Staff Salaries	286,275.33	271,588.37
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
63160	Data Processing Expense	111,151.78	101,182.55
63380	Consolidated Billing - Administration	22,347.44	6,123.72
Subtotal : None		133,499.22	107,306.27
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkee	133,499.22	107,306.27
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
63080	Compliance Expense	7,046.65	7,524.90
63105	Postage	712.20	1,634.15
63120	Office Supplies - WB Mason Only	11,326.32	12,405.77
63121	Other Office Supplies	(11,922.00)	4,286.33
63125	Other Supplies	4,476.73	0.00
63135	Printed Forms	1,781.40	2,276.55
63145	Forms and Brochures	0.00	44.07
63156	Minor Computer Equipment	1,790.75	108.13
63165	Network Support	96,706.30	90,097.48
63185	Minor Equipment - Administration	2,220.00	2,220.00
63230	Bank Charges	10,041.22	20,819.22
63280	Off Site Storage	13,392.30	45,208.92
63345	Meals - Administration	241.21	0.00
Subtotal : None		137,813.08	186,625.52

Total [S3L2.12C1]	Office Supplies	137,813.08	186,625.52
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
63000	Telephone Expense	41,783.95	62,637.24
63020	Telephone Equip Repair	1,526.83	2,159.95
63030	Telephone Maint Contracts	5,109.48	4,086.19
63050	Cell Phone Expense	3,486.03	5,606.90
Subtotal : None		51,906.29	74,490.28
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	51,906.29	74,490.28
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
63205	Travel - Hotel	245.49	0.00
63220	Travel - Other	4,894.90	106.23
76020	Shows & Conferences	668.00	0.00
Subtotal : None		5,808.39	106.23
Total [S3L2.15C1]	Travel, Conventions & Meetings	5,808.39	106.23
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
63305	Placement Fees	0.00	33,000.00
63310	Hiring Expense	20,461.78	24,898.06
Subtotal : None		20,461.78	57,898.06
Total [S3L2.16C1]	Advertising: Help Wanted	20,461.78	57,898.06
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
63290	Dues & Subscriptions	21,443.33	20,463.28
63295	Professional Licenses	0.00	2.50
63330	License & Permits	4,015.00	710.00
Subtotal : None		25,458.33	21,175.78
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion	25,458.33	21,175.78
Group : [S3L2.18C1]	Continuing Professional Education / Training & Development		
Subgroup : [S3L2.18C Nursing Job Related Education			
61095	Employee Training	3,482.45	37.21
Subtotal [S3L2.18C1B Nursing Job Related Education		3,482.45	37.21
Total [S3L2.18C1]	Continuing Professional Education / Training & Development	3,482.45	37.21
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	197,172.18	194,268.28
63275	Other Insurance Expense	3,742.89	3,326.57
87210	GLPL Reserve Adjustment	0.00	35,797.22
Subtotal : None		200,915.07	233,392.07
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	200,915.07	233,392.07

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

Subgroup : None

63095	Consulting Fees	12,877.18	10,209.48
63100	Other Professional Fees	49,966.19	31,358.51
63240	Collection Fees	10,059.00	13,288.10
63250	Other Fees	60,876.00	15,426.00
63390	Sales & Use Tax Expense	6,000.00	6,000.00
63415	Annual Report Fees	1,048.00	2,029.35
63425	Miscellaneous Expense	0.00	1,395.00
68170	Resident Replacement Items	540.59	(1,362.96)
69510	Beauty & Barber Expense	90.31	0.00
69535	Other Facility Operating Expense	4,366.00	0.00
87230	Extraordinary Items	1,198.66	0.00
Subtotal : None		147,021.93	78,343.48
Total [S3L2.22C1] Other A & G Expenses		147,021.93	78,343.48

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

76005	Marketing Expense	27,957.44	32,169.87
76006	Marketing Corp Expense	29,226.05	97,695.45
76010	Marketing - Meals	8,515.84	2,696.26
77005	Charitable Contributions	329.33	0.00
77010	Sponsorships	0.00	1,550.00
Subtotal : None		66,028.66	134,111.58
Total [S3L2B.1C1] Advertising Marketing		66,028.66	134,111.58

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

63070	Legal Fees	11,154.36	26,344.54
63071	Legal Settlements	0.00	19,067.14
Subtotal : None		11,154.36	45,411.68
Total [S3L2B.6C1] Legal: Other		11,154.36	45,411.68

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

63085	Administrative Fee - Related Party	609,094.68	583,140.66
63176	IT Allocation - Related Party	31,364.04	30,027.60
79500	Management Fees	1,060,381.86	1,029,751.27
Subtotal : None		1,700,840.58	1,642,919.53
Total [S3L2B.8C1] Management Company Fees		1,700,840.58	1,642,919.53

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

Subgroup : None

63245	Service Fees	5,698.77	4,641.84
Subtotal : None		5,698.77	4,641.84
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		5,698.77	4,641.84

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

79100	Bad Debt Expense	402,644.53	624,884.55
79105	Bad Debt Expense - Medicare	11,442.43	4,137.58
Subtotal : None		414,086.96	629,022.13
Total [S3L2B.14C1] Bad Debt Expenses		414,086.96	629,022.13

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

63385	Healthcare Provider Tax	1,181,300.72	1,017,249.82
Subtotal : None		1,181,300.72	1,017,249.82
Total [S3L2B.15C1]	User Fee Assessment	1,181,300.72	1,017,249.82

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

Subgroup : None

56870	Maintenance	113,005.75	108,531.63
Subtotal : None		113,005.75	108,531.63
Total [S3L3.5C1]	Plant Operations: Salaires	113,005.75	108,531.63

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

Subgroup : None

60050	Contract Labor	0.00	104,128.22
67015	Maintenance Outside Service	89,055.38	33,156.68
67035	Building Repairs & Maintenance	23,965.66	6,854.81
67040	Painting & Decorating	987.15	0.00
67045	Grounds Maintenance	35,966.04	30,760.36
67050	Snow Removal	17,220.00	19,280.00
67055	Pest Control	4,592.79	4,782.60
67060	Fire Alarm Service	14,003.70	13,288.96
67095	Sanitation	51,874.93	37,097.04
67100	Medical Waste Disposal	3,815.98	3,244.98
Subtotal : None		241,481.63	252,593.65
Total [S3L3.8C1]	Plant Operations: Purchased Service	241,481.63	252,593.65

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

Subgroup : None

67010	Maintenance Supplies	52,034.79	49,643.06
67030	Facility Equipment Repairs & Maintenance	43,144.62	30,998.05
69525	Facility Other Supplies	6,032.60	1,750.60
Subtotal : None		101,212.01	82,391.71
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	101,212.01	82,391.71

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

Subgroup : None

67070	Electric	207,066.59	234,203.89
67075	Gas - Utility Expense	102,641.54	110,548.22
67080	Water & Sewer	86,094.66	59,645.18
67085	Oil	1,181.67	810.08
Subtotal : None		396,984.46	405,207.37
Total [S3L3.10C1]	Plant Operatins: Utilities	396,984.46	405,207.37

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

5061.00	Dietician	0.00	80,397.00
Subtotal : None		0.00	80,397.00
Total [S3L3.13C1]	Dietician: Salaries	0.00	80,397.00

Group : [S3L3.16C1] Dietician: Purchased Service

Subgroup : None

64400	Dietician Consultant	11,100.00	0.00
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Subtotal : None		11,100.00	0.00
Total [S3L3.16C1] Dietician: Purchased Service		11,100.00	0.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
56840 Dietary		790,666.41	597,550.12
Subtotal : None		790,666.41	597,550.12
Total [S3L3.18C1] Dietary: Salaries		790,666.41	597,550.12
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
64405 Raw Food		490,302.14	434,200.06
64410 Dietary Supplement		25,649.99	28,139.09
68025 Enteral Food Supplement		17,500.52	13,945.99
Subtotal : None		533,452.65	476,285.14
Total [S3L3.21C1] Dietary: Food		533,452.65	476,285.14
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
64415 Dietary Supplies		44,908.94	58,301.45
64420 Other Dietary Expense		0.00	311.67
Subtotal : None		44,908.94	58,613.12
Total [S3L3.23C1] Dietary: Supplies & Expenses		44,908.94	58,613.12
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C Housekeeping Purchased Service			
66630 Housekeeping Outside Services		439,061.82	430,022.88
Subtotal [S3L3.27C1A Housekeeping Purchased Service		439,061.82	430,022.88
Subgroup : [S3L3.27C Laundry Purchased Service			
66610 Laundry Outside Services		292,707.90	281,746.92
Subtotal [S3L3.27C1B Laundry Purchased Service		292,707.90	281,746.92
Total [S3L3.27C1] Housekeeping / Laundry: Purchased Service		731,769.72	711,769.80
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
66620 Housekeeping Supplies		13,786.48	11,524.02
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		13,786.48	11,524.02
Subgroup : [S3L3.28C Laundry Supplies & Expense			
66600 Laundry Supplies		0.00	222.90
Subtotal [S3L3.28C1B Laundry Supplies & Expense		0.00	222.90
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		13,786.48	11,746.92
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
56660 Nursing Administration		121,247.81	197,779.28
56680 Central Supply		52,153.71	44,445.55
56750 Medical Records		90,911.49	73,793.15
Subtotal : None		264,313.01	316,017.98
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		264,313.01	316,017.98

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

Subgroup : [S3L3.40C MDS Salaries

56670	MDS	524,200.24	415,019.55
Subtotal [S3L3.40C1B MDS Salaries		524,200.24	415,019.55

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation	524,200.24	415,019.55
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

56650	Admissions	350,087.39	344,306.77
56760	Social Worker	201,851.91	178,046.77

Subtotal : None		551,939.30	522,353.54
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Total [S3L3.48C1]	Social Service Worker: Salaries	551,939.30	522,353.54
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Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

64300	LCSW Contractor Expense	182,548.50	44,632.00
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Subtotal : None		182,548.50	44,632.00
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Total [S3L3.51C1]	Social Service Worker: Purchased Service	182,548.50	44,632.00
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Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

56720	Physical Therapy	606,453.28	521,060.51
56730	Occupational Therapy	486,905.39	572,917.87
56740	Speech Therapy	102,223.21	99,091.55
56790	Respiratory	174,323.28	173,412.88
57330	Rehabilitation Director	128,858.54	124,368.50

Subtotal : None		1,498,763.70	1,490,851.31
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Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	1,498,763.70	1,490,851.31
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Group : [S3L3.62C1] Direct Restorative Therapy: Consultants

Subgroup : None

69020	ST Contractor Expense	1,080.00	2,120.00
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Subtotal : None		1,080.00	2,120.00
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Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	1,080.00	2,120.00
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Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries

Subgroup : None

56835	Recreation	271,294.35	220,870.80
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Subtotal : None		271,294.35	220,870.80
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Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	271,294.35	220,870.80
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Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses

Subgroup : None

63226	Entertainment	0.00	100.00
64065	Medical Record Supplies	0.00	(438.01)
64205	Resident Entertainment	1,849.78	1,245.20
64210	Cable Television	42,314.15	45,231.20
69520	Gift Shop Supplies	20,406.09	2,738.96

Subtotal : None		64,570.02	48,877.35
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Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Ex	64,570.02	48,877.35
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Group : [S3L3.78C1] Travel: Motor Vehicle Expense

Subgroup : None

63195	Travel - Mileage	696.78	505.73
63196	Travel - Taxi/Limo	600.00	0.00
63210	Travel - Parking/Tolls	3.90	0.00
Subtotal : None		1,300.68	505.73
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	1,300.68	505.73

Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None

63300	Professional Education	344.00	0.00
Subtotal : None		344.00	0.00
Total [S3L3.80C1]	Variable Job Related Education	344.00	0.00

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

Subgroup : None

64035	Medical Director Expense	48,000.00	52,000.00
Subtotal : None		48,000.00	52,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	48,000.00	52,000.00

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

Subgroup : None

64055	Other Physician Expense	25,148.23	800.29
64060	Physician Consultant Expense	6,150.00	18,000.00
Subtotal : None		31,298.23	18,800.29
Total [S3L3.83C1]	Physician Services: Advisory Physician	31,298.23	18,800.29

Group : [S3L3.85C1] Physician Services: Employee Physicals

Subgroup : None

61085	Employee Medical Expenses	579.00	0.00
Subtotal : None		579.00	0.00
Total [S3L3.85C1]	Physician Services: Employee Physicals	579.00	0.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

68015	Other Medical Services Expense	811.34	220.00
68070	Wound Care Expense	87,185.15	73,475.78
68075	Drugs-Prescription, Legend Drugs Other	76,582.97	74,792.48
68080	Drugs-Prescription, Legend Drugs Managed Care	353,211.91	274,238.20
68085	Drugs-Prescription, Medicare A	238,332.58	307,380.90
68090	Drugs-Non-Prescription, Non-Legend	52,875.31	75,127.04
68100	IV Expense	74,558.45	70,098.44
68110	Oxygen	65,986.10	55,156.00
68115	Lab Expense	84,378.65	381,024.65
68120	X-Ray Expense	26,104.79	20,145.44
68130	DME (Durable Medical EQPT)	15,033.41	17,386.89
68140	Ambulance Expense	204,525.91	95,558.64
68150	Other Diagnostic	503.40	0.00
Subtotal : None		1,280,089.97	1,444,604.46
Total [S3L3.87C1]	Legend Drugs	1,280,089.97	1,444,604.46

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

Subgroup : None

64015	Nursing Supplies	63,777.02	47,939.84
64050	Contract Nursing Expense	135,156.25	485.65
68030	Incontinent Briefs Expense	110,654.77	101,489.16

68045	Medical Supplies Expense	169,201.41	134,431.16
68055	Medical Supplies - Other	2,902.80	2,056.30
68095	Pharmacy Supplies	12,520.11	1,822.09
68105	Oxygen Supplies	1,814.23	6,257.73
68145	Patient Transport - Non-Ambulance	0.00	587.00
69005	PT Supplies	16,273.33	24,036.28
69035	RT Supplies	103.40	126.40
Subtotal : None		512,403.32	319,231.61
Total [S3L3.89C1]	House Supplies Not Resold	512,403.32	319,231.61
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
64030	Pharmacy Consultant	27,392.21	22,805.41
Subtotal : None		27,392.21	22,805.41
Total [S3L3.92C1]	Pharmacy Consultant	27,392.21	22,805.41
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
63395	Personal Property Tax Expense	8,249.53	17,880.40
Subtotal : None		8,249.53	17,880.40
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	8,249.53	17,880.40
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
67036	Facility Equipment Rental	308.03	0.00
68135	Equipment Rental - Other (Drugs & Supplies)	85,470.06	76,424.91
69045	PT/OT Equipment Rental	11,402.64	11,395.15
80010	Office Equipment Rental	17,590.33	14,748.96
Subtotal : None		114,771.06	102,569.02
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	114,771.06	102,569.02
Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR			
Subgroup : None			
63272	Property Insurance - Related Party	11,403.00	11,403.00
63401	Real Estate Tax Expense - Related Party	131,729.24	202,781.04
80005	Rent - Related Party	1,119,906.67	1,132,447.32
Subtotal : None		1,263,038.91	1,346,631.36
Total [S3L4.14C1]	Real Property Rent Expense-SNF-CR	1,263,038.91	1,346,631.36
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
61030	Health Insurance Expense	507,932.35	495,845.54
61070	Basic Life Insurance	2,274.86	1,912.52
68005	Dental Services Expense	334.24	0.00
87200	Health Insurance Reserve Adjustment	(258,082.00)	20,077.00
Subtotal : None		252,459.45	517,835.06
Total [CLA-53.01]	LA-Group Health/Life	252,459.45	517,835.06
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
61020	401K Employer Match Expense	50,617.84	44,259.99
Subtotal : None		50,617.84	44,259.99
Total [CLA-53.02]	LA-Employee Pensions	50,617.84	44,259.99

Group : [CLA-53.03] LA-Employee Benefits

Subgroup : None

61002	Taxes & Benefits - Wage Transfer	74.50	29,613.33
61090	Employee Relations	7,505.22	5,607.50
61105	Other Employee Benefits	1,904.36	1,627.65
61120	Holiday Party	3,484.73	4,000.00
61125	Flowers & Gifts to Employees	505.55	242.40
63075	Criminal Record Check	21,576.04	12,555.64
63335	Uniform Expense	23,306.23	12,065.99
Subtotal : None		58,356.63	65,712.51
Total [CLA-53.03]	LA-Employee Benefits	58,356.63	65,712.51

Group : [CLA-53.04] LA-Payroll Taxes

Subgroup : None

61000	Medicare Tax Expense	151,205.30	122,169.11
61001	Social Security Tax Expense	641,330.00	522,650.81
61005	SUI Tax Expense	65,379.95	67,690.65
61010	FUTA Tax Expense	12,425.01	9,310.85
61015	Other Payroll Tax Expense	42,195.19	36,883.44
Subtotal : None		912,535.45	758,704.86
Total [CLA-53.04]	LA-Payroll Taxes	912,535.45	758,704.86

Group : [CLA-53.05] LA-Workers Comp

Subgroup : None

61045	Workers Comp Insurance Expense	125,040.37	106,964.04
87205	Workers Comp Reserve Adjustment	0.00	(67,858.80)
Subtotal : None		125,040.37	39,105.24
Total [CLA-53.05]	LA-Workers Comp	125,040.37	39,105.24

NET (INCOME) LOSS	0.00	0.00
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Sum of Account Groups	0.00	0.00
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Tickmarks

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