

Client: **A443485 - 2101 Washington Street Operating Company, LLC-Newton**
Engagement: **MD 2023 - Care One at Newton**
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	22,768.15	20,959.05		0.00	20,959.05
12020	AR - Resident	4,017,644.73	4,159,313.51		0.00	4,159,313.51
12021	AR - Resident Legal	482,954.50	0.00		0.00	0.00
12050	AR - Monthly Accrual	0.00	62,543.16		0.00	62,543.16
12060	AR - Medicare Bad Debt Coinsurance Advances	(72,371.00)	(196,394.00)		0.00	(196,394.00)
12065	AR - Medicare Bad Debt	149,399.53	245,954.79		0.00	245,954.79
12070	AR - Medicare Settlements	(107,475.75)	(182,210.00)		0.00	(182,210.00)
12110	AR - Security Deposit Refund	35,630.95	7,069.00		0.00	7,069.00
12130	AR - Advance Billing	73,286.94	67,246.84		0.00	67,246.84
12220	Allowance for Bad Debts	(651,022.42)	(994,561.60)		0.00	(994,561.60)
12221	Allowance for Bad Debts Legal	(125,000.00)	0.00		0.00	0.00
13010	Prepaid Property Insurance	7,977.28	16,978.92		0.00	16,978.92
13035	Prepaid GLPL - Third Party	13,478.20	15,063.39		0.00	15,063.39
13040	Prepaid Other Insurance	1,252.51	1,031.48		0.00	1,031.48
13090	Prepaid Real Estate Taxes	0.00	(0.01)		0.00	(0.01)
13130	Prepaid Expenses - Other	(109.57)	4,183.28		0.00	4,183.28
15116	ARF Clearing	4,478.61	(335.22)		0.00	(335.22)
18000	Resident PNA Funds	37,538.92	50,049.82		0.00	50,049.82
20000	AP - Trade	(813,676.09)	(1,072,124.80)		0.00	(1,072,124.80)
20010	AP - Period Accrual	(39,831.67)	(23,372.62)		0.00	(23,372.62)
20020	AP - General Accruals	(557,187.00)	(644,650.82)		0.00	(644,650.82)
21016	Accrued Pharmacy	(28,308.71)	(37,765.71)		0.00	(37,765.71)
21035	Accrued Property Insurance	(4,012.26)	(11,142.70)		0.00	(11,142.70)
21040	Accrued Workers Comp Insurance	(79,683.16)	(233,537.88)		0.00	(233,537.88)
21044	Accrued GLPL - Third Party	(515,352.94)	(561,078.98)		0.00	(561,078.98)
21050	Accrued Other Insurance	(460.22)	(1,040.96)		0.00	(1,040.96)
21110	Accrued Payroll	0.00	(53,508.18)		0.00	(53,508.18)
21115	Payroll Outstanding Checks	0.00	(342,376.29)		0.00	(342,376.29)
21120	Accrued Vacation	(285,172.00)	(285,172.00)		0.00	(285,172.00)
21150	Accrued Health Insurance	(29,427.01)	(57,580.23)		0.00	(57,580.23)
21160	Accrued Dental Insurance	6,798.37	13,180.69		0.00	13,180.69
21170	Accrued Vision Insurance	(1,184.09)	(371.88)		0.00	(371.88)
21175	Accrued Whole Life Insurance	(1,950.72)	(1,849.40)		0.00	(1,849.40)
21180	Accrued Supplemental Life Payable	(943.28)	(2,029.50)		0.00	(2,029.50)
21190	Accrued AD&D Payable	53.12	53.12		0.00	53.12
21200	Accrued Critical Illness	1,052.11	2,564.56		0.00	2,564.56
21210	Accrued Short Term Disability	3,259.40	(1,406.74)		0.00	(1,406.74)
21220	Accrued Long Term Disability	1,659.01	(617.67)		0.00	(617.67)
21230	Accrued FSA Payable	(250.00)	(1,909.14)		0.00	(1,909.14)
21235	Accrued HSA Payable	(1,750.00)	(2,048.52)		0.00	(2,048.52)
21240	Accrued Dependent Care Payable	0.00	(1,578.84)		0.00	(1,578.84)
21250	Accrued 401K Employee Contributions	0.00	(13,962.79)		0.00	(13,962.79)
21255	Accrued 401k Loan Payments	0.00	(1,870.02)		0.00	(1,870.02)
21260	Accrued 401K Employer Match	(85,238.44)	(85,197.75)		0.00	(85,197.75)
21280	Other Payroll Withholdings	1,435.88	1,898.24		0.00	1,898.24
21400	Federal Withholding	0.00	(29,248.11)		0.00	(29,248.11)
21410	Medicare Withholding	0.00	(56,659.81)		0.00	(56,659.81)
21415	Social Security Withholding	0.00	37,651.95		0.00	37,651.95
21420	State Withholding	0.00	(27,578.50)		0.00	(27,578.50)
21430	City/Local Withholding	0.00	19,388.09		0.00	19,388.09
21450	Medicare Payable	0.00	(54,287.24)		0.00	(54,287.24)
21455	Social Security Payable	0.00	35,279.38		0.00	35,279.38
21460	SUI/SDI Payable	0.00	(11,862.86)		0.00	(11,862.86)
21470	FUTA Payable	0.00	(1,996.36)		0.00	(1,996.36)
21490	Garnishment Payable	0.00	(11,502.87)		0.00	(11,502.87)
21510	Accrued Provider Tax Payable	(177,621.23)	(233,941.50)		0.00	(233,941.50)
21550	Accrued Sales & Use Tax Payable	(2,857.37)	(2,796.39)		0.00	(2,796.39)
21700	Unearned Room & Board	(73,286.94)	(67,246.84)		0.00	(67,246.84)
21710	Unearned Revenues	(60,080.76)	0.06		0.00	0.06
23000	Due to / from Affiliates	(17,852,486.28)	(18,164,878.38)		0.00	(18,164,878.38)
24005	PNA Security Deposit	(37,538.92)	(50,049.82)		0.00	(50,049.82)
30060	Retained Earnings	19,808,073.49	16,743,609.62		0.00	16,743,609.62
Subtotal : None		3,064,463.87	(2,017,723.98)		0.00	(2,017,723.98)
Total [001] Balance Sheet		3,064,463.87	(2,017,723.98)		0.00	(2,017,723.98)
Group : [002] P & L						
Subgroup : None						
4010.89	Room Board & Routine	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
4020.89	Routine Services-Med	0.00	0.00		(992.00)	(992.00)
				CAIDJE - 1	(992.00)	
4022.00	Resource revenue - Medicaid	0.00	0.00		(804,011.00)	(804,011.00)
				CAIDJE - 1	(804,011.00)	
4031.00	RTN - MEDICARE + CHOICE	(2,432,774.00)	0.00		(2,472,980.00)	(2,472,980.00)
				CAIDJE - 1	(2,472,980.00)	
4051.00	SCO/PACE	(817,529.00)	0.00		(1,083,512.00)	(1,083,512.00)

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41000.1	TotalMedicare-Room & Board	(19,282,008.00)	(10,189,748.00)	CAIDJE - 1	(1,083,512.00)	(10,189,748.00)
41000.2	TotalMedicaid-Room & Board	(11,489,360.92)	(14,719,291.64)		0.00	(12,830,776.64)
					1,888,515.00	
41000.3	TotalInsMgCare-Room & Board	(1,890,368.00)	(5,613,550.50)	CAIDJE -	1,888,515.00	(3,140,570.50)
				CAIDJE -	2,472,980.00	
					2,472,980.00	
41000.4	TotalPrivate-Room & Board	(2,224,465.00)	(2,275,502.00)		0.00	(2,275,502.00)
41000.5	TotalOtherPT-Room & Board	(1,482.00)	(59,740.00)		0.00	(59,740.00)
41050.1	TotalMedicare-Contractual Allowance	(1,165,564.39)	(555,685.47)		0.00	(555,685.47)
41050.2	TotalMedicaid-Contractual Allowance	7,021,141.60	7,395,026.29		0.00	7,395,026.29
41050.3	TotalInsMgCare-Contractual Allowance	1,390,858.74	1,846,088.97		0.00	1,846,088.97
41050.4	TotalPrivate-Contractual Allowance	3,654.00	72,655.00		0.00	72,655.00
41050.5	TotalOtherPT-Contractual Allowance	1,482.00	59,740.00		0.00	59,740.00
41110.1	TotalMedicare-Lab	(359,921.06)	(112,707.16)		0.00	(112,707.16)
41110.3	TotalInsMgCare-Lab	(81,784.27)	(51,889.39)		0.00	(51,889.39)
41112.0	-Flu Shots	0.00	(3,638.80)		0.00	(3,638.80)
41115.1	TotalMedicare-Pharmacy Legend	(750,004.65)	(504,586.43)		0.00	(504,586.43)
41115.2	TotalMedicaid-Pharmacy Legend	(13,382.21)	(42,879.79)		0.00	(42,879.79)
41115.3	TotalInsMgCare-Pharmacy Legend	(172,327.84)	(330,032.29)		0.00	(330,032.29)
41115.5	TotalOtherPT-Pharmacy Legend	0.00	(594.11)		0.00	(594.11)
41120.1	TotalMedicare-Pharmacy Non-Legend	(34,106.55)	(9,352.94)		0.00	(9,352.94)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(2,021.58)	(4,786.66)		0.00	(4,786.66)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(6,968.32)	(9,048.98)		0.00	(9,048.98)
41125.1	TotalMedicare-Physical Therapy	(1,953,510.00)	(1,325,674.00)		0.00	(1,325,674.00)
41125.2	TotalMedicaid-Physical Therapy	(10,446.00)	(35,822.00)		0.00	(35,822.00)
41125.3	TotalInsMgCare-Physical Therapy	(638,339.00)	(921,759.00)		0.00	(921,759.00)
41125.4	Physical Therapy - Private	(6,544.00)	0.00		0.00	0.00
41125.5	TotalOtherPT-Physical Therapy	(126.00)	(441.00)		0.00	(441.00)
41130.1	TotalMedicare-Occupational Therapy	(2,875,083.00)	(2,286,550.00)		0.00	(2,286,550.00)
41130.2	TotalMedicaid-Occupational Therapy	(7,040.00)	(59,419.00)		0.00	(59,419.00)
41130.3	TotalInsMgCare-Occupational Therapy	(714,470.00)	(1,296,166.00)		0.00	(1,296,166.00)
41130.4	Occupational Therapy - Private	(1,067.00)	0.00		0.00	0.00
41130.5	Occupational Therapy - Other	(126.00)	0.00		0.00	0.00
41140.1	TotalMedicare-Speech Therapy	(839,259.00)	(574,182.00)		0.00	(574,182.00)
41140.2	TotalMedicaid-Speech Therapy	(2,034.00)	(20,232.00)		0.00	(20,232.00)
41140.3	TotalInsMgCare-Speech Therapy	(197,352.00)	(300,672.00)		0.00	(300,672.00)
41140.4	Speech Therapy - Private	(126.00)	0.00		0.00	0.00
41150.1	TotalMedicare-IV Therapy	(40,920.57)	(30,162.69)		0.00	(30,162.69)
41150.2	IV Therapy - Medicaid	(986.39)	0.00		0.00	0.00
41150.3	TotalInsMgCare-IV Therapy	(15,079.44)	(30,797.96)		0.00	(30,797.96)
41155.1	TotalMedicare-X-Ray	(54,744.33)	(10,053.06)		0.00	(10,053.06)
41155.3	TotalInsMgCare-X-Ray	(9,683.50)	(6,411.31)		0.00	(6,411.31)
41300.1	TotalMedicare-Ancillary Contractual Adjustment	6,756,089.72	4,554,662.47		(3,384.21)	4,551,278.26
				CAIDJE -	(3,384.21)	
41300.2	TotalMedicaid-Ancillary Contractual Adjustment	35,910.18	163,394.04	CAIDJE -	3,384.21	166,778.25
					3,384.21	
41300.3	TotalInsMgCare-Ancillary Contractual Adjustment	1,806,550.26	2,842,703.88		0.00	2,842,703.88
41300.4	Ancillary Contractual Adjustment - Private	2,021.57	0.00		0.00	0.00
41300.5	TotalOtherPT-Ancillary Contractual Adjustment	252.00	1,035.11		0.00	1,035.11
46065	Other Revenue	0.00	(199,503.00)		0.00	(199,503.00)
46065.0	Other Revenue	(935,988.02)	0.00		0.00	0.00
5061.00	Dietician	117,290.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
5180.00	Staff Development	0.00	0.00	CAIDJE - 2	(0.00)	0.00
					(0.00)	
56140	Q A Nurse	124,774.08	182,472.10		0.00	182,472.10
56610	Administrator	273,509.60	459,161.03		0.00	459,161.03
56615	Assistant Administrator	158,212.14	116,496.18		0.00	116,496.18
56620	Business Office	186,883.15	174,878.21		0.00	174,878.21
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56640	Facility Marketing	100,846.46	84,186.10		0.00	84,186.10
56650	Admissions	327,445.38	308,755.03		0.00	308,755.03
56660	Nursing Administration	339,755.63	219,212.12		0.00	219,212.12
				CAIDJE -	(0.00)	
56661	Director of Nursing	189,973.47	192,221.43		0.00	192,221.43
56662	Assistant Director of Nursing	41,152.44	82,100.00		0.00	82,100.00
56670	MDS	566,516.77	539,441.54		0.00	539,441.54
56680	Central Supply	44,589.50	19,223.48		0.00	19,223.48
56690	RN's	2,811,510.17	2,382,223.89		0.00	2,382,223.89
56700	LPN's	2,972,094.46	2,524,077.42		0.00	2,524,077.42
56710	CNA's	3,529,389.67	3,509,160.74		0.00	3,509,160.74
56720	Physical Therapy	602,328.92	497,456.21		0.00	497,456.21
56730	Occupational Therapy	776,088.65	826,182.74		0.00	826,182.74
56740	Speech Therapy	260,554.28	232,514.55		0.00	232,514.55
56750	Medical Records	24,781.50	34,920.04		0.00	34,920.04
56760	Social Worker	20,990.43	94,699.95		0.00	94,699.95
56790	Respiratory	93,760.24	91,147.32		0.00	91,147.32
56835	Recreation	248,016.64	238,210.34		0.00	238,210.34
56840	Dietary	891,599.97	927,541.25		0.00	927,541.25

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				CAIDJE -	(0.00)	
56850	Housekeeping	462,660.98	423,896.34		0.00	423,896.34
56860	Laundry	240,112.54	173,541.24		0.00	173,541.24
56870	Maintenance	132,133.53	122,386.05		0.00	122,386.05
57330	Rehabilitation Director	71,181.54	111,185.20		0.00	111,185.20
57340	Reimbursement	84,895.20	88,160.40		0.00	88,160.40
61000	Medicare Tax Expense	221,832.31	210,150.25		0.00	210,150.25
61001	Social Security Tax Expense	882,355.16	862,271.93		0.00	862,271.93
61002	Taxes & Benefits - Wage Transfer	39,778.70	(34,075.07)		0.00	(34,075.07)
61005	SUI Tax Expense	104,944.32	113,749.99		0.00	113,749.99
61010	FUTA Tax Expense	10,994.07	12,006.25		0.00	12,006.25
61015	Other Payroll Tax Expense	58,443.32	52,557.10		0.00	52,557.10
61020	401K Employer Match Expense	82,442.82	83,748.07		0.00	83,748.07
61030	Health Insurance Expense	424,751.09	511,253.74		0.00	511,253.74
61045	Workers Comp Insurance Expense	364,743.93	328,438.15		0.00	328,438.15
61070	Basic Life Insurance	2,470.67	2,620.55		0.00	2,620.55
61090	Employee Relations	13,793.74	22,091.98		0.00	22,091.98
61095	Employee Training	300.00	2,740.00		0.00	2,740.00
61100	Tuition Reimbursement	8,307.00	0.00		0.00	0.00
61105	Other Employee Benefits	1,883.70	1,970.28		0.00	1,970.28
61120	Holiday Party	4,000.00	4,484.73		0.00	4,484.73
61125	Flowers & Gifts to Employees	0.00	79.85		0.00	79.85
62515	In-service Meals	0.00	530.22		0.00	530.22
63000	Telephone Expense	71,863.84	74,349.75		0.00	74,349.75
63020	Telephone Equip Repair	6,826.29	1,457.31		0.00	1,457.31
63030	Telephone Maint Contracts	4,921.95	5,109.48		0.00	5,109.48
63050	Cell Phone Expense	5,353.63	2,855.87		0.00	2,855.87
63065	Accounting	4,697.00	1,400.00		0.00	1,400.00
63070	Legal Fees	101,126.61	259,639.50		0.00	259,639.50
63071	Legal Settlements	35,980.79	483.64		0.00	483.64
63075	Criminal Record Check	12,563.62	7,441.41		0.00	7,441.41
63080	Compliance Expense	7,824.90	6,731.58		0.00	6,731.58
63085	Administrative Fee - Related Party	482,913.60	540,464.28		0.00	540,464.28
63095	Consulting Fees	10,299.50	14,134.51		0.00	14,134.51
63100	Other Professional Fees	77,030.16	77,610.52		0.00	77,610.52
63105	Postage	6,690.05	2,749.52		0.00	2,749.52
63120	Office Supplies - WB Mason Only	53,617.93	47,361.16		0.00	47,361.16
63121	Other Office Supplies	(708.58)	(6,963.09)		0.00	(6,963.09)
63125	Other Supplies	0.00	4,594.32		0.00	4,594.32
63135	Printed Forms	8,889.63	2,019.48		0.00	2,019.48
63150	Computer Expense	0.00	4,070.00		0.00	4,070.00
63156	Minor Computer Equipment	4,521.61	2,128.73		0.00	2,128.73
63160	Data Processing Expense	66,850.34	82,742.40		0.00	82,742.40
63163	Software License	0.00	5,578.15		0.00	5,578.15
63165	Network Support	89,237.19	96,045.57		0.00	96,045.57
63176	IT Allocation - Related Party	24,866.61	27,830.04		0.00	27,830.04
63185	Minor Equipment - Administration	0.00	87.22		0.00	87.22
63190	Travel - Auto	0.00	140.12		0.00	140.12
63195	Travel - Mileage	0.00	1,520.08		0.00	1,520.08
63196	Travel - Taxi/Limo	237.90	5.25		0.00	5.25
63205	Travel - Hotel	0.00	23.15		0.00	23.15
63210	Travel - Parking/Tolls	11.00	13.00		0.00	13.00
63215	Travel - Meals	208.06	0.00		0.00	0.00
63220	Travel - Other	29,303.61	9,072.41		0.00	9,072.41
63226	Entertainment	580.00	0.00		0.00	0.00
63230	Bank Charges	41,718.93	20,944.98		0.00	20,944.98
63240	Collection Fees	7,251.54	19,680.62		0.00	19,680.62
63245	Service Fees	4,775.71	5,863.11		0.00	5,863.11
63250	Other Fees	13,372.00	2,188.81		0.00	2,188.81
63265	General Liability Insurance Expense - Third Party	115,754.52	117,665.56		0.00	117,665.56
63271	Property Insurance - Third Party	15,997.53	24,956.14		0.00	24,956.14
63275	Other Insurance Expense	1,871.71	2,554.03		0.00	2,554.03
63280	Off Site Storage	1,852.89	1,200.00		0.00	1,200.00
63290	Dues & Subscriptions	28,315.12	31,172.99		0.00	31,172.99
63310	Hiring Expense	7,463.63	19,385.02		0.00	19,385.02
63330	License & Permits	4,760.00	2,155.00		0.00	2,155.00
63335	Uniform Expense	14,049.65	10,998.99		0.00	10,998.99
63345	Meals - Administration	0.00	232.61		0.00	232.61
63375	Ancillary Rental Fees	0.00	125,612.69		0.00	125,612.69
63380	Consolidated Billing - Administration	5,944.00	7,226.45		0.00	7,226.45
63385	Healthcare Provider Tax	675,638.81	869,535.28		0.00	869,535.28
63390	Sales & Use Tax Expense	3,360.00	3,360.00		0.00	3,360.00
63395	Personal Property Tax Expense	16,606.90	18,125.62		0.00	18,125.62
63400	Real Estate Tax Expense - Third Party	125,935.49	118,389.21		0.00	118,389.21
63415	Annual Report Fees	0.00	459.00		0.00	459.00
63425	Miscellaneous Expense	(241.88)	0.00		0.00	0.00
64000	RN - Agency	305,945.00	66,502.56		0.00	66,502.56
				CAIDJE -	(0.00)	
64005	LPN - Agency	161,170.28	54,589.19		0.00	54,589.19

Client: **A443485 - 2101 Washington Street Operating Company, LLC-Newton**
Engagement: **MD 2023 - Care One at Newton**
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
64010	CNA - Agency	331,250.00	99,667.19	CAIDJE -	(0.00)	99,667.19
64015	Nursing Supplies	21,166.59	32,501.43	CAIDJE -	(0.00)	32,501.43
64030	Pharmacy Consultant	26,852.67	19,746.17		0.00	19,746.17
64035	Medical Director Expense	44,000.00	49,600.00		0.00	49,600.00
64060	Physician Consultant Expense	36,000.00	36,000.00		0.00	36,000.00
64065	Medical Record Supplies	(286.87)	(239.25)		0.00	(239.25)
64205	Resident Entertainment	10,342.40	9,646.09		0.00	9,646.09
64210	Cable Television	25,351.20	25,351.20		0.00	25,351.20
64300	LCSW Contractor Expense	111,058.50	8,000.00		0.00	8,000.00
64405	Raw Food	441,854.25	444,643.00		0.00	444,643.00
64410	Dietary Supplement	19,818.97	18,039.92		0.00	18,039.92
64415	Dietary Supplies	58,382.14	44,787.69		0.00	44,787.69
64420	Other Dietary Expense	4,830.86	4,708.01		0.00	4,708.01
66600	Laundry Supplies	17,969.09	21,918.51		0.00	21,918.51
66615	Laundry Expense	12,729.46	6,867.02		0.00	6,867.02
66620	Housekeeping Supplies	12,301.71	31,945.19		0.00	31,945.19
67000	Security Services Expense	748.00	0.00		0.00	0.00
67005	Facility Repairs & Maintenance	1,306.65	592.20		0.00	592.20
67010	Maintenance Supplies	67,400.79	33,581.42		0.00	33,581.42
67015	Maintenance Outside Service	40,141.19	50,911.30		0.00	50,911.30
67025	Minor Equipment/Tools	363.28	402.27		0.00	402.27
67030	Facility Equipment Repairs & Maintenance	13,322.71	21,904.31		0.00	21,904.31
67035	Building Repairs & Maintenance	83,630.20	46,932.62		0.00	46,932.62
67040	Painting & Decorating	337.84	5,274.60		0.00	5,274.60
67045	Grounds Maintenance	17,480.00	21,878.00		0.00	21,878.00
67050	Snow Removal	53,860.00	29,892.00		0.00	29,892.00
67055	Pest Control	10,872.50	19,530.56		0.00	19,530.56
67060	Fire Alarm Service	24,197.12	16,723.40		0.00	16,723.40
67070	Electric	228,309.64	190,702.01		0.00	190,702.01
67075	Gas - Utility Expense	105,372.91	95,112.25		0.00	95,112.25
67076	Automobile Fuel Expense	391.27	281.69		0.00	281.69
67080	Water & Sewer	309,328.98	368,214.52		0.00	368,214.52
67085	Oil	2,923.47	966.64		0.00	966.64
67095	Sanitation	48,427.91	46,854.15		0.00	46,854.15
67100	Medical Waste Disposal	0.00	32.72		0.00	32.72
68015	Other Medical Services Expense	1,845.00	2,700.26		0.00	2,700.26
68025	Enteral Food Supplement	27,544.05	19,306.31		0.00	19,306.31
68030	Incontinent Briefs Expense	66,712.79	63,929.31		0.00	63,929.31
68045	Medical Supplies Expense	110,731.24	110,873.31		0.00	110,873.31
68050	Medical Supplies - Nursing Unit	246.94	0.00		0.00	0.00
68055	Medical Supplies - Other	9,540.18	5,183.05		0.00	5,183.05
68070	Wound Care Expense	57,762.55	88,361.49		0.00	88,361.49
68075	Drugs-Prescription, Legend Drugs Other	15,303.67	85,219.54		0.00	85,219.54
68080	Drugs-Prescription, Legend Drugs Managed Care	173,372.08	297,455.74		0.00	297,455.74
68085	Drugs-Prescription, Medicare A	712,725.01	464,833.31		0.00	464,833.31
68090	Drugs-Non-Prescription, Non-Legend	76,217.33	66,841.74		0.00	66,841.74
68095	Pharmacy Supplies	1,648.31	1,300.01		0.00	1,300.01
68100	IV Expense	132,927.72	172,386.96		0.00	172,386.96
68105	Oxygen Supplies	5,355.15	3,469.09		0.00	3,469.09
68110	Oxygen	18,329.70	35,425.82		0.00	35,425.82
68115	Lab Expense	666,976.37	227,799.55		0.00	227,799.55
68120	X-Ray Expense	73,024.47	44,209.94		0.00	44,209.94
68130	DME (Durable Medical EQPT)	29,914.32	17,799.17		0.00	17,799.17
68135	Equipment Rental - Other (Drugs & Supplies)	114,040.72	35,675.74		0.00	35,675.74
68140	Ambulance Expense	97,171.20	74,963.04		0.00	74,963.04
68145	Patient Transport - Non-Ambulance	294.00	240.73		0.00	240.73
68170	Resident Replacement Items	2,923.40	10,653.45		0.00	10,653.45
69000	PT Contractor Expense	41,365.20	42,436.25		0.00	42,436.25
69005	PT Supplies	9,903.49	3,131.72		0.00	3,131.72
69015	OT Supplies	75.00	0.00		0.00	0.00
69020	ST Contractor Expense	0.00	2,520.00		0.00	2,520.00
69035	RT Supplies	187.19	313.36		0.00	313.36
69045	PT/OT Equipment Rental	13,189.99	13,365.62		0.00	13,365.62
69500	Therapeutic Exercise Expense	220.93	(220.93)		0.00	(220.93)
69510	Beauty & Barber Expense	8,403.00	3,950.00		0.00	3,950.00
69520	Gift Shop Supplies	22,690.20	16,767.84		0.00	16,767.84
69525	Facility Other Supplies	0.00	8,158.33		0.00	8,158.33
69535	Other Facility Operating Expense	0.00	772.00		0.00	772.00
76005	Marketing Expense	44,349.88	55,615.36		0.00	55,615.36
76006	Marketing Corp Expense	104,080.29	29,675.95		0.00	29,675.95
76010	Marketing - Meals	164,080.72	70,469.81		0.00	70,469.81
77010	Sponsorships	3,333.33	0.00		0.00	0.00
79100	Bad Debt Expense	352,375.93	675,066.45		0.00	675,066.45
79105	Bad Debt Expense - Medicare	209,752.89	56,707.04		0.00	56,707.04
79110	Bad Debt Expense - Other	125,000.00	(50,684.00)		0.00	(50,684.00)
79500	Management Fees	1,600,451.60	1,229,151.51		0.00	1,229,151.51
80005	Rent - Related Party	1,368,507.72	1,402,720.44		0.00	1,402,720.44

Client: **A443485 - 2101 Washington Street Operating Company, LLC-Newton**
Engagement: **MD 2023 - Care One at Newton**
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
80010	Office Equipment Rental	18,287.75	23,022.27		0.00	23,022.27
87200	Health Insurance Reserve Adjustment	(237,956.00)	(112,005.00)		0.00	(112,005.00)
87205	Workers Comp Reserve Adjustment	(106,965.43)	0.00		0.00	0.00
87210	GLPL Reserve Adjustment	31,763.73	0.00		0.00	0.00
87230	Extraordinary Items	0.00	(3,432.63)		0.00	(3,432.63)
87500	Interest Income	(508.18)	(86,184.06)		0.00	(86,184.06)
88000	Other Income	0.00	2,821.54		0.00	2,821.54
Subtotal : None		(3,064,463.87)	2,017,723.98		0.00	2,017,723.98
Total [002] P & L		(3,064,463.87)	2,017,723.98		0.00	2,017,723.98
	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: **A443485 - 2101 Washington Street Operating Company, LLC-Newton**
Engagement: **MD 2023 - Care One at Newton**
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	20,959.05	22,768.15
Subtotal : None		20,959.05	22,768.15
Total [S6L1.1C1]	Cash and Cash Equivalents	20,959.05	22,768.15
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1]	A/R Managed Care Patients (Private)		
12020	AR - Resident	4,159,313.51	4,017,644.73
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	4,159,313.51	4,017,644.73
Total [S6L1.5C1]	Payer Accounts Receivable	4,159,313.51	4,017,644.73
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(994,561.60)	(651,022.42)
12221	Allowance for Bad Debts Legal	0.00	(125,000.00)
Subtotal : None		(994,561.60)	(776,022.42)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(994,561.60)	(776,022.42)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12021	AR - Resident Legal	0.00	482,954.50
12050	AR - Monthly Accrual	62,543.16	0.00
12110	AR - Security Deposit Refund	7,069.00	35,630.95
12130	AR - Advance Billing	67,246.84	73,286.94
15116	ARF Clearing	(335.22)	4,478.61
Subtotal : None		136,523.78	596,351.00
Total [S6L1.11C1]	Other Receivables	136,523.78	596,351.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13010	Prepaid Property Insurance	16,978.92	7,977.28
13035	Prepaid GLPL - Third Party	15,063.39	13,478.20
13040	Prepaid Other Insurance	1,031.48	1,252.51
Subtotal : None		33,073.79	22,707.99
Total [S6L1.13C1]	Prepaid Insurance	33,073.79	22,707.99
Group : [S6L1.14C1]	Prepaid Taxes		
Subgroup : None			
13090	Prepaid Real Estate Taxes	(0.01)	0.00
Subtotal : None		(0.01)	0.00
Total [S6L1.14C1]	Prepaid Taxes	(0.01)	0.00

Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
13130	Prepaid Expenses - Other	4,183.28	(109.57)
Subtotal : None		4,183.28	(109.57)
Total [S6L1.15C1] Other Prepaid Expenses		4,183.28	(109.57)

Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
20000	AP - Trade	(1,072,124.80)	(813,676.09)
20010	AP - Period Accrual	(23,372.62)	(39,831.67)
20020	AP - General Accruals	(644,650.82)	(557,187.00)
Subtotal : None		(1,740,148.24)	(1,410,694.76)
Total [S6L5.1C1] Trade Payable		(1,740,148.24)	(1,410,694.76)

Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
21016	Accrued Pharmacy	(37,765.71)	(28,308.71)
21035	Accrued Property Insurance	(11,142.70)	(4,012.26)
21040	Accrued Workers Comp Insurance	(233,537.88)	(79,683.16)
21044	Accrued GLPL - Third Party	(561,078.98)	(515,352.94)
21050	Accrued Other Insurance	(1,040.96)	(460.22)
21150	Accrued Health Insurance	(57,580.23)	(29,427.01)
21240	Accrued Dependent Care Payable	(1,578.84)	0.00
21255	Accrued 401k Loan Payments	(1,870.02)	0.00
21510	Accrued Provider Tax Payable	(233,941.50)	(177,621.23)
21550	Accrued Sales & Use Tax Payable	(2,796.39)	(2,857.37)
Subtotal : None		(1,142,333.21)	(837,722.90)
Total [S6L5.2C1] Accrued Expenses		(1,142,333.21)	(837,722.90)

Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicare Actual			
12060	AR - Medicare Bad Debt Coinsurance Advanc	(196,394.00)	(72,371.00)
12065	AR - Medicare Bad Debt	245,954.79	149,399.53
12070	AR - Medicare Settlements	(182,210.00)	(107,475.75)
21450	Medicare Payable	(54,287.24)	0.00
Subtotal [S6L5.3C1E] Due Medicare Actual		(186,936.45)	(30,447.22)
Total [S6L5.3C1] Due to Insurance Payers		(186,936.45)	(30,447.22)

Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1] Patient Funds Due (Self Pay)			
18000	Resident PNA Funds	50,049.82	37,538.92
24005	PNA Security Deposit	(50,049.82)	(37,538.92)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		0.00	0.00
Total [S6L5.4C1] Patient Funds Due		0.00	0.00

Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1] Accrued Salaries			
21110	Accrued Payroll	(53,508.18)	0.00
21120	Accrued Vacation	(285,172.00)	(285,172.00)
Subtotal [S6L5.7C1A] Accrued Salaries		(338,680.18)	(285,172.00)

Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld

21400	Federal Withholding	(29,248.11)	0.00
21410	Medicare Withholding	(56,659.81)	0.00
21415	Social Security Withholding	37,651.95	0.00
21420	State Withholding	(27,578.50)	0.00
21430	City/Local Withholding	19,388.09	0.00
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(56,446.38)	0.00

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

21455	Social Security Payable	35,279.38	0.00
21460	SUI/SDI Payable	(11,862.86)	0.00
21470	FUTA Payable	(1,996.36)	0.00
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		21,420.16	0.00

Subgroup : [S6L5.7C1] Other Payroll Liabilities

21115	Payroll Outstanding Checks	(342,376.29)	0.00
21160	Accrued Dental Insurance	13,180.69	6,798.37
21170	Accrued Vision Insurance	(371.88)	(1,184.09)
21175	Accrued Whole Life Insurance	(1,849.40)	(1,950.72)
21180	Accrued Supplemental Life Payable	(2,029.50)	(943.28)
21190	Accrued AD&D Payable	53.12	53.12
21200	Accrued Critical Illness	2,564.56	1,052.11
21210	Accrued Short Term Disability	(1,406.74)	3,259.40
21220	Accrued Long Term Disability	(617.67)	1,659.01
21230	Accrued FSA Payable	(1,909.14)	(250.00)
21235	Accrued HSA Payable	(2,048.52)	(1,750.00)
21250	Accrued 401K Employee Contributions	(13,962.79)	0.00
21260	Accrued 401K Employer Match	(85,197.75)	(85,238.44)
21280	Other Payroll Withholdings	1,898.24	1,435.88
21490	Garnishment Payable	(11,502.87)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(445,575.94)	(77,058.64)

Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities

(819,282.34)	(362,230.64)
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Group : [S6L5.10C1] Other Current Liabilities

Subgroup : [S6L5.10C] Other Current Liabilities

21700	Unearned Room & Board	(67,246.84)	(73,286.94)
21710	Unearned Revenues	0.06	(60,080.76)
Subtotal [S6L5.10C1A] Other Current Liabilities		(67,246.78)	(133,367.70)

Total [S6L5.10C1] Other Current Liabilities

(67,246.78)	(133,367.70)
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Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None

23000	Due to / from Affiliates	(18,164,878.38)	(17,852,486.28)
Subtotal : None		(18,164,878.38)	(17,852,486.28)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affil		(18,164,878.38)	(17,852,486.28)

Group : [S6L8C.5C3] Additional Paid in Capital

Subgroup : None

30060	Retained Earnings	16,743,609.62	19,808,073.49
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Subtotal : None		16,743,609.62	19,808,073.49
Total [S6L8C.5C3]	Additional Paid in Capital	16,743,609.62	19,808,073.49
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
41000.4	TotalPrivate-Room & Board	(2,275,502.00)	(2,224,465.00)
41050.4	TotalPrivate-Contractual Allowance	72,655.00	3,654.00
Subtotal : None		(2,202,847.00)	(2,220,811.00)
Total [S2L1.1C1]	Private Pay	(2,202,847.00)	(2,220,811.00)
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
41000.3	TotalInsMgCare-Room & Board	(3,140,570.50)	(1,890,368.00)
41050.3	TotalInsMgCare-Contractual Allowance	1,846,088.97	1,390,858.74
Subtotal : None		(1,294,481.53)	(499,509.26)
Total [S2L1.2C1]	Commerical Managed Care	(1,294,481.53)	(499,509.26)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
41000.1	TotalMedicare-Room & Board	(10,189,748.00)	(19,282,008.00)
41050.1	TotalMedicare-Contractual Allowance	(555,685.47)	(1,165,564.39)
Subtotal : None		(10,745,433.47)	(20,447,572.39)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(10,745,433.47)	(20,447,572.39)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
4031.00	RTN - MEDICARE + CHOICE	(2,472,980.00)	(2,432,774.00)
Subtotal : None		(2,472,980.00)	(2,432,774.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(2,472,980.00)	(2,432,774.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
41000.2	TotalMedicaid-Room & Board	(12,830,776.64)	(11,489,360.92)
41050.2	TotalMedicaid-Contractual Allowance	7,395,026.29	7,021,141.60
Subtotal : None		(5,435,750.35)	(4,468,219.32)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(5,435,750.35)	(4,468,219.32)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
4020.89	Routine Services-Med	(992.00)	0.00
Subtotal : None		(992.00)	0.00
Total [S2L1.7C1]	MassHealth Managed Care	(992.00)	0.00
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
4051.00	SCO/PACE	(1,083,512.00)	(817,529.00)
Subtotal : None		(1,083,512.00)	(817,529.00)
Total [S2L1.8C1]	Senior Care Options	(1,083,512.00)	(817,529.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
4022.00	Resource revenue - Medicaid	(804,011.00)	0.00

Subtotal : None		(804,011.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(804,011.00)	0.00

Group : [S2L1.15C1] Other Payer Revenue

Subgroup : None

41000.5	TotalOtherPT-Room & Board	(59,740.00)	(1,482.00)
41050.5	TotalOtherPT-Contractual Allowance	59,740.00	1,482.00
Subtotal : None		0.00	0.00
Total [S2L1.15C1]	Other Payer Revenue	0.00	0.00

Group : [S2L1.1C2] Ancillary-Private Pay

Subgroup : None

41125.4	Physical Therapy - Private	0.00	(6,544.00)
41130.4	Occupational Therapy - Private	0.00	(1,067.00)
41140.4	Speech Therapy - Private	0.00	(126.00)
41300.4	Ancillary Contractual Adjustment - Private	0.00	2,021.57
Subtotal : None		0.00	(5,715.43)
Total [S2L1.1C2]	Ancillary-Private Pay	0.00	(5,715.43)

Group : [S2L1.2C2] Ancillary-Commerical Managed Care

Subgroup : None

41110.3	TotalInsMgCare-Lab	(51,889.39)	(81,784.27)
41115.3	TotalInsMgCare-Pharmacy Legend	(330,032.29)	(172,327.84)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(9,048.98)	(6,968.32)
41125.3	TotalInsMgCare-Physical Therapy	(921,759.00)	(638,339.00)
41130.3	TotalInsMgCare-Occupational Therapy	(1,296,166.00)	(714,470.00)
41140.3	TotalInsMgCare-Speech Therapy	(300,672.00)	(197,352.00)
41150.3	TotalInsMgCare-IV Therapy	(30,797.96)	(15,079.44)
41155.3	TotalInsMgCare-X-Ray	(6,411.31)	(9,683.50)
41300.3	TotalInsMgCare-Ancillary Contractual Adjustm	2,842,703.88	1,806,550.26
Subtotal : None		(104,073.05)	(29,454.11)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(104,073.05)	(29,454.11)

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

Subgroup : None

41110.1	TotalMedicare-Lab	(112,707.16)	(359,921.06)
41115.1	TotalMedicare-Pharmacy Legend	(504,586.43)	(750,004.65)
41120.1	TotalMedicare-Pharmacy Non-Legend	(9,352.94)	(34,106.55)
41125.1	TotalMedicare-Physical Therapy	(1,325,674.00)	(1,953,510.00)
41130.1	TotalMedicare-Occupational Therapy	(2,286,550.00)	(2,875,083.00)
41140.1	TotalMedicare-Speech Therapy	(574,182.00)	(839,259.00)
41150.1	TotalMedicare-IV Therapy	(30,162.69)	(40,920.57)
41155.1	TotalMedicare-X-Ray	(10,053.06)	(54,744.33)
41300.1	TotalMedicare-Ancillary Contractual Adjustme	4,551,278.26	6,756,089.72
Subtotal : None		(301,990.02)	(151,459.44)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(301,990.02)	(151,459.44)

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

Subgroup : None

41112.0	-Flu Shots	(3,638.80)	0.00
41115.2	TotalMedicaid-Pharmacy Legend	(42,879.79)	(13,382.21)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(4,786.66)	(2,021.58)

41125.2	TotalMedicaid-Physical Therapy	(35,822.00)	(10,446.00)
41130.2	TotalMedicaid-Occupational Therapy	(59,419.00)	(7,040.00)
41140.2	TotalMedicaid-Speech Therapy	(20,232.00)	(2,034.00)
41150.2	IV Therapy - Medicaid	0.00	(986.39)
41300.2	TotalMedicaid-Ancillary Contractual Adjustmer	166,778.25	35,910.18
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

41115.5	TotalOtherPT-Pharmacy Legend	(594.11)	0.00
41125.5	TotalOtherPT-Physical Therapy	(441.00)	(126.00)
41130.5	Occupational Therapy - Other	0.00	(126.00)
41300.5	TotalOtherPT-Ancillary Contractual Adjustmer	1,035.11	252.00
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	(199,503.00)	0.00
46065.0	Other Revenue	0.00	(935,988.02)
Subtotal : None		(199,503.00)	(935,988.02)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Re	(199,503.00)	(935,988.02)

Group : [S2L3.7C1] Interest Income

Subgroup : None

87500	Interest Income	(86,184.06)	(508.18)
Subtotal : None		(86,184.06)	(508.18)
Total [S2L3.7C1]	Interest Income	(86,184.06)	(508.18)

Group : [S2L3.11C1] Variable Recoverable Income

Subgroup : None

87230	Extraordinary Items	(3,432.63)	0.00
88000	Other Income	2,821.54	0.00
Subtotal : None		(611.09)	0.00
Total [S2L3.11C1]	Variable Recoverable Income	(611.09)	0.00

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

Subgroup : None

56661	Director of Nrusing	192,221.43	189,973.47
Subtotal : None		192,221.43	189,973.47
Total [S3L1.1C1]	Director of Nurses Salary	192,221.43	189,973.47

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None

56662	Assistant Director of Nursing	82,100.00	41,152.44
56690	RN's	2,382,223.89	2,811,510.17
Subtotal : None		2,464,323.89	2,852,662.61
Total [S3L1.7C1]	Registered Nurses Salaries	2,464,323.89	2,852,662.61

Group : [S3L1.11C1] Registered Nurses Purchased Service Temporary Agency Staff

Subgroup : None

64000	RN - Agency	66,502.56	305,945.00
Subtotal : None		66,502.56	305,945.00
Total [S3L1.11C1]	Registered Nurses Purchased Service Tem	66,502.56	305,945.00
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
56700	LPN's	2,524,077.42	2,972,094.46
Subtotal : None		2,524,077.42	2,972,094.46
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,524,077.42	2,972,094.46
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Temporary Agency Staff		
Subgroup : None			
64005	LPN - Agency	54,589.19	161,170.28
Subtotal : None		54,589.19	161,170.28
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Serv	54,589.19	161,170.28
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
56710	CNA's	3,509,160.74	3,529,389.67
Subtotal : None		3,509,160.74	3,529,389.67
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,509,160.74	3,529,389.67
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Temporary Agency Staff		
Subgroup : None			
64010	CNA - Agency	99,667.19	331,250.00
Subtotal : None		99,667.19	331,250.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service	99,667.19	331,250.00
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1]	Administrator Salaries		
56610	Administrator	459,161.03	273,509.60
56615	Assistant Administrator	116,496.18	158,212.14
Subtotal [S3L2.1C1A]	Administrator Salaries	575,657.21	431,721.74
Total [S3L2.1C1]	Administration Salaries	575,657.21	431,721.74
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
56620	Business Office	174,878.21	186,883.15
56630	Facility HR	24,000.00	24,000.00
56640	Facility Marketing	84,186.10	100,846.46
57340	Reimbursement	88,160.40	84,895.20
Subtotal : None		371,224.71	396,624.81
Total [S3L2.7C1]	Clerical Staff Salaries	371,224.71	396,624.81
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
63160	Data Processing Expense	82,742.40	66,850.34
63380	Consolidated Billing - Administration	7,226.45	5,944.00
Subtotal : None		89,968.85	72,794.34
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Boo	89,968.85	72,794.34

Group : [S3L2.12C1] Office Supplies

Subgroup : None

63080	Compliance Expense	6,731.58	7,824.90
63105	Postage	2,749.52	6,690.05
63120	Office Supplies - WB Mason Only	47,361.16	53,617.93
63121	Other Office Supplies	(6,963.09)	(708.58)
63125	Other Supplies	4,594.32	0.00
63135	Printed Forms	2,019.48	8,889.63
63150	Computer Expense	4,070.00	0.00
63156	Minor Computer Equipment	2,128.73	4,521.61
63165	Network Support	96,045.57	89,237.19
63185	Minor Equipment - Administration	87.22	0.00
63230	Bank Charges	20,944.98	41,718.93
63245	Service Fees	5,863.11	4,775.71
63280	Off Site Storage	1,200.00	1,852.89
Subtotal : None		186,832.58	218,420.26
Total [S3L2.12C1]	Office Supplies	186,832.58	218,420.26

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

Subgroup : None

63000	Telephone Expense	74,349.75	71,863.84
63020	Telephone Equip Repair	1,457.31	6,826.29
63030	Telephone Maint Contracts	5,109.48	4,921.95
63050	Cell Phone Expense	2,855.87	5,353.63
Subtotal : None		83,772.41	88,965.71
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	83,772.41	88,965.71

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

Subgroup : None

63205	Travel - Hotel	23.15	0.00
63215	Travel - Meals	0.00	208.06
63220	Travel - Other	9,072.41	29,303.61
Subtotal : None		9,095.56	29,511.67
Total [S3L2.15C1]	Travel, Conventions & Meetings	9,095.56	29,511.67

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

Subgroup : None

63310	Hiring Expense	19,385.02	7,463.63
Subtotal : None		19,385.02	7,463.63
Total [S3L2.16C1]	Advertising: Help Wanted	19,385.02	7,463.63

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

Subgroup : None

63290	Dues & Subscriptions	31,172.99	28,315.12
63330	License & Permits	2,155.00	4,760.00
Subtotal : None		33,327.99	33,075.12
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Por	33,327.99	33,075.12

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

Subgroup : [S3L2.18C Nursing Job Related Education

61095	Employee Training	2,740.00	300.00
61100	Tuition Reimbursement	0.00	8,307.00

Subtotal [S3L2.18C1B Nursing Job Related Education		2,740.00	8,607.00
Total [S3L2.18C1]	Continuing Professional Education / Training	2,740.00	8,607.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
63065	Accounting	1,400.00	4,697.00
Subtotal : None		1,400.00	4,697.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	1,400.00	4,697.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
63265	General Liability Insurance Expense - Third Party	117,665.56	115,754.52
63275	Other Insurance Expense	2,554.03	1,871.71
87210	GLPL Reserve Adjustment	0.00	31,763.73
Subtotal : None		120,219.59	149,389.96
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	120,219.59	149,389.96
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
62515	In-service Meals	530.22	0.00
63095	Consulting Fees	14,134.51	10,299.50
63100	Other Professional Fees	77,610.52	77,030.16
63240	Collection Fees	19,680.62	7,251.54
63250	Other Fees	2,188.81	13,372.00
63345	Meals - Administration	232.61	0.00
63390	Sales & Use Tax Expense	3,360.00	3,360.00
63415	Annual Report Fees	459.00	0.00
63425	Miscellaneous Expense	0.00	(241.88)
68170	Resident Replacement Items	10,653.45	2,923.40
69510	Beauty & Barber Expense	3,950.00	8,403.00
Subtotal : None		132,799.74	122,397.72
Total [S3L2.22C1]	Other A & G Expenses	132,799.74	122,397.72
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
76005	Marketing Expense	55,615.36	44,349.88
76006	Marketing Corp Expense	29,675.95	104,080.29
76010	Marketing - Meals	70,469.81	164,080.72
77010	Sponsorships	0.00	3,333.33
Subtotal : None		155,761.12	315,844.22
Total [S3L2B.1C1]	Advertising Marketing	155,761.12	315,844.22
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
63163	Software License	5,578.15	0.00
Subtotal : None		5,578.15	0.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	5,578.15	0.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
63070	Legal Fees	259,639.50	101,126.61

63071	Legal Settlements	483.64	35,980.79
Subtotal : None		260,123.14	137,107.40
Total [S3L2B.6C1]	Legal: Other	260,123.14	137,107.40

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

63085	Administrative Fee - Related Party	540,464.28	482,913.60
63176	IT Allocation - Related Party	27,830.04	24,866.61
69535	Other Facility Operating Expense	772.00	0.00
79500	Management Fees	1,229,151.51	1,600,451.60
Subtotal : None		1,798,217.83	2,108,231.81
Total [S3L2B.8C1]	Management Company Fees	1,798,217.83	2,108,231.81

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

79100	Bad Debt Expense	675,066.45	352,375.93
79105	Bad Debt Expense - Medicare	56,707.04	209,752.89
79110	Bad Debt Expense - Other	(50,684.00)	125,000.00
Subtotal : None		681,089.49	687,128.82
Total [S3L2B.14C1]	Bad Debt Expenses	681,089.49	687,128.82

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

63385	Healthcare Provider Tax	869,535.28	675,638.81
Subtotal : None		869,535.28	675,638.81
Total [S3L2B.15C1]	User Fee Assessment	869,535.28	675,638.81

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

Subgroup : None

56870	Maintenance	122,386.05	132,133.53
Subtotal : None		122,386.05	132,133.53
Total [S3L3.5C1]	Plant Operations: Salaires	122,386.05	132,133.53

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

Subgroup : None

67000	Security Services Expense	0.00	748.00
67005	Facility Repairs & Maintenance	592.20	1,306.65
67015	Maintenance Outside Service	50,911.30	40,141.19
67035	Building Repairs & Maintenance	46,932.62	83,630.20
67040	Painting & Decorating	5,274.60	337.84
67045	Grounds Maintenance	21,878.00	17,480.00
67050	Snow Removal	29,892.00	53,860.00
67055	Pest Control	19,530.56	10,872.50
67060	Fire Alarm Service	16,723.40	24,197.12
67095	Sanitation	46,854.15	48,427.91
67100	Medical Waste Disposal	32.72	0.00
Subtotal : None		238,621.55	281,001.41
Total [S3L3.8C1]	Plant Operations: Purchased Service	238,621.55	281,001.41

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

Subgroup : None

67010	Maintenance Supplies	33,581.42	67,400.79
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67025	Minor Equipment/Tools	402.27	363.28
67030	Facility Equipment Repairs & Maintenance	21,904.31	13,322.71
69525	Facility Other Supplies	8,158.33	0.00
Subtotal : None		64,046.33	81,086.78
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	64,046.33	81,086.78
Group : [S3L3.10C1]	Plant Operations: Utilities		
Subgroup : None			
67070	Electric	190,702.01	228,309.64
67075	Gas - Utility Expense	95,112.25	105,372.91
67080	Water & Sewer	368,214.52	309,328.98
67085	Oil	966.64	2,923.47
Subtotal : None		654,995.42	645,935.00
Total [S3L3.10C1]	Plant Operations: Utilities	654,995.42	645,935.00
Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
5061.00	Dietician	0.00	117,290.00
Subtotal : None		0.00	117,290.00
Total [S3L3.13C1]	Dietician: Salaries	0.00	117,290.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
56840	Dietary	927,541.25	891,599.97
Subtotal : None		927,541.25	891,599.97
Total [S3L3.18C1]	Dietary: Salaries	927,541.25	891,599.97
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
64405	Raw Food	444,643.00	441,854.25
64410	Dietary Supplement	18,039.92	19,818.97
68025	Enteral Food Supplement	19,306.31	27,544.05
Subtotal : None		481,989.23	489,217.27
Total [S3L3.21C1]	Dietary: Food	481,989.23	489,217.27
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
64415	Dietary Supplies	44,787.69	58,382.14
64420	Other Dietary Expense	4,708.01	4,830.86
Subtotal : None		49,495.70	63,213.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	49,495.70	63,213.00
Group : [S3L3.24C1]	Housekeeping / Laundry: Salaries		
Subgroup : [S3L3.24C Housekeeping Salries			
56850	Housekeeping	423,896.34	462,660.98
Subtotal [S3L3.24C1A Housekeeping Salries		423,896.34	462,660.98
Subgroup : [S3L3.24C Laundry Salaries			
56860	Laundry	173,541.24	240,112.54
Subtotal [S3L3.24C1B Laundry Salaries		173,541.24	240,112.54
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	597,437.58	702,773.52

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

Subgroup : [S3L3.28C Housekeeping Supplies & Expenses

66620	Housekeeping Supplies	31,945.19	12,301.71
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		31,945.19	12,301.71

Subgroup : [S3L3.28C Laundry Supplies & Expense

66600	Laundry Supplies	21,918.51	17,969.09
66615	Laundry Expense	6,867.02	12,729.46
Subtotal [S3L3.28C1B Laundry Supplies & Expense		28,785.53	30,698.55

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	60,730.72	43,000.26
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Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires

Subgroup : None

56140	Q A Nurse	182,472.10	124,774.08
Subtotal : None		182,472.10	124,774.08
Total [S3L3.31C1]	Quality Assurance (QA) Professional: Salaires	182,472.10	124,774.08

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

Subgroup : None

56660	Nursing Administration	219,212.12	339,755.63
56680	Central Supply	19,223.48	44,589.50
56750	Medical Records	34,920.04	24,781.50
Subtotal : None		273,355.64	409,126.63
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	273,355.64	409,126.63

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

Subgroup : [S3L3.40C MDS Salaries

56670	MDS	539,441.54	566,516.77
Subtotal [S3L3.40C1B MDS Salaries		539,441.54	566,516.77

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	539,441.54	566,516.77
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

56650	Admissions	308,755.03	327,445.38
56760	Social Worker	94,699.95	20,990.43
Subtotal : None		403,454.98	348,435.81
Total [S3L3.48C1]	Social Service Worker: Salaries	403,454.98	348,435.81

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

Subgroup : None

64300	LCSW Contractor Expense	8,000.00	111,058.50
Subtotal : None		8,000.00	111,058.50
Total [S3L3.51C1]	Social Service Worker: Purchased Service	8,000.00	111,058.50

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

Subgroup : None

56720	Physical Therapy	497,456.21	602,328.92
56730	Occupational Therapy	826,182.74	776,088.65
56740	Speech Therapy	232,514.55	260,554.28

56790	Respiratory	91,147.32	93,760.24
57330	Rehabilitation Director	111,185.20	71,181.54
Subtotal : None		1,758,486.02	1,803,913.63
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	1,758,486.02	1,803,913.63
Group : [S3L3.62C1]	Direct Restorative Therapy: Consultants		
Subgroup : None			
69000	PT Contractor Expense	42,436.25	41,365.20
69020	ST Contractor Expense	2,520.00	0.00
Subtotal : None		44,956.25	41,365.20
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	44,956.25	41,365.20
Group : [S3L3.64C1]	Recreational Therapy/Activities: Salaries		
Subgroup : None			
56835	Recreation	238,210.34	248,016.64
Subtotal : None		238,210.34	248,016.64
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	238,210.34	248,016.64
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
63226	Entertainment	0.00	580.00
64065	Medical Record Supplies	(239.25)	(286.87)
64205	Resident Entertainment	9,646.09	10,342.40
64210	Cable Television	25,351.20	25,351.20
69520	Gift Shop Supplies	16,767.84	22,690.20
Subtotal : None		51,525.88	58,676.93
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	51,525.88	58,676.93
Group : [S3L3.78C1]	Travel: Motor Vehicle Expense		
Subgroup : None			
63190	Travel - Auto	140.12	0.00
63195	Travel - Mileage	1,520.08	0.00
63196	Travel - Taxi/Limo	5.25	237.90
63210	Travel - Parking/Tolls	13.00	11.00
67076	Automobile Fuel Expense	281.69	391.27
Subtotal : None		1,960.14	640.17
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	1,960.14	640.17
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
64035	Medical Director Expense	49,600.00	44,000.00
Subtotal : None		49,600.00	44,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	49,600.00	44,000.00
Group : [S3L3.83C1]	Physician Services: Advisory Physician		
Subgroup : None			
64060	Physician Consultant Expense	36,000.00	36,000.00
Subtotal : None		36,000.00	36,000.00
Total [S3L3.83C1]	Physician Services: Advisory Physician	36,000.00	36,000.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			

63375	Ancillary Rental Fees	125,612.69	0.00
68070	Wound Care Expense	88,361.49	57,762.55
68075	Drugs-Prescription, Legend Drugs Other	85,219.54	15,303.67
68080	Drugs-Prescription, Legend Drugs Managed C	297,455.74	173,372.08
68085	Drugs-Prescription, Medicare A	464,833.31	712,725.01
68090	Drugs-Non-Prescription, Non-Legend	66,841.74	76,217.33
68100	IV Expense	172,386.96	132,927.72
68110	Oxygen	35,425.82	18,329.70
68115	Lab Expense	227,799.55	666,976.37
68120	X-Ray Expense	44,209.94	73,024.47
68130	DME (Durable Medical EQPT)	17,799.17	29,914.32
68135	Equipment Rental - Other (Drugs & Supplies)	35,675.74	114,040.72
68140	Ambulance Expense	74,963.04	97,171.20
68145	Patient Transport - Non-Ambulance	240.73	294.00
69500	Therapeutic Exercise Expense	(220.93)	220.93
Subtotal : None		1,736,604.53	2,168,280.07
Total [S3L3.87C1]	Legend Drugs	1,736,604.53	2,168,280.07

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

Subgroup : None			
64015	Nursing Supplies	32,501.43	21,166.59
68015	Other Medical Services Expense	2,700.26	1,845.00
68030	Incontinent Briefs Expense	63,929.31	66,712.79
68045	Medical Supplies Expense	110,873.31	110,731.24
68050	Medical Supplies - Nursing Unit	0.00	246.94
68055	Medical Supplies - Other	5,183.05	9,540.18
68095	Pharmacy Supplies	1,300.01	1,648.31
68105	Oxygen Supplies	3,469.09	5,355.15
69005	PT Supplies	3,131.72	9,903.49
69015	OT Supplies	0.00	75.00
69035	RT Supplies	313.36	187.19
Subtotal : None		223,401.54	227,411.88
Total [S3L3.89C1]	House Supplies Not Resold	223,401.54	227,411.88

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
64030	Pharmacy Consultant	19,746.17	26,852.67
Subtotal : None		19,746.17	26,852.67
Total [S3L3.92C1]	Pharmacy Consultant	19,746.17	26,852.67

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None			
63271	Property Insurance - Third Party	24,956.14	15,997.53
Subtotal : None		24,956.14	15,997.53
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	24,956.14	15,997.53

Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR

Subgroup : None			
63400	Real Estate Tax Expense - Third Party	118,389.21	125,935.49
Subtotal : None		118,389.21	125,935.49
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	118,389.21	125,935.49

Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
63395	Personal Property Tax Expense	18,125.62	16,606.90
Subtotal : None		18,125.62	16,606.90
Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR		18,125.62	16,606.90
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
69045	PT/OT Equipment Rental	13,365.62	13,189.99
80010	Office Equipment Rental	23,022.27	18,287.75
Subtotal : None		36,387.89	31,477.74
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		36,387.89	31,477.74
Group : [S3L4.14C1] Real Property Rent Expense-SNF-CR			
Subgroup : None			
80005	Rent - Related Party	1,402,720.44	1,368,507.72
Subtotal : None		1,402,720.44	1,368,507.72
Total [S3L4.14C1] Real Property Rent Expense-SNF-CR		1,402,720.44	1,368,507.72
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
61030	Health Insurance Expense	511,253.74	424,751.09
61070	Basic Life Insurance	2,620.55	2,470.67
87200	Health Insurance Reserve Adjustment	(112,005.00)	(237,956.00)
Subtotal : None		401,869.29	189,265.76
Total [CLA-53.01] LA-Group Health/Life		401,869.29	189,265.76
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
61020	401K Employer Match Expense	83,748.07	82,442.82
Subtotal : None		83,748.07	82,442.82
Total [CLA-53.02] LA-Employee Pensions		83,748.07	82,442.82
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
61002	Taxes & Benefits - Wage Transfer	(34,075.07)	39,778.70
61090	Employee Relations	22,091.98	13,793.74
61105	Other Employee Benefits	1,970.28	1,883.70
61120	Holiday Party	4,484.73	4,000.00
61125	Flowers & Gifts to Employees	79.85	0.00
63075	Criminal Record Check	7,441.41	12,563.62
63335	Uniform Expense	10,998.99	14,049.65
Subtotal : None		12,992.17	86,069.41
Total [CLA-53.03] LA-Employee Benefits		12,992.17	86,069.41
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
61000	Medicare Tax Expense	210,150.25	221,832.31
61001	Social Security Tax Expense	862,271.93	882,355.16
61005	SUI Tax Expense	113,749.99	104,944.32
61010	FUTA Tax Expense	12,006.25	10,994.07
61015	Other Payroll Tax Expense	52,557.10	58,443.32

Subtotal : None		1,250,735.52	1,278,569.18
Total [CLA-53.04]	LA-Payroll Taxes	1,250,735.52	1,278,569.18
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
61045	Workers Comp Insurance Expense	328,438.15	364,743.93
87205	Workers Comp Reserve Adjustment	0.00	(106,965.43)
Subtotal : None		328,438.15	257,778.50
Total [CLA-53.05]	LA-Workers Comp	328,438.15	257,778.50
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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