

Client: **A443483 - 64 Performance Drive Operating Company, LLC-Weymouth**
Engagement: **MD 2023 - Care One at Weymouth**
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 12/31/2023
Group : [001] Balance Sheet						
Subgroup : None						
10010	Cash - Lockbox	5,000.00	5,000.00		0.00	5,000.00
10040	Cash - Cash in Transit	40,296.86	23,262.90		0.00	23,262.90
12020	AR - Resident	2,884,249.84	4,051,835.28		0.00	4,051,835.28
12021	AR - Resident Legal	314,986.70	229,486.70		0.00	229,486.70
12050	AR - Monthly Accrual	(129,000.00)	(185,254.80)		0.00	(185,254.80)
12070	AR - Medicare Settlements	(18,566.00)	(19,087.00)		0.00	(19,087.00)
12110	AR - Security Deposit Refund	8,524.65	(8,838.75)		0.00	(8,838.75)
12130	AR - Advance Billing	16,902.04	19,892.88		0.00	19,892.88
12220	Allowance for Bad Debts	(356,159.41)	(885,667.91)		0.00	(885,667.91)
12221	Allowance for Bad Debts Legal	(23,500.00)	0.00		0.00	0.00
12550	Other Receivable - Related Party	2,182.20	0.00		0.00	0.00
13035	Prepaid GLPL - Third Party	10,982.24	12,816.35		0.00	12,816.35
13040	Prepaid Other Insurance	873.76	726.79		0.00	726.79
13130	Prepaid Expenses - Other	555.71	6,708.08		0.00	6,708.08
18000	Resident PNA Funds	62,839.66	50,300.54		0.00	50,300.54
20000	AP - Trade	(865,966.06)	(1,453,720.95)		0.00	(1,453,720.95)
20010	AP - Period Accrual	(39,897.18)	(39,126.73)		0.00	(39,126.73)
20020	AP - General Accruals	(578,040.16)	(555,912.65)		0.00	(555,912.65)
20030	AP - Related Party	(91,689.02)	(91,689.02)		0.00	(91,689.02)
21016	Accrued Pharmacy	(20,674.34)	(41,206.89)		0.00	(41,206.89)
21040	Accrued Workers Comp Insurance	(352,898.50)	(329,668.05)		0.00	(329,668.05)
21044	Accrued GLPL - Third Party	(551,326.19)	(622,669.59)		0.00	(622,669.59)
21050	Accrued Other Insurance	(279.18)	(612.09)		0.00	(612.09)
21110	Accrued Payroll	0.00	(44,337.20)		0.00	(44,337.20)
21115	Payroll Outstanding Checks	0.00	(325,562.88)		0.00	(325,562.88)
21120	Accrued Vacation	(219,117.71)	(219,117.71)		0.00	(219,117.71)
21150	Accrued Health Insurance	(68,735.72)	(102,011.04)		0.00	(102,011.04)
21160	Accrued Dental Insurance	7,236.75	10,993.80		0.00	10,993.80
21170	Accrued Vision Insurance	(1,497.05)	(906.01)		0.00	(906.01)
21175	Accrued Whole Life Insurance	(1,701.10)	(2,054.21)		0.00	(2,054.21)
21180	Accrued Supplemental Life Payable	(3,709.83)	(6,720.86)		0.00	(6,720.86)
21190	Accrued AD&D Payable	65.31	65.31		0.00	65.31
21200	Accrued Critical Illness	(1,706.45)	(105.05)		0.00	(105.05)
21210	Accrued Short Term Disability	1,712.71	(3,875.02)		0.00	(3,875.02)
21220	Accrued Long Term Disability	(602.70)	(3,073.75)		0.00	(3,073.75)
21230	Accrued FSA Payable	(5.76)	(763.18)		0.00	(763.18)
21235	Accrued HSA Payable	(1,375.00)	(1,505.00)		0.00	(1,505.00)
21250	Accrued 401K Employee Contributions	0.00	(11,297.52)		0.00	(11,297.52)
21255	Accrued 401k Loan Payments	0.00	(754.69)		0.00	(754.69)
21260	Accrued 401K Employer Match	(46,222.68)	(61,619.18)		0.00	(61,619.18)
21280	Other Payroll Withholdings	(408.43)	176.26		0.00	176.26
21400	Federal Withholding	0.00	(31,244.05)		0.00	(31,244.05)
21410	Medicare Withholding	0.00	(44,094.10)		0.00	(44,094.10)
21415	Social Security Withholding	0.00	22,645.71		0.00	22,645.71
21420	State Withholding	0.00	(27,110.63)		0.00	(27,110.63)
21430	City/Local Withholding	0.00	16,586.08		0.00	16,586.08
21450	Medicare Payable	0.00	(43,834.14)		0.00	(43,834.14)
21455	Social Security Payable	0.00	22,385.75		0.00	22,385.75
21460	SUI/SDI Payable	0.00	(5,388.49)		0.00	(5,388.49)
21470	FUTA Payable	0.00	(1,554.77)		0.00	(1,554.77)
21510	Accrued Provider Tax Payable	(173,795.26)	(219,785.04)		0.00	(219,785.04)
21550	Accrued Sales & Use Tax Payable	(2,454.27)	(2,356.69)		0.00	(2,356.69)
21700	Unearned Room & Board	(16,902.04)	(19,892.88)		0.00	(19,892.88)
21710	Unearned Revenues	(61,516.00)	0.02		0.00	0.02
23000	Due to / from Affiliates	5,647,326.86	4,492,178.18		0.00	4,492,178.18
24005	PNA Security Deposit	(62,839.66)	(50,300.54)		0.00	(50,300.54)
30060	Retained Earnings	(5,870,260.23)	(5,313,149.59)		0.00	(5,313,149.59)
Subtotal : None		(557,110.64)	(1,810,808.02)		0.00	(1,810,808.02)
Total [001] Balance Sheet		(557,110.64)	(1,810,808.02)		0.00	(1,810,808.02)
Group : [002] P & L						
Subgroup : None						
4010.89	Room Board & Routine	0.00	0.00		(8,118.00)	(8,118.00)
				CAIDJE - '	(8,118.00)	
4022.00	Resource revenue - Medicaid	0.00	0.00		(1,088,140.00)	(1,088,140.00)
				CAIDJE - '	(1,088,140.00)	
4030.89	Routine Services-Med	(1,556,408.00)	0.00		(3,251,300.00)	(3,251,300.00)
				CAIDJE - '	(3,251,300.00)	
4049.00	Medicaid SCO	(815,680.00)	0.00		(1,273,296.00)	(1,273,296.00)
				CAIDJE - '	(1,273,296.00)	
41000.1	Total Medicare-Room & Board	(8,018,314.00)	(7,706,055.00)		0.00	(7,706,055.00)
41000.2	Total Medicaid-Room & Board	(12,015,583.40)	(14,401,359.28)		2,369,554.00	(12,031,805.28)

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41000.3	TotalInsMgCare-Room & Board	(1,153,997.00)	(6,636,274.50)	CAIDJE -	2,369,554.00	(3,384,974.50)
				CAIDJE -	3,251,300.00	
41000.4	TotalPrivate-Room & Board	(1,298,054.00)	(1,043,251.00)		0.00	(1,043,251.00)
41000.5	TotalOtherPT-Room & Board	(1,492.00)	(4,476.00)		0.00	(4,476.00)
41050.1	TotalMedicare-Contractual Allowance	(251,246.61)	35,451.73		0.00	35,451.73
41050.2	TotalMedicaid-Contractual Allowance	7,175,382.55	6,963,167.32		0.00	6,963,167.32
41050.3	TotalInsMgCare-Contractual Allowance	731,468.17	2,210,113.81		0.00	2,210,113.81
41050.4	TotalPrivate-Contractual Allowance	63,685.00	16,144.20		0.00	16,144.20
41050.5	TotalOtherPT-Contractual Allowance	1,492.00	4,476.00		0.00	4,476.00
41110.1	TotalMedicare-Lab	(57,440.78)	(49,664.45)		0.00	(49,664.45)
41110.3	TotalInsMgCare-Lab	(21,433.17)	(32,539.12)		0.00	(32,539.12)
41110.4	TotalPrivate-Lab	(239.83)	(211.24)		0.00	(211.24)
41110.5	TotalOtherPT-Lab	0.00	(54.92)		0.00	(54.92)
41112.0	-Flu Shots	(918.72)	(697.92)		0.00	(697.92)
41115.1	TotalMedicare-Pharmacy Legend	(364,678.86)	(506,163.00)		0.00	(506,163.00)
41115.2	TotalMedicaid-Pharmacy Legend	(40,888.23)	(42,405.64)		0.00	(42,405.64)
41115.3	TotalInsMgCare-Pharmacy Legend	(149,319.10)	(394,383.22)		0.00	(394,383.22)
41115.4	TotalPrivate-Pharmacy Legend	(1,492.91)	(977.17)		0.00	(977.17)
41120.1	TotalMedicare-Pharmacy Non-Legend	(10,369.07)	(9,352.74)		0.00	(9,352.74)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(1,253.10)	(2,240.59)		0.00	(2,240.59)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(4,588.91)	(8,227.50)		0.00	(8,227.50)
41125.1	TotalMedicare-Physical Therapy	(1,315,862.00)	(1,121,373.00)		0.00	(1,121,373.00)
41125.2	TotalMedicaid-Physical Therapy	(13,218.00)	(24,494.00)		0.00	(24,494.00)
41125.3	TotalInsMgCare-Physical Therapy	(495,840.00)	(1,015,388.00)		0.00	(1,015,388.00)
41125.4	Physical Therapy - Private	693.00	0.00		0.00	0.00
41125.5	TotalOtherPT-Physical Therapy	(189.00)	(567.00)		0.00	(567.00)
41130.1	TotalMedicare-Occupational Therapy	(1,845,563.00)	(1,407,572.00)		0.00	(1,407,572.00)
41130.2	TotalMedicaid-Occupational Therapy	(24,794.00)	(25,191.00)		0.00	(25,191.00)
41130.3	TotalInsMgCare-Occupational Therapy	(585,087.00)	(1,148,526.00)		0.00	(1,148,526.00)
41130.4	Occupational Therapy - Private	(7,804.00)	0.00		0.00	0.00
41130.5	TotalOtherPT-Occupational Therapy	(189.00)	(882.00)		0.00	(882.00)
41140.1	TotalMedicare-Speech Therapy	(389,979.00)	(260,352.00)		0.00	(260,352.00)
41140.2	TotalMedicaid-Speech Therapy	(24,561.00)	(900.00)		0.00	(900.00)
41140.3	TotalInsMgCare-Speech Therapy	(90,657.00)	(164,007.00)		0.00	(164,007.00)
41140.4	Speech Therapy - Private	(2,844.00)	0.00		0.00	0.00
41150.1	TotalMedicare-IV Therapy	(16,207.56)	(68,305.90)		0.00	(68,305.90)
41150.2	TotalMedicaid-IV Therapy	(403.62)	(1,583.67)		0.00	(1,583.67)
41150.3	TotalInsMgCare-IV Therapy	(11,601.16)	(7,175.95)		0.00	(7,175.95)
41155.1	TotalMedicare-X-Ray	(11,374.05)	(18,714.46)		0.00	(18,714.46)
41155.3	TotalInsMgCare-X-Ray	(3,050.81)	(16,144.22)		0.00	(16,144.22)
41155.4	TotalPrivate-X-Ray	0.00	(358.13)		0.00	(358.13)
41300.1	TotalMedicare-Ancillary Contractual Adjustment	3,697,364.31	3,293,200.21		0.00	3,293,200.21
41300.2	TotalMedicaid-Ancillary Contractual Adjustment	105,117.95	102,152.57		(5,337.67)	96,814.90
				CAIDJE -	(5,337.67)	
41300.3	TotalInsMgCare-Ancillary Contractual Adjustment	1,298,310.95	2,747,727.91		5,392.59	2,753,120.50
				CAIDJE -	5,392.59	
41300.4	Ancillary Contractual Adjustment - Private	(256.36)	0.00		0.00	0.00
41300.5	TotalOtherPT-Ancillary Contractual Adjustment	378.00	1,503.92		(54.92)	1,449.00
				CAIDJE -	(54.92)	
46065	Other Revenue	0.00	(448,305.73)		0.00	(448,305.73)
46065.0	Other Revenue	(790,393.12)	0.00		0.00	0.00
5061.00	Dietician	56,898.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
56140	Q A Nurse	0.00	40,734.28		0.00	40,734.28
56610	Administrator	94,138.10	236,374.41		0.00	236,374.41
56620	Business Office	157,184.30	164,248.93		0.00	164,248.93
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56640	Facility Marketing	0.00	824.96		0.00	824.96
56650	Admissions	356,770.12	316,600.02		0.00	316,600.02
56660	Nursing Administration	82,928.62	314,927.30		0.00	314,927.30
56661	Director of Nursing	192,889.63	177,170.11		0.00	177,170.11
56662	Assistant Director of Nursing	116,682.39	66,969.93		0.00	66,969.93
56670	MDS	387,016.55	449,749.63		0.00	449,749.63
56680	Central Supply	10,353.90	4,320.00		0.00	4,320.00
56690	RN's	966,953.24	1,232,365.33		0.00	1,232,365.33
56700	LPN's	1,797,934.14	2,186,799.36		0.00	2,186,799.36
56710	CNA's	2,218,241.70	3,031,689.41		0.00	3,031,689.41
56720	Physical Therapy	361,100.13	500,053.64		0.00	500,053.64
56730	Occupational Therapy	487,644.22	532,361.60		0.00	532,361.60
56740	Speech Therapy	130,488.46	95,636.12		0.00	95,636.12
				CAIDJE -	(0.00)	
56750	Medical Records	111,513.57	92,145.45		0.00	92,145.45
56760	Social Worker	202,664.77	156,661.00		0.00	156,661.00
56770	Radiology	0.00	(1,246.32)		0.00	(1,246.32)

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		12/31/2022	12/31/2023			12/31/2023
56790	Respiratory	110,985.05	84,466.80		0.00	84,466.80
56835	Recreation	168,065.34	136,984.96		0.00	136,984.96
56840	Dietary	577,856.49	626,342.80		0.00	626,342.80
				CAIDJE -	(0.00)	
56850	Housekeeping	466,297.03	514,321.29		0.00	514,321.29
56860	Laundry	64,194.52	93,975.00		0.00	93,975.00
56870	Maintenance	50,538.00	53,905.56		0.00	53,905.56
57330	Rehabilitation Director	122,576.21	65,706.85		0.00	65,706.85
60055	Contracted Office Worker	(649.80)	0.00		0.00	0.00
61000	Medicare Tax Expense	129,869.11	158,155.64		0.00	158,155.64
61001	Social Security Tax Expense	548,517.71	667,402.17		0.00	667,402.17
61002	Taxes & Benefits - Wage Transfer	39,182.55	12,976.83		0.00	12,976.83
61005	SUI Tax Expense	65,736.08	55,290.78		0.00	55,290.78
61010	FUTA Tax Expense	8,658.62	10,360.90		0.00	10,360.90
61015	Other Payroll Tax Expense	38,210.29	41,771.09		0.00	41,771.09
61020	401K Employer Match Expense	44,574.74	60,833.05		0.00	60,833.05
61030	Health Insurance Expense	354,595.20	440,554.55		0.00	440,554.55
61045	Workers Comp Insurance Expense	313,531.32	360,490.52		0.00	360,490.52
61070	Basic Life Insurance	1,958.41	2,234.20		0.00	2,234.20
61085	Employee Medical Expenses	0.00	(40.00)		0.00	(40.00)
61090	Employee Relations	62,840.82	39,571.92		0.00	39,571.92
61095	Employee Training	1,150.00	220.00		0.00	220.00
61100	Tuition Reimbursement	12,730.00	9,891.00		0.00	9,891.00
61105	Other Employee Benefits	1,534.66	2,019.32		0.00	2,019.32
61120	Holiday Party	6,299.79	4,484.73		0.00	4,484.73
61125	Flowers & Gifts to Employees	319.95	97.73		0.00	97.73
63000	Telephone Expense	74,582.34	72,964.11		0.00	72,964.11
63015	Telephone Data Connection	1,061.83	0.00		0.00	0.00
63020	Telephone Equip Repair	2,212.40	8,093.42		0.00	8,093.42
63030	Telephone Maint Contracts	5,109.47	5,109.49		0.00	5,109.49
63050	Cell Phone Expense	6,471.63	2,547.52		0.00	2,547.52
63065	Accounting	4,697.00	1,400.00		0.00	1,400.00
63070	Legal Fees	46,104.43	32,838.33		0.00	32,838.33
63071	Legal Settlements	13,434.18	3,694.89		0.00	3,694.89
63075	Criminal Record Check	11,191.40	8,019.32		0.00	8,019.32
63080	Compliance Expense	9,515.50	(18.03)		0.00	(18.03)
63085	Administrative Fee - Related Party	421,613.43	440,378.28		0.00	440,378.28
63095	Consulting Fees	9,551.88	13,240.52		0.00	13,240.52
63100	Other Professional Fees	28,938.51	43,527.72		0.00	43,527.72
63105	Postage	1,522.13	1,499.13		0.00	1,499.13
63110	Other Postage and Delivery	19.02	0.00		0.00	0.00
63115	Overnight Delivery	11.40	31.88		0.00	31.88
63120	Office Supplies - WB Mason Only	29,602.83	23,869.22		0.00	23,869.22
63121	Other Office Supplies	8,219.33	7,551.81		0.00	7,551.81
63125	Other Supplies	0.00	3,083.98		0.00	3,083.98
63135	Printed Forms	1,804.51	5,030.66		0.00	5,030.66
63156	Minor Computer Equipment	4,209.50	3,924.13		0.00	3,924.13
63160	Data Processing Expense	80,266.43	87,830.17		0.00	87,830.17
63163	Software License	0.00	3,718.75		0.00	3,718.75
63165	Network Support	83,686.91	86,772.62		0.00	86,772.62
63176	IT Allocation - Related Party	21,710.13	22,676.40		0.00	22,676.40
63195	Travel - Mileage	4,507.38	3,174.01		0.00	3,174.01
63196	Travel - Taxi/Limo	0.00	268.73		0.00	268.73
63205	Travel - Hotel	0.00	23.11		0.00	23.11
63215	Travel - Meals	0.00	425.70		0.00	425.70
63220	Travel - Other	2,161.13	2,844.08		0.00	2,844.08
63230	Bank Charges	25,241.24	18,209.57		0.00	18,209.57
63240	Collection Fees	4,509.98	9,278.50		0.00	9,278.50
63245	Service Fees	3,793.81	4,657.62		0.00	4,657.62
63250	Other Fees	308.00	558.00		0.00	558.00
63265	General Liability Insurance Expense - Third Party	135,002.96	137,102.60		0.00	137,102.60
63272	Property Insurance - Related Party	10,273.59	11,227.56		0.00	11,227.56
63275	Other Insurance Expense	1,519.07	1,807.50		0.00	1,807.50
63280	Off Site Storage	40,656.00	32,822.99		0.00	32,822.99
63290	Dues & Subscriptions	21,478.16	23,633.83		0.00	23,633.83
63310	Hiring Expense	7,542.47	15,043.07		0.00	15,043.07
63330	License & Permits	950.00	5,885.00		0.00	5,885.00
63335	Uniform Expense	5,190.53	6,064.12		0.00	6,064.12
63345	Meals - Administration	0.00	1,581.79		0.00	1,581.79
63380	Consolidated Billing - Administration	5,556.60	57,434.42		0.00	57,434.42
63385	Healthcare Provider Tax	667,780.68	837,957.53		0.00	837,957.53
63390	Sales & Use Tax Expense	3,120.00	3,120.00		0.00	3,120.00
63395	Personal Property Tax Expense	2,757.61	15,565.57		0.00	15,565.57
63401	Real Estate Tax Expense - Related Party	118,811.81	128,464.80		0.00	128,464.80
63415	Annual Report Fees	3,169.54	1,048.00		0.00	1,048.00

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Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
64000	RN - Agency	198,900.50	474,429.11		0.00	474,429.11
64005	LPN - Agency	117,389.83	262,190.89		0.00	262,190.89
64010	CNA - Agency	40,171.65	8,072.75		0.00	8,072.75
64015	Nursing Supplies	72,608.99	34,498.88		0.00	34,498.88
64030	Pharmacy Consultant	10,681.20	23,827.21		0.00	23,827.21
64035	Medical Director Expense	100,800.00	109,800.00		0.00	109,800.00
64060	Physician Consultant Expense	0.00	400.00		0.00	400.00
64065	Medical Record Supplies	(1,604.86)	(13.00)		0.00	(13.00)
64205	Resident Entertainment	15,365.00	11,080.72		0.00	11,080.72
64210	Cable Television	38,237.08	19,153.53		0.00	19,153.53
64215	Facility Entertainment	41.18	0.00		0.00	0.00
64300	LCSW Contractor Expense	12,657.50	118,062.50		0.00	118,062.50
64405	Raw Food	339,186.12	404,113.23		0.00	404,113.23
64410	Dietary Supplement	7,384.66	12,707.79		0.00	12,707.79
64415	Dietary Supplies	21,622.01	33,912.80		0.00	33,912.80
64420	Other Dietary Expense	5,171.24	5,093.56		0.00	5,093.56
66600	Laundry Supplies	10,998.42	16,057.30		0.00	16,057.30
66615	Laundry Expense	7,124.67	3,371.39		0.00	3,371.39
66620	Housekeeping Supplies	46,482.69	66,973.72		0.00	66,973.72
67010	Maintenance Supplies	53,424.78	76,832.42		0.00	76,832.42
67015	Maintenance Outside Service	50,227.52	86,350.66		0.00	86,350.66
67025	Minor Equipment/Tools	156.69	0.00		0.00	0.00
67030	Facility Equipment Repairs & Maintenance	32,776.60	28,643.56		0.00	28,643.56
67035	Building Repairs & Maintenance	42,527.16	92,365.60		0.00	92,365.60
67040	Painting & Decorating	224.61	14.04		0.00	14.04
67045	Grounds Maintenance	30,440.73	32,906.58		0.00	32,906.58
67050	Snow Removal	33,138.52	20,050.00		0.00	20,050.00
67055	Pest Control	1,625.00	3,950.00		0.00	3,950.00
67060	Fire Alarm Service	12,144.91	15,827.89		0.00	15,827.89
67070	Electric	191,457.99	153,150.03		0.00	153,150.03
67075	Gas - Utility Expense	97,090.45	88,597.85		0.00	88,597.85
67080	Water & Sewer	117,448.05	136,705.71		0.00	136,705.71
67085	Oil	643.78	550.40		0.00	550.40
67095	Sanitation	31,393.60	38,083.53		0.00	38,083.53
67100	Medical Waste Disposal	1,063.72	2,357.48		0.00	2,357.48
68015	Other Medical Services Expense	880.00	14,833.15		0.00	14,833.15
68020	Consolidated Billing	0.00	(6,169.50)		0.00	(6,169.50)
68025	Enteral Food Supplement	9,878.30	12,807.02		0.00	12,807.02
68030	Incontinent Briefs Expense	56,676.15	69,001.39		0.00	69,001.39
68045	Medical Supplies Expense	142,829.75	128,018.15		0.00	128,018.15
68055	Medical Supplies - Other	8,678.17	3,580.23		0.00	3,580.23
68070	Wound Care Expense	51,345.04	65,660.46		0.00	65,660.46
68075	Drugs-Prescription, Legend Drugs Other	16,691.86	40,985.99		0.00	40,985.99
68080	Drugs-Prescription, Legend Drugs Managed Care	176,803.11	380,429.33		0.00	380,429.33
68085	Drugs-Prescription, Medicare A	330,738.31	481,324.27		0.00	481,324.27
68090	Drugs-Non-Prescription, Non-Legend	51,232.00	45,907.88		0.00	45,907.88
68095	Pharmacy Supplies	345.97	1,117.73		0.00	1,117.73
68100	IV Expense	86,814.36	198,603.85		0.00	198,603.85
68105	Oxygen Supplies	44,590.08	139,119.35		0.00	139,119.35
68110	Oxygen	101,738.12	42,807.63		0.00	42,807.63
68115	Lab Expense	292,142.87	98,309.22		0.00	98,309.22
68120	X-Ray Expense	30,937.93	43,175.60		0.00	43,175.60
68130	DME (Durable Medical EQPT)	3,908.03	1,842.80		0.00	1,842.80
68135	Equipment Rental - Other (Drugs & Supplies)	106,333.22	184,782.68		0.00	184,782.68
68140	Ambulance Expense	64,805.13	63,003.55		0.00	63,003.55
68145	Patient Transport - Non-Ambulance	152.00	0.00		0.00	0.00
68170	Resident Replacement Items	765.50	6,641.60		0.00	6,641.60
69000	PT Contractor Expense	0.00	50,813.39		0.00	50,813.39
69005	PT Supplies	17,553.53	21,957.13		0.00	21,957.13
69035	RT Supplies	399.27	564.94		0.00	564.94
69045	PT/OT Equipment Rental	13,189.99	16,496.85		0.00	16,496.85
69500	Therapeutic Exercise Expense	0.00	(471.95)		0.00	(471.95)
69520	Gift Shop Supplies	25,536.22	16,036.09		0.00	16,036.09
69525	Facility Other Supplies	8,203.04	9,544.02		0.00	9,544.02
76005	Marketing Expense	35,801.48	16,683.12		0.00	16,683.12
76006	Marketing Corp Expense	97,822.89	28,726.05		0.00	28,726.05
76010	Marketing - Meals	29,409.95	28,201.33		0.00	28,201.33
77005	Charitable Contributions	600.00	0.00		0.00	0.00
77010	Sponsorships	11,000.00	12,500.00		0.00	12,500.00
79100	Bad Debt Expense	248,629.52	882,841.12		0.00	882,841.12
79105	Bad Debt Expense - Medicare	18,688.48	0.00		0.00	0.00
79110	Bad Debt Expense - Other	0.00	(23,500.00)		0.00	(23,500.00)
79500	Management Fees	922,418.97	1,059,517.09		0.00	1,059,517.09
80005	Rent - Related Party	887,087.61	960,575.88		0.00	960,575.88
80010	Office Equipment Rental	15,403.29	27,883.71		0.00	27,883.71

Client: **A443483 - 64 Performance Drive Operating Company, LLC-Weymouth**
Engagement: **MD 2023 - Care One at Weymouth**
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
		12/31/2022	12/31/2023			12/31/2023
87200	Health Insurance Reserve Adjustment	391,409.00	242,902.00		0.00	242,902.00
87205	Workers Comp Reserve Adjustment	(64,882.40)	0.00		0.00	0.00
87210	GLPL Reserve Adjustment	25,881.56	0.00		0.00	0.00
87230	Extraordinary Items	0.00	(624.44)		0.00	(624.44)
87500	Interest Income	209.11	(8,754.88)		0.00	(8,754.88)
88000	Other Income	0.00	6,866.47		0.00	6,866.47
Subtotal : None		557,110.64	1,810,808.02		0.00	1,810,808.02
Total [002] P & L		557,110.64	1,810,808.02		0.00	1,810,808.02
	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: **A443483 - 64 Performance Drive Operating Company, LLC-Weymouth**
Engagement: **MD 2023 - Care One at Weymouth**
Period Ending: **12/31/2023**
Trial Balance: **T:01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10010	Cash - Lockbox	5,000.00	5,000.00
10040	Cash - Cash in Transit	23,262.90	40,296.86
Subtotal : None		28,262.90	45,296.86
Total [S6L1.1C1]	Cash and Cash Equivalents	28,262.90	45,296.86
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1B]	A/R Managed Care Patients (Private)		
12020	AR - Resident	4,051,835.28	2,884,249.84
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	4,051,835.28	2,884,249.84
Total [S6L1.5C1]	Payer Accounts Receivable	4,051,835.28	2,884,249.84
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(885,667.91)	(356,159.41)
12221	Allowance for Bad Debts Legal	0.00	(23,500.00)
Subtotal : None		(885,667.91)	(379,659.41)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(885,667.91)	(379,659.41)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : None			
23000	Due to / from Affiliates	4,492,178.18	5,647,326.86
Subtotal : None		4,492,178.18	5,647,326.86
Total [S6L1.7C1]	Receivable from Officers/Owners/Employees	4,492,178.18	5,647,326.86
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
12550	Other Receivable - Related Party	0.00	2,182.20
Subtotal : None		0.00	2,182.20
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	0.00	2,182.20
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12021	AR - Resident Legal	229,486.70	314,986.70
12050	AR - Monthly Accrual	(185,254.80)	(129,000.00)
12110	AR - Security Deposit Refund	(8,838.75)	8,524.65
12130	AR - Advance Billing	19,892.88	16,902.04
Subtotal : None		55,286.03	211,413.39
Total [S6L1.11C1]	Other Receivables	55,286.03	211,413.39
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			

13035	Prepaid GLPL - Third Party	12,816.35	10,982.24
13040	Prepaid Other Insurance	726.79	873.76
Subtotal : None		13,543.14	11,856.00
Total [S6L1.13C1]	Prepaid Insurance	13,543.14	11,856.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	6,708.08	555.71
Subtotal : None		6,708.08	555.71
Total [S6L1.15C1]	Other Prepaid Expenses	6,708.08	555.71
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
20000	AP - Trade	(1,453,720.95)	(865,966.06)
20010	AP - Period Accrual	(39,126.73)	(39,897.18)
20020	AP - General Accruals	(555,912.65)	(578,040.16)
Subtotal : None		(2,048,760.33)	(1,483,903.40)
Total [S6L5.1C1]	Trade Payable	(2,048,760.33)	(1,483,903.40)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
21016	Accrued Pharmacy	(41,206.89)	(20,674.34)
21040	Accrued Workers Comp Insurance	(329,668.05)	(352,898.50)
21044	Accrued GLPL - Third Party	(622,669.59)	(551,326.19)
21050	Accrued Other Insurance	(612.09)	(279.18)
21150	Accrued Health Insurance	(102,011.04)	(68,735.72)
21250	Accrued 401K Employee Contributions	(11,297.52)	0.00
21255	Accrued 401k Loan Payments	(754.69)	0.00
21510	Accrued Provider Tax Payable	(219,785.04)	(173,795.26)
21550	Accrued Sales & Use Tax Payable	(2,356.69)	(2,454.27)
Subtotal : None		(1,330,361.60)	(1,170,163.46)
Total [S6L5.2C1]	Accrued Expenses	(1,330,361.60)	(1,170,163.46)
Group : [S6L5.3C1]	Due to Insurance Payers		
Subgroup : [S6L5.3C1]	Due Medicare Actual		
12070	AR - Medicare Settlements	(19,087.00)	(18,566.00)
21450	Medicare Payable	(43,834.14)	0.00
Subtotal [S6L5.3C1E]	Due Medicare Actual	(62,921.14)	(18,566.00)
Total [S6L5.3C1]	Due to Insurance Payers	(62,921.14)	(18,566.00)
Group : [S6L5.4C1]	Patient Funds Due		
Subgroup : [S6L5.4C1]	Patient Funds Due (Self Pay)		
18000	Resident PNA Funds	50,300.54	62,839.66
24005	PNA Security Deposit	(50,300.54)	(62,839.66)
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	(44,337.20)	0.00

21115	Payroll Outstanding Checks	(325,562.88)	0.00
21120	Accrued Vacation	(219,117.71)	(219,117.71)
Subtotal [S6L5.7C1A] Accrued Salaries		(589,017.79)	(219,117.71)
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld			
21400	Federal Withholding	(31,244.05)	0.00
21410	Medicare Withholding	(44,094.10)	0.00
21415	Social Security Withholding	22,645.71	0.00
21420	State Withholding	(27,110.63)	0.00
21430	City/Local Withholding	16,586.08	0.00
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(63,216.99)	0.00
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
21455	Social Security Payable	22,385.75	0.00
21460	SUI/SDI Payable	(5,388.49)	0.00
21470	FUTA Payable	(1,554.77)	0.00
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		15,442.49	0.00
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
21160	Accrued Dental Insurance	10,993.80	7,236.75
21170	Accrued Vision Insurance	(906.01)	(1,497.05)
21175	Accrued Whole Life Insurance	(2,054.21)	(1,701.10)
21180	Accrued Supplemental Life Payable	(6,720.86)	(3,709.83)
21190	Accrued AD&D Payable	65.31	65.31
21200	Accrued Critical Illness	(105.05)	(1,706.45)
21210	Accrued Short Term Disability	(3,875.02)	1,712.71
21220	Accrued Long Term Disability	(3,073.75)	(602.70)
21230	Accrued FSA Payable	(763.18)	(5.76)
21235	Accrued HSA Payable	(1,505.00)	(1,375.00)
21260	Accrued 401K Employer Match	(61,619.18)	(46,222.68)
21280	Other Payroll Withholdings	176.26	(408.43)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(69,386.89)	(48,214.23)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(706,179.18)	(267,331.94)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C] Other Current Liabilities			
21700	Unearned Room & Board	(19,892.88)	(16,902.04)
21710	Unearned Revenues	0.02	(61,516.00)
Subtotal [S6L5.10C1A] Other Current Liabilities		(19,892.86)	(78,418.04)
Total [S6L5.10C1] Other Current Liabilities		(19,892.86)	(78,418.04)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
20030	AP - Related Party	(91,689.02)	(91,689.02)
Subtotal : None		(91,689.02)	(91,689.02)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates		(91,689.02)	(91,689.02)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
30060	Retained Earnings	(5,313,149.59)	(5,870,260.23)
Subtotal : None		(5,313,149.59)	(5,870,260.23)

Total [S6L8C.5C3]	Additional Paid in Capital	(5,313,149.59)	(5,870,260.23)
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
41000.4	TotalPrivate-Room & Board	(1,043,251.00)	(1,298,054.00)
41050.4	TotalPrivate-Contractual Allowance	16,144.20	63,685.00
Subtotal : None		(1,027,106.80)	(1,234,369.00)
Total [S2L1.1C1]	Private Pay	(1,027,106.80)	(1,234,369.00)
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
41000.3	TotalInsMgCare-Room & Board	(3,384,974.50)	(1,153,997.00)
41050.3	TotalInsMgCare-Contractual Allowance	2,210,113.81	731,468.17
Subtotal : None		(1,174,860.69)	(422,528.83)
Total [S2L1.2C1]	Commerical Managed Care	(1,174,860.69)	(422,528.83)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
41000.1	TotalMedicare-Room & Board	(7,706,055.00)	(8,018,314.00)
41050.1	TotalMedicare-Contractual Allowance	35,451.73	(251,246.61)
Subtotal : None		(7,670,603.27)	(8,269,560.61)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(7,670,603.27)	(8,269,560.61)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
4030.89	Routine Services-Med	(3,251,300.00)	(1,556,408.00)
Subtotal : None		(3,251,300.00)	(1,556,408.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(3,251,300.00)	(1,556,408.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
41000.2	TotalMedicaid-Room & Board	(12,031,805.28)	(12,015,583.40)
41050.2	TotalMedicaid-Contractual Allowance	6,963,167.32	7,175,382.55
Subtotal : None		(5,068,637.96)	(4,840,200.85)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(5,068,637.96)	(4,840,200.85)
Group : [S2L1.7C1]	MassHealth Managed Care		
Subgroup : None			
4010.89	Room Board & Routine	(8,118.00)	0.00
Subtotal : None		(8,118.00)	0.00
Total [S2L1.7C1]	MassHealth Managed Care	(8,118.00)	0.00
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
4049.00	Medicaid SCO	(1,273,296.00)	(815,680.00)
Subtotal : None		(1,273,296.00)	(815,680.00)
Total [S2L1.8C1]	Senior Care Options	(1,273,296.00)	(815,680.00)
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
4022.00	Resource revenue - Medicaid	(1,088,140.00)	0.00
Subtotal : None		(1,088,140.00)	0.00

Total [S2L1.12C1]	Medicaid Patient Paid Amount	(1,088,140.00)	0.00
Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
41000.5	TotalOtherPT-Room & Board	(4,476.00)	(1,492.00)
41050.5	TotalOtherPT-Contractual Allowance	4,476.00	1,492.00
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	(211.24)	(239.83)
41115.4	TotalPrivate-Pharmacy Legend	(977.17)	(1,492.91)
41125.4	Physical Therapy - Private	0.00	693.00
41130.4	Occupational Therapy - Private	0.00	(7,804.00)
41140.4	Speech Therapy - Private	0.00	(2,844.00)
41155.4	TotalPrivate-X-Ray	(358.13)	0.00
41300.4	Ancillary Contractual Adjustment - Private	0.00	(256.36)
Subtotal : None		(1,546.54)	(11,944.10)
Total [S2L1.1C2]	Ancillary-Private Pay	(1,546.54)	(11,944.10)
Group : [S2L1.2C2]	Ancillary-Commerical Managed Care		
Subgroup : None			
41110.3	TotalInsMgCare-Lab	(32,539.12)	(21,433.17)
41110.5	TotalOtherPT-Lab	(54.92)	0.00
41115.3	TotalInsMgCare-Pharmacy Legend	(394,383.22)	(149,319.10)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(8,227.50)	(4,588.91)
41125.3	TotalInsMgCare-Physical Therapy	(1,015,388.00)	(495,840.00)
41130.3	TotalInsMgCare-Occupational Therapy	(1,148,526.00)	(585,087.00)
41140.3	TotalInsMgCare-Speech Therapy	(164,007.00)	(90,657.00)
41150.3	TotalInsMgCare-IV Therapy	(7,175.95)	(11,601.16)
41155.3	TotalInsMgCare-X-Ray	(16,144.22)	(3,050.81)
41300.3	TotalInsMgCare-Ancillary Contractual Adjustme	2,753,120.50	1,298,310.95
Subtotal : None		(33,325.43)	(63,266.20)
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(33,325.43)	(63,266.20)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
41110.1	TotalMedicare-Lab	(49,664.45)	(57,440.78)
41112.0	-Flu Shots	(697.92)	(918.72)
41115.1	TotalMedicare-Pharmacy Legend	(506,163.00)	(364,678.86)
41120.1	TotalMedicare-Pharmacy Non-Legend	(9,352.74)	(10,369.07)
41125.1	TotalMedicare-Physical Therapy	(1,121,373.00)	(1,315,862.00)
41130.1	TotalMedicare-Occupational Therapy	(1,407,572.00)	(1,845,563.00)
41140.1	TotalMedicare-Speech Therapy	(260,352.00)	(389,979.00)
41150.1	TotalMedicare-IV Therapy	(68,305.90)	(16,207.56)
41155.1	TotalMedicare-X-Ray	(18,714.46)	(11,374.05)
41300.1	TotalMedicare-Ancillary Contractual Adjustmen	3,293,200.21	3,697,364.31
Subtotal : None		(148,995.26)	(315,028.73)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(148,995.26)	(315,028.73)
Group : [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service		
Subgroup : None			

41115.2	TotalMedicaid-Pharmacy Legend	(42,405.64)	(40,888.23)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(2,240.59)	(1,253.10)
41125.2	TotalMedicaid-Physical Therapy	(24,494.00)	(13,218.00)
41130.2	TotalMedicaid-Occupational Therapy	(25,191.00)	(24,794.00)
41140.2	TotalMedicaid-Speech Therapy	(900.00)	(24,561.00)
41150.2	TotalMedicaid-IV Therapy	(1,583.67)	(403.62)
41300.2	TotalMedicaid-Ancillary Contractual Adjustment	96,814.90	105,117.95
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	TotalOtherPT-Physical Therapy	(567.00)	(189.00)
41130.5	TotalOtherPT-Occupational Therapy	(882.00)	(189.00)
41300.5	TotalOtherPT-Ancillary Contractual Adjustment	1,449.00	378.00
Subtotal : None		0.00	0.00
Total [S2L1.15C2]	Ancillary-Other Payer Revenue	0.00	0.00
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
46065	Other Revenue	(448,305.73)	0.00
46065.0	Other Revenue	0.00	(790,393.12)
Subtotal : None		(448,305.73)	(790,393.12)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(448,305.73)	(790,393.12)
Group : [S2L3.5C1] Recovery of Bad Debts			
Subgroup : None			
79110	Bad Debt Expense - Other	(23,500.00)	0.00
Subtotal : None		(23,500.00)	0.00
Total [S2L3.5C1]	Recovery of Bad Debts	(23,500.00)	0.00
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
87500	Interest Income	(8,754.88)	209.11
Subtotal : None		(8,754.88)	209.11
Total [S2L3.7C1]	Interest Income	(8,754.88)	209.11
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
87230	Extraordinary Items	(624.44)	0.00
Subtotal : None		(624.44)	0.00
Total [S2L3.11C1]	Variable Recoverable Income	(624.44)	0.00
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
56661	Director of Nursing	177,170.11	192,889.63
Subtotal : None		177,170.11	192,889.63
Total [S3L1.1C1]	Director of Nurses Salary	177,170.11	192,889.63
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
56662	Assistant Director of Nursing	66,969.93	116,682.39

56690	RN's	1,232,365.33	966,953.24
Subtotal : None		1,299,335.26	1,083,635.63
Total [S3L1.7C1]	Registered Nurses Salaries	1,299,335.26	1,083,635.63
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
64000	RN - Agency	474,429.11	198,900.50
Subtotal : None		474,429.11	198,900.50
Total [S3L1.11C1]	Registered Nurses Purchased Service Temp	474,429.11	198,900.50
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
56700	LPN's	2,186,799.36	1,797,934.14
Subtotal : None		2,186,799.36	1,797,934.14
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,186,799.36	1,797,934.14
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
64005	LPN - Agency	262,190.89	117,389.83
Subtotal : None		262,190.89	117,389.83
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Servic	262,190.89	117,389.83
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
56710	CNA's	3,031,689.41	2,218,241.70
Subtotal : None		3,031,689.41	2,218,241.70
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,031,689.41	2,218,241.70
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
64010	CNA - Agency	8,072.75	40,171.65
Subtotal : None		8,072.75	40,171.65
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service T	8,072.75	40,171.65
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
56610	Administrator	236,374.41	94,138.10
Subtotal [S3L2.1C1A] Administrator Salaries		236,374.41	94,138.10
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S3L2.1C1]	Administration Salaries	236,374.41	94,138.10
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
56620	Business Office	164,248.93	157,184.30
56630	Facility HR	24,000.00	24,000.00
Subtotal : None		188,248.93	181,184.30
Total [S3L2.7C1]	Clerical Staff Salaries	188,248.93	181,184.30
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			

63160	Data Processing Expense	87,830.17	80,266.43
63380	Consolidated Billing - Administration	57,434.42	5,556.60
Subtotal : None		145,264.59	85,823.03
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Book	145,264.59	85,823.03

Group : [S3L2.12C1] Office Supplies

Subgroup : None

60055	Contracted Office Worker	0.00	(649.80)
63080	Compliance Expense	(18.03)	9,515.50
63105	Postage	1,499.13	1,522.13
63110	Other Postage and Delivery	0.00	19.02
63115	Overnight Delivery	31.88	11.40
63120	Office Supplies - WB Mason Only	23,869.22	29,602.83
63121	Other Office Supplies	7,551.81	8,219.33
63125	Other Supplies	3,083.98	0.00
63135	Printed Forms	5,030.66	1,804.51
63156	Minor Computer Equipment	3,924.13	4,209.50
63165	Network Support	86,772.62	83,686.91
63230	Bank Charges	18,209.57	25,241.24
63280	Off Site Storage	32,822.99	40,656.00
68020	Consolidated Billing	(6,169.50)	0.00
Subtotal : None		176,608.46	203,838.57
Total [S3L2.12C1]	Office Supplies	176,608.46	203,838.57

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

Subgroup : None

63000	Telephone Expense	72,964.11	74,582.34
63015	Telephone Data Connection	0.00	1,061.83
63020	Telephone Equip Repair	8,093.42	2,212.40
63030	Telephone Maint Contracts	5,109.49	5,109.47
63050	Cell Phone Expense	2,547.52	6,471.63
Subtotal : None		88,714.54	89,437.67
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	88,714.54	89,437.67

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

Subgroup : None

63205	Travel - Hotel	23.11	0.00
63215	Travel - Meals	425.70	0.00
63220	Travel - Other	2,844.08	2,161.13
Subtotal : None		3,292.89	2,161.13
Total [S3L2.15C1]	Travel, Conventions & Meetings	3,292.89	2,161.13

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

Subgroup : None

63310	Hiring Expense	15,043.07	7,542.47
Subtotal : None		15,043.07	7,542.47
Total [S3L2.16C1]	Advertising: Help Wanted	15,043.07	7,542.47

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

Subgroup : None

63290	Dues & Subscriptions	23,633.83	21,478.16
63330	License & Permits	5,885.00	950.00

Subtotal : None		29,518.83	22,428.16
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related Porti	29,518.83	22,428.16

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

Subgroup : [S3L2.18C Nursing Job Related Education

61095	Employee Training	220.00	1,150.00
61100	Tuition Reimbursement	9,891.00	12,730.00
Subtotal [S3L2.18C1E Nursing Job Related Education		10,111.00	13,880.00

Total [S3L2.18C1]	Continuing Professional Education / Trainin	10,111.00	13,880.00
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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 Par	137,102.60	135,002.96
63275	Other Insurance Expense	1,807.50	1,519.07
87210	GLPL Reserve Adjustment	0.00	25,881.56
Subtotal : None		138,910.10	162,403.59

Total [S3L2.20C1]	Insurance: Malpractice & General Liability	138,910.10	162,403.59
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Group : [S3L2.22C1] Other A & G Expenses

Subgroup : None

63095	Consulting Fees	13,240.52	9,551.88
63100	Other Professional Fees	43,527.72	28,938.51
63240	Collection Fees	9,278.50	4,509.98
63250	Other Fees	558.00	308.00
63345	Meals - Administration	1,581.79	0.00
63390	Sales & Use Tax Expense	3,120.00	3,120.00
63415	Annual Report Fees	1,048.00	3,169.54
68170	Resident Replacement Items	6,641.60	765.50
77005	Charitable Contributions	0.00	600.00
88000	Other Income	6,866.47	0.00
Subtotal : None		85,862.60	50,963.41

Total [S3L2.22C1]	Other A & G Expenses	85,862.60	50,963.41
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Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

56640	Facility Marketing	824.96	0.00
76005	Marketing Expense	16,683.12	35,801.48
76006	Marketing Corp Expense	28,726.05	97,822.89
76010	Marketing - Meals	28,201.33	29,409.95
77010	Sponsorships	12,500.00	11,000.00
Subtotal : None		86,935.46	174,034.32

Total [S3L2B.1C1]	Advertising Marketing	86,935.46	174,034.32
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Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care

Subgroup : None

63163	Software License	3,718.75	0.00
Subtotal : None		3,718.75	0.00
Total [S3L2B.2C1] Licenses & Dues Not Patient Related to Res		3,718.75	0.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

63070	Legal Fees	32,838.33	46,104.43
63071	Legal Settlements	3,694.89	13,434.18
Subtotal : None		36,533.22	59,538.61
Total [S3L2B.6C1] Legal: Other		36,533.22	59,538.61

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

63085	Administrative Fee - Related Party	440,378.28	421,613.43
63176	IT Allocation - Related Party	22,676.40	21,710.13
79500	Management Fees	1,059,517.09	922,418.97
Subtotal : None		1,522,571.77	1,365,742.53
Total [S3L2B.8C1] Management Company Fees		1,522,571.77	1,365,742.53

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

Subgroup : None

63245	Service Fees	4,657.62	3,793.81
Subtotal : None		4,657.62	3,793.81
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		4,657.62	3,793.81

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

79100	Bad Debt Expense	882,841.12	248,629.52
79105	Bad Debt Expense - Medicare	0.00	18,688.48
Subtotal : None		882,841.12	267,318.00
Total [S3L2B.14C1] Bad Debt Expenses		882,841.12	267,318.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

63385	Healthcare Provider Tax	837,957.53	667,780.68
Subtotal : None		837,957.53	667,780.68
Total [S3L2B.15C1] User Fee Assessment		837,957.53	667,780.68

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

Subgroup : None

56870	Maintenance	53,905.56	50,538.00
Subtotal : None		53,905.56	50,538.00
Total [S3L3.5C1] Plant Operations: Salaires		53,905.56	50,538.00

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

Subgroup : None

67015	Maintenance Outside Service	86,350.66	50,227.52
67035	Building Repairs & Maintenance	92,365.60	42,527.16
67040	Painting & Decorating	14.04	224.61
67045	Grounds Maintenance	32,906.58	30,440.73
67050	Snow Removal	20,050.00	33,138.52
67055	Pest Control	3,950.00	1,625.00

67060	Fire Alarm Service	15,827.89	12,144.91
67095	Sanitation	38,083.53	31,393.60
67100	Medical Waste Disposal	2,357.48	1,063.72
Subtotal : None		291,905.78	202,785.77
Total [S3L3.8C1]	Plant Operations: Purchased Service	291,905.78	202,785.77

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses
Subgroup : None

67010	Maintenance Supplies	76,832.42	53,424.78
67025	Minor Equipment/Tools	0.00	156.69
67030	Facility Equipment Repairs & Maintenance	28,643.56	32,776.60
69525	Facility Other Supplies	9,544.02	8,203.04
Subtotal : None		115,020.00	94,561.11
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	115,020.00	94,561.11

Group : [S3L3.10C1] Plant Operations: Utilities
Subgroup : None

67070	Electric	153,150.03	191,457.99
67075	Gas - Utility Expense	88,597.85	97,090.45
67080	Water & Sewer	136,705.71	117,448.05
67085	Oil	550.40	643.78
Subtotal : None		379,003.99	406,640.27
Total [S3L3.10C1]	Plant Operations: Utilities	379,003.99	406,640.27

Group : [S3L3.13C1] Dietician: Salaries
Subgroup : None

5061.00	Dietician	0.00	56,898.00
Subtotal : None		0.00	56,898.00
Total [S3L3.13C1]	Dietician: Salaries	0.00	56,898.00

Group : [S3L3.18C1] Dietary: Salaries
Subgroup : None

56840	Dietary	626,342.80	577,856.49
Subtotal : None		626,342.80	577,856.49
Total [S3L3.18C1]	Dietary: Salaries	626,342.80	577,856.49

Group : [S3L3.21C1] Dietary: Food
Subgroup : None

64405	Raw Food	404,113.23	339,186.12
64410	Dietary Supplement	12,707.79	7,384.66
68025	Enteral Food Supplement	12,807.02	9,878.30
Subtotal : None		429,628.04	356,449.08
Total [S3L3.21C1]	Dietary: Food	429,628.04	356,449.08

Group : [S3L3.23C1] Dietary: Supplies & Expenses
Subgroup : None

64415	Dietary Supplies	33,912.80	21,622.01
64420	Other Dietary Expense	5,093.56	5,171.24
Subtotal : None		39,006.36	26,793.25
Total [S3L3.23C1]	Dietary: Supplies & Expenses	39,006.36	26,793.25

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

Subgroup : [S3L3.24C Housekeeping Salries			
56850	Housekeeping	514,321.29	466,297.03
Subtotal [S3L3.24C1A Housekeeping Salries		514,321.29	466,297.03
Subgroup : [S3L3.24C Laundry Salaries			
56860	Laundry	93,975.00	64,194.52
Subtotal [S3L3.24C1E Laundry Salaries		93,975.00	64,194.52
Subgroup : None			
Subtotal : None		0.00	0.00
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		608,296.29	530,491.55
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
66620	Housekeeping Supplies	66,973.72	46,482.69
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		66,973.72	46,482.69
Subgroup : [S3L3.28C Laundry Supplies & Expense			
66600	Laundry Supplies	16,057.30	10,998.42
66615	Laundry Expense	3,371.39	7,124.67
Subtotal [S3L3.28C1E Laundry Supplies & Expense		19,428.69	18,123.09
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expen		86,402.41	64,605.78
Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
56140	Q A Nurse	40,734.28	0.00
Subtotal : None		40,734.28	0.00
Total [S3L3.31C1] Quality Assurance (QA) Professional: Salair		40,734.28	0.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
56660	Nursing Administration	314,927.30	82,928.62
56680	Central Supply	4,320.00	10,353.90
56750	Medical Records	92,145.45	111,513.57
Subtotal : None		411,392.75	204,796.09
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		411,392.75	204,796.09
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Sal			
Subgroup : [S3L3.40C MDS Salaries			
56670	MDS	449,749.63	387,016.55
Subtotal [S3L3.40C1E MDS Salaries		449,749.63	387,016.55
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluati		449,749.63	387,016.55
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
56650	Admissions	316,600.02	356,770.12
56760	Social Worker	156,661.00	202,664.77
Subtotal : None		473,261.02	559,434.89
Total [S3L3.48C1] Social Service Worker: Salaries		473,261.02	559,434.89

Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
64300	LCSW Contractor Expense	118,062.50	12,657.50
Subtotal : None		118,062.50	12,657.50
Total [S3L3.51C1] Social Service Worker: Purchased Service		118,062.50	12,657.50

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
56720	Physical Therapy	500,053.64	361,100.13
56730	Occupational Therapy	532,361.60	487,644.22
56740	Speech Therapy	95,636.12	130,488.46
56770	Radiology	(1,246.32)	0.00
56790	Respiratory	84,466.80	110,985.05
57330	Rehabilitation Director	65,706.85	122,576.21
Subtotal : None		1,276,978.69	1,212,794.07
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		1,276,978.69	1,212,794.07

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
69000	PT Contractor Expense	50,813.39	0.00
Subtotal : None		50,813.39	0.00
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		50,813.39	0.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
56835	Recreation	136,984.96	168,065.34
Subtotal : None		136,984.96	168,065.34
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		136,984.96	168,065.34

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
64215	Facility Entertainment	0.00	41.18
Subtotal : None		0.00	41.18
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased		0.00	41.18

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
64065	Medical Record Supplies	(13.00)	(1,604.86)
64205	Resident Entertainment	11,080.72	15,365.00
64210	Cable Television	19,153.53	38,237.08
69520	Gift Shop Supplies	16,036.09	25,536.22
Subtotal : None		46,257.34	77,533.44
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies &		46,257.34	77,533.44

Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
63195	Travel - Mileage	3,174.01	4,507.38
63196	Travel - Taxi/Limo	268.73	0.00
Subtotal : None		3,442.74	4,507.38
Total [S3L3.78C1] Travel: Motor Vehicle Expense		3,442.74	4,507.38

Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			

64035	Medical Director Expense	109,800.00	100,800.00
Subtotal : None		109,800.00	100,800.00
Total [S3L3.82C1]	Physician Services: Medical Director	109,800.00	100,800.00

Group : [S3L3.83C1] Physician Services: Advisory Physician
Subgroup : None

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

Group : [S3L3.87C1] Legend Drugs
Subgroup : None

68070	Wound Care Expense	65,660.46	51,345.04
68075	Drugs-Prescription, Legend Drugs Other	40,985.99	16,691.86
68080	Drugs-Prescription, Legend Drugs Managed Care	380,429.33	176,803.11
68085	Drugs-Prescription, Medicare A	481,324.27	330,738.31
68090	Drugs-Non-Prescription, Non-Legend	45,907.88	51,232.00
68100	IV Expense	198,603.85	86,814.36
68110	Oxygen	42,807.63	101,738.12
68115	Lab Expense	98,309.22	292,142.87
68120	X-Ray Expense	43,175.60	30,937.93
68130	DME (Durable Medical EQPT)	1,842.80	3,908.03
68135	Equipment Rental - Other (Drugs & Supplies)	184,782.68	106,333.22
68140	Ambulance Expense	63,003.55	64,805.13
68145	Patient Transport - Non-Ambulance	0.00	152.00
69500	Therapeutic Exercise Expense	(471.95)	0.00
Subtotal : None		1,646,361.31	1,313,641.98
Total [S3L3.87C1]	Legend Drugs	1,646,361.31	1,313,641.98

Group : [S3L3.89C1] House Supplies Not Resold
Subgroup : None

64015	Nursing Supplies	34,498.88	72,608.99
68015	Other Medical Services Expense	14,833.15	880.00
68030	Incontinent Briefs Expense	69,001.39	56,676.15
68045	Medical Supplies Expense	128,018.15	142,829.75
68055	Medical Supplies - Other	3,580.23	8,678.17
68095	Pharmacy Supplies	1,117.73	345.97
68105	Oxygen Supplies	139,119.35	44,590.08
69005	PT Supplies	21,957.13	17,553.53
69035	RT Supplies	564.94	399.27
Subtotal : None		412,690.95	344,561.91
Total [S3L3.89C1]	House Supplies Not Resold	412,690.95	344,561.91

Group : [S3L3.92C1] Pharmacy Consultant
Subgroup : None

64030	Pharmacy Consultant	23,827.21	10,681.20
Subtotal : None		23,827.21	10,681.20
Total [S3L3.92C1]	Pharmacy Consultant	23,827.21	10,681.20

Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR
Subgroup : None

63395	Personal Property Tax Expense	15,565.57	2,757.61
Subtotal : None		15,565.57	2,757.61

Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	15,565.57	2,757.61
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
69045	PT/OT Equipment Rental	16,496.85	13,189.99
80010	Office Equipment Rental	27,883.71	15,403.29
Subtotal : None		44,380.56	28,593.28
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	44,380.56	28,593.28
Group : [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR		
Subgroup : None			
63272	Property Insurance - Related Party	11,227.56	10,273.59
63401	Real Estate Tax Expense - Related Party	128,464.80	118,811.81
80005	Rent - Related Party	960,575.88	887,087.61
Subtotal : None		1,100,268.24	1,016,173.01
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,100,268.24	1,016,173.01
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
61030	Health Insurance Expense	440,554.55	354,595.20
61070	Basic Life Insurance	2,234.20	1,958.41
87200	Health Insurance Reserve Adjustment	242,902.00	391,409.00
Subtotal : None		685,690.75	747,962.61
Total [CLA-53.01]	LA-Group Health/Life	685,690.75	747,962.61
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
61020	401K Employer Match Expense	60,833.05	44,574.74
Subtotal : None		60,833.05	44,574.74
Total [CLA-53.02]	LA-Employee Pensions	60,833.05	44,574.74
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
61002	Taxes & Benefits - Wage Transfer	12,976.83	39,182.55
61085	Employee Medical Expenses	(40.00)	0.00
61090	Employee Relations	39,571.92	62,840.82
61105	Other Employee Benefits	2,019.32	1,534.66
61120	Holiday Party	4,484.73	6,299.79
61125	Flowers & Gifts to Employees	97.73	319.95
63075	Criminal Record Check	8,019.32	11,191.40
63335	Uniform Expense	6,064.12	5,190.53
Subtotal : None		73,193.97	126,559.70
Total [CLA-53.03]	LA-Employee Benefits	73,193.97	126,559.70
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
61000	Medicare Tax Expense	158,155.64	129,869.11
61001	Social Security Tax Expense	667,402.17	548,517.71
61005	SUI Tax Expense	55,290.78	65,736.08
61010	FUTA Tax Expense	10,360.90	8,658.62
61015	Other Payroll Tax Expense	41,771.09	38,210.29
Subtotal : None		932,980.58	790,991.81

Total [CLA-53.04]	LA-Payroll Taxes	932,980.58	790,991.81
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
61045	Workers Comp Insurance Expense	360,490.52	313,531.32
87205	Workers Comp Reserve Adjustment	0.00	(64,882.40)
Subtotal : None		360,490.52	248,648.92
Total [CLA-53.05]	LA-Workers Comp	360,490.52	248,648.92
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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