

Client: **A443489 - 750 Woburn Street Operating Company, LLC-Wilmington**
Engagement: **MD 2023 - Care One at Wilmington**
Period Ending: **12/31/2023**
Trial Balance: **T:00 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CARE 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	15,280.70	35,259.58		0.00	35,259.58
12020	AR - Resident	1,999,273.35	2,077,187.99		0.00	2,077,187.99
12050	AR - Monthly Accrual	0.00	172.85		0.00	172.85
12060	AR - Medicare Bad Debt Coinsurance Advance	(24,725.00)	(24,725.00)		0.00	(24,725.00)
12065	AR - Medicare Bad Debt	5,716.10	10,409.92		0.00	10,409.92
12070	AR - Medicare Settlements	(29,241.00)	(11,076.00)		0.00	(11,076.00)
12110	AR - Security Deposit Refund	8,384.19	3,634.04		0.00	3,634.04
12130	AR - Advance Billing	93,161.02	165,255.17		0.00	165,255.17
12220	Allowance for Bad Debts	(237,248.11)	(243,020.10)		0.00	(243,020.10)
12550	Other Receivable - Related Party	0.00	(692.06)		0.00	(692.06)
13035	Prepaid GLPL - Third Party	9,413.34	9,986.72		0.00	9,986.72
13040	Prepaid Other Insurance	1,001.93	851.71		0.00	851.71
13130	Prepaid Expenses - Other	555.88	9,436.28		0.00	9,436.28
18000	Resident PNA Funds	29,590.55	25,067.06		0.00	25,067.06
20000	AP - Trade	(786,018.72)	(808,435.14)		0.00	(808,435.14)
20010	AP - Period Accrual	(36,940.83)	(40,762.98)		0.00	(40,762.98)
20020	AP - General Accruals	(351,850.39)	(413,545.20)		0.00	(413,545.20)
20030	AP - Related Party	(88,684.62)	(88,684.62)		0.00	(88,684.62)
21016	Accrued Pharmacy	(18,738.21)	(19,582.11)		0.00	(19,582.11)
21040	Accrued Workers Comp Insurance	(832,753.59)	(918,309.10)		0.00	(918,309.10)
21044	Accrued GLPL - Third Party	(572,084.92)	(662,751.65)		0.00	(662,751.65)
21050	Accrued Other Insurance	(268.15)	(574.41)		0.00	(574.41)
21110	Accrued Payroll	0.00	(37,566.91)		0.00	(37,566.91)
21115	Payroll Outstanding Checks	0.00	(325,681.60)		0.00	(325,681.60)
21120	Accrued Vacation	(288,618.65)	(288,618.65)		0.00	(288,618.65)
21150	Accrued Health Insurance	(27,732.35)	(65,639.10)		0.00	(65,639.10)
21160	Accrued Dental Insurance	2,338.28	7,454.25		0.00	7,454.25
21170	Accrued Vision Insurance	(2,519.71)	(1,729.12)		0.00	(1,729.12)
21175	Accrued Whole Life Insurance	(4,373.27)	(4,751.11)		0.00	(4,751.11)
21180	Accrued Supplemental Life Payable	(2,295.87)	(5,427.50)		0.00	(5,427.50)
21190	Accrued AD&D Payable	60.71	60.71		0.00	60.71
21200	Accrued Critical Illness	(1,265.04)	362.45		0.00	362.45
21210	Accrued Short Term Disability	(799.43)	(5,838.19)		0.00	(5,838.19)
21220	Accrued Long Term Disability	(1,473.68)	(4,570.03)		0.00	(4,570.03)
21230	Accrued FSA Payable	(1,942.47)	(3,642.21)		0.00	(3,642.21)
21235	Accrued HSA Payable	(1,250.00)	(3,402.34)		0.00	(3,402.34)
21240	Accrued Dependent Care Payable	0.00	(50.05)		0.00	(50.05)
21250	Accrued 401K Employee Contributions	0.00	(9,657.14)		0.00	(9,657.14)
21255	Accrued 401k Loan Payments	0.00	(544.30)		0.00	(544.30)
21260	Accrued 401K Employer Match	(44,641.83)	(56,410.65)		0.00	(56,410.65)
21280	Other Payroll Withholdings	(263.90)	204.50		0.00	204.50
21400	Federal Withholding	0.00	(23,861.89)		0.00	(23,861.89)
21410	Medicare Withholding	0.00	(39,526.61)		0.00	(39,526.61)
21415	Social Security Withholding	0.00	23,487.45		0.00	23,487.45
21420	State Withholding	0.00	(22,946.49)		0.00	(22,946.49)
21430	City/Local Withholding	0.00	15,680.43		0.00	15,680.43
21450	Medicare Payable	0.00	(39,526.61)		0.00	(39,526.61)
21455	Social Security Payable	0.00	23,487.45		0.00	23,487.45
21460	SUI/SDI Payable	0.00	(6,382.88)		0.00	(6,382.88)
21470	FUTA Payable	0.00	(1,439.71)		0.00	(1,439.71)
21490	Garnishment Payable	0.00	(3,828.63)		0.00	(3,828.63)
21510	Accrued Provider Tax Payable	(123,507.81)	(152,441.88)		0.00	(152,441.88)
21550	Accrued Sales & Use Tax Payable	(2,803.87)	(2,756.53)		0.00	(2,756.53)
21700	Unearned Room & Board	(93,161.02)	(165,255.17)		0.00	(165,255.17)
21710	Unearned Revenues	(52,716.67)	0.05		0.00	0.05
23000	Due to / from Affiliates	13,350,489.67	14,528,846.18		0.00	14,528,846.18
24005	PNA Security Deposit	(29,590.55)	(25,067.06)		0.00	(25,067.06)
30060	Retained Earnings	(10,007,824.76)	(11,857,756.06)		0.00	(11,857,756.06)
Subtotal : None		1,849,931.30	550,368.00		0.00	550,368.00
Total [001] Balance Sheet		1,849,931.30	550,368.00		0.00	550,368.00

Group : [002] P & L						
Subgroup : None						
4022.00	RESOURCE REVENUE - MCAID	0.00	0.00		(812,759.00)	(812,759.00)
				CAIDJE - 2	(812,759.00)	
4031.00	RTN SERVICES - MEDICARE + CHOICE	0.00	0.00		(3,110,177.00)	(3,110,177.00)
				CAIDJE - 2	(3,110,177.00)	
4036.89	Routine Services - I	0.00	0.00		(744,144.00)	(744,144.00)
				CAIDJE - 2	(744,144.00)	

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		12/31/2022	12/31/2023			12/31/2023
41000.1	TotalMedicare-Room & Board	(8,466,761.00)	(8,528,042.00)		0.00	(8,528,042.00)
41000.2	TotalMedicaid-Room & Board	(8,022,184.31)	(7,734,261.91)		1,556,903.00	(6,177,358.91)
				CAIDJE -	1,556,903.00	
41000.3	TotalInsMgCare-Room & Board	(4,488,613.00)	(5,401,816.00)		3,110,177.00	(2,291,639.00)
				CAIDJE -	3,110,177.00	
41000.4	TotalPrivate-Room & Board	(1,939,215.00)	(2,439,036.00)		0.00	(2,439,036.00)
41050.1	TotalMedicare-Contractual Allowance	334,346.67	625,866.97		0.00	625,866.97
41050.2	TotalMedicaid-Contractual Allowance	3,444,742.77	2,912,703.45		0.00	2,912,703.45
41050.3	TotalInsMgCare-Contractual Allowance	1,374,186.24	1,881,929.56		0.00	1,881,929.56
41050.4	TotalPrivate-Contractual Allowance	143,035.00	115,810.00		0.00	115,810.00
41110.1	TotalMedicare-Lab	(245,579.49)	(110,342.69)		0.00	(110,342.69)
41110.3	TotalInsMgCare-Lab	(140,818.88)	(76,805.09)		0.00	(76,805.09)
41112.0	-Flu Shots	(1,156.75)	(700.00)		0.00	(700.00)
41115.1	TotalMedicare-Pharmacy Legend	(386,331.26)	(356,418.16)		0.00	(356,418.16)
41115.2	TotalMedicaid-Pharmacy Legend	(16,251.08)	(8,735.37)		0.00	(8,735.37)
41115.3	TotalInsMgCare-Pharmacy Legend	(206,983.74)	(230,867.47)		0.00	(230,867.47)
41115.4	TotalPrivate-Pharmacy Legend	0.00	279.66		0.00	279.66
41120.1	TotalMedicare-Pharmacy Non-Legend	(17,018.76)	(7,658.64)		0.00	(7,658.64)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(3,179.11)	(2,079.70)		0.00	(2,079.70)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(7,209.98)	(5,662.43)		0.00	(5,662.43)
41125.1	TotalMedicare-Physical Therapy	(1,354,912.00)	(1,695,577.00)		0.00	(1,695,577.00)
41125.2	TotalMedicaid-Physical Therapy	(626.00)	(4,390.00)		0.00	(4,390.00)
41125.3	TotalInsMgCare-Physical Therapy	(765,441.00)	(1,058,263.00)		0.00	(1,058,263.00)
41125.4	TotalPrivate-Physical Therapy	0.00	(185.00)		0.00	(185.00)
41130.1	TotalMedicare-Occupational Therapy	(1,454,097.00)	(1,496,589.00)		0.00	(1,496,589.00)
41130.2	TotalMedicaid-Occupational Therapy	(870.00)	(3,705.00)		0.00	(3,705.00)
41130.3	TotalInsMgCare-Occupational Therapy	(799,028.00)	(985,790.00)		0.00	(985,790.00)
41130.4	TotalPrivate-Occupational Therapy	0.00	(185.00)		0.00	(185.00)
41140.1	TotalMedicare-Speech Therapy	(286,416.00)	(319,392.00)		0.00	(319,392.00)
41140.2	TotalMedicaid-Speech Therapy	(126.00)	(1,458.00)		0.00	(1,458.00)
41140.3	TotalInsMgCare-Speech Therapy	(208,440.00)	(172,692.00)		0.00	(172,692.00)
41150.1	TotalMedicare-IV Therapy	(17,456.83)	(23,543.20)		0.00	(23,543.20)
41150.2	TotalMedicaid-IV Therapy	(415.93)	(332.75)		0.00	(332.75)
41150.3	TotalInsMgCare-IV Therapy	(3,424.03)	(13,549.15)		0.00	(13,549.15)
41155.1	TotalMedicare-X-Ray	(68,860.00)	(19,960.81)		0.00	(19,960.81)
41155.3	TotalInsMgCare-X-Ray	(43,125.00)	(11,948.98)		0.00	(11,948.98)
41300.1	TotalMedicare-Ancillary Contractual Adjustmer	3,684,100.90	3,880,749.71		0.00	3,880,749.71
41300.2	TotalMedicaid-Ancillary Contractual Adjustmen	21,468.12	20,832.36		(131.54)	20,700.82
				CAIDJE -	(131.54)	
41300.3	TotalInsMgCare-Ancillary Contractual Adjustm	2,125,124.45	2,525,683.19		161.58	2,525,844.77
				CAIDJE -	161.58	
41300.4	TotalPrivate-Ancillary Contractual Adjustment	0.00	120.38		(30.04)	90.34
				CAIDJE -	(30.04)	
46065	Other Revenue	0.00	(119,982.22)		0.00	(119,982.22)
46065.0	Other Revenue	(708,011.25)	0.00		0.00	0.00
5061.00	Dietician	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
56610	Administrator	252,236.53	201,070.54		0.00	201,070.54
56615	Assistant Administrator	35,510.00	26,722.82		0.00	26,722.82
56620	Business Office	152,607.33	155,276.07		0.00	155,276.07
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	179,530.13	225,612.41		0.00	225,612.41
56660	Nursing Administration	155,716.09	180,559.68		0.00	180,559.68
56661	Director of Nrsing	201,212.77	192,432.56		0.00	192,432.56
56662	Assistant Director of Nursing	105,370.07	109,973.35		0.00	109,973.35
56670	MDS	364,480.37	472,153.58		0.00	472,153.58
56690	RN's	513,983.02	483,760.70		0.00	483,760.70
56700	LPN's	2,029,671.06	2,624,412.28		0.00	2,624,412.28
56710	CNA's	1,884,318.83	2,305,577.15		0.00	2,305,577.15
56720	Physical Therapy	457,762.46	603,954.19		0.00	603,954.19
				CAIDJE -	(0.00)	
56730	Occupational Therapy	452,688.54	584,655.33		0.00	584,655.33
				CAIDJE -	(0.00)	
56740	Speech Therapy	121,255.18	160,920.54		0.00	160,920.54
				CAIDJE -	(0.00)	
56750	Medical Records	47,719.95	56,856.52		0.00	56,856.52
56760	Social Worker	94,480.54	105,341.99		0.00	105,341.99
56770	Radiology	0.00	(8,924.24)		0.00	(8,924.24)
56835	Recreation	188,184.46	234,275.03		0.00	234,275.03
56840	Dietary	553,519.26	572,515.25		0.00	572,515.25
				CAIDJE -	(0.00)	

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		12/31/2022	12/31/2023			12/31/2023
56850	Housekeeping	390,583.44	407,584.36		0.00	407,584.36
56860	Laundry	4,328.21	356.29		0.00	356.29
56870	Maintenance	115,190.12	131,576.15		0.00	131,576.15
57330	Rehabilitation Director	96,351.73	113,500.40		0.00	113,500.40
61000	Medicare Tax Expense	121,218.05	145,367.94		0.00	145,367.94
61001	Social Security Tax Expense	510,127.13	619,624.86		0.00	619,624.86
61002	Taxes & Benefits - Wage Transfer	(54,919.34)	(86,416.81)		0.00	(86,416.81)
61005	SUI Tax Expense	64,100.00	67,764.92		0.00	67,764.92
61010	FUTA Tax Expense	7,973.33	9,824.72		0.00	9,824.72
61015	Other Payroll Tax Expense	35,288.92	38,750.46		0.00	38,750.46
61020	401K Employer Match Expense	6,699.52	11,768.82		0.00	11,768.82
61030	Health Insurance Expense	397,332.63	450,515.96		0.00	450,515.96
61045	Workers Comp Insurance Expense	217,368.07	247,381.56		0.00	247,381.56
61070	Basic Life Insurance	2,013.09	2,219.39		0.00	2,219.39
61085	Employee Medical Expenses	0.00	360.00		0.00	360.00
61090	Employee Relations	20,628.30	32,809.40		0.00	32,809.40
61095	Employee Training	260.00	4,260.00		0.00	4,260.00
61105	Other Employee Benefits	1,734.62	2,020.66		0.00	2,020.66
61120	Holiday Party	4,125.70	5,277.50		0.00	5,277.50
61125	Flowers & Gifts to Employees	556.19	969.64		0.00	969.64
63000	Telephone Expense	66,807.94	57,366.32		0.00	57,366.32
63020	Telephone Equip Repair	1,015.48	2,148.13		0.00	2,148.13
63030	Telephone Maint Contracts	5,535.29	5,109.49		0.00	5,109.49
63050	Cell Phone Expense	1,601.95	469.82		0.00	469.82
63065	Accounting	4,697.00	1,400.00		0.00	1,400.00
63070	Legal Fees	5,692.01	7,234.29		0.00	7,234.29
63071	Legal Settlements	10,465.84	0.00		0.00	0.00
63075	Criminal Record Check	7,962.58	8,125.16		0.00	8,125.16
63080	Compliance Expense	9,515.50	(3,317.86)		0.00	(3,317.86)
63085	Administrative Fee - Related Party	361,382.91	377,467.08		0.00	377,467.08
63095	Consulting Fees	9,566.28	13,341.31		0.00	13,341.31
63100	Other Professional Fees	28,632.68	38,148.11		0.00	38,148.11
63105	Postage	801.28	1,367.85		0.00	1,367.85
63115	Overnight Delivery	364.10	0.00		0.00	0.00
63120	Office Supplies - WB Mason Only	19,567.21	11,463.84		0.00	11,463.84
63121	Other Office Supplies	2,844.85	(6,662.87)		0.00	(6,662.87)
63125	Other Supplies	0.00	125.56		0.00	125.56
63135	Printed Forms	4,881.89	3,431.45		0.00	3,431.45
63145	Forms and Brochures	0.00	83.10		0.00	83.10
63156	Minor Computer Equipment	5,630.35	1,371.58		0.00	1,371.58
63160	Data Processing Expense	60,531.81	83,274.93		0.00	83,274.93
63163	Software License	0.00	2,656.25		0.00	2,656.25
63165	Network Support	86,023.36	91,182.24		0.00	91,182.24
63176	IT Allocation - Related Party	18,608.67	19,436.88		0.00	19,436.88
63185	Minor Equipment - Administration	2,590.00	4,411.27		0.00	4,411.27
63195	Travel - Mileage	110.00	2,720.63		0.00	2,720.63
63205	Travel - Hotel	0.00	797.26		0.00	797.26
63215	Travel - Meals	47.34	0.00		0.00	0.00
63220	Travel - Other	7,504.31	4,060.32		0.00	4,060.32
63230	Bank Charges	1,800.90	10,468.40		0.00	10,468.40
63240	Collection Fees	1,456.33	3,506.00		0.00	3,506.00
63245	Service Fees	3,860.75	4,739.79		0.00	4,739.79
63250	Other Fees	264.00	2,194.53		0.00	2,194.53
63265	General Liability Insurance Expense - Third Pa	108,539.10	109,340.16		0.00	109,340.16
63272	Property Insurance - Related Party	12,184.08	12,184.08		0.00	12,184.08
63275	Other Insurance Expense	1,774.45	2,115.63		0.00	2,115.63
63280	Off Site Storage	5,326.36	3,954.79		0.00	3,954.79
63290	Dues & Subscriptions	21,262.09	26,315.67		0.00	26,315.67
63295	Professional Licenses	110.00	0.00		0.00	0.00
63300	Professional Education	0.00	887.45		0.00	887.45
63310	Hiring Expense	5,905.86	15,136.61		0.00	15,136.61
63330	License & Permits	628.00	2,048.00		0.00	2,048.00
63335	Uniform Expense	7,737.48	5,659.62		0.00	5,659.62
63345	Meals - Administration	0.00	579.36		0.00	579.36
63380	Consolidated Billing - Administration	10,461.54	85,468.83		0.00	85,468.83
63385	Healthcare Provider Tax	476,298.90	549,502.31		0.00	549,502.31
63390	Sales & Use Tax Expense	3,240.00	3,240.00		0.00	3,240.00
63395	Personal Property Tax Expense	11,664.91	10,572.04		0.00	10,572.04
63401	Real Estate Tax Expense - Related Party	111,790.20	98,835.16		0.00	98,835.16
63415	Annual Report Fees	2,029.35	1,048.00		0.00	1,048.00
64000	RN - Agency	270,051.15	39,262.81		0.00	39,262.81
64005	LPN - Agency	352,340.66	310,659.49		0.00	310,659.49

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64010	CNA - Agency	528,601.26	159,666.24		0.00	159,666.24
64015	Nursing Supplies	18,472.94	19,447.26		0.00	19,447.26
64030	Pharmacy Consultant	9,154.21	18,297.36		0.00	18,297.36
64035	Medical Director Expense	42,000.00	42,000.00		0.00	42,000.00
64060	Physician Consultant Expense	0.00	(4,200.00)		0.00	(4,200.00)
64065	Medical Record Supplies	(545.50)	(646.00)		0.00	(646.00)
64205	Resident Entertainment	6,382.05	13,779.34		0.00	13,779.34
64210	Cable Television	32,995.01	26,815.84		0.00	26,815.84
64215	Facility Entertainment	85.98	0.00		0.00	0.00
64300	LCSW Contractor Expense	14,660.00	35,080.00		0.00	35,080.00
64405	Raw Food	270,343.45	277,171.59		0.00	277,171.59
64410	Dietary Supplement	9,634.71	12,391.63		0.00	12,391.63
64415	Dietary Supplies	36,327.04	32,311.25		0.00	32,311.25
64420	Other Dietary Expense	3,396.52	3,521.81		0.00	3,521.81
66600	Laundry Supplies	14,189.66	16,141.92		0.00	16,141.92
66610	Laundry Outside Services	(2,383.48)	0.00		0.00	0.00
66615	Laundry Expense	10,296.40	6,190.26		0.00	6,190.26
66620	Housekeeping Supplies	29,813.55	39,778.29		0.00	39,778.29
67000	Security Services Expense	0.00	1,582.32		0.00	1,582.32
67010	Maintenance Supplies	29,990.05	43,045.68		0.00	43,045.68
67015	Maintenance Outside Service	21,186.37	26,501.06		0.00	26,501.06
67025	Minor Equipment/Tools	6,833.27	38,981.06		0.00	38,981.06
67030	Facility Equipment Repairs & Maintenance	8,879.01	17,478.02		0.00	17,478.02
67035	Building Repairs & Maintenance	13,139.81	45,794.96		0.00	45,794.96
67036	Facility Equipment Rental	0.00	195.00		0.00	195.00
67040	Painting & Decorating	370.26	259.81		0.00	259.81
67045	Grounds Maintenance	22,232.70	31,326.00		0.00	31,326.00
67050	Snow Removal	41,610.00	20,084.00		0.00	20,084.00
67055	Pest Control	3,659.00	19,237.00		0.00	19,237.00
67060	Fire Alarm Service	14,375.46	15,264.14		0.00	15,264.14
67070	Electric	128,468.17	140,415.64		0.00	140,415.64
67075	Gas - Utility Expense	60,360.51	59,094.34		0.00	59,094.34
67076	Automobile Fuel Expense	20.05	0.00		0.00	0.00
67080	Water & Sewer	74,304.25	92,953.43		0.00	92,953.43
67095	Sanitation	34,182.07	42,392.89		0.00	42,392.89
67100	Medical Waste Disposal	517.98	1,541.80		0.00	1,541.80
68010	Podiatry Services Expense	0.00	163.03		0.00	163.03
68015	Other Medical Services Expense	0.00	49.38		0.00	49.38
68025	Enteral Food Supplement	19,261.40	23,869.79		0.00	23,869.79
68030	Incontinent Briefs Expense	54,823.53	45,796.76		0.00	45,796.76
68045	Medical Supplies Expense	72,673.35	72,541.35		0.00	72,541.35
68055	Medical Supplies - Other	2,537.06	1,920.54		0.00	1,920.54
68070	Wound Care Expense	59,837.16	72,677.22		0.00	72,677.22
68075	Drugs-Prescription, Legend Drugs Other	25,933.61	20,573.24		0.00	20,573.24
68080	Drugs-Prescription, Legend Drugs Managed C	237,557.88	218,180.56		0.00	218,180.56
68085	Drugs-Prescription, Medicare A	330,710.35	326,404.50		0.00	326,404.50
68090	Drugs-Non-Prescription, Non-Legend	37,670.21	36,296.46		0.00	36,296.46
68095	Pharmacy Supplies	1,374.75	1,230.41		0.00	1,230.41
68100	IV Expense	89,610.22	90,489.06		0.00	90,489.06
68105	Oxygen Supplies	1,300.27	579.21		0.00	579.21
68110	Oxygen	31,032.60	37,899.15		0.00	37,899.15
68115	Lab Expense	325,273.89	165,246.69		0.00	165,246.69
68120	X-Ray Expense	39,003.34	132,909.63		0.00	132,909.63
68130	DME (Durable Medical EQPT)	6,594.92	7,750.73		0.00	7,750.73
68135	Equipment Rental - Other (Drugs & Supplies)	23,320.71	31,993.47		0.00	31,993.47
68140	Ambulance Expense	27,608.36	37,439.80		0.00	37,439.80
68145	Patient Transport - Non-Ambulance	0.00	138.00		0.00	138.00
68170	Resident Replacement Items	4,954.75	4,239.14		0.00	4,239.14
69000	PT Contractor Expense	7,532.50	28,761.52		0.00	28,761.52
69005	PT Supplies	7,540.36	7,033.79		0.00	7,033.79
69010	OT Contractor Expense	7,111.25	11,528.20		0.00	11,528.20
69020	ST Contractor Expense	0.00	760.00		0.00	760.00
69035	RT Supplies	152.07	0.00		0.00	0.00
69045	PT/OT Equipment Rental	16,762.70	19,455.50		0.00	19,455.50
69520	Gift Shop Supplies	11,467.69	14,425.08		0.00	14,425.08
69525	Facility Other Supplies	3,667.58	8,221.89		0.00	8,221.89
76005	Marketing Expense	26,161.06	13,880.67		0.00	13,880.67
76006	Marketing Corp Expense	97,652.99	28,726.05		0.00	28,726.05
76010	Marketing - Meals	1,173.67	1,188.06		0.00	1,188.06
77005	Charitable Contributions	400.00	0.00		0.00	0.00
77010	Sponsorships	5,000.00	3,333.34		0.00	3,333.34
79100	Bad Debt Expense	78,727.22	63,023.32		0.00	63,023.32

Client: **A443489 - 750 Woburn Street Operating Company, LLC-Wilmington**
Engagement: **MD 2023 - Care One at Wilmington**
Period Ending: **12/31/2023**
Trial Balance: **T:00 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CARE PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
79105	Bad Debt Expense - Medicare	32,660.49	2,756.68		0.00	2,756.68
79500	Management Fees	926,277.36	943,291.02		0.00	943,291.02
7951.00	INDIRECT SALARIES	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
80000	Rent - Third Party	(819.53)	0.00		0.00	0.00
80005	Rent - Related Party	946,974.84	944,688.28		0.00	944,688.28
80010	Office Equipment Rental	11,862.03	20,211.28		0.00	20,211.28
87200	Health Insurance Reserve Adjustment	(225,366.00)	46,402.00		0.00	46,402.00
87205	Workers Comp Reserve Adjustment	(62,326.22)	0.00		0.00	0.00
87210	GLPL Reserve Adjustment	22,184.19	0.00		0.00	0.00
87230	Extraordinary Items	0.00	(2,782.87)		0.00	(2,782.87)
87500	Interest Income	(124.46)	(361.57)		0.00	(361.57)
88000	Other Income	0.00	(3,616.81)		0.00	(3,616.81)
Subtotal : None		(1,849,931.30)	(550,368.00)		0.00	(550,368.00)
Total [002] P & L		(1,849,931.30)	(550,368.00)		0.00	(550,368.00)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A443489 - 750 Woburn Street Operating Company, LLC-Wilmington**
Engagement: **MD 2023 - Care One at Wilmington**
Period Ending: **12/31/2023**
Trial Balance: **T:00 - Master TB**
Workpaper: **T:02 - MCD SNF Groupings**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10040	Cash - Cash in Transit	35,259.58	15,280.70
Subtotal : None		35,259.58	15,280.70
Total [S6L1.1C1]	Cash and Cash Equivalents	35,259.58	15,280.70
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12020	AR - Resident	2,077,187.99	1,999,273.35
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		2,077,187.99	1,999,273.35
Total [S6L1.5C1]	Payer Accounts Receivable	2,077,187.99	1,999,273.35
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(243,020.10)	(237,248.11)
Subtotal : None		(243,020.10)	(237,248.11)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(243,020.10)	(237,248.11)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
12550	Other Receivable - Related Party	(692.06)	0.00
23000	Due to / from Affiliates	14,528,846.18	13,350,489.67
Subtotal : None		14,528,154.12	13,350,489.67
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	14,528,154.12	13,350,489.67
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12050	AR - Monthly Accrual	172.85	0.00
12060	AR - Medicare Bad Debt Coinsurance Ac	(24,725.00)	(24,725.00)
12065	AR - Medicare Bad Debt	10,409.92	5,716.10
12070	AR - Medicare Settlements	(11,076.00)	(29,241.00)
12110	AR - Security Deposit Refund	3,634.04	8,384.19
12130	AR - Advance Billing	165,255.17	93,161.02
Subtotal : None		143,670.98	53,295.31
Total [S6L1.11C1]	Other Receivables	143,670.98	53,295.31
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	9,986.72	9,413.34
13040	Prepaid Other Insurance	851.71	1,001.93
Subtotal : None		10,838.43	10,415.27
Total [S6L1.13C1]	Prepaid Insurance	10,838.43	10,415.27
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	9,436.28	555.88
Subtotal : None		9,436.28	555.88
Total [S6L1.15C1]	Other Prepaid Expenses	9,436.28	555.88

Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
20000	AP - Trade	(808,435.14)	(786,018.72)
20010	AP - Period Accrual	(40,762.98)	(36,940.83)
20020	AP - General Accruals	(413,545.20)	(351,850.39)
Subtotal : None		(1,262,743.32)	(1,174,809.94)
Total [S6L5.1C1]	Trade Payable	(1,262,743.32)	(1,174,809.94)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
21016	Accrued Pharmacy	(19,582.11)	(18,738.21)
21040	Accrued Workers Comp Insurance	(918,309.10)	(832,753.59)
21044	Accrued GLPL - Third Party	(662,751.65)	(572,084.92)
21050	Accrued Other Insurance	(574.41)	(268.15)
21150	Accrued Health Insurance	(65,639.10)	(27,732.35)
21510	Accrued Provider Tax Payable	(152,441.88)	(123,507.81)
21550	Accrued Sales & Use Tax Payable	(2,756.53)	(2,803.87)
Subtotal : None		(1,822,054.78)	(1,577,888.90)
Total [S6L5.2C1]	Accrued Expenses	(1,822,054.78)	(1,577,888.90)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1] Due Medicare Actual			
21450	Medicare Payable	(39,526.61)	0.00
Subtotal [S6L5.3C1E] Due Medicare Actual		(39,526.61)	0.00
Total [S6L5.3C1]	Due to Insurance Payers	(39,526.61)	0.00
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1] Patient Funds Due (Self Pay)			
18000	Resident PNA Funds	25,067.06	29,590.55
24005	PNA Security Deposit	(25,067.06)	(29,590.55)
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	(37,566.91)	0.00
21120	Accrued Vacation	(288,618.65)	(288,618.65)
Subtotal [S6L5.7C1A] Accrued Salaries		(326,185.56)	(288,618.65)
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld			
21400	Federal Withholding	(23,861.89)	0.00
21410	Medicare Withholding	(39,526.61)	0.00
21415	Social Security Withholding	23,487.45	0.00
21420	State Withholding	(22,946.49)	0.00
21430	City/Local Withholding	15,680.43	0.00
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		(47,167.11)	0.00
Subgroup : [S6L5.7C1] Accrued Payroll Taxes Payable			
21455	Social Security Payable	23,487.45	0.00
21460	SUI/SDI Payable	(6,382.88)	0.00
21470	FUTA Payable	(1,439.71)	0.00
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		15,664.86	0.00
Subgroup : [S6L5.7C1] Other Payroll Liabilities			
21115	Payroll Outstanding Checks	(325,681.60)	0.00
21160	Accrued Dental Insurance	7,454.25	2,338.28

21170	Accrued Vision Insurance	(1,729.12)	(2,519.71)
21175	Accrued Whole Life Insurance	(4,751.11)	(4,373.27)
21180	Accrued Supplemental Life Payable	(5,427.50)	(2,295.87)
21190	Accrued AD&D Payable	60.71	60.71
21200	Accrued Critical Illness	362.45	(1,265.04)
21210	Accrued Short Term Disability	(5,838.19)	(799.43)
21220	Accrued Long Term Disability	(4,570.03)	(1,473.68)
21230	Accrued FSA Payable	(3,642.21)	(1,942.47)
21235	Accrued HSA Payable	(3,402.34)	(1,250.00)
21240	Accrued Dependent Care Payable	(50.05)	0.00
21250	Accrued 401K Employee Contributions	(9,657.14)	0.00
21255	Accrued 401k Loan Payments	(544.30)	0.00
21260	Accrued 401K Employer Match	(56,410.65)	(44,641.83)
21280	Other Payroll Withholdings	204.50	(263.90)
21490	Garnishment Payable	(3,828.63)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(417,450.96)	(58,426.21)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(775,138.77)	(347,044.86)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C] Other Current Liabilities			
21700	Unearned Room & Board	(165,255.17)	(93,161.02)
21710	Unearned Revenues	0.05	(52,716.67)
Subtotal [S6L5.10C1A] Other Current Liabilities		(165,255.12)	(145,877.69)
Total [S6L5.10C1]	Other Current Liabilities	(165,255.12)	(145,877.69)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
20030	AP - Related Party	(88,684.62)	(88,684.62)
Subtotal : None		(88,684.62)	(88,684.62)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(88,684.62)	(88,684.62)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
30060	Retained Earnings	(11,857,756.06)	(10,007,824.76)
Subtotal : None		(11,857,756.06)	(10,007,824.76)
Total [S6L8C.5C3]	Additional Paid in Capital	(11,857,756.06)	(10,007,824.76)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
41000.4	TotalPrivate-Room & Board	(2,439,036.00)	(1,939,215.00)
41050.4	TotalPrivate-Contractual Allowance	115,810.00	143,035.00
Subtotal : None		(2,323,226.00)	(1,796,180.00)
Total [S2L1.1C1]	Private Pay	(2,323,226.00)	(1,796,180.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
41000.3	TotalInsMgCare-Room & Board	(2,291,639.00)	(1,644,646.00)
41050.3	TotalInsMgCare-Contractual Allowance	1,881,929.56	1,374,186.24
Subtotal : None		(409,709.44)	(270,459.76)
Total [S2L1.2C1]	Commerical Managed Care	(409,709.44)	(270,459.76)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
41000.1	TotalMedicare-Room & Board	(8,528,042.00)	(8,466,761.00)
41050.1	TotalMedicare-Contractual Allowance	625,866.97	334,346.67
Subtotal : None		(7,902,175.03)	(8,132,414.33)

6011 -68.1599

Total [S2L1.4C1]	Medicare-Fee-For-Service	(7,902,175.03)	(8,132,414.33)	
Group : [S2L1.5C1]	Medicare Managed Care (Part C)			
Subgroup : None				
4031.00	RTN SERVICES - MEDICARE + CHOIC	(3,110,177.00)	(2,843,967.00)	
Subtotal : None		(3,110,177.00)	(2,843,967.00)	-374130
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(3,110,177.00)	(2,843,967.00)	
Group : [S2L1.6C1]	MassHealth Fee-for-Service			
Subgroup : None				
41000.2	TotalMedicaid-Room & Board	(6,177,358.91)	(7,684,455.31)	
41050.2	TotalMedicaid-Contractual Allowance	2,912,703.45	3,444,742.77	
Subtotal : None		(3,264,655.46)	(4,239,712.54)	16820 -194.094
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,264,655.46)	(4,239,712.54)	
Group : [S2L1.8C1]	Senior Care Options			
Subgroup : None				
4036.89	Routine Services - I	(744,144.00)	(337,729.00)	
Subtotal : None		(744,144.00)	(337,729.00)	
Total [S2L1.8C1]	Senior Care Options	(744,144.00)	(337,729.00)	-240870
Group : [S2L1.12C1]	Medicaid Patient Paid Amount			
Subgroup : None				
4022.00	RESOURCE REVENUE - MCAID	(812,759.00)	0.00	
Subtotal : None		(812,759.00)	0.00	
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(812,759.00)	0.00	
Group : [S2L1.1C2]	Ancillary-Private Pay			
Subgroup : None				
41115.4	TotalPrivate-Pharmacy Legend	279.66	0.00	
41125.4	TotalPrivate-Physical Therapy	(185.00)	0.00	
41130.4	TotalPrivate-Occupational Therapy	(185.00)	0.00	
41300.4	TotalPrivate-Ancillary Contractual Adjust	90.34	0.00	
Subtotal : None		0.00	0.00	
Total [S2L1.1C2]	Ancillary-Private Pay	0.00	0.00	
Group : [S2L1.2C2]	Ancillary-Commerical Managed Care			
Subgroup : None				
41110.3	TotalInsMgCare-Lab	(76,805.09)	(140,818.88)	
41115.3	TotalInsMgCare-Pharmacy Legend	(230,867.47)	(206,983.74)	
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(5,662.43)	(7,209.98)	
41125.3	TotalInsMgCare-Physical Therapy	(1,058,263.00)	(765,441.00)	
41130.3	TotalInsMgCare-Occupational Therapy	(985,790.00)	(799,028.00)	
41140.3	TotalInsMgCare-Speech Therapy	(172,692.00)	(208,440.00)	
41150.3	TotalInsMgCare-IV Therapy	(13,549.15)	(3,424.03)	
41155.3	TotalInsMgCare-X-Ray	(11,948.98)	(43,125.00)	
41300.3	TotalInsMgCare-Ancillary Contractual Ac	2,525,844.77	2,125,124.45	
Subtotal : None		(29,733.35)	(49,346.18)	
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	(29,733.35)	(49,346.18)	
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service			
Subgroup : None				
41110.1	TotalMedicare-Lab	(110,342.69)	(245,579.49)	
41112.0	-Flu Shots	(700.00)	(1,156.75)	
41115.1	TotalMedicare-Pharmacy Legend	(356,418.16)	(386,331.26)	
41120.1	TotalMedicare-Pharmacy Non-Legend	(7,658.64)	(17,018.76)	
41125.1	TotalMedicare-Physical Therapy	(1,695,577.00)	(1,354,912.00)	
41130.1	TotalMedicare-Occupational Therapy	(1,496,589.00)	(1,454,097.00)	

41140.1	Total Medicare-Speech Therapy	(319,392.00)	(286,416.00)
41150.1	Total Medicare-IV Therapy	(23,543.20)	(17,456.83)
41155.1	Total Medicare-X-Ray	(19,960.81)	(68,860.00)
41300.1	Total Medicare-Ancillary Contractual Adj	3,880,749.71	3,684,100.90
Subtotal : None		(149,431.79)	(147,727.19)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(149,431.79)	(147,727.19)

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

Subgroup : None

41115.2	Total Medicaid-Pharmacy Legend	(8,735.37)	(16,251.08)
41120.2	Total Medicaid-Pharmacy Non-Legend	(2,079.70)	(3,179.11)
41125.2	Total Medicaid-Physical Therapy	(4,390.00)	(626.00)
41130.2	Total Medicaid-Occupational Therapy	(3,705.00)	(870.00)
41140.2	Total Medicaid-Speech Therapy	(1,458.00)	(126.00)
41150.2	Total Medicaid-IV Therapy	(332.75)	(415.93)
41300.2	Total Medicaid-Ancillary Contractual Adj	20,700.82	21,468.12
Subtotal : None		0.00	0.00
Total [S2L1.6C2]	Ancillary-MassHealth Fee-for-Service	0.00	0.00

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue

Subgroup : None

46065	Other Revenue	(119,982.22)	0.00
46065.0	Other Revenue	0.00	(708,011.25)
Subtotal : None		(119,982.22)	(708,011.25)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(119,982.22)	(708,011.25)

Group : [S2L3.7C1] Interest Income

Subgroup : None

87500	Interest Income	(361.57)	(124.46)
Subtotal : None		(361.57)	(124.46)
Total [S2L3.7C1]	Interest Income	(361.57)	(124.46)

Group : [S2L3.11C1] Variable Recoverable Income

Subgroup : None

87230	Extraordinary Items	(2,782.87)	0.00
88000	Other Income	(3,616.81)	0.00
Subtotal : None		(6,399.68)	0.00
Total [S2L3.11C1]	Variable Recoverable Income	(6,399.68)	0.00

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

Subgroup : None

56661	Director of Nrusing	192,432.56	201,212.77
Subtotal : None		192,432.56	201,212.77
Total [S3L1.1C1]	Director of Nurses Salary	192,432.56	201,212.77

Group : [S3L1.7C1] Registered Nurses Salaries

Subgroup : None

56660	Nursing Administration	180,559.68	155,716.09
56662	Assistant Director of Nursing	109,973.35	105,370.07
56690	RN's	483,760.70	513,983.02
Subtotal : None		774,293.73	775,069.18
Total [S3L1.7C1]	Registered Nurses Salaries	774,293.73	775,069.18

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

Subgroup : None

64000	RN - Agency	39,262.81	270,051.15
Subtotal : None		39,262.81	270,051.15
Total [S3L1.11C1]	Registered Nurses Purchased Service	39,262.81	270,051.15

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None

56700	LPN's	2,624,412.28	2,029,671.06
Subtotal : None		2,624,412.28	2,029,671.06
Total [S3L1.12C1]	Licensed Practical Nurses Salary	2,624,412.28	2,029,671.06

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff

Subgroup : None

64005	LPN - Agency	310,659.49	352,340.66
Subtotal : None		310,659.49	352,340.66
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	310,659.49	352,340.66

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

Subgroup : None

56710	CNA's	2,305,577.15	1,884,318.83
Subtotal : None		2,305,577.15	1,884,318.83
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,305,577.15	1,884,318.83

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

Subgroup : None

64010	CNA - Agency	159,666.24	528,601.26
Subtotal : None		159,666.24	528,601.26
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	159,666.24	528,601.26

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C1] Administrator Salaries

56610	Administrator	201,070.54	252,236.53
56615	Assistant Administrator	26,722.82	35,510.00
Subtotal [S3L2.1C1A] Administrator Salaries		227,793.36	287,746.53
Total [S3L2.1C1]	Administration Salaries	227,793.36	287,746.53

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None

56620	Business Office	155,276.07	152,607.33
56630	Facility HR	24,000.00	24,000.00
Subtotal : None		179,276.07	176,607.33
Total [S3L2.7C1]	Clerical Staff Salaries	179,276.07	176,607.33

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

Subgroup : None

63160	Data Processing Expense	83,274.93	60,531.81
63380	Consolidated Billing - Administration	85,468.83	10,461.54
Subtotal : None		168,743.76	70,993.35
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	168,743.76	70,993.35

Group : [S3L2.12C1] Office Supplies

Subgroup : None

63080	Compliance Expense	(3,317.86)	9,515.50
63105	Postage	1,367.85	801.28
63115	Overnight Delivery	0.00	364.10
63120	Office Supplies - WB Mason Only	11,463.84	19,567.21
63121	Other Office Supplies	(6,662.87)	2,844.85
63125	Other Supplies	125.56	0.00
63135	Printed Forms	3,431.45	4,881.89
63145	Forms and Brochures	83.10	0.00
63156	Minor Computer Equipment	1,371.58	5,630.35
63165	Network Support	91,182.24	86,023.36

63185	Minor Equipment - Administration	4,411.27	2,590.00
63230	Bank Charges	10,468.40	1,800.90
63245	Service Fees	4,739.79	3,860.75
63280	Off Site Storage	3,954.79	5,326.36
Subtotal : None		122,619.14	143,206.55
Total [S3L2.12C1]	Office Supplies	122,619.14	143,206.55

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

Subgroup : None

63000	Telephone Expense	57,366.32	66,807.94
63020	Telephone Equip Repair	2,148.13	1,015.48
63030	Telephone Maint Contracts	5,109.49	5,535.29
63050	Cell Phone Expense	469.82	1,601.95
Subtotal : None		65,093.76	74,960.66
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	65,093.76	74,960.66

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

Subgroup : None

63205	Travel - Hotel	797.26	0.00
63215	Travel - Meals	0.00	47.34
63220	Travel - Other	4,060.32	7,504.31
Subtotal : None		4,857.58	7,551.65
Total [S3L2.15C1]	Travel, Conventions & Meetings	4,857.58	7,551.65

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

Subgroup : None

63310	Hiring Expense	15,136.61	5,905.86
Subtotal : None		15,136.61	5,905.86
Total [S3L2.16C1]	Advertising: Help Wanted	15,136.61	5,905.86

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

Subgroup : None

63290	Dues & Subscriptions	26,315.67	21,262.09
63295	Professional Licenses	0.00	110.00
63330	License & Permits	2,048.00	628.00
Subtotal : None		28,363.67	22,000.09
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	28,363.67	22,000.09

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

Subgroup : [S3L2.18C Nursing Job Related Education

61095	Employee Training	4,260.00	260.00
Subtotal [S3L2.18C1 Nursing Job Related Education		4,260.00	260.00

Total [S3L2.18C1]	Continuing Professional Education / T	4,260.00	260.00
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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 A	1,400.00	4,697.00

Group : [S3L2.20C1] Insurance: Malpractice & General Liability

Subgroup : None

63265	General Liability Insurance Expense - Th	109,340.16	108,539.10
63275	Other Insurance Expense	2,115.63	1,774.45
87210	GLPL Reserve Adjustment	0.00	22,184.19
Subtotal : None		111,455.79	132,497.74
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	111,455.79	132,497.74

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

Subgroup : None

63095	Consulting Fees	13,341.31	9,566.28
63100	Other Professional Fees	38,148.11	28,632.68
63240	Collection Fees	3,506.00	1,456.33
63250	Other Fees	2,194.53	264.00
63345	Meals - Administration	579.36	0.00
63390	Sales & Use Tax Expense	3,240.00	3,240.00
63415	Annual Report Fees	1,048.00	2,029.35
68170	Resident Replacement Items	4,239.14	4,954.75
77005	Charitable Contributions	0.00	400.00
Subtotal : None		66,296.45	50,543.39
Total [S3L2.22C1]	Other A & G Expenses	66,296.45	50,543.39

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

56640	Facility Marketing	824.96	0.00
76005	Marketing Expense	13,880.67	26,161.06
76006	Marketing Corp Expense	28,726.05	97,652.99
76010	Marketing - Meals	1,188.06	1,173.67
77010	Sponsorships	3,333.34	5,000.00
Subtotal : None		47,953.08	129,987.72
Total [S3L2B.1C1]	Advertising Marketing	47,953.08	129,987.72

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care

Subgroup : None

63163	Software License	2,656.25	0.00
Subtotal : None		2,656.25	0.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	2,656.25	0.00

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

63070	Legal Fees	7,234.29	5,692.01
63071	Legal Settlements	0.00	10,465.84
Subtotal : None		7,234.29	16,157.85
Total [S3L2B.6C1]	Legal: Other	7,234.29	16,157.85

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

63085	Administrative Fee - Related Party	377,467.08	361,382.91
63176	IT Allocation - Related Party	19,436.88	18,608.67
79500	Management Fees	943,291.02	926,277.36
Subtotal : None		1,340,194.98	1,306,268.94
Total [S3L2B.8C1]	Management Company Fees	1,340,194.98	1,306,268.94

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

79100	Bad Debt Expense	63,023.32	78,727.22
79105	Bad Debt Expense - Medicare	2,756.68	32,660.49
Subtotal : None		65,780.00	111,387.71
Total [S3L2B.14C1]	Bad Debt Expenses	65,780.00	111,387.71

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

63385	Healthcare Provider Tax	549,502.31	476,298.90
Subtotal : None		549,502.31	476,298.90
Total [S3L2B.15C1]	User Fee Assessment	549,502.31	476,298.90

Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
56870	Maintenance	131,576.15	115,190.12
Subtotal : None		131,576.15	115,190.12
Total [S3L3.5C1] Plant Operations: Salaires		131,576.15	115,190.12
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
67000	Security Services Expense	1,582.32	0.00
67015	Maintenance Outside Service	26,501.06	21,186.37
67035	Building Repairs & Maintenance	45,794.96	13,139.81
67040	Painting & Decorating	259.81	370.26
67045	Grounds Maintenance	31,326.00	22,232.70
67050	Snow Removal	20,084.00	41,610.00
67055	Pest Control	19,237.00	3,659.00
67060	Fire Alarm Service	15,264.14	14,375.46
67095	Sanitation	42,392.89	34,182.07
67100	Medical Waste Disposal	1,541.80	517.98
Subtotal : None		203,983.98	151,273.65
Total [S3L3.8C1] Plant Operations: Purchased Service		203,983.98	151,273.65
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
67010	Maintenance Supplies	43,045.68	29,990.05
67025	Minor Equipment/Tools	38,981.06	6,833.27
67030	Facility Equipment Repairs & Maintenance	17,478.02	8,879.01
69525	Facility Other Supplies	8,221.89	3,667.58
Subtotal : None		107,726.65	49,369.91
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		107,726.65	49,369.91
Group : [S3L3.10C1] Plant Operations: Utilities			
Subgroup : None			
67070	Electric	140,415.64	128,468.17
67075	Gas - Utility Expense	59,094.34	60,360.51
67080	Water & Sewer	92,953.43	74,304.25
Subtotal : None		292,463.41	263,132.93
Total [S3L3.10C1] Plant Operations: Utilities		292,463.41	263,132.93
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5061.00	Dietician	0.00	155,404.00
Subtotal : None		0.00	155,404.00
Total [S3L3.13C1] Dietician: Salaries		0.00	155,404.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
56840	Dietary	572,515.25	398,115.26
Subtotal : None		572,515.25	398,115.26
Total [S3L3.18C1] Dietary: Salaries		572,515.25	398,115.26
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
64405	Raw Food	277,171.59	270,343.45
64410	Dietary Supplement	12,391.63	9,634.71
68025	Enteral Food Supplement	23,869.79	19,261.40
Subtotal : None		313,433.01	299,239.56
Total [S3L3.21C1] Dietary: Food		313,433.01	299,239.56

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

Subgroup : None

64415	Dietary Supplies	32,311.25	36,327.04
64420	Other Dietary Expense	3,521.81	3,396.52
Subtotal : None		35,833.06	39,723.56
Total [S3L3.23C1]	Dietary: Supplies & Expenses	35,833.06	39,723.56

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

Subgroup : [S3L3.24C1A] Housekeeping Salaries

56850	Housekeeping	407,584.36	390,583.44
Subtotal [S3L3.24C1A] Housekeeping Salaries		407,584.36	390,583.44

Subgroup : [S3L3.24C1B] Laundry Salaries

56860	Laundry	356.29	4,328.21
Subtotal [S3L3.24C1B] Laundry Salaries		356.29	4,328.21

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	407,940.65	394,911.65
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1A] Housekeeping Supplies & Expenses

66620	Housekeeping Supplies	39,778.29	29,813.55
Subtotal [S3L3.28C1A] Housekeeping Supplies & Expenses		39,778.29	29,813.55

Subgroup : [S3L3.28C1B] Laundry Supplies & Expense

66600	Laundry Supplies	16,141.92	14,189.66
66610	Laundry Outside Services	0.00	(2,383.48)
66615	Laundry Expense	6,190.26	10,296.40
Subtotal [S3L3.28C1B] Laundry Supplies & Expense		22,332.18	22,102.58

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	62,110.47	51,916.13
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Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

56750	Medical Records	56,856.52	47,719.95
Subtotal : None		56,856.52	47,719.95
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	56,856.52	47,719.95

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

Subgroup : [S3L3.40C1B] MDS Salaries

56670	MDS	472,153.58	364,480.37
Subtotal [S3L3.40C1B] MDS Salaries		472,153.58	364,480.37

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	472,153.58	364,480.37
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

56650	Admissions	225,612.41	179,530.13
56760	Social Worker	105,341.99	94,480.54
Subtotal : None		330,954.40	274,010.67
Total [S3L3.48C1]	Social Service Worker: Salaries	330,954.40	274,010.67

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

Subgroup : None

64300	LCSW Contractor Expense	35,080.00	14,660.00
Subtotal : None		35,080.00	14,660.00
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	35,080.00	14,660.00

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

Subgroup : None

56720	Physical Therapy	603,954.19	457,762.46
56730	Occupational Therapy	584,655.33	452,688.54
56740	Speech Therapy	160,920.54	121,255.18
57330	Rehabilitation Director	113,500.40	96,351.73
Subtotal : None		1,463,030.46	1,128,057.91
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	1,463,030.46	1,128,057.91

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

Subgroup : None

69000	PT Contractor Expense	28,761.52	7,532.50
69010	OT Contractor Expense	11,528.20	7,111.25
69020	ST Contractor Expense	760.00	0.00
Subtotal : None		41,049.72	14,643.75
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	41,049.72	14,643.75

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

Subgroup : None

56835	Recreation	234,275.03	188,184.46
Subtotal : None		234,275.03	188,184.46
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	234,275.03	188,184.46

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service

Subgroup : None

64215	Facility Entertainment	0.00	85.98
Subtotal : None		0.00	85.98
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	0.00	85.98

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

Subgroup : None

64065	Medical Record Supplies	(646.00)	(545.50)
64205	Resident Entertainment	13,779.34	6,382.05
64210	Cable Television	26,815.84	32,995.01
69520	Gift Shop Supplies	14,425.08	11,467.69
Subtotal : None		54,374.26	50,299.25
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	54,374.26	50,299.25

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

Subgroup : None

63195	Travel - Mileage	2,720.63	110.00
67076	Automobile Fuel Expense	0.00	20.05
Subtotal : None		2,720.63	130.05
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	2,720.63	130.05

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

Subgroup : None

63300	Professional Education	887.45	0.00
Subtotal : None		887.45	0.00
Total [S3L3.80C1]	Variable Job Related Education	887.45	0.00

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

Subgroup : None

64035	Medical Director Expense	42,000.00	42,000.00
64060	Physician Consultant Expense	(4,200.00)	0.00
Subtotal : None		37,800.00	42,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	37,800.00	42,000.00

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

Subgroup : None

61085	Employee Medical Expenses	360.00	0.00
Subtotal : None		360.00	0.00
Total [S3L3.85C1]	Physician Services: Employee Physic	360.00	0.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

56770	Radiology	(8,924.24)	0.00
68010	Podiatry Services Expense	163.03	0.00
68070	Wound Care Expense	72,677.22	59,837.16
68075	Drugs-Prescription, Legend Drugs Other	20,573.24	25,933.61
68080	Drugs-Prescription, Legend Drugs Mana	218,180.56	237,557.88
68085	Drugs-Prescription, Medicare A	326,404.50	330,710.35
68090	Drugs-Non-Prescription, Non-Legend	36,296.46	37,670.21
68100	IV Expense	90,489.06	89,610.22
68110	Oxygen	37,899.15	31,032.60
68115	Lab Expense	165,246.69	325,273.89
68120	X-Ray Expense	132,909.63	39,003.34
68130	DME (Durable Medical EQPT)	7,750.73	6,594.92
68135	Equipment Rental - Other (Drugs & Supp	31,993.47	23,320.71
68140	Ambulance Expense	37,439.80	27,608.36
68145	Patient Transport - Non-Ambulance	138.00	0.00
Subtotal : None		1,169,237.30	1,234,153.25
Total [S3L3.87C1]	Legend Drugs	1,169,237.30	1,234,153.25

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

Subgroup : None

64015	Nursing Supplies	19,447.26	18,472.94
68015	Other Medical Services Expense	49.38	0.00
68030	Incontinent Briefs Expense	45,796.76	54,823.53
68045	Medical Supplies Expense	72,541.35	72,673.35
68055	Medical Supplies - Other	1,920.54	2,537.06
68095	Pharmacy Supplies	1,230.41	1,374.75
68105	Oxygen Supplies	579.21	1,300.27
69005	PT Supplies	7,033.79	7,540.36
69035	RT Supplies	0.00	152.07
Subtotal : None		148,598.70	158,874.33
Total [S3L3.89C1]	House Supplies Not Resold	148,598.70	158,874.33

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

64030	Pharmacy Consultant	18,297.36	9,154.21
Subtotal : None		18,297.36	9,154.21
Total [S3L3.92C1]	Pharmacy Consultant	18,297.36	9,154.21

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

Subgroup : None

63395	Personal Property Tax Expense	10,572.04	11,664.91
Subtotal : None		10,572.04	11,664.91
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-C	10,572.04	11,664.91

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

Subgroup : None

67036	Facility Equipment Rental	195.00	0.00
69045	PT/OT Equipment Rental	19,455.50	16,762.70
80010	Office Equipment Rental	20,211.28	11,862.03
Subtotal : None		39,861.78	28,624.73

Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	39,861.78	28,624.73
Group : [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR		
Subgroup : None			
63272	Property Insurance - Related Party	12,184.08	12,184.08
63401	Real Estate Tax Expense - Related Party	98,835.16	111,790.20
80000	Rent - Third Party	0.00	(819.53)
80005	Rent - Related Party	944,688.28	946,974.84
Subtotal : None		1,055,707.52	1,070,129.59
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,055,707.52	1,070,129.59
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
61030	Health Insurance Expense	450,515.96	397,332.63
61070	Basic Life Insurance	2,219.39	2,013.09
87200	Health Insurance Reserve Adjustment	46,402.00	(225,366.00)
Subtotal : None		499,137.35	173,979.72
Total [CLA-53.01]	LA-Group Health/Life	499,137.35	173,979.72
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
61020	401K Employer Match Expense	11,768.82	6,699.52
Subtotal : None		11,768.82	6,699.52
Total [CLA-53.02]	LA-Employee Pensions	11,768.82	6,699.52
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
61002	Taxes & Benefits - Wage Transfer	(86,416.81)	(54,919.34)
61090	Employee Relations	32,809.40	20,628.30
61105	Other Employee Benefits	2,020.66	1,734.62
61120	Holiday Party	5,277.50	4,125.70
61125	Flowers & Gifts to Employees	969.64	556.19
63075	Criminal Record Check	8,125.16	7,962.58
63335	Uniform Expense	5,659.62	7,737.48
Subtotal : None		(31,554.83)	(12,174.47)
Total [CLA-53.03]	LA-Employee Benefits	(31,554.83)	(12,174.47)
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
61000	Medicare Tax Expense	145,367.94	121,218.05
61001	Social Security Tax Expense	619,624.86	510,127.13
61005	SUI Tax Expense	67,764.92	64,100.00
61010	FUTA Tax Expense	9,824.72	7,973.33
61015	Other Payroll Tax Expense	38,750.46	35,288.92
Subtotal : None		881,332.90	738,707.43
Total [CLA-53.04]	LA-Payroll Taxes	881,332.90	738,707.43
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
61045	Workers Comp Insurance Expense	247,381.56	217,368.07
87205	Workers Comp Reserve Adjustment	0.00	(62,326.22)
Subtotal : None		247,381.56	155,041.85
Total [CLA-53.05]	LA-Workers Comp	247,381.56	155,041.85
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

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