

**BRIGHTON GARDENS OF EDISON
PROVIDER NUMBER: 31-5351**

TITLE XVIII MEDICARE COST REPORT

YEAR ENDED DECEMBER 31, 2022

FORV/S

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim FORM APPROVED payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g). OMB NO. 0938-0463 Expires: 12/31/2021

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	Provider CCN: 315351	Period: From 01/01/2022 To 12/31/2022	Worksheet S Parts I, II & III Date/Time Prepared: 5/12/2023 1:55 pm
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PART I - COST REPORT STATUS	
Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor use only	4. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____ 6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code _____ 4 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR
 MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF FACILITY

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by Brighton Gardens of Edison (315351) for the cost reporting period beginning 01/01/2022 and ending 12/31/2022 and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.

	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
	1	2		
1			I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name			2
3	Signatory Title			3
4	Date			4

Cost Center Description	Title V 1.00	Title XVIII		Title XIX 4.00	
		Part A 2.00	Part B 3.00		
PART III - SETTLEMENT SUMMARY					
1.00 SKILLED NURSING FACILITY	0	29,955	0	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID				0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
7.10 SNF - BASED CORF I	0		0	0	7.10
100.00 TOTAL	0	29,955	0	0	100.00

The above amounts represent "due to" or "due from" the applicable program for the element of the above complex indicated. According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0463. The time required to complete and review the information collection is estimated 202 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving the form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.



Edison Signature Page - ToSign.pdf

DocVerify ID: 276B3A08-57AE-4A68-8184-E2F918CB8851
Created: May 16, 2023 11:01:32 -8:00
Pages: 1
E-Sign: Yes

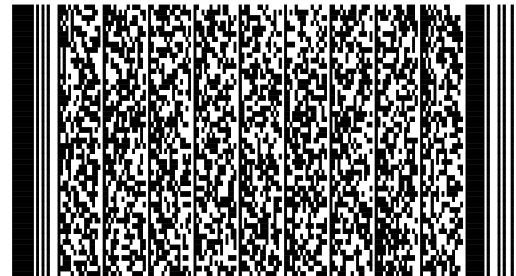
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E-Signature Summary

E-Signature 1: Patricia Royal (PR)

May 16, 2023 11:25:34 -8:00 [4708F89E06AA] [38.134.122.44]
patti.royal@sunriseseniorliving.com



This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g). OMB NO. 0938-0463 Expires: 12/31/2021


SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY	Provider CCN: 315351	Period: From 01/01/2022 To 12/31/2022	Worksheet S Parts I, II & III Date/Time Prepared: 5/12/2023 1:55 pm
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Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 3.01 <input type="checkbox"/> No Medicare Utilization. Enter "Y" for yes or leave blank for no.
Contractor use only	4. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended 5. Date Received: _____
	6. Contractor No. _____ 7. <input type="checkbox"/> First Cost Report for this Provider CCN 8. <input type="checkbox"/> Last Cost Report for this Provider CCN 9. NPR Date: _____ 10. <input type="checkbox"/> If line 4, column 1 is "4": Enter number of times reopened 11. Contractor Vendor Code _____ 4 12. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.

PART II - CERTIFICATION OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR
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1	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	1
		<input checked="" type="checkbox"/>	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	
2	Signatory Printed Name	Patti Royal		2
3	Signatory Title	VP, Financial Reporting		3
4	Date	05/16/2023		4

Encryption Information
ECR: Date: 5/12/2023 Time: 1:55 pm
Zbk1J:9MkgY6MctQDYt5y:DNjWtFL0
erFQx0.NbmyesZ62Y9L2qLgPki7rwi
grE.01i7Dw090YI9

	Title V 1.00	Title XVIII		Title XIX 4.00	
		Part A 2.00	Part B 3.00		
PART III - SETTLEMENT SUMMARY					
1.00 SKILLED NURSING FACILITY	0	29,955	0	0	1.00
2.00 NURSING FACILITY	0			0	2.00
3.00 ICF/IID				0	3.00
4.00 SNF - BASED HHA I	0	0	0	0	4.00
5.00 SNF - BASED RHC I	0		0	0	5.00
6.00 SNF - BASED FQHC I	0		0	0	6.00
7.00 SNF - BASED CMHC I	0		0	0	7.00
7.10 SNF - BASED CORF I	0		0	0	7.10
100.00 TOTAL	0	29,955	0	0	100.00

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276B3A08-57AE-4A68-8184-E2F918CB8851 --- 2023/05/16 11:01:32 -8:00



SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE Provider No.: 315351 Period: From 01/01/2022 To 12/31/2022 Worksheet S-2 Part I Date/Time Prepared: 5/12/2023 1:55 pm
 COMPLEX IDENTIFICATION DATA

		1.00	2.00	3.00							
Skilled Nursing Facility and Skilled Nursing Facility Complex Address:											
1.00	Street:1801 oak Tree Road	PO Box:		Zip Code:08820			1.00				
2.00	City: Edison	State: NJ		Urban/Rural:U			2.00				
3.00	County:Middlesex	CBSA Code: 35154					3.00				
3.01		CBSA Code: 35154					3.01				
		Component Name		Provider CCN	Date Certified	Payment System (P, O, or N)					
						V	XVIII	XIX			
		1.00		2.00	3.00	4.00	5.00	6.00			
SNF and SNF-Based Component Identification:											
4.00	SNF	Brighton Gardens of Edison		315351	12/18/1995	N	P	N	4.00		
5.00	Nursing Facility								5.00		
6.00	ICF/IID								6.00		
7.00	SNF-Based HHA								7.00		
8.00	SNF-Based RHC								8.00		
9.00	SNF-Based FQHC								9.00		
10.00	SNF-Based CMHC								10.00		
11.00	SNF-Based OLTC	Brighton Gardens of Edison							11.00		
12.00	SNF-Based HOSPICE								12.00		
13.00	SNF-Based CORF								13.00		
					From:		To:				
					1.00		2.00				
14.00	Cost Reporting Period (mm/dd/yyyy)				01/01/2022		12/31/2022			14.00	
15.00	Type of Control (See Instructions)						4			15.00	
							Y/N				
							1.00				
Type of Freestanding Skilled Nursing Facility											
16.00	Is this a distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?						N			16.00	
17.00	Is this a composite distinct part skilled nursing facility that meets the requirements set forth in 42 CFR section 483.5?						N			17.00	
18.00	Are there any costs included in worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete worksheet A-8-1.						N			18.00	
Miscellaneous Cost Reporting Information											
19.00	If this is a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.						N			19.00	
19.01	If line 19 is yes, does this cost report meet your contractor's criteria for filing a low Medicare utilization cost report, indicate with a "Y", for yes, or "N" for no.						N			19.01	
Depreciation - Enter the amount of depreciation reported in this SNF for the method indicated on Lines 20 - 22.											
20.00	Straight Line						441,599			20.00	
21.00	Declining Balance						0			21.00	
22.00	Sum of the Year's Digits						0			22.00	
23.00	Sum of line 20 through 22						441,599			23.00	
24.00	If depreciation is funded, enter the balance as of the end of the period.						0			24.00	
25.00	Were there any disposal of capital assets during the cost reporting period? (Y/N)						Y			25.00	
26.00	Was accelerated depreciation claimed on any assets in the current or any prior cost reporting period? (Y/N)						N			26.00	
27.00	Did you cease to participate in the Medicare program at end of the period to which this cost report applies? (Y/N)						N			27.00	
28.00	Was there a substantial decrease in health insurance proportion of allowable cost from prior cost reports? (Y/N)						N			28.00	
					Part A		Part B		Other		
					1.00		2.00		3.00		
If this facility contains a public or non-public provider that qualifies for an exemption from the application of the lower of the costs or charges enter "Y" for each component and type of service that qualifies for the exemption.											
29.00	Skilled Nursing Facility						N		N		29.00
30.00	Nursing Facility								N		30.00
31.00	ICF/IID										31.00
32.00	SNF-Based HHA						N		N		32.00
33.00	SNF-Based RHC										33.00
34.00	SNF-Based FQHC										34.00
35.00	SNF-Based CMHC								N		35.00
36.00	SNF-Based OLTC										36.00
					Y/N						
					1.00		2.00				
37.00	Is the skilled nursing facility located in a state that certifies the provider as a SNF regardless of the level of care given for Titles V & XIX patients? (Y/N)						N			37.00	
38.00	Are you legally-required to carry malpractice insurance? (Y/N)						N			38.00	
39.00	Is the malpractice a "claims-made" or "occurrence" policy? If the policy is "claims-made" enter 1. If the policy is "occurrence", enter 2.						1			39.00	

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE COMPLEX IDENTIFICATION DATA		Provider No. : 315351	Period: From 01/01/2022 To 12/31/2022	Worksheet S-2 Part I Date/Time Prepared: 5/12/2023 1:55 pm
		Premiums	Paid Losses	Self Insurance
		1.00	2.00	3.00
41.00	List malpractice premiums and paid losses:	263,527	0	0
				41.00
				Y/N
				1.00
42.00	Are malpractice premiums and paid losses reported in other than the Administrative and General cost center? Enter Y or N. If yes, check box, and submit supporting schedule listing cost centers and amounts.			N
43.00	Are there any home office costs as defined in CMS Pub. 15-1, Chapter 10?			N
44.00	If line 43 is yes, enter the home office chain number and enter the name and address of the home office on lines 45, 46 and 47.			
		1.00	2.00	3.00
If this facility is part of a chain organization, enter the name and address of the home office on the lines below.				
45.00	Name:	Contractor's Name:	Contractor's Number:	
46.00	Street:	PO Box:		
47.00	City:	State:	Zip Code:	
				45.00
				46.00
				47.00

		Y/N	Date	
		1.00	2.00	
General Instruction: For all column 1 responses enter in column 1, "Y" for Yes or "N" for No. For all the date responses the format will be (mm/dd/yyyy) Completed by All Skilled Nursing Facilities				
Provider Organization and Operation				
1.00	Has the provider changed ownership immediately prior to the beginning of the cost reporting period? If column 1 is "Y", enter the date of the change in column 2. (see instructions)	N		1.00
		Y/N	Date	V/I
		1.00	2.00	3.00
2.00	Has the provider terminated participation in the Medicare Program? If column 1 is yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary.	N		2.00
3.00	Is the provider involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	N		3.00
		Y/N	Type	Date
		1.00	2.00	3.00
Financial Data and Reports				
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? (Y/N) Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (see instructions) If no, see instructions.	N		4.00
5.00	Are the cost report total expenses and total revenues different from those on the filed financial statements? If column 1 is "Y", submit reconciliation.	N		5.00
		Y/N	Legal Oper.	
		1.00	2.00	
Approved Educational Activities				
6.00	Column 1: were costs claimed for Nursing School? (Y/N) Column 2: Is the provider the legal operator of the program? (Y/N)	N	N	6.00
7.00	were costs claimed for Allied Health Programs? (Y/N) see instructions.	N		7.00
8.00	were approvals and/or renewals obtained during the cost reporting period for Nursing School and/or Allied Health Program? (Y/N) see instructions.	N		8.00
		Y/N		
		1.00		
Bad Debts				
9.00	Is the provider seeking reimbursement for bad debts? (Y/N) see instructions.		Y	9.00
10.00	If line 9 is "Y", did the provider's bad debt collection policy change during this cost reporting period? If "Y", submit copy.		N	10.00
11.00	If line 9 is "Y", are patient deductibles and/or coinsurance waived? If "Y", see instructions.		N	11.00
Bed Complement				
12.00	Have total beds available changed from prior cost reporting period? If "Y", see instructions.		N	12.00
		Part A		Part B
		Description	Y/N	Date
		0	1.00	2.00
		Y/N	Date	Y/N
		1.00	2.00	3.00
PS&R Data				
13.00	Was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	Y	03/28/2023	Y
14.00	Was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.	N		N
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.	N		N
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.	N		N
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:	N		N
18.00	was the cost report prepared only using the provider's records? If "Y" see Instructions.	N		N

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
 COMPLEX REIMBURSEMENT QUESTIONNAIRE

Provider No. : 315351

Period:
 From 01/01/2022
 To 12/31/2022

Worksheet S-2
 Part II
 Date/Time Prepared:
 5/12/2023 1:55 pm

		1.00	2.00	
Cost Report Preparer Contact Information				
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	JON	UNROE	19.00
20.00	Enter the employer/company name of the cost report preparer.	FORVIS, LLP		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.	7134994617	Jon.Unroe@forvis.com	21.00

		Part B	
		Date	
		4.00	
PS&R Data			
13.00	was the cost report prepared using the PS&R only? If either col. 1 or 3 is "Y", enter the paid through date of the PS&R used to prepare this cost report in cols. 2 and 4.(see Instructions.)	03/28/2023	13.00
14.00	was the cost report prepared using the PS&R for total and the provider's records for allocation? If either col. 1 or 3 is "Y" enter the paid through date of the PS&R used to prepare this cost report in columns 2 and 4.		14.00
15.00	If line 13 or 14 is "Y", were adjustments made to PS&R data for additional claims that have been billed but are not included on the PS&R used to file this cost report? If "Y", see Instructions.		15.00
16.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for corrections of other PS&R Report information? If yes, see instructions.		16.00
17.00	If line 13 or 14 is "Y", then were adjustments made to PS&R data for Other? Describe the other adjustments:		17.00
18.00	was the cost report prepared only using the provider's records? If "Y" see Instructions.		18.00
		3.00	
Cost Report Preparer Contact Information			
19.00	Enter the first name, last name and the title/position held by the cost report preparer in columns 1, 2, and 3, respectively.	PARTNER	19.00
20.00	Enter the employer/company name of the cost report preparer.		20.00
21.00	Enter the telephone number and email address of the cost report preparer in columns 1 and 2, respectively.		21.00

SKILLED NURSING FACILITY AND SKILLED NURSING FACILITY HEALTH CARE
 COMPLEX STATISTICAL DATA

Provider No. : 315351

Period:
 From 01/01/2022
 To 12/31/2022

Worksheet S-3
 Part I
 Date/Time Prepared:
 5/12/2023 1:55 pm

Component		Number of Beds	Bed Days Available	Inpatient Days/Visits			
				Title V	Title XVIII	Title XIX	
				3.00	4.00	5.00	
1.00	SKILLED NURSING FACILITY	30	10,950	0	4,536	2,080	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST			0	0	0	4.00
5.00	Other Long Term Care	94	34,310				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	124	45,260	0	4,536	2,080	8.00
Component		Inpatient Days/Visits		Discharges			
		Other	Total	Title V	Title XVIII	Title XIX	
		6.00	7.00	8.00	9.00	10.00	
1.00	SKILLED NURSING FACILITY	1,826	8,442	0	194	3	1.00
2.00	NURSING FACILITY	0	0	0		0	2.00
3.00	ICF/IID	0	0			0	3.00
4.00	HOME HEALTH AGENCY COST	0	0				4.00
5.00	Other Long Term Care	32,009	32,009				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	33,835	40,451	0	194	3	8.00
Component		Discharges		Average Length of Stay			
		Other	Total	Title V	Title XVIII	Title XIX	
		11.00	12.00	13.00	14.00	15.00	
1.00	SKILLED NURSING FACILITY	44	241	0.00	23.38	693.33	1.00
2.00	NURSING FACILITY	0	0	0.00		0.00	2.00
3.00	ICF/IID	0	0			0.00	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	50	50				5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0	0	0.00	0.00	0.00	7.00
8.00	Total (Sum of lines 1-7)	94	291	0.00	23.38	693.33	8.00
Component		Average Length of Stay	Admissions				
		Total	Title V	Title XVIII	Title XIX		Other
		16.00	17.00	18.00	19.00		20.00
1.00	SKILLED NURSING FACILITY	35.03	0	196	0	49	1.00
2.00	NURSING FACILITY	0.00	0		0	0	2.00
3.00	ICF/IID	0.00			0	0	3.00
4.00	HOME HEALTH AGENCY COST						4.00
5.00	Other Long Term Care	640.18				53	5.00
6.00	SNF-Based CMHC						6.00
6.10	SNF-Based CORF						6.10
7.00	HOSPICE	0.00	0	0	0	0	7.00
8.00	Total (Sum of lines 1-7)	139.01	0	196	0	102	8.00
Component		Admissions	Full Time Equivalent				
		Total	Employees on Payroll	Nonpaid workers			
		21.00	22.00	23.00			
1.00	SKILLED NURSING FACILITY	245	18.78	0.00	1.00		
2.00	NURSING FACILITY	0	0.00	0.00	2.00		
3.00	ICF/IID	0	0.00	0.00	3.00		
4.00	HOME HEALTH AGENCY COST		0.00	0.00	4.00		
5.00	Other Long Term Care	53	48.69	0.00	5.00		
6.00	SNF-Based CMHC		0.00	0.00	6.00		
6.10	SNF-Based CORF		0.00	0.00	6.10		
7.00	HOSPICE	0	0.00	0.00	7.00		
8.00	Total (Sum of lines 1-7)	298	67.47	0.00	8.00		

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART II - DIRECT SALARIES						
SALARIES						
1.00	Total salaries (See Instructions)	6,290,795	0	6,290,795	229,108.10	27.46 1.00
2.00	Physician salaries-Part A	0	0	0	0.00	0.00 2.00
3.00	Physician salaries-Part B	0	0	0	0.00	0.00 3.00
4.00	Home office personnel	0	0	0	0.00	0.00 4.00
5.00	Sum of lines 2 through 4	0	0	0	0.00	0.00 5.00
6.00	Revised wages (line 1 minus line 5)	6,290,795	0	6,290,795	229,108.10	27.46 6.00
7.00	Other Long Term Care	2,483,397	0	2,483,397	101,280.46	24.52 7.00
8.00	HOME HEALTH AGENCY COST	0	0	0	0.00	0.00 8.00
9.00	CMHC	0	0	0	0.00	0.00 9.00
9.10	CORF					
10.00	HOSPICE	0	0	0	0.00	0.00 10.00
11.00	Other excluded areas	251,998	0	251,998	4,243.10	59.39 11.00
12.00	Subtotal Excluded salary (Sum of lines 7 through 11)	2,735,395	0	2,735,395	105,523.56	25.92 12.00
13.00	Total Adjusted Salaries (line 6 minus line 12)	3,555,400	0	3,555,400	123,584.54	28.77 13.00
OTHER WAGES & RELATED COSTS						
14.00	Contract Labor: Patient Related & Mgmt	269,500	0	269,500	4,094.22	65.82 14.00
15.00	Contract Labor: Physician services-Part A	0	0	0	0.00	0.00 15.00
16.00	Home office salaries & wage related costs	0	0	0	0.00	0.00 16.00
WAGE-RELATED COSTS						
17.00	Wage-related costs core (See Part IV)	1,186,219	0	1,186,219		
18.00	Wage-related costs other (See Part IV)	0	0	0		
19.00	Wage related costs (excluded units)	515,798	0	515,798		
20.00	Physician Part A - WRC	0	0	0		
21.00	Physician Part B - WRC	0	0	0		
22.00	Total Adjusted wage Related cost (see instructions)	670,421	0	670,421		

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet S-3
Part III
Date/Time Prepared:
5/12/2023 1:55 pm

	Amount Reported	Reclass. of Salaries from Worksheet A-6	Adjusted Salaries (col. 1 ± col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
	1.00	2.00	3.00	4.00	5.00	
PART III - OVERHEAD COST - DIRECT SALARIES						
1.00	Employee Benefits	0	0	0.00	0.00	1.00
2.00	Administrative & General	584,262	0	584,262	15,950.37	2.00
3.00	Plant Operation, Maintenance & Repairs	165,147	0	165,147	5,012.05	3.00
4.00	Laundry & Linen Service	53,881	4,644	58,525	2,989.02	4.00
5.00	Housekeeping	197,987	-4,644	193,343	11,353.08	5.00
6.00	Dietary	586,588	0	586,588	29,096.63	6.00
7.00	Nursing Administration	0	381,206	381,206	8,677.58	7.00
8.00	Central Services and Supply	0	0	0	0.00	8.00
9.00	Pharmacy	0	0	0	0.00	9.00
10.00	Medical Records & Medical Records Library	0	81,459	81,459	2,284.96	10.00
11.00	Social Service	147,985	115,845	263,830	9,157.58	11.00
12.00	Nursing and Allied Health Ed. Act.	0	0	0	0.00	12.00
13.00	Other General Service	0	0	0	0.00	13.00
14.00	Total (sum lines 1 thru 13)	1,735,850	578,510	2,314,360	84,521.27	14.00

SNF WAGE RELATED COSTS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet S-3
Part IV
Date/Time Prepared:
5/12/2023 1:55 pm

		Amount Reported	
		1.00	
PART IV - WAGE RELATED COSTS			
Part A - Core List			
RETIREMENT COST			
1.00	401K Employer Contributions	59,186	1.00
2.00	Tax Sheltered Annuity (TSA) Employer Contribution	0	2.00
3.00	Qualified and Non-Qualified Pension Plan Cost	0	3.00
4.00	Prior Year Pension Service Cost	0	4.00
PLAN ADMINISTRATIVE COSTS (Paid to External Organization)			
5.00	401K/TSA Plan Administration fees	0	5.00
6.00	Legal/Accounting/Management Fees-Pension Plan	0	6.00
7.00	Employee Managed Care Program Administration Fees	0	7.00
HEALTH AND INSURANCE COST			
8.00	Health Insurance (Purchased or Self Funded)	289,148	8.00
9.00	Prescription Drug Plan	0	9.00
10.00	Dental, Hearing and Vision Plan	10,205	10.00
11.00	Life Insurance (If employee is owner or beneficiary)	0	11.00
12.00	Accident Insurance (If employee is owner or beneficiary)	0	12.00
13.00	Disability Insurance (If employee is owner or beneficiary)	0	13.00
14.00	Long-Term Care Insurance (If employee is owner or beneficiary)	0	14.00
15.00	Workers' Compensation Insurance	238,301	15.00
16.00	Retirement Health Care Cost (Only current year, not the extraordinary accrual required by FASB 106. Non cumulative portion)	0	16.00
TAXES			
17.00	FICA-Employers Portion Only	469,250	17.00
18.00	Medicare Taxes - Employers Portion Only	0	18.00
19.00	Unemployment Insurance	0	19.00
20.00	State or Federal Unemployment Taxes	66,321	20.00
OTHER			
21.00	Executive Deferred Compensation	0	21.00
22.00	Day Care Cost and Allowances	0	22.00
23.00	Tuition Reimbursement	53,808	23.00
24.00	Total Wage Related cost (Sum of lines 1 - 23)	1,186,219	24.00
		Amount Reported	
		1.00	
Part B - Other than Core Related Cost			
25.00	OTHER WAGE RELATED COSTS (SPECIFY)	0	25.00

SNF REPORTING OF DIRECT CARE EXPENDITURES

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet S-3
Part V
Date/Time Prepared:
5/12/2023 1:55 pm

Occupational Category		Amount Reported	Fringe Benefits	Adjusted Salaries (col. 1 + col. 2)	Paid Hours Related to Salary in col. 3	Average Hourly Wage (col. 3 ÷ col. 4)	
		1.00	2.00	3.00	4.00	5.00	
Direct Salaries							
Nursing Occupations							
1.00	Registered Nurses (RNs)	602,999	0	602,999	11,845.69	50.90	1.00
2.00	Licensed Practical Nurses (LPNs)	372,821	0	372,821	10,848.99	34.36	2.00
3.00	Certified Nursing Assistant/Nursing Assistants/Aides	569,669	0	569,669	21,914.76	25.99	3.00
4.00	Total Nursing (sum of lines 1 through 3)	1,545,489	0	1,545,489	44,609.44	34.64	4.00
5.00	Physical Therapists	0	0	0	0.00	0.00	5.00
6.00	Physical Therapy Assistants	0	0	0	0.00	0.00	6.00
7.00	Physical Therapy Aides	0	0	0	0.00	0.00	7.00
8.00	Occupational Therapists	0	0	0	0.00	0.00	8.00
9.00	Occupational Therapy Assistants	0	0	0	0.00	0.00	9.00
10.00	Occupational Therapy Aides	0	0	0	0.00	0.00	10.00
11.00	Speech Therapists	0	0	0	0.00	0.00	11.00
12.00	Respiratory Therapists	0	0	0	0.00	0.00	12.00
13.00	Other Medical Staff	0	0	0	0.00	0.00	13.00
Contract Labor							
Nursing Occupations							
14.00	Registered Nurses (RNs)	36,338		36,338	590.05	61.58	14.00
15.00	Licensed Practical Nurses (LPNs)	81,613		81,613	876.57	93.10	15.00
16.00	Certified Nursing Assistant/Nursing Assistants/Aides	151,548		151,548	2,627.61	57.68	16.00
17.00	Total Nursing (sum of lines 14 through 16)	269,499		269,499	4,094.23	65.82	17.00
18.00	Physical Therapists	0		0	0.00	0.00	18.00
19.00	Physical Therapy Assistants	0		0	0.00	0.00	19.00
20.00	Physical Therapy Aides	0		0	0.00	0.00	20.00
21.00	Occupational Therapists	0		0	0.00	0.00	21.00
22.00	Occupational Therapy Assistants	0		0	0.00	0.00	22.00
23.00	Occupational Therapy Aides	0		0	0.00	0.00	23.00
24.00	Speech Therapists	0		0	0.00	0.00	24.00
25.00	Respiratory Therapists	0		0	0.00	0.00	25.00
26.00	Other Medical Staff	0		0	0.00	0.00	26.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet S-7
Date/Time Prepared:
5/12/2023 1:55 pm

		Group	Days	
		1.00	2.00	
1.00		RUX		1.00
2.00		RUL		2.00
3.00		RVX		3.00
4.00		RVL		4.00
5.00		RHX		5.00
6.00		RHL		6.00
7.00		RMX		7.00
8.00		RML		8.00
9.00		RLX		9.00
10.00		RUC		10.00
11.00		RUB		11.00
12.00		RUA		12.00
13.00		RVC		13.00
14.00		RVB		14.00
15.00		RVA		15.00
16.00		RHC		16.00
17.00		RHB		17.00
18.00		RHA		18.00
19.00		RMC		19.00
20.00		RMB		20.00
21.00		RMA		21.00
22.00		RLB		22.00
23.00		RLA		23.00
24.00		ES3		24.00
25.00		ES2		25.00
26.00		ES1		26.00
27.00		HE2		27.00
28.00		HE1		28.00
29.00		HD2		29.00
30.00		HD1		30.00
31.00		HC2		31.00
32.00		HC1		32.00
33.00		HB2		33.00
34.00		HB1		34.00
35.00		LE2		35.00
36.00		LE1		36.00
37.00		LD2		37.00
38.00		LD1		38.00
39.00		LC2		39.00
40.00		LC1		40.00
41.00		LB2		41.00
42.00		LB1		42.00
43.00		CE2		43.00
44.00		CE1		44.00
45.00		CD2		45.00
46.00		CD1		46.00
47.00		CC2		47.00
48.00		CC1		48.00
49.00		CB2		49.00
50.00		CB1		50.00
51.00		CA2		51.00
52.00		CA1		52.00
53.00		SE3		53.00
54.00		SE2		54.00
55.00		SE1		55.00
56.00		SSC		56.00
57.00		SSB		57.00
58.00		SSA		58.00
59.00		IB2		59.00
60.00		IB1		60.00
61.00		IA2		61.00
62.00		IA1		62.00
63.00		BB2		63.00
64.00		BB1		64.00
65.00		BA2		65.00
66.00		BA1		66.00
67.00		PE2		67.00
68.00		PE1		68.00
69.00		PD2		69.00
70.00		PD1		70.00
71.00		PC2		71.00
72.00		PC1		72.00
73.00		PB2		73.00
74.00		PB1		74.00
75.00		PA2		75.00

PROSPECTIVE PAYMENT FOR SNF STATISTICAL DATA Provider No. : 315351 Period: From 01/01/2022 To 12/31/2022 Worksheet S-7 Date/Time Prepared: 5/12/2023 1:55 pm

		Group	Days	
76.00		1.00	2.00	
99.00		PA1		76.00
100.00	TOTAL	AAA		99.00
		Expenses	Percentage	Y/N
		1.00	2.00	3.00

A notice published in the Federal Register Volume 68, No. 149 August 4, 2003 provided for an increase in the RUG payments beginning 10/01/2003. Congress expected this increase to be used for direct patient care and related expenses. For lines 101 through 106: Enter in column 1 the amount of the expense for each category. Enter in column 2 the percentage of total expenses for each category to total SNF revenue from Worksheet G-2, Part I, line 1, column 3. Indicate in column 3 "Y" for yes or "N" for no if the spending reflects increases associated with direct patient care and related expenses for each category. (If column 2 is zero, enter N/A in column 3) (See instructions)

101.00	Staffing				101.00
102.00	Recruitment				102.00
103.00	Retention of employees				103.00
104.00	Training				104.00
105.00	OTHER (SPECIFY)				105.00
106.00	Total SNF revenue (Worksheet G-2, Part I, line 1, column 3)				106.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet A

Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description			Salaries	Other	Total (col. 1 + col. 2)	Reclassifications Increase/Decrease (Fr Wkst A-6)	Reclassified Trial Balance (col. 3 +- col. 4)	
			1.00	2.00	3.00	4.00	5.00	
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		863,154	863,154	0	863,154	1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		20,092	20,092	0	20,092	2.00
3.00	00300	EMPLOYEE BENEFITS	0	545,719	545,719	0	545,719	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	584,262	2,029,349	2,613,611	0	2,613,611	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	165,147	617,766	782,913	0	782,913	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	53,881	0	53,881	21,484	75,365	6.00
7.00	00700	HOUSEKEEPING	197,987	149,326	347,313	-21,484	325,829	7.00
8.00	00800	DIETARY	586,588	463,541	1,050,129	0	1,050,129	8.00
9.00	00900	NURSING ADMINISTRATION	0	28,800	28,800	417,234	446,034	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	1,104	1,104	0	1,104	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	89,158	89,158	12.00
13.00	01300	SOCIAL SERVICE	147,985	47,548	195,533	126,794	322,327	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	1,819,550	549,050	2,368,600	-633,186	1,735,414	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	2,483,397	301,810	2,785,207	0	2,785,207	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	17,142	17,142	0	17,142	40.00
41.00	04100	LABORATORY	0	46,957	46,957	0	46,957	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	1,516	1,516	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	270,899	270,899	0	270,899	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	272,419	272,419	0	272,419	45.00
46.00	04600	SPEECH PATHOLOGY	0	52,942	52,942	0	52,942	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	81,103	81,103	-1,516	79,587	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	247,499	247,499	0	247,499	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES	0	0	0	0	0	80.00
81.00	08100	INTEREST EXPENSE	0	0	0	0	0	81.00
82.00	08200	UTILIZATION REVIEW	0	0	0	0	0	82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	6,038,797	6,606,220	12,645,017	0	12,645,017	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	14,614	14,614	0	14,614	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500	MARKETING	251,998	275,220	527,218	0	527,218	95.00
100.00		TOTAL	6,290,795	6,896,054	13,186,849	0	13,186,849	100.00

RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet A
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description		Adjustments to Expenses (Fr wkst A-8)	Net Expenses For Allocation (col. 5 +- col. 6)	
		6.00	7.00	
GENERAL SERVICE COST CENTERS				
1.00	00100		863,154	1.00
2.00	00200	-2,125	17,967	2.00
3.00	00300	0	545,719	3.00
4.00	00400	-366,693	2,246,918	4.00
5.00	00500	-62,850	720,063	5.00
6.00	00600	0	75,365	6.00
7.00	00700	0	325,829	7.00
8.00	00800	-6,752	1,043,377	8.00
9.00	00900	0	446,034	9.00
10.00	01000	0	1,104	10.00
11.00	01100	0	0	11.00
12.00	01200	0	89,158	12.00
13.00	01300	-1,133	321,194	13.00
14.00	01400	0	0	14.00
15.00	01500	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	-484	1,734,930	30.00
31.00	03100	0	0	31.00
32.00	03200	0	0	32.00
33.00	03300	-31	2,785,176	33.00
ANCILLARY SERVICE COST CENTERS				
40.00	04000	0	17,142	40.00
41.00	04100	0	46,957	41.00
42.00	04200	0	1,516	42.00
43.00	04300	0	0	43.00
44.00	04400	0	270,899	44.00
45.00	04500	0	272,419	45.00
46.00	04600	0	52,942	46.00
47.00	04700	0	0	47.00
48.00	04800	0	79,587	48.00
49.00	04900	0	247,499	49.00
50.00	05000	0	0	50.00
51.00	05100	0	0	51.00
52.00	05200	0	0	52.00
OUTPATIENT SERVICE COST CENTERS				
60.00	06000	0	0	60.00
61.00	06100	0	0	61.00
62.00	06200	0	0	62.00
63.00	06300	0	0	63.00
OTHER REIMBURSABLE COST CENTERS				
70.00	07000	0	0	70.00
71.00	07100	0	0	71.00
72.00	07200	0	0	72.00
73.00	07300	0	0	73.00
74.00	07400	0	0	74.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	0	0	80.00
81.00	08100	0	0	81.00
82.00	08200	0	0	82.00
83.00	08300	0	0	83.00
84.00	08400	0	0	84.00
89.00		-440,068	12,204,949	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	0	0	90.00
91.00	09100	0	14,614	91.00
92.00	09200	0	0	92.00
93.00	09300	0	0	93.00
94.00	09400	0	0	94.00
95.00	09500	0	527,218	95.00
100.00		-440,068	12,746,781	100.00

		Increases				
		Cost Center	Line #	Salary	Non Salary	
		2.00	3.00	4.00	5.00	
	(1) A - LAUNDRY SAL & BEN RECLASS					
1.00	LAUNDRY & LINEN SERVICE	6.00		4,644	5,829	1.00
	(1) B - SNF SALARY & BEN RECLASS					
2.00	NURSING ADMINISTRATION	9.00		381,206	36,028	2.00
3.00	MEDICAL RECORDS & LIBRARY	12.00		81,459	7,699	3.00
4.00	SOCIAL SERVICE	13.00		115,845	10,949	4.00
	(1) C - RECLASS IV					
5.00	INTRAVENOUS THERAPY	42.00			1,516	5.00
	(1) D - LAUNDRY SUPPLY RECLASS					
6.00	LAUNDRY & LINEN SERVICE	6.00			11,011	6.00
	TOTALS					
100.00	Total Reclassifications (Sum of columns 4 and 5 must equal sum of columns 8 and 9)			583,154	73,032	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to worksheet A, col. 5, line as appropriate.

		Decreases				
		Cost Center	Line #	Salary	Non Salary	
		6.00	7.00	8.00	9.00	
	(1) A - LAUNDRY SAL & BEN RECLASS					
1.00		HOUSEKEEPING	7.00	4,644	5,829	1.00
	(1) B - SNF SALARY & BEN RECLASS					
2.00		SKILLED NURSING FACILITY	30.00	578,510	54,676	2.00
3.00			0.00	0	0	3.00
4.00			0.00	0	0	4.00
	(1) C - RECLASS IV					
5.00		MEDICAL SUPPLIES CHARGED TO PATIENTS	48.00		1,516	5.00
	(1) D - LAUNDRY SUPPLY RECLASS					
6.00		HOUSEKEEPING	7.00		11,011	6.00
	TOTALS					
100.00				583,154	73,032	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
(2) Transfer to worksheet A, col. 5, line as appropriate.

RECONCILIATION OF CAPITAL COSTS CENTERS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet A-7
Date/Time Prepared:
5/12/2023 1:55 pm

Description	Beginning Balances	Acquisitions			Disposals and Retirements	
		Purchases	Donation	Total		
	1.00	2.00	3.00	4.00	5.00	
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0	0	0	0	1.00
2.00 Land Improvements	132,909	14,708	0	14,708	0	2.00
3.00 Buildings and Fixtures	0	0	0	0	0	3.00
4.00 Building Improvements	1,061,155	0	0	0	111,615	4.00
5.00 Fixed Equipment	0	0	0	0	0	5.00
6.00 Movable Equipment	3,642,782	0	0	0	256,441	6.00
7.00 Subtotal (sum of lines 1-6)	4,836,846	14,708	0	14,708	368,056	7.00
8.00 Reconciling Items	0	0	0	0	0	8.00
9.00 Total (line 7 minus line 8)	4,836,846	14,708	0	14,708	368,056	9.00
Description	Ending Balance	Fully Depreciated Assets				
	6.00	7.00				
ANALYSIS OF CHANGES IN CAPITAL ASSET BALANCES						
1.00 Land	0	0				
2.00 Land Improvements	147,617	0				
3.00 Buildings and Fixtures	0	0				
4.00 Building Improvements	949,540	0				
5.00 Fixed Equipment	0	0				
6.00 Movable Equipment	3,386,341	0				
7.00 Subtotal (sum of lines 1-6)	4,483,498	0				
8.00 Reconciling Items	0	0				
9.00 Total (line 7 minus line 8)	4,483,498	0				

ADJUSTMENTS TO EXPENSES

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet A-8

Date/Time Prepared:
5/12/2023 1:55 pm

Description (1)	(2) Basis For Adjustment	Amount	Expense Classification on Worksheet A To/From which the Amount is to be Adjusted		
			Cost Center	Line No.	
			1.00	2.00	3.00
1.00 Investment income on restricted funds (chapter 2)		0			0.00 1.00
2.00 Trade, quantity, and time discounts (chapter 8)		0			0.00 2.00
3.00 Refunds and rebates of expenses (chapter 8)		0			0.00 3.00
4.00 Rental of provider space by suppliers (chapter 8)		0			0.00 4.00
5.00 Telephone services (pay stations excluded) (chapter 21)		0			0.00 5.00
6.00 Television and radio service (chapter 21)		0			0.00 6.00
7.00 Parking lot (chapter 21)		0			0.00 7.00
8.00 Remuneration applicable to provider-based physician adjustment	A-8-2	0			0.00 8.00
9.00 Home office cost (chapter 21)		0			0.00 9.00
10.00 Sale of scrap, waste, etc. (chapter 23)		0			0.00 10.00
11.00 Nonallowable costs related to certain Capital expenditures (chapter 24)		0			0.00 11.00
12.00 Adjustment resulting from transactions with related organizations (chapter 10)	A-8-1	0			0.00 12.00
13.00 Laundry and linen service		0			0.00 13.00
14.00 Revenue - Employee meals		0			0.00 14.00
15.00 Cost of meals - Guests		0			0.00 15.00
16.00 Sale of medical supplies to other than patients		0			0.00 16.00
17.00 Sale of drugs to other than patients		0			0.00 17.00
18.00 Sale of medical records and abstracts		0			0.00 18.00
19.00 Vending machines		0			0.00 19.00
20.00 Income from imposition of interest, finance or penalty charges (chapter 21)		0			0.00 20.00
21.00 Interest expense on Medicare overpayments and borrowings to repay Medicare overpayments		0			0.00 21.00
22.00 Utilization review--physicians' compensation (chapter 21)		0	UTILIZATION REVIEW		82.00 22.00
23.00 Depreciation--buildings and fixtures		0	CAP REL COSTS - BLDGS & FIXTURES	1.00	1.00 23.00
24.00 Depreciation--movable equipment		0	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	2.00 24.00
25.00 Equipment Revenues	B	-2,125	CAP REL COSTS - MOVABLE EQUIPMENT	2.00	2.00 25.00
25.01 A&G Revenues	B	-5,676	ADMINISTRATIVE & GENERAL	4.00	4.00 25.01
25.02 Maint & Repairs Revenues	B	-2,687	PLANT OPERATION, MAINT. & REPAIRS	5.00	5.00 25.02
25.03 Dietary Revenues	B	-3,061	DIETARY	8.00	8.00 25.03
25.04 Skilled Nursing Revenues	B	-326	SKILLED NURSING FACILITY	30.00	30.00 25.04
25.05 Other Long Term Care Revenue	B	-5	OTHER LONG TERM CARE	33.00	33.00 25.05
25.06 A&G Expenses	A	-361,017	ADMINISTRATIVE & GENERAL	4.00	4.00 25.06
25.07 Maintenance & Repairs Expense	A	-60,163	PLANT OPERATION, MAINT. & REPAIRS	5.00	5.00 25.07
25.08 Dietary Expenses	A	-3,691	DIETARY	8.00	8.00 25.08
25.09 Social Service Expense	A	-1,133	SOCIAL SERVICE	13.00	13.00 25.09
25.10 Skilled Nursing Expense	A	-158	SKILLED NURSING FACILITY	30.00	30.00 25.10
25.11 Other Long Term Care Expense	A	-26	OTHER LONG TERM CARE	33.00	33.00 25.11
100.00 Total (sum of lines 1 through 99) (Transfer to worksheet A, col. 6, line 100)		-440,068			100.00

(1) Description - all chapter references in this column pertain to CMS Pub. 15-1.

(2) Basis for adjustment (see instructions).

A. Costs - if cost, including applicable overhead, can be determined.

B. Amount Received - if cost cannot be determined.

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B
Part I
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description	Net Expenses for Cost Allocation (from Wkst A col. 7)	CAPITAL RELATED COSTS		EMPLOYEE BENEFITS	Subtotal	
		BLDGS & FIXTURES	MOVABLE EQUIPMENT			
		0	1.00			
GENERAL SERVICE COST CENTERS						
1.00 00100	CAP REL COSTS - BLDGS & FIXTURES	863,154	863,154			1.00
2.00 00200	CAP REL COSTS - MOVABLE EQUIPMENT	17,967		17,967		2.00
3.00 00300	EMPLOYEE BENEFITS	545,719	8,250	172	554,141	3.00
4.00 00400	ADMINISTRATIVE & GENERAL	2,246,918	5,351	111	51,466	2,303,846 4.00
5.00 00500	PLANT OPERATION, MAINT. & REPAIRS	720,063	19,256	401	14,547	754,267 5.00
6.00 00600	LAUNDRY & LINEN SERVICE	75,365	15,140	315	5,155	95,975 6.00
7.00 00700	HOUSEKEEPING	325,829	1,790	37	17,031	344,687 7.00
8.00 00800	DIETARY	1,043,377	71,297	1,484	51,671	1,167,829 8.00
9.00 00900	NURSING ADMINISTRATION	446,034	4,850	101	33,580	484,565 9.00
10.00 01000	CENTRAL SERVICES & SUPPLY	1,104	0	0	0	1,104 10.00
11.00 01100	PHARMACY	0	0	0	0	0 11.00
12.00 01200	MEDICAL RECORDS & LIBRARY	89,158	0	0	7,176	96,334 12.00
13.00 01300	SOCIAL SERVICE	321,194	6,281	131	23,240	350,846 13.00
14.00 01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0 14.00
15.00 01500	OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0 15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00 03000	SKILLED NURSING FACILITY	1,734,930	92,862	1,933	109,321	1,939,046 30.00
31.00 03100	NURSING FACILITY	0	0	0	0	0 31.00
32.00 03200	ICF/IID	0	0	0	0	0 32.00
33.00 03300	OTHER LONG TERM CARE	2,785,176	623,671	12,982	218,756	3,640,585 33.00
ANCILLARY SERVICE COST CENTERS						
40.00 04000	RADIOLOGY	17,142	0	0	0	17,142 40.00
41.00 04100	LABORATORY	46,957	0	0	0	46,957 41.00
42.00 04200	INTRAVENOUS THERAPY	1,516	0	0	0	1,516 42.00
43.00 04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0 43.00
44.00 04400	PHYSICAL THERAPY	270,899	2,165	45	0	273,109 44.00
45.00 04500	OCCUPATIONAL THERAPY	272,419	2,219	46	0	274,684 45.00
46.00 04600	SPEECH PATHOLOGY	52,942	555	12	0	53,509 46.00
47.00 04700	ELECTROCARDIOLOGY	0	0	0	0	0 47.00
48.00 04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	79,587	4,796	100	0	84,483 48.00
49.00 04900	DRUGS CHARGED TO PATIENTS	247,499	0	0	0	247,499 49.00
50.00 05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0 50.00
51.00 05100	SUPPORT SURFACES	0	0	0	0	0 51.00
52.00 05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0 52.00
OUTPATIENT SERVICE COST CENTERS						
60.00 06000	CLINIC	0	0	0	0	0 60.00
61.00 06100	RURAL HEALTH CLINIC	0	0	0	0	0 61.00
62.00 06200	FQHC	0	0	0	0	0 62.00
63.00 06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0 63.00
OTHER REIMBURSABLE COST CENTERS						
70.00 07000	HOME HEALTH AGENCY COST	0	0	0	0	0 70.00
71.00 07100	AMBULANCE	0	0	0	0	0 71.00
72.00 07200	CORF	0	0	0	0	0 72.00
73.00 07300	CMHC	0	0	0	0	0 73.00
74.00 07400	OTHER REIMBURSABLE COST	0	0	0	0	0 74.00
SPECIAL PURPOSE COST CENTERS						
80.00 08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00 08100	INTEREST EXPENSE					81.00
82.00 08200	UTILIZATION REVIEW					82.00
83.00 08300	HOSPICE	0	0	0	0	83.00
84.00 08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00	SUBTOTALS (sum of lines 1-84)	12,204,949	858,483	17,870	531,943	12,177,983 89.00
NONREIMBURSABLE COST CENTERS						
90.00 09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0 90.00
91.00 09100	BARBER AND BEAUTY SHOP	14,614	2,881	60	0	17,555 91.00
92.00 09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0 92.00
93.00 09300	NONPAID WORKERS	0	0	0	0	0 93.00
94.00 09400	PATIENTS LAUNDRY	0	0	0	0	0 94.00
95.00 09500	MARKETING	527,218	1,790	37	22,198	551,243 95.00
98.00	Cross Foot Adjustments	0	0	0	0	0 98.00
99.00	Negative Cost Centers	0	0	0	0	0 99.00
100.00	TOTAL	12,746,781	863,154	17,967	554,141	12,746,781 100.00

COST ALLOCATION - GENERAL SERVICE COSTS		Provider No. : 315351	Period: From 01/01/2022 To 12/31/2022	Worksheet B Part I Date/Time Prepared: 5/12/2023 1:55 pm
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Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY		
		4.00	5.00	6.00	7.00	8.00		
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00	
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00	
3.00	00300	EMPLOYEE BENEFITS					3.00	
4.00	00400	ADMINISTRATIVE & GENERAL	2,303,846				4.00	
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	166,401	920,668			5.00	
6.00	00600	LAUNDRY & LINEN SERVICE	21,173	16,788	133,936		6.00	
7.00	00700	HOUSEKEEPING	76,042	1,984	0	422,713	7.00	
8.00	00800	DIETARY	257,638	79,057	40,188	28,728	1,573,440	8.00
9.00	00900	NURSING ADMINISTRATION	106,901	5,378	0	10,773	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	244	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	21,253	0	0	3,078	0	12.00
13.00	01300	SOCIAL SERVICE	77,401	6,965	292	10,260	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	427,779	102,969	59,195	86,184	328,372	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	803,161	691,553	33,351	277,021	1,245,068	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	3,782	0	0	0	0	40.00
41.00	04100	LABORATORY	10,359	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	334	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	60,251	2,401	0	3,591	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	60,599	2,461	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	11,805	615	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	18,638	5,318	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	54,601	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	2,178,362	915,489	133,026	419,635	1,573,440	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	3,873	3,195	910	3,078	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500	MARKETING	121,611	1,984	0	0	0	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	2,303,846	920,668	133,936	422,713	1,573,440	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B
Part I
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description		NURSING ADMINISTRATIO N	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600						6.00
7.00	00700						7.00
8.00	00800						8.00
9.00	00900	607,617					9.00
10.00	01000		1,348				10.00
11.00	01100						11.00
12.00	01200				120,665		12.00
13.00	01300					445,764	13.00
14.00	01400						14.00
15.00	01500						15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	607,617	1,348		120,665	93,030	30.00
31.00	03100						31.00
32.00	03200						32.00
33.00	03300					352,734	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000						40.00
41.00	04100						41.00
42.00	04200						42.00
43.00	04300						43.00
44.00	04400						44.00
45.00	04500						45.00
46.00	04600						46.00
47.00	04700						47.00
48.00	04800						48.00
49.00	04900						49.00
50.00	05000						50.00
51.00	05100						51.00
52.00	05200						52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000						60.00
61.00	06100						61.00
62.00	06200						62.00
63.00	06300						63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000						70.00
71.00	07100						71.00
72.00	07200						72.00
73.00	07300						73.00
74.00	07400						74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300						83.00
84.00	08400						84.00
89.00		607,617	1,348		120,665	445,764	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000						90.00
91.00	09100						91.00
92.00	09200						92.00
93.00	09300						93.00
94.00	09400						94.00
95.00	09500						95.00
98.00							98.00
99.00							99.00
100.00		607,617	1,348		120,665	445,764	100.00

COST ALLOCATION - GENERAL SERVICE COSTS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B
Part I
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE COST CENTERS	Subtotal	Post Stepdown Adjustments	Total			
		14.00					15.00	16.00
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES				1.00		
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT				2.00		
3.00	00300	EMPLOYEE BENEFITS				3.00		
4.00	00400	ADMINISTRATIVE & GENERAL				4.00		
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS				5.00		
6.00	00600	LAUNDRY & LINEN SERVICE				6.00		
7.00	00700	HOUSEKEEPING				7.00		
8.00	00800	DIETARY				8.00		
9.00	00900	NURSING ADMINISTRATION				9.00		
10.00	01000	CENTRAL SERVICES & SUPPLY				10.00		
11.00	01100	PHARMACY				11.00		
12.00	01200	MEDICAL RECORDS & LIBRARY				12.00		
13.00	01300	SOCIAL SERVICE				13.00		
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0			14.00		
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0		15.00		
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	0	0	3,766,205	0	3,766,205	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	0	7,043,473	0	7,043,473	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	20,924	0	20,924	40.00
41.00	04100	LABORATORY	0	0	57,316	0	57,316	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	1,850	0	1,850	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	0	339,352	0	339,352	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	337,744	0	337,744	45.00
46.00	04600	SPEECH PATHOLOGY	0	0	65,929	0	65,929	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	108,439	0	108,439	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	302,100	0	302,100	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	12,043,332	0	12,043,332	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	28,611	0	28,611	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500	MARKETING	0	0	674,838	0	674,838	95.00
98.00		Cross Foot Adjustments	0	0	0	0	0	98.00
99.00		Negative Cost Centers	0	0	0	0	0	99.00
100.00		TOTAL	0	0	12,746,781	0	12,746,781	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B
Part II
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description	Directly Assigned New Capital Related Costs	CAPITAL RELATED COSTS		Subtotal	EMPLOYEE BENEFITS			
		BLDGS & FIXTURES	MOVABLE EQUIPMENT					
		0	1.00				2.00	2A
GENERAL SERVICE COST CENTERS								
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES				1.00		
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT				2.00		
3.00	00300	EMPLOYEE BENEFITS	0	8,250	172	8,422	8,422	3.00
4.00	00400	ADMINISTRATIVE & GENERAL	0	5,351	111	5,462	782	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	0	19,256	401	19,657	221	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	0	15,140	315	15,455	78	6.00
7.00	00700	HOUSEKEEPING	0	1,790	37	1,827	259	7.00
8.00	00800	DIETARY	0	71,297	1,484	72,781	785	8.00
9.00	00900	NURSING ADMINISTRATION	0	4,850	101	4,951	510	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	0	0	109	12.00
13.00	01300	SOCIAL SERVICE	0	6,281	131	6,412	353	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS								
30.00	03000	SKILLED NURSING FACILITY	0	92,862	1,933	94,795	1,662	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	623,671	12,982	636,653	3,326	33.00
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	0	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	0	2,165	45	2,210	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	2,219	46	2,265	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	555	12	567	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	4,796	100	4,896	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS								
60.00	06000	CLINIC	0	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS								
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS								
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES						80.00
81.00	08100	INTEREST EXPENSE						81.00
82.00	08200	UTILIZATION REVIEW						82.00
83.00	08300	HOSPICE	0	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	858,483	17,870	876,353	8,085	89.00
NONREIMBURSABLE COST CENTERS								
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	2,881	60	2,941	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	0	94.00
95.00	09500	MARKETING	0	1,790	37	1,827	337	95.00
98.00		Cross Foot Adjustments						98.00
99.00		Negative Cost Centers						99.00
100.00		TOTAL	0	863,154	17,967	881,121	8,422	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B
Part II
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description		ADMINISTRATIVE & GENERAL	PLANT OPERATION, MAINT. & REPAIRS	LAUNDRY & LINEN SERVICE	HOUSEKEEPING	DIETARY	
		4.00	5.00	6.00	7.00	8.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400	6,244					4.00
5.00	00500	451	20,329				5.00
6.00	00600	57	371	15,961			6.00
7.00	00700	206	44	0	2,336		7.00
8.00	00800	698	1,746	4,789	159	80,958	8.00
9.00	00900	290	119	0	60	0	9.00
10.00	01000	1	0	0	0	0	10.00
11.00	01100	0	0	0	0	0	11.00
12.00	01200	58	0	0	17	0	12.00
13.00	01300	210	154	35	57	0	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	1,160	2,274	7,055	476	16,896	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	2,176	15,268	3,974	1,530	64,062	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	10	0	0	0	0	40.00
41.00	04100	28	0	0	0	0	41.00
42.00	04200	1	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	163	53	0	20	0	44.00
45.00	04500	164	54	0	0	0	45.00
46.00	04600	32	14	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	51	117	0	0	0	48.00
49.00	04900	148	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
52.00	05200	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
63.00	06300	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
72.00	07200	0	0	0	0	0	72.00
73.00	07300	0	0	0	0	0	73.00
74.00	07400	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
84.00	08400	0	0	0	0	0	84.00
89.00		5,904	20,214	15,853	2,319	80,958	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	10	71	108	17	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
95.00	09500	330	44	0	0	0	95.00
98.00				0	0	0	98.00
99.00		0	0	0	0	0	99.00
100.00		6,244	20,329	15,961	2,336	80,958	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B
Part II
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description		NURSING ADMINISTRATIO N	CENTRAL SERVICES & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE	
		9.00	10.00	11.00	12.00	13.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600						6.00
7.00	00700						7.00
8.00	00800						8.00
9.00	00900	5,930					9.00
10.00	01000	0	1				10.00
11.00	01100	0	0	0			11.00
12.00	01200	0	0	0	184		12.00
13.00	01300	0	0	0	0	7,221	13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	5,930	1	0	184	1,507	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	0	5,714	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
52.00	05200	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
63.00	06300	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
72.00	07200	0	0	0	0	0	72.00
73.00	07300	0	0	0	0	0	73.00
74.00	07400	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
84.00	08400	0	0	0	0	0	84.00
89.00		5,930	1	0	184	7,221	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	0	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
95.00	09500	0	0	0	0	0	95.00
98.00		0	0	0	0	0	98.00
99.00		0	0	0	0	0	99.00
100.00	TOTAL	5,930	1	0	184	7,221	100.00

ALLOCATION OF CAPITAL RELATED COSTS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B
Part II
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description	NURSING AND ALLIED HEALTH EDUCATION	OTHER GENERAL SERVICE COST CENTERS	Subtotal	Post Step-Down Adjustments	Total	
		14.00 15.00				
	14.00	15.00	16.00	17.00	18.00	
GENERAL SERVICE COST CENTERS						
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES				1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT				2.00
3.00	00300	EMPLOYEE BENEFITS				3.00
4.00	00400	ADMINISTRATIVE & GENERAL				4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS				5.00
6.00	00600	LAUNDRY & LINEN SERVICE				6.00
7.00	00700	HOUSEKEEPING				7.00
8.00	00800	DIETARY				8.00
9.00	00900	NURSING ADMINISTRATION				9.00
10.00	01000	CENTRAL SERVICES & SUPPLY				10.00
11.00	01100	PHARMACY				11.00
12.00	01200	MEDICAL RECORDS & LIBRARY				12.00
13.00	01300	SOCIAL SERVICE				13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0			14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0		15.00
INPATIENT ROUTINE SERVICE COST CENTERS						
30.00	03000	SKILLED NURSING FACILITY	0	0	131,940	0 131,940 30.00
31.00	03100	NURSING FACILITY	0	0	0	0 31.00
32.00	03200	ICF/IID	0	0	0	0 32.00
33.00	03300	OTHER LONG TERM CARE	0	0	732,703	0 732,703 33.00
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	0	0	10	0 10 40.00
41.00	04100	LABORATORY	0	0	28	0 28 41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	1	0 1 42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0 43.00
44.00	04400	PHYSICAL THERAPY	0	0	2,446	0 2,446 44.00
45.00	04500	OCCUPATIONAL THERAPY	0	0	2,483	0 2,483 45.00
46.00	04600	SPEECH PATHOLOGY	0	0	613	0 613 46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0 47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	0	5,064	0 5,064 48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	148	0 148 49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0 50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0 51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0 52.00
OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0	0 60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0 61.00
62.00	06200	FQHC	0	0	0	0 62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0 63.00
OTHER REIMBURSABLE COST CENTERS						
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0 70.00
71.00	07100	AMBULANCE	0	0	0	0 71.00
72.00	07200	CORF	0	0	0	0 72.00
73.00	07300	CMHC	0	0	0	0 73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0 74.00
SPECIAL PURPOSE COST CENTERS						
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES				80.00
81.00	08100	INTEREST EXPENSE				81.00
82.00	08200	UTILIZATION REVIEW				82.00
83.00	08300	HOSPICE	0	0	0	0 83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0 84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	0	875,436	0 875,436 89.00
NONREIMBURSABLE COST CENTERS						
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0 90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	0	3,147	0 3,147 91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0 92.00
93.00	09300	NONPAID WORKERS	0	0	0	0 93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0 94.00
95.00	09500	MARKETING	0	0	2,538	0 2,538 95.00
98.00		Cross Foot Adjustments	0	0	0	0 98.00
99.00		Negative Cost Centers	0	0	0	0 99.00
100.00		TOTAL	0	0	881,121	0 881,121 100.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B-1
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description	CAPITAL RELATED COSTS			EMPLOYEE BENEFITS (GROSS SALARIES)	Reconciliation	ADMINISTRATIVE & GENERAL (ACCUM. COST)	
	BLDGS & FIXTURES (SQUARE FEET)	MOVABLE EQUIPMENT (SQUARE FEET)					
	1.00	2.00	3.00				
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES	48,232				1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		48,232			2.00
3.00	00300	EMPLOYEE BENEFITS	461	461	6,290,795		3.00
4.00	00400	ADMINISTRATIVE & GENERAL	299	299	584,262	-2,303,846	4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	1,076	1,076	165,147	0	5.00
6.00	00600	LAUNDRY & LINEN SERVICE	846	846	58,525	0	6.00
7.00	00700	HOUSEKEEPING	100	100	193,343	0	7.00
8.00	00800	DIETARY	3,984	3,984	586,588	0	8.00
9.00	00900	NURSING ADMINISTRATION	271	271	381,206	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	0	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	81,459	0	12.00
13.00	01300	SOCIAL SERVICE	351	351	263,830	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	5,189	5,189	1,241,040	0	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	34,850	34,850	2,483,397	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	121	121	0	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	124	124	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	31	31	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	268	268	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	47,971	47,971	6,038,797	-2,303,846	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	161	161	0	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	MARKETING	100	100	251,998	0	95.00
98.00		Cross Foot Adjustments					98.00
99.00		Negative Cost Centers					99.00
102.00		Cost to be allocated (per wkst. B, Part I)	863,154	17,967	554,141	2,303,846	102.00
103.00		Unit cost multiplier (Wkst. B, Part I)	17.895878	0.372512	0.088088	0.220613	103.00
104.00		Cost to be allocated (per wkst. B, Part II)			8,422	6,244	104.00
105.00		Unit cost multiplier (Wkst. B, Part II)			0.001339	0.000598	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B-1
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description		PLANT OPERATION, MAINT. & REPAIRS (SQUARE FEET)	LAUNDRY & LINEN SERVICE (POUNDS OF LAUNDRY)	HOUSEKEEPING (HOURS OF SERVICE)	DIETARY (MEALS SERVED)	NURSING ADMINISTRATIO N (HC DAYS)	
		5.00	6.00	7.00	8.00	9.00	
GENERAL SERVICE COST CENTERS							
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES					1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT					2.00
3.00	00300	EMPLOYEE BENEFITS					3.00
4.00	00400	ADMINISTRATIVE & GENERAL					4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS	46,396				5.00
6.00	00600	LAUNDRY & LINEN SERVICE	846	45,472			6.00
7.00	00700	HOUSEKEEPING	100	0	2,472		7.00
8.00	00800	DIETARY	3,984	13,644	168	121,353	8.00
9.00	00900	NURSING ADMINISTRATION	271	0	63	0	9.00
10.00	01000	CENTRAL SERVICES & SUPPLY	0	0	0	8,442	10.00
11.00	01100	PHARMACY	0	0	0	0	11.00
12.00	01200	MEDICAL RECORDS & LIBRARY	0	0	18	0	12.00
13.00	01300	SOCIAL SERVICE	351	99	60	0	13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION	0	0	0	0	14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	SKILLED NURSING FACILITY	5,189	20,097	504	25,326	30.00
31.00	03100	NURSING FACILITY	0	0	0	0	31.00
32.00	03200	ICF/IID	0	0	0	0	32.00
33.00	03300	OTHER LONG TERM CARE	34,850	11,323	1,620	96,027	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	RADIOLOGY	0	0	0	0	40.00
41.00	04100	LABORATORY	0	0	0	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	0	0	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0	0	43.00
44.00	04400	PHYSICAL THERAPY	121	0	21	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	124	0	0	0	45.00
46.00	04600	SPEECH PATHOLOGY	31	0	0	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	268	0	0	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	0	0	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	CLINIC	0	0	0	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	0	0	0	61.00
62.00	06200	FQHC	0	0	0	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	HOME HEALTH AGENCY COST	0	0	0	0	70.00
71.00	07100	AMBULANCE	0	0	0	0	71.00
72.00	07200	CORF	0	0	0	0	72.00
73.00	07300	CMHC	0	0	0	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES					80.00
81.00	08100	INTEREST EXPENSE					81.00
82.00	08200	UTILIZATION REVIEW					82.00
83.00	08300	HOSPICE	0	0	0	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	0	0	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	46,135	45,163	2,454	121,353	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	0	0	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	161	309	18	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	0	0	0	92.00
93.00	09300	NONPAID WORKERS	0	0	0	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	0	0	0	94.00
95.00	09500	MARKETING	100	0	0	0	95.00
98.00		Cross Foot Adjustments					98.00
99.00		Negative Cost Centers					99.00
102.00		Cost to be allocated (per wkst. B, Part I)	920,668	133,936	422,713	1,573,440	607,617
103.00		Unit cost multiplier (Wkst. B, Part I)	19.843693	2.945461	171.000405	12.965810	71.975480
104.00		Cost to be allocated (per wkst. B, Part II)	20,329	15,961	2,336	80,958	5,930
105.00		Unit cost multiplier (Wkst. B, Part II)	0.438163	0.351007	0.944984	0.667128	0.702440

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B-1
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description		CENTRAL SERVICES & SUPPLY (COSTED REQUIS.)	PHARMACY (COSTED REQUIS.)	MEDICAL RECORDS & LIBRARY (HC DAYS)	SOCIAL SERVICE (PATIENT DAYS)	NURSING AND ALLIED HEALTH EDUCATION (ASSIGNED TIME)	
		10.00	11.00	12.00	13.00	14.00	
GENERAL SERVICE COST CENTERS							
1.00	00100						1.00
2.00	00200						2.00
3.00	00300						3.00
4.00	00400						4.00
5.00	00500						5.00
6.00	00600						6.00
7.00	00700						7.00
8.00	00800						8.00
9.00	00900						9.00
10.00	01000	100					10.00
11.00	01100	0	0				11.00
12.00	01200	0	0	8,442			12.00
13.00	01300	0	0	0	40,451		13.00
14.00	01400	0	0	0	0	0	14.00
15.00	01500	0	0	0	0	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS							
30.00	03000	100	0	8,442	8,442	0	30.00
31.00	03100	0	0	0	0	0	31.00
32.00	03200	0	0	0	0	0	32.00
33.00	03300	0	0	0	32,009	0	33.00
ANCILLARY SERVICE COST CENTERS							
40.00	04000	0	0	0	0	0	40.00
41.00	04100	0	0	0	0	0	41.00
42.00	04200	0	0	0	0	0	42.00
43.00	04300	0	0	0	0	0	43.00
44.00	04400	0	0	0	0	0	44.00
45.00	04500	0	0	0	0	0	45.00
46.00	04600	0	0	0	0	0	46.00
47.00	04700	0	0	0	0	0	47.00
48.00	04800	0	0	0	0	0	48.00
49.00	04900	0	0	0	0	0	49.00
50.00	05000	0	0	0	0	0	50.00
51.00	05100	0	0	0	0	0	51.00
52.00	05200	0	0	0	0	0	52.00
OUTPATIENT SERVICE COST CENTERS							
60.00	06000	0	0	0	0	0	60.00
61.00	06100	0	0	0	0	0	61.00
62.00	06200	0	0	0	0	0	62.00
63.00	06300	0	0	0	0	0	63.00
OTHER REIMBURSABLE COST CENTERS							
70.00	07000	0	0	0	0	0	70.00
71.00	07100	0	0	0	0	0	71.00
72.00	07200	0	0	0	0	0	72.00
73.00	07300	0	0	0	0	0	73.00
74.00	07400	0	0	0	0	0	74.00
SPECIAL PURPOSE COST CENTERS							
80.00	08000						80.00
81.00	08100						81.00
82.00	08200						82.00
83.00	08300	0	0	0	0	0	83.00
84.00	08400	0	0	0	0	0	84.00
89.00		100	0	8,442	40,451	0	89.00
NONREIMBURSABLE COST CENTERS							
90.00	09000	0	0	0	0	0	90.00
91.00	09100	0	0	0	0	0	91.00
92.00	09200	0	0	0	0	0	92.00
93.00	09300	0	0	0	0	0	93.00
94.00	09400	0	0	0	0	0	94.00
95.00	09500	0	0	0	0	0	95.00
98.00							98.00
99.00							99.00
102.00	Cost to be allocated (per wkst. B, Part I)	1,348	0	120,665	445,764	0	102.00
103.00	Unit cost multiplier (wkst. B, Part I)	13.480000	0.000000	14.293414	11.019851	0.000000	103.00
104.00	Cost to be allocated (per wkst. B, Part II)	1	0	184	7,221	0	104.00
105.00	Unit cost multiplier (wkst. B, Part II)	0.010000	0.000000	0.021796	0.178512	0.000000	105.00

COST ALLOCATION - STATISTICAL BASIS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet B-1
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description		OTHER GENERAL SERVICE		
		COST CENTERS (ASSIGNED TIME)		
		15.00		
GENERAL SERVICE COST CENTERS				
1.00	00100	CAP REL COSTS - BLDGS & FIXTURES		1.00
2.00	00200	CAP REL COSTS - MOVABLE EQUIPMENT		2.00
3.00	00300	EMPLOYEE BENEFITS		3.00
4.00	00400	ADMINISTRATIVE & GENERAL		4.00
5.00	00500	PLANT OPERATION, MAINT. & REPAIRS		5.00
6.00	00600	LAUNDRY & LINEN SERVICE		6.00
7.00	00700	HOUSEKEEPING		7.00
8.00	00800	DIETARY		8.00
9.00	00900	NURSING ADMINISTRATION		9.00
10.00	01000	CENTRAL SERVICES & SUPPLY		10.00
11.00	01100	PHARMACY		11.00
12.00	01200	MEDICAL RECORDS & LIBRARY		12.00
13.00	01300	SOCIAL SERVICE		13.00
14.00	01400	NURSING AND ALLIED HEALTH EDUCATION		14.00
15.00	01500	OTHER GENERAL SERVICE COST CENTERS	0	15.00
INPATIENT ROUTINE SERVICE COST CENTERS				
30.00	03000	SKILLED NURSING FACILITY	0	30.00
31.00	03100	NURSING FACILITY	0	31.00
32.00	03200	ICF/IID	0	32.00
33.00	03300	OTHER LONG TERM CARE	0	33.00
ANCILLARY SERVICE COST CENTERS				
40.00	04000	RADIOLOGY	0	40.00
41.00	04100	LABORATORY	0	41.00
42.00	04200	INTRAVENOUS THERAPY	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	43.00
44.00	04400	PHYSICAL THERAPY	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	0	45.00
46.00	04600	SPEECH PATHOLOGY	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	50.00
51.00	05100	SUPPORT SURFACES	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	52.00
OUTPATIENT SERVICE COST CENTERS				
60.00	06000	CLINIC	0	60.00
61.00	06100	RURAL HEALTH CLINIC	0	61.00
62.00	06200	FQHC	0	62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	63.00
OTHER REIMBURSABLE COST CENTERS				
70.00	07000	HOME HEALTH AGENCY COST	0	70.00
71.00	07100	AMBULANCE	0	71.00
72.00	07200	CORF	0	72.00
73.00	07300	CMHC	0	73.00
74.00	07400	OTHER REIMBURSABLE COST	0	74.00
SPECIAL PURPOSE COST CENTERS				
80.00	08000	MALPRACTICE PREMIUMS & PAID LOSSES		80.00
81.00	08100	INTEREST EXPENSE		81.00
82.00	08200	UTILIZATION REVIEW		82.00
83.00	08300	HOSPICE	0	83.00
84.00	08400	OTHER SPECIAL PURPOSE COST CENTERS	0	84.00
89.00		SUBTOTALS (sum of lines 1-84)	0	89.00
NONREIMBURSABLE COST CENTERS				
90.00	09000	GIFT, FLOWER, COFFEE SHOPS & CANTEEN	0	90.00
91.00	09100	BARBER AND BEAUTY SHOP	0	91.00
92.00	09200	PHYSICIANS PRIVATE OFFICES	0	92.00
93.00	09300	NONPAID WORKERS	0	93.00
94.00	09400	PATIENTS LAUNDRY	0	94.00
95.00	09500	MARKETING	0	95.00
98.00		Cross Foot Adjustments		98.00
99.00		Negative Cost Centers		99.00
102.00		Cost to be allocated (per wkst. B, Part I)	0	102.00
103.00		Unit cost multiplier (wkst. B, Part I)	0.000000	103.00
104.00		Cost to be allocated (per wkst. B, Part II)	0	104.00
105.00		Unit cost multiplier (wkst. B, Part II)	0.000000	105.00

RATIO OF COST TO CHARGES FOR ANCILLARY AND OUTPATIENT COST CENTERS

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet C
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description			Total (from Wkst. B, Pt I, col. 18)	Total Charges	Ratio (col. 1 divided by col. 2)	
			1.00	2.00	3.00	
ANCILLARY SERVICE COST CENTERS						
40.00	04000	RADIOLOGY	20,924	18,116	1.155001	40.00
41.00	04100	LABORATORY	57,316	47,910	1.196326	41.00
42.00	04200	INTRAVENOUS THERAPY	1,850	1,516	1.220317	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	43.00
44.00	04400	PHYSICAL THERAPY	339,352	673,774	0.503658	44.00
45.00	04500	OCCUPATIONAL THERAPY	337,744	691,491	0.488429	45.00
46.00	04600	SPEECH PATHOLOGY	65,929	171,240	0.385009	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	108,439	168,305	0.644301	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	302,100	272,098	1.110262	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	52.00
OUTPATIENT SERVICE COST CENTERS						
60.00	06000	CLINIC	0	0	0.000000	60.00
61.00	06100	RURAL HEALTH CLINIC				61.00
62.00	06200	FQHC				62.00
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0	0	0.000000	63.00
71.00	07100	AMBULANCE	0	0	0.000000	71.00
100.00		Total	1,233,654	2,044,450		100.00

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS			Provider No. : 315351		Period: From 01/01/2022 To 12/31/2022		Worksheet D Part I Date/Time Prepared: 5/12/2023 1:55 pm		
			Title XVIII (1)		Skilled Nursing Facility		PPS		
			Health Care Program Charges		Health Care Program Cost				
			Part A	Part B	Part A (col. 1 x col. 2)	Part B (col. 1 x col. 3)			
			Ratio of Cost to Charges (Fr. wkst. C Column 3)						
			1.00	2.00	3.00	4.00	5.00		
PART I - CALCULATION OF ANCILLARY AND OUTPATIENT COST									
ANCILLARY SERVICE COST CENTERS									
40.00	04000	RADIOLOGY	1.155001	13,559	0	15,661	0	40.00	
41.00	04100	LABORATORY	1.196326	34,161	0	40,868	0	41.00	
42.00	04200	INTRAVENOUS THERAPY	1.220317	1,235	0	1,507	0	42.00	
43.00	04300	OXYGEN (INHALATION) THERAPY	0.000000	0	0	0	0	43.00	
44.00	04400	PHYSICAL THERAPY	0.503658	459,616	0	231,489	0	44.00	
45.00	04500	OCCUPATIONAL THERAPY	0.488429	504,208	0	246,270	0	45.00	
46.00	04600	SPEECH PATHOLOGY	0.385009	119,588	0	46,042	0	46.00	
47.00	04700	ELECTROCARDIOLOGY	0.000000	0	0	0	0	47.00	
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	0.644301	14,234	0	9,171	0	48.00	
49.00	04900	DRUGS CHARGED TO PATIENTS	1.110262	224,401	0	249,144	0	49.00	
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0.000000	0	0	0	0	50.00	
51.00	05100	SUPPORT SURFACES	0.000000	0	0	0	0	51.00	
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0.000000	0	0	0	0	52.00	
OUTPATIENT SERVICE COST CENTERS									
60.00	06000	CLINIC	0.000000	0	0	0	0	60.00	
61.00	06100	RURAL HEALTH CLINIC						61.00	
62.00	06200	FQHC						62.00	
63.00	06300	OTHER OUTPATIENT SERVICE COST CENTER	0.000000	0	0	0	0	63.00	
71.00	07100	AMBULANCE (2)	0.000000		0		0	71.00	
100.00		Total (Sum of lines 40 - 71)		1,371,002	0	840,152	0	100.00	

(1) For title V and XIX use columns 1, 2, and 4 only.

(2) Line 71 columns 2 and 4 are for titles V and XIX. No amounts should be entered here for title XVIII.

APPORTIONMENT OF ANCILLARY AND OUTPATIENT COSTS	Provider No. : 315351	Period: From 01/01/2022 To 12/31/2022	Worksheet D Parts II-III Date/Time Prepared: 5/12/2023 1:55 pm
	Title XVIII	Skilled Nursing Facility	PPS

Cost Center Description	1.00
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PART II - APPORTIONMENT OF VACCINE COST			
1.00	Drugs charged to patients - ratio of cost to charges (From Worksheet C, column 3, line 49)	1.110262	1.00
2.00	Program vaccine charges (From your records, or the PS&R)	0	2.00
3.00	Program costs (Line 1 x line 2) (Title XVIII, PPS providers, transfer this amount to worksheet E, Part I, line 18)	0	3.00

Cost Center Description	Total Cost (From Wkst. B, Part I, Col. 18)	Nursing & Allied Health (From Wkst. B, Part I, Col. 14)	Ratio of Nursing & Allied Health Costs to Total Costs - Part A (Col. 2 / Col. 1)	Program Part A Cost (From Wkst. D Part I, Col. 4)	Part A Nursing & Allied Health Costs for Pass Through (Col. 3 x Col. 4)
	1.00	2.00	3.00	4.00	5.00

PART III - CALCULATION OF PASS THROUGH COSTS FOR NURSING & ALLIED HEALTH								
ANCILLARY SERVICE COST CENTERS								
40.00	04000	RADIOLOGY	20,924	0	0.000000	15,661	0	40.00
41.00	04100	LABORATORY	57,316	0	0.000000	40,868	0	41.00
42.00	04200	INTRAVENOUS THERAPY	1,850	0	0.000000	1,507	0	42.00
43.00	04300	OXYGEN (INHALATION) THERAPY	0	0	0.000000	0	0	43.00
44.00	04400	PHYSICAL THERAPY	339,352	0	0.000000	231,489	0	44.00
45.00	04500	OCCUPATIONAL THERAPY	337,744	0	0.000000	246,270	0	45.00
46.00	04600	SPEECH PATHOLOGY	65,929	0	0.000000	46,042	0	46.00
47.00	04700	ELECTROCARDIOLOGY	0	0	0.000000	0	0	47.00
48.00	04800	MEDICAL SUPPLIES CHARGED TO PATIENTS	108,439	0	0.000000	9,171	0	48.00
49.00	04900	DRUGS CHARGED TO PATIENTS	302,100	0	0.000000	249,144	0	49.00
50.00	05000	DENTAL CARE - TITLE XIX ONLY	0	0	0.000000	0	0	50.00
51.00	05100	SUPPORT SURFACES	0	0	0.000000	0	0	51.00
52.00	05200	OTHER ANCILLARY SERVICE COST CENTERS	0	0	0.000000	0	0	52.00
100.00		Total (Sum of lines 40 - 52)	1,233,654	0		840,152	0	100.00

COMPUTATION OF INPATIENT ROUTINE COSTS	Provider No. : 315351	Period: From 01/01/2022 To 12/31/2022	Worksheet D-1 Parts I-II Date/Time Prepared: 5/12/2023 1:55 pm
	Title XVIII	Skilled Nursing Facility	PPS

	1.00	
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PART I CALCULATION OF INPATIENT ROUTINE COSTS

INPATIENT DAYS

1.00	Inpatient days including private room days	8,442	1.00
2.00	Private room days	2,406	2.00
3.00	Inpatient days including private room days applicable to the Program	4,536	3.00
4.00	Medically necessary private room days applicable to the Program	0	4.00
5.00	Total general inpatient routine service cost	3,766,205	5.00

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

6.00	General inpatient routine service charges	3,695,109	6.00
7.00	General inpatient routine service cost/charge ratio (Line 5 divided by line 6)	1.019241	7.00
8.00	Enter private room charges from your records	1,128,981	8.00
9.00	Average private room per diem charge (Private room charges line 8 divided by private room days, line 2)	469.24	9.00
10.00	Enter semi-private room charges from your records	2,469,738	10.00
11.00	Average semi-private room per diem charge (Semi-private room charges line 10, divided by semi-private room days)	409.17	11.00
12.00	Average per diem private room charge differential (Line 9 minus line 11)	60.07	12.00
13.00	Average per diem private room cost differential (Line 7 times line 12)	61.23	13.00
14.00	Private room cost differential adjustment (Line 2 times line 13)	147,319	14.00
15.00	General inpatient routine service cost net of private room cost differential (Line 5 minus line 14)	3,618,886	15.00

PROGRAM INPATIENT ROUTINE SERVICE COSTS

16.00	Adjusted general inpatient service cost per diem (Line 15 divided by line 1)	428.68	16.00
17.00	Program routine service cost (Line 3 times line 16)	1,944,492	17.00
18.00	Medically necessary private room cost applicable to program (line 4 times line 13)	0	18.00
19.00	Total program general inpatient routine service cost (Line 17 plus line 18)	1,944,492	19.00
20.00	Capital related cost allocated to inpatient routine service costs (From Wkst. B, Part II column 18, line 30 for SNF; line 31 for NF, or line 32 for ICF/IID)	131,940	20.00
21.00	Per diem capital related costs (Line 20 divided by line 1)	15.63	21.00
22.00	Program capital related cost (Line 3 times line 21)	70,898	22.00
23.00	Inpatient routine service cost (Line 19 minus line 22)	1,873,594	23.00
24.00	Aggregate charges to beneficiaries for excess costs (From provider records)	0	24.00
25.00	Total program routine service costs for comparison to the cost limitation (Line 23 minus line 24)	1,873,594	25.00
26.00	Enter the per diem limitation (1)		26.00
27.00	Inpatient routine service cost limitation (Line 3 times the per diem limitation line 26) (1)		27.00
28.00	Reimbursable inpatient routine service costs (Line 22 plus the lesser of line 25 or line 27) (Transfer to worksheet E, Part II, line 4) (See instructions)		28.00

(1) Lines 26 and 27 are not applicable for title XVIII, but may be used for title V and or title XIX

	1.00	
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PART II CALCULATION OF INPATIENT NURSING & ALLIED HEALTH COSTS FOR PPS PASS-THROUGH

1.00	Total SNF inpatient days	8,442	1.00
2.00	Program inpatient days (see instructions)	4,536	2.00
3.00	Total nursing & allied health costs. (see instructions)(Do not complete for titles V or XIX)	0	3.00
4.00	Nursing & allied health ratio. (line 2 divided by line 1)	0.537313	4.00
5.00	Program nursing & allied health costs for pass-through. (line 3 times line 4)	0	5.00

CALCULATION OF REIMBURSEMENT SETTLEMENT FOR TITLE XVIII	Provider No. : 315351	Period: From 01/01/2022 To 12/31/2022	Worksheet E Part I Date/Time Prepared: 5/12/2023 1:55 pm
	Title XVIII	Skilled Nursing Facility	PPS

			1.00	
PART A - INPATIENT SERVICE PPS PROVIDER COMPUTATION OF REIMBURSEMENT				
1.00	Inpatient PPS amount (See Instructions)		3,025,768	1.00
2.00	Nursing and Allied Health Education Activities (pass through payments)		0	2.00
3.00	Subtotal (Sum of lines 1 and 2)		3,025,768	3.00
4.00	Primary payor amounts		0	4.00
5.00	Coinsurance		434,319	5.00
6.00	Allowable bad debts (From your records)		46,672	6.00
7.00	Allowable Bad debts for dual eligible beneficiaries (See instructions)		20,236	7.00
8.00	Adjusted reimbursable bad debts. (See instructions)		30,337	8.00
9.00	Recovery of bad debts - for statistical records only		0	9.00
10.00	Utilization review		0	10.00
11.00	Subtotal (See instructions)		2,621,786	11.00
12.00	Interim payments (See instructions)		2,557,232	12.00
13.00	Tentative adjustment		0	13.00
14.00	OTHER adjustment (See instructions)		0	14.00
14.50	Demonstration payment adjustment amount before sequestration		0	14.50
14.55	Demonstration payment adjustment amount after sequestration		0	14.55
14.75	Sequestration for non-claims based amounts (see instructions)		382	14.75
14.99	Sequestration amount (see instructions)		34,217	14.99
15.00	Balance due provider/program (see Instructions)		29,955	15.00
16.00	Protested amounts (Nonallowable cost report items in accordance with CMS Pub. 15-2, section 115.2)		0	16.00
PART B - ANCILLARY SERVICE COMPUTATION OF REIMBURSEMENT LESSER OF COST OR CHARGES - TITLE XVIII ONLY				
17.00	Ancillary services Part B		0	17.00
18.00	Vaccine cost (From wkst D, Part II, line 3)		0	18.00
19.00	Total reasonable costs (Sum of lines 17 and 18)		0	19.00
20.00	Medicare Part B ancillary charges (See instructions)		0	20.00
21.00	Cost of covered services (Lesser of line 19 or line 20)		0	21.00
22.00	Primary payor amounts		0	22.00
23.00	Coinsurance and deductibles		0	23.00
24.00	Allowable bad debts (From your records)		0	24.00
24.01	Allowable Bad debts for dual eligible beneficiaries (see instructions)		0	24.01
24.02	Adjusted reimbursable bad debts (see instructions)		0	24.02
25.00	Subtotal (Sum of lines 21 and 24, minus lines 22 and 23)		0	25.00
26.00	Interim payments (See instructions)		0	26.00
27.00	Tentative adjustment		0	27.00
28.00	Other Adjustments (See instructions) Specify		0	28.00
28.50	Demonstration payment adjustment amount before sequestration		0	28.50
28.55	Demonstration payment adjustment amount after sequestration		0	28.55
28.99	Sequestration amount (see instructions)		0	28.99
29.00	Balance due provider/program (see instructions)		0	29.00
30.00	Protested amounts (Nonallowable cost report items) in accordance with CMS Pub.15-2, section 115.2		0	30.00

ANALYSIS OF PAYMENTS TO PROVIDERS FOR SERVICES RENDERED		Provider No. : 315351	Period: From 01/01/2022 To 12/31/2022	Worksheet E-1 Date/Time Prepared: 5/12/2023 1:55 pm	
		Title XVIII	Skilled Nursing Facility	PPS	
		Inpatient Part A		Part B	
		mm/dd/yyyy	Amount	mm/dd/yyyy	Amount
		1.00	2.00	3.00	4.00
1.00	Total interim payments paid to provider		2,557,232		0
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, enter zero		0		0
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)				
Program to Provider					
3.01	ADJUSTMENTS TO PROVIDER		0		0
3.02			0		0
3.03			0		0
3.04			0		0
3.05			0		0
Provider to Program					
3.50	ADJUSTMENTS TO PROGRAM		0		0
3.51			0		0
3.52			0		0
3.53			0		0
3.54			0		0
3.99	Subtotal (Sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0		0
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (Transfer to wkst. E, Part I line 12 for Part A, and line 26 for Part B)		2,557,232		0
TO BE COMPLETED BY CONTRACTOR					
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)				
Program to Provider					
5.01	TENTATIVE TO PROVIDER		0		0
5.02			0		0
5.03			0		0
Provider to Program					
5.50	TENTATIVE TO PROGRAM		0		0
5.51			0		0
5.52			0		0
5.99	Subtotal (Sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0		0
6.00	Determined net settlement amount (balance due) based on the cost report. (1)				
6.01	PROGRAM TO PROVIDER		29,955		0
6.02	PROVIDER TO PROGRAM		0		0
7.00	Total Medicare program liability (see instructions)		2,587,187		0
		Contractor Name		Contractor Number	
		1.00		2.00	
8.00	Name of Contractor				

(1) On lines 3, 5, and 6, where an amount is due provider to program, show the amount and date on which the provider agrees to the amount of repayment even though total repayment is not accomplished until a later date.

BALANCE SHEET (If you are nonproprietary and do not maintain fund-type accounting records, complete the "General Fund" column only)

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet G

Date/Time Prepared:
5/12/2023 1:55 pm

		General Fund	Specific Purpose Fund	Endowment Fund	Plant Fund	
		1.00	2.00	3.00	4.00	
Assets						
CURRENT ASSETS						
1.00	Cash on hand and in banks	-2,195	0	0	0	1.00
2.00	Temporary investments	0	0	0	0	2.00
3.00	Notes receivable	0	0	0	0	3.00
4.00	Accounts receivable	1,228,987	0	0	0	4.00
5.00	Other receivables	0	0	0	0	5.00
6.00	Less: allowances for uncollectible notes and accounts receivable	-158,765	0	0	0	6.00
7.00	Inventory	16,457	0	0	0	7.00
8.00	Prepaid expenses	2,456	0	0	0	8.00
9.00	Other current assets	44,237,999	0	0	0	9.00
10.00	Due from other funds	0	0	0	0	10.00
11.00	TOTAL CURRENT ASSETS (Sum of lines 1 - 10)	45,324,939	0	0	0	11.00
FIXED ASSETS						
12.00	Land	0	0	0	0	12.00
13.00	Land improvements	147,617	0	0	0	13.00
14.00	Less: Accumulated depreciation	-37,820	0	0	0	14.00
15.00	Buildings	0	0	0	0	15.00
16.00	Less Accumulated depreciation	0	0	0	0	16.00
17.00	Leasehold improvements	949,540	0	0	0	17.00
18.00	Less: Accumulated Amortization	-547,366	0	0	0	18.00
19.00	Fixed equipment	0	0	0	0	19.00
20.00	Less: Accumulated depreciation	0	0	0	0	20.00
21.00	Automobiles and trucks	0	0	0	0	21.00
22.00	Less: Accumulated depreciation	0	0	0	0	22.00
23.00	Major movable equipment	3,386,341	0	0	0	23.00
24.00	Less: Accumulated depreciation	-1,741,780	0	0	0	24.00
25.00	Minor equipment - Depreciable	0	0	0	0	25.00
26.00	Minor equipment nondepreciable	0	0	0	0	26.00
27.00	Other fixed assets	0	0	0	0	27.00
28.00	TOTAL FIXED ASSETS (Sum of lines 12 - 27)	2,156,532	0	0	0	28.00
OTHER ASSETS						
29.00	Investments	0	0	0	0	29.00
30.00	Deposits on leases	0	0	0	0	30.00
31.00	Due from owners/officers	0	0	0	0	31.00
32.00	Other assets	493,706	0	0	0	32.00
33.00	TOTAL OTHER ASSETS (Sum of lines 29 - 32)	493,706	0	0	0	33.00
34.00	TOTAL ASSETS (Sum of lines 11, 28, and 33)	47,975,177	0	0	0	34.00
Liabilities and Fund Balances						
CURRENT LIABILITIES						
35.00	Accounts payable	158,072	0	0	0	35.00
36.00	Salaries, wages, and fees payable	235,995	0	0	0	36.00
37.00	Payroll taxes payable	0	0	0	0	37.00
38.00	Notes & loans payable (Short term)	0	0	0	0	38.00
39.00	Deferred income	0	0	0	0	39.00
40.00	Accelerated payments	0	0	0	0	40.00
41.00	Due to other funds	0	0	0	0	41.00
42.00	Other current liabilities	-329,084	0	0	0	42.00
43.00	TOTAL CURRENT LIABILITIES (Sum of lines 35 - 42)	64,983	0	0	0	43.00
LONG TERM LIABILITIES						
44.00	Mortgage payable	0	0	0	0	44.00
45.00	Notes payable	0	0	0	0	45.00
46.00	Unsecured loans	0	0	0	0	46.00
47.00	Loans from owners:	0	0	0	0	47.00
48.00	Other long term liabilities	0	0	0	0	48.00
49.00	OTHER (SPECIFY)	0	0	0	0	49.00
50.00	TOTAL LONG TERM LIABILITIES (Sum of lines 44 - 49)	0	0	0	0	50.00
51.00	TOTAL LIABILITIES (Sum of lines 43 and 50)	64,983	0	0	0	51.00
CAPITAL ACCOUNTS						
52.00	General fund balance	47,910,194	0	0	0	52.00
53.00	Specific purpose fund	0	0	0	0	53.00
54.00	Donor created - endowment fund balance - restricted	0	0	0	0	54.00
55.00	Donor created - endowment fund balance - unrestricted	0	0	0	0	55.00
56.00	Governing body created - endowment fund balance	0	0	0	0	56.00
57.00	Plant fund balance - invested in plant	0	0	0	0	57.00
58.00	Plant fund balance - reserve for plant improvement, replacement, and expansion	0	0	0	0	58.00
59.00	TOTAL FUND BALANCES (Sum of lines 52 thru 58)	47,910,194	0	0	0	59.00
60.00	TOTAL LIABILITIES AND FUND BALANCES (Sum of lines 51 and 59)	47,975,177	0	0	0	60.00

STATEMENT OF CHANGES IN FUND BALANCES

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet G-1

Date/Time Prepared:
5/12/2023 1:55 pm

		General Fund		Special Purpose Fund		Endowment Fund	
		1.00	2.00	3.00	4.00	5.00	
1.00	Fund balances at beginning of period		47,306,084			0	1.00
2.00	Net income (loss) (from wkst. G-3, line 31)		604,111				2.00
3.00	Total (sum of line 1 and line 2)		47,910,195			0	3.00
4.00	Additions (credit adjustments)						4.00
5.00	Intercompany Adjustment	0		0		0	5.00
6.00		0		0		0	6.00
7.00		0		0		0	7.00
8.00		0		0		0	8.00
9.00		0		0		0	9.00
10.00	Total additions (sum of line 5 - 9)		0			0	10.00
11.00	Subtotal (line 3 plus line 10)		47,910,195			0	11.00
12.00	Deductions (debit adjustments)						12.00
13.00	Rounding	1		0		0	13.00
14.00		0		0		0	14.00
15.00		0		0		0	15.00
16.00		0		0		0	16.00
17.00		0		0		0	17.00
18.00	Total deductions (sum of lines 13 - 17)		1			0	18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)		47,910,194			0	19.00
		Endowment Fund	Plant Fund				
		6.00	7.00	8.00			
1.00	Fund balances at beginning of period	0		0			1.00
2.00	Net income (loss) (from wkst. G-3, line 31)						2.00
3.00	Total (sum of line 1 and line 2)	0		0			3.00
4.00	Additions (credit adjustments)						4.00
5.00	Intercompany Adjustment		0				5.00
6.00			0				6.00
7.00			0				7.00
8.00			0				8.00
9.00			0				9.00
10.00	Total additions (sum of line 5 - 9)	0		0			10.00
11.00	Subtotal (line 3 plus line 10)	0		0			11.00
12.00	Deductions (debit adjustments)						12.00
13.00	Rounding		0				13.00
14.00			0				14.00
15.00			0				15.00
16.00			0				16.00
17.00			0				17.00
18.00	Total deductions (sum of lines 13 - 17)	0		0			18.00
19.00	Fund balance at end of period per balance sheet (Line 11 - line 18)	0		0			19.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet G-2
Parts I-II
Date/Time Prepared:
5/12/2023 1:55 pm

Cost Center Description		Inpatient	Outpatient	Total	
		1.00	2.00	3.00	
PART I - PATIENT REVENUES					
General Inpatient Routine Care Services					
1.00	SKILLED NURSING FACILITY	3,695,109		3,695,109	1.00
2.00	NURSING FACILITY	0		0	2.00
3.00	ICF/IID	0		0	3.00
4.00	OTHER LONG TERM CARE	9,601,941		9,601,941	4.00
5.00	Total general inpatient care services (Sum of lines 1 - 4)	13,297,050		13,297,050	5.00
All Other Care Services					
6.00	ANCILLARY SERVICES	2,044,450	0	2,044,450	6.00
7.00	CLINIC		0	0	7.00
8.00	HOME HEALTH AGENCY COST		0	0	8.00
9.00	AMBULANCE		0	0	9.00
10.00	RURAL HEALTH CLINIC		0	0	10.00
10.10	FQHC		0	0	10.10
11.00	CMHC		0	0	11.00
11.10	CORF		0	0	11.10
12.00	HOSPICE	0	0	0	12.00
13.00	OTHER (SPECIFY)	0	0	0	13.00
14.00	Total Patient Revenues (Sum of lines 5 - 13) (Transfer column 3 to worksheet G-3, Line 1)	15,341,500	0	15,341,500	14.00
Cost Center Description			1.00	2.00	
PART II - OPERATING EXPENSES					
1.00	Operating Expenses (Per worksheet A, Col. 3, Line 100)			13,186,849	1.00
2.00	Add (Specify)		0		2.00
3.00			0		3.00
4.00			0		4.00
5.00			0		5.00
6.00			0		6.00
7.00			0		7.00
8.00	Total Additions (Sum of lines 2 - 7)			0	8.00
9.00	Deduct (Specify)		0		9.00
10.00			0		10.00
11.00			0		11.00
12.00			0		12.00
13.00			0		13.00
14.00	Total Deductions (Sum of lines 9 - 13)			0	14.00
15.00	Total Operating Expenses (Sum of lines 1 and 8, minus line 14)			13,186,849	15.00

STATEMENT OF PATIENT REVENUES AND OPERATING EXPENSES

Provider No. : 315351

Period:
From 01/01/2022
To 12/31/2022

Worksheet G-3

Date/Time Prepared:
5/12/2023 1:55 pm

		1.00	
1.00	Total patient revenues (From wkst. G-2, Part I, col. 3, line 14)	15,341,500	1.00
2.00	Less: contractual allowances and discounts on patients accounts	2,123,972	2.00
3.00	Net patient revenues (Line 1 minus line 2)	13,217,528	3.00
4.00	Less: total operating expenses (From Worksheet G-2, Part II, line 15)	13,186,849	4.00
5.00	Net income from service to patients (Line 3 minus 4)	30,679	5.00
Other income:			
6.00	Contributions, donations, bequests, etc	0	6.00
7.00	Income from investments	0	7.00
8.00	Revenues from communications (Telephone and Internet service)	0	8.00
9.00	Revenue from television and radio service	0	9.00
10.00	Purchase discounts	0	10.00
11.00	Rebates and refunds of expenses	0	11.00
12.00	Parking lot receipts	0	12.00
13.00	Revenue from laundry and linen service	0	13.00
14.00	Revenue from meals sold to employees and guests	3,061	14.00
15.00	Revenue from rental of living quarters	0	15.00
16.00	Revenue from sale of medical and surgical supplies to other than patients	0	16.00
17.00	Revenue from sale of drugs to other than patients	0	17.00
18.00	Revenue from sale of medical records and abstracts	0	18.00
19.00	Tuition (fees, sale of textbooks, uniforms, etc.)	0	19.00
20.00	Revenue from gifts, flower, coffee shops, canteen	0	20.00
21.00	Rental of vending machines	0	21.00
22.00	Rental of skilled nursing space	0	22.00
23.00	Governmental appropriations	0	23.00
24.00	Other miscellaneous revenue (specify)	196,302	24.00
24.50	COVID-19 PHE Funding	374,069	24.50
25.00	Total other income (Sum of lines 6 - 24)	573,432	25.00
26.00	Total (Line 5 plus line 25)	604,111	26.00
27.00	Other expenses (specify)	0	27.00
28.00		0	28.00
29.00		0	29.00
30.00	Total other expenses (Sum of lines 27 - 29)	0	30.00
31.00	Net income (or loss) for the period (Line 26 minus line 30)	604,111	31.00

Client: **0007117 - Sunrise Senior Living**
 Engagement: **CR 2022 - Edison**
 Period Ending: **12/31/2022**
 Trial Balance: **100,000 - Trial Balance**
 Workpaper: **100.100 - Submission Trial Balance**

Account	Description	1st PP-FINAL 12/31/2021	UNADJ 12/31/2022	JE Ref # AJE	FINAL 12/31/2022
Group : [10100]	Cash				
Subgroup : None					
10050.0000.00000.00000	Cash - Depository	0.00	(5,427.00)	0.00	(5,427.00)
18880.0000.00000.00000	Resident Trust	5,261.00	3,232.00	0.00	3,232.00
Subtotal : None		5,261.00	(2,195.00)	0.00	(2,195.00)
Total [10100] Cash		5,261.00	(2,195.00)	0.00	(2,195.00)
Group : [10400]	Accounts Receivable				
Subgroup : None					
12040.0000.00000.00000	AR - Misc	1,458.00	0.00	0.00	0.00
12105.0000.00000.30000	AR - Residents - PCC Private	413,629.00	448,260.00	0.00	448,260.00
12105.0000.00000.31000	AR - Residents - PCC Medicare	0.00	1.00	0.00	1.00
12105.0000.00000.31100	AR - Residents - PCC Medicare A	554,364.00	561,445.00	0.00	561,445.00
12105.0000.00000.31200	AR - Residents - PCC Medicare B	12,356.00	12,086.00	0.00	12,086.00
12105.0000.00000.32000	AR - Residents - PCC Medicaid	56,294.00	56,007.00	0.00	56,007.00
12105.0000.00000.33000	AR - Residents - PCC Insurance/Other	0.00	516.00	0.00	516.00
12105.0000.00000.33500	AR - Residents - PCC Hospice	2,362.00	4,351.00	0.00	4,351.00
12105.0000.00000.35100	AR - Residents - PCC Medicare Advantage(Part A)	163,105.00	138,233.00	0.00	138,233.00
12105.0000.00000.35200	AR - Residents - PCC Medicare Advantage (Part B)	8,268.00	8,088.00	0.00	8,088.00
Subtotal : None		1,211,836.00	1,228,987.00	0.00	1,228,987.00
Total [10400] Accounts Receivable		1,211,836.00	1,228,987.00	0.00	1,228,987.00
Group : [10600]	Allowance for Uncollectible				
Subgroup : None					
12180.0000.00000.30000	Allowance for Bad Debts Private	(33,127.00)	(81,055.00)	0.00	(81,055.00)
12180.0000.00000.31000	Allowance for Bad Debts Medicare	0.00	(14,380.00)	0.00	(14,380.00)
12180.0000.00000.32000	Allowance for Bad Debts Medicaid	(10,035.00)	(91.00)	0.00	(91.00)
12180.0000.00000.33000	Allowance for Bad Debts Insurance/Other	(17,617.00)	(63,239.00)	0.00	(63,239.00)
Subtotal : None		(60,779.00)	(158,765.00)	0.00	(158,765.00)
Total [10600] Allowance for Uncollectible		(60,779.00)	(158,765.00)	0.00	(158,765.00)
Group : [10700]	Inventory				
Subgroup : None					
12671.0000.00000.00000	PPE Inv - Restricted	32,754.00	16,457.00	0.00	16,457.00
Subtotal : None		32,754.00	16,457.00	0.00	16,457.00
Total [10700] Inventory		32,754.00	16,457.00	0.00	16,457.00
Group : [10800]	Prepaid Expenses				
Subgroup : None					
13040.0000.00000.00000	Prepaid - IT Expenses	6,749.00	8,448.00	0.00	8,448.00
13092.0000.00000.00000	Prepaid - Property Insurance	11,527.00	9,243.00	0.00	9,243.00
13093.0000.00000.00000	Prepaid - WC Insurance	18,967.00	23,076.00	0.00	23,076.00
13094.0000.00000.00000	Prepaid - Liab Insurance	28,675.00	22,929.00	0.00	22,929.00
13096.0000.00000.00000	Ppd insurance - Owner Captive	6,791.00	6,511.00	0.00	6,511.00
13170.0000.00000.00000	Prepaid - Rent	0.00	(67,753.00)	0.00	(67,753.00)
Subtotal : None		72,709.00	2,456.00	0.00	2,456.00
Total [10800] Prepaid Expenses		72,709.00	2,456.00	0.00	2,456.00
Group : [10900]	Other Current Assets				
Subgroup : None					
12195.0000.00000.00000	Owner ZBA Transfers	46,410,599.00	46,410,599.00	0.00	46,410,599.00
12499.0000.00000.00000	Due From Affiliated Entities	(29,024,791.00)	(40,381,545.00)	0.00	(40,381,545.00)
14997.0000.00000.00000	Intracompany Due From	26,535,360.00	38,214,904.00	0.00	38,214,904.00
14999.0000.00000.00000	Intercompany Due From Same Own	(5,484.00)	(5,959.00)	0.00	(5,959.00)
Subtotal : None		43,915,684.00	44,237,999.00	0.00	44,237,999.00
Total [10900] Other Current Assets		43,915,684.00	44,237,999.00	0.00	44,237,999.00
	Current Assets	45,177,465.00	45,324,939.00	0.00	45,324,939.00
Group : [11300]	Land Improvements				
Subgroup : None					
15610.0000.00000.00000	Land Improvements-AM	132,909.00	147,617.00	0.00	147,617.00
Subtotal : None		132,909.00	147,617.00	0.00	147,617.00
Total [11300] Land Improvements		132,909.00	147,617.00	0.00	147,617.00
Group : [11400]	Accum. Depr. - Land Improvments				
Subgroup : None					
15710.0000.00000.00000	AD-Land Improvements-AM	(28,638.00)	(37,820.00)	0.00	(37,820.00)
Subtotal : None		(28,638.00)	(37,820.00)	0.00	(37,820.00)
Total [11400] Accum. Depr. - Land Improvments		(28,638.00)	(37,820.00)	0.00	(37,820.00)
Group : [11700]	Leasehold Improvements				
Subgroup : None					
15621.0000.00000.00000	Building Paint and Paper	534.00	534.00	0.00	534.00
15625.0000.00000.00000	Short-Lived Bldg Improvments-AM	821,565.00	821,565.00	0.00	821,565.00
15633.0000.00000.00000	Flooring (3 year life)	0.00	11,389.00	0.00	11,389.00
15635.0000.00000.00000	Flooring and Renovations-AM	239,056.00	116,052.00	0.00	116,052.00
Subtotal : None		1,061,155.00	949,540.00	0.00	949,540.00
Total [11700] Leasehold Improvements		1,061,155.00	949,540.00	0.00	949,540.00
Group : [11800]	Accum. Depr. - Leasehold Improvements				
Subgroup : None					
15721.0000.00000.00000	AD-Building Paint and Paper-AM	(428.00)	(534.00)	0.00	(534.00)
15725.0000.00000.00000	AD-Short-Lived BI-AM	(355,140.00)	(437,327.00)	0.00	(437,327.00)
15733.0000.00000.00000	AD-Flooring (3 year life)	0.00	(2,650.00)	0.00	(2,650.00)
15735.0000.00000.00000	AD-Flooring and Renovations-AM	(225,315.00)	(106,855.00)	0.00	(106,855.00)
Subtotal : None		(580,883.00)	(547,366.00)	0.00	(547,366.00)
Total [11800] Accum. Depr. - Leasehold Improvements		(580,883.00)	(547,366.00)	0.00	(547,366.00)

Client: **0007117 - Sunrise Senior Living**
 Engagement: **CR 2022 - Edison**
 Period Ending: **12/31/2022**
 Trial Balance: **100,000 - Trial Balance**
 Workpaper: **100.100 - Submission Trial Balance**

Account	Description	1st PP-FINAL 12/31/2021	UNADJ 12/31/2022	JE Ref # AJE	FINAL 12/31/2022
Group : [12300]	Major Moveable Equipment				
Subgroup : None					
15640.0000.00000.00000	Equipment-AM	2,169,213.00	2,244,927.00	0.00	2,244,927.00
15645.0000.00000.00000	Minor Movables(3yr life)-AM	126,460.00	43,672.00	0.00	43,672.00
15650.0000.00000.00000	Minor Movables(5yr life)-AM	210,962.00	119,379.00	0.00	119,379.00
15655.0000.00000.00000	Furniture(7yr life)-AM	324,579.00	203,266.00	0.00	203,266.00
15656.0000.00000.00000	Furniture(12yr life)-AM	562,500.00	562,500.00	0.00	562,500.00
15662.0000.00000.00000	Vehicle-AM (12 Year Life)	66,344.00	66,344.00	0.00	66,344.00
15670.0000.00000.00000	Computers-AM	165,133.00	128,662.00	0.00	128,662.00
15680.0000.00000.00000	Phone System-AM	8,805.00	8,805.00	0.00	8,805.00
18565.0000.00000.00000	AM - Emergency Food Supplies	8,786.00	8,786.00	0.00	8,786.00
Subtotal : None		3,642,782.00	3,386,341.00	0.00	3,386,341.00
Total [12300] Major Moveable Equipment		3,642,782.00	3,386,341.00	0.00	3,386,341.00
Group : [12400]	Accum. Depr. - Major Moveable Equipment				
Subgroup : None					
15740.0000.00000.00000	AD-Equipment-AM	(693,328.00)	(912,293.00)	0.00	(912,293.00)
15745.0000.00000.00000	AD-Minor Movables(3yr life)-AM	(104,746.00)	(31,336.00)	0.00	(31,336.00)
15750.0000.00000.00000	AD-Minor Movables(5yr life)-AM	(185,288.00)	(108,819.00)	0.00	(108,819.00)
15755.0000.00000.00000	AD-Furniture(7yr life)-AM	(185,604.00)	(90,181.00)	0.00	(90,181.00)
15756.0000.00000.00000	AD-Furniture(12yr life)-AM	(421,875.00)	(468,750.00)	0.00	(468,750.00)
15762.0000.00000.00000	AD-Vehide-AM (12 Year Life)	(23,957.00)	(29,486.00)	0.00	(29,486.00)
15770.0000.00000.00000	AD-Computers-AM	(132,243.00)	(95,488.00)	0.00	(95,488.00)
15780.0000.00000.00000	AD-Phone System-AM	(2,935.00)	(3,816.00)	0.00	(3,816.00)
18575.0000.00000.00000	AM-Accum Emerg. Food Supplies	(732.00)	(1,611.00)	0.00	(1,611.00)
Subtotal : None		(1,750,708.00)	(1,741,780.00)	0.00	(1,741,780.00)
Total [12400] Accum. Depr. - Major Moveable Equipment		(1,750,708.00)	(1,741,780.00)	0.00	(1,741,780.00)
Group : [13100]	Other Assets				
Subgroup : None					
15415.0000.00000.00000	PC CIP/WIP	95,168.00	424,441.00	0.00	424,441.00
15415.1580.00000.00000	PC CIP/WIP Maintenance	1,925.00	1,925.00	0.00	1,925.00
15465.0000.00000.00000	Accrued Capital Expenditures	10,143.00	67,340.00	0.00	67,340.00
Subtotal : None		107,236.00	493,706.00	0.00	493,706.00
Total [13100] Other Assets		107,236.00	493,706.00	0.00	493,706.00
	Non-Current Assets	2,583,853.00	2,650,238.00	0.00	2,650,238.00
	TOTAL ASSET	47,761,318.00	47,975,177.00	0.00	47,975,177.00
Group : [23400]	Accounts Payable				
Subgroup : None					
20010.0000.00000.00000	AP - Period Accrual	(135,875.00)	(80,782.00)	0.00	(80,782.00)
20020.0000.00000.00000	AP - General Accruals #1	(53,978.00)	(20,362.00)	0.00	(20,362.00)
20031.0000.00000.00000	Pending Medicaid Accrual	(9,673.00)	(15,799.00)	0.00	(15,799.00)
21052.0000.00000.00000	APIM Accrual	(24,576.00)	(41,129.00)	0.00	(41,129.00)
Subtotal : None		(224,102.00)	(158,072.00)	0.00	(158,072.00)
Total [23400] Accounts Payable		(224,102.00)	(158,072.00)	0.00	(158,072.00)
Group : [23500]	Salaries, Wages, & Fees Payable				
Subgroup : None					
21000.0000.00000.00000	Accr Salaries	(112,170.00)	(147,608.00)	0.00	(147,608.00)
21011.0000.00000.00000	ED Accr Bonuses	(19,867.00)	(20,753.00)	0.00	(20,753.00)
21012.0000.00000.00000	Dept Head Bonus Accrual	(22,439.00)	(30,000.00)	0.00	(30,000.00)
21014.0000.00000.00000	Accrued Bonus Special Programs	(20,500.00)	0.00	0.00	0.00
21017.0000.00000.00000	DRC Bonus Accrual	(11,998.00)	(32,046.00)	0.00	(32,046.00)
21045.0000.00000.00000	Vac ME Accrual	(4,823.00)	(5,588.00)	0.00	(5,588.00)
Subtotal : None		(191,797.00)	(235,995.00)	0.00	(235,995.00)
Total [23500] Salaries, Wages, & Fees Payable		(191,797.00)	(235,995.00)	0.00	(235,995.00)
Group : [23800]	Deferred Income				
Subgroup : None					
23145.0000.00000.00000	Unearned Comm Fees - 12 mo	(848,415.00)	(848,415.00)	0.00	(848,415.00)
23146.0000.00000.00000	Unearned Comm Fee 12 mo - Cntr	848,415.00	848,415.00	0.00	848,415.00
Subtotal : None		0.00	0.00	0.00	0.00
Total [23800] Deferred Income		0.00	0.00	0.00	0.00
Group : [24100]	Other Current Liabilities				
Subgroup : None					
21210.0000.00000.00000	Accr Gas Oil	(1,446.00)	(1,089.00)	0.00	(1,089.00)
21211.0000.00000.00000	Accr Electric	(20,366.00)	(455.00)	0.00	(455.00)
21220.0000.00000.00000	Accr Water	(4,038.00)	(6,433.00)	0.00	(6,433.00)
21451.0000.00000.00000	Accrued Use Tax - PeopleSoft	(2,983.00)	(2,666.00)	0.00	(2,666.00)
22117.0000.00000.00000	IBNR Collateral Funding	84,776.00	84,776.00	0.00	84,776.00
22120.0000.00000.00000	Community Insurance IBNR	(71,164.00)	(71,164.00)	0.00	(71,164.00)
22130.0000.00000.00000	Community Insurance Claim Pmts	107,835.00	107,835.00	0.00	107,835.00
22140.0000.00000.00000	Community Ins. Incurred Losses	(107,835.00)	(107,835.00)	0.00	(107,835.00)
22150.0000.00000.00000	Other Current Liabilities	(45,580.00)	(25,130.00)	0.00	(25,130.00)
22181.0000.00000.00000	Resident Trust Funds-Liability	(5,261.00)	(3,232.00)	0.00	(3,232.00)
22210.0000.00000.00000	Community WC Claim Pmts.	531,351.00	552,563.00	0.00	552,563.00
22215.0000.00000.00000	Community EPL Claim Payments	79,388.00	91,888.00	0.00	91,888.00
22220.0000.00000.00000	Community WC Incurred Losses	(548,051.00)	(560,525.00)	0.00	(560,525.00)
22225.0000.00000.00000	Community EPL Incurred Losses	(79,388.00)	(92,888.00)	0.00	(92,888.00)
22311.0000.00000.00000	Due To Affiliate	68,560.00	401,889.00	0.00	401,889.00
23147.0000.00000.00000	Rent Credit Acknowledgement	6,000.00	17,700.00	0.00	17,700.00
23148.0000.00000.00000	Free Rent Credit Amortization	(4,000.00)	(13,850.00)	0.00	(13,850.00)
23185.0000.00000.00000	Prepay - PCC	(27,133.00)	(42,300.00)	0.00	(42,300.00)
Subtotal : None		(39,335.00)	329,084.00	0.00	329,084.00
Total [24100] Other Current Liabilities		(39,335.00)	329,084.00	0.00	329,084.00

Client: **0007117 - Sunrise Senior Living**
 Engagement: **CR 2022 - Edison**
 Period Ending: **12/31/2022**
 Trial Balance: **100,000 - Trial Balance**
 Workpaper: **100.100 - Submission Trial Balance**

Account	Description	1st PP-FINAL 12/31/2021	UNADJ 12/31/2022	JE Ref # AJE	FINAL 12/31/2022
Current Liabilities		(455,234.00)	(64,983.00)	0.00	(64,983.00)
Non-Current Liabilities		0.00	0.00	0.00	0.00
TOTAL LIABILITY		(455,234.00)	(64,983.00)	0.00	(64,983.00)
Group : [35100] Fund Balance					
Subgroup : None					
32000.0000.00000.00000	Retained Earnings	(249,544.00)	807,847.00	0.00	807,847.00
32001.0000.00000.00000	Retained Earnings	1,631,758.00	1,631,758.00	0.00	1,631,758.00
34010.0000.00000.00000	Member Contribution Affiliated	(478,960.00)	(478,960.00)	0.00	(478,960.00)
34110.0000.00000.00000	Ordinary Partnership Units	(49,266,728.00)	(49,266,728.00)	0.00	(49,266,728.00)
Subtotal : None		(48,363,474.00)	(47,306,083.00)	0.00	(47,306,083.00)
Total [35100] Fund Balance		(48,363,474.00)	(47,306,083.00)	0.00	(47,306,083.00)
Equity		(48,363,474.00)	(47,306,083.00)	0.00	(47,306,083.00)
NET (INCOME) LOSS		1,057,390.00	(604,111.00)	0.00	(604,111.00)
TOTAL EQUITY		(47,306,084.00)	(47,910,194.00)	0.00	(47,910,194.00)
TOTAL LIABILITY AND EQUITY		(47,761,318.00)	(47,975,177.00)	0.00	(47,975,177.00)
Group : [41600] SNF - Routine					
Subgroup : None					
42200.1300.55160.31100	Other Resident Income Health Care Other Income Medicare A	(1.00)	69.00	0.00	69.00
43000.1300.31000.30000	Room Rents Health Care Single Private	(78,386.00)	(81,184.00)	0.00	(81,184.00)
43000.1300.31000.31100	Room Rents Health Care Single Medicare A	(752,732.00)	(794,268.00)	0.00	(794,268.00)
43000.1300.31000.32000	Room Rents Health Care Single Medicaid	(157,684.00)	(60,645.00)	0.00	(60,645.00)
43000.1300.31000.33500	Room Rents Health Care Single Hospice	(4,994.00)	(18,880.00)	0.00	(18,880.00)
43000.1300.31000.35100	Room Rents Health Care Single Medicare Advantage(Part A)	(55,842.00)	(173,696.00)	0.00	(173,696.00)
43000.1300.31100.30000	Room Rents Health Care Double Private	(205,967.00)	(271,154.00)	0.00	(271,154.00)
43000.1300.31100.31100	Room Rents Health Care Double Medicare A	(805,950.00)	(1,235,312.00)	0.00	(1,235,312.00)
43000.1300.31100.32000	Room Rents Health Care Double Medicaid	(571,302.00)	(764,458.00)	0.00	(764,458.00)
43000.1300.31100.33500	Room Rents Health Care Double Hospice	(34,626.00)	(14,904.00)	0.00	(14,904.00)
43000.1300.31100.35100	Room Rents Health Care Double Medicare Advantage(Part A)	(212,247.00)	(181,252.00)	0.00	(181,252.00)
43002.1300.31000.30000	Room Rents - discounts Health Care Single Private	224.00	(308.00)	0.00	(308.00)
43002.1300.31100.30000	Room Rents - discounts Health Care Double Private	(368.00)	(2,658.00)	0.00	(2,658.00)
43017.1300.31000.30000	Bed Hold Unit Revenue and Cens Health Care Single Private	0.00	(2,832.00)	0.00	(2,832.00)
43017.1300.31000.32000	Bed Hold Unit Revenue and Cens Health Care Single Medicaid	(6,356.00)	(11,328.00)	0.00	(11,328.00)
43017.1300.31100.30000	Bed Hold Unit Revenue and Cens Health Care Double Private	0.00	(5,382.00)	0.00	(5,382.00)
43017.1300.31100.32000	Bed Hold Unit Revenue and Cens Health Care Double Medicaid	(5,572.00)	(10,350.00)	0.00	(10,350.00)
47000.1300.43080.30000	Ancillary Revenue Health Care Nursing Supplies Private	(752.00)	(1,058.00)	0.00	(1,058.00)
47000.1300.43080.31100	Ancillary Revenue Health Care Nursing Supplies Medicare A	(24,090.00)	(17,279.00)	0.00	(17,279.00)
47000.1300.43080.32000	Ancillary Revenue Health Care Nursing Supplies Medicaid	(5,196.00)	(4,185.00)	0.00	(4,185.00)
47000.1300.43080.33500	Ancillary Revenue Health Care Nursing Supplies Hospice	0.00	(1.00)	0.00	(1.00)
47000.1300.43080.35100	Ancillary Revenue Health Care Nursing Supplies Medicare Advantage(Part A)	(4,969.00)	(2,350.00)	0.00	(2,350.00)
47000.1300.43105.35100	Ancillary Revenue Health Care Pharmacy OTC Medicare Advantage(Part A)	(665.00)	(594.00)	0.00	(594.00)
47000.1300.43160.30000	Ancillary Revenue Health Care Incontinence Supplies Private	(847.00)	(636.00)	0.00	(636.00)
47000.1300.43160.31100	Ancillary Revenue Health Care Incontinence Supplies Medicare A	(6,721.00)	(8,795.00)	0.00	(8,795.00)
47000.1300.43160.32000	Ancillary Revenue Health Care Incontinence Supplies Medicaid	(2,713.00)	(3,001.00)	0.00	(3,001.00)
47000.1300.43160.35100	Ancillary Revenue Health Care Incontinence Supplies Medicare Advantage(P	(1,361.00)	(1,334.00)	0.00	(1,334.00)
47000.1300.44010.30000	Ancillary Revenue Health Care Diet Supp - Oral Private	(1,052.00)	(2,964.00)	0.00	(2,964.00)
47000.1300.44010.31100	Ancillary Revenue Health Care Diet Supp - Oral Medicare A	(3,563.00)	(12,531.00)	0.00	(12,531.00)
47000.1300.44010.32000	Ancillary Revenue Health Care Diet Supp - Oral Medicaid	(2,518.00)	(5,921.00)	0.00	(5,921.00)
47000.1300.44010.33500	Ancillary Revenue Health Care Diet Supp - Oral Hospice	0.00	(118.00)	0.00	(118.00)
47000.1300.44010.35100	Ancillary Revenue Health Care Diet Supp - Oral Medicare Advantage(Part A)	(838.00)	(2,079.00)	0.00	(2,079.00)
47000.1300.44140.30000	Ancillary Revenue Health Care Personal Care Supplies Private	(43.00)	(68.00)	0.00	(68.00)
47000.1300.44140.31100	Ancillary Revenue Health Care Personal Care Supplies Medicare A	(2,515.00)	(2,850.00)	0.00	(2,850.00)
47000.1300.44140.32000	Ancillary Revenue Health Care Personal Care Supplies Medicaid	(352.00)	(102.00)	0.00	(102.00)
47000.1300.44140.35100	Ancillary Revenue Health Care Personal Care Supplies Medicare Advantage((626.00)	(599.00)	0.00	(599.00)
47000.1300.44180.30000	Ancillary Revenue Health Care Resident Monitoring Services Private	(12.00)	0.00	0.00	0.00
47000.1300.44180.31100	Ancillary Revenue Health Care Resident Monitoring Services Medicare A	(98.00)	(102.00)	0.00	(102.00)
47000.1300.44180.32000	Ancillary Revenue Health Care Resident Monitoring Services Medicaid	(40.00)	0.00	0.00	0.00
47000.1300.44180.35100	Ancillary Revenue Health Care Resident Monitoring Services Medicare Advan	(8.00)	0.00	0.00	0.00
Subtotal : None		(2,950,802.00)	(3,695,109.00)	0.00	(3,695,109.00)
Total [41600] SNF - Routine		(2,950,802.00)	(3,695,109.00)	0.00	(3,695,109.00)
Group : [41900] Other Long Term Care Revenue					
Subgroup : None					
43000.1100.31000.30000	Room Rents Assisted Living Single Private	(2,542,863.00)	(2,902,486.00)	0.00	(2,902,486.00)
43000.1100.31000.32000	Room Rents Assisted Living Single Medicaid	(58,473.00)	(17,084.00)	0.00	(17,084.00)
43000.1100.31100.30000	Room Rents Assisted Living Double Private	(300,523.00)	(478,023.00)	0.00	(478,023.00)
43000.1100.31100.32000	Room Rents Assisted Living Double Medicaid	(223,005.00)	(362,782.00)	0.00	(362,782.00)
43000.1200.31000.30000	Room Rents Reminiscence Single Private	(424,529.00)	(612,632.00)	0.00	(612,632.00)
43000.1200.31000.32000	Room Rents Reminiscence Single Medicaid	0.00	(16,320.00)	0.00	(16,320.00)
43000.1200.31100.30000	Room Rents Reminiscence Double Private	(362,354.00)	(484,736.00)	0.00	(484,736.00)
43000.1200.31100.32000	Room Rents Reminiscence Double Medicaid	(98,437.00)	(145,167.00)	0.00	(145,167.00)
43002.1100.31000.30000	Room Rents - discounts Assisted Living Single Private	(8,243.00)	(113,973.00)	0.00	(113,973.00)
43002.1100.31100.30000	Room Rents - discounts Assisted Living Double Private	24,400.00	15,435.00	0.00	15,435.00
43002.1200.31000.30000	Room Rents - discounts Reminiscence Single Private	32,661.00	23,551.00	0.00	23,551.00
43002.1200.31100.30000	Room Rents - discounts Reminiscence Double Private	47,416.00	19,196.00	0.00	19,196.00
43006.1100.31000.30000	Room Rent - Non Care Srvc Fee Assisted Living Single Private	(60,640.00)	(79,301.00)	0.00	(79,301.00)
43006.1200.31000.30000	Room Rent - Non Care Srvc Fee Reminiscence Single Private	(20,657.00)	(30,712.00)	0.00	(30,712.00)
43011.1100.31000.30000	Room Rents - Respite Premium Assisted Living Single Private	(8,085.00)	(5,955.00)	0.00	(5,955.00)
43011.1200.31000.30000	Room Rents - Respite Premium Reminiscence Single Private	0.00	(885.00)	0.00	(885.00)
43017.1100.31000.30000	Bed Hold Unit Revenue and Cens Assisted Living Single Private	(201,958.00)	(223,130.00)	0.00	(223,130.00)
43017.1100.31000.32000	Bed Hold Unit Revenue and Cens Assisted Living Single Medicaid	(28,752.00)	0.00	0.00	0.00
43017.1100.31100.30000	Bed Hold Unit Revenue and Cens Assisted Living Double Private	(23,720.00)	(67,692.00)	0.00	(67,692.00)
43017.1100.31100.32000	Bed Hold Unit Revenue and Cens Assisted Living Double Medicaid	(4,265.00)	(9,750.00)	0.00	(9,750.00)
43017.1200.31000.30000	Bed Hold Unit Revenue and Cens Reminiscence Single Private	(33,612.00)	(26,372.00)	0.00	(26,372.00)

Client: **0007117 - Sunrise Senior Living**
 Engagement: **CR 2022 - Edison**
 Period Ending: **12/31/2022**
 Trial Balance: **100,000 - Trial Balance**
 Workpaper: **100.100 - Submission Trial Balance**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL
		12/31/2021	12/31/2022			12/31/2022
43017.1200.31100.30000	Bed Hold Unit Revenue and Cens Reminiscence Double Private	(20,032.00)	(7,062.00)		0.00	(7,062.00)
43017.1200.31100.32000	Bed Hold Unit Revenue and Cens Reminiscence Double Medicaid	393.00	(5,895.00)		0.00	(5,895.00)
43018.1100.31000.30000	Room Rent - The Road Home Assisted Living Single Private	0.00	(28,734.00)		0.00	(28,734.00)
43018.1100.31100.30000	Room Rent - The Road Home Assisted Living Double Private	0.00	(9,972.00)		0.00	(9,972.00)
44000.1100.40000.30000	Extended Care Assisted Living Level 1 Private	(159,259.00)	(150,054.00)		0.00	(150,054.00)
44000.1100.40000.32000	Extended Care Assisted Living Level 1 Medicaid	(15,057.00)	0.00		0.00	0.00
44000.1100.40025.30000	Extended Care Assisted Living Level Select Private	(47,394.00)	(95,971.00)		0.00	(95,971.00)
44000.1100.40025.32000	Extended Care Assisted Living Level Select Medicaid	0.00	(6,265.00)		0.00	(6,265.00)
44000.1100.40050.30000	Extended Care Assisted Living Level 2 Private	(495,861.00)	(886,670.00)		0.00	(886,670.00)
44000.1100.40050.32000	Extended Care Assisted Living Level 2 Medicaid	(114,332.00)	(142,842.00)		0.00	(142,842.00)
44000.1100.40100.30000	Extended Care Assisted Living Level 3 Private	(338,928.00)	(305,160.00)		0.00	(305,160.00)
44000.1100.40100.32000	Extended Care Assisted Living Level 3 Medicaid	(41,124.00)	(97,878.00)		0.00	(97,878.00)
44000.1100.40150.30000	Extended Care Assisted Living Level 4 Private	0.00	(74,876.00)		0.00	(74,876.00)
44000.1100.40150.32000	Extended Care Assisted Living Level 4 Medicaid	(52,560.00)	(59,860.00)		0.00	(59,860.00)
44000.1200.40000.30000	Extended Care Reminiscence Level 1 Private	(81,083.00)	(204,214.00)		0.00	(204,214.00)
44000.1200.40050.30000	Extended Care Reminiscence Level 2 Private	(240,507.00)	(328,486.00)		0.00	(328,486.00)
44000.1200.40050.32000	Extended Care Reminiscence Level 2 Medicaid	(41,975.00)	(30,810.00)		0.00	(30,810.00)
44000.1200.40100.30000	Extended Care Reminiscence Level 3 Private	(216,112.00)	(344,565.00)		0.00	(344,565.00)
44000.1200.40100.32000	Extended Care Reminiscence Level 3 Medicaid	(55,480.00)	(135,603.00)		0.00	(135,603.00)
44000.1200.40150.30000	Extended Care Reminiscence Level 4 Private	(83,905.00)	(26,187.00)		0.00	(26,187.00)
44000.1200.40150.32000	Extended Care Reminiscence Level 4 Medicaid	(4,844.00)	(35,322.00)		0.00	(35,322.00)
45000.1100.40000.30000	Incontinence Management Assisted Living Level 1 Private	(15,198.00)	(26,310.00)		0.00	(26,310.00)
45000.1100.40000.32000	Incontinence Management Assisted Living Level 1 Medicaid	(1,104.00)	(108.00)		0.00	(108.00)
45000.1100.40050.30000	Incontinence Management Assisted Living Level 2 Private	(14,562.00)	(23,949.00)		0.00	(23,949.00)
45000.1100.40050.32000	Incontinence Management Assisted Living Level 2 Medicaid	(3,087.00)	(4,977.00)		0.00	(4,977.00)
45000.1100.40100.30000	Incontinence Management Assisted Living Level 3 Private	(4,008.00)	(1,752.00)		0.00	(1,752.00)
45000.1200.40000.30000	Incontinence Management Reminiscence Level 1 Private	(4,362.00)	(5,898.00)		0.00	(5,898.00)
45000.1200.40050.30000	Incontinence Management Reminiscence Level 2 Private	(801.00)	(3,663.00)		0.00	(3,663.00)
46000.1100.40000.30000	Medication Management Assisted Living Level 1 Private	(77,246.00)	(80,381.00)		0.00	(80,381.00)
46000.1100.40000.32000	Medication Management Assisted Living Level 1 Medicaid	(5,434.00)	(9,855.00)		0.00	(9,855.00)
46000.1100.40050.30000	Medication Management Assisted Living Level 2 Private	(98,182.00)	(114,520.00)		0.00	(114,520.00)
46000.1100.40050.32000	Medication Management Assisted Living Level 2 Medicaid	(8,800.00)	(6,596.00)		0.00	(6,596.00)
46000.1100.40100.30000	Medication Management Assisted Living Level 3 Private	(262,122.00)	(445,542.00)		0.00	(445,542.00)
46000.1100.40100.32000	Medication Management Assisted Living Level 3 Medicaid	(58,900.00)	(71,320.00)		0.00	(71,320.00)
46000.1200.40000.30000	Medication Management Reminiscence Level 1 Private	(46,922.00)	(81,386.00)		0.00	(81,386.00)
46000.1200.40000.32000	Medication Management Reminiscence Level 1 Medicaid	(11,397.00)	(20,460.00)		0.00	(20,460.00)
46000.1200.40050.30000	Medication Management Reminiscence Level 2 Private	(17,544.00)	(17,208.00)		0.00	(17,208.00)
46000.1200.40100.30000	Medication Management Reminiscence Level 3 Private	(118,520.00)	(165,230.00)		0.00	(165,230.00)
46000.1200.40100.32000	Medication Management Reminiscence Level 3 Medicaid	(14,965.00)	(23,392.00)		0.00	(23,392.00)
47000.1100.43080.30000	Ancillary Revenue Assisted Living Nursing Supplies Private	(5,300.00)	(4,150.00)		0.00	(4,150.00)
47000.1100.44140.30000	Ancillary Revenue Assisted Living Personal Care Supplies Private	(30.00)	0.00		0.00	0.00
Subtotal - None		(7,072,183.00)	(9,601,941.00)		0.00	(9,601,941.00)
Total [41900] Other Long Term Care Revenue		(7,072,183.00)	(9,601,941.00)		0.00	(9,601,941.00)
Group : [42100] Radiology Revenue						
Subgroup : None						
47000.1300.43140.31100	Ancillary Revenue Health Care Xrays Medicare A	(12,684.00)	(16,157.00)		0.00	(16,157.00)
47000.1300.43140.35100	Ancillary Revenue Health Care Xrays Medicare Advantage(Part A)	(2,366.00)	(1,959.00)		0.00	(1,959.00)
Subtotal : None		(15,050.00)	(18,116.00)		0.00	(18,116.00)
Total [42100] Radiology Revenue		(15,050.00)	(18,116.00)		0.00	(18,116.00)
Group : [42200] Laboratory Revenue						
Subgroup : None						
47000.1300.43050.31100	Ancillary Revenue Health Care Lab Services Medicare A	(44,236.00)	(40,857.00)		0.00	(40,857.00)
47000.1300.43050.35100	Ancillary Revenue Health Care Lab Services Medicare Advantage(Part A)	(318.00)	(7,053.00)		0.00	(7,053.00)
Subtotal : None		(44,554.00)	(47,910.00)		0.00	(47,910.00)
Total [42200] Laboratory Revenue		(44,554.00)	(47,910.00)		0.00	(47,910.00)
Group : [42300] IV Revenue						
Subgroup : None						
47000.1300.43040.31100	Ancillary Revenue Health Care IV Therapy Medicare A	(788.00)	(1,334.00)		0.00	(1,334.00)
47000.1300.43040.35100	Ancillary Revenue Health Care IV Therapy Medicare Advantage(Part A)	(1,276.00)	(182.00)		0.00	(182.00)
Subtotal : None		(2,064.00)	(1,516.00)		0.00	(1,516.00)
Total [42300] IV Revenue		(2,064.00)	(1,516.00)		0.00	(1,516.00)
Group : [42500] Physical Therapy Revenue						
Subgroup : None						
47300.1300.41030.30000	Therapy Health Care Physical Private	(15,990.00)	(12,642.00)		0.00	(12,642.00)
47300.1300.41030.31100	Therapy Health Care Physical Medicare A	(371,772.00)	(475,493.00)		0.00	(475,493.00)
47300.1300.41030.31200	Therapy Health Care Physical Medicare B	(86,775.00)	(57,912.00)		0.00	(57,912.00)
47300.1300.41030.33000	Therapy Health Care Physical Insurance/Other	(21,843.00)	0.00		0.00	0.00
47300.1300.41030.35100	Therapy Health Care Physical Medicare Advantage(Part A)	(76,161.00)	(87,097.00)		0.00	(87,097.00)
47300.1300.41030.35200	Therapy Health Care Physical Medicare Advantage (Part B)	(14,748.00)	(40,630.00)		0.00	(40,630.00)
Subtotal : None		(587,289.00)	(673,774.00)		0.00	(673,774.00)
Total [42500] Physical Therapy Revenue		(587,289.00)	(673,774.00)		0.00	(673,774.00)
Group : [42600] Occupational Therapy Revenue						
Subgroup : None						
47300.1300.41010.30000	Therapy Health Care Occupational Private	(2,326.00)	(2,382.00)		0.00	(2,382.00)
47300.1300.41010.31100	Therapy Health Care Occupational Medicare A	(405,677.00)	(521,118.00)		0.00	(521,118.00)
47300.1300.41010.31200	Therapy Health Care Occupational Medicare B	(44,285.00)	(59,283.00)		0.00	(59,283.00)
47300.1300.41010.33000	Therapy Health Care Occupational Insurance/Other	(3,268.00)	0.00		0.00	0.00
47300.1300.41010.35100	Therapy Health Care Occupational Medicare Advantage(Part A)	(82,613.00)	(93,562.00)		0.00	(93,562.00)
47300.1300.41010.35200	Therapy Health Care Occupational Medicare Advantage (Part B)	(7,110.00)	(15,146.00)		0.00	(15,146.00)
Subtotal : None		(545,279.00)	(691,491.00)		0.00	(691,491.00)
Total [42600] Occupational Therapy Revenue		(545,279.00)	(691,491.00)		0.00	(691,491.00)
Group : [42700] Speech Pathology Revenue						
Subgroup : None						
47300.1100.41050.30000	Therapy Assisted Living Speech Private	(1,948.00)	0.00		0.00	0.00

Client: **0007117 - Sunrise Senior Living**
 Engagement: **CR 2022 - Edison**
 Period Ending: **12/31/2022**
 Trial Balance: **100,000 - Trial Balance**
 Workpaper: **100.100 - Submission Trial Balance**

Account	Description	1st PP-FINAL 12/31/2021	UNADJ 12/31/2022	JE Ref # AJE	FINAL 12/31/2022
Subgroup : None					
42101.1530.45030.30000	Ticket Meals Revenue Dietary Services Meals Employee Private	0.00	(445.00)	0.00	(445.00)
42101.1530.45050.30000	Ticket Meals Revenue Dietary Services Meals Guest Private	0.00	(30.00)	0.00	(30.00)
42107.1530.50110.30000	Room Service Revenue Dietary Services Room Service Private	(981.00)	(2,586.00)	0.00	(2,586.00)
Subtotal : None		(981.00)	(3,061.00)	0.00	(3,061.00)
Total [51501] Meals Sold Revenue		(981.00)	(3,061.00)	0.00	(3,061.00)
Group : [52450] COVID-19 PHE PRF					
Subgroup : None					
41005.1100.71053.36500	Covid19 Grant Revenue Assisted Living General Distribution Phase 2 Grant F	(416,561.00)	0.00	0.00	0.00
41005.1100.71055.36500	Covid19 Grant Revenue Assisted Living General Distribution Phase 3 Grant F	(78,520.00)	0.00	0.00	0.00
41005.1100.71063.36500	Covid19 Grant Revenue Assisted Living General Distribution Phase 4 Grant F	0.00	(333,329.00)	0.00	(333,329.00)
41005.1300.71054.36500	Covid19 Grant Revenue Health Care SNF Based Performance Measures Gra	(19,501.00)	0.00	0.00	0.00
41005.1300.71056.36500	Covid19 Grant Revenue Health Care State Relief Grant Relief	(25,150.00)	(40,740.00)	0.00	(40,740.00)
Subtotal : None		(539,732.00)	(374,069.00)	0.00	(374,069.00)
Total [52450] COVID-19 PHE PRF		(539,732.00)	(374,069.00)	0.00	(374,069.00)
Group : [52510] Barber & Beauty Revenue					
Subgroup : None					
47000.1575.44060.30000	Ancillary Revenue Ancillary Beauty and Barber Private	(11,605.00)	(19,421.00)	0.00	(19,421.00)
Subtotal : None		(11,605.00)	(19,421.00)	0.00	(19,421.00)
Total [52510] Barber & Beauty Revenue		(11,605.00)	(19,421.00)	0.00	(19,421.00)
Group : [52530] Other Income					
Subgroup : None					
41000.1630.55160.00000	Other Income - Home Administration Other Income	(6,000.00)	(395.00)	0.00	(395.00)
42001.1630.30010.30000	Move In Fees Administration Non Refundable Private	(154,550.00)	(98,445.00)	0.00	(98,445.00)
42010.1630.30010.30000	Rent Credits Administration Non Refundable Private	4,000.00	9,850.00	0.00	9,850.00
42200.1300.55160.30000	Other Resident Income Health Care Other Income Private	(404.00)	(395.00)	0.00	(395.00)
42200.1590.50180.30000	Other Resident Income Transportation Transportation Staff Time Private	(2,272.00)	0.00	0.00	0.00
42200.1630.50040.30000	Other Resident Income Administration General Manager Credits Private	818.00	3,186.00	0.00	3,186.00
42200.1630.55080.30000	Other Resident Income Administration Late Fees Private	(2,935.00)	(8,415.00)	0.00	(8,415.00)
42200.1630.55160.30000	Other Resident Income Administration Other Income Private	(12.00)	(52.00)	0.00	(52.00)
47000.1560.44040.30000	Ancillary Revenue Housekeeping Furniture Rental Private	(4,460.00)	(2,125.00)	0.00	(2,125.00)
47000.1575.44170.30000	Ancillary Revenue Ancillary One-to-One Care (outsourced) Private	(11,970.00)	(57,920.00)	0.00	(57,920.00)
47000.1580.44090.30000	Ancillary Revenue Maintenance Maintenance Private	(651.00)	(2,687.00)	0.00	(2,687.00)
88145.1650.00000.00000	Gain/Loss on Asset Disposal-AM Investment Factors	2,137.00	0.00	0.00	0.00
Subtotal : None		(176,299.00)	(157,398.00)	0.00	(157,398.00)
Total [52530] Other Income		(176,299.00)	(157,398.00)	0.00	(157,398.00)
Group : [52900] Other Income - OLTC					
Subgroup : None					
41000.1300.55150.31100	Other Income - Home Health Care Prior Year Adjustment Medicare A	(170.00)	(33,907.00)	0.00	(33,907.00)
41000.1300.55150.31200	Other Income - Home Health Care Prior Year Adjustment Medicare B	421.00	0.00	0.00	0.00
41000.1300.55160.31100	Other Income - Home Health Care Other Income Medicare A	(20,554.00)	14,429.00	0.00	14,429.00
41000.1300.55160.31200	Other Income - Home Health Care Other Income Medicare B	(68.00)	0.00	0.00	0.00
42200.1100.55160.30000	Other Resident Income Assisted Living Other Income Private	0.00	(1.00)	0.00	(1.00)
42200.1200.55160.30000	Other Resident Income Reminiscence Other Income Private	0.00	(4.00)	0.00	(4.00)
Subtotal : None		(20,371.00)	(19,483.00)	0.00	(19,483.00)
Total [52900] Other Income - OLTC		(20,371.00)	(19,483.00)	0.00	(19,483.00)
Revenues		(11,082,524.00)	(13,790,960.00)	0.00	(13,790,960.00)
TOTAL REVENUE		(11,082,524.00)	(13,790,960.00)	0.00	(13,790,960.00)
Group : [60102] CRC - Bldgs & Fixtures					
Subgroup : None					
72103.1640.00000.00000	Insurance - Property Premiums Non Department	24,223.00	21,019.00	0.00	21,019.00
72104.1640.00000.00000	Prop ins exp - Owner Captive Non Department	14,076.00	13,302.00	0.00	13,302.00
76050.1640.00000.00000	Taxes - Real Estate Non Department	318,248.00	319,480.00	0.00	319,480.00
80050.1650.00000.00000	Depreciation-AM Investment Factors	423,926.00	441,599.00	0.00	441,599.00
80210.1650.00000.00000	Lease - Building Investment Factors	272,803.00	67,754.00	0.00	67,754.00
Subtotal : None		1,053,276.00	863,154.00	0.00	863,154.00
Total [60102] CRC - Bldgs & Fixtures		1,053,276.00	863,154.00	0.00	863,154.00
Group : [60202] CRC - MME					
Subgroup : None					
69050.1500.00000.00000	Rental Equipment Therapy Services	15,348.00	15,261.00	0.00	15,261.00
69050.1530.00000.00000	Rental Equipment Dietary Services	0.00	566.00	0.00	566.00
75020.1640.00000.00000	Lease Expense - Parking Non Department	4,265.00	4,265.00	0.00	4,265.00
Subtotal : None		19,613.00	20,092.00	0.00	20,092.00
Total [60202] CRC - MME		19,613.00	20,092.00	0.00	20,092.00
Group : [60302] Employee Benefits					
Subgroup : None					
60550.1630.00000.00000	WC - Premiums Administration	194,532.00	225,827.00	0.00	225,827.00
60600.1630.00000.00000	WC - Deductible Administration	35,588.00	12,474.00	0.00	12,474.00
70500.1630.00000.00000	Benefits - Health Administration	361,893.00	285,024.00	0.00	285,024.00
70500.1630.71024.00000	Benefits - Health Administration HD Ins GÇó Treatment	12,457.00	3,448.00	0.00	3,448.00
70500.1630.71025.00000	Benefits - Health Administration HD Ins - Vaccinations	3,165.00	676.00	0.00	676.00
70510.1630.00000.00000	Benefits - Dental Administration	13,462.00	10,205.00	0.00	10,205.00
70590.1630.00000.00000	Employee Crim and Driv Hist Administration	5,920.00	8,065.00	0.00	8,065.00
Subtotal : None		627,017.00	545,719.00	0.00	545,719.00
Total [60302] Employee Benefits		627,017.00	545,719.00	0.00	545,719.00
Group : [60401] Administrative & General - Salary					
Subgroup : None					
62000.1630.00000.12003	Salaries - Hourly Administration Accounting Assistant - ACCTAST	43,858.00	46,990.00	0.00	46,990.00
62000.1630.00000.12009	Salaries - Hourly Administration Concierge/Receptionist -CONCRG	62,613.00	65,104.00	0.00	65,104.00
62000.1630.00000.12011	Salaries - Hourly Administration HR Representative - HUMRES	90,103.00	90,671.00	0.00	90,671.00

Client: **0007117 - Sunrise Senior Living**
 Engagement: **CR 2022 - Edison**
 Period Ending: **12/31/2022**
 Trial Balance: **100,000 - Trial Balance**
 Workpaper: **100.100 - Submission Trial Balance**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	AJE	FINAL
		12/31/2021	12/31/2022			12/31/2022
70530.1100.00000.00000	Benefits - 401K Match Assisted Living	12,231.00	16,404.00		0.00	16,404.00
70530.1200.00000.00000	Benefits - 401K Match Reminiscence	2,933.00	3,435.00		0.00	3,435.00
70530.1350.00000.00000	Benefits - 401K Match Wellness	4,293.00	4,264.00		0.00	4,264.00
70560.1350.00000.00000	Benefits - Class Tuition Reimb Wellness	0.00	5,250.00		0.00	5,250.00
70590.1200.00000.00000	Employee Crim and Driv Hist Reminiscence	(75.00)	0.00		0.00	0.00
70650.1350.00000.00000	Benefits - Service Awards Wellness	0.00	1,267.00		0.00	1,267.00
70690.1100.00000.00000	Benefits - PR Transfers Assisted Living	(126.00)	(42.00)		0.00	(42.00)
70690.1100.71005.00000	Benefits - PR Transfers Assisted Living Covid19	126.00	42.00		0.00	42.00
70690.1200.00000.00000	Benefits - PR Transfers Reminiscence	(10.00)	(45.00)		0.00	(45.00)
70690.1200.71005.00000	Benefits - PR Transfers Reminiscence Covid19	11.00	45.00		0.00	45.00
70690.1350.00000.00000	Benefits - PR Transfers Wellness	(864.00)	245.00		0.00	245.00
70690.1350.71005.00000	Benefits - PR Transfers Wellness Covid19	864.00	559.00		0.00	559.00
71000.1100.00000.00000	Fica Tax Assisted Living	57,808.00	80,083.00		0.00	80,083.00
71000.1200.00000.00000	Fica Tax Reminiscence	32,243.00	47,273.00		0.00	47,273.00
71000.1350.00000.00000	Fica Tax Wellness	51,388.00	53,724.00		0.00	53,724.00
71020.1100.00000.00000	Futa Tax Assisted Living	1,204.00	1,083.00		0.00	1,083.00
71020.1200.00000.00000	Futa Tax Reminiscence	740.00	865.00		0.00	865.00
71020.1350.00000.00000	Futa Tax Wellness	427.00	696.00		0.00	696.00
71040.1100.00000.00000	Suta Tax Assisted Living NEW JERSEY	9,333.00	10,162.00		0.00	10,162.00
71040.1200.00000.00000	Suta Tax Reminiscence NEW JERSEY	5,051.00	6,333.00		0.00	6,333.00
71040.1350.00000.00000	Suta Tax Wellness NEW JERSEY	5,677.00	5,910.00		0.00	5,910.00
71080.1100.00000.00000	Other Pay Tax-PR Transfers Assisted Living	(142.00)	(47.00)		0.00	(47.00)
71080.1100.71005.00000	Other Pay Tax-PR Transfers Assisted Living Covid19	142.00	47.00		0.00	47.00
71080.1200.00000.00000	Other Pay Tax-PR Transfers Reminiscence	(12.00)	(51.00)		0.00	(51.00)
71080.1200.71005.00000	Other Pay Tax-PR Transfers Reminiscence Covid19	12.00	51.00		0.00	51.00
71080.1350.00000.00000	Other Pay Tax-PR Transfers Wellness	(972.00)	547.00		0.00	547.00
71080.1350.71005.00000	Other Pay Tax-PR Transfers Wellness Covid19	972.00	629.00		0.00	629.00
71100.1100.00000.00000	US Payroll Tax Accrual Assisted Living	(765.00)	554.00		0.00	554.00
71100.1200.00000.00000	US Payroll Tax Accrual Reminiscence	121.00	559.00		0.00	559.00
71100.1350.00000.00000	US Payroll Tax Accrual Wellness	1,373.00	102.00		0.00	102.00
Subtotal : None		206,010.00	301,810.00		0.00	301,810.00
Total [63302] Other Long Term Care - Other		206,010.00	301,810.00		0.00	301,810.00
Group : [64002] Radiology - Other						
Subgroup : None						
50000.1575.43070.00000	Ancillary Expense Ancillary Mobile Diagnostic	20.00	0.00		0.00	0.00
50000.1575.43140.00000	Ancillary Expense Ancillary Xrays	15,950.00	17,142.00		0.00	17,142.00
Subtotal : None		15,970.00	17,142.00		0.00	17,142.00
Total [64002] Radiology - Other		15,970.00	17,142.00		0.00	17,142.00
Group : [64102] Laboratory - Other						
Subgroup : None						
50000.1575.43050.00000	Ancillary Expense Ancillary Lab Services	49,190.00	46,957.00		0.00	46,957.00
Subtotal : None		49,190.00	46,957.00		0.00	46,957.00
Total [64102] Laboratory - Other		49,190.00	46,957.00		0.00	46,957.00
Group : [64402] Physical Therapy - Other						
Subgroup : None						
51000.1500.41030.00000	Therapy Expense Therapy Services Physical	257,297.00	270,899.00		0.00	270,899.00
Subtotal : None		257,297.00	270,899.00		0.00	270,899.00
Total [64402] Physical Therapy - Other		257,297.00	270,899.00		0.00	270,899.00
Group : [64502] Occupational Therapy - Other						
Subgroup : None						
51000.1500.41010.00000	Therapy Expense Therapy Services Occupational	204,580.00	272,419.00		0.00	272,419.00
Subtotal : None		204,580.00	272,419.00		0.00	272,419.00
Total [64502] Occupational Therapy - Other		204,580.00	272,419.00		0.00	272,419.00
Group : [64602] Speech Pathology - Other						
Subgroup : None						
51000.1500.41050.00000	Therapy Expense Therapy Services Speech	42,957.00	52,942.00		0.00	52,942.00
Subtotal : None		42,957.00	52,942.00		0.00	52,942.00
Total [64602] Speech Pathology - Other		42,957.00	52,942.00		0.00	52,942.00
Group : [64802] Med Supply Chrgd - Other						
Subgroup : None						
50000.1575.43020.00000	Ancillary Expense Ancillary DME Rental	43,393.00	56,941.00		0.00	56,941.00
50000.1575.43030.00000	Ancillary Expense Ancillary Diet Supp-Tube Feed	221.00	1,310.00		0.00	1,310.00
50000.1575.43060.00000	Ancillary Expense Ancillary Medical Supplies	8,860.00	8,660.00		0.00	8,660.00
50000.1575.43090.00000	Ancillary Expense Ancillary Oxygen	849.00	1,341.00		0.00	1,341.00
50000.1575.44010.00000	Ancillary Expense Ancillary Diet Supp - Oral	3,519.00	4,235.00		0.00	4,235.00
50000.1575.44140.00000	Ancillary Expense Ancillary Personal Care Supplies	4,608.00	8,616.00		0.00	8,616.00
Subtotal : None		61,450.00	81,103.00		0.00	81,103.00
Total [64802] Med Supply Chrgd - Other		61,450.00	81,103.00		0.00	81,103.00
Group : [64902] Drugs Chrgd - Other						
Subgroup : None						
50000.1575.43040.00000	Ancillary Expense Ancillary IV Therapy	673.00	53.00		0.00	53.00
50000.1575.43100.00000	Ancillary Expense Ancillary Pharmacy	242,716.00	247,446.00		0.00	247,446.00
Subtotal : None		243,389.00	247,499.00		0.00	247,499.00
Total [64902] Drugs Chrgd - Other		243,389.00	247,499.00		0.00	247,499.00
Group : [69102] Barber & Beauty - Other						
Subgroup : None						
50000.1575.44060.00000	Ancillary Expense Ancillary Beauty and Barber	8,135.00	14,614.00		0.00	14,614.00
Subtotal : None		8,135.00	14,614.00		0.00	14,614.00
Total [69102] Barber & Beauty - Other		8,135.00	14,614.00		0.00	14,614.00
Group : [69501] Other Nonreimbursable - Salary						
Subgroup : None						

Edison
A-6 Reclassifications
12/31/2022

		Increase							Decrease				
A-b Line # (Resets for Each Code Reclass)		Description	Acct# or WP Reference	Cost Center	Line #	Salary/ Other	Salary	Other	Cost Center	Line #	Salary/ Other	Salary	Other
A	1	LAUNDRY SAL &	300.160	Laundry & Linen Service	6.00		4,644	5,829	Housekeeping	7.00		4,644	5,829
B	1	SNF SALARY &	PR Summary	Nursing Administration	9.00		381,206	36,028	Skilled Nursing Facility	30.00		578,510	54,676
B	2	SNF SALARY &	PR Summary	Medical Records &	12.00		81,459	7,699		-		-	-
B	3	SNF SALARY &	PR Summary	Social Service	13.00		115,845	10,949		-		-	-
C	1	Reclass IV Expense	Revenue	Intravenous Therapy	42.00			1,516	Medical Supplies	48.00		-	1,516
D	1	Laundry Supply	300.161	Laundry & Linen Service	6.00		-	11,011	Housekeeping	7.00		-	11,011
		OK					<u>583,154</u>	<u>73,032</u>				<u>583,154</u>	<u>73,032</u>

Edison
 Laundry Salaries Reclass
 FYE 12/31/2022

Purpose: Laundry Salaries are booked in the Housekeeping Department on both the TB and the Payroll. This is to reclass a portion of the unassigned salary expenses to the appropriate cost centers on the Medicare and Medicaid Cost Reports.

Trial Balance Housekeeping Salaries

Account String	Account Descr	Dept Descr	Product Descr	ChartField 1 Descr	Sum Total Amt
70005.1560.00000.00000	Salaries - Vac ME Accrual	Housekeeping			17.87
70010.1560.00000.00000	Accr - Vacation	Housekeeping			8,224.90
70020.1560.00000.00000	Salaries - Sick	Housekeeping			5,720.56
70030.1560.00000.00000	Salaries - Training	Housekeeping			3,633.75
70040.1560.00000.00000	Salaries - Holiday	Housekeeping			557.01
70060.1560.00000.00000	Salaries - Bonus	Housekeeping			1,719.42
70070.1560.00000.00000	Salaries - Other Non-Productiv	Housekeeping			561.31
70095.1560.00000.00000	Emergency non-prod	Housekeeping			(110.24)
70095.1560.71017.00000	Emergency non-prod	Housekeeping	Covid19 Vaccination Hero Day		110.24
Total Salaries to Reclass					20,435

Allocation

Department	Salaries From Payroll	%	Allocated Salary Expense	Medicare Line
Housekeeping	191,945	77.28%	15,791.01	A7.1
Laundry Attendant	56,447	22.72%	4,643.81	A6.1
Totals	248,392	100.00%	20,435	

Medicare Reclass

Line Description	Schedule	Line/Col	Increase	Decrease	
Housekeeping	A	7		4,644	300,000
Laundry	A	6	4,644		

Edison
 Laundry Benefits Reclass
 FYE 12/31/2022

Purpose: Laundry Salaries are booked in the Housekeeping Department on both the TB and the Payroll.
 This is to reclass the Laundry Salary Expense to the appropriate cost centers on the Medicare and Medicaid Cost Reports.

Trial Balance Housekeeping Salaries

Account String	Account Descr	Dept Descr	Product Descr	ChartField 1 Descr	Sum Total Amt
70530.1560.00000.00000	Benefits - 401K Match	Housekeeping			2,945.46
70650.1560.00000.00000	Benefits - Service Awards	Housekeeping			919.48
70690.1560.00000.00000	Benefits - PR Transfers	Housekeeping			(0.81)
70690.1560.71005.00000	Benefits - PR Transfers	Housekeeping	Covid19		0.81
71000.1560.00000.00000	Fica Tax	Housekeeping			18,004.31
71020.1560.00000.00000	Futa Tax	Housekeeping			475.44
71040.1560.00000.00000	Suta Tax	Housekeeping		NEW JERSEY	3,117.72
71080.1560.00000.00000	Other Pay Tax-PR Transfers	Housekeeping			(0.91)
71080.1560.71005.00000	Other Pay Tax-PR Transfers	Housekeeping	Covid19		0.91
71100.1560.00000.00000	US Payroll Tax Accrual	Housekeeping			188.97
Total Benefits to Reclass					25,651

Allocation

Department	Salaries From Payroll	%	Allocated Salary Expense	Medicare Line
Housekeeping	191,945	77.28%	19,822.11	A7.2
Laundry Attendant	56,447	22.72%	5,829.27	A6.2
Totals	248,392	100.00%	25,651	

Medicare Reclass

Line Description	Schedule	Line/Col	Increase	Decrease
Housekeeping	A	7		5,829
Laundry	A	6	5,829	

300,000

Edison
 Medicare Cost Report
 Laundry Supply Reclass
 FYE 12/31/2022

Purpose: In 2016 the Laundry department was combine with the Housekeeping department. Ecolab is the primary vender of all laundry supplies and is not used for housekeeping. The reclass is required to allocate expense from housekeeping to laundry

Invoices

Type	Amount
DSSI Laundry Invoices	11,010.64
Total Laundry Invoices	11,011

Reclass

Line #	Column #	Description	Increase	Decrease
6	2	Laundry Other	11,011	
7	2	Housekeeping Other		11,011

300.000

Brighton Gardens of Edison
A-8 Adjustments Summary
12/31/2022

w/s A-8 Line #	Description	Basis	Amount	Cost Center	w/s A Line
25	Equipment Revenues	B	(2,125)	Cap Rel Costs - Moveable Equipment	2
25.01	A&G Revenues	B	(5,676)	Administrative & General	4
25.02	Maint & Repairs Revenues	B	(2,687)	Plant Operation, Maint. & Repairs	5
25.03	Dietary Revenues	B	(3,061)	Dietary	8
25.04	Skilled Nursing Revenues	B	(326)	Skilled Nursing Facility	30
25.05	Other Long Term Care Revenue	B	(5)	Other Long Term Care	33
25.06	A&G Expenses	A	(361,017)	Administrative & General	4
25.07	Maintenance & Repairs Expense	A	(60,163)	Plant Operation, Maint. & Repairs	5
25.08	Dietary Expenses	A	(3,691)	Dietary	8
25.09	Social Service Expense	A	(1,133)	Social Service	13
25.10	Skilled Nursing Expense	A	(158)	Skilled Nursing Facility	30
25.11	Other Long Term Care Expense	A	(26)	Other Long Term Care	33
			<u>\$ (440,068)</u>		

Edison

Leadcode	Description	Workpaper Reference	Adjusted 12/31/2022
A8 OFFSET - INTEREST EXPENSES			
80152.1650.00000.00000	Interest GÇô Capital Lease Investment Factors	A801B	-
80140.1650.00000.00000	Interest - Mortgage Investment Fact	A804B	-
80170.1650.00000.00000	Interest on Notes #1-Investment Fac	A804B	-
80150.1650.00000.00000	Interest Expense Investment Factors	A804B	-
80180.1650.00000.00000	Interest on Notes #2 Investment Fac	A804B	-
Total A8 OFFSET - INTEREST EXPENSES			0.00
A8 OFFSET - INTEREST INCOME			
42200.1630.60520.30000	Other Res Inc. - Admin Interest Incom	IFTHEN	-
86000.1650.00000.00000	Interest Income - Affiliates Investm	IFTHEN	-
86000.1650.00000.00001	Interest Income - Affiliates Investm	IFTHEN	-
86000.1650.00000.30000	Interest Income - Affiliates Private	IFTHEN	-
86000.1650.30000.00000	Interest Income - Affiliates Refunda	IFTHEN	-
86000.1650.60350.30000	Interest Income - Affiliates Refinan	IFTHEN	-
86000.1650.60500.00000	Interest Income - Affiliates Bank Ac	IFTHEN	-
86000.1650.60500.00001	Interest Income - Affiliates Investm	IFTHEN	-
86000.1650.60500.30000	Interest Income - Affiliates Investm	IFTHEN	-
86000.1650.60530.00000	Interest Income - Affiliates-Investm	IFTHEN	-
86000.1650.60530.30000	Interest Income - Affiliates Investm	IFTHEN	-
86000.1650.60530.30001	Interest Income - Affiliates Investm	IFTHEN	-
86000.1650.80520.30000	Interest Income - Affiliates-Investm	IFTHEN	-
86010.1650.00000.00000	Interest Income - Bank Investment F	IFTHEN	-
86010.1650.00000.00001	Interest Income - Bank Investment F	IFTHEN	-
86010.1650.00000.30000	Interest Income - Bank Private	IFTHEN	-
86010.1650.80520.00000	Interest Income - Bank 80520	IFTHEN	-
86010.6400.00000.00000	Interest Income - Bank Treasury	IFTHEN	-
86020.1650.00000.00000	Interest Income - Other Investment Factors	IFTHEN	-
86020.1650.60500.00000	Interest Inc - Other Invest Factors	IFTHEN	-
86020.1650.60500.30000	Interest Inc - Other Invest Factors	IFTHEN	-
88120.1650.60710.30000	Realized Gain/Loss on Invest-Invest	IFTHEN	-
86010.1650.00000.00000.01	Interest Income - Bank Investment Factors	IFTHEN	-
86020.1650.00000.00000.01	Interest Income - Other Investment Factors	IFTHEN	-
88200.1650.00000.00000	Inc Support Payment Invest Factors	IFTHEN	-
Total A8 OFFSET - INTEREST INCOME			0.00
INTEREST OFFSET			0.00
A801B A8 OFFSET - CLC BUILDING REVENUES			
42200.1000.55110.30000	Other Res Inc.-IL-Parking-Private	A801B	-
42200.1000.55110.30001	Other Resident Income Independent L	A801B	-
42200.1100.55110.30000	Other Res Inc.-AL-Parking-Private	A801B	-
42200.1300.55110.30000	Other Resident Income Parking	A801B	-
42200.1590.55110.30000	Other Res Inc.-Transport-Parking-Pr	A801B	-
42200.1590.55110.30001	Other Resident Income Transportatio	A801B	-
42200.1630.55110.30000	Other Res Inc.-Admin-Parking-Privat	A801B	-
42200.1630.55110.30001	Other Resident Income Administratio	A801B	-
48000.1300.30140.30000	Rental Income - Homes Health Care R	A801B	-
42200.1000.55110.30000.01	Other Resident Income Independent Living Parking Private	A801B	-
48000.1630.55110.30000	Rental Income - Homes Administratio	A801B	-
Total A8 OFFSET - CLC BUILDING REVENUES			0.00
A802B A8 OFFSET - CRC EQUIPMENT REVENUES			
42200.1000.55070.30000	Other Resident Income Independent L	A802B	-
47000.1560.44040.30000	Ancillary Revenue Housekeeping Furniture Rental Private	A802B	(2,125)
42200.1630.55070.30000	Other Resident Income Administratio	A802B	-
47000.1000.44040.30000	Ancillary Revenue Independent Livin	A802B	-
47000.1100.44040.30000	Ancillary Revenue Assisted Living F	A802B	-
47000.1100.44040.34000	Ancillary Revenue Assisted Living F	A802B	-
47000.1200.44040.30000	Ancillary Revenue Reminiscece Furn	A802B	-
47000.1300.44040.30000	Ancillary Revenue-Health Care-Furni	A802B	-
47000.1630.44040.30000	Ancillary Revenue Administration Fu	A802B	-
60270.1580.99004.00000	Repairs: Suite Turnover Maintenance	A802B	-
69050.1560.24100.00000	Rental Equipment Housekeeping Turno	A802B	-
69050.1630.44000.00000	Rental Equipment Administration Cab	A802B	-
Total A8 OFFSET - CRC EQUIPMENT REVENUES			(2,125.00)
A804B A8 OFFSET - ADMIN & GENERAL REVENUES			
40110.1630.00000.30000	Other Inc - Corporate Admin PVT	A804B	-
40110.1630.21025.30000	Other Income - Corporate-Admin-Othe	A804B	-
40110.1630.55090.30000	Other Income - Corporate-Admin-Lice	A804B	-
40110.1630.55090.33000	Other Income - Corporate Licensing	A804B	-
41000.1630.55040.30000	Other Inc - Home Admin Equip Lease	A804B	-

41000.1630.55160.30000	Other Income - Home-Admin-Other Inc	A804B	-
41000.1630.55160.33000	Other Income - Home Administration	A804B	-
41000.1630.55080.30000	Other Income - Home Dietary Services Late Fees Private	A804B	-
41000.1630.55160.34000	Other Income - Home Administration	A804B	-
42200.1000.50040.30000	Other Res Inc.-IL-General Manager C	A804B	-
42200.1000.50040.30001	Other Resident Income Independent L	A804B	-
42200.1000.50140.30000	Other Resident Income Independent L	A804B	-
42200.1000.50160.30000	Other Res Inc.-IL-Telephone Rental-	A804B	-
42200.1000.55080.30000	Other Res Inc.-IL-Late Fees-Private	A804B	-
42200.1100.50160.30000	Other Resident Income Assisted Livi	A804B	-
42200.1100.55080.30000	Other Res Inc.-AL-Late Fees-Private	A804B	-
42200.1200.50160.30000	Other Res Inc.-Rem-Telephone Rental	A804B	-
42200.1200.55080.30000	Other Resident Income Late Fees	A804B	-
42200.1200.55080.33000	Other Resident Income Late Fees	A804B	-
42200.1300.50040.30000	Other Resident Income General Manag	A804B	-
42200.1300.50040.33000	Other Resident Income Health Care G	A804B	-
42200.1300.50140.30000	Other Resident Income Health Care T	A804B	-
42200.1300.50140.34000	Other Resident Income Health Care T	A804B	-
42200.1300.50160.30000	Other Res Inc.-Health Care-Telephon	A804B	-
42200.1300.50160.32000	Other Res Inc.-Health Care-Telephon	A804B	-
42200.1300.50160.33000	Other Res Inc.-Health Care-Telephon	A804B	-
42200.1300.50160.34000	Other Resident Income Health Care T	A804B	-
42200.1300.55080.30000	Other Resident Income Health Care L	A804B	-
42200.1300.55080.33000	Other Resident Income Late Fees	A804B	-
42200.1300.55080.34000	Other Resident Income Health Care L	A804B	-
42200.1630.10008.30000	Other Res Inc.-Admin-Miscellaneous-	A804B	-
42200.1630.50040.30000	Other Resident Income Administratio	A804B	3,186
42200.1630.50040.30001	Other Resident Income Administratio	A804B	-
42200.1630.50040.33000	Other Resident Income Administratio	A804B	-
42200.1630.50110.30000	Other Resident Income Administratio	A804B	-
42200.1630.50130.30000	Other Resident Income Administratio	A804B	-
42200.1630.50140.30000	Other Resident Income Administratio	A804B	-
42200.1630.50160.30000	Other Resident Income Administratio	A804B	-
42200.1630.55080.30000	Other Resident Income Administratio	A804B	(8,415)
42200.1630.55080.33000	Other Resident Income Administratio	A804B	-
42200.1630.55100.30000	Other Res Inc.-Admin-Long Term Care	A804B	-
42200.1630.55100.31100	Other Res Inc.-Admin-Long Term Care	A804B	-
42200.1630.55160.00000	Other Resident Income Administratio	A804B	-
42200.1630.55160.30000	Other Resident Income Administratio	A804B	(52)
42200.1630.55160.30001	Other Resident Income Administratio	A804B	-
42200.1630.55160.34000	Other Resident Income Administratio	A804B	-
42200.1630.55801.30000	Other Res Inc.-Admin-Refund Service	A804B	-
47000.1000.44120.30000	Ancillary Revenue Independent Livin	A804B	-
47000.1000.44160.30000	Ancillary Revenue Independent Livin	A804B	-
47000.1100.44120.30000	Ancillary Revenue-AL-Personal Purch	A804B	-
47000.1300.44120.30000	Ancillary Revenue-Health Care-Perso	A804B	-
47000.1300.44120.31100	Ancillary Revenue Health Care Perso	A804B	-
47000.1300.44120.31200	Ancillary Revenue Health Care Perso	A804B	-
47000.1300.44160.33000	Ancillary Revenue Health Care Taxi	A804B	-
47000.1630.44090.30000	Ancillary Revenue Administration Ma	A804B	-
47300.1000.41000.30000	Therapy Independent Living Massage	A804B	-
47300.1100.41000.30000	Therapy-AL-Massage-Private	A804B	-
48100.1630.00000.30000	RE Transaction Cost Admin PVT	A804B	-
48100.1630.21025.30000	RE Transaction Cost Administration	A804B	-
49004.1000.50160.30000	Equipment Rental Telephone Rental	A804B	-
41000.1630.55150.30000	Other Income - Home Administration Prior Year Adjustment Private	A804B	-
49004.1100.30140.30000	Equip Rental AL Rental Inc PVT	A804B	-
42301.1630.55130.00000	Termination Income Administration Termination Income	A804B	-
42301.1630.55130.30000	Termination Income Administration Termination Income Private	A804B	-
41000.1630.55160.00000	Other Income - Home Administration Other Income	A804B	(395)
49004.1100.50160.30000	Equipment Rental Telephone Rental	A804B	-
Total A8 OFFSET - ADMIN & GENERAL REVENUES			(5,676.00)

A805B	A8 OFFSET - MAINT & REPAIR REVENUES		
40110.1590.21025.30000	Other Income - Corporate-Transport-	A805B	-
41000.1630.30140.30000	Other Income - Home Administration	A805B	-
42200.1000.50170.30000	Other Res Inc.-IL-Transport Mileage	A805B	-
42200.1100.50170.30000	Other Res Inc.-AL-Transport Mileage	A805B	-
42200.1200.50170.30000	Other Resident Income Reminiscence	A805B	-
42200.1300.50170.30000	Other Res Inc.-Health Care-Transpor	A805B	-
42200.1300.50170.31100	Other Resident Income Health Care T	A805B	-
42200.1300.50170.33000	Other Res Inc.-Health Care-Transpor	A805B	-
42200.1590.50110.30000	Other Resident Income Transportatio	A805B	-
42200.1590.50170.30000	Other Resident Income Transportatio	A805B	-
42200.1590.50170.31100	Other Res Inc.-Transport-Transport	A805B	-
42200.1590.50170.32000	Other Res Inc.-Transport-Transport	A805B	-
42200.1590.50180.30000	Other Res Inc.-Transport-Transport	A805B	-
42200.1590.55160.30000	Other Resident Income Transportatio	A805B	-
47000.1000.44090.30000	Ancillary Revenue-IL-Maintenance-Pr	A805B	-
47000.1000.44090.34000	Ancillary Revenue Independent Livin	A805B	-

47000.1100.44090.30000	Ancillary Revenue Assisted Living M	A805B	-
47000.1100.44090.30001	Ancillary Revenue Assisted Living M	A805B	-
47000.1200.44090.30000	Ancillary Revenue Maintenance	A805B	-
47000.1300.44090.30000	Ancillary Revenue-Health Care-Maint	A805B	-
47000.1300.44160.30000	Ancillary Revenue-Health Care-Taxi-	A805B	-
47000.1530.44090.30000	Ancillary Revenue Dietary Services	A805B	-
47000.1580.44090.00000	Ancillary Revenue Maintenance Maint	A805B	-
47000.1580.44090.30000	Ancillary Revenue Maintenance Maint	A805B	(2,687)
47000.1580.44090.30000.01	Ancillary Revenue Maintenance Maintenance Private	A805B	-
47000.1580.44090.30001	Ancillary Revenue Maintenance Maint	A805B	-
Total A8 OFFSET - MAINT & REPAIR REVENUES			(2,687.00)

A806B	A8 OFFSET - LAUNDRY & LINEN REVENUES		
42200.1570.44070.30000	Other Res Inc.-Laundry-Laundry-Priv	A806B	-
47000.1000.44030.30000	Ancillary Revenue Independent Livin	A806B	-
47000.1000.44070.30000	Ancillary Revenue-IL-Laundry-Privat	A806B	-
47000.1100.44030.30000	Ancillary Revenue-AL-Dry Cleaning-P	A806B	-
47000.1100.44070.30000	Ancillary Revenue Assisted Living L	A806B	-
47000.1200.44070.30000	Ancillary Revenue-Rem-Laundry-Priva	A806B	-
47000.1300.44030.30000	Ancillary Revenue-Health Care-Dry C	A806B	-
47000.1300.44070.30000	Ancillary Revenue-Health Care-Laund	A806B	-
47000.1300.44070.32000	Ancillary Revenue-Health Care-Laund	A806B	-
47000.1300.44070.33000	Ancillary Revenue-Health Care-Laund	A806B	-
47000.1300.44070.34000	Ancillary Revenue Health Care Laund	A806B	-
47000.1530.44070.30000	Ancillary Revenue Laundry	A806B	-
47000.1560.44070.30000	Ancillary Revenue Housekeeping Laun	A806B	-
47000.1570.44070.30000	Ancillary Revenue Laundry Laundry P	A806B	-
47000.1630.44030.30000	Ancillary Revenue Administration Dr	A806B	-
47000.1630.44070.30000	Ancillary Revenue Administration La	A806B	-
47000.1560.44070.32000	Ancillary Revenue Housekeeping Laundry Medicaid	A806B	-
Total A8 OFFSET - LAUNDRY & LINEN REVENUES			0.00

A807B	A8 OFFSET - HOUSEKEEPING REVENUES		
42200.1000.50060.30000	Other Res Inc.-IL-Housekeeping-Priv	A807B	-
42200.1000.50060.34000	Other Resident Income Independent L	A807B	-
42200.1100.50060.30000	Other Res Inc.-AL-Housekeeping-Priv	A807B	-
42200.1200.50060.30000	Other Resident Income Reminiscence	A807B	-
42200.1300.50060.30000	Other Resident Income Health Care H	A807B	-
42200.1560.50060.30000	Other Resident Income Housekeeping	A807B	-
Total A8 OFFSET - HOUSEKEEPING REVENUES			0.00

A808B	A8 OFFSET - DIETARY REVENUES		
42100.1000.45020.30000	Dietary Income Independent Living M	A808B	-
42100.1000.45050.30000	Dietary Income-IL-Meals Guest-Priva	A808B	-
42100.1000.45070.30000	Dietary Income Independent Living C	A808B	-
42100.1100.45020.30000	Dietary Income-AL-Meals Credit-Priv	A808B	-
42100.1100.45030.30000	Dietary Income Assisted Living Meal	A808B	-
42100.1100.45040.30000	Dietary Income Assisted Living Meal	A808B	-
42100.1100.45050.30000	Dietary Income Assisted Living Meal	A808B	-
42100.1100.45070.30000	Dietary Income Assisted Living Cate	A808B	-
42100.1100.45090.30000	Dietary Income Assisted Living Vend	A808B	-
42100.1100.45090.34000	Dietary Income Assisted Living Vend	A808B	-
42100.1200.45020.30000	Dietary Income Reminiscence Meals C	A808B	-
42100.1530.45010.30000	Dietary Income-Dietary Services-Mea	A808B	-
42100.1530.45020.30000	Dietary Income Dietary Services Mea	A808B	-
42100.1530.45020.34000	Dietary Income Dietary Services Mea	A808B	-
42100.1530.45030.30000	Dietary Income Dietary Services Mea	A808B	-
42100.1530.45040.30000	Dietary Income Dietary Services Mea	A808B	-
42100.1530.45050.30000	Dietary Income Dietary Services Mea	A808B	-
42100.1530.45050.31100	Dietary Income-Dietary Services-Mea	A808B	-
42100.1530.45050.33000	Dietary Income-Dietary Services-Mea	A808B	-
42100.1530.45050.34000	Dietary Income Dietary Services Mea	A808B	-
42100.1530.45070.30000	Dietary Income Dietary Services Cat	A808B	-
42100.1530.45070.34000	Dietary Income Dietary Services Cat	A808B	-
42105.1530.45010.30000	Meals Contracted Dietary Services Meals Contract Private	A808B	-
42106.1000.45020.30000	Meals Credit Independent Living Meals Credit Private	A808B	-
42101.1530.45030.30000	Ticket Meals Revenue Dietary Services Meals Employee Private	A808B	(445)
42101.1530.45040.30000	Ticket Meals Revenue Dietary Services Meals Extra Private	A808B	-
42101.1530.45050.30000	Ticket Meals Revenue Dietary Services Meals Guest Private	A808B	(30)
42101.1530.45058.30000	Ticket Meals Revenue Dietary Services Meals Brunch Private	A808B	-
42102.1530.45070.00000	Catering Revenue Dietary Services Catering	A808B	-
42102.1530.45070.30000	Catering Revenue Dietary Services Catering Private	A808B	-
42104.1530.45060.30000	Liquor Revenue Dietary Services Liquor Sales Private	A808B	-
42108.1530.45080.30000	Other Dietary Income Assisted Living Country Store Private	A808B	-
42108.1530.45090.30000	Other Dietary Income Assisted Living Vending Private	A808B	-
42106.1530.45020.30000	Meals Credit Dietary Services Meals Credit Private	A808B	-
42107.1530.50110.30000	Room Service Revenue Dietary Services Room Service Private	A808B	(2,586)
42200.1100.50110.30000	Other Res Inc.-AL-Room Service-Priv	A808B	-
42200.1300.50110.30000	Other Resident Income Room Service	A808B	-
42200.1530.50040.30000	Other Res Inc.-Dietary Services-Gen	A808B	-

42200.1530.50110.30000	Other Resident Income Dietary Servi	A808B	-
42200.1530.50110.34000	Other Resident Income Dietary Servi	A808B	-
42200.1530.50130.30000	Other Res Inc.-Dietary Services-Spe	A808B	-
42200.1530.55160.30000	Other Res Inc.-Dietary Services-Oth	A808B	-
48000.1530.45070.30000	Rental Income - Homes Catering	A808B	-
Total A8 OFFSET - DIETARY REVENUES			(3,061.00)

A813B	A8 OFFSET - SOCIAL SERVICES REVENUES		
42200.1100.50000.30000	Other Resident Income Assisted Livi	A813B	-
42200.1100.50000.34000	Other Res Inc AL Activities Life Ca	A813B	-
42200.1200.50000.30000	Other Resident Income Reminiscence	A813B	-
42200.1300.50000.30000	Other Resident Income Health Care A	A813B	-
42200.1530.50000.30000	Other Resident Income Dietary Servi	A813B	-
42200.1530.50000.34000	Other Resident Income Dietary Servi	A813B	-
42200.1540.50000.30000	Other Resident Income Activities Ac	A813B	-
42200.1540.50130.30000	Other Resident Income Activities Sp	A813B	-
42200.1540.50130.34000	Other Resident Income Activities Sp	A813B	-
42200.1540.55160.30000	Other Resident Income Activities Ot	A813B	-
42200.1550.50000.30000	Other Resident Income Recreation Ac	A813B	-
Total A8 OFFSET - SOCIAL SERVICES REVENUES			0.00

A816B	A8 OFFSET - SKILLED NURSING REVENUES		
40110.1300.50191.30000	Other Income - Corporate-Health Car	A830B	-
42200.1300.55160.31100	Other Resident Income Health Care Other Income Medicare A	A830B	69
42000.1300.55160.30000	Community Fee HC Other Inc PVT	A830B	-
42200.1300.50130.31100	Other Res Inc.-Health Care-Special	A830B	-
42200.1300.50130.32000	Other Res Inc.-Health Care-Special	A830B	-
42200.1300.55160.30000	Other Resident Income Health Care O	A830B	(395)
48000.1300.30120.30000	Rental Income - Homes Health Care Guest Room Private	A830B	-
42200.1300.55160.32000	Other Resident Income Health Care O	A830B	-
Total A8 OFFSET - SKILLED NURSING REVENUES			(326.00)

A819B	A8 OFFSET - OTHER LONG TERM CARE REV		
40110.1000.55010.30000	Other Income - Corporate Independen	A833B	-
40110.1100.50191.30000	Other Income - Corporate-AL-Gym Rev	A833B	-
40110.1630.55010.30000	Other Income - Corporate Administra	A833B	-
40110.1640.55010.30000	Other Income - Corporate Non Depart	A833B	-
41000.1000.30140.30000	Other Income - Home Independent Liv	A833B	-
41000.1000.55010.30000	Other Income - Home-IL-Condo Managi	A833B	-
41000.1000.55160.00000	Other Income - Home Independent Liv	A833B	-
41000.1000.55160.30000	Other Income - Home	A833B	-
41000.1100.30140.30000	Other Inc - Home AL Rental Inc PVT	A833B	-
41000.1100.55160.30000	Other Income - Home Other Income	A833B	-
42200.1000.50191.30000	Other Resident Income Gym Revenue	A833B	-
42200.1000.50191.34000	Other Res Inc I/L Gym Rev Life Care	A833B	-
42200.1000.55160.30000	Other Resident Income Independent L	A833B	-
42200.1000.55160.30001	Other Resident Income Independent L	A833B	-
42200.1100.50130.30000	Other Resident Income Assisted Livi	A833B	-
42200.1100.50191.30000	Other Resident Income Gym Revenue	A833B	-
42200.1100.50191.34000	Other Res Inc AL Gym Rev Life Care	A833B	-
42200.1100.55160.30000	Other Res Inc.-AL-Other Income-Priv	A833B	(1)
42200.1100.55160.30001	Other Resident Income Assisted Livi	A833B	-
42200.1200.55160.30000	Other Res Inc.-Rem-Other Income-Pr	A833B	(4)
42200.1300.50191.30000	Other Resident Income Gym Revenue	A833B	-
42200.1000.55160.30000.01	Other Resident Income Independent Living Other Income Private	A833B	-
42200.1630.50191.30000	Other Resident Income Gym Revenue	A833B	-
Total A8 OFFSET - OTHER LONG TERM CARE REV			(5.00)

COST	RELATED COST OFFSET		
42100.1100.45060.30000	Dietary Income Assisted Living Liqu	COST	-
42100.1530.45060.30000	Dietary Income Dietary Services Liq	COST	-
47000.1000.44000.30000	Ancillary Revenue-IL-Cable TV-Priva	COST	-
47000.1100.44000.30000	Ancillary Revenue Assisted Living C	COST	-
47000.1200.44000.30000	Ancillary Revenue-Rem-Cable TV-Priv	COST	-
47000.1300.44000.30000	Ancillary Revenue-Health Care-Cable	COST	-
47000.1300.44000.33000	Ancillary Revenue-Health Care-Cable	COST	-
47000.1300.44000.34000	Ancillary Revenue Health Care Cable	COST	-
47000.1575.44000.30000	Ancillary Revenue Ancillary Expense Cable TV Private	COST	-
Total RELATED COST OFFSET			0.00

IFTHEN	IF NO RELATED COST OFFSET TO A&G		
42100.1000.45080.30000	Dietary Income Independent Living C	IFTHEN3	-
42100.1100.45080.30000	Dietary Income Assisted Living Coun	IFTHEN3	-
42100.1530.45080.30000	Dietary Income Dietary Services Cou	IFTHEN3	-
42100.1530.45080.34000	Dietary Income Dietary Services Cou	IFTHEN3	-
47000.1000.43060.34000	Ancillary Revenue Independent Livin	IFTHEN3	-
47000.1000.44050.30000	Ancillary Revenue Independent Livin	IFTHEN3	-
47000.1000.44060.30000	Ancillary Revenue-IL-Haircare-Priva	IFTHEN3	-
47000.1000.44060.33000	Ancillary Revenue Independent Livin	IFTHEN3	-
47000.1000.44060.34000	Ancillary Revenue Independent Livin	IFTHEN3	-

47000.1100.44050.30000	Ancillary Revenue Assisted Living G	IFTHEN3	-
47000.1100.44060.30000	Ancillary Revenue Assisted Living H	IFTHEN3	-
47000.1100.44060.33000	Ancillary Revenue-AL-Haircare-Insur	IFTHEN3	-
47000.1200.44060.30000	Ancillary Revenue-Rem-Haircare-Priv	IFTHEN3	-
47000.1200.44060.33000	Ancillary Revenue-Rem-Haircare-Insu	IFTHEN3	-
47000.1200.44060.34000	Ancillary Revenue Reminiscence Hair	IFTHEN3	-
47000.1300.44060.30000	Ancillary Revenue Health Care Hairc	IFTHEN3	-
47000.1300.44060.32000	Ancillary Revenue-Health Care-Hairc	IFTHEN3	-
47000.1300.44060.33000	Ancillary Revenue-Health Care-Hairc	IFTHEN3	-
47000.1300.44060.34000	Ancillary Revenue Health Care Hairc	IFTHEN3	-
47000.1530.44050.30000	Ancillary Revenue-Dietary Services-	IFTHEN3	-
47000.1575.44060.30000	Ancillary Revenue Ancillary Expense	IFTHEN3	(19,421)
47000.1630.44060.30000	Ancillary Revenue Administration Ha	IFTHEN3	-
88145.1650.00000.00000	Gain/Loss on Asset Disposal-AM Investment Factors	IFTHEN3	-
88900.1650.00000.00001	Other non-operating Inc/exp Invest	IFTHEN3	-
89000.1650.00000.00000	Project Costs not Capitalised Inves	IFTHEN3	-
89002.1650.00000.00000	Proj Costs Not Cap-Minor Movab Inve	IFTHEN3	-
89002.1650.99505.00000	Proj Costs Not Cap-Minor Movab Inve	IFTHEN3	-
88140.1650.00000.00000	Gain/Loss on Asset Disposals Investment Factors	IFTHEN3	-
88300.1650.00000.00000	Impairment of P&E Investment Factors	IFTHEN3	-
Total IF NO RELATED COST OFFSET TO A&G			(19,421.00)
TOTAL REVENUE			(33,301.00)

A804A	A8 OFFSET - ADMIN & GENERAL EXPENSES		
60150.1300.00000.31100	Bad Debt Write-Offs Health Care Medicare A	A804A	65,425
61850.1630.71002.00000	Telecom Support and Equipment Administration Remote and Onsite Labor	A804A	7,885
61850.1630.71003.00000	Telecom Support and Equipment Administration Telecom Equipment	A804A	21,493
53000.1630.00000.00000	Cost of Goods Sold (COGS)-Admin--	A804A	-
60150.1630.00000.00000	Bad Debt Administration	A804A	136,045
65000.1615.00000.00000	Postage Sales	A804A	-
60200.1630.00000.00000	Bad Debt Reserve Administration	A804A	-
60200.1630.00000.30000	Bad Debt Reserve Administration Private	A804A	47,928
60200.1630.00000.31000	Bad Debt Reserve Administration Medicare	A804A	14,380
60200.1630.00000.32000	Bad Debt Reserve Administration Medicaid	A804A	(9,943)
60200.1630.00000.34000	Bad Debt Reserve Administration Life Care	A804A	-
61350.1300.00000.00000	Bank Service Charges-Health Care--	A804A	-
61350.1530.00000.00000	Bank Service Charges Dietary Servic	A804A	-
61350.1540.00000.00000	Bank Service Charges Activities	A804A	-
61350.1575.00000.00000	Bank Service Charges Ancillary Expe	A804A	-
61350.1580.00000.00000	Bank Service Charges	A804A	20
61350.1630.00000.00000	Bank Service Charges Administration	A804A	4,812
61750.1100.00000.00000	Reimbursement MC and Other Assisted	A804A	-
62550.1630.45070.00000	Field Trips Administration Catering	A804A	-
62600.1530.10011.00000	Flowers for Common Areas Dietary Se	A804A	-
62600.1540.10011.00000	Flowers for Common Areas Activities	A804A	-
62600.1575.00000.00000	Flowers for Common Areas-Ancillary	A804A	-
62600.1600.00000.00000	Flowers for Common Areas Security	A804A	-
62600.1610.00000.00000	Flowers for Common Areas Human Reso	A804A	-
62600.1620.10011.00000	Flowers for Common Areas Promotion	A804A	-
62600.1630.00000.00000	Flowers for Common Areas Administra	A804A	-
62600.1630.10008.00000	Flowers for Common Areas Administra	A804A	-
62600.1630.10011.00000	Flowers for Common Areas Administra	A804A	-
62600.1630.21037.00000	Flowers for Common Areas Plantscapi	A804A	-
62600.1630.44140.00000	Flowers for Common Areas Administra	A804A	-
62600.1630.60002.00000	Flowers for Common Areas Admin Disc	A804A	-
62850.1630.10011.00000	Pet Care Administration Promotion a	A804A	-
62950.1630.00000.00000	Resident Gifts Administration	A804A	11
62950.1630.10008.00000	Resident Gifts Miscellaneous	A804A	-
62950.1630.10011.00000	Resident Gifts Administration Promo	A804A	-
62950.1630.45070.00000	Resident Gifts Administration Cater	A804A	-
63000.1630.00000.00000	Retreats Administration	A804A	1,415
63000.1630.45070.00000	Retreats Administration Catering	A804A	-
63200.1550.00000.00000	Volunteer Appreciation Recreation	A804A	-
63200.1590.00000.00000	Volunteer Appreciation Transportati	A804A	-
63200.1630.00000.00000	Volunteer Appreciation Administrati	A804A	-
63200.1630.21024.00000	Volunteer Appreciation Administrati	A804A	-
63250.1300.00000.00000	Acquisition Costs	A804A	-
63250.1630.00000.00000	Acquisition Costs-Admin--	A804A	-
63250.1630.45070.00000	Acquisition Costs Administration Ca	A804A	-
63300.1575.44130.00000	Administrative Expenses Ancillary E	A804A	-
63300.1630.10011.00000	Administrative Expenses Administrat	A804A	-
63300.1630.44130.00000	Administrative Expenses Administrat	A804A	-
63530.1630.10009.00000	Public Relations Administration Net	A804A	-
63655.1630.00000.00000	Bank Charges - Direct Administratio	A804A	-
63660.1630.00000.00000	Bank Services Charges Administratio	A804A	-
63661.1630.00000.00000	Bank Analysis Fee Administration	A804A	-
63750.1630.00000.00000	Contributions Administration	A804A	-
64100.1580.24199.00000	Gain/Loss on Routine Assets Mainten	A804A	-

64100.1630.00000.00000	Gain/Loss on Routine Assets-Admin--	A804A	-
64300.1630.10009.00000	Local Calls Administration Networki	A804A	-
64300.1630.10011.00000	Local Calls Promotion and Hospitali	A804A	-
65000.1630.10011.00000	Postage Administration Promotion an	A804A	-
65050.1630.00000.00000	Presidents Club-Admin--	A804A	1,169
65100.1630.10012.00000	Printing and Copying Administration	A804A	-
65150.1630.10011.00000	Professional Fees Administration Pr	A804A	-
65500.1630.10011.00000	Supplies Administration Promotion a	A804A	-
65500.1630.10099.00000	Supplies Administration Advertising	A804A	-
65500.1630.44130.00000	Supplies Administration Resident Re	A804A	-
65600.1630.10009.00000	Travel Administration Networking Ev	A804A	-
65600.1630.10011.00000	Travel Administration Promotion and	A804A	-
65600.1630.24102.00000	Travel Administration Turnover-Othe	A804A	-
65600.1630.44130.00000	Travel Admin Res Reimbursables	A804A	-
65650.1620.00000.00000	Trustee Fees	A804A	-
65650.1620.10009.00000	Trustee Fees Networking Events	A804A	-
65650.1630.00000.00000	Trustee Fees-Admin--	A804A	-
65800.1630.21012.00000	Beverage Cost Administration Equipm	A804A	-
66350.1530.00000.00000	Meals on Wheels Expense	A804A	-
66350.1630.00000.00000	Meals on Wheels Expense-Admin--	A804A	-
66750.1630.10011.00000	Education and Conventions Administr	A804A	-
66850.1100.21025.00000	Employee Appreciation Other	A804A	-
66850.1530.10008.00000	Employee Appreciation Miscellaneous	A804A	-
66850.1530.45070.00000	Employee Appreciation Catering	A804A	-
66850.1540.00000.00000	Employee Appreciation	A804A	1,776
66850.1540.10008.00000	Employee Appreciation Miscellaneous	A804A	-
66850.1540.21025.00000	Employee Appreciation Other	A804A	-
66850.1575.00000.00000	Employee Appreciation	A804A	-
66850.1575.44020.00000	Employee Appreciation Ancillary Exp	A804A	-
66850.1600.00000.00000	Employee Appreciation	A804A	-
66850.1610.00000.00000	Employee Appreciation Human Resourc	A804A	-
66850.1610.10008.00000	Employee Appreciation Human Resourc	A804A	-
66850.1620.10008.00000	Employee Appreciation Miscellaneous	A804A	-
66850.1620.10011.00000	Employee Appreciation Promotion and	A804A	-
66850.1630.00000.00000	Employee Appreciation Administratio	A804A	11,149
66850.1630.00000.00001	Employee Appreciation Administratio	A804A	-
66850.1630.10000.00000	Employee Apprec Admin Brochures & C	A804A	-
66850.1630.10001.00000	Employee Appreciation Contract Serv	A804A	-
66850.1630.10003.00000	Employee Appreciation Market Resear	A804A	-
66850.1630.10008.00000	Employee Appreciation Administratio	A804A	-
66850.1630.10009.00000	Employee Appreciation Administratio	A804A	-
66850.1630.10011.00000	Employee Appreciation Administratio	A804A	-
66850.1630.10015.00000	Employee Appreciation-Admin-Promoti	A804A	-
66850.1630.10099.00000	Employee Appreciation Advertising D	A804A	-
66850.1630.19909.00000	Employee Appreciation Administratio	A804A	-
66850.1630.20002.00000	Employee Appreciation Administratio	A804A	-
66850.1630.21024.00000	Employee Appreciation Office Equipm	A804A	-
66850.1630.21025.00000	Employee Appreciation-Admin-Other-	A804A	-
66850.1630.43100.00000	Employee Appreciation Pharmacy	A804A	-
66850.1630.44020.00000	Employee Appreciation Administratio	A804A	-
66850.1630.44060.00000	Employee Appreciation Haircare	A804A	-
66850.1630.44140.00000	Employee Appreciation Administratio	A804A	-
66850.1630.45070.00000	Employee Appreciation Catering	A804A	-
66850.1640.00000.00000	Employee Appreciation Non Departmen	A804A	-
66850.5000.00000.00000	Employee Appreciation Executive - C	A804A	-
66850.6130.00000.00000	Employee Appreciation Reimbursement	A804A	-
66850.7040.00000.00000	Employee Appreciation Operations	A804A	-
67000.1630.10011.00000	Membership Fees and Dues Administra	A804A	-
67450.1630.10015.00000	Training Materials-Admin-Promotiona	A804A	-
67850.1530.00000.00000	Legal Diet Svcs	A804A	-
67850.1540.00000.00000	Legal Activities	A804A	-
67850.1630.00000.00000	Legal Administration	A804A	6,115
67950.1620.00000.00000	Penalties	A804A	-
67950.1630.00000.00000	Penalties-Admin--	A804A	-
67950.6500.00000.00000	Penalties Tax	A804A	-
68000.1100.00000.00000	Taxes - Income Federal	A804A	-
68000.1630.00000.00000	Taxes - Income Federal	A804A	-
69000.1530.45080.00000	Pool Contract Dietary Services Coun	A804A	-
69000.1630.00000.00000	Pool Contract Administration	A804A	-
69100.1630.10099.00000	Small Equipment Administration Adve	A804A	-
69150.1630.10011.00000	Storage Rentals-Admin-Promotion and	A804A	-
69500.1630.10011.00000	Wireless Service Promotion and Hosp	A804A	-
69650.1100.00000.00000	Advertising Assisted Living	A804A	-
69650.1575.10010.00000	Advertising Ancillary Expense Newsl	A804A	-
69650.1600.10009.00000	Advertising Security Networking Eve	A804A	-
69650.1610.10007.00000	Advertising Human Resources Media	A804A	-
69650.1610.10099.00000	Advertising Human Resources Adverti	A804A	-
69650.1630.10000.00000	Advertising Administration Brochure	A804A	-
69650.1630.10001.00000	Advertising Administration Contract	A804A	-
69650.1630.10002.00000	Advertising Administration Direct m	A804A	-

69650.1630.10012.00000	Advertising Administration Signage	A804A	-
69690.1630.10011.00000	Programing Supplies Promotion and H	A804A	-
70550.1630.00000.00000	Benefits - Associate Relations Admi	A804A	-
70610.1610.00000.00000	Benefits - Empl Apprec Prgm Human R	A804A	-
70610.1630.00000.00000	Benefits - Empl Apprec Prgm Admins	A804A	1,790
71010.1540.00000.00000	Canada Income Tax	A804A	-
71010.1590.00000.00000	Canada Income Tax Transportation	A804A	-
71010.1630.00000.00000	Canada Income Tax Administration	A804A	-
75020.8000.00000.00000	Rental Expense Development	A804A	-
76025.1640.00000.00000	Tax - Appeal Fees Non Department	A804A	-
80183.1650.00000.00000	Realized FX gain/loss Investment Fa	A804A	-
80184.1999.00000.20100	Unrealized FX gain/loss FX Gain(Los	A804A	-
80184.1999.00000.20101	Unrealized FX gain/loss FX Gain(Los	A804A	-
80184.8900.00000.20100	Unrealized FX gain/loss Non Departm	A804A	-
80300.1650.00000.00000	Extraordinary Expenses Investment F	A804A	-
80300.1650.00000.00001	Extraordinary Expenses Investment F	A804A	-
85100.1650.30120.30000	Other Income - PreOpening Comm-Inve	A804A	-
60150.1300.00000.31200	Bad Debt Write-Offs Health Care Medicare B	A804A	155
60150.1630.00000.31200	Bad Debt Write-Offs Administration Medicare B	A804A	-
60200.1630.00000.33000	Bad Debt Reserve Administration Insurance/Other	A804A	45,622
62950.1575.00000.00000	Resident Gifts Ancillary	A804A	-
60150.1630.00000.32000	Bad Debt Write-Offs Administration Medicaid	A804A	3,770
50000.1575.43120.00000	Ancillary Expense Ancillary Valet	A804A	-
79950.1640.00000.00000	Legal Settlements Non Department	A804A	-
61350.1630.00000.00000.01	CAS-Bank Charges Administration	A804A	-
88900.1650.00000.00000	Other non-operating income/exp Inve	A804A	-
88900.1650.00000.00000.01	Other non-operating income/exp Investment Factors	A804A	-
67850.1630.00000.00000.01	Legal Administration	A804A	-
67950.1580.00000.00000	Penalties Maintenance	A804A	-
83100.1650.11080.00000	ED Pre-Open Bonus Investment Factors ED Annual Bonus	A804A	-
Total A8 OFFSET - ADMIN & GENERAL EXPENSES			361,017.00

A805A	A8 OFFSET - MAINT & REPAIR EXPENSES		
50000.1575.44000.00000	Ancillary Expense Ancillary Expense Cable TV	A805A	-
50000.1575.44090.00000	Ancillary Expense Ancillary Expense Maintenance	A805A	267
60200.1580.21018.00000	Bad Debt Reserve Maintenance HVAC	A805A	-
60200.1580.21025.00000	Bad Debt Reserve Maintenance Other	A805A	-
60270.1580.24101.00000	Maintenance Suite Turnover Maintenance Turnover-Flooring(AL/HC/Rem)	A805A	-
60270.1580.24102.00000	Maintenance Suite Turnover Maintenance Turnover-Other	A805A	18,451
60207.1580.24100.00000	Reserve Maintenance Turnover-Paint,	A805A	-
60250.1500.24102.00000	Repairs - Contracted Therapy Servic	A805A	-
60250.1530.21030.00000	Repairs - Contracted Dietary Servic	A805A	-
60250.1530.24103.00000	Repairs - Contracted Dietary Servic	A805A	-
60250.1560.24101.00000	Repairs - Contracted Housekeeping T	A805A	-
60250.1560.24103.00000	Repairs - Contracted Housekeeping T	A805A	-
60250.1580.21030.00000	Repairs - Contracted-Maintenance-Po	A805A	-
60250.1580.24100.00000	Repairs - Contracted Maintenance T/	A805A	-
60250.1580.24101.00000	Repairs - Contracted Maintenance T/	A805A	-
60250.1580.24102.00000	Repairs - Contracted Maintenance T/	A805A	-
60250.1580.24103.00000	Repairs - Contracted Maintenance Tu	A805A	-
60250.1630.21030.00000	Repairs - Contracted Admin Pool & S	A805A	-
60250.1630.24102.00000	Repairs - Contracted Administration	A805A	-
60251.1300.24100.00000	Repairs - Supplies Health Care Turn	A805A	-
60251.1530.24100.00000	Repairs - Supplies Dietary Services	A805A	-
60251.1550.24100.00000	Repairs - Supplies-Recreation-T/O -	A805A	-
60251.1560.24100.00000	Repairs - Supplies Housekeeping Tur	A805A	-
60251.1560.24102.00000	Repairs - Supplies Housekeeping Tur	A805A	-
60251.1580.21030.00000	Repairs - Supplies Maintenance Pool	A805A	-
60251.1580.24100.00000	Repairs - Supplies-Maintenance-T/O	A805A	-
60251.1580.24101.00000	Repairs - Supplies T/O - Flooring	A805A	-
60251.1580.24102.00000	Repairs - Supplies-Maintenance-T/O	A805A	-
60251.1580.24102.00001	Repairs - Supplies Maintenance T/O	A805A	-
60251.1580.24103.00000	Repairs - Supplies Maintenance Turn	A805A	-
60251.1630.24102.00000	Repairs - Supplies Administration T	A805A	-
60270.1200.00000.00000	Repairs: Ste TO Remin	A805A	-
60270.1530.00000.00000	Repairs: Suite Turnover Dietary Ser	A805A	-
60270.1530.24103.00000	Repairs: Suite Turnover Dietary Ser	A805A	-
60270.1560.00000.00000	Repairs: Suite Turnover Housekeepin	A805A	-
60270.1570.24101.00000	Repairs: Suite Turnover Laundry Tur	A805A	-
60270.1580.00000.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.20001.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.20002.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.21004.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.21005.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.21006.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.21008.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.21009.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.21014.00000	Repairs: Ste TO Maint Fire & Life S	A805A	-
60270.1580.21016.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.21019.00000	Repairs: Suite Turnover Maintenance	A805A	-

60270.1580.21020.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.21021.00000	Repairs: Ste TO Maint Kitchen Equip	A805A	-
60270.1580.21022.00000	Repairs: Ste TO Maint Laundry Equip	A805A	-
60270.1580.21025.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.21029.00000	Repairs: Ste TO Maint PM System	A805A	-
60270.1580.21031.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.21033.00000	Repairs: Ste TO Maint Telephone	A805A	-
60270.1580.22006.00000	Repairs: Ste TO Maint Small Tool &	A805A	-
60270.1580.24000.00000	Repairs: Ste TO Maint Chemicals	A805A	-
60270.1580.24001.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.24100.00000	Repairs: Suite Turnover Maintenance	A805A	10,476
60270.1580.24101.99000	Repairs: Ste TO Maint TO-Floor(AL/H	A805A	-
60270.1580.24101.99006	Repairs: Ste TO Maint TO-Floor(AL/H	A805A	-
60270.1580.24103.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1580.99020.00000	Repairs: Suite Turnover Maintenance	A805A	-
60270.1630.00000.00000	Repairs: Suite Turnover Administrat	A805A	-
60275.1580.24102.00000	Corporate Systems Maintenance Turno	A805A	-
60280.1580.24101.00000	Disaster Recovery Maint TO-Floor(AL	A805A	-
60280.1580.24103.00000	Disaster Recovery Maint TO-Floor (I	A805A	-
60290.1580.24101.00000	Business Initiatives Maintenance Tu	A805A	-
60300.1580.21030.00000	Maintenance Contracts Recreation Po	A805A	-
60300.1580.21030.00000	Maintenance Contracts-Maintenance-P	A805A	-
60300.1580.24100.00000	Maintenance Contracts Maintenance T	A805A	-
60300.1580.24101.00000	Maintenance Contracts Maintenance T	A805A	-
60300.1580.24102.00000	Maintenance Contracts Maintenance T	A805A	-
60300.1580.24103.00000	Maintenance Contracts Maintenance T	A805A	-
62600.1540.24199.00000	Flowers for Common Areas Rep and Ma	A805A	-
62600.1580.00000.00000	Flowers for Common Areas-Maintenanc	A805A	-
62600.1580.22004.00000	Flowers for Common Areas Maintenanc	A805A	-
62600.1580.22008.00000	Flowers for Common Areas Maintenanc	A805A	-
62600.1580.24199.00000	Flowers for Common Areas Rep and Ma	A805A	-
62600.1590.00000.00000	Flowers for Common Areas Trans	A805A	-
62600.1630.24199.00000	Flowers for Common Areas Rep and Ma	A805A	-
62800.1590.00000.00000	Mystery Shopper Transportation	A805A	-
62950.1580.00000.00000	Resident Gifts Maintenance	A805A	-
62950.1590.00000.00000	Resident Gifts Transportation	A805A	-
63000.1580.00000.00000	Retreats	A805A	-
63000.1580.21001.00000	Retreats Maintenance Alarm Monitori	A805A	-
63000.1580.21007.00000	Retreats Maintenance Duct Cleaning	A805A	-
63000.1580.21014.00000	Retreats Fire and Life Safety	A805A	-
63000.1580.21017.00000	Retreats Maintenance Hazardous Wast	A805A	-
63000.1580.21019.00000	Retreats Maintenance Plumbing	A805A	-
63000.1580.21025.00000	Retreats-Maintenance-Other-	A805A	-
63000.1580.21033.00000	Retreats Maintenance Telephone	A805A	-
63050.1575.00000.00000	Special Events	A805A	-
63050.1580.00000.00000	Special Events Maintenance	A805A	-
63050.1590.00000.00000	Special Events Transportation	A805A	-
63750.1580.00000.00000	Contributions-Maintenance--	A805A	-
63750.1600.00000.00000	Contributions Security	A805A	-
63800.1590.00000.00000	Corporate Conference Center-Transpo	A805A	-
63850.1590.00000.00000	Credit Card Charges Not Coded Trans	A805A	-
64000.1580.21030.00000	Data Services-Maintenance-Pool and	A805A	-
64100.1590.00000.00000	Gain/Loss on Routine Assets Trans	A805A	-
64800.1580.24103.00000	Non Capex Expense Maintenance Turno	A805A	-
65500.1580.21030.00000	Supplies-Maintenance-Pool and Spa-	A805A	-
65500.1580.24100.00000	Supplies Maintenance Turnover-Paint	A805A	-
60270.1575.24102.00000	Repairs: Suite Turnover Maintenance Turnover-Other	A805A	-
65500.1580.24101.00000	Supp Maint TO-Floor(AL/HC/Rem)	A805A	-
65500.1580.24102.00000	Supplies Maintenance T/O - Other	A805A	-
65500.1580.44130.00000	Supp Maint Res Reimbursables	A805A	-
65500.1590.10011.00000	Supplies Transportation Promotion a	A805A	-
65800.1580.21019.00000	Bev Cost Water & Alcohol Maint Plu	A805A	-
65800.1580.21025.00000	Beverage Cost Maintenance Other	A805A	-
66250.1580.24102.00000	Linen Maintenance Turnover-Other	A805A	-
66450.1580.24102.00000	Replacements Maintenance T/O - Othe	A805A	-
66850.1300.24199.00000	Employee Appreciation Health Care R	A805A	-
66850.1580.00000.00000	Employee Appreciation	A805A	-
66850.1580.10008.00000	Employee Appreciation Maintenance M	A805A	-
66850.1580.21001.00000	Employee Appreciation Maintenance A	A805A	-
66850.1580.21025.00000	Employee Appreciation Maintenance O	A805A	-
66850.1580.44140.00000	Employee Appreciation Maintenance S	A805A	-
66850.1590.21025.00000	Employee Appreciation-Transport-Oth	A805A	-
66850.1630.24199.00000	Employee Appreciation Rep and Maint	A805A	-
68200.1590.44130.00000	Auto Allowances Resident Reimbursab	A805A	-
68300.1540.10011.00000	Auto Repair Activities Promotion an	A805A	-
68350.1300.00000.00000	Cable TV Health Care	A805A	-
68350.1530.00000.00000	Cable TV Dietary Services	A805A	-
68350.1540.00000.00000	Cable TV Activities	A805A	-
68350.1560.21005.00000	Cable TV Housekeeping Carpet Mainte	A805A	-
68350.1575.00000.00000	Cable TV-Ancillary Expense--	A805A	-

68350.1580.00000.00000	Cable TV Maintenance	A805A	-
68350.1580.10001.00000	Cable TV Maintenance Contract Servi	A805A	-
68350.1580.21006.00000	Cable TV Communications	A805A	-
68350.1580.21026.00000	Cable TV Other Equipment	A805A	-
68350.1580.44000.00000	Cable TV Maintenance Cable TV	A805A	-
68350.1590.00000.00000	Cable TV Transportation	A805A	-
68350.1630.00000.00000	Cable TV Administration	A805A	30,969
68350.1630.21025.00000	Cable TV Other	A805A	-
68350.1630.21026.00000	Cable TV Administration Other Equip	A805A	-
68350.1630.44000.00000	Cable TV Administration Cable TV	A805A	-
68660.1580.00000.00000	Dry Cleaning-Maintenance--	A805A	-
68750.1630.44000.00000	ISP/DSL/Cable Connections Administr	A805A	-
69000.1580.00000.00000	Pool Contract	A805A	-
69000.1580.21025.00000	Pool Contract Other	A805A	-
69000.1580.21028.00000	Pool Contract 21028	A805A	-
69000.1580.21030.00000	Pool Contract-Maintenance-Pool and	A805A	-
69000.1590.00000.00000	Pool Contract Transportation	A805A	-
69450.1580.10011.00000	Vehicle Expense Maintenance Promoti	A805A	-
69460.1590.10011.00000	Vehicle Gas/Oil-Transport-Promotion	A805A	-
69650.1580.10011.00000	Advertising-Maintenance-Promotion a	A805A	-
69650.1590.10011.00000	Advertising Transportation Promotio	A805A	-
63050.1580.11002.00000	Special Events Maintenance Other Special Events	A805A	-
63050.1590.11002.00000	Special Events Transportation Other Special Events	A805A	-
60250.1630.21025.00000	Maintenance Repairs & Services Administration Other	A805A	-
60250.1530.21021.00000	Maintenance Repairs & Services Dietary Services Kitchen Equipment	A805A	-
69650.1600.10007.00000	Advertising Security Media	A805A	-
50000.1575.44090.00000.01	Ancillary Expense Ancillary Maintenance	A805A	-
60270.1580.24101.00000.01	Maintenance Suite Turnover Maintenance Turnover-Flooring(AL/HC/Rem)	A805A	-
60270.1580.24102.00000.01	Maintenance Suite Turnover Maintenance Turnover-Other	A805A	-
68350.1630.00000.00000.01	Cable TV Administration	A805A	-
69650.1580.10099.00000	Marketing Expense Maintenance Advertising Default	A805A	-
Total A8 OFFSET - MAINT & REPAIR EXPENSES			60,163.00

A806A	A8 OFFSET - LAUNDRY & LINEN EXPENSES		
50000.1100.44030.00000	Ancillary Expense Assisted Living D	A806A	-
50000.1300.44030.00000	Ancillary Expense Health Care Dry C	A806A	-
50000.1530.44030.00000	Ancillary Expense Dry Cleaning	A806A	-
50000.1630.44030.00000	Ancillary Expense Dry Cleaning	A806A	-
60300.1570.21030.00000	Maintenance Contracts Laundry Pool	A806A	-
66250.1550.00000.00000	Linen Recreation	A806A	-
66250.1570.24101.00000	Linen Laundry Turnover-Flooring(AL/	A806A	-
66250.1570.44030.00000	Linen Laundry Dry Cleaning	A806A	-
68660.1200.00000.00000	Dry Cleaning	A806A	-
68660.1530.00000.00000	Dry Cleaning	A806A	-
68660.1570.00000.00000	Dry Cleaning-Laundry--	A806A	-
68660.1570.21030.00000	Laundry - Contract Laundry Pool and	A806A	-
68660.1620.00000.00000	Dry Cleaning	A806A	-
68660.1630.00000.00000	Dry Cleaning	A806A	-
68660.1630.44030.00000	Dry Cleaning Dry Cleaning	A806A	-
68660.1630.44130.00000	Laundry - Contract Admin Res Reimbu	A806A	-
Total A8 OFFSET - LAUNDRY & LINEN EXPENSES			0.00

A807A	A8 OFFSET - HOUSEKEEPING EXPENSES		
50000.1560.44130.00000	Ancillary Expense Housekeeping Resi	A807A	-
60300.1560.21030.00000	Maintenance Contracts Housekeeping	A807A	-
62600.1560.00000.00000	Flowers for Common Areas Housekeepi	A807A	-
62600.1560.21025.00000	Flowers for Common Areas Housekeepi	A807A	-
62950.1560.00000.00000	Resident Gifts Housekeeping	A807A	-
62950.1560.21025.00000	Resident Gifts Housekeeping Other	A807A	-
62950.1560.40000.00000	Resident Gifts Housekeeping Level 1	A807A	-
63050.1560.00000.00000	Special Events	A807A	-
63050.1560.21025.00000	Special Events Hskp Other	A807A	-
65500.1560.24100.00000	Supplies Housekeeping Turnover-Pain	A807A	-
65500.1560.24101.00000	Supplies Housekeeping T/O - Floorin	A807A	-
65500.1560.44130.00000	Supplies Housekeeping Resident Reim	A807A	-
66450.1560.24102.00000	Replacements Housekeeping Turnover-	A807A	-
66850.1560.00000.00000	Employee Appreciation Housekeeping	A807A	-
66850.1560.10008.00000	Employee Appreciation-Housekeeping-	A807A	-
66850.1560.21025.00000	Employee Appreciation Housekeeping	A807A	-
68650.1560.21030.00000	Housekeeping - Contracts Housekeepi	A807A	-
68650.1580.24100.00000	Housekeeping - Contracts Maintenanc	A807A	-
68650.1580.24102.00000	Housekeeping - Contracts Maintenanc	A807A	-
68650.1630.44000.00000	Housekeeping - Contracts Administra	A807A	-
68660.1560.00000.00000	Dry Cleaning-Housekeeping--	A807A	-
69650.1560.10011.00000	Advertising Housekeeping Promotion	A807A	-
69650.1580.10009.00000	Advertising Maintenance Networking	A807A	-
Total A8 OFFSET - HOUSEKEEPING EXPENSES			0.00

A808A	A8 OFFSET - DIETARY EXPENSES		
60350.1530.44030.00000	Food Product Dry Cleaning	A808A	-

60350.1530.45060.00000	Food Product Dietary Services Liquo	A808A	-
60350.1580.21030.00000	Food Product Maintenance Pool and S	A808A	-
60350.1580.24100.00000	Food Product Maintenance T/O - Pain	A808A	-
60350.1580.24102.00000	Food Product Maintenance Turnover-O	A808A	-
60355.1100.00000.00000	Food Product - Beverage	A808A	-
60355.1300.00000.00000	Food Product - Beverage Health Care	A808A	-
60355.1300.45070.00000	Food Product - Beverage Health Care	A808A	-
60355.1400.00000.00000	Food Product - Beverage Home Health	A808A	-
60355.1530.00000.00000	Food Product - Beverage Dietary Ser	A808A	-
60355.1530.10008.00000	Food Product - Beverage Dietary Ser	A808A	-
60355.1530.10011.00000	Food Product - Beverage-Dietary Ser	A808A	-
60355.1530.15043.00000	Food Product - Beverage Dietary Ser	A808A	-
60355.1530.21025.00000	Food Product - Beverage Other	A808A	-
60355.1530.24199.00000	Food Product - Beverage Dietary Ser	A808A	-
60355.1530.43100.00000	Food Product - Beverage Dietary Ser	A808A	-
60355.1530.44140.00000	Food Product - Beverage Supplies	A808A	-
60355.1530.45070.00000	Food Product - Beverage Catering	A808A	-
60355.1540.00000.00000	Food Product - Beverage Activities	A808A	-
60355.1540.21025.00000	Food Product - Beverage Other	A808A	-
60355.1540.45070.00000	Food Product - Beverage Activities	A808A	-
60355.1550.00000.00000	Food Product - Beverage Recreation	A808A	-
60355.1560.00000.00000	Food Product - Beverage Housekeepin	A808A	-
60355.1575.00000.00000	Food Product - Beverage Ancillary E	A808A	-
60355.1580.00000.00000	Food Product - Beverage Maintenance	A808A	-
60355.1580.21021.00000	Food Product - Beverage Maintenance	A808A	-
60355.1620.00000.00000	Food Product - Beverage	A808A	-
60355.1630.00000.00000	Food Product - Beverage	A808A	-
60355.7090.00000.00000	Food Product - Beverage Sales & Mar	A808A	-
60355.7210.00000.00000	Food Product - Beverage Sales Train	A808A	-
62600.1100.45070.00000	Flowers for Common Areas Catering	A808A	-
62600.1200.45070.00000	Flowers for Common Areas Reminisce	A808A	-
62600.1530.00000.00000	Flowers for Common Areas Dietary Se	A808A	-
62600.1530.23000.00000	Flowers for Common Areas-Dietary Se	A808A	-
62600.1530.45070.00000	Flowers for Common Areas Dietary Se	A808A	-
62600.1540.45070.00000	Flowers for Common Areas Catering	A808A	-
62600.1630.45070.00000	Flowers for Common Areas Catering	A808A	-
63050.1530.00000.00000	Special Events Dietary Services	A808A	-
63050.1530.10008.00000	Special Events Diet Svcs Misc	A808A	-
63050.1530.10099.00000	Special Events Dietary Services Adv	A808A	-
63050.1530.15042.00000	Special Events Diet Svcs ALCOHOL	A808A	-
63050.1530.15044.00000	Special Events Diet Svcs BEVERAGE ;	A808A	-
63050.1530.16015.00000	Special Events Diet Svcs TABLE LINE	A808A	-
63050.1530.44070.00000	Special Events Diet Svcs Laundry	A808A	-
63050.1530.45070.00000	Special Events Dietary Services Cat	A808A	-
63050.1550.45070.00000	Special Events Recreation Catering	A808A	-
63650.1530.00000.00000	Check Fees Dietary Services	A808A	-
63750.1530.00000.00000	Contributions-Dietary Services--	A808A	-
65300.1530.45030.00000	Referral Cost Dietary Services Meal	A808A	-
65300.1530.45080.00000	Referral Cost Dietary Services Coun	A808A	-
65500.1530.10099.00000	Supplies Advertising Default	A808A	-
65650.1530.00000.00000	Trustee Fees Diet Svcs	A808A	-
65800.1300.44140.00000	Beverage Cost Supplies	A808A	-
65800.1530.00000.00000	Beverage Cost Dietary Services	A808A	3,051
65800.1530.10008.00000	Beverage Cost Miscellaneous	A808A	-
65800.1530.15006.00000	Bev Cost Water & Alcohol Diet Svcs	A808A	-
65800.1530.15007.00000	Bev Cost Water & Alcohol Diet Svcs	A808A	-
65800.1530.15042.00000	Bev Cost Water & Alcohol Diet Svcs	A808A	-
65800.1530.15044.00000	Bev Cost Water & Alcohol Diet Svcs	A808A	-
65800.1530.15046.00000	Bev Cost Water & Alcohol Diet Svcs	A808A	-
65800.1530.21025.00000	Beverage Cost Other	A808A	-
65800.1530.43100.00000	Beverage Cost Pharmacy	A808A	-
65800.1530.45070.00000	Beverage Cost Catering	A808A	-
65800.1560.00000.00000	Beverage Cost	A808A	-
65800.1580.21028.00000	Beverage Cost 21028	A808A	-
65800.1630.00000.00000	Beverage Cost	A808A	-
65800.1630.45070.00000	Beverage Cost Administration Cateri	A808A	-
66000.1530.00000.00000	Display Plate Cost Dietary Services	A808A	-
66100.1530.00000.00000	Food Cost Promo-Dietary Services--	A808A	-
66100.1540.00000.00000	Food Cost Promo Activities	A808A	-
66150.1530.50130.00000	Food Expense Dietary Services Speci	A808A	-
66150.1575.44050.00000	Food Expense Ancillary Expense Gift	A808A	-
66150.1575.44130.00000	Food Exp Ancillary Exp Res Reimburs	A808A	-
66150.1630.10011.00000	Food Expense Administration Promoti	A808A	-
66150.1630.44130.00000	Food Exp Admin Res Reimbursables	A808A	-
66450.1530.10015.00000	Replacements-Dietary Services-Promo	A808A	-
66500.1100.00000.00000	Ticket Meals	A808A	-
66500.1100.45070.00000	Ticket Meals Catering	A808A	-
66500.1300.00000.00000	Ticket Meals	A808A	-
66500.1350.00000.00000	Ticket Meals Wellness	A808A	-
66500.1530.00000.00000	Ticket Meals Dietary Services	A808A	531

66500.1530.60350.00000	Ticket Meals Dietary Services Refin	A808A	-
66500.1540.00000.00000	Ticket Meals Activities	A808A	-
66500.1560.00000.00000	Ticket Meals-Housekeeping--	A808A	-
66500.1560.21025.00000	Ticket Meals Housekeeping Other	A808A	-
66500.1560.24000.00000	Ticket Meals Hskp Chemicals	A808A	-
66500.1560.24001.00000	Ticket Meals-Housekeeping-Paper and	A808A	-
66500.1580.10011.00000	Ticket Meals Maint Events & Hospita	A808A	-
66500.1590.21025.00000	Ticket Meals Transportation Other	A808A	-
66500.1620.00000.00000	Ticket Meals	A808A	-
66500.1630.00000.00000	Ticket Meals	A808A	-
66500.1630.10009.00000	Ticket Meals Administration Network	A808A	-
66850.1530.00000.00000	Employee Appreciation-Dietary Servi	A808A	109
66850.1530.15009.00000	Employee Apprec Diet Svcs C&Y	A808A	-
66850.1530.24199.00000	Employee Appreciation Dietary Servi	A808A	-
66900.1530.00000.00000	Homework Project-Dietary Services--	A808A	-
69650.1530.10008.00000	Advertising Dietary Services Miscel	A808A	-
70620.1530.00000.00000	Employee Settlement Dietary Services	A808A	-
65800.1580.00000.00000	Liquor Costs Maintenance	A808A	-
Total A8 OFFSET - DIETARY EXPENSES			3,691.00

A813A	A8 OFFSET - SOCIAL SERVICES EXPENSES		
50000.1540.44130.00000	Ancillary Expense Activities Reside	A813A	-
50000.1540.44130.30000	Ancillary Exp Activities Res Reimbu	A813A	-
62450.1540.10011.00000	Arts and Crafts-Activities-Promotio	A813A	-
62500.1540.10009.00000	Entertainers Activities Networking	A813A	-
62500.1540.10011.00000	Entertainers Activities Promotion a	A813A	-
62500.1540.10099.00000	Entertainers Activities Advertising	A813A	-
62550.1540.44130.00000	Field Trips Activities Resident Rei	A813A	-
62600.1100.21025.00000	Flowers for Common Areas-Other	A813A	-
62600.1540.00000.00000	Flowers for Common Areas-Activities	A813A	1,025
62600.1540.10008.00000	Flowers for Common Areas Miscellaneous	A813A	-
62600.1550.00000.00000	Flowers for Common Areas-Recreation	A813A	-
62850.1540.10011.00000	Pet Care-Activities-Promotion and H	A813A	-
62950.1540.00000.00000	Resident Gifts-Activities--	A813A	108
62950.1540.10008.00000	Resident Gifts Activities Miscellan	A813A	-
62950.1540.21025.00000	Resident Gifts-Activities-Other-	A813A	-
62950.1540.21040.00000	Resident Gifts Activities Resident	A813A	-
62950.1540.44130.00000	Resident Gifts Activities Resident	A813A	-
62950.1540.45070.00000	Resident Gifts Activities Catering	A813A	-
62950.1540.50000.00000	Res Gifts Activities Activities	A813A	-
63000.1540.00000.00000	Retreats Activities	A813A	-
63050.1540.10011.00000	Special Events-Activities-Promotion	A813A	-
63050.1540.10099.00000	Special Events Advertising Default	A813A	-
63050.1540.44050.00000	Special Events Gift Shop	A813A	-
63050.1540.44110.00000	Special Events Other Reimbursement	A813A	-
63050.1540.44130.00000	Special Events Activities Resident	A813A	-
63050.1540.45070.00000	Special Events Activities Catering	A813A	-
63200.1540.00000.00000	Volunteer Appreciation Activities	A813A	-
63200.1540.10011.00000	Volunteer Appreciation-Activities-P	A813A	-
63200.1540.21025.00000	Volunteer Appreciation-Activities-O	A813A	-
63250.1540.00000.00000	Acquisition Costs Activities	A813A	-
63750.1540.00000.00000	Contributions Activities	A813A	-
63750.1540.10008.00000	Contributions-Activities-Miscellane	A813A	-
63750.1540.21025.00000	Contributions-Activities-Other-	A813A	-
65500.1540.10011.00000	Supp Activities Events & Hospitalit	A813A	-
65650.1540.00000.00000	Trustee Fees Activities	A813A	-
65800.1540.00000.00000	Beverage Cost-Activities--	A813A	-
65800.1540.45070.00000	Beverage Cost Activities Catering	A813A	-
66300.1540.10011.00000	Meals and Entertainment Activities	A813A	-
66300.1540.44130.00000	Meals and Entertainment Activities	A813A	-
68950.1540.44130.00000	Outside Services Activities Residen	A813A	-
69000.1540.00000.00000	Pool Contract-Activities--	A813A	-
69000.1550.00000.00000	Pool Contract-Recreation--	A813A	-
69460.1540.10011.00000	Vehicle Gas/Oil-Activities-Promotio	A813A	-
69650.1540.10007.00000	Advertising Activities Media	A813A	-
69650.1540.10008.00000	Advertising-Activities-Miscellaneou	A813A	-
69650.1540.10009.00000	Advertising Activities Networking E	A813A	-
69650.1540.10010.00000	Advertising Activities Newsletters	A813A	-
69650.1540.10099.00000	Advertising-Activities-Advertising	A813A	-
69690.1540.10011.00000	Programing Supplies-Activities-Prom	A813A	-
69690.1540.44130.00000	Programing Supplies Resident Reimbu	A813A	-
Total A8 OFFSET - SOCIAL SERVICES EXPENSES			1,133.00

A816A	A8 OFFSET - SKILLED NURSING EXPENSES		
42200.1300.55160.33000	Other Resident Income Other Income	A830A	-
50000.1200.44130.00000	Ancillary Expense Reminiscence Resi	A830A	-
50000.1300.44130.00000	Ancillary Expense Health Care Resid	A830A	-
50000.1300.44130.30000	Ancillary Expense Health Care Resid	A830A	-
50000.1350.44130.00000	Ancillary Expense Wellness Resident	A830A	-
50000.1575.44130.00000	Ancillary Expense Ancillary Expense	A830A	-

50000.1575.44130.30000	Ancillary Expense Ancillary Expense	A830A	-
51000.1575.44130.00000	Therapy Expense Ancillary Expense R	A830A	-
60300.1300.21030.00000	Maintenance Contracts Pool and Spa	A830A	-
62600.1300.00000.00000	Flowers for Common Areas Health Car	A830A	-
62600.1300.21025.00000	Flowers for Common Areas Health Car	A830A	-
62600.1300.24199.00000	Flowers for Common Areas Health Car	A830A	-
62950.1300.00000.00000	Resident Gifts Health Care	A830A	-
62950.1300.10004.00000	Resident Gifts Health Care Marketin	A830A	-
62950.1300.10008.00000	Resident Gifts-Health Care-Miscella	A830A	-
63050.1300.00000.00000	Special Events	A830A	-
63050.1300.43100.00000	Special Events Health Care Pharmacy	A830A	-
63050.1500.00000.00000	Special Events Therapy Services	A830A	-
63050.1575.21000.00000	Special Events Ancillary Expense Ad	A830A	-
63850.1300.00000.00000	Credit Card Charges Not Coded Healt	A830A	-
65500.1300.10011.00000	Supplies Health Care Promotion and	A830A	-
65500.1300.24102.00000	Supplies Health Care T/O - Other	A830A	-
65500.1300.44130.00000	Supplies-Health Care-Resident Reimb	A830A	-
65800.1300.00000.00000	Beverage Cost Health Care	A830A	-
65800.1550.00000.00000	Beverage Cost Recreation	A830A	-
66300.1575.44130.00000	Meals and Entertainment Ancillary E	A830A	-
66850.1300.00000.00000	Employee Appreciation Health Care	A830A	145
66850.1300.10008.00000	Employee Appreciation Miscellaneous	A830A	-
66850.1300.10011.00000	Employee Appreciation Health Care P	A830A	-
66850.1300.43100.00000	Employee Appreciation Health Care P	A830A	-
66850.1300.45070.00000	Employee Appreciation Health Care C	A830A	-
67750.1300.00000.00000	Federal Income Tax Prov Health Care	A830A	-
67950.1300.00000.00000	Penalties HC	A830A	-
69650.1300.10011.00000	Advertising Health Care Promotion a	A830A	-
50000.1575.44200.00000	Ancillary Expense Ancillary Expense Resident Specialty Purchase	A830A	-
50000.1575.44210.00000	Ancillary Expense Ancillary Expense DSSI Resident Special Orders	A830A	13
50000.1575.44200.00000.01	Ancillary Expense Ancillary Resident Activities/Outings	A830A	-
69650.1300.10099.00000	Marketing Expense Health Care Advertising Default	A830A	-
Total A8 OFFSET - SKILLED NURSING EXPENSES			158.00

A819A	A8 OFFSET - OTHER LONG TERM CARE EXP		
42200.1630.55160.33000	Other Resident Income Other Income	A833A	-
50000.1000.44130.00000	Ancillary Exp I/L Res Reimbursables	A833A	-
50000.1100.44130.00000	Ancillary Expense-AL-Resident Reimb	A833A	-
50000.1400.44130.00000	Ancillary Expense Home Health Resid	A833A	-
50000.1500.44110.00000	Ancillary Expense Therapy Services	A833A	-
50000.1500.44130.00000	Ancillary Expense Therapy Services	A833A	-
50000.1550.44130.00000	Ancillary Expense Recreation Reside	A833A	-
50000.1575.44130.34000	Ancillary Exp Ancillary Exp Res Rei	A833A	-
50000.1580.44130.00000	Ancillary Expense Maintenance Resid	A833A	-
50000.1590.44130.00000	Ancillary Expense Transportation Re	A833A	-
50000.1590.44130.30000	Ancillary Expense Transportation Re	A833A	-
52000.1400.44130.00000	Home Health Exp Home Health Res Rei	A833A	-
52000.1575.44130.00000	Home Health Expense Resident Reimb	A833A	-
62500.1575.44130.00000	Entertainers Ancillary Expense Resi	A833A	-
62600.1000.00000.00000	Flowers for Common Areas-IL--	A833A	-
62600.1100.10000.00000	Flowers for Common Areas Brochures	A833A	-
62600.1100.10001.00000	Flowers for Common Areas Assisted L	A833A	-
62600.1100.10008.00000	Flowers for Common Areas-AL-Miscell	A833A	-
62600.1100.10011.00000	Flowers for Common Areas Assisted L	A833A	-
62600.1100.21037.00000	Flowers for Common Areas Plantscapi	A833A	-
62600.1100.24199.00000	Flowers for Common Areas Assisted L	A833A	-
62600.1200.24199.00000	Flowers for Common Areas Reminiscen	A833A	-
62600.1400.00000.00000	Flowers for Common Areas Home Healt	A833A	-
62950.1200.00000.00000	Resident Gifts Administration	A833A	26
70620.1100.00000.00000	Employee Settlement Administration	A833A	-
62900.1200.10011.00000	Rem Program-Rem-Promotion and Hospi	A833A	-
62950.1000.00000.00000	Resident Gifts	A833A	-
62950.1100.00000.00000	Resident Gifts Assisted Living	A833A	-
62950.1100.10003.00000	Resident Gifts Assisted Living Mark	A833A	-
62950.1100.10006.00000	Resident Gifts Assisted Living Mark	A833A	-
62950.1100.10008.00000	Resident Gifts Miscellaneous	A833A	-
62950.1100.10011.00000	Resident Gifts-AL-Promotion and Hos	A833A	-
62950.1100.21025.00000	Resident Gifts Other	A833A	-
62950.1100.24199.00000	Resident Gifts Assisted Living Rep	A833A	-
62950.1100.40000.00000	Res Gifts AL Level 1	A833A	-
62950.1100.43100.00000	Resident Gifts Assisted Living Phar	A833A	-
62950.1100.44050.00000	Resident Gifts Gift Shop	A833A	-
62950.1100.45070.00000	Resident Gifts Catering	A833A	-
62950.1350.00000.00000	Resident Gifts Wellness	A833A	-
62950.1400.00000.00000	Resident Gifts-Home Health--	A833A	-
62950.1530.00000.00000	Resident Gifts	A833A	-
62950.1550.00000.00000	Resident Gifts	A833A	-
62950.7050.00000.00000	Res Gifts Res Care	A833A	-
63050.1000.00000.00000	Special Events Independent Living O	A833A	-
63050.1000.21025.00000	Special Events Independent Living O	A833A	-

63050.1100.00000.00000	Special Events	A833A	-
63050.1200.00000.00000	Special Events	A833A	-
63050.1200.10011.00000	Special Events Promotion and Hospit	A833A	-
63050.1350.10099.00000	Special Events Wellness Advertising	A833A	-
63050.1400.00000.00000	Special Events Home Health	A833A	-
63050.1550.00000.00000	Special Events Recreation	A833A	-
63050.1550.10008.00000	Special Events Recreation Misc	A833A	-
63050.1550.21025.00000	Special Events-Recreation-Other-	A833A	-
63200.1100.00000.00000	Volunteer Appreciation Assisted Liv	A833A	-
63200.1200.00000.00000	Volunteer Appreciation Reminiscence	A833A	-
63750.1100.00000.00000	Contributions-AL--	A833A	-
63750.1200.00000.00000	Contributions Reminiscence	A833A	-
65100.1100.10004.00000	Printing and Copying Assisted Livin	A833A	-
65500.1400.44130.00000	Supplies Resident Reimbursables	A833A	-
65500.1575.44130.00000	Supplies Ancillary Expense Resident	A833A	-
65800.1100.00000.00000	Beverage Cost Assisted Living	A833A	-
65800.1200.00000.00000	Beverage Cost Reminiscence	A833A	-
65800.1350.00000.00000	Beverage Cost Wellness	A833A	-
65800.1400.00000.00000	Bev Cost Water & Alcohol Home Heal	A833A	-
66850.1000.00000.00000	Employee Appreciation Independent L	A833A	-
66850.1100.00000.00000	Employee Appreciation-AL--	A833A	-
66850.1100.43100.00000	Employee Appreciation Assisted Livi	A833A	-
66850.1100.45070.00000	Employee Appreciation Assisted Livi	A833A	-
66850.1200.00000.00000	Employee Appreciation-Rem--	A833A	-
66850.1350.00000.00000	Employee Appreciation Wellness	A833A	-
66850.1400.00000.00000	Employee Appreciation Home Health	A833A	-
66850.1550.00000.00000	Employee Appreciation Recreation	A833A	-
66850.1550.44130.00000	Employee Appreciation Recreation Re	A833A	-
66850.1550.45070.00000	Employee Appreciation Recreation Ca	A833A	-
66850.7050.00000.00000	Employee Appreciation Resident Care	A833A	-
67950.1100.00000.00000	Penalties AL	A833A	-
69650.1100.10008.00000	Advertising Assisted Living Miscell	A833A	-
69650.1100.10011.00000	Advertising-AL-Promotion and Hospit	A833A	-
62600.1100.00000.00000	Flowers for Common Areas Assisted Living	A833A	-
62600.1200.00000.00000	Flowers for Common Areas Reminiscence	A833A	-
69650.1200.10008.00000	Advertising Reminiscence Miscellane	A833A	-
Total A8 OFFSET - OTHER LONG TERM CARE EXP			26.00
A825A	A8 OFFSET - PHYSICAL THERAPY EXPENSES		
51000.1500.44130.00000	Therapy Expense-Therapy Services-Re	A844A	-
66850.1500.00000.00000	Employee Appreciation Therapy Servi	A844A	-
Total A8 OFFSET - PHYSICAL THERAPY EXPENSES			0.00
A863A	A8 OFFSET - MARKETING EXPENSES		
60250.1580.24100.00001	Repairs - Contracted Maintenance T/	A895A	-
60250.1580.24101.00001	Repairs - Contracted Maintenance T/	A895A	-
60250.1580.24102.00001	Repairs - Contracted Maintenance T/	A895A	-
60250.1620.24102.00000	Repairs - Contracted Marketing Turn	A895A	-
60250.1620.24103.00000	Repairs - Contracted Marketing Turn	A895A	-
60350.1620.10006.00000	Food Product Marketing Marketing Pr	A895A	-
60350.1620.10015.00000	Food Product Marketing Promotional	A895A	-
61350.1620.00000.00000	Bank Service Charges Mrktg	A895A	-
61350.1630.00000.00001	Bank Service Charges Administration	A895A	-
62500.1620.10009.00000	Entertainers Marketing Networking E	A895A	-
62500.1620.10011.00000	Entertainers Marketing Promotion an	A895A	-
62500.1630.10011.00000	Entertainers Administration Promoti	A895A	-
62600.1100.10004.00000	Flowers for Common Areas-AL-Marketi	A895A	-
62600.1100.10009.00000	Flowers for Common Areas Networking	A895A	-
62600.1300.10099.00000	Flowers for Common Areas Advertisin	A895A	-
62600.1540.10004.00000	Flowers for Common Areas Activities	A895A	-
62600.1540.10006.00000	Flowers for Common Areas Activities	A895A	-
62600.1620.00000.00000	Flowers for Common Areas-Marketing-	A895A	-
62600.1620.10004.00000	Flowers for Common Areas Marketing	A895A	-
62600.1620.10009.00000	Flowers for Common Areas Networking	A895A	-
62600.1620.24199.00000	Flowers for Common Areas Marketing	A895A	-
62600.1630.10004.00000	Flowers for Common Areas Marketing	A895A	-
62600.1630.10006.00000	Flowers for Common Areas Administra	A895A	-
62650.1620.10011.00000	Library Marketing Promotion and Hos	A895A	-
62950.1100.00000.00001	Resident Gifts Assisted Living	A895A	-
62950.1100.10004.00000	Resident Gifts-AL-Marketing Materia	A895A	-
62950.1620.00000.00000	Resident Gifts-Marketing--	A895A	-
62950.1620.00000.00001	Resident Gifts Marketing	A895A	-
62950.1620.10008.00000	Resident Gifts Marketing Miscellane	A895A	-
62950.1620.10009.00000	Resident Gifts Marketing Networking	A895A	-
62950.1620.10011.00000	Resident Gifts Promotion and Hospit	A895A	-
62950.1620.10015.00000	Resident Gifts Marketing Promotions	A895A	-
62950.1620.44060.00000	Resident Gifts Marketing Haircare	A895A	-
62950.1620.45070.00000	Resident Gifts Catering	A895A	-
63000.1620.00000.00000	Retreats Marketing	A895A	-
63050.1620.00000.00000	Special Events Marketing	A895A	-

63050.1620.10006.00000	Special Events Marketing Marketing	A895A	-
63050.1620.10008.00000	Special Events Marketing Miscellane	A895A	-
63050.1620.10009.00000	Special Events-Marketing-Networking	A895A	-
63050.1620.10011.00000	Special Events Marketing Promotion	A895A	-
63050.1620.10015.00000	Special Events Marketing Promotions	A895A	-
63050.1620.10099.00000	Special Events Marketing Advertisin	A895A	-
63050.1620.21025.00000	Special Events Marketing Other	A895A	-
63050.1620.24199.00000	Special Events Marketing Rep and Ma	A895A	-
63050.1620.44050.00000	Special Events Marketing Gift Shop	A895A	-
63050.1620.45070.00000	Special Events Marketing Catering	A895A	-
63200.1620.00000.00000	Volunteer Apprec Mrktg	A895A	-
63250.1630.00000.00001	Acquisition Costs Administration	A895A	-
63300.1620.10011.00000	Administrative Expenses Marketing P	A895A	-
63300.1620.10015.00000	Administrative Expenses Marketing P	A895A	-
63530.1620.10006.00000	Public Relations Marketing Marketin	A895A	-
63530.1620.10009.00000	Public Relations Marketing Networki	A895A	-
63530.1620.10011.00000	Public Relations Promotion and Hosp	A895A	-
63650.1620.10011.00000	Check Fees Marketing Promotion and	A895A	-
63750.1620.00000.00000	Contributions Marketing	A895A	-
63750.1620.10009.00000	Contributions Marketing Networking	A895A	-
63750.1620.10099.00000	Contributions Marketing Advertising	A895A	-
63750.1630.00000.00001	Contributions Administration	A895A	-
63750.1630.10009.00000	Contributions Networking Events	A895A	-
63850.1620.10011.00000	Credit Card Charges Not Coded-Marke	A895A	-
64200.1620.10011.00000	Internet Referral Service Marketing	A895A	-
64400.1620.10004.00000	Long Distance Marketing Marketing M	A895A	-
64700.1620.10011.00000	Mileage Reimbursement Marketing Pro	A895A	-
64750.1620.10011.00000	Misc Expense Marketing Promotion an	A895A	-
64850.1620.10011.00000	Office Supplies Marketing Promotion	A895A	-
65000.1620.10009.00000	Postage Marketing Networking Events	A895A	-
65050.1630.00000.00001	Recognition Programs Administration	A895A	-
65100.1620.10006.00000	Printing and Copying Marketing Mark	A895A	-
65100.1620.10009.00000	Printing and Copying Marketing Netw	A895A	-
65100.1620.10011.00000	Printing & Copying Mrktg Events & H	A895A	-
65100.1620.10099.00000	Printing and Copying Marketing Adve	A895A	-
65100.1630.10099.00000	Printing and Copying Administration	A895A	-
65150.1620.10009.00000	Professional Fees Marketing Network	A895A	-
65500.1620.10011.00000	Supplies Promotion and Hospitality	A895A	-
65600.1620.10009.00000	Travel Marketing Networking Events	A895A	-
65600.1620.10011.00000	Travel Marketing Promotion and Hosp	A895A	-
65600.1620.10015.00000	Travel Marketing Promotional Gifts	A895A	-
65650.1620.10011.00000	Trustee Fees Mrktg Events & Hospita	A895A	-
65800.1620.00000.00000	Beverage Cost Marketing	A895A	-
65800.1620.10006.00000	Bev Cost Water & Alcohol Mrktg Pro	A895A	-
65800.1620.10011.00000	Beverage Cost Marketing Promotion a	A895A	-
65800.1620.15044.00000	Beverage Cost Marketing BEVERAGE ;O	A895A	-
66150.1620.10004.00000	Food Expense Marketing Marketing Ma	A895A	-
66150.1620.10009.00000	Food Expense Marketing Networking E	A895A	-
66150.1620.10011.00000	Food Expense Marketing Promotion an	A895A	-
66300.1620.10011.00000	Meals and Entertainment Marketing P	A895A	-
66300.1630.10011.00000	Meals and Entertainment Administrat	A895A	-
66450.1620.10011.00000	Replacements Marketing Promotion an	A895A	-
66450.1630.10099.00000	Replacements Administration Adverti	A895A	-
66850.1610.00000.00001	Employee Appreciation Human Resourc	A895A	-
66850.1620.00000.00000	Employee Appreciation-Marketing--	A895A	-
66850.1620.10004.00000	Employee Appreciation Marketing Mar	A895A	-
66850.1620.44050.00000	Employee Appreciation Marketing Gif	A895A	-
66850.1630.10004.00000	Employee Appreciation Administratio	A895A	-
66850.1630.10006.00000	Employee Appreciation Administratio	A895A	-
67800.1580.21030.00000	Homeowner Association Pool and Spa	A895A	-
67850.1630.00000.00001	Legal Administration	A895A	-
69150.1620.10011.00000	Storage Rentals-Marketing-Promotion	A895A	-
69200.1620.10011.00000	Telephone Marketing Promotion and H	A895A	-
69460.1620.10011.00000	Vehicle Gas/Oil Marketing Promotion	A895A	-
69500.1620.10011.00000	Wireless Service Marketing Promotio	A895A	-
69600.1620.10011.00000	Activity Calendar and Newslett Prom	A895A	-
69650.1200.10011.00000	Advertising Promotion and Hospitali	A895A	-
69650.1530.10011.00000	Advertising Promotion and Hospitali	A895A	-
69650.1540.10011.00000	Advertising Promotion and Hospitali	A895A	-
69650.1600.10011.00000	Advertising Promotion and Hospitali	A895A	-
69650.1620.10009.00001	Advertising Marketing Networking Ev	A895A	-
69650.1620.10011.00000	Advertising Marketing Promotion and	A895A	-
69650.1620.10011.00001	Advertising Marketing Promotion and	A895A	-
69650.1620.10011.30000	Mrktg Exp Mrktg Events & Hospitalit	A895A	-
69650.1620.10015.00000	Advertising-Marketing-Promotional G	A895A	-
69650.1630.10011.00000	Advertising Promotion and Hospitali	A895A	-
69680.1300.10011.00000	Marketing Expense Health Care Promo	A895A	-
69680.1530.10011.00000	Mrktg Exp Diet Svcs Events & Hospit	A895A	-
69680.1540.10011.00000	Marketing Expense Promotion and Hos	A895A	-
69680.1620.10011.00000	Marketing Expense Marketing Promoti	A895A	-

69680.1620.10015.00000	Marketing Expense Promotional Gifts	A895A	-
69680.1620.24102.00000	Marketing Expense Marketing Turnove	A895A	-
69680.1630.10011.00000	Marketing Expense Promotion and Hos	A895A	-
69690.1620.10011.00000	Programing Supplies Marketing Promo	A895A	-
69700.1620.10011.00000	Promotion Rebate-Marketing-Promotio	A895A	-
70550.1620.00000.00000	Benefits - Associate Relations-Mark	A895A	-
70610.1630.00000.00001	Benefits - Empl Apprec Prgm Adminis	A895A	-
69650.1530.10052.00000	Marketing Expense Dietary Services Campaign & Events	A895A	-
65950.1575.00000.00000	Country Store Cost Ancillary	A895A	-
69650.1620.10064.00000	Marketing Expense Marketing Direct Mail - Printing&Postage	A895A	-
69650.1620.10066.00000	Marketing Expense Marketing Photography and Virtual Tours	A895A	-
64810.1615.00000.00000	Model Room Accessories Sales	A895A	-
63530.1630.00000.00000	Public Relations Administration	A895A	-
65700.1615.00000.00000	Uniforms Sales	A895A	-
71010.1630.00000.00001	Canada Income Tax Administration	A895A	-
Total A8 OFFSETS - MARKETING EXPENSES			<u>0.00</u>
IFTHEN2	IF NO RELATED COST OFFSET TO A&G		
69700.1000.10022.30000	Promo Rent Rebate I/L Gen Move-in R	IFTHEN2	-
69700.1300.10022.30000	Promo Rent Rebate HC Gen Move-in Re	IFTHEN2	-
Total A8 OFFSET - IF NO RELATED COST OFFSET TO A&G			<u>0.00</u>
TOTAL EXPENSES			<u><u>426,188.00</u></u>

