

Client: **A162288 - Bear Mountain Andover LLC**  
Engagement: **MDMC 2022 - Bear Mountain Andover LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
<b>Group : [1] Balance Sheet</b>						
<b>Subgroup : None</b>						
100010	Petty Cash	1,500.00	1,500.00		0.00	1,500.00
100020	Cash - Operating	3,177.31	98,927.63		0.00	98,927.63
100029	Cash - Controlled Disb (WIN)	(29,801.58)	(23,520.66)		0.00	(23,520.66)
100031	Cash Gov't AR Accounts	0.00	45,792.20		0.00	45,792.20
100041	Cash Comm'l AR Accts	0.00	2,955.00		0.00	2,955.00
100050	Patient Funds Account	20,209.83	16,707.85		0.00	16,707.85
100070	AR Medicaid	537,230.15	725,211.45		0.00	725,211.45
100075	AR Medicare A	311,508.76	523,306.45		0.00	523,306.45
100080	AR Managed Care	456,603.55	594,084.25		0.00	594,084.25
100085	AR Private	238,609.85	291,653.49		0.00	291,653.49
100090	AR Medicare B	21,446.59	37,749.27		0.00	37,749.27
100095	AR Other	260.59	205.60		0.00	205.60
100105	Allowance - Doubtful Accounts	(169,878.70)	(708,700.00)		0.00	(708,700.00)
100310	Due To/from Seller	37,107.58	37,107.58		0.00	37,107.58
100317	Due To/from Bear Mt Health	(11,917,236.69)	(17,598,670.53)		0.00	(17,598,670.53)
100318	Due To/from Bear Mt Mgmt	(1,344,477.10)	(2,118,364.57)		0.00	(2,118,364.57)
100326	Due To/from HUD Reserve	(18,377.25)	0.00		0.00	0.00
100351	Due to/fr Bear Mt E Longmeadow	(12,668.18)	(16,221.62)		0.00	(16,221.62)
100352	Due to/fr Bear Mt Lowell	(1,951.37)	3,414.35		0.00	3,414.35
100353	Due to/fr Bear Mt Reading	2,359.92	(52,535.64)		0.00	(52,535.64)
100355	Due to/fr Bear Mt Sudbury	(256,106.40)	(247,049.20)		0.00	(247,049.20)
100356	Due to/fr Bear Mt W Springfield	(175.24)	(175.24)		0.00	(175.24)
100357	Due to/fr Bear Mt Worcester	14,092,020.74	21,282,997.61		0.00	21,282,997.61
100400	Prepaid Expenses	1,570.66	2,566.89		0.00	2,566.89
100410	Prepaid Insurance	2,344.34	2,653.81		0.00	2,653.81
100449	Federal EE Credit Program	0.00	56,814.38		0.00	56,814.38
100500	Leasehold Improvements	77,947.65	117,379.54		0.00	117,379.54
100510	Furniture Fixtures & Equipment	56,397.59	69,851.95		0.00	69,851.95
100520	Vehicles	13,109.60	13,109.60		0.00	13,109.60
100530	Computer Equip & Software	3,635.75	3,635.75		0.00	3,635.75
100535	Computer Equip - Capital Lease	24,021.14	24,021.14		0.00	24,021.14
100590	Construction-in-Progress	41,880.70	0.00		0.00	0.00
100600	Accum Amort - Leasehold Imp	(7,904.22)	(18,589.74)		0.00	(18,589.74)
100610	Accum Depr - F F & E	(12,085.38)	(20,253.12)		0.00	(20,253.12)
100620	Accum Depr - Vehicles	(3,932.82)	(6,554.70)		0.00	(6,554.70)
100630	Accum Amort - Software	(363.60)	(1,090.80)		0.00	(1,090.80)
100635	Accum Depr - Capital Lse Comp	(7,206.30)	(12,010.50)		0.00	(12,010.50)
100700	Deposits	4,000.00	4,000.00		0.00	4,000.00
200000	Accounts Payable	(1,400,866.52)	(2,060,544.80)		0.00	(2,060,544.80)
200010	Accrued Accounts Payable	(58,987.93)	(58,645.60)		0.00	(58,645.60)
200015	Provider Tax Payable	(129,991.34)	(266,360.44)		0.00	(266,360.44)
200020	Payroll Payable	(79,774.00)	(116,943.38)		0.00	(116,943.38)
200025	Payroll Taxes Payable	(165,927.67)	(134,508.42)		0.00	(134,508.42)
200026	Vol EE Benefits Payable	7,078.40	7,951.65		0.00	7,951.65
200028	Vol EE 401K Payable	(969.70)	(589.63)		0.00	(589.63)
200040	Interest Payable	(5,029.04)	0.00		0.00	0.00
200050	Real Estate Tax Payable	0.00	(24,992.24)		0.00	(24,992.24)
200060	Accrued PTO Benefits	(100,366.89)	(75,851.61)		0.00	(75,851.61)
200065	Payroll Adjustments	11,091.66	11,091.66		0.00	11,091.66
200069	Patient Refund	7,289.67	25,529.66		0.00	25,529.66
200070	Patient Funds Liability	(20,209.83)	(16,707.85)		0.00	(16,707.85)
250100	LT Line Of Credit	(364,641.63)	0.00		0.00	0.00
290100	Deferred Rent	(159,340.00)	(165,601.00)		0.00	(165,601.00)
290200	Deferred Revenue HHS	(650,000.00)	0.00		0.00	0.00
300040	Retained Earnings	418,482.30	1,216,473.73		0.00	1,216,473.73
<b>Subtotal : None</b>		<b>(527,385.05)</b>	<b>1,472,211.20</b>		<b>0.00</b>	<b>1,472,211.20</b>
<b>Total [1] Balance Sheet</b>		<b>(527,385.05)</b>	<b>1,472,211.20</b>		<b>0.00</b>	<b>1,472,211.20</b>
<b>Group : [2] Income Statement</b>						
<b>Subgroup : None</b>						
3003.8	Mass Managed Care	(1,647,648.00)	0.00		0.00	0.00
3023.5	Senior Care Options	0.00	0.00		(2,373,098.00)	(2,373,098.00)
				CAIDJE - 1	(2,373,098.00)	
400000	PVT Room & Board	(590,697.00)	(840,478.00)		0.00	(840,478.00)
400005	PVT Medical Supplies	(10.63)	0.00		0.00	0.00
400015	PVT Lab	0.00	(321.70)		0.00	(321.70)
400020	PVT Pharmacy	0.00	(1,140.05)		0.00	(1,140.05)
400030	PVT X-Ray	0.00	(363.97)		0.00	(363.97)
400035	PVT Physical Therapy	(741.47)	(4,723.75)		0.00	(4,723.75)
400040	PVT Occupational Therapy	(415.81)	(5,358.21)		0.00	(5,358.21)
400045	PVT Speech Therapy	0.00	(402.14)		0.00	(402.14)
400055	PVT Contractual Allow (R&B)	33,408.92	15,676.00		0.00	15,676.00
400100	MD Room & Board	(5,633,350.00)	(7,061,001.00)		2,373,098.00	(4,687,903.00)
				CAIDJE - 1	2,373,098.00	
400103	MD State Add-On	0.00	(21,950.00)		0.00	(21,950.00)
400104	MD Patient Transitions Program	0.00	(45,792.20)		0.00	(45,792.20)
400105	MD Medical Supplies	0.00	(217.82)		0.00	(217.82)
400115	MD Lab	(77.96)	(421.36)		0.00	(421.36)
400120	MD Pharmacy	(472.17)	(1,941.85)		0.00	(1,941.85)
400125	MD IV Therapy	0.00	(319.05)		0.00	(319.05)

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		12/31/2021	12/31/2022			12/31/2022
400130	MD X-Ray	0.00	(731.51)		0.00	(731.51)
400135	MD Physical Therapy	(4,075.67)	(4,151.20)		0.00	(4,151.20)
400140	MD Occupational Therapy	(3,530.77)	(5,578.60)		0.00	(5,578.60)
400145	MD Speech Therapy	(3,512.08)	(631.38)		0.00	(631.38)
400155	MD Contractual Allow (R&B)	3,240,799.87	2,563,360.08		0.00	2,563,360.08
400160	MD Contractual Allow (Ancill	11,955.44	13,361.39		0.00	13,361.39
400170	MD Revenue Adjustments	(4,810.00)	(20,320.00)		0.00	(20,320.00)
400200	MA Room & Board	(1,650,379.00)	(2,392,506.00)		0.00	(2,392,506.00)
400205	MA Medical Supplies	(14,152.59)	(7,423.76)		0.00	(7,423.76)
400215	MA Lab	(21,244.69)	(35,492.26)		0.00	(35,492.26)
400220	MA Pharmacy	(85,766.60)	(143,657.31)		0.00	(143,657.31)
400225	MA IV Therapy	(6,406.60)	(16,041.56)		0.00	(16,041.56)
400227	MA Oxygen	(453.33)	(958.00)		0.00	(958.00)
400230	MA X-Ray	(12,076.14)	(21,007.42)		0.00	(21,007.42)
400235	MA Physical Therapy	(530,371.28)	(763,369.50)		0.00	(763,369.50)
400240	MA Occupational Therapy	(528,709.25)	(806,283.09)		0.00	(806,283.09)
400245	MA Speech Therapy	(208,206.61)	(243,306.47)		0.00	(243,306.47)
400246	MA Nursing	(642,382.03)	(877,603.45)		0.00	(877,603.45)
400255	MA Contractual Allow (R&B)	1,292,917.83	1,872,418.87		0.00	1,872,418.87
400260	MA Contractual Allow (Ancill	210,735.80	213,401.35		0.00	213,401.35
400269	MA Sequester	0.00	35,239.57		0.00	35,239.57
400270	MA Revenue Adjustments	(118.00)	1.00		0.00	1.00
400272	M MA Room & Board	(1,024,559.24)	(1,513,885.00)		0.00	(1,513,885.00)
400274	M MA Lab	(6,062.34)	(13,021.27)		0.00	(13,021.27)
400275	M MA Pharmacy	(21,341.18)	(36,611.94)		0.00	(36,611.94)
400276	M MA IV Therapy	(1,529.08)	(4,263.06)		0.00	(4,263.06)
400277	M MA Oxygen	(90.00)	(507.00)		0.00	(507.00)
400278	M MA X-Ray	(2,844.80)	(7,206.26)		0.00	(7,206.26)
400279	M MA Physical Therapy	(44,849.88)	(84,577.09)		0.00	(84,577.09)
400280	M MA Occupational Therapy	(50,808.12)	(102,824.31)		0.00	(102,824.31)
400281	M MA Speech Therapy	(25,245.95)	(22,950.82)		0.00	(22,950.82)
400285	M MA Medical Supplies	(2,939.96)	(2,247.73)		0.00	(2,247.73)
400286	M MA Nursing	0.00	(1,052.80)		0.00	(1,052.80)
400288	M MA Contractual Allow (R&B)	155,867.48	133,796.44		0.00	133,796.44
400289	M MA Contractual Allow (Anci	155,711.31	271,027.73		0.00	271,027.73
400300	H Room & Board	(11,256.00)	(2,535.00)		0.00	(2,535.00)
400335	H Physical Therapy	(915.74)	(578.31)		0.00	(578.31)
400340	H Occupational Therapy	0.00	(1,863.53)		0.00	(1,863.53)
400345	H Speech Therapy	(440.27)	(903.68)		0.00	(903.68)
400355	H Contractual Allow (R&B)	1,365.17	541.85		0.00	541.85
400400	MG Room & Board	(340,714.00)	(201,407.00)		0.00	(201,407.00)
400405	MG Medical Supplies	(6,163.62)	(3,990.97)		0.00	(3,990.97)
400415	MG Lab	(16,291.79)	(19,411.98)		0.00	(19,411.98)
400420	MG Pharmacy	(109,227.78)	(85,562.89)		0.00	(85,562.89)
400425	MG IV Therapy	(2,551.75)	(7,467.28)		0.00	(7,467.28)
400427	MG Oxygen	(231.00)	(863.00)		0.00	(863.00)
400430	MG X-Ray	(10,013.77)	(14,231.31)		0.00	(14,231.31)
400435	MG Physical Therapy	(190,525.53)	(151,684.11)		0.00	(151,684.11)
400440	MG Occupational Therapy	(180,141.71)	(198,740.93)		0.00	(198,740.93)
400445	MG Speech Therapy	(75,780.90)	(32,784.19)		0.00	(32,784.19)
400455	MG Contractual Allow (R&B)	51,567.04	24,158.17		0.00	24,158.17
400460	MG Contractual Allow (Ancill	522,198.47	433,123.64		0.00	433,123.64
400635	MB Physical Therapy	(25,134.66)	(26,240.00)		0.00	(26,240.00)
400640	MB Occupational Therapy	(17,407.67)	(31,371.61)		0.00	(31,371.61)
400645	MB Speech Therapy	(12,940.98)	(6,677.50)		0.00	(6,677.50)
400660	MB Contractual Allow (Ancill	8,128.05	10,267.42		0.00	10,267.42
400669	MB Sequester	(0.03)	581.97		0.00	581.97
400855	Grant Revenue	(122,165.19)	(891,128.76)		0.00	(891,128.76)
400856	Loan Forgiveness PPP	(897,900.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(10,858.89)	(13,512.00)		0.00	(13,512.00)
400861	COVID Testing Revenue	(207,373.28)	(229,247.94)		0.00	(229,247.94)
400870	Interest Income	(144.06)	(23,780.18)		0.00	(23,780.18)
500010	Salaries - Administrator	125,410.36	139,712.43		0.00	139,712.43
500035	Salaries - AR Corporate	98,151.80	123,253.57		0.00	123,253.57
500040	Salaries - Business Office	132,938.43	141,578.16		0.00	141,578.16
500050	Salaries - Admissions	84,716.78	73,764.98		0.00	73,764.98
500060	Salaries - Staffing Admin	2,694.59	(3,332.57)		0.00	(3,332.57)
500150	Advertising - Help Wanted	2,823.26	2,021.57		0.00	2,021.57
500160	Auto Expenses	2,092.50	375.00		0.00	375.00
500180	Travel & Mileage	5,244.00	2,769.60		0.00	2,769.60
500200	Bank Charges	6,942.25	7,411.51		0.00	7,411.51
500220	Payroll Processing Fees - ADP	13,922.59	26,294.21		0.00	26,294.21
500240	Dues & Subscriptions	31,067.27	37,829.97		0.00	37,829.97
500260	Office Supplies	21,591.99	19,177.72		0.00	19,177.72
500280	Postage	5,452.55	3,944.53		0.00	3,944.53
500310	Rental Of Office Equipment	28,167.16	24,906.32		0.00	24,906.32
500320	Accounting Fees	5,775.00	17,548.24		0.00	17,548.24
500330	Contract Svcs - Office	59,139.55	62,160.53		0.00	62,160.53
500332	Contract Svcs - IT Support	18,699.88	14,815.03		0.00	14,815.03
500340	Legal Fees	23,115.80	(11,161.50)		0.00	(11,161.50)
500360	Consulting Other	28,046.23	86,756.60		0.00	86,756.60
500400	Business License Fees	520.00	540.00		0.00	540.00
500420	Licenses & Permits	5,050.88	1,488.94		0.00	1,488.94

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		12/31/2021	12/31/2022			12/31/2022
500440	Telephone	42,425.99	30,199.35		0.00	30,199.35
500450	Insurance - Non Property	149,364.28	106,960.16		0.00	106,960.16
500460	Meetings & Seminars	1,017.10	730.00		0.00	730.00
500480	Advertising - Promotional	2,066.78	2,620.68		0.00	2,620.68
500485	Business Development	1,069.69	0.00		0.00	0.00
500495	Bad Debt	96,000.00	291,614.71		0.00	291,614.71
500510	Taxes - Real Estate	153,202.42	149,953.44		0.00	149,953.44
500520	Taxes - Personal Property	2,124.00	4,700.87		0.00	4,700.87
500530	Insurance - Property	20,300.37	13,554.00		0.00	13,554.00
500551	Provider Tax	404,193.68	392,560.36		0.00	392,560.36
500800	Management Fee	466,171.00	540,983.00		0.00	540,983.00
500900	Rent Expense - Building	241,506.00	300,294.30		0.00	300,294.30
500905	SL Rent	51,521.00	6,261.00		0.00	6,261.00
501100	Deprec - FF&E	8,056.92	8,167.74		0.00	8,167.74
501300	Deprec - Leasehold Improvmnts	5,900.88	10,685.52		0.00	10,685.52
501350	Deprec - Vehicle	2,621.88	2,621.88		0.00	2,621.88
501400	Amort - Computers	363.60	727.20		0.00	727.20
501410	Deprec - Capital Lse Computers	6,405.60	4,804.20		0.00	4,804.20
502000	Interest Working Capital	57,030.88	59,536.87		0.00	59,536.87
502150	Interest Other	488.32	16,708.23		0.00	16,708.23
503200	(Gain) Loss Payables	0.00	(384.37)		0.00	(384.37)
510003	Benefits Expense - PTO ETO	13,283.84	(24,515.28)		0.00	(24,515.28)
510010	Payroll Taxes - FICA	356,994.79	426,691.24		0.00	426,691.24
510020	Payroll Taxes - FUTA	6,603.34	6,424.54		0.00	6,424.54
510030	Payroll Taxes - SUTA	30,574.16	33,566.46		0.00	33,566.46
510040	Workers' Compensation	91,581.38	96,402.11		0.00	96,402.11
510050	Group Health Insurance	313,691.31	241,570.77		0.00	241,570.77
510080	Employ Benes - Non Payroll	12,798.21	10,525.39		0.00	10,525.39
510100	Employee Disability Ins	6,999.72	6,235.13		0.00	6,235.13
510105	Employee Pers Fam Med Lve Ins	24,034.93	18,255.82		0.00	18,255.82
510110	Pre Employment EE Costs	13,459.50	20,726.50		0.00	20,726.50
520010	Salaries - Food Serv Dir	76,994.17	68,067.35		0.00	68,067.35
520020	Salaries - Cooks	125,553.67	119,258.91		0.00	119,258.91
520030	Salaries - Dietary Aides	185,730.36	178,912.47		0.00	178,912.47
520040	Salaries - Dietician	83,089.74	29,310.32		0.00	29,310.32
520100	Raw Food	157,726.60	203,144.86		0.00	203,144.86
520120	Food Supplements	22,045.74	11,776.64		0.00	11,776.64
520140	Dietary Supplies	38,507.84	44,463.10		0.00	44,463.10
520160	Contract Svcs - Dietary	1,204.97	259.00		0.00	259.00
530010	Salaries - Houskpg Supv	50,397.80	40,952.85		0.00	40,952.85
530020	Salaries - Houskpg Staff	151,965.24	135,769.49		0.00	135,769.49
530120	Housekeeping Supplies	39,037.10	33,867.32		0.00	33,867.32
540020	Salaries - Laundry Staff	31,164.71	53,471.06		0.00	53,471.06
540100	Laundry Supplies	7,724.72	4,421.85		0.00	4,421.85
540120	Contract Svcs - Laundry	281.74	2,517.10		0.00	2,517.10
540140	Linens Purchases	14,424.77	7,411.45		0.00	7,411.45
550010	Salaries - Maint Supervisor	50,202.01	50,014.92		0.00	50,014.92
550020	Salaries - Maintenance Staff	22,243.93	34,857.59		0.00	34,857.59
550100	Maintenance Supplies	31,192.24	30,948.68		0.00	30,948.68
550110	Repairs & Maintenance	43,022.85	66,472.15		0.00	66,472.15
550120	Contract Svcs Maintenance	24,781.59	39,402.63		0.00	39,402.63
550130	Minor Equipment	120.64	8,021.70		0.00	8,021.70
550140	Pest Control	1,352.00	2,410.00		0.00	2,410.00
550145	Contract Svcs - Landscaping/S	16,567.79	32,821.50		0.00	32,821.50
550150	Gas & Electric	198,374.46	227,749.72		0.00	227,749.72
550160	Fuel Oil	14.52	1,015.01		0.00	1,015.01
550170	Cable TV	31,252.90	34,814.14		0.00	34,814.14
550180	Water & Sewer	29,877.13	31,850.28		0.00	31,850.28
550190	Trash Removal	32,528.67	42,505.44		0.00	42,505.44
560010	Salaries - DNS	156,020.40	151,622.03		0.00	151,622.03
560020	Salaries - ADNS	98,403.97	84,655.43		0.00	84,655.43
560030	Salaries - RN Nursing Supervi	109,952.38	(19,717.71)		0.00	(19,717.71)
560040	Salaries - Nursing Scheduler	37,122.80	31,948.75		0.00	31,948.75
560050	Salaries - Unit Coordinator	164,828.44	107,230.29		0.00	107,230.29
560060	Salaries - MDS Coordinator	162,712.07	142,923.38		0.00	142,923.38
560080	Salaries - Central Supl Clerk	223.26	(27.91)		0.00	(27.91)
560090	Salaries - Medical Records	105,151.31	112,587.80		0.00	112,587.80
562020	Salaries - RN	237,332.25	366,467.48		0.00	366,467.48
562030	Salaries - LPN	877,983.07	830,553.45		0.00	830,553.45
562032	Salaries - MMQ	13,948.79	78,440.73		0.00	78,440.73
562040	Salaries - CNA	1,321,302.75	1,295,251.10		0.00	1,295,251.10
562090	Salaries - Nursing Aide	0.00	599.81		0.00	599.81
562100	Medical Supplies	140,891.71	112,711.60		0.00	112,711.60
562101	Covid Medical Supplies	6,370.87	0.00		0.00	0.00
562110	PPD Medical Supplies	4,823.67	0.00		0.00	0.00
562120	Diapers/Disposables	32,805.75	42,802.84		0.00	42,802.84
562140	Tube Feeding (Non Part B)	5,693.86	2,762.13		0.00	2,762.13
562160	Oxygen Supplies	22,831.80	32,431.11		0.00	32,431.11
562180	Contract Svcs - Nursing	189,352.80	101,957.08		0.00	101,957.08
564100	Contract Svcs - Pharmacy	12,302.44	11,888.67		0.00	11,888.67
564120	Over The Counter Drugs	21,308.45	14,532.60		0.00	14,532.60
564140	Prescription Drugs	222,893.69	324,004.11		0.00	324,004.11
566010	I.V. Therapy/RT Exp	15,838.84	18,115.47		0.00	18,115.47

Client: **A162288 - Bear Mountain Andover LLC**  
Engagement: **MDMC 2022 - Bear Mountain Andover LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
566030	Contract Svcs - Med Director	36,000.00	36,000.00		0.00	36,000.00
566070	Contract Svcs - Soc Services	11,776.80	3,264.98		0.00	3,264.98
566100	Medical Records Supplies	0.00	46.00		0.00	46.00
566140	Patient Transportation	42,375.20	17,523.82		0.00	17,523.82
566160	Med Equip Rental	73,648.72	59,688.18		0.00	59,688.18
566190	Lab Fees	59,665.46	80,079.73		0.00	80,079.73
566191	Lab Fees COVID	133,680.00	0.00		0.00	0.00
566200	X-Ray Services	30,006.34	46,893.31		0.00	46,893.31
566210	Patient Consolidated Billing	9,106.41	4,409.53		0.00	4,409.53
570010	Salaries - Dir Rehab	26,354.42	67,580.22		0.00	67,580.22
570020	Salaries - Therapy Aides	25,062.16	22,735.63		0.00	22,735.63
570040	Contract Svcs - Rehab	433,704.34	78,420.56		0.00	78,420.56
570050	Salaries - PT	2,103.42	31,827.88		0.00	31,827.88
570055	Salaries - PT Aides	13,227.13	122,335.66		0.00	122,335.66
570060	Physical Therapy Supplies	2,664.99	8,248.19		0.00	8,248.19
570070	Salaries - ST Staff	14,235.23	37,850.53		0.00	37,850.53
570080	Speech Therapy Supplies	182.24	0.00		0.00	0.00
570090	Salaries - OT	16,455.25	130,870.81		0.00	130,870.81
570100	Salaries - COTA	12,163.68	120,332.50		0.00	120,332.50
570110	Occupational Therapy Supplies	279.90	0.00		0.00	0.00
570160	Respiratory Therapy Supplies	322.15	0.00		0.00	0.00
580010	Salaries - Activities Director	42,100.00	38,613.77		0.00	38,613.77
580020	Salaries - Activities -Staff	45,772.34	45,529.42		0.00	45,529.42
580100	Activities Supplies	1,634.88	3,024.40		0.00	3,024.40
580120	Contract Svcs - Entertainment	775.00	0.00		0.00	0.00
590010	Salaries - Social Svc Dir	78,740.06	71,069.77		0.00	71,069.77
590020	Salaries - Social Svc Staff	27,860.69	39,846.06		0.00	39,846.06
<b>Subtotal : None</b>		<b>527,385.05</b>	<b>(1,472,211.20)</b>		<b>0.00</b>	<b>(1,472,211.20)</b>
<b>Total [2] Income Statement</b>		<b>527,385.05</b>	<b>(1,472,211.20)</b>		<b>0.00</b>	<b>(1,472,211.20)</b>

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Client: **A162288 - Bear Mountain Andover LLC**  
Engagement: **MDMC 2022 - Bear Mountain Andover LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
100010	Petty Cash	1,500.00	1,500.00
100020	Cash - Operating	98,927.63	3,177.31
100031	Cash Gov't AR Accounts	45,792.20	0.00
100041	Cash Comm'l AR Accts	2,955.00	0.00
<b>Subtotal : None</b>		<b>149,174.83</b>	<b>4,677.31</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>149,174.83</b>	<b>4,677.31</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C· A/ R Self-Pay Patients (Private)]</b>			
100085	AR Private	291,653.49	238,609.85
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>291,653.49</b>	<b>238,609.85</b>
<b>Subgroup : [S6L1.5C· A/R Managed Care Patients (Private)]</b>			
100080	AR Managed Care	594,084.25	456,603.55
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>594,084.25</b>	<b>456,603.55</b>
<b>Subgroup : [S6L1.5C· A/r Medicare Non Managed Care]</b>			
100075	AR Medicare A	523,306.45	311,508.76
100090	AR Medicare B	37,749.27	21,446.59
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>561,055.72</b>	<b>332,955.35</b>
<b>Subgroup : [S6L1.5C· A/R Mass Medicaid Non Managed Care]</b>			
100070	AR Medicaid	725,211.45	537,230.15
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car</b>		<b>725,211.45</b>	<b>537,230.15</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,172,004.91</b>	<b>1,565,398.90</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
100105	Allowance - Doubtful Accounts	(708,700.00)	(169,878.70)
<b>Subtotal : None</b>		<b>(708,700.00)</b>	<b>(169,878.70)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(708,700.00)</b>	<b>(169,878.70)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
100317	Due To/from Bear Mt Health	(17,598,670.53)	(11,917,236.69)
100318	Due To/from Bear Mt Mgmt	(2,118,364.57)	(1,344,477.10)
100326	Due To/from HUD Reserve	0.00	(18,377.25)
100351	Due to/fr Bear Mt E Longmeadow	(16,221.62)	(12,668.18)
100352	Due to/fr Bear Mt Lowell	3,414.35	(1,951.37)
100353	Due to/fr Bear Mt Reading	(52,535.64)	2,359.92
100355	Due to/fr Bear Mt Sudbury	(247,049.20)	(256,106.40)
100356	Due to/fr Bear Mt W Springfiel	(175.24)	(175.24)
100357	Due to/fr Bear Mt Worcester	21,282,997.61	14,092,020.74
<b>Subtotal : None</b>		<b>1,253,395.16</b>	<b>543,388.43</b>

<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Par</b>	<b>1,253,395.16</b>	<b>543,388.43</b>	
<b>Group : [S6L1.11C1] Other Receivables</b>				
<b>Subgroup : None</b>				
100095	AR Other	205.60	260.59	
100310	Due To/from Seller	37,107.58	37,107.58	
200069	Patient Refund	25,529.66	7,289.67	
<b>Subtotal : None</b>		<b>62,842.84</b>	<b>44,657.84</b>	
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>62,842.84</b>	<b>44,657.84</b>	
<b>Group : [S6L1.13C1] Prepaid Insurance</b>				
<b>Subgroup : None</b>				
100410	Prepaid Insurance	2,653.81	2,344.34	
<b>Subtotal : None</b>		<b>2,653.81</b>	<b>2,344.34</b>	
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>2,653.81</b>	<b>2,344.34</b>	
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>				
<b>Subgroup : None</b>				
100400	Prepaid Expenses	2,566.89	1,570.66	
<b>Subtotal : None</b>		<b>2,566.89</b>	<b>1,570.66</b>	
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>2,566.89</b>	<b>1,570.66</b>	
<b>Group : [S6L1.17C1] Other Current Assets</b>				
<b>Subgroup : None</b>				
100449	Federal EE Credit Program	56,814.38	0.00	
<b>Subtotal : None</b>		<b>56,814.38</b>	<b>0.00</b>	
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>56,814.38</b>	<b>0.00</b>	
<b>Group : [S6L2.3C1] Improvements - Cost</b>				
<b>Subgroup : [S6L2.3C] Leasehold Improvements</b>				
100500	Leasehold Improvements	117,379.54	77,947.65	
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>117,379.54</b>	<b>77,947.65</b>	39,431.89
<b>Subgroup : [S6L2.3C] A/D Leasehold Improvements</b>				
100600	Accum Amort - Leasehold Imp	(18,589.74)	(7,904.22)	
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(18,589.74)</b>	<b>(7,904.22)</b>	5901
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>98,789.80</b>	<b>70,043.43</b>	
<b>Group : [S6L2.4C1] Equipment</b>				
<b>Subgroup : [S6L2.4C] Equipment Cost</b>				
100510	Furniture Fixtures & Equipment	69,851.95	56,397.59	
100530	Computer Equip & Software	3,635.75	3,635.75	
100535	Computer Equip - Capital Lease	24,021.14	24,021.14	
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>97,508.84</b>	<b>84,054.48</b>	13,454.36
<b>Subgroup : [S6L2.4C] A/D Equipment</b>				
100610	Accum Depr - F F & E	(20,253.12)	(12,085.38)	
100630	Accum Amort - Software	(1,090.80)	(363.60)	
100635	Accum Depr - Capital Lse Comp	(12,010.50)	(7,206.30)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(33,354.42)</b>	<b>(19,655.28)</b>	14826.12
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>64,154.42</b>	<b>64,399.20</b>	
<b>Group : [S6L2.6C1] Motor Vehicle - Cost</b>				



<b>Subgroup : [S6L2.6C· Motor Vehicle Cost</b>			
100520	Vehicles	13,109.60	13,109.60
<b>Subtotal [S6L2.6C1A] Motor Vehicle Cost</b>		<b>13,109.60</b>	<b>13,109.60</b>
<b>Subgroup : [S6L2.6C· A/D Motor Vehicles</b>			
100620	Accum Depr - Vehicles	(6,554.70)	(3,932.82)
<b>Subtotal [S6L2.6C1B] A/D Motor Vehicles</b>		<b>(6,554.70)</b>	<b>(3,932.82)</b>
<b>Total [S6L2.6C1] Motor Vehicle - Cost</b>		<b>6,554.90</b>	<b>9,176.78</b>
<b>Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets</b>			
<b>Subgroup : [S6L3.3C· Utility Deposits</b>			
100700	Deposits	4,000.00	4,000.00
<b>Subtotal [S6L3.3C1D] Utility Deposits</b>		<b>4,000.00</b>	<b>4,000.00</b>
<b>Total [S6L3.3C1] Other Deferred Charges and Non Curr</b>		<b>4,000.00</b>	<b>4,000.00</b>
<b>Group : [S6L3.4C1] Construction in Progress</b>			
<b>Subgroup : None</b>			
100590	Construction-in-Progress	0.00	41,880.70
<b>Subtotal : None</b>		<b>0.00</b>	<b>41,880.70</b>
<b>Total [S6L3.4C1] Construction in Progress</b>		<b>0.00</b>	<b>41,880.70</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
100029	Cash - Controlled Disb (WIN)	(23,520.66)	(29,801.58)
200000	Accounts Payable	(2,060,544.80)	(1,400,866.52)
<b>Subtotal : None</b>		<b>(2,084,065.46)</b>	<b>(1,430,668.10)</b>
<b>Total [S6L5.1C1] Trade Payable</b>		<b>(2,084,065.46)</b>	<b>(1,430,668.10)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
200010	Accrued Accounts Payable	(58,645.60)	(58,987.93)
200015	Provider Tax Payable	(266,360.44)	(129,991.34)
200040	Interest Payable	0.00	(5,029.04)
<b>Subtotal : None</b>		<b>(325,006.04)</b>	<b>(194,008.31)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(325,006.04)</b>	<b>(194,008.31)</b>
<b>Group : [S6L5.4C1] Patient Funds Due</b>			
<b>Subgroup : [S6L5.4C· Patient Funds Due ( Self Pay)</b>			
100050	Patient Funds Account	16,707.85	20,209.83
200070	Patient Funds Liability	(16,707.85)	(20,209.83)
<b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L5.4C1] Patient Funds Due</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>			
<b>Subgroup : None</b>			
250100	LT Line Of Credit	0.00	(364,641.63)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(364,641.63)</b>
<b>Total [S6L5.6C1] Long Term Debt, Current Portion-Ban</b>		<b>0.00</b>	<b>(364,641.63)</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C· Accrued Salaries</b>			
200020	Payroll Payable	(116,943.38)	(79,774.00)

200060	Accrued PTO Benefits	(75,851.61)	(100,366.89)
200065	Payroll Adjustments	11,091.66	11,091.66
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(181,703.33)</b>	<b>(169,049.23)</b>
<b>Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable</b>			
200025	Payroll Taxes Payable	(134,508.42)	(165,927.67)
<b>Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable</b>		<b>(134,508.42)</b>	<b>(165,927.67)</b>
<b>Subgroup : [S6L5.7C] Other Payroll Liabilities</b>			
200026	Vol EE Benefits Payable	7,951.65	7,078.40
200028	Vol EE 401K Payable	(589.63)	(969.70)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>7,362.02</b>	<b>6,108.70</b>
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(308,849.73)</b>	<b>(328,868.20)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : [S6L5.10C] Other Current Liabilities</b>			
200050	Real Estate Tax Payable	(24,992.24)	0.00
290100	Deferred Rent	(165,601.00)	(159,340.00)
290200	Deferred Revenue HHS	0.00	(650,000.00)
<b>Subtotal [S6L5.10C1A] Other Current Liabilities</b>		<b>(190,593.24)</b>	<b>(809,340.00)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(190,593.24)</b>	<b>(809,340.00)</b>
<b>Group : [S6L8C.5C3] Additional Paid in Capital</b>			
<b>Subgroup : None</b>			
300040	Retained Earnings	1,216,473.73	418,482.30
<b>Subtotal : None</b>		<b>1,216,473.73</b>	<b>418,482.30</b>
<b>Total [S6L8C.5C3]</b>	<b>Additional Paid in Capital</b>	<b>1,216,473.73</b>	<b>418,482.30</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
400000	PVT Room & Board	(840,478.00)	(590,697.00)
400055	PVT Contractual Allow (R&B)	15,676.00	33,408.92
<b>Subtotal : None</b>		<b>(824,802.00)</b>	<b>(557,288.08)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(824,802.00)</b>	<b>(557,288.08)</b>
<b>Group : [S2L1.2C1] Commercial Managed Care</b>			
<b>Subgroup : None</b>			
400300	H Room & Board	(2,535.00)	(11,256.00)
400355	H Contractual Allow (R&B)	541.85	1,365.17
400400	MG Room & Board	(201,407.00)	(340,714.00)
400455	MG Contractual Allow (R&B)	24,158.17	51,567.04
<b>Subtotal : None</b>		<b>(179,241.98)</b>	<b>(299,037.79)</b>
<b>Total [S2L1.2C1]</b>	<b>Commercial Managed Care</b>	<b>(179,241.98)</b>	<b>(299,037.79)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
400200	MA Room & Board	(2,392,506.00)	(1,650,379.00)
400246	MA Nursing	(877,603.45)	(642,382.03)
400270	MA Revenue Adjustments	1.00	(118.00)
<b>Subtotal : None</b>		<b>(3,270,108.45)</b>	<b>(2,292,879.03)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(3,270,108.45)</b>	<b>(2,292,879.03)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			

<b>Subgroup : None</b>			
400272	M MA Room & Board	(1,513,885.00)	(1,024,559.24)
400288	M MA Contractual Allow (R&B)	133,796.44	155,867.48
<b>Subtotal : None</b>		<b>(1,380,088.56)</b>	<b>(868,691.76)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(1,380,088.56)</b>	<b>(868,691.76)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
400100	MD Room & Board	(4,687,903.00)	(7,280,998.00)
400104	MD Patient Transitions Program	(45,792.20)	0.00
400155	MD Contractual Allow (R&B)	2,563,360.08	3,240,799.87
<b>Subtotal : None</b>		<b>(2,170,335.12)</b>	<b>(4,040,198.13)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(2,170,335.12)</b>	<b>(4,040,198.13)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
3023.5	Senior Care Options	(2,373,098.00)	0.00
<b>Subtotal : None</b>		<b>(2,373,098.00)</b>	<b>0.00</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(2,373,098.00)</b>	<b>0.00</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
400005	PVT Medical Supplies	0.00	(10.63)
400015	PVT Lab	(321.70)	0.00
400020	PVT Pharmacy	(1,140.05)	0.00
400030	PVT X-Ray	(363.97)	0.00
400035	PVT Physical Therapy	(4,723.75)	(741.47)
400040	PVT Occupational Therapy	(5,358.21)	(415.81)
400045	PVT Speech Therapy	(402.14)	0.00
400105	MD Medical Supplies	(217.82)	0.00
400115	MD Lab	(421.36)	(77.96)
400120	MD Pharmacy	(1,941.85)	(472.17)
400125	MD IV Therapy	(319.05)	0.00
400130	MD X-Ray	(731.51)	0.00
400135	MD Physical Therapy	(4,151.20)	(4,075.67)
400140	MD Occupational Therapy	(5,578.60)	(3,530.77)
400145	MD Speech Therapy	(631.38)	(3,512.08)
400160	MD Contractual Allow (Ancill)	13,361.39	11,955.44
400205	MA Medical Supplies	(7,423.76)	(14,152.59)
400215	MA Lab	(35,492.26)	(21,244.69)
400220	MA Pharmacy	(143,657.31)	(85,766.60)
400225	MA IV Therapy	(16,041.56)	(6,406.60)
400227	MA Oxygen	(958.00)	(453.33)
400230	MA X-Ray	(21,007.42)	(12,076.14)
400235	MA Physical Therapy	(763,369.50)	(530,371.28)
400240	MA Occupational Therapy	(806,283.09)	(528,709.25)
400245	MA Speech Therapy	(243,306.47)	(208,206.61)
400255	MA Contractual Allow (R&B)	1,872,418.87	1,292,917.83
400260	MA Contractual Allow (Ancill)	213,401.35	210,735.80
400269	MA Sequester	35,239.57	0.00
400274	M MA Lab	(13,021.27)	(6,062.34)
400275	M MA Pharmacy	(36,611.94)	(21,341.18)
400276	M MA IV Therapy	(4,263.06)	(1,529.08)
400277	M MA Oxygen	(507.00)	(90.00)
400278	M MA X-Ray	(7,206.26)	(2,844.80)
400279	M MA Physical Therapy	(84,577.09)	(44,849.88)

400280	M MA Occuational Therapy	(102,824.31)	(50,808.12)
400281	M MA Speech Therapy	(22,950.82)	(25,245.95)
400285	M MA Medical Supplies	(2,247.73)	(2,939.96)
400286	M MA Nursing	(1,052.80)	0.00
400289	M MA Contractual Allow (Anci	271,027.73	155,711.31
400335	H Physical Therapy	(578.31)	(915.74)
400340	H Occupational Therapy	(1,863.53)	0.00
400345	H Speech Therapy	(903.68)	(440.27)
400405	MG Medical Supplies	(3,990.97)	(6,163.62)
400415	MG Lab	(19,411.98)	(16,291.79)
400420	MG Pharmacy	(85,562.89)	(109,227.78)
400425	MG IV Therapy	(7,467.28)	(2,551.75)
400427	MG Oxygen	(863.00)	(231.00)
400430	MG X-Ray	(14,231.31)	(10,013.77)
400435	MG Physical Therapy	(151,684.11)	(190,525.53)
400440	MG Occupational Therapy	(198,740.93)	(180,141.71)
400445	MG Speech Therapy	(32,784.19)	(75,780.90)
400460	MG Contractual Allow (Ancill	433,123.64	522,198.47
400635	MB Physical Therapy	(26,240.00)	(25,134.66)
400640	MB Occupational Therapy	(31,371.61)	(17,407.67)
400645	MB Speech Therapy	(6,677.50)	(12,940.98)
400660	MB Contractual Allow (Ancill	10,267.42	8,128.05
400669	MB Sequester	581.97	(0.03)
<b>Subtotal : None</b>		<b>(72,053.59)</b>	<b>(22,055.26)</b>
<b>Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>		<b>(72,053.59)</b>	<b>(22,055.26)</b>

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

<b>Subgroup : None</b>			
400103	MD State Add-On	(21,950.00)	0.00
400855	Grant Revenue	(891,128.76)	(122,165.19)
400856	Loan Forgiveness PPP	0.00	(897,900.00)
400861	COVID Testing Revenue	(229,247.94)	(207,373.28)
<b>Subtotal : None</b>		<b>(1,142,326.70)</b>	<b>(1,227,438.47)</b>
<b>Total [S2L3.2C1] Endowment &amp; Other Non Recoverab</b>		<b>(1,142,326.70)</b>	<b>(1,227,438.47)</b>

**Group : [S2L3.6C1] Prior Year Retroactive Revenue**

<b>Subgroup : None</b>			
400170	MD Revenue Adjustments	(20,320.00)	(4,810.00)
<b>Subtotal : None</b>		<b>(20,320.00)</b>	<b>(4,810.00)</b>
<b>Total [S2L3.6C1] Prior Year Retroactive Revenue</b>		<b>(20,320.00)</b>	<b>(4,810.00)</b>

**Group : [S2L3.7C1] Interest Income**

<b>Subgroup : None</b>			
400870	Interest Income	(23,780.18)	(144.06)
<b>Subtotal : None</b>		<b>(23,780.18)</b>	<b>(144.06)</b>
<b>Total [S2L3.7C1] Interest Income</b>		<b>(23,780.18)</b>	<b>(144.06)</b>

**Group : [S2L3.9C1] Administrative & General Recoverable Income**

<b>Subgroup : None</b>			
400860	Miscellaneous Revenue	(13,512.00)	(10,858.89)
<b>Subtotal : None</b>		<b>(13,512.00)</b>	<b>(10,858.89)</b>
<b>Total [S2L3.9C1] Administrative &amp; General Recoverable</b>		<b>(13,512.00)</b>	<b>(10,858.89)</b>

**Group : [S2L3.11C1] Variable Recoverable Income**

**Subgroup : None**

503200	(Gain) Loss Payables	(384.37)	0.00
<b>Subtotal : None</b>		<b>(384.37)</b>	<b>0.00</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(384.37)</b>	<b>0.00</b>

<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
560010	Salaries - DNS	151,622.03	156,020.40
<b>Subtotal : None</b>		<b>151,622.03</b>	<b>156,020.40</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>151,622.03</b>	<b>156,020.40</b>

<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
560020	Salaries - ADNS	84,655.43	98,403.97
560030	Salaries - RN Nursing Supervi	(19,717.71)	109,952.38
562020	Salaries - RN	366,467.48	237,332.25
<b>Subtotal : None</b>		<b>431,405.20</b>	<b>445,688.60</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>431,405.20</b>	<b>445,688.60</b>

<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
562030	Salaries - LPN	830,553.45	877,983.07
<b>Subtotal : None</b>		<b>830,553.45</b>	<b>877,983.07</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>830,553.45</b>	<b>877,983.07</b>

<b>Group : [S3L1.15C1]</b>	<b>Licensed Practical Nurses Purchased Service Per Diem</b>		
<b>Subgroup : None</b>			
562180	Contract Svcs - Nursing	101,957.08	189,352.80
<b>Subtotal : None</b>		<b>101,957.08</b>	<b>189,352.80</b>
<b>Total [S3L1.15C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>101,957.08</b>	<b>189,352.80</b>

<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
562040	Salaries - CNA	1,295,251.10	1,321,302.75
562090	Salaries - Nursing Aide	599.81	0.00
<b>Subtotal : None</b>		<b>1,295,850.91</b>	<b>1,321,302.75</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>1,295,850.91</b>	<b>1,321,302.75</b>

<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>			
500010	Salaries - Administrator	139,712.43	125,410.36
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>139,712.43</b>	<b>125,410.36</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>139,712.43</b>	<b>125,410.36</b>

<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
500035	Salaries - AR Corporate	123,253.57	98,151.80
500040	Salaries - Business Office	141,578.16	132,938.43
500050	Salaries - Admissions	73,764.98	84,716.78
500060	Salaries - Staffing Admin	(3,332.57)	2,694.59
<b>Subtotal : None</b>		<b>335,264.14</b>	<b>318,501.60</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>335,264.14</b>	<b>318,501.60</b>

<b>Group : [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>		
<b>Subgroup : None</b>			

500330	Contract Svcs - Office	62,160.53	59,139.55
500332	Contract Svcs - IT Support	14,815.03	18,699.88
<b>Subtotal : None</b>		<b>76,975.56</b>	<b>77,839.43</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>76,975.56</b>	<b>77,839.43</b>

**Group : [S3L2.12C1] Office Supplies**

<b>Subgroup : None</b>			
500200	Bank Charges	7,411.51	6,942.25
500220	Payroll Processing Fees - ADP	26,294.21	13,922.59
500260	Office Supplies	19,177.72	21,591.99
500280	Postage	3,944.53	5,452.55
500310	Rental Of Office Equipment	24,906.32	28,167.16
500485	Business Development	0.00	1,069.69
<b>Subtotal : None</b>		<b>81,734.29</b>	<b>77,146.23</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>81,734.29</b>	<b>77,146.23</b>

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

<b>Subgroup : None</b>			
500440	Telephone	30,199.35	42,425.99
<b>Subtotal : None</b>		<b>30,199.35</b>	<b>42,425.99</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; F</b>	<b>30,199.35</b>	<b>42,425.99</b>

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

<b>Subgroup : None</b>			
500180	Travel & Mileage	2,769.60	5,244.00
500460	Meetings & Seminars	730.00	1,017.10
<b>Subtotal : None</b>		<b>3,499.60</b>	<b>6,261.10</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>3,499.60</b>	<b>6,261.10</b>

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

<b>Subgroup : None</b>			
500150	Advertising - Help Wanted	2,021.57	2,823.26
<b>Subtotal : None</b>		<b>2,021.57</b>	<b>2,823.26</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>2,021.57</b>	<b>2,823.26</b>

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

<b>Subgroup : None</b>			
500240	Dues & Subscriptions	37,829.97	31,067.27
500400	Business License Fees	540.00	520.00
500420	Licenses & Permits	1,488.94	5,050.88
<b>Subtotal : None</b>		<b>39,858.91</b>	<b>36,638.15</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>39,858.91</b>	<b>36,638.15</b>

**Group : [S3L2.19C1] Accounting Services (not related to Appeals)**

<b>Subgroup : None</b>			
500320	Accounting Fees	17,548.24	5,775.00
<b>Subtotal : None</b>		<b>17,548.24</b>	<b>5,775.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to A</b>	<b>17,548.24</b>	<b>5,775.00</b>

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

<b>Subgroup : None</b>			
500450	Insurance - Non Property	106,960.16	149,364.28
<b>Subtotal : None</b>		<b>106,960.16</b>	<b>149,364.28</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Lia</b>	<b>106,960.16</b>	<b>149,364.28</b>

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

**Subgroup : None**

500360	Consulting Other	86,756.60	28,046.23
<b>Subtotal : None</b>		<b>86,756.60</b>	<b>28,046.23</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>86,756.60</b>	<b>28,046.23</b>

**Group : [S3L2B.1C1] Advertising Marketing**

**Subgroup : None**

500480	Advertising - Promotional	2,620.68	2,066.78
<b>Subtotal : None</b>		<b>2,620.68</b>	<b>2,066.78</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>2,620.68</b>	<b>2,066.78</b>

**Group : [S3L2B.8C1] Management Company Fees**

**Subgroup : None**

500800	Management Fee	540,983.00	466,171.00
<b>Subtotal : None</b>		<b>540,983.00</b>	<b>466,171.00</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>540,983.00</b>	<b>466,171.00</b>

**Group : [S3L2B.10C1] Interest on Working Capital**

**Subgroup : None**

502000	Interest Working Capital	59,536.87	57,030.88
<b>Subtotal : None</b>		<b>59,536.87</b>	<b>57,030.88</b>
<b>Total [S3L2B.10C1]</b>	<b>Interest on Working Capital</b>	<b>59,536.87</b>	<b>57,030.88</b>

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

**Subgroup : None**

502150	Interest Other	16,708.23	488.32
<b>Subtotal : None</b>		<b>16,708.23</b>	<b>488.32</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including</b>	<b>16,708.23</b>	<b>488.32</b>

**Group : [S3L2B.14C1] Bad Debt Expenses**

**Subgroup : None**

500340	Legal Fees	(11,161.50)	23,115.80
500495	Bad Debt	291,614.71	96,000.00
<b>Subtotal : None</b>		<b>280,453.21</b>	<b>119,115.80</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>280,453.21</b>	<b>119,115.80</b>

**Group : [S3L2B.15C1] User Fee Assessment**

**Subgroup : None**

500551	Provider Tax	392,560.36	404,193.68
<b>Subtotal : None</b>		<b>392,560.36</b>	<b>404,193.68</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>392,560.36</b>	<b>404,193.68</b>

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

**Subgroup : None**

550010	Salaries - Maint Supervisor	50,014.92	50,202.01
550020	Salaries - Maintenance Staff	34,857.59	22,243.93
<b>Subtotal : None</b>		<b>84,872.51</b>	<b>72,445.94</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>84,872.51</b>	<b>72,445.94</b>

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

**Subgroup : None**

550120	Contract Svcs Maintenance	39,402.63	24,781.59
550140	Pest Control	2,410.00	1,352.00
550145	Contract Svcs - Landscaping/S	32,821.50	16,567.79

550190	Trash Removal	42,505.44	32,528.67
<b>Subtotal : None</b>		<b>117,139.57</b>	<b>75,230.05</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>117,139.57</b>	<b>75,230.05</b>

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

<b>Subgroup : None</b>			
550100	Maintenance Supplies	30,948.68	31,192.24
550110	Repairs & Maintenance	66,472.15	43,022.85
550130	Minor Equipment	8,021.70	120.64
<b>Subtotal : None</b>		<b>105,442.53</b>	<b>74,335.73</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>105,442.53</b>	<b>74,335.73</b>

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

<b>Subgroup : None</b>			
550150	Gas & Electric	227,749.72	198,374.46
550160	Fuel Oil	1,015.01	14.52
550180	Water & Sewer	31,850.28	29,877.13
<b>Subtotal : None</b>		<b>260,615.01</b>	<b>228,266.11</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>260,615.01</b>	<b>228,266.11</b>

**Group : [S3L3.13C1] Dietician: Salaries**

<b>Subgroup : None</b>			
520040	Salaries - Dietician	29,310.32	83,089.74
<b>Subtotal : None</b>		<b>29,310.32</b>	<b>83,089.74</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>29,310.32</b>	<b>83,089.74</b>

**Group : [S3L3.18C1] Dietary: Salaries**

<b>Subgroup : None</b>			
520010	Salaries - Food Serv Dir	68,067.35	76,994.17
520020	Salaries - Cooks	119,258.91	125,553.67
520030	Salaries - Dietary Aides	178,912.47	185,730.36
<b>Subtotal : None</b>		<b>366,238.73</b>	<b>388,278.20</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>366,238.73</b>	<b>388,278.20</b>

**Group : [S3L3.21C1] Dietary: Food**

<b>Subgroup : None</b>			
520100	Raw Food	203,144.86	157,726.60
520120	Food Supplements	11,776.64	22,045.74
<b>Subtotal : None</b>		<b>214,921.50</b>	<b>179,772.34</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>214,921.50</b>	<b>179,772.34</b>

**Group : [S3L3.22C1] Dietary: Purchased Service**

<b>Subgroup : None</b>			
520160	Contract Svcs - Dietary	259.00	1,204.97
<b>Subtotal : None</b>		<b>259.00</b>	<b>1,204.97</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>259.00</b>	<b>1,204.97</b>

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

<b>Subgroup : None</b>			
520140	Dietary Supplies	44,463.10	38,507.84
<b>Subtotal : None</b>		<b>44,463.10</b>	<b>38,507.84</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>44,463.10</b>	<b>38,507.84</b>

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

**Subgroup : [S3L3.24C1] Housekeeping Salries**



530010	Salaries - Houskpg Supv	40,952.85	50,397.80
530020	Salaries - Houskpg Staff	135,769.49	151,965.24
<b>Subtotal [S3L3.24C1] Housekeeping Salries</b>		<b>176,722.34</b>	<b>202,363.04</b>

**Subgroup : [S3L3.24C] Laundry Salaries**

540020	Salaries - Laundry Staff	53,471.06	31,164.71
<b>Subtotal [S3L3.24C1E] Laundry Salaries</b>		<b>53,471.06</b>	<b>31,164.71</b>

<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>230,193.40</b>	<b>233,527.75</b>
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**Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service**

**Subgroup : [S3L3.27C] Laundry Purchased Service**

540120	Contract Svcs - Laundry	2,517.10	281.74
<b>Subtotal [S3L3.27C1E] Laundry Purchased Service</b>		<b>2,517.10</b>	<b>281.74</b>

<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased</b>	<b>2,517.10</b>	<b>281.74</b>
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**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

**Subgroup : [S3L3.28C] Housekeeping Supplies & Expenses**

530120	Housekeeping Supplies	33,867.32	39,037.10
<b>Subtotal [S3L3.28C1E] Housekeeping Supplies &amp; Expenses</b>		<b>33,867.32</b>	<b>39,037.10</b>

**Subgroup : [S3L3.28C] Laundry Supplies & Expense**

540100	Laundry Supplies	4,421.85	7,724.72
<b>Subtotal [S3L3.28C1E] Laundry Supplies &amp; Expense</b>		<b>4,421.85</b>	<b>7,724.72</b>

<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp;</b>	<b>38,289.17</b>	<b>46,761.82</b>
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**Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding**

**Subgroup : None**

540140	Linens Purchases	7,411.45	14,424.77
<b>Subtotal : None</b>		<b>7,411.45</b>	<b>14,424.77</b>

<b>Total [S3L3.29C1]</b>	<b>Housekeeping / Laundry: Linen &amp; Bed</b>	<b>7,411.45</b>	<b>14,424.77</b>
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**Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries**

**Subgroup : None**

560040	Salaries - Nursing Scheduler	31,948.75	37,122.80
560050	Salaries - Unit Coordinator	107,230.29	164,828.44
560080	Salaries - Central Supl Clerk	(27.91)	223.26
560090	Salaries - Medical Records	112,587.80	105,151.31
<b>Subtotal : None</b>		<b>251,738.93</b>	<b>307,325.81</b>

<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salari</b>	<b>251,738.93</b>	<b>307,325.81</b>
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**Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries**

**Subgroup : [S3L3.40C] MMQ Salaries**

562032	Salaries - MMQ	78,440.73	13,948.79
<b>Subtotal [S3L3.40C1E] MMQ Salaries</b>		<b>78,440.73</b>	<b>13,948.79</b>

**Subgroup : [S3L3.40C] MDS Salaries**

560060	Salaries - MDS Coordinator	142,923.38	162,712.07
<b>Subtotal [S3L3.40C1E] MDS Salaries</b>		<b>142,923.38</b>	<b>162,712.07</b>

<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) E</b>	<b>221,364.11</b>	<b>176,660.86</b>
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**Group : [S3L3.48C1] Social Service Worker: Salaries**

<b>Subgroup : None</b>			
590010	Salaries - Social Svc Dir	71,069.77	78,740.06
590020	Salaries - Social Svc Staff	39,846.06	27,860.69
<b>Subtotal : None</b>		<b>110,915.83</b>	<b>106,600.75</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>110,915.83</b>	<b>106,600.75</b>

<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
566070	Contract Svcs - Soc Services	3,264.98	11,776.80
<b>Subtotal : None</b>		<b>3,264.98</b>	<b>11,776.80</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Se</b>	<b>3,264.98</b>	<b>11,776.80</b>

<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
570010	Salaries - Dir Rehab	67,580.22	26,354.42
570020	Salaries - Therapy Aides	22,735.63	25,062.16
570050	Salaries - PT	31,827.88	2,103.42
570055	Salaries - PT Aides	122,335.66	13,227.13
570070	Salaries - ST Staff	37,850.53	14,235.23
570090	Salaries - OT	130,870.81	16,455.25
570100	Salaries - COTA	120,332.50	12,163.68
<b>Subtotal : None</b>		<b>533,533.23</b>	<b>109,601.29</b>
<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>533,533.23</b>	<b>109,601.29</b>

<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
570040	Contract Svcs - Rehab	78,420.56	433,704.34
<b>Subtotal : None</b>		<b>78,420.56</b>	<b>433,704.34</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultar</b>	<b>78,420.56</b>	<b>433,704.34</b>

<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
580010	Salaries - Activities Director	38,613.77	42,100.00
580020	Salaries - Activities -Staff	45,529.42	45,772.34
<b>Subtotal : None</b>		<b>84,143.19</b>	<b>87,872.34</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salar</b>	<b>84,143.19</b>	<b>87,872.34</b>

<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
580120	Contract Svcs - Entertainment	0.00	775.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>775.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purcl</b>	<b>0.00</b>	<b>775.00</b>

<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
550170	Cable TV	34,814.14	31,252.90
580100	Activities Supplies	3,024.40	1,634.88
<b>Subtotal : None</b>		<b>37,838.54</b>	<b>32,887.78</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supp</b>	<b>37,838.54</b>	<b>32,887.78</b>

<b>Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation</b>			
<b>Subgroup : None</b>			
566140	Patient Transportation	17,523.82	42,375.20
<b>Subtotal : None</b>		<b>17,523.82</b>	<b>42,375.20</b>
<b>Total [S3L3.69C1]</b>	<b>Recreational Therapy/Activities: Trans</b>	<b>17,523.82</b>	<b>42,375.20</b>

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

**Subgroup : None**

500160	Auto Expenses	375.00	2,092.50
<b>Subtotal : None</b>		<b>375.00</b>	<b>2,092.50</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>375.00</b>	<b>2,092.50</b>

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

**Subgroup : None**

566030	Contract Svcs - Med Director	36,000.00	36,000.00
<b>Subtotal : None</b>		<b>36,000.00</b>	<b>36,000.00</b>
<b>Total [S3L3.82C1] Physician Services: Medical Director</b>		<b>36,000.00</b>	<b>36,000.00</b>

**Group : [S3L3.87C1] Legend Drugs**

**Subgroup : None**

564140	Prescription Drugs	324,004.11	222,893.69
566010	I.V. Therapy/RT Exp	18,115.47	15,838.84
566190	Lab Fees	80,079.73	59,665.46
566200	X-Ray Services	46,893.31	30,006.34
566210	Patient Consolidated Billing	4,409.53	9,106.41
<b>Subtotal : None</b>		<b>473,502.15</b>	<b>337,510.74</b>
<b>Total [S3L3.87C1] Legend Drugs</b>		<b>473,502.15</b>	<b>337,510.74</b>

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

**Subgroup : None**

562100	Medical Supplies	112,711.60	140,891.71
562101	Covid Medical Supplies	0.00	6,370.87
562110	PPD Medical Supplies	0.00	4,823.67
562120	Diapers/Disposables	42,802.84	32,805.75
562140	Tube Feeding (Non Part B)	2,762.13	5,693.86
562160	Oxygen Supplies	32,431.11	22,831.80
564120	Over The Counter Drugs	14,532.60	21,308.45
566100	Medical Records Supplies	46.00	0.00
566191	Lab Fees COVID	0.00	133,680.00
570060	Physical Therapy Supplies	8,248.19	2,664.99
570080	Speech Therapy Supplies	0.00	182.24
570110	Occupational Therapy Supplies	0.00	279.90
570160	Respiratory Therapy Supplies	0.00	322.15
<b>Subtotal : None</b>		<b>213,534.47</b>	<b>371,855.39</b>
<b>Total [S3L3.89C1] House Supplies Not Resold</b>		<b>213,534.47</b>	<b>371,855.39</b>

**Group : [S3L3.92C1] Pharmacy Consultant**

**Subgroup : None**

564100	Contract Svcs - Pharmacy	11,888.67	12,302.44
<b>Subtotal : None</b>		<b>11,888.67</b>	<b>12,302.44</b>
<b>Total [S3L3.92C1] Pharmacy Consultant</b>		<b>11,888.67</b>	<b>12,302.44</b>

**Group : [S3L4.1C1] Depreciaton**

**Subgroup : [S3L4.1C Improvements Depreciation**

501300	Deprec - Leasehold Improvmnts	10,685.52	5,900.88
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>10,685.52</b>	<b>5,900.88</b>

**Subgroup : [S3L4.1C Equipment Depreciation**

501100	Deprec - FF&E	8,167.74	8,056.92
501400	Amort - Computers	727.20	363.60

501410	Deprec - Capital Lse Computers	4,804.20	6,405.60
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>13,699.14</b>	<b>14,826.12</b>
<b>Subgroup : [S3L4.1C] Motor Vehicle Depreciation</b>			
501350	Deprec - Vehicle	2,621.88	2,621.88
<b>Subtotal [S3L4.1C1E] Motor Vehicle Depreciation</b>		<b>2,621.88</b>	<b>2,621.88</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>27,006.54</b>	<b>23,348.88</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500530	Insurance - Property	13,554.00	20,300.37
<b>Subtotal : None</b>		<b>13,554.00</b>	<b>20,300.37</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>13,554.00</b>	<b>20,300.37</b>
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500510	Taxes - Real Estate	149,953.44	153,202.42
<b>Subtotal : None</b>		<b>149,953.44</b>	<b>153,202.42</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>149,953.44</b>	<b>153,202.42</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500520	Taxes - Personal Property	4,700.87	2,124.00
<b>Subtotal : None</b>		<b>4,700.87</b>	<b>2,124.00</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>	<b>4,700.87</b>	<b>2,124.00</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
566160	Med Equip Rental	59,688.18	73,648.72
<b>Subtotal : None</b>		<b>59,688.18</b>	<b>73,648.72</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>59,688.18</b>	<b>73,648.72</b>
<b>Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500900	Rent Expense - Building	300,294.30	241,506.00
500905	SL Rent	6,261.00	51,521.00
<b>Subtotal : None</b>		<b>306,555.30</b>	<b>293,027.00</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>306,555.30</b>	<b>293,027.00</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
510050	Group Health Insurance	241,570.77	313,691.31
510100	Employee Disability Ins	6,235.13	6,999.72
510105	Employee Pers Fam Med Lve Ins	18,255.82	24,034.93
<b>Subtotal : None</b>		<b>266,061.72</b>	<b>344,725.96</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>266,061.72</b>	<b>344,725.96</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
510003	Benefits Expense - PTO ETO	(24,515.28)	13,283.84
510080	Employ Benes - Non Payroll	10,525.39	12,798.21
510110	Pre Employment EE Costs	20,726.50	13,459.50
<b>Subtotal : None</b>		<b>6,736.61</b>	<b>39,541.55</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>6,736.61</b>	<b>39,541.55</b>

<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
510010	Payroll Taxes - FICA	426,691.24	356,994.79
510020	Payroll Taxes - FUTA	6,424.54	6,603.34
510030	Payroll Taxes - SUTA	33,566.46	30,574.16
<b>Subtotal : None</b>		<b>466,682.24</b>	<b>394,172.29</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>466,682.24</b>	<b>394,172.29</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
510040	Workers' Compensation	96,402.11	91,581.38
<b>Subtotal : None</b>		<b>96,402.11</b>	<b>91,581.38</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>96,402.11</b>	<b>91,581.38</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>

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