

Client: **A162267 - Bear Mountain-Blue Hill Health (Stoughton)**  
Engagement: **MDMC 2022 - Bear Mountain-Blue Hill Health (Stoughton)**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD 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	1,000.00	1,000.00		0.00	1,000.00
100020	Cash - Operating	2,829.46	67,093.54		0.00	67,093.54
100028	Cash - Controlled Disb (PREM)	(15,085.44)	(23,568.98)		0.00	(23,568.98)
100050	Patient Funds Account	132,767.03	106,305.46		0.00	106,305.46
100060	Resident Trust Fund Advances	500.00	500.00		0.00	500.00
100070	AR Medicaid	835,827.17	832,621.47		0.00	832,621.47
100075	AR Medicare A	217,922.15	220,783.87		0.00	220,783.87
100080	AR Managed Care	322,547.19	300,222.13		0.00	300,222.13
100085	AR Private	114,046.51	10,187.31		0.00	10,187.31
100090	AR Medicare B	47,637.76	74,928.16		0.00	74,928.16
100095	AR Other	154,331.42	133,931.74		0.00	133,931.74
100105	Allowance - Doubtful Accounts	(183,500.00)	(630,200.00)		0.00	(630,200.00)
100310	Due To/from Seller	53,369.50	53,369.50		0.00	53,369.50
100317	Due To/from Bear Mt Health	(12,967,043.64)	(14,092,026.29)		0.00	(14,092,026.29)
100318	Due To/from Bear Mt Mgmt	(1,089,983.02)	(1,797,554.72)		0.00	(1,797,554.72)
100343	Due to/fr Bear Mt Fall River	15,872,996.42	17,904,718.88		0.00	17,904,718.88
100344	Due to/fr Bear Mt Franklin	(11,805.67)	(20,485.35)		0.00	(20,485.35)
100345	Due to/fr Bear Mt Hanover	5,999.15	5,999.15		0.00	5,999.15
100346	Due to/fr Bear Mt Newburyport	2,816.00	(97,184.00)		0.00	(97,184.00)
100347	Due to/fr Bear Mt Swansea	(770,657.02)	(796,909.61)		0.00	(796,909.61)
100400	Prepaid Expenses	1,186.87	3,795.19		0.00	3,795.19
100410	Prepaid Insurance	2,345.82	3,415.07		0.00	3,415.07
100449	Federal EE Credit Program	0.00	368,536.90		0.00	368,536.90
100500	Leasehold Improvements	88,872.11	109,820.44		0.00	109,820.44
100510	Furniture Fixtures & Equipment	29,398.43	47,507.30		0.00	47,507.30
100530	Computer Equip & Software	5,317.50	5,317.50		0.00	5,317.50
100535	Computer Equip - Capital Lease	20,569.08	20,569.08		0.00	20,569.08
100590	Construction-in-Progress	9,157.16	0.00		0.00	0.00
100600	Accum Amort - Leasehold Imp	(10,314.30)	(20,248.92)		0.00	(20,248.92)
100610	Accum Depr - F F & E	(4,705.98)	(10,199.34)		0.00	(10,199.34)
100630	Accum Amort - Software	(531.78)	(1,595.34)		0.00	(1,595.34)
100635	Accum Depr - Capital Lse Comp	(9,179.16)	(13,293.00)		0.00	(13,293.00)
100700	Deposits	25,458.80	25,458.80		0.00	25,458.80
100701	Security Deposit Building	138,385.00	138,385.00		0.00	138,385.00
200000	Accounts Payable	(915,654.52)	(1,080,519.80)		0.00	(1,080,519.80)
200010	Accrued Accounts Payable	(16,997.18)	(25,556.49)		0.00	(25,556.49)
200015	Provider Tax Payable	(163,119.20)	(214,509.37)		0.00	(214,509.37)
200020	Payroll Payable	(84,316.81)	(88,921.32)		0.00	(88,921.32)
200025	Payroll Taxes Payable	(178,252.19)	(139,845.06)		0.00	(139,845.06)
200026	Vol EE Benefits Payable	0.00	1,466.30		0.00	1,466.30
200028	Vol EE 401K Payable	(2,138.79)	(1,576.74)		0.00	(1,576.74)
200040	Interest Payable	(4,397.70)	0.00		0.00	0.00
200050	Real Estate Tax Payable	(24,712.80)	(98,851.20)		0.00	(98,851.20)
200055	Rent Payable	(205,019.16)	(824,166.84)		0.00	(824,166.84)
200060	Accrued PTO Benefits	(149,085.08)	(81,224.58)		0.00	(81,224.58)
200065	Payroll Adjustments	3,876.49	6,562.04		0.00	6,562.04
200069	Patient Refund	4,184.23	0.00		0.00	0.00
200070	Patient Funds Liability	(132,767.03)	(106,305.46)		0.00	(106,305.46)
250100	LT Line Of Credit	(256,932.25)	0.00		0.00	0.00
290100	Deferred Rent	(18,431.20)	(17,462.20)		0.00	(17,462.20)
290200	Deferred Revenue HHS	(283,000.00)	0.00		0.00	0.00
300040	Retained Earnings	439,645.68	(595,711.33)		0.00	(595,711.33)
<b>Subtotal : None</b>		<b>1,035,357.01</b>	<b>(335,421.11)</b>		<b>0.00</b>	<b>(335,421.11)</b>
<b>Total [1] Balance Sheet</b>		<b>1,035,357.01</b>	<b>(335,421.11)</b>		<b>0.00</b>	<b>(335,421.11)</b>
<b>Group : [2] Income Statement</b>						
<b>Subgroup : None</b>						
3003.7	medicaid mgt care	(5,884.00)	0.00		0.00	0.00
3003.8	SCO	(781,183.00)	0.00		(871,728.00)	(871,728.00)
				CAIDJE - 1	(871,728.00)	
400000	PVT Room & Board	(556,494.00)	(254,895.00)		0.00	(254,895.00)
400015	PVT Lab	(67.00)	0.00		0.00	0.00
400020	PVT Pharmacy	(166.21)	31.35		0.00	31.35
400047	PVT Ancillary	(193.75)	0.00		0.00	0.00
400055	PVT Contractual Allow (R&B)	9,286.00	1,764.00		0.00	1,764.00
400100	MD Room & Board	(8,523,895.00)	(8,833,523.00)		871,728.00	(7,961,795.00)
				CAIDJE - 1	871,728.00	
400103	MD State Add-On	0.00	(20,200.00)		0.00	(20,200.00)
400115	MD Lab	(1,525.34)	(1,577.48)		0.00	(1,577.48)
400120	MD Pharmacy	(1,941.84)	(4,142.01)		0.00	(4,142.01)
400127	MD Oxygen	(432.92)	0.00		0.00	0.00
400130	MD X-Ray	(1,093.70)	(501.47)		0.00	(501.47)
400135	MD Physical Therapy	(4,982.38)	(22,676.75)		0.00	(22,676.75)
400140	MD Occupational Therapy	(5,847.72)	(17,327.41)		0.00	(17,327.41)
400145	MD Speech Therapy	(2,259.07)	(8,849.68)		0.00	(8,849.68)
400155	MD Contractual Allow (R&B)	3,363,004.76	3,012,084.49		0.00	3,012,084.49
400160	MD Contractual Allow (Ancill	15,725.29	48,644.13		0.00	48,644.13
400200	MA Room & Board	(1,158,935.00)	(726,266.00)		0.00	(726,266.00)
400215	MA Lab	(11,979.23)	(6,372.10)		0.00	(6,372.10)
400220	MA Pharmacy	(42,453.22)	(24,384.75)		0.00	(24,384.75)

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		12/31/2021	12/31/2022			12/31/2022
400227	MA Oxygen	(490.17)	0.00		0.00	0.00
400230	MA X-Ray	(3,063.25)	(1,434.00)		0.00	(1,434.00)
400235	MA Physical Therapy	(389,262.61)	(281,137.26)		0.00	(281,137.26)
400240	MA Occupational Therapy	(399,991.27)	(281,835.17)		0.00	(281,835.17)
400245	MA Speech Therapy	(288,791.52)	(133,652.52)		0.00	(133,652.52)
400246	MA Nursing	(479,077.01)	(293,132.24)		0.00	(293,132.24)
400255	MA Contractual Allow (R&B)	848,318.28	529,886.33		0.00	529,886.33
400260	MA Contractual Allow (Ancill	138,642.29	100,811.61		0.00	100,811.61
400269	MA Sequester	0.00	10,084.46		0.00	10,084.46
400270	MA Revenue Adjustments	0.00	(1,884.04)		0.00	(1,884.04)
400272	M MA Room & Board	(53,310.00)	(107,983.00)		0.00	(107,983.00)
400274	M MA Lab	(435.65)	(76.20)		0.00	(76.20)
400275	M MA Pharmacy	(1,126.33)	(686.03)		0.00	(686.03)
400278	M MA X-Ray	(154.00)	(77.00)		0.00	(77.00)
400279	M MA Physical Therapy	(4,174.30)	(4,004.41)		0.00	(4,004.41)
400280	M MA Occupational Therapy	(4,734.38)	(4,372.55)		0.00	(4,372.55)
400281	M MA Speech Therapy	(4,203.26)	(1,161.52)		0.00	(1,161.52)
400288	M MA Contractual Allow (R&B)	1,215.45	24,824.83		0.00	24,824.83
400289	M MA Contractual Allow (Anci	14,827.92	10,377.71		0.00	10,377.71
400320	H Pharmacy	(461.35)	(400.61)		0.00	(400.61)
400335	H Physical Therapy	0.00	(86.40)		0.00	(86.40)
400345	H Speech Therapy	(96.49)	0.00		0.00	0.00
400360	H Contractual Allow (Ancilla	461.35	487.01		0.00	487.01
400400	MG Room & Board	(818.00)	818.00		0.00	818.00
400415	MG Lab	(175.83)	(484.20)		0.00	(484.20)
400420	MG Pharmacy	(1,895.96)	(3,011.96)		0.00	(3,011.96)
400430	MG X-Ray	(77.00)	(80.00)		0.00	(80.00)
400435	MG Physical Therapy	(19,612.33)	(60,081.56)		0.00	(60,081.56)
400440	MG Occupational Therapy	(25,756.15)	(72,540.90)		0.00	(72,540.90)
400445	MG Speech Therapy	(10,553.32)	(13,643.87)		0.00	(13,643.87)
400455	MG Contractual Allow (R&B)	578.38	(578.38)		0.00	(578.38)
400460	MG Contractual Allow (Ancill	13,457.20	39,860.04		0.00	39,860.04
400635	MB Physical Therapy	(87,652.75)	(97,723.49)		0.00	(97,723.49)
400640	MB Occupational Therapy	(146,580.32)	(102,000.57)		0.00	(102,000.57)
400645	MB Speech Therapy	(66,485.57)	(30,671.01)		0.00	(30,671.01)
400660	MB Contractual Allow (Ancill	60,685.47	49,751.97		0.00	49,751.97
400669	MB Sequester	28.40	2,018.42		0.00	2,018.42
400700	VA Room & Board	(810,812.00)	(856,588.00)		0.00	(856,588.00)
400715	VA Lab	(2,771.52)	(3,084.35)		0.00	(3,084.35)
400720	VA Pharmacy	(16,257.91)	(27,858.25)		0.00	(27,858.25)
400730	VA X-Ray	(518.07)	(551.00)		0.00	(551.00)
400733	VA Restorative Nursing	0.00	(53,919.84)		0.00	(53,919.84)
400735	VA Physical Therapy	(8,327.80)	(60,229.67)		0.00	(60,229.67)
400740	VA Occupational Therapy	(12,182.05)	(44,405.94)		0.00	(44,405.94)
400745	VA Speech Therapy	(9,452.49)	(21,982.68)		0.00	(21,982.68)
400797	VA Contractual Allow (R&B)	210,764.48	267,759.62		0.00	267,759.62
400798	VA Contractual Allow (Ancill)	49,509.84	66,158.64		0.00	66,158.64
400840	Vending Income	(60.83)	0.00		0.00	0.00
400850	Cable Revenue	(129.92)	0.00		0.00	0.00
400855	Grant Revenue	(188,476.38)	(623,382.40)		0.00	(623,382.40)
400856	Loan Forgiveness PPP	(1,027,800.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(924.82)	(16,504.92)		0.00	(16,504.92)
400861	COVID Testing Revenue	(155,205.37)	(210,168.00)		0.00	(210,168.00)
400870	Interest Income	(106.88)	(4,712.79)		0.00	(4,712.79)
500010	Salaries - Administrator	161,699.97	151,283.43		0.00	151,283.43
500040	Salaries - Business Office	184,161.74	196,739.27		0.00	196,739.27
500050	Salaries - Admissions	87,103.15	59,568.60		0.00	59,568.60
500150	Advertising - Help Wanted	2,823.26	2,021.57		0.00	2,021.57
500180	Travel & Mileage	173.56	176.12		0.00	176.12
500200	Bank Charges	7,061.34	6,881.05		0.00	6,881.05
500220	Payroll Processing Fees - ADP	15,356.06	25,617.90		0.00	25,617.90
500240	Dues & Subscriptions	23,291.35	19,650.02		0.00	19,650.02
500260	Office Supplies	13,154.15	7,884.42		0.00	7,884.42
500280	Postage	1,924.87	1,806.67		0.00	1,806.67
500310	Rental Of Office Equipment	13,248.27	17,672.23		0.00	17,672.23
500320	Accounting Fees	5,775.00	9,215.11		0.00	9,215.11
500330	Contract Svcs - Office	40,797.06	54,018.74		0.00	54,018.74
500332	Contract Svcs - IT Support	18,201.78	10,390.87		0.00	10,390.87
500340	Legal Fees	33,274.69	27,480.51		0.00	27,480.51
500360	Consulting Other	14,715.52	65,958.62		0.00	65,958.62
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	1,345.00	1,027.00		0.00	1,027.00
500440	Telephone	16,372.25	17,766.77		0.00	17,766.77
500450	Insurance - Non Property	108,828.65	66,873.59		0.00	66,873.59
500460	Meetings & Seminars	200.00	1,624.00		0.00	1,624.00
500480	Advertising - Promotional	515.04	71.58		0.00	71.58
500490	Fines & Penalties	650.00	39,549.25		0.00	39,549.25
500495	Bad Debt	96,000.00	496,681.96		0.00	496,681.96
500510	Taxes - Real Estate	111,087.69	74,138.40		0.00	74,138.40
500520	Taxes - Personal Property	0.00	677.58		0.00	677.58
500530	Insurance - Property	12,188.79	12,919.00		0.00	12,919.00
500551	Provider Tax	591,375.61	555,407.13		0.00	555,407.13
500800	Management Fee	529,743.00	444,278.00		0.00	444,278.00

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		12/31/2021	12/31/2022			12/31/2022
500900	Rent Expense - Building	613,017.48	619,147.68		0.00	619,147.68
500905	SL Rent	5,160.20	(969.00)		0.00	(969.00)
501100	Deprec - FF&E	3,357.84	5,493.36		0.00	5,493.36
501300	Deprec - Leasehold Improvmts	6,718.92	9,934.62		0.00	9,934.62
501400	Amort - Computers	531.78	1,063.56		0.00	1,063.56
501410	Deprec - Capital Lse Computers	7,490.64	4,113.84		0.00	4,113.84
502000	Interest Working Capital	50,385.03	18,600.38		0.00	18,600.38
502150	Interest Other	3,031.50	23,403.83		0.00	23,403.83
503500	(Gain) Loss Insurance Claims	0.00	5,000.00		0.00	5,000.00
510003	Benefits Expense - PTO ETO	18,598.89	(54,192.18)		0.00	(54,192.18)
510010	Payroll Taxes - FICA	365,128.64	372,681.56		0.00	372,681.56
510020	Payroll Taxes - FUTA	5,200.22	5,122.07		0.00	5,122.07
510030	Payroll Taxes - SUTA	32,130.07	38,920.71		0.00	38,920.71
510040	Workers' Compensation	106,299.23	107,089.05		0.00	107,089.05
510050	Group Health Insurance	214,441.11	189,865.46		0.00	189,865.46
510060	Employee Grp Life Insurance	9,222.61	0.00		0.00	0.00
510080	Employ Benes - Non Payroll	9,631.56	12,511.40		0.00	12,511.40
510100	Employee Disability Ins	490.00	771.50		0.00	771.50
510105	Employee Pers Fam Med Lve Ins	26,401.76	13,664.56		0.00	13,664.56
510110	Pre Employment EE Costs	23,039.50	14,081.00		0.00	14,081.00
520010	Salaries - Food Serv Dir	73,268.79	68,376.47		0.00	68,376.47
520020	Salaries - Cooks	123,054.15	113,445.24		0.00	113,445.24
520030	Salaries - Dietary Aides	211,069.25	223,238.12		0.00	223,238.12
520040	Salaries - Dietician	43,407.41	(1,006.50)		0.00	(1,006.50)
520100	Raw Food	203,720.06	219,032.98		0.00	219,032.98
520120	Food Supplements	34,536.95	25,001.89		0.00	25,001.89
520140	Dietary Supplies	36,241.72	45,659.89		0.00	45,659.89
520160	Contract Svcs - Dietary	760.00	3,137.28		0.00	3,137.28
530010	Salaries - Houskpg Supv	46,128.00	45,462.90		0.00	45,462.90
530020	Salaries - Houskpg Staff	160,358.75	131,008.13		0.00	131,008.13
530120	Housekeeping Supplies	47,049.71	44,493.20		0.00	44,493.20
540020	Salaries - Laundry Staff	69,848.00	93,449.35		0.00	93,449.35
540100	Laundry Supplies	5,238.51	6,125.60		0.00	6,125.60
540120	Contract Svcs - Laundry	0.00	7,146.05		0.00	7,146.05
540140	Linens Purchases	13,906.49	13,391.71		0.00	13,391.71
550010	Salaries - Maint Supervisor	65,059.56	62,855.93		0.00	62,855.93
550020	Salaries - Maintenance Staff	(118.18)	5,930.67		0.00	5,930.67
550100	Maintenance Supplies	17,174.96	18,052.07		0.00	18,052.07
550110	Repairs & Maintenance	34,272.46	96,934.24		0.00	96,934.24
550120	Contract Svcs Maintenance	10,240.13	48,161.74		0.00	48,161.74
550130	Minor Equipment	5,497.24	3,594.32		0.00	3,594.32
550140	Pest Control	3,756.00	3,225.06		0.00	3,225.06
550145	Contract Svcs - Landscaping/S	8,100.00	8,987.57		0.00	8,987.57
550150	Gas & Electric	92,044.38	119,245.21		0.00	119,245.21
550160	Fuel Oil	336.31	7.00		0.00	7.00
550170	Cable TV	1,280.02	1,210.07		0.00	1,210.07
550180	Water & Sewer	21,992.35	30,991.18		0.00	30,991.18
550190	Trash Removal	13,243.48	16,338.00		0.00	16,338.00
560010	Salaries - DNS	127,947.85	59,181.58		0.00	59,181.58
560020	Salaries - ADNS	40,785.36	(6,256.80)		0.00	(6,256.80)
560030	Salaries - RN Nursing Supervi	3,223.76	(1,186.90)		0.00	(1,186.90)
560040	Salaries - Nursing Scheduler	46,128.03	35,235.90		0.00	35,235.90
560050	Salaries - Unit Coordinator	134,026.66	52,059.37		0.00	52,059.37
560060	Salaries - MDS Coordinator	264,219.08	154,371.04		0.00	154,371.04
560090	Salaries - Medical Records	50,532.72	45,670.31		0.00	45,670.31
560110	Salaries - Staff Development	41,809.45	66,249.96		0.00	66,249.96
562020	Salaries - RN	528,232.72	618,364.41		0.00	618,364.41
562030	Salaries - LPN	783,110.07	1,001,285.05		0.00	1,001,285.05
562032	Salaries - MMQ	0.00	9,221.33		0.00	9,221.33
562040	Salaries - CNA	1,471,029.16	1,375,959.30		0.00	1,375,959.30
562100	Medical Supplies	76,890.29	49,300.03		0.00	49,300.03
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	38,212.94	30,705.25		0.00	30,705.25
562140	Tube Feeding (Non Part B)	4,154.87	1,078.10		0.00	1,078.10
562160	Oxygen Supplies	627.03	1,833.54		0.00	1,833.54
562180	Contract Svcs - Nursing	20,578.01	105,144.01		(32,869.00)	72,275.01
				CAIDJE - 2	(32,869.00)	
564100	Contract Svcs - Pharmacy	6,426.75	7,301.50		0.00	7,301.50
564120	Over The Counter Drugs	10,072.40	5,883.13		0.00	5,883.13
564140	Prescription Drugs	62,731.03	67,708.19		0.00	67,708.19
566010	I.V. Therapy/RT Exp	921.08	2,320.11		0.00	2,320.11
566030	Contract Svcs - Med Director	30,000.00	30,000.00		0.00	30,000.00
566070	Contract Svcs - Soc Services	2,215.36	2,225.02		0.00	2,225.02
566100	Medical Records Supplies	0.00	302.49		0.00	302.49
566120	Contract Svcs -Medical Records	506.00	0.00		0.00	0.00
566140	Patient Transportation	5,732.22	590.00		0.00	590.00
566160	Med Equip Rental	24,214.44	30,525.93		0.00	30,525.93
566180	Patient Expenses	519.60	1,907.25		0.00	1,907.25
566190	Lab Fees	18,138.80	17,088.18		0.00	17,088.18
566191	Lab Fees COVID	190,980.00	0.00		0.00	0.00
566200	X-Ray Services	7,208.07	4,921.26		0.00	4,921.26
570010	Salaries - Dir Rehab	16,371.05	(3,125.98)		0.00	(3,125.98)
570020	Salaries - Therapy Aides	0.00	(41.78)		0.00	(41.78)

Client: **A162267 - Bear Mountain-Blue Hill Health (Stoughton)**  
Engagement: **MDMC 2022 - Bear Mountain-Blue Hill Health (Stoughton)**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
570040	Contract Svcs - Rehab	339,727.34	18,075.16		0.00	18,075.16
570050	Salaries - PT	2,572.13	44,381.28		0.00	44,381.28
570055	Salaries - PT Aides	2,528.75	57,333.72		0.00	57,333.72
570060	Physical Therapy Supplies	4,485.18	6,076.41		0.00	6,076.41
570070	Salaries - ST Staff	15,060.83	95,531.27		0.00	95,531.27
570090	Salaries - OT	12,367.12	52,083.22		0.00	52,083.22
570100	Salaries - COTA	11,065.15	50,231.81		0.00	50,231.81
570110	Occupational Therapy Supplies	0.00	68.36		0.00	68.36
570160	Respiratory Therapy Supplies	59.50	0.00		0.00	0.00
580010	Salaries - Activities Director	60,736.33	56,975.84		0.00	56,975.84
580020	Salaries - Activities -Staff	82,491.09	74,492.42		0.00	74,492.42
580100	Activities Supplies	651.98	2,709.40		0.00	2,709.40
580120	Contract Svcs - Entertainment	2,615.00	5,505.00		0.00	5,505.00
590010	Salaries - Social Svc Dir	76,059.68	70,164.61		0.00	70,164.61
590020	Salaries - Social Svc Staff	2,037.50	(246.56)		0.00	(246.56)
6042.2	LPN P/S	0.00	0.00		12,541.00	12,541.00
				CAIDJE - 2	12,541.00	
6052.2	CNA p/s	0.00	0.00		20,328.00	20,328.00
				CAIDJE - 2	20,328.00	
<b>Subtotal : None</b>		<b>(1,035,357.01)</b>	<b>335,421.11</b>		<b>0.00</b>	<b>335,421.11</b>
<b>Total [2] Income Statement</b>		<b>(1,035,357.01)</b>	<b>335,421.11</b>		<b>0.00</b>	<b>335,421.11</b>

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Client: **A162267 - Bear Mountain-Blue Hill Health (Stoughton)**  
Engagement: **MDMC 2022 - Bear Mountain-Blue Hill Health (Stoughton)**  
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] Cash and Cash Equivalents</b>			
<b>Subgroup : None</b>			
100010	Petty Cash	1,000.00	1,000.00
100020	Cash - Operating	67,093.54	2,829.46
<b>Subtotal : None</b>		<b>68,093.54</b>	<b>3,829.46</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>68,093.54</b>	<b>3,829.46</b>
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>			
<b>Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)</b>			
100085	AR Private	10,187.31	114,046.51
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>10,187.31</b>	<b>114,046.51</b>
<b>Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)</b>			
100080	AR Managed Care	300,222.13	322,547.19
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>300,222.13</b>	<b>322,547.19</b>
<b>Subgroup : [S6L1.5C] A/r Medicare Non Managed Care</b>			
100075	AR Medicare A	220,783.87	217,922.15
100090	AR Medicare B	74,928.16	47,637.76
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>295,712.03</b>	<b>265,559.91</b>
<b>Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care</b>			
100070	AR Medicaid	832,621.47	835,827.17
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car</b>		<b>832,621.47</b>	<b>835,827.17</b>
<b>Total [S6L1.5C1] Payer Accounts Receivable</b>		<b>1,438,742.94</b>	<b>1,537,980.78</b>
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>			
<b>Subgroup : None</b>			
100105	Allowance - Doubtful Accounts	(630,200.00)	(183,500.00)
<b>Subtotal : None</b>		<b>(630,200.00)</b>	<b>(183,500.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(630,200.00)</b>	<b>(183,500.00)</b>
<b>Group : [S6L1.8C1] Receivable from Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
100317	Due To/from Bear Mt Health	(14,092,026.29)	(12,967,043.64)
100318	Due To/from Bear Mt Mgmt	(1,797,554.72)	(1,089,983.02)
100343	Due to/fr Bear Mt Fall River	17,904,718.88	15,872,996.42
100344	Due to/fr Bear Mt Franklin	(20,485.35)	(11,805.67)
100345	Due to/fr Bear Mt Hanover	5,999.15	5,999.15
100346	Due to/fr Bear Mt Newburyport	(97,184.00)	2,816.00
100347	Due to/fr Bear Mt Swansea	(796,909.61)	(770,657.02)
<b>Subtotal : None</b>		<b>1,106,558.06</b>	<b>1,042,322.22</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Par</b>	<b>1,106,558.06</b>	<b>1,042,322.22</b>
<b>Group : [S6L1.11C1] Other Receivables</b>			
<b>Subgroup : None</b>			
100060	Resident Trust Fund Advances	500.00	500.00
100095	AR Other	133,931.74	154,331.42
100310	Due To/from Seller	53,369.50	53,369.50
100449	Federal EE Credit Program	368,536.90	0.00
200069	Patient Refund	0.00	4,184.23
<b>Subtotal : None</b>		<b>556,338.14</b>	<b>212,385.15</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>556,338.14</b>	<b>212,385.15</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
100410	Prepaid Insurance	3,415.07	2,345.82
<b>Subtotal : None</b>		<b>3,415.07</b>	<b>2,345.82</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>3,415.07</b>	<b>2,345.82</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
100400	Prepaid Expenses	3,795.19	1,186.87
<b>Subtotal : None</b>		<b>3,795.19</b>	<b>1,186.87</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>3,795.19</b>	<b>1,186.87</b>

<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C Leasehold Improvements</b>			
100500	Leasehold Improvements	109,820.44	88,872.11
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>109,820.44</b>	<b>88,872.11</b>
			20,948.33
<b>Subgroup : [S6L2.3C A/D Leasehold Improvements</b>			
100600	Accum Amort - Leasehold Imp	(20,248.92)	(10,314.30)
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(20,248.92)</b>	<b>(10,314.30)</b>
			(9,934.62)
<b>Total [S6L2.3C1] Improvements - Cost</b>		<b>89,571.52</b>	<b>78,557.81</b>
<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C Equipment Cost</b>			
100510	Furniture Fixtures & Equipment	47,507.30	29,398.43
100530	Computer Equip & Software	5,317.50	5,317.50
100535	Computer Equip - Capital Lease	20,569.08	20,569.08
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>73,393.88</b>	<b>55,285.01</b>
			18,108.87
<b>Subgroup : [S6L2.4C A/D Equipment</b>			
100610	Accum Depr - F F & E	(10,199.34)	(4,705.98)
100630	Accum Amort - Software	(1,595.34)	(531.78)
100635	Accum Depr - Capital Lse Comp	(13,293.00)	(9,179.16)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(25,087.68)</b>	<b>(14,416.92)</b>
			(10,670.76)
<b>Total [S6L2.4C1] Equipment</b>		<b>48,306.20</b>	<b>40,868.09</b>
<b>Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets</b>			
<b>Subgroup : [S6L3.3C Leasehold Deposits</b>			
100701	Security Deposit Building	138,385.00	138,385.00
<b>Subtotal [S6L3.3C1C] Leasehold Deposits</b>		<b>138,385.00</b>	<b>138,385.00</b>
<b>Subgroup : [S6L3.3C Utility Deposits</b>			
100700	Deposits	25,458.80	25,458.80
<b>Subtotal [S6L3.3C1D] Utility Deposits</b>		<b>25,458.80</b>	<b>25,458.80</b>
<b>Total [S6L3.3C1] Other Deferred Charges and Non Curr</b>		<b>163,843.80</b>	<b>163,843.80</b>
<b>Group : [S6L3.4C1] Construction in Progress</b>			
<b>Subgroup : None</b>			
100590	Construction-in-Progress	0.00	9,157.16
<b>Subtotal : None</b>		<b>0.00</b>	<b>9,157.16</b>
<b>Total [S6L3.4C1] Construction in Progress</b>		<b>0.00</b>	<b>9,157.16</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
100028	Cash - Controlled Disb (PREM)	(23,568.98)	(15,085.44)
200000	Accounts Payable	(1,080,519.80)	(915,654.52)
200055	Rent Payable	(824,166.84)	(205,019.16)
<b>Subtotal : None</b>		<b>(1,928,255.62)</b>	<b>(1,135,759.12)</b>
<b>Total [S6L5.1C1] Trade Payable</b>		<b>(1,928,255.62)</b>	<b>(1,135,759.12)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
200010	Accrued Accounts Payable	(25,556.49)	(16,997.18)
200015	Provider Tax Payable	(214,509.37)	(163,119.20)
200040	Interest Payable	0.00	(4,397.70)
200050	Real Estate Tax Payable	(98,851.20)	(24,712.80)
<b>Subtotal : None</b>		<b>(338,917.06)</b>	<b>(209,226.88)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(338,917.06)</b>	<b>(209,226.88)</b>
<b>Group : [S6L5.4C1] Patient Funds Due</b>			
<b>Subgroup : [S6L5.4C Patient Funds Due ( Self Pay)</b>			
100050	Patient Funds Account	106,305.46	132,767.03
200070	Patient Funds Liability	(106,305.46)	(132,767.03)
<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	(256,932.25)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(256,932.25)</b>
<b>Total [S6L5.6C1] Long Term Debt, Current Portion-Ban</b>		<b>0.00</b>	<b>(256,932.25)</b>

Group : [S6L5.7C1]    Accrued Salaries & Payroll Liabilities

Subgroup : [S6L5.7C' Accrued Salaaries

200020	Payroll Payable	(88,921.32)	(84,316.81)
200060	Accrued PTO Benefits	(81,224.58)	(149,085.08)
200065	Payroll Adjustments	6,562.04	3,876.49
Subtotal [S6L5.7C1A] Accrued Salaaries		<u>(163,583.86)</u>	<u>(229,525.40)</u>

Subgroup : [S6L5.7C' Accrued Pauroll Taxes Payable

200025	Payroll Taxes Payable	(139,845.06)	(178,252.19)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		<u>(139,845.06)</u>	<u>(178,252.19)</u>

Subgroup : [S6L5.7C' Other Payroll Liabilities

200026	Vol EE Benefits Payable	1,466.30	0.00
200028	Vol EE 401K Payable	(1,576.74)	(2,138.79)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		<u>(110.44)</u>	<u>(2,138.79)</u>

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	<u>(303,539.36)</u>	<u>(409,916.38)</u>
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Group : [S6L5.10C1]    Other Current Liabilities

Subgroup : [S6L5.10C' Other Current Liabilities

290100	Deferred Rent	(17,462.20)	(18,431.20)
290200	Deferred Revenue HHS	0.00	(283,000.00)
Subtotal [S6L5.10C1A] Other Current Liabilities		<u>(17,462.20)</u>	<u>(301,431.20)</u>

Total [S6L5.10C1]	Other Current Liabilities	<u>(17,462.20)</u>	<u>(301,431.20)</u>
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Group : [S6L8C.5C3]    Additional Paid in Capital

Subgroup : None

300040	Retained Earnings	(595,711.33)	439,645.68
Subtotal : None		<u>(595,711.33)</u>	<u>439,645.68</u>
Total [S6L8C.5C3]	Additional Paid in Capital	<u>(595,711.33)</u>	<u>439,645.68</u>

Group : [S2L1.1C1]    Private Pay

Subgroup : None

400000	PVT Room & Board	(254,895.00)	(556,494.00)
400055	PVT Contractual Allow (R&B)	1,764.00	9,286.00
Subtotal : None		<u>(253,131.00)</u>	<u>(547,208.00)</u>
Total [S2L1.1C1]	Private Pay	<u>(253,131.00)</u>	<u>(547,208.00)</u>

Group : [S2L1.4C1]    Medicare-Fee-For-Service

Subgroup : None

400200	MA Room & Board	(726,266.00)	(1,158,935.00)
400246	MA Nursing	(293,132.24)	(479,077.01)
Subtotal : None		<u>(1,019,398.24)</u>	<u>(1,638,012.01)</u>
Total [S2L1.4C1]	Medicare-Fee-For-Service	<u>(1,019,398.24)</u>	<u>(1,638,012.01)</u>

Group : [S2L1.5C1]    Medicare Managed Care (Part C)

Subgroup : None

400272	M MA Room & Board	(107,983.00)	(53,310.00)
400288	M MA Contractual Allow (R&B)	24,824.83	1,215.45
400400	MG Room & Board	818.00	(818.00)
400455	MG Contractual Allow (R&B)	(578.38)	578.38
Subtotal : None		<u>(82,918.55)</u>	<u>(52,334.17)</u>
Total [S2L1.5C1]	Medicare Managed Care (Part C)	<u>(82,918.55)</u>	<u>(52,334.17)</u>

Group : [S2L1.6C1]    MassHealth Fee-for-Service

Subgroup : None

400100	MD Room & Board	(7,961,795.00)	(9,310,962.00)
400103	MD State Add-On	(20,200.00)	0.00
400155	MD Contractual Allow (R&B)	3,012,084.49	3,363,004.76
400270	MA Revenue Adjustments	(1,884.04)	0.00
Subtotal : None		<u>(4,971,794.55)</u>	<u>(5,947,957.24)</u>
Total [S2L1.6C1]	MassHealth Fee-for-Service	<u>(4,971,794.55)</u>	<u>(5,947,957.24)</u>

Group : [S2L1.8C1]    Senior Care Options

Subgroup : None

3003.8	SCO	(871,728.00)	0.00
Subtotal : None		<u>(871,728.00)</u>	<u>0.00</u>
Total [S2L1.8C1]	Senior Care Options	<u>(871,728.00)</u>	<u>0.00</u>

Group : [S2L1.14C1]    Veterans & Other Public

Subgroup : None

400700	VA Room & Board	(856,588.00)	(810,812.00)
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400733	VA Restorative Nursing	(53,919.84)	0.00
400797	VA Contractual Allow (R&B)	267,759.62	210,764.48
<b>Subtotal : None</b>		<b>(642,748.22)</b>	<b>(600,047.52)</b>
<b>Total [S2L1.14C1]</b>	<b>Veterans &amp; Other Public</b>	<b>(642,748.22)</b>	<b>(600,047.52)</b>

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

<b>Subgroup : None</b>			
400015	PVT Lab	0.00	(67.00)
400020	PVT Pharmacy	31.35	(166.21)
400047	PVT Ancillary	0.00	(193.75)
400115	MD Lab	(1,577.48)	(1,525.34)
400120	MD Pharmacy	(4,142.01)	(1,941.84)
400127	MD Oxygen	0.00	(432.92)
400130	MD X-Ray	(501.47)	(1,093.70)
400135	MD Physical Therapy	(22,676.75)	(4,982.38)
400140	MD Occupational Therapy	(17,327.41)	(5,847.72)
400145	MD Speech Therapy	(8,849.68)	(2,259.07)
400160	MD Contractual Allow (Ancill	48,644.13	15,725.29
400215	MA Lab	(6,372.10)	(11,979.23)
400220	MA Pharmacy	(24,384.75)	(42,453.22)
400227	MA Oxygen	0.00	(490.17)
400230	MA X-Ray	(1,434.00)	(3,063.25)
400235	MA Physical Therapy	(281,137.26)	(389,262.61)
400240	MA Occupational Therapy	(281,835.17)	(399,991.27)
400245	MA Speech Therapy	(133,652.52)	(288,791.52)
400255	MA Contractual Allow (R&B)	529,886.33	848,318.28
400260	MA Contractual Allow (Ancill	100,811.61	138,642.29
400269	MA Sequester	10,084.46	0.00
400274	M MA Lab	(76.20)	(435.65)
400275	M MA Pharmacy	(686.03)	(1,126.33)
400278	M MA X-Ray	(77.00)	(154.00)
400279	M MA Physical Therapy	(4,004.41)	(4,174.30)
400280	M MA Occuational Therapy	(4,372.55)	(4,734.38)
400281	M MA Speech Therapy	(1,161.52)	(4,203.26)
400289	M MA Contractual Allow (Anci	10,377.71	14,827.92
400320	H Pharmacy	(400.61)	(461.35)
400335	H Physical Therapy	(86.40)	0.00
400345	H Speech Therapy	0.00	(96.49)
400360	H Contractual Allow (Ancilla	487.01	461.35
400415	MG Lab	(484.20)	(175.83)
400420	MG Pharmacy	(3,011.96)	(1,895.96)
400430	MG X-Ray	(80.00)	(77.00)
400435	MG Physical Therapy	(60,081.56)	(19,612.33)
400440	MG Occupational Therapy	(72,540.90)	(25,756.15)
400445	MG Speech Therapy	(13,643.87)	(10,553.32)
400460	MG Contractual Allow (Ancill	39,860.04	13,457.20
400635	MB Physical Therapy	(97,723.49)	(87,652.75)
400640	MB Occupational Therapy	(102,000.57)	(146,580.32)
400645	MB Speech Therapy	(30,671.01)	(66,485.57)
400660	MB Contractual Allow (Ancill	49,751.97	60,685.47
400669	MB Sequester	2,018.42	28.40
<b>Subtotal : None</b>		<b>(383,039.85)</b>	<b>(436,569.99)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(383,039.85)</b>	<b>(436,569.99)</b>

**Group : [S2L1.14C2] Ancillary-Veterans Affairs & Other Public**

<b>Subgroup : None</b>			
400715	VA Lab	(3,084.35)	(2,771.52)
400720	VA Pharmacy	(27,858.25)	(16,257.91)
400730	VA X-Ray	(551.00)	(518.07)
400735	VA Physical Therapy	(60,229.67)	(8,327.80)
400740	VA Occupational Therapy	(44,405.94)	(12,182.05)
400745	VA Speech Therapy	(21,982.68)	(9,452.49)
400798	VA Contractual Allow (Ancill)	66,158.64	49,509.84
<b>Subtotal : None</b>		<b>(91,953.25)</b>	<b>0.00</b>
<b>Total [S2L1.14C2]</b>	<b>Ancillary-Veterans Affairs &amp; Other Pul</b>	<b>(91,953.25)</b>	<b>0.00</b>

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

<b>Subgroup : None</b>			
400855	Grant Revenue	(623,382.40)	(188,476.38)
400856	Loan Forgiveness PPP	0.00	(1,027,800.00)
400861	COVID Testing Revenue	(210,168.00)	(155,205.37)
<b>Subtotal : None</b>		<b>(833,550.40)</b>	<b>(1,371,481.75)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverab</b>	<b>(833,550.40)</b>	<b>(1,371,481.75)</b>

<b>Group : [S2L3.4C1] Vending Machine Revenue</b>			
<b>Subgroup : None</b>			
400840	Vending Income	0.00	(60.83)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(60.83)</b>
<b>Total [S2L3.4C1] Vending Machine Revenue</b>		<b>0.00</b>	<b>(60.83)</b>
<b>Group : [S2L3.7C1] Interest Income</b>			
<b>Subgroup : None</b>			
400870	Interest Income	(4,712.79)	(106.88)
<b>Subtotal : None</b>		<b>(4,712.79)</b>	<b>(106.88)</b>
<b>Total [S2L3.7C1] Interest Income</b>		<b>(4,712.79)</b>	<b>(106.88)</b>
<b>Group : [S2L3.9C1] Administrative &amp; General Recoverable Income</b>			
<b>Subgroup : None</b>			
400860	Miscellaneous Revenue	(16,504.92)	(924.82)
<b>Subtotal : None</b>		<b>(16,504.92)</b>	<b>(924.82)</b>
<b>Total [S2L3.9C1] Administrative &amp; General Recoverable</b>		<b>(16,504.92)</b>	<b>(924.82)</b>
<b>Group : [S2L3.11C1] Variable Recoverable Income</b>			
<b>Subgroup : None</b>			
400850	Cable Revenue	0.00	(129.92)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(129.92)</b>
<b>Total [S2L3.11C1] Variable Recoverable Income</b>		<b>0.00</b>	<b>(129.92)</b>
<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
560010	Salaries - DNS	59,181.58	127,947.85
<b>Subtotal : None</b>		<b>59,181.58</b>	<b>127,947.85</b>
<b>Total [S3L1.1C1] Director of Nurses Salary</b>		<b>59,181.58</b>	<b>127,947.85</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
560020	Salaries - ADNS	(6,256.80)	40,785.36
560030	Salaries - RN Nursing Supervi	(1,186.90)	3,223.76
562020	Salaries - RN	618,364.41	528,232.72
<b>Subtotal : None</b>		<b>610,920.71</b>	<b>572,241.84</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>610,920.71</b>	<b>572,241.84</b>
<b>Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
562180	Contract Svcs - Nursing	72,275.01	20,578.01
<b>Subtotal : None</b>		<b>72,275.01</b>	<b>20,578.01</b>
<b>Total [S3L1.11C1] Registered Nurses Purchased Service</b>		<b>72,275.01</b>	<b>20,578.01</b>
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
562030	Salaries - LPN	1,001,285.05	783,110.07
<b>Subtotal : None</b>		<b>1,001,285.05</b>	<b>783,110.07</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>1,001,285.05</b>	<b>783,110.07</b>
<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6042.2	LPN P/S	12,541.00	0.00
<b>Subtotal : None</b>		<b>12,541.00</b>	<b>0.00</b>
<b>Total [S3L1.16C1] Licensed Practical Nurses Purchased</b>		<b>12,541.00</b>	<b>0.00</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
562040	Salaries - CNA	1,375,959.30	1,471,029.16
<b>Subtotal : None</b>		<b>1,375,959.30</b>	<b>1,471,029.16</b>
<b>Total [S3L1.17C1] Certified Nurses Aides Salaries</b>		<b>1,375,959.30</b>	<b>1,471,029.16</b>
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6052.2	CNA p/s	20,328.00	0.00
<b>Subtotal : None</b>		<b>20,328.00</b>	<b>0.00</b>
<b>Total [S3L1.21C1] Certified Nurses Aides Purchased Ser</b>		<b>20,328.00</b>	<b>0.00</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C Administrator Salaries</b>			
500010	Salaries - Administrator	151,283.43	161,699.97
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>151,283.43</b>	<b>161,699.97</b>
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>151,283.43</b>	<b>161,699.97</b>

<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
500040	Salaries - Business Office	196,739.27	184,161.74
500050	Salaries - Admissions	59,568.60	87,103.15
<b>Subtotal : None</b>		<b>256,307.87</b>	<b>271,264.89</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>256,307.87</b>	<b>271,264.89</b>
<b>Group : [S3L2.10C1] Clerical Staff Purchased Service</b>			
<b>Subgroup : None</b>			
500330	Contract Svcs - Office	54,018.74	40,797.06
500360	Consulting Other	65,958.62	14,715.52
<b>Subtotal : None</b>		<b>119,977.36</b>	<b>55,512.58</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>119,977.36</b>	<b>55,512.58</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
500220	Payroll Processing Fees - ADP	25,617.90	15,356.06
500332	Contract Svcs - IT Support	10,390.87	18,201.78
<b>Subtotal : None</b>		<b>36,008.77</b>	<b>33,557.84</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>36,008.77</b>	<b>33,557.84</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
500200	Bank Charges	6,881.05	7,061.34
500260	Office Supplies	7,884.42	13,154.15
500280	Postage	1,806.67	1,924.87
500310	Rental Of Office Equipment	17,672.23	13,248.27
<b>Subtotal : None</b>		<b>34,244.37</b>	<b>35,388.63</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>34,244.37</b>	<b>35,388.63</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : None</b>			
500440	Telephone	17,766.77	16,372.25
<b>Subtotal : None</b>		<b>17,766.77</b>	<b>16,372.25</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; F</b>	<b>17,766.77</b>	<b>16,372.25</b>
<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>			
<b>Subgroup : None</b>			
500180	Travel & Mileage	176.12	173.56
500460	Meetings & Seminars	1,624.00	200.00
<b>Subtotal : None</b>		<b>1,800.12</b>	<b>373.56</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>1,800.12</b>	<b>373.56</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<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>
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
500240	Dues & Subscriptions	19,650.02	23,291.35
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	1,027.00	1,345.00
<b>Subtotal : None</b>		<b>21,197.02</b>	<b>25,156.35</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Relate</b>	<b>21,197.02</b>	<b>25,156.35</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
500320	Accounting Fees	9,215.11	5,775.00
<b>Subtotal : None</b>		<b>9,215.11</b>	<b>5,775.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to A</b>	<b>9,215.11</b>	<b>5,775.00</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
500450	Insurance - Non Property	66,873.59	108,828.65
<b>Subtotal : None</b>		<b>66,873.59</b>	<b>108,828.65</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Lial</b>	<b>66,873.59</b>	<b>108,828.65</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
503500	(Gain) Loss Insurance Claims	5,000.00	0.00
566180	Patient Expenses	1,907.25	519.60

Subtotal : None		6,907.25	519.60
Total [S3L2.22C1]	Other A & G Expenses	6,907.25	519.60
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
500480	Advertising - Promotional	71.58	515.04
Subtotal : None		71.58	515.04
Total [S3L2B.1C1]	Advertising Marketing	71.58	515.04
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	27,480.51	33,274.69
Subtotal : None		27,480.51	33,274.69
Total [S3L2B.6C1]	Legal: Other	27,480.51	33,274.69
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	444,278.00	529,743.00
Subtotal : None		444,278.00	529,743.00
Total [S3L2B.8C1]	Management Company Fees	444,278.00	529,743.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
502000	Interest Working Capital	18,600.38	50,385.03
Subtotal : None		18,600.38	50,385.03
Total [S3L2B.10C1]	Interest on Working Capital	18,600.38	50,385.03
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	39,549.25	650.00
502150	Interest Other	23,403.83	3,031.50
Subtotal : None		62,953.08	3,681.50
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	62,953.08	3,681.50
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	496,681.96	96,000.00
Subtotal : None		496,681.96	96,000.00
Total [S3L2B.14C1]	Bad Debt Expenses	496,681.96	96,000.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	555,407.13	591,375.61
Subtotal : None		555,407.13	591,375.61
Total [S3L2B.15C1]	User Fee Assessment	555,407.13	591,375.61
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
560110	Salaries - Staff Development	66,249.96	41,809.45
Subtotal : None		66,249.96	41,809.45
Total [S3L3.1C1]	Staff Development Coordinator Salari	66,249.96	41,809.45
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	62,855.93	65,059.56
550020	Salaries - Maintenance Staff	5,930.67	(118.18)
Subtotal : None		68,786.60	64,941.38
Total [S3L3.5C1]	Plant Operations: Salaires	68,786.60	64,941.38
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	48,161.74	10,240.13
550140	Pest Control	3,225.06	3,756.00
550145	Contract Svcs - Landscaping/S	8,987.57	8,100.00
550190	Trash Removal	16,338.00	13,243.48
Subtotal : None		76,712.37	35,339.61
Total [S3L3.8C1]	Plant Operations: Purchased Service	76,712.37	35,339.61
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	18,052.07	17,174.96
550110	Repairs & Maintenance	96,934.24	34,272.46
550130	Minor Equipment	3,594.32	5,497.24
Subtotal : None		118,580.63	56,944.66

Total [S3L3.9C1]	Plant Operations: Supplies & Expense	118,580.63	56,944.66
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
550150	Gas & Electric	119,245.21	92,044.38
550160	Fuel Oil	7.00	336.31
550180	Water & Sewer	30,991.18	21,992.35
Subtotal : None		150,243.39	114,373.04
Total [S3L3.10C1]	Plant Operatins: Utilities	150,243.39	114,373.04
Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
520160	Contract Svcs - Dietary	3,137.28	760.00
Subtotal : None		3,137.28	760.00
Total [S3L3.16C1]	Dietician: Purchased Service	3,137.28	760.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
520010	Salaries - Food Serv Dir	68,376.47	73,268.79
520020	Salaries - Cooks	113,445.24	123,054.15
520030	Salaries - Dietary Aides	223,238.12	211,069.25
520040	Salaries - Dietician	(1,006.50)	43,407.41
Subtotal : None		404,053.33	450,799.60
Total [S3L3.18C1]	Dietary: Salaries	404,053.33	450,799.60
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
520100	Raw Food	219,032.98	203,720.06
520120	Food Supplements	25,001.89	34,536.95
Subtotal : None		244,034.87	238,257.01
Total [S3L3.21C1]	Dietary: Food	244,034.87	238,257.01
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
520140	Dietary Supplies	45,659.89	36,241.72
Subtotal : None		45,659.89	36,241.72
Total [S3L3.23C1]	Dietary: Supplies & Expenses	45,659.89	36,241.72
Group : [S3L3.24C1]	Housekeeping / Laundry: Salaries		
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	45,462.90	46,128.00
530020	Salaries - Houskpg Staff	131,008.13	160,358.75
Subtotal [S3L3.24C1] Housekeeping Salries		176,471.03	206,486.75
Subgroup : [S3L3.24C1] Laundry Salaries			
540020	Salaries - Laundry Staff	93,449.35	69,848.00
Subtotal [S3L3.24C1]E Laundry Salaries		93,449.35	69,848.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	269,920.38	276,334.75
Group : [S3L3.27C1]	Housekeeping / Laundry: Purchased Service		
Subgroup : [S3L3.27C1] Laundry Purchased Service			
540120	Contract Svcs - Laundry	7,146.05	0.00
Subtotal [S3L3.27C1]E Laundry Purchased Service		7,146.05	0.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	7,146.05	0.00
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	44,493.20	47,049.71
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		44,493.20	47,049.71
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
540100	Laundry Supplies	6,125.60	5,238.51
Subtotal [S3L3.28C1]E Laundry Supplies & Expense		6,125.60	5,238.51
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	50,618.80	52,288.22
Group : [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding		
Subgroup : None			
540140	Linens Purchases	13,391.71	13,906.49
Subtotal : None		13,391.71	13,906.49
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bec	13,391.71	13,906.49

<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
560040	Salaries - Nursing Scheduler	35,235.90	46,128.03
560050	Salaries - Unit Coordinator	52,059.37	134,026.66
560090	Salaries - Medical Records	45,670.31	50,532.72
<b>Subtotal : None</b>		<b>132,965.58</b>	<b>230,687.41</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>	<b>132,965.58</b>	<b>230,687.41</b>
<b>Group : [S3L3.39C1] Unit Clerks &amp; Medical Records: Purchased Service</b>			
<b>Subgroup : None</b>			
566120	Contract Svcs -Medical Records	0.00	506.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>506.00</b>
<b>Total [S3L3.39C1]</b>	<b>Unit Clerks &amp; Medical Records: Purchased Service</b>	<b>0.00</b>	<b>506.00</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C1] MMQ Salaries</b>			
562032	Salaries - MMQ	9,221.33	0.00
<b>Subtotal [S3L3.40C1] MMQ Salaries</b>		<b>9,221.33</b>	<b>0.00</b>
<b>Subgroup : [S3L3.40C1] MDS Salaries</b>			
560060	Salaries - MDS Coordinator	154,371.04	264,219.08
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>154,371.04</b>	<b>264,219.08</b>
<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>	<b>163,592.37</b>	<b>264,219.08</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
590010	Salaries - Social Svc Dir	70,164.61	76,059.68
590020	Salaries - Social Svc Staff	(246.56)	2,037.50
<b>Subtotal : None</b>		<b>69,918.05</b>	<b>78,097.18</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>69,918.05</b>	<b>78,097.18</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
566070	Contract Svcs - Soc Services	2,225.02	2,215.36
<b>Subtotal : None</b>		<b>2,225.02</b>	<b>2,215.36</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Service</b>	<b>2,225.02</b>	<b>2,215.36</b>
<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
570010	Salaries - Dir Rehab	(3,125.98)	16,371.05
570020	Salaries - Therapy Aides	(41.78)	0.00
570050	Salaries - PT	44,381.28	2,572.13
570055	Salaries - PT Aides	57,333.72	2,528.75
570070	Salaries - ST Staff	95,531.27	15,060.83
570090	Salaries - OT	52,083.22	12,367.12
570100	Salaries - COTA	50,231.81	11,065.15
<b>Subtotal : None</b>		<b>296,393.54</b>	<b>59,965.03</b>
<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>296,393.54</b>	<b>59,965.03</b>
<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
570040	Contract Svcs - Rehab	18,075.16	339,727.34
<b>Subtotal : None</b>		<b>18,075.16</b>	<b>339,727.34</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultants</b>	<b>18,075.16</b>	<b>339,727.34</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
580010	Salaries - Activities Director	56,975.84	60,736.33
580020	Salaries - Activities -Staff	74,492.42	82,491.09
<b>Subtotal : None</b>		<b>131,468.26</b>	<b>143,227.42</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salaries</b>	<b>131,468.26</b>	<b>143,227.42</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
580120	Contract Svcs - Entertainment	5,505.00	2,615.00
<b>Subtotal : None</b>		<b>5,505.00</b>	<b>2,615.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purchased Service</b>	<b>5,505.00</b>	<b>2,615.00</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
550170	Cable TV	1,210.07	1,280.02
580100	Activities Supplies	2,709.40	651.98
<b>Subtotal : None</b>		<b>3,919.47</b>	<b>1,932.00</b>

<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supp</b>	<b>3,919.47</b>	<b>1,932.00</b>
<b>Group : [S3L3.69C1]</b>	<b>Recreational Therapy/Activities: Transportation</b>		
<b>Subgroup : None</b>			
566140	Patient Transportation	590.00	5,732.22
<b>Subtotal : None</b>		<b>590.00</b>	<b>5,732.22</b>
<b>Total [S3L3.69C1]</b>	<b>Recreational Therapy/Activities: Trans</b>	<b>590.00</b>	<b>5,732.22</b>
<b>Group : [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>		
<b>Subgroup : None</b>			
566030	Contract Svcs - Med Director	30,000.00	30,000.00
<b>Subtotal : None</b>		<b>30,000.00</b>	<b>30,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Group : [S3L3.87C1]</b>	<b>Legend Drugs</b>		
<b>Subgroup : None</b>			
564140	Prescription Drugs	67,708.19	62,731.03
566010	I.V. Therapy/RT Exp	2,320.11	921.08
566190	Lab Fees	17,088.18	18,138.80
566200	X-Ray Services	4,921.26	7,208.07
<b>Subtotal : None</b>		<b>92,037.74</b>	<b>88,998.98</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>92,037.74</b>	<b>88,998.98</b>
<b>Group : [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>		
<b>Subgroup : None</b>			
562100	Medical Supplies	49,300.03	76,890.29
562101	Covid Medical Supplies	0.00	6,142.46
562120	Diapers/Disposables	30,705.25	38,212.94
562140	Tube Feeding (Non Part B)	1,078.10	4,154.87
562160	Oxygen Supplies	1,833.54	627.03
564120	Over The Counter Drugs	5,883.13	10,072.40
566100	Medical Records Supplies	302.49	0.00
566191	Lab Fees COVID	0.00	190,980.00
570060	Physical Therapy Supplies	6,076.41	4,485.18
570110	Occupational Therapy Supplies	68.36	0.00
570160	Respiratory Therapy Supplies	0.00	59.50
<b>Subtotal : None</b>		<b>95,247.31</b>	<b>331,624.67</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>95,247.31</b>	<b>331,624.67</b>
<b>Group : [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>		
<b>Subgroup : None</b>			
564100	Contract Svcs - Pharmacy	7,301.50	6,426.75
<b>Subtotal : None</b>		<b>7,301.50</b>	<b>6,426.75</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>7,301.50</b>	<b>6,426.75</b>
<b>Group : [S3L4.1C1]</b>	<b>Depreciaton</b>		
<b>Subgroup : [S3L4.1C' Improvements Depreciation</b>			
501300	Deprec - Leasehold Improvmnts	9,934.62	6,718.92
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>9,934.62</b>	<b>6,718.92</b>
<b>Subgroup : [S3L4.1C' Equipment Depreciation</b>			
501100	Deprec - FF&E	5,493.36	3,357.84
501400	Amort - Computers	1,063.56	531.78
501410	Deprec - Capital Lse Computers	4,113.84	7,490.64
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>10,670.76</b>	<b>11,380.26</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>20,605.38</b>	<b>18,099.18</b>
<b>Group : [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500530	Insurance - Property	12,919.00	12,188.79
<b>Subtotal : None</b>		<b>12,919.00</b>	<b>12,188.79</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>12,919.00</b>	<b>12,188.79</b>
<b>Group : [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500510	Taxes - Real Estate	74,138.40	111,087.69
<b>Subtotal : None</b>		<b>74,138.40</b>	<b>111,087.69</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>74,138.40</b>	<b>111,087.69</b>
<b>Group : [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500520	Taxes - Personal Property	677.58	0.00
<b>Subtotal : None</b>		<b>677.58</b>	<b>0.00</b>

<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>	<b>677.58</b>	<b>0.00</b>
<b>Group : [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
566160	Med Equip Rental	30,525.93	24,214.44
<b>Subtotal : None</b>		<b>30,525.93</b>	<b>24,214.44</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>30,525.93</b>	<b>24,214.44</b>
<b>Group : [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500900	Rent Expense - Building	619,147.68	613,017.48
500905	SL Rent	(969.00)	5,160.20
<b>Subtotal : None</b>		<b>618,178.68</b>	<b>618,177.68</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>618,178.68</b>	<b>618,177.68</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
510050	Group Health Insurance	189,865.46	214,441.11
510060	Employee Grp Life Insurance	0.00	9,222.61
510100	Employee Disability Ins	771.50	490.00
510105	Employee Pers Fam Med Lve Ins	13,664.56	26,401.76
<b>Subtotal : None</b>		<b>204,301.52</b>	<b>250,555.48</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>204,301.52</b>	<b>250,555.48</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
510003	Benefits Expense - PTO ETO	(54,192.18)	18,598.89
510080	Employ Benes - Non Payroll	12,511.40	9,631.56
510110	Pre Employment EE Costs	14,081.00	23,039.50
<b>Subtotal : None</b>		<b>(27,599.78)</b>	<b>51,269.95</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>(27,599.78)</b>	<b>51,269.95</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
510010	Payroll Taxes - FICA	372,681.56	365,128.64
510020	Payroll Taxes - FUTA	5,122.07	5,200.22
510030	Payroll Taxes - SUTA	38,920.71	32,130.07
<b>Subtotal : None</b>		<b>416,724.34</b>	<b>402,458.93</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>416,724.34</b>	<b>402,458.93</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
510040	Workers' Compensation	107,089.05	106,299.23
<b>Subtotal : None</b>		<b>107,089.05</b>	<b>106,299.23</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>107,089.05</b>	<b>106,299.23</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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