

Client: **A140567 - Bear Mountain-Parkway Health**  
Engagement: **MDMC 2022 - Bear Mountain Parkway Health**  
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]</b>	<b>Balance Sheet</b>					
<b>Subgroup : None</b>						
100010	Petty Cash	830.47	830.47		0.00	830.47
100020	Cash - Operating	119,190.15	121,293.02		0.00	121,293.02
100030	Cash - Controlled Disb (BOST)	15,835.73	52,440.44		0.00	52,440.44
100050	Patient Funds Account	136,478.67	71,370.81		0.00	71,370.81
100070	AR Medicaid	2,218,169.77	2,690,218.72		0.00	2,690,218.72
100075	AR Medicare A	269,914.60	294,415.65		0.00	294,415.65
100080	AR Managed Care	1,815,597.12	1,890,416.64		0.00	1,890,416.64
100085	AR Private	169,675.70	149,453.20		0.00	149,453.20
100090	AR Medicare B	85,319.78	106,732.00		0.00	106,732.00
100093	AR Veterans Administration	135,838.23	99,274.39		0.00	99,274.39
100095	AR Other	8,265.69	84,267.38		0.00	84,267.38
100105	Allowance - Doubtful Accounts	(2,123,000.00)	(3,766,400.00)		0.00	(3,766,400.00)
100310	Due To/from Seller	(4,157.22)	(4,157.22)		0.00	(4,157.22)
100317	Due To/from Bear Mt Health	13,220,914.26	13,165,069.95		0.00	13,165,069.95
100318	Due To/from Bear Mt Mgmt	(1,881,391.95)	(2,604,099.26)		0.00	(2,604,099.26)
100327	Due To/from Medicare	(157,591.09)	0.00		0.00	0.00
100340	Due to/fr Bear Mt Mattapan	(16,315,745.86)	(15,784,416.63)		0.00	(15,784,416.63)
100342	Due to/fr Bear Mt W Roxbury	460,633.12	857,287.47		0.00	857,287.47
100400	Prepaid Expenses	2,253.27	3,119.06		0.00	3,119.06
100410	Prepaid Insurance	4,268.69	4,066.56		0.00	4,066.56
100500	Leasehold Improvements	201,450.38	509,523.02		0.00	509,523.02
100510	Furniture Fixtures & Equipment	82,177.15	91,417.92		0.00	91,417.92
100530	Computer Equip & Software	4,479.65	4,479.65		0.00	4,479.65
100600	Accum Amort - Leasehold Imp	(30,954.06)	(66,502.68)		0.00	(66,502.68)
100610	Accum Depr - F F & E	(17,840.28)	(30,239.64)		0.00	(30,239.64)
100630	Accum Amort - Software	(2,239.80)	(3,135.72)		0.00	(3,135.72)
100700	Deposits	5,000.00	5,000.00		0.00	5,000.00
100701	Security Deposit Building	91,507.27	91,507.27		0.00	91,507.27
200000	Accounts Payable	(1,946,228.76)	(2,437,549.40)		0.00	(2,437,549.40)
200010	Accrued Accounts Payable	(19,229.09)	(94,893.27)		0.00	(94,893.27)
200015	Provider Tax Payable	(210,680.36)	(843,166.86)		0.00	(843,166.86)
200020	Payroll Payable	(209,751.01)	(201,102.59)		0.00	(201,102.59)
200025	Payroll Taxes Payable	(247,300.96)	(205,288.98)		0.00	(205,288.98)
200026	Vol EE Benefits Payable	25,940.15	16,820.87		0.00	16,820.87
200028	Vol EE 401K Payable	0.00	(200.00)		0.00	(200.00)
200029	Vol EE HSA Payable	0.00	256.10		0.00	256.10
200045	Union Dues Payable	(245.79)	11,190.21		0.00	11,190.21
200055	Rent Payable	0.00	(340,709.91)		0.00	(340,709.91)
200060	Accrued PTO Benefits	(159,620.48)	(85,301.96)		0.00	(85,301.96)
200065	Payroll Adjustments	11,957.56	24,297.99		0.00	24,297.99
200069	Patient Refund	8,193.60	5,025.00		0.00	5,025.00
200070	Patient Funds Liability	(136,478.67)	(71,370.81)		0.00	(71,370.81)
200105	Note Payable	0.00	(250,000.00)		0.00	(250,000.00)
290100	Deferred Rent	(308,371.89)	(362,557.69)		0.00	(362,557.69)
290200	Deferred Revenue HHS	(482,000.00)	0.00		0.00	0.00
300040	Retained Earnings	4,082,192.03	5,158,936.26		0.00	5,158,936.26
<b>Subtotal : None</b>		<b>(1,076,744.23)</b>	<b>(1,642,382.57)</b>		<b>0.00</b>	<b>(1,642,382.57)</b>
<b>Total [1] Balance Sheet</b>		<b>(1,076,744.23)</b>	<b>(1,642,382.57)</b>		<b>0.00</b>	<b>(1,642,382.57)</b>
<b>Group : [2]</b>	<b>Income Statement</b>					
<b>Subgroup : None</b>						
3003.8	Mass SCO Revenue	(3,735,518.00)	0.00		(4,122,278.00)	(4,122,278.00)
400000	PVT Room & Board	(216,700.00)	(224,900.00)	CAIDJE - 2	(4,122,278.00)	(224,900.00)
400055	PVT Contractual Allow (R&B)	0.00	2,100.00		0.00	2,100.00
400100	MD Room & Board	(5,997,082.18)	(9,505,150.00)		4,072,156.80	(5,432,993.20)
				CAIDJE - 2	4,072,156.80	
400115	MD Lab	(1,112.51)	(356.41)		0.00	(356.41)
400120	MD Pharmacy	(31,359.33)	(20,572.20)		0.00	(20,572.20)
400125	MD IV Therapy	0.00	(4,544.00)		0.00	(4,544.00)
400127	MD Oxygen	(100.00)	0.00		0.00	0.00
400130	MD X-Ray	0.00	(50.00)		0.00	(50.00)
400135	MD Physical Therapy	(5,001.65)	(5,928.28)		0.00	(5,928.28)
400140	MD Occupational Therapy	(6,878.54)	(4,840.61)		0.00	(4,840.61)
400145	MD Speech Therapy	1,774.65	(679.79)		0.00	(679.79)
400155	MD Contractual Allow (R&B)	2,548,381.92	2,179,428.09		0.00	2,179,428.09
400160	MD Contractual Allow (Ancill	42,677.40	36,971.29		0.00	36,971.29
400200	MA Room & Board	(467,225.00)	(312,000.00)		0.00	(312,000.00)
400215	MA Lab	(7,463.47)	(4,503.10)		0.00	(4,503.10)
400220	MA Pharmacy	(59,279.01)	(34,603.57)		0.00	(34,603.57)
400225	MA IV Therapy	(4,889.42)	(769.84)		0.00	(769.84)
400227	MA Oxygen	0.00	(317.91)		0.00	(317.91)
400230	MA X-Ray	(539.00)	(80.00)		0.00	(80.00)
400235	MA Physical Therapy	(243,823.19)	(175,646.49)		0.00	(175,646.49)
400240	MA Occupational Therapy	(228,222.87)	(159,861.31)		0.00	(159,861.31)
400245	MA Speech Therapy	(78,730.71)	(67,462.63)		0.00	(67,462.63)
400246	MA Nursing	(340,377.30)	(195,093.04)		0.00	(195,093.04)
400255	MA Contractual Allow (R&B)	292,473.44	189,133.26		0.00	189,133.26
400260	MA Contractual Allow (Ancill	(28,736.08)	(16,417.16)		0.00	(16,417.16)
400269	MA Sequester	538.47	8,484.28		0.00	8,484.28

Client: **A140567 - Bear Mountain-Parkway Health**  
Engagement: **MDMC 2022 - Bear Mountain Parkway Health**  
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
400270	MA Revenue Adjustments	0.00	1.00		0.00	1.00
400272	M MA Room & Board	(506,685.29)	(458,450.00)		0.00	(458,450.00)
400274	M MA Lab	(1,036.11)	0.00		0.00	0.00
400275	M MA Pharmacy	(2,333.18)	(116.40)		0.00	(116.40)
400279	M MA Physical Therapy	(15,586.26)	(224.49)		0.00	(224.49)
400280	M MA Occuational Therapy	(13,833.00)	0.00		0.00	0.00
400281	M MA Speech Therapy	(1,612.41)	0.00		0.00	0.00
400286	M MA Nursing	(17,085.01)	0.00		0.00	0.00
400288	M MA Contractual Allow (R&B)	(101,209.52)	(125,214.92)		79,794.00	(45,420.92)
				CAIDJE - 2	79,794.00	
400289	M MA Contractual Allow (Anci	1,395.05	340.89		0.00	340.89
400300	H Room & Board	(48,064.71)	0.00		(79,794.00)	(79,794.00)
				CAIDJE - 2	(79,794.00)	
400315	H Lab	285.00	(36.05)		0.00	(36.05)
400320	H Pharmacy	(6,857.34)	(27,833.51)		0.00	(27,833.51)
400335	H Physical Therapy	0.00	(291.63)		0.00	(291.63)
400355	H Contractual Allow (R&B)	(4,163.00)	0.00		0.00	0.00
400360	H Contractual Allow (Ancilla	6,572.34	27,869.56		0.00	27,869.56
400400	MG Room & Board	0.00	(129,200.00)		129,200.00	0.00
				CAIDJE - 2	129,200.00	
400405	MG Medical Supplies	0.00	(4,800.38)		0.00	(4,800.38)
400415	MG Lab	(13,232.87)	(8,411.63)		0.00	(8,411.63)
400420	MG Pharmacy	(103,364.68)	(59,276.53)		0.00	(59,276.53)
400425	MG IV Therapy	(4,846.34)	(2,697.72)		0.00	(2,697.72)
400427	MG Oxygen	(400.00)	0.00		0.00	0.00
400430	MG X-Ray	(867.02)	(1,128.62)		0.00	(1,128.62)
400435	MG Physical Therapy	(191,481.17)	(143,776.90)		0.00	(143,776.90)
400440	MG Occupational Therapy	(163,039.68)	(126,084.63)		0.00	(126,084.63)
400445	MG Speech Therapy	(21,883.43)	(28,932.58)		0.00	(28,932.58)
400455	MG Contractual Allow (R&B)	0.00	79,078.80		(79,078.80)	0.00
				CAIDJE - 2	(79,078.80)	
400460	MG Contractual Allow (Ancill	410,313.89	296,986.36		0.00	296,986.36
400635	MB Physical Therapy	(43,826.95)	(29,003.31)		0.00	(29,003.31)
400640	MB Occupational Therapy	(40,272.46)	(28,464.39)		0.00	(28,464.39)
400645	MB Speech Therapy	(7,903.69)	(5,935.74)		0.00	(5,935.74)
400660	MB Contractual Allow (Ancill	16,315.01	13,065.44		0.00	13,065.44
400669	MB Sequester	0.00	616.65		0.00	616.65
400700	VA Room & Board	(368,450.00)	(383,850.00)		0.00	(383,850.00)
400715	VA Lab	(1,919.06)	(2,996.90)		0.00	(2,996.90)
400720	VA Pharmacy	(68,335.65)	(84,078.65)		0.00	(84,078.65)
400730	VA X-Ray	0.00	(320.00)		0.00	(320.00)
400733	VA Restorative Nursing	0.00	(43,124.64)		0.00	(43,124.64)
400735	VA Physical Therapy	(14,992.15)	(39,033.94)		0.00	(39,033.94)
400740	VA Occupational Therapy	(4,876.93)	(33,071.10)		0.00	(33,071.10)
400745	VA Speech Therapy	(578.06)	(12,992.73)		0.00	(12,992.73)
400797	VA Contractual Allow (R&B)	(53,525.99)	40,414.05		0.00	40,414.05
400798	VA Contractual Allow (Ancill)	73,703.97	50,768.68		0.00	50,768.68
400799	VA Revenue Adjustments	(3,899.22)	(3,108.72)		0.00	(3,108.72)
400840	Vending Income	(452.82)	(521.27)		0.00	(521.27)
400855	Grant Revenue	(3,306.52)	(1,956,779.90)		0.00	(1,956,779.90)
400856	Loan Forgiveness PPP	(1,334,200.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(10,145.65)	(26,837.09)		0.00	(26,837.09)
400861	COVID Testing Revenue	(9,473.29)	(212,088.00)		0.00	(212,088.00)
400870	Interest Income	(1,517.93)	(21,614.59)		0.00	(21,614.59)
500010	Salaries - Administrator	159,042.88	128,773.03		0.00	128,773.03
500025	Salaries - Clinical/Nurse Lia	207,351.29	75,100.51		0.00	75,100.51
500040	Salaries - Business Office	253,510.94	180,103.28		0.00	180,103.28
500050	Salaries - Admissions	192,945.18	189,674.82		0.00	189,674.82
500150	Advertising - Help Wanted	3,073.26	2,021.57		0.00	2,021.57
500160	Auto Expenses	0.00	187.00		0.00	187.00
500180	Travel & Mileage	5,741.91	9,804.25		0.00	9,804.25
500200	Bank Charges	9,081.81	9,002.23		0.00	9,002.23
500220	Payroll Processing Fees - ADP	17,807.37	32,358.48		0.00	32,358.48
500240	Dues & Subscriptions	54,671.05	18,482.15		0.00	18,482.15
500260	Office Supplies	11,486.35	8,066.56		0.00	8,066.56
500280	Postage	179.83	260.19		0.00	260.19
500310	Rental Of Office Equipment	13,992.98	15,821.10		0.00	15,821.10
500320	Accounting Fees	5,775.00	9,215.11		0.00	9,215.11
500330	Contract Svcs - Office	52,093.06	65,344.41		0.00	65,344.41
500332	Contract Svcs - IT Support	15,866.39	10,530.91		0.00	10,530.91
500340	Legal Fees	50,170.62	32,378.88		0.00	32,378.88
500360	Consulting Other	15,815.33	73,002.68		0.00	73,002.68
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	1,754.50	2,572.52		0.00	2,572.52
500440	Telephone	25,434.86	17,028.28		0.00	17,028.28
500450	Insurance - Non Property	165,564.31	102,657.66		0.00	102,657.66
500460	Meetings & Seminars	600.00	(75.00)		0.00	(75.00)
500480	Advertising - Promotional	131.67	331.94		0.00	331.94
500485	Business Development	56.88	356.71		0.00	356.71
500490	Fines & Penalties	98,748.79	193,987.03		0.00	193,987.03
500495	Bad Debt	150,000.00	1,693,379.96		0.00	1,693,379.96
500510	Taxes - Real Estate	60,697.49	63,441.77		0.00	63,441.77
500520	Taxes - Personal Property	10,547.37	14,552.40		0.00	14,552.40

Client: **A140567 - Bear Mountain-Parkway Health**  
Engagement: **MDMC 2022 - Bear Mountain Parkway Health**  
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
500530	Insurance - Property	19,788.76	19,982.43		0.00	19,982.43
500551	Provider Tax	838,065.19	835,619.34		0.00	835,619.34
500800	Management Fee	562,192.00	566,341.00		0.00	566,341.00
500900	Rent Expense - Building	1,144,350.34	1,167,241.16		0.00	1,167,241.16
500905	SL Rent	77,072.84	54,185.80		0.00	54,185.80
501100	Deprec - FF&E	9,368.70	12,399.36		0.00	12,399.36
501300	Deprec - Leasehold Improvmnts	17,398.08	35,548.62		0.00	35,548.62
501400	Amort - Computers	891.84	895.92		0.00	895.92
502150	Interest Other	15,249.25	78,348.11		0.00	78,348.11
510003	Benefits Expense - PTO ETO	(17,279.62)	(74,318.52)		0.00	(74,318.52)
510010	Payroll Taxes - FICA	443,916.20	454,408.10		0.00	454,408.10
510020	Payroll Taxes - FUTA	7,156.48	7,536.38		0.00	7,536.38
510030	Payroll Taxes - SUTA	49,495.54	47,317.62		0.00	47,317.62
510040	Workers' Compensation	213,285.25	116,233.74		0.00	116,233.74
510050	Group Health Insurance	251,894.42	333,639.96		0.00	333,639.96
510060	Employee Grp Life Insurance	0.00	(1,134.01)		0.00	(1,134.01)
510080	Employ Benes - Non Payroll	10,643.69	8,505.61		0.00	8,505.61
510100	Employee Disability Ins	6,516.48	7,451.62		0.00	7,451.62
510105	Employee Pers Fam Med Lve Ins	31,684.70	19,418.03		0.00	19,418.03
510110	Pre Employment EE Costs	28,234.66	(10,767.50)		0.00	(10,767.50)
510130	Union Training	11,803.83	953.81		0.00	953.81
520010	Salaries - Food Serv Dir	72,495.95	72,521.59		0.00	72,521.59
520020	Salaries - Cooks	112,479.03	99,279.63		0.00	99,279.63
520030	Salaries - Dietary Aides	167,428.62	256,599.55		0.00	256,599.55
520040	Salaries - Dietician	82,414.29	87,981.08		0.00	87,981.08
520100	Raw Food	253,788.61	278,631.19		0.00	278,631.19
520120	Food Supplements	29,217.41	31,670.23		0.00	31,670.23
520140	Dietary Supplies	36,656.44	38,340.08		0.00	38,340.08
520160	Contract Svcs - Dietary	952.48	475.00		0.00	475.00
530010	Salaries - Houskpg Supv	41,467.36	34,788.52		0.00	34,788.52
530020	Salaries - Houskpg Staff	292,998.15	264,685.28		0.00	264,685.28
530120	Housekeeping Supplies	40,406.53	38,377.82		0.00	38,377.82
540020	Salaries - Laundry Staff	58,669.11	48,175.49		0.00	48,175.49
540100	Laundry Supplies	10,568.75	10,841.00		0.00	10,841.00
540140	Linens Purchases	4,632.38	5,530.81		0.00	5,530.81
550010	Salaries - Maint Supervisor	78,020.29	93,238.28		0.00	93,238.28
550020	Salaries - Maintenance Staff	44,610.89	54,390.06		0.00	54,390.06
550100	Maintenance Supplies	27,705.10	26,055.03		0.00	26,055.03
550110	Repairs & Maintenance	45,151.86	53,914.85		0.00	53,914.85
550120	Contract Svcs Maintenance	57,130.09	127,738.87		0.00	127,738.87
550130	Minor Equipment	7,055.04	3,009.91		0.00	3,009.91
550140	Pest Control	4,050.00	20,961.83		0.00	20,961.83
550145	Contract Svcs - Landscaping/S	5,000.00	9,425.00		0.00	9,425.00
550150	Gas & Electric	116,421.92	119,166.56		0.00	119,166.56
550160	Fuel Oil	52,314.35	63,915.30		0.00	63,915.30
550170	Cable TV	15,361.67	13,443.57		0.00	13,443.57
550180	Water & Sewer	106,761.81	108,802.30		0.00	108,802.30
550190	Trash Removal	38,636.63	42,057.99		0.00	42,057.99
560010	Salaries - DNS	49,820.24	39,256.88		0.00	39,256.88
560020	Salaries - ADNS	133,508.57	105,905.67		0.00	105,905.67
560030	Salaries - RN Nursing Supervi	30,409.94	(9,006.52)		0.00	(9,006.52)
560040	Salaries - Nursing Scheduler	46,543.42	32,341.02		0.00	32,341.02
560050	Salaries - Unit Coordinator	338,805.21	199,474.67		0.00	199,474.67
560060	Salaries - MDS Coordinator	213,817.11	183,496.69		0.00	183,496.69
560080	Salaries - Central Supl Clerk	56,243.49	49,567.24		0.00	49,567.24
560100	Salaries - Infection Control	0.00	(2,961.74)		0.00	(2,961.74)
560110	Salaries - Staff Development	91,524.43	103,186.73		0.00	103,186.73
562020	Salaries - RN	470,256.12	435,639.82		0.00	435,639.82
562030	Salaries - LPN	1,081,884.12	821,695.51		0.00	821,695.51
562032	Salaries - MMQ	85,674.57	148,888.88		0.00	148,888.88
562040	Salaries - CNA	1,371,108.33	1,403,251.83		0.00	1,403,251.83
562100	Medical Supplies	93,599.18	86,959.30		0.00	86,959.30
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	35,450.93	35,934.43		0.00	35,934.43
562140	Tube Feeding (Non Part B)	768.71	4,467.25		0.00	4,467.25
562160	Oxygen Supplies	3,458.59	3,874.46		0.00	3,874.46
562180	Contract Svcs - Nursing	8,450.00	324,607.09		0.00	324,607.09
564100	Contract Svcs - Pharmacy	9,887.97	11,072.05		0.00	11,072.05
564120	Over The Counter Drugs	14,891.06	16,176.04		0.00	16,176.04
564140	Prescription Drugs	255,975.38	217,913.33		0.00	217,913.33
566010	I.V. Therapy/RT Exp	23,416.79	8,620.88		0.00	8,620.88
566030	Contract Svcs - Med Director	27,000.00	30,000.00		0.00	30,000.00
566070	Contract Svcs - Soc Services	46,504.03	8,135.09		0.00	8,135.09
566100	Medical Records Supplies	407.93	259.22		0.00	259.22
566120	Contract Svcs -Medical Records	75.00	0.00		0.00	0.00
566140	Patient Transportation	10.00	147.00		0.00	147.00
566160	Med Equip Rental	36,049.34	31,066.48		0.00	31,066.48
566180	Patient Expenses	790.86	7,119.48		0.00	7,119.48
566190	Lab Fees	28,885.73	19,445.66		0.00	19,445.66
566191	Lab Fees COVID	102,375.00	(1,440.00)		0.00	(1,440.00)
566200	X-Ray Services	2,525.69	2,131.99		0.00	2,131.99
566210	Patient Consolidated Billing	137.37	5,841.03		0.00	5,841.03
570010	Salaries - Dir Rehab	732.68	(364.02)		0.00	(364.02)

Client: **A140567 - Bear Mountain-Parkway Health**  
Engagement: **MDMC 2022 - Bear Mountain Parkway Health**  
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
		<b>12/31/2021</b>	<b>12/31/2022</b>			<b>12/31/2022</b>
570040	Contract Svcs - Rehab	312,154.47	11,308.33		0.00	11,308.33
570050	Salaries - PT	0.00	100,480.47		0.00	100,480.47
570055	Salaries - PT Aides	10,705.31	62,336.75		0.00	62,336.75
570060	Physical Therapy Supplies	9,215.24	4,140.11		0.00	4,140.11
570070	Salaries - ST Staff	11,508.58	32,442.62		0.00	32,442.62
570090	Salaries - OT	34,998.05	81,433.58		0.00	81,433.58
570100	Salaries - COTA	135.00	292.07		0.00	292.07
570160	Respiratory Therapy Supplies	98.37	0.00		0.00	0.00
580010	Salaries - Activities Director	47,806.97	47,277.98		0.00	47,277.98
580020	Salaries - Activities -Staff	32,043.93	30,964.98		0.00	30,964.98
580100	Activities Supplies	1,644.80	3,728.23		0.00	3,728.23
590010	Salaries - Social Svc Dir	48,423.80	87,693.47		0.00	87,693.47
590020	Salaries - Social Svc Staff	37,959.46	33,691.66		0.00	33,691.66
<b>Subtotal : None</b>		<b>1,076,744.23</b>	<b>1,642,382.57</b>		<b>(0.00)</b>	<b>1,642,382.57</b>
<b>Total [2] Income Statement</b>		<b>1,076,744.23</b>	<b>1,642,382.57</b>		<b>(0.00)</b>	<b>1,642,382.57</b>

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A140567 - Bear Mountain-Parkway Health**  
Engagement: **MDMC 2022 - Bear Mountain Parkway Health**  
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	830.47	830.47
100020	Cash - Operating	121,293.02	119,190.15
100030	Cash - Controlled Disb (BOST)	52,440.44	15,835.73
<b>Subtotal : None</b>		<b>174,563.93</b>	<b>135,856.35</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>174,563.93</b>	<b>135,856.35</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	149,453.20	169,675.70
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>149,453.20</b>	<b>169,675.70</b>
<b>Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)</b>			
100080	AR Managed Care	1,890,416.64	1,815,597.12
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>1,890,416.64</b>	<b>1,815,597.12</b>
<b>Subgroup : [S6L1.5C] A/r Medicare Non Managed Care</b>			
100075	AR Medicare A	294,415.65	269,914.60
100090	AR Medicare B	106,732.00	85,319.78
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>401,147.65</b>	<b>355,234.38</b>
<b>Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care</b>			
100070	AR Medicaid	2,690,218.72	2,218,169.77
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car</b>		<b>2,690,218.72</b>	<b>2,218,169.77</b>
<b>Subgroup : [S6L1.5C] A/R Other Public Patients</b>			
100093	AR Veterans Administration	99,274.39	135,838.23
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>99,274.39</b>	<b>135,838.23</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>5,230,510.60</b>	<b>4,694,515.20</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
100105	Allowance - Doubtful Accounts	(3,766,400.00)	(2,123,000.00)
<b>Subtotal : None</b>		<b>(3,766,400.00)</b>	<b>(2,123,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(3,766,400.00)</b>	<b>(2,123,000.00)</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
100095	AR Other	84,267.38	8,265.69
100310	Due To/from Seller	(4,157.22)	(4,157.22)
200069	Patient Refund	5,025.00	8,193.60
<b>Subtotal : None</b>		<b>85,135.16</b>	<b>12,302.07</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>85,135.16</b>	<b>12,302.07</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		

<b>Subgroup : None</b>				
100410	Prepaid Insurance	4,066.56	4,268.69	
<b>Subtotal : None</b>		<b>4,066.56</b>	<b>4,268.69</b>	
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>4,066.56</b>	<b>4,268.69</b>	
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>				
<b>Subgroup : None</b>				
100400	Prepaid Expenses	3,119.06	2,253.27	
<b>Subtotal : None</b>		<b>3,119.06</b>	<b>2,253.27</b>	
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>3,119.06</b>	<b>2,253.27</b>	
<b>Group : [S6L2.3C1] Improvements - Cost</b>				
<b>Subgroup : [S6L2.3C] Leasehold Improvements</b>				
100500	Leasehold Improvements	509,523.02	201,450.38	
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>509,523.02</b>	<b>201,450.38</b>	#####
<b>Subgroup : [S6L2.3C] A/D Leasehold Improvements</b>				
100600	Accum Amort - Leasehold Imp	(66,502.68)	(30,954.06)	
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(66,502.68)</b>	<b>(30,954.06)</b>	17398
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>443,020.34</b>	<b>170,496.32</b>	
<b>Group : [S6L2.4C1] Equipment</b>				
<b>Subgroup : [S6L2.4C] Equipment Cost</b>				
100510	Furniture Fixtures & Equipment	91,417.92	82,177.15	
100530	Computer Equip & Software	4,479.65	4,479.65	
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>95,897.57</b>	<b>86,656.80</b>	9,240.77
<b>Subgroup : [S6L2.4C] A/D Equipment</b>				
100610	Accum Depr - F F & E	(30,239.64)	(17,840.28)	
100630	Accum Amort - Software	(3,135.72)	(2,239.80)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(33,375.36)</b>	<b>(20,080.08)</b>	10260
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>62,522.21</b>	<b>66,576.72</b>	
<b>Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets</b>				
<b>Subgroup : [S6L3.3C] Leasehold Deposits</b>				
100700	Deposits	5,000.00	5,000.00	
100701	Security Deposit Building	91,507.27	91,507.27	
<b>Subtotal [S6L3.3C1C] Leasehold Deposits</b>		<b>96,507.27</b>	<b>96,507.27</b>	
<b>Total [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Curr</b>	<b>96,507.27</b>	<b>96,507.27</b>	
<b>Group : [S6L5.1C1] Trade Payable</b>				
<b>Subgroup : None</b>				
200000	Accounts Payable	(2,437,549.40)	(1,946,228.76)	
<b>Subtotal : None</b>		<b>(2,437,549.40)</b>	<b>(1,946,228.76)</b>	
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(2,437,549.40)</b>	<b>(1,946,228.76)</b>	
<b>Group : [S6L5.2C1] Accrued Expenses</b>				
<b>Subgroup : None</b>				
200010	Accrued Accounts Payable	(94,893.27)	(19,229.09)	
200015	Provider Tax Payable	(843,166.86)	(210,680.36)	
<b>Subtotal : None</b>		<b>(938,060.13)</b>	<b>(229,909.45)</b>	
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(938,060.13)</b>	<b>(229,909.45)</b>	



**Group : [S6L5.4C1] Patient Funds Due**

**Subgroup : [S6L5.4C] Patient Funds Due ( Self Pay)**

100050	Patient Funds Account	71,370.81	136,478.67
200070	Patient Funds Liability	(71,370.81)	(136,478.67)
<b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b>		<b>0.00</b>	<b>0.00</b>

<b>Total [S6L5.4C1]</b>	<b>Patient Funds Due</b>	<b>0.00</b>	<b>0.00</b>
-------------------------	--------------------------	-------------	-------------

**Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other**

**Subgroup : None**

200105	Note Payable	(250,000.00)	0.00
<b>Subtotal : None</b>		<b>(250,000.00)</b>	<b>0.00</b>
<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Ban</b>	<b>(250,000.00)</b>	<b>0.00</b>

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

**Subgroup : [S6L5.7C] Accrued Salaaries**

200020	Payroll Payable	(201,102.59)	(209,751.01)
200060	Accrued PTO Benefits	(85,301.96)	(159,620.48)
200065	Payroll Adjustments	24,297.99	11,957.56
<b>Subtotal [S6L5.7C1A] Accrued Salaaries</b>		<b>(262,106.56)</b>	<b>(357,413.93)</b>

**Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable**

200025	Payroll Taxes Payable	(205,288.98)	(247,300.96)
<b>Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable</b>		<b>(205,288.98)</b>	<b>(247,300.96)</b>

**Subgroup : [S6L5.7C] Other Payroll Liabilities**

200026	Vol EE Benefits Payable	16,820.87	25,940.15
200028	Vol EE 401K Payable	(200.00)	0.00
200029	Vol EE HSA Payable	256.10	0.00
200045	Union Dues Payable	11,190.21	(245.79)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>28,067.18</b>	<b>25,694.36</b>

<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(439,328.36)</b>	<b>(579,020.53)</b>
-------------------------	---	---------------------	---------------------

**Group : [S6L5.10C1] Other Current Liabilities**

**Subgroup : [S6L5.10C] Other Current Liabilities**

200055	Rent Payable	(340,709.91)	0.00
290100	Deferred Rent	(362,557.69)	(308,371.89)
290200	Deferred Revenue HHS	0.00	(482,000.00)
<b>Subtotal [S6L5.10C1A] Other Current Liabilities</b>		<b>(703,267.60)</b>	<b>(790,371.89)</b>

<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(703,267.60)</b>	<b>(790,371.89)</b>
--------------------------	----------------------------------	---------------------	---------------------

**Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates**

**Subgroup : None**

100317	Due To/from Bear Mt Health	13,165,069.95	13,220,914.26
100318	Due To/from Bear Mt Mgmt	(2,604,099.26)	(1,881,391.95)
100327	Due To/from Medicare	0.00	(157,591.09)
100340	Due to/fr Bear Mt Mattapan	(15,784,416.63)	(16,315,745.86)
100342	Due to/fr Bear Mt W Roxbury	857,287.47	460,633.12
<b>Subtotal : None</b>		<b>(4,366,158.47)</b>	<b>(4,673,181.52)</b>

<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp;</b>	<b>(4,366,158.47)</b>	<b>(4,673,181.52)</b>
-------------------------	---	-----------------------	-----------------------

**Group : [S6L8C.5C3] Additional Paid in Capital**

<b>Subgroup : None</b>			
300040	Retained Earnings	5,158,936.26	4,082,192.03
<b>Subtotal : None</b>		<b>5,158,936.26</b>	<b>4,082,192.03</b>
<b>Total [S6L8C.5C3]</b>	<b>Additional Paid in Capital</b>	<b>5,158,936.26</b>	<b>4,082,192.03</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
400000	PVT Room & Board	(224,900.00)	(216,700.00)
400055	PVT Contractual Allow (R&B)	2,100.00	0.00
<b>Subtotal : None</b>		<b>(222,800.00)</b>	<b>(216,700.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(222,800.00)</b>	<b>(216,700.00)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
400300	H Room & Board	(79,794.00)	(48,064.71)
400355	H Contractual Allow (R&B)	0.00	(4,163.00)
<b>Subtotal : None</b>		<b>(79,794.00)</b>	<b>(52,227.71)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(79,794.00)</b>	<b>(52,227.71)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
400200	MA Room & Board	(312,000.00)	(467,225.00)
400246	MA Nursing	(195,093.04)	(340,377.30)
<b>Subtotal : None</b>		<b>(507,093.04)</b>	<b>(807,602.30)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(507,093.04)</b>	<b>(807,602.30)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
400272	M MA Room & Board	(458,450.00)	(506,685.29)
400288	M MA Contractual Allow (R&B)	(45,420.92)	(101,209.52)
<b>Subtotal : None</b>		<b>(503,870.92)</b>	<b>(607,894.81)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(503,870.92)</b>	<b>(607,894.81)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
400100	MD Room & Board	(5,432,993.20)	(5,997,082.18)
400155	MD Contractual Allow (R&B)	2,179,428.09	2,548,381.92
400270	MA Revenue Adjustments	1.00	0.00
<b>Subtotal : None</b>		<b>(3,253,564.11)</b>	<b>(3,448,700.26)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(3,253,564.11)</b>	<b>(3,448,700.26)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
3003.8	Mass SCO Revenue	(4,122,278.00)	(3,735,518.00)
<b>Subtotal : None</b>		<b>(4,122,278.00)</b>	<b>(3,735,518.00)</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(4,122,278.00)</b>	<b>(3,735,518.00)</b>
<b>Group : [S2L1.14C1] Veterans &amp; Other Public</b>			
<b>Subgroup : None</b>			
400700	VA Room & Board	(383,850.00)	(368,450.00)
400733	VA Restorative Nursing	(43,124.64)	0.00
400797	VA Contractual Allow (R&B)	40,414.05	(53,525.99)
400799	VA Revenue Adjustments	(3,108.72)	(3,899.22)
<b>Subtotal : None</b>		<b>(389,669.31)</b>	<b>(425,875.21)</b>
<b>Total [S2L1.14C1]</b>	<b>Veterans &amp; Other Public</b>	<b>(389,669.31)</b>	<b>(425,875.21)</b>

**Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service**  
**Subgroup : None**

400115	MD Lab	(356.41)	(1,112.51)
400120	MD Pharmacy	(20,572.20)	(31,359.33)
400125	MD IV Therapy	(4,544.00)	0.00
400127	MD Oxygen	0.00	(100.00)
400130	MD X-Ray	(50.00)	0.00
400135	MD Physical Therapy	(5,928.28)	(5,001.65)
400140	MD Occupational Therapy	(4,840.61)	(6,878.54)
400145	MD Speech Therapy	(679.79)	1,774.65
400160	MD Contractual Allow (Ancill	36,971.29	42,677.40
400215	MA Lab	(4,503.10)	(7,463.47)
400220	MA Pharmacy	(34,603.57)	(59,279.01)
400225	MA IV Therapy	(769.84)	(4,889.42)
400227	MA Oxygen	(317.91)	0.00
400230	MA X-Ray	(80.00)	(539.00)
400235	MA Physical Therapy	(175,646.49)	(243,823.19)
400240	MA Occupational Therapy	(159,861.31)	(228,222.87)
400245	MA Speech Therapy	(67,462.63)	(78,730.71)
400255	MA Contractual Allow (R&B)	189,133.26	292,473.44
400260	MA Contractual Allow (Ancill	(16,417.16)	(28,736.08)
400269	MA Sequester	8,484.28	538.47
400274	M MA Lab	0.00	(1,036.11)
400275	M MA Pharmacy	(116.40)	(2,333.18)
400279	M MA Physical Therapy	(224.49)	(15,586.26)
400280	M MA Occuational Therapy	0.00	(13,833.00)
400281	M MA Speech Therapy	0.00	(1,612.41)
400286	M MA Nursing	0.00	(17,085.01)
400289	M MA Contractual Allow (Anci	340.89	1,395.05
400315	H Lab	(36.05)	285.00
400320	H Pharmacy	(27,833.51)	(6,857.34)
400335	H Physical Therapy	(291.63)	0.00
400360	H Contractual Allow (Ancilla	27,869.56	6,572.34
400405	MG Medical Supplies	(4,800.38)	0.00
400415	MG Lab	(8,411.63)	(13,232.87)
400420	MG Pharmacy	(59,276.53)	(103,364.68)
400425	MG IV Therapy	(2,697.72)	(4,846.34)
400427	MG Oxygen	0.00	(400.00)
400430	MG X-Ray	(1,128.62)	(867.02)
400435	MG Physical Therapy	(143,776.90)	(191,481.17)
400440	MG Occupational Therapy	(126,084.63)	(163,039.68)
400445	MG Speech Therapy	(28,932.58)	(21,883.43)
400460	MG Contractual Allow (Ancill	296,986.36	410,313.89
400635	MB Physical Therapy	(29,003.31)	(43,826.95)
400640	MB Occupational Therapy	(28,464.39)	(40,272.46)
400645	MB Speech Therapy	(5,935.74)	(7,903.69)
400660	MB Contractual Allow (Ancill	13,065.44	16,315.01
400669	MB Sequester	616.65	0.00
<b>Subtotal : None</b>		<b>(390,180.08)</b>	<b>(573,252.13)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(390,180.08)</b>	<b>(573,252.13)</b>

**Group : [S2L1.14C2] Ancillary-Veterans Affairs & Other Public**  
**Subgroup : None**

400715	VA Lab	(2,996.90)	(1,919.06)
400720	VA Pharmacy	(84,078.65)	(68,335.65)

400730	VA X-Ray	(320.00)	0.00
400735	VA Physical Therapy	(39,033.94)	(14,992.15)
400740	VA Occupational Therapy	(33,071.10)	(4,876.93)
400745	VA Speech Therapy	(12,992.73)	(578.06)
400798	VA Contractual Allow (Ancill)	50,768.68	73,703.97
<b>Subtotal : None</b>		<b>(121,724.64)</b>	<b>(16,997.88)</b>
<b>Total [S2L1.14C2] Ancillary-Veterans Affairs &amp; Other Put</b>		<b>(121,724.64)</b>	<b>(16,997.88)</b>
<b>Group : [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>			
<b>Subgroup : None</b>			
400855	Grant Revenue	(1,956,779.90)	(3,306.52)
400856	Loan Forgiveness PPP	0.00	(1,334,200.00)
400861	COVID Testing Revenue	(212,088.00)	(9,473.29)
<b>Subtotal : None</b>		<b>(2,168,867.90)</b>	<b>(1,346,979.81)</b>
<b>Total [S2L3.2C1] Endowment &amp; Other Non Recoverab</b>		<b>(2,168,867.90)</b>	<b>(1,346,979.81)</b>
<b>Group : [S2L3.4C1] Vending Machine Revenue</b>			
<b>Subgroup : None</b>			
400840	Vending Income	(521.27)	(452.82)
<b>Subtotal : None</b>		<b>(521.27)</b>	<b>(452.82)</b>
<b>Total [S2L3.4C1] Vending Machine Revenue</b>		<b>(521.27)</b>	<b>(452.82)</b>
<b>Group : [S2L3.7C1] Interest Income</b>			
<b>Subgroup : None</b>			
400870	Interest Income	(21,614.59)	(1,517.93)
<b>Subtotal : None</b>		<b>(21,614.59)</b>	<b>(1,517.93)</b>
<b>Total [S2L3.7C1] Interest Income</b>		<b>(21,614.59)</b>	<b>(1,517.93)</b>
<b>Group : [S2L3.9C1] Administrative &amp; General Recoverable Income</b>			
<b>Subgroup : None</b>			
400860	Miscellaneous Revenue	(26,837.09)	(10,145.65)
<b>Subtotal : None</b>		<b>(26,837.09)</b>	<b>(10,145.65)</b>
<b>Total [S2L3.9C1] Administrative &amp; General Recoverable</b>		<b>(26,837.09)</b>	<b>(10,145.65)</b>
<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
560010	Salaries - DNS	39,256.88	49,820.24
<b>Subtotal : None</b>		<b>39,256.88</b>	<b>49,820.24</b>
<b>Total [S3L1.1C1] Director of Nurses Salary</b>		<b>39,256.88</b>	<b>49,820.24</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
500025	Salaries - Clinical/Nurse Lia	75,100.51	207,351.29
560020	Salaries - ADNS	105,905.67	133,508.57
560030	Salaries - RN Nursing Supervi	(9,006.52)	30,409.94
560100	Salaries - Infection Control	(2,961.74)	0.00
562020	Salaries - RN	435,639.82	470,256.12
<b>Subtotal : None</b>		<b>604,677.74</b>	<b>841,525.92</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>604,677.74</b>	<b>841,525.92</b>
<b>Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem</b>			
<b>Subgroup : None</b>			
562180	Contract Svcs - Nursing	324,607.09	8,450.00
<b>Subtotal : None</b>		<b>324,607.09</b>	<b>8,450.00</b>
<b>Total [S3L1.10C1] Registered Nurses Purchased Service</b>		<b>324,607.09</b>	<b>8,450.00</b>

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

**Subgroup : None**

562030	Salaries - LPN	821,695.51	1,081,884.12
<b>Subtotal : None</b>		<b>821,695.51</b>	<b>1,081,884.12</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>821,695.51</b>	<b>1,081,884.12</b>

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

**Subgroup : None**

562040	Salaries - CNA	1,403,251.83	1,371,108.33
<b>Subtotal : None</b>		<b>1,403,251.83</b>	<b>1,371,108.33</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>1,403,251.83</b>	<b>1,371,108.33</b>

**Group : [S3L2.1C1] Administration Salaries**

**Subgroup : [S3L2.1C1A] Administrator Salaries**

500010	Salaries - Administrator	128,773.03	159,042.88
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>128,773.03</b>	<b>159,042.88</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>128,773.03</b>	<b>159,042.88</b>

**Group : [S3L2.7C1] Clerical Staff Salaries**

**Subgroup : None**

500040	Salaries - Business Office	180,103.28	253,510.94
500050	Salaries - Admissions	189,674.82	192,945.18
<b>Subtotal : None</b>		<b>369,778.10</b>	<b>446,456.12</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>369,778.10</b>	<b>446,456.12</b>

**Group : [S3L2.10C1] Clerical Staff Purchased Service**

**Subgroup : None**

500330	Contract Svcs - Office	65,344.41	52,093.06
500332	Contract Svcs - IT Support	10,530.91	15,866.39
500360	Consulting Other	73,002.68	15,815.33
<b>Subtotal : None</b>		<b>148,878.00</b>	<b>83,774.78</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>148,878.00</b>	<b>83,774.78</b>

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

**Subgroup : None**

500220	Payroll Processing Fees - ADP	32,358.48	17,807.37
<b>Subtotal : None</b>		<b>32,358.48</b>	<b>17,807.37</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>32,358.48</b>	<b>17,807.37</b>

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

**Subgroup : None**

500200	Bank Charges	9,002.23	9,081.81
500260	Office Supplies	8,066.56	11,486.35
500280	Postage	260.19	179.83
500310	Rental Of Office Equipment	15,821.10	13,992.98
<b>Subtotal : None</b>		<b>33,150.08</b>	<b>34,740.97</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>33,150.08</b>	<b>34,740.97</b>

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

**Subgroup : None**

500440	Telephone	17,028.28	25,434.86
<b>Subtotal : None</b>		<b>17,028.28</b>	<b>25,434.86</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; F</b>	<b>17,028.28</b>	<b>25,434.86</b>

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

**Subgroup : None**

500180	Travel & Mileage	9,804.25	5,741.91
500460	Meetings & Seminars	(75.00)	600.00
<b>Subtotal : None</b>		<b>9,729.25</b>	<b>6,341.91</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>9,729.25</b>	<b>6,341.91</b>

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

**Subgroup : None**

500150	Advertising - Help Wanted	2,021.57	3,073.26
<b>Subtotal : None</b>		<b>2,021.57</b>	<b>3,073.26</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>2,021.57</b>	<b>3,073.26</b>

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

**Subgroup : None**

500240	Dues & Subscriptions	18,482.15	54,671.05
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	2,572.52	1,754.50
<b>Subtotal : None</b>		<b>21,574.67</b>	<b>56,945.55</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>21,574.67</b>	<b>56,945.55</b>

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

**Subgroup : None**

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 Appeals)</b>	<b>9,215.11</b>	<b>5,775.00</b>

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

**Subgroup : None**

500450	Insurance - Non Property	102,657.66	165,564.31
<b>Subtotal : None</b>		<b>102,657.66</b>	<b>165,564.31</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>102,657.66</b>	<b>165,564.31</b>

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

**Subgroup : None**

566180	Patient Expenses	7,119.48	790.86
<b>Subtotal : None</b>		<b>7,119.48</b>	<b>790.86</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>7,119.48</b>	<b>790.86</b>

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

**Subgroup : None**

500480	Advertising - Promotional	331.94	131.67
500485	Business Development	356.71	56.88
<b>Subtotal : None</b>		<b>688.65</b>	<b>188.55</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>688.65</b>	<b>188.55</b>

**Group : [S3L2B.6C1] Legal: Other**

**Subgroup : None**

500340	Legal Fees	32,378.88	50,170.62
<b>Subtotal : None</b>		<b>32,378.88</b>	<b>50,170.62</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>32,378.88</b>	<b>50,170.62</b>

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

**Subgroup : None**

500800	Management Fee	566,341.00	562,192.00
<b>Subtotal : None</b>		<b>566,341.00</b>	<b>562,192.00</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>566,341.00</b>	<b>562,192.00</b>

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

<b>Subgroup : None</b>			
500490	Fines & Penalties	193,987.03	98,748.79
502150	Interest Other	78,348.11	15,249.25
<b>Subtotal : None</b>		<b>272,335.14</b>	<b>113,998.04</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including</b>	<b>272,335.14</b>	<b>113,998.04</b>

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

<b>Subgroup : None</b>			
500495	Bad Debt	1,693,379.96	150,000.00
<b>Subtotal : None</b>		<b>1,693,379.96</b>	<b>150,000.00</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>1,693,379.96</b>	<b>150,000.00</b>

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

<b>Subgroup : None</b>			
500551	Provider Tax	835,619.34	838,065.19
<b>Subtotal : None</b>		<b>835,619.34</b>	<b>838,065.19</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>835,619.34</b>	<b>838,065.19</b>

**Group : [S3L3.1C1] Staff Development Coordinator Salaries**

<b>Subgroup : None</b>			
560110	Salaries - Staff Development	103,186.73	91,524.43
<b>Subtotal : None</b>		<b>103,186.73</b>	<b>91,524.43</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salari</b>	<b>103,186.73</b>	<b>91,524.43</b>

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

<b>Subgroup : None</b>			
550010	Salaries - Maint Supervisor	93,238.28	78,020.29
550020	Salaries - Maintenance Staff	54,390.06	44,610.89
<b>Subtotal : None</b>		<b>147,628.34</b>	<b>122,631.18</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>147,628.34</b>	<b>122,631.18</b>

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

<b>Subgroup : None</b>			
550120	Contract Svcs Maintenance	127,738.87	57,130.09
550140	Pest Control	20,961.83	4,050.00
550145	Contract Svcs - Landscaping/S	9,425.00	5,000.00
550190	Trash Removal	42,057.99	38,636.63
<b>Subtotal : None</b>		<b>200,183.69</b>	<b>104,816.72</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>200,183.69</b>	<b>104,816.72</b>

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

<b>Subgroup : None</b>			
550100	Maintenance Supplies	26,055.03	27,705.10
550110	Repairs & Maintenance	53,914.85	45,151.86
550130	Minor Equipment	3,009.91	7,055.04
<b>Subtotal : None</b>		<b>82,979.79</b>	<b>79,912.00</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>82,979.79</b>	<b>79,912.00</b>

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

**Subgroup : None**

550150	Gas & Electric	119,166.56	116,421.92
550160	Fuel Oil	63,915.30	52,314.35
550180	Water & Sewer	108,802.30	106,761.81
<b>Subtotal : None</b>		<b>291,884.16</b>	<b>275,498.08</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>291,884.16</b>	<b>275,498.08</b>

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

**Subgroup : None**

520040	Salaries - Dietician	87,981.08	82,414.29
<b>Subtotal : None</b>		<b>87,981.08</b>	<b>82,414.29</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>87,981.08</b>	<b>82,414.29</b>

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

**Subgroup : None**

520010	Salaries - Food Serv Dir	72,521.59	72,495.95
520020	Salaries - Cooks	99,279.63	112,479.03
520030	Salaries - Dietary Aides	256,599.55	167,428.62
<b>Subtotal : None</b>		<b>428,400.77</b>	<b>352,403.60</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>428,400.77</b>	<b>352,403.60</b>

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

**Subgroup : None**

520160	Contract Svcs - Dietary	475.00	952.48
<b>Subtotal : None</b>		<b>475.00</b>	<b>952.48</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>475.00</b>	<b>952.48</b>

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

**Subgroup : None**

520100	Raw Food	278,631.19	253,788.61
520120	Food Supplements	31,670.23	29,217.41
520140	Dietary Supplies	38,340.08	36,656.44
<b>Subtotal : None</b>		<b>348,641.50</b>	<b>319,662.46</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>348,641.50</b>	<b>319,662.46</b>

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

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

530010	Salaries - Houskpg Supv	34,788.52	41,467.36
530020	Salaries - Houskpg Staff	264,685.28	292,998.15
<b>Subtotal [S3L3.24C1] Housekeeping Salries</b>		<b>299,473.80</b>	<b>334,465.51</b>

**Subgroup : [S3L3.24C1] Laundry Salaries**

540020	Salaries - Laundry Staff	48,175.49	58,669.11
<b>Subtotal [S3L3.24C1] Laundry Salaries</b>		<b>48,175.49</b>	<b>58,669.11</b>

<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>347,649.29</b>	<b>393,134.62</b>
--------------------------	---	-------------------	-------------------

**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

**Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses**

530120	Housekeeping Supplies	38,377.82	40,406.53
<b>Subtotal [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>		<b>38,377.82</b>	<b>40,406.53</b>

**Subgroup : [S3L3.28C1] Laundry Supplies & Expense**

540100	Laundry Supplies	10,841.00	10,568.75
<b>Subtotal [S3L3.28C1] Laundry Supplies &amp; Expense</b>		<b>10,841.00</b>	<b>10,568.75</b>



<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp;</b>	<b>49,218.82</b>	<b>50,975.28</b>
--------------------------	---	------------------	------------------

**Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding**

**Subgroup : None**

540140	Linens Purchases	5,530.81	4,632.38
--------	------------------	----------	----------

<b>Subtotal : None</b>		<b>5,530.81</b>	<b>4,632.38</b>
------------------------	--	-----------------	-----------------

<b>Total [S3L3.29C1]</b>	<b>Housekeeping / Laundry: Linen &amp; Bedding</b>	<b>5,530.81</b>	<b>4,632.38</b>
--------------------------	--	-----------------	-----------------

**Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries**

**Subgroup : None**

560040	Salaries - Nursing Scheduler	32,341.02	46,543.42
--------	------------------------------	-----------	-----------

560050	Salaries - Unit Coordinator	199,474.67	338,805.21
--------	-----------------------------	------------	------------

560080	Salaries - Central Supl Clerk	49,567.24	56,243.49
--------	-------------------------------	-----------	-----------

<b>Subtotal : None</b>		<b>281,382.93</b>	<b>441,592.12</b>
------------------------	--	-------------------	-------------------

<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salaries</b>	<b>281,382.93</b>	<b>441,592.12</b>
--------------------------	--	-------------------	-------------------

**Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service**

**Subgroup : None**

566120	Contract Svcs -Medical Records	0.00	75.00
--------	--------------------------------	------	-------

<b>Subtotal : None</b>		<b>0.00</b>	<b>75.00</b>
------------------------	--	-------------	--------------

<b>Total [S3L3.39C1]</b>	<b>Unit Clerks &amp; Medical Records: Purchased Service</b>	<b>0.00</b>	<b>75.00</b>
--------------------------	---	-------------	--------------

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

**Subgroup : [S3L3.40C1] MMQ Salaries**

562032	Salaries - MMQ	148,888.88	85,674.57
--------	----------------	------------	-----------

<b>Subtotal [S3L3.40C1] MMQ Salaries</b>		<b>148,888.88</b>	<b>85,674.57</b>
--	--	-------------------	------------------

**Subgroup : [S3L3.40C1] MDS Salaries**

560060	Salaries - MDS Coordinator	183,496.69	213,817.11
--------	----------------------------	------------	------------

<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>183,496.69</b>	<b>213,817.11</b>
--	--	-------------------	-------------------

<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>	<b>332,385.57</b>	<b>299,491.68</b>
--------------------------	---	-------------------	-------------------

**Group : [S3L3.48C1] Social Service Worker: Salaries**

**Subgroup : None**

590010	Salaries - Social Svc Dir	87,693.47	48,423.80
--------	---------------------------	-----------	-----------

590020	Salaries - Social Svc Staff	33,691.66	37,959.46
--------	-----------------------------	-----------	-----------

<b>Subtotal : None</b>		<b>121,385.13</b>	<b>86,383.26</b>
------------------------	--	-------------------	------------------

<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>121,385.13</b>	<b>86,383.26</b>
--------------------------	--	-------------------	------------------

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

**Subgroup : None**

566070	Contract Svcs - Soc Services	8,135.09	46,504.03
--------	------------------------------	----------	-----------

<b>Subtotal : None</b>		<b>8,135.09</b>	<b>46,504.03</b>
------------------------	--	-----------------	------------------

<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Service</b>	<b>8,135.09</b>	<b>46,504.03</b>
--------------------------	---	-----------------	------------------

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

**Subgroup : None**

570010	Salaries - Dir Rehab	(364.02)	732.68
--------	----------------------	----------	--------

570050	Salaries - PT	100,480.47	0.00
--------	---------------	------------	------

570055	Salaries - PT Aides	62,336.75	10,705.31
--------	---------------------	-----------	-----------

570070	Salaries - ST Staff	32,442.62	11,508.58
--------	---------------------	-----------	-----------

570090	Salaries - OT	81,433.58	34,998.05
--------	---------------	-----------	-----------

570100	Salaries - COTA	292.07	135.00
--------	-----------------	--------	--------

<b>Subtotal : None</b>		<b>276,621.47</b>	<b>58,079.62</b>
------------------------	--	-------------------	------------------

<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>276,621.47</b>	<b>58,079.62</b>
<b>Group : [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultants</b>		
<b>Subgroup : None</b>			
570040	Contract Svcs - Rehab	11,308.33	312,154.47
<b>Subtotal : None</b>		<b>11,308.33</b>	<b>312,154.47</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultar</b>	<b>11,308.33</b>	<b>312,154.47</b>
<b>Group : [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salaries</b>		
<b>Subgroup : None</b>			
580010	Salaries - Activities Director	47,277.98	47,806.97
580020	Salaries - Activities -Staff	30,964.98	32,043.93
<b>Subtotal : None</b>		<b>78,242.96</b>	<b>79,850.90</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salar</b>	<b>78,242.96</b>	<b>79,850.90</b>
<b>Group : [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supplies &amp; Expenses</b>		
<b>Subgroup : None</b>			
550170	Cable TV	13,443.57	15,361.67
580100	Activities Supplies	3,728.23	1,644.80
<b>Subtotal : None</b>		<b>17,171.80</b>	<b>17,006.47</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supp</b>	<b>17,171.80</b>	<b>17,006.47</b>
<b>Group : [S3L3.69C1]</b>	<b>Recreational Therapy/Activities: Transportation</b>		
<b>Subgroup : None</b>			
566140	Patient Transportation	147.00	10.00
<b>Subtotal : None</b>		<b>147.00</b>	<b>10.00</b>
<b>Total [S3L3.69C1]</b>	<b>Recreational Therapy/Activities: Trans</b>	<b>147.00</b>	<b>10.00</b>
<b>Group : [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>		
<b>Subgroup : None</b>			
500160	Auto Expenses	187.00	0.00
<b>Subtotal : None</b>		<b>187.00</b>	<b>0.00</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>187.00</b>	<b>0.00</b>
<b>Group : [S3L3.80C1]</b>	<b>Variable Job Related Education</b>		
<b>Subgroup : None</b>			
510130	Union Training	953.81	11,803.83
<b>Subtotal : None</b>		<b>953.81</b>	<b>11,803.83</b>
<b>Total [S3L3.80C1]</b>	<b>Variable Job Related Education</b>	<b>953.81</b>	<b>11,803.83</b>
<b>Group : [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>		
<b>Subgroup : None</b>			
566030	Contract Svcs - Med Director	30,000.00	27,000.00
<b>Subtotal : None</b>		<b>30,000.00</b>	<b>27,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>30,000.00</b>	<b>27,000.00</b>
<b>Group : [S3L3.87C1]</b>	<b>Legend Drugs</b>		
<b>Subgroup : None</b>			
564140	Prescription Drugs	217,913.33	255,975.38
566010	I.V. Therapy/RT Exp	8,620.88	23,416.79
566190	Lab Fees	19,445.66	28,885.73
566200	X-Ray Services	2,131.99	2,525.69
566210	Patient Consolidated Billing	5,841.03	137.37
<b>Subtotal : None</b>		<b>253,952.89</b>	<b>310,940.96</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>253,952.89</b>	<b>310,940.96</b>

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

**Subgroup : None**

562100	Medical Supplies	86,959.30	93,599.18
562101	Covid Medical Supplies	0.00	6,142.46
562120	Diapers/Disposables	35,934.43	35,450.93
562140	Tube Feeding (Non Part B)	4,467.25	768.71
562160	Oxygen Supplies	3,874.46	3,458.59
564120	Over The Counter Drugs	16,176.04	14,891.06
566100	Medical Records Supplies	259.22	407.93
566191	Lab Fees COVID	(1,440.00)	102,375.00
570060	Physical Therapy Supplies	4,140.11	9,215.24
570160	Respiratory Therapy Supplies	0.00	98.37
<b>Subtotal : None</b>		<b>150,370.81</b>	<b>266,407.47</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>150,370.81</b>	<b>266,407.47</b>

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

**Subgroup : None**

564100	Contract Svcs - Pharmacy	11,072.05	9,887.97
<b>Subtotal : None</b>		<b>11,072.05</b>	<b>9,887.97</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>11,072.05</b>	<b>9,887.97</b>

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

**Subgroup : [S3L4.1C1B] Improvements Depreciation**

501300	Deprec - Leasehold Improvmts	35,548.62	17,398.08
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>35,548.62</b>	<b>17,398.08</b>

**Subgroup : [S3L4.1C1C] Equipment Depreciation**

501100	Deprec - FF&E	12,399.36	9,368.70
501400	Amort - Computers	895.92	891.84
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>13,295.28</b>	<b>10,260.54</b>

<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>48,843.90</b>	<b>27,658.62</b>
-------------------------	--------------------	------------------	------------------

**Group : [S3L4.6C1] Building Insurance Expense-SNF-CR**

**Subgroup : None**

500530	Insurance - Property	19,982.43	19,788.76
<b>Subtotal : None</b>		<b>19,982.43</b>	<b>19,788.76</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>19,982.43</b>	<b>19,788.76</b>

**Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR**

**Subgroup : None**

500510	Taxes - Real Estate	63,441.77	60,697.49
<b>Subtotal : None</b>		<b>63,441.77</b>	<b>60,697.49</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>63,441.77</b>	<b>60,697.49</b>

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

**Subgroup : None**

500520	Taxes - Personal Property	14,552.40	10,547.37
<b>Subtotal : None</b>		<b>14,552.40</b>	<b>10,547.37</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>	<b>14,552.40</b>	<b>10,547.37</b>

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

**Subgroup : None**

566160	Med Equip Rental	31,066.48	36,049.34
<b>Subtotal : None</b>		<b>31,066.48</b>	<b>36,049.34</b>

<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>31,066.48</b>	<b>36,049.34</b>
<b>Group : [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500900	Rent Expense - Building	1,167,241.16	1,144,350.34
500905	SL Rent	54,185.80	77,072.84
<b>Subtotal : None</b>		<b>1,221,426.96</b>	<b>1,221,423.18</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>1,221,426.96</b>	<b>1,221,423.18</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
510050	Group Health Insurance	333,639.96	251,894.42
510060	Employee Grp Life Insurance	(1,134.01)	0.00
510100	Employee Disability Ins	7,451.62	6,516.48
510105	Employee Pers Fam Med Lve Ins	19,418.03	31,684.70
<b>Subtotal : None</b>		<b>359,375.60</b>	<b>290,095.60</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>359,375.60</b>	<b>290,095.60</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
510003	Benefits Expense - PTO ETO	(74,318.52)	(17,279.62)
510080	Employ Benes - Non Payroll	8,505.61	10,643.69
510110	Pre Employment EE Costs	(10,767.50)	28,234.66
<b>Subtotal : None</b>		<b>(76,580.41)</b>	<b>21,598.73</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>(76,580.41)</b>	<b>21,598.73</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
510010	Payroll Taxes - FICA	454,408.10	443,916.20
510020	Payroll Taxes - FUTA	7,536.38	7,156.48
510030	Payroll Taxes - SUTA	47,317.62	49,495.54
<b>Subtotal : None</b>		<b>509,262.10</b>	<b>500,568.22</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>509,262.10</b>	<b>500,568.22</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
510040	Workers' Compensation	116,233.74	213,285.25
<b>Subtotal : None</b>		<b>116,233.74</b>	<b>213,285.25</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>116,233.74</b>	<b>213,285.25</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>

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

---

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}