

Facility Name: Reservoir Center for Health & Rehab

VPN # 0950208

Balance Sheet Date (Mo-D-Yr) 12/31/2022

2022 REA-CR

Schedule 1: Type of accounting services performed - Other

Marcum prepared the REA-CR Cost Report for Reservoir Center.

Page 9 - Other Assets (1980.0)

| Acct. Title | Amount |
|-----------------------|--------|
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| | |
| | |
| | |
| | |
| Total (1980.0) | |

Page 5 - Other (9547.0)

| Acct. Title | Amount |
|-----------------------|--------|
| | |
| | |
| | |
| Total (9547.0) | |

Page 12, 13, & 14 - Reconciliation of Income - Schedule 6 & Reconciliation of Net Worth - Schedule 7

Brief Description and impact on any Reimbursable Account, if any

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Page 7 - Allowable Fixed Assets and Long Term Interest - Schedule 4

Fixed assets have been adjusted to reflect the allowable basis pursuant with the Center's regulation. Due to variations in the interpretation and application of regulation 114.2 CMR 6.00 the allowable basis and interest claim may be different from the Center's.

When the provider is substantially in agreement with the allowable basis of assets as calculated by the Center, the allowable basis and interest claimed have been adjusted.

Page 17 - Calculation of Allowable Interest Due to Refinancing and/or Purchase of Fixed Assets.

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