

Client: **A140582 - Bear Mountain-Cedarwood Gardens (Franklin)**  
Engagement: **MDMC 2022 - Bear Mountain-Cedarwood Gardens (Franklin)**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
<b>Group : [1] Balance Sheet</b>						
<b>Subgroup : None</b>						
100010	Petty Cash	1,000.00	1,000.00		0.00	1,000.00
100020	Cash - Operating	2,376.74	43,960.09		0.00	43,960.09
100028	Cash - Controlled Disb (PREM)	(17,416.48)	(33,977.01)		0.00	(33,977.01)
100050	Patient Funds Account	101,688.18	97,056.86		0.00	97,056.86
100060	Resident Trust Fund Advances	500.00	500.00		0.00	500.00
100070	AR Medicaid	401,194.79	533,025.42		0.00	533,025.42
100075	AR Medicare A	226,734.67	158,262.50		0.00	158,262.50
100080	AR Managed Care	170,687.42	243,378.71		0.00	243,378.71
100085	AR Private	76,998.36	99,929.32		0.00	99,929.32
100090	AR Medicare B	41,820.13	60,333.54		0.00	60,333.54
100105	Allowance - Doubtful Accounts	(183,500.00)	(396,100.00)		0.00	(396,100.00)
100310	Due To/from Seller	17,151.49	17,151.49		0.00	17,151.49
100317	Due To/from Bear Mt Health	(10,596,257.04)	(11,546,189.63)		0.00	(11,546,189.63)
100318	Due To/from Bear Mt Mgmt	(935,569.25)	(1,589,262.92)		0.00	(1,589,262.92)
100343	Due to/fr Bear Mt Fall River	11,070,776.21	11,883,675.27		0.00	11,883,675.27
100346	Due to/fr Bear Mt Newburyport	0.00	(5,849.77)		0.00	(5,849.77)
100347	Due to/fr Bear Mt Swansea	(5,457.07)	14,900.04		0.00	14,900.04
100348	Due to/fr Bear Mt Stoughton	11,805.67	20,485.35		0.00	20,485.35
100400	Prepaid Expenses	1,154.40	3,040.19		0.00	3,040.19
100410	Prepaid Insurance	2,035.39	3,199.04		0.00	3,199.04
100449	Federal EE Credit Program	0.00	38,197.07		0.00	38,197.07
100500	Leasehold Improvements	51,278.28	65,295.67		0.00	65,295.67
100510	Furniture Fixtures & Equipment	37,394.49	45,422.43		0.00	45,422.43
100520	Vehicles	13,109.60	13,109.60		0.00	13,109.60
100530	Computer Equip & Software	11,521.25	11,521.25		0.00	11,521.25
100535	Computer Equip - Capital Lease	25,188.27	25,188.27		0.00	25,188.27
100590	Construction-in-Progress	9,108.42	0.00		0.00	0.00
100600	Accum Amort - Leasehold Imp	(4,717.80)	(10,546.68)		0.00	(10,546.68)
100610	Accum Depr - F F & E	(8,387.34)	(14,303.04)		0.00	(14,303.04)
100620	Accum Depr - Vehicles	(3,932.82)	(6,554.70)		0.00	(6,554.70)
100630	Accum Amort - Software	(1,152.12)	(2,304.24)		0.00	(2,304.24)
100635	Accum Depr - Capital Lse Comp	(11,029.92)	(16,067.52)		0.00	(16,067.52)
100700	Deposits	15,680.00	5,167.44		0.00	5,167.44
100701	Security Deposit Building	123,352.00	123,352.00		0.00	123,352.00
100710	Lease Acquisition Costs	0.00	3,436.00		0.00	3,436.00
100850	Donations	(5,525.00)	(5,525.00)		0.00	(5,525.00)
200000	Accounts Payable	(1,171,741.67)	(1,396,942.59)		0.00	(1,396,942.59)
200010	Accrued Accounts Payable	(13,745.97)	(18,736.96)		0.00	(18,736.96)
200015	Provider Tax Payable	(112,304.82)	(276,591.85)		0.00	(276,591.85)
200020	Payroll Payable	(69,504.83)	(67,907.79)		0.00	(67,907.79)
200025	Payroll Taxes Payable	(154,053.96)	(145,009.43)		0.00	(145,009.43)
200026	Vol EE Benefits Payable	0.00	307.48		0.00	307.48
200028	Vol EE 401K Payable	(1,797.58)	(1,171.20)		0.00	(1,171.20)
200029	Vol EE HSA Payable	(213.46)	0.00		0.00	0.00
200040	Interest Payable	(3,995.37)	0.00		0.00	0.00
200050	Real Estate Tax Payable	(6,929.48)	(27,717.92)		0.00	(27,717.92)
200055	Rent Payable	(182,734.46)	(734,583.48)		0.00	(734,583.48)
200060	Accrued PTO Benefits	(87,123.36)	(84,871.00)		0.00	(84,871.00)
200065	Payroll Adjustments	(701.39)	2,063.44		0.00	2,063.44
200069	Patient Refund	8,650.26	0.00		0.00	0.00
200070	Patient Funds Liability	(101,688.18)	(97,056.86)		0.00	(97,056.86)
250100	LT Line Of Credit	(229,004.83)	0.00		0.00	0.00
290100	Deferred Rent	(16,427.10)	(15,563.48)		0.00	(15,563.48)
290200	Deferred Revenue HHS	(579,000.00)	0.00		0.00	0.00
300040	Retained Earnings	1,198,487.96	2,082,705.28		0.00	2,082,705.28
<b>Subtotal : None</b>		<b>(884,217.32)</b>	<b>(897,169.32)</b>		<b>0.00</b>	<b>(897,169.32)</b>
<b>Total [1] Balance Sheet</b>		<b>(884,217.32)</b>	<b>(897,169.32)</b>		<b>0.00</b>	<b>(897,169.32)</b>
<b>Group : [2] Income Statement</b>						
<b>Subgroup : None</b>						
3003.8	Mass SCO Revenue	(283,176.00)	0.00		(1,130,865.00)	(1,130,865.00)
				CAIDJE - 1	(1,130,865.00)	
400000	PVT Room & Board	(328,955.00)	(383,297.00)		0.00	(383,297.00)
400020	PVT Pharmacy	0.00	(9.66)		0.00	(9.66)
400055	PVT Contractual Allow (R&B)	6,915.00	11,735.64		0.00	11,735.64
400100	MD Room & Board	(7,036,737.00)	(7,672,096.00)		1,130,865.00	(6,541,231.00)
				CAIDJE - 1	1,130,865.00	
400103	MD State Add-On	0.00	(7,650.00)		0.00	(7,650.00)
400115	MD Lab	(335.54)	(853.80)		0.00	(853.80)
400120	MD Pharmacy	(446.75)	(16,242.53)		0.00	(16,242.53)
400130	MD X-Ray	0.00	(80.00)		0.00	(80.00)
400135	MD Physical Therapy	(7,201.55)	(2,276.01)		0.00	(2,276.01)
400140	MD Occupational Therapy	(8,640.17)	(362.45)		0.00	(362.45)
400145	MD Speech Therapy	(5,982.36)	(536.92)		0.00	(536.92)
400155	MD Contractual Allow (R&B)	3,572,998.48	3,564,125.11		0.00	3,564,125.11
400160	MD Contractual Allow (Ancill	16,624.01	19,814.79		0.00	19,814.79
400200	MA Room & Board	(1,231,165.00)	(593,323.00)		0.00	(593,323.00)
400215	MA Lab	(31,059.13)	(13,675.13)		0.00	(13,675.13)
400220	MA Pharmacy	(109,958.72)	(55,611.52)		0.00	(55,611.52)
400225	MA IV Therapy	(15,045.93)	(11,606.36)		0.00	(11,606.36)

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Workpaper: **T-01 - SNF-CR TB Report**

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		12/31/2021	12/31/2022			12/31/2022
400230	MA X-Ray	(6,101.96)	(2,561.25)		0.00	(2,561.25)
400235	MA Physical Therapy	(475,223.61)	(231,715.01)		0.00	(231,715.01)
400240	MA Occupational Therapy	(455,257.43)	(225,104.61)		0.00	(225,104.61)
400245	MA Speech Therapy	(249,955.17)	(103,785.88)		0.00	(103,785.88)
400246	MA Nursing	(532,878.37)	(265,624.31)		0.00	(265,624.31)
400255	MA Contractual Allow (R&B)	914,060.04	440,331.64		0.00	440,331.64
400260	MA Contractual Allow (Ancill)	203,694.02	72,103.27		0.00	72,103.27
400269	MA Sequester	0.00	8,048.20		0.00	8,048.20
400272	M MA Room & Board	(110,315.73)	(165,159.83)		71,019.80	(94,140.03)
				CAIDJE - 1	71,019.80	
400274	M MA Lab	(1,180.67)	(1,624.31)		0.00	(1,624.31)
400275	M MA Pharmacy	(5,588.98)	(4,400.22)		0.00	(4,400.22)
400278	M MA X-Ray	(154.00)	(308.00)		0.00	(308.00)
400279	M MA Physical Therapy	(13,910.83)	(11,162.23)		0.00	(11,162.23)
400280	M MA Occuational Therapy	(13,804.20)	(10,938.37)		0.00	(10,938.37)
400281	M MA Speech Therapy	(2,783.44)	(8,024.97)		0.00	(8,024.97)
400286	M MA Nursing	(16,129.35)	0.00		0.00	0.00
400288	M MA Contractual Allow (R&B)	22,918.86	(6,328.32)		0.00	(6,328.32)
400289	M MA Contractual Allow (Anci	6,738.85	31,908.10		0.00	31,908.10
400315	H Lab	0.00	(36.05)		0.00	(36.05)
400320	H Pharmacy	0.00	(170.54)		0.00	(170.54)
400335	H Physical Therapy	(406.62)	0.00		0.00	0.00
400345	H Speech Therapy	(289.03)	0.00		0.00	0.00
400360	H Contractual Allow (Ancilla	30.83	206.59		0.00	206.59
400400	MG Room & Board	(76,290.00)	(26,393.00)		(71,019.80)	(97,412.80)
				CAIDJE - 1	(71,019.80)	
400415	MG Lab	(4,014.13)	(1,953.88)		0.00	(1,953.88)
400420	MG Pharmacy	(14,644.85)	(9,787.29)		0.00	(9,787.29)
400425	MG IV Therapy	0.00	(7,725.55)		0.00	(7,725.55)
400430	MG X-Ray	(749.07)	(880.00)		0.00	(880.00)
400435	MG Physical Therapy	(36,980.36)	(45,836.43)		0.00	(45,836.43)
400440	MG Occupational Therapy	(41,142.02)	(47,769.84)		0.00	(47,769.84)
400445	MG Speech Therapy	(30,683.76)	(34,326.08)		0.00	(34,326.08)
400455	MG Contractual Allow (R&B)	19,131.36	(3,832.50)		0.00	(3,832.50)
400460	MG Contractual Allow (Ancill	83,701.72	82,917.59		0.00	82,917.59
400635	MB Physical Therapy	(121,180.57)	(84,713.92)		0.00	(84,713.92)
400640	MB Occupational Therapy	(139,598.39)	(70,307.37)		0.00	(70,307.37)
400645	MB Speech Therapy	(77,500.72)	(60,625.44)		0.00	(60,625.44)
400660	MB Contractual Allow (Ancill	70,822.44	38,020.90		0.00	38,020.90
400669	MB Sequester	0.00	2,159.42		0.00	2,159.42
400840	Vending Income	0.00	(494.49)		0.00	(494.49)
400855	Grant Revenue	(54,562.29)	(853,910.27)		0.00	(853,910.27)
400856	Loan Forgiveness PPP	(805,200.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(10,944.06)	(2,104.19)		0.00	(2,104.19)
400861	COVID Testing Revenue	(187,759.67)	(191,063.08)		0.00	(191,063.08)
400870	Interest Income	(43.49)	(13,294.48)		0.00	(13,294.48)
500010	Salaries - Administrator	148,588.28	111,972.02		0.00	111,972.02
500040	Salaries - Business Office	197,706.80	161,802.97		0.00	161,802.97
500050	Salaries - Admissions	66,734.29	76,448.26		0.00	76,448.26
500150	Advertising - Help Wanted	2,823.26	2,043.35		0.00	2,043.35
500180	Travel & Mileage	2,232.94	288.97		0.00	288.97
500200	Bank Charges	6,725.20	6,612.26		0.00	6,612.26
500220	Payroll Processing Fees - ADP	12,365.98	23,804.35		0.00	23,804.35
500240	Dues & Subscriptions	22,592.12	18,495.35		0.00	18,495.35
500260	Office Supplies	10,592.74	8,281.17		0.00	8,281.17
500280	Postage	2,141.30	2,504.51		0.00	2,504.51
500310	Rental Of Office Equipment	10,037.11	18,431.74		0.00	18,431.74
500320	Accounting Fees	5,775.00	9,215.11		0.00	9,215.11
500330	Contract Svcs - Office	43,916.76	50,971.38		0.00	50,971.38
500332	Contract Svcs - IT Support	18,615.57	11,014.98		0.00	11,014.98
500340	Legal Fees	36,750.15	19,304.38		0.00	19,304.38
500360	Consulting Other	14,692.25	53,639.76		0.00	53,639.76
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	2,346.47	1,061.67		0.00	1,061.67
500440	Telephone	28,592.59	26,978.14		0.00	26,978.14
500450	Insurance - Non Property	96,557.23	59,745.21		0.00	59,745.21
500460	Meetings & Seminars	75.00	0.00		0.00	0.00
500480	Advertising - Promotional	689.59	2,630.12		0.00	2,630.12
500490	Fines & Penalties	9,750.00	(119.85)		0.00	(119.85)
500495	Bad Debt	96,000.00	263,264.46		0.00	263,264.46
500510	Taxes - Real Estate	36,683.55	20,788.44		0.00	20,788.44
500520	Taxes - Personal Property	0.00	610.40		0.00	610.40
500530	Insurance - Property	13,412.91	15,440.00		0.00	15,440.00
500551	Provider Tax	432,344.03	454,900.96		0.00	454,900.96
500800	Management Fee	381,318.00	319,961.00		0.00	319,961.00
500900	Rent Expense - Building	546,385.10	551,849.02		0.00	551,849.02
500905	SL Rent	4,599.10	(863.62)		0.00	(863.62)
501100	Deprec - FF&E	5,198.04	5,915.70		0.00	5,915.70
501300	Deprec - Leasehold Improvmnts	3,640.92	5,828.88		0.00	5,828.88
501350	Deprec - Vehicle	2,621.88	2,621.88		0.00	2,621.88
501400	Amort - Computers	1,152.12	1,152.12		0.00	1,152.12
501410	Deprec - Capital Lse Computers	9,032.40	5,037.60		0.00	5,037.60
502000	Interest Working Capital	45,862.59	17,305.84		0.00	17,305.84

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		12/31/2021	12/31/2022			12/31/2022
502150	Interest Other	231.61	38,869.86		0.00	38,869.86
510003	Benefits Expense - PTO ETO	(9,789.96)	3,433.93		0.00	3,433.93
510010	Payroll Taxes - FICA	291,508.71	319,343.53		0.00	319,343.53
510020	Payroll Taxes - FUTA	4,939.86	4,587.48		0.00	4,587.48
510030	Payroll Taxes - SUTA	44,296.33	35,643.16		0.00	35,643.16
510040	Workers' Compensation	74,221.65	129,520.12		0.00	129,520.12
510050	Group Health Insurance	209,355.91	193,307.31		0.00	193,307.31
510060	Employee Grp Life Insurance	4,886.46	0.00		0.00	0.00
510080	Employ Benes - Non Payroll	9,355.14	10,015.47		0.00	10,015.47
510100	Employee Disability Ins	437.50	688.83		0.00	688.83
510105	Employee Pers Fam Med Lve Ins	20,620.46	12,236.48		0.00	12,236.48
510110	Pre Employment EE Costs	23,668.50	2,701.00		0.00	2,701.00
520010	Salaries - Food Serv Dir	66,517.85	68,416.27		0.00	68,416.27
520020	Salaries - Cooks	113,554.06	96,618.71		0.00	96,618.71
520030	Salaries - Dietary Aides	157,745.50	156,027.13		0.00	156,027.13
520040	Salaries - Dietician	54,870.76	78,869.61		0.00	78,869.61
520100	Raw Food	164,276.95	186,700.67		0.00	186,700.67
520120	Food Supplements	19,957.54	14,557.44		0.00	14,557.44
520140	Dietary Supplies	29,090.39	30,603.62		0.00	30,603.62
520160	Contract Svcs - Dietary	1,545.00	480.00		0.00	480.00
530010	Salaries - Houskpg Supv	41,411.35	42,698.43		0.00	42,698.43
530020	Salaries - Houskpg Staff	139,362.68	127,761.05		0.00	127,761.05
530120	Housekeeping Supplies	38,228.74	37,503.57		0.00	37,503.57
530140	Contract Svcs - Housekeeping	0.00	35.06		0.00	35.06
540020	Salaries - Laundry Staff	38,046.00	(2,322.70)		0.00	(2,322.70)
540100	Laundry Supplies	4,177.40	5,564.61		0.00	5,564.61
540140	Linens Purchases	3,217.71	10,719.82		0.00	10,719.82
550010	Salaries - Maint Supervisor	68,695.75	55,166.27		0.00	55,166.27
550020	Salaries - Maintenance Staff	45,699.11	38,486.16		0.00	38,486.16
550100	Maintenance Supplies	23,677.82	21,783.31		0.00	21,783.31
550110	Repairs & Maintenance	30,822.80	78,434.28		0.00	78,434.28
550120	Contract Svcs Maintenance	13,469.72	29,669.32		0.00	29,669.32
550130	Minor Equipment	516.47	0.00		0.00	0.00
550140	Pest Control	2,725.00	3,152.82		0.00	3,152.82
550145	Contract Svcs - Landscaping/S	12,115.00	24,572.25		0.00	24,572.25
550150	Gas & Electric	100,150.80	108,147.18		0.00	108,147.18
550160	Fuel Oil	3.00	5.00		0.00	5.00
550170	Cable TV	16,149.25	14,243.39		0.00	14,243.39
550180	Water & Sewer	50,532.64	42,244.50		0.00	42,244.50
550190	Trash Removal	14,444.08	14,250.66		0.00	14,250.66
560010	Salaries - DNS	115,960.66	75,610.48		0.00	75,610.48
560015	Salaries - DNS Neuro	2,403.84	(159.47)		0.00	(159.47)
560020	Salaries - ADNS	4,189.92	(277.96)		0.00	(277.96)
560030	Salaries - RN Nursing Supervi	443.58	(18.77)		0.00	(18.77)
560040	Salaries - Nursing Scheduler	40,794.90	36,573.03		0.00	36,573.03
560050	Salaries - Unit Coordinator	148,405.94	62,020.84		0.00	62,020.84
560060	Salaries - MDS Coordinator	80,710.20	83,395.92		0.00	83,395.92
560070	Salaries - Nursing Admin Other	0.00	100.00		0.00	100.00
560090	Salaries - Medical Records	48,646.80	47,986.91		0.00	47,986.91
560110	Salaries - Staff Development	69,791.64	83,012.14		0.00	83,012.14
562020	Salaries - RN	492,871.73	267,960.59		0.00	267,960.59
562030	Salaries - LPN	545,994.82	867,143.69		0.00	867,143.69
562032	Salaries - MMQ	22,438.00	42,408.03		0.00	42,408.03
562040	Salaries - CNA	977,658.19	908,917.56		0.00	908,917.56
562100	Medical Supplies	118,979.47	75,610.20		0.00	75,610.20
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	41,105.14	27,564.99		0.00	27,564.99
562140	Tube Feeding (Non Part B)	13,759.88	15,923.60		0.00	15,923.60
562160	Oxygen Supplies	6,295.88	4,926.31		0.00	4,926.31
562180	Contract Svcs - Nursing	304,945.62	102,587.32		(90,440.00)	12,147.32
				CAIDJE - 2	(90,440.00)	
564100	Contract Svcs - Pharmacy	6,942.92	15,102.06		0.00	15,102.06
564120	Over The Counter Drugs	23,101.42	19,036.76		0.00	19,036.76
564140	Prescription Drugs	163,349.86	99,548.57		0.00	99,548.57
566010	I.V. Therapy/RT Exp	8,678.50	12,338.01		0.00	12,338.01
566030	Contract Svcs - Med Director	30,000.00	30,000.00		0.00	30,000.00
566040	Contract Svcs - Psychiatric	0.00	2,200.00		0.00	2,200.00
566070	Contract Svcs - Soc Services	23,426.36	17,674.42		0.00	17,674.42
566120	Contract Svcs -Medical Records	451.00	0.00		0.00	0.00
566140	Patient Transportation	76,516.60	78,095.78		0.00	78,095.78
566160	Med Equip Rental	42,912.61	20,760.42		0.00	20,760.42
566180	Patient Expenses	6,954.70	7,941.98		0.00	7,941.98
566190	Lab Fees	44,204.72	22,012.47		0.00	22,012.47
566191	Lab Fees COVID	130,020.00	0.00		0.00	0.00
566200	X-Ray Services	10,287.55	6,270.22		0.00	6,270.22
566210	Patient Consolidated Billing	301.31	1,381.60		0.00	1,381.60
570010	Salaries - Dir Rehab	17,159.18	(4,434.83)		0.00	(4,434.83)
570020	Salaries - Therapy Aides	0.00	(685.45)		0.00	(685.45)
570040	Contract Svcs - Rehab	389,830.39	26,897.67		0.00	26,897.67
570050	Salaries - PT	10,439.81	56,002.07		0.00	56,002.07
570055	Salaries - PT Aides	10,743.33	19,529.67		0.00	19,529.67
570060	Physical Therapy Supplies	5,350.79	7,264.60		0.00	7,264.60
570070	Salaries - ST Staff	6,075.28	69,081.83		0.00	69,081.83

Client: **A140582 - Bear Mountain-Cedarwood Gardens (Franklin)**  
Engagement: **MDMC 2022 - Bear Mountain-Cedarwood Gardens (Franklin)**  
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>
570090	Salaries - OT	13,561.25	63,031.06		0.00	63,031.06
570100	Salaries - COTA	12,187.50	66,640.29		0.00	66,640.29
570160	Respiratory Therapy Supplies	366.88	0.00		0.00	0.00
580010	Salaries - Activities Director	60,180.00	54,693.86		0.00	54,693.86
580020	Salaries - Activities -Staff	67,977.55	66,361.54		0.00	66,361.54
580100	Activities Supplies	4,076.26	3,402.95		0.00	3,402.95
580120	Contract Svcs - Entertainment	1,250.00	2,200.00		0.00	2,200.00
590010	Salaries - Social Svc Dir	51,088.76	3,034.07		0.00	3,034.07
590020	Salaries - Social Svc Staff	7,777.62	44,519.00		0.00	44,519.00
6042.2	LPN P/S	0.00	0.00		47,658.00	47,658.00
				CAIDJE - 2	47,658.00	
					42,782.00	42,782.00
6052.2	CNA P/S	0.00	0.00	CAIDJE - 2	42,782.00	
					<b>0.00</b>	<b>897,169.32</b>
<b>Subtotal : None</b>		<b>884,217.32</b>	<b>897,169.32</b>		<b>0.00</b>	<b>897,169.32</b>
<b>Total [2] Income Statement</b>		<b>884,217.32</b>	<b>897,169.32</b>		<b>0.00</b>	<b>897,169.32</b>

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Client: *A140582 - Bear Mountain-Cedarwood Gardens (Franklin)*  
Engagement: *MDMC 2022 - Bear Mountain-Cedarwood Gardens (Franklin)*  
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	43,960.09	2,376.74	
<b>Subtotal : None</b>		<b>44,960.09</b>	<b>3,376.74</b>	
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>44,960.09</b>	<b>3,376.74</b>	
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>				
<b>Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)</b>				
100085	AR Private	99,929.32	76,998.36	
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>99,929.32</b>	<b>76,998.36</b>	
<b>Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)</b>				
100080	AR Managed Care	243,378.71	170,687.42	
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>243,378.71</b>	<b>170,687.42</b>	
<b>Subgroup : [S6L1.5C] A/r Medicare Non Managed Care</b>				
100075	AR Medicare A	158,262.50	226,734.67	
100090	AR Medicare B	60,333.54	41,820.13	
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>218,596.04</b>	<b>268,554.80</b>	
<b>Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care</b>				
100070	AR Medicaid	533,025.42	401,194.79	
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car</b>		<b>533,025.42</b>	<b>401,194.79</b>	
<b>Total [S6L1.5C1] Payer Accounts Receivable</b>		<b>1,094,929.49</b>	<b>917,435.37</b>	
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>				
<b>Subgroup : None</b>				
100105	Allowance - Doubtful Accounts	(396,100.00)	(183,500.00)	
<b>Subtotal : None</b>		<b>(396,100.00)</b>	<b>(183,500.00)</b>	
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(396,100.00)</b>	<b>(183,500.00)</b>	
<b>Group : [S6L1.11C1] Other Receivables</b>				
<b>Subgroup : None</b>				
100060	Resident Trust Fund Advances	500.00	500.00	
100310	Due To/from Seller	17,151.49	17,151.49	
100449	Federal EE Credit Program	38,197.07	0.00	
200069	Patient Refund	0.00	8,650.26	
<b>Subtotal : None</b>		<b>55,848.56</b>	<b>26,301.75</b>	
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>55,848.56</b>	<b>26,301.75</b>	
<b>Group : [S6L1.13C1] Prepaid Insurance</b>				
<b>Subgroup : None</b>				
100410	Prepaid Insurance	3,199.04	2,035.39	
<b>Subtotal : None</b>		<b>3,199.04</b>	<b>2,035.39</b>	
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>3,199.04</b>	<b>2,035.39</b>	
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>				
<b>Subgroup : None</b>				
100400	Prepaid Expenses	3,040.19	1,154.40	
100710	Lease Acquisition Costs	3,436.00	0.00	
<b>Subtotal : None</b>		<b>6,476.19</b>	<b>1,154.40</b>	
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>6,476.19</b>	<b>1,154.40</b>	
<b>Group : [S6L2.3C1] Improvements - Cost</b>				
<b>Subgroup : [S6L2.3C] Leasehold Improvements</b>				
100500	Leasehold Improvements	65,295.67	51,278.28	14,017.39
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>65,295.67</b>	<b>51,278.28</b>	
<b>Subgroup : [S6L2.3C] A/D Leasehold Improvements</b>				
100600	Accum Amort - Leasehold Imp	(10,546.68)	(4,717.80)	(5,828.88)
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(10,546.68)</b>	<b>(4,717.80)</b>	
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>54,748.99</b>	<b>46,560.48</b>	

<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C] Equipment Cost</b>			
100510	Furniture Fixtures & Equipment	45,422.43	37,394.49
100530	Computer Equip & Software	11,521.25	11,521.25
100535	Computer Equip - Capital Lease	25,188.27	25,188.27
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>82,131.95</b>	<b>74,104.01</b>
			8,027.94
<b>Subgroup : [S6L2.4C] A/D Equipment</b>			
100610	Accum Depr - F F & E	(14,303.04)	(8,387.34)
100630	Accum Amort - Software	(2,304.24)	(1,152.12)
100635	Accum Depr - Capital Lse Comp	(16,067.52)	(11,029.92)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(32,674.80)</b>	<b>(20,569.38)</b>
			(12,105.42)
<b>Total [S6L2.4C1] Equipment</b>		<b>49,457.15</b>	<b>53,534.63</b>
<b>Group : [S6L2.6C1] Motor Vehicle - Cost</b>			
<b>Subgroup : [S6L2.6C] Motor Vehicle Cost</b>			
100520	Vehicles	13,109.60	13,109.60
<b>Subtotal [S6L2.6C1A] Motor Vehicle Cost</b>		<b>13,109.60</b>	<b>13,109.60</b>
<b>Subgroup : [S6L2.6C] A/D Motor Vehicles</b>			
100620	Accum Depr - Vehicles	(6,554.70)	(3,932.82)
<b>Subtotal [S6L2.6C1B] A/D Motor Vehicles</b>		<b>(6,554.70)</b>	<b>(3,932.82)</b>
			(2,621.88)
<b>Total [S6L2.6C1] Motor Vehicle - Cost</b>		<b>6,554.90</b>	<b>9,176.78</b>
<b>Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets</b>			
<b>Subgroup : [S6L3.3C] Leasehold Deposits</b>			
100701	Security Deposit Building	123,352.00	123,352.00
<b>Subtotal [S6L3.3C1C] Leasehold Deposits</b>		<b>123,352.00</b>	<b>123,352.00</b>
<b>Subgroup : [S6L3.3C] Utility Deposits</b>			
100700	Deposits	5,167.44	15,680.00
<b>Subtotal [S6L3.3C1D] Utility Deposits</b>		<b>5,167.44</b>	<b>15,680.00</b>
<b>Total [S6L3.3C1] Other Deferred Charges and Non Curr</b>		<b>128,519.44</b>	<b>139,032.00</b>
<b>Group : [S6L3.4C1] Construction in Progress</b>			
<b>Subgroup : None</b>			
100590	Construction-in-Progress	0.00	9,108.42
<b>Subtotal : None</b>		<b>0.00</b>	<b>9,108.42</b>
<b>Total [S6L3.4C1] Construction in Progress</b>		<b>0.00</b>	<b>9,108.42</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
100028	Cash - Controlled Disb (PREM)	(33,977.01)	(17,416.48)
100850	Donations	(5,525.00)	(5,525.00)
200000	Accounts Payable	(1,396,942.59)	(1,171,741.67)
<b>Subtotal : None</b>		<b>(1,436,444.60)</b>	<b>(1,194,683.15)</b>
<b>Total [S6L5.1C1] Trade Payable</b>		<b>(1,436,444.60)</b>	<b>(1,194,683.15)</b>
<b>Group : [S6L5.2C1] Accrued Expenses</b>			
<b>Subgroup : None</b>			
200010	Accrued Accounts Payable	(18,736.96)	(13,745.97)
200015	Provider Tax Payable	(276,591.85)	(112,304.82)
200040	Interest Payable	0.00	(3,995.37)
200050	Real Estate Tax Payable	(27,717.92)	(6,929.48)
200055	Rent Payable	(734,583.48)	(182,734.46)
<b>Subtotal : None</b>		<b>(1,057,630.21)</b>	<b>(319,710.10)</b>
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(1,057,630.21)</b>	<b>(319,710.10)</b>
<b>Group : [S6L5.4C1] Patient Funds Due</b>			
<b>Subgroup : [S6L5.4C] Patient Funds Due ( Self Pay)</b>			
100050	Patient Funds Account	97,056.86	101,688.18
200070	Patient Funds Liability	(97,056.86)	(101,688.18)
<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	(229,004.83)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(229,004.83)</b>
<b>Total [S6L5.6C1] Long Term Debt, Current Portion-Ban</b>		<b>0.00</b>	<b>(229,004.83)</b>



<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C] Accrued Salaaries</b>			
200020	Payroll Payable	(67,907.79)	(69,504.83)
200060	Accrued PTO Benefits	(84,871.00)	(87,123.36)
200065	Payroll Adjustments	2,063.44	(701.39)
<b>Subtotal [S6L5.7C1A] Accrued Salaaries</b>		<b>(150,715.35)</b>	<b>(157,329.58)</b>
<b>Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable</b>			
200025	Payroll Taxes Payable	(145,009.43)	(154,053.96)
<b>Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable</b>		<b>(145,009.43)</b>	<b>(154,053.96)</b>
<b>Subgroup : [S6L5.7C] Other Payroll Liabilities</b>			
200026	Vol EE Benefits Payable	307.48	0.00
200028	Vol EE 401K Payable	(1,171.20)	(1,797.58)
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>(863.72)</b>	<b>(1,797.58)</b>
<b>Subgroup : None</b>			
200029	Vol EE HSA Payable	0.00	(213.46)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(213.46)</b>
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(296,588.50)</b>	<b>(313,394.58)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : [S6L5.10C] Other Current Liabilities</b>			
290100	Deferred Rent	(15,563.48)	(16,427.10)
290200	Deferred Revenue HHS	0.00	(579,000.00)
<b>Subtotal [S6L5.10C1A] Other Current Liabilities</b>		<b>(15,563.48)</b>	<b>(595,427.10)</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>(15,563.48)</b>	<b>(595,427.10)</b>
<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affilates</b>			
<b>Subgroup : None</b>			
100317	Due To/from Bear Mt Health	(11,546,189.63)	(10,596,257.04)
100318	Due To/from Bear Mt Mgmt	(1,589,262.92)	(935,569.25)
100343	Due to/fr Bear Mt Fall River	11,883,675.27	11,070,776.21
100346	Due to/fr Bear Mt Newburyport	(5,849.77)	0.00
100347	Due to/fr Bear Mt Swansea	14,900.04	(5,457.07)
100348	Due to/fr Bear Mt Stoughton	20,485.35	11,805.67
<b>Subtotal : None</b>		<b>(1,222,241.66)</b>	<b>(454,701.48)</b>
<b>Total [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affilates</b>		<b>(1,222,241.66)</b>	<b>(454,701.48)</b>
<b>Group : [S6L8C.5C3] Additional Paid in Capital</b>			
<b>Subgroup : None</b>			
300040	Retained Earnings	2,082,705.28	1,198,487.96
<b>Subtotal : None</b>		<b>2,082,705.28</b>	<b>1,198,487.96</b>
<b>Total [S6L8C.5C3] Additional Paid in Capital</b>		<b>2,082,705.28</b>	<b>1,198,487.96</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
400000	PVT Room & Board	(383,297.00)	(328,955.00)
400055	PVT Contractual Allow (R&B)	11,735.64	6,915.00
<b>Subtotal : None</b>		<b>(371,561.36)</b>	<b>(322,040.00)</b>
<b>Total [S2L1.1C1] Private Pay</b>		<b>(371,561.36)</b>	<b>(322,040.00)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
400400	MG Room & Board	(97,412.80)	(76,290.00)
400455	MG Contractual Allow (R&B)	(3,832.50)	19,131.36
<b>Subtotal : None</b>		<b>(101,245.30)</b>	<b>(57,158.64)</b>
<b>Total [S2L1.2C1] Commerical Managed Care</b>		<b>(101,245.30)</b>	<b>(57,158.64)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
400200	MA Room & Board	(593,323.00)	(1,231,165.00)
400246	MA Nursing	(265,624.31)	(532,878.37)
<b>Subtotal : None</b>		<b>(858,947.31)</b>	<b>(1,764,043.37)</b>
<b>Total [S2L1.4C1] Medicare-Fee-For-Service</b>		<b>(858,947.31)</b>	<b>(1,764,043.37)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
400272	M MA Room & Board	(94,140.03)	(110,315.73)
400288	M MA Contractual Allow (R&B)	(6,328.32)	22,918.86
<b>Subtotal : None</b>		<b>(100,468.35)</b>	<b>(87,396.87)</b>
<b>Total [S2L1.5C1] Medicare Managed Care (Part C)</b>		<b>(100,468.35)</b>	<b>(87,396.87)</b>

<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
400100	MD Room & Board	(6,541,231.00)	(7,319,913.00)
400103	MD State Add-On	(7,650.00)	0.00
400155	MD Contractual Allow (R&B)	3,564,125.11	3,572,998.48
<b>Subtotal : None</b>		<b>(2,984,755.89)</b>	<b>(3,746,914.52)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(2,984,755.89)</b>	<b>(3,746,914.52)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
3003.8	Mass SCO Revenue	(1,130,865.00)	0.00
<b>Subtotal : None</b>		<b>(1,130,865.00)</b>	<b>0.00</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(1,130,865.00)</b>	<b>0.00</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
400020	PVT Pharmacy	(9.66)	0.00
400115	MD Lab	(853.80)	(335.54)
400120	MD Pharmacy	(16,242.53)	(446.75)
400130	MD X-Ray	(80.00)	0.00
400135	MD Physical Therapy	(2,276.01)	(7,201.55)
400140	MD Occupational Therapy	(362.45)	(8,640.17)
400145	MD Speech Therapy	(536.92)	(5,982.36)
400160	MD Contractual Allow (Ancill	19,814.79	16,624.01
400215	MA Lab	(13,675.13)	(31,059.13)
400220	MA Pharmacy	(55,611.52)	(109,958.72)
400225	MA IV Therapy	(11,606.36)	(15,045.93)
400230	MA X-Ray	(2,561.25)	(6,101.96)
400235	MA Physical Therapy	(231,715.01)	(475,223.61)
400240	MA Occupational Therapy	(225,104.61)	(455,257.43)
400245	MA Speech Therapy	(103,785.88)	(249,955.17)
400255	MA Contractual Allow (R&B)	440,331.64	914,060.04
400260	MA Contractual Allow (Ancill	72,103.27	203,694.02
400269	MA Sequester	8,048.20	0.00
400274	M MA Lab	(1,624.31)	(1,180.67)
400275	M MA Pharmacy	(4,400.22)	(5,588.98)
400278	M MA X-Ray	(308.00)	(154.00)
400279	M MA Physical Therapy	(11,162.23)	(13,910.83)
400280	M MA Occuational Therapy	(10,938.37)	(13,804.20)
400281	M MA Speech Therapy	(8,024.97)	(2,783.44)
400286	M MA Nursing	0.00	(16,129.35)
400289	M MA Contractual Allow (Anci	31,908.10	6,738.85
400315	H Lab	(36.05)	0.00
400320	H Pharmacy	(170.54)	0.00
400335	H Physical Therapy	0.00	(406.62)
400345	H Speech Therapy	0.00	(289.03)
400360	H Contractual Allow (Ancilla	206.59	30.83
400415	MG Lab	(1,953.88)	(4,014.13)
400420	MG Pharmacy	(9,787.29)	(14,644.85)
400425	MG IV Therapy	(7,725.55)	0.00
400430	MG X-Ray	(880.00)	(749.07)
400435	MG Physical Therapy	(45,836.43)	(36,980.36)
400440	MG Occupational Therapy	(47,769.84)	(41,142.02)
400445	MG Speech Therapy	(34,326.08)	(30,683.76)
400460	MG Contractual Allow (Ancill	82,917.59	83,701.72
400635	MB Physical Therapy	(84,713.92)	(121,180.57)
400640	MB Occupational Therapy	(70,307.37)	(139,598.39)
400645	MB Speech Therapy	(60,625.44)	(77,500.72)
400660	MB Contractual Allow (Ancill	38,020.90	70,822.44
400669	MB Sequester	2,159.42	0.00
<b>Subtotal : None</b>		<b>(369,501.12)</b>	<b>(590,277.40)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(369,501.12)</b>	<b>(590,277.40)</b>
<b>Group : [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>			
<b>Subgroup : None</b>			
400855	Grant Revenue	(853,910.27)	(54,562.29)
400856	Loan Forgiveness PPP	0.00	(805,200.00)
400861	COVID Testing Revenue	(191,063.08)	(187,759.67)
<b>Subtotal : None</b>		<b>(1,044,973.35)</b>	<b>(1,047,521.96)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverab</b>	<b>(1,044,973.35)</b>	<b>(1,047,521.96)</b>
<b>Group : [S2L3.4C1] Vending Machine Revenue</b>			
<b>Subgroup : None</b>			

400840	Vending Income	(494.49)	0.00
<b>Subtotal : None</b>		<b>(494.49)</b>	<b>0.00</b>
<b>Total [S2L3.4C1]</b>	<b>Vending Machine Revenue</b>	<b>(494.49)</b>	<b>0.00</b>
<b>Group : [S2L3.7C1] Interest Income</b>			
<b>Subgroup : None</b>			
400870	Interest Income	(13,294.48)	(43.49)
<b>Subtotal : None</b>		<b>(13,294.48)</b>	<b>(43.49)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(13,294.48)</b>	<b>(43.49)</b>
<b>Group : [S2L3.9C1] Administrative &amp; General Recoverable Income</b>			
<b>Subgroup : None</b>			
400860	Miscellaneous Revenue	(2,104.19)	(10,944.06)
<b>Subtotal : None</b>		<b>(2,104.19)</b>	<b>(10,944.06)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable</b>	<b>(2,104.19)</b>	<b>(10,944.06)</b>
<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
560010	Salaries - DNS	75,610.48	115,960.66
560015	Salaries - DNS Neuro	(159.47)	2,403.84
560070	Salaries - Nursing Admin Other	100.00	0.00
<b>Subtotal : None</b>		<b>75,551.01</b>	<b>118,364.50</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>75,551.01</b>	<b>118,364.50</b>
<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
560020	Salaries - ADNS	(277.96)	4,189.92
560030	Salaries - RN Nursing Supervi	(18.77)	443.58
562020	Salaries - RN	267,960.59	492,871.73
<b>Subtotal : None</b>		<b>267,663.86</b>	<b>497,505.23</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>267,663.86</b>	<b>497,505.23</b>
<b>Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
562180	Contract Svcs - Nursing	12,147.32	304,945.62
<b>Subtotal : None</b>		<b>12,147.32</b>	<b>304,945.62</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>12,147.32</b>	<b>304,945.62</b>
<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
562030	Salaries - LPN	867,143.69	545,994.82
<b>Subtotal : None</b>		<b>867,143.69</b>	<b>545,994.82</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>867,143.69</b>	<b>545,994.82</b>
<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6042.2	LPN P/S	47,658.00	0.00
<b>Subtotal : None</b>		<b>47,658.00</b>	<b>0.00</b>
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>47,658.00</b>	<b>0.00</b>
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
562040	Salaries - CNA	908,917.56	977,658.19
<b>Subtotal : None</b>		<b>908,917.56</b>	<b>977,658.19</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>908,917.56</b>	<b>977,658.19</b>
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6052.2	CNA P/S	42,782.00	0.00
<b>Subtotal : None</b>		<b>42,782.00</b>	<b>0.00</b>
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Ser</b>	<b>42,782.00</b>	<b>0.00</b>
<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>			
500010	Salaries - Administrator	111,972.02	148,588.28
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>111,972.02</b>	<b>148,588.28</b>
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>111,972.02</b>	<b>148,588.28</b>
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
500040	Salaries - Business Office	161,802.97	197,706.80
500050	Salaries - Admissions	76,448.26	66,734.29
<b>Subtotal : None</b>		<b>238,251.23</b>	<b>264,441.09</b>

<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>238,251.23</b>	<b>264,441.09</b>
<b>Group : [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>		
<b>Subgroup : None</b>			
500330	Contract Svcs - Office	50,971.38	43,916.76
500360	Consulting Other	53,639.76	14,692.25
<b>Subtotal : None</b>		<b>104,611.14</b>	<b>58,609.01</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>104,611.14</b>	<b>58,609.01</b>
<b>Group : [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>		
<b>Subgroup : None</b>			
500220	Payroll Processing Fees - ADP	23,804.35	12,365.98
500332	Contract Svcs - IT Support	11,014.98	18,615.57
<b>Subtotal : None</b>		<b>34,819.33</b>	<b>30,981.55</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>34,819.33</b>	<b>30,981.55</b>
<b>Group : [S3L2.12C1]</b>	<b>Office Supplies</b>		
<b>Subgroup : None</b>			
500200	Bank Charges	6,612.26	6,725.20
500260	Office Supplies	8,281.17	10,592.74
500280	Postage	2,504.51	2,141.30
500310	Rental Of Office Equipment	18,431.74	10,037.11
<b>Subtotal : None</b>		<b>35,829.68</b>	<b>29,496.35</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>35,829.68</b>	<b>29,496.35</b>
<b>Group : [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>		
<b>Subgroup : None</b>			
500440	Telephone	26,978.14	28,592.59
<b>Subtotal : None</b>		<b>26,978.14</b>	<b>28,592.59</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; F</b>	<b>26,978.14</b>	<b>28,592.59</b>
<b>Group : [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>		
<b>Subgroup : None</b>			
500180	Travel & Mileage	288.97	2,232.94
500460	Meetings & Seminars	0.00	75.00
<b>Subtotal : None</b>		<b>288.97</b>	<b>2,307.94</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>288.97</b>	<b>2,307.94</b>
<b>Group : [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>		
<b>Subgroup : None</b>			
500150	Advertising - Help Wanted	2,043.35	2,823.26
<b>Subtotal : None</b>		<b>2,043.35</b>	<b>2,823.26</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>2,043.35</b>	<b>2,823.26</b>
<b>Group : [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>		
<b>Subgroup : None</b>			
500240	Dues & Subscriptions	18,495.35	22,592.12
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	1,061.67	2,346.47
<b>Subtotal : None</b>		<b>20,077.02</b>	<b>25,458.59</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Relate</b>	<b>20,077.02</b>	<b>25,458.59</b>
<b>Group : [S3L2.19C1]</b>	<b>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]</b>	<b>Insurance: Malpractice &amp; General Liability</b>		
<b>Subgroup : None</b>			
500450	Insurance - Non Property	59,745.21	96,557.23
<b>Subtotal : None</b>		<b>59,745.21</b>	<b>96,557.23</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Lial</b>	<b>59,745.21</b>	<b>96,557.23</b>
<b>Group : [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>		
<b>Subgroup : None</b>			
566180	Patient Expenses	7,941.98	6,954.70
<b>Subtotal : None</b>		<b>7,941.98</b>	<b>6,954.70</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>7,941.98</b>	<b>6,954.70</b>
<b>Group : [S3L2B.1C1]</b>	<b>Advertising Marketing</b>		
<b>Subgroup : None</b>			
500480	Advertising - Promotional	2,630.12	689.59
<b>Subtotal : None</b>		<b>2,630.12</b>	<b>689.59</b>

Total [S3L2B.1C1]	Advertising Marketing	2,630.12	689.59
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	19,304.38	36,750.15
Subtotal : None		19,304.38	36,750.15
Total [S3L2B.6C1]	Legal: Other	19,304.38	36,750.15
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	319,961.00	381,318.00
Subtotal : None		319,961.00	381,318.00
Total [S3L2B.8C1]	Management Company Fees	319,961.00	381,318.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
502000	Interest Working Capital	17,305.84	45,862.59
Subtotal : None		17,305.84	45,862.59
Total [S3L2B.10C1]	Interest on Working Capital	17,305.84	45,862.59
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	(119.85)	9,750.00
502150	Interest Other	38,869.86	231.61
Subtotal : None		38,750.01	9,981.61
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	38,750.01	9,981.61
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	263,264.46	96,000.00
Subtotal : None		263,264.46	96,000.00
Total [S3L2B.14C1]	Bad Debt Expenses	263,264.46	96,000.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	454,900.96	432,344.03
Subtotal : None		454,900.96	432,344.03
Total [S3L2B.15C1]	User Fee Assessment	454,900.96	432,344.03
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
560110	Salaries - Staff Development	83,012.14	69,791.64
Subtotal : None		83,012.14	69,791.64
Total [S3L3.1C1]	Staff Development Coordinator Salari	83,012.14	69,791.64
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	55,166.27	68,695.75
550020	Salaries - Maintenance Staff	38,486.16	45,699.11
Subtotal : None		93,652.43	114,394.86
Total [S3L3.5C1]	Plant Operations: Salaires	93,652.43	114,394.86
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	29,669.32	13,469.72
550140	Pest Control	3,152.82	2,725.00
550145	Contract Svcs - Landscaping/S	24,572.25	12,115.00
550190	Trash Removal	14,250.66	14,444.08
Subtotal : None		71,645.05	42,753.80
Total [S3L3.8C1]	Plant Operations: Purchased Service	71,645.05	42,753.80
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	21,783.31	23,677.82
550110	Repairs & Maintenance	78,434.28	30,822.80
550130	Minor Equipment	0.00	516.47
Subtotal : None		100,217.59	55,017.09
Total [S3L3.9C1]	Plant Operations: Supplies & Expens	100,217.59	55,017.09
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	108,147.18	100,150.80
550160	Fuel Oil	5.00	3.00
550180	Water & Sewer	42,244.50	50,532.64

Subtotal : None		150,396.68	150,686.44
Total [S3L3.10C1]	Plant Operatins: Utilities	150,396.68	150,686.44
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
520040	Salaries - Dietician	78,869.61	54,870.76
Subtotal : None		78,869.61	54,870.76
Total [S3L3.13C1]	Dietician: Salaries	78,869.61	54,870.76
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
520010	Salaries - Food Serv Dir	68,416.27	66,517.85
520020	Salaries - Cooks	96,618.71	113,554.06
520030	Salaries - Dietary Aides	156,027.13	157,745.50
Subtotal : None		321,062.11	337,817.41
Total [S3L3.18C1]	Dietary: Salaries	321,062.11	337,817.41
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
520100	Raw Food	186,700.67	164,276.95
520120	Food Supplements	14,557.44	19,957.54
Subtotal : None		201,258.11	184,234.49
Total [S3L3.21C1]	Dietary: Food	201,258.11	184,234.49
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	480.00	1,545.00
Subtotal : None		480.00	1,545.00
Total [S3L3.22C1]	Dietary: Purchased Service	480.00	1,545.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520140	Dietary Supplies	30,603.62	29,090.39
Subtotal : None		30,603.62	29,090.39
Total [S3L3.23C1]	Dietary: Supplies & Expenses	30,603.62	29,090.39
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	42,698.43	41,411.35
530020	Salaries - Houskpg Staff	127,761.05	139,362.68
Subtotal [S3L3.24C1] Housekeeping Salries		170,459.48	180,774.03
Subgroup : [S3L3.24C1] Laundry Salaries			
540020	Salaries - Laundry Staff	(2,322.70)	38,046.00
Subtotal [S3L3.24C1] Laundry Salaries		(2,322.70)	38,046.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	168,136.78	218,820.03
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
530140	Contract Svcs - Housekeeping	35.06	0.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		35.06	0.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	35.06	0.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	37,503.57	38,228.74
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		37,503.57	38,228.74
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
540100	Laundry Supplies	5,564.61	4,177.40
Subtotal [S3L3.28C1] Laundry Supplies & Expense		5,564.61	4,177.40
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	43,068.18	42,406.14
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	10,719.82	3,217.71
Subtotal : None		10,719.82	3,217.71
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bec	10,719.82	3,217.71
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			

560040	Salaries - Nursing Scheduler	36,573.03	40,794.90
560050	Salaries - Unit Coordinator	62,020.84	148,405.94
560090	Salaries - Medical Records	47,986.91	48,646.80
Subtotal : None		146,580.78	237,847.64
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	146,580.78	237,847.64
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
566120	Contract Svcs -Medical Records	0.00	451.00
Subtotal : None		0.00	451.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purch	0.00	451.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MMQ Salaries			
562032	Salaries - MMQ	42,408.03	22,438.00
Subtotal [S3L3.40C1] MMQ Salaries		42,408.03	22,438.00
Subgroup : [S3L3.40C1] MDS Salaries			
560060	Salaries - MDS Coordinator	83,395.92	80,710.20
Subtotal [S3L3.40C1] MDS Salaries		83,395.92	80,710.20
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	125,803.95	103,148.20
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
590010	Salaries - Social Svc Dir	3,034.07	51,088.76
590020	Salaries - Social Svc Staff	44,519.00	7,777.62
Subtotal : None		47,553.07	58,866.38
Total [S3L3.48C1]	Social Service Worker: Salaries	47,553.07	58,866.38
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	17,674.42	23,426.36
Subtotal : None		17,674.42	23,426.36
Total [S3L3.51C1]	Social Service Worker: Purchased Se	17,674.42	23,426.36
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	(4,434.83)	17,159.18
570020	Salaries - Therapy Aides	(685.45)	0.00
570050	Salaries - PT	56,002.07	10,439.81
570055	Salaries - PT Aides	19,529.67	10,743.33
570070	Salaries - ST Staff	69,081.83	6,075.28
570090	Salaries - OT	63,031.06	13,561.25
570100	Salaries - COTA	66,640.29	12,187.50
Subtotal : None		269,164.64	70,166.35
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	269,164.64	70,166.35
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
566040	Contract Svcs - Psychiatric	2,200.00	0.00
570040	Contract Svcs - Rehab	26,897.67	389,830.39
Subtotal : None		29,097.67	389,830.39
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	29,097.67	389,830.39
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	54,693.86	60,180.00
580020	Salaries - Activities -Staff	66,361.54	67,977.55
Subtotal : None		121,055.40	128,157.55
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	121,055.40	128,157.55
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	2,200.00	1,250.00
Subtotal : None		2,200.00	1,250.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	2,200.00	1,250.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	14,243.39	16,149.25
580100	Activities Supplies	3,402.95	4,076.26
Subtotal : None		17,646.34	20,225.51
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	17,646.34	20,225.51

<b>Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation</b>			
<b>Subgroup : None</b>			
566140	Patient Transportation	78,095.78	76,516.60
<b>Subtotal : None</b>		<b>78,095.78</b>	<b>76,516.60</b>
<b>Total [S3L3.69C1] Recreational Therapy/Activities: Trans</b>		<b>78,095.78</b>	<b>76,516.60</b>
<b>Group : [S3L3.82C1] 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] Physician Services: Medical Director</b>		<b>30,000.00</b>	<b>30,000.00</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
564140	Prescription Drugs	99,548.57	163,349.86
566010	I.V. Therapy/RT Exp	12,338.01	8,678.50
566190	Lab Fees	22,012.47	44,204.72
566200	X-Ray Services	6,270.22	10,287.55
566210	Patient Consolidated Billing	1,381.60	301.31
<b>Subtotal : None</b>		<b>141,550.87</b>	<b>226,821.94</b>
<b>Total [S3L3.87C1] Legend Drugs</b>		<b>141,550.87</b>	<b>226,821.94</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
562100	Medical Supplies	75,610.20	118,979.47
562101	Covid Medical Supplies	0.00	6,142.46
562120	Diapers/Disposables	27,564.99	41,105.14
562140	Tube Feeding (Non Part B)	15,923.60	13,759.88
562160	Oxygen Supplies	4,926.31	6,295.88
564120	Over The Counter Drugs	19,036.76	23,101.42
566191	Lab Fees COVID	0.00	130,020.00
570060	Physical Therapy Supplies	7,264.60	5,350.79
570160	Respiratory Therapy Supplies	0.00	366.88
<b>Subtotal : None</b>		<b>150,326.46</b>	<b>345,121.92</b>
<b>Total [S3L3.89C1] House Supplies Not Resold</b>		<b>150,326.46</b>	<b>345,121.92</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
564100	Contract Svcs - Pharmacy	15,102.06	6,942.92
<b>Subtotal : None</b>		<b>15,102.06</b>	<b>6,942.92</b>
<b>Total [S3L3.92C1] Pharmacy Consultant</b>		<b>15,102.06</b>	<b>6,942.92</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C' Improvements Depreciation</b>			
501300	Deprec - Leasehold Improvmnts	5,828.88	3,640.92
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>5,828.88</b>	<b>3,640.92</b>
<b>Subgroup : [S3L4.1C' Equipment Depreciation</b>			
501100	Deprec - FF&E	5,915.70	5,198.04
501400	Amort - Computers	1,152.12	1,152.12
501410	Deprec - Capital Lse Computers	5,037.60	9,032.40
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>12,105.42</b>	<b>15,382.56</b>
<b>Subgroup : [S3L4.1C' Motor Vehicle Depreciation</b>			
501350	Deprec - Vehicle	2,621.88	2,621.88
<b>Subtotal [S3L4.1C1E] Motor Vehicle Depreciation</b>		<b>2,621.88</b>	<b>2,621.88</b>
<b>Total [S3L4.1C1] Depreciaton</b>		<b>20,556.18</b>	<b>21,645.36</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500530	Insurance - Property	15,440.00	13,412.91
<b>Subtotal : None</b>		<b>15,440.00</b>	<b>13,412.91</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		<b>15,440.00</b>	<b>13,412.91</b>
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500510	Taxes - Real Estate	20,788.44	36,683.55
<b>Subtotal : None</b>		<b>20,788.44</b>	<b>36,683.55</b>
<b>Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>		<b>20,788.44</b>	<b>36,683.55</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			



500520	Taxes - Personal Property	610.40	0.00
Subtotal : None		610.40	0.00
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	610.40	0.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
566160	Med Equip Rental	20,760.42	42,912.61
Subtotal : None		20,760.42	42,912.61
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	20,760.42	42,912.61
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
500900	Rent Expense - Building	551,849.02	546,385.10
500905	SL Rent	(863.62)	4,599.10
Subtotal : None		550,985.40	550,984.20
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	550,985.40	550,984.20
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	193,307.31	209,355.91
510060	Employee Grp Life Insurance	0.00	4,886.46
510100	Employee Disability Ins	688.83	437.50
510105	Employee Pers Fam Med Lve Ins	12,236.48	20,620.46
Subtotal : None		206,232.62	235,300.33
Total [CLA-53.01]	LA-Group Health/Life	206,232.62	235,300.33
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	3,433.93	(9,789.96)
510080	Employ Benes - Non Payroll	10,015.47	9,355.14
510110	Pre Employment EE Costs	2,701.00	23,668.50
Subtotal : None		16,150.40	23,233.68
Total [CLA-53.03]	LA-Employee Benefits	16,150.40	23,233.68
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	319,343.53	291,508.71
510020	Payroll Taxes - FUTA	4,587.48	4,939.86
510030	Payroll Taxes - SUTA	35,643.16	44,296.33
Subtotal : None		359,574.17	340,744.90
Total [CLA-53.04]	LA-Payroll Taxes	359,574.17	340,744.90
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	129,520.12	74,221.65
Subtotal : None		129,520.12	74,221.65
Total [CLA-53.05]	LA-Workers Comp	129,520.12	74,221.65
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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