

Client: **A135583 - Bear Hill Nursing Home**  
Engagement: **MDMC 2023 - Bear Hill Healthcare LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB REPORT**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
<b>Group : [1]</b>	<b>Balance Sheet</b>					
<b>Subgroup : None</b>						
1010	Chase - 8669	100,882.02	4,691.58		0.00	4,691.58
1020	Cash Pna	71,452.11	73,242.23		0.00	73,242.23
1040	Cash Payroll	(24,151.50)	(38,286.68)		0.00	(38,286.68)
1050	Cash Care Cost	8,012.62	0.01		0.00	0.01
1120	Bank Hapoalim 4800	(198,646.78)	462,540.98		0.00	462,540.98
112B	Bank Hapoalim 6912	82.80	82.80		0.00	82.80
1151	Merril Lynch Securities	3,066,236.67	2,784,044.35		0.00	2,784,044.35
1152	Morgan Stanley Cash	0.00	320,159.42		0.00	320,159.42
1160	Cash Merrill Lynch	149,012.86	3,110.85		0.00	3,110.85
120A	A/r Private	585,752.98	916,210.17		0.00	916,210.17
120B	A/r Medicaid	1,146,831.85	1,154,964.44		0.00	1,154,964.44
120C	A/r Hospice	180,474.34	161,495.37		0.00	161,495.37
120D	A/r Medicare Part A	815,985.78	565,305.61		0.00	565,305.61
120E	A/r Hmo	340,649.22	460,489.78		0.00	460,489.78
120G	A/r Income	127,523.60	71,867.59		0.00	71,867.59
120H	A/r Medicare Part B	28,501.34	29,363.58		0.00	29,363.58
120I	A/r Veterans	82,765.08	88,462.72		0.00	88,462.72
122A	A/r Private Therapy	1,075.15	2,592.92		0.00	2,592.92
125D	A/r Medicare A Bad Debts	9,062.29	41,389.30		0.00	41,389.30
1260	MISCELLANEOUS RECEIVABLE	2,076,558.00	0.00		0.00	0.00
1270	Loans & Exchanges	(8,111.90)	(15,423.13)		0.00	(15,423.13)
127B	L&E Concord	(38,635.81)	(38,635.81)		0.00	(38,635.81)
127E	L&E Gwynedd HC	(470,000.00)	(420,000.00)		0.00	(420,000.00)
127G	L&e Centennial	2,491.00	2,491.00		0.00	2,491.00
127L	AR Eexchange	0.00	(124,276.34)		0.00	(124,276.34)
127M	L & E PNA	0.00	(1,951.90)		0.00	(1,951.90)
1280	Allowance For Bad Debt	(517,800.00)	(674,300.00)		0.00	(674,300.00)
1460	Medicaid Behavioral Add-o	0.00	71,050.00		0.00	71,050.00
1500	Prepaid Insurance	3,550.70	3,924.00		0.00	3,924.00
1550	Prepaid Expenses	21,904.00	11,713.90		0.00	11,713.90
1640	Equipment	142,127.43	154,675.52		0.00	154,675.52
1660	Improvements	71,695.76	71,695.76		0.00	71,695.76
1680	Construction In Progress	95,651.88	829,106.26		0.00	829,106.26
1750	Accumulated Depreciation	(53,223.00)	(91,267.00)		7,170.00	(84,097.00)
				CAIDJE - 3	7,170.00	
2000	Accounts Payable	(1,467,808.29)	(1,659,028.18)		0.00	(1,659,028.18)
2040	Ome	(2,625.54)	(3,768.38)		0.00	(3,768.38)
2050	Patient Funds Payable	(74,294.91)	(78,998.93)		0.00	(78,998.93)
2070	PRIVATE AR CREDIT BALANCE	(23,366.00)	(32,161.16)		0.00	(32,161.16)
2080	Resident Refund Account	(34,434.98)	(47,681.70)		0.00	(47,681.70)
208H	Resident Refund 2	(36,689.37)	(38,698.39)		0.00	(38,698.39)
2200	ACCRUED EXPENSES	(649,673.00)	(855,923.55)		0.00	(855,923.55)
2330	Pa Withholding	(66.17)	(199.81)		0.00	(199.81)
233B	NJ Withholding	(108.77)	53.73		0.00	53.73
2340	SUI PAYABLE	(7,521.52)	(7,521.52)		0.00	(7,521.52)
2360	Pensions Withheld	(10,125.95)	(10,578.33)		0.00	(10,578.33)
2410	Employee Loans	0.00	(473.08)		0.00	(473.08)
2430	Due to Member	5,893.00	(194,469.00)		0.00	(194,469.00)
2490	Due To/from Landlord	379,366.87	379,366.87		0.00	379,366.87
249A	Due To Old Owner (residen	(0.60)	0.00		0.00	0.00
2520	Loc Bhi	(700,000.00)	(750,000.00)		0.00	(750,000.00)
2530	LOC Merrill Lynch	(1,484,284.43)	(2,041,625.20)		0.00	(2,041,625.20)
2900	Capital	(3,447,843.77)	(3,450,470.75)		0.00	(3,450,470.75)
2950	Distributions	0.00	1,732,047.00		0.00	1,732,047.00
CLA-ACCUM DPR	ACCUM DEPR IMPRV	(3,585.00)	0.00		(7,170.00)	(7,170.00)
				CAIDJE - 3	(7,170.00)	
<b>Subtotal : None</b>		<b>260,542.06</b>	<b>(179,601.10)</b>		<b>0.00</b>	<b>(179,601.10)</b>
<b>Total [1] Balance Sheet</b>		<b>260,542.06</b>	<b>(179,601.10)</b>		<b>0.00</b>	<b>(179,601.10)</b>
<b>Group : [2]</b>	<b>Income Statement</b>					
<b>Subgroup : None</b>						
300A	Routine Revenue Private	(2,833,115.00)	(3,189,584.33)		0.00	(3,189,584.33)
300B	Routine Revenue Medicaid	(5,508,296.19)	(9,295,143.41)		1,959,186.00	(7,335,957.41)
				CAIDJE - 1	1,959,186.00	
300B1	Resource Revenue	(1,440,061.00)	0.00		(1,959,186.00)	(1,959,186.00)
				CAIDJE - 1	(1,959,186.00)	
300C	Routine Revenue Hospice	(838,630.30)	(888,602.17)		0.00	(888,602.17)
300D	Routine Rev Medicare A	(4,769,950.14)	(6,365,277.87)		0.00	(6,365,277.87)
300E	Routine Revenue Hmo	(64,176.62)	(1,058,306.76)		0.00	(1,058,306.76)
300E.00	Routine Revenue Hmo	(705,947.00)	0.00		0.00	0.00
300H	Prior Period Medicaid Rev	422.11	6,126.64		0.00	6,126.64
300I	Prior Period Revenue Hmo	(3,261.61)	(2,835.79)		0.00	(2,835.79)
300J	Routine Revenue Veterans	(117,477.42)	(192,098.24)		0.00	(192,098.24)
300K	PRIVATE REVENUE PRIOR	0.00	960.00		0.00	960.00
300L	REVENUE HOSPICE PRIOR	0.00	(3,222.69)		0.00	(3,222.69)
300M	Routine Revenue - Managed Medicaid	0.00	(1,124.48)		0.00	(1,124.48)
3060	Stimulus	(49,864.85)	0.00		0.00	0.00
3070	STIMULUS STATE	(464,277.84)	0.00		0.00	0.00
3075	ERTC	(2,076,558.00)	0.00		0.00	0.00
30750	ERTC	(1,018,174.29)	2,076,558.00		0.00	2,076,558.00

Client: **A135583 - Bear Hill Nursing Home**  
Engagement: **MDMC 2023 - Bear Hill Healthcare LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB REPORT**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
307B	ERTC	0.00	(1,010,769.20)		0.00	(1,010,769.20)
3080	PPP Forgiveness	1,018,174.00	(1,065,789.68)		0.00	(1,065,789.68)
320B	Physical Therapy Mcaid	(3,935.12)	(2,889.89)		0.00	(2,889.89)
320C	Physical Therapy Hospice	(62.12)	0.00		0.00	0.00
320D	Pt Medicare Part A	(444,219.68)	(504,773.78)		0.00	(504,773.78)
320E	Physical Therapy Hmo	(118,551.27)	(137,862.64)		0.00	(137,862.64)
320H	Pt Medicare Part B	(147,508.71)	(159,157.67)		0.00	(159,157.67)
320I	Pt Veterans	(1,647.92)	(4,838.05)		0.00	(4,838.05)
321B	C/a Pt Mcaid	8,328.82	2,293.84		0.00	2,293.84
321C	C/a Pt Hospice	81.79	42.95		0.00	42.95
321D	C/a Pt Medicare Part A	444,219.68	504,773.78		0.00	504,773.78
321E	C/a Pt Hmo	88,649.25	120,393.27		0.00	120,393.27
321I	C/a Pt Veterans	1,647.92	4,838.05		0.00	4,838.05
322A	Occup Therapy Private	0.00	(514.28)		0.00	(514.28)
322B	Occup Therapy Medicaid	(2,747.19)	(9,452.78)		0.00	(9,452.78)
322D	Ot Medicare Part A	(378,292.85)	(421,024.90)		0.00	(421,024.90)
322E	Occup Therapy Hmo	(106,470.44)	(110,169.42)		0.00	(110,169.42)
322H	Ot Medicare Part B	(66,461.33)	(73,236.90)		0.00	(73,236.90)
322I	Ot Veterans	(718.00)	(2,212.94)		0.00	(2,212.94)
323B	C/a Ot Mcaid	4,402.55	8,651.58		0.00	8,651.58
323D	C/a Ot Mcare Part A	378,292.85	421,024.90		0.00	421,024.90
323E	C/a Ot Hmo	86,289.73	100,430.33		0.00	100,430.33
323I	C/a Ot Veterans	718.00	2,212.94		0.00	2,212.94
324B	Speech Therapy Medicaid	(1,475.46)	(3,006.91)		0.00	(3,006.91)
324D	St Medicare Part A	(77,707.31)	(160,639.67)		0.00	(160,639.67)
324E	Speech Therapy Hmo	(28,365.43)	(49,486.05)		0.00	(49,486.05)
324H	St Medicare Part B	(62,855.76)	(112,847.44)		0.00	(112,847.44)
324I	St Veterans	(1,644.79)	(406.58)		0.00	(406.58)
325B	C/a St Mcaid	4,201.26	2,112.71		0.00	2,112.71
325D	C/a St Mcare Part A	77,707.31	160,639.67		0.00	160,639.67
325E	C/a St Hmo	15,995.45	36,256.20		0.00	36,256.20
325I	C/a St Veterans	1,644.79	406.58		0.00	406.58
329C	C/A Flu	0.00	891.03		0.00	891.03
329H	Flu Shots Medicare Part B	0.00	(10,055.91)		0.00	(10,055.91)
329I	Flu Shot Part B HMO	0.00	(3,945.99)		0.00	(3,945.99)
3300	Pharmacy	(368,104.02)	(113,824.00)		0.00	(113,824.00)
3310	C/a Pharmacy	366,485.88	113,824.00		0.00	113,824.00
3460	Medicaid Behavioral Add-o	0.00	(565,850.00)		0.00	(565,850.00)
3500	Interest Income	(46,352.53)	(161,732.98)		0.00	(161,732.98)
3540	Misc. Income	(9.00)	(51.00)		0.00	(51.00)
3800	Other Rev - Beauty Parlor	(3.00)	0.00		0.00	0.00
3850	Other Rev - Miscellaneous	(301,442.98)	(63,792.00)		0.00	(63,792.00)
4000	Nursing Admin Salaries	60,761.56	223,684.84		0.00	223,684.84
4300	Don Salaries	354,660.00	232,674.00		0.00	232,674.00
430A	Adon Salaries	67,183.23	145,216.61		0.00	145,216.61
430B	Staff Development	27,002.35	0.00		0.00	0.00
4400	Nursing Salaries - Rn	1,091,992.08	1,037,744.78		0.00	1,037,744.78
4410	Nursing Salaries - Lpn	1,501,668.78	1,637,595.48		0.00	1,637,595.48
4420	Nursing Salaries - Cna&apos;s	2,698,191.39	3,196,711.76		0.00	3,196,711.76
4430	Contracted Rn	307,072.31	239,900.51		0.00	239,900.51
4440	CONTRACTED LPN	661,191.56	1,219,941.61		0.00	1,219,941.61
4450	Contracted Cna	479,128.18	630,665.55		0.00	630,665.55
4870	Guaranteed Payment-2	(200,362.00)	(1,644,647.00)		0.00	(1,644,647.00)
5010	Physical Therapy Contr.sv	384,631.82	54,000.00		0.00	54,000.00
5100	Salaries Therapy	211,511.68	0.00		0.00	0.00
510A	Physical Therapist Salari	158,387.27	576,681.92		0.00	576,681.92
510B	Occupational Therapist Sa	95,784.91	335,505.65		0.00	335,505.65
510C	Speech Therapist Salaries	7,269.94	130,956.31		0.00	130,956.31
5600	Pharmacy Prescription	248,833.95	327,765.00		0.00	327,765.00
5610	Pharmacy Otc Drugs	9,943.39	4,233.93		0.00	4,233.93
5620	Pharmacy Contr.svc/consul	13,801.50	14,359.50		0.00	14,359.50
5710	Food Supplements	7,713.73	8,519.91		0.00	8,519.91
5760	X-ray	7,843.93	18,163.10		0.00	18,163.10
5770	Laboratory	51,017.48	65,783.62		0.00	65,783.62
577A	Covid testing	142,600.00	0.00		0.00	0.00
5780	Outpatient Pps Doctor	5,250.52	10,697.68		0.00	10,697.68
5790	Physician Services	683.68	2,701.12		0.00	2,701.12
5800	Non Emergency Transport	39,801.21	9,867.13		0.00	9,867.13
5810	Routine Resident Supplies	0.00	585.27		0.00	585.27
5820	Nursing Supplies	1,499.54	1,729.45		0.00	1,729.45
5830	Med. Supp. Routine Supp.	171,104.15	253,454.63		0.00	253,454.63
583A	Medical Supplies-COVID	8,656.90	6,664.43		0.00	6,664.43
5850	Med. Supp. Oxygen	2,826.35	3,874.70		0.00	3,874.70
5950	Medical Director	36,000.00	31,000.00		0.00	31,000.00
6000	Medical Records	(106.00)	(71.10)		0.00	(71.10)
6200	Activities Salaries	199,104.79	233,461.04		0.00	233,461.04
620A	Misc. Resident Expenses	(100.00)	0.00		0.00	0.00
6210	Activities Contracted Svc	5,425.00	6,345.00		0.00	6,345.00
6220	Activities Supplies	13,818.16	31,640.62		0.00	31,640.62
6250	Cable	22,919.10	24,100.69		0.00	24,100.69
6260	RECREATION EXCHANGE	(275.00)	(133.00)		0.00	(133.00)
6400	Social Svc. Salaries	102,324.60	181,328.58		0.00	181,328.58
6410	Social Svc. Contr.svc	50,212.50	41,142.50		0.00	41,142.50

Client: **A135583 - Bear Hill Nursing Home**  
Engagement: **MDMC 2023 - Bear Hill Healthcare LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB REPORT**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
6600	Dietary Salaries	335.87	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
6600.00	Dietary Salaries	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
6610	Contracted Dietary	1,080,616.10	1,366,834.74		0.00	1,366,834.74
6620	Dietary Supplies	14,716.86	35,804.00		0.00	35,804.00
662A	Dietary supplies - Covid	784.24	0.00		0.00	0.00
6670	Dietary	1,096.62	5,064.88		0.00	5,064.88
6810	Laundry Contr. Svc. (701)	5,956.01	6,550.96		0.00	6,550.96
6820	Laundry Supplies	654.15	535.82		0.00	535.82
7000	Hskpng Salaries	625,000.84	684,203.12		0.00	684,203.12
7020	Hskpng Supplies	20,588.95	12,412.57		0.00	12,412.57
702A	Housekeeping Supplies-COV	1,476.00	1,170.95		0.00	1,170.95
7050	Central Supply Salaries	9,616.00	0.00		0.00	0.00
7200	Maintenance Salaries	175,103.43	241,623.95		0.00	241,623.95
7210	Maint. Contr. Svc.	8,809.31	11,644.39		0.00	11,644.39
7220	Maint. Supplies	23,753.81	45,835.26		0.00	45,835.26
7280	Maint. Repairs	101,639.32	98,437.25		0.00	98,437.25
7300	Rent	1,344,256.75	1,333,808.00		0.00	1,333,808.00
7350	Plant Equip. Rental	11,916.60	10,770.72		0.00	10,770.72
7400	Plant Ops Gas	77,886.04	110,702.34		0.00	110,702.34
7410	Plant Ops Water/sewer	115,726.54	142,235.89		0.00	142,235.89
7420	Plant Ops Electric	192,395.54	182,591.45		0.00	182,591.45
7430	Plant Ops Property Ins.	32,507.00	37,229.00		0.00	37,229.00
7440	Plant Ops Real Estate Tax	201,912.64	184,126.17		0.00	184,126.17
7450	Plant Extermination	3,440.92	3,190.00		0.00	3,190.00
7460	Plant Ops Garbage Removal	21,823.58	25,878.30		0.00	25,878.30
746A	Plant Ops Medical Waste	144.00	316.00		0.00	316.00
7470	Plant Ops Fire/safe Joint	15,770.55	9,259.45		0.00	9,259.45
7480	Plant Ops Bldng/grnd Upkp	103,609.00	60,985.00		0.00	60,985.00
7500	BAD DEBTS	298,788.59	0.00		0.00	0.00
8000	Admin&general Salaries	576,799.56	713,916.47		0.00	713,916.47
800A	Salaries - Administrator	244,303.74	195,680.00		0.00	195,680.00
8010	Admin. Consultant	433,531.81	307,930.48		0.00	307,930.48
801B	Admin. Mgmt-1	120,000.00	240,000.00		0.00	240,000.00
801C	Admin. Mgmt-2	120,000.00	240,000.00		0.00	240,000.00
801D	Admin. consultant covid	24,300.00	11,200.00		0.00	11,200.00
801E	Admin. Mgmt-1	163,816.41	1,108,752.85		0.00	1,108,752.85
801F	Admin. Mgmt-2	731,011.41	1,108,752.85		0.00	1,108,752.85
8020	Admin&gen. Office Supplie	67,068.14	52,305.06		0.00	52,305.06
802A	Office Expense	31,162.00	26,424.87		0.00	26,424.87
8030	Admin&gen. Recruitment	50,609.32	97,498.36		0.00	97,498.36
8040	Admin&gen. Training/ed.	991.76	9,859.00		0.00	9,859.00
804A	Admin&gen. Clinical Train	(400.00)	1,027.55		0.00	1,027.55
8050	Admin&gen. Licenses&dues	20,369.36	17,453.01		0.00	17,453.01
8060	Admin&gen. Clinical Consu	27,784.55	317,875.06		0.00	317,875.06
8070	Contr. Clerical	24,927.04	3,709.50		0.00	3,709.50
8100	Promotional Advert.	85,099.10	34,127.81		0.00	34,127.81
8130	Admin&gen. Bank Svc Chrg	19,470.80	28,457.34		0.00	28,457.34
8140	Admin&gen. Auto And Trave	31,859.75	30,438.54		0.00	30,438.54
8150	Admin&gen. Telephone	6,727.12	6,525.31		0.00	6,525.31
8160	Admin&gen. Liability Ins.	212,982.28	215,041.04		0.00	215,041.04
8170	Contributions	8,300.00	9,950.00		0.00	9,950.00
8180	Admin&gen. Legal Fees	39,637.68	60,241.73		0.00	60,241.73
818A	Admin&gen. Corp Complianc	13,915.00	12,568.00		0.00	12,568.00
8190	Admin&gen. Acctng Fees	80,891.00	75,187.00		0.00	75,187.00
8200	Admin&gen. Other Prof.fee	100.00	67,604.00		0.00	67,604.00
8210	Admin&gen. Fiscal Service	10,225.83	266,463.13		0.00	266,463.13
8220	Data Processing	178,144.30	187,246.79		0.00	187,246.79
8230	Admin&gen. Postage	3,895.29	2,751.38		0.00	2,751.38
8240	Admin&gen. Background Ck	3,877.24	4,453.86		0.00	4,453.86
829A	BAD DEBTS - PRIVATE	0.00	163,574.36		0.00	163,574.36
829H	Bad Debts Part A	4,880.00	17,406.85		0.00	17,406.85
830A	Payroll Taxes - Fica Exp	647,552.10	745,358.73		0.00	745,358.73
830B	Payroll Taxes - Fui Exp	12,111.44	10,631.30		0.00	10,631.30
830C	Payroll Taxes - Sui Exp	43,215.30	86,832.09		0.00	86,832.09
830D	MASS - Pass Through Entit	32,000.00	0.00		0.00	0.00
8310	Empben Hlth,dent,life Ins	430,770.91	522,485.14		0.00	522,485.14
831A	Employee Benefits	57,179.96	56,832.47		0.00	56,832.47
831C	Employee Supp. Insurance	(5,540.02)	0.00		0.00	0.00
831F	Tuition reimbursement	12,150.00	1,127.00		0.00	1,127.00
831G	FSA	(816.17)	(4,477.56)		0.00	(4,477.56)
831Q	Instpay	0.00	(70.00)		0.00	(70.00)
8320	Emp.ben. Workers Comp.	138,474.00	152,997.00		0.00	152,997.00
832A	Employee Uniforms	7,596.50	2,070.00		0.00	2,070.00
832B	Emp.ben. Year End	4,110.40	0.00		0.00	0.00
8400	Depreciation	25,585.00	34,459.00		(3,585.00)	30,874.00
				CAIDJE - 3	(3,585.00)	
8400.00	Depreciation	3,585.00	0.00		3,585.00	3,585.00
				CAIDJE - 3	3,585.00	
8610	Interest	20,746.88	95,067.15		0.00	95,067.15
950B	NJ Bait Tax	130,000.00	0.00		0.00	0.00
9520	User Fee	861,805.88	1,119,016.65		0.00	1,119,016.65

Client: **A135583 - Bear Hill Nursing Home**  
Engagement: **MDMC 2023 - Bear Hill Healthcare LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB REPORT**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
9990	Suspense	(3,545.75)	(116.17)		0.00	(116.17)
<b>Subtotal : None</b>		<b>(260,542.06)</b>	<b>179,601.10</b>		<b>0.00</b>	<b>179,601.10</b>
<b>Total [2] Income Statement</b>		<b>(260,542.06)</b>	<b>179,601.10</b>		<b>0.00</b>	<b>179,601.10</b>
<b>Group : [***]</b>	<b>Not Used</b>					
<b>Subgroup : None</b>						
9952	VETERANS YTD	0.00	604.00		0.00	604.00
9954	HOSPICE YTD	0.00	2,930.00		0.00	2,930.00
9955	MEDICAID YTD	0.00	33,396.00		0.00	33,396.00
9956	PRIVATE YTD	0.00	6,613.00		0.00	6,613.00
9957	HMO YTD	0.00	2,249.00		0.00	2,249.00
9958	MEDICARE YTD	0.00	9,359.00		0.00	9,359.00
9959	CENSUS YTD	0.00	55,151.00		0.00	55,151.00
9960	CONTRA CENSUS	0.00	(110,302.00)		0.00	(110,302.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [***] Not Used</b>		<b>0.00</b>	<b>0.00</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}	

Client: **A135583 - Bear Hill Nursing Home**  
Engagement: **MDMC 2023 - Bear Hill Healthcare LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-02 - MCD SNF-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1010	Chase - 8669	4,691.58	100,882.02
1020	Cash Pna	73,242.23	71,452.11
1040	Cash Payroll	(38,286.68)	(24,151.50)
1050	Cash Care Cost	0.01	8,012.62
1120	Bank Hapoalim 4800	462,540.98	(198,646.78)
112B	Bank Hapoalim 6912	82.80	82.80
1152	Morgan Stanley Cash	320,159.42	0.00
1160	Cash Merrill Lynch	3,110.85	149,012.86
<b>Subtotal : None</b>		<b>825,541.19</b>	<b>106,644.13</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>825,541.19</b>	<b>106,644.13</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1.A/ R Self-Pay Patients (Private)]</b>			
120A	A/r Private	916,210.17	585,752.98
122A	A/r Private Therapy	2,592.92	1,075.15
<b>Subtotal [S6L1.5C1A]</b>	<b>A/ R Self-Pay Patients (Private)</b>	<b>918,803.09</b>	<b>586,828.13</b>
<b>Subgroup : [S6L1.5C1 A/R Managed Care Patients (Private)]</b>			
120E	A/r Hmo	460,489.78	340,649.22
120G	A/r Income	71,867.59	127,523.60
<b>Subtotal [S6L1.5C1B]</b>	<b>A/R Managed Care Patients (Private)</b>	<b>532,357.37</b>	<b>468,172.82</b>
<b>Subgroup : [S6L1.5C1 A/r Medicare Non Managed Care]</b>			
120D	A/r Medicare Part A	565,305.61	815,985.78
120H	A/r Medicare Part B	29,363.58	28,501.34
<b>Subtotal [S6L1.5C1D]</b>	<b>A/r Medicare Non Managed Care</b>	<b>594,669.19</b>	<b>844,487.12</b>
<b>Subgroup : [S6L1.5C1 A/R Mass Medicaid Non Managed Care]</b>			
120B	A/r Medicaid	1,154,964.44	1,146,831.85
1460	Medicaid Behavioral Add-o	71,050.00	0.00
<b>Subtotal [S6L1.5C1F]</b>	<b>A/R Mass Medicaid Non Managed Care</b>	<b>1,226,014.44</b>	<b>1,146,831.85</b>
<b>Subgroup : [S6L1.5C1 A/R Other Public Patients]</b>			
120C	A/r Hospice	161,495.37	180,474.34
120I	A/r Veterans	88,462.72	82,765.08
<b>Subtotal [S6L1.5C1L]</b>	<b>A/R Other Public Patients</b>	<b>249,958.09</b>	<b>263,239.42</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>3,521,802.18</b>	<b>3,309,559.34</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
125D	A/r Medicare A Bad Debts	41,389.30	9,062.29
1280	Allowance For Bad Debt	(674,300.00)	(517,800.00)
<b>Subtotal : None</b>		<b>(632,910.70)</b>	<b>(508,737.71)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(632,910.70)</b>	<b>(508,737.71)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
2410	Employee Loans	(473.08)	0.00
2490	Due To/from Landlord	379,366.87	379,366.87
249A	Due To Old Owner (residen	0.00	(0.60)
<b>Subtotal : None</b>		<b>378,893.79</b>	<b>379,366.27</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>378,893.79</b>	<b>379,366.27</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
1260	MISCELLANEOUS RECEIVABLE	0.00	2,076,558.00
1270	Loans & Exchanges	(15,423.13)	(8,111.90)
127L	AR Eexchange	(124,276.34)	0.00
<b>Subtotal : None</b>		<b>(139,699.47)</b>	<b>2,068,446.10</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>(139,699.47)</b>	<b>2,068,446.10</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
1500	Prepaid Insurance	3,924.00	3,550.70
<b>Subtotal : None</b>		<b>3,924.00</b>	<b>3,550.70</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>3,924.00</b>	<b>3,550.70</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
127B	L&E Concord	(38,635.81)	(38,635.81)
127E	L&E Gwynedd HC	(420,000.00)	(470,000.00)
127G	L&e Centennial	2,491.00	2,491.00

1550	Prepaid Expenses	11,713.90	21,904.00	
<b>Subtotal : None</b>		<b>(444,430.91)</b>	<b>(484,240.81)</b>	
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>(444,430.91)</b>	<b>(484,240.81)</b>	
<b>Group : [S6L2.3C1] Improvements - Cost</b>				
<b>Subgroup : [S6L2.3C1] Building Improvements</b>				
1660	Improvements	71,695.76	71,695.76	
<b>Subtotal [S6L2.3C1A]</b>	<b>Building Improvements</b>	<b>71,695.76</b>	<b>71,695.76</b>	
<b>Subgroup : [S6L2.3C1 A/D Building Improvements</b>				
CLA-ACCUM DPR	ACCUM DEPR IMPRV	(7,170.00)	0.00	
<b>Subtotal [S6L2.3C1D]</b>	<b>A/D Building Improvements</b>	<b>(7,170.00)</b>	<b>0.00</b>	
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>64,525.76</b>	<b>71,695.76</b>	(7,170.00)
<b>Group : [S6L2.4C1] Equipment</b>				
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>				
1640	Equipment	154,675.52	142,127.43	
<b>Subtotal [S6L2.4C1A]</b>	<b>Equipment Cost</b>	<b>154,675.52</b>	<b>142,127.43</b>	12,548.09
<b>Subgroup : [S6L2.4C1 A/D Equipment</b>				
1750	Accumulated Depreciation	(84,097.00)	(56,808.00)	
<b>Subtotal [S6L2.4C1b]</b>	<b>A/D Equipment</b>	<b>(84,097.00)</b>	<b>(56,808.00)</b>	(27,289.00)
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>70,578.52</b>	<b>85,319.43</b>	
<b>Group : [S6L3.1C1] Long Term Investments</b>				
<b>Subgroup : None</b>				
1151	Merrill Lynch Securities	2,784,044.35	3,066,236.67	
<b>Subtotal : None</b>		<b>2,784,044.35</b>	<b>3,066,236.67</b>	
<b>Total [S6L3.1C1]</b>	<b>Long Term Investments</b>	<b>2,784,044.35</b>	<b>3,066,236.67</b>	
<b>Group : [S6L3.4C1] Construction in Progress</b>				
<b>Subgroup : None</b>				
1680	Construction In Progress	829,106.26	95,651.88	
<b>Subtotal : None</b>		<b>829,106.26</b>	<b>95,651.88</b>	
<b>Total [S6L3.4C1]</b>	<b>Construction in Progress</b>	<b>829,106.26</b>	<b>95,651.88</b>	
<b>Group : [S6L5.1C1] Trade Payable</b>				
<b>Subgroup : None</b>				
2000	Accounts Payable	(1,659,028.18)	(1,467,808.29)	
<b>Subtotal : None</b>		<b>(1,659,028.18)</b>	<b>(1,467,808.29)</b>	
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(1,659,028.18)</b>	<b>(1,467,808.29)</b>	
<b>Group : [S6L5.2C1] Accrued Expenses</b>				
<b>Subgroup : None</b>				
2200	ACCRUED EXPENSES	(855,923.55)	(649,673.00)	
<b>Subtotal : None</b>		<b>(855,923.55)</b>	<b>(649,673.00)</b>	
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(855,923.55)</b>	<b>(649,673.00)</b>	
<b>Group : [S6L5.4C1] Patient Funds Due</b>				
<b>Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)</b>				
2050	Patient Funds Payable	(78,998.93)	(74,294.91)	
<b>Subtotal [S6L5.4C1A]</b>	<b>Patient Funds Due ( Self Pay)</b>	<b>(78,998.93)</b>	<b>(74,294.91)</b>	
<b>Total [S6L5.4C1]</b>	<b>Patient Funds Due</b>	<b>(78,998.93)</b>	<b>(74,294.91)</b>	
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>				
<b>Subgroup : [S6L5.6C1] Current LT Debt-Banks</b>				
2520	Loc Bhi	(750,000.00)	(700,000.00)	
2530	LOC Merrill Lynch	(2,041,625.20)	(1,484,284.43)	
<b>Subtotal [S6L5.6C1A]</b>	<b>Current LT Debt-Banks</b>	<b>(2,791,625.20)</b>	<b>(2,184,284.43)</b>	
<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Banks, Mortgages, Other</b>	<b>(2,791,625.20)</b>	<b>(2,184,284.43)</b>	
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>				
<b>Subgroup : [S6L5.7C1] Accrued Payroll Taxes Withheld</b>				
2330	Pa Withholding	(199.81)	(66.17)	
233B	NJ Withholding	53.73	(108.77)	
2340	SUI PAYABLE	(7,521.52)	(7,521.52)	
<b>Subtotal [S6L5.7C1B]</b>	<b>Accrued Payroll Taxes Withheld</b>	<b>(7,667.60)</b>	<b>(7,696.46)</b>	
<b>Subgroup : [S6L5.7C1] Other Payroll Liabilities</b>				
2360	Pensions Withheld	(10,578.33)	(10,125.95)	
<b>Subtotal [S6L5.7C1D]</b>	<b>Other Payroll Liabilities</b>	<b>(10,578.33)</b>	<b>(10,125.95)</b>	
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(18,245.93)</b>	<b>(17,822.41)</b>	
<b>Group : [S6L5.10C1] Other Current Liabilities</b>				
<b>Subgroup : None</b>				
127M	L & E PNA	(1,951.90)	0.00	
2040	Ome	(3,768.38)	(2,625.54)	
2070	PRIVATE AR CREDIT BALANCE	(32,161.16)	(23,366.00)	



2080	Resident Refund Account	(47,681.70)	(34,434.98)
208H	Resident Refund 2	(38,698.39)	(36,689.37)
<b>Subtotal : None</b>		<b>(124,261.53)</b>	<b>(97,115.89)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(124,261.53)</b>	<b>(97,115.89)</b>
<b>Group : [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp; Affiliates</b>		
<b>Subgroup : None</b>			
2430	Due to Member	(194,469.00)	5,893.00
<b>Subtotal : None</b>		<b>(194,469.00)</b>	<b>5,893.00</b>
<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp; Affiliates</b>	<b>(194,469.00)</b>	<b>5,893.00</b>
<b>Group : [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earnings</b>		
<b>Subgroup : None</b>			
2900	Capital	(3,450,470.75)	(3,447,843.77)
2950	Distributions	1,732,047.00	0.00
<b>Subtotal : None</b>		<b>(1,718,423.75)</b>	<b>(3,447,843.77)</b>
<b>Total [S6L8B.4C1]</b>	<b>Owners Equity Balance-Retained Earnings</b>	<b>(1,718,423.75)</b>	<b>(3,447,843.77)</b>
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>		
<b>Subgroup : None</b>			
300A	Routine Revenue Private	(3,189,584.33)	(2,833,115.00)
<b>Subtotal : None</b>		<b>(3,189,584.33)</b>	<b>(2,833,115.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(3,189,584.33)</b>	<b>(2,833,115.00)</b>
<b>Group : [S2L1.2C1]</b>	<b>Commerical Managed Care</b>		
<b>Subgroup : None</b>			
300E	Routine Revenue Hmo	(1,058,306.76)	(770,123.62)
300M	Routine Revenue - Managed Medicaid	(1,124.48)	0.00
<b>Subtotal : None</b>		<b>(1,059,431.24)</b>	<b>(770,123.62)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(1,059,431.24)</b>	<b>(770,123.62)</b>
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>		
<b>Subgroup : None</b>			
300D	Routine Rev Medicare A	(6,365,277.87)	(4,769,950.14)
<b>Subtotal : None</b>		<b>(6,365,277.87)</b>	<b>(4,769,950.14)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(6,365,277.87)</b>	<b>(4,769,950.14)</b>
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
300B	Routine Revenue Medicaid	(7,335,957.41)	(6,948,357.19)
3460	Medicaid Behavioral Add-o	(565,850.00)	0.00
<b>Subtotal : None</b>		<b>(7,901,807.41)</b>	<b>(6,948,357.19)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(7,901,807.41)</b>	<b>(6,948,357.19)</b>
<b>Group : [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>		
<b>Subgroup : None</b>			
300B1	Resource Revenue	(1,959,186.00)	0.00
<b>Subtotal : None</b>		<b>(1,959,186.00)</b>	<b>0.00</b>
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(1,959,186.00)</b>	<b>0.00</b>
<b>Group : [S2L1.14C1]</b>	<b>Veterans &amp; Other Public</b>		
<b>Subgroup : None</b>			
300C	Routine Revenue Hospice	(888,602.17)	(838,630.30)
300J	Routine Revenue Veterans	(192,098.24)	(117,477.42)
<b>Subtotal : None</b>		<b>(1,080,700.41)</b>	<b>(956,107.72)</b>
<b>Total [S2L1.14C1]</b>	<b>Veterans &amp; Other Public</b>	<b>(1,080,700.41)</b>	<b>(956,107.72)</b>
<b>Group : [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>		
<b>Subgroup : None</b>			
322A	Occup Therapy Private	(514.28)	0.00
<b>Subtotal : None</b>		<b>(514.28)</b>	<b>0.00</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(514.28)</b>	<b>0.00</b>
<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
320B	Physical Therapy Mcaid	(2,889.89)	(3,935.12)
320C	Physical Therapy Hospice	0.00	(62.12)
320D	Pt Medicare Part A	(504,773.78)	(444,219.68)
320E	Physical Therapy Hmo	(137,862.64)	(118,551.27)
320H	Pt Medicare Part B	(159,157.67)	(147,508.71)
321B	C/a Pt Mcaid	2,293.84	8,328.82
321C	C/a Pt Hospice	42.95	81.79
321D	C/a Pt Medicare Part A	504,773.78	444,219.68
321E	C/a Pt Hmo	120,393.27	88,649.25
322B	Occup Therapy Medicaid	(9,452.78)	(2,747.19)
322D	Ot Medicare Part A	(421,024.90)	(378,292.85)
322E	Occup Therapy Hmo	(110,169.42)	(106,470.44)
322H	Ot Medicare Part B	(73,236.90)	(66,461.33)
323B	C/a Ot Mcaid	8,651.58	4,402.55
323D	C/a Ot Mcare Part A	421,024.90	378,292.85
323E	C/a Ot Hmo	100,430.33	86,289.73
324B	Speech Therapy Medicaid	(3,006.91)	(1,475.46)
324D	St Medicare Part A	(160,639.67)	(77,707.31)

3708386

257,915.25

324E	Speech Therapy Hmo	(49,486.05)	(28,365.43)
324H	St Medicare Part B	(112,847.44)	(62,855.76)
325B	C/a St Mcaid	2,112.71	4,201.26
325D	C/a St Mcare Part A	160,639.67	77,707.31
325E	C/a St Hmo	36,256.20	15,995.45
329C	C/A Flu	891.03	0.00
329H	Flu Shots Medicare Part B	(10,055.91)	0.00
329I	Flu Shot Part B HMO	(3,945.99)	0.00
3300	Pharmacy	(113,824.00)	(368,104.02)
3310	C/a Pharmacy	113,824.00	366,485.88
<b>Subtotal : None</b>		<b>(401,039.69)</b>	<b>(332,102.12)</b>
<b>Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>		<b>(401,039.69)</b>	<b>(332,102.12)</b>

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

320I	Pt Veterans	(4,838.05)	(1,647.92)
321I	C/a Pt Veterans	4,838.05	1,647.92
322I	Ot Veterans	(2,212.94)	(718.00)
323I	C/a Ot Veterans	2,212.94	718.00
324I	St Veterans	(406.58)	(1,644.79)
325I	C/a St Veterans	406.58	1,644.79
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S2L1.14C2] Ancillary-Veterans Affairs &amp; Other Public</b>		<b>0.00</b>	<b>0.00</b>

**Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue**  
**Subgroup : None**

3060	Stimulus	0.00	(49,864.85)
3070	STIMULUS STATE	0.00	(464,277.84)
3075	ERTC	0.00	(2,076,558.00)
30750	ERTC	2,076,558.00	(1,018,174.29)
307B	ERTC	(1,010,769.20)	0.00
3080	PPP Forgiveness	(1,065,789.68)	1,018,174.00
3850	Other Rev - Miscellaneous	(63,792.00)	(301,442.98)
4870	Guaranteed Payment-2	(1,644,647.00)	(200,362.00)
<b>Subtotal : None</b>		<b>(1,708,439.88)</b>	<b>(3,092,505.96)</b>
<b>Total [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>		<b>(1,708,439.88)</b>	<b>(3,092,505.96)</b>

**Group : [S2L3.6C1] Prior Year Retroactive Revenue**  
**Subgroup : None**

300H	Prior Period Medicaid Rev	6,126.64	422.11
300I	Prior Period Revenue Hmo	(2,835.79)	(3,261.61)
300K	PRIVATE REVENUE PRIOR	960.00	0.00
300L	REVENUE HOSPICE PRIOR	(3,222.69)	0.00
<b>Subtotal : None</b>		<b>1,028.16</b>	<b>(2,839.50)</b>
<b>Total [S2L3.6C1] Prior Year Retroactive Revenue</b>		<b>1,028.16</b>	<b>(2,839.50)</b>

**Group : [S2L3.7C1] Interest Income**  
**Subgroup : None**

3500	Interest Income	(161,732.98)	(46,352.53)
<b>Subtotal : None</b>		<b>(161,732.98)</b>	<b>(46,352.53)</b>
<b>Total [S2L3.7C1] Interest Income</b>		<b>(161,732.98)</b>	<b>(46,352.53)</b>

**Group : [S2L3.9C1] Administrative & General Recoverable Income**  
**Subgroup : None**

3540	Misc. Income	(51.00)	(9.00)
<b>Subtotal : None</b>		<b>(51.00)</b>	<b>(9.00)</b>
<b>Total [S2L3.9C1] Administrative &amp; General Recoverable Income</b>		<b>(51.00)</b>	<b>(9.00)</b>

**Group : [S2L3.11C1] Variable Recoverable Income**  
**Subgroup : None**

3800	Other Rev - Beauty Parlor	0.00	(3.00)
6000	Medical Records	(71.10)	(106.00)
831Q	Instpay	(70.00)	0.00
<b>Subtotal : None</b>		<b>(141.10)</b>	<b>(109.00)</b>
<b>Total [S2L3.11C1] Variable Recoverable Income</b>		<b>(141.10)</b>	<b>(109.00)</b>

**Group : [S3L1.1C1] Director of Nurses Salary**  
**Subgroup : None**

4300	Don Salaries	232,674.00	354,660.00
<b>Subtotal : None</b>		<b>232,674.00</b>	<b>354,660.00</b>
<b>Total [S3L1.1C1] Director of Nurses Salary</b>		<b>232,674.00</b>	<b>354,660.00</b>

**Group : [S3L1.7C1] Registered Nurses Salaries**  
**Subgroup : None**

4000	Nursing Admin Salaries	223,684.84	60,761.56
430A	Adon Salaries	145,216.61	67,183.23
4400	Nursing Salaries - Rn	1,037,744.78	1,091,992.08
<b>Subtotal : None</b>		<b>1,406,646.23</b>	<b>1,219,936.87</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>1,406,646.23</b>	<b>1,219,936.87</b>

**Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff**  
**Subgroup : None**

4430	Contracted Rn	239,900.51	307,072.31
------	---------------	------------	------------

Subtotal : None		239,900.51	307,072.31		
Total [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff	239,900.51	307,072.31	239308	592.51
Group : [S3L1.12C1]	Licensed Practical Nurses Salary				
Subgroup : None					
4410	Nursing Salaries - Lpn	1,637,595.48	1,501,668.78		
Subtotal : None		1,637,595.48	1,501,668.78		
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,637,595.48	1,501,668.78		
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff				
Subgroup : None					
4440	CONTRACTED LPN	1,219,941.61	661,191.56		
Subtotal : None		1,219,941.61	661,191.56		
Total [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff	1,219,941.61	661,191.56	1219384	557.61
Group : [S3L1.17C1]	Certified Nurses Aides Salaries				
Subgroup : None					
4420	Nursing Salaries - Cna&apos;s	3,196,711.76	2,698,191.39		
Subtotal : None		3,196,711.76	2,698,191.39		
Total [S3L1.17C1]	Certified Nurses Aides Salaries	3,196,711.76	2,698,191.39		
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff				
Subgroup : None					
4450	Contracted Cna	630,665.55	479,128.18		
Subtotal : None		630,665.55	479,128.18		
Total [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff	630,665.55	479,128.18	626564	4,101.55
Group : [S3L1.23C1]	Nursing Education & Training				
Subgroup : None					
8040	Admin&gen. Training/ed.	9,859.00	991.76		
804A	Admin&gen. Clinical Train	1,027.55	(400.00)		
Subtotal : None		10,886.55	591.76		
Total [S3L1.23C1]	Nursing Education & Training	10,886.55	591.76		
Group : [S3L2.1C1]	Administration Salaries				
Subgroup : [S3L2.1C1]	Administrator Salaries				
800A	Salaries - Administrator	195,680.00	244,303.74		
Subtotal [S3L2.1C1A]	Administrator Salaries	195,680.00	244,303.74		
Total [S3L2.1C1]	Administration Salaries	195,680.00	244,303.74		
Group : [S3L2.7C1]	Clerical Staff Salaries				
Subgroup : None					
8000	Admin&general Salaries	713,916.47	576,799.56		
Subtotal : None		713,916.47	576,799.56		
Total [S3L2.7C1]	Clerical Staff Salaries	713,916.47	576,799.56		
Group : [S3L2.10C1]	Clerical Staff Purchased Service				
Subgroup : None					
8070	Contr. Clerical	3,709.50	24,927.04		
Subtotal : None		3,709.50	24,927.04		
Total [S3L2.10C1]	Clerical Staff Purchased Service	3,709.50	24,927.04		
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services				
Subgroup : None					
8210	Admin&gen. Fiscal Service	266,463.13	10,225.83		
8220	Data Processing	187,246.79	178,144.30		
Subtotal : None		453,709.92	188,370.13		
Total [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services	453,709.92	188,370.13		
Group : [S3L2.12C1]	Office Supplies				
Subgroup : None					
8020	Admin&gen. Office Supplie	52,305.06	67,068.14		
802A	Office Expense	26,424.87	31,162.00		
8130	Admin&gen. Bank Svc Charg	28,457.34	19,470.80		
8230	Admin&gen. Postage	2,751.38	3,895.29		
Subtotal : None		109,938.65	121,596.23		
Total [S3L2.12C1]	Office Supplies	109,938.65	121,596.23		
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)				
Subgroup : None					
8150	Admin&gen. Telephone	6,525.31	6,727.12		
Subtotal : None		6,525.31	6,727.12		
Total [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)	6,525.31	6,727.12		
Group : [S3L2.16C1]	Advertising: Help Wanted				
Subgroup : None					
8030	Admin&gen. Recruitment	97,498.36	50,609.32		
Subtotal : None		97,498.36	50,609.32		
Total [S3L2.16C1]	Advertising: Help Wanted	97,498.36	50,609.32		
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion				
Subgroup : None					

8050	Admin&gen. Licenses&dues	17,453.01	20,369.36
<b>Subtotal : None</b>		<b>17,453.01</b>	<b>20,369.36</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>17,453.01</b>	<b>20,369.36</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
8190	Admin&gen. Acctng Fees	75,187.00	80,891.00
<b>Subtotal : None</b>		<b>75,187.00</b>	<b>80,891.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>75,187.00</b>	<b>80,891.00</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
8160	Admin&gen. Liability Ins.	215,041.04	212,982.28
<b>Subtotal : None</b>		<b>215,041.04</b>	<b>212,982.28</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>215,041.04</b>	<b>212,982.28</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
577A	Covid testing	0.00	142,600.00
5800	Non Emergency Transport	9,867.13	39,801.21
620A	Misc. Resident Expenses	0.00	(100.00)
8170	Contributions	9,950.00	8,300.00
818A	Admin&gen. Corp Complianc	12,568.00	13,915.00
8200	Admin&gen. Other Prof.fee	67,604.00	100.00
830D	MASS - Pass Through Entit	0.00	32,000.00
950B	NJ Bait Tax	0.00	130,000.00
9990	Suspense	(116.17)	(3,545.75)
<b>Subtotal : None</b>		<b>99,872.96</b>	<b>363,070.46</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>99,872.96</b>	<b>363,070.46</b>
<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
8100	Promotional Advert.	34,127.81	85,099.10
<b>Subtotal : None</b>		<b>34,127.81</b>	<b>85,099.10</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>34,127.81</b>	<b>85,099.10</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
8180	Admin&gen. Legal Fees	60,241.73	39,637.68
<b>Subtotal : None</b>		<b>60,241.73</b>	<b>39,637.68</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>60,241.73</b>	<b>39,637.68</b>
<b>Group : [S3L2B.9C1] Management Consultants</b>			
<b>Subgroup : None</b>			
8010	Admin. Consultant	307,930.48	433,531.81
801B	Admin. Mgmt-1	240,000.00	120,000.00
801C	Admin. Mgmt-2	240,000.00	120,000.00
801E	Admin. Mgmt-1	1,108,752.85	163,816.41
801F	Admin. Mgmt-2	1,108,752.85	731,011.41
<b>Subtotal : None</b>		<b>3,005,436.18</b>	<b>1,568,359.63</b>
<b>Total [S3L2B.9C1]</b>	<b>Management Consultants</b>	<b>3,005,436.18</b>	<b>1,568,359.63</b>
<b>Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>			
<b>Subgroup : None</b>			
8610	Interest	95,067.15	20,746.88
<b>Subtotal : None</b>		<b>95,067.15</b>	<b>20,746.88</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>95,067.15</b>	<b>20,746.88</b>
<b>Group : [S3L2B.14C1] Bad Debt Expenses</b>			
<b>Subgroup : None</b>			
7500	BAD DEBTS	0.00	298,788.59
829A	BAD DEBTS - PRIVATE	163,574.36	0.00
829H	Bad Debts Part A	17,406.85	4,880.00
<b>Subtotal : None</b>		<b>180,981.21</b>	<b>303,668.59</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>180,981.21</b>	<b>303,668.59</b>
<b>Group : [S3L2B.15C1] User Fee Assessment</b>			
<b>Subgroup : None</b>			
9520	User Fee	1,119,016.65	861,805.88
<b>Subtotal : None</b>		<b>1,119,016.65</b>	<b>861,805.88</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>1,119,016.65</b>	<b>861,805.88</b>
<b>Group : [S3L3.1C1] Staff Development Coordinator Salaries</b>			
<b>Subgroup : None</b>			
430B	Staff Development	0.00	27,002.35
<b>Subtotal : None</b>		<b>0.00</b>	<b>27,002.35</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>	<b>0.00</b>	<b>27,002.35</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaires</b>			
<b>Subgroup : None</b>			
7200	Maintenance Salaries	241,623.95	175,103.43
<b>Subtotal : None</b>		<b>241,623.95</b>	<b>175,103.43</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>241,623.95</b>	<b>175,103.43</b>

<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
7210	Maint. Contr. Svc.	11,644.39	8,809.31
7450	Plant Extermination	3,190.00	3,440.92
7460	Plant Ops Garbage Removal	25,878.30	21,823.58
746A	Plant Ops Medical Waste	316.00	144.00
7470	Plant Ops Fire/safe Joint	9,259.45	15,770.55
7480	Plant Ops Bldng/grnd Upkp	60,985.00	103,609.00
<b>Subtotal : None</b>		<b>111,273.14</b>	<b>153,597.36</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>111,273.14</b>	<b>153,597.36</b>
<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
7220	Maint. Supplies	45,835.26	23,753.81
<b>Subtotal : None</b>		<b>45,835.26</b>	<b>23,753.81</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses</b>	<b>45,835.26</b>	<b>23,753.81</b>
<b>Group : [S3L3.10C1] Plant Operatins: Utilities</b>			
<b>Subgroup : None</b>			
7400	Plant Ops Gas	110,702.34	77,886.04
7410	Plant Ops Water/sewer	142,235.89	115,726.54
7420	Plant Ops Electric	182,591.45	192,395.54
<b>Subtotal : None</b>		<b>435,529.68</b>	<b>386,008.12</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>435,529.68</b>	<b>386,008.12</b>
<b>Group : [S3L3.11C1] Plant Operatins: Repairs</b>			
<b>Subgroup : None</b>			
7280	Maint. Repairs	98,437.25	101,639.32
<b>Subtotal : None</b>		<b>98,437.25</b>	<b>101,639.32</b>
<b>Total [S3L3.11C1]</b>	<b>Plant Operatins: Repairs</b>	<b>98,437.25</b>	<b>101,639.32</b>
<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
6600	Dietary Salaries	0.00	335.87
<b>Subtotal : None</b>		<b>0.00</b>	<b>335.87</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>0.00</b>	<b>335.87</b>
<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
5710	Food Supplements	8,519.91	7,713.73
6670	Dietary	5,064.88	1,096.62
<b>Subtotal : None</b>		<b>13,584.79</b>	<b>8,810.35</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>13,584.79</b>	<b>8,810.35</b>
<b>Group : [S3L3.22C1] Dietary: Purchased Service</b>			
<b>Subgroup : None</b>			
6610	Contracted Dietary	1,366,834.74	1,080,616.10
<b>Subtotal : None</b>		<b>1,366,834.74</b>	<b>1,080,616.10</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>1,366,834.74</b>	<b>1,080,616.10</b>
<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
6620	Dietary Supplies	35,804.00	14,716.86
662A	Dietary supplies - Covid	0.00	784.24
<b>Subtotal : None</b>		<b>35,804.00</b>	<b>15,501.10</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>35,804.00</b>	<b>15,501.10</b>
<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C Housekeeping Salries</b>			
7000	Hskpng Salaries	684,203.12	625,000.84
<b>Subtotal [S3L3.24C1A] Housekeeping Salries</b>		<b>684,203.12</b>	<b>625,000.84</b>
<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>684,203.12</b>	<b>625,000.84</b>
<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>			
<b>Subgroup : [S3L3.27C Laundry Purchased Service</b>			
6810	Laundry Contr. Svc. (701)	6,550.96	5,956.01
<b>Subtotal [S3L3.27C1B] Laundry Purchased Service</b>		<b>6,550.96</b>	<b>5,956.01</b>
<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased Service</b>	<b>6,550.96</b>	<b>5,956.01</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C Housekeeping Supplies &amp; Expenses</b>			
7020	Hskpng Supplies	12,412.57	20,588.95
702A	Housekeeping Supplies-COV	1,170.95	1,476.00
<b>Subtotal [S3L3.28C1A] Housekeeping Supplies &amp; Expenses</b>		<b>13,583.52</b>	<b>22,064.95</b>
<b>Subgroup : [S3L3.28C Laundry Supplies &amp; Expense</b>			
6820	Laundry Supplies	535.82	654.15
<b>Subtotal [S3L3.28C1B] Laundry Supplies &amp; Expense</b>		<b>535.82</b>	<b>654.15</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; Expense</b>	<b>14,119.34</b>	<b>22,719.10</b>

<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
7050	Central Supply Salaries	0.00	9,616.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>9,616.00</b>
<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>		<b>0.00</b>	<b>9,616.00</b>
<b>Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service</b>			
<b>Subgroup : [S3L3.43C MDS Purchase Service</b>			
801D	Admin. consultant covid	11,200.00	24,300.00
8060	Admin&gen. Clinical Consu	317,875.06	27,784.55
<b>Subtotal [S3L3.43C1B] MDS Purchase Service</b>		<b>329,075.06</b>	<b>52,084.55</b>
<b>Total [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service</b>		<b>329,075.06</b>	<b>52,084.55</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
6400	Social Svc. Salaries	181,328.58	102,324.60
<b>Subtotal : None</b>		<b>181,328.58</b>	<b>102,324.60</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>181,328.58</b>	<b>102,324.60</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
6410	Social Svc. Contr.svc	41,142.50	50,212.50
<b>Subtotal : None</b>		<b>41,142.50</b>	<b>50,212.50</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Service</b>		<b>41,142.50</b>	<b>50,212.50</b>
<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
5010	Physical Therapy Contr.sv	54,000.00	384,631.82
5100	Salaries Therapy	0.00	211,511.68
510A	Physical Therapist Salari	576,681.92	158,387.27
510B	Occupational Therapist Sa	335,505.65	95,784.91
510C	Speech Therapist Salaries	130,956.31	7,269.94
<b>Subtotal : None</b>		<b>1,097,143.88</b>	<b>857,585.62</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>1,097,143.88</b>	<b>857,585.62</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
6200	Activities Salaries	233,461.04	199,104.79
<b>Subtotal : None</b>		<b>233,461.04</b>	<b>199,104.79</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>		<b>233,461.04</b>	<b>199,104.79</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
6210	Activities Contracted Svc	6,345.00	5,425.00
6250	Cable	24,100.69	22,919.10
<b>Subtotal : None</b>		<b>30,445.69</b>	<b>28,344.10</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>		<b>30,445.69</b>	<b>28,344.10</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
6220	Activities Supplies	31,640.62	13,818.16
6260	RECREATION EXCHANGE	(133.00)	(275.00)
<b>Subtotal : None</b>		<b>31,507.62</b>	<b>13,543.16</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>		<b>31,507.62</b>	<b>13,543.16</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
8140	Admin&gen. Auto And Trave	30,438.54	31,859.75
<b>Subtotal : None</b>		<b>30,438.54</b>	<b>31,859.75</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>30,438.54</b>	<b>31,859.75</b>
<b>Group : [S3L3.80C1] Variable Job Related Education</b>			
<b>Subgroup : None</b>			
831F	Tuition reimbursement	1,127.00	12,150.00
<b>Subtotal : None</b>		<b>1,127.00</b>	<b>12,150.00</b>
<b>Total [S3L3.80C1] Variable Job Related Education</b>		<b>1,127.00</b>	<b>12,150.00</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
5950	Medical Director	31,000.00	36,000.00
<b>Subtotal : None</b>		<b>31,000.00</b>	<b>36,000.00</b>
<b>Total [S3L3.82C1] Physician Services: Medical Director</b>		<b>31,000.00</b>	<b>36,000.00</b>
<b>Group : [S3L3.86C1] Physician Services: Other</b>			
<b>Subgroup : None</b>			
5780	Outpatient Pps Doctor	10,697.68	5,250.52
5790	Physician Services	2,701.12	683.68
<b>Subtotal : None</b>		<b>13,398.80</b>	<b>5,934.20</b>
<b>Total [S3L3.86C1] Physician Services: Other</b>		<b>13,398.80</b>	<b>5,934.20</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			

Subgroup : None			
5600	Pharmacy Prescription	327,765.00	248,833.95
5610	Pharmacy Otc Drugs	4,233.93	9,943.39
5760	X-ray	18,163.10	7,843.93
5770	Laboratory	65,783.62	51,017.48
Subtotal : None		415,945.65	317,638.75
Total [S3L3.87C1]	Legend Drugs	415,945.65	317,638.75
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
5810	Routine Resident Supplies	585.27	0.00
5820	Nursing Supplies	1,729.45	1,499.54
5830	Med. Supp. Routine Supp.	253,454.63	171,104.15
583A	Medical Supplies-COVID	6,664.43	8,656.90
5850	Med. Supp. Oxygen	3,874.70	2,826.35
Subtotal : None		266,308.48	184,086.94
Total [S3L3.89C1]	House Supplies Not Resold	266,308.48	184,086.94
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
5620	Pharmacy Contr.svc/consul	14,359.50	13,801.50
Subtotal : None		14,359.50	13,801.50
Total [S3L3.92C1]	Pharmacy Consultant	14,359.50	13,801.50
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Improvements Depreciation			
8400.00	Depreciation	3,585.00	0.00
Subtotal [S3L4.1C1B] Improvements Depreciation		3,585.00	0.00
Subgroup : [S3L4.1C1] Equipment Depreciation			
8400	Depreciation	30,874.00	29,170.00
Subtotal [S3L4.1C1C] Equipment Depreciation		30,874.00	29,170.00
Total [S3L4.1C1]	Depreciaton	34,459.00	29,170.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
7430	Plant Ops Property Ins.	37,229.00	32,507.00
Subtotal : None		37,229.00	32,507.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	37,229.00	32,507.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
7350	Plant Equip. Rental	10,770.72	11,916.60
Subtotal : None		10,770.72	11,916.60
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	10,770.72	11,916.60
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
7300	Rent	1,333,808.00	1,344,256.75
7440	Plant Ops Real Estate Tax	184,126.17	201,912.64
Subtotal : None		1,517,934.17	1,546,169.39
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,517,934.17	1,546,169.39
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
8310	Empben Hlth,dent,life Ins	522,485.14	430,770.91
Subtotal : None		522,485.14	430,770.91
Total [CLA-53.01]	LA-Group Health/Life	522,485.14	430,770.91
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
8240	Admin&gen. Background Ck	4,453.86	3,877.24
831A	Employee Benefits	56,832.47	57,179.96
831C	Employee Supp. Insurance	0.00	(5,540.02)
831G	FSA	(4,477.56)	(816.17)
832A	Employee Uniforms	2,070.00	7,596.50
832B	Emp.ben. Year End	0.00	4,110.40
Subtotal : None		58,878.77	66,407.91
Total [CLA-53.03]	LA-Employee Benefits	58,878.77	66,407.91
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
830A	Payroll Taxes - Fica Exp	745,358.73	647,552.10
830B	Payroll Taxes - Fui Exp	10,631.30	12,111.44
830C	Payroll Taxes - Sui Exp	86,832.09	43,215.30
Subtotal : None		842,822.12	702,878.84
Total [CLA-53.04]	LA-Payroll Taxes	842,822.12	702,878.84
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
8320	Emp.ben. Workers Comp.	152,997.00	138,474.00
Subtotal : None		152,997.00	138,474.00

<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>152,997.00</b>	<b>138,474.00</b>
<b>Group : [9999]</b>	<b>Not Used</b>		
<b>Subgroup : None</b>			
9952	VETERANS YTD	604.00	0.00
9954	HOSPICE YTD	2,930.00	0.00
9955	MEDICAID YTD	33,396.00	0.00
9956	PRIVATE YTD	6,613.00	0.00
9957	HMO YTD	2,249.00	0.00
9958	MEDICARE YTD	9,359.00	0.00
9959	CENSUS YTD	55,151.00	0.00
9960	CONTRA CENSUS	(110,302.00)	0.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [9999]</b>	<b>Not Used</b>	<b>0.00</b>	<b>0.00</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}