

Client: **A162270 - Bear Mountain-Worcester LLC**  
Engagement: **MDMC 2023 - Bear Mountain-Worcester 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] Balance Sheet</b>						
<b>Subgroup : None</b>						
100010	Petty Cash	753.57	1,500.00		0.00	1,500.00
100020	Cash - Operating	218,491.86	34,340.66		0.00	34,340.66
100025	Cash - Savings	567,840.36	4,565.76		0.00	4,565.76
100029	Cash - Controlled Disb (WIN)	328,430.40	131,456.93		0.00	131,456.93
100041	Cash Comm AR Accts	0.20	0.00		0.00	0.00
100050	Patient Funds Account	187,444.25	204,397.47		0.00	204,397.47
100052	Resident Trust - Care Cost	31.88	0.00		0.00	0.00
100060	Resident Trust Fund Advances	1,500.00	750.00		0.00	750.00
100070	AR Medicaid	1,703,826.97	2,369,821.16		0.00	2,369,821.16
100075	AR Medicare A	640,031.07	382,467.22		0.00	382,467.22
100080	AR Managed Care	362,919.79	480,294.63		0.00	480,294.63
100085	AR Private	27,282.83	7,185.04		0.00	7,185.04
100090	AR Medicare B	54,126.87	72,513.84		0.00	72,513.84
100095	AR Other	315.65	315.65		0.00	315.65
100105	Allowance - Doubtful Accounts	(564,700.00)	(266,454.24)		0.00	(266,454.24)
100310	Due To/from Seller	(9,427.54)	(9,427.54)		0.00	(9,427.54)
100317	Due To/from Bear Mt Health	159,720,359.99	11,474,564.31		0.00	11,474,564.31
100318	Due To/from Bear Mt Mgmt	(4,258,953.17)	(5,558,400.28)		0.00	(5,558,400.28)
100320	Due To/from Medicaid	0.00	(581,606.70)		0.00	(581,606.70)
100322	Due to/fr Other Insurance	0.00	(85,000.00)		0.00	(85,000.00)
100350	Due to/fr Bear Mt Andover	(21,272,997.61)	0.00		0.00	0.00
100351	Due to/fr Bear Mt E Longmeadow	(27,710,709.66)	0.00		0.00	0.00
100352	Due to/fr Bear Mt Lowell	(19,519,274.48)	0.00		0.00	0.00
100353	Due to/fr Bear Mt Reading	(20,681,450.39)	0.00		0.00	0.00
100354	Due to/fr Bear Mt Springfield	(21,329,493.43)	0.00		0.00	0.00
100355	Due to/fr Bear Mt Sudbury	(19,821,235.83)	0.00		0.00	0.00
100356	Due to/fr Bear Mt W Springfield	(21,490,636.69)	0.00		0.00	0.00
100400	Prepaid Expenses	3,866.30	3,486.33		0.00	3,486.33
100410	Prepaid Insurance	3,919.90	1,583.34		0.00	1,583.34
100449	Federal EE Credit Program	91,443.32	91,443.32		0.00	91,443.32
100500	Leasehold Improvements	36,586.80	69,915.37		0.00	69,915.37
100510	Furniture Fixtures & Equipment	138,018.38	155,420.67		0.00	155,420.67
100530	Computer Equip & Software	5,317.50	5,317.50		0.00	5,317.50
100535	Computer Equip - Capital Lease	21,591.34	21,591.34		0.00	21,591.34
100590	Construction-in-Progress	0.00	5,008.18		0.00	5,008.18
100600	Accum Amort - Leasehold Imp	(6,164.04)	(11,489.22)		0.00	(11,489.22)
100610	Accum Depr - F F & E	(24,316.26)	(37,139.22)		0.00	(37,139.22)
100630	Accum Amort - Software	(1,595.34)	(2,658.90)		0.00	(2,658.90)
100635	Accum Depr - Capital Lse Comp	(10,795.80)	(15,114.12)		0.00	(15,114.12)
100700	Deposits	(388.62)	0.00		0.00	0.00
200000	Accounts Payable	(2,397,015.31)	(3,171,998.56)		0.00	(3,171,998.56)
200010	Accrued Accounts Payable	(38,491.68)	(20,267.94)		0.00	(20,267.94)
200015	Provider Tax Payable	(480,261.76)	(486,896.46)		0.00	(486,896.46)
200020	Payroll Payable	(387,228.17)	(435,947.79)		0.00	(435,947.79)
200025	Payroll Taxes Payable	(270,630.24)	(277,196.81)		0.00	(277,196.81)
200026	Vol EE Benefits Payable	1,300.12	1,245.60		0.00	1,245.60
200028	Vol EE 401K Payable	(0.02)	0.00		0.00	0.00
200050	Real Estate Tax Payable	(39,690.18)	(69,072.80)		0.00	(69,072.80)
200055	Rent Payable	0.00	(152,701.91)		0.00	(152,701.91)
200060	Accrued PTO Benefits	(121,015.19)	(130,319.42)		0.00	(130,319.42)
200065	Payroll Adjustments	810.37	1,424.48		0.00	1,424.48
200069	Patient Refund	3,871.24	36,544.79		0.00	36,544.79
200070	Patient Funds Liability	(187,444.25)	(204,397.47)		0.00	(204,397.47)
290100	Deferred Rent	(212,211.00)	(131,936.00)		0.00	(131,936.00)
300040	Retained Earnings	(3,216,231.89)	(3,193,005.52)		0.00	(3,193,005.52)
<b>Subtotal : None</b>		<b>67,722.41</b>	<b>716,122.69</b>		<b>0.00</b>	<b>716,122.69</b>
<b>Total [1] Balance Sheet</b>		<b>67,722.41</b>	<b>716,122.69</b>		<b>0.00</b>	<b>716,122.69</b>
<b>Group : [2] Income Statement</b>						
<b>Subgroup : None</b>						
3003.8	Mass SCO Revenue	(985,302.00)	0.00		(1,573,870.00)	(1,573,870.00)
				CAIDJE - 2	(1,573,870.00)	
3022.7	Out of State Medicaid	(3,178,560.00)	0.00		(3,021,460.00)	(3,021,460.00)
				CAIDJE - 2	(3,021,460.00)	
400000	PVT Room & Board	(179,096.00)	(285,032.75)		0.00	(285,032.75)
400015	PVT Lab	(153.29)	0.00		0.00	0.00
400020	PVT Pharmacy	(3,572.89)	0.00		0.00	0.00
400040	PVT Occupational Therapy	(305.52)	0.00		0.00	0.00
400055	PVT Contractual Allow (R&B)	20,910.00	28,475.61		0.00	28,475.61
400100	MD Room & Board	(11,658,578.00)	(15,761,839.05)		4,850,626.00	(10,911,213.05)
				CAIDJE - 2	4,850,626.00	
400101	MD managed care	(55,924.00)	0.00		(255,296.00)	(255,296.00)
				CAIDJE - 2	(255,296.00)	
400103	MD State Add-On	(384,450.00)	(2,020,780.00)		0.00	(2,020,780.00)
400105	MD Medical Supplies	0.00	(127.50)		0.00	(127.50)
400115	MD Lab	(564.09)	(357.32)		0.00	(357.32)
400120	MD Pharmacy	(1,286.89)	(3,207.59)		0.00	(3,207.59)
400130	MD X-Ray	0.00	(161.25)		0.00	(161.25)
400135	MD Physical Therapy	(134,745.50)	(122,007.44)		0.00	(122,007.44)
400140	MD Occupational Therapy	(176,544.56)	(104,917.86)		0.00	(104,917.86)

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400145	MD Speech Therapy	(99,905.97)	(50,240.25)		0.00	(50,240.25)
400155	MD Contractual Allow (R&B)	3,597,470.98	2,892,506.94		0.00	2,892,506.94
400160	MD Contractual Allow (Ancill	315,076.19	230,778.96		0.00	230,778.96
400169	MD (NY) Sequester	9,800.76	0.00		0.00	0.00
400170	MD Revenue Adjustments	(12,400.00)	380.00		0.00	380.00
400200	MA Room & Board	(735,566.00)	(885,373.90)		0.00	(885,373.90)
400205	MA Medical Supplies	(1,386.59)	(4,188.45)		0.00	(4,188.45)
400215	MA Lab	(15,112.95)	(24,077.29)		0.00	(24,077.29)
400220	MA Pharmacy	(86,698.14)	(101,793.80)		0.00	(101,793.80)
400225	MA IV Therapy	(2,393.91)	(5,296.08)		0.00	(5,296.08)
400227	MA Oxygen	(152.00)	0.00		0.00	0.00
400230	MA X-Ray	(6,201.73)	(6,847.75)		0.00	(6,847.75)
400235	MA Physical Therapy	(254,917.95)	(290,721.74)		0.00	(290,721.74)
400240	MA Occupational Therapy	(279,591.89)	(282,021.76)		0.00	(282,021.76)
400245	MA Speech Therapy	(161,200.73)	(197,943.48)		0.00	(197,943.48)
400246	MA Nursing	(540,179.79)	(800,960.02)		0.00	(800,960.02)
400255	MA Contractual Allow (R&B)	512,869.31	621,408.22		0.00	621,408.22
400260	MA Contractual Allow (Ancill	(39,173.18)	(104,008.24)		0.00	(104,008.24)
400269	MA Sequester	18,415.33	37,735.92		0.00	37,735.92
400272	M MA Room & Board	(201,110.00)	(285,876.25)		0.00	(285,876.25)
400274	M MA Lab	(2,218.01)	(2,437.17)		0.00	(2,437.17)
400275	M MA Pharmacy	(3,790.28)	(13,921.95)		0.00	(13,921.95)
400276	M MA IV Therapy	(352.88)	0.00		0.00	0.00
400277	M MA Oxygen	0.00	(350.00)		0.00	(350.00)
400278	M MA X-Ray	(1,414.00)	(1,002.75)		0.00	(1,002.75)
400279	M MA Physical Therapy	(19,550.79)	(32,948.65)		0.00	(32,948.65)
400280	M MA Occuational Therapy	(19,655.78)	(32,273.57)		0.00	(32,273.57)
400281	M MA Speech Therapy	(12,436.57)	(16,456.05)		0.00	(16,456.05)
400285	M MA Medical Supplies	(180.63)	(184.88)		0.00	(184.88)
400286	M MA Nursing	(99,811.60)	(94,538.99)		0.00	(94,538.99)
400288	M MA Contractual Allow (R&B)	(36,337.42)	(46,179.74)		0.00	(46,179.74)
400289	M MA Contractual Allow (Anci	(44,023.40)	3,079.91		0.00	3,079.91
400335	H Physical Therapy	(39.70)	0.00		0.00	0.00
400340	H Occupational Therapy	(104.76)	0.00		0.00	0.00
400345	H Speech Therapy	(171.19)	0.00		0.00	0.00
400355	H Contractual Allow (R&B)	(172,214.00)	(308.80)		0.00	(308.80)
400400	MG Room & Board	(163,375.00)	(351,964.05)		0.00	(351,964.05)
400405	MG Medical Supplies	(1,294.15)	(3,147.17)		0.00	(3,147.17)
400415	MG Lab	(8,707.06)	(7,889.81)		0.00	(7,889.81)
400420	MG Pharmacy	(37,061.09)	(52,359.74)		0.00	(52,359.74)
400425	MG IV Therapy	(4,055.01)	(2,781.25)		0.00	(2,781.25)
400427	MG Oxygen	0.00	(516.00)		0.00	(516.00)
400430	MG X-Ray	(2,760.00)	(3,160.25)		0.00	(3,160.25)
400435	MG Physical Therapy	(73,814.20)	(98,014.89)		0.00	(98,014.89)
400440	MG Occupational Therapy	(81,534.62)	(101,464.62)		0.00	(101,464.62)
400445	MG Speech Therapy	(59,016.05)	(78,078.82)		0.00	(78,078.82)
400455	MG Contractual Allow (R&B)	(117,298.25)	(34,754.51)		0.00	(34,754.51)
400460	MG Contractual Allow (Ancill	210,807.99	256,815.54		0.00	256,815.54
400635	MB Physical Therapy	(45,317.42)	(150,676.20)		0.00	(150,676.20)
400640	MB Occupational Therapy	(231,274.19)	(139,247.28)		0.00	(139,247.28)
400645	MB Speech Therapy	(46,178.62)	(61,065.65)		0.00	(61,065.65)
400660	MB Contractual Allow (Ancill	84,749.23	88,596.09		0.00	88,596.09
400669	MB Sequester	2,210.93	4,435.09		0.00	4,435.09
400855	Grant Revenue	(521,823.19)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(2,488.34)	(8,938.34)		0.00	(8,938.34)
400861	COVID Testing Revenue	(324,696.00)	(62,688.00)		0.00	(62,688.00)
400870	Interest Income	(22,315.47)	(10,122.84)		0.00	(10,122.84)
500010	Salaries - Administrator	178,636.72	171,119.27		0.00	171,119.27
500025	Salaries - Clinical/Nurse Lia	0.00	10,759.13		0.00	10,759.13
500035	Salaries - AR Corporate	102,537.42	92,261.64		0.00	92,261.64
500040	Salaries - Business Office	107,693.38	137,497.46		0.00	137,497.46
500050	Salaries - Admissions	(827.81)	0.00		0.00	0.00
500060	Salaries - Staffing Admin	(4,004.63)	0.00		0.00	0.00
500150	Advertising - Help Wanted	2,022.61	1,336.66		0.00	1,336.66
500180	Travel & Mileage	0.00	137.32		0.00	137.32
500200	Bank Charges	21,628.97	29,793.53		0.00	29,793.53
500220	Payroll Processing Fees - ADP	35,983.46	28,561.72		0.00	28,561.72
500240	Dues & Subscriptions	46,602.65	45,685.61		0.00	45,685.61
500260	Office Supplies	9,517.34	11,190.87		0.00	11,190.87
500280	Postage	1,162.42	1,331.45		0.00	1,331.45
500310	Rental Of Office Equipment	25,906.61	26,227.60		0.00	26,227.60
500320	Accounting Fees	17,548.08	8,015.59		0.00	8,015.59
500330	Contract Svcs - Office	71,008.11	80,337.55		0.00	80,337.55
500332	Contract Svcs - IT Support	9,315.85	11,985.62		0.00	11,985.62
500340	Legal Fees	94,586.76	77,045.58		0.00	77,045.58
500360	Consulting Other	86,920.95	38,777.69		0.00	38,777.69
500400	Business License Fees	520.00	500.00		0.00	500.00
500420	Licenses & Permits	961.46	1,850.00		0.00	1,850.00
500440	Telephone	17,342.83	17,843.48		0.00	17,843.48
500450	Insurance - Non Property	127,103.98	80,853.79		0.00	80,853.79
500460	Meetings & Seminars	0.00	1,810.00		0.00	1,810.00
500480	Advertising - Promotional	0.00	794.78		0.00	794.78
500490	Fines & Penalties	157,101.99	79,762.24		0.00	79,762.24

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		12/31/2022	12/31/2023			12/31/2023
500495	Bad Debt	320,742.66	168,000.00		0.00	168,000.00
500510	Taxes - Real Estate	238,141.08	101,699.43		0.00	101,699.43
500520	Taxes - Personal Property	8,890.55	19,580.09		0.00	19,580.09
500530	Insurance - Property	19,766.00	44,469.24		0.00	44,469.24
500551	Provider Tax	1,078,708.84	1,125,506.18		0.00	1,125,506.18
500800	Management Fee	828,902.00	929,053.00		0.00	929,053.00
500900	Rent Expense - Building	384,821.69	473,114.21		0.00	473,114.21
500905	SL Rent	8,022.00	(80,275.00)		0.00	(80,275.00)
500907	Rent Expense - Parking	16,250.00	18,900.00		0.00	18,900.00
501100	Deprec - FF&E	8,981.34	12,822.96		0.00	12,822.96
501300	Deprec - Leasehold Improvmts	3,061.80	5,325.18		0.00	5,325.18
501400	Amort - Computers	1,063.56	1,063.56		0.00	1,063.56
501410	Deprec - Capital Lse Computers	4,318.32	4,318.32		0.00	4,318.32
502000	Interest Working Capital	94,676.72	0.00		0.00	0.00
502100	Interest Insurance Finance	0.00	283.20		0.00	283.20
502150	Interest Other	39,385.59	79,844.83		0.00	79,844.83
503200	(Gain) Loss Payables	(697.15)	10,785.73		(2,862.00)	7,923.73
				CAIDJE - 3	(2,862.00)	
510003	Benefits Expense - PTO ETO	(4,075.09)	9,304.23		0.00	9,304.23
510010	Payroll Taxes - FICA	645,950.15	776,654.61		(68,814.00)	707,840.61
				CAIDJE - 1	(68,814.00)	
				CAIDJE - 1	(0.00)	
510020	Payroll Taxes - FUTA	11,024.57	9,056.40		0.00	9,056.40
510030	Payroll Taxes - SUTA	54,833.78	56,302.39		0.00	56,302.39
510040	Workers' Compensation	130,146.26	141,009.70		0.00	141,009.70
				CAIDJE - 1	(0.00)	
				CAIDJE - 1	(0.00)	
510050	Group Health Insurance	339,482.30	427,241.63		(35,721.00)	391,520.63
				CAIDJE - 1	(35,721.00)	
				CAIDJE - 1	(0.00)	
510080	Employ Benes - Non Payroll	8,136.70	7,320.00		0.00	7,320.00
510100	Employee Disability Ins	8,995.08	13,060.31		0.00	13,060.31
510105	Employee Pers Fam Med Lve Ins	30,522.63	35,821.54		0.00	35,821.54
510110	Pre Employment EE Costs	6,630.00	17,529.75		0.00	17,529.75
				CAIDJE - 1	(0.00)	
				CAIDJE - 1	(0.00)	
520010	Salaries - Food Serv Dir	57,635.73	68,516.31		0.00	68,516.31
520020	Salaries - Cooks	107,536.61	91,880.07		0.00	91,880.07
520030	Salaries - Dietary Aides	204,611.96	243,089.70		0.00	243,089.70
520040	Salaries - Dietician	55,035.68	30,567.71		0.00	30,567.71
520100	Raw Food	357,645.36	362,527.41		0.00	362,527.41
520120	Food Supplements	45,864.85	48,746.42		0.00	48,746.42
520140	Dietary Supplies	76,920.73	53,314.55		0.00	53,314.55
520160	Contract Svcs - Dietary	158.00	798.00		0.00	798.00
520165	Contract Svcs - Dietician	0.00	25,645.01		0.00	25,645.01
530010	Salaries - Houskpg Supv	32,981.57	46,251.17		0.00	46,251.17
530020	Salaries - Houskpg Staff	210,267.40	234,088.03		0.00	234,088.03
530120	Housekeeping Supplies	41,802.65	62,983.02		0.00	62,983.02
530140	Contract Svcs - Housekeeping	0.00	844.11		0.00	844.11
540020	Salaries - Laundry Staff	77,285.87	88,421.19		0.00	88,421.19
540100	Laundry Supplies	7,472.43	6,874.16		0.00	6,874.16
540140	Linens Purchases	14,024.05	19,443.10		0.00	19,443.10
550010	Salaries - Maint Supervisor	68,670.35	79,353.50		0.00	79,353.50
550020	Salaries - Maintenance Staff	26,369.01	42,009.15		0.00	42,009.15
550100	Maintenance Supplies	14,703.49	21,358.34		0.00	21,358.34
550110	Repairs & Maintenance	70,524.34	51,551.23		0.00	51,551.23
550120	Contract Svcs Maintenance	23,428.31	60,567.60		0.00	60,567.60
550130	Minor Equipment	1,216.97	4,906.56		0.00	4,906.56
550140	Pest Control	15,487.83	25,458.80		0.00	25,458.80
550145	Contract Svcs - Landscaping/S	9,185.00	13,845.00		0.00	13,845.00
550150	Gas & Electric	234,450.36	362,785.25		0.00	362,785.25
550170	Cable TV	19,845.76	19,150.31		0.00	19,150.31
550180	Water & Sewer	118,394.38	162,089.70		0.00	162,089.70
550190	Trash Removal	33,633.85	32,692.17		0.00	32,692.17
560010	Salaries - DNS	64,285.25	145,370.70		0.00	145,370.70
560015	Salaries - DNS Neuro	65,066.80	66,236.71		0.00	66,236.71
560020	Salaries - ADNS	4,491.46	47,797.50		0.00	47,797.50
560025	Salaries - ADNS Neuro	(106.91)	0.00		0.00	0.00
560030	Salaries - RN Nursing Supervi	181,811.36	170,843.52		0.00	170,843.52
560040	Salaries - Nursing Scheduler	34,861.41	46,832.75		0.00	46,832.75
560050	Salaries - Unit Coordinator	33,032.69	93,051.85		0.00	93,051.85
560060	Salaries - MDS Coordinator	129,512.68	136,486.49		0.00	136,486.49
560080	Salaries - Central Supl Clerk	45,395.60	49,698.56		0.00	49,698.56
560090	Salaries - Medical Records	42,965.83	50,259.57		0.00	50,259.57
560100	Salaries - Infection Control	30,930.13	98,486.79		0.00	98,486.79
562020	Salaries - RN	1,223,706.01	1,233,366.15		0.00	1,233,366.15
562030	Salaries - LPN	1,841,499.36	2,138,556.11		0.00	2,138,556.11
562032	Salaries - MMQ	56,671.18	37,785.91		0.00	37,785.91
562040	Salaries - CNA	2,667,903.27	3,233,459.81		0.00	3,233,459.81
562060	Salaries - Neuro Nursing Assi	(2,901.87)	0.00		0.00	0.00
562062	Salaries - Nurse Specialists	166,995.80	133,832.43		0.00	133,832.43
562100	Medical Supplies	268,359.84	244,057.03		0.00	244,057.03
562120	Diapers/Disposables	103,943.48	81,056.60		0.00	81,056.60

Client: **A162270 - Bear Mountain-Worcester LLC**  
Engagement: **MDMC 2023 - Bear Mountain-Worcester 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
		<b>12/31/2022</b>	<b>12/31/2023</b>			<b>12/31/2023</b>
562140	Tube Feeding (Non Part B)	94,281.27	89,997.71		0.00	89,997.71
562160	Oxygen Supplies	92,113.98	75,432.21		0.00	75,432.21
562180	Contract Svcs - Nursing	104,905.64	(2,658.55)		2,658.55	0.00
				CAIDJE - 3	2,658.55	
564100	Contract Svcs - Pharmacy	14,263.00	9,945.14		0.00	9,945.14
564120	Over The Counter Drugs	26,827.02	27,070.73		0.00	27,070.73
564140	Prescription Drugs	272,365.02	281,863.90		0.00	281,863.90
566010	I.V. Therapy/RT Exp	24,955.03	23,916.80		0.00	23,916.80
566030	Contract Svcs - Med Director	104,000.00	98,000.00		0.00	98,000.00
566050	Contract Svcs - Physician	24,042.49	26,084.93		0.00	26,084.93
566070	Contract Svcs - Soc Services	4,208.19	4,437.00		0.00	4,437.00
566120	Contract Svcs -Medical Records	0.00	(203.45)		203.45	0.00
				CAIDJE - 3	203.45	
566140	Patient Transportation	11,720.49	15,232.79		0.00	15,232.79
566160	Med Equip Rental	21,238.59	60,496.81		0.00	60,496.81
566180	Patient Expenses	1,525.00	73.86		0.00	73.86
566190	Lab Fees	45,776.43	56,414.29		0.00	56,414.29
566200	X-Ray Services	14,443.22	18,044.52		0.00	18,044.52
566210	Patient Consolidated Billing	20,635.37	9,372.90		0.00	9,372.90
570010	Salaries - Dir Rehab	(1,418.03)	50,194.29		0.00	50,194.29
570020	Salaries - Therapy Aides	(2,007.98)	0.00		0.00	0.00
570040	Contract Svcs - Rehab	40,332.29	0.00		0.00	0.00
570050	Salaries - PT	541.40	420.00		0.00	420.00
570055	Salaries - PT Aides	95,014.00	134,443.90		0.00	134,443.90
570060	Physical Therapy Supplies	7,568.42	9,571.85		0.00	9,571.85
570070	Salaries - ST Staff	111,890.38	124,338.43		0.00	124,338.43
570090	Salaries - OT	166,728.05	136,794.91		0.00	136,794.91
570100	Salaries - COTA	100,299.49	116,097.60		0.00	116,097.60
570110	Occupational Therapy Supplies	118.02	0.00		0.00	0.00
570150	Salaries - Respiratory Therapy	553,214.24	589,238.89		0.00	589,238.89
570160	Respiratory Therapy Supplies	31,218.69	79,725.81		0.00	79,725.81
580010	Salaries - Activities Director	(5,598.12)	11,931.43		0.00	11,931.43
580020	Salaries - Activities -Staff	53,206.28	97,501.25		0.00	97,501.25
580100	Activities Supplies	2,428.37	2,718.70		0.00	2,718.70
580120	Contract Svcs - Entertainment	950.00	0.00		0.00	0.00
590010	Salaries - Social Svc Dir	75,225.07	88,212.00		0.00	88,212.00
590020	Salaries - Social Svc Staff	12,038.36	0.00		0.00	0.00
CLA-ABI	ABI BENEFITS	26,827.00	0.00		19,349.00	19,349.00
				CAIDJE - 1	19,349.00	
CLA-VENT	VENT BENEFITS	84,947.00	0.00		85,186.00	85,186.00
				CAIDJE - 1	85,186.00	
<b>Subtotal : None</b>		<b>(67,722.41)</b>	<b>(716,122.69)</b>		<b>0.00</b>	<b>(716,122.69)</b>
<b>Total [2] Income Statement</b>		<b>(67,722.41)</b>	<b>(716,122.69)</b>		<b>0.00</b>	<b>(716,122.69)</b>

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Client: **A162270 - Bear Mountain-Worcester LLC**  
Engagement: **MDMC 2023 - Bear Mountain-Worcester LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-02 - MCD SNF-CR Groupings**

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>			
100010	Petty Cash	1,500.00	753.57
100020	Cash - Operating	34,340.66	218,491.86
100025	Cash - Savings	4,565.76	567,840.36
100029	Cash - Controlled Disb (WIN)	131,456.93	328,430.40
100041	Cash Comm'l AR Accts	0.00	0.20
<b>Subtotal : None</b>		<b>171,863.35</b>	<b>1,115,516.39</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>171,863.35</b>	<b>1,115,516.39</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care</b>			
100070	AR Medicaid	2,369,821.16	1,703,826.97
100075	AR Medicare A	382,467.22	640,031.07
100080	AR Managed Care	480,294.63	362,919.79
100085	AR Private	7,185.04	27,282.83
100090	AR Medicare B	72,513.84	54,126.87
<b>Subtotal [S6L1.5C1F]</b>	<b>A/R Mass Medicaid Non Managed Ca</b>	<b>3,312,281.89</b>	<b>2,788,187.53</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>3,312,281.89</b>	<b>2,788,187.53</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
100105	Allowance - Doubtful Accounts	(266,454.24)	(564,700.00)
<b>Subtotal : None</b>		<b>(266,454.24)</b>	<b>(564,700.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(266,454.24)</b>	<b>(564,700.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
100310	Due To/from Seller	(9,427.54)	(9,427.54)
100317	Due To/from Bear Mt Health	11,474,564.31	159,720,359.99
100318	Due To/from Bear Mt Mgmt	(5,558,400.28)	(4,258,953.17)
100320	Due To/from Medicaid	(581,606.70)	0.00
100350	Due to/fr Bear Mt Andover	0.00	(21,272,997.61)
100351	Due to/fr Bear Mt E Longmeadow	0.00	(27,710,709.66)
100352	Due to/fr Bear Mt Lowell	0.00	(19,519,274.48)
100353	Due to/fr Bear Mt Reading	0.00	(20,681,450.39)
100354	Due to/fr Bear Mt Springfield	0.00	(21,329,493.43)
100355	Due to/fr Bear Mt Sudbury	0.00	(19,821,235.83)
100356	Due to/fr Bear Mt W Springfield	0.00	(21,490,636.69)
<b>Subtotal : None</b>		<b>5,325,129.79</b>	<b>3,626,181.19</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Pa</b>	<b>5,325,129.79</b>	<b>3,626,181.19</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
100052	Resident Trust - Care Cost	0.00	31.88
100060	Resident Trust Fund Advances	750.00	1,500.00
100095	AR Other	315.65	315.65
100449	Federal EE Credit Program	91,443.32	91,443.32
200069	Patient Refund	36,544.79	3,871.24
<b>Subtotal : None</b>		<b>129,053.76</b>	<b>97,162.09</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>129,053.76</b>	<b>97,162.09</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
100410	Prepaid Insurance	1,583.34	3,919.90
<b>Subtotal : None</b>		<b>1,583.34</b>	<b>3,919.90</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>1,583.34</b>	<b>3,919.90</b>

**Group : [S6L1.15C1] Other Prepaid Expenses**

**Subgroup : None**

100400	Prepaid Expenses	3,486.33	3,866.30
<b>Subtotal : None</b>		<b>3,486.33</b>	<b>3,866.30</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>3,486.33</b>	<b>3,866.30</b>

**Group : [S6L2.3C1] Improvements - Cost**

**Subgroup : [S6L2.3C Leasehold Improvements**

100500	Leasehold Improvements	69,915.37	36,586.80
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>69,915.37</b>	<b>36,586.80</b>

33,328.57

**Subgroup : [S6L2.3C A/D Leasehold Improvements**

100600	Accum Amort - Leasehold Imp	(11,489.22)	(6,164.04)
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(11,489.22)</b>	<b>(6,164.04)</b>

<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>58,426.15</b>	<b>30,422.76</b>
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**Group : [S6L2.4C1] Equipment**

**Subgroup : [S6L2.4C Equipment Cost**

100510	Furniture Fixtures & Equipment	155,420.67	138,018.38
100535	Computer Equip - Capital Lease	21,591.34	21,591.34
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>177,012.01</b>	<b>159,609.72</b>

17,402.29

**Subgroup : [S6L2.4C A/D Equipment**

100610	Accum Depr - F F & E	(37,139.22)	(24,316.26)
100635	Accum Depr - Capital Lse Comp	(15,114.12)	(10,795.80)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(52,253.34)</b>	<b>(35,112.06)</b>

<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>124,758.67</b>	<b>124,497.66</b>
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**Group : [S6L2.5C1] Software/Limited Life Assets**

**Subgroup : [S6L2.5C Software Cost**

100530	Computer Equip & Software	5,317.50	5,317.50
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>5,317.50</b>	<b>5,317.50</b>

0.00

**Subgroup : [S6L2.5C A/D Software**

100630	Accum Amort - Software	(2,658.90)	(1,595.34)
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(2,658.90)</b>	<b>(1,595.34)</b>

<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>2,658.60</b>	<b>3,722.16</b>
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**Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets**

**Subgroup : [S6L3.3C Utility Deposits**

100700	Deposits	0.00	(388.62)
<b>Subtotal [S6L3.3C1D] Utility Deposits</b>		<b>0.00</b>	<b>(388.62)</b>

<b>Total [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Cur</b>	<b>0.00</b>	<b>(388.62)</b>
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**Group : [S6L3.4C1] Construction in Progress**

**Subgroup : None**

100590	Construction-in-Progress	5,008.18	0.00
<b>Subtotal : None</b>		<b>5,008.18</b>	<b>0.00</b>
<b>Total [S6L3.4C1]</b>	<b>Construction in Progress</b>	<b>5,008.18</b>	<b>0.00</b>

**Group : [S6L5.1C1] Trade Payable**

**Subgroup : None**

200000	Accounts Payable	(3,171,998.56)	(2,397,015.31)
<b>Subtotal : None</b>		<b>(3,171,998.56)</b>	<b>(2,397,015.31)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(3,171,998.56)</b>	<b>(2,397,015.31)</b>

**Group : [S6L5.2C1] Accrued Expenses**

**Subgroup : None**

200010	Accrued Accounts Payable	(20,267.94)	(38,491.68)
200015	Provider Tax Payable	(486,896.46)	(480,261.76)



200050	Real Estate Tax Payable	(69,072.80)	(39,690.18)
<b>Subtotal : None</b>		<b>(576,237.20)</b>	<b>(558,443.62)</b>
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(576,237.20)</b>	<b>(558,443.62)</b>
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>			
<b>Subgroup : [S6L5.3C Due Other Payers Actual</b>			
100322	Due to/fr Other Insurance	(85,000.00)	0.00
<b>Subtotal [S6L5.3C1G Due Other Payers Actual</b>		<b>(85,000.00)</b>	<b>0.00</b>
<b>Total [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>	<b>(85,000.00)</b>	<b>0.00</b>
<b>Group : [S6L5.4C1] Patient Funds Due</b>			
<b>Subgroup : [S6L5.4C Patient Funds Due ( Self Pay)</b>			
100050	Patient Funds Account	204,397.47	187,444.25
200070	Patient Funds Liability	(204,397.47)	(187,444.25)
<b>Subtotal [S6L5.4C1A Patient Funds Due ( Self Pay)</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L5.4C1]</b>	<b>Patient Funds Due</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C Accrued Salaaries</b>			
200020	Payroll Payable	(435,947.79)	(387,228.17)
200060	Accrued PTO Benefits	(130,319.42)	(121,015.19)
200065	Payroll Adjustments	1,424.48	810.37
<b>Subtotal [S6L5.7C1A Accrued Salaaries</b>		<b>(564,842.73)</b>	<b>(507,432.99)</b>
<b>Subgroup : [S6L5.7C Accrued Pauroll Taxes Payable</b>			
200025	Payroll Taxes Payable	(277,196.81)	(270,630.24)
<b>Subtotal [S6L5.7C1C Accrued Pauroll Taxes Payable</b>		<b>(277,196.81)</b>	<b>(270,630.24)</b>
<b>Subgroup : [S6L5.7C Other Payroll Liabilities</b>			
200026	Vol EE Benefits Payable	1,245.60	1,300.12
200028	Vol EE 401K Payable	0.00	(0.02)
<b>Subtotal [S6L5.7C1D Other Payroll Liabilities</b>		<b>1,245.60</b>	<b>1,300.10</b>
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(840,793.94)</b>	<b>(776,763.13)</b>
<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : [S6L5.10 Other Current Liabilities</b>			
200055	Rent Payable	(152,701.91)	0.00
290100	Deferred Rent	(131,936.00)	(212,211.00)
<b>Subtotal [S6L5.10C1 Other Current Liabilities</b>		<b>(284,637.91)</b>	<b>(212,211.00)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(284,637.91)</b>	<b>(212,211.00)</b>
<b>Group : [S6L8B.1C1] Owners Equity Balance Prior Year</b>			
<b>Subgroup : None</b>			
300040	Retained Earnings	(3,193,005.52)	(3,216,231.89)
<b>Subtotal : None</b>		<b>(3,193,005.52)</b>	<b>(3,216,231.89)</b>
<b>Total [S6L8B.1C1]</b>	<b>Owners Equity Balance Prior Year</b>	<b>(3,193,005.52)</b>	<b>(3,216,231.89)</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
400000	PVT Room & Board	(285,032.75)	(179,096.00)
400055	PVT Contractual Allow (R&B)	28,475.61	20,910.00
<b>Subtotal : None</b>		<b>(256,557.14)</b>	<b>(158,186.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(256,557.14)</b>	<b>(158,186.00)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
400355	H Contractual Allow (R&B)	(308.80)	(172,214.00)
400400	MG Room & Board	(351,964.05)	(163,375.00)
400455	MG Contractual Allow (R&B)	(34,754.51)	(117,298.25)
<b>Subtotal : None</b>		<b>(387,027.36)</b>	<b>(452,887.25)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(387,027.36)</b>	<b>(452,887.25)</b>

<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
400200	MA Room & Board	(885,373.90)	(735,566.00)
400246	MA Nursing	(800,960.02)	(540,179.79)
<b>Subtotal : None</b>		<b>(1,686,333.92)</b>	<b>(1,275,745.79)</b>
<b>Total [S2L1.4C1] Medicare-Fee-For-Service</b>		<b>(1,686,333.92)</b>	<b>(1,275,745.79)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
400272	M MA Room & Board	(285,876.25)	(201,110.00)
<b>Subtotal : None</b>		<b>(285,876.25)</b>	<b>(201,110.00)</b>
<b>Total [S2L1.5C1] Medicare Managed Care (Part C)</b>		<b>(285,876.25)</b>	<b>(201,110.00)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
400100	MD Room & Board	(10,911,213.05)	(11,658,578.00)
400103	MD State Add-On	(2,020,780.00)	(384,450.00)
400155	MD Contractual Allow (R&B)	2,892,506.94	3,597,470.98
<b>Subtotal : None</b>		<b>(10,039,486.11)</b>	<b>(8,445,557.02)</b>
<b>Total [S2L1.6C1] MassHealth Fee-for-Service</b>		<b>(10,039,486.11)</b>	<b>(8,445,557.02)</b>
<b>Group : [S2L1.7C1] MassHealth Managed Care</b>			
<b>Subgroup : None</b>			
400101	MD managed care	(255,296.00)	(55,924.00)
<b>Subtotal : None</b>		<b>(255,296.00)</b>	<b>(55,924.00)</b>
<b>Total [S2L1.7C1] MassHealth Managed Care</b>		<b>(255,296.00)</b>	<b>(55,924.00)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
3003.8	Mass SCO Revenue	(1,573,870.00)	(985,302.00)
<b>Subtotal : None</b>		<b>(1,573,870.00)</b>	<b>(985,302.00)</b>
<b>Total [S2L1.8C1] Senior Care Options</b>		<b>(1,573,870.00)</b>	<b>(985,302.00)</b>
<b>Group : [S2L1.11C1] Medicaid Out of State</b>			
<b>Subgroup : None</b>			
3022.7	Out of State Medicaid	(3,021,460.00)	(3,178,560.00)
<b>Subtotal : None</b>		<b>(3,021,460.00)</b>	<b>(3,178,560.00)</b>
<b>Total [S2L1.11C1] Medicaid Out of State</b>		<b>(3,021,460.00)</b>	<b>(3,178,560.00)</b>
<b>Group : [S2L1.1C2] Ancillary-Private Pay</b>			
<b>Subgroup : None</b>			
400015	PVT Lab	0.00	(153.29)
400020	PVT Pharmacy	0.00	(3,572.89)
400040	PVT Occupational Therapy	0.00	(305.52)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(4,031.70)</b>
<b>Total [S2L1.1C2] Ancillary-Private Pay</b>		<b>0.00</b>	<b>(4,031.70)</b>
<b>Group : [S2L1.2C2] Ancillary-Commerical Managed Care</b>			
<b>Subgroup : None</b>			
400335	H Physical Therapy	0.00	(39.70)
400340	H Occupational Therapy	0.00	(104.76)
400345	H Speech Therapy	0.00	(171.19)
400405	MG Medical Supplies	(3,147.17)	(1,294.15)
400415	MG Lab	(7,889.81)	(8,707.06)
400420	MG Pharmacy	(52,359.74)	(37,061.09)
400425	MG IV Therapy	(2,781.25)	(4,055.01)
400427	MG Oxygen	(516.00)	0.00
400430	MG X-Ray	(3,160.25)	(2,760.00)
400435	MG Physical Therapy	(98,014.89)	(73,814.20)
400440	MG Occupational Therapy	(101,464.62)	(81,534.62)
400445	MG Speech Therapy	(78,078.82)	(59,016.05)
400460	MG Contractual Allow (Ancill	256,815.54	210,807.99
<b>Subtotal : None</b>		<b>(90,597.01)</b>	<b>(57,749.84)</b>
<b>Total [S2L1.2C2] Ancillary-Commerical Managed Care</b>		<b>(90,597.01)</b>	<b>(57,749.84)</b>

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

**Subgroup : None**

400105	MD Medical Supplies	(127.50)	0.00
400115	MD Lab	(357.32)	(564.09)
400120	MD Pharmacy	(3,207.59)	(1,286.89)
400130	MD X-Ray	(161.25)	0.00
400135	MD Physical Therapy	(122,007.44)	(134,745.50)
400140	MD Occupational Therapy	(104,917.86)	(176,544.56)
400145	MD Speech Therapy	(50,240.25)	(99,905.97)
400160	MD Contractual Allow (Ancill	230,778.96	315,076.19
400205	MA Medical Supplies	(4,188.45)	(1,386.59)
400215	MA Lab	(24,077.29)	(15,112.95)
400220	MA Pharmacy	(101,793.80)	(86,698.14)
400225	MA IV Therapy	(5,296.08)	(2,393.91)
400227	MA Oxygen	0.00	(152.00)
400230	MA X-Ray	(6,847.75)	(6,201.73)
400235	MA Physical Therapy	(290,721.74)	(254,917.95)
400240	MA Occupational Therapy	(282,021.76)	(279,591.89)
400245	MA Speech Therapy	(197,943.48)	(161,200.73)
400255	MA Contractual Allow (R&B)	621,408.22	512,869.31
400260	MA Contractual Allow (Ancill	(104,008.24)	(39,173.18)
400269	MA Sequester	37,735.92	18,415.33
400635	MB Physical Therapy	(150,676.20)	(45,317.42)
400640	MB Occupational Therapy	(139,247.28)	(231,274.19)
400645	MB Speech Therapy	(61,065.65)	(46,178.62)
400660	MB Contractual Allow (Ancill	88,596.09	84,749.23
400669	MB Sequester	4,435.09	2,210.93

**Subtotal : None** (665,952.65) (649,325.32)

**Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service** (665,952.65) (649,325.32)

**Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)**

**Subgroup : None**

400274	M MA Lab	(2,437.17)	(2,218.01)
400275	M MA Pharmacy	(13,921.95)	(3,790.28)
400276	M MA IV Therapy	0.00	(352.88)
400277	M MA Oxygen	(350.00)	0.00
400278	M MA X-Ray	(1,002.75)	(1,414.00)
400279	M MA Physical Therapy	(32,948.65)	(19,550.79)
400280	M MA Occuational Therapy	(32,273.57)	(19,655.78)
400281	M MA Speech Therapy	(16,456.05)	(12,436.57)
400285	M MA Medical Supplies	(184.88)	(180.63)
400286	M MA Nursing	(94,538.99)	(99,811.60)
400288	M MA Contractual Allow (R&B)	(46,179.74)	(36,337.42)
400289	M MA Contractual Allow (Anci	3,079.91	(44,023.40)

**Subtotal : None** (237,213.84) (239,771.36)

**Total [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)** (237,213.84) (239,771.36)

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

**Subgroup : None**

400855	Grant Revenue	0.00	(521,823.19)
400861	COVID Testing Revenue	(62,688.00)	(324,696.00)

**Subtotal : None** (62,688.00) (846,519.19)

**Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue** (62,688.00) (846,519.19)

**Group : [S2L3.6C1] Prior Year Retroactive Revenue**

**Subgroup : None**

400169	MD (NY) Sequester	0.00	9,800.76
400170	MD Revenue Adjustments	380.00	(12,400.00)

**Subtotal : None** 380.00 (2,599.24)

**Total [S2L3.6C1] Prior Year Retroactive Revenue** 380.00 (2,599.24)

(8,558.34)

**Group : [S2L3.7C1] Interest Income**

**Subgroup : None**

400870	Interest Income	(10,122.84)	(22,315.47)
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**Subtotal : None** (10,122.84) (22,315.47)

<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(10,122.84)</b>	<b>(22,315.47)</b>
<b>Group : [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable Income</b>		
<b>Subgroup : None</b>			
400860	Miscellaneous Revenue	(8,938.34)	(2,488.34)
<b>Subtotal : None</b>		<b>(8,938.34)</b>	<b>(2,488.34)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable</b>	<b>(8,938.34)</b>	<b>(2,488.34)</b>
<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
560010	Salaries - DNS	145,370.70	64,285.25
<b>Subtotal : None</b>		<b>145,370.70</b>	<b>64,285.25</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>145,370.70</b>	<b>64,285.25</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
500025	Salaries - Clinical/Nurse Lia	10,759.13	0.00
560015	Salaries - DNS Neuro	66,236.71	65,066.80
560020	Salaries - ADNS	47,797.50	4,491.46
560025	Salaries - ADNS Neuro	0.00	(106.91)
560030	Salaries - RN Nursing Supervi	170,843.52	181,811.36
560050	Salaries - Unit Coordinator	93,051.85	33,032.69
560100	Salaries - Infection Control	98,486.79	30,930.13
562020	Salaries - RN	1,233,366.15	1,223,706.01
<b>Subtotal : None</b>		<b>1,720,541.65</b>	<b>1,538,931.54</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,720,541.65</b>	<b>1,538,931.54</b>
<b>Group : [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service Per Diem</b>		
<b>Subgroup : None</b>			
562180	Contract Svcs - Nursing	0.00	104,905.64
<b>Subtotal : None</b>		<b>0.00</b>	<b>104,905.64</b>
<b>Total [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>0.00</b>	<b>104,905.64</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
562030	Salaries - LPN	2,138,556.11	1,841,499.36
<b>Subtotal : None</b>		<b>2,138,556.11</b>	<b>1,841,499.36</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>2,138,556.11</b>	<b>1,841,499.36</b>
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
562040	Salaries - CNA	3,233,459.81	2,667,903.27
<b>Subtotal : None</b>		<b>3,233,459.81</b>	<b>2,667,903.27</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>3,233,459.81</b>	<b>2,667,903.27</b>
<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C Administrator Salaries</b>			
500010	Salaries - Administrator	171,119.27	178,636.72
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>171,119.27</b>	<b>178,636.72</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>171,119.27</b>	<b>178,636.72</b>
<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
500035	Salaries - AR Corporate	92,261.64	102,537.42
500040	Salaries - Business Office	137,497.46	107,693.38
500050	Salaries - Admissions	0.00	(827.81)
500060	Salaries - Staffing Admin	0.00	(4,004.63)
<b>Subtotal : None</b>		<b>229,759.10</b>	<b>205,398.36</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>229,759.10</b>	<b>205,398.36</b>
<b>Group : [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>		
<b>Subgroup : None</b>			
500330	Contract Svcs - Office	80,337.55	71,008.11
500332	Contract Svcs - IT Support	11,985.62	9,315.85

<b>Subtotal : None</b>		<b>92,323.17</b>	<b>80,323.96</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>92,323.17</b>	<b>80,323.96</b>

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

<b>Subgroup : None</b>			
500220	Payroll Processing Fees - ADP	28,561.72	35,983.46
<b>Subtotal : None</b>		<b>28,561.72</b>	<b>35,983.46</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>	<b>28,561.72</b>	<b>35,983.46</b>

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

<b>Subgroup : None</b>			
500200	Bank Charges	29,793.53	21,628.97
500260	Office Supplies	11,190.87	9,517.34
500280	Postage	1,331.45	1,162.42
500310	Rental Of Office Equipment	26,227.60	25,906.61
<b>Subtotal : None</b>		<b>68,543.45</b>	<b>58,215.34</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>68,543.45</b>	<b>58,215.34</b>

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

<b>Subgroup : None</b>			
500440	Telephone	17,843.48	17,342.83
<b>Subtotal : None</b>		<b>17,843.48</b>	<b>17,342.83</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; Phone)</b>	<b>17,843.48</b>	<b>17,342.83</b>

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

<b>Subgroup : None</b>			
500180	Travel & Mileage	137.32	0.00
500460	Meetings & Seminars	1,810.00	0.00
<b>Subtotal : None</b>		<b>1,947.32</b>	<b>0.00</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>1,947.32</b>	<b>0.00</b>

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

<b>Subgroup : None</b>			
500150	Advertising - Help Wanted	1,336.66	2,022.61
<b>Subtotal : None</b>		<b>1,336.66</b>	<b>2,022.61</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>1,336.66</b>	<b>2,022.61</b>

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

<b>Subgroup : None</b>			
500240	Dues & Subscriptions	45,685.61	46,602.65
500400	Business License Fees	500.00	520.00
500420	Licenses & Permits	1,850.00	961.46
<b>Subtotal : None</b>		<b>48,035.61</b>	<b>48,084.11</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>48,035.61</b>	<b>48,084.11</b>

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

<b>Subgroup : None</b>			
500320	Accounting Fees	8,015.59	17,548.08
<b>Subtotal : None</b>		<b>8,015.59</b>	<b>17,548.08</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>8,015.59</b>	<b>17,548.08</b>

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

<b>Subgroup : None</b>			
500450	Insurance - Non Property	80,853.79	127,103.98
<b>Subtotal : None</b>		<b>80,853.79</b>	<b>127,103.98</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>80,853.79</b>	<b>127,103.98</b>

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

<b>Subgroup : None</b>			
500360	Consulting Other	38,777.69	86,920.95
503200	(Gain) Loss Payables	7,923.73	(697.15)
566180	Patient Expenses	73.86	1,525.00
<b>Subtotal : None</b>		<b>46,775.28</b>	<b>87,748.80</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>46,775.28</b>	<b>87,748.80</b>

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

**Subgroup : None**

500480	Advertising - Promotional	794.78	0.00
<b>Subtotal : None</b>		<b>794.78</b>	<b>0.00</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>794.78</b>	<b>0.00</b>

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

**Subgroup : None**

500340	Legal Fees	77,045.58	94,586.76
<b>Subtotal : None</b>		<b>77,045.58</b>	<b>94,586.76</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>77,045.58</b>	<b>94,586.76</b>

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

**Subgroup : None**

500800	Management Fee	929,053.00	828,902.00
<b>Subtotal : None</b>		<b>929,053.00</b>	<b>828,902.00</b>
<b>Total [S3L2B.8C1]</b>	<b>Management Company Fees</b>	<b>929,053.00</b>	<b>828,902.00</b>

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

**Subgroup : None**

500490	Fines & Penalties	79,762.24	157,101.99
502000	Interest Working Capital	0.00	94,676.72
502100	Interest Insurance Finance	283.20	0.00
502150	Interest Other	79,844.83	39,385.59
<b>Subtotal : None</b>		<b>159,890.27</b>	<b>291,164.30</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including</b>	<b>159,890.27</b>	<b>291,164.30</b>

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

**Subgroup : None**

500495	Bad Debt	168,000.00	320,742.66
<b>Subtotal : None</b>		<b>168,000.00</b>	<b>320,742.66</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>168,000.00</b>	<b>320,742.66</b>

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

**Subgroup : None**

500551	Provider Tax	1,125,506.18	1,078,708.84
<b>Subtotal : None</b>		<b>1,125,506.18</b>	<b>1,078,708.84</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>1,125,506.18</b>	<b>1,078,708.84</b>

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

**Subgroup : None**

550010	Salaries - Maint Supervisor	79,353.50	68,670.35
550020	Salaries - Maintenance Staff	42,009.15	26,369.01
<b>Subtotal : None</b>		<b>121,362.65</b>	<b>95,039.36</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaires</b>	<b>121,362.65</b>	<b>95,039.36</b>

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

**Subgroup : None**

550120	Contract Svcs Maintenance	60,567.60	23,428.31
550140	Pest Control	25,458.80	15,487.83
550145	Contract Svcs - Landscaping/S	13,845.00	9,185.00
550190	Trash Removal	32,692.17	33,633.85
<b>Subtotal : None</b>		<b>132,563.57</b>	<b>81,734.99</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>132,563.57</b>	<b>81,734.99</b>

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

**Subgroup : None**

550100	Maintenance Supplies	21,358.34	14,703.49
550110	Repairs & Maintenance	51,551.23	70,524.34
550130	Minor Equipment	4,906.56	1,216.97
<b>Subtotal : None</b>		<b>77,816.13</b>	<b>86,444.80</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expens</b>	<b>77,816.13</b>	<b>86,444.80</b>

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

**Subgroup : None**

550150	Gas & Electric	362,785.25	234,450.36
550180	Water & Sewer	162,089.70	118,394.38
<b>Subtotal : None</b>		<b>524,874.95</b>	<b>352,844.74</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>524,874.95</b>	<b>352,844.74</b>

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

<b>Subgroup : None</b>			
520040	Salaries - Dietician	30,567.71	55,035.68
<b>Subtotal : None</b>		<b>30,567.71</b>	<b>55,035.68</b>
<b>Total [S3L3.13C1]</b>	<b>Dietician: Salaries</b>	<b>30,567.71</b>	<b>55,035.68</b>

**Group : [S3L3.16C1] Dietician: Purchased Service**

<b>Subgroup : None</b>			
520165	Contract Svcs - Dietician	25,645.01	0.00
<b>Subtotal : None</b>		<b>25,645.01</b>	<b>0.00</b>
<b>Total [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>	<b>25,645.01</b>	<b>0.00</b>

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

<b>Subgroup : None</b>			
520010	Salaries - Food Serv Dir	68,516.31	57,635.73
520020	Salaries - Cooks	91,880.07	107,536.61
520030	Salaries - Dietary Aides	243,089.70	204,611.96
<b>Subtotal : None</b>		<b>403,486.08</b>	<b>369,784.30</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>403,486.08</b>	<b>369,784.30</b>

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

<b>Subgroup : None</b>			
520160	Contract Svcs - Dietary	798.00	158.00
<b>Subtotal : None</b>		<b>798.00</b>	<b>158.00</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>798.00</b>	<b>158.00</b>

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

<b>Subgroup : None</b>			
520100	Raw Food	362,527.41	357,645.36
520120	Food Supplements	48,746.42	45,864.85
520140	Dietary Supplies	53,314.55	76,920.73
<b>Subtotal : None</b>		<b>464,588.38</b>	<b>480,430.94</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>464,588.38</b>	<b>480,430.94</b>

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

<b>Subgroup : [S3L3.24C1] Housekeeping Salries</b>			
530010	Salaries - Houskpg Supv	46,251.17	32,981.57
530020	Salaries - Houskpg Staff	234,088.03	210,267.40
<b>Subtotal [S3L3.24C1] Housekeeping Salries</b>		<b>280,339.20</b>	<b>243,248.97</b>

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

540020	Salaries - Laundry Staff	88,421.19	77,285.87
<b>Subtotal [S3L3.24C1] Laundry Salaries</b>		<b>88,421.19</b>	<b>77,285.87</b>

<b>Total [S3L3.24C1]</b>	<b>Housekeeping / Laundry: Salaries</b>	<b>368,760.39</b>	<b>320,534.84</b>
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**Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service**

<b>Subgroup : [S3L3.27C1] Housekeeping Purchased Service</b>			
530140	Contract Svcs - Housekeeping	844.11	0.00
<b>Subtotal [S3L3.27C1] Housekeeping Purchased Service</b>		<b>844.11</b>	<b>0.00</b>

<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased</b>	<b>844.11</b>	<b>0.00</b>
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**Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense**

<b>Subgroup : [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>			
530120	Housekeeping Supplies	62,983.02	41,802.65
<b>Subtotal [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>		<b>62,983.02</b>	<b>41,802.65</b>

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

540100	Laundry Supplies	6,874.16	7,472.43
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Subtotal [S3L3.28C1] Laundry Supplies & Expense	6,874.16	7,472.43
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Total [S3L3.28C1] Housekeeping / Laundry: Supplies &	69,857.18	49,275.08
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Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding

Subgroup : None

540140 Linens Purchases	19,443.10	14,024.05
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Subtotal : None	19,443.10	14,024.05
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Total [S3L3.29C1] Housekeeping / Laundry: Linen & Be	19,443.10	14,024.05
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Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

560040 Salaries - Nursing Scheduler	46,832.75	34,861.41
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560080 Salaries - Central Supl Clerk	49,698.56	45,395.60
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560090 Salaries - Medical Records	50,259.57	42,965.83
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Subtotal : None	146,790.88	123,222.84
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Total [S3L3.36C1] Unit Clerks & Medical Records: Salar	146,790.88	123,222.84
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Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C1] MMQ Salaries

562032 Salaries - MMQ	37,785.91	56,671.18
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Subtotal [S3L3.40C1] MMQ Salaries	37,785.91	56,671.18
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Subgroup : [S3L3.40C1] MDS Salaries

560060 Salaries - MDS Coordinator	136,486.49	129,512.68
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Subtotal [S3L3.40C1] MDS Salaries	136,486.49	129,512.68
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Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) E	174,272.40	186,183.86
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

590010 Salaries - Social Svc Dir	88,212.00	75,225.07
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590020 Salaries - Social Svc Staff	0.00	12,038.36
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Subtotal : None	88,212.00	87,263.43
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Total [S3L3.48C1] Social Service Worker: Salaries	88,212.00	87,263.43
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Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

566070 Contract Svcs - Soc Services	4,437.00	4,208.19
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Subtotal : None	4,437.00	4,208.19
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Total [S3L3.51C1] Social Service Worker: Purchased Se	4,437.00	4,208.19
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Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

570010 Salaries - Dir Rehab	50,194.29	(1,418.03)
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570020 Salaries - Therapy Aides	0.00	(2,007.98)
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570050 Salaries - PT	420.00	541.40
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570055 Salaries - PT Aides	134,443.90	95,014.00
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570070 Salaries - ST Staff	124,338.43	111,890.38
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570090 Salaries - OT	136,794.91	166,728.05
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570100 Salaries - COTA	116,097.60	100,299.49
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Subtotal : None	562,289.13	471,047.31
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Total [S3L3.60C1] Direct Restorative Therapy: Salaries	562,289.13	471,047.31
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Group : [S3L3.62C1] Direct Restorative Therapy: Consultants

Subgroup : None

566050 Contract Svcs - Physician	26,084.93	24,042.49
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570040 Contract Svcs - Rehab	0.00	40,332.29
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Subtotal : None	26,084.93	64,374.78
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Total [S3L3.62C1] Direct Restorative Therapy: Consulta	26,084.93	64,374.78
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Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries

Subgroup : None

580010 Salaries - Activities Director	11,931.43	(5,598.12)
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580020 Salaries - Activities -Staff	97,501.25	53,206.28
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<b>Subtotal : None</b>		<b>109,432.68</b>	<b>47,608.16</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Sala</b>	<b>109,432.68</b>	<b>47,608.16</b>

**Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service**

<b>Subgroup : None</b>			
580120	Contract Svcs - Entertainment	0.00	950.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>950.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purc</b>	<b>0.00</b>	<b>950.00</b>

**Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses**

<b>Subgroup : None</b>			
550170	Cable TV	19,150.31	19,845.76
580100	Activities Supplies	2,718.70	2,428.37
<b>Subtotal : None</b>		<b>21,869.01</b>	<b>22,274.13</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Supl</b>	<b>21,869.01</b>	<b>22,274.13</b>

**Group : [S3L3.82C1] Physician Services: Medical Director**

<b>Subgroup : None</b>			
566030	Contract Svcs - Med Director	98,000.00	104,000.00
<b>Subtotal : None</b>		<b>98,000.00</b>	<b>104,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>98,000.00</b>	<b>104,000.00</b>

**Group : [S3L3.87C1] Legend Drugs**

<b>Subgroup : None</b>			
564140	Prescription Drugs	281,863.90	272,365.02
566010	I.V. Therapy/RT Exp	23,916.80	24,955.03
566140	Patient Transportation	15,232.79	11,720.49
566190	Lab Fees	56,414.29	45,776.43
566200	X-Ray Services	18,044.52	14,443.22
566210	Patient Consolidated Billing	9,372.90	20,635.37
<b>Subtotal : None</b>		<b>404,845.20</b>	<b>389,895.56</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>404,845.20</b>	<b>389,895.56</b>

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

<b>Subgroup : None</b>			
562100	Medical Supplies	244,057.03	268,359.84
562120	Diapers/Disposables	81,056.60	103,943.48
562140	Tube Feeding (Non Part B)	89,997.71	94,281.27
562160	Oxygen Supplies	75,432.21	92,113.98
564120	Over The Counter Drugs	27,070.73	26,827.02
570060	Physical Therapy Supplies	9,571.85	7,568.42
570110	Occupational Therapy Supplies	0.00	118.02
570160	Respiratory Therapy Supplies	79,725.81	31,218.69
<b>Subtotal : None</b>		<b>606,911.94</b>	<b>624,430.72</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>606,911.94</b>	<b>624,430.72</b>

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

<b>Subgroup : None</b>			
564100	Contract Svcs - Pharmacy	9,945.14	14,263.00
<b>Subtotal : None</b>		<b>9,945.14</b>	<b>14,263.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>9,945.14</b>	<b>14,263.00</b>

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

<b>Subgroup : [S3L4.1C Improvements Depreciation</b>			
501300	Deprec - Leasehold Improvmts	5,325.18	3,061.80
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>5,325.18</b>	<b>3,061.80</b>

**Subgroup : [S3L4.1C Equipment Depreciation**

501100	Deprec - FF&E	12,822.96	8,981.34
501410	Deprec - Capital Lse Computers	4,318.32	4,318.32
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>17,141.28</b>	<b>13,299.66</b>

**Subgroup : [S3L4.1C Software Depreciaton**

501400	Amort - Computers	1,063.56	1,063.56
<b>Subtotal [S3L4.1C1D] Software Depreciaton</b>		<b>1,063.56</b>	<b>1,063.56</b>

<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>23,530.02</b>	<b>17,425.02</b>
<b>Group : [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500530	Insurance - Property	44,469.24	19,766.00
<b>Subtotal : None</b>		<b>44,469.24</b>	<b>19,766.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>44,469.24</b>	<b>19,766.00</b>
<b>Group : [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500510	Taxes - Real Estate	101,699.43	238,141.08
<b>Subtotal : None</b>		<b>101,699.43</b>	<b>238,141.08</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>101,699.43</b>	<b>238,141.08</b>
<b>Group : [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500520	Taxes - Personal Property	19,580.09	8,890.55
<b>Subtotal : None</b>		<b>19,580.09</b>	<b>8,890.55</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-</b>	<b>19,580.09</b>	<b>8,890.55</b>
<b>Group : [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500907	Rent Expense - Parking	18,900.00	16,250.00
566160	Med Equip Rental	60,496.81	21,238.59
<b>Subtotal : None</b>		<b>79,396.81</b>	<b>37,488.59</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>79,396.81</b>	<b>37,488.59</b>
<b>Group : [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500900	Rent Expense - Building	473,114.21	384,821.69
500905	SL Rent	(80,275.00)	8,022.00
<b>Subtotal : None</b>		<b>392,839.21</b>	<b>392,843.69</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>392,839.21</b>	<b>392,843.69</b>
<b>Group : [CLA-53.01]</b>	<b>LA-Group Health/Life</b>		
<b>Subgroup : None</b>			
510050	Group Health Insurance	391,520.63	339,482.30
510100	Employee Disability Ins	13,060.31	8,995.08
510105	Employee Pers Fam Med Lve Ins	35,821.54	30,522.63
<b>Subtotal : None</b>		<b>440,402.48</b>	<b>379,000.01</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>440,402.48</b>	<b>379,000.01</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
510003	Benefits Expense - PTO ETO	9,304.23	(4,075.09)
510080	Employ Benes - Non Payroll	7,320.00	8,136.70
510110	Pre Employment EE Costs	17,529.75	6,630.00
<b>Subtotal : None</b>		<b>34,153.98</b>	<b>10,691.61</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>34,153.98</b>	<b>10,691.61</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
510010	Payroll Taxes - FICA	707,840.61	645,950.15
510020	Payroll Taxes - FUTA	9,056.40	11,024.57
510030	Payroll Taxes - SUTA	56,302.39	54,833.78
<b>Subtotal : None</b>		<b>773,199.40</b>	<b>711,808.50</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>773,199.40</b>	<b>711,808.50</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
510040	Workers' Compensation	141,009.70	130,146.26
<b>Subtotal : None</b>		<b>141,009.70</b>	<b>130,146.26</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>141,009.70</b>	<b>130,146.26</b>

**Group : [SOBREL3.6] Ventilator Program**

**Subgroup : None**

570150	Salaries - Respiratory Therapy	589,238.89	553,214.24
CLA-VENT	VENT BENEFITS	85,186.00	84,947.00
<b>Subtotal : None</b>		<b>674,424.89</b>	<b>638,161.24</b>
<b>Total [SOBREL3.6C1] Ventilator Program</b>		<b>674,424.89</b>	<b>638,161.24</b>

**Group : [SOBREL3.7] Acq Brain Injury Unit Exp**

**Subgroup : None**

562060	Salaries - Neuro Nursing Assi	0.00	(2,901.87)
562062	Salaries - Nurse Specialists	133,832.43	166,995.80
CLA-ABI	ABI BENEFITS	19,349.00	26,827.00
<b>Subtotal : None</b>		<b>153,181.43</b>	<b>190,920.93</b>
<b>Total [SOBREL3.7C1] Acq Brain Injury Unit Exp</b>		<b>153,181.43</b>	<b>190,920.93</b>

<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
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<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>
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