

Client: **A162270 - Bear Mountain-Worcester LLC**  
Engagement: **MDMC 2022 - Bear Mountain-Worcester LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
<b>Group : [1] Balance Sheet</b>						
<b>Subgroup : None</b>						
100010	Petty Cash	750.00	753.57		0.00	753.57
100020	Cash - Operating	354,791.20	218,491.86		0.00	218,491.86
100025	Cash - Savings	563,657.02	567,840.36		0.00	567,840.36
100029	Cash - Controlled Disb (WIN)	214,395.89	328,430.40		0.00	328,430.40
100041	Cash Comm AR Accts	68,152.56	0.20		0.00	0.20
100050	Patient Funds Account	255,334.02	187,444.25		0.00	187,444.25
100052	Resident Trust - Care Cost	31.88	31.88		0.00	31.88
100060	Resident Trust Fund Advances	750.00	1,500.00		0.00	1,500.00
100070	AR Medicaid	1,500,908.66	1,703,826.97		0.00	1,703,826.97
100075	AR Medicare A	278,605.47	640,031.07		0.00	640,031.07
100080	AR Managed Care	298,112.07	362,919.79		0.00	362,919.79
100085	AR Private	61,334.66	27,282.83		0.00	27,282.83
100090	AR Medicare B	41,845.55	54,126.87		0.00	54,126.87
100095	AR Other	0.00	315.65		0.00	315.65
100105	Allowance - Doubtful Accounts	(180,000.00)	(564,700.00)		0.00	(564,700.00)
100310	Due To/from Seller	(15,661.54)	(9,427.54)		0.00	(9,427.54)
100317	Due To/from Bear Mt Health	112,269,597.31	159,720,359.99		0.00	159,720,359.99
100318	Due To/from Bear Mt Mgmt	(2,618,613.46)	(4,258,953.17)		0.00	(4,258,953.17)
100326	Due To/from HUD Reserve	(50,098.21)	0.00		0.00	0.00
100350	Due to/fr Bear Mt Andover	(14,092,020.74)	(21,272,997.61)		0.00	(21,272,997.61)
100351	Due to/fr Bear Mt E Longmeadow	(17,933,238.87)	(27,710,709.66)		0.00	(27,710,709.66)
100352	Due to/fr Bear Mt Lowell	(13,482,724.41)	(19,519,274.48)		0.00	(19,519,274.48)
100353	Due to/fr Bear Mt Reading	(15,343,332.44)	(20,681,450.39)		0.00	(20,681,450.39)
100354	Due to/fr Bear Mt Springfield	(15,287,465.06)	(21,329,493.43)		0.00	(21,329,493.43)
100355	Due to/fr Bear Mt Sudbury	(13,792,644.54)	(19,821,235.83)		0.00	(19,821,235.83)
100356	Due to/fr Bear Mt W Springfiel	(15,891,482.10)	(21,490,636.69)		0.00	(21,490,636.69)
100400	Prepaid Expenses	3,033.53	3,866.30		0.00	3,866.30
100410	Prepaid Insurance	6,276.93	3,919.90		0.00	3,919.90
100449	Federal EE Credit Program	0.00	91,443.32		0.00	91,443.32
100500	Leasehold Improvements	24,647.50	36,586.80		0.00	36,586.80
100510	Furniture Fixtures & Equipment	74,200.83	138,018.38		0.00	138,018.38
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
100600	Accum Amort - Leasehold Imp	(3,102.24)	(6,164.04)		0.00	(6,164.04)
100610	Accum Depr - F F & E	(15,334.92)	(24,316.26)		0.00	(24,316.26)
100630	Accum Amort - Software	(531.78)	(1,595.34)		0.00	(1,595.34)
100635	Accum Depr - Capital Lse Comp	(6,477.48)	(10,795.80)		0.00	(10,795.80)
100700	Deposits	(388.62)	(388.62)		0.00	(388.62)
200000	Accounts Payable	(1,894,295.18)	(2,397,015.31)		0.00	(2,397,015.31)
200010	Accrued Accounts Payable	(259,631.64)	(38,491.68)		0.00	(38,491.68)
200015	Provider Tax Payable	(270,842.02)	(480,261.76)		0.00	(480,261.76)
200020	Payroll Payable	(264,618.50)	(387,228.17)		0.00	(387,228.17)
200025	Payroll Taxes Payable	(318,875.72)	(270,630.24)		0.00	(270,630.24)
200026	Vol EE Benefits Payable	7,571.54	1,300.12		0.00	1,300.12
200028	Vol EE 401K Payable	0.00	(0.02)		0.00	(0.02)
200040	Interest Payable	(7,684.79)	0.00		0.00	0.00
200050	Real Estate Tax Payable	0.00	(39,690.18)		0.00	(39,690.18)
200060	Accrued PTO Benefits	(125,090.28)	(121,015.19)		0.00	(121,015.19)
200065	Payroll Adjustments	449.60	810.37		0.00	810.37
200069	Patient Refund	7,462.92	3,871.24		0.00	3,871.24
200070	Patient Funds Liability	(255,334.02)	(187,444.25)		0.00	(187,444.25)
250100	LT Line Of Credit	(467,281.49)	0.00		0.00	0.00
290100	Deferred Rent	(204,189.00)	(212,211.00)		0.00	(212,211.00)
300040	Retained Earnings	(2,048,266.91)	(3,216,231.89)		0.00	(3,216,231.89)
<b>Subtotal : None</b>		<b>1,229,592.02</b>	<b>67,722.41</b>		<b>0.00</b>	<b>67,722.41</b>
<b>Total [1] Balance Sheet</b>		<b>1,229,592.02</b>	<b>67,722.41</b>		<b>0.00</b>	<b>67,722.41</b>
<b>Group : [2] Income Statement</b>						
<b>Subgroup : None</b>						
3003.8	Mass SCO Revenue	(601,192.00)	0.00		(985,302.00)	(985,302.00)
3022.7	Out of State Medicaid	(3,400,980.00)	0.00	CAIDJE - 5	(985,302.00)	(3,178,560.00)
400000	PVT Room & Board	(108,397.00)	(179,096.00)	CAIDJE - 3	(3,178,560.00)	(179,096.00)
400015	PVT Lab	0.00	(153.29)		0.00	(153.29)
400020	PVT Pharmacy	0.00	(3,572.89)		0.00	(3,572.89)
400040	PVT Occupational Therapy	0.00	(305.52)		0.00	(305.52)
400055	PVT Contractual Allow (R&B)	0.00	20,910.00		0.00	20,910.00
400100	MD Room & Board	(11,689,472.00)	(15,878,364.00)		4,219,786.00	(11,658,578.00)
				CAIDJE - 3	3,178,560.00	
				CAIDJE - 5	1,041,226.00	
400101	MD managed care	(108,480.00)	0.00		(55,924.00)	(55,924.00)
				CAIDJE - 5	(55,924.00)	
400103	MD State Add-On	0.00	(384,450.00)		0.00	(384,450.00)
400105	MD Medical Supplies	(658.75)	0.00		0.00	0.00
400115	MD Lab	(1,272.60)	(564.09)		0.00	(564.09)
400120	MD Pharmacy	664.07	(1,286.89)		0.00	(1,286.89)
400127	MD Oxygen	62.00	0.00		0.00	0.00
400130	MD X-Ray	(266.14)	0.00		0.00	0.00
400135	MD Physical Therapy	(100,387.43)	(134,745.50)		0.00	(134,745.50)

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		<b>12/31/2021</b>	<b>12/31/2022</b>			<b>12/31/2022</b>
400140	MD Occupational Therapy	(117,880.84)	(176,544.56)		0.00	(176,544.56)
400145	MD Speech Therapy	(70,063.56)	(99,905.97)		0.00	(99,905.97)
400155	MD Contractual Allow (R&B)	3,649,392.95	3,597,470.98		0.00	3,597,470.98
400160	MD Contractual Allow (Ancill	220,098.90	315,076.19		0.00	315,076.19
400169	MD (NY) Sequester	31,247.98	9,800.76		0.00	9,800.76
400170	MD Revenue Adjustments	(4,680.00)	(12,400.00)		0.00	(12,400.00)
400200	MA Room & Board	(740,789.00)	(735,566.00)		0.00	(735,566.00)
400205	MA Medical Supplies	(4,015.20)	(1,386.59)		0.00	(1,386.59)
400215	MA Lab	(14,683.10)	(15,112.95)		0.00	(15,112.95)
400220	MA Pharmacy	(73,281.01)	(86,698.14)		0.00	(86,698.14)
400225	MA IV Therapy	(10,252.45)	(2,393.91)		0.00	(2,393.91)
400227	MA Oxygen	0.00	(152.00)		0.00	(152.00)
400230	MA X-Ray	(4,816.35)	(6,201.73)		0.00	(6,201.73)
400235	MA Physical Therapy	(271,870.63)	(254,917.95)		0.00	(254,917.95)
400240	MA Occupational Therapy	(263,125.68)	(279,591.89)		0.00	(279,591.89)
400245	MA Speech Therapy	(178,472.74)	(161,200.73)		0.00	(161,200.73)
400246	MA Nursing	(538,163.61)	(540,179.79)		0.00	(540,179.79)
400255	MA Contractual Allow (R&B)	518,543.68	512,869.31		0.00	512,869.31
400260	MA Contractual Allow (Ancill	38,210.01	(39,173.18)		0.00	(39,173.18)
400269	MA Sequester	32.78	18,415.33		0.00	18,415.33
400272	M MA Room & Board	(164,163.00)	(201,110.00)		0.00	(201,110.00)
400274	M MA Lab	(1,269.00)	(2,218.01)		0.00	(2,218.01)
400275	M MA Pharmacy	(5,577.67)	(3,790.28)		0.00	(3,790.28)
400276	M MA IV Therapy	0.00	(352.88)		0.00	(352.88)
400278	M MA X-Ray	(133.07)	(1,414.00)		0.00	(1,414.00)
400279	M MA Physical Therapy	(9,619.63)	(19,550.79)		0.00	(19,550.79)
400280	M MA Occupational Therapy	(10,113.85)	(19,655.78)		0.00	(19,655.78)
400281	M MA Speech Therapy	(8,091.27)	(12,436.57)		0.00	(12,436.57)
400285	M MA Medical Supplies	0.00	(180.63)		0.00	(180.63)
400286	M MA Nursing	(1,847.86)	(99,811.60)		0.00	(99,811.60)
400288	M MA Contractual Allow (R&B)	(31,253.77)	(36,337.42)		0.00	(36,337.42)
400289	M MA Contractual Allow (Anci	29,591.21	(44,023.40)		0.00	(44,023.40)
400335	H Physical Therapy	0.00	(39.70)		0.00	(39.70)
400340	H Occupational Therapy	0.00	(104.76)		0.00	(104.76)
400345	H Speech Therapy	0.00	(171.19)		0.00	(171.19)
400355	H Contractual Allow (R&B)	0.00	0.00		(172,214.00)	(172,214.00)
400400	MG Room & Board	(458,531.00)	(335,589.00)	CAIDJE - 4	(172,214.00)	(163,375.00)
				CAIDJE - 4	172,214.00	
400405	MG Medical Supplies	(185.94)	(1,294.15)		0.00	(1,294.15)
400415	MG Lab	(10,396.42)	(8,707.06)		0.00	(8,707.06)
400420	MG Pharmacy	(43,781.42)	(37,061.09)		0.00	(37,061.09)
400425	MG IV Therapy	(2,754.76)	(4,055.01)		0.00	(4,055.01)
400427	MG Oxygen	(62.00)	0.00		0.00	0.00
400430	MG X-Ray	(2,937.35)	(2,760.00)		0.00	(2,760.00)
400435	MG Physical Therapy	(54,903.89)	(73,814.20)		0.00	(73,814.20)
400440	MG Occupational Therapy	(75,749.66)	(81,534.62)		0.00	(81,534.62)
400445	MG Speech Therapy	(43,916.78)	(59,016.05)		0.00	(59,016.05)
400455	MG Contractual Allow (R&B)	(67,957.97)	(117,298.25)		0.00	(117,298.25)
400460	MG Contractual Allow (Ancill	217,980.73	210,807.99		0.00	210,807.99
400635	MB Physical Therapy	(97,981.81)	(45,317.42)		0.00	(45,317.42)
400640	MB Occupational Therapy	(182,786.24)	(231,274.19)		0.00	(231,274.19)
400645	MB Speech Therapy	(82,694.74)	(46,178.62)		0.00	(46,178.62)
400660	MB Contractual Allow (Ancill	68,969.52	84,749.23		0.00	84,749.23
400669	MB Sequester	0.00	2,210.93		0.00	2,210.93
400855	Grant Revenue	(391,566.61)	(521,823.19)		0.00	(521,823.19)
400856	Loan Forgiveness PPP	(1,353,200.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(26,137.24)	(2,488.34)		0.00	(2,488.34)
400861	COVID Testing Revenue	(326,501.50)	(324,696.00)		0.00	(324,696.00)
400870	Interest Income	(593.14)	(22,315.47)		0.00	(22,315.47)
500010	Salaries - Administrator	132,159.63	178,636.72		0.00	178,636.72
500035	Salaries - AR Corporate	104,590.56	102,537.42		0.00	102,537.42
500040	Salaries - Business Office	103,216.10	107,693.38		0.00	107,693.38
500050	Salaries - Admissions	0.00	(827.81)		0.00	(827.81)
500060	Salaries - Staffing Admin	3,803.43	(4,004.63)		0.00	(4,004.63)
500150	Advertising - Help Wanted	2,956.46	2,022.61		0.00	2,022.61
500160	Auto Expenses	2,615.69	0.00		0.00	0.00
500180	Travel & Mileage	1,226.03	0.00		0.00	0.00
500200	Bank Charges	20,621.66	21,628.97		0.00	21,628.97
500220	Payroll Processing Fees - ADP	19,695.56	35,983.46		0.00	35,983.46
500240	Dues & Subscriptions	49,348.34	46,602.65		0.00	46,602.65
500260	Office Supplies	15,145.54	9,517.34		0.00	9,517.34
500280	Postage	1,685.05	1,162.42		0.00	1,162.42
500300	Printing	180.00	0.00		0.00	0.00
500310	Rental Of Office Equipment	24,962.28	25,906.61		0.00	25,906.61
500320	Accounting Fees	5,775.00	17,548.08		0.00	17,548.08
500330	Contract Svcs - Office	72,568.40	71,008.11		0.00	71,008.11
500332	Contract Svcs - IT Support	18,877.23	9,315.85		0.00	9,315.85
500340	Legal Fees	35,113.50	94,586.76		0.00	94,586.76
500350	Charitable Contributions	55.00	0.00		0.00	0.00
500360	Consulting Other	15,074.17	86,920.95		0.00	86,920.95
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	2,915.00	961.46		0.00	961.46

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		<b>12/31/2021</b>	<b>12/31/2022</b>			<b>12/31/2022</b>
500440	Telephone	25,136.10	17,342.83		0.00	17,342.83
500450	Insurance - Non Property	201,698.19	127,103.98		0.00	127,103.98
500460	Meetings & Seminars	6,125.00	0.00		0.00	0.00
500480	Advertising - Promotional	131.67	0.00		0.00	0.00
500490	Fines & Penalties	8,457.18	157,101.99		0.00	157,101.99
500495	Bad Debt	96,000.00	320,742.66		0.00	320,742.66
500510	Taxes - Real Estate	244,094.64	238,141.08		0.00	238,141.08
500520	Taxes - Personal Property	21,674.63	8,890.55		0.00	8,890.55
500530	Insurance - Property	28,344.91	19,766.00		0.00	19,766.00
500551	Provider Tax	1,060,144.69	1,078,708.84		0.00	1,078,708.84
500800	Management Fee	849,156.00	828,902.00		0.00	828,902.00
500900	Rent Expense - Building	309,483.00	384,821.69		0.00	384,821.69
500905	SL Rent	66,021.00	8,022.00		0.00	8,022.00
500907	Rent Expense - Parking	13,775.00	16,250.00		0.00	16,250.00
501100	Deprec - FF&E	10,782.84	8,981.34		0.00	8,981.34
501300	Deprec - Leasehold Improvmts	2,167.32	3,061.80		0.00	3,061.80
501400	Amort - Computers	531.78	1,063.56		0.00	1,063.56
501410	Deprec - Capital Lse Computers	5,757.78	4,318.32		0.00	4,318.32
502000	Interest Working Capital	84,025.55	94,676.72		0.00	94,676.72
502150	Interest Other	17,058.47	39,385.59		0.00	39,385.59
503200	(Gain) Loss Payables	0.00	(697.15)		0.00	(697.15)
510003	Benefits Expense - PTO ETO	(4,779.25)	(4,075.09)		0.00	(4,075.09)
510010	Payroll Taxes - FICA	508,276.08	710,548.15		(64,598.00)	645,950.15
				CAIDJE - 1	(15,504.00)	
				CAIDJE - 1	(49,094.00)	
510020	Payroll Taxes - FUTA	8,844.26	11,024.57		0.00	11,024.57
510030	Payroll Taxes - SUTA	25,684.33	54,833.78		0.00	54,833.78
510040	Workers' Compensation	177,899.44	141,957.26		(11,811.00)	130,146.26
				CAIDJE - 1	(2,835.00)	
				CAIDJE - 1	(8,976.00)	
510050	Group Health Insurance	300,575.66	373,877.30		(34,395.00)	339,482.30
				CAIDJE - 1	(8,255.00)	
				CAIDJE - 1	(26,140.00)	
510080	Employ Benes - Non Payroll	6,552.12	8,136.70		0.00	8,136.70
510100	Employee Disability Ins	9,787.23	8,995.08		0.00	8,995.08
510105	Employee Pers Fam Med Lve Ins	38,126.87	30,522.63		0.00	30,522.63
510110	Pre Employment EE Costs	13,921.00	7,600.00		(970.00)	6,630.00
				CAIDJE - 1	(233.00)	
				CAIDJE - 1	(737.00)	
520010	Salaries - Food Serv Dir	60,444.47	57,635.73		0.00	57,635.73
520020	Salaries - Cooks	89,130.99	107,536.61		0.00	107,536.61
520030	Salaries - Dietary Aides	225,604.34	204,611.96		0.00	204,611.96
520040	Salaries - Dietician	59,313.06	55,035.68		0.00	55,035.68
520100	Raw Food	297,782.16	357,645.36		0.00	357,645.36
520120	Food Supplements	46,594.00	45,864.85		0.00	45,864.85
520140	Dietary Supplies	42,923.55	76,920.73		0.00	76,920.73
520160	Contract Svcs - Dietary	539.00	158.00		0.00	158.00
530010	Salaries - Houskpg Supv	44,987.52	32,981.57		0.00	32,981.57
530020	Salaries - Houskpg Staff	206,767.12	210,267.40		0.00	210,267.40
530120	Housekeeping Supplies	54,598.94	41,802.65		0.00	41,802.65
540020	Salaries - Laundry Staff	98,049.98	77,285.87		0.00	77,285.87
540100	Laundry Supplies	8,569.51	7,472.43		0.00	7,472.43
540120	Contract Svcs - Laundry	663.68	0.00		0.00	0.00
540140	Linens Purchases	13,498.00	14,024.05		0.00	14,024.05
550010	Salaries - Maint Supervisor	43,090.67	68,670.35		0.00	68,670.35
550020	Salaries - Maintenance Staff	36,325.07	26,369.01		0.00	26,369.01
550100	Maintenance Supplies	17,442.21	14,703.49		0.00	14,703.49
550110	Repairs & Maintenance	62,932.66	70,524.34		0.00	70,524.34
550120	Contract Svcs Maintenance	18,306.71	23,428.31		0.00	23,428.31
550130	Minor Equipment	2,706.27	1,216.97		0.00	1,216.97
550140	Pest Control	2,419.80	15,487.83		0.00	15,487.83
550145	Contract Svcs - Landscaping/S	5,408.73	9,185.00		0.00	9,185.00
550150	Gas & Electric	233,403.64	234,450.36		0.00	234,450.36
550170	Cable TV	15,787.04	19,845.76		0.00	19,845.76
550180	Water & Sewer	99,689.84	118,394.38		0.00	118,394.38
550190	Trash Removal	24,326.05	33,633.85		0.00	33,633.85
560010	Salaries - DNS	114,851.29	64,285.25		0.00	64,285.25
560015	Salaries - DNS Neuro	3,291.25	65,066.80		0.00	65,066.80
560020	Salaries - ADNS	38,093.84	4,491.46		0.00	4,491.46
560025	Salaries - ADNS Neuro	0.00	(106.91)		0.00	(106.91)
560030	Salaries - RN Nursing Supervi	230,684.66	181,811.36		0.00	181,811.36
560040	Salaries - Nursing Scheduler	20,979.81	34,861.41		0.00	34,861.41
560050	Salaries - Unit Coordinator	8,829.20	33,032.69		0.00	33,032.69
560060	Salaries - MDS Coordinator	135,488.92	129,512.68		0.00	129,512.68
560080	Salaries - Central Supl Clerk	41,266.37	45,395.60		0.00	45,395.60
560090	Salaries - Medical Records	48,282.15	42,965.83		0.00	42,965.83
560100	Salaries - Infection Control	0.00	30,930.13		0.00	30,930.13
562020	Salaries - RN	1,058,616.21	1,223,706.01		0.00	1,223,706.01
562030	Salaries - LPN	1,797,180.04	1,841,499.36		0.00	1,841,499.36
562032	Salaries - MMQ	55,237.47	56,671.18		0.00	56,671.18
562040	Salaries - CNA	1,859,695.54	2,667,903.27		0.00	2,667,903.27
562060	Salaries - Neuro Nursing Assi	21,872.94	(2,901.87)		0.00	(2,901.87)
562062	Salaries - Nurse Specialists	399,034.03	166,995.80		0.00	166,995.80

Client: **A162270 - Bear Mountain-Worcester LLC**  
Engagement: **MDMC 2022 - Bear Mountain-Worcester LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
562100	Medical Supplies	237,460.03	268,359.84		0.00	268,359.84
562101	Covid Medical Supplies	6,142.57	0.00		0.00	0.00
562110	PPD Medical Supplies	7,145.58	0.00		0.00	0.00
562120	Diapers/Disposables	58,544.98	103,943.48		0.00	103,943.48
562140	Tube Feeding (Non Part B)	69,805.15	94,281.27		0.00	94,281.27
562160	Oxygen Supplies	31,478.74	92,113.98		0.00	92,113.98
562180	Contract Svcs - Nursing	71,623.13	104,905.64		0.00	104,905.64
564100	Contract Svcs - Pharmacy	12,183.44	14,263.00		0.00	14,263.00
564120	Over The Counter Drugs	27,155.44	26,827.02		0.00	26,827.02
564140	Prescription Drugs	231,187.31	272,365.02		0.00	272,365.02
566010	I.V. Therapy/RT Exp	22,735.55	24,955.03		0.00	24,955.03
566030	Contract Svcs - Med Director	102,000.00	104,000.00		0.00	104,000.00
566050	Contract Svcs - Physician	24,026.65	24,042.49		0.00	24,042.49
566060	Contract Svcs - Dental	261.27	0.00		0.00	0.00
566070	Contract Svcs - Soc Services	20,400.92	4,208.19		0.00	4,208.19
566100	Medical Records Supplies	120.30	0.00		0.00	0.00
566120	Contract Svcs -Medical Records	951.50	0.00		0.00	0.00
566140	Patient Transportation	(11,856.37)	11,720.49		0.00	11,720.49
566160	Med Equip Rental	47,702.30	21,238.59		0.00	21,238.59
566180	Patient Expenses	313.50	1,525.00		0.00	1,525.00
566190	Lab Fees	52,427.99	45,776.43		0.00	45,776.43
566191	Lab Fees COVID	286,020.00	0.00		0.00	0.00
566200	X-Ray Services	13,281.07	14,443.22		0.00	14,443.22
566210	Patient Consolidated Billing	2,564.80	20,635.37		0.00	20,635.37
570010	Salaries - Dir Rehab	12,769.87	(1,418.03)		0.00	(1,418.03)
570020	Salaries - Therapy Aides	5,746.76	(2,007.98)		0.00	(2,007.98)
570040	Contract Svcs - Rehab	479,414.40	40,332.29		0.00	40,332.29
570050	Salaries - PT	17,430.70	541.40		0.00	541.40
570055	Salaries - PT Aides	0.00	95,014.00		0.00	95,014.00
570060	Physical Therapy Supplies	5,298.92	7,568.42		0.00	7,568.42
570070	Salaries - ST Staff	21,911.48	111,890.38		0.00	111,890.38
570080	Speech Therapy Supplies	97.26	0.00		0.00	0.00
570090	Salaries - OT	12,335.37	166,728.05		0.00	166,728.05
570100	Salaries - COTA	3,848.57	100,299.49		0.00	100,299.49
570110	Occupational Therapy Supplies	0.00	118.02		0.00	118.02
570150	Salaries - Respiratory Therapy	457,585.09	553,214.24		0.00	553,214.24
570160	Respiratory Therapy Supplies	99,462.18	31,218.69		0.00	31,218.69
580010	Salaries - Activities Director	70,029.28	(5,598.12)		0.00	(5,598.12)
580020	Salaries - Activities -Staff	83,371.55	53,206.28		0.00	53,206.28
580100	Activities Supplies	3,680.49	2,428.37		0.00	2,428.37
580120	Contract Svcs - Entertainment	450.00	950.00		0.00	950.00
590010	Salaries - Social Svc Dir	57,752.62	75,225.07		0.00	75,225.07
590020	Salaries - Social Svc Staff	52,324.30	12,038.36		0.00	12,038.36
6042.2	LPN P/S	269,217.00	0.00		0.00	0.00
6052.2	CNA P/s	236,869.29	0.00		0.00	0.00
CLA-ABI	ABI BENEFITS	65,632.00	0.00		26,827.00	26,827.00
				CAIDJE - 1	26,827.00	
CLA-VENT	VENT BENEFITS	71,352.00	0.00		84,947.00	84,947.00
				CAIDJE - 1	84,947.00	
<b>Subtotal : None</b>		<b>(1,229,592.02)</b>	<b>(67,722.41)</b>		<b>0.00</b>	<b>(67,722.41)</b>
<b>Total [2] Income Statement</b>		<b>(1,229,592.02)</b>	<b>(67,722.41)</b>		<b>0.00</b>	<b>(67,722.41)</b>

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Client: **A162270 - Bear Mountain-Worcester LLC**  
Engagement: **MDMC 2022 - Bear Mountain-Worcester LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
100010	Petty Cash	753.57	750.00
100020	Cash - Operating	218,491.86	354,791.20
100025	Cash - Savings	567,840.36	563,657.02
100029	Cash - Controlled Disb (WIN)	328,430.40	214,395.89
100041	Cash Comm AR Accts	0.20	68,152.56
<b>Subtotal : None</b>		<b>1,115,516.39</b>	<b>1,201,746.67</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>1,115,516.39</b>	<b>1,201,746.67</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1 A/ R Self-Pay Patients (Private)]</b>			
100085	AR Private	27,282.83	61,334.66
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>27,282.83</b>	<b>61,334.66</b>
<b>Subgroup : [S6L1.5C1 A/R Managed Care Patients (Private)]</b>			
100080	AR Managed Care	362,919.79	298,112.07
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>362,919.79</b>	<b>298,112.07</b>
<b>Subgroup : [S6L1.5C1 A/r Medicare Non Managed Care]</b>			
100075	AR Medicare A	640,031.07	278,605.47
100090	AR Medicare B	54,126.87	41,845.55
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>694,157.94</b>	<b>320,451.02</b>
<b>Subgroup : [S6L1.5C1 A/R Mass Medicaid Non Managed Care]</b>			
100070	AR Medicaid	1,703,826.97	1,500,908.66
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>1,703,826.97</b>	<b>1,500,908.66</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,788,187.53</b>	<b>2,180,806.41</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
100105	Allowance - Doubtful Accounts	(564,700.00)	(180,000.00)
<b>Subtotal : None</b>		<b>(564,700.00)</b>	<b>(180,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(564,700.00)</b>	<b>(180,000.00)</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)	(15,661.54)
100317	Due To/from Bear Mt Health	159,720,359.99	112,269,597.31
100318	Due To/from Bear Mt Mgmt	(4,258,953.17)	(2,618,613.46)
100326	Due To/from HUD Reserve	0.00	(50,098.21)
100350	Due to/fr Bear Mt Andover	(21,272,997.61)	(14,092,020.74)
100351	Due to/fr Bear Mt E Longmeadow	(27,710,709.66)	(17,933,238.87)
100352	Due to/fr Bear Mt Lowell	(19,519,274.48)	(13,482,724.41)
100353	Due to/fr Bear Mt Reading	(20,681,450.39)	(15,343,332.44)
100354	Due to/fr Bear Mt Springfield	(21,329,493.43)	(15,287,465.06)
100355	Due to/fr Bear Mt Sudbury	(19,821,235.83)	(13,792,644.54)
100356	Due to/fr Bear Mt W Springfiel	(21,490,636.69)	(15,891,482.10)
<b>Subtotal : None</b>		<b>3,626,181.19</b>	<b>3,762,315.94</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Part</b>	<b>3,626,181.19</b>	<b>3,762,315.94</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
100410	Prepaid Insurance	3,919.90	6,276.93
<b>Subtotal : None</b>		<b>3,919.90</b>	<b>6,276.93</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>3,919.90</b>	<b>6,276.93</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
100400	Prepaid Expenses	3,866.30	3,033.53

<b>Subtotal : None</b>		<b>3,866.30</b>	<b>3,033.53</b>	
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>3,866.30</b>	<b>3,033.53</b>	
<b>Group : [S6L1.17C1] Other Current Assets</b>				
<b>Subgroup : None</b>				
100052	Resident Trust - Care Cost	31.88	31.88	
100060	Resident Trust Fund Advances	1,500.00	750.00	
100095	AR Other	315.65	0.00	
100449	Federal EE Credit Program	91,443.32	0.00	
<b>Subtotal : None</b>		<b>93,290.85</b>	<b>781.88</b>	
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>93,290.85</b>	<b>781.88</b>	
<b>Group : [S6L2.3C1] Improvements - Cost</b>				
<b>Subgroup : [S6L2.3C1] Leasehold Improvements</b>				
100500	Leasehold Improvements	36,586.80	24,647.50	
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>36,586.80</b>	<b>24,647.50</b>	11,939.30
<b>Subgroup : [S6L2.3C1] A/D Leasehold Improvements</b>				
100600	Accum Amort - Leasehold Imp	(6,164.04)	(3,102.24)	
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(6,164.04)</b>	<b>(3,102.24)</b>	(3,061.80)
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>30,422.76</b>	<b>21,545.26</b>	
<b>Group : [S6L2.4C1] Equipment</b>				
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>				
100510	Furniture Fixtures & Equipment	138,018.38	74,200.83	
100535	Computer Equip - Capital Lease	21,591.34	21,591.34	
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>159,609.72</b>	<b>95,792.17</b>	63,817.55
<b>Subgroup : [S6L2.4C1] A/D Equipment</b>				
100610	Accum Depr - F F & E	(24,316.26)	(15,334.92)	
100635	Accum Depr - Capital Lse Comp	(10,795.80)	(6,477.48)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(35,112.06)</b>	<b>(21,812.40)</b>	(13,299.66)
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>124,497.66</b>	<b>73,979.77</b>	
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>				
<b>Subgroup : [S6L2.5C1] Software Cost</b>				
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
<b>Subgroup : [S6L2.5C1] A/D Software</b>				
100630	Accum Amort - Software	(1,595.34)	(531.78)	
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(1,595.34)</b>	<b>(531.78)</b>	(1,063.56)
<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>3,722.16</b>	<b>4,785.72</b>	
<b>Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets</b>				
<b>Subgroup : [S6L3.3C1] Utility Deposits</b>				
100700	Deposits	(388.62)	(388.62)	
<b>Subtotal [S6L3.3C1D] Utility Deposits</b>		<b>(388.62)</b>	<b>(388.62)</b>	
<b>Total [S6L3.3C1]</b>	<b>Other Deferred Charges and Non Curre</b>	<b>(388.62)</b>	<b>(388.62)</b>	
<b>Group : [S6L5.1C1] Trade Payable</b>				
<b>Subgroup : None</b>				
200000	Accounts Payable	(2,397,015.31)	(1,894,295.18)	
<b>Subtotal : None</b>		<b>(2,397,015.31)</b>	<b>(1,894,295.18)</b>	
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(2,397,015.31)</b>	<b>(1,894,295.18)</b>	
<b>Group : [S6L5.2C1] Accrued Expenses</b>				
<b>Subgroup : None</b>				
200010	Accrued Accounts Payable	(38,491.68)	(259,631.64)	
<b>Subtotal : None</b>		<b>(38,491.68)</b>	<b>(259,631.64)</b>	
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(38,491.68)</b>	<b>(259,631.64)</b>	
<b>Group : [S6L5.4C1] Patient Funds Due</b>				
<b>Subgroup : [S6L5.4C1] Patient Funds Due ( Self Pay)</b>				
100050	Patient Funds Account	187,444.25	255,334.02	



200069	Patient Refund	3,871.24	7,462.92		
200070	Patient Funds Liability	(187,444.25)	(255,334.02)		
<b>Subtotal [S6L5.4C1A]</b>	<b>Patient Funds Due ( Self Pay)</b>	<b>3,871.24</b>	<b>7,462.92</b>		
<b>Total [S6L5.4C1]</b>	<b>Patient Funds Due</b>	<b>3,871.24</b>	<b>7,462.92</b>		
<b>Group : [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Banks, Mortgages, Other</b>				
<b>Subgroup : None</b>					
250100	LT Line Of Credit	0.00	(467,281.49)	467,281.49	
<b>Subtotal : None</b>		<b>0.00</b>	<b>(467,281.49)</b>		
<b>Total [S6L5.6C1]</b>	<b>Long Term Debt, Current Portion-Bank</b>	<b>0.00</b>	<b>(467,281.49)</b>		
<b>Group : [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>				
<b>Subgroup : [S6L5.7C1]</b>	<b>Accrued Salaries</b>				
200020	Payroll Payable	(387,228.17)	(264,618.50)		
200060	Accrued PTO Benefits	(121,015.19)	(125,090.28)		
200065	Payroll Adjustments	810.37	449.60		
<b>Subtotal [S6L5.7C1A]</b>	<b>Accrued Salaries</b>	<b>(507,432.99)</b>	<b>(389,259.18)</b>		
<b>Subgroup : [S6L5.7C1]</b>	<b>Accrued Payroll Taxes Payable</b>				
200025	Payroll Taxes Payable	(270,630.24)	(318,875.72)		
<b>Subtotal [S6L5.7C1C]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(270,630.24)</b>	<b>(318,875.72)</b>		
<b>Subgroup : [S6L5.7C1]</b>	<b>Other Payroll Liabilities</b>				
200026	Vol EE Benefits Payable	1,300.12	7,571.54		
200028	Vol EE 401K Payable	(0.02)	0.00		
<b>Subtotal [S6L5.7C1D]</b>	<b>Other Payroll Liabilities</b>	<b>1,300.10</b>	<b>7,571.54</b>		
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(776,763.13)</b>	<b>(700,563.36)</b>		
<b>Group : [S6L5.10C1]</b>	<b>Other Current Liabilities</b>				
<b>Subgroup : [S6L5.10C]</b>	<b>Other Current Liabilities</b>				
200015	Provider Tax Payable	(480,261.76)	(270,842.02)		
200040	Interest Payable	0.00	(7,684.79)		
200050	Real Estate Tax Payable	(39,690.18)	0.00		
290100	Deferred Rent	(212,211.00)	(204,189.00)		
<b>Subtotal [S6L5.10C1A]</b>	<b>Other Current Liabilities</b>	<b>(732,162.94)</b>	<b>(482,715.81)</b>		
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(732,162.94)</b>	<b>(482,715.81)</b>		
<b>Group : [S6L8B.1C1]</b>	<b>Owners Equity Balance Prior Year</b>				
<b>Subgroup : None</b>					
300040	Retained Earnings	(3,216,231.89)	(2,048,266.91)		
<b>Subtotal : None</b>		<b>(3,216,231.89)</b>	<b>(2,048,266.91)</b>		
<b>Total [S6L8B.1C1]</b>	<b>Owners Equity Balance Prior Year</b>	<b>(3,216,231.89)</b>	<b>(2,048,266.91)</b>	3277859	61,627.11
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>				
<b>Subgroup : None</b>					
400000	PVT Room & Board	(179,096.00)	(108,397.00)		
400055	PVT Contractual Allow (R&B)	20,910.00	0.00		
<b>Subtotal : None</b>		<b>(158,186.00)</b>	<b>(108,397.00)</b>		
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(158,186.00)</b>	<b>(108,397.00)</b>		
<b>Group : [S2L1.2C1]</b>	<b>Commercial Managed Care</b>				
<b>Subgroup : None</b>					
400400	MG Room & Board	(163,375.00)	(458,531.00)		
400455	MG Contractual Allow (R&B)	(117,298.25)	(67,957.97)		
<b>Subtotal : None</b>		<b>(280,673.25)</b>	<b>(526,488.97)</b>		
<b>Total [S2L1.2C1]</b>	<b>Commercial Managed Care</b>	<b>(280,673.25)</b>	<b>(526,488.97)</b>		
<b>Group : [S2L1.3C1]</b>	<b>Commercial Non Managed Care</b>				
<b>Subgroup : None</b>					
400355	H Contractual Allow (R&B)	(172,214.00)	0.00		
<b>Subtotal : None</b>		<b>(172,214.00)</b>	<b>0.00</b>		
<b>Total [S2L1.3C1]</b>	<b>Commercial Non Managed Care</b>	<b>(172,214.00)</b>	<b>0.00</b>		
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>				
<b>Subgroup : None</b>					
400200	MA Room & Board	(735,566.00)	(740,789.00)		

400246	MA Nursing	(540,179.79)	(538,163.61)
<b>Subtotal : None</b>		<b>(1,275,745.79)</b>	<b>(1,278,952.61)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(1,275,745.79)</b>	<b>(1,278,952.61)</b>
<b>Group : [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>		
<b>Subgroup : None</b>			
400272	M MA Room & Board	(201,110.00)	(164,163.00)
<b>Subtotal : None</b>		<b>(201,110.00)</b>	<b>(164,163.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(201,110.00)</b>	<b>(164,163.00)</b>
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
400100	MD Room & Board	(11,658,578.00)	(15,800,124.00)
400103	MD State Add-On	(384,450.00)	0.00
400155	MD Contractual Allow (R&B)	3,597,470.98	3,649,392.95
<b>Subtotal : None</b>		<b>(8,445,557.02)</b>	<b>(12,150,731.05)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(8,445,557.02)</b>	<b>(12,150,731.05)</b>
<b>Group : [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>		
<b>Subgroup : None</b>			
400101	MD managed care	(55,924.00)	0.00
<b>Subtotal : None</b>		<b>(55,924.00)</b>	<b>0.00</b>
<b>Total [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>	<b>(55,924.00)</b>	<b>0.00</b>
<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>		
<b>Subgroup : None</b>			
3003.8	Mass SCO Revenue	(985,302.00)	0.00
<b>Subtotal : None</b>		<b>(985,302.00)</b>	<b>0.00</b>
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(985,302.00)</b>	<b>0.00</b>
<b>Group : [S2L1.11C1]</b>	<b>Medicaid Out of State</b>		
<b>Subgroup : None</b>			
3022.7	Out of State Medicaid	(3,178,560.00)	0.00
<b>Subtotal : None</b>		<b>(3,178,560.00)</b>	<b>0.00</b>
<b>Total [S2L1.11C1]</b>	<b>Medicaid Out of State</b>	<b>(3,178,560.00)</b>	<b>0.00</b>
<b>Group : [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>		
<b>Subgroup : None</b>			
400015	PVT Lab	(153.29)	0.00
400020	PVT Pharmacy	(3,572.89)	0.00
400040	PVT Occupational Therapy	(305.52)	0.00
<b>Subtotal : None</b>		<b>(4,031.70)</b>	<b>0.00</b>
<b>Total [S2L1.1C2]</b>	<b>Ancillary-Private Pay</b>	<b>(4,031.70)</b>	<b>0.00</b>
<b>Group : [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>		
<b>Subgroup : None</b>			
400335	H Physical Therapy	(39.70)	0.00
400340	H Occupational Therapy	(104.76)	0.00
400345	H Speech Therapy	(171.19)	0.00
400405	MG Medical Supplies	(1,294.15)	(185.94)
400415	MG Lab	(8,707.06)	(10,396.42)
400420	MG Pharmacy	(37,061.09)	(43,781.42)
400425	MG IV Therapy	(4,055.01)	(2,754.76)
400427	MG Oxygen	0.00	(62.00)
400430	MG X-Ray	(2,760.00)	(2,937.35)
400435	MG Physical Therapy	(73,814.20)	(54,903.89)
400440	MG Occupational Therapy	(81,534.62)	(75,749.66)
400445	MG Speech Therapy	(59,016.05)	(43,916.78)
400460	MG Contractual Allow (Ancill	210,807.99	217,980.73
<b>Subtotal : None</b>		<b>(57,749.84)</b>	<b>(16,707.49)</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>(57,749.84)</b>	<b>(16,707.49)</b>
<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
400205	MA Medical Supplies	(1,386.59)	(4,015.20)
400215	MA Lab	(15,112.95)	(14,683.10)
400220	MA Pharmacy	(86,698.14)	(73,281.01)
400225	MA IV Therapy	(2,393.91)	(10,252.45)
400227	MA Oxygen	(152.00)	0.00

400230	MA X-Ray	(6,201.73)	(4,816.35)
400235	MA Physical Therapy	(254,917.95)	(271,870.63)
400240	MA Occupational Therapy	(279,591.89)	(263,125.68)
400245	MA Speech Therapy	(161,200.73)	(178,472.74)
400255	MA Contractual Allow (R&B)	512,869.31	518,543.68
400260	MA Contractual Allow (Ancill	(39,173.18)	38,210.01
400269	MA Sequester	18,415.33	32.78
400635	MB Physical Therapy	(45,317.42)	(97,981.81)
400640	MB Occupational Therapy	(231,274.19)	(182,786.24)
400645	MB Speech Therapy	(46,178.62)	(82,694.74)
400660	MB Contractual Allow (Ancill	84,749.23	68,969.52
400669	MB Sequester	2,210.93	0.00
<b>Subtotal : None</b>		<b>(551,354.50)</b>	<b>(558,223.96)</b>
<b>Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>		<b>(551,354.50)</b>	<b>(558,223.96)</b>

<b>Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
400274	M MA Lab	(2,218.01)	(1,269.00)
400275	M MA Pharmacy	(3,790.28)	(5,577.67)
400276	M MA IV Therapy	(352.88)	0.00
400278	M MA X-Ray	(1,414.00)	(133.07)
400279	M MA Physical Therapy	(19,550.79)	(9,619.63)
400280	M MA Occuational Therapy	(19,655.78)	(10,113.85)
400281	M MA Speech Therapy	(12,436.57)	(8,091.27)
400285	M MA Medical Supplies	(180.63)	0.00
400286	M MA Nursing	(99,811.60)	(1,847.86)
400288	M MA Contractual Allow (R&B)	(36,337.42)	(31,253.77)
400289	M MA Contractual Allow (Anci	(44,023.40)	29,591.21
<b>Subtotal : None</b>		<b>(239,771.36)</b>	<b>(38,314.91)</b>
<b>Total [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)</b>		<b>(239,771.36)</b>	<b>(38,314.91)</b>

<b>Group : [S2L1.6C2] Ancillary-MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
400105	MD Medical Supplies	0.00	(658.75)
400115	MD Lab	(564.09)	(1,272.60)
400120	MD Pharmacy	(1,286.89)	664.07
400127	MD Oxygen	0.00	62.00
400130	MD X-Ray	0.00	(266.14)
400135	MD Physical Therapy	(134,745.50)	(100,387.43)
400140	MD Occupational Therapy	(176,544.56)	(117,880.84)
400145	MD Speech Therapy	(99,905.97)	(70,063.56)
400160	MD Contractual Allow (Ancill	315,076.19	220,098.90
<b>Subtotal : None</b>		<b>(97,970.82)</b>	<b>(69,704.35)</b>
<b>Total [S2L1.6C2] Ancillary-MassHealth Fee-for-Service</b>		<b>(97,970.82)</b>	<b>(69,704.35)</b>

<b>Group : [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>			
<b>Subgroup : None</b>			
400855	Grant Revenue	(521,823.19)	(391,566.61)
400856	Loan Forgiveness PPP	0.00	(1,353,200.00)
400861	COVID Testing Revenue	(324,696.00)	(326,501.50)
<b>Subtotal : None</b>		<b>(846,519.19)</b>	<b>(2,071,268.11)</b>
<b>Total [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>		<b>(846,519.19)</b>	<b>(2,071,268.11)</b>

<b>Group : [S2L3.6C1] Prior Year Retroactive Revenue</b>			
<b>Subgroup : None</b>			
400169	MD (NY) Sequester	9,800.76	31,247.98
400170	MD Revenue Adjustments	(12,400.00)	(4,680.00)
<b>Subtotal : None</b>		<b>(2,599.24)</b>	<b>26,567.98</b>
<b>Total [S2L3.6C1] Prior Year Retroactive Revenue</b>		<b>(2,599.24)</b>	<b>26,567.98</b>

(5,087.58)

<b>Group : [S2L3.7C1] Interest Income</b>			
<b>Subgroup : None</b>			
400870	Interest Income	(22,315.47)	(593.14)
<b>Subtotal : None</b>		<b>(22,315.47)</b>	<b>(593.14)</b>
<b>Total [S2L3.7C1] Interest Income</b>		<b>(22,315.47)</b>	<b>(593.14)</b>

<b>Group : [S2L3.9C1] Administrative &amp; General Recoverable Income</b>			
<b>Subgroup : None</b>			
400860	Miscellaneous Revenue	(2,488.34)	(26,137.24)

<b>Subtotal : None</b>		<b>(2,488.34)</b>	<b>(26,137.24)</b>
<b>Total [S2L3.9C1]</b>	<b>Administrative &amp; General Recoverable</b>	<b>(2,488.34)</b>	<b>(26,137.24)</b>
<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
560010	Salaries - DNS	64,285.25	114,851.29
560015	Salaries - DNS Neuro	65,066.80	3,291.25
<b>Subtotal : None</b>		<b>129,352.05</b>	<b>118,142.54</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>129,352.05</b>	<b>118,142.54</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
560020	Salaries - ADNS	4,491.46	38,093.84
560025	Salaries - ADNS Neuro	(106.91)	0.00
560030	Salaries - RN Nursing Supervi	181,811.36	230,684.66
560100	Salaries - Infection Control	30,930.13	0.00
562020	Salaries - RN	1,223,706.01	1,058,616.21
<b>Subtotal : None</b>		<b>1,440,832.05</b>	<b>1,327,394.71</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>1,440,832.05</b>	<b>1,327,394.71</b>
<b>Group : [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service Per Diem</b>		
<b>Subgroup : None</b>			
562180	Contract Svcs - Nursing	104,905.64	577,709.42
<b>Subtotal : None</b>		<b>104,905.64</b>	<b>577,709.42</b>
<b>Total [S3L1.10C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>104,905.64</b>	<b>577,709.42</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
562030	Salaries - LPN	1,841,499.36	1,797,180.04
<b>Subtotal : None</b>		<b>1,841,499.36</b>	<b>1,797,180.04</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>1,841,499.36</b>	<b>1,797,180.04</b>
<b>Group : [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>		
<b>Subgroup : None</b>			
562040	Salaries - CNA	2,667,903.27	1,859,695.54
<b>Subtotal : None</b>		<b>2,667,903.27</b>	<b>1,859,695.54</b>
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>2,667,903.27</b>	<b>1,859,695.54</b>
<b>Group : [S3L2.1C1]</b>	<b>Administration Salaries</b>		
<b>Subgroup : [S3L2.1C1]</b>	<b>Administrator Salaries</b>		
500010	Salaries - Administrator	178,636.72	132,159.63
<b>Subtotal [S3L2.1C1A]</b>	<b>Administrator Salaries</b>	<b>178,636.72</b>	<b>132,159.63</b>
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>178,636.72</b>	<b>132,159.63</b>
<b>Group : [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>		
<b>Subgroup : None</b>			
500035	Salaries - AR Corporate	102,537.42	104,590.56
500040	Salaries - Business Office	107,693.38	103,216.10
500050	Salaries - Admissions	(827.81)	0.00
500060	Salaries - Staffing Admin	(4,004.63)	3,803.43
<b>Subtotal : None</b>		<b>205,398.36</b>	<b>211,610.09</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>205,398.36</b>	<b>211,610.09</b>
<b>Group : [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>		
<b>Subgroup : None</b>			
500330	Contract Svcs - Office	71,008.11	72,568.40
500332	Contract Svcs - IT Support	9,315.85	18,877.23
<b>Subtotal : None</b>		<b>80,323.96</b>	<b>91,445.63</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>80,323.96</b>	<b>91,445.63</b>
<b>Group : [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>		
<b>Subgroup : None</b>			
566210	Patient Consolidated Billing	20,635.37	2,564.80
<b>Subtotal : None</b>		<b>20,635.37</b>	<b>2,564.80</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>	<b>20,635.37</b>	<b>2,564.80</b>
<b>Group : [S3L2.12C1]</b>	<b>Office Supplies</b>		
<b>Subgroup : None</b>			

500200	Bank Charges	21,628.97	20,621.66
500220	Payroll Processing Fees - ADP	35,983.46	19,695.56
500260	Office Supplies	9,517.34	15,145.54
500280	Postage	1,162.42	1,685.05
500300	Printing	0.00	180.00
500310	Rental Of Office Equipment	25,906.61	24,962.28
<b>Subtotal : None</b>		<b>94,198.80</b>	<b>82,290.09</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>94,198.80</b>	<b>82,290.09</b>

<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : None</b>			
500440	Telephone	17,342.83	25,136.10
<b>Subtotal : None</b>		<b>17,342.83</b>	<b>25,136.10</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; PI</b>	<b>17,342.83</b>	<b>25,136.10</b>

<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>			
<b>Subgroup : None</b>			
500180	Travel & Mileage	0.00	1,226.03
500460	Meetings & Seminars	0.00	6,125.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>7,351.03</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>0.00</b>	<b>7,351.03</b>

<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
500150	Advertising - Help Wanted	2,022.61	2,956.46
<b>Subtotal : None</b>		<b>2,022.61</b>	<b>2,956.46</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>2,022.61</b>	<b>2,956.46</b>

<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
500240	Dues & Subscriptions	46,602.65	49,348.34
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	961.46	2,915.00
<b>Subtotal : None</b>		<b>48,084.11</b>	<b>52,783.34</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related</b>	<b>48,084.11</b>	<b>52,783.34</b>

<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
500320	Accounting Fees	17,548.08	5,775.00
<b>Subtotal : None</b>		<b>17,548.08</b>	<b>5,775.00</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Ap</b>	<b>17,548.08</b>	<b>5,775.00</b>

<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
500450	Insurance - Non Property	127,103.98	201,698.19
<b>Subtotal : None</b>		<b>127,103.98</b>	<b>201,698.19</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liabi</b>	<b>127,103.98</b>	<b>201,698.19</b>

<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
500350	Charitable Contributions	0.00	55.00
500360	Consulting Other	86,920.95	15,074.17
503200	(Gain) Loss Payables	(697.15)	0.00
566180	Patient Expenses	1,525.00	313.50
<b>Subtotal : None</b>		<b>87,748.80</b>	<b>15,442.67</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>87,748.80</b>	<b>15,442.67</b>

<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
500480	Advertising - Promotional	0.00	131.67
<b>Subtotal : None</b>		<b>0.00</b>	<b>131.67</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>0.00</b>	<b>131.67</b>

<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
500340	Legal Fees	94,586.76	35,113.50
<b>Subtotal : None</b>		<b>94,586.76</b>	<b>35,113.50</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>94,586.76</b>	<b>35,113.50</b>

<b>Group : [S3L2B.8C1] Management Company Fees</b>			
<b>Subgroup : None</b>			
500800	Management Fee	828,902.00	849,156.00
<b>Subtotal : None</b>		<b>828,902.00</b>	<b>849,156.00</b>
<b>Total [S3L2B.8C1] Management Company Fees</b>		<b>828,902.00</b>	<b>849,156.00</b>

<b>Group : [S3L2B.10C1] Interest on Working Capital</b>			
<b>Subgroup : None</b>			
502000	Interest Working Capital	94,676.72	84,025.55
502150	Interest Other	39,385.59	17,058.47
<b>Subtotal : None</b>		<b>134,062.31</b>	<b>101,084.02</b>
<b>Total [S3L2B.10C1] Interest on Working Capital</b>		<b>134,062.31</b>	<b>101,084.02</b>

<b>Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>			
<b>Subgroup : None</b>			
500490	Fines & Penalties	157,101.99	8,457.18
<b>Subtotal : None</b>		<b>157,101.99</b>	<b>8,457.18</b>
<b>Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>		<b>157,101.99</b>	<b>8,457.18</b>

<b>Group : [S3L2B.14C1] Bad Debt Expenses</b>			
<b>Subgroup : None</b>			
500495	Bad Debt	320,742.66	96,000.00
<b>Subtotal : None</b>		<b>320,742.66</b>	<b>96,000.00</b>
<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>320,742.66</b>	<b>96,000.00</b>

<b>Group : [S3L2B.15C1] User Fee Assessment</b>			
<b>Subgroup : None</b>			
500551	Provider Tax	1,078,708.84	1,060,144.69
<b>Subtotal : None</b>		<b>1,078,708.84</b>	<b>1,060,144.69</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>1,078,708.84</b>	<b>1,060,144.69</b>

<b>Group : [S3L3.5C1] Plant Operations: Salaires</b>			
<b>Subgroup : None</b>			
550010	Salaries - Maint Supervisor	68,670.35	43,090.67
550020	Salaries - Maintenance Staff	26,369.01	36,325.07
<b>Subtotal : None</b>		<b>95,039.36</b>	<b>79,415.74</b>
<b>Total [S3L3.5C1] Plant Operations: Salaires</b>		<b>95,039.36</b>	<b>79,415.74</b>

<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
550120	Contract Svcs Maintenance	23,428.31	18,306.71
550140	Pest Control	15,487.83	2,419.80
550145	Contract Svcs - Landscaping/S	9,185.00	5,408.73
550190	Trash Removal	33,633.85	24,326.05
<b>Subtotal : None</b>		<b>81,734.99</b>	<b>50,461.29</b>
<b>Total [S3L3.8C1] Plant Operations: Purchased Service</b>		<b>81,734.99</b>	<b>50,461.29</b>

<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
550100	Maintenance Supplies	14,703.49	17,442.21
550110	Repairs & Maintenance	70,524.34	62,932.66
550130	Minor Equipment	1,216.97	2,706.27
<b>Subtotal : None</b>		<b>86,444.80</b>	<b>83,081.14</b>
<b>Total [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>		<b>86,444.80</b>	<b>83,081.14</b>

<b>Group : [S3L3.10C1] Plant Operatins: Utilities</b>			
<b>Subgroup : None</b>			
550150	Gas & Electric	234,450.36	233,403.64
550180	Water & Sewer	118,394.38	99,689.84
<b>Subtotal : None</b>		<b>352,844.74</b>	<b>333,093.48</b>
<b>Total [S3L3.10C1] Plant Operatins: Utilities</b>		<b>352,844.74</b>	<b>333,093.48</b>

<b>Group : [S3L3.13C1] Dietician: Salaries</b>			
<b>Subgroup : None</b>			
520040	Salaries - Dietician	55,035.68	59,313.06
<b>Subtotal : None</b>		<b>55,035.68</b>	<b>59,313.06</b>
<b>Total [S3L3.13C1] Dietician: Salaries</b>		<b>55,035.68</b>	<b>59,313.06</b>

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

Subgroup : None			
520010	Salaries - Food Serv Dir	57,635.73	60,444.47
520020	Salaries - Cooks	107,536.61	89,130.99
520030	Salaries - Dietary Aides	204,611.96	225,604.34
Subtotal : None		369,784.30	375,179.80
Total [S3L3.18C1]	Dietary: Salaries	369,784.30	375,179.80
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	158.00	539.00
Subtotal : None		158.00	539.00
Total [S3L3.22C1]	Dietary: Purchased Service	158.00	539.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520100	Raw Food	357,645.36	297,782.16
520120	Food Supplements	45,864.85	46,594.00
520140	Dietary Supplies	76,920.73	42,923.55
Subtotal : None		480,430.94	387,299.71
Total [S3L3.23C1]	Dietary: Supplies & Expenses	480,430.94	387,299.71
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C Housekeeping Salries			
530010	Salaries - Houskpg Supv	32,981.57	44,987.52
530020	Salaries - Houskpg Staff	210,267.40	206,767.12
Subtotal [S3L3.24C1A Housekeeping Salries		243,248.97	251,754.64
Subgroup : [S3L3.24C Laundry Salaries			
540020	Salaries - Laundry Staff	77,285.87	98,049.98
Subtotal [S3L3.24C1B Laundry Salaries		77,285.87	98,049.98
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	320,534.84	349,804.62
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C Laundry Purchased Service			
540120	Contract Svcs - Laundry	0.00	663.68
Subtotal [S3L3.27C1B Laundry Purchased Service		0.00	663.68
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased S	0.00	663.68
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	41,802.65	54,598.94
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		41,802.65	54,598.94
Subgroup : [S3L3.28C Laundry Supplies & Expense			
540100	Laundry Supplies	7,472.43	8,569.51
Subtotal [S3L3.28C1B Laundry Supplies & Expense		7,472.43	8,569.51
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & E	49,275.08	63,168.45
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	14,024.05	13,498.00
Subtotal : None		14,024.05	13,498.00
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedc	14,024.05	13,498.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560040	Salaries - Nursing Scheduler	34,861.41	20,979.81
560050	Salaries - Unit Coordinator	33,032.69	8,829.20
560080	Salaries - Central Supl Clerk	45,395.60	41,266.37
560090	Salaries - Medical Records	42,965.83	48,282.15
Subtotal : None		156,255.53	119,357.53
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salarie	156,255.53	119,357.53
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
566120	Contract Svcs -Medical Records	0.00	951.50

<b>Subtotal : None</b>		<b>0.00</b>	<b>951.50</b>
<b>Total [S3L3.39C1]</b>	<b>Unit Clerks &amp; Medical Records: Purcha</b>	<b>0.00</b>	<b>951.50</b>

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

**Subgroup : [S3L3.40C MMQ Salaries**

562032	Salaries - MMQ	56,671.18	55,237.47
<b>Subtotal [S3L3.40C1A] MMQ Salaries</b>		<b>56,671.18</b>	<b>55,237.47</b>

**Subgroup : [S3L3.40C MDS Salaries**

560060	Salaries - MDS Coordinator	129,512.68	135,488.92
<b>Subtotal [S3L3.40C1B] MDS Salaries</b>		<b>129,512.68</b>	<b>135,488.92</b>

<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Ev</b>	<b>186,183.86</b>	<b>190,726.39</b>
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**Group : [S3L3.48C1] Social Service Worker: Salaries**

**Subgroup : None**

590010	Salaries - Social Svc Dir	75,225.07	57,752.62
590020	Salaries - Social Svc Staff	12,038.36	52,324.30
<b>Subtotal : None</b>		<b>87,263.43</b>	<b>110,076.92</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>87,263.43</b>	<b>110,076.92</b>

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

**Subgroup : None**

566070	Contract Svcs - Soc Services	4,208.19	20,400.92
<b>Subtotal : None</b>		<b>4,208.19</b>	<b>20,400.92</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Serv</b>	<b>4,208.19</b>	<b>20,400.92</b>

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

**Subgroup : None**

570010	Salaries - Dir Rehab	(1,418.03)	12,769.87
570020	Salaries - Therapy Aides	(2,007.98)	5,746.76
570050	Salaries - PT	541.40	17,430.70
570055	Salaries - PT Aides	95,014.00	0.00
570070	Salaries - ST Staff	111,890.38	21,911.48
570090	Salaries - OT	166,728.05	12,335.37
570100	Salaries - COTA	100,299.49	3,848.57
<b>Subtotal : None</b>		<b>471,047.31</b>	<b>74,042.75</b>
<b>Total [S3L3.60C1]</b>	<b>Direct Restorative Therapy: Salaries</b>	<b>471,047.31</b>	<b>74,042.75</b>

**Group : [S3L3.62C1] Direct Restorative Therapy: Consultants**

**Subgroup : None**

566050	Contract Svcs - Physician	24,042.49	24,026.65
566060	Contract Svcs - Dental	0.00	261.27
570040	Contract Svcs - Rehab	40,332.29	479,414.40
<b>Subtotal : None</b>		<b>64,374.78</b>	<b>503,702.32</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultant</b>	<b>64,374.78</b>	<b>503,702.32</b>

**Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries**

**Subgroup : None**

580010	Salaries - Activities Director	(5,598.12)	70,029.28
580020	Salaries - Activities -Staff	53,206.28	83,371.55
<b>Subtotal : None</b>		<b>47,608.16</b>	<b>153,400.83</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salarie</b>	<b>47,608.16</b>	<b>153,400.83</b>

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

**Subgroup : None**

580120	Contract Svcs - Entertainment	950.00	450.00
<b>Subtotal : None</b>		<b>950.00</b>	<b>450.00</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purch</b>	<b>950.00</b>	<b>450.00</b>

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

**Subgroup : None**

550170	Cable TV	19,845.76	15,787.04
580100	Activities Supplies	2,428.37	3,680.49
<b>Subtotal : None</b>		<b>22,274.13</b>	<b>19,467.53</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Suppli</b>	<b>22,274.13</b>	<b>19,467.53</b>

**Group : [S3L3.78C1] Travel: Motor Vehicle Expense**

**Subgroup : None**



500160	Auto Expenses	0.00	2,615.69
<b>Subtotal : None</b>		<b>0.00</b>	<b>2,615.69</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>0.00</b>	<b>2,615.69</b>
<b>Group : [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>		
<b>Subgroup : None</b>			
566030	Contract Svcs - Med Director	104,000.00	102,000.00
<b>Subtotal : None</b>		<b>104,000.00</b>	<b>102,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>104,000.00</b>	<b>102,000.00</b>
<b>Group : [S3L3.87C1]</b>	<b>Legend Drugs</b>		
<b>Subgroup : None</b>			
564140	Prescription Drugs	272,365.02	231,187.31
566010	I.V. Therapy/RT Exp	24,955.03	22,735.55
566140	Patient Transportation	11,720.49	(11,856.37)
566190	Lab Fees	45,776.43	52,427.99
566200	X-Ray Services	14,443.22	13,281.07
<b>Subtotal : None</b>		<b>369,260.19</b>	<b>307,775.55</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>369,260.19</b>	<b>307,775.55</b>
<b>Group : [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>		
<b>Subgroup : None</b>			
562100	Medical Supplies	268,359.84	237,460.03
562101	Covid Medical Supplies	0.00	6,142.57
562110	PPD Medical Supplies	0.00	7,145.58
562120	Diapers/Disposables	103,943.48	58,544.98
562140	Tube Feeding (Non Part B)	94,281.27	69,805.15
562160	Oxygen Supplies	92,113.98	31,478.74
564120	Over The Counter Drugs	26,827.02	27,155.44
566100	Medical Records Supplies	0.00	120.30
566191	Lab Fees COVID	0.00	286,020.00
570060	Physical Therapy Supplies	7,568.42	5,298.92
570080	Speech Therapy Supplies	0.00	97.26
570110	Occupational Therapy Supplies	118.02	0.00
570160	Respiratory Therapy Supplies	31,218.69	99,462.18
<b>Subtotal : None</b>		<b>624,430.72</b>	<b>828,731.15</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>624,430.72</b>	<b>828,731.15</b>
<b>Group : [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>		
<b>Subgroup : None</b>			
564100	Contract Svcs - Pharmacy	14,263.00	12,183.44
<b>Subtotal : None</b>		<b>14,263.00</b>	<b>12,183.44</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>14,263.00</b>	<b>12,183.44</b>
<b>Group : [S3L4.1C1]</b>	<b>Depreciaton</b>		
<b>Subgroup : [S3L4.1C1]</b>	<b>Improvements Depreciation</b>		
501300	Deprec - Leasehold Improvmts	3,061.80	2,167.32
<b>Subtotal [S3L4.1C1B]</b>	<b>Improvements Depreciation</b>	<b>3,061.80</b>	<b>2,167.32</b>
<b>Subgroup : [S3L4.1C1]</b>	<b>Equipment Depreciation</b>		
501100	Deprec - FF&E	8,981.34	10,782.84
501400	Amort - Computers	1,063.56	531.78
501410	Deprec - Capital Lse Computers	4,318.32	5,757.78
<b>Subtotal [S3L4.1C1C]</b>	<b>Equipment Depreciation</b>	<b>14,363.22</b>	<b>17,072.40</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>17,425.02</b>	<b>19,239.72</b>
<b>Group : [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500530	Insurance - Property	19,766.00	28,344.91
<b>Subtotal : None</b>		<b>19,766.00</b>	<b>28,344.91</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>19,766.00</b>	<b>28,344.91</b>
<b>Group : [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>		
<b>Subgroup : None</b>			
500510	Taxes - Real Estate	238,141.08	244,094.64
<b>Subtotal : None</b>		<b>238,141.08</b>	<b>244,094.64</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>238,141.08</b>	<b>244,094.64</b>

<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500520	Taxes - Personal Property	8,890.55	21,674.63
<b>Subtotal : None</b>		<b>8,890.55</b>	<b>21,674.63</b>
<b>Total [S3L4.10C1] Personal Property Tax Expense-SNF-C</b>		<b>8,890.55</b>	<b>21,674.63</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500907	Rent Expense - Parking	16,250.00	13,775.00
566160	Med Equip Rental	21,238.59	47,702.30
<b>Subtotal : None</b>		<b>37,488.59</b>	<b>61,477.30</b>
<b>Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>		<b>37,488.59</b>	<b>61,477.30</b>
<b>Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500900	Rent Expense - Building	384,821.69	309,483.00
500905	SL Rent	8,022.00	66,021.00
<b>Subtotal : None</b>		<b>392,843.69</b>	<b>375,504.00</b>
<b>Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR</b>		<b>392,843.69</b>	<b>375,504.00</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
510050	Group Health Insurance	339,482.30	344,578.66
510100	Employee Disability Ins	8,995.08	9,787.23
510105	Employee Pers Fam Med Lve Ins	30,522.63	38,126.87
<b>Subtotal : None</b>		<b>379,000.01</b>	<b>392,492.76</b>
<b>Total [CLA-53.01] LA-Group Health/Life</b>		<b>379,000.01</b>	<b>392,492.76</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
510003	Benefits Expense - PTO ETO	(4,075.09)	(4,779.25)
510080	Employ Benes - Non Payroll	8,136.70	6,552.12
510110	Pre Employment EE Costs	6,630.00	15,902.00
<b>Subtotal : None</b>		<b>10,691.61</b>	<b>17,674.87</b>
<b>Total [CLA-53.03] LA-Employee Benefits</b>		<b>10,691.61</b>	<b>17,674.87</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
510010	Payroll Taxes - FICA	645,950.15	576,814.08
510020	Payroll Taxes - FUTA	11,024.57	8,844.26
510030	Payroll Taxes - SUTA	54,833.78	25,684.33
<b>Subtotal : None</b>		<b>711,808.50</b>	<b>611,342.67</b>
<b>Total [CLA-53.04] LA-Payroll Taxes</b>		<b>711,808.50</b>	<b>611,342.67</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
510040	Workers' Compensation	130,146.26	200,361.44
<b>Subtotal : None</b>		<b>130,146.26</b>	<b>200,361.44</b>
<b>Total [CLA-53.05] LA-Workers Comp</b>		<b>130,146.26</b>	<b>200,361.44</b>
<b>Group : [SOBREL3.6C Ventilator Program</b>			
<b>Subgroup : None</b>			
570150	Salaries - Respiratory Therapy	553,214.24	457,585.09
CLA-VENT	VENT BENEFITS	84,947.00	0.00
<b>Subtotal : None</b>		<b>638,161.24</b>	<b>457,585.09</b>
<b>Total [SOBREL3.6C1] Ventilator Program</b>		<b>638,161.24</b>	<b>457,585.09</b>
<b>Group : [SOBREL3.7C Acq Brain Injury Unit Exp</b>			
<b>Subgroup : None</b>			
562060	Salaries - Neuro Nursing Assi	(2,901.87)	21,872.94
562062	Salaries - Nurse Specialists	166,995.80	399,034.03
CLA-ABI	ABI BENEFITS	26,827.00	0.00
<b>Subtotal : None</b>		<b>190,920.93</b>	<b>420,906.97</b>
<b>Total [SOBREL3.7C1] Acq Brain Injury Unit Exp</b>		<b>190,920.93</b>	<b>420,906.97</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>

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