

Client: **A140561 - Bear Mountain-Sixteen Acres Healthcare**
Engagement: **MDMC 2022 - Bear Mountain-Sixteen Acres Healthcare**
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
Group : [1] Balance Sheet						
Subgroup : None						
100010	Petty Cash	1,500.00	1,500.00		0.00	1,500.00
100020	Cash - Operating	1,476.55	44,114.21		0.00	44,114.21
100022	Wires Oper	355.00	355.00		0.00	355.00
100029	Cash - Controlled Disb (WIN)	(17,757.26)	(13,209.20)		0.00	(13,209.20)
100050	Patient Funds Account	73,848.96	30,263.04		0.00	30,263.04
100060	Resident Trust Fund Advances	221.00	221.00		0.00	221.00
100070	AR Medicaid	493,161.84	700,429.63		0.00	700,429.63
100075	AR Medicare A	248,524.98	236,674.17		0.00	236,674.17
100080	AR Managed Care	618,247.44	376,770.34		0.00	376,770.34
100085	AR Private	97,880.08	102,513.66		0.00	102,513.66
100090	AR Medicare B	34,784.27	32,765.74		0.00	32,765.74
100095	AR Other	93.05	513.05		0.00	513.05
100105	Allowance - Doubtful Accounts	(180,000.00)	(377,400.00)		0.00	(377,400.00)
100310	Due To/from Seller	47,349.36	47,349.36		0.00	47,349.36
100317	Due To/from Bear Mt Health	(11,887,646.38)	(17,234,509.86)		0.00	(17,234,509.86)
100318	Due To/from Bear Mt Mgmt	(2,107,435.02)	(3,196,259.33)		0.00	(3,196,259.33)
100326	Capital Improvment Reserve	(381,281.50)	(104,308.00)		0.00	(104,308.00)
100327	Due To/from Medicare	(1,061.62)	0.00		0.00	0.00
100351	Due to/fr Bear Mt E Longmeadow	(1,409.51)	3,160.76		0.00	3,160.76
100353	Due to/fr Bear Mt Reading	0.00	1,017.73		0.00	1,017.73
100356	Due to/fr Bear Mt W Springfiel	(36,548.17)	(92,009.24)		0.00	(92,009.24)
100357	Due to/fr Bear Mt Worcester	15,287,465.06	21,329,493.43		0.00	21,329,493.43
100400	Prepaid Expenses	5,332.55	8,873.23		0.00	8,873.23
100410	Prepaid Insurance	3,485.19	3,579.02		0.00	3,579.02
100500	Leasehold Improvements	115,067.70	58,320.20		0.00	58,320.20
100510	Furniture Fixtures & Equipment	32,085.55	50,534.80		0.00	50,534.80
100535	Computer Equip - Capital Lease	25,440.65	25,440.65		0.00	25,440.65
100590	Construction-in-Progress	18,550.00	0.00		0.00	0.00
100600	Accum Amort - Leasehold Imp	(13,319.34)	(9,357.30)		0.00	(9,357.30)
100610	Accum Depr - F F & E	(6,240.12)	(13,459.32)		0.00	(13,459.32)
100635	Accum Depr - Capital Lse Comp	(7,632.18)	(12,720.30)		0.00	(12,720.30)
100720	Loan Acquisition Costs	0.00	6,250.00		0.00	6,250.00
200000	Accounts Payable	(1,763,274.20)	(1,897,729.69)		0.00	(1,897,729.69)
200010	Accrued Accounts Payable	(116,534.30)	(146,315.73)		0.00	(146,315.73)
200015	Provider Tax Payable	(151,320.55)	(439,393.07)		0.00	(439,393.07)
200020	Payroll Payable	(174,413.39)	(224,989.05)		0.00	(224,989.05)
200025	Payroll Taxes Payable	(191,172.68)	(104,112.18)		0.00	(104,112.18)
200026	Vol EE Benefits Payable	1,023.57	2,252.20		0.00	2,252.20
200040	Interest Payable	(4,537.23)	0.00		0.00	0.00
200050	Real Estate Tax Payable	(18,992.44)	(37,984.90)		0.00	(37,984.90)
200055	Rent Payable	18,992.44	0.00		0.00	0.00
200060	Accrued PTO Benefits	(76,301.94)	(52,060.97)		0.00	(52,060.97)
200065	Payroll Adjustments	957.67	9,204.19		0.00	9,204.19
200069	Patient Refund	1,071.00	9,170.43		0.00	9,170.43
200070	Patient Funds Liability	(73,848.96)	(30,263.04)		0.00	(30,263.04)
250100	LT Line Of Credit	(324,125.89)	0.00		0.00	0.00
290100	Deferred Rent	(141,623.53)	(147,180.07)		0.00	(147,180.07)
290200	Deferred Revenue HHS	(410,000.00)	0.00		0.00	0.00
300040	Retained Earnings	594,136.61	1,000,762.98		0.00	1,000,762.98
Subtotal : None		(365,425.69)	(51,732.43)		0.00	(51,732.43)
Total [1] Balance Sheet		(365,425.69)	(51,732.43)		0.00	(51,732.43)
Group : [2] Income Statement						
Subgroup : None						
3003.8	MASS SCO REV	(2,971,440.00)	0.00		(2,748,388.00)	(2,748,388.00)
400000	PVT Room & Board	(505,860.90)	(778,062.00)	CAIDJE - 2	(2,748,388.00)	(778,062.00)
400020	PVT Pharmacy	0.00	(160.87)		0.00	(160.87)
400047	PVT Ancillary	0.00	(31.00)		0.00	(31.00)
400055	PVT Contractual Allow (R&B)	11,835.20	19,101.33		0.00	19,101.33
400100	MD Room & Board	(5,680,584.00)	(8,691,180.00)	CAIDJE - 2	2,835,234.00	(5,855,946.00)
400103	MD State Add-On	0.00	(26,900.00)		0.00	(26,900.00)
400115	MD Lab	0.00	(20.46)		0.00	(20.46)
400120	MD Pharmacy	(1,500.20)	0.00		0.00	0.00
400130	MD X-Ray	0.00	(26.96)		0.00	(26.96)
400135	MD Physical Therapy	(1,178.02)	(2,245.67)		0.00	(2,245.67)
400140	MD Occupational Therapy	(465.00)	(1,545.32)		0.00	(1,545.32)
400145	MD Speech Therapy	(3,040.53)	(5,199.57)		0.00	(5,199.57)
400155	MD Contractual Allow (R&B)	3,206,799.14	2,854,474.84		0.00	2,854,474.84
400160	MD Contractual Allow (Ancill	3,818.25	3,862.45		0.00	3,862.45
400170	MD Revenue Adjustments	0.00	(24,640.00)		0.00	(24,640.00)
400200	MA Room & Board	(870,452.00)	(869,815.00)		0.00	(869,815.00)
400205	MA Medical Supplies	(3,071.70)	(3,610.38)		0.00	(3,610.38)
400215	MA Lab	(17,771.03)	(16,552.54)		0.00	(16,552.54)
400220	MA Pharmacy	(66,130.06)	(81,720.14)		0.00	(81,720.14)
400225	MA IV Therapy	(8,451.32)	(146.28)		0.00	(146.28)
400227	MA Oxygen	(4,315.52)	(1,748.59)		0.00	(1,748.59)
400230	MA X-Ray	(3,831.83)	(2,933.25)		0.00	(2,933.25)
400235	MA Physical Therapy	(363,475.24)	(337,156.62)		0.00	(337,156.62)

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		12/31/2021	12/31/2022			12/31/2022
400240	MA Occupational Therapy	(354,626.02)	(338,983.75)		0.00	(338,983.75)
400245	MA Speech Therapy	(147,449.10)	(129,162.95)		0.00	(129,162.95)
400246	MA Nursing	(443,640.49)	(405,717.09)		0.00	(405,717.09)
400255	MA Contractual Allow (R&B)	639,142.60	638,716.61		0.00	638,716.61
400260	MA Contractual Allow (Ancill	151,918.01	43,640.49		0.00	43,640.49
400269	MA Sequester	0.00	19,456.53		0.00	19,456.53
400272	M MA Room & Board	(1,039,820.20)	(657,672.00)		106,700.00	(550,972.00)
				CAIDJE - 2	106,700.00	
400274	M MA Lab	(10,678.30)	(8,679.04)		0.00	(8,679.04)
400275	M MA Pharmacy	(41,293.71)	(36,091.89)		0.00	(36,091.89)
400276	M MA IV Therapy	(4,451.80)	(3,668.07)		0.00	(3,668.07)
400277	M MA Oxygen	(2,835.09)	(804.00)		0.00	(804.00)
400278	M MA X-Ray	(1,942.21)	(1,188.00)		0.00	(1,188.00)
400279	M MA Physical Therapy	(100,781.29)	(78,287.64)		0.00	(78,287.64)
400280	M MA Occuational Therapy	(106,288.59)	(83,970.51)		0.00	(83,970.51)
400281	M MA Speech Therapy	(28,512.92)	(11,726.08)		0.00	(11,726.08)
400285	M MA Medical Supplies	(1,057.20)	0.00		0.00	0.00
400286	M MA Nursing	(58,203.02)	(44,846.47)		0.00	(44,846.47)
400288	M MA Contractual Allow (R&B)	(88,888.27)	(34,012.71)		0.00	(34,012.71)
400289	M MA Contractual Allow (Anci	202,235.81	125,305.75		0.00	125,305.75
400300	H Room & Board	(7,060.00)	(3,201.00)		(106,700.00)	(109,901.00)
				CAIDJE - 2	(106,700.00)	
400345	H Speech Therapy	0.00	(89.84)		0.00	(89.84)
400355	H Contractual Allow (R&B)	(242,629.00)	1,891.00		0.00	1,891.00
400400	MG Room & Board	(217,314.00)	(56,900.00)		(86,846.00)	(143,746.00)
				CAIDJE - 2	(86,846.00)	
400405	MG Medical Supplies	(12,536.49)	(3,991.25)		0.00	(3,991.25)
400415	MG Lab	(25,724.06)	(9,222.87)		0.00	(9,222.87)
400420	MG Pharmacy	(135,818.15)	(43,976.15)		0.00	(43,976.15)
400425	MG IV Therapy	(18,767.07)	(1,317.61)		0.00	(1,317.61)
400427	MG Oxygen	(5,400.62)	(1,855.06)		0.00	(1,855.06)
400430	MG X-Ray	(5,167.03)	(2,309.00)		0.00	(2,309.00)
400435	MG Physical Therapy	(210,461.52)	(134,352.03)		0.00	(134,352.03)
400440	MG Occupational Therapy	(217,492.79)	(117,258.06)		0.00	(117,258.06)
400445	MG Speech Therapy	(63,106.34)	(17,639.85)		0.00	(17,639.85)
400455	MG Contractual Allow (R&B)	26,255.35	(3,388.00)		0.00	(3,388.00)
400460	MG Contractual Allow (Ancill	625,923.29	249,470.46		0.00	249,470.46
400635	MB Physical Therapy	(28,888.15)	(22,468.76)		0.00	(22,468.76)
400640	MB Occupational Therapy	(10,471.63)	(17,969.98)		0.00	(17,969.98)
400645	MB Speech Therapy	(7,088.77)	(11,856.37)		0.00	(11,856.37)
400660	MB Contractual Allow (Ancill	5,826.46	10,185.49		0.00	10,185.49
400669	MB Sequester	0.00	419.23		0.00	419.23
400810	Telephone Revenue	(15,173.00)	(19,752.25)		0.00	(19,752.25)
400855	Grant Revenue	(203,842.28)	(773,363.31)		0.00	(773,363.31)
400856	Loan Forgiveness PPP	(864,800.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(11,280.16)	(1,243.01)		(6,878.04)	(8,121.05)
				CAIDJE - 3	(6,878.04)	
400861	COVID Testing Revenue	(297,449.77)	(271,068.00)		0.00	(271,068.00)
400870	Interest Income	(690.75)	(33,997.20)		0.00	(33,997.20)
500010	Salaries - Administrator	129,947.95	123,055.62		0.00	123,055.62
500035	Salaries - AR Corporate	89,099.74	83,727.25		0.00	83,727.25
500040	Salaries - Business Office	136,415.99	78,901.33		0.00	78,901.33
500050	Salaries - Admissions	80,511.88	76,553.90		0.00	76,553.90
500060	Salaries - Staffing Admin	742.86	(1,221.75)		0.00	(1,221.75)
500150	Advertising - Help Wanted	2,956.07	2,552.82		0.00	2,552.82
500180	Travel & Mileage	619.38	710.65		0.00	710.65
500182	Business Meals	733.75	0.00		0.00	0.00
500200	Bank Charges	7,295.45	8,003.77		0.00	8,003.77
500220	Payroll Processing Fees - ADP	15,178.14	31,207.14		0.00	31,207.14
500240	Dues & Subscriptions	36,212.38	23,654.50		0.00	23,654.50
500260	Office Supplies	15,919.07	17,018.29		0.00	17,018.29
500280	Postage	5,701.25	6,377.15		0.00	6,377.15
500300	Printing	3,532.53	0.00		0.00	0.00
500310	Rental Of Office Equipment	21,692.40	24,542.37		0.00	24,542.37
500320	Accounting Fees	5,775.00	17,548.24		0.00	17,548.24
500330	Contract Svcs - Office	49,703.88	54,194.97		0.00	54,194.97
500332	Contract Svcs - IT Support	22,682.80	14,263.91		0.00	14,263.91
500340	Legal Fees	18,103.26	33,482.73		0.00	33,482.73
500360	Consulting Other	15,073.62	108,799.93		0.00	108,799.93
500400	Business License Fees	520.00	0.00		0.00	0.00
500420	Licenses & Permits	1,560.00	1,082.50		0.00	1,082.50
500440	Telephone	46,814.13	28,940.35		0.00	28,940.35
500450	Insurance - Non Property	139,832.11	87,953.37		0.00	87,953.37
500460	Meetings & Seminars	1,260.00	0.00		0.00	0.00
500480	Advertising - Promotional	4,127.85	0.00		0.00	0.00
500490	Fines & Penalties	350.00	98,704.36		0.00	98,704.36
500495	Bad Debt	96,000.00	187,874.04		0.00	187,874.04
500510	Taxes - Real Estate	232,847.32	227,909.39		0.00	227,909.39
500520	Taxes - Personal Property	27,362.31	14,704.27		0.00	14,704.27
500530	Insurance - Property	17,386.50	20,073.00		0.00	20,073.00
500551	Provider Tax	566,120.94	567,365.06		0.00	567,365.06
500800	Management Fee	532,973.00	492,460.00		0.00	492,460.00
500900	Rent Expense - Building	214,689.00	266,928.38		0.00	266,928.38

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		12/31/2021	12/31/2022			12/31/2022
500905	SL Rent	45,786.16	5,556.54		0.00	5,556.54
501100	Deprec - FF&E	4,265.94	7,219.20		0.00	7,219.20
501300	Deprec - Leasehold Improvmnts	11,963.64	(3,962.04)		6,878.04	2,916.00
				CAIDJE - 3	6,878.04	
501410	Deprec - Capital Lse Computers	6,784.20	5,088.12		0.00	5,088.12
502000	Interest Working Capital	52,031.87	48,297.97		0.00	48,297.97
502150	Interest Other	1,709.84	33,680.96		0.00	33,680.96
503200	(Gain) Loss Payables	0.00	(1,981.08)		0.00	(1,981.08)
510003	Benefits Expense - PTO ETO	(7,978.46)	(24,240.97)		0.00	(24,240.97)
510010	Payroll Taxes - FICA	369,598.96	448,017.15		0.00	448,017.15
510020	Payroll Taxes - FUTA	7,895.71	9,094.22		0.00	9,094.22
510030	Payroll Taxes - SUTA	54,815.15	46,469.77		0.00	46,469.77
510040	Workers' Compensation	114,917.42	95,668.64		0.00	95,668.64
510050	Group Health Insurance	337,462.80	345,887.99		0.00	345,887.99
510080	Employ Benes - Non Payroll	15,701.19	8,607.14		0.00	8,607.14
510100	Employee Disability Ins	6,938.77	5,854.97		0.00	5,854.97
510105	Employee Pers Fam Med Lve Ins	23,597.02	19,788.60		0.00	19,788.60
510110	Pre Employment EE Costs	0.00	100.00		0.00	100.00
520010	Salaries - Food Serv Dir	67,135.59	45,898.56		0.00	45,898.56
520020	Salaries - Cooks	121,707.66	93,244.57		0.00	93,244.57
520030	Salaries - Dietary Aides	156,681.23	140,623.03		0.00	140,623.03
520040	Salaries - Dietician	31,555.57	25,492.48		0.00	25,492.48
520100	Raw Food	211,130.02	252,798.96		0.00	252,798.96
520120	Food Supplements	12,306.33	9,807.46		0.00	9,807.46
520140	Dietary Supplies	27,549.61	51,196.65		0.00	51,196.65
520160	Contract Svcs - Dietary	1,863.39	1,019.69		0.00	1,019.69
530010	Salaries - Houskpg Supv	13,400.93	29,389.67		0.00	29,389.67
530020	Salaries - Houskpg Staff	150,072.03	167,865.18		0.00	167,865.18
530120	Housekeeping Supplies	53,831.50	39,043.62		0.00	39,043.62
530140	Contract Svcs - Housekeeping	521.05	0.00		0.00	0.00
540020	Salaries - Laundry Staff	70,273.66	33,114.86		0.00	33,114.86
540100	Laundry Supplies	6,352.50	6,584.85		0.00	6,584.85
540140	Linens Purchases	4,904.71	7,859.62		0.00	7,859.62
550010	Salaries - Maint Supervisor	49,446.11	32,961.04		0.00	32,961.04
550020	Salaries - Maintenance Staff	31,988.20	22,155.45		0.00	22,155.45
550100	Maintenance Supplies	16,798.57	20,194.39		0.00	20,194.39
550110	Repairs & Maintenance	27,056.37	48,475.62		0.00	48,475.62
550120	Contract Svcs Maintenance	25,192.21	40,848.10		0.00	40,848.10
550130	Minor Equipment	90.75	0.00		0.00	0.00
550140	Pest Control	2,090.00	2,574.50		0.00	2,574.50
550145	Contract Svcs - Landscaping/S	16,235.81	0.00		0.00	0.00
550150	Gas & Electric	196,025.67	213,654.65		0.00	213,654.65
550160	Fuel Oil	0.00	617.82		0.00	617.82
550170	Cable TV	9,438.56	11,616.30		0.00	11,616.30
550180	Water & Sewer	61,404.87	49,494.57		0.00	49,494.57
550190	Trash Removal	17,179.89	25,190.00		0.00	25,190.00
560010	Salaries - DNS	123,181.53	101,686.10		0.00	101,686.10
560020	Salaries - ADNS	55,300.38	58,074.83		0.00	58,074.83
560030	Salaries - RN Nursing Supervi	249,816.92	60,806.43		0.00	60,806.43
560040	Salaries - Nursing Scheduler	27,559.51	16,238.34		0.00	16,238.34
560050	Salaries - Unit Coordinator	34,536.16	81,545.88		0.00	81,545.88
560060	Salaries - MDS Coordinator	132,979.55	77,134.66		0.00	77,134.66
560090	Salaries - Medical Records	34,324.74	29,280.60		0.00	29,280.60
562020	Salaries - RN	326,327.27	366,106.82		0.00	366,106.82
562030	Salaries - LPN	1,185,423.33	1,232,480.98		0.00	1,232,480.98
562032	Salaries - MMQ	67,053.03	57,305.84		0.00	57,305.84
562040	Salaries - CNA	1,293,358.61	1,760,809.44		0.00	1,760,809.44
562100	Medical Supplies	172,770.00	177,042.27		0.00	177,042.27
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	61,000.32	63,737.52		0.00	63,737.52
562140	Tube Feeding (Non Part B)	8,093.67	4,800.28		0.00	4,800.28
562160	Oxygen Supplies	36,672.61	28,238.89		0.00	28,238.89
562180	Contract Svcs - Nursing	738,787.92	254,733.34		0.00	254,733.34
564100	Contract Svcs - Pharmacy	13,632.47	11,586.85		0.00	11,586.85
564120	Over The Counter Drugs	16,048.48	14,837.76		0.00	14,837.76
564140	Prescription Drugs	285,979.43	204,637.33		0.00	204,637.33
566010	I.V. Therapy/RT Exp	28,499.63	6,462.03		0.00	6,462.03
566030	Contract Svcs - Med Director	32,400.00	32,400.00		0.00	32,400.00
566040	Contract Svcs - Psychiatric	2,399.00	0.00		0.00	0.00
566050	Contract Svcs - Physician	17,000.00	20,400.00		0.00	20,400.00
566070	Contract Svcs - Soc Services	10,375.60	2,902.20		0.00	2,902.20
566100	Medical Records Supplies	1,044.41	0.00		0.00	0.00
566120	Contract Svcs -Medical Records	1,600.00	0.00		0.00	0.00
566140	Patient Transportation	21,044.47	11,307.28		0.00	11,307.28
566160	Med Equip Rental	46,274.68	23,591.58		0.00	23,591.58
566180	Patient Expenses	1,921.18	3,769.17		0.00	3,769.17
566190	Lab Fees	54,192.19	34,774.84		0.00	34,774.84
566191	Lab Fees COVID	245,280.00	0.00		0.00	0.00
566200	X-Ray Services	11,553.58	6,483.91		0.00	6,483.91
566210	Patient Consolidated Billing	4,560.97	8,596.56		0.00	8,596.56
570010	Salaries - Dir Rehab	19,589.21	26,677.26		0.00	26,677.26
570020	Salaries - Therapy Aides	5,662.20	(3,260.75)		0.00	(3,260.75)
570040	Contract Svcs - Rehab	384,283.44	47,287.76		0.00	47,287.76

Client: **A140561 - Bear Mountain-Sixteen Acres Healthcare**
Engagement: **MDMC 2022 - Bear Mountain-Sixteen Acres Healthcare**
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
570050	Salaries - PT	2,653.79	9,904.96		0.00	9,904.96
570055	Salaries - PT Aides	19,862.94	69,460.64		0.00	69,460.64
570060	Physical Therapy Supplies	4,776.38	8,607.38		0.00	8,607.38
570070	Salaries - ST Staff	20,581.75	5,303.77		0.00	5,303.77
570090	Salaries - OT	21,334.51	45,429.69		0.00	45,429.69
570100	Salaries - COTA	14,787.90	58,043.47		0.00	58,043.47
570110	Occupational Therapy Supplies	112.15	0.00		0.00	0.00
570160	Respiratory Therapy Supplies	661.00	1,482.22		0.00	1,482.22
580010	Salaries - Activities Director	51,569.34	49,316.69		0.00	49,316.69
580020	Salaries - Activities -Staff	59,133.89	47,385.79		0.00	47,385.79
580100	Activities Supplies	2,566.01	3,420.75		0.00	3,420.75
580120	Contract Svcs - Entertainment	80.00	270.00		0.00	270.00
590010	Salaries - Social Svc Dir	31,146.95	(9,247.44)		0.00	(9,247.44)
590020	Salaries - Social Svc Staff	71,469.60	80,842.42		0.00	80,842.42
Subtotal : None		365,425.69	51,732.43		0.00	51,732.43
Total [2] Income Statement		365,425.69	51,732.43		0.00	51,732.43

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Client: *A140561 - Bear Mountain-Sixteen Acres Healthcare*
Engagement: *MDMC 2022 - Bear Mountain-Sixteen Acres Healthcare*
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
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
100010	Petty Cash	1,500.00	1,500.00
100020	Cash - Operating	44,114.21	1,476.55
Subtotal : None		45,614.21	2,976.55
Total [S6L1.1C1]	Cash and Cash Equivalents	45,614.21	2,976.55
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
100085	AR Private	102,513.66	97,880.08
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		102,513.66	97,880.08
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
100080	AR Managed Care	376,770.34	618,247.44
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		376,770.34	618,247.44
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
100075	AR Medicare A	236,674.17	248,524.98
100090	AR Medicare B	32,765.74	34,784.27
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		269,439.91	283,309.25
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
100070	AR Medicaid	700,429.63	493,161.84
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		700,429.63	493,161.84
Total [S6L1.5C1]	Payer Accounts Receivable	1,449,153.54	1,492,598.61
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
100105	Allowance - Doubtful Accounts	(377,400.00)	(180,000.00)
Subtotal : None		(377,400.00)	(180,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(377,400.00)	(180,000.00)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
100317	Due To/from Bear Mt Health	(17,234,509.86)	(11,887,646.38)
100318	Due To/from Bear Mt Mgmt	(3,196,259.33)	(2,107,435.02)
100326	Capital Improvment Reserve	(104,308.00)	(381,281.50)
100327	Due To/from Medicare	0.00	(1,061.62)
100351	Due to/fr Bear Mt E Longmeadow	3,160.76	(1,409.51)
100353	Due to/fr Bear Mt Reading	1,017.73	0.00
100356	Due to/fr Bear Mt W Springfiel	(92,009.24)	(36,548.17)
100357	Due to/fr Bear Mt Worcester	21,329,493.43	15,287,465.06
Subtotal : None		706,585.49	872,082.86
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	706,585.49	872,082.86
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
100022	Wires Oper	355.00	355.00
100060	Resident Trust Fund Advances	221.00	221.00
100095	AR Other	513.05	93.05
100310	Due To/from Seller	47,349.36	47,349.36
200069	Patient Refund	9,170.43	1,071.00
Subtotal : None		57,608.84	49,089.41
Total [S6L1.11C1]	Other Receivables	57,608.84	49,089.41
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
100410	Prepaid Insurance	3,579.02	3,485.19
Subtotal : None		3,579.02	3,485.19
Total [S6L1.13C1]	Prepaid Insurance	3,579.02	3,485.19
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
100400	Prepaid Expenses	8,873.23	5,332.55
Subtotal : None		8,873.23	5,332.55
Total [S6L1.15C1]	Other Prepaid Expenses	8,873.23	5,332.55
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C] Leasehold Improvements			
100500	Leasehold Improvements	58,320.20	115,067.70
Subtotal [S6L2.3C1B] Leasehold Improvements		58,320.20	115,067.70
			(56,747.50)

Subgroup : [S6L2.3C· A/D Leasehold Improvements				
100600	Accum Amort - Leasehold Imp	(9,357.30)	(13,319.34)	3,962.04
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(9,357.30)	(13,319.34)	
Total [S6L2.3C1] Improvements - Cost		48,962.90	101,748.36	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C· Equipment Cost				
100510	Furniture Fixtures & Equipment	50,534.80	32,085.55	
100535	Computer Equip - Capital Lease	25,440.65	25,440.65	
Subtotal [S6L2.4C1A] Equipment Cost		75,975.45	57,526.20	18,449.25
Subgroup : [S6L2.4C· A/D Equipment				
100610	Accum Depr - F F & E	(13,459.32)	(6,240.12)	
100635	Accum Depr - Capital Lse Comp	(12,720.30)	(7,632.18)	
Subtotal [S6L2.4C1b] A/D Equipment		(26,179.62)	(13,872.30)	
Total [S6L2.4C1] Equipment		49,795.83	43,653.90	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
100590	Construction-in-Progress	0.00	18,550.00	
Subtotal : None		0.00	18,550.00	
Total [S6L3.4C1] Construction in Progress		0.00	18,550.00	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
100720	Loan Aquisition Costs	6,250.00	0.00	
Subtotal : None		6,250.00	0.00	
Total [S6L3.5C1] Mortgage Acquisition Costs		6,250.00	0.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
100029	Cash - Controlled Disb (WIN)	(13,209.20)	(17,757.26)	
200000	Accounts Payable	(1,897,729.69)	(1,763,274.20)	
Subtotal : None		(1,910,938.89)	(1,781,031.46)	
Total [S6L5.1C1] Trade Payable		(1,910,938.89)	(1,781,031.46)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
200010	Accrued Accounts Payable	(146,315.73)	(116,534.30)	
200015	Provider Tax Payable	(439,393.07)	(151,320.55)	
200040	Interest Payable	0.00	(4,537.23)	
Subtotal : None		(585,708.80)	(272,392.08)	
Total [S6L5.2C1] Accrued Expenses		(585,708.80)	(272,392.08)	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C· Patient Funds Due (Self Pay)				
100050	Patient Funds Account	30,263.04	73,848.96	
200070	Patient Funds Liability	(30,263.04)	(73,848.96)	
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		0.00	0.00	
Total [S6L5.4C1] Patient Funds Due		0.00	0.00	
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other				
Subgroup : None				
250100	LT Line Of Credit	0.00	(324,125.89)	
Subtotal : None		0.00	(324,125.89)	
Total [S6L5.6C1] Long Term Debt, Current Portion-Ban		0.00	(324,125.89)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C· Accrued Salaaries				
200020	Payroll Payable	(224,989.05)	(174,413.39)	
200060	Accrued PTO Benefits	(52,060.97)	(76,301.94)	
200065	Payroll Adjustments	9,204.19	957.67	
Subtotal [S6L5.7C1A] Accrued Salaaries		(267,845.83)	(249,757.66)	
Subgroup : [S6L5.7C· Accrued Pauroll Taxes Payable				
200025	Payroll Taxes Payable	(104,112.18)	(191,172.68)	
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(104,112.18)	(191,172.68)	
Subgroup : [S6L5.7C· Other Payroll Liabilities				
200026	Vol EE Benefits Payable	2,252.20	1,023.57	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		2,252.20	1,023.57	
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(369,705.81)	(439,906.77)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : [S6L5.10C· Other Current Liabilities				

200050	Real Estate Tax Payable	(37,984.90)	(18,992.44)
200055	Rent Payable	0.00	18,992.44
290100	Deferred Rent	(147,180.07)	(141,623.53)
290200	Deferred Revenue HHS	0.00	(410,000.00)
Subtotal [S6L5.10C1] Other Current Liabilities		(185,164.97)	(551,623.53)
Total [S6L5.10C1] Other Current Liabilities		(185,164.97)	(551,623.53)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
300040	Retained Earnings	1,000,762.98	594,136.61
Subtotal : None		1,000,762.98	594,136.61
Total [S6L8C.5C3] Additional Paid in Capital		1,000,762.98	594,136.61
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
400000	PVT Room & Board	(778,062.00)	(505,860.90)
400055	PVT Contractual Allow (R&B)	19,101.33	11,835.20
Subtotal : None		(758,960.67)	(494,025.70)
Total [S2L1.1C1] Private Pay		(758,960.67)	(494,025.70)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
400300	H Room & Board	(109,901.00)	(7,060.00)
400355	H Contractual Allow (R&B)	1,891.00	(242,629.00)
Subtotal : None		(108,010.00)	(249,689.00)
Total [S2L1.2C1] Commerical Managed Care		(108,010.00)	(249,689.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400200	MA Room & Board	(869,815.00)	(870,452.00)
400246	MA Nursing	(405,717.09)	(443,640.49)
Subtotal : None		(1,275,532.09)	(1,314,092.49)
Total [S2L1.4C1] Medicare-Fee-For-Service		(1,275,532.09)	(1,314,092.49)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
400272	M MA Room & Board	(550,972.00)	(1,039,820.20)
400288	M MA Contractual Allow (R&B)	(34,012.71)	(88,888.27)
Subtotal : None		(584,984.71)	(1,128,708.47)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(584,984.71)	(1,128,708.47)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
400100	MD Room & Board	(5,855,946.00)	(5,680,584.00)
400103	MD State Add-On	(26,900.00)	0.00
400155	MD Contractual Allow (R&B)	2,854,474.84	3,206,799.14
Subtotal : None		(3,028,371.16)	(2,473,784.86)
Total [S2L1.6C1] MassHealth Fee-for-Service		(3,028,371.16)	(2,473,784.86)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
400400	MG Room & Board	(143,746.00)	(217,314.00)
400455	MG Contractual Allow (R&B)	(3,388.00)	26,255.35
Subtotal : None		(147,134.00)	(191,058.65)
Total [S2L1.7C1] MassHealth Managed Care		(147,134.00)	(191,058.65)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3003.8	MASS SCO REV	(2,748,388.00)	(2,971,440.00)
Subtotal : None		(2,748,388.00)	(2,971,440.00)
Total [S2L1.8C1] Senior Care Options		(2,748,388.00)	(2,971,440.00)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
400020	PVT Pharmacy	(160.87)	0.00
400047	PVT Ancillary	(31.00)	0.00
400115	MD Lab	(20.46)	0.00
400120	MD Pharmacy	0.00	(1,500.20)
400130	MD X-Ray	(26.96)	0.00
400135	MD Physical Therapy	(2,245.67)	(1,178.02)
400140	MD Occupational Therapy	(1,545.32)	(465.00)
400145	MD Speech Therapy	(5,199.57)	(3,040.53)
400160	MD Contractual Allow (Ancill	3,862.45	3,818.25
400205	MA Medical Supplies	(3,610.38)	(3,071.70)
400215	MA Lab	(16,552.54)	(17,771.03)
400220	MA Pharmacy	(81,720.14)	(66,130.06)
400225	MA IV Therapy	(146.28)	(8,451.32)
400227	MA Oxygen	(1,748.59)	(4,315.52)
400230	MA X-Ray	(2,933.25)	(3,831.83)

400235	MA Physical Therapy	(337,156.62)	(363,475.24)
400240	MA Occupational Therapy	(338,983.75)	(354,626.02)
400245	MA Speech Therapy	(129,162.95)	(147,449.10)
400255	MA Contractual Allow (R&B)	638,716.61	639,142.60
400260	MA Contractual Allow (Ancill	43,640.49	151,918.01
400269	MA Sequester	19,456.53	0.00
400274	M MA Lab	(8,679.04)	(10,678.30)
400275	M MA Pharmacy	(36,091.89)	(41,293.71)
400276	M MA IV Therapy	(3,668.07)	(4,451.80)
400277	M MA Oxygen	(804.00)	(2,835.09)
400278	M MA X-Ray	(1,188.00)	(1,942.21)
400279	M MA Physical Therapy	(78,287.64)	(100,781.29)
400280	M MA Occuational Therapy	(83,970.51)	(106,288.59)
400281	M MA Speech Therapy	(11,726.08)	(28,512.92)
400285	M MA Medical Supplies	0.00	(1,057.20)
400286	M MA Nursing	(44,846.47)	(58,203.02)
400289	M MA Contractual Allow (Anci	125,305.75	202,235.81
400345	H Speech Therapy	(89.84)	0.00
400405	MG Medical Supplies	(3,991.25)	(12,536.49)
400415	MG Lab	(9,222.87)	(25,724.06)
400420	MG Pharmacy	(43,976.15)	(135,818.15)
400425	MG IV Therapy	(1,317.61)	(18,767.07)
400427	MG Oxygen	(1,855.06)	(5,400.62)
400430	MG X-Ray	(2,309.00)	(5,167.03)
400435	MG Physical Therapy	(134,352.03)	(210,461.52)
400440	MG Occupational Therapy	(117,258.06)	(217,492.79)
400445	MG Speech Therapy	(17,639.85)	(63,106.34)
400460	MG Contractual Allow (Ancill	249,470.46	625,923.29
400635	MB Physical Therapy	(22,468.76)	(28,888.15)
400640	MB Occupational Therapy	(17,969.98)	(10,471.63)
400645	MB Speech Therapy	(11,856.37)	(7,088.77)
400660	MB Contractual Allow (Ancill	10,185.49	5,826.46
400669	MB Sequester	419.23	0.00
Subtotal : None		(483,755.87)	(443,407.90)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(483,755.87)	(443,407.90)
Group : [S2L3.2C1]		Endowment & Other Non Recoverable Revenue	
Subgroup : None			
400855	Grant Revenue	(773,363.31)	(203,842.28)
400856	Loan Forgiveness PPP	0.00	(864,800.00)
400861	COVID Testing Revenue	(271,068.00)	(297,449.77)
Subtotal : None		(1,044,431.31)	(1,366,092.05)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(1,044,431.31)	(1,366,092.05)
Group : [S2L3.6C1]		Prior Year Retroactive Revenue	
Subgroup : None			
400170	MD Revenue Adjustments	(24,640.00)	0.00
Subtotal : None		(24,640.00)	0.00
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(24,640.00)	0.00
Group : [S2L3.7C1]		Interest Income	
Subgroup : None			
400870	Interest Income	(33,997.20)	(690.75)
Subtotal : None		(33,997.20)	(690.75)
Total [S2L3.7C1]	Interest Income	(33,997.20)	(690.75)
Group : [S2L3.9C1]		Administrative & General Recoverable Income	
Subgroup : None			
400860	Miscellaneous Revenue	(8,121.05)	(11,280.16)
Subtotal : None		(8,121.05)	(11,280.16)
Total [S2L3.9C1]	Administrative & General Recoverable	(8,121.05)	(11,280.16)
Group : [S2L3.11C1]		Variable Recoverable Income	
Subgroup : None			
400810	Telephone Revenue	(19,752.25)	(15,173.00)
Subtotal : None		(19,752.25)	(15,173.00)
Total [S2L3.11C1]	Variable Recoverable Income	(19,752.25)	(15,173.00)
Group : [S3L1.1C1]		Director of Nurses Salary	
Subgroup : None			
560010	Salaries - DNS	101,686.10	123,181.53
Subtotal : None		101,686.10	123,181.53
Total [S3L1.1C1]	Director of Nurses Salary	101,686.10	123,181.53
Group : [S3L1.7C1]		Registered Nurses Salaries	
Subgroup : None			
560020	Salaries - ADNS	58,074.83	55,300.38
560030	Salaries - RN Nursing Supervi	60,806.43	249,816.92
562020	Salaries - RN	366,106.82	326,327.27
Subtotal : None		484,988.08	631,444.57

Total [S3L1.7C1]	Registered Nurses Salaries	484,988.08	631,444.57
Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
562180	Contract Svcs - Nursing	254,733.34	738,787.92
Subtotal : None		254,733.34	738,787.92
Total [S3L1.10C1]	Registered Nurses Purchased Service	254,733.34	738,787.92
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
562030	Salaries - LPN	1,232,480.98	1,185,423.33
Subtotal : None		1,232,480.98	1,185,423.33
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,232,480.98	1,185,423.33
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
562040	Salaries - CNA	1,760,809.44	1,293,358.61
Subtotal : None		1,760,809.44	1,293,358.61
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,760,809.44	1,293,358.61
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C] Administrator Salaries			
500010	Salaries - Administrator	123,055.62	129,947.95
Subtotal [S3L2.1C1A] Administrator Salaries		123,055.62	129,947.95
Total [S3L2.1C1]	Administration Salaries	123,055.62	129,947.95
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
500035	Salaries - AR Corporate	83,727.25	89,099.74
500040	Salaries - Business Office	78,901.33	136,415.99
500050	Salaries - Admissions	76,553.90	80,511.88
500060	Salaries - Staffing Admin	(1,221.75)	742.86
Subtotal : None		237,960.73	306,770.47
Total [S3L2.7C1]	Clerical Staff Salaries	237,960.73	306,770.47
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
500330	Contract Svcs - Office	54,194.97	49,703.88
500360	Consulting Other	108,799.93	15,073.62
Subtotal : None		162,994.90	64,777.50
Total [S3L2.10C1]	Clerical Staff Purchased Service	162,994.90	64,777.50
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
500220	Payroll Processing Fees - ADP	31,207.14	15,178.14
500332	Contract Svcs - IT Support	14,263.91	22,682.80
Subtotal : None		45,471.05	37,860.94
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	45,471.05	37,860.94
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
500200	Bank Charges	8,003.77	7,295.45
500260	Office Supplies	17,018.29	15,919.07
500280	Postage	6,377.15	5,701.25
500300	Printing	0.00	3,532.53
500310	Rental Of Office Equipment	24,542.37	21,692.40
Subtotal : None		55,941.58	54,140.70
Total [S3L2.12C1]	Office Supplies	55,941.58	54,140.70
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
500440	Telephone	28,940.35	46,814.13
Subtotal : None		28,940.35	46,814.13
Total [S3L2.13C1]	Telecommunications (e.g. Internet & I	28,940.35	46,814.13
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
500180	Travel & Mileage	710.65	619.38
500182	Business Meals	0.00	733.75
500460	Meetings & Seminars	0.00	1,260.00
Subtotal : None		710.65	2,613.13
Total [S3L2.15C1]	Travel, Conventions & Meetings	710.65	2,613.13
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
500150	Advertising - Help Wanted	2,552.82	2,956.07
Subtotal : None		2,552.82	2,956.07
Total [S3L2.16C1]	Advertising: Help Wanted	2,552.82	2,956.07

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

Subgroup : None

500240	Dues & Subscriptions	23,654.50	36,212.38
500400	Business License Fees	0.00	520.00
500420	Licenses & Permits	1,082.50	1,560.00
Subtotal : None		24,737.00	38,292.38
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	24,737.00	38,292.38

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

Subgroup : None

500320	Accounting Fees	17,548.24	5,775.00
Subtotal : None		17,548.24	5,775.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	17,548.24	5,775.00

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

Subgroup : None

500450	Insurance - Non Property	87,953.37	139,832.11
Subtotal : None		87,953.37	139,832.11
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	87,953.37	139,832.11

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

Subgroup : None

503200	(Gain) Loss Payables	(1,981.08)	0.00
566180	Patient Expenses	3,769.17	1,921.18
Subtotal : None		1,788.09	1,921.18
Total [S3L2.22C1]	Other A & G Expenses	1,788.09	1,921.18

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

500480	Advertising - Promotional	0.00	4,127.85
Subtotal : None		0.00	4,127.85
Total [S3L2B.1C1]	Advertising Marketing	0.00	4,127.85

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

500340	Legal Fees	33,482.73	18,103.26
Subtotal : None		33,482.73	18,103.26
Total [S3L2B.6C1]	Legal: Other	33,482.73	18,103.26

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

500800	Management Fee	492,460.00	532,973.00
Subtotal : None		492,460.00	532,973.00
Total [S3L2B.8C1]	Management Company Fees	492,460.00	532,973.00

Group : [S3L2B.10C1] Interest on Working Capital

Subgroup : None

502000	Interest Working Capital	48,297.97	52,031.87
Subtotal : None		48,297.97	52,031.87
Total [S3L2B.10C1]	Interest on Working Capital	48,297.97	52,031.87

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

Subgroup : None

500490	Fines & Penalties	98,704.36	350.00
502150	Interest Other	33,680.96	1,709.84
Subtotal : None		132,385.32	2,059.84
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	132,385.32	2,059.84

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

500495	Bad Debt	187,874.04	96,000.00
Subtotal : None		187,874.04	96,000.00
Total [S3L2B.14C1]	Bad Debt Expenses	187,874.04	96,000.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

500551	Provider Tax	567,365.06	566,120.94
Subtotal : None		567,365.06	566,120.94
Total [S3L2B.15C1]	User Fee Assessment	567,365.06	566,120.94

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

Subgroup : None

550010	Salaries - Maint Supervisor	32,961.04	49,446.11
550020	Salaries - Maintenance Staff	22,155.45	31,988.20
Subtotal : None		55,116.49	81,434.31
Total [S3L3.5C1]	Plant Operations: Salaires	55,116.49	81,434.31

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

Subgroup : None			
550120	Contract Svcs Maintenance	40,848.10	25,192.21
550140	Pest Control	2,574.50	2,090.00
550145	Contract Svcs - Landscaping/S	0.00	16,235.81
550190	Trash Removal	25,190.00	17,179.89
Subtotal : None		68,612.60	60,697.91
Total [S3L3.8C1]	Plant Operations: Purchased Service	68,612.60	60,697.91
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	20,194.39	16,798.57
550110	Repairs & Maintenance	48,475.62	27,056.37
550130	Minor Equipment	0.00	90.75
Subtotal : None		68,670.01	43,945.69
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	68,670.01	43,945.69
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	213,654.65	196,025.67
550160	Fuel Oil	617.82	0.00
550180	Water & Sewer	49,494.57	61,404.87
Subtotal : None		263,767.04	257,430.54
Total [S3L3.10C1]	Plant Operatins: Utilities	263,767.04	257,430.54
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
520040	Salaries - Dietician	25,492.48	31,555.57
Subtotal : None		25,492.48	31,555.57
Total [S3L3.13C1]	Dietician: Salaries	25,492.48	31,555.57
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
520010	Salaries - Food Serv Dir	45,898.56	67,135.59
520020	Salaries - Cooks	93,244.57	121,707.66
520030	Salaries - Dietary Aides	140,623.03	156,681.23
Subtotal : None		279,766.16	345,524.48
Total [S3L3.18C1]	Dietary: Salaries	279,766.16	345,524.48
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
520100	Raw Food	252,798.96	211,130.02
520120	Food Supplements	9,807.46	12,306.33
Subtotal : None		262,606.42	223,436.35
Total [S3L3.21C1]	Dietary: Food	262,606.42	223,436.35
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	1,019.69	1,863.39
Subtotal : None		1,019.69	1,863.39
Total [S3L3.22C1]	Dietary: Purchased Service	1,019.69	1,863.39
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520140	Dietary Supplies	51,196.65	27,549.61
Subtotal : None		51,196.65	27,549.61
Total [S3L3.23C1]	Dietary: Supplies & Expenses	51,196.65	27,549.61
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	29,389.67	13,400.93
530020	Salaries - Houskpg Staff	167,865.18	150,072.03
Subtotal [S3L3.24C1] Housekeeping Salries		197,254.85	163,472.96
Subgroup : [S3L3.24C1] Laundry Salaries			
540020	Salaries - Laundry Staff	33,114.86	70,273.66
Subtotal [S3L3.24C1] Laundry Salaries		33,114.86	70,273.66
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	230,369.71	233,746.62
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
530140	Contract Svcs - Housekeeping	0.00	521.05
Subtotal [S3L3.27C1] Housekeeping Purchased Service		0.00	521.05
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	0.00	521.05
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	39,043.62	53,831.50

Subtotal [S3L3.28C1]Housekeeping Supplies & Expenses		39,043.62	53,831.50
Subgroup : [S3L3.28C1]Laundry Supplies & Expense			
540100	Laundry Supplies	6,584.85	6,352.50
Subtotal [S3L3.28C1]Laundry Supplies & Expense		6,584.85	6,352.50
Total [S3L3.28C1]Housekeeping / Laundry: Supplies &		45,628.47	60,184.00
Group : [S3L3.29C1]Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	7,859.62	4,904.71
Subtotal : None		7,859.62	4,904.71
Total [S3L3.29C1]Housekeeping / Laundry: Linen & Bedding		7,859.62	4,904.71
Group : [S3L3.36C1]Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560040	Salaries - Nursing Scheduler	16,238.34	27,559.51
560050	Salaries - Unit Coordinator	81,545.88	34,536.16
560090	Salaries - Medical Records	29,280.60	34,324.74
Subtotal : None		127,064.82	96,420.41
Total [S3L3.36C1]Unit Clerks & Medical Records: Salaries		127,064.82	96,420.41
Group : [S3L3.39C1]Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
566120	Contract Svcs -Medical Records	0.00	1,600.00
Subtotal : None		0.00	1,600.00
Total [S3L3.39C1]Unit Clerks & Medical Records: Purchased Service		0.00	1,600.00
Group : [S3L3.40C1]Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1]MMQ Salaries			
562032	Salaries - MMQ	57,305.84	67,053.03
Subtotal [S3L3.40C1]MMQ Salaries		57,305.84	67,053.03
Subgroup : [S3L3.40C1]MDS Salaries			
560060	Salaries - MDS Coordinator	77,134.66	132,979.55
Subtotal [S3L3.40C1]MDS Salaries		77,134.66	132,979.55
Total [S3L3.40C1]Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		134,440.50	200,032.58
Group : [S3L3.48C1]Social Service Worker: Salaries			
Subgroup : None			
590010	Salaries - Social Svc Dir	(9,247.44)	31,146.95
590020	Salaries - Social Svc Staff	80,842.42	71,469.60
Subtotal : None		71,594.98	102,616.55
Total [S3L3.48C1]Social Service Worker: Salaries		71,594.98	102,616.55
Group : [S3L3.51C1]Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	2,902.20	10,375.60
Subtotal : None		2,902.20	10,375.60
Total [S3L3.51C1]Social Service Worker: Purchased Service		2,902.20	10,375.60
Group : [S3L3.60C1]Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	26,677.26	19,589.21
570020	Salaries - Therapy Aides	(3,260.75)	5,662.20
570050	Salaries - PT	9,904.96	2,653.79
570055	Salaries - PT Aides	69,460.64	19,862.94
570070	Salaries - ST Staff	5,303.77	20,581.75
570090	Salaries - OT	45,429.69	21,334.51
570100	Salaries - COTA	58,043.47	14,787.90
Subtotal : None		211,559.04	104,472.30
Total [S3L3.60C1]Direct Restorative Therapy: Salaries		211,559.04	104,472.30
Group : [S3L3.62C1]Direct Restorative Therapy: Consultants			
Subgroup : None			
566040	Contract Svcs - Psychiatric	0.00	2,399.00
566050	Contract Svcs - Physician	20,400.00	17,000.00
570040	Contract Svcs - Rehab	47,287.76	384,283.44
Subtotal : None		67,687.76	403,682.44
Total [S3L3.62C1]Direct Restorative Therapy: Consultants		67,687.76	403,682.44
Group : [S3L3.64C1]Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	49,316.69	51,569.34
580020	Salaries - Activities -Staff	47,385.79	59,133.89
Subtotal : None		96,702.48	110,703.23
Total [S3L3.64C1]Recreational Therapy/Activities: Salaries		96,702.48	110,703.23

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	270.00	80.00
Subtotal : None		270.00	80.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	270.00	80.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	11,616.30	9,438.56
580100	Activities Supplies	3,420.75	2,566.01
Subtotal : None		15,037.05	12,004.57
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	15,037.05	12,004.57
Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
566140	Patient Transportation	11,307.28	21,044.47
Subtotal : None		11,307.28	21,044.47
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	11,307.28	21,044.47
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
566030	Contract Svcs - Med Director	32,400.00	32,400.00
Subtotal : None		32,400.00	32,400.00
Total [S3L3.82C1]	Physician Services: Medical Director	32,400.00	32,400.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
564140	Prescription Drugs	204,637.33	285,979.43
566010	I.V. Therapy/RT Exp	6,462.03	28,499.63
566190	Lab Fees	34,774.84	54,192.19
566200	X-Ray Services	6,483.91	11,553.58
566210	Patient Consolidated Billing	8,596.56	4,560.97
Subtotal : None		260,954.67	384,785.80
Total [S3L3.87C1]	Legend Drugs	260,954.67	384,785.80
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
562100	Medical Supplies	177,042.27	172,770.00
562101	Covid Medical Supplies	0.00	6,142.46
562120	Diapers/Disposables	63,737.52	61,000.32
562140	Tube Feeding (Non Part B)	4,800.28	8,093.67
562160	Oxygen Supplies	28,238.89	36,672.61
564120	Over The Counter Drugs	14,837.76	16,048.48
566100	Medical Records Supplies	0.00	1,044.41
566191	Lab Fees COVID	0.00	245,280.00
570060	Physical Therapy Supplies	8,607.38	4,776.38
570110	Occupational Therapy Supplies	0.00	112.15
570160	Respiratory Therapy Supplies	1,482.22	661.00
Subtotal : None		298,746.32	552,601.48
Total [S3L3.89C1]	House Supplies Not Resold	298,746.32	552,601.48
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
564100	Contract Svcs - Pharmacy	11,586.85	13,632.47
Subtotal : None		11,586.85	13,632.47
Total [S3L3.92C1]	Pharmacy Consultant	11,586.85	13,632.47
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Improvements Depreciation			
501300	Deprec - Leasehold Improvmnts	2,916.00	11,963.64
Subtotal [S3L4.1C1B] Improvements Depreciation		2,916.00	11,963.64
Subgroup : [S3L4.1C] Equipment Depreciation			
501100	Deprec - FF&E	7,219.20	4,265.94
501410	Deprec - Capital Lse Computers	5,088.12	6,784.20
Subtotal [S3L4.1C1C] Equipment Depreciation		12,307.32	11,050.14
Total [S3L4.1C1]	Depreciaton	15,223.32	23,013.78
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
500530	Insurance - Property	20,073.00	17,386.50
Subtotal : None		20,073.00	17,386.50
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	20,073.00	17,386.50
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
500510	Taxes - Real Estate	227,909.39	232,847.32
Subtotal : None		227,909.39	232,847.32
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	227,909.39	232,847.32

Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
500520	Taxes - Personal Property	14,704.27	27,362.31
Subtotal : None		14,704.27	27,362.31
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	14,704.27	27,362.31
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
566160	Med Equip Rental	23,591.58	46,274.68
Subtotal : None		23,591.58	46,274.68
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	23,591.58	46,274.68
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
500900	Rent Expense - Building	266,928.38	214,689.00
500905	SL Rent	5,556.54	45,786.16
Subtotal : None		272,484.92	260,475.16
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	272,484.92	260,475.16
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	345,887.99	337,462.80
510100	Employee Disability Ins	5,854.97	6,938.77
510105	Employee Pers Fam Med Lve Ins	19,788.60	23,597.02
Subtotal : None		371,531.56	367,998.59
Total [CLA-53.01]	LA-Group Health/Life	371,531.56	367,998.59
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	(24,240.97)	(7,978.46)
510080	Employ Benes - Non Payroll	8,607.14	15,701.19
510110	Pre Employment EE Costs	100.00	0.00
Subtotal : None		(15,533.83)	7,722.73
Total [CLA-53.03]	LA-Employee Benefits	(15,533.83)	7,722.73
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	448,017.15	369,598.96
510020	Payroll Taxes - FUTA	9,094.22	7,895.71
510030	Payroll Taxes - SUTA	46,469.77	54,815.15
Subtotal : None		503,581.14	432,309.82
Total [CLA-53.04]	LA-Payroll Taxes	503,581.14	432,309.82
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	95,668.64	114,917.42
Subtotal : None		95,668.64	114,917.42
Total [CLA-53.05]	LA-Workers Comp	95,668.64	114,917.42
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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