

Client: **A140556 - Bear Mountain-West Roxbury**
Engagement: **MDMC 2022 - Bear Mountain West Roxbury**
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						
100020	Cash - Operating	266,434.77	143,315.81		0.00	143,315.81
100030	Cash - Controlled Disb (BOST)	(8,092.69)	(14,937.38)		0.00	(14,937.38)
100050	Patient Funds Account	65,957.93	48,211.57		0.00	48,211.57
100060	Resident Trust Fund Advances	956.99	956.99		0.00	956.99
100070	AR Medicaid	1,122,867.95	1,918,491.58		0.00	1,918,491.58
100075	AR Medicare A	306,158.16	412,276.58		0.00	412,276.58
100080	AR Managed Care	278,957.22	645,015.09		0.00	645,015.09
100085	AR Private	33,350.00	67,601.26		0.00	67,601.26
100090	AR Medicare B	16,580.52	14,426.96		0.00	14,426.96
100095	AR Other	26,324.60	19,708.17		0.00	19,708.17
100105	Allowance - Doubtful Accounts	(525,000.00)	(1,478,300.00)		0.00	(1,478,300.00)
100317	Due To/from Bear Mt Health	(9,188,968.46)	(7,829,511.70)		0.00	(7,829,511.70)
100318	Due To/from Bear Mt Mgmt	(1,093,512.48)	(1,509,701.01)		0.00	(1,509,701.01)
100340	Due to/fr Bear Mt Mattapan	11,090,673.98	11,113,218.67		0.00	11,113,218.67
100341	Due to/fr Bear Mt Parkway	(460,633.12)	(857,287.47)		0.00	(857,287.47)
100400	Prepaid Expenses	1,138.95	2,712.32		0.00	2,712.32
100410	Prepaid Insurance	1,622.89	2,537.99		0.00	2,537.99
100500	Leasehold Improvements	160,006.44	171,138.01		0.00	171,138.01
100510	Furniture Fixtures & Equipment	33,226.59	35,288.75		0.00	35,288.75
100515	FF& E - Capital Lease	18,972.50	18,972.50		0.00	18,972.50
100530	Computer Equip & Software	3,895.91	3,895.91		0.00	3,895.91
100535	Computer Equip - Capital Lease	2,677.50	2,677.50		0.00	2,677.50
100600	Accum Amort - Leasehold Imp	(10,735.62)	(27,292.86)		0.00	(27,292.86)
100610	Accum Depr - F F & E	(9,237.36)	(14,131.38)		0.00	(14,131.38)
100615	Accum Depr - Capital Lease FF	(6,775.80)	(9,486.12)		0.00	(9,486.12)
100630	Accum Amort - Software	(848.28)	(1,627.56)		0.00	(1,627.56)
100635	Accum Depr - Capital Lse Comp	(803.16)	(1,338.60)		0.00	(1,338.60)
100701	Security Deposit Building	22,335.10	22,335.10		0.00	22,335.10
200000	Accounts Payable	(1,121,636.66)	(1,567,226.96)		0.00	(1,567,226.96)
200010	Accrued Accounts Payable	(22,307.65)	(42,463.96)		0.00	(42,463.96)
200015	Provider Tax Payable	(92,166.93)	(219,182.27)		0.00	(219,182.27)
200020	Payroll Payable	(106,630.05)	(166,595.43)		0.00	(166,595.43)
200025	Payroll Taxes Payable	(122,576.09)	(109,218.15)		0.00	(109,218.15)
200026	Vol EE Benefits Payable	7,919.69	7,875.18		0.00	7,875.18
200029	Vol EE HSA Payable	0.00	(50.00)		0.00	(50.00)
200055	Rent Payable	(464.75)	(50,632.18)		0.00	(50,632.18)
200060	Accrued PTO Benefits	(62,687.57)	(51,100.12)		0.00	(51,100.12)
200065	Payroll Adjustments	(4,187.95)	2,399.29		0.00	2,399.29
200069	Patient Refund	1,125.20	1,125.20		0.00	1,125.20
200070	Patient Funds Liability	(65,957.93)	(48,211.57)		0.00	(48,211.57)
290100	Deferred Rent	(75,267.44)	(88,493.08)		0.00	(88,493.08)
290200	Deferred Revenue HHS	(424,000.00)	0.00		0.00	0.00
300040	Retained Earnings	436,237.92	(58,692.90)		0.00	(58,692.90)
Subtotal : None		494,930.82	508,699.73		0.00	508,699.73
Total [1] Balance Sheet		494,930.82	508,699.73		0.00	508,699.73
Group : [2]	Income Statement					
Subgroup : None						
3003.8	Mass SCO revenue	0.00	0.00		(830,172.00)	(830,172.00)
				CAIDJE - 1	(830,172.00)	
400000	PVT Room & Board	82,225.00	(199,650.00)		(294,839.00)	(494,489.00)
				CAIDJE - 1	(294,839.00)	
400020	PVT Pharmacy	0.00	(334.48)		0.00	(334.48)
400035	PVT Physical Therapy	(1,317.88)	0.00		0.00	0.00
400055	PVT Contractual Allow (R&B)	0.00	5,345.00		0.00	5,345.00
400100	MD Room & Board	(4,220,316.00)	(4,858,675.00)		830,172.00	(4,028,503.00)
				CAIDJE - 1	830,172.00	
400101	MD COVID Unit	(742,260.00)	0.00		(250,078.00)	(250,078.00)
				CAIDJE - 1	(250,078.00)	
400103	MD State Add-On	0.00	(64,400.00)		0.00	(64,400.00)
400115	MD Lab	(948.60)	(1,893.56)		0.00	(1,893.56)
400120	MD Pharmacy	(14,449.06)	(10,657.93)		0.00	(10,657.93)
400125	MD IV Therapy	(3.90)	0.00		0.00	0.00
400130	MD X-Ray	(152.00)	(411.03)		0.00	(411.03)
400135	MD Physical Therapy	(913.40)	(4,492.63)		0.00	(4,492.63)
400140	MD Occupational Therapy	497.17	(7,781.56)		0.00	(7,781.56)
400145	MD Speech Therapy	(4,289.99)	(2,902.66)		0.00	(2,902.66)
400148	MD OTC Drugs	0.00	(59.15)		0.00	(59.15)
400155	MD Contractual Allow (R&B)	1,073,922.87	959,977.35		0.00	959,977.35
400160	MD Contractual Allow (Ancill)	17,666.31	28,198.52		0.00	28,198.52
400170	MD PY Revenue Adjustments	(529.89)	0.00		0.00	0.00
400200	MA Room & Board	(823,725.00)	(1,089,000.00)		0.00	(1,089,000.00)
400215	MA Lab	(11,864.25)	(12,376.82)		0.00	(12,376.82)
400220	MA Pharmacy	(128,590.53)	(147,463.69)		0.00	(147,463.69)
400225	MA IV Therapy	(1,780.61)	(5,329.72)		0.00	(5,329.72)
400230	MA X-Ray	(1,338.90)	(2,033.00)		0.00	(2,033.00)
400235	MA Physical Therapy	(404,858.84)	(474,091.58)		0.00	(474,091.58)
400240	MA Occupational Therapy	(399,658.14)	(460,181.21)		0.00	(460,181.21)
400245	MA Speech Therapy	(175,470.89)	(194,818.79)		0.00	(194,818.79)
400246	MA Nursing	(718,303.70)	(711,132.31)		0.00	(711,132.31)

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400248	MA OTC Drugs	0.00	(197.00)		0.00	(197.00)
400255	MA Contractual Allow (R&B)	1,249,411.35	663,647.59		0.00	663,647.59
400260	MA Contractual Allow (Ancill	(122,701.82)	(195,311.40)		0.00	(195,311.40)
400269	MA Sequester	0.00	20,988.00		0.00	20,988.00
400272	M MA Room & Board	(140,125.00)	(295,600.00)		294,839.00	(761.00)
				CAIDJE - 1	294,839.00	
400274	M MA Lab	(1,334.68)	(769.83)		0.00	(769.83)
400275	M MA Pharmacy	(25,712.09)	(755.65)		0.00	(755.65)
400276	M MA IV Therapy	(3,056.78)	0.00		0.00	0.00
400278	M MA X-Ray	(262.00)	(104.00)		0.00	(104.00)
400279	M MA Physical Therapy	(8,090.88)	(3,097.55)		0.00	(3,097.55)
400280	M MA Occuational Therapy	(8,827.15)	(4,121.82)		0.00	(4,121.82)
400281	M MA Speech Therapy	(770.38)	(429.61)		0.00	(429.61)
400288	M MA Contractual Allow (R&B)	41,343.05	(69,319.40)		250,078.00	180,758.60
				CAIDJE - 1	250,078.00	
400289	M MA Contractual Allow (Anci	48,053.96	9,278.46		0.00	9,278.46
400315	H Lab	0.00	(233.93)		0.00	(233.93)
400320	H Pharmacy	(45.00)	(376.89)		0.00	(376.89)
400360	H Contractual Allow (Ancilla	45.00	610.82		0.00	610.82
400400	MG Room & Board	(435,450.00)	(131,900.00)		0.00	(131,900.00)
400415	MG Lab	(6,024.62)	(4,181.97)		0.00	(4,181.97)
400420	MG Pharmacy	(40,230.48)	(50,574.76)		0.00	(50,574.76)
400425	MG IV Therapy	(2,732.69)	(8,462.23)		0.00	(8,462.23)
400430	MG X-Ray	(308.00)	(984.57)		0.00	(984.57)
400435	MG Physical Therapy	(51,601.63)	(46,643.38)		0.00	(46,643.38)
400440	MG Occupational Therapy	(53,213.25)	(54,104.89)		0.00	(54,104.89)
400445	MG Speech Therapy	(5,741.95)	(6,104.95)		0.00	(6,104.95)
400448	MG OTC Drugs	0.00	(45.00)		0.00	(45.00)
400455	MG Contractual Allow (R&B)	189,199.37	37,904.10		0.00	37,904.10
400460	MG Contractual Allow (Ancill	157,226.69	147,860.95		0.00	147,860.95
400470	MG Revenue Adjustments	(0.17)	0.00		0.00	0.00
400635	MB Physical Therapy	(20,087.62)	(14,457.93)		0.00	(14,457.93)
400640	MB Occupational Therapy	(35,397.52)	(31,289.24)		0.00	(31,289.24)
400645	MB Speech Therapy	(16,007.80)	(4,355.13)		0.00	(4,355.13)
400660	MB Contractual Allow (Ancill	13,169.20	11,116.63		0.00	11,116.63
400669	MB Sequester	0.00	453.80		0.00	453.80
400840	Vending Income	(139.21)	(319.30)		0.00	(319.30)
400855	Grant Revenue	(97,735.66)	(647,736.23)		0.00	(647,736.23)
400856	Loan Forgiveness PPP	(622,800.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(6,752.09)	4,071.54		0.00	4,071.54
400861	COVID Testing Revenue	(113,145.00)	(135,024.00)		0.00	(135,024.00)
400870	Interest Income	(171.07)	(17,437.97)		0.00	(17,437.97)
500010	Salaries - Administrator	116,523.04	115,507.54		0.00	115,507.54
500040	Salaries - Business Office	101,700.18	149,205.57		0.00	149,205.57
500150	Advertising - Help Wanted	2,823.26	2,021.57		0.00	2,021.57
500180	Travel & Mileage	0.00	652.53		0.00	652.53
500200	Bank Charges	5,553.45	5,633.28		0.00	5,633.28
500220	Payroll Processing Fees - ADP	11,799.76	23,197.19		0.00	23,197.19
500240	Dues & Subscriptions	9,598.50	16,025.28		0.00	16,025.28
500260	Office Supplies	11,075.94	10,781.94		0.00	10,781.94
500280	Postage	1,480.98	857.28		0.00	857.28
500300	Printing	29.94	0.00		0.00	0.00
500310	Rental Of Office Equipment	13,968.92	18,135.89		0.00	18,135.89
500320	Accounting Fees	5,775.00	9,582.61		0.00	9,582.61
500330	Contract Svcs - Office	33,439.49	46,434.17		0.00	46,434.17
500332	Contract Svcs - IT Support	18,403.10	14,026.83		0.00	14,026.83
500340	Legal Fees	21,070.81	15,171.70		0.00	15,171.70
500360	Consulting Other	15,815.33	61,175.64		0.00	61,175.64
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	1,270.00	1,690.98		0.00	1,690.98
500440	Telephone	21,137.41	26,911.14		0.00	26,911.14
500450	Insurance - Non Property	89,353.57	55,504.24		0.00	55,504.24
500460	Meetings & Seminars	0.00	400.00		0.00	400.00
500480	Advertising - Promotional	131.67	0.00		0.00	0.00
500490	Fines & Penalties	55,528.67	0.00		0.00	0.00
500495	Bad Debt	96,000.00	1,003,277.44		0.00	1,003,277.44
500510	Taxes - Real Estate	46,732.07	48,817.83		0.00	48,817.83
500520	Taxes - Personal Property	5,862.18	10,682.72		0.00	10,682.72
500530	Insurance - Property	9,921.04	9,894.00		0.00	9,894.00
500551	Provider Tax	361,504.96	416,137.24		0.00	416,137.24
500800	Management Fee	329,825.00	382,910.00		0.00	382,910.00
500900	Rent Expense - Building	279,314.03	284,900.32		0.00	284,900.32
500905	SL Rent	18,811.93	13,225.64		0.00	13,225.64
501100	Deprec - FF&E	4,347.66	4,894.02		0.00	4,894.02
501110	Deprec - Capital Lease-FF&E	6,775.80	2,710.32		0.00	2,710.32
501300	Deprec - Leasehold Improvmnts	9,016.74	16,557.24		0.00	16,557.24
501400	Amort - Computers	505.62	779.28		0.00	779.28
501410	Deprec - Capital Lse Computers	803.16	535.44		0.00	535.44
502150	Interest Other	4,345.43	23,197.47		0.00	23,197.47
503200	(Gain) Loss Payables	(8,780.81)	0.00		0.00	0.00
510003	Benefits Expense - PTO ETO	(12,630.85)	(11,587.45)		0.00	(11,587.45)
510010	Payroll Taxes - FICA	226,753.45	286,620.88		0.00	286,620.88
510020	Payroll Taxes - FUTA	3,825.83	4,735.96		0.00	4,735.96

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510030	Payroll Taxes - SUTA	25,315.24	33,168.97		0.00	33,168.97
510040	Workers' Compensation	65,409.23	57,879.60		0.00	57,879.60
510050	Group Health Insurance	24,334.54	70,626.65		0.00	70,626.65
510060	Employee Grp Life Insurance	(384.79)	0.00		0.00	0.00
510080	Employ Benes - Non Payroll	8,141.31	7,793.20		0.00	7,793.20
510100	Employee Disability Ins	3,906.13	4,874.35		0.00	4,874.35
510105	Employee Pers Fam Med Lve Ins	16,141.95	11,768.81		0.00	11,768.81
510110	Pre Employment EE Costs	41,714.66	18,258.56		0.00	18,258.56
520010	Salaries - Food Serv Dir	70,585.72	58,953.38		0.00	58,953.38
520020	Salaries - Cooks	82,689.62	84,107.26		0.00	84,107.26
520030	Salaries - Dietary Aides	149,448.00	157,068.78		0.00	157,068.78
520040	Salaries - Dietician	5,811.43	(716.24)		0.00	(716.24)
520100	Raw Food	121,540.79	159,162.14		0.00	159,162.14
520120	Food Supplements	12,844.02	19,014.49		0.00	19,014.49
520140	Dietary Supplies	20,741.23	18,018.87		0.00	18,018.87
520160	Contract Svcs - Dietary	3,084.18	4,591.47		0.00	4,591.47
530010	Salaries - Houskpg Supv	38,681.75	33,061.34		0.00	33,061.34
530020	Salaries - Houskpg Staff	80,119.20	82,483.79		0.00	82,483.79
530120	Housekeeping Supplies	20,673.76	25,825.79		0.00	25,825.79
540020	Salaries - Laundry Staff	38,312.17	27,948.56		0.00	27,948.56
540100	Laundry Supplies	3,400.27	4,248.45		0.00	4,248.45
540120	Contract Svcs - Laundry	1,116.58	1,142.66		0.00	1,142.66
540140	Linens Purchases	5,616.76	9,804.67		0.00	9,804.67
550010	Salaries - Maint Supervisor	57,712.14	64,856.97		0.00	64,856.97
550020	Salaries - Maintenance Staff	0.00	(84.18)		0.00	(84.18)
550100	Maintenance Supplies	5,290.48	8,834.59		0.00	8,834.59
550110	Repairs & Maintenance	51,159.03	18,743.42		0.00	18,743.42
550120	Contract Svcs Maintenance	8,862.11	10,848.40		0.00	10,848.40
550130	Minor Equipment	0.00	906.50		0.00	906.50
550140	Pest Control	8,478.21	17,778.07		0.00	17,778.07
550145	Contract Svcs - Landscaping/S	5,750.00	9,903.50		0.00	9,903.50
550150	Gas & Electric	66,986.29	81,122.46		0.00	81,122.46
550160	Fuel Oil	254.45	348.87		0.00	348.87
550170	Cable TV	9,813.52	10,443.52		0.00	10,443.52
550180	Water & Sewer	24,584.33	34,636.65		0.00	34,636.65
550190	Trash Removal	15,344.97	16,497.96		0.00	16,497.96
560010	Salaries - DNS	138,984.05	56,497.53		0.00	56,497.53
560015	Salaries - DNS Neuro	4,146.20	(488.64)		0.00	(488.64)
560020	Salaries - ADNS	0.00	2,275.00		0.00	2,275.00
560030	Salaries - RN Nursing Supervi	123,605.64	(15,633.95)		0.00	(15,633.95)
560040	Salaries - Nursing Scheduler	44,329.17	12,934.42		0.00	12,934.42
560050	Salaries - Unit Coordinator	42,284.91	(4,782.93)		0.00	(4,782.93)
560060	Salaries - MDS Coordinator	135,193.10	82,717.30		0.00	82,717.30
560090	Salaries - Medical Records	6,659.91	37,989.12		0.00	37,989.12
560100	Salaries - Infection Control	0.00	5,546.25		0.00	5,546.25
560110	Salaries - Staff Development	22,173.00	36,207.75		0.00	36,207.75
562020	Salaries - RN	572,347.35	1,069,659.54		0.00	1,069,659.54
562030	Salaries - LPN	365,131.35	414,080.62		0.00	414,080.62
562032	Salaries - MMQ	20,402.68	43,983.60		0.00	43,983.60
562040	Salaries - CNA	680,139.21	767,003.92		0.00	767,003.92
562060	Salaries - Neuro Nursing Assi	0.00	495.00		0.00	495.00
562100	Medical Supplies	67,250.66	60,226.56		0.00	60,226.56
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	26,250.58	27,378.16		0.00	27,378.16
562140	Tube Feeding (Non Part B)	8,203.91	4,778.76		0.00	4,778.76
562160	Oxygen Supplies	6,848.16	2,777.22		0.00	2,777.22
562180	Contract Svcs - Nursing	20,333.26	12,951.80		0.00	12,951.80
564100	Contract Svcs - Pharmacy	5,695.53	5,667.95		0.00	5,667.95
564120	Over The Counter Drugs	9,401.14	12,032.08		0.00	12,032.08
564140	Prescription Drugs	205,276.43	227,369.96		0.00	227,369.96
566010	I.V. Therapy/RT Exp	16,829.95	5,093.69		0.00	5,093.69
566030	Contract Svcs - Med Director	31,650.00	29,400.00		0.00	29,400.00
566040	Contract Svcs - Psychiatric	0.00	17,418.74		0.00	17,418.74
566070	Contract Svcs - Soc Services	1,830.08	1,838.06		0.00	1,838.06
566100	Medical Records Supplies	421.82	488.93		0.00	488.93
566120	Contract Svcs -Medical Records	75.00	0.00		0.00	0.00
566140	Patient Transportation	5,290.85	17,276.04		0.00	17,276.04
566160	Med Equip Rental	28,394.10	39,547.82		0.00	39,547.82
566180	Patient Expenses	23.75	766.95		0.00	766.95
566190	Lab Fees	24,822.11	23,288.63		0.00	23,288.63
566191	Lab Fees COVID	77,880.00	0.00		0.00	0.00
566200	X-Ray Services	3,605.40	4,500.80		0.00	4,500.80
566210	Patient Consolidated Billing	155.70	91.88		0.00	91.88
570010	Salaries - Dir Rehab	0.00	73,631.25		0.00	73,631.25
570040	Contract Svcs - Rehab	201,100.32	31,817.79		0.00	31,817.79
570050	Salaries - PT	679.29	21,160.41		0.00	21,160.41
570055	Salaries - PT Aides	5,084.11	26,896.61		0.00	26,896.61
570060	Physical Therapy Supplies	4,513.76	5,556.88		0.00	5,556.88
570070	Salaries - ST Staff	0.00	(123.90)		0.00	(123.90)
570090	Salaries - OT	960.00	(475.03)		0.00	(475.03)
570100	Salaries - COTA	15,965.44	31,015.21		0.00	31,015.21
570160	Respiratory Therapy Supplies	575.90	0.00		0.00	0.00
580010	Salaries - Activities Director	48,554.00	46,608.06		0.00	46,608.06

Client: **A140556 - Bear Mountain-West Roxbury**
Engagement: **MDMC 2022 - Bear Mountain West Roxbury**
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
580020	Salaries - Activities -Staff	28,318.13	30,188.39		0.00	30,188.39
580100	Activities Supplies	1,575.47	1,226.21		0.00	1,226.21
580120	Contract Svcs - Entertainment	550.00	1,290.00		0.00	1,290.00
590010	Salaries - Social Svc Dir	78,479.91	67,654.81		0.00	67,654.81
Subtotal : None		(494,930.82)	(508,699.73)		0.00	(508,699.73)
Total [2] Income Statement		(494,930.82)	(508,699.73)		0.00	(508,699.73)

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Client: **A140556 - Bear Mountain-West Roxbury**
Engagement: **MDMC 2022 - Bear Mountain West Roxbury**
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				
100020	Cash - Operating	143,315.81	266,434.77	
100030	Cash - Controlled Disb (BOST)	(14,937.38)	(8,092.69)	
Subtotal : None		128,378.43	258,342.08	
Total [S6L1.1C1]	Cash and Cash Equivalents	128,378.43	258,342.08	
Group : [S6L1.5C1] Payer Accounts Receivable				
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)				
100085	AR Private	67,601.26	33,350.00	
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		67,601.26	33,350.00	
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)				
100080	AR Managed Care	645,015.09	278,957.22	
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		645,015.09	278,957.22	
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care				
100075	AR Medicare A	412,276.58	306,158.16	
100090	AR Medicare B	14,426.96	16,580.52	
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		426,703.54	322,738.68	
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care				
100070	AR Medicaid	1,918,491.58	1,122,867.95	
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		1,918,491.58	1,122,867.95	
Total [S6L1.5C1]	Payer Accounts Receivable	3,057,811.47	1,757,913.85	
Group : [S6L1.6C1] Less Reserve for Bad Debts				
Subgroup : None				
100105	Allowance - Doubtful Accounts	(1,478,300.00)	(525,000.00)	
Subtotal : None		(1,478,300.00)	(525,000.00)	
Total [S6L1.6C1]	Less Reserve for Bad Debts	(1,478,300.00)	(525,000.00)	
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties				
Subgroup : None				
100317	Due To/from Bear Mt Health	(7,829,511.70)	(9,188,968.46)	
100318	Due To/from Bear Mt Mgmt	(1,509,701.01)	(1,093,512.48)	
100340	Due to/fr Bear Mt Mattapan	11,113,218.67	11,090,673.98	
100341	Due to/fr Bear Mt Parkway	(857,287.47)	(460,633.12)	
Subtotal : None		916,718.49	347,559.92	
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	916,718.49	347,559.92	
Group : [S6L1.11C1] Other Receivables				
Subgroup : None				
100060	Resident Trust Fund Advances	956.99	956.99	
100095	AR Other	19,708.17	26,324.60	
200069	Patient Refund	1,125.20	1,125.20	
Subtotal : None		21,790.36	28,406.79	
Total [S6L1.11C1]	Other Receivables	21,790.36	28,406.79	
Group : [S6L1.13C1] Prepaid Insurance				
Subgroup : None				
100410	Prepaid Insurance	2,537.99	1,622.89	
Subtotal : None		2,537.99	1,622.89	
Total [S6L1.13C1]	Prepaid Insurance	2,537.99	1,622.89	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
100400	Prepaid Expenses	2,712.32	1,138.95	
Subtotal : None		2,712.32	1,138.95	
Total [S6L1.15C1]	Other Prepaid Expenses	2,712.32	1,138.95	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C] Leasehold Improvements				
100500	Leasehold Improvements	171,138.01	160,006.44	11,131.57
Subtotal [S6L2.3C1B] Leasehold Improvements		171,138.01	160,006.44	
Subgroup : [S6L2.3C] A/D Leasehold Improvements				
100600	Accum Amort - Leasehold Imp	(27,292.86)	(10,735.62)	(16,557.24)
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(27,292.86)	(10,735.62)	
Total [S6L2.3C1]	Improvements - Cost	143,845.15	149,270.82	
Group : [S6L2.4C1] Equipment				

Subgroup : [S6L2.4C] Equipment Cost			
100510	Furniture Fixtures & Equipment	35,288.75	33,226.59
100515	FF& E - Capital Lease	18,972.50	18,972.50
100530	Computer Equip & Software	3,895.91	3,895.91
100535	Computer Equip - Capital Lease	2,677.50	2,677.50
Subtotal [S6L2.4C1A] Equipment Cost		60,834.66	58,772.50
			2,062.16
Subgroup : [S6L2.4C] A/D Equipment			
100610	Accum Depr - F F & E	(14,131.38)	(9,237.36)
100615	Accum Depr - Capital Lease FF	(9,486.12)	(6,775.80)
100630	Accum Amort - Software	(1,627.56)	(848.28)
100635	Accum Depr - Capital Lse Comp	(1,338.60)	(803.16)
Subtotal [S6L2.4C1b] A/D Equipment		(26,583.66)	(17,664.60)
			(8,919.06)
Total [S6L2.4C1] Equipment		34,251.00	41,107.90
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C] Utility Deposits			
100701	Security Deposit Building	22,335.10	22,335.10
Subtotal [S6L3.3C1D] Utility Deposits		22,335.10	22,335.10
Total [S6L3.3C1] Other Deferred Charges and Non Curn		22,335.10	22,335.10
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
200000	Accounts Payable	(1,567,226.96)	(1,121,636.66)
Subtotal : None		(1,567,226.96)	(1,121,636.66)
Total [S6L5.1C1] Trade Payable		(1,567,226.96)	(1,121,636.66)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
200010	Accrued Accounts Payable	(42,463.96)	(22,307.65)
200015	Provider Tax Payable	(219,182.27)	(92,166.93)
200055	Rent Payable	(50,632.18)	(464.75)
Subtotal : None		(312,278.41)	(114,939.33)
Total [S6L5.2C1] Accrued Expenses		(312,278.41)	(114,939.33)
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C] Patient Funds Due (Self Pay)			
100050	Patient Funds Account	48,211.57	65,957.93
200070	Patient Funds Liability	(48,211.57)	(65,957.93)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		0.00	0.00
Total [S6L5.4C1] Patient Funds Due		0.00	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaaries			
200020	Payroll Payable	(166,595.43)	(106,630.05)
200060	Accrued PTO Benefits	(51,100.12)	(62,687.57)
200065	Payroll Adjustments	2,399.29	(4,187.95)
Subtotal [S6L5.7C1A] Accrued Salaaries		(215,296.26)	(173,505.57)
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable			
200025	Payroll Taxes Payable	(109,218.15)	(122,576.09)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(109,218.15)	(122,576.09)
Subgroup : [S6L5.7C] Other Payroll Liabilities			
200026	Vol EE Benefits Payable	7,875.18	7,919.69
200029	Vol EE HSA Payable	(50.00)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		7,825.18	7,919.69
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(316,689.23)	(288,161.97)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C] Other Current Liabilities			
290100	Deferred Rent	(88,493.08)	(75,267.44)
290200	Deferred Revenue HHS	0.00	(424,000.00)
Subtotal [S6L5.10C1A] Other Current Liabilities		(88,493.08)	(499,267.44)
Total [S6L5.10C1] Other Current Liabilities		(88,493.08)	(499,267.44)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
300040	Retained Earnings	(58,692.90)	436,237.92
Subtotal : None		(58,692.90)	436,237.92
Total [S6L8C.5C3] Additional Paid in Capital		(58,692.90)	436,237.92
			585054 (643,746.90)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
400000	PVT Room & Board	(494,489.00)	82,225.00
400055	PVT Contractual Allow (R&B)	5,345.00	0.00
Subtotal : None		(489,144.00)	82,225.00

Total [S2L1.1C1]	Private Pay	(489,144.00)	82,225.00
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
400272	M MA Room & Board	(761.00)	(140,125.00)
400400	MG Room & Board	(131,900.00)	(435,450.00)
400455	MG Contractual Allow (R&B)	37,904.10	189,199.37
Subtotal : None		(94,756.90)	(386,375.63)
Total [S2L1.2C1]	Commerical Managed Care	(94,756.90)	(386,375.63)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
400200	MA Room & Board	(1,089,000.00)	(823,725.00)
400246	MA Nursing	(711,132.31)	(718,303.70)
400288	M MA Contractual Allow (R&B)	180,758.60	41,343.05
Subtotal : None		(1,619,373.71)	(1,500,685.65)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,619,373.71)	(1,500,685.65)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
400101	MD COVID Unit	(250,078.00)	0.00
Subtotal : None		(250,078.00)	0.00
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(250,078.00)	0.00
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
400100	MD Room & Board	(4,028,503.00)	(4,220,316.00)
400103	MD State Add-On	(64,400.00)	0.00
400155	MD Contractual Allow (R&B)	959,977.35	1,073,922.87
Subtotal : None		(3,132,925.65)	(3,146,393.13)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,132,925.65)	(3,146,393.13)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
3003.8	Mass SCO revenue	(830,172.00)	0.00
400470	MG Revenue Adjustments	0.00	(0.17)
Subtotal : None		(830,172.00)	(0.17)
Total [S2L1.8C1]	Senior Care Options	(830,172.00)	(0.17)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
400020	PVT Pharmacy	(334.48)	0.00
400035	PVT Physical Therapy	0.00	(1,317.88)
400115	MD Lab	(1,893.56)	(948.60)
400120	MD Pharmacy	(10,657.93)	(14,449.06)
400125	MD IV Therapy	0.00	(3.90)
400130	MD X-Ray	(411.03)	(152.00)
400135	MD Physical Therapy	(4,492.63)	(913.40)
400140	MD Occupational Therapy	(7,781.56)	497.17
400145	MD Speech Therapy	(2,902.66)	(4,289.99)
400148	MD OTC Drugs	(59.15)	0.00
400160	MD Contractual Allow (Ancill	28,198.52	17,666.31
400215	MA Lab	(12,376.82)	(11,864.25)
400220	MA Pharmacy	(147,463.69)	(128,590.53)
400225	MA IV Therapy	(5,329.72)	(1,780.61)
400230	MA X-Ray	(2,033.00)	(1,338.90)
400235	MA Physical Therapy	(474,091.58)	(404,858.84)
400240	MA Occupational Therapy	(460,181.21)	(399,658.14)
400245	MA Speech Therapy	(194,818.79)	(175,470.89)
400248	MA OTC Drugs	(197.00)	0.00
400255	MA Contractual Allow (R&B)	663,647.59	507,151.35
400260	MA Contractual Allow (Ancill	(195,311.40)	(122,701.82)
400269	MA Sequester	20,988.00	0.00
400274	M MA Lab	(769.83)	(1,334.68)
400275	M MA Pharmacy	(755.65)	(25,712.09)
400276	M MA IV Therapy	0.00	(3,056.78)
400278	M MA X-Ray	(104.00)	(262.00)
400279	M MA Physical Therapy	(3,097.55)	(8,090.88)
400280	M MA Occuational Therapy	(4,121.82)	(8,827.15)
400281	M MA Speech Therapy	(429.61)	(770.38)
400289	M MA Contractual Allow (Anci	9,278.46	48,053.96
400315	H Lab	(233.93)	0.00
400320	H Pharmacy	(376.89)	(45.00)
400360	H Contractual Allow (Ancilla	610.82	45.00
400415	MG Lab	(4,181.97)	(6,024.62)
400420	MG Pharmacy	(50,574.76)	(40,230.48)
400425	MG IV Therapy	(8,462.23)	(2,732.69)
400430	MG X-Ray	(984.57)	(308.00)
400435	MG Physical Therapy	(46,643.38)	(51,601.63)
400440	MG Occupational Therapy	(54,104.89)	(53,213.25)
400445	MG Speech Therapy	(6,104.95)	(5,741.95)
400448	MG OTC Drugs	(45.00)	0.00

400460	MG Contractual Allow (Ancill	147,860.95	157,226.69
400635	MB Physical Therapy	(14,457.93)	(20,087.62)
400640	MB Occupational Therapy	(31,289.24)	(35,397.52)
400645	MB Speech Therapy	(4,355.13)	(16,007.80)
400660	MB Contractual Allow (Ancill	11,116.63	13,169.20
400669	MB Sequester	453.80	0.00
Subtotal : None		(869,274.77)	(803,973.65)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(869,274.77)	(803,973.65)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
400855	Grant Revenue	(647,736.23)	(97,735.66)
400856	Loan Forgiveness PPP	0.00	(622,800.00)
400861	COVID Testing Revenue	(135,024.00)	(113,145.00)
Subtotal : None		(782,760.23)	(833,680.66)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(782,760.23)	(833,680.66)
Group : [S2L3.4C1]	Vending Machine Revenue		
Subgroup : None			
400840	Vending Income	(319.30)	(139.21)
Subtotal : None		(319.30)	(139.21)
Total [S2L3.4C1]	Vending Machine Revenue	(319.30)	(139.21)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
400170	MD PY Revenue Adjustments	0.00	(529.89)
Subtotal : None		0.00	(529.89)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	0.00	(529.89)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
400870	Interest Income	(17,437.97)	(171.07)
Subtotal : None		(17,437.97)	(171.07)
Total [S2L3.7C1]	Interest Income	(17,437.97)	(171.07)
Group : [S2L3.11C1]	Variable Recoverable Income		
Subgroup : None			
503200	(Gain) Loss Payables	0.00	(8,780.81)
Subtotal : None		0.00	(8,780.81)
Total [S2L3.11C1]	Variable Recoverable Income	0.00	(8,780.81)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
560010	Salaries - DNS	56,497.53	138,984.05
560015	Salaries - DNS Neuro	(488.64)	4,146.20
Subtotal : None		56,008.89	143,130.25
Total [S3L1.1C1]	Director of Nurses Salary	56,008.89	143,130.25
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
560020	Salaries - ADNS	2,275.00	0.00
560030	Salaries - RN Nursing Supervi	(15,633.95)	123,605.64
560100	Salaries - Infection Control	5,546.25	0.00
562020	Salaries - RN	1,069,659.54	572,347.35
Subtotal : None		1,061,846.84	695,952.99
Total [S3L1.7C1]	Registered Nurses Salaries	1,061,846.84	695,952.99
Group : [S3L1.10C1]	Registered Nurses Purchased Service Per Diem		
Subgroup : None			
562180	Contract Svcs - Nursing	12,951.80	20,333.26
Subtotal : None		12,951.80	20,333.26
Total [S3L1.10C1]	Registered Nurses Purchased Service	12,951.80	20,333.26
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
562030	Salaries - LPN	414,080.62	365,131.35
Subtotal : None		414,080.62	365,131.35
Total [S3L1.12C1]	Licensed Practical Nurses Salary	414,080.62	365,131.35
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
562040	Salaries - CNA	767,003.92	680,139.21
562060	Salaries - Neuro Nursing Assi	495.00	0.00
Subtotal : None		767,498.92	680,139.21
Total [S3L1.17C1]	Certified Nurses Aides Salaries	767,498.92	680,139.21
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C] Administrator Salaries			
500010	Salaries - Administrator	115,507.54	116,523.04
Subtotal [S3L2.1C1A] Administrator Salaries		115,507.54	116,523.04

Total [S3L2.1C1]	Administration Salaries	115,507.54	116,523.04
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
500040	Salaries - Business Office	149,205.57	101,700.18
Subtotal : None		149,205.57	101,700.18
Total [S3L2.7C1]	Clerical Staff Salaries	149,205.57	101,700.18
Group : [S3L2.10C1]	Clerical Staff Purchased Service		
Subgroup : None			
500330	Contract Svcs - Office	46,434.17	33,439.49
500360	Consulting Other	61,175.64	15,815.33
Subtotal : None		107,609.81	49,254.82
Total [S3L2.10C1]	Clerical Staff Purchased Service	107,609.81	49,254.82
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
500220	Payroll Processing Fees - ADP	23,197.19	11,799.76
500332	Contract Svcs - IT Support	14,026.83	18,403.10
Subtotal : None		37,224.02	30,202.86
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	37,224.02	30,202.86
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
500200	Bank Charges	5,633.28	5,553.45
500260	Office Supplies	10,781.94	11,075.94
500280	Postage	857.28	1,480.98
500300	Printing	0.00	29.94
500310	Rental Of Office Equipment	18,135.89	13,968.92
Subtotal : None		35,408.39	32,109.23
Total [S3L2.12C1]	Office Supplies	35,408.39	32,109.23
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
500440	Telephone	26,911.14	21,137.41
Subtotal : None		26,911.14	21,137.41
Total [S3L2.13C1]	Telecommunications (e.g. Internet & I	26,911.14	21,137.41
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
500180	Travel & Mileage	652.53	0.00
500460	Meetings & Seminars	400.00	0.00
Subtotal : None		1,052.53	0.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	1,052.53	0.00
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
500150	Advertising - Help Wanted	2,021.57	2,823.26
Subtotal : None		2,021.57	2,823.26
Total [S3L2.16C1]	Advertising: Help Wanted	2,021.57	2,823.26
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
500240	Dues & Subscriptions	16,025.28	9,598.50
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	1,690.98	1,270.00
Subtotal : None		18,236.26	11,388.50
Total [S3L2.17C1]	Licenses & Dues: Patient Care Relate	18,236.26	11,388.50
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
500320	Accounting Fees	9,582.61	5,775.00
Subtotal : None		9,582.61	5,775.00
Total [S3L2.19C1]	Accounting Services (not related to A	9,582.61	5,775.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
500450	Insurance - Non Property	55,504.24	89,353.57
Subtotal : None		55,504.24	89,353.57
Total [S3L2.20C1]	Insurance: Malpractice & General Lial	55,504.24	89,353.57
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
400860	Miscellaneous Revenue	4,071.54	(6,752.09)
Subtotal : None		4,071.54	(6,752.09)
Total [S3L2.22C1]	Other A & G Expenses	4,071.54	(6,752.09)
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
500480	Advertising - Promotional	0.00	131.67
Subtotal : None		0.00	131.67

Total [S3L2B.1C1]	Advertising Marketing	0.00	131.67
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	15,171.70	21,070.81
Subtotal : None		15,171.70	21,070.81
Total [S3L2B.6C1]	Legal: Other	15,171.70	21,070.81
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	382,910.00	329,825.00
Subtotal : None		382,910.00	329,825.00
Total [S3L2B.8C1]	Management Company Fees	382,910.00	329,825.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	0.00	55,528.67
502150	Interest Other	23,197.47	4,345.43
Subtotal : None		23,197.47	59,874.10
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	23,197.47	59,874.10
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	1,003,277.44	96,000.00
Subtotal : None		1,003,277.44	96,000.00
Total [S3L2B.14C1]	Bad Debt Expenses	1,003,277.44	96,000.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	416,137.24	361,504.96
Subtotal : None		416,137.24	361,504.96
Total [S3L2B.15C1]	User Fee Assessment	416,137.24	361,504.96
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
560110	Salaries - Staff Development	36,207.75	22,173.00
Subtotal : None		36,207.75	22,173.00
Total [S3L3.1C1]	Staff Development Coordinator Salari	36,207.75	22,173.00
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	64,856.97	57,712.14
550020	Salaries - Maintenance Staff	(84.18)	0.00
Subtotal : None		64,772.79	57,712.14
Total [S3L3.5C1]	Plant Operations: Salaires	64,772.79	57,712.14
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	10,848.40	8,862.11
550140	Pest Control	17,778.07	8,478.21
550145	Contract Svcs - Landscaping/S	9,903.50	5,750.00
550190	Trash Removal	16,497.96	15,344.97
Subtotal : None		55,027.93	38,435.29
Total [S3L3.8C1]	Plant Operations: Purchased Service	55,027.93	38,435.29
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	8,834.59	5,290.48
550110	Repairs & Maintenance	18,743.42	51,159.03
550130	Minor Equipment	906.50	0.00
Subtotal : None		28,484.51	56,449.51
Total [S3L3.9C1]	Plant Operations: Supplies & Expensi	28,484.51	56,449.51
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	81,122.46	66,986.29
550160	Fuel Oil	348.87	254.45
550180	Water & Sewer	34,636.65	24,584.33
Subtotal : None		116,107.98	91,825.07
Total [S3L3.10C1]	Plant Operatins: Utilities	116,107.98	91,825.07
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	4,591.47	3,084.18
Subtotal : None		4,591.47	3,084.18
Total [S3L3.16C1]	Dietician: Purchased Service	4,591.47	3,084.18
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
520010	Salaries - Food Serv Dir	58,953.38	70,585.72
520020	Salaries - Cooks	84,107.26	82,689.62

520030	Salaries - Dietary Aides	157,068.78	149,448.00
520040	Salaries - Dietician	(716.24)	5,811.43
Subtotal : None		299,413.18	308,534.77
Total [S3L3.18C1]	Dietary: Salaries	299,413.18	308,534.77
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
520100	Raw Food	159,162.14	121,540.79
Subtotal : None		159,162.14	121,540.79
Total [S3L3.21C1]	Dietary: Food	159,162.14	121,540.79
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520120	Food Supplements	19,014.49	12,844.02
520140	Dietary Supplies	18,018.87	20,741.23
Subtotal : None		37,033.36	33,585.25
Total [S3L3.23C1]	Dietary: Supplies & Expenses	37,033.36	33,585.25
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	33,061.34	38,681.75
530020	Salaries - Houskpg Staff	82,483.79	80,119.20
Subtotal [S3L3.24C1] Housekeeping Salries		115,545.13	118,800.95
Subgroup : [S3L3.24C1] Laundry Salaries			
540020	Salaries - Laundry Staff	27,948.56	38,312.17
Subtotal [S3L3.24C1] Laundry Salaries		27,948.56	38,312.17
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	143,493.69	157,113.12
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Laundry Purchased Service			
540120	Contract Svcs - Laundry	1,142.66	1,116.58
Subtotal [S3L3.27C1] Laundry Purchased Service		1,142.66	1,116.58
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	1,142.66	1,116.58
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	25,825.79	20,673.76
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		25,825.79	20,673.76
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
540100	Laundry Supplies	4,248.45	3,400.27
Subtotal [S3L3.28C1] Laundry Supplies & Expense		4,248.45	3,400.27
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	30,074.24	24,074.03
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	9,804.67	5,616.76
Subtotal : None		9,804.67	5,616.76
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	9,804.67	5,616.76
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560040	Salaries - Nursing Scheduler	12,934.42	44,329.17
560050	Salaries - Unit Coordinator	(4,782.93)	42,284.91
560090	Salaries - Medical Records	37,989.12	6,659.91
Subtotal : None		46,140.61	93,273.99
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	46,140.61	93,273.99
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
566120	Contract Svcs -Medical Records	0.00	75.00
Subtotal : None		0.00	75.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Service	0.00	75.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MMQ Salaries			
562032	Salaries - MMQ	43,983.60	20,402.68
Subtotal [S3L3.40C1] MMQ Salaries		43,983.60	20,402.68
Subgroup : [S3L3.40C1] MDS Salaries			
560060	Salaries - MDS Coordinator	82,717.30	135,193.10
Subtotal [S3L3.40C1] MDS Salaries		82,717.30	135,193.10
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	126,700.90	155,595.78
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			

590010	Salaries - Social Svc Dir	67,654.81	78,479.91
Subtotal : None		67,654.81	78,479.91
Total [S3L3.48C1]	Social Service Worker: Salaries	67,654.81	78,479.91
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	1,838.06	1,830.08
Subtotal : None		1,838.06	1,830.08
Total [S3L3.51C1]	Social Service Worker: Purchased Se	1,838.06	1,830.08
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	73,631.25	0.00
570050	Salaries - PT	21,160.41	679.29
570055	Salaries - PT Aides	26,896.61	5,084.11
570070	Salaries - ST Staff	(123.90)	0.00
570090	Salaries - OT	(475.03)	960.00
570100	Salaries - COTA	31,015.21	15,965.44
Subtotal : None		152,104.55	22,688.84
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	152,104.55	22,688.84
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
566040	Contract Svcs - Psychiatric	17,418.74	0.00
570040	Contract Svcs - Rehab	31,817.79	82,451.32
570111	OT PS	0.00	84,462.00
570112	ST PS	0.00	34,187.00
Subtotal : None		49,236.53	201,100.32
Total [S3L3.62C1]	Direct Restorative Therapy: Consultat	49,236.53	201,100.32
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	46,608.06	48,554.00
580020	Salaries - Activities -Staff	30,188.39	28,318.13
Subtotal : None		76,796.45	76,872.13
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	76,796.45	76,872.13
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	1,290.00	550.00
Subtotal : None		1,290.00	550.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	1,290.00	550.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	10,443.52	9,813.52
580100	Activities Supplies	1,226.21	1,575.47
Subtotal : None		11,669.73	11,388.99
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	11,669.73	11,388.99
Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
566140	Patient Transportation	17,276.04	5,290.85
Subtotal : None		17,276.04	5,290.85
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	17,276.04	5,290.85
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
566030	Contract Svcs - Med Director	29,400.00	31,650.00
Subtotal : None		29,400.00	31,650.00
Total [S3L3.82C1]	Physician Services: Medical Director	29,400.00	31,650.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
564140	Prescription Drugs	227,369.96	205,276.43
566010	I.V. Therapy/RT Exp	5,093.69	16,829.95
566180	Patient Expenses	766.95	23.75
566190	Lab Fees	23,288.63	24,822.11
566200	X-Ray Services	4,500.80	3,605.40
566210	Patient Consolidated Billing	91.88	155.70
Subtotal : None		261,111.91	250,713.34
Total [S3L3.87C1]	Legend Drugs	261,111.91	250,713.34
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
562100	Medical Supplies	60,226.56	67,250.66
562101	Covid Medical Supplies	0.00	6,142.46
562120	Diapers/Disposables	27,378.16	26,250.58
562140	Tube Feeding (Non Part B)	4,778.76	8,203.91
562160	Oxygen Supplies	2,777.22	6,848.16
564120	Over The Counter Drugs	12,032.08	9,401.14

566100	Medical Records Supplies	488.93	421.82
566191	Lab Fees COVID	0.00	77,880.00
570060	Physical Therapy Supplies	5,556.88	4,513.76
570160	Respiratory Therapy Supplies	0.00	575.90
Subtotal : None		113,238.59	207,488.39
Total [S3L3.89C1]	House Supplies Not Resold	113,238.59	207,488.39
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
564100	Contract Svcs - Pharmacy	5,667.95	5,695.53
Subtotal : None		5,667.95	5,695.53
Total [S3L3.92C1]	Pharmacy Consultant	5,667.95	5,695.53
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Improvements Depreciation			
501300	Deprec - Leasehold Improvmnts	16,557.24	9,016.74
Subtotal [S3L4.1C1B] Improvements Depreciation		16,557.24	9,016.74
Subgroup : [S3L4.1C] Equipment Depreciation			
501100	Deprec - FF&E	4,894.02	4,347.66
501110	Deprec - Capital Lease-FF&E	2,710.32	6,775.80
501400	Amort - Computers	779.28	505.62
501410	Deprec - Capital Lse Computers	535.44	803.16
Subtotal [S3L4.1C1C] Equipment Depreciation		8,919.06	12,432.24
Total [S3L4.1C1]	Depreciaton	25,476.30	21,448.98
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
500530	Insurance - Property	9,894.00	9,921.04
Subtotal : None		9,894.00	9,921.04
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	9,894.00	9,921.04
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
500510	Taxes - Real Estate	48,817.83	46,732.07
Subtotal : None		48,817.83	46,732.07
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	48,817.83	46,732.07
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
500520	Taxes - Personal Property	10,682.72	5,862.18
Subtotal : None		10,682.72	5,862.18
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	10,682.72	5,862.18
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
566160	Med Equip Rental	39,547.82	28,394.10
Subtotal : None		39,547.82	28,394.10
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	39,547.82	28,394.10
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
500900	Rent Expense - Building	284,900.32	279,314.03
500905	SL Rent	13,225.64	18,811.93
Subtotal : None		298,125.96	298,125.96
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	298,125.96	298,125.96
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	70,626.65	24,334.54
510060	Employee Grp Life Insurance	0.00	(384.79)
510100	Employee Disability Ins	4,874.35	3,906.13
510105	Employee Pers Fam Med Lve Ins	11,768.81	16,141.95
Subtotal : None		87,269.81	43,997.83
Total [CLA-53.01]	LA-Group Health/Life	87,269.81	43,997.83
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	(11,587.45)	(12,630.85)
510080	Employ Benes - Non Payroll	7,793.20	8,141.31
510110	Pre Employment EE Costs	18,258.56	41,714.66
Subtotal : None		14,464.31	37,225.12
Total [CLA-53.03]	LA-Employee Benefits	14,464.31	37,225.12
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	286,620.88	226,753.45
510020	Payroll Taxes - FUTA	4,735.96	3,825.83
510030	Payroll Taxes - SUTA	33,168.97	25,315.24
Subtotal : None		324,525.81	255,894.52
Total [CLA-53.04]	LA-Payroll Taxes	324,525.81	255,894.52

Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	<u>57,879.60</u>	<u>65,409.23</u>
Subtotal : None		<u>57,879.60</u>	<u>65,409.23</u>
Total [CLA-53.05] LA-Workers Comp		<u><u>57,879.60</u></u>	<u><u>65,409.23</u></u>
NET (INCOME) LOSS		<u><u>0.00</u></u>	<u><u>0.00</u></u>
Sum of Account Groups		0.00	0.00

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