

Client: **A162276 - Bear Mountain-West Springfield LLC**  
Engagement: **MDMC 2023 - Bear Mountain-West Springfield LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
<b>Group : [1] Balance Sheet</b>						
<b>Subgroup : None</b>						
100010	Petty Cash	1,600.00	1,500.00		0.00	1,500.00
100020	Cash - Operating	211,839.78	53,135.02		0.00	53,135.02
100029	Cash - Controlled Disb (WIN)	(77,010.17)	(49,211.84)		0.00	(49,211.84)
100041	Cash Comm AR Accts	7,220.97	0.00		0.00	0.00
100050	Patient Funds Account	84,236.88	107,718.77		0.00	107,718.77
100060	Resident Trust Fund Advances	450.00	550.00		0.00	550.00
100070	AR Medicaid	715,676.17	1,521,804.38		0.00	1,521,804.38
100075	AR Medicare A	251,896.84	200,913.46		0.00	200,913.46
100080	AR Managed Care	548,095.34	783,138.46		0.00	783,138.46
100085	AR Private	113,985.21	21,401.64		0.00	21,401.64
100090	AR Medicare B	14,236.43	18,542.84		0.00	18,542.84
100095	AR Other	0.00	845.45		0.00	845.45
100105	Allowance - Doubtful Accounts	(394,600.00)	(171,029.45)		0.00	(171,029.45)
100310	Due To/from Seller	4,153.17	4,153.17		0.00	4,153.17
100317	Due To/from Bear Mt Health	(20,075,749.05)	2,383,904.34		0.00	2,383,904.34
100318	Due To/from Bear Mt Mgmt	(3,236,191.49)	(5,121,100.50)		0.00	(5,121,100.50)
100320	Due To/from Medicaid	0.00	(306,966.79)		0.00	(306,966.79)
100322	Due to/fr Other Insurance	0.00	(83,000.00)		0.00	(83,000.00)
100350	Due to/fr Bear Mt Andover	175.24	0.00		0.00	0.00
100351	Due to/fr Bear Mt E Longmeadow	7,574.38	0.00		0.00	0.00
100352	Due to/fr Bear Mt Lowell	10,889.52	0.00		0.00	0.00
100354	Due to/fr Bear Mt Springfield	92,009.24	0.00		0.00	0.00
100355	Due to/fr Bear Mt Sudbury	4,585.30	0.00		0.00	0.00
100357	Due to/fr Bear Mt Worcester	21,488,636.69	0.00		0.00	0.00
100400	Prepaid Expenses	3,227.10	3,641.49		0.00	3,641.49
100410	Prepaid Insurance	3,554.67	791.66		0.00	791.66
100500	Leasehold Improvements	68,287.69	101,707.69		0.00	101,707.69
100510	Furniture Fixtures & Equipment	75,771.55	95,483.38		0.00	95,483.38
100530	Computer Equip & Software	12,589.00	12,589.00		0.00	12,589.00
100535	Computer Equip - Capital Lease	23,895.64	23,895.64		0.00	23,895.64
100600	Accum Amort - Leasehold Imp	(13,859.82)	(23,585.28)		0.00	(23,585.28)
100610	Accum Depr - F F & E	(16,386.36)	(25,836.54)		0.00	(25,836.54)
100630	Accum Amort - Software	(3,776.76)	(6,294.60)		0.00	(6,294.60)
100635	Accum Depr - Capital Lse Comp	(11,947.80)	(16,726.92)		0.00	(16,726.92)
100700	Deposits	(254.00)	0.00		0.00	0.00
100720	Loan Aquisition Costs	6,250.00	0.00		0.00	0.00
200000	Accounts Payable	(1,713,099.26)	(2,341,543.81)		0.00	(2,341,543.81)
200010	Accrued Accounts Payable	(86,721.84)	(22,752.45)		0.00	(22,752.45)
200015	Provider Tax Payable	(348,234.34)	(551,386.16)		0.00	(551,386.16)
200020	Payroll Payable	(225,734.05)	(307,902.49)		0.00	(307,902.49)
200025	Payroll Taxes Payable	(98,837.61)	(119,941.09)		0.00	(119,941.09)
200026	Vol EE Benefits Payable	9,480.80	1,412.39		0.00	1,412.39
200050	Real Estate Tax Payable	(40,815.76)	(84,167.42)		0.00	(84,167.42)
200055	Rent Payable	0.00	(163,857.16)		0.00	(163,857.16)
200060	Accrued PTO Benefits	(63,877.04)	(79,507.94)		0.00	(79,507.94)
200065	Payroll Adjustments	11,182.62	9,095.25		0.00	9,095.25
200069	Patient Refund	4,776.32	4,394.59		0.00	4,394.59
200070	Patient Funds Liability	(84,236.88)	(107,718.77)		0.00	(107,718.77)
290100	Deferred Rent	(206,078.00)	(128,122.00)		0.00	(128,122.00)
300040	Retained Earnings	1,701,200.40	2,953,006.17		0.00	2,953,006.17
<b>Subtotal : None</b>		<b>(1,219,933.28)</b>	<b>(1,407,026.42)</b>		<b>0.00</b>	<b>(1,407,026.42)</b>
<b>Total [1] Balance Sheet</b>		<b>(1,219,933.28)</b>	<b>(1,407,026.42)</b>		<b>0.00</b>	<b>(1,407,026.42)</b>
<b>Group : [2] Income Statement</b>						
<b>Subgroup : None</b>						
3003.7	Mass Medicaid mgt care	(750,007.00)	0.00		(983,972.00)	(983,972.00)
				CAIDJE - 1	(983,972.00)	
3003.8	SCO revenue	(2,815,945.00)	0.00		(2,943,688.00)	(2,943,688.00)
				CAIDJE - 1	(2,943,688.00)	
400000	PVT Room & Board	(451,502.00)	(403,861.10)		0.00	(403,861.10)
400055	PVT Contractual Allow (R&B)	5,718.00	14,183.80		0.00	14,183.80
400100	MD Room & Board	(7,585,415.00)	(13,764,484.45)		3,927,660.00	(9,836,824.45)
				CAIDJE - 1	3,927,660.00	
400103	MD State Add-On	(52,450.00)	(410,940.00)		0.00	(410,940.00)
400115	MD Lab	(77.98)	0.00		0.00	0.00
400120	MD Pharmacy	(1,089.22)	(2,224.88)		0.00	(2,224.88)
400127	MD Oxygen	(31.00)	0.00		0.00	0.00
400135	MD Physical Therapy	(2,883.11)	(1,277.05)		0.00	(1,277.05)
400140	MD Occupational Therapy	(4,503.40)	(4,011.47)		0.00	(4,011.47)
400145	MD Speech Therapy	(90.42)	(444.45)		0.00	(444.45)
400155	MD Contractual Allow (R&B)	4,668,012.95	5,188,939.23		0.00	5,188,939.23
400160	MD Contractual Allow (Ancill	8,584.71	7,513.40		0.00	7,513.40
400170	MD Revenue Adjustments	(23,160.00)	0.00		0.00	0.00
400200	MA Room & Board	(953,397.00)	(805,983.30)		0.00	(805,983.30)
400205	MA Medical Supplies	(7,162.46)	(10,489.11)		0.00	(10,489.11)
400215	MA Lab	(14,472.82)	(10,592.40)		0.00	(10,592.40)
400220	MA Pharmacy	(85,482.92)	(60,550.35)		0.00	(60,550.35)
400225	MA IV Therapy	(2,241.60)	(95.27)		0.00	(95.27)
400227	MA Oxygen	(372.00)	(31.00)		0.00	(31.00)
400230	MA X-Ray	(4,887.75)	(4,357.25)		0.00	(4,357.25)

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		12/31/2022	12/31/2023			12/31/2023
400235	MA Physical Therapy	(369,120.44)	(261,546.81)		0.00	(261,546.81)
400240	MA Occupational Therapy	(351,581.19)	(248,501.68)		0.00	(248,501.68)
400245	MA Speech Therapy	(93,258.47)	(107,596.95)		0.00	(107,596.95)
400246	MA Nursing	(412,132.48)	(355,997.02)		0.00	(355,997.02)
400255	MA Contractual Allow (R&B)	719,250.51	601,571.77		0.00	601,571.77
400260	MA Contractual Allow (Ancill	75,077.18	(32,710.17)		0.00	(32,710.17)
400269	MA Sequester	15,528.90	23,986.51		0.00	23,986.51
400272	M MA Room & Board	(890,141.87)	(767,562.83)		0.00	(767,562.83)
				CAIDJE - 1	(0.00)	
400274	M MA Lab	(2,421.74)	(2,786.47)		0.00	(2,786.47)
400275	M MA Pharmacy	(11,234.63)	(21,216.24)		0.00	(21,216.24)
400276	M MA IV Therapy	(8.17)	(501.15)		0.00	(501.15)
400277	M MA Oxygen	(155.00)	0.00		0.00	0.00
400278	M MA X-Ray	(1,691.97)	(320.00)		0.00	(320.00)
400279	M MA Physical Therapy	(28,633.37)	(64,908.57)		0.00	(64,908.57)
400280	M MA Occuational Therapy	(29,285.74)	(63,797.51)		0.00	(63,797.51)
400281	M MA Speech Therapy	(1,812.93)	(10,849.74)		0.00	(10,849.74)
400285	M MA Medical Supplies	(5.31)	(297.51)		0.00	(297.51)
400286	M MA Nursing	11,159.21	(37,087.35)		0.00	(37,087.35)
400288	M MA Contractual Allow (R&B)	(79,471.24)	(5,126.22)		0.00	(5,126.22)
400289	M MA Contractual Allow (Anci	98,217.24	85,624.72		0.00	85,624.72
400300	H Room & Board	(1,930.00)	(2,026.50)		0.00	(2,026.50)
400355	H Contractual Allow (R&B)	(15.90)	1,181.05		0.00	1,181.05
400400	MG Room & Board	(205,492.13)	(393,454.00)		0.00	(393,454.00)
				CAIDJE - 1	(0.00)	
400405	MG Medical Supplies	(7,482.15)	(1,841.83)		0.00	(1,841.83)
400415	MG Lab	(10,971.72)	(17,845.32)		0.00	(17,845.32)
400420	MG Pharmacy	(80,619.73)	(89,940.81)		0.00	(89,940.81)
400425	MG IV Therapy	(7,324.01)	(5,077.43)		0.00	(5,077.43)
400427	MG Oxygen	(1,465.68)	(659.55)		0.00	(659.55)
400430	MG X-Ray	(2,877.57)	(2,463.25)		0.00	(2,463.25)
400435	MG Physical Therapy	(145,975.48)	(158,366.60)		0.00	(158,366.60)
400440	MG Occupational Therapy	(130,695.96)	(144,746.77)		0.00	(144,746.77)
400445	MG Speech Therapy	(28,563.77)	(19,214.69)		0.00	(19,214.69)
400455	MG Contractual Allow (R&B)	35,302.03	61,895.10		0.00	61,895.10
400460	MG Contractual Allow (Ancill	362,852.75	374,011.03		0.00	374,011.03
400635	MB Physical Therapy	(26,695.11)	(26,815.89)		0.00	(26,815.89)
400640	MB Occupational Therapy	(10,261.68)	(22,403.23)		0.00	(22,403.23)
400645	MB Speech Therapy	(9,920.72)	(6,900.06)		0.00	(6,900.06)
400660	MB Contractual Allow (Ancill	8,116.75	10,572.99		0.00	10,572.99
400669	MB Sequester	425.17	768.23		0.00	768.23
400855	Grant Revenue	(1,137,665.05)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(19,979.56)	(4,073.70)		0.00	(4,073.70)
400861	COVID Testing Revenue	(244,403.36)	(53,760.00)		0.00	(53,760.00)
400870	Interest Income	(15,869.54)	(389.88)		0.00	(389.88)
500010	Salaries - Administrator	158,132.25	192,181.65		0.00	192,181.65
500025	Salaries - Clinical/Nurse Lia	145,153.49	172,282.64		0.00	172,282.64
500035	Salaries - AR Corporate	100,414.63	99,468.33		0.00	99,468.33
500040	Salaries - Business Office	101,187.00	123,975.32		0.00	123,975.32
500050	Salaries - Admissions	18,534.36	61,079.45		0.00	61,079.45
500060	Salaries - Staffing Admin	(3,749.31)	0.00		0.00	0.00
500150	Advertising - Help Wanted	2,021.57	1,336.66		0.00	1,336.66
500160	Auto Expenses	57.35	85.28		0.00	85.28
500180	Travel & Mileage	1,537.31	35,618.86		0.00	35,618.86
500200	Bank Charges	7,286.50	12,029.24		0.00	12,029.24
500220	Payroll Processing Fees - ADP	35,495.58	26,918.62		0.00	26,918.62
500240	Dues & Subscriptions	28,600.16	42,129.17		0.00	42,129.17
500260	Office Supplies	12,984.15	11,114.27		0.00	11,114.27
500280	Postage	2,811.65	98.95		0.00	98.95
500300	Printing	0.00	195.65		0.00	195.65
500310	Rental Of Office Equipment	28,796.13	26,890.83		0.00	26,890.83
500320	Accounting Fees	17,548.24	8,264.93		0.00	8,264.93
500330	Contract Svcs - Office	70,533.07	78,610.33		0.00	78,610.33
500332	Contract Svcs - IT Support	19,684.02	19,085.69		0.00	19,085.69
500340	Legal Fees	21,462.38	7,321.40		0.00	7,321.40
500360	Consulting Other	60,557.89	31,524.16		0.00	31,524.16
500400	Business License Fees	520.00	500.00		0.00	500.00
500420	Licenses & Permits	758.57	2,313.00		0.00	2,313.00
500440	Telephone	42,744.37	44,572.83		0.00	44,572.83
500450	Insurance - Non Property	120,759.80	76,031.04		0.00	76,031.04
500460	Meetings & Seminars	597.00	0.00		0.00	0.00
500480	Advertising - Promotional	4,216.91	41.25		0.00	41.25
500485	Business Development	(860.63)	0.00		0.00	0.00
500490	Fines & Penalties	72,807.13	39,875.25		0.00	39,875.25
500495	Bad Debt	222,550.24	108,000.00		0.00	108,000.00
500510	Taxes - Real Estate	244,894.56	153,287.64		0.00	153,287.64
500520	Taxes - Personal Property	6,929.20	5,672.82		0.00	5,672.82
500530	Insurance - Property	19,067.00	30,131.63		0.00	30,131.63
500551	Provider Tax	719,301.05	940,727.41		0.00	940,727.41
500800	Management Fee	520,404.00	601,994.00		0.00	601,994.00
500900	Rent Expense - Building	373,699.68	459,440.31		0.00	459,440.31
500905	SL Rent	7,792.00	(77,956.00)		0.00	(77,956.00)
501100	Deprec - FF&E	10,824.36	9,450.18		0.00	9,450.18

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501300	Deprec - Leasehold Improvmts	11,033.88	9,725.46		0.00	9,725.46
501400	Amort - Computers	2,517.84	2,517.84		0.00	2,517.84
501410	Deprec - Capital Lse Computers	4,779.12	4,779.12		0.00	4,779.12
502000	Interest Working Capital	48,297.97	6,250.00		0.00	6,250.00
502150	Interest Other	34,105.45	45,573.74		0.00	45,573.74
503200	(Gain) Loss Payables	0.00	5,259.17		0.00	5,259.17
510003	Benefits Expense - PTO ETO	(5,475.33)	15,630.90		0.00	15,630.90
510010	Payroll Taxes - FICA	523,166.78	566,255.58		0.00	566,255.58
510020	Payroll Taxes - FUTA	9,864.25	10,624.54		0.00	10,624.54
510030	Payroll Taxes - SUTA	56,085.25	113,884.15		0.00	113,884.15
510040	Workers' Compensation	180,937.99	111,868.32		0.00	111,868.32
510050	Group Health Insurance	286,978.71	264,272.77		0.00	264,272.77
510080	Employ Benes - Non Payroll	10,179.14	4,649.44		0.00	4,649.44
510100	Employee Disability Ins	9,250.40	7,191.22		0.00	7,191.22
510105	Employee Pers Fam Med Lve Ins	22,201.88	26,548.24		0.00	26,548.24
510110	Pre Employment EE Costs	2,591.40	33,404.50		0.00	33,404.50
520010	Salaries - Food Serv Dir	60,121.98	58,538.13		0.00	58,538.13
520020	Salaries - Cooks	170,739.46	184,784.81		0.00	184,784.81
520030	Salaries - Dietary Aides	177,790.48	182,198.67		0.00	182,198.67
520040	Salaries - Dietician	33,073.85	82,597.11		0.00	82,597.11
520100	Raw Food	286,287.45	303,455.79		0.00	303,455.79
520120	Food Supplements	18,745.60	28,935.67		0.00	28,935.67
520140	Dietary Supplies	51,340.64	37,796.23		0.00	37,796.23
520160	Contract Svcs - Dietary	242.00	807.66		0.00	807.66
530010	Salaries - Houskpg Supv	43,519.21	45,170.00		0.00	45,170.00
530020	Salaries - Houskpg Staff	194,766.93	215,657.75		0.00	215,657.75
530120	Housekeeping Supplies	37,468.03	49,868.09		0.00	49,868.09
540020	Salaries - Laundry Staff	41,377.66	70,706.14		0.00	70,706.14
540100	Laundry Supplies	6,210.72	5,596.96		0.00	5,596.96
540140	Linens Purchases	14,241.90	17,935.29		0.00	17,935.29
550010	Salaries - Maint Supervisor	53,986.09	22,972.48		0.00	22,972.48
550020	Salaries - Maintenance Staff	26,270.46	72,542.45		0.00	72,542.45
550100	Maintenance Supplies	37,084.13	32,417.68		0.00	32,417.68
550110	Repairs & Maintenance	78,720.26	86,318.81		0.00	86,318.81
550120	Contract Svcs Maintenance	47,940.37	28,228.12		0.00	28,228.12
550130	Minor Equipment	9,284.95	3,898.77		0.00	3,898.77
550140	Pest Control	2,463.80	3,536.16		0.00	3,536.16
550145	Contract Svcs - Landscaping/S	3,213.00	528.51		0.00	528.51
550150	Gas & Electric	152,109.49	223,638.83		0.00	223,638.83
550160	Fuel Oil	0.00	394.79		0.00	394.79
550170	Cable TV	11,645.58	15,792.58		0.00	15,792.58
550180	Water & Sewer	52,938.95	2,708.70		0.00	2,708.70
550190	Trash Removal	37,171.64	29,231.30		0.00	29,231.30
560010	Salaries - DNS	94,088.45	213,165.39		0.00	213,165.39
560020	Salaries - ADNS	54,830.21	28,482.14		0.00	28,482.14
560030	Salaries - RN Nursing Supervi	(10,162.75)	21,928.29		0.00	21,928.29
560040	Salaries - Nursing Scheduler	47,893.78	53,232.02		0.00	53,232.02
560050	Salaries - Unit Coordinator	10,133.02	50,978.38		0.00	50,978.38
560060	Salaries - MDS Coordinator	86,912.84	113,111.13		0.00	113,111.13
560090	Salaries - Medical Records	5,137.89	26,535.53		0.00	26,535.53
562020	Salaries - RN	402,693.34	500,343.61		0.00	500,343.61
562030	Salaries - LPN	1,681,765.97	1,898,649.05		0.00	1,898,649.05
562032	Salaries - MMQ	56,304.38	31,278.07		0.00	31,278.07
562040	Salaries - CNA	2,245,753.63	2,354,199.85		0.00	2,354,199.85
562060	Salaries - Neuro Nursing Assi	(153.72)	0.00		0.00	0.00
562100	Medical Supplies	163,739.38	104,850.94		0.00	104,850.94
562120	Diapers/Disposables	48,932.37	54,424.20		0.00	54,424.20
562140	Tube Feeding (Non Part B)	1,586.32	17,852.19		0.00	17,852.19
562160	Oxygen Supplies	26,032.31	14,073.92		0.00	14,073.92
562180	Contract Svcs - Nursing	180,671.82	438,692.79		(438,692.79)	0.00
				CAIDJE - 2	(438,692.79)	
564100	Contract Svcs - Pharmacy	13,875.00	13,122.32		0.00	13,122.32
564120	Over The Counter Drugs	18,374.43	19,877.86		0.00	19,877.86
564140	Prescription Drugs	216,121.48	227,914.51		0.00	227,914.51
566010	I.V. Therapy/RT Exp	13,392.75	8,331.73		0.00	8,331.73
566030	Contract Svcs - Med Director	42,000.00	42,000.00		0.00	42,000.00
566070	Contract Svcs - Soc Services	3,095.68	13,166.50		0.00	13,166.50
566100	Medical Records Supplies	0.00	2,295.74		0.00	2,295.74
566140	Patient Transportation	44,499.85	24,288.23		0.00	24,288.23
566160	Med Equip Rental	64,424.87	80,719.17		0.00	80,719.17
566180	Patient Expenses	301.46	472.29		0.00	472.29
566190	Lab Fees	76,284.66	31,253.90		0.00	31,253.90
566200	X-Ray Services	10,244.78	7,784.72		0.00	7,784.72
566210	Patient Consolidated Billing	11,307.32	8,744.10		0.00	8,744.10
570010	Salaries - Dir Rehab	7,844.50	0.00		0.00	0.00
570020	Salaries - Therapy Aides	(1,778.23)	0.00		0.00	0.00
570040	Contract Svcs - Rehab	47,774.29	(383.50)		0.00	(383.50)
570050	Salaries - PT	69,802.37	88,631.27		0.00	88,631.27
570055	Salaries - PT Aides	44,702.50	32,052.07		0.00	32,052.07
570060	Physical Therapy Supplies	8,341.74	8,327.55		0.00	8,327.55
570070	Salaries - ST Staff	14,783.41	16,591.07		0.00	16,591.07
570080	Speech Therapy Supplies	710.00	355.00		0.00	355.00
570090	Salaries - OT	97,607.57	119,476.00		0.00	119,476.00

Client: **A162276 - Bear Mountain-West Springfield LLC**  
Engagement: **MDMC 2023 - Bear Mountain-West Springfield LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
570100	Salaries - COTA	64,422.90	80,868.57		0.00	80,868.57
570160	Respiratory Therapy Supplies	1,420.00	279.67		0.00	279.67
580010	Salaries - Activities Director	79,070.65	105,967.69		0.00	105,967.69
580020	Salaries - Activities -Staff	96,658.87	87,150.24		0.00	87,150.24
580100	Activities Supplies	6,345.26	11,319.71		0.00	11,319.71
580120	Contract Svcs - Entertainment	6,195.00	6,975.00		0.00	6,975.00
590010	Salaries - Social Svc Dir	130,716.86	88,337.37		0.00	88,337.37
590020	Salaries - Social Svc Staff	0.00	20,204.86		0.00	20,204.86
60000	QA Consulting	0.00	0.00		31,012.38	31,012.38
				CAIDJE - 2	31,012.38	
6032.2	RN PS	0.00	0.00		53,969.00	53,969.00
				CAIDJE - 2	53,969.00	
6042.2	LPN P/S	0.00	0.00		287,030.41	287,030.41
				CAIDJE - 2	287,030.41	
6052.2	CNA P/S	0.00	0.00		66,681.00	66,681.00
				CAIDJE - 2	66,681.00	
<b>Subtotal : None</b>		<b>1,219,933.28</b>	<b>1,407,026.42</b>		<b>0.00</b>	<b>1,407,026.42</b>
<b>Total [2] Income Statement</b>		<b>1,219,933.28</b>	<b>1,407,026.42</b>		<b>0.00</b>	<b>1,407,026.42</b>

Tickmarks

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Client: **A162276 - Bear Mountain-West Springfield LLC**  
Engagement: **MDMC 2023 - Bear Mountain-West Springfield LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [S6L1.1C1] Cash and Cash Equivalents</b>			
<b>Subgroup : None</b>			
100010	Petty Cash	1,500.00	1,600.00
100020	Cash - Operating	53,135.02	211,839.78
100041	Cash Comm'l AR Accts	0.00	7,220.97
<b>Subtotal : None</b>		<b>54,635.02</b>	<b>220,660.75</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>54,635.02</b>	<b>220,660.75</b>
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>			
<b>Subgroup : [S6L1.5C· A/ R Self-Pay Patients (Private)</b>			
100085	AR Private	21,401.64	113,985.21
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>21,401.64</b>	<b>113,985.21</b>
<b>Subgroup : [S6L1.5C· A/R Managed Care Patients (Private)</b>			
100080	AR Managed Care	783,138.46	548,095.34
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>783,138.46</b>	<b>548,095.34</b>
<b>Subgroup : [S6L1.5C· A/r Medicare Non Managed Care</b>			
100075	AR Medicare A	200,913.46	251,896.84
100090	AR Medicare B	18,542.84	14,236.43
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>219,456.30</b>	<b>266,133.27</b>
<b>Subgroup : [S6L1.5C· A/R Mass Medicaid Non Managed Care</b>			
100070	AR Medicaid	1,521,804.38	715,676.17
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car</b>		<b>1,521,804.38</b>	<b>715,676.17</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,545,800.78</b>	<b>1,643,889.99</b>
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>			
<b>Subgroup : None</b>			
100105	Allowance - Doubtful Accounts	(171,029.45)	(394,600.00)
<b>Subtotal : None</b>		<b>(171,029.45)</b>	<b>(394,600.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(171,029.45)</b>	<b>(394,600.00)</b>
<b>Group : [S6L1.11C1] Other Receivables</b>			
<b>Subgroup : None</b>			
100310	Due To/from Seller	4,153.17	4,153.17
200069	Patient Refund	4,394.59	4,776.32
<b>Subtotal : None</b>		<b>8,547.76</b>	<b>8,929.49</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>8,547.76</b>	<b>8,929.49</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
100410	Prepaid Insurance	791.66	3,554.67
<b>Subtotal : None</b>		<b>791.66</b>	<b>3,554.67</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>791.66</b>	<b>3,554.67</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
100400	Prepaid Expenses	3,641.49	3,227.10
<b>Subtotal : None</b>		<b>3,641.49</b>	<b>3,227.10</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>3,641.49</b>	<b>3,227.10</b>
<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
100060	Resident Trust Fund Advances	550.00	450.00
100095	AR Other	845.45	0.00
<b>Subtotal : None</b>		<b>1,395.45</b>	<b>450.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>1,395.45</b>	<b>450.00</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C· Leasehold Improvements</b>			
100500	Leasehold Improvements	101,707.69	68,287.69
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>101,707.69</b>	<b>68,287.69</b>
<b>Subgroup : [S6L2.3C· A/D Leasehold Improvements</b>			

33,420.00

100600	Accum Amort - Leasehold Imp	(23,585.28)	(13,859.82)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(23,585.28)	(13,859.82)	
Total [S6L2.3C1] Improvements - Cost		78,122.41	54,427.87	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C] Equipment Cost				
100510	Furniture Fixtures & Equipment	95,483.38	75,771.55	
100530	Computer Equip & Software	12,589.00	12,589.00	
100535	Computer Equip - Capital Lease	23,895.64	23,895.64	
Subtotal [S6L2.4C1A] Equipment Cost		131,968.02	112,256.19	19,711.83
Subgroup : [S6L2.4C] A/D Equipment				
100610	Accum Depr - F F & E	(25,836.54)	(16,386.36)	
100630	Accum Amort - Software	(6,294.60)	(3,776.76)	
100635	Accum Depr - Capital Lse Comp	(16,726.92)	(11,947.80)	
Subtotal [S6L2.4C1b] A/D Equipment		(48,858.06)	(32,110.92)	
Total [S6L2.4C1] Equipment		83,109.96	80,145.27	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
100720	Loan Aquisition Costs	0.00	6,250.00	
Subtotal : None		0.00	6,250.00	
Total [S6L3.5C1] Mortgage Acquisition Costs		0.00	6,250.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
100029	Cash - Controlled Disb (WIN)	(49,211.84)	(77,010.17)	
100700	Deposits	0.00	(254.00)	
200000	Accounts Payable	(2,341,543.81)	(1,713,099.26)	
Subtotal : None		(2,390,755.65)	(1,790,363.43)	
Total [S6L5.1C1] Trade Payable		(2,390,755.65)	(1,790,363.43)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
200010	Accrued Accounts Payable	(22,752.45)	(86,721.84)	
200015	Provider Tax Payable	(551,386.16)	(348,234.34)	
Subtotal : None		(574,138.61)	(434,956.18)	
Total [S6L5.2C1] Accrued Expenses		(574,138.61)	(434,956.18)	
Group : [S6L5.3C1] Due to Insurance Payers				
Subgroup : [S6L5.3C] Due Other Payers Actual				
100322	Due to/fr Other Insurance	(83,000.00)	0.00	
Subtotal [S6L5.3C1G] Due Other Payers Actual		(83,000.00)	0.00	
Total [S6L5.3C1] Due to Insurance Payers		(83,000.00)	0.00	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C] Patient Funds Due ( Self Pay)				
100050	Patient Funds Account	107,718.77	84,236.88	
200070	Patient Funds Liability	(107,718.77)	(84,236.88)	
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	(307,902.49)	(225,734.05)	
200060	Accrued PTO Benefits	(79,507.94)	(63,877.04)	
200065	Payroll Adjustments	9,095.25	11,182.62	
Subtotal [S6L5.7C1A] Accrued Salaaries		(378,315.18)	(278,428.47)	
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable				
200025	Payroll Taxes Payable	(119,941.09)	(98,837.61)	
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(119,941.09)	(98,837.61)	
Subgroup : [S6L5.7C] Other Payroll Liabilities				
200026	Vol EE Benefits Payable	1,412.39	9,480.80	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		1,412.39	9,480.80	
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(496,843.88)	(367,785.28)	
Group : [S6L5.10C1] Other Current Liabilities				



<b>Subgroup : [S6L5.10C1] Other Current Liabilities</b>			
200050	Real Estate Tax Payable	(84,167.42)	(40,815.76)
200055	Rent Payable	(163,857.16)	0.00
290100	Deferred Rent	(128,122.00)	(206,078.00)
<b>Subtotal [S6L5.10C1] Other Current Liabilities</b>		<b>(376,146.58)</b>	<b>(246,893.76)</b>
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(376,146.58)</b>	<b>(246,893.76)</b>
<b>Group : [S6L6.2C1] Due to Related Parties, Subsidiaries &amp; Affilates</b>			
<b>Subgroup : None</b>			
100317	Due To/from Bear Mt Health	2,383,904.34	(20,075,749.05)
100318	Due To/from Bear Mt Mgmt	(5,121,100.50)	(3,236,191.49)
100320	Due To/from Medicaid	(306,966.79)	0.00
100350	Due to/fr Bear Mt Andover	0.00	175.24
100351	Due to/fr Bear Mt E Longmeadow	0.00	7,574.38
100352	Due to/fr Bear Mt Lowell	0.00	10,889.52
100354	Due to/fr Bear Mt Springfield	0.00	92,009.24
100355	Due to/fr Bear Mt Sudbury	0.00	4,585.30
100357	Due to/fr Bear Mt Worcester	0.00	21,488,636.69
<b>Subtotal : None</b>		<b>(3,044,162.95)</b>	<b>(1,708,070.17)</b>
<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp; Affilates</b>	<b>(3,044,162.95)</b>	<b>(1,708,070.17)</b>
<b>Group : [S6L8C.5C3] Additional Paid in Capital</b>			
<b>Subgroup : None</b>			
300040	Retained Earnings	2,953,006.17	1,701,200.40
<b>Subtotal : None</b>		<b>2,953,006.17</b>	<b>1,701,200.40</b>
<b>Total [S6L8C.5C3]</b>	<b>Additional Paid in Capital</b>	<b>2,953,006.17</b>	<b>1,701,200.40</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
400000	PVT Room & Board	(403,861.10)	(451,502.00)
400055	PVT Contractual Allow (R&B)	14,183.80	5,718.00
<b>Subtotal : None</b>		<b>(389,677.30)</b>	<b>(445,784.00)</b>
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(389,677.30)</b>	<b>(445,784.00)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
400300	H Room & Board	(2,026.50)	(1,930.00)
400355	H Contractual Allow (R&B)	1,181.05	(15.90)
400400	MG Room & Board	(393,454.00)	(341,650.00)
400455	MG Contractual Allow (R&B)	61,895.10	35,302.03
<b>Subtotal : None</b>		<b>(332,404.35)</b>	<b>(308,293.87)</b>
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(332,404.35)</b>	<b>(308,293.87)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
400200	MA Room & Board	(805,983.30)	(953,397.00)
400246	MA Nursing	(355,997.02)	(412,132.48)
<b>Subtotal : None</b>		<b>(1,161,980.32)</b>	<b>(1,365,529.48)</b>
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(1,161,980.32)</b>	<b>(1,365,529.48)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
400272	M MA Room & Board	(767,562.83)	(753,984.00)
<b>Subtotal : None</b>		<b>(767,562.83)</b>	<b>(753,984.00)</b>
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>(767,562.83)</b>	<b>(753,984.00)</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
400100	MD Room & Board	(9,836,824.45)	(11,151,367.00)
400103	MD State Add-On	(410,940.00)	(52,450.00)
400155	MD Contractual Allow (R&B)	5,188,939.23	4,668,012.95
<b>Subtotal : None</b>		<b>(5,058,825.22)</b>	<b>(6,535,804.05)</b>
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(5,058,825.22)</b>	<b>(6,535,804.05)</b>
<b>Group : [S2L1.7C1] MassHealth Managed Care</b>			
<b>Subgroup : None</b>			
3003.7	Mass Medicaid mgt care	(983,972.00)	0.00
<b>Subtotal : None</b>		<b>(983,972.00)</b>	<b>0.00</b>
<b>Total [S2L1.7C1]</b>	<b>MassHealth Managed Care</b>	<b>(983,972.00)</b>	<b>0.00</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
3003.8	SCO revenue	(2,943,688.00)	0.00

Subtotal : None		<u>(2,943,688.00)</u>	<u>0.00</u>
Total [S2L1.8C1]	Senior Care Options	<u>(2,943,688.00)</u>	<u>0.00</u>
Group : [S2L1.2C2]	Ancillary-Commerical Managed Care		
Subgroup : None			
400405	MG Medical Supplies	(1,841.83)	(7,482.15)
400415	MG Lab	(17,845.32)	(10,971.72)
400420	MG Pharmacy	(89,940.81)	(80,619.73)
400425	MG IV Therapy	(5,077.43)	(7,324.01)
400427	MG Oxygen	(659.55)	(1,465.68)
400430	MG X-Ray	(2,463.25)	(2,877.57)
400435	MG Physical Therapy	(158,366.60)	(145,975.48)
400440	MG Occupational Therapy	(144,746.77)	(130,695.96)
400445	MG Speech Therapy	(19,214.69)	(28,563.77)
400460	MG Contractual Allow (Ancill	374,011.03	362,852.75
Subtotal : None		<u>(66,145.22)</u>	<u>(53,123.32)</u>
Total [S2L1.2C2]	Ancillary-Commerical Managed Care	<u>(66,145.22)</u>	<u>(53,123.32)</u>
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
400115	MD Lab	0.00	(77.98)
400120	MD Pharmacy	(2,224.88)	(1,089.22)
400127	MD Oxygen	0.00	(31.00)
400135	MD Physical Therapy	(1,277.05)	(2,883.11)
400140	MD Occupational Therapy	(4,011.47)	(4,503.40)
400145	MD Speech Therapy	(444.45)	(90.42)
400160	MD Contractual Allow (Ancill	7,513.40	8,584.71
400205	MA Medical Supplies	(10,489.11)	(7,162.46)
400215	MA Lab	(10,592.40)	(14,472.82)
400220	MA Pharmacy	(60,550.35)	(85,482.92)
400225	MA IV Therapy	(95.27)	(2,241.60)
400227	MA Oxygen	(31.00)	(372.00)
400230	MA X-Ray	(4,357.25)	(4,887.75)
400235	MA Physical Therapy	(261,546.81)	(369,120.44)
400240	MA Occupational Therapy	(248,501.68)	(351,581.19)
400245	MA Speech Therapy	(107,596.95)	(93,258.47)
400255	MA Contractual Allow (R&B)	601,571.77	719,250.51
400260	MA Contractual Allow (Ancill	(32,710.17)	75,077.18
400269	MA Sequester	23,986.51	15,528.90
400635	MB Physical Therapy	(26,815.89)	(26,695.11)
400640	MB Occupational Therapy	(22,403.23)	(10,261.68)
400645	MB Speech Therapy	(6,900.06)	(9,920.72)
400660	MB Contractual Allow (Ancill	10,572.99	8,116.75
400669	MB Sequester	768.23	425.17
Subtotal : None		<u>(156,135.12)</u>	<u>(157,149.07)</u>
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	<u>(156,135.12)</u>	<u>(157,149.07)</u>
Group : [S2L1.5C2]	Ancillary-Medicare Managed Care (Part C)		
Subgroup : None			
400274	M MA Lab	(2,786.47)	(2,421.74)
400275	M MA Pharmacy	(21,216.24)	(11,234.63)
400276	M MA IV Therapy	(501.15)	(8.17)
400277	M MA Oxygen	0.00	(155.00)
400278	M MA X-Ray	(320.00)	(1,691.97)
400279	M MA Physical Therapy	(64,908.57)	(28,633.37)
400280	M MA Occuational Therapy	(63,797.51)	(29,285.74)
400281	M MA Speech Therapy	(10,849.74)	(1,812.93)
400285	M MA Medical Supplies	(297.51)	(5.31)
400286	M MA Nursing	(37,087.35)	11,159.21
400288	M MA Contractual Allow (R&B)	(5,126.22)	(79,471.24)
400289	M MA Contractual Allow (Anci	85,624.72	98,217.24
Subtotal : None		<u>(121,266.04)</u>	<u>(45,343.65)</u>
Total [S2L1.5C2]	Ancillary-Medicare Managed Care (Pa	<u>(121,266.04)</u>	<u>(45,343.65)</u>
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
400855	Grant Revenue	0.00	(1,137,665.05)
400861	COVID Testing Revenue	(53,760.00)	(244,403.36)
Subtotal : None		<u>(53,760.00)</u>	<u>(1,382,068.41)</u>
Total [S2L3.2C1]	Endowment & Other Non Recoverab	<u>(53,760.00)</u>	<u>(1,382,068.41)</u>
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
400170	MD Revenue Adjustments	0.00	(23,160.00)

Subtotal : None		0.00	(23,160.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	0.00	(23,160.00)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
400870	Interest Income	(389.88)	(15,869.54)
Subtotal : None		(389.88)	(15,869.54)
Total [S2L3.7C1]	Interest Income	(389.88)	(15,869.54)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
400860	Miscellaneous Revenue	(4,073.70)	(19,979.56)
Subtotal : None		(4,073.70)	(19,979.56)
Total [S2L3.9C1]	Administrative & General Recoverable	(4,073.70)	(19,979.56)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
560010	Salaries - DNS	213,165.39	94,088.45
Subtotal : None		213,165.39	94,088.45
Total [S3L1.1C1]	Director of Nurses Salary	213,165.39	94,088.45
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
500025	Salaries - Clinical/Nurse Lia	172,282.64	145,153.49
560020	Salaries - ADNS	28,482.14	54,830.21
560030	Salaries - RN Nursing Supervi	21,928.29	(10,162.75)
560050	Salaries - Unit Coordinator	50,978.38	10,133.02
562020	Salaries - RN	500,343.61	402,693.34
Subtotal : None		774,015.06	602,647.31
Total [S3L1.7C1]	Registered Nurses Salaries	774,015.06	602,647.31
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
6032.2	RN PS	53,969.00	0.00
Subtotal : None		53,969.00	0.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	53,969.00	0.00
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
562030	Salaries - LPN	1,898,649.05	1,681,765.97
Subtotal : None		1,898,649.05	1,681,765.97
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,898,649.05	1,681,765.97
Group : [S3L1.15C1]	Licensed Practical Nurses Purchased Service Per Diem		
Subgroup : None			
562180	Contract Svcs - Nursing	0.00	180,671.82
Subtotal : None		0.00	180,671.82
Total [S3L1.15C1]	Licensed Practical Nurses Purchased	0.00	180,671.82
Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
6042.2	LPN P/S	287,030.41	0.00
Subtotal : None		287,030.41	0.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	287,030.41	0.00
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
562040	Salaries - CNA	2,354,199.85	2,245,753.63
562060	Salaries - Neuro Nursing Assi	0.00	(153.72)
Subtotal : None		2,354,199.85	2,245,599.91
Total [S3L1.17C1]	Certified Nurses Aides Salaries	2,354,199.85	2,245,599.91
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff		
Subgroup : None			
6052.2	CNA P/S	66,681.00	0.00
Subtotal : None		66,681.00	0.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	66,681.00	0.00
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1A]	Administrator Salaries		
500010	Salaries - Administrator	192,181.65	158,132.25
Subtotal [S3L2.1C1A]	Administrator Salaries	192,181.65	158,132.25
Total [S3L2.1C1]	Administration Salaries	192,181.65	158,132.25

<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>			
<b>Subgroup : None</b>			
500035	Salaries - AR Corporate	99,468.33	100,414.63
500040	Salaries - Business Office	123,975.32	101,187.00
500060	Salaries - Staffing Admin	0.00	(3,749.31)
<b>Subtotal : None</b>		<b>223,443.65</b>	<b>197,852.32</b>
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>223,443.65</b>	<b>197,852.32</b>
<b>Group : [S3L2.10C1] Clerical Staff Purchased Service</b>			
<b>Subgroup : None</b>			
500330	Contract Svcs - Office	78,610.33	70,533.07
500332	Contract Svcs - IT Support	19,085.69	19,684.02
<b>Subtotal : None</b>		<b>97,696.02</b>	<b>90,217.09</b>
<b>Total [S3L2.10C1]</b>	<b>Clerical Staff Purchased Service</b>	<b>97,696.02</b>	<b>90,217.09</b>
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>			
<b>Subgroup : None</b>			
500220	Payroll Processing Fees - ADP	26,918.62	35,495.58
<b>Subtotal : None</b>		<b>26,918.62</b>	<b>35,495.58</b>
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp;</b>	<b>26,918.62</b>	<b>35,495.58</b>
<b>Group : [S3L2.12C1] Office Supplies</b>			
<b>Subgroup : None</b>			
500200	Bank Charges	12,029.24	7,286.50
500260	Office Supplies	11,114.27	12,984.15
500280	Postage	98.95	2,811.65
500300	Printing	195.65	0.00
500310	Rental Of Office Equipment	26,890.83	28,796.13
500485	Business Development	0.00	(860.63)
<b>Subtotal : None</b>		<b>50,328.94</b>	<b>51,017.80</b>
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>50,328.94</b>	<b>51,017.80</b>
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>			
<b>Subgroup : None</b>			
500440	Telephone	44,572.83	42,744.37
<b>Subtotal : None</b>		<b>44,572.83</b>	<b>42,744.37</b>
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; F</b>	<b>44,572.83</b>	<b>42,744.37</b>
<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>			
<b>Subgroup : None</b>			
500180	Travel & Mileage	35,618.86	1,537.31
500460	Meetings & Seminars	0.00	597.00
<b>Subtotal : None</b>		<b>35,618.86</b>	<b>2,134.31</b>
<b>Total [S3L2.15C1]</b>	<b>Travel, Conventions &amp; Meetings</b>	<b>35,618.86</b>	<b>2,134.31</b>
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
500150	Advertising - Help Wanted	1,336.66	2,021.57
<b>Subtotal : None</b>		<b>1,336.66</b>	<b>2,021.57</b>
<b>Total [S3L2.16C1]</b>	<b>Advertising: Help Wanted</b>	<b>1,336.66</b>	<b>2,021.57</b>
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
500240	Dues & Subscriptions	42,129.17	28,600.16
500400	Business License Fees	500.00	520.00
500420	Licenses & Permits	2,313.00	758.57
<b>Subtotal : None</b>		<b>44,942.17</b>	<b>29,878.73</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Relate</b>	<b>44,942.17</b>	<b>29,878.73</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
500320	Accounting Fees	8,264.93	17,548.24
<b>Subtotal : None</b>		<b>8,264.93</b>	<b>17,548.24</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to A</b>	<b>8,264.93</b>	<b>17,548.24</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
500450	Insurance - Non Property	76,031.04	120,759.80
<b>Subtotal : None</b>		<b>76,031.04</b>	<b>120,759.80</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Lia</b>	<b>76,031.04</b>	<b>120,759.80</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			

500360	Consulting Other	31,524.16	60,557.89
502000	Interest Working Capital	6,250.00	48,297.97
503200	(Gain) Loss Payables	5,259.17	0.00
566180	Patient Expenses	472.29	301.46
Subtotal : None		43,505.62	109,157.32
Total [S3L2.22C1] Other A & G Expenses		43,505.62	109,157.32
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
500480	Advertising - Promotional	41.25	4,216.91
Subtotal : None		41.25	4,216.91
Total [S3L2B.1C1] Advertising Marketing		41.25	4,216.91
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	7,321.40	21,462.38
Subtotal : None		7,321.40	21,462.38
Total [S3L2B.6C1] Legal: Other		7,321.40	21,462.38
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	601,994.00	520,404.00
Subtotal : None		601,994.00	520,404.00
Total [S3L2B.8C1] Management Company Fees		601,994.00	520,404.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	39,875.25	72,807.13
502150	Interest Other	45,573.74	34,105.45
Subtotal : None		85,448.99	106,912.58
Total [S3L2B.11C1] Fines, Late Fees, Penalties including		85,448.99	106,912.58
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	108,000.00	222,550.24
Subtotal : None		108,000.00	222,550.24
Total [S3L2B.14C1] Bad Debt Expenses		108,000.00	222,550.24
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	940,727.41	719,301.05
Subtotal : None		940,727.41	719,301.05
Total [S3L2B.15C1] User Fee Assessment		940,727.41	719,301.05
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	22,972.48	53,986.09
550020	Salaries - Maintenance Staff	72,542.45	26,270.46
Subtotal : None		95,514.93	80,256.55
Total [S3L3.5C1] Plant Operations: Salaires		95,514.93	80,256.55
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	28,228.12	47,940.37
550140	Pest Control	3,536.16	2,463.80
550145	Contract Svcs - Landscaping/S	528.51	3,213.00
550190	Trash Removal	29,231.30	37,171.64
Subtotal : None		61,524.09	90,788.81
Total [S3L3.8C1] Plant Operations: Purchased Service		61,524.09	90,788.81
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	32,417.68	37,084.13
550110	Repairs & Maintenance	86,318.81	78,720.26
550130	Minor Equipment	3,898.77	9,284.95
Subtotal : None		122,635.26	125,089.34
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		122,635.26	125,089.34
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	223,638.83	152,109.49
550160	Fuel Oil	394.79	0.00
550180	Water & Sewer	2,708.70	52,938.95
Subtotal : None		226,742.32	205,048.44

Total [S3L3.10C1]	Plant Operatins: Utilities	226,742.32	205,048.44
Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
520040	Salaries - Dietician	82,597.11	33,073.85
Subtotal : None		82,597.11	33,073.85
Total [S3L3.13C1]	Dietician: Salaries	82,597.11	33,073.85
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
520010	Salaries - Food Serv Dir	58,538.13	60,121.98
520020	Salaries - Cooks	184,784.81	170,739.46
520030	Salaries - Dietary Aides	182,198.67	177,790.48
Subtotal : None		425,521.61	408,651.92
Total [S3L3.18C1]	Dietary: Salaries	425,521.61	408,651.92
Group : [S3L3.22C1]	Dietary: Purchased Service		
Subgroup : None			
520160	Contract Svcs - Dietary	807.66	242.00
Subtotal : None		807.66	242.00
Total [S3L3.22C1]	Dietary: Purchased Service	807.66	242.00
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
520100	Raw Food	303,455.79	286,287.45
520120	Food Supplements	28,935.67	18,745.60
520140	Dietary Supplies	37,796.23	51,340.64
Subtotal : None		370,187.69	356,373.69
Total [S3L3.23C1]	Dietary: Supplies & Expenses	370,187.69	356,373.69
Group : [S3L3.24C1]	Housekeeping / Laundry: Salaries		
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	45,170.00	43,519.21
530020	Salaries - Houskpg Staff	215,657.75	194,766.93
Subtotal [S3L3.24C1] Housekeeping Salries		260,827.75	238,286.14
Subgroup : [S3L3.24C1] Laundry Salaries			
540020	Salaries - Laundry Staff	70,706.14	41,377.66
Subtotal [S3L3.24C1] Laundry Salaries		70,706.14	41,377.66
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	331,533.89	279,663.80
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	49,868.09	37,468.03
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		49,868.09	37,468.03
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
540100	Laundry Supplies	5,596.96	6,210.72
Subtotal [S3L3.28C1] Laundry Supplies & Expense		5,596.96	6,210.72
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	55,465.05	43,678.75
Group : [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding		
Subgroup : None			
540140	Linens Purchases	17,935.29	14,241.90
Subtotal : None		17,935.29	14,241.90
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bec	17,935.29	14,241.90
Group : [S3L3.34C1]	Quality Assurane (QA) Professional : Purchased Service		
Subgroup : None			
60000	QA Consulting	31,012.38	0.00
Subtotal : None		31,012.38	0.00
Total [S3L3.34C1]	Quality Assurane (QA) Professional : l	31,012.38	0.00
Group : [S3L3.36C1]	Unit Clerks & Medical Records: Salaries		
Subgroup : None			
560040	Salaries - Nursing Scheduler	53,232.02	47,893.78
560090	Salaries - Medical Records	26,535.53	5,137.89
Subtotal : None		79,767.55	53,031.67
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	79,767.55	53,031.67
Group : [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		
Subgroup : [S3L3.40C1] MMQ Salaries			

562032	Salaries - MMQ	31,278.07	56,304.38
<b>Subtotal [S3L3.40C1] MMQ Salaries</b>		<b>31,278.07</b>	<b>56,304.38</b>
<b>Subgroup : [S3L3.40C1] MDS Salaries</b>			
560060	Salaries - MDS Coordinator	113,111.13	86,912.84
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>113,111.13</b>	<b>86,912.84</b>
<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Expenses</b>		<b>144,389.20</b>	<b>143,217.22</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
500050	Salaries - Admissions	61,079.45	18,534.36
590010	Salaries - Social Svc Dir	88,337.37	130,716.86
590020	Salaries - Social Svc Staff	20,204.86	0.00
<b>Subtotal : None</b>		<b>169,621.68</b>	<b>149,251.22</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>169,621.68</b>	<b>149,251.22</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
566070	Contract Svcs - Soc Services	13,166.50	3,095.68
<b>Subtotal : None</b>		<b>13,166.50</b>	<b>3,095.68</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Services</b>		<b>13,166.50</b>	<b>3,095.68</b>
<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
570010	Salaries - Dir Rehab	0.00	7,844.50
570020	Salaries - Therapy Aides	0.00	(1,778.23)
570050	Salaries - PT	88,631.27	69,802.37
570055	Salaries - PT Aides	32,052.07	44,702.50
570070	Salaries - ST Staff	16,591.07	14,783.41
570090	Salaries - OT	119,476.00	97,607.57
570100	Salaries - COTA	80,868.57	64,422.90
<b>Subtotal : None</b>		<b>337,618.98</b>	<b>297,385.02</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>337,618.98</b>	<b>297,385.02</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
580010	Salaries - Activities Director	105,967.69	79,070.65
580020	Salaries - Activities -Staff	87,150.24	96,658.87
<b>Subtotal : None</b>		<b>193,117.93</b>	<b>175,729.52</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>		<b>193,117.93</b>	<b>175,729.52</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
580120	Contract Svcs - Entertainment	6,975.00	6,195.00
<b>Subtotal : None</b>		<b>6,975.00</b>	<b>6,195.00</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Services</b>		<b>6,975.00</b>	<b>6,195.00</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
550170	Cable TV	15,792.58	11,645.58
580100	Activities Supplies	11,319.71	6,345.26
<b>Subtotal : None</b>		<b>27,112.29</b>	<b>17,990.84</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>		<b>27,112.29</b>	<b>17,990.84</b>
<b>Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation</b>			
<b>Subgroup : None</b>			
566140	Patient Transportation	24,288.23	44,499.85
<b>Subtotal : None</b>		<b>24,288.23</b>	<b>44,499.85</b>
<b>Total [S3L3.69C1] Recreational Therapy/Activities: Transportation</b>		<b>24,288.23</b>	<b>44,499.85</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
500160	Auto Expenses	85.28	57.35
<b>Subtotal : None</b>		<b>85.28</b>	<b>57.35</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>85.28</b>	<b>57.35</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
566030	Contract Svcs - Med Director	42,000.00	42,000.00
<b>Subtotal : None</b>		<b>42,000.00</b>	<b>42,000.00</b>
<b>Total [S3L3.82C1] Physician Services: Medical Director</b>		<b>42,000.00</b>	<b>42,000.00</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			

<b>Subgroup : None</b>			
564140	Prescription Drugs	227,914.51	216,121.48
566010	I.V. Therapy/RT Exp	8,331.73	13,392.75
566190	Lab Fees	31,253.90	76,284.66
566200	X-Ray Services	7,784.72	10,244.78
566210	Patient Consolidated Billing	8,744.10	11,307.32
570040	Contract Svcs - Rehab	(383.50)	47,774.29
<b>Subtotal : None</b>		<b>283,645.46</b>	<b>375,125.28</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>283,645.46</b>	<b>375,125.28</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
562100	Medical Supplies	104,850.94	163,739.38
562120	Diapers/Disposables	54,424.20	48,932.37
562140	Tube Feeding (Non Part B)	17,852.19	1,586.32
562160	Oxygen Supplies	14,073.92	26,032.31
564120	Over The Counter Drugs	19,877.86	18,374.43
566100	Medical Records Supplies	2,295.74	0.00
570060	Physical Therapy Supplies	8,327.55	8,341.74
570080	Speech Therapy Supplies	355.00	710.00
570160	Respiratory Therapy Supplies	279.67	1,420.00
<b>Subtotal : None</b>		<b>222,337.07</b>	<b>269,136.55</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>222,337.07</b>	<b>269,136.55</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
564100	Contract Svcs - Pharmacy	13,122.32	13,875.00
<b>Subtotal : None</b>		<b>13,122.32</b>	<b>13,875.00</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>13,122.32</b>	<b>13,875.00</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C] Improvements Depreciation</b>			
501300	Deprec - Leasehold Improvmnts	9,725.46	11,033.88
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>9,725.46</b>	<b>11,033.88</b>
<b>Subgroup : [S3L4.1C] Equipment Depreciation</b>			
501100	Deprec - FF&E	9,450.18	10,824.36
501400	Amort - Computers	2,517.84	2,517.84
501410	Deprec - Capital Lse Computers	4,779.12	4,779.12
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>16,747.14</b>	<b>18,121.32</b>
<b>Total [S3L4.1C1]</b>	<b>Depreciaton</b>	<b>26,472.60</b>	<b>29,155.20</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500530	Insurance - Property	30,131.63	19,067.00
<b>Subtotal : None</b>		<b>30,131.63</b>	<b>19,067.00</b>
<b>Total [S3L4.6C1]</b>	<b>Building Insurance Expense-SNF-CR</b>	<b>30,131.63</b>	<b>19,067.00</b>
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500510	Taxes - Real Estate	153,287.64	244,894.56
<b>Subtotal : None</b>		<b>153,287.64</b>	<b>244,894.56</b>
<b>Total [S3L4.8C1]</b>	<b>Real Estate Tax Expense-SNF-CR</b>	<b>153,287.64</b>	<b>244,894.56</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500520	Taxes - Personal Property	5,672.82	6,929.20
<b>Subtotal : None</b>		<b>5,672.82</b>	<b>6,929.20</b>
<b>Total [S3L4.10C1]</b>	<b>Personal Property Tax Expense-SNF-CR</b>	<b>5,672.82</b>	<b>6,929.20</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
566160	Med Equip Rental	80,719.17	64,424.87
<b>Subtotal : None</b>		<b>80,719.17</b>	<b>64,424.87</b>
<b>Total [S3L4.12C1]</b>	<b>Other Fixed Cost Expense-SNF-CR</b>	<b>80,719.17</b>	<b>64,424.87</b>
<b>Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500900	Rent Expense - Building	459,440.31	373,699.68
500905	SL Rent	(77,956.00)	7,792.00
<b>Subtotal : None</b>		<b>381,484.31</b>	<b>381,491.68</b>
<b>Total [S3L4.14C1]</b>	<b>Real Poperty Rent Expense-SNF-CR</b>	<b>381,484.31</b>	<b>381,491.68</b>



<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
510050	Group Health Insurance	264,272.77	286,978.71
510100	Employee Disability Ins	7,191.22	9,250.40
510105	Employee Pers Fam Med Lve Ins	26,548.24	22,201.88
<b>Subtotal : None</b>		<b>298,012.23</b>	<b>318,430.99</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>298,012.23</b>	<b>318,430.99</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
510003	Benefits Expense - PTO ETO	15,630.90	(5,475.33)
510080	Employ Benes - Non Payroll	4,649.44	10,179.14
510110	Pre Employment EE Costs	33,404.50	2,591.40
<b>Subtotal : None</b>		<b>53,684.84</b>	<b>7,295.21</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>53,684.84</b>	<b>7,295.21</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
510010	Payroll Taxes - FICA	566,255.58	523,166.78
510020	Payroll Taxes - FUTA	10,624.54	9,864.25
510030	Payroll Taxes - SUTA	113,884.15	56,085.25
<b>Subtotal : None</b>		<b>690,764.27</b>	<b>589,116.28</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>690,764.27</b>	<b>589,116.28</b>
<b>Group : [CLA-53.05] LA-Workers Comp</b>			
<b>Subgroup : None</b>			
510040	Workers' Compensation	111,868.32	180,937.99
<b>Subtotal : None</b>		<b>111,868.32</b>	<b>180,937.99</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>111,868.32</b>	<b>180,937.99</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>

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