

Client: **A162283 - Bear Mountain-Reading**
Engagement: **MDMC 2023 - Bear Mountain-Reading**
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
Group : [1]	Balance Sheet					
Subgroup : None						
100010	Petty Cash	1,500.00	1,500.00		0.00	1,500.00
100020	Cash - Operating	37,767.64	29,478.72		0.00	29,478.72
100029	Cash - Controlled Disb (WIN)	(20,998.24)	(28,193.79)		0.00	(28,193.79)
100050	Patient Funds Account	69,874.68	32,954.90		0.00	32,954.90
100070	AR Medicaid	565,840.54	896,126.07		0.00	896,126.07
100075	AR Medicare A	180,514.30	80,316.79		0.00	80,316.79
100080	AR Managed Care	467,306.46	599,127.29		0.00	599,127.29
100085	AR Private	252,711.57	93,781.56		0.00	93,781.56
100090	AR Medicare B	28,077.37	64,478.07		0.00	64,478.07
100095	AR Other	630.70	1,797.16		0.00	1,797.16
100105	Allowance - Doubtful Accounts	(472,249.24)	(143,212.46)		0.00	(143,212.46)
100310	Due To/from Seller	71,758.65	71,758.65		0.00	71,758.65
100317	Due To/from Bear Mt Health	(16,845,980.38)	3,323,717.54		0.00	3,323,717.54
100318	Due To/from Bear Mt Mgmt	(2,967,279.62)	(4,190,448.15)		0.00	(4,190,448.15)
100320	Due To/from Medicaid	0.00	(54,287.05)		0.00	(54,287.05)
100322	Due to/fr Other Insurance	0.00	(35,000.00)		0.00	(35,000.00)
100350	Due to/fr Bear Mt Andover	52,535.64	0.00		0.00	0.00
100351	Due to/fr Bear Mt E Longmeadow	(10,733.61)	0.00		0.00	0.00
100352	Due to/fr Bear Mt Lowell	(23,339.68)	0.00		0.00	0.00
100354	Due to/fr Bear Mt Springfield	(1,017.73)	0.00		0.00	0.00
100355	Due to/fr Bear Mt Sudbury	(172,938.24)	0.00		0.00	0.00
100357	Due to/fr Bear Mt Worcester	20,681,450.39	0.00		0.00	0.00
100400	Prepaid Expenses	5,752.80	3,383.91		0.00	3,383.91
100410	Prepaid Insurance	2,434.72	416.66		0.00	416.66
100500	Leasehold Improvements	66,520.02	91,401.29		0.00	91,401.29
100510	Furniture Fixtures & Equipment	19,352.71	45,040.45		0.00	45,040.45
100530	Computer Equip & Software	3,283.39	3,283.39		0.00	3,283.39
100535	Computer Equip - Capital Lease	22,387.02	22,387.02		0.00	22,387.02
100590	Construction-in-Progress	0.00	7,785.63		0.00	7,785.63
100600	Accum Amort - Leasehold Imp	(6,748.80)	(14,644.98)		0.00	(14,644.98)
100610	Accum Depr - F F & E	(3,594.60)	(8,490.36)		0.00	(8,490.36)
100630	Accum Amort - Software	(984.96)	(1,641.60)		0.00	(1,641.60)
100635	Accum Depr - Capital Lse Comp	(11,193.60)	(15,671.04)		0.00	(15,671.04)
100720	Loan Aquisition Costs	6,250.00	0.00		0.00	0.00
200000	Accounts Payable	(1,500,971.75)	(1,896,254.35)		0.00	(1,896,254.35)
200010	Accrued Accounts Payable	(40,832.73)	(48,255.00)		0.00	(48,255.00)
200015	Provider Tax Payable	(284,777.38)	(449,353.55)		0.00	(449,353.55)
200020	Payroll Payable	(82,827.33)	(125,518.76)		0.00	(125,518.76)
200025	Payroll Taxes Payable	(79,168.39)	(75,163.36)		0.00	(75,163.36)
200026	Vol EE Benefits Payable	8,136.20	1,184.09		0.00	1,184.09
200028	Vol EE 401K Payable	(1,635.64)	(1,327.51)		0.00	(1,327.51)
200050	Real Estate Tax Payable	(11,015.28)	(19,787.68)		0.00	(19,787.68)
200055	Rent Payable	0.00	(132,024.68)		0.00	(132,024.68)
200060	Accrued PTO Benefits	(59,098.74)	(54,038.57)		0.00	(54,038.57)
200065	Payroll Adjustments	943.97	2,077.77		0.00	2,077.77
200069	Patient Refund	2,251.24	18,503.18		0.00	18,503.18
200070	Patient Funds Liability	(69,874.68)	(32,954.90)		0.00	(32,954.90)
290100	Deferred Rent	(150,877.00)	(93,808.00)		0.00	(93,808.00)
300040	Retained Earnings	(1,104.84)	312,545.10		0.00	312,545.10
Subtotal : None		(271,962.45)	(1,717,030.55)		0.00	(1,717,030.55)
Total [1] Balance Sheet		(271,962.45)	(1,717,030.55)		0.00	(1,717,030.55)
Group : [2]	Income Statement					
Subgroup : None						
3003.8	Medicaid Managed Care	(52,347.00)	0.00		(132,165.00)	(132,165.00)
				CAIDJE - 1	(132,165.00)	
3003.9	SCO Income	(2,001,552.00)	0.00		(2,528,757.00)	(2,528,757.00)
				CAIDJE - 1	(2,528,757.00)	
400000	PVT Room & Board	(471,792.92)	(420,928.05)		0.00	(420,928.05)
400005	PVT Medical Supplies	(1,313.25)	1,313.25		0.00	1,313.25
400015	PVT Lab	0.00	(377.86)		0.00	(377.86)
400020	PVT Pharmacy	0.00	(502.16)		0.00	(502.16)
400035	PVT Physical Therapy	(110.34)	(1,686.61)		0.00	(1,686.61)
400040	PVT Occupational Therapy	(129.60)	(1,815.92)		0.00	(1,815.92)
400045	PVT Speech Therapy	0.00	(1,335.67)		0.00	(1,335.67)
400055	PVT Contractual Allow (R&B)	19,851.00	35,542.34		0.00	35,542.34
400060	PVT Contractual Allow (Ancill	5.00	0.00		0.00	0.00
400100	MD Room & Board	(7,194,480.00)	(9,701,800.70)		2,660,922.00	(7,040,878.70)
				CAIDJE - 1	2,660,922.00	
400103	MD State Add-On	(50,790.00)	(140,800.00)		0.00	(140,800.00)
400105	MD Medical Supplies	(1,152.81)	(4,090.63)		0.00	(4,090.63)
400115	MD Lab	(389.15)	(612.75)		0.00	(612.75)
400120	MD Pharmacy	(4,487.91)	(3.55)		0.00	(3.55)
400127	MD Oxygen	(180.00)	0.00		0.00	0.00
400130	MD X-Ray	(242.50)	0.00		0.00	0.00
400135	MD Physical Therapy	(14,083.07)	(16,011.91)		0.00	(16,011.91)
400140	MD Occupational Therapy	(26,442.49)	(26,094.76)		0.00	(26,094.76)
400145	MD Speech Therapy	(11,893.31)	(6,663.42)		0.00	(6,663.42)
400155	MD Contractual Allow (R&B)	4,176,973.28	4,053,493.23		0.00	4,053,493.23
400160	MD Contractual Allow (Ancill	54,348.70	46,813.60		0.00	46,813.60

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		12/31/2022	12/31/2023			12/31/2023
400170	MD Revenue Adjustments	(22,000.00)	0.00		0.00	0.00
400200	MA Room & Board	(851,767.00)	(681,409.05)		0.00	(681,409.05)
400205	MA Medical Supplies	(6,114.71)	(21,314.70)		0.00	(21,314.70)
400215	MA Lab	(9,450.42)	(6,093.28)		0.00	(6,093.28)
400220	MA Pharmacy	(54,033.46)	(51,877.99)		0.00	(51,877.99)
400225	MA IV Therapy	0.00	(1,360.71)		0.00	(1,360.71)
400227	MA Oxygen	(3,935.27)	0.00		0.00	0.00
400230	MA X-Ray	(1,196.50)	(1,829.00)		0.00	(1,829.00)
400235	MA Physical Therapy	(299,113.22)	(230,626.45)		0.00	(230,626.45)
400240	MA Occupational Therapy	(287,633.90)	(235,948.51)		0.00	(235,948.51)
400245	MA Speech Therapy	(142,907.38)	(104,230.10)		0.00	(104,230.10)
400246	MA Nursing	(360,729.69)	(275,482.65)		0.00	(275,482.65)
400255	MA Contractual Allow (R&B)	660,281.73	530,015.39		0.00	530,015.39
400260	MA Contractual Allow (Ancill	25,022.98	115,702.12		0.00	115,702.12
400269	MA Sequester	14,594.89	16,758.15		0.00	16,758.15
400272	M MA Room & Board	(484,529.00)	(647,756.10)		0.00	(647,756.10)
400274	M MA Lab	(3,934.42)	(5,276.63)		0.00	(5,276.63)
400275	M MA Pharmacy	(31,061.50)	(35,491.98)		0.00	(35,491.98)
400276	M MA IV Therapy	(2,830.31)	(1,541.13)		0.00	(1,541.13)
400277	M MA Oxygen	(484.96)	0.00		0.00	0.00
400278	M MA X-Ray	(642.50)	(882.50)		0.00	(882.50)
400279	M MA Physical Therapy	(54,672.94)	(47,897.05)		0.00	(47,897.05)
400280	M MA Occuational Therapy	(54,355.01)	(53,670.61)		0.00	(53,670.61)
400281	M MA Speech Therapy	(27,492.05)	(29,804.68)		0.00	(29,804.68)
400285	M MA Medical Supplies	(1,694.69)	(990.26)		0.00	(990.26)
400286	M MA Nursing	(4,279.36)	(3,792.50)		0.00	(3,792.50)
400288	M MA Contractual Allow (R&B)	(27,354.47)	(29,638.59)		0.00	(29,638.59)
400289	M MA Contractual Allow (Anci	164,220.98	169,752.51		0.00	169,752.51
400300	H Room & Board	(5,681.00)	(4,107.80)		0.00	(4,107.80)
400335	H Physical Therapy	(234.12)	0.00		0.00	0.00
400340	H Occupational Therapy	(299.47)	(460.00)		0.00	(460.00)
400345	H Speech Therapy	(97.11)	(95.60)		0.00	(95.60)
400355	H Contractual Allow (R&B)	340.37	1,218.92		0.00	1,218.92
400360	H Contractual Allow (Ancilla	0.00	73.71		0.00	73.71
400400	MG Room & Board	(125,419.00)	(226,269.95)		0.00	(226,269.95)
400405	MG Medical Supplies	(7,271.76)	(10,139.90)		0.00	(10,139.90)
400415	MG Lab	(6,261.58)	(6,572.43)		0.00	(6,572.43)
400420	MG Pharmacy	(25,383.03)	(37,642.94)		0.00	(37,642.94)
400425	MG IV Therapy	(13,070.91)	(2,789.13)		0.00	(2,789.13)
400430	MG X-Ray	(897.07)	(1,255.03)		0.00	(1,255.03)
400435	MG Physical Therapy	(83,566.32)	(135,405.60)		0.00	(135,405.60)
400440	MG Occupational Therapy	(131,281.25)	(191,738.15)		0.00	(191,738.15)
400445	MG Speech Therapy	(69,703.91)	(91,914.10)		0.00	(91,914.10)
400455	MG Contractual Allow (R&B)	6,841.56	27,041.24		0.00	27,041.24
400460	MG Contractual Allow (Ancill	233,224.76	324,573.07		0.00	324,573.07
400635	MB Physical Therapy	(21,791.38)	(29,445.76)		0.00	(29,445.76)
400640	MB Occupational Therapy	(35,896.19)	(50,488.62)		0.00	(50,488.62)
400645	MB Speech Therapy	(17,809.33)	(15,394.40)		0.00	(15,394.40)
400660	MB Contractual Allow (Ancill	12,749.60	15,605.20		0.00	15,605.20
400669	MB Sequester	499.36	1,567.06		0.00	1,567.06
400810	Telephone Revenue	0.00	94.49		0.00	94.49
400840	Vending Income	0.00	(26.25)		0.00	(26.25)
400855	Grant Revenue	(565,297.47)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(14,599.85)	(2,943.36)		0.00	(2,943.36)
400861	COVID Testing Revenue	(192,132.00)	(41,376.00)		0.00	(41,376.00)
400870	Interest Income	(16,809.58)	(489.35)		0.00	(489.35)
500010	Salaries - Administrator	129,567.10	179,215.94		0.00	179,215.94
500025	Salaries - Clinical/Nurse Lia	0.00	8,396.06		0.00	8,396.06
500035	Salaries - AR Corporate	44,652.46	45,196.20		0.00	45,196.20
500040	Salaries - Business Office	128,610.06	103,430.54		0.00	103,430.54
500050	Salaries - Admissions	28,449.83	55,506.80		0.00	55,506.80
500060	Salaries - Staffing Admin	(1,747.57)	0.00		0.00	0.00
500150	Advertising - Help Wanted	2,021.57	1,336.66		0.00	1,336.66
500180	Travel & Mileage	208.93	4,416.29		0.00	4,416.29
500200	Bank Charges	6,811.22	6,451.12		0.00	6,451.12
500220	Payroll Processing Fees - ADP	25,861.36	17,663.39		0.00	17,663.39
500240	Dues & Subscriptions	34,286.40	38,452.08		0.00	38,452.08
500260	Office Supplies	10,884.11	9,833.21		0.00	9,833.21
500280	Postage	2,029.98	2,671.59		0.00	2,671.59
500310	Rental Of Office Equipment	22,045.81	22,366.14		0.00	22,366.14
500320	Accounting Fees	17,605.14	8,264.93		0.00	8,264.93
500330	Contract Svcs - Office	52,333.63	57,749.61		0.00	57,749.61
500332	Contract Svcs - IT Support	13,490.41	11,933.80		0.00	11,933.80
500340	Legal Fees	15,694.01	12,337.47		0.00	12,337.47
500360	Consulting Other	67,233.08	31,549.02		0.00	31,549.02
500400	Business License Fees	520.00	500.00		0.00	500.00
500420	Licenses & Permits	689.00	1,439.69		0.00	1,439.69
500440	Telephone	22,017.30	21,523.21		0.00	21,523.21
500450	Insurance - Non Property	98,722.27	51,833.82		0.00	51,833.82
500480	Advertising - Promotional	3,306.84	3,255.12		0.00	3,255.12
500490	Fines & Penalties	15,623.50	40,381.29		0.00	40,381.29
500495	Bad Debt	146,000.00	84,000.00		0.00	84,000.00
500510	Taxes - Real Estate	66,091.68	57,107.16		0.00	57,107.16

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		12/31/2022	12/31/2023			12/31/2023
500520	Taxes - Personal Property	6,848.42	(3,083.42)		0.00	(3,083.42)
500530	Insurance - Property	14,971.00	23,143.18		0.00	23,143.18
500531	Dep recapture	(58,375.00)	0.00		0.00	0.00
500551	Provider Tax	492,225.37	550,462.97		0.00	550,462.97
500800	Management Fee	416,558.00	414,931.00		0.00	414,931.00
500900	Rent Expense - Building	273,601.55	336,376.00		0.00	336,376.00
500905	SL Rent	5,704.00	(57,069.00)		0.00	(57,069.00)
501100	Deprec - FF&E	2,357.88	4,895.76		0.00	4,895.76
501300	Deprec - Leasehold Improvmts	3,315.58	7,896.18		0.00	7,896.18
501400	Amort - Computers	656.64	656.64		0.00	656.64
501410	Deprec - Capital Lse Computers	4,477.44	4,477.44		0.00	4,477.44
502000	Interest Working Capital	49,295.74	6,250.00		0.00	6,250.00
502150	Interest Other	30,272.01	45,051.48		0.00	45,051.48
503200	(Gain) Loss Payables	0.00	8,280.28		0.00	8,280.28
510003	Benefits Expense - PTO ETO	(12,659.03)	(5,060.17)		0.00	(5,060.17)
510010	Payroll Taxes - FICA	379,156.58	420,759.17		0.00	420,759.17
510020	Payroll Taxes - FUTA	5,724.17	6,154.24		0.00	6,154.24
510030	Payroll Taxes - SUTA	45,899.28	47,492.17		0.00	47,492.17
510040	Workers' Compensation	100,755.50	78,409.99		0.00	78,409.99
510050	Group Health Insurance	415,627.83	437,491.80		0.00	437,491.80
510080	Employ Benes - Non Payroll	8,434.78	3,360.30		0.00	3,360.30
510100	Employee Disability Ins	6,715.37	6,998.60		0.00	6,998.60
510105	Employee Pers Fam Med Lve Ins	16,280.04	19,678.23		0.00	19,678.23
510110	Pre Employment EE Costs	100.00	525.50		0.00	525.50
520010	Salaries - Food Serv Dir	61,983.76	66,740.16		0.00	66,740.16
520020	Salaries - Cooks	173,317.63	118,098.93		0.00	118,098.93
520030	Salaries - Dietary Aides	152,022.51	243,897.34		0.00	243,897.34
520040	Salaries - Dietician	42,206.37	49,594.29		0.00	49,594.29
520100	Raw Food	206,052.28	200,771.83		0.00	200,771.83
520120	Food Supplements	22,465.13	29,467.28		0.00	29,467.28
520140	Dietary Supplies	26,652.49	22,704.67		0.00	22,704.67
520160	Contract Svcs - Dietary	654.00	848.00		0.00	848.00
530010	Salaries - Houskpg Supv	43,847.19	57,925.89		0.00	57,925.89
530020	Salaries - Houskpg Staff	144,804.04	170,744.53		0.00	170,744.53
530120	Housekeeping Supplies	28,983.38	34,414.06		0.00	34,414.06
540020	Salaries - Laundry Staff	28,314.16	33,800.15		0.00	33,800.15
540100	Laundry Supplies	6,693.51	6,205.40		0.00	6,205.40
540140	Linens Purchases	12,006.85	11,206.53		0.00	11,206.53
550010	Salaries - Maint Supervisor	40,573.29	51,110.83		0.00	51,110.83
550020	Salaries - Maintenance Staff	4,399.04	33,444.87		0.00	33,444.87
550100	Maintenance Supplies	35,995.06	27,777.61		0.00	27,777.61
550110	Repairs & Maintenance	56,042.82	89,780.31		0.00	89,780.31
550120	Contract Svcs Maintenance	37,290.18	52,198.69		0.00	52,198.69
550130	Minor Equipment	0.00	5,652.05		0.00	5,652.05
550140	Pest Control	1,342.00	4,214.00		0.00	4,214.00
550145	Contract Svcs - Landscaping/S	27,833.00	15,598.88		0.00	15,598.88
550150	Gas & Electric	137,053.50	149,662.36		0.00	149,662.36
550160	Fuel Oil	28.00	0.00		0.00	0.00
550170	Cable TV	31,796.99	30,629.96		0.00	30,629.96
550180	Water & Sewer	105,880.90	108,855.45		0.00	108,855.45
550190	Trash Removal	43,676.81	34,759.82		0.00	34,759.82
560010	Salaries - DNS	113,520.10	141,276.71		0.00	141,276.71
560020	Salaries - ADNS	102,804.50	35,780.42		0.00	35,780.42
560025	Salaries - ADNS Neuro	(14.07)	0.00		0.00	0.00
560030	Salaries - RN Nursing Supervi	2,393.90	0.00		0.00	0.00
560040	Salaries - Nursing Scheduler	63,558.27	63,253.40		0.00	63,253.40
560050	Salaries - Unit Coordinator	61,086.88	(424.20)		0.00	(424.20)
560060	Salaries - MDS Coordinator	615.50	72,944.90		0.00	72,944.90
560090	Salaries - Medical Records	41,259.94	72,517.45		0.00	72,517.45
560100	Salaries - Infection Control	0.00	8,312.18		0.00	8,312.18
562020	Salaries - RN	294,589.52	311,197.50		0.00	311,197.50
562030	Salaries - LPN	1,135,397.40	1,266,399.99		0.00	1,266,399.99
562032	Salaries - MMQ	79,815.61	92,101.66		0.00	92,101.66
562040	Salaries - CNA	1,130,401.54	1,677,171.60		0.00	1,677,171.60
562100	Medical Supplies	96,622.59	80,067.93		0.00	80,067.93
562120	Diapers/Disposables	38,345.86	45,649.03		0.00	45,649.03
562140	Tube Feeding (Non Part B)	8,544.56	4,337.69		0.00	4,337.69
562160	Oxygen Supplies	39,758.64	17,784.25		0.00	17,784.25
562180	Contract Svcs - Nursing	38,325.86	176,731.64		0.00	176,731.64
564100	Contract Svcs - Pharmacy	9,406.97	8,691.88		0.00	8,691.88
564120	Over The Counter Drugs	11,090.37	13,418.56		0.00	13,418.56
564140	Prescription Drugs	156,260.69	153,014.79		0.00	153,014.79
566010	I.V. Therapy/RT Exp	317.05	4,008.18		0.00	4,008.18
566030	Contract Svcs - Med Director	21,600.00	21,600.00		0.00	21,600.00
566070	Contract Svcs - Soc Services	5,184.76	5,086.56		0.00	5,086.56
566140	Patient Transportation	10,733.75	9,834.03		0.00	9,834.03
566160	Med Equip Rental	40,922.63	92,184.37		0.00	92,184.37
566180	Patient Expenses	64.83	216.84		0.00	216.84
566190	Lab Fees	24,065.60	27,887.21		0.00	27,887.21
566200	X-Ray Services	3,176.07	6,285.03		0.00	6,285.03
566210	Patient Consolidated Billing	1,312.41	1,291.17		0.00	1,291.17
570010	Salaries - Dir Rehab	66,202.19	81,888.00		0.00	81,888.00
570020	Salaries - Therapy Aides	(1,805.61)	0.00		0.00	0.00

Client: **A162283 - Bear Mountain-Reading**
Engagement: **MDMC 2023 - Bear Mountain-Reading**
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
570040	Contract Svcs - Rehab	26,989.60	0.00		0.00	0.00
570050	Salaries - PT	126,267.58	128,516.14		0.00	128,516.14
570055	Salaries - PT Aides	11,631.70	56,552.82		0.00	56,552.82
570060	Physical Therapy Supplies	3,045.62	4,360.20		0.00	4,360.20
570070	Salaries - ST Staff	59,776.18	69,498.10		0.00	69,498.10
570080	Speech Therapy Supplies	355.00	355.00		0.00	355.00
570090	Salaries - OT	69,432.89	87,983.64		0.00	87,983.64
570100	Salaries - COTA	117,356.93	131,157.00		0.00	131,157.00
570110	Occupational Therapy Supplies	147.01	0.00		0.00	0.00
570160	Respiratory Therapy Supplies	710.00	39.25		0.00	39.25
580010	Salaries - Activities Director	61,382.90	40,914.29		0.00	40,914.29
580020	Salaries - Activities -Staff	30,072.09	25,138.69		0.00	25,138.69
580100	Activities Supplies	657.14	844.69		0.00	844.69
580120	Contract Svcs - Entertainment	750.00	940.00		0.00	940.00
590010	Salaries - Social Svc Dir	62,075.57	93,857.14		0.00	93,857.14
590020	Salaries - Social Svc Staff	1,035.00	0.00		0.00	0.00
Subtotal : None		271,962.45	1,717,030.55		0.00	1,717,030.55
Total [2] Income Statement		271,962.45	1,717,030.55		0.00	1,717,030.55

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Client: **A162283 - Bear Mountain-Reading**
Engagement: **MDMC 2023 - Bear Mountain-Reading**
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
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100010	Petty Cash	1,500.00	1,500.00
100020	Cash - Operating	29,478.72	37,767.64
Subtotal : None		30,978.72	39,267.64
Total [S6L1.1C1]	Cash and Cash Equivalents	30,978.72	39,267.64
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
100085	AR Private	93,781.56	252,711.57
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		93,781.56	252,711.57
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
100080	AR Managed Care	599,127.29	467,306.46
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		599,127.29	467,306.46
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
100075	AR Medicare A	80,316.79	180,514.30
100090	AR Medicare B	64,478.07	28,077.37
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		144,794.86	208,591.67
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
100070	AR Medicaid	896,126.07	565,840.54
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		896,126.07	565,840.54
Total [S6L1.5C1]	Payer Accounts Receivable	1,733,829.78	1,494,450.24
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(143,212.46)	(472,249.24)
Subtotal : None		(143,212.46)	(472,249.24)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(143,212.46)	(472,249.24)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
100095	AR Other	1,797.16	630.70
100310	Due To/from Seller	71,758.65	71,758.65
200069	Patient Refund	18,503.18	2,251.24
Subtotal : None		92,058.99	74,640.59
Total [S6L1.11C1]	Other Receivables	92,058.99	74,640.59
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
100410	Prepaid Insurance	416.66	2,434.72
Subtotal : None		416.66	2,434.72
Total [S6L1.13C1]	Prepaid Insurance	416.66	2,434.72

Group : [S6L1.15C1] Other Prepaid Expenses

Subgroup : None

100400	Prepaid Expenses	3,383.91	5,752.80	
Subtotal : None		3,383.91	5,752.80	
Total [S6L1.15C1]	Other Prepaid Expenses	3,383.91	5,752.80	

Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C1B] Leasehold Improvements

100500	Leasehold Improvements	91,401.29	66,520.02	24,881.27
Subtotal [S6L2.3C1B] Leasehold Improvements		91,401.29	66,520.02	

Subgroup : [S6L2.3C1E] A/D Leasehold Improvements

100600	Accum Amort - Leasehold Imp	(14,644.98)	(6,748.80)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(14,644.98)	(6,748.80)	

Total [S6L2.3C1]	Improvements - Cost	76,756.31	59,771.22	
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Group : [S6L2.4C1] Equipment

Subgroup : [S6L2.4C1A] Equipment Cost

100510	Furniture Fixtures & Equipment	45,040.45	19,352.71	
100530	Computer Equip & Software	3,283.39	3,283.39	
100535	Computer Equip - Capital Lease	22,387.02	22,387.02	
Subtotal [S6L2.4C1A] Equipment Cost		70,710.86	45,023.12	25,687.74

Subgroup : [S6L2.4C1B] A/D Equipment

100610	Accum Depr - F F & E	(8,490.36)	(3,594.60)	
100630	Accum Amort - Software	(1,641.60)	(984.96)	
100635	Accum Depr - Capital Lse Comp	(15,671.04)	(11,193.60)	
Subtotal [S6L2.4C1b] A/D Equipment		(25,803.00)	(15,773.16)	

Total [S6L2.4C1]	Equipment	44,907.86	29,249.96	
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Group : [S6L3.4C1] Construction in Progress

Subgroup : None

100590	Construction-in-Progress	7,785.63	0.00	
Subtotal : None		7,785.63	0.00	
Total [S6L3.4C1]	Construction in Progress	7,785.63	0.00	

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)	(28,193.79)	(20,998.24)	
200000	Accounts Payable	(1,896,254.35)	(1,500,971.75)	
Subtotal : None		(1,924,448.14)	(1,521,969.99)	
Total [S6L5.1C1]	Trade Payable	(1,924,448.14)	(1,521,969.99)	

Group : [S6L5.2C1] Accrued Expenses

Subgroup : None

200010	Accrued Accounts Payable	(48,255.00)	(40,832.73)	
200015	Provider Tax Payable	(449,353.55)	(284,777.38)	

200050	Real Estate Tax Payable	(19,787.68)	(11,015.28)
Subtotal : None		(517,396.23)	(336,625.39)
Total [S6L5.2C1]	Accrued Expenses	(517,396.23)	(336,625.39)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C] Due Other Payers Actual			
100322	Due to/fr Other Insurance	(35,000.00)	0.00
Subtotal [S6L5.3C1G] Due Other Payers Actual		(35,000.00)	0.00
Total [S6L5.3C1]	Due to Insurance Payers	(35,000.00)	0.00
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C] Patient Funds Due (Self Pay)			
100050	Patient Funds Account	32,954.90	69,874.68
200070	Patient Funds Liability	(32,954.90)	(69,874.68)
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 Salaries			
200020	Payroll Payable	(125,518.76)	(82,827.33)
200060	Accrued PTO Benefits	(54,038.57)	(59,098.74)
200065	Payroll Adjustments	2,077.77	943.97
Subtotal [S6L5.7C1A] Accrued Salaries		(177,479.56)	(140,982.10)
Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable			
200025	Payroll Taxes Payable	(75,163.36)	(79,168.39)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(75,163.36)	(79,168.39)
Subgroup : [S6L5.7C] Other Payroll Liabilities			
200026	Vol EE Benefits Payable	1,184.09	8,136.20
200028	Vol EE 401K Payable	(1,327.51)	(1,635.64)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(143.42)	6,500.56
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(252,786.34)	(213,649.93)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C] Other Current Liabilities			
200055	Rent Payable	(132,024.68)	0.00
290100	Deferred Rent	(93,808.00)	(150,877.00)
Subtotal [S6L5.10C1A] Other Current Liabilities		(225,832.68)	(150,877.00)
Total [S6L5.10C1]	Other Current Liabilities	(225,832.68)	(150,877.00)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
100317	Due To/from Bear Mt Health	3,323,717.54	(16,845,980.38)
100318	Due To/from Bear Mt Mgmt	(4,190,448.15)	(2,967,279.62)
100320	Due To/from Medicaid	(54,287.05)	0.00
100350	Due to/fr Bear Mt Andover	0.00	52,535.64
100351	Due to/fr Bear Mt E Longmeadow	0.00	(10,733.61)
100352	Due to/fr Bear Mt Lowell	0.00	(23,339.68)
100354	Due to/fr Bear Mt Springfield	0.00	(1,017.73)
100355	Due to/fr Bear Mt Sudbury	0.00	(172,938.24)

100357	Due to/fr Bear Mt Worcester	0.00	20,681,450.39
Subtotal : None		(921,017.66)	712,696.77
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(921,017.66)	712,696.77
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
300040	Retained Earnings	312,545.10	(1,104.84)
Subtotal : None		312,545.10	(1,104.84)
Total [S6L8C.5C3]	Additional Paid in Capital	312,545.10	(1,104.84)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
400000	PVT Room & Board	(420,928.05)	(471,792.92)
400055	PVT Contractual Allow (R&B)	35,542.34	19,851.00
Subtotal : None		(385,385.71)	(451,941.92)
Total [S2L1.1C1]	Private Pay	(385,385.71)	(451,941.92)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
400288	M MA Contractual Allow (R&B)	(29,638.59)	(27,354.47)
400300	H Room & Board	(4,107.80)	(5,681.00)
400355	H Contractual Allow (R&B)	1,218.92	340.37
400400	MG Room & Board	(226,269.95)	(125,419.00)
400455	MG Contractual Allow (R&B)	27,041.24	6,841.56
Subtotal : None		(231,756.18)	(151,272.54)
Total [S2L1.2C1]	Commerical Managed Care	(231,756.18)	(151,272.54)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400200	MA Room & Board	(681,409.05)	(851,767.00)
400246	MA Nursing	(275,482.65)	(360,729.69)
400286	M MA Nursing	(3,792.50)	(4,279.36)
Subtotal : None		(960,684.20)	(1,216,776.05)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(960,684.20)	(1,216,776.05)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
400272	M MA Room & Board	(647,756.10)	(484,529.00)
Subtotal : None		(647,756.10)	(484,529.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(647,756.10)	(484,529.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
400100	MD Room & Board	(7,040,878.70)	(9,248,379.00)
400103	MD State Add-On	(140,800.00)	(50,790.00)
400155	MD Contractual Allow (R&B)	4,053,493.23	4,176,973.28
Subtotal : None		(3,128,185.47)	(5,122,195.72)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,128,185.47)	(5,122,195.72)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
3003.8	Medicaid Managed Care	(132,165.00)	0.00
Subtotal : None		(132,165.00)	0.00
Total [S2L1.7C1]	MassHealth Managed Care	(132,165.00)	0.00

Group : [S2L1.8C1] Senior Care Options

Subgroup : None

3003.9	SCO Income	(2,528,757.00)	0.00
Subtotal : None		(2,528,757.00)	0.00
Total [S2L1.8C1]	Senior Care Options	(2,528,757.00)	0.00

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

Subgroup : None

400005	PVT Medical Supplies	1,313.25	(1,313.25)
400015	PVT Lab	(377.86)	0.00
400020	PVT Pharmacy	(502.16)	0.00
400035	PVT Physical Therapy	(1,686.61)	(110.34)
400040	PVT Occupational Therapy	(1,815.92)	(129.60)
400045	PVT Speech Therapy	(1,335.67)	0.00
400060	PVT Contractual Allow (Ancill	0.00	5.00
400105	MD Medical Supplies	(4,090.63)	(1,152.81)
400115	MD Lab	(612.75)	(389.15)
400120	MD Pharmacy	(3.55)	(4,487.91)
400127	MD Oxygen	0.00	(180.00)
400130	MD X-Ray	0.00	(242.50)
400135	MD Physical Therapy	(16,011.91)	(14,083.07)
400140	MD Occupational Therapy	(26,094.76)	(26,442.49)
400145	MD Speech Therapy	(6,663.42)	(11,893.31)
400160	MD Contractual Allow (Ancill	46,813.60	54,348.70
400205	MA Medical Supplies	(21,314.70)	(6,114.71)
400215	MA Lab	(6,093.28)	(9,450.42)
400220	MA Pharmacy	(51,877.99)	(54,033.46)
400225	MA IV Therapy	(1,360.71)	0.00
400227	MA Oxygen	0.00	(3,935.27)
400230	MA X-Ray	(1,829.00)	(1,196.50)
400235	MA Physical Therapy	(230,626.45)	(299,113.22)
400240	MA Occupational Therapy	(235,948.51)	(287,633.90)
400245	MA Speech Therapy	(104,230.10)	(142,907.38)
400255	MA Contractual Allow (R&B)	530,015.39	660,281.73
400260	MA Contractual Allow (Ancill	115,702.12	25,022.98
400269	MA Sequester	16,758.15	14,594.89
400274	M MA Lab	(5,276.63)	(3,934.42)
400275	M MA Pharmacy	(35,491.98)	(31,061.50)
400276	M MA IV Therapy	(1,541.13)	(2,830.31)
400277	M MA Oxygen	0.00	(484.96)
400278	M MA X-Ray	(882.50)	(642.50)
400279	M MA Physical Therapy	(47,897.05)	(54,672.94)
400280	M MA Occuational Therapy	(53,670.61)	(54,355.01)
400281	M MA Speech Therapy	(29,804.68)	(27,492.05)
400285	M MA Medical Supplies	(990.26)	(1,694.69)
400289	M MA Contractual Allow (Anci	169,752.51	164,220.98
400335	H Physical Therapy	0.00	(234.12)
400340	H Occupational Therapy	(460.00)	(299.47)
400345	H Speech Therapy	(95.60)	(97.11)
400360	H Contractual Allow (Ancilla	73.71	0.00
400405	MG Medical Supplies	(10,139.90)	(7,271.76)
400415	MG Lab	(6,572.43)	(6,261.58)
400420	MG Pharmacy	(37,642.94)	(25,383.03)
400425	MG IV Therapy	(2,789.13)	(13,070.91)
400430	MG X-Ray	(1,255.03)	(897.07)
400435	MG Physical Therapy	(135,405.60)	(83,566.32)

400440	MG Occupational Therapy	(191,738.15)	(131,281.25)
400445	MG Speech Therapy	(91,914.10)	(69,703.91)
400460	MG Contractual Allow (Ancill	324,573.07	233,224.76
400635	MB Physical Therapy	(29,445.76)	(21,791.38)
400640	MB Occupational Therapy	(50,488.62)	(35,896.19)
400645	MB Speech Therapy	(15,394.40)	(17,809.33)
400660	MB Contractual Allow (Ancill	15,605.20	12,749.60
400669	MB Sequester	1,567.06	499.36
Subtotal : None		(239,198.42)	(290,593.10)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(239,198.42)	(290,593.10)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
400855	Grant Revenue	0.00	(565,297.47)
400861	COVID Testing Revenue	(41,376.00)	(192,132.00)
Subtotal : None		(41,376.00)	(757,429.47)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(41,376.00)	(757,429.47)
Group : [S2L3.4C1] Vending Machine Revenue			
Subgroup : None			
400840	Vending Income	(26.25)	0.00
Subtotal : None		(26.25)	0.00
Total [S2L3.4C1]	Vending Machine Revenue	(26.25)	0.00
Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
400170	MD Revenue Adjustments	0.00	(22,000.00)
Subtotal : None		0.00	(22,000.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	0.00	(22,000.00)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
400870	Interest Income	(489.35)	(16,809.58)
Subtotal : None		(489.35)	(16,809.58)
Total [S2L3.7C1]	Interest Income	(489.35)	(16,809.58)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
400810	Telephone Revenue	94.49	0.00
400860	Miscellaneous Revenue	(2,943.36)	(14,599.85)
Subtotal : None		(2,848.87)	(14,599.85)
Total [S2L3.9C1]	Administrative & General Recoverable	(2,848.87)	(14,599.85)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
560010	Salaries - DNS	141,276.71	113,520.10
Subtotal : None		141,276.71	113,520.10
Total [S3L1.1C1]	Director of Nurses Salary	141,276.71	113,520.10
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
500025	Salaries - Clinical/Nurse Lia	8,396.06	0.00
560020	Salaries - ADNS	35,780.42	102,804.50
560025	Salaries - ADNS Neuro	0.00	(14.07)
560030	Salaries - RN Nursing Supervi	0.00	2,393.90

560100	Salaries - Infection Control	8,312.18	0.00
562020	Salaries - RN	311,197.50	294,589.52
Subtotal : None		363,686.16	399,773.85
Total [S3L1.7C1]	Registered Nurses Salaries	363,686.16	399,773.85

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff

Subgroup : None			
562180	Contract Svcs - Nursing	176,731.64	38,325.86
Subtotal : None		176,731.64	38,325.86
Total [S3L1.11C1]	Registered Nurses Purchased Service	176,731.64	38,325.86

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None			
562030	Salaries - LPN	1,266,399.99	1,135,397.40
Subtotal : None		1,266,399.99	1,135,397.40
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,266,399.99	1,135,397.40

Group : [S3L1.17C1] Certified Nurses Aides Salaries

Subgroup : None			
562040	Salaries - CNA	1,677,171.60	1,130,401.54
Subtotal : None		1,677,171.60	1,130,401.54
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,677,171.60	1,130,401.54

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C] Administrator Salaries			
500010	Salaries - Administrator	179,215.94	129,567.10
Subtotal [S3L2.1C1A] Administrator Salaries		179,215.94	129,567.10
Total [S3L2.1C1]	Administration Salaries	179,215.94	129,567.10

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
500035	Salaries - AR Corporate	45,196.20	44,652.46
500040	Salaries - Business Office	103,430.54	128,610.06
500060	Salaries - Staffing Admin	0.00	(1,747.57)
Subtotal : None		148,626.74	171,514.95
Total [S3L2.7C1]	Clerical Staff Salaries	148,626.74	171,514.95

Group : [S3L2.10C1] Clerical Staff Purchased Service

Subgroup : None			
500330	Contract Svcs - Office	57,749.61	52,333.63
500332	Contract Svcs - IT Support	11,933.80	13,490.41
Subtotal : None		69,683.41	65,824.04
Total [S3L2.10C1]	Clerical Staff Purchased Service	69,683.41	65,824.04

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

Subgroup : None			
500220	Payroll Processing Fees - ADP	17,663.39	25,861.36
Subtotal : None		17,663.39	25,861.36
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	17,663.39	25,861.36

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
500200	Bank Charges	6,451.12	6,811.22
500260	Office Supplies	9,833.21	10,884.11

500280	Postage	2,671.59	2,029.98
500310	Rental Of Office Equipment	22,366.14	22,045.81
Subtotal : None		41,322.06	41,771.12
Total [S3L2.12C1]	Office Supplies	41,322.06	41,771.12

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

Subgroup : None			
500440	Telephone	21,523.21	22,017.30
Subtotal : None		21,523.21	22,017.30
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	21,523.21	22,017.30

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

Subgroup : None			
500180	Travel & Mileage	4,416.29	208.93
Subtotal : None		4,416.29	208.93
Total [S3L2.15C1]	Travel, Conventions & Meetings	4,416.29	208.93

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

Subgroup : None			
500150	Advertising - Help Wanted	1,336.66	2,021.57
Subtotal : None		1,336.66	2,021.57
Total [S3L2.16C1]	Advertising: Help Wanted	1,336.66	2,021.57

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

Subgroup : None			
500240	Dues & Subscriptions	38,452.08	34,286.40
500400	Business License Fees	500.00	520.00
500420	Licenses & Permits	1,439.69	689.00
Subtotal : None		40,391.77	35,495.40
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	40,391.77	35,495.40

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

Subgroup : None			
500320	Accounting Fees	8,264.93	17,605.14
Subtotal : None		8,264.93	17,605.14
Total [S3L2.19C1]	Accounting Services (not related to A	8,264.93	17,605.14

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

Subgroup : None			
500450	Insurance - Non Property	51,833.82	98,722.27
Subtotal : None		51,833.82	98,722.27
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	51,833.82	98,722.27

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

Subgroup : None			
500360	Consulting Other	31,549.02	67,233.08
503200	(Gain) Loss Payables	8,280.28	0.00
566180	Patient Expenses	216.84	64.83
Subtotal : None		40,046.14	67,297.91
Total [S3L2.22C1]	Other A & G Expenses	40,046.14	67,297.91

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None			
500480	Advertising - Promotional	3,255.12	3,306.84
Subtotal : None		3,255.12	3,306.84

Total [S3L2B.1C1]	Advertising Marketing	3,255.12	3,306.84
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	12,337.47	15,694.01
Subtotal : None		12,337.47	15,694.01
Total [S3L2B.6C1]	Legal: Other	12,337.47	15,694.01
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	414,931.00	416,558.00
Subtotal : None		414,931.00	416,558.00
Total [S3L2B.8C1]	Management Company Fees	414,931.00	416,558.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	40,381.29	15,623.50
502000	Interest Working Capital	6,250.00	49,295.74
502150	Interest Other	45,051.48	30,272.01
Subtotal : None		91,682.77	95,191.25
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	91,682.77	95,191.25
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	84,000.00	146,000.00
Subtotal : None		84,000.00	146,000.00
Total [S3L2B.14C1]	Bad Debt Expenses	84,000.00	146,000.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	550,462.97	492,225.37
Subtotal : None		550,462.97	492,225.37
Total [S3L2B.15C1]	User Fee Assessment	550,462.97	492,225.37
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	51,110.83	40,573.29
550020	Salaries - Maintenance Staff	33,444.87	4,399.04
Subtotal : None		84,555.70	44,972.33
Total [S3L3.5C1]	Plant Operations: Salaires	84,555.70	44,972.33
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	52,198.69	37,290.18
550140	Pest Control	4,214.00	1,342.00
550145	Contract Svcs - Landscaping/S	15,598.88	27,833.00
550190	Trash Removal	34,759.82	43,676.81
Subtotal : None		106,771.39	110,141.99
Total [S3L3.8C1]	Plant Operations: Purchased Service	106,771.39	110,141.99
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	27,777.61	35,995.06
550110	Repairs & Maintenance	89,780.31	56,042.82
550130	Minor Equipment	5,652.05	0.00

Subtotal : None		123,209.97	92,037.88
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	123,209.97	92,037.88

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

Subgroup : None			
550150	Gas & Electric	149,662.36	137,053.50
550160	Fuel Oil	0.00	28.00
550180	Water & Sewer	108,855.45	105,880.90
Subtotal : None		258,517.81	242,962.40
Total [S3L3.10C1]	Plant Operatins: Utilities	258,517.81	242,962.40

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None			
520040	Salaries - Dietician	49,594.29	42,206.37
Subtotal : None		49,594.29	42,206.37
Total [S3L3.13C1]	Dietician: Salaries	49,594.29	42,206.37

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None			
520010	Salaries - Food Serv Dir	66,740.16	61,983.76
520020	Salaries - Cooks	118,098.93	173,317.63
520030	Salaries - Dietary Aides	243,897.34	152,022.51
Subtotal : None		428,736.43	387,323.90
Total [S3L3.18C1]	Dietary: Salaries	428,736.43	387,323.90

Group : [S3L3.21C1] Dietary: Food

Subgroup : None			
520100	Raw Food	200,771.83	206,052.28
520120	Food Supplements	29,467.28	22,465.13
Subtotal : None		230,239.11	228,517.41
Total [S3L3.21C1]	Dietary: Food	230,239.11	228,517.41

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

Subgroup : None			
520160	Contract Svcs - Dietary	848.00	654.00
Subtotal : None		848.00	654.00
Total [S3L3.22C1]	Dietary: Purchased Service	848.00	654.00

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

Subgroup : None			
520140	Dietary Supplies	22,704.67	26,652.49
Subtotal : None		22,704.67	26,652.49
Total [S3L3.23C1]	Dietary: Supplies & Expenses	22,704.67	26,652.49

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

Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	57,925.89	43,847.19
530020	Salaries - Houskpg Staff	170,744.53	144,804.04
Subtotal [S3L3.24C1] Housekeeping Salries		228,670.42	188,651.23

Subgroup : [S3L3.24C1] Laundry Salaries

540020	Salaries - Laundry Staff	33,800.15	28,314.16
Subtotal [S3L3.24C1] Laundry Salaries		33,800.15	28,314.16

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	262,470.57	216,965.39
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1A] Housekeeping Supplies & Expenses

530120	Housekeeping Supplies	34,414.06	28,983.38
Subtotal [S3L3.28C1A] Housekeeping Supplies & Expenses		34,414.06	28,983.38

Subgroup : [S3L3.28C1E] Laundry Supplies & Expense

540100	Laundry Supplies	6,205.40	6,693.51
Subtotal [S3L3.28C1E] Laundry Supplies & Expense		6,205.40	6,693.51

Total [S3L3.28C1] Housekeeping / Laundry: Supplies &		40,619.46	35,676.89
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Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding

Subgroup : None

540140	Linens Purchases	11,206.53	12,006.85
Subtotal : None		11,206.53	12,006.85
Total [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding		11,206.53	12,006.85

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

560040	Salaries - Nursing Scheduler	63,253.40	63,558.27
560050	Salaries - Unit Coordinator	(424.20)	61,086.88
560090	Salaries - Medical Records	72,517.45	41,259.94
Subtotal : None		135,346.65	165,905.09
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		135,346.65	165,905.09

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

Subgroup : [S3L3.40C1A] MMQ Salaries

562032	Salaries - MMQ	92,101.66	79,815.61
Subtotal [S3L3.40C1A] MMQ Salaries		92,101.66	79,815.61

Subgroup : [S3L3.40C1E] MDS Salaries

560060	Salaries - MDS Coordinator	72,944.90	615.50
Subtotal [S3L3.40C1E] MDS Salaries		72,944.90	615.50

Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		165,046.56	80,431.11
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

500050	Salaries - Admissions	55,506.80	28,449.83
590010	Salaries - Social Svc Dir	93,857.14	62,075.57
590020	Salaries - Social Svc Staff	0.00	1,035.00
Subtotal : None		149,363.94	91,560.40
Total [S3L3.48C1] Social Service Worker: Salaries		149,363.94	91,560.40

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

Subgroup : None

566070	Contract Svcs - Soc Services	5,086.56	5,184.76
Subtotal : None		5,086.56	5,184.76
Total [S3L3.51C1] Social Service Worker: Purchased Service		5,086.56	5,184.76

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

Subgroup : None

570010	Salaries - Dir Rehab	81,888.00	66,202.19
570020	Salaries - Therapy Aides	0.00	(1,805.61)

570050	Salaries - PT	128,516.14	126,267.58
570055	Salaries - PT Aides	56,552.82	11,631.70
570070	Salaries - ST Staff	69,498.10	59,776.18
570090	Salaries - OT	87,983.64	69,432.89
570100	Salaries - COTA	131,157.00	117,356.93
Subtotal : None		555,595.70	448,861.86
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	555,595.70	448,861.86

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

Subgroup : None			
570040	Contract Svcs - Rehab	0.00	26,989.60
Subtotal : None		0.00	26,989.60
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	0.00	26,989.60

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

Subgroup : None			
580010	Salaries - Activities Director	40,914.29	61,382.90
580020	Salaries - Activities -Staff	25,138.69	30,072.09
Subtotal : None		66,052.98	91,454.99
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	66,052.98	91,454.99

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

Subgroup : None			
580120	Contract Svcs - Entertainment	940.00	750.00
Subtotal : None		940.00	750.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	940.00	750.00

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

Subgroup : None			
550170	Cable TV	30,629.96	31,796.99
580100	Activities Supplies	844.69	657.14
Subtotal : None		31,474.65	32,454.13
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	31,474.65	32,454.13

Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation

Subgroup : None			
566140	Patient Transportation	9,834.03	10,733.75
Subtotal : None		9,834.03	10,733.75
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	9,834.03	10,733.75

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

Subgroup : None			
566030	Contract Svcs - Med Director	21,600.00	21,600.00
Subtotal : None		21,600.00	21,600.00
Total [S3L3.82C1]	Physician Services: Medical Director	21,600.00	21,600.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
564140	Prescription Drugs	153,014.79	156,260.69
566010	I.V. Therapy/RT Exp	4,008.18	317.05
566190	Lab Fees	27,887.21	24,065.60
566200	X-Ray Services	6,285.03	3,176.07
566210	Patient Consolidated Billing	1,291.17	1,312.41
Subtotal : None		192,486.38	185,131.82
Total [S3L3.87C1]	Legend Drugs	192,486.38	185,131.82

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

Subgroup : None

562100	Medical Supplies	80,067.93	96,622.59
562120	Diapers/Disposables	45,649.03	38,345.86
562140	Tube Feeding (Non Part B)	4,337.69	8,544.56
562160	Oxygen Supplies	17,784.25	39,758.64
564120	Over The Counter Drugs	13,418.56	11,090.37
570060	Physical Therapy Supplies	4,360.20	3,045.62
570080	Speech Therapy Supplies	355.00	355.00
570110	Occupational Therapy Supplies	0.00	147.01
570160	Respiratory Therapy Supplies	39.25	710.00
Subtotal : None		166,011.91	198,619.65
Total [S3L3.89C1]	House Supplies Not Resold	166,011.91	198,619.65

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

564100	Contract Svcs - Pharmacy	8,691.88	9,406.97
Subtotal : None		8,691.88	9,406.97
Total [S3L3.92C1]	Pharmacy Consultant	8,691.88	9,406.97

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C] Improvements Depreciation

501300	Deprec - Leasehold Improvmts	7,896.18	(55,059.42)
Subtotal [S3L4.1C1B] Improvements Depreciation		7,896.18	(55,059.42)

Subgroup : [S3L4.1C] Equipment Depreciation

501100	Deprec - FF&E	4,895.76	2,357.88
501400	Amort - Computers	656.64	656.64
501410	Deprec - Capital Lse Computers	4,477.44	4,477.44
Subtotal [S3L4.1C1C] Equipment Depreciation		10,029.84	7,491.96

Total [S3L4.1C1]	Depreciaton	17,926.02	(47,567.46)
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Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None

500530	Insurance - Property	23,143.18	14,971.00
Subtotal : None		23,143.18	14,971.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	23,143.18	14,971.00

Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR

Subgroup : None

500510	Taxes - Real Estate	57,107.16	66,091.68
500520	Taxes - Personal Property	(3,083.42)	6,848.42
Subtotal : None		54,023.74	72,940.10
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	54,023.74	72,940.10

Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR

Subgroup : None

566160	Med Equip Rental	92,184.37	40,922.63
Subtotal : None		92,184.37	40,922.63
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	92,184.37	40,922.63

Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR

Subgroup : None

500900	Rent Expense - Building	336,376.00	273,601.55
500905	SL Rent	(57,069.00)	5,704.00
Subtotal : None		279,307.00	279,305.55
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	279,307.00	279,305.55
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
510050	Group Health Insurance	437,491.80	415,627.83
510100	Employee Disability Ins	6,998.60	6,715.37
510105	Employee Pers Fam Med Lve Ins	19,678.23	16,280.04
Subtotal : None		464,168.63	438,623.24
Total [CLA-53.01]	LA-Group Health/Life	464,168.63	438,623.24
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
510003	Benefits Expense - PTO ETO	(5,060.17)	(12,659.03)
510080	Employ Benes - Non Payroll	3,360.30	8,434.78
510110	Pre Employment EE Costs	525.50	100.00
Subtotal : None		(1,174.37)	(4,124.25)
Total [CLA-53.03]	LA-Employee Benefits	(1,174.37)	(4,124.25)
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
510010	Payroll Taxes - FICA	420,759.17	379,156.58
510020	Payroll Taxes - FUTA	6,154.24	5,724.17
510030	Payroll Taxes - SUTA	47,492.17	45,899.28
Subtotal : None		474,405.58	430,780.03
Total [CLA-53.04]	LA-Payroll Taxes	474,405.58	430,780.03
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
510040	Workers' Compensation	78,409.99	100,755.50
Subtotal : None		78,409.99	100,755.50
Total [CLA-53.05]	LA-Workers Comp	78,409.99	100,755.50
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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