

Client: **A140591 - Bear Mountain-Belvidere**
Engagement: **MDMC 2023 - Bear Mountain Belvidere 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
Group : [1] Balance Sheet						
Subgroup : None						
100010	Petty Cash	1,500.00	1,500.00		0.00	1,500.00
100020	Cash - Operating	86,973.74	19,087.45		0.00	19,087.45
100029	Cash - Controlled Disb (WIN)	(21,335.03)	(24,739.88)		0.00	(24,739.88)
100041	Cash Comm AR Accts	1,301.96	0.00		0.00	0.00
100050	Patient Funds Account	32,431.18	21,739.59		0.00	21,739.59
100070	AR Medicaid	631,688.14	864,839.28		0.00	864,839.28
100075	AR Medicare A	380,833.32	252,515.51		0.00	252,515.51
100080	AR Managed Care	310,832.24	390,800.64		0.00	390,800.64
100085	AR Private	37,046.89	44,433.58		0.00	44,433.58
100090	AR Medicare B	17,215.65	38,291.56		0.00	38,291.56
100095	AR Other	1,494.02	95.60		0.00	95.60
100105	Allowance - Doubtful Accounts	(408,400.00)	(152,675.86)		0.00	(152,675.86)
100310	Due To/from Seller	28,912.73	29,777.20		0.00	29,777.20
100317	Due To/from Bear Mt Health	(14,300,839.42)	6,273,636.82		0.00	6,273,636.82
100318	Due To/from Bear Mt Mgmt	(2,220,674.26)	(2,966,969.94)		0.00	(2,966,969.94)
100320	Due To/from Medicaid	0.00	(244,631.20)		0.00	(244,631.20)
100322	Due to/fr Other Insurance	0.00	(6,500.00)		0.00	(6,500.00)
100350	Due to/fr Bear Mt Andover	(3,414.35)	0.00		0.00	0.00
100351	Due to/fr Bear Mt E Longmeadow	7,157.54	0.00		0.00	0.00
100353	Due to/fr Bear Mt Reading	23,339.68	0.00		0.00	0.00
100356	Due to/fr Bear Mt W Springfield	(10,889.52)	0.00		0.00	0.00
100357	Due to/fr Bear Mt Worcester	19,519,274.48	0.00		0.00	0.00
100400	Prepaid Expenses	2,394.77	2,415.57		0.00	2,415.57
100410	Prepaid Insurance	2,361.68	250.00		0.00	250.00
100500	Leasehold Improvements	17,826.66	65,306.66		0.00	65,306.66
100510	Furniture Fixtures & Equipment	15,950.13	36,490.02		0.00	36,490.02
100530	Computer Equip & Software	2,658.75	2,658.75		0.00	2,658.75
100535	Computer Equip - Capital Lease	19,537.40	19,537.40		0.00	19,537.40
100600	Accum Amort - Leasehold Imp	(2,432.52)	(6,160.26)		0.00	(6,160.26)
100610	Accum Depr - F F & E	(4,074.84)	(7,820.28)		0.00	(7,820.28)
100630	Accum Amort - Software	(797.58)	(1,329.30)		0.00	(1,329.30)
100635	Accum Depr - Capital Lse Comp	(9,768.60)	(13,676.04)		0.00	(13,676.04)
100700	Deposits	19,680.00	19,680.00		0.00	19,680.00
200000	Accounts Payable	(1,821,588.03)	(2,377,853.32)		0.00	(2,377,853.32)
200010	Accrued Accounts Payable	(54,866.72)	(23,010.30)		0.00	(23,010.30)
200015	Provider Tax Payable	(215,397.21)	(241,396.82)		0.00	(241,396.82)
200020	Payroll Payable	(85,387.59)	(111,599.54)		0.00	(111,599.54)
200025	Payroll Taxes Payable	(78,117.71)	(80,479.98)		0.00	(80,479.98)
200026	Vol EE Benefits Payable	6,073.05	425.76		0.00	425.76
200028	Vol EE 401K Payable	(890.62)	(1,374.73)		0.00	(1,374.73)
200050	Real Estate Tax Payable	(14,474.28)	(40,086.86)		0.00	(40,086.86)
200055	Rent Payable	0.00	(123,437.70)		0.00	(123,437.70)
200060	Accrued PTO Benefits	(55,413.33)	(51,774.30)		0.00	(51,774.30)
200065	Payroll Adjustments	909.21	564.80		0.00	564.80
200069	Patient Refund	29,156.16	32,574.88		0.00	32,574.88
200070	Patient Funds Liability	(32,431.18)	(21,739.59)		0.00	(21,739.59)
290100	Deferred Rent	(141,070.00)	(87,710.00)		0.00	(87,710.00)
300040	Retained Earnings	(848,456.17)	(1,685,374.60)		0.00	(1,685,374.60)
Subtotal : None		865,830.42	(153,719.43)		0.00	(153,719.43)
Total [1] Balance Sheet		865,830.42	(153,719.43)		0.00	(153,719.43)
Group : [2] Income Statement						
Subgroup : None						
3003.7	Mass Health Managed Care	0.00	0.00		(108,460.00)	(108,460.00)
				CAIDJE - 1	(108,460.00)	
3003.8	Medicaid Managed Care	(2,307,708.00)	0.00		(2,513,430.00)	(2,513,430.00)
				CAIDJE - 1	(2,513,430.00)	
400000	PVT Room & Board	(214,634.00)	(221,850.95)		0.00	(221,850.95)
400015	PVT Lab	(40.73)	0.00		0.00	0.00
400055	PVT Contractual Allow (R&B)	5,854.00	1,254.00		0.00	1,254.00
400100	MD Room & Board	(4,234,529.00)	(7,047,032.05)		2,621,890.00	(4,425,142.05)
				CAIDJE - 1	2,621,890.00	
400103	MD State Add-On	(12,200.00)	(180,350.00)		0.00	(180,350.00)
400105	MD Medical Supplies	0.00	(485.00)		0.00	(485.00)
400115	MD Lab	(257.06)	(1,437.80)		0.00	(1,437.80)
400120	MD Pharmacy	(2,275.35)	(3,157.98)		0.00	(3,157.98)
400125	MD IV Therapy	0.00	(9.34)		0.00	(9.34)
400130	MD X-Ray	(80.00)	(1,121.25)		0.00	(1,121.25)
400135	MD Physical Therapy	(12,597.72)	(16,813.02)		0.00	(16,813.02)
400140	MD Occupational Therapy	(13,970.37)	(24,092.28)		0.00	(24,092.28)
400145	MD Speech Therapy	(3,096.50)	(4,831.39)		0.00	(4,831.39)
400155	MD Contractual Allow (R&B)	1,410,738.34	1,165,877.57		0.00	1,165,877.57
400160	MD Contractual Allow (Ancill	29,180.50	47,116.67		0.00	47,116.67
400200	MA Room & Board	(1,105,352.00)	(806,899.75)		0.00	(806,899.75)
400205	MA Medical Supplies	(1,562.96)	(11,320.05)		0.00	(11,320.05)
400215	MA Lab	(24,197.12)	(18,179.50)		0.00	(18,179.50)
400220	MA Pharmacy	(145,751.77)	(113,339.30)		0.00	(113,339.30)
400225	MA IV Therapy	(14,257.80)	(10,309.37)		0.00	(10,309.37)
400227	MA Oxygen	(1,238.60)	0.00		0.00	0.00
400230	MA X-Ray	(6,456.25)	(5,370.96)		0.00	(5,370.96)

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400235	MA Physical Therapy	(557,667.78)	(396,122.09)		0.00	(396,122.09)
400240	MA Occupational Therapy	(531,890.14)	(393,947.23)		0.00	(393,947.23)
400245	MA Speech Therapy	(161,095.51)	(112,420.43)		0.00	(112,420.43)
400246	MA Nursing	(606,313.58)	(433,683.26)		0.00	(433,683.26)
400255	MA Contractual Allow (R&B)	760,197.87	555,155.58		0.00	555,155.58
400260	MA Contractual Allow (Ancill	223,297.74	172,886.60		0.00	172,886.60
400269	MA Sequester	22,576.98	28,631.48		0.00	28,631.48
400272	M MA Room & Board	(393,081.83)	(432,967.40)		0.00	(432,967.40)
				CAIDJE - 1	(0.00)	
400274	M MA Lab	(7,731.03)	(739.19)		0.00	(739.19)
400275	M MA Pharmacy	(25,816.13)	(5,906.80)		0.00	(5,906.80)
400276	M MA IV Therapy	0.00	(3,357.32)		0.00	(3,357.32)
400278	M MA X-Ray	(1,715.50)	(344.50)		0.00	(344.50)
400279	M MA Physical Therapy	(54,080.01)	(27,011.60)		0.00	(27,011.60)
400280	M MA Occuational Therapy	(53,702.86)	(29,120.33)		0.00	(29,120.33)
400281	M MA Speech Therapy	(9,505.72)	(8,890.25)		0.00	(8,890.25)
400286	M MA Nursing	0.00	(32,551.42)		0.00	(32,551.42)
400288	M MA Contractual Allow (R&B)	(96,846.50)	(176,762.87)		0.00	(176,762.87)
400289	M MA Contractual Allow (Anci	152,551.25	25,053.05		0.00	25,053.05
400300	H Room & Board	(98,510.17)	(38,214.55)		0.00	(38,214.55)
				CAIDJE - 1	(0.00)	
400345	H Speech Therapy	(183.64)	(191.20)		0.00	(191.20)
400355	H Contractual Allow (R&B)	(3,833.39)	(7,202.33)		0.00	(7,202.33)
400400	MG Room & Board	(74,539.00)	(195,197.09)		0.00	(195,197.09)
400405	MG Medical Supplies	(1,062.51)	(5,842.91)		0.00	(5,842.91)
400415	MG Lab	(8,253.91)	(16,641.32)		0.00	(16,641.32)
400420	MG Pharmacy	(58,008.00)	(65,612.09)		0.00	(65,612.09)
400425	MG IV Therapy	(4,072.71)	(8,360.03)		0.00	(8,360.03)
400430	MG X-Ray	(2,712.25)	(3,252.75)		0.00	(3,252.75)
400435	MG Physical Therapy	(117,264.86)	(172,820.44)		0.00	(172,820.44)
400440	MG Occupational Therapy	(116,384.81)	(194,067.10)		0.00	(194,067.10)
400445	MG Speech Therapy	(19,126.49)	(53,102.90)		0.00	(53,102.90)
400455	MG Contractual Allow (R&B)	(28,349.44)	9,792.38		0.00	9,792.38
400460	MG Contractual Allow (Ancill	261,686.99	413,969.16		0.00	413,969.16
400635	MB Physical Therapy	(50,118.77)	(65,616.85)		0.00	(65,616.85)
400640	MB Occupational Therapy	(30,416.25)	(54,050.11)		0.00	(54,050.11)
400645	MB Speech Therapy	(8,878.79)	(8,187.32)		0.00	(8,187.32)
400660	MB Contractual Allow (Ancill	19,798.98	29,598.28		0.00	29,598.28
400669	MB Sequester	484.75	1,678.13		0.00	1,678.13
400840	Vending Income	0.00	(20.82)		0.00	(20.82)
400855	Grant Revenue	(753,626.23)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(35,477.03)	(5,303.72)		0.00	(5,303.72)
400861	COVID Testing Revenue	(210,744.00)	(34,704.00)		0.00	(34,704.00)
400870	Interest Income	(14,535.01)	(92.64)		0.00	(92.64)
500010	Salaries - Administrator	94,933.78	143,714.03		0.00	143,714.03
500025	Salaries - Clinical/Nurse Lia	0.00	1,961.44		0.00	1,961.44
500035	Salaries - AR Corporate	54,000.42	55,470.07		0.00	55,470.07
500040	Salaries - Business Office	86,736.28	96,984.05		0.00	96,984.05
500050	Salaries - Admissions	45,276.54	90,493.94		0.00	90,493.94
500060	Salaries - Staffing Admin	(2,148.37)	0.00		0.00	0.00
500150	Advertising - Help Wanted	2,021.57	1,336.66		0.00	1,336.66
500180	Travel & Mileage	0.00	153.27		0.00	153.27
500200	Bank Charges	6,821.51	9,414.32		0.00	9,414.32
500220	Payroll Processing Fees - ADP	24,468.92	16,982.21		0.00	16,982.21
500240	Dues & Subscriptions	28,782.26	27,744.99		0.00	27,744.99
500260	Office Supplies	11,002.10	13,820.70		0.00	13,820.70
500280	Postage	602.65	1,132.44		0.00	1,132.44
500310	Rental Of Office Equipment	14,222.65	14,248.68		0.00	14,248.68
500320	Accounting Fees	17,548.24	8,264.93		0.00	8,264.93
500330	Contract Svcs - Office	56,176.45	57,521.68		0.00	57,521.68
500332	Contract Svcs - IT Support	10,293.97	12,626.82		0.00	12,626.82
500340	Legal Fees	7,970.20	7,972.52		0.00	7,972.52
500360	Consulting Other	56,237.71	39,968.86		0.00	39,968.86
500400	Business License Fees	520.00	500.00		0.00	500.00
500420	Licenses & Permits	680.00	855.00		0.00	855.00
500440	Telephone	22,013.96	21,794.84		0.00	21,794.84
500450	Insurance - Non Property	95,096.40	48,056.63		0.00	48,056.63
500480	Advertising - Promotional	220.68	38.23		0.00	38.23
500490	Fines & Penalties	31,177.28	64,875.61		0.00	64,875.61
500495	Bad Debt	184,396.93	96,000.00		0.00	96,000.00
500510	Taxes - Real Estate	86,845.68	95,178.60		0.00	95,178.60
500520	Taxes - Personal Property	9,782.87	(787.08)		0.00	(787.08)
500530	Insurance - Property	13,763.00	21,559.39		0.00	21,559.39
500551	Provider Tax	462,378.52	532,830.83		0.00	532,830.83
500800	Management Fee	444,184.00	449,893.00		0.00	449,893.00
500900	Rent Expense - Building	255,806.38	314,497.89		0.00	314,497.89
500905	SL Rent	5,332.00	(53,360.00)		0.00	(53,360.00)
501100	Deprec - FF&E	1,930.02	3,745.44		0.00	3,745.44
501300	Deprec - Leasehold Improvmnts	891.00	3,727.74		0.00	3,727.74
501400	Amort - Computers	531.72	531.72		0.00	531.72
501410	Deprec - Capital Lse Computers	3,907.44	3,907.44		0.00	3,907.44
502000	Interest Working Capital	59,536.87	0.00		0.00	0.00
502100	Interest Insurance Finance	0.00	27.35		0.00	27.35

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502150	Interest Other	14,327.65	46,089.78		0.00	46,089.78
503200	(Gain) Loss Payables	(6,446.85)	7,658.96		0.00	7,658.96
510003	Benefits Expense - PTO ETO	(14,708.74)	(3,639.03)		0.00	(3,639.03)
510010	Payroll Taxes - FICA	344,231.24	369,465.05		0.00	369,465.05
510020	Payroll Taxes - FUTA	5,626.90	5,704.42		0.00	5,704.42
510030	Payroll Taxes - SUTA	36,911.01	42,839.26		0.00	42,839.26
510040	Workers' Compensation	67,747.19	69,486.19		0.00	69,486.19
510050	Group Health Insurance	288,809.63	257,469.25		0.00	257,469.25
510080	Employ Benes - Non Payroll	8,437.91	3,183.73		0.00	3,183.73
510100	Employee Disability Ins	5,936.53	5,530.28		0.00	5,530.28
510105	Employee Pers Fam Med Lve Ins	15,687.08	17,325.75		0.00	17,325.75
510110	Pre Employment EE Costs	100.00	9,672.00		0.00	9,672.00
520010	Salaries - Food Serv Dir	41,500.94	22,237.59		0.00	22,237.59
520020	Salaries - Cooks	81,992.87	83,590.68		0.00	83,590.68
520030	Salaries - Dietary Aides	137,731.47	170,833.74		0.00	170,833.74
520040	Salaries - Dietician	17,410.60	25,240.00		0.00	25,240.00
520100	Raw Food	242,928.50	204,169.81		0.00	204,169.81
520120	Food Supplements	15,679.46	12,332.23		0.00	12,332.23
520140	Dietary Supplies	32,349.76	27,788.27		0.00	27,788.27
520160	Contract Svcs - Dietary	220.00	500.50		0.00	500.50
530010	Salaries - Houskpg Supv	39,288.12	45,588.19		0.00	45,588.19
530020	Salaries - Houskpg Staff	110,422.55	115,805.88		0.00	115,805.88
530120	Housekeeping Supplies	23,363.37	31,062.93		0.00	31,062.93
540020	Salaries - Laundry Staff	(138.74)	0.00		0.00	0.00
540100	Laundry Supplies	91.82	0.00		0.00	0.00
540120	Contract Svcs - Laundry	148,319.14	149,026.49		0.00	149,026.49
540140	Linens Purchases	356.39	0.00		0.00	0.00
550010	Salaries - Maint Supervisor	32,460.79	62,823.57		0.00	62,823.57
550020	Salaries - Maintenance Staff	28,084.35	18,099.30		0.00	18,099.30
550100	Maintenance Supplies	13,747.98	11,802.32		0.00	11,802.32
550110	Repairs & Maintenance	23,609.44	46,485.99		0.00	46,485.99
550120	Contract Svcs Maintenance	52,191.04	56,016.83		0.00	56,016.83
550130	Minor Equipment	0.00	11,650.95		0.00	11,650.95
550140	Pest Control	3,232.48	5,299.00		0.00	5,299.00
550145	Contract Svcs - Landscaping/S	10,463.19	21,995.00		0.00	21,995.00
550150	Gas & Electric	148,054.33	229,023.14		0.00	229,023.14
550160	Fuel Oil	72.06	750.85		0.00	750.85
550170	Cable TV	29,077.67	30,671.78		0.00	30,671.78
550180	Water & Sewer	39,268.80	30,817.57		0.00	30,817.57
550190	Trash Removal	43,372.56	31,579.31		0.00	31,579.31
560010	Salaries - DNS	107,705.46	124,125.03		0.00	124,125.03
560020	Salaries - ADNS	59,226.09	79,714.29		0.00	79,714.29
560030	Salaries - RN Nursing Supervi	27,616.49	67,720.17		0.00	67,720.17
560050	Salaries - Unit Coordinator	(288.27)	0.00		0.00	0.00
560060	Salaries - MDS Coordinator	(6,260.37)	86,735.83		0.00	86,735.83
560090	Salaries - Medical Records	39,999.97	37,475.96		0.00	37,475.96
560100	Salaries - Infection Control	(10.72)	0.00		0.00	0.00
562020	Salaries - RN	254,245.40	209,231.56		0.00	209,231.56
562030	Salaries - LPN	1,114,120.29	1,205,833.79		0.00	1,205,833.79
562032	Salaries - MMQ	80,323.63	75,301.35		0.00	75,301.35
562040	Salaries - CNA	1,234,987.29	1,461,875.41		0.00	1,461,875.41
562100	Medical Supplies	88,548.38	104,806.26		0.00	104,806.26
562120	Diapers/Disposables	32,297.44	32,781.38		0.00	32,781.38
562140	Tube Feeding (Non Part B)	4,528.66	1,052.33		0.00	1,052.33
562160	Oxygen Supplies	16,550.76	6,613.51		0.00	6,613.51
562180	Contract Svcs - Nursing	105,456.85	72,955.89		(37,842.00)	35,113.89
				CAIDJE - 2	(37,842.00)	
564100	Contract Svcs - Pharmacy	8,444.65	8,033.69		0.00	8,033.69
564120	Over The Counter Drugs	13,122.94	13,107.67		0.00	13,107.67
564140	Prescription Drugs	283,867.03	223,223.48		0.00	223,223.48
566010	I.V. Therapy/RT Exp	9,996.07	33,536.34		0.00	33,536.34
566030	Contract Svcs - Med Director	18,000.00	18,000.00		0.00	18,000.00
566050	Contract Svcs - Physician	0.00	2,200.00		0.00	2,200.00
566070	Contract Svcs - Soc Services	4,492.88	2,690.64		0.00	2,690.64
566100	Medical Records Supplies	142.64	459.46		0.00	459.46
566120	Contract Svcs -Medical Records	0.00	(146.00)		0.00	(146.00)
566140	Patient Transportation	6,445.26	6,472.93		0.00	6,472.93
566160	Med Equip Rental	18,516.20	57,137.15		0.00	57,137.15
566180	Patient Expenses	0.00	10.61		0.00	10.61
566190	Lab Fees	53,791.94	36,069.14		0.00	36,069.14
566200	X-Ray Services	12,946.30	14,914.14		0.00	14,914.14
566210	Patient Consolidated Billing	12,506.89	7,604.05		0.00	7,604.05
570010	Salaries - Dir Rehab	85,594.82	102,213.33		0.00	102,213.33
570020	Salaries - Therapy Aides	(2,876.04)	0.00		0.00	0.00
570040	Contract Svcs - Rehab	41,587.28	0.00		0.00	0.00
570050	Salaries - PT	98,841.00	105,146.67		0.00	105,146.67
570055	Salaries - PT Aides	54,826.17	67,285.79		0.00	67,285.79
570060	Physical Therapy Supplies	4,559.89	11,367.62		0.00	11,367.62
570070	Salaries - ST Staff	26,205.48	38,216.80		0.00	38,216.80
570080	Speech Therapy Supplies	355.00	0.00		0.00	0.00
570090	Salaries - OT	79,277.03	91,611.88		0.00	91,611.88
570100	Salaries - COTA	38,369.43	69,406.37		0.00	69,406.37
570160	Respiratory Therapy Supplies	1,075.00	516.66		0.00	516.66

Client: **A140591 - Bear Mountain-Belvidere**
Engagement: **MDMC 2023 - Bear Mountain Belvidere 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
580010	Salaries - Activities Director	57,252.05	59,769.28		0.00	59,769.28
580020	Salaries - Activities -Staff	68,626.12	62,576.39		0.00	62,576.39
580100	Activities Supplies	1,121.70	1,787.70		0.00	1,787.70
580120	Contract Svcs - Entertainment	892.62	4,097.50		0.00	4,097.50
590010	Salaries - Social Svc Dir	50,771.44	68,417.53		0.00	68,417.53
6042.2	Nursing P/S LPN	0.00	0.00		27,291.00	27,291.00
				CAIDJE - 2	27,291.00	
6052.2	Nursing P/S CNA	0.00	0.00		10,551.00	10,551.00
				CAIDJE - 2	10,551.00	
Subtotal : None		(865,830.42)	153,719.43		0.00	153,719.43
Total [2] Income Statement		(865,830.42)	153,719.43		0.00	153,719.43

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Client: **A140591 - Bear Mountain-Belvidere**
Engagement: **MDMC 2023 - Bear Mountain Belvidere 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
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
100010	Petty Cash	1,500.00	1,500.00
100020	Cash - Operating	19,087.45	86,973.74
100041	Cash Comm'l AR Accts	0.00	1,301.96
Subtotal : None		20,587.45	89,775.70
Total [S6L1.1C1]	Cash and Cash Equivalents	20,587.45	89,775.70
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C] A/R Other Public Patients			
100070	AR Medicaid	864,839.28	631,688.14
100075	AR Medicare A	252,515.51	380,833.32
100080	AR Managed Care	390,800.64	310,832.24
100085	AR Private	44,433.58	37,046.89
100090	AR Medicare B	38,291.56	17,215.65
Subtotal [S6L1.5C1L] A/R Other Public Patients		1,590,880.57	1,377,616.24
Total [S6L1.5C1]	Payer Accounts Receivable	1,590,880.57	1,377,616.24
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
100105	Allowance - Doubtful Accounts	(152,675.86)	(408,400.00)
Subtotal : None		(152,675.86)	(408,400.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(152,675.86)	(408,400.00)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
100317	Due To/from Bear Mt Health	6,273,636.82	(14,300,839.42)
100318	Due To/from Bear Mt Mgmt	(2,966,969.94)	(2,220,674.26)
100320	Due To/from Medicaid	(244,631.20)	0.00
100350	Due to/fr Bear Mt Andover	0.00	(3,414.35)
100351	Due to/fr Bear Mt E Longmeadow	0.00	7,157.54
100353	Due to/fr Bear Mt Reading	0.00	23,339.68
100356	Due to/fr Bear Mt W Springfield	0.00	(10,889.52)
100357	Due to/fr Bear Mt Worcester	0.00	19,519,274.48
Subtotal : None		3,062,035.68	3,013,954.15
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	3,062,035.68	3,013,954.15
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
100095	AR Other	95.60	1,494.02
100310	Due To/from Seller	29,777.20	28,912.73
200069	Patient Refund	32,574.88	29,156.16
Subtotal : None		62,447.68	59,562.91
Total [S6L1.11C1]	Other Receivables	62,447.68	59,562.91
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
100410	Prepaid Insurance	250.00	2,361.68
Subtotal : None		250.00	2,361.68
Total [S6L1.13C1]	Prepaid Insurance	250.00	2,361.68
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
100400	Prepaid Expenses	2,415.57	2,394.77
Subtotal : None		2,415.57	2,394.77
Total [S6L1.15C1]	Other Prepaid Expenses	2,415.57	2,394.77
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C] Leasehold Improvements			
100500	Leasehold Improvements	65,306.66	17,826.66
Subtotal [S6L2.3C1B] Leasehold Improvements		65,306.66	17,826.66
			47,480.00
Subgroup : [S6L2.3C] A/D Leasehold Improvements			
100600	Accum Amort - Leasehold Imp	(6,160.26)	(2,432.52)
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(6,160.26)	(2,432.52)
			18809

Total [S6L2.3C1]	Improvements - Cost	59,146.40	15,394.14	
Group : [S6L2.4C1]	Equipment			
Subgroup : [S6L2.4C	Equipment Cost			
100510	Furniture Fixtures & Equipment	36,490.02	15,950.13	
100530	Computer Equip & Software	2,658.75	2,658.75	
100535	Computer Equip - Capital Lease	19,537.40	19,537.40	
Subtotal [S6L2.4C1A]	Equipment Cost	58,686.17	38,146.28	20,539.89
Subgroup : [S6L2.4C	A/D Equipment			
100610	Accum Depr - F F & E	(7,820.28)	(4,074.84)	
100630	Accum Amort - Software	(1,329.30)	(797.58)	
100635	Accum Depr - Capital Lse Comp	(13,676.04)	(9,768.60)	
Subtotal [S6L2.4C1b]	A/D Equipment	(22,825.62)	(14,641.02)	6944
Total [S6L2.4C1]	Equipment	35,860.55	23,505.26	
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C	Utility Deposits			
100700	Deposits	19,680.00	19,680.00	
Subtotal [S6L3.3C1D]	Utility Deposits	19,680.00	19,680.00	
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	19,680.00	19,680.00	
Group : [S6L5.1C1]	Trade Payable			
Subgroup : None				
100029	Cash - Controlled Disb (WIN)	(24,739.88)	(21,335.03)	
200000	Accounts Payable	(2,377,853.32)	(1,821,588.03)	
200015	Provider Tax Payable	(241,396.82)	(215,397.21)	
Subtotal : None		(2,643,990.02)	(2,058,320.27)	
Total [S6L5.1C1]	Trade Payable	(2,643,990.02)	(2,058,320.27)	
Group : [S6L5.2C1]	Accrued Expenses			
Subgroup : None				
200010	Accrued Accounts Payable	(23,010.30)	(54,866.72)	
200050	Real Estate Tax Payable	(40,086.86)	(14,474.28)	
Subtotal : None		(63,097.16)	(69,341.00)	
Total [S6L5.2C1]	Accrued Expenses	(63,097.16)	(69,341.00)	
Group : [S6L5.3C1]	Due to Insurance Payers			
Subgroup : [S6L5.3C	Due Other Payers Actual			
100322	Due to/fr Other Insurance	(6,500.00)	0.00	
Subtotal [S6L5.3C1G]	Due Other Payers Actual	(6,500.00)	0.00	
Total [S6L5.3C1]	Due to Insurance Payers	(6,500.00)	0.00	
Group : [S6L5.4C1]	Patient Funds Due			
Subgroup : [S6L5.4C	Patient Funds Due (Self Pay)			
100050	Patient Funds Account	21,739.59	32,431.18	
200070	Patient Funds Liability	(21,739.59)	(32,431.18)	
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	(111,599.54)	(85,387.59)	
200060	Accrued PTO Benefits	(51,774.30)	(55,413.33)	
200065	Payroll Adjustments	564.80	909.21	
Subtotal [S6L5.7C1A]	Accrued Salaaries	(162,809.04)	(139,891.71)	
Subgroup : [S6L5.7C	Accrued Pauroll Taxes Payable			
200025	Payroll Taxes Payable	(80,479.98)	(78,117.71)	
Subtotal [S6L5.7C1C]	Accrued Pauroll Taxes Payable	(80,479.98)	(78,117.71)	
Subgroup : [S6L5.7C	Other Payroll Liabilities			
200026	Vol EE Benefits Payable	425.76	6,073.05	
200028	Vol EE 401K Payable	(1,374.73)	(890.62)	
Subtotal [S6L5.7C1D]	Other Payroll Liabilities	(948.97)	5,182.43	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(244,237.99)	(212,826.99)	
Group : [S6L5.10C1]	Other Current Liabilities			

Subgroup : [S6L5.10C1] Other Current Liabilities			
200055	Rent Payable	(123,437.70)	0.00
290100	Deferred Rent	(87,710.00)	(141,070.00)
Subtotal [S6L5.10C1] Other Current Liabilities		(211,147.70)	(141,070.00)
Total [S6L5.10C1] Other Current Liabilities		(211,147.70)	(141,070.00)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
300040	Retained Earnings	(1,685,374.60)	(848,456.17)
Subtotal : None		(1,685,374.60)	(848,456.17)
Total [S6L8C.5C3] Additional Paid in Capital		(1,685,374.60)	(848,456.17)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
400000	PVT Room & Board	(221,850.95)	(214,634.00)
400055	PVT Contractual Allow (R&B)	1,254.00	5,854.00
Subtotal : None		(220,596.95)	(208,780.00)
Total [S2L1.1C1] Private Pay		(220,596.95)	(208,780.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
400300	H Room & Board	(38,214.55)	(19,125.00)
400355	H Contractual Allow (R&B)	(7,202.33)	(3,833.39)
400400	MG Room & Board	(195,197.09)	(74,539.00)
400455	MG Contractual Allow (R&B)	9,792.38	(28,349.44)
Subtotal : None		(230,821.59)	(125,846.83)
Total [S2L1.2C1] Commerical Managed Care		(230,821.59)	(125,846.83)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400200	MA Room & Board	(806,899.75)	(1,105,352.00)
400246	MA Nursing	(433,683.26)	(606,313.58)
400288	M MA Contractual Allow (R&B)	(176,762.87)	(96,846.50)
Subtotal : None		(1,417,345.88)	(1,808,512.08)
Total [S2L1.4C1] Medicare-Fee-For-Service		(1,417,345.88)	(1,808,512.08)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
400272	M MA Room & Board	(432,967.40)	(472,467.00)
Subtotal : None		(432,967.40)	(472,467.00)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(432,967.40)	(472,467.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
400100	MD Room & Board	(4,425,142.05)	(6,542,237.00)
400103	MD State Add-On	(180,350.00)	(12,200.00)
400155	MD Contractual Allow (R&B)	1,165,877.57	1,410,738.34
Subtotal : None		(3,439,614.48)	(5,143,698.66)
Total [S2L1.6C1] MassHealth Fee-for-Service		(3,439,614.48)	(5,143,698.66)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
3003.7	Mass Health Managed Care	(108,460.00)	0.00
Subtotal : None		(108,460.00)	0.00
Total [S2L1.7C1] MassHealth Managed Care		(108,460.00)	0.00
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3003.8	Medicaid Managed Care	(2,513,430.00)	0.00
Subtotal : None		(2,513,430.00)	0.00
Total [S2L1.8C1] Senior Care Options		(2,513,430.00)	0.00
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
400015	PVT Lab	0.00	(40.73)
400105	MD Medical Supplies	(485.00)	0.00
400115	MD Lab	(1,437.80)	(257.06)
400120	MD Pharmacy	(3,157.98)	(2,275.35)
400125	MD IV Therapy	(9.34)	0.00
400130	MD X-Ray	(1,121.25)	(80.00)
400135	MD Physical Therapy	(16,813.02)	(12,597.72)
400140	MD Occupational Therapy	(24,092.28)	(13,970.37)
400145	MD Speech Therapy	(4,831.39)	(3,096.50)

400160	MD Contractual Allow (Ancill	47,116.67	29,180.50
400205	MA Medical Supplies	(11,320.05)	(1,562.96)
400215	MA Lab	(18,179.50)	(24,197.12)
400220	MA Pharmacy	(113,339.30)	(145,751.77)
400225	MA IV Therapy	(10,309.37)	(14,257.80)
400227	MA Oxygen	0.00	(1,238.60)
400230	MA X-Ray	(5,370.96)	(6,456.25)
400235	MA Physical Therapy	(396,122.09)	(557,667.78)
400240	MA Occupational Therapy	(393,947.23)	(531,890.14)
400245	MA Speech Therapy	(112,420.43)	(161,095.51)
400255	MA Contractual Allow (R&B)	555,155.58	760,197.87
400260	MA Contractual Allow (Ancill	172,886.60	223,297.74
400269	MA Sequester	28,631.48	22,576.98
400274	M MA Lab	(739.19)	(7,731.03)
400275	M MA Pharmacy	(5,906.80)	(25,816.13)
400276	M MA IV Therapy	(3,357.32)	0.00
400278	M MA X-Ray	(344.50)	(1,715.50)
400279	M MA Physical Therapy	(27,011.60)	(54,080.01)
400280	M MA Occuational Therapy	(29,120.33)	(53,702.86)
400281	M MA Speech Therapy	(8,890.25)	(9,505.72)
400286	M MA Nursing	(32,551.42)	0.00
400289	M MA Contractual Allow (Anci	25,053.05	152,551.25
400345	H Speech Therapy	(191.20)	(183.64)
400405	MG Medical Supplies	(5,842.91)	(1,062.51)
400415	MG Lab	(16,641.32)	(8,253.91)
400420	MG Pharmacy	(65,612.09)	(58,008.00)
400425	MG IV Therapy	(8,360.03)	(4,072.71)
400430	MG X-Ray	(3,252.75)	(2,712.25)
400435	MG Physical Therapy	(172,820.44)	(117,264.86)
400440	MG Occupational Therapy	(194,067.10)	(116,384.81)
400445	MG Speech Therapy	(53,102.90)	(19,126.49)
400460	MG Contractual Allow (Ancill	413,969.16	261,686.99
400635	MB Physical Therapy	(65,616.85)	(50,118.77)
400640	MB Occupational Therapy	(54,050.11)	(30,416.25)
400645	MB Speech Therapy	(8,187.32)	(8,878.79)
400660	MB Contractual Allow (Ancill	29,598.28	19,798.98
400669	MB Sequester	1,678.13	484.75
Subtotal : None		(594,534.47)	(575,694.84)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(594,534.47)	(575,694.84)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
400855	Grant Revenue	0.00	(753,626.23)
400861	COVID Testing Revenue	(34,704.00)	(210,744.00)
Subtotal : None		(34,704.00)	(964,370.23)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(34,704.00)	(964,370.23)
Group : [S2L3.4C1]	Vending Machine Revenue		
Subgroup : None			
400840	Vending Income	(20.82)	0.00
Subtotal : None		(20.82)	0.00
Total [S2L3.4C1]	Vending Machine Revenue	(20.82)	0.00
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
400870	Interest Income	(92.64)	(14,535.01)
Subtotal : None		(92.64)	(14,535.01)
Total [S2L3.7C1]	Interest Income	(92.64)	(14,535.01)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
400860	Miscellaneous Revenue	(5,303.72)	(17,804.99)
Subtotal : None		(5,303.72)	(17,804.99)
Total [S2L3.9C1]	Administrative & General Recoverable	(5,303.72)	(17,804.99)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
560010	Salaries - DNS	124,125.03	107,705.46
Subtotal : None		124,125.03	107,705.46
Total [S3L1.1C1]	Director of Nurses Salary	124,125.03	107,705.46
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
500025	Salaries - Clinical/Nurse Lia	1,961.44	0.00

560020	Salaries - ADNS	79,714.29	59,226.09
560030	Salaries - RN Nursing Supervi	67,720.17	27,616.49
560050	Salaries - Unit Coordinator	0.00	(288.27)
560100	Salaries - Infection Control	0.00	(10.72)
562020	Salaries - RN	209,231.56	254,245.40
Subtotal : None		358,627.46	340,788.99
Total [S3L1.7C1]	Registered Nurses Salaries	358,627.46	340,788.99
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
562180	Contract Svcs - Nursing	35,113.89	105,456.85
Subtotal : None		35,113.89	105,456.85
Total [S3L1.11C1]	Registered Nurses Purchased Service	35,113.89	105,456.85
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
562030	Salaries - LPN	1,205,833.79	1,114,120.29
Subtotal : None		1,205,833.79	1,114,120.29
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,205,833.79	1,114,120.29
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6042.2	Nursing P/S LPN	27,291.00	0.00
Subtotal : None		27,291.00	0.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	27,291.00	0.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
562040	Salaries - CNA	1,461,875.41	1,234,987.29
Subtotal : None		1,461,875.41	1,234,987.29
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,461,875.41	1,234,987.29
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
6052.2	Nursing P/S CNA	10,551.00	0.00
Subtotal : None		10,551.00	0.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	10,551.00	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C Administrator Salaries			
500010	Salaries - Administrator	143,714.03	94,933.78
Subtotal [S3L2.1C1A] Administrator Salaries		143,714.03	94,933.78
Total [S3L2.1C1]	Administration Salaries	143,714.03	94,933.78
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
500035	Salaries - AR Corporate	55,470.07	54,000.42
500040	Salaries - Business Office	96,984.05	86,736.28
500060	Salaries - Staffing Admin	0.00	(2,148.37)
Subtotal : None		152,454.12	138,588.33
Total [S3L2.7C1]	Clerical Staff Salaries	152,454.12	138,588.33
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
500330	Contract Svcs - Office	57,521.68	56,176.45
500360	Consulting Other	39,968.86	56,237.71
Subtotal : None		97,490.54	112,414.16
Total [S3L2.10C1]	Clerical Staff Purchased Service	97,490.54	112,414.16
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
500220	Payroll Processing Fees - ADP	16,982.21	24,468.92
500332	Contract Svcs - IT Support	12,626.82	10,293.97
Subtotal : None		29,609.03	34,762.89
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	29,609.03	34,762.89
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
500200	Bank Charges	9,414.32	6,821.51
500260	Office Supplies	13,820.70	11,002.10
500280	Postage	1,132.44	602.65
500310	Rental Of Office Equipment	14,248.68	14,222.65
Subtotal : None		38,616.14	32,648.91

Total [S3L2.12C1]	Office Supplies	38,616.14	32,648.91
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
500440	Telephone	21,794.84	22,013.96
Subtotal : None		21,794.84	22,013.96
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	21,794.84	22,013.96
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
500180	Travel & Mileage	153.27	0.00
Subtotal : None		153.27	0.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	153.27	0.00
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	27,744.99	28,782.26
500400	Business License Fees	500.00	520.00
500420	Licenses & Permits	855.00	680.00
Subtotal : None		29,099.99	29,982.26
Total [S3L2.17C1]	Licenses & Dues: Patient Care Relate	29,099.99	29,982.26
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
500320	Accounting Fees	8,264.93	17,548.24
Subtotal : None		8,264.93	17,548.24
Total [S3L2.19C1]	Accounting Services (not related to A	8,264.93	17,548.24
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
500450	Insurance - Non Property	48,056.63	95,096.40
Subtotal : None		48,056.63	95,096.40
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	48,056.63	95,096.40
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
502000	Interest Working Capital	0.00	59,536.87
503200	(Gain) Loss Payables	7,658.96	(6,446.85)
566180	Patient Expenses	10.61	0.00
Subtotal : None		7,669.57	53,090.02
Total [S3L2.22C1]	Other A & G Expenses	7,669.57	53,090.02
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
500480	Advertising - Promotional	38.23	220.68
Subtotal : None		38.23	220.68
Total [S3L2B.1C1]	Advertising Marketing	38.23	220.68
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	7,972.52	7,970.20
Subtotal : None		7,972.52	7,970.20
Total [S3L2B.6C1]	Legal: Other	7,972.52	7,970.20
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	449,893.00	444,184.00
Subtotal : None		449,893.00	444,184.00
Total [S3L2B.8C1]	Management Company Fees	449,893.00	444,184.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	64,875.61	31,177.28
502150	Interest Other	46,089.78	14,327.65
Subtotal : None		110,965.39	45,504.93
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	110,965.39	45,504.93

Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	96,000.00	184,396.93
Subtotal : None		96,000.00	184,396.93
Total [S3L2B.14C1] Bad Debt Expenses		96,000.00	184,396.93
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	532,830.83	462,378.52
Subtotal : None		532,830.83	462,378.52
Total [S3L2B.15C1] User Fee Assessment		532,830.83	462,378.52
Group : [S3L2B.16C1] Other Non Allowable A&G Expenses			
Subgroup : None			
502100	Interest Insurance Finance	27.35	0.00
Subtotal : None		27.35	0.00
Total [S3L2B.16C1] Other Non Allowable A&G Expenses		27.35	0.00
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	62,823.57	32,460.79
550020	Salaries - Maintenance Staff	18,099.30	28,084.35
Subtotal : None		80,922.87	60,545.14
Total [S3L3.5C1] Plant Operations: Salaires		80,922.87	60,545.14
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	56,016.83	52,191.04
550140	Pest Control	5,299.00	3,232.48
550145	Contract Svcs - Landscaping/S	21,995.00	10,463.19
550190	Trash Removal	31,579.31	43,372.56
Subtotal : None		114,890.14	109,259.27
Total [S3L3.8C1] Plant Operations: Purchased Service		114,890.14	109,259.27
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	11,802.32	13,747.98
550110	Repairs & Maintenance	46,485.99	23,609.44
550130	Minor Equipment	11,650.95	0.00
Subtotal : None		69,939.26	37,357.42
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		69,939.26	37,357.42
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	229,023.14	148,054.33
550160	Fuel Oil	750.85	72.06
550180	Water & Sewer	30,817.57	39,268.80
Subtotal : None		260,591.56	187,395.19
Total [S3L3.10C1] Plant Operatins: Utilities		260,591.56	187,395.19
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
520040	Salaries - Dietician	25,240.00	17,410.60
Subtotal : None		25,240.00	17,410.60
Total [S3L3.13C1] Dietician: Salaries		25,240.00	17,410.60
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
520010	Salaries - Food Serv Dir	22,237.59	41,500.94
520020	Salaries - Cooks	83,590.68	81,992.87
520030	Salaries - Dietary Aides	170,833.74	137,731.47
Subtotal : None		276,662.01	261,225.28
Total [S3L3.18C1] Dietary: Salaries		276,662.01	261,225.28
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
520100	Raw Food	204,169.81	242,928.50
520120	Food Supplements	12,332.23	15,679.46
Subtotal : None		216,502.04	258,607.96
Total [S3L3.21C1] Dietary: Food		216,502.04	258,607.96
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	500.50	220.00

Subtotal : None		500.50	220.00
Total [S3L3.22C1]	Dietary: Purchased Service	500.50	220.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520140	Dietary Supplies	27,788.27	32,349.76
Subtotal : None		27,788.27	32,349.76
Total [S3L3.23C1]	Dietary: Supplies & Expenses	27,788.27	32,349.76
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	45,588.19	39,288.12
530020	Salaries - Houskpg Staff	115,805.88	110,422.55
Subtotal [S3L3.24C1] Housekeeping Salries		161,394.07	149,710.67
Subgroup : [S3L3.24C1] Laundry Salaries			
540020	Salaries - Laundry Staff	0.00	(138.74)
Subtotal [S3L3.24C1] Laundry Salaries		0.00	(138.74)
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	161,394.07	149,571.93
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Laundry Purchased Service			
540120	Contract Svcs - Laundry	149,026.49	148,319.14
Subtotal [S3L3.27C1] Laundry Purchased Service		149,026.49	148,319.14
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	149,026.49	148,319.14
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	31,062.93	23,363.37
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		31,062.93	23,363.37
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
540100	Laundry Supplies	0.00	91.82
Subtotal [S3L3.28C1] Laundry Supplies & Expense		0.00	91.82
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	31,062.93	23,455.19
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	0.00	356.39
Subtotal : None		0.00	356.39
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bec	0.00	356.39
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560090	Salaries - Medical Records	37,475.96	39,999.97
Subtotal : None		37,475.96	39,999.97
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	37,475.96	39,999.97
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MDS Salaries			
560060	Salaries - MDS Coordinator	86,735.83	(6,260.37)
562032	Salaries - MMQ	75,301.35	80,323.63
Subtotal [S3L3.40C1] MDS Salaries		162,037.18	74,063.26
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	162,037.18	74,063.26
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
500050	Salaries - Admissions	90,493.94	45,276.54
590010	Salaries - Social Svc Dir	68,417.53	50,771.44
Subtotal : None		158,911.47	96,047.98
Total [S3L3.48C1]	Social Service Worker: Salaries	158,911.47	96,047.98
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	2,690.64	4,492.88
Subtotal : None		2,690.64	4,492.88
Total [S3L3.51C1]	Social Service Worker: Purchased Se	2,690.64	4,492.88
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			

570010	Salaries - Dir Rehab	102,213.33	85,594.82
570020	Salaries - Therapy Aides	0.00	(2,876.04)
570050	Salaries - PT	105,146.67	98,841.00
570055	Salaries - PT Aides	67,285.79	54,826.17
570070	Salaries - ST Staff	38,216.80	26,205.48
570090	Salaries - OT	91,611.88	79,277.03
570100	Salaries - COTA	69,406.37	38,369.43
Subtotal : None		473,880.84	380,237.89
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	473,880.84	380,237.89
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
566050	Contract Svcs - Physician	2,200.00	0.00
570040	Contract Svcs - Rehab	0.00	41,587.28
Subtotal : None		2,200.00	41,587.28
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	2,200.00	41,587.28
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	59,769.28	57,252.05
580020	Salaries - Activities -Staff	62,576.39	68,626.12
Subtotal : None		122,345.67	125,878.17
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	122,345.67	125,878.17
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	4,097.50	892.62
Subtotal : None		4,097.50	892.62
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	4,097.50	892.62
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	30,671.78	29,077.67
580100	Activities Supplies	1,787.70	1,121.70
Subtotal : None		32,459.48	30,199.37
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	32,459.48	30,199.37
Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
566140	Patient Transportation	6,472.93	6,445.26
Subtotal : None		6,472.93	6,445.26
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	6,472.93	6,445.26
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
566030	Contract Svcs - Med Director	18,000.00	18,000.00
Subtotal : None		18,000.00	18,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	18,000.00	18,000.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
564140	Prescription Drugs	223,223.48	283,867.03
566010	I.V. Therapy/RT Exp	33,536.34	9,996.07
566190	Lab Fees	36,069.14	53,791.94
566200	X-Ray Services	14,914.14	12,946.30
566210	Patient Consolidated Billing	7,604.05	12,506.89
Subtotal : None		315,347.15	373,108.23
Total [S3L3.87C1]	Legend Drugs	315,347.15	373,108.23
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
562100	Medical Supplies	104,806.26	88,548.38
562120	Diapers/Disposables	32,781.38	32,297.44
562140	Tube Feeding (Non Part B)	1,052.33	4,528.66
562160	Oxygen Supplies	6,613.51	16,550.76
564120	Over The Counter Drugs	13,107.67	13,122.94
566100	Medical Records Supplies	459.46	142.64
566120	Contract Svcs -Medical Records	(146.00)	0.00
570060	Physical Therapy Supplies	11,367.62	4,559.89
570080	Speech Therapy Supplies	0.00	355.00
570160	Respiratory Therapy Supplies	516.66	1,075.00
Subtotal : None		170,558.89	161,180.71
Total [S3L3.89C1]	House Supplies Not Resold	170,558.89	161,180.71

Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
564100	Contract Svcs - Pharmacy	8,033.69	8,444.65
Subtotal : None		8,033.69	8,444.65
Total [S3L3.92C1] Pharmacy Consultant		8,033.69	8,444.65
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C'Improvements Depreciation			
501300	Deprec - Leasehold Improvmnts	3,727.74	(16,781.04)
Subtotal [S3L4.1C1B] Improvements Depreciation		3,727.74	(16,781.04)
Subgroup : [S3L4.1C' Equipment Depreciation			
501100	Deprec - FF&E	3,745.44	1,930.02
501400	Amort - Computers	531.72	531.72
501410	Deprec - Capital Lse Computers	3,907.44	3,907.44
Subtotal [S3L4.1C1C] Equipment Depreciation		8,184.60	6,369.18
Total [S3L4.1C1] Depreciaton		11,912.34	(10,411.86)
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
500530	Insurance - Property	21,559.39	13,763.00
Subtotal : None		21,559.39	13,763.00
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		21,559.39	13,763.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
500510	Taxes - Real Estate	95,178.60	86,845.68
500520	Taxes - Personal Property	(787.08)	9,782.87
Subtotal : None		94,391.52	96,628.55
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		94,391.52	96,628.55
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
566160	Med Equip Rental	57,137.15	18,516.20
Subtotal : None		57,137.15	18,516.20
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		57,137.15	18,516.20
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
500900	Rent Expense - Building	314,497.89	255,806.38
500905	SL Rent	(53,360.00)	5,332.00
Subtotal : None		261,137.89	261,138.38
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		261,137.89	261,138.38
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	257,469.25	288,809.63
510100	Employee Disability Ins	5,530.28	5,936.53
510105	Employee Pers Fam Med Lve Ins	17,325.75	15,687.08
Subtotal : None		280,325.28	310,433.24
Total [CLA-53.01] LA-Group Health/Life		280,325.28	310,433.24
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	(3,639.03)	(14,708.74)
510080	Employ Benes - Non Payroll	3,183.73	8,437.91
510110	Pre Employment EE Costs	9,672.00	100.00
Subtotal : None		9,216.70	(6,170.83)
Total [CLA-53.03] LA-Employee Benefits		9,216.70	(6,170.83)
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	369,465.05	344,231.24
510020	Payroll Taxes - FUTA	5,704.42	5,626.90
510030	Payroll Taxes - SUTA	42,839.26	36,911.01
Subtotal : None		418,008.73	386,769.15
Total [CLA-53.04] LA-Payroll Taxes		418,008.73	386,769.15
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	69,486.19	67,747.19
Subtotal : None		69,486.19	67,747.19
Total [CLA-53.05] LA-Workers Comp		69,486.19	67,747.19

NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
Sum of Account Groups	0.00	0.00

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