

Client: **A140579 - Bear Mountain-Chestnut Hill of East Longmeadow**
Engagement: **MDMC 2023 - Bear Mountain Chestnut Hill of East Longmeadow LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1 12/31/2022	FS 12/31/2023	JE Ref #	CAIDJE	CAID 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	132,510.41	35,362.67		0.00	35,362.67
100029	Cash - Controlled Disb (WIN)	(53,657.15)	(48,378.70)		0.00	(48,378.70)
100031	Cash Gov't AR Accounts	54,402.42	0.00		0.00	0.00
100041	Cash Commi AR Accts	17,674.71	0.00		0.00	0.00
100050	Patient Funds Account	25,904.49	45,102.85		0.00	45,102.85
100070	AR Medicaid	1,361,503.31	1,058,063.73		0.00	1,058,063.73
100075	AR Medicare A	435,213.42	394,674.07		0.00	394,674.07
100080	AR Managed Care	564,026.17	484,948.00		0.00	484,948.00
100085	AR Private	109,117.90	11,173.51		0.00	11,173.51
100090	AR Medicare B	70,880.63	104,146.53		0.00	104,146.53
100095	AR Other	4,168.12	2,078.42		0.00	2,078.42
100105	Allowance - Doubtful Accounts	(472,200.00)	(250,316.52)		0.00	(250,316.52)
100310	Due To/from Seller	69,609.16	69,609.16		0.00	69,609.16
100317	Due To/from Bear Mt Health	(21,613,766.08)	10,191,529.63		0.00	10,191,529.63
100318	Due To/from Bear Mt Mgmt	(2,615,720.49)	(3,597,932.90)		0.00	(3,597,932.90)
100320	Due To/from Medicaid	0.00	(406,217.34)		0.00	(406,217.34)
100322	Due to/fr Other Insurance	0.00	(58,000.00)		0.00	(58,000.00)
100326	Capital Improvment Reserve	165,785.00	165,785.00		0.00	165,785.00
100350	Due to/fr Bear Mt Andover	16,221.62	0.00		0.00	0.00
100352	Due to/fr Bear Mt Lowell	(7,157.54)	0.00		0.00	0.00
100353	Due to/fr Bear Mt Reading	10,733.61	0.00		0.00	0.00
100354	Due to/fr Bear Mt Springfield	(3,160.76)	0.00		0.00	0.00
100355	Due to/fr Bear Mt Sudbury	(13,495.86)	0.00		0.00	0.00
100356	Due to/fr Bear Mt W Springfield	(7,574.38)	0.00		0.00	0.00
100357	Due to/fr Bear Mt Worcester	27,710,709.66	0.00		0.00	0.00
100400	Prepaid Expenses	2,338.82	3,089.07		0.00	3,089.07
100410	Prepaid Insurance	3,725.10	333.34		0.00	333.34
100500	Leasehold Improvements	78,456.41	81,948.87		0.00	81,948.87
100510	Furniture Fixtures & Equipment	53,248.69	74,534.43		0.00	74,534.43
100520	Vehicles	13,109.60	13,109.60		0.00	13,109.60
100530	Computer Equip & Software	5,317.50	5,317.50		0.00	5,317.50
100535	Computer Equip - Capital Lease	17,021.25	17,021.25		0.00	17,021.25
100590	Construction-in-Progress	7,278.33	7,278.33		0.00	7,278.33
100600	Accum Amort - Leasehold Imp	(12,367.26)	(22,145.10)		0.00	(22,145.10)
100610	Accum Depr - F F & E	(8,713.80)	(19,753.98)		0.00	(19,753.98)
100620	Accum Depr - Vehicles	(6,554.70)	(9,176.58)		0.00	(9,176.58)
100630	Accum Amort - Software	(1,611.78)	(2,658.90)		0.00	(2,658.90)
100635	Accum Depr - Capital Lse Comp	(8,494.26)	(11,914.98)		0.00	(11,914.98)
100720	Loan Acquisition Costs	6,250.00	0.00		0.00	0.00
200000	Accounts Payable	(2,224,619.84)	(2,791,750.79)		0.00	(2,791,750.79)
200010	Accrued Accounts Payable	(81,966.30)	(25,989.99)		0.00	(25,989.99)
200015	Provider Tax Payable	(365,853.15)	(382,604.58)		0.00	(382,604.58)
200020	Payroll Payable	(314,078.68)	(397,991.98)		0.00	(397,991.98)
200025	Payroll Taxes Payable	(172,396.00)	(191,210.79)		0.00	(191,210.79)
200026	Vol EE Benefits Payable	3,476.75	528.61		0.00	528.61
200050	Real Estate Tax Payable	(17,881.42)	(89,475.55)		0.00	(89,475.55)
200055	Rent Payable	0.00	(144,905.06)		0.00	(144,905.06)
200060	Accrued PTO Benefits	(103,286.80)	(127,824.38)		0.00	(127,824.38)
200065	Payroll Adjustments	(1,431.17)	(7,949.42)		0.00	(7,949.42)
200069	Patient Refund	10,761.19	30,646.43		0.00	30,646.43
200070	Patient Funds Liability	(25,904.49)	(45,102.85)		0.00	(45,102.85)
290100	Deferred Rent	(165,601.00)	(102,965.00)		0.00	(102,965.00)
300040	Retained Earnings	(126,075.58)	(2,636,999.12)		0.00	(2,636,999.12)
Subtotal : None		2,527,375.78	1,426,516.49		0.00	1,426,516.49
Total [1] Balance Sheet		2,527,375.78	1,426,516.49		0.00	1,426,516.49
Group : [2] Income Statement						
Subgroup : None						
3003.7	Mass mgt care	0.00	0.00		(273,447.00)	(273,447.00)
400000	PVT Room & Board	(1,675,107.00)	(2,564,176.81)	CAIDJE - 1	(273,447.00)	(2,564,176.81)
400020	PVT Pharmacy	0.00	171.12		0.00	171.12
400030	PVT X-Ray	(102.35)	0.00		0.00	0.00
400035	PVT Physical Therapy	(31.51)	0.00		0.00	0.00
400040	PVT Occupational Therapy	(141.90)	0.00		0.00	0.00
400047	PVT Ancillary	(62.00)	0.00		0.00	0.00
400055	PVT Contractual Allow (R&B)	27,666.49	40,248.97		0.00	40,248.97
400100	MD Room & Board	(9,463,120.00)	(11,839,258.85)		0.00	(11,839,258.85)
400103	MD State Add-On	(38,200.00)	(248,940.00)		0.00	(248,940.00)
400104	MD Patient Transitions Program	(54,402.42)	(979,243.56)		0.00	(979,243.56)
400115	MD Lab	(456.59)	(100.12)		0.00	(100.12)
400120	MD Pharmacy	(15,750.46)	(16,943.41)		0.00	(16,943.41)
400127	MD Oxygen	(155.00)	(1,211.61)		0.00	(1,211.61)
400130	MD X-Ray	(240.00)	0.00		0.00	0.00
400135	MD Physical Therapy	(5,360.70)	(2,323.86)		0.00	(2,323.86)
400140	MD Occupational Therapy	(5,218.10)	(928.27)		0.00	(928.27)
400155	MD Contractual Allow (R&B)	3,886,328.90	4,393,444.51		1,129,467.84	5,522,912.35
400160	MD Contractual Allow (Ancill	27,180.85	21,507.27	CAIDJE - 1	1,129,467.84	21,507.27
400170	MD Revenue Adjustments	(3,770.00)	(200.00)		0.00	(200.00)
400200	MA Room & Board	(2,644,774.00)	(1,967,789.25)		0.00	(1,967,789.25)
400205	MA Medical Supplies	(5,986.13)	(1,449.00)		0.00	(1,449.00)
400215	MA Lab	(36,391.27)	(32,534.84)		0.00	(32,534.84)
400220	MA Pharmacy	(182,977.38)	(171,551.44)		0.00	(171,551.44)
400225	MA IV Therapy	(9,567.01)	(13,672.75)		0.00	(13,672.75)
400227	MA Oxygen	(2,272.48)	(1,142.50)		0.00	(1,142.50)

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400230	MA X-Ray	(9,553.85)	(4,400.50)		0.00	(4,400.50)
400235	MA Physical Therapy	(941,206.64)	(649,153.13)		0.00	(649,153.13)
400240	MA Occupational Therapy	(898,824.63)	(616,526.78)		0.00	(616,526.78)
400245	MA Speech Therapy	(309,443.69)	(219,893.78)		0.00	(219,893.78)
400246	MA Nursing	(1,060,079.72)	(762,832.35)		0.00	(762,832.35)
400255	MA Contractual Allow (R&B)	2,064,442.63	1,536,718.96		0.00	1,536,718.96
400260	MA Contractual Allow (Ancill	249,888.17	148,294.96		0.00	148,294.96
400269	MA Sequester	44,155.26	53,757.01		0.00	53,757.01
400272	M MA Room & Board	(1,922,288.00)	(1,794,734.30)		45,674.37	(1,749,059.93)
				CAIDJE - 1	45,674.37	
400274	M MA Lab	(21,157.80)	(26,468.07)		0.00	(26,468.07)
400275	M MA Pharmacy	(92,540.94)	(91,843.51)		0.00	(91,843.51)
400276	M MA IV Therapy	(2,434.26)	(3,574.86)		0.00	(3,574.86)
400277	M MA Oxygen	(744.00)	(95.00)		0.00	(95.00)
400278	M MA X-Ray	(3,658.50)	(3,143.00)		0.00	(3,143.00)
400279	M MA Physical Therapy	(236,997.57)	(311,447.99)		0.00	(311,447.99)
400280	M MA Occupational Therapy	(238,243.22)	(300,969.47)		0.00	(300,969.47)
400281	M MA Speech Therapy	(42,167.95)	(74,719.57)		0.00	(74,719.57)
400285	M MA Medical Supplies	(8,704.01)	(8,131.82)		0.00	(8,131.82)
400286	M MA Nursing	(103,935.21)	(143,469.89)		0.00	(143,469.89)
400288	M MA Contractual Allow (R&B)	203,136.25	294,082.81		0.00	294,082.81
400289	M MA Contractual Allow (Anci	410,216.34	543,014.08		0.00	543,014.08
400300	H Room & Board	(10,576.00)	(4,129.65)		(45,674.37)	(49,804.02)
				CAIDJE - 1	(45,674.37)	
400320	H Pharmacy	0.00	(625.83)		0.00	(625.83)
400335	H Physical Therapy	0.00	(178.19)		0.00	(178.19)
400340	H Occupational Therapy	(254.00)	0.00		0.00	0.00
400345	H Speech Therapy	(180.84)	(161.80)		0.00	(161.80)
400355	H Contractual Allow (R&B)	4,280.80	(145.98)		0.00	(145.98)
400360	H Contractual Allow (Ancilla	0.00	625.83		0.00	625.83
400400	MG Room & Board	(340,890.00)	(497,897.15)		(856,020.84)	(1,353,917.99)
				CAIDJE - 1	(856,020.84)	
400405	MG Medical Supplies	(4,984.21)	(1,208.06)		0.00	(1,208.06)
400415	MG Lab	(15,998.12)	(11,294.15)		0.00	(11,294.15)
400420	MG Pharmacy	(110,308.25)	(57,681.21)		0.00	(57,681.21)
400425	MG IV Therapy	(2,465.08)	0.00		0.00	0.00
400427	MG Oxygen	(403.00)	0.00		0.00	0.00
400430	MG X-Ray	(3,142.82)	(2,942.52)		0.00	(2,942.52)
400435	MG Physical Therapy	(255,704.71)	(239,144.44)		0.00	(239,144.44)
400440	MG Occupational Therapy	(246,975.43)	(226,712.85)		0.00	(226,712.85)
400445	MG Speech Therapy	(31,486.76)	(28,746.05)		0.00	(28,746.05)
400455	MG Contractual Allow (R&B)	21,221.66	4,652.99		0.00	4,652.99
400460	MG Contractual Allow (Ancill	538,527.14	368,773.68		0.00	368,773.68
400635	MB Physical Therapy	(120,791.01)	(148,404.17)		0.00	(148,404.17)
400640	MB Occupational Therapy	(51,007.93)	(105,090.37)		0.00	(105,090.37)
400645	MB Speech Therapy	(19,705.22)	(23,486.27)		0.00	(23,486.27)
400660	MB Contractual Allow (Ancill	45,361.99	59,894.15		0.00	59,894.15
400669	MB Sequester	1,693.12	3,856.91		0.00	3,856.91
400855	Grant Revenue	(977,003.84)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(52,441.56)	(2,511.90)		0.00	(2,511.90)
400861	COVID Testing Revenue	(262,968.00)	(56,016.00)		0.00	(56,016.00)
400870	Interest Income	(34,227.12)	52.00		0.00	52.00
500010	Salaries - Administrator	133,510.70	151,019.28		0.00	151,019.28
500025	Salaries - Clinical/Nurse Lia	0.00	5,946.09		0.00	5,946.09
500035	Salaries - AR Corporate	114,449.04	79,307.98		0.00	79,307.98
500040	Salaries - Business Office	141,710.09	230,033.32		0.00	230,033.32
500050	Salaries - Admissions	54,443.72	61,286.40		0.00	61,286.40
500060	Salaries - Staffing Admin	(5,188.50)	0.00		0.00	0.00
500150	Advertising - Help Wanted	2,635.63	3,322.57		0.00	3,322.57
500160	Auto Expenses	0.00	433.29		0.00	433.29
500180	Travel & Mileage	208.97	654.16		0.00	654.16
500200	Bank Charges	6,628.10	11,242.89		0.00	11,242.89
500220	Payroll Processing Fees - ADP	35,776.92	28,093.48		0.00	28,093.48
500240	Dues & Subscriptions	33,949.59	33,079.85		0.00	33,079.85
500260	Office Supplies	16,440.93	11,029.85		0.00	11,029.85
500280	Postage	1,511.99	2,143.30		0.00	2,143.30
500310	Rental Of Office Equipment	17,611.87	27,608.13		0.00	27,608.13
500320	Accounting Fees	17,576.33	8,264.93		0.00	8,264.93
500330	Contract Svcs - Office	63,488.19	75,014.95		0.00	75,014.95
500332	Contract Svcs - IT Support	11,924.48	15,262.35		0.00	15,262.35
500340	Legal Fees	4,377.36	12,842.02		0.00	12,842.02
500360	Consulting Other	115,205.02	35,908.62		0.00	35,908.62
500400	Business License Fees	520.00	500.00		0.00	500.00
500420	Licenses & Permits	2,461.00	1,980.00		0.00	1,980.00
500440	Telephone	32,283.64	33,175.98		0.00	33,175.98
500450	Insurance - Non Property	97,300.49	62,380.33		0.00	62,380.33
500460	Meetings & Seminars	400.00	450.00		0.00	450.00
500480	Advertising - Promotional	4,406.33	6,632.12		0.00	6,632.12
500485	Business Development	265.04	0.00		0.00	0.00
500490	Fines & Penalties	0.00	3,265.00		0.00	3,265.00
500495	Bad Debt	351,127.00	156,000.00		0.00	156,000.00
500510	Taxes - Real Estate	107,288.52	204,300.53		0.00	204,300.53
500520	Taxes - Personal Property	5,069.03	4,110.84		0.00	4,110.84
500530	Insurance - Property	15,518.00	34,846.75		0.00	34,846.75
500551	Provider Tax	575,372.39	758,529.61		0.00	758,529.61
500800	Management Fee	719,624.00	839,506.00		0.00	839,506.00
500900	Rent Expense - Building	300,294.30	369,193.02		0.00	369,193.02
500905	SL Rent	6,261.00	(62,636.00)		0.00	(62,636.00)
501100	Deprec - FF&E	3,780.96	11,040.18		0.00	11,040.18
501300	Deprec - Leasehold Improvmts	(16,377.36)	9,777.84		0.00	9,777.84

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		12/31/2022	12/31/2023			12/31/2023
501350	Deprec - Vehicle	2,621.88	2,621.88		0.00	2,621.88
501400	Amort - Computers	1,063.56	1,047.12		0.00	1,047.12
501410	Deprec - Capital Lse Computers	3,404.28	3,420.72		0.00	3,420.72
502000	Interest Working Capital	48,297.97	6,250.00		0.00	6,250.00
502150	Interest Other	27,478.88	39,939.89		0.00	39,939.89
503200	(Gain) Loss Payables	(105.97)	7,553.65		0.00	7,553.65
510003	Benefits Expense - PTO ETO	29,650.50	24,537.58		0.00	24,537.58
510010	Payroll Taxes - FICA	561,580.81	677,598.58		0.00	677,598.58
510020	Payroll Taxes - FUTA	10,015.53	9,644.12		0.00	9,644.12
510030	Payroll Taxes - SUTA	68,460.22	105,607.16		0.00	105,607.16
510040	Workers' Compensation	107,251.83	112,683.72		0.00	112,683.72
510050	Group Health Insurance	366,510.65	451,434.63		0.00	451,434.63
510080	Employ Benes - Non Payroll	10,416.33	5,681.96		0.00	5,681.96
510100	Employee Disability Ins	8,049.28	13,098.76		0.00	13,098.76
510105	Employee Pers Fam Med Lve Ins	24,439.90	31,865.90		0.00	31,865.90
510110	Pre Employment EE Costs	13,088.07	7,703.25		0.00	7,703.25
520010	Salaries - Food Serv Dir	75,010.25	87,240.80		0.00	87,240.80
520020	Salaries - Cooks	91,603.80	145,067.52		0.00	145,067.52
520030	Salaries - Dietary Aides	229,328.77	295,135.02		0.00	295,135.02
520040	Salaries - Dietician	50,243.60	63,445.41		0.00	63,445.41
520100	Raw Food	282,135.70	327,231.50		0.00	327,231.50
520120	Food Supplements	13,597.78	27,984.57		0.00	27,984.57
520140	Dietary Supplies	51,830.95	37,581.08		0.00	37,581.08
520160	Contract Svcs - Dietary	234.00	331.08		0.00	331.08
530010	Salaries - Houskpg Supv	41,862.90	49,289.14		0.00	49,289.14
530020	Salaries - Houskpg Staff	248,347.32	262,291.02		0.00	262,291.02
530120	Housekeeping Supplies	43,573.25	60,448.00		0.00	60,448.00
540020	Salaries - Laundry Staff	85,715.36	91,927.99		0.00	91,927.99
540100	Laundry Supplies	6,367.93	4,073.40		0.00	4,073.40
540140	Linens Purchases	14,911.18	11,099.38		0.00	11,099.38
550010	Salaries - Maint Supervisor	49,930.57	59,277.71		0.00	59,277.71
550020	Salaries - Maintenance Staff	31,680.60	34,956.16		0.00	34,956.16
550100	Maintenance Supplies	19,341.96	22,079.82		0.00	22,079.82
550110	Repairs & Maintenance	38,138.37	46,379.84		0.00	46,379.84
550120	Contract Svcs Maintenance	25,082.43	25,063.04		0.00	25,063.04
550130	Minor Equipment	11,302.86	13,354.27		0.00	13,354.27
550140	Pest Control	1,785.36	1,728.42		0.00	1,728.42
550145	Contract Svcs - Landscaping/S	1,357.50	0.00		0.00	0.00
550150	Gas & Electric	207,209.36	267,069.11		0.00	267,069.11
550160	Fuel Oil	520.73	184.61		0.00	184.61
550170	Cable TV	19,036.56	16,011.00		0.00	16,011.00
550180	Water & Sewer	64,591.54	77,095.60		0.00	77,095.60
550190	Trash Removal	40,766.43	26,521.49		0.00	26,521.49
560010	Salaries - DNS	116,479.18	144,409.71		0.00	144,409.71
560020	Salaries - ADNS	78,162.68	106,078.65		0.00	106,078.65
560030	Salaries - RN Nursing Supervi	142,544.75	33,459.76		0.00	33,459.76
560040	Salaries - Nursing Scheduler	67,201.75	63,557.95		0.00	63,557.95
560050	Salaries - Unit Coordinator	44,203.11	48,846.79		0.00	48,846.79
560060	Salaries - MDS Coordinator	110,564.09	237,872.25		0.00	237,872.25
560090	Salaries - Medical Records	33,308.43	26,674.95		0.00	26,674.95
560100	Salaries - Infection Control	4,882.77	0.00		0.00	0.00
560110	Salaries - Staff Development	30,308.68	87,516.14		0.00	87,516.14
562020	Salaries - RN	269,682.30	505,247.69		0.00	505,247.69
562030	Salaries - LPN	1,538,517.56	2,351,182.60		0.00	2,351,182.60
562032	Salaries - MMQ	80,508.68	67,863.50		0.00	67,863.50
562040	Salaries - CNA	1,830,783.46	2,597,526.66		0.00	2,597,526.66
562100	Medical Supplies	200,403.58	170,921.70		0.00	170,921.70
562120	Diapers/Disposables	56,032.29	70,955.07		0.00	70,955.07
562140	Tube Feeding (Non Part B)	475.36	5,425.09		0.00	5,425.09
562160	Oxygen Supplies	19,847.16	16,668.59		0.00	16,668.59
562180	Contract Svcs - Nursing	38,912.42	191,292.98		(183,396.00)	7,896.98
				CAIDJE - 2	(183,396.00)	
564100	Contract Svcs - Pharmacy	15,058.18	11,589.38		0.00	11,589.38
564120	Over The Counter Drugs	20,513.82	25,156.77		0.00	25,156.77
564140	Prescription Drugs	426,365.46	334,956.00		0.00	334,956.00
566010	I.V. Therapy/RT Exp	17,019.05	12,575.97		0.00	12,575.97
566030	Contract Svcs - Med Director	45,399.96	45,399.96		0.00	45,399.96
566050	Contract Svcs - Physician	20,400.00	3,400.00		0.00	3,400.00
566070	Contract Svcs - Soc Services	3,264.98	3,442.56		0.00	3,442.56
566120	Contract Svcs -Medical Records	0.00	(507.00)		0.00	(507.00)
566140	Patient Transportation	51,337.63	29,486.07		0.00	29,486.07
566160	Med Equip Rental	44,686.65	45,490.31		0.00	45,490.31
566180	Patient Expenses	5,059.99	7,425.53		0.00	7,425.53
566190	Lab Fees	77,366.79	70,540.16		0.00	70,540.16
566200	X-Ray Services	20,587.61	10,831.08		0.00	10,831.08
566210	Patient Consolidated Billing	29,041.26	13,044.13		0.00	13,044.13
570010	Salaries - Dir Rehab	84,772.63	101,240.00		0.00	101,240.00
570020	Salaries - Therapy Aides	3,541.50	8,808.75		0.00	8,808.75
570040	Contract Svcs - Rehab	125,359.76	0.00		0.00	0.00
570050	Salaries - PT	206,666.77	244,213.16		0.00	244,213.16
570055	Salaries - PT Aides	100,987.54	135,484.62		0.00	135,484.62
570060	Physical Therapy Supplies	10,015.09	15,365.40		0.00	15,365.40
570070	Salaries - ST Staff	6,860.35	83,473.03		0.00	83,473.03
570090	Salaries - OT	135,759.51	157,030.61		0.00	157,030.61
570100	Salaries - COTA	167,741.04	176,730.31		0.00	176,730.31
570110	Occupational Therapy Supplies	4.23	0.00		0.00	0.00
570160	Respiratory Therapy Supplies	2,840.00	878.54		0.00	878.54
580010	Salaries - Activities Director	50,501.51	62,330.45		0.00	62,330.45
580020	Salaries - Activities -Staff	100,764.60	136,088.09		0.00	136,088.09
580100	Activities Supplies	2,786.22	1,577.48		0.00	1,577.48

Client: **A140579 - Bear Mountain-Chestnut Hill of East Longmeadow**
Engagement: **MDMC 2023 - Bear Mountain Chestnut Hill of East Longmeadow 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
580120	Contract Svcs - Entertainment	5,172.60	7,625.00		0.00	7,625.00
590010	Salaries - Social Svc Dir	35,594.88	68,147.14		0.00	68,147.14
590020	Salaries - Social Svc Staff	48,231.40	47,210.00		0.00	47,210.00
6042.2	LPN PS	0.00	0.00		103,019.00	103,019.00
				CAIDJE - 2	103,019.00	
6052.2	Aides PS	0.00	0.00		80,377.00	80,377.00
				CAIDJE - 2	80,377.00	
Subtotal : None		<u>(2,527,375.78)</u>	<u>(1,426,516.49)</u>		<u>0.00</u>	<u>(1,426,516.49)</u>
Total [2] Income Statement		<u>(2,527,375.78)</u>	<u>(1,426,516.49)</u>		<u>0.00</u>	<u>(1,426,516.49)</u>

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Client: **A140579 - Bear Mountain-Chestnut Hill of East Longmeadow**
Engagement: **MDMC 2023 - Bear Mountain Chestnut Hill of East Longmeadow LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Gorupings**

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	35,362.67	132,510.41
100031	Cash Gov't AR Accounts	0.00	54,402.42
100041	Cash Comml AR Accts	0.00	17,674.71
Subtotal : None		36,862.67	206,087.54
Total [S6L1.1C1]	Cash and Cash Equivalents	36,862.67	206,087.54
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1]	A/r Medicare Non Managed Care		
100070	AR Medicaid	1,058,063.73	1,361,503.31
100075	AR Medicare A	394,674.07	435,213.42
100080	AR Managed Care	484,948.00	564,026.17
100085	AR Private	11,173.51	109,117.90
100090	AR Medicare B	104,146.53	70,880.63
Subtotal [S6L1.5C1D]	A/r Medicare Non Managed Care	2,053,005.84	2,540,741.43
Total [S6L1.5C1]	Payer Accounts Receivable	2,053,005.84	2,540,741.43
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(250,316.52)	(472,200.00)
Subtotal : None		(250,316.52)	(472,200.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(250,316.52)	(472,200.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
100317	Due To/from Bear Mt Health	10,191,529.63	(21,613,766.08)
100318	Due To/from Bear Mt Mgmt	(3,597,932.90)	(2,615,720.49)
100320	Due To/from Medicaid	(406,217.34)	0.00
100326	Capital Improvment Reserve	165,785.00	165,785.00
100350	Due to/fr Bear Mt Andover	0.00	16,221.62
100352	Due to/fr Bear Mt Lowell	0.00	(7,157.54)
100353	Due to/fr Bear Mt Reading	0.00	10,733.61
100354	Due to/fr Bear Mt Springfield	0.00	(3,160.76)
100355	Due to/fr Bear Mt Sudbury	0.00	(13,495.86)
100356	Due to/fr Bear Mt W Springfiel	0.00	(7,574.38)
100357	Due to/fr Bear Mt Worcester	0.00	27,710,709.66
Subtotal : None		6,353,164.39	3,642,574.78
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	6,353,164.39	3,642,574.78
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
100095	AR Other	2,078.42	4,168.12
100310	Due To/from Seller	69,609.16	69,609.16
200069	Patient Refund	30,646.43	10,761.19
Subtotal : None		102,334.01	84,538.47
Total [S6L1.11C1]	Other Receivables	102,334.01	84,538.47
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
100410	Prepaid Insurance	333.34	3,725.10
Subtotal : None		333.34	3,725.10
Total [S6L1.13C1]	Prepaid Insurance	333.34	3,725.10
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
100400	Prepaid Expenses	3,089.07	2,338.82
Subtotal : None		3,089.07	2,338.82
Total [S6L1.15C1]	Other Prepaid Expenses	3,089.07	2,338.82
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1]	Leasehold Improvements		
100500	Leasehold Improvements	81,948.87	78,456.41
Subtotal [S6L2.3C1B]	Leasehold Improvements	81,948.87	78,456.41

3,492.46

Subgroup : [S6L2.3C1A/D Leasehold Improvements			
100600	Accum Amort - Leasehold Imp	(22,145.10)	(12,367.26)
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(22,145.10)	(12,367.26)
			(9,777.84)
Total [S6L2.3C1] Improvements - Cost		59,803.77	66,089.15
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1 Equipment Cost			
100510	Furniture Fixtures & Equipment	74,534.43	53,248.69
100530	Computer Equip & Software	5,317.50	5,317.50
100535	Computer Equip - Capital Lease	17,021.25	17,021.25
Subtotal [S6L2.4C1A] Equipment Cost		96,873.18	75,587.44
			21,285.74
Subgroup : [S6L2.4C1A/D Equipment			
100610	Accum Depr - F F & E	(19,753.98)	(8,713.80)
100630	Accum Amort - Software	(2,658.90)	(1,611.78)
100635	Accum Depr - Capital Lse Comp	(11,914.98)	(8,494.26)
Subtotal [S6L2.4C1b] A/D Equipment		(34,327.86)	(18,819.84)
			(15,508.02)
Total [S6L2.4C1] Equipment		62,545.32	56,767.60
Group : [S6L2.6C1] Motor Vehicle - Cost			
Subgroup : [S6L2.6C1 Motor Vehicle Cost			
100520	Vehicles	13,109.60	13,109.60
Subtotal [S6L2.6C1A] Motor Vehicle Cost		13,109.60	13,109.60
Subgroup : [S6L2.6C1A/D Motor Vehicles			
100620	Accum Depr - Vehicles	(9,176.58)	(6,554.70)
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(9,176.58)	(6,554.70)
Total [S6L2.6C1] Motor Vehicle - Cost		3,933.02	6,554.90
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
100590	Construction-in-Progress	7,278.33	7,278.33
Subtotal : None		7,278.33	7,278.33
Total [S6L3.4C1] Construction in Progress		7,278.33	7,278.33
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)	(48,378.70)	(53,657.15)
200000	Accounts Payable	(2,791,750.79)	(2,224,619.84)
Subtotal : None		(2,840,129.49)	(2,278,276.99)
Total [S6L5.1C1] Trade Payable		(2,840,129.49)	(2,278,276.99)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
200010	Accrued Accounts Payable	(25,989.99)	(81,966.30)
200015	Provider Tax Payable	(382,604.58)	(365,853.15)
200050	Real Estate Tax Payable	(89,475.55)	(17,881.42)
Subtotal : None		(498,070.12)	(465,700.87)
Total [S6L5.2C1] Accrued Expenses		(498,070.12)	(465,700.87)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1 Due Other Payers Actual			
100322	Due to/fr Other Insurance	(58,000.00)	0.00
Subtotal [S6L5.3C1G] Due Other Payers Actual		(58,000.00)	0.00
Total [S6L5.3C1] Due to Insurance Payers		(58,000.00)	0.00
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1 Patient Funds Due (Self Pay)			
100050	Patient Funds Account	45,102.85	25,904.49
200070	Patient Funds Liability	(45,102.85)	(25,904.49)
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 : [S6L5.7C1 Accrued Salaaries			
200020	Payroll Payable	(397,991.98)	(314,078.68)
200060	Accrued PTO Benefits	(127,824.38)	(103,286.80)
200065	Payroll Adjustments	(7,949.42)	(1,431.17)
Subtotal [S6L5.7C1A] Accrued Salaaries		(533,765.78)	(418,796.65)
Subgroup : [S6L5.7C1 Accrued Pauroll Taxes Payable			
200025	Payroll Taxes Payable	(191,210.79)	(172,396.00)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(191,210.79)	(172,396.00)
Subgroup : [S6L5.7C1 Other Payroll Liabilities			
200026	Vol EE Benefits Payable	528.61	3,476.75
Subtotal [S6L5.7C1D] Other Payroll Liabilities		528.61	3,476.75
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(724,447.96)	(587,715.90)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C Other Current Liabilities			
200055	Rent Payable	(144,905.06)	0.00
290100	Deferred Rent	(102,965.00)	(165,601.00)
Subtotal [S6L5.10C1A Other Current Liabilities		(247,870.06)	(165,601.00)
Total [S6L5.10C1]	Other Current Liabilities	(247,870.06)	(165,601.00)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
300040	Retained Earnings	(2,636,999.12)	(126,075.58)
Subtotal : None		(2,636,999.12)	(126,075.58)
Total [S6L8C.5C3]	Additional Paid in Capital	(2,636,999.12)	(126,075.58)
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
400000	PVT Room & Board	(2,564,176.81)	(1,675,107.00)
400055	PVT Contractual Allow (R&B)	40,248.97	27,666.49
Subtotal : None		(2,523,927.84)	(1,647,440.51)
Total [S2L1.1C1]	Private Pay	(2,523,927.84)	(1,647,440.51)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
400300	H Room & Board	(49,804.02)	(10,576.00)
400355	H Contractual Allow (R&B)	(145.98)	4,280.80
Subtotal : None		(49,950.00)	(6,295.20)
Total [S2L1.2C1]	Commerical Managed Care	(49,950.00)	(6,295.20)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400200	MA Room & Board	(1,967,789.25)	(2,644,774.00)
400246	MA Nursing	(762,832.35)	(1,060,079.72)
Subtotal : None		(2,730,621.60)	(3,704,853.72)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(2,730,621.60)	(3,704,853.72)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
400272	M MA Room & Board	(1,749,059.93)	(1,922,288.00)
400288	M MA Contractual Allow (R&B)	294,082.81	203,136.25
Subtotal : None		(1,454,977.12)	(1,719,151.75)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(1,454,977.12)	(1,719,151.75)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
400100	MD Room & Board	(11,839,258.85)	(9,463,120.00)
400103	MD State Add-On	(248,940.00)	(38,200.00)
400104	MD Patient Transitions Program	(979,243.56)	(54,402.42)
400155	MD Contractual Allow (R&B)	5,522,912.35	3,886,328.90
Subtotal : None		(7,544,530.06)	(5,669,393.52)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(7,544,530.06)	(5,669,393.52)
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
3003.7	Mass mgt care	(273,447.00)	0.00
Subtotal : None		(273,447.00)	0.00
Total [S2L1.7C1]	MassHealth Managed Care	(273,447.00)	0.00
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
400400	MG Room & Board	(1,353,917.99)	(340,890.00)

400455	MG Contractual Allow (R&B)	4,652.99	21,221.66
Subtotal : None		(1,349,265.00)	(319,668.34)
Total [S2L1.8C1]	Senior Care Options	(1,349,265.00)	(319,668.34)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
400020	PVT Pharmacy	171.12	0.00
400030	PVT X-Ray	0.00	(102.35)
400035	PVT Physical Therapy	0.00	(31.51)
400040	PVT Occupational Therapy	0.00	(141.90)
400047	PVT Ancillary	0.00	(62.00)
400115	MD Lab	(100.12)	(456.59)
400120	MD Pharmacy	(16,943.41)	(15,750.46)
400127	MD Oxygen	(1,211.61)	(155.00)
400130	MD X-Ray	0.00	(240.00)
400135	MD Physical Therapy	(2,323.86)	(5,360.70)
400140	MD Occupational Therapy	(928.27)	(5,218.10)
400160	MD Contractual Allow (Ancill	21,507.27	27,180.85
400205	MA Medical Supplies	(1,449.00)	(5,986.13)
400215	MA Lab	(32,534.84)	(36,391.27)
400220	MA Pharmacy	(171,551.44)	(182,977.38)
400225	MA IV Therapy	(13,672.75)	(9,567.01)
400227	MA Oxygen	(1,142.50)	(2,272.48)
400230	MA X-Ray	(4,400.50)	(9,553.85)
400235	MA Physical Therapy	(649,153.13)	(941,206.64)
400240	MA Occupational Therapy	(616,526.78)	(898,824.63)
400245	MA Speech Therapy	(219,893.78)	(309,443.69)
400255	MA Contractual Allow (R&B)	1,536,718.96	2,064,442.63
400260	MA Contractual Allow (Ancill	148,294.96	249,888.17
400269	MA Sequester	53,757.01	44,155.26
400274	M MA Lab	(26,468.07)	(21,157.80)
400275	M MA Pharmacy	(91,843.51)	(92,540.94)
400276	M MA IV Therapy	(3,574.86)	(2,434.26)
400277	M MA Oxygen	(95.00)	(744.00)
400278	M MA X-Ray	(3,143.00)	(3,658.50)
400279	M MA Physical Therapy	(311,447.99)	(236,997.57)
400280	M MA Occuational Therapy	(300,969.47)	(238,243.22)
400281	M MA Speech Therapy	(74,719.57)	(42,167.95)
400285	M MA Medical Supplies	(8,131.82)	(8,704.01)
400286	M MA Nursing	(143,469.89)	(103,935.21)
400289	M MA Contractual Allow (Anci	543,014.08	410,216.34
400320	H Pharmacy	(625.83)	0.00
400335	H Physical Therapy	(178.19)	0.00
400340	H Occupational Therapy	0.00	(254.00)
400345	H Speech Therapy	(161.80)	(180.84)
400360	H Contractual Allow (Ancilla	625.83	0.00
400405	MG Medical Supplies	(1,208.06)	(4,984.21)
400415	MG Lab	(11,294.15)	(15,998.12)
400420	MG Pharmacy	(57,681.21)	(110,308.25)
400425	MG IV Therapy	0.00	(2,465.08)
400427	MG Oxygen	0.00	(403.00)
400430	MG X-Ray	(2,942.52)	(3,142.82)
400435	MG Physical Therapy	(239,144.44)	(255,704.71)
400440	MG Occupational Therapy	(226,712.85)	(246,975.43)
400445	MG Speech Therapy	(28,746.05)	(31,486.76)
400460	MG Contractual Allow (Ancill	368,773.68	538,527.14
400635	MB Physical Therapy	(148,404.17)	(120,791.01)
400640	MB Occupational Therapy	(105,090.37)	(51,007.93)
400645	MB Speech Therapy	(23,486.27)	(19,705.22)
400660	MB Contractual Allow (Ancill	59,894.15	45,361.99
400669	MB Sequester	3,856.91	1,693.12
Subtotal : None		(804,757.11)	(656,267.03)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(804,757.11)	(656,267.03)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
400855	Grant Revenue	0.00	(977,003.84)
400861	COVID Testing Revenue	(56,016.00)	(262,968.00)
Subtotal : None		(56,016.00)	(1,239,971.84)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(56,016.00)	(1,239,971.84)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
400170	MD Revenue Adjustments	(200.00)	(3,770.00)
Subtotal : None		(200.00)	(3,770.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(200.00)	(3,770.00)

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
400870	Interest Income	52.00	(34,227.12)
Subtotal : None		52.00	(34,227.12)
Total [S2L3.7C1] Interest Income		52.00	(34,227.12)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
400860	Miscellaneous Revenue	(2,511.90)	(52,441.56)
Subtotal : None		(2,511.90)	(52,441.56)
Total [S2L3.9C1] Administrative & General Recoverable		(2,511.90)	(52,441.56)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
560010	Salaries - DNS	144,409.71	116,479.18
Subtotal : None		144,409.71	116,479.18
Total [S3L1.1C1] Director of Nurses Salary		144,409.71	116,479.18
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
500025	Salaries - Clinical/Nurse Lia	5,946.09	0.00
560020	Salaries - ADNS	106,078.65	78,162.68
560030	Salaries - RN Nursing Supervi	33,459.76	142,544.75
560100	Salaries - Infection Control	0.00	4,882.77
562020	Salaries - RN	505,247.69	269,682.30
Subtotal : None		650,732.19	495,272.50
Total [S3L1.7C1] Registered Nurses Salaries		650,732.19	495,272.50
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
562180	Contract Svcs - Nursing	7,896.98	38,912.42
Subtotal : None		7,896.98	38,912.42
Total [S3L1.11C1] Registered Nurses Purchased Service		7,896.98	38,912.42
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
562030	Salaries - LPN	2,351,182.60	1,538,517.56
Subtotal : None		2,351,182.60	1,538,517.56
Total [S3L1.12C1] Licensed Practical Nurses Salary		2,351,182.60	1,538,517.56
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6042.2	LPN PS	103,019.00	0.00
Subtotal : None		103,019.00	0.00
Total [S3L1.16C1] Licensed Practical Nurses Purchased		103,019.00	0.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
560050	Salaries - Unit Coordinator	48,846.79	44,203.11
562040	Salaries - CNA	2,597,526.66	1,830,783.46
Subtotal : None		2,646,373.45	1,874,986.57
Total [S3L1.17C1] Certified Nurses Aides Salaries		2,646,373.45	1,874,986.57
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
6052.2	Aides PS	80,377.00	0.00
Subtotal : None		80,377.00	0.00
Total [S3L1.21C1] Certified Nurses Aides Purchased Ser		80,377.00	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1]Administrator Salaries			
500010	Salaries - Administrator	151,019.28	133,510.70
Subtotal [S3L2.1C1A] Administrator Salaries		151,019.28	133,510.70
Total [S3L2.1C1] Administration Salaries		151,019.28	133,510.70
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
500035	Salaries - AR Corporate	79,307.98	114,449.04
500040	Salaries - Business Office	230,033.32	141,710.09
500060	Salaries - Staffing Admin	0.00	(5,188.50)
Subtotal : None		309,341.30	250,970.63
Total [S3L2.7C1] Clerical Staff Salaries		309,341.30	250,970.63

Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
500330	Contract Svcs - Office	75,014.95	63,488.19
500360	Consulting Other	35,908.62	115,205.02
Subtotal : None		110,923.57	178,693.21
Total [S3L2.10C1]	Clerical Staff Purchased Service	110,923.57	178,693.21
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
500220	Payroll Processing Fees - ADP	28,093.48	35,776.92
500332	Contract Svcs - IT Support	15,262.35	11,924.48
Subtotal : None		43,355.83	47,701.40
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	43,355.83	47,701.40
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
500200	Bank Charges	11,242.89	6,628.10
500260	Office Supplies	11,029.85	16,440.93
500280	Postage	2,143.30	1,511.99
500310	Rental Of Office Equipment	27,608.13	17,611.87
500485	Business Development	0.00	265.04
Subtotal : None		52,024.17	42,457.93
Total [S3L2.12C1]	Office Supplies	52,024.17	42,457.93
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
500440	Telephone	33,175.98	32,283.64
Subtotal : None		33,175.98	32,283.64
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	33,175.98	32,283.64
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
500180	Travel & Mileage	654.16	208.97
500460	Meetings & Seminars	450.00	400.00
Subtotal : None		1,104.16	608.97
Total [S3L2.15C1]	Travel, Conventions & Meetings	1,104.16	608.97
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
500150	Advertising - Help Wanted	3,322.57	2,635.63
Subtotal : None		3,322.57	2,635.63
Total [S3L2.16C1]	Advertising: Help Wanted	3,322.57	2,635.63
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
500240	Dues & Subscriptions	33,079.85	33,949.59
500400	Business License Fees	500.00	520.00
500420	Licenses & Permits	1,980.00	2,461.00
Subtotal : None		35,559.85	36,930.59
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	35,559.85	36,930.59
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
500320	Accounting Fees	8,264.93	17,576.33
Subtotal : None		8,264.93	17,576.33
Total [S3L2.19C1]	Accounting Services (not related to Ap	8,264.93	17,576.33
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
500450	Insurance - Non Property	62,380.33	97,300.49
Subtotal : None		62,380.33	97,300.49
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	62,380.33	97,300.49
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
503200	(Gain) Loss Payables	7,553.65	(105.97)
566180	Patient Expenses	7,425.53	5,059.99
Subtotal : None		14,979.18	4,954.02
Total [S3L2.22C1]	Other A & G Expenses	14,979.18	4,954.02
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
500480	Advertising - Promotional	6,632.12	4,406.33
Subtotal : None		6,632.12	4,406.33
Total [S3L2B.1C1]	Advertising Marketing	6,632.12	4,406.33

Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	12,842.02	4,377.36
Subtotal : None		12,842.02	4,377.36
Total [S3L2B.6C1] Legal: Other		12,842.02	4,377.36
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	839,506.00	719,624.00
Subtotal : None		839,506.00	719,624.00
Total [S3L2B.8C1] Management Company Fees		839,506.00	719,624.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	3,265.00	0.00
502000	Interest Working Capital	6,250.00	48,297.97
502150	Interest Other	39,939.89	27,478.88
Subtotal : None		49,454.89	75,776.85
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		49,454.89	75,776.85
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	156,000.00	351,127.00
Subtotal : None		156,000.00	351,127.00
Total [S3L2B.14C1] Bad Debt Expenses		156,000.00	351,127.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	758,529.61	575,372.39
Subtotal : None		758,529.61	575,372.39
Total [S3L2B.15C1] User Fee Assessment		758,529.61	575,372.39
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
560110	Salaries - Staff Development	87,516.14	30,308.68
Subtotal : None		87,516.14	30,308.68
Total [S3L3.1C1] Staff Development Coordinator Salaries		87,516.14	30,308.68
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	59,277.71	49,930.57
550020	Salaries - Maintenance Staff	34,956.16	31,680.60
Subtotal : None		94,233.87	81,611.17
Total [S3L3.5C1] Plant Operations: Salaires		94,233.87	81,611.17
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	25,063.04	25,082.43
550140	Pest Control	1,728.42	1,785.36
550145	Contract Svcs - Landscaping/S	0.00	1,357.50
550190	Trash Removal	26,521.49	40,766.43
Subtotal : None		53,312.95	68,991.72
Total [S3L3.8C1] Plant Operations: Purchased Service		53,312.95	68,991.72
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	22,079.82	19,341.96
550110	Repairs & Maintenance	46,379.84	38,138.37
550130	Minor Equipment	13,354.27	11,302.86
Subtotal : None		81,813.93	68,783.19
Total [S3L3.9C1] Plant Operations: Supplies & Expense		81,813.93	68,783.19
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	267,069.11	207,209.36
550160	Fuel Oil	184.61	520.73
550180	Water & Sewer	77,095.60	64,591.54
Subtotal : None		344,349.32	272,321.63
Total [S3L3.10C1] Plant Operatins: Utilities		344,349.32	272,321.63
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
520040	Salaries - Dietician	63,445.41	50,243.60
Subtotal : None		63,445.41	50,243.60

Total [S3L3.13C1]	Dietician: Salaries	63,445.41	50,243.60
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
520010	Salaries - Food Serv Dir	87,240.80	75,010.25
520020	Salaries - Cooks	145,067.52	91,603.80
520030	Salaries - Dietary Aides	295,135.02	229,328.77
Subtotal : None		527,443.34	395,942.82
Total [S3L3.18C1]	Dietary: Salaries	527,443.34	395,942.82
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
520100	Raw Food	327,231.50	282,135.70
520120	Food Supplements	27,984.57	13,597.78
Subtotal : None		355,216.07	295,733.48
Total [S3L3.21C1]	Dietary: Food	355,216.07	295,733.48
Group : [S3L3.22C1]	Dietary: Purchased Service		
Subgroup : None			
520160	Contract Svcs - Dietary	331.08	234.00
Subtotal : None		331.08	234.00
Total [S3L3.22C1]	Dietary: Purchased Service	331.08	234.00
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
520140	Dietary Supplies	37,581.08	51,830.95
Subtotal : None		37,581.08	51,830.95
Total [S3L3.23C1]	Dietary: Supplies & Expenses	37,581.08	51,830.95
Group : [S3L3.24C1]	Housekeeping / Laundry: Salaries		
Subgroup : [S3L3.24C1A]Housekeeping Salries			
530010	Salaries - Houskpg Supv	49,289.14	41,862.90
530020	Salaries - Houskpg Staff	262,291.02	248,347.32
Subtotal [S3L3.24C1A]Housekeeping Salries		311,580.16	290,210.22
Subgroup : [S3L3.24C1B]Laundry Salaries			
540020	Salaries - Laundry Staff	91,927.99	85,715.36
Subtotal [S3L3.24C1B]Laundry Salaries		91,927.99	85,715.36
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	403,508.15	375,925.58
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C1A]Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	60,448.00	43,573.25
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		60,448.00	43,573.25
Subgroup : [S3L3.28C1B]Laundry Supplies & Expense			
540100	Laundry Supplies	4,073.40	6,367.93
Subtotal [S3L3.28C1B]Laundry Supplies & Expense		4,073.40	6,367.93
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	64,521.40	49,941.18
Group : [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding		
Subgroup : None			
540140	Linens Purchases	11,099.38	14,911.18
Subtotal : None		11,099.38	14,911.18
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	11,099.38	14,911.18
Group : [S3L3.36C1]	Unit Clerks & Medical Records: Salaries		
Subgroup : None			
560040	Salaries - Nursing Scheduler	63,557.95	67,201.75
560090	Salaries - Medical Records	26,674.95	33,308.43
Subtotal : None		90,232.90	100,510.18
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	90,232.90	100,510.18
Group : [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		
Subgroup : [S3L3.40C1A]MMQ Salaries			
562032	Salaries - MMQ	67,863.50	80,508.68
Subtotal [S3L3.40C1A]MMQ Salaries		67,863.50	80,508.68
Subgroup : [S3L3.40C1B]MDS Salaries			
560060	Salaries - MDS Coordinator	237,872.25	110,564.09
Subtotal [S3L3.40C1B]MDS Salaries		237,872.25	110,564.09
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	305,735.75	191,072.77

Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
500050	Salaries - Admissions	61,286.40	54,443.72
590010	Salaries - Social Svc Dir	68,147.14	35,594.88
590020	Salaries - Social Svc Staff	47,210.00	48,231.40
Subtotal : None		176,643.54	138,270.00
Total [S3L3.48C1]	Social Service Worker: Salaries	176,643.54	138,270.00
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	3,442.56	3,264.98
Subtotal : None		3,442.56	3,264.98
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	3,442.56	3,264.98
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	101,240.00	84,772.63
570020	Salaries - Therapy Aides	8,808.75	3,541.50
570050	Salaries - PT	244,213.16	206,666.77
570055	Salaries - PT Aides	135,484.62	100,987.54
570070	Salaries - ST Staff	83,473.03	6,860.35
570090	Salaries - OT	157,030.61	135,759.51
570100	Salaries - COTA	176,730.31	167,741.04
Subtotal : None		906,980.48	706,329.34
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	906,980.48	706,329.34
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
570040	Contract Svcs - Rehab	0.00	125,359.76
Subtotal : None		0.00	125,359.76
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	0.00	125,359.76
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	62,330.45	50,501.51
580020	Salaries - Activities -Staff	136,088.09	100,764.60
Subtotal : None		198,418.54	151,266.11
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	198,418.54	151,266.11
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	7,625.00	5,172.60
Subtotal : None		7,625.00	5,172.60
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	7,625.00	5,172.60
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	16,011.00	19,036.56
580100	Activities Supplies	1,577.48	2,786.22
Subtotal : None		17,588.48	21,822.78
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	17,588.48	21,822.78
Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
566140	Patient Transportation	29,486.07	51,337.63
Subtotal : None		29,486.07	51,337.63
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	29,486.07	51,337.63
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
500160	Auto Expenses	433.29	0.00
Subtotal : None		433.29	0.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	433.29	0.00
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
566030	Contract Svcs - Med Director	45,399.96	45,399.96
Subtotal : None		45,399.96	45,399.96
Total [S3L3.82C1]	Physician Services: Medical Director	45,399.96	45,399.96
Group : [S3L3.86C1] Physician Services: Other			
Subgroup : None			
566050	Contract Svcs - Physician	3,400.00	20,400.00
Subtotal : None		3,400.00	20,400.00

Total [S3L3.86C1]	Physician Services: Other	3,400.00	20,400.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
564140	Prescription Drugs	334,956.00	426,365.46
566010	I.V. Therapy/RT Exp	12,575.97	17,019.05
566190	Lab Fees	70,540.16	77,366.79
566200	X-Ray Services	10,831.08	20,587.61
566210	Patient Consolidated Billing	13,044.13	29,041.26
Subtotal : None		441,947.34	570,380.17
Total [S3L3.87C1]	Legend Drugs	441,947.34	570,380.17
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
562100	Medical Supplies	170,921.70	200,403.58
562120	Diapers/Disposables	70,955.07	56,032.29
562140	Tube Feeding (Non Part B)	5,425.09	475.36
562160	Oxygen Supplies	16,668.59	19,847.16
564120	Over The Counter Drugs	25,156.77	20,513.82
566120	Contract Svcs -Medical Records	(507.00)	0.00
570060	Physical Therapy Supplies	15,365.40	10,015.09
570110	Occupational Therapy Supplies	0.00	4.23
570160	Respiratory Therapy Supplies	878.54	2,840.00
Subtotal : None		304,864.16	310,131.53
Total [S3L3.89C1]	House Supplies Not Resold	304,864.16	310,131.53
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
564100	Contract Svcs - Pharmacy	11,589.38	15,058.18
Subtotal : None		11,589.38	15,058.18
Total [S3L3.92C1]	Pharmacy Consultant	11,589.38	15,058.18
Group : [S3L4.1C1]	Depreciaton		
Subgroup : [S3L4.1C1]	Improvements Depreciation		
501300	Deprec - Leasehold Improvmts	9,777.84	(16,377.36)
Subtotal [S3L4.1C1B]	Improvements Depreciation	9,777.84	(16,377.36)
Subgroup : [S3L4.1C1]	Equipment Depreciation		
501100	Deprec - FF&E	11,040.18	3,780.96
501400	Amort - Computers	1,047.12	1,063.56
501410	Deprec - Capital Lse Computers	3,420.72	3,404.28
Subtotal [S3L4.1C1C]	Equipment Depreciation	15,508.02	8,248.80
Subgroup : [S3L4.1C1]	Motor Vehicle Depreciation		
501350	Deprec - Vehicle	2,621.88	2,621.88
Subtotal [S3L4.1C1E]	Motor Vehicle Depreciation	2,621.88	2,621.88
Total [S3L4.1C1]	Depreciaton	27,907.74	(5,506.68)
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
500530	Insurance - Property	34,846.75	15,518.00
Subtotal : None		34,846.75	15,518.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	34,846.75	15,518.00
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
500510	Taxes - Real Estate	204,300.53	107,288.52
Subtotal : None		204,300.53	107,288.52
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	204,300.53	107,288.52
Group : [S3L4.10C1]	Personal Property Tax Expense-SNF-CR		
Subgroup : None			
500520	Taxes - Personal Property	4,110.84	5,069.03
Subtotal : None		4,110.84	5,069.03
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-C	4,110.84	5,069.03
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
566160	Med Equip Rental	45,490.31	44,686.65
Subtotal : None		45,490.31	44,686.65
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	45,490.31	44,686.65
Group : [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR		
Subgroup : None			
500900	Rent Expense - Building	369,193.02	300,294.30

500905	SL Rent	(62,636.00)	6,261.00
Subtotal : None		306,557.02	306,555.30
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		306,557.02	306,555.30
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	451,434.63	366,510.65
510100	Employee Disability Ins	13,098.76	8,049.28
510105	Employee Pers Fam Med Lve Ins	31,865.90	24,439.90
Subtotal : None		496,399.29	398,999.83
Total [CLA-53.01] LA-Group Health/Life		496,399.29	398,999.83
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	24,537.58	29,650.50
510080	Employ Benes - Non Payroll	5,681.96	10,416.33
510110	Pre Employment EE Costs	7,703.25	13,088.07
Subtotal : None		37,922.79	53,154.90
Total [CLA-53.03] LA-Employee Benefits		37,922.79	53,154.90
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	677,598.58	561,580.81
510020	Payroll Taxes - FUTA	9,644.12	10,015.53
510030	Payroll Taxes - SUTA	105,607.16	68,460.22
Subtotal : None		792,849.86	640,056.56
Total [CLA-53.04] LA-Payroll Taxes		792,849.86	640,056.56
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	112,683.72	107,251.83
Subtotal : None		112,683.72	107,251.83
Total [CLA-53.05] LA-Workers Comp		112,683.72	107,251.83
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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