

Client: **A140569 - Bear Mountain-Mattapan Health**
Engagement: **MDMC 2023 - Bear Mountain Mattapan Health**
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	0.00	146.00		0.00	146.00
100020	Cash - Operating	41,243.23	24,122.16		0.00	24,122.16
100030	Cash - Controlled Disb (BOST)	(35,861.40)	(85,059.37)		0.00	(85,059.37)
100050	Patient Funds Account	53,416.88	35,477.29		0.00	35,477.29
100070	AR Medicaid	2,754,922.83	1,346,319.87		0.00	1,346,319.87
100075	AR Medicare A	328,853.78	86,350.00		0.00	86,350.00
100080	AR Managed Care	737,902.86	529,455.60		0.00	529,455.60
100085	AR Private	42,817.46	0.00		0.00	0.00
100090	AR Medicare B	20,389.63	11,856.66		0.00	11,856.66
100095	AR Other	74,945.83	(7,180.06)		0.00	(7,180.06)
100105	Allowance - Doubtful Accounts	(2,598,400.00)	(130,907.99)		0.00	(130,907.99)
100310	Due To/from Seller	(228.34)	(228.34)		0.00	(228.34)
100317	Due To/from Bear Mt Health	(6,349,532.65)	(1,985,797.98)		0.00	(1,985,797.98)
100318	Due To/from Bear Mt Mgmt	(1,838,549.66)	(2,268,746.46)		0.00	(2,268,746.46)
100320	Due To/from Medicaid	0.00	(277,489.84)		0.00	(277,489.84)
100322	Due to/fr Other Insurance	0.00	(26,500.00)		0.00	(26,500.00)
100341	Due to/fr Bear Mt Parkway	15,784,416.63	0.00		0.00	0.00
100342	Due to/fr Bear Mt W Roxbury	(11,113,218.67)	0.00		0.00	0.00
100400	Prepaid Expenses	1,606.70	1,910.48		0.00	1,910.48
100410	Prepaid Insurance	2,391.89	225.00		0.00	225.00
100500	Leasehold Improvements	120,888.29	178,651.31		0.00	178,651.31
100510	Furniture Fixtures & Equipment	52,463.55	56,531.66		0.00	56,531.66
100515	FF&E - Capital Lease	55,271.25	55,271.25		0.00	55,271.25
100530	Computer Equip & Software	11,148.57	11,148.57		0.00	11,148.57
100535	Computer Equip - Capital Lease	3,835.63	3,835.63		0.00	3,835.63
100600	Accum Amort - Leasehold Imp	(21,105.48)	(36,082.44)		0.00	(36,082.44)
100610	Accum Depr - F F & E	(13,501.37)	(21,383.87)		0.00	(21,383.87)
100615	Accum Depr - Capital Lease FF	(27,635.58)	(35,531.46)		0.00	(35,531.46)
100630	Accum Amort - Software	(5,286.18)	(7,515.90)		0.00	(7,515.90)
100635	Accum Depr - Capital Lse Comp	(1,917.90)	(2,685.06)		0.00	(2,685.06)
100701	Security Deposit Building	65,865.96	65,865.96		0.00	65,865.96
100720	Loan Acquisition Costs	0.00	10,053.39		0.00	10,053.39
200000	Accounts Payable	(1,576,700.95)	(1,882,074.25)		0.00	(1,882,074.25)
200010	Accrued Accounts Payable	(45,566.00)	(7,010.00)		0.00	(7,010.00)
200015	Provider Tax Payable	(378,395.37)	(233,601.17)		0.00	(233,601.17)
200020	Payroll Payable	(145,170.38)	(190,478.02)		0.00	(190,478.02)
200025	Payroll Taxes Payable	(97,153.71)	(109,158.19)		0.00	(109,158.19)
200026	Vol EE Benefits Payable	8,460.43	701.11		0.00	701.11
200045	Union Dues Payable	(102.37)	(2,771.57)		0.00	(2,771.57)
200055	Rent Payable	(250,955.31)	(575,453.33)		0.00	(575,453.33)
200060	Accrued PTO Benefits	(85,653.15)	(86,841.92)		0.00	(86,841.92)
200065	Payroll Adjustments	123.92	(1,146.96)		0.00	(1,146.96)
200069	Patient Refund	0.00	522.02		0.00	522.02
200070	Patient Funds Liability	(53,416.88)	(35,477.29)		0.00	(35,477.29)
250100	LT Line Of Credit	0.00	(495,815.90)		0.00	(495,815.90)
290100	Deferred Rent	(260,964.98)	(282,451.00)		0.00	(282,451.00)
300040	Retained Earnings	4,541,050.82	4,761,903.15		0.00	4,761,903.15
Subtotal : None		(197,300.19)	(1,607,041.26)		0.00	(1,607,041.26)
Total [1] Balance Sheet		(197,300.19)	(1,607,041.26)		0.00	(1,607,041.26)
Group : [2]	Income Statement					
Subgroup : None						
3003.8	Mass SCO Rev	(1,360,051.00)	0.00		(1,770,609.00)	(1,770,609.00)
				CAIDJE - 1	(1,770,609.00)	
400000	PVT Room & Board	(71,400.00)	(7,925.00)		7,925.00	0.00
				CAIDJE - 1	(0.00)	
				CAIDJE - 1	7,925.00	
400055	PVT Contractual Allow (R&B)	0.00	200.00		(200.00)	0.00
				CAIDJE - 1	(200.00)	
400100	MD Room & Board	(5,216,887.00)	(6,010,577.50)		1,770,609.00	(4,239,968.50)
				CAIDJE - 1	1,770,609.00	
				CAIDJE - 1	(0.00)	
400103	MD State Add-On	0.00	(603,800.00)		0.00	(603,800.00)
400115	MD Lab	(1,860.67)	(2,780.16)		0.00	(2,780.16)
400120	MD Pharmacy	(21,342.39)	(20,408.37)		0.00	(20,408.37)
400130	MD X-Ray	(160.00)	(80.00)		0.00	(80.00)
400135	MD Physical Therapy	(11,547.57)	(4,819.41)		0.00	(4,819.41)
400140	MD Occupational Therapy	(37,169.37)	(46,903.60)		0.00	(46,903.60)
400145	MD Speech Therapy	(6,173.35)	(2,003.61)		0.00	(2,003.61)
400155	MD Contractual Allow (R&B)	1,415,621.74	881,544.98		0.00	881,544.98
400160	MD Contractual Allow (Ancill	76,240.15	76,995.15		0.00	76,995.15
400200	MA Room & Board	(382,700.00)	(222,795.00)		0.00	(222,795.00)
400215	MA Lab	(5,901.19)	(2,372.63)		0.00	(2,372.63)
400220	MA Pharmacy	(37,003.92)	(19,655.27)		0.00	(19,655.27)
400230	MA X-Ray	(357.25)	(524.00)		0.00	(524.00)
400235	MA Physical Therapy	(190,614.96)	(109,435.45)		0.00	(109,435.45)
400240	MA Occupational Therapy	(207,447.65)	(124,845.46)		0.00	(124,845.46)
400245	MA Speech Therapy	(47,089.69)	(29,629.62)		0.00	(29,629.62)
400246	MA Nursing	(278,980.72)	(169,478.70)		0.00	(169,478.70)
400255	MA Contractual Allow (R&B)	236,619.78	134,435.64		0.00	134,435.64

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400260	MA Contractual Allow (Ancill	(80,093.17)	(58,768.73)		0.00	(58,768.73)
400269	MA Sequester	7,491.71	9,265.44		0.00	9,265.44
400272	M MA Room & Board	(378,287.00)	(85,008.75)		(348,077.52)	(433,086.27)
				CAIDJE - 1	(348,077.52)	
				CAIDJE - 1	(0.00)	
400274	M MA Lab	(384.28)	0.00		0.00	0.00
400275	M MA Pharmacy	(12,949.31)	1,207.90		0.00	1,207.90
400279	M MA Physical Therapy	(10,196.85)	(1,866.05)		0.00	(1,866.05)
400280	M MA Occuational Therapy	(15,038.12)	(6,784.83)		0.00	(6,784.83)
400281	M MA Speech Therapy	(34,172.63)	(12,863.34)		0.00	(12,863.34)
400288	M MA Contractual Allow (R&B)	25,287.99	4,853.71		0.00	4,853.71
400289	M MA Contractual Allow (Anci	38,911.64	7,442.98		0.00	7,442.98
400315	H Lab	0.00	(170.30)		0.00	(170.30)
400320	H Pharmacy	(2,801.97)	(131.60)		0.00	(131.60)
400335	H Physical Therapy	0.00	(642.65)		0.00	(642.65)
400340	H Occupational Therapy	(43.20)	(493.68)		0.00	(493.68)
400345	H Speech Therapy	0.00	(95.60)		0.00	(95.60)
400360	H Contractual Allow (Ancilla	2,845.17	301.90		0.00	301.90
400400	MG Room & Board	(84,650.00)	(537,666.25)		340,352.52	(197,313.73)
				CAIDJE - 1	340,352.52	
400415	MG Lab	(1,710.52)	(5,571.34)		0.00	(5,571.34)
400420	MG Pharmacy	(44,370.38)	(33,339.89)		0.00	(33,339.89)
400425	MG IV Therapy	(1,276.73)	(2,857.72)		0.00	(2,857.72)
400430	MG X-Ray	(240.00)	(480.00)		0.00	(480.00)
400435	MG Physical Therapy	(44,906.10)	(62,059.79)		0.00	(62,059.79)
400440	MG Occupational Therapy	(76,539.08)	(118,326.28)		0.00	(118,326.28)
400445	MG Speech Therapy	(9,716.10)	(10,435.05)		0.00	(10,435.05)
400455	MG Contractual Allow (R&B)	21,023.56	156,233.73		0.00	156,233.73
				CAIDJE - 1	(0.00)	
400460	MG Contractual Allow (Ancill	156,601.53	183,413.70		0.00	183,413.70
400635	MB Physical Therapy	(12,571.65)	(16,842.90)		0.00	(16,842.90)
400640	MB Occupational Therapy	(27,394.09)	(37,798.65)		0.00	(37,798.65)
400645	MB Speech Therapy	(2,032.09)	(2,194.81)		0.00	(2,194.81)
400660	MB Contractual Allow (Ancill	13,500.68	13,770.71		0.00	13,770.71
400669	MB Sequester	333.93	773.15		0.00	773.15
400700	VA Room & Board	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
400840	Vending Income	(147.12)	(86.86)		0.00	(86.86)
400855	Grant Revenue	(1,274,262.61)	5,983.06		0.00	5,983.06
400856	Loan Forgiveness PPP	(705,600.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(11,199.41)	(5,756.22)		0.00	(5,756.22)
400861	COVID Testing Revenue	(171,755.99)	(35,231.05)		0.00	(35,231.05)
400870	Interest Income	(23,880.50)	(1,182.73)		0.00	(1,182.73)
500010	Salaries - Administrator	119,892.05	159,644.24		0.00	159,644.24
500025	Salaries - Clinical/Nurse Lia	0.00	4,430.76		0.00	4,430.76
500040	Salaries - Business Office	88,919.72	192,522.56		0.00	192,522.56
500150	Advertising - Help Wanted	2,021.57	1,336.66		0.00	1,336.66
500180	Travel & Mileage	286.61	72.85		0.00	72.85
500200	Bank Charges	5,978.82	9,288.58		0.00	9,288.58
500220	Payroll Processing Fees - ADP	24,115.16	15,496.49		0.00	15,496.49
500240	Dues & Subscriptions	19,711.94	30,134.51		0.00	30,134.51
500260	Office Supplies	10,008.41	12,469.62		0.00	12,469.62
500280	Postage	166.93	1,992.74		0.00	1,992.74
500300	Printing	58.01	0.00		0.00	0.00
500310	Rental Of Office Equipment	15,855.04	22,198.71		0.00	22,198.71
500320	Accounting Fees	9,582.61	12,553.59		0.00	12,553.59
500330	Contract Svcs - Office	49,226.21	47,873.40		0.00	47,873.40
500332	Contract Svcs - IT Support	12,527.40	14,181.87		0.00	14,181.87
500340	Legal Fees	21,726.94	14,613.44		0.00	14,613.44
500360	Consulting Other	80,699.94	57,394.48		0.00	57,394.48
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	2,205.00	1,338.00		0.00	1,338.00
500440	Telephone	17,828.38	19,703.96		0.00	19,703.96
500450	Insurance - Non Property	61,494.44	39,097.44		0.00	39,097.44
500460	Meetings & Seminars	300.00	0.00		0.00	0.00
500480	Advertising - Promotional	1,069.85	2,041.96		0.00	2,041.96
500490	Fines & Penalties	172,879.24	37,147.26		0.00	37,147.26
500495	Bad Debt	1,354,215.75	84,000.00		0.00	84,000.00
500510	Taxes - Real Estate	54,255.40	52,416.96		0.00	52,416.96
500520	Taxes - Personal Property	7,882.16	8,429.08		0.00	8,429.08
500530	Insurance - Property	11,549.00	15,846.48		0.00	15,846.48
500551	Provider Tax	547,388.63	566,367.16		0.00	566,367.16
500800	Management Fee	441,071.00	346,912.00		0.00	346,912.00
500900	Rent Expense - Building	840,167.71	857,684.02		0.00	857,684.02
500905	SL Rent	39,002.33	21,486.02		0.00	21,486.02
501100	Deprec - FF&E	6,590.34	7,882.50		0.00	7,882.50
501110	Deprec - Capital Lease-FF&E	7,895.88	7,895.88		0.00	7,895.88
501300	Deprec - Leasehold Improvmnts	9,483.66	14,976.96		0.00	14,976.96
501400	Amort - Computers	2,229.72	2,229.72		0.00	2,229.72
501410	Deprec - Capital Lse Computers	767.16	767.16		0.00	767.16
502000	Interest Working Capital	0.00	39,737.55		0.00	39,737.55
502150	Interest Other	51,852.53	75,758.50		0.00	75,758.50
510003	Benefits Expense - PTO ETO	(7,220.64)	1,188.77		0.00	1,188.77

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510010	Payroll Taxes - FICA	296,203.47	311,007.87		0.00	311,007.87
510020	Payroll Taxes - FUTA	4,796.90	4,536.19		0.00	4,536.19
510030	Payroll Taxes - SUTA	28,914.71	26,969.97		0.00	26,969.97
510040	Workers' Compensation	72,674.17	74,629.17		0.00	74,629.17
510050	Group Health Insurance	236,191.01	211,492.27		0.00	211,492.27
510080	Employ Benes - Non Payroll	7,936.28	3,187.69		0.00	3,187.69
510100	Employee Disability Ins	6,190.33	7,325.59		0.00	7,325.59
510105	Employee Pers Fam Med Lve Ins	12,931.98	14,775.95		0.00	14,775.95
510110	Pre Employment EE Costs	10,575.50	(4,857.25)		0.00	(4,857.25)
520010	Salaries - Food Serv Dir	58,521.58	70,190.54		0.00	70,190.54
520020	Salaries - Cooks	95,637.40	119,021.41		0.00	119,021.41
520030	Salaries - Dietary Aides	120,956.63	174,262.18		0.00	174,262.18
520040	Salaries - Dietician	(724.08)	1,440.00		0.00	1,440.00
520100	Raw Food	192,097.57	186,390.14		0.00	186,390.14
520120	Food Supplements	45,373.68	46,106.81		0.00	46,106.81
520140	Dietary Supplies	22,601.74	28,639.38		0.00	28,639.38
520160	Contract Svcs - Dietary	795.00	914.00		0.00	914.00
520165	Contract Svcs - Dietician	0.00	30,007.50		0.00	30,007.50
530010	Salaries - Houskpg Supv	378.75	0.00		0.00	0.00
530020	Salaries - Houskpg Staff	130,428.40	144,079.58		0.00	144,079.58
530120	Housekeeping Supplies	36,681.85	33,221.13		0.00	33,221.13
530140	Contract Svcs - Housekeeping	7,875.00	59,853.33		0.00	59,853.33
540020	Salaries - Laundry Staff	75,218.80	96,279.72		0.00	96,279.72
540100	Laundry Supplies	4,838.40	9,015.53		0.00	9,015.53
540120	Contract Svcs - Laundry	0.63	0.00		0.00	0.00
540140	Linens Purchases	9,073.87	3,262.71		0.00	3,262.71
550010	Salaries - Maint Supervisor	41,337.86	74,627.69		0.00	74,627.69
550020	Salaries - Maintenance Staff	49,154.02	28,109.53		0.00	28,109.53
550100	Maintenance Supplies	17,828.34	21,329.68		0.00	21,329.68
550110	Repairs & Maintenance	50,477.35	89,731.34		0.00	89,731.34
550120	Contract Svcs Maintenance	76,139.61	88,545.95		0.00	88,545.95
550130	Minor Equipment	4,063.87	2,511.43		0.00	2,511.43
550140	Pest Control	17,972.08	29,002.61		0.00	29,002.61
550145	Contract Svcs - Landscaping/S	9,166.73	2,625.00		0.00	2,625.00
550150	Gas & Electric	108,452.56	117,403.70		0.00	117,403.70
550160	Fuel Oil	1,587.86	1,082.41		0.00	1,082.41
550170	Cable TV	17,689.03	19,865.91		0.00	19,865.91
550180	Water & Sewer	52,290.07	34,538.37		0.00	34,538.37
550190	Trash Removal	29,430.35	28,499.98		0.00	28,499.98
560010	Salaries - DNS	125,481.70	160,678.78		0.00	160,678.78
560030	Salaries - RN Nursing Supervi	85,229.94	73,914.62		0.00	73,914.62
560040	Salaries - Nursing Scheduler	37,062.04	36,444.39		0.00	36,444.39
560050	Salaries - Unit Coordinator	155,909.51	153,203.98		0.00	153,203.98
560060	Salaries - MDS Coordinator	83,713.61	84,934.82		0.00	84,934.82
560080	Salaries - Central Supl Clerk	29,802.99	36,586.92		0.00	36,586.92
560090	Salaries - Medical Records	(2,848.44)	14,443.83		0.00	14,443.83
560100	Salaries - Infection Control	(1,132.24)	0.00		0.00	0.00
560110	Salaries - Staff Development	(8,976.60)	4,862.25		0.00	4,862.25
562020	Salaries - RN	274,953.30	236,215.56		0.00	236,215.56
562030	Salaries - LPN	651,898.66	951,527.50		0.00	951,527.50
562032	Salaries - MMQ	358.74	13,890.01		0.00	13,890.01
562040	Salaries - CNA	867,667.13	1,006,955.76		0.00	1,006,955.76
562100	Medical Supplies	98,060.89	76,491.25		0.00	76,491.25
562120	Diapers/Disposables	36,969.17	29,556.75		0.00	29,556.75
562140	Tube Feeding (Non Part B)	3,713.29	3,500.41		0.00	3,500.41
562160	Oxygen Supplies	2,646.10	2,655.63		0.00	2,655.63
562180	Contract Svcs - Nursing	10,650.27	117,318.95		(3,474.00)	113,844.95
				CAIDJE - 2	(3,474.00)	
564100	Contract Svcs - Pharmacy	6,687.00	7,137.05		0.00	7,137.05
564120	Over The Counter Drugs	26,537.63	19,860.47		0.00	19,860.47
564140	Prescription Drugs	136,599.41	78,960.04		0.00	78,960.04
566010	I.V. Therapy/RT Exp	7,750.11	150.51		0.00	150.51
566030	Contract Svcs - Med Director	12,000.00	12,000.00		0.00	12,000.00
566040	Contract Svcs - Psychiatric	2,587.11	1,319.36		0.00	1,319.36
566070	Contract Svcs - Soc Services	1,838.06	10,905.50		0.00	10,905.50
566100	Medical Records Supplies	0.00	343.61		0.00	343.61
566140	Patient Transportation	1,523.28	22,015.26		0.00	22,015.26
566160	Med Equip Rental	83,065.33	65,356.08		0.00	65,356.08
566180	Patient Expenses	0.00	500.00		0.00	500.00
566190	Lab Fees	13,918.03	9,391.96		0.00	9,391.96
566200	X-Ray Services	2,347.11	245.00		0.00	245.00
566210	Patient Consolidated Billing	0.00	100.74		0.00	100.74
570010	Salaries - Dir Rehab	58,658.26	53,045.47		0.00	53,045.47
570040	Contract Svcs - Rehab	20,389.81	20,329.88		0.00	20,329.88
570055	Salaries - PT Aides	(5,692.62)	9,719.17		0.00	9,719.17
570060	Physical Therapy Supplies	6,099.73	2,509.15		0.00	2,509.15
570070	Salaries - ST Staff	20,752.51	290.00		0.00	290.00
570090	Salaries - OT	90,976.82	41,655.07		0.00	41,655.07
570100	Salaries - COTA	(3,775.78)	72,143.63		0.00	72,143.63
570110	Occupational Therapy Supplies	0.00	53.06		0.00	53.06
570160	Respiratory Therapy Supplies	0.00	48.88		0.00	48.88
580010	Salaries - Activities Director	35,168.20	41,714.29		0.00	41,714.29
580020	Salaries - Activities -Staff	28,426.57	11,510.26		0.00	11,510.26

Client: **A140569 - Bear Mountain-Mattapan Health**
Engagement: **MDMC 2023 - Bear Mountain Mattapan Health**
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
580100	Activities Supplies	734.05	1,023.87		0.00	1,023.87
580120	Contract Svcs - Entertainment	125.00	765.00		0.00	765.00
590010	Salaries - Social Svc Dir	64,351.16	33,977.45		0.00	33,977.45
590020	Salaries - Social Svc Staff	7,536.90	35,799.00		0.00	35,799.00
6032.2	RN PS	0.00	0.00		2,387.00	2,387.00
				CAIDJE - 2	2,387.00	
6042.2	LPN P/S	0.00	0.00		1,087.00	1,087.00
				CAIDJE - 2	1,087.00	
Subtotal : None		197,300.19	1,607,041.26		0.00	1,607,041.26
Total [2] Income Statement		197,300.19	1,607,041.26		0.00	1,607,041.26

Tickmarks

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Client: *A140569 - Bear Mountain-Mattapan Health*
Engagement: *MDMC 2023 - Bear Mountain Mattapan Health*
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	146.00	0.00	
100020	Cash - Operating	24,122.16	41,243.23	
Subtotal : None		24,268.16	41,243.23	
Total [S6L1.1C1]	Cash and Cash Equivalents	24,268.16	41,243.23	
Group : [S6L1.5C1] Payer Accounts Receivable				
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)				
100085	AR Private	0.00	42,817.46	
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		0.00	42,817.46	
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)				
100080	AR Managed Care	529,455.60	737,902.86	
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		529,455.60	737,902.86	
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care				
100075	AR Medicare A	86,350.00	328,853.78	
100090	AR Medicare B	11,856.66	20,389.63	
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		98,206.66	349,243.41	
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care				
100070	AR Medicaid	1,346,319.87	2,754,922.83	
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		1,346,319.87	2,754,922.83	
Total [S6L1.5C1]	Payer Accounts Receivable	1,973,982.13	3,884,886.56	
Group : [S6L1.6C1] Less Reserve for Bad Debts				
Subgroup : None				
100105	Allowance - Doubtful Accounts	(130,907.99)	(2,598,400.00)	
Subtotal : None		(130,907.99)	(2,598,400.00)	
Total [S6L1.6C1]	Less Reserve for Bad Debts	(130,907.99)	(2,598,400.00)	
Group : [S6L1.13C1] Prepaid Insurance				
Subgroup : None				
100410	Prepaid Insurance	225.00	2,391.89	
Subtotal : None		225.00	2,391.89	
Total [S6L1.13C1]	Prepaid Insurance	225.00	2,391.89	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
100400	Prepaid Expenses	1,910.48	1,606.70	
Subtotal : None		1,910.48	1,606.70	
Total [S6L1.15C1]	Other Prepaid Expenses	1,910.48	1,606.70	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C] Leasehold Improvements				
100500	Leasehold Improvements	178,651.31	120,888.29	57,763.02
Subtotal [S6L2.3C1B] Leasehold Improvements		178,651.31	120,888.29	
Subgroup : [S6L2.3C] A/D Leasehold Improvements				
100600	Accum Amort - Leasehold Imp	(36,082.44)	(21,105.48)	5927.82
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(36,082.44)	(21,105.48)	
Total [S6L2.3C1]	Improvements - Cost	142,568.87	99,782.81	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C] Equipment Cost				
100510	Furniture Fixtures & Equipment	56,531.66	52,463.55	
100515	FF& E - Capital Lease	55,271.25	55,271.25	
100530	Computer Equip & Software	11,148.57	11,148.57	
100535	Computer Equip - Capital Lease	3,835.63	3,835.63	
Subtotal [S6L2.4C1A] Equipment Cost		126,787.11	122,719.00	4,068.11
Subgroup : [S6L2.4C] A/D Equipment				
100610	Accum Depr - F F & E	(21,383.87)	(13,501.37)	
100615	Accum Depr - Capital Lease FF	(35,531.46)	(27,635.58)	
100630	Accum Amort - Software	(7,515.90)	(5,286.18)	
100635	Accum Depr - Capital Lse Comp	(2,685.06)	(1,917.90)	
Subtotal [S6L2.4C1b] A/D Equipment		(67,116.29)	(48,341.03)	27648.49
Total [S6L2.4C1]	Equipment	59,670.82	74,377.97	

Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets		
Subgroup : [S6L3.3C] Utility Deposits		
100701	Security Deposit Building	65,865.96
Subtotal [S6L3.3C1D] Utility Deposits		65,865.96
Total [S6L3.3C1]	Other Deferred Charges and Non Current Assets	65,865.96
Group : [S6L3.5C1] Mortgage Acquisition Costs		
Subgroup : None		
100720	Loan Aquisition Costs	10,053.39
Subtotal : None		10,053.39
Total [S6L3.5C1]	Mortgage Acquisition Costs	10,053.39
Group : [S6L5.1C1] Trade Payable		
Subgroup : None		
100030	Cash - Controlled Disb (BOST)	(85,059.37)
100095	AR Other	(7,180.06)
100310	Due To/from Seller	(228.34)
200000	Accounts Payable	(1,882,074.25)
200069	Patient Refund	522.02
Subtotal : None		(1,974,020.00)
Total [S6L5.1C1]	Trade Payable	(1,974,020.00)
Group : [S6L5.2C1] Accrued Expenses		
Subgroup : None		
200010	Accrued Accounts Payable	(7,010.00)
200015	Provider Tax Payable	(233,601.17)
Subtotal : None		(240,611.17)
Total [S6L5.2C1]	Accrued Expenses	(240,611.17)
Group : [S6L5.3C1] Due to Insurance Payers		
Subgroup : [S6L5.3C] Due Other Payers Actual		
100322	Due to/fr Other Insurance	(26,500.00)
Subtotal [S6L5.3C1G] Due Other Payers Actual		(26,500.00)
Total [S6L5.3C1]	Due to Insurance Payers	(26,500.00)
Group : [S6L5.4C1] Patient Funds Due		
Subgroup : [S6L5.4C] Patient Funds Due (Self Pay)		
100050	Patient Funds Account	35,477.29
200070	Patient Funds Liability	(35,477.29)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		0.00
Total [S6L5.4C1]	Patient Funds Due	0.00
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : None		
250100	LT Line Of Credit	(495,815.90)
Subtotal : None		(495,815.90)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, Mortgages, Other	(495,815.90)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C] Accrued Salaries		
200020	Payroll Payable	(190,478.02)
200060	Accrued PTO Benefits	(86,841.92)
200065	Payroll Adjustments	(1,146.96)
Subtotal [S6L5.7C1A] Accrued Salaries		(278,466.90)
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable		
200025	Payroll Taxes Payable	(109,158.19)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(109,158.19)
Subgroup : [S6L5.7C] Other Payroll Liabilities		
200026	Vol EE Benefits Payable	701.11
200045	Union Dues Payable	(2,771.57)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		8,358.06
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(389,695.55)
Group : [S6L5.10C1] Other Current Liabilities		
Subgroup : [S6L5.10C] Other Current Liabilities		
200055	Rent Payable	(575,453.33)
290100	Deferred Rent	(282,451.00)
Subtotal [S6L5.10C1A] Other Current Liabilities		(857,904.33)
Total [S6L5.10C1]	Other Current Liabilities	(857,904.33)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates		

Subgroup : None			
100317	Due To/from Bear Mt Health	(1,985,797.98)	(6,349,532.65)
100318	Due To/from Bear Mt Mgmt	(2,268,746.46)	(1,838,549.66)
100320	Due To/from Medicaid	(277,489.84)	0.00
100341	Due to/fr Bear Mt Parkway	0.00	15,784,416.63
100342	Due to/fr Bear Mt W Roxbury	0.00	(11,113,218.67)
Subtotal : None		(4,532,034.28)	(3,516,884.35)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(4,532,034.28)	(3,516,884.35)

Group : [S6L8C.5C3] Additional Paid in Capital

Subgroup : None			
300040	Retained Earnings	4,761,903.15	4,541,050.82
Subtotal : None		4,761,903.15	4,541,050.82
Total [S6L8C.5C3]	Additional Paid in Capital	4,761,903.15	4,541,050.82

Group : [S2L1.1C1] Private Pay

Subgroup : None			
400000	PVT Room & Board	0.00	(71,400.00)
Subtotal : None		0.00	(71,400.00)
Total [S2L1.1C1]	Private Pay	0.00	(71,400.00)

Group : [S2L1.2C1] Commerical Managed Care

Subgroup : None			
400400	MG Room & Board	(197,313.73)	(84,650.00)
400455	MG Contractual Allow (R&B)	156,233.73	21,023.56
Subtotal : None		(41,080.00)	(63,626.44)
Total [S2L1.2C1]	Commerical Managed Care	(41,080.00)	(63,626.44)

1508 41080

Group : [S2L1.4C1] Medicare-Fee-For-Service

Subgroup : None			
400200	MA Room & Board	(222,795.00)	(382,700.00)
400246	MA Nursing	(169,478.70)	(278,980.72)
Subtotal : None		(392,273.70)	(661,680.72)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(392,273.70)	(661,680.72)

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Group : [S2L1.5C1] Medicare Managed Care (Part C)

Subgroup : None			
400272	M MA Room & Board	(433,086.27)	(377,000.00)
400288	M MA Contractual Allow (R&B)	4,853.71	25,287.99
Subtotal : None		(428,232.56)	(351,712.01)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(428,232.56)	(351,712.01)

Group : [S2L1.6C1] MassHealth Fee-for-Service

Subgroup : None			
400100	MD Room & Board	(4,239,968.50)	(6,578,225.00)
400103	MD State Add-On	(603,800.00)	0.00
400155	MD Contractual Allow (R&B)	881,544.98	1,415,621.74
Subtotal : None		(3,962,223.52)	(5,162,603.26)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,962,223.52)	(5,162,603.26)

21065 -188.095

Group : [S2L1.8C1] Senior Care Options

Subgroup : None			
3003.8	Mass SCO Rev	(1,770,609.00)	0.00
Subtotal : None		(1,770,609.00)	0.00
Total [S2L1.8C1]	Senior Care Options	(1,770,609.00)	0.00

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

Subgroup : None			
400115	MD Lab	(2,780.16)	(1,860.67)
400120	MD Pharmacy	(20,408.37)	(21,342.39)
400130	MD X-Ray	(80.00)	(160.00)
400135	MD Physical Therapy	(4,819.41)	(11,547.57)
400140	MD Occupational Therapy	(46,903.60)	(37,169.37)
400145	MD Speech Therapy	(2,003.61)	(6,173.35)
400160	MD Contractual Allow (Ancill	76,995.15	76,240.15
400215	MA Lab	(2,372.63)	(5,901.19)
400220	MA Pharmacy	(19,655.27)	(37,003.92)
400230	MA X-Ray	(524.00)	(357.25)
400235	MA Physical Therapy	(109,435.45)	(190,614.96)
400240	MA Occupational Therapy	(124,845.46)	(207,447.65)
400245	MA Speech Therapy	(29,629.62)	(47,089.69)
400255	MA Contractual Allow (R&B)	134,435.64	236,619.78
400260	MA Contractual Allow (Ancill	(58,768.73)	(80,093.17)
400269	MA Sequester	9,265.44	7,491.71
400274	M MA Lab	0.00	(384.28)
400275	M MA Pharmacy	1,207.90	(12,949.31)
400279	M MA Physical Therapy	(1,866.05)	(10,196.85)
400280	M MA Occuational Therapy	(6,784.83)	(15,038.12)
400281	M MA Speech Therapy	(12,863.34)	(34,172.63)
400289	M MA Contractual Allow (Anci	7,442.98	38,911.64

400315	H Lab	(170.30)	0.00
400320	H Pharmacy	(131.60)	(2,801.97)
400335	H Physical Therapy	(642.65)	0.00
400340	H Occupational Therapy	(493.68)	(43.20)
400345	H Speech Therapy	(95.60)	0.00
400360	H Contractual Allow (Ancilla	301.90	2,845.17
400415	MG Lab	(5,571.34)	(1,710.52)
400420	MG Pharmacy	(33,339.89)	(44,370.38)
400425	MG IV Therapy	(2,857.72)	(1,276.73)
400430	MG X-Ray	(480.00)	(240.00)
400435	MG Physical Therapy	(62,059.79)	(44,906.10)
400440	MG Occupational Therapy	(118,326.28)	(76,539.08)
400445	MG Speech Therapy	(10,435.05)	(9,716.10)
400460	MG Contractual Allow (Ancill	183,413.70	156,601.53
400635	MB Physical Therapy	(16,842.90)	(12,571.65)
400640	MB Occupational Therapy	(37,798.65)	(27,394.09)
400645	MB Speech Therapy	(2,194.81)	(2,032.09)
400660	MB Contractual Allow (Ancill	13,770.71	13,500.68
400669	MB Sequester	773.15	333.93
Subtotal : None		(307,574.22)	(410,559.69)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(307,574.22)	(410,559.69)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
400855	Grant Revenue	5,983.06	(1,274,262.61)
400856	Loan Forgiveness PPP	0.00	(705,600.00)
400861	COVID Testing Revenue	(35,231.05)	(171,755.99)
Subtotal : None		(29,247.99)	(2,151,618.60)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(29,247.99)	(2,151,618.60)
Group : [S2L3.4C1]	Vending Machine Revenue		
Subgroup : None			
400840	Vending Income	(86.86)	(147.12)
Subtotal : None		(86.86)	(147.12)
Total [S2L3.4C1]	Vending Machine Revenue	(86.86)	(147.12)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
400870	Interest Income	(1,182.73)	(23,880.50)
Subtotal : None		(1,182.73)	(23,880.50)
Total [S2L3.7C1]	Interest Income	(1,182.73)	(23,880.50)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
400860	Miscellaneous Revenue	(5,756.22)	(11,199.41)
Subtotal : None		(5,756.22)	(11,199.41)
Total [S2L3.9C1]	Administrative & General Recoverable	(5,756.22)	(11,199.41)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
560010	Salaries - DNS	160,678.78	125,481.70
Subtotal : None		160,678.78	125,481.70
Total [S3L1.1C1]	Director of Nurses Salary	160,678.78	125,481.70
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
500025	Salaries - Clinical/Nurse Lia	4,430.76	0.00
560030	Salaries - RN Nursing Supervi	73,914.62	85,229.94
560100	Salaries - Infection Control	0.00	(1,132.24)
562020	Salaries - RN	236,215.56	274,953.30
Subtotal : None		314,560.94	359,051.00
Total [S3L1.7C1]	Registered Nurses Salaries	314,560.94	359,051.00
Group : [S3L1.11C1]	Registered Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
6032.2	RN PS	2,387.00	0.00
Subtotal : None		2,387.00	0.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	2,387.00	0.00
Group : [S3L1.12C1]	Licensd Practical Nurses Salary		
Subgroup : None			
562030	Salaries - LPN	951,527.50	651,898.66
Subtotal : None		951,527.50	651,898.66
Total [S3L1.12C1]	Licensd Practical Nurses Salary	951,527.50	651,898.66
Group : [S3L1.16C1]	Licensd Practical Nurses Purchased Service Tempory Agency Staff		
Subgroup : None			
6042.2	LPN P/S	1,087.00	0.00
Subtotal : None		1,087.00	0.00
Total [S3L1.16C1]	Licensd Practical Nurses Purchased	1,087.00	0.00

Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
562040	Salaries - CNA	1,006,955.76	867,667.13
Subtotal : None		1,006,955.76	867,667.13
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,006,955.76	867,667.13
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
562180	Contract Svcs - Nursing	113,844.95	10,650.27
Subtotal : None		113,844.95	10,650.27
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	113,844.95	10,650.27
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C] Administrator Salaries			
500010	Salaries - Administrator	159,644.24	119,892.05
Subtotal [S3L2.1C1A] Administrator Salaries		159,644.24	119,892.05
Total [S3L2.1C1]		159,644.24	119,892.05
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
500040	Salaries - Business Office	192,522.56	88,919.72
Subtotal : None		192,522.56	88,919.72
Total [S3L2.7C1]	Clerical Staff Salaries	192,522.56	88,919.72
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
500330	Contract Svcs - Office	47,873.40	49,226.21
500360	Consulting Other	57,394.48	80,699.94
Subtotal : None		105,267.88	129,926.15
Total [S3L2.10C1]	Clerical Staff Purchased Service	105,267.88	129,926.15
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
500220	Payroll Processing Fees - ADP	15,496.49	24,115.16
500332	Contract Svcs - IT Support	14,181.87	12,527.40
Subtotal : None		29,678.36	36,642.56
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	29,678.36	36,642.56
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
500200	Bank Charges	9,288.58	5,978.82
500260	Office Supplies	12,469.62	10,008.41
500280	Postage	1,992.74	166.93
500300	Printing	0.00	58.01
500310	Rental Of Office Equipment	22,198.71	15,855.04
Subtotal : None		45,949.65	32,067.21
Total [S3L2.12C1]	Office Supplies	45,949.65	32,067.21
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
500440	Telephone	19,703.96	17,828.38
Subtotal : None		19,703.96	17,828.38
Total [S3L2.13C1]	Telecommunications (e.g. Internet & f	19,703.96	17,828.38
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
500180	Travel & Mileage	72.85	286.61
500460	Meetings & Seminars	0.00	300.00
Subtotal : None		72.85	586.61
Total [S3L2.15C1]	Travel, Conventions & Meetings	72.85	586.61
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	30,134.51	19,711.94
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	1,338.00	2,205.00
Subtotal : None		31,992.51	22,436.94
Total [S3L2.17C1]	Licenses & Dues: Patient Care Relate	31,992.51	22,436.94
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			

500320	Accounting Fees	12,553.59	9,582.61
Subtotal : None		12,553.59	9,582.61
Total [S3L2.19C1]	Accounting Services (not related to A	12,553.59	9,582.61
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
500450	Insurance - Non Property	39,097.44	61,494.44
Subtotal : None		39,097.44	61,494.44
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	39,097.44	61,494.44
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
566180	Patient Expenses	500.00	0.00
Subtotal : None		500.00	0.00
Total [S3L2.22C1]	Other A & G Expenses	500.00	0.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
500480	Advertising - Promotional	2,041.96	1,069.85
Subtotal : None		2,041.96	1,069.85
Total [S3L2B.1C1]	Advertising Marketing	2,041.96	1,069.85
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	14,613.44	21,726.94
Subtotal : None		14,613.44	21,726.94
Total [S3L2B.6C1]	Legal: Other	14,613.44	21,726.94
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	346,912.00	441,071.00
Subtotal : None		346,912.00	441,071.00
Total [S3L2B.8C1]	Management Company Fees	346,912.00	441,071.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
502000	Interest Working Capital	39,737.55	0.00
Subtotal : None		39,737.55	0.00
Total [S3L2B.10C1]	Interest on Working Capital	39,737.55	0.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	37,147.26	172,879.24
502150	Interest Other	75,758.50	51,852.53
Subtotal : None		112,905.76	224,731.77
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	112,905.76	224,731.77
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	84,000.00	1,354,215.75
Subtotal : None		84,000.00	1,354,215.75
Total [S3L2B.14C1]	Bad Debt Expenses	84,000.00	1,354,215.75
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	566,367.16	547,388.63
Subtotal : None		566,367.16	547,388.63
Total [S3L2B.15C1]	User Fee Assessment	566,367.16	547,388.63
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
560110	Salaries - Staff Development	4,862.25	(8,976.60)
Subtotal : None		4,862.25	(8,976.60)
Total [S3L3.1C1]	Staff Development Coordinator Salari	4,862.25	(8,976.60)
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	74,627.69	41,337.86
550020	Salaries - Maintenance Staff	28,109.53	49,154.02
Subtotal : None		102,737.22	90,491.88
Total [S3L3.5C1]	Plant Operations: Salaires	102,737.22	90,491.88
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	88,545.95	76,139.61
550140	Pest Control	29,002.61	17,972.08
550145	Contract Svcs - Landscaping/S	2,625.00	9,166.73
550190	Trash Removal	28,499.98	29,430.35
Subtotal : None		148,673.54	132,708.77

Total [S3L3.8C1]	Plant Operations: Purchased Service	148,673.54	132,708.77
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
550100	Maintenance Supplies	21,329.68	17,828.34
550110	Repairs & Maintenance	89,731.34	50,477.35
550130	Minor Equipment	2,511.43	4,063.87
Subtotal : None		113,572.45	72,369.56
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	113,572.45	72,369.56
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
550150	Gas & Electric	117,403.70	108,452.56
550160	Fuel Oil	1,082.41	1,587.86
550180	Water & Sewer	34,538.37	52,290.07
Subtotal : None		153,024.48	162,330.49
Total [S3L3.10C1]	Plant Operatins: Utilities	153,024.48	162,330.49
Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
520040	Salaries - Dietician	1,440.00	(724.08)
Subtotal : None		1,440.00	(724.08)
Total [S3L3.13C1]	Dietician: Salaries	1,440.00	(724.08)
Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
520160	Contract Svcs - Dietary	914.00	795.00
520165	Contract Svcs - Dietician	30,007.50	0.00
Subtotal : None		30,921.50	795.00
Total [S3L3.16C1]	Dietician: Purchased Service	30,921.50	795.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
520010	Salaries - Food Serv Dir	70,190.54	58,521.58
520020	Salaries - Cooks	119,021.41	95,637.40
520030	Salaries - Dietary Aides	174,262.18	120,956.63
Subtotal : None		363,474.13	275,115.61
Total [S3L3.18C1]	Dietary: Salaries	363,474.13	275,115.61
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
520100	Raw Food	186,390.14	192,097.57
520120	Food Supplements	46,106.81	45,373.68
Subtotal : None		232,496.95	237,471.25
Total [S3L3.21C1]	Dietary: Food	232,496.95	237,471.25
Group : [S3L3.23C1]	Dietary: Supplies & Expenses		
Subgroup : None			
520140	Dietary Supplies	28,639.38	22,601.74
Subtotal : None		28,639.38	22,601.74
Total [S3L3.23C1]	Dietary: Supplies & Expenses	28,639.38	22,601.74
Group : [S3L3.24C1]	Housekeeping / Laundry: Salaries		
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	0.00	378.75
530020	Salaries - Houskpg Staff	144,079.58	130,428.40
Subtotal [S3L3.24C1] Housekeeping Salries		144,079.58	130,807.15
Subgroup : [S3L3.24C1] Laundry Salaries			
540020	Salaries - Laundry Staff	96,279.72	75,218.80
Subtotal [S3L3.24C1] Laundry Salaries		96,279.72	75,218.80
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	240,359.30	206,025.95
Group : [S3L3.27C1]	Housekeeping / Laundry: Purchased Service		
Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
530140	Contract Svcs - Housekeeping	59,853.33	7,875.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		59,853.33	7,875.00
Subgroup : [S3L3.27C1] Laundry Purchased Service			
540120	Contract Svcs - Laundry	0.00	0.63
Subtotal [S3L3.27C1] Laundry Purchased Service		0.00	0.63
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	59,853.33	7,875.63
Group : [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense		
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	33,221.13	36,681.85
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		33,221.13	36,681.85

Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
540100	Laundry Supplies	9,015.53	4,838.40
Subtotal [S3L3.28C1] Laundry Supplies & Expense		9,015.53	4,838.40
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	42,236.66	41,520.25
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	3,262.71	9,073.87
Subtotal : None		3,262.71	9,073.87
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	3,262.71	9,073.87
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560040	Salaries - Nursing Scheduler	36,444.39	37,062.04
560050	Salaries - Unit Coordinator	153,203.98	155,909.51
560080	Salaries - Central Supl Clerk	36,586.92	29,802.99
560090	Salaries - Medical Records	14,443.83	(2,848.44)
Subtotal : None		240,679.12	219,926.10
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	240,679.12	219,926.10
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MMQ Salaries			
562032	Salaries - MMQ	13,890.01	358.74
Subtotal [S3L3.40C1] MMQ Salaries		13,890.01	358.74
Subgroup : [S3L3.40C1] MDS Salaries			
560060	Salaries - MDS Coordinator	84,934.82	83,713.61
Subtotal [S3L3.40C1] MDS Salaries		84,934.82	83,713.61
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	98,824.83	84,072.35
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
590010	Salaries - Social Svc Dir	33,977.45	64,351.16
590020	Salaries - Social Svc Staff	35,799.00	7,536.90
Subtotal : None		69,776.45	71,888.06
Total [S3L3.48C1]	Social Service Worker: Salaries	69,776.45	71,888.06
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	10,905.50	1,838.06
Subtotal : None		10,905.50	1,838.06
Total [S3L3.51C1]	Social Service Worker: Purchased Service	10,905.50	1,838.06
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	53,045.47	58,658.26
570055	Salaries - PT Aides	9,719.17	(5,692.62)
570070	Salaries - ST Staff	290.00	20,752.51
570090	Salaries - OT	41,655.07	90,976.82
570100	Salaries - COTA	72,143.63	(3,775.78)
Subtotal : None		176,853.34	160,919.19
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	176,853.34	160,919.19
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
566040	Contract Svcs - Psychiatric	1,319.36	2,587.11
570040	Contract Svcs - Rehab	20,329.88	20,389.81
Subtotal : None		21,649.24	22,976.92
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	21,649.24	22,976.92
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	41,714.29	35,168.20
580020	Salaries - Activities -Staff	11,510.26	28,426.57
Subtotal : None		53,224.55	63,594.77
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	53,224.55	63,594.77
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	765.00	125.00
Subtotal : None		765.00	125.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	765.00	125.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	19,865.91	17,689.03

580100	Activities Supplies	1,023.87	734.05
Subtotal : None		20,889.78	18,423.08
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	20,889.78	18,423.08
Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
566140	Patient Transportation	22,015.26	1,523.28
Subtotal : None		22,015.26	1,523.28
Total [S3L3.69C1]	Recreational Therapy/Activities: Tran:	22,015.26	1,523.28
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
566030	Contract Svcs - Med Director	12,000.00	12,000.00
Subtotal : None		12,000.00	12,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	12,000.00	12,000.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
564140	Prescription Drugs	78,960.04	136,599.41
566010	I.V. Therapy/RT Exp	150.51	7,750.11
566190	Lab Fees	9,391.96	13,918.03
566200	X-Ray Services	245.00	2,347.11
566210	Patient Consolidated Billing	100.74	0.00
Subtotal : None		88,848.25	160,614.66
Total [S3L3.87C1]	Legend Drugs	88,848.25	160,614.66
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
562100	Medical Supplies	76,491.25	98,060.89
562120	Diapers/Disposables	29,556.75	36,969.17
562140	Tube Feeding (Non Part B)	3,500.41	3,713.29
562160	Oxygen Supplies	2,655.63	2,646.10
564120	Over The Counter Drugs	19,860.47	26,537.63
566100	Medical Records Supplies	343.61	0.00
570060	Physical Therapy Supplies	2,509.15	6,099.73
570110	Occupational Therapy Supplies	53.06	0.00
570160	Respiratory Therapy Supplies	48.88	0.00
Subtotal : None		135,019.21	174,026.81
Total [S3L3.89C1]	House Supplies Not Resold	135,019.21	174,026.81
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
564100	Contract Svcs - Pharmacy	7,137.05	6,687.00
Subtotal : None		7,137.05	6,687.00
Total [S3L3.92C1]	Pharmacy Consultant	7,137.05	6,687.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Improvements Depreciation			
501300	Deprec - Leasehold Improvmts	14,976.96	9,483.66
Subtotal [S3L4.1C1B] Improvements Depreciation		14,976.96	9,483.66
Subgroup : [S3L4.1C] Equipment Depreciation			
501100	Deprec - FF&E	7,882.50	6,590.34
501110	Deprec - Capital Lease-FF&E	7,895.88	7,895.88
501400	Amort - Computers	2,229.72	2,229.72
501410	Deprec - Capital Lse Computers	767.16	767.16
Subtotal [S3L4.1C1C] Equipment Depreciation		18,775.26	17,483.10
Total [S3L4.1C1]	Depreciaton	33,752.22	26,966.76
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
500530	Insurance - Property	15,846.48	11,549.00
Subtotal : None		15,846.48	11,549.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	15,846.48	11,549.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
500510	Taxes - Real Estate	52,416.96	54,255.40
Subtotal : None		52,416.96	54,255.40
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	52,416.96	54,255.40
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
500520	Taxes - Personal Property	8,429.08	7,882.16
Subtotal : None		8,429.08	7,882.16
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	8,429.08	7,882.16
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			

566160	Med Equip Rental	65,356.08	83,065.33
Subtotal : None		65,356.08	83,065.33
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	65,356.08	83,065.33
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
500900	Rent Expense - Building	857,684.02	840,167.71
500905	SL Rent	21,486.02	39,002.33
Subtotal : None		879,170.04	879,170.04
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	879,170.04	879,170.04
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	211,492.27	236,191.01
510100	Employee Disability Ins	7,325.59	6,190.33
510105	Employee Pers Fam Med Lve Ins	14,775.95	12,931.98
Subtotal : None		233,593.81	255,313.32
Total [CLA-53.01]	LA-Group Health/Life	233,593.81	255,313.32
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	1,188.77	(7,220.64)
510080	Employ Benes - Non Payroll	3,187.69	7,936.28
510110	Pre Employment EE Costs	(4,857.25)	10,575.50
Subtotal : None		(480.79)	11,291.14
Total [CLA-53.03]	LA-Employee Benefits	(480.79)	11,291.14
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	311,007.87	296,203.47
510020	Payroll Taxes - FUTA	4,536.19	4,796.90
510030	Payroll Taxes - SUTA	26,969.97	28,914.71
Subtotal : None		342,514.03	329,915.08
Total [CLA-53.04]	LA-Payroll Taxes	342,514.03	329,915.08
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	74,629.17	72,674.17
Subtotal : None		74,629.17	72,674.17
Total [CLA-53.05]	LA-Workers Comp	74,629.17	72,674.17
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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