

Client: **A140556 - Bear Mountain-West Roxbury**  
Engagement: **MDMC 2023 - Bear Mountain West Roxbury**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
<b>Group : [1] Balance Sheet</b>						
<b>Subgroup : None</b>						
100020	Cash - Operating	143,315.81	15,004.35		0.00	15,004.35
100030	Cash - Controlled Disb (BOST)	(14,937.38)	(70,281.51)		0.00	(70,281.51)
100050	Patient Funds Account	48,211.57	26,503.79		0.00	26,503.79
100060	Resident Trust Fund Advances	956.99	956.99		0.00	956.99
100070	AR Medicaid	1,918,491.58	1,847,302.14		0.00	1,847,302.14
100075	AR Medicare A	412,276.58	144,076.35		0.00	144,076.35
100080	AR Managed Care	645,015.09	324,554.36		0.00	324,554.36
100085	AR Private	67,601.26	161,304.82		0.00	161,304.82
100090	AR Medicare B	14,426.96	7,023.20		0.00	7,023.20
100095	AR Other	19,708.17	1,086.03		0.00	1,086.03
100105	Allowance - Doubtful Accounts	(1,478,300.00)	(821,099.22)		0.00	(821,099.22)
100317	Due To/from Bear Mt Health	(7,829,511.70)	3,691,107.81		0.00	3,691,107.81
100318	Due To/from Bear Mt Mgmt	(1,509,701.01)	(1,863,846.18)		0.00	(1,863,846.18)
100320	Due To/from Medicaid	0.00	(305,806.69)		0.00	(305,806.69)
100322	Due to/fr Other Insurance	0.00	(73,000.00)		0.00	(73,000.00)
100340	Due to/fr Bear Mt Mattapan	11,113,218.67	0.00		0.00	0.00
100341	Due to/fr Bear Mt Parkway	(857,287.47)	0.00		0.00	0.00
100400	Prepaid Expenses	2,712.32	654.89		0.00	654.89
100410	Prepaid Insurance	2,537.99	225.00		0.00	225.00
100500	Leasehold Improvements	171,138.01	192,379.96		0.00	192,379.96
100510	Furniture Fixtures & Equipment	35,288.75	35,288.75		0.00	35,288.75
100515	FF& E - Capital Lease	18,972.50	18,972.50		0.00	18,972.50
100530	Computer Equip & Software	3,895.91	3,895.91		0.00	3,895.91
100535	Computer Equip - Capital Lease	2,677.50	2,677.50		0.00	2,677.50
100600	Accum Amort - Leasehold Imp	(27,292.86)	(45,468.78)		0.00	(45,468.78)
100610	Accum Depr - F F & E	(14,131.38)	(19,172.70)		0.00	(19,172.70)
100615	Accum Depr - Capital Lease FF	(9,486.12)	(12,196.44)		0.00	(12,196.44)
100630	Accum Amort - Software	(1,627.56)	(2,406.84)		0.00	(2,406.84)
100635	Accum Depr - Capital Lse Comp	(1,338.60)	(1,874.04)		0.00	(1,874.04)
100701	Security Deposit Building	22,335.10	22,335.10		0.00	22,335.10
100720	Loan Aquisition Costs	0.00	10,053.38		0.00	10,053.38
200000	Accounts Payable	(1,567,226.96)	(1,918,656.41)		0.00	(1,918,656.41)
200010	Accrued Accounts Payable	(42,463.96)	(9,015.44)		0.00	(9,015.44)
200015	Provider Tax Payable	(219,182.27)	(209,965.95)		0.00	(209,965.95)
200020	Payroll Payable	(166,595.43)	(183,469.56)		0.00	(183,469.56)
200025	Payroll Taxes Payable	(109,218.15)	(116,754.71)		0.00	(116,754.71)
200026	Vol EE Benefits Payable	7,875.18	517.24		0.00	517.24
200029	Vol EE HSA Payable	(50.00)	0.00		0.00	0.00
200055	Rent Payable	(50,632.18)	(166,204.23)		0.00	(166,204.23)
200060	Accrued PTO Benefits	(51,100.12)	(66,263.19)		0.00	(66,263.19)
200065	Payroll Adjustments	2,399.29	3,046.46		0.00	3,046.46
200069	Patient Refund	1,125.20	1,125.20		0.00	1,125.20
200070	Patient Funds Liability	(48,211.57)	(26,503.79)		0.00	(26,503.79)
250100	LT Line Of Credit	0.00	(626,537.12)		0.00	(626,537.12)
290100	Deferred Rent	(88,493.08)	(95,778.99)		0.00	(95,778.99)
300040	Retained Earnings	(58,692.90)	(537,532.02)		0.00	(537,532.02)
<b>Subtotal : None</b>		<b>508,699.73</b>	<b>(661,742.08)</b>		<b>0.00</b>	<b>(661,742.08)</b>
<b>Total [1] Balance Sheet</b>		<b>508,699.73</b>	<b>(661,742.08)</b>		<b>0.00</b>	<b>(661,742.08)</b>
<b>Group : [2] Income Statement</b>						
<b>Subgroup : None</b>						
3003.8	Mass SCO revenue	(830,172.00)	0.00		(936,902.00)	(936,902.00)
400000	PVT Room & Board	(494,489.00)	(453,661.25)	CAIDJE - 1	(936,902.00)	(453,661.25)
400020	PVT Pharmacy	(334.48)	0.00		0.00	0.00
400035	PVT Physical Therapy	0.00	(73.28)		0.00	(73.28)
400040	PVT Occupational Therapy	0.00	(113.40)		0.00	(113.40)
400055	PVT Contractual Allow (R&B)	5,345.00	5,173.75		0.00	5,173.75
400100	MD Room & Board	(4,028,503.00)	(4,940,240.75)		936,902.00	(4,003,338.75)
400101	MD COVID Unit	(250,078.00)	0.00	CAIDJE - 1	936,902.00	(444,507.35)
				CAIDJE - 1	(444,507.35)	
400103	MD State Add-On	(64,400.00)	(653,800.00)		0.00	(653,800.00)
400115	MD Lab	(1,893.56)	(5,559.27)		0.00	(5,559.27)
400120	MD Pharmacy	(10,657.93)	(11,114.73)		0.00	(11,114.73)
400125	MD IV Therapy	0.00	(2,321.55)		0.00	(2,321.55)
400130	MD X-Ray	(411.03)	(338.53)		0.00	(338.53)
400135	MD Physical Therapy	(4,492.63)	(6,253.72)		0.00	(6,253.72)
400140	MD Occupational Therapy	(7,781.56)	(2,094.63)		0.00	(2,094.63)
400145	MD Speech Therapy	(2,902.66)	(3,155.18)		0.00	(3,155.18)
400148	MD OTC Drugs	(59.15)	0.00		0.00	0.00
400155	MD Contractual Allow (R&B)	959,977.35	1,212,257.98		0.00	1,212,257.98
400160	MD Contractual Allow (Ancill	28,198.52	30,551.23		0.00	30,551.23
400200	MA Room & Board	(1,089,000.00)	(603,250.00)		0.00	(603,250.00)
400215	MA Lab	(12,376.82)	(9,084.47)		0.00	(9,084.47)
400220	MA Pharmacy	(147,463.69)	(72,533.76)		0.00	(72,533.76)
400225	MA IV Therapy	(5,329.72)	(988.48)		0.00	(988.48)
400230	MA X-Ray	(2,033.00)	(1,107.00)		0.00	(1,107.00)
400235	MA Physical Therapy	(474,091.58)	(251,863.49)		0.00	(251,863.49)
400240	MA Occupational Therapy	(460,181.21)	(250,169.67)		0.00	(250,169.67)

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		<b>12/31/2022</b>	<b>12/31/2023</b>			<b>12/31/2023</b>
400245	MA Speech Therapy	(194,818.79)	(98,654.45)		0.00	(98,654.45)
400246	MA Nursing	(711,132.31)	(446,496.90)		0.00	(446,496.90)
400248	MA OTC Drugs	(197.00)	0.00		0.00	0.00
400255	MA Contractual Allow (R&B)	663,647.59	370,241.30		0.00	370,241.30
400260	MA Contractual Allow (Ancill	(195,311.40)	(108,034.06)		0.00	(108,034.06)
400269	MA Sequester	20,988.00	23,182.47		0.00	23,182.47
400272	M MA Room & Board	(761.00)	(269,583.50)		444,507.35	174,923.85
				CAIDJE - 1	444,507.35	
400274	M MA Lab	(769.83)	(2,200.82)		0.00	(2,200.82)
400275	M MA Pharmacy	(755.65)	(7,113.42)		0.00	(7,113.42)
400278	M MA X-Ray	(104.00)	(246.00)		0.00	(246.00)
400279	M MA Physical Therapy	(3,097.55)	(7,719.88)		0.00	(7,719.88)
400280	M MA Occupational Therapy	(4,121.82)	(8,081.75)		0.00	(8,081.75)
400281	M MA Speech Therapy	(429.61)	(329.92)		0.00	(329.92)
400288	M MA Contractual Allow (R&B)	180,758.60	(36,705.18)		0.00	(36,705.18)
400289	M MA Contractual Allow (Anci	9,278.46	29,121.61		0.00	29,121.61
400315	H Lab	(233.93)	(71.40)		0.00	(71.40)
400320	H Pharmacy	(376.89)	(495.63)		0.00	(495.63)
400330	H X-Ray	0.00	(164.00)		0.00	(164.00)
400360	H Contractual Allow (Ancilla	610.82	731.03		0.00	731.03
400400	MG Room & Board	(131,900.00)	(271,831.25)		0.00	(271,831.25)
400415	MG Lab	(4,181.97)	(7,493.26)		0.00	(7,493.26)
400420	MG Pharmacy	(50,574.76)	(88,720.84)		0.00	(88,720.84)
400425	MG IV Therapy	(8,462.23)	0.00		0.00	0.00
400430	MG X-Ray	(984.57)	(324.00)		0.00	(324.00)
400435	MG Physical Therapy	(46,643.38)	(72,399.37)		0.00	(72,399.37)
400440	MG Occupational Therapy	(54,104.89)	(93,845.88)		0.00	(93,845.88)
400445	MG Speech Therapy	(6,104.95)	(7,763.30)		0.00	(7,763.30)
400448	MG OTC Drugs	(45.00)	0.00		0.00	0.00
400455	MG Contractual Allow (R&B)	37,904.10	66,139.40		0.00	66,139.40
400460	MG Contractual Allow (Ancill	147,860.95	218,080.00		0.00	218,080.00
400635	MB Physical Therapy	(14,457.93)	(31,590.01)		0.00	(31,590.01)
400640	MB Occupational Therapy	(31,289.24)	(33,305.88)		0.00	(33,305.88)
400645	MB Speech Therapy	(4,355.13)	(744.44)		0.00	(744.44)
400660	MB Contractual Allow (Ancill	11,116.63	13,500.91		0.00	13,500.91
400669	MB Sequester	453.80	1,032.45		0.00	1,032.45
400840	Vending Income	(319.30)	(194.79)		0.00	(194.79)
400855	Grant Revenue	(647,736.23)	(14,843.40)		0.00	(14,843.40)
400860	Miscellaneous Revenue	4,071.54	(11,887.47)		0.00	(11,887.47)
400861	COVID Testing Revenue	(135,024.00)	(28,655.93)		0.00	(28,655.93)
400870	Interest Income	(17,437.97)	(653.24)		0.00	(653.24)
500010	Salaries - Administrator	115,507.54	147,621.43		0.00	147,621.43
500025	Salaries - Clinical/Nurse Lia	0.00	6,261.39		0.00	6,261.39
500040	Salaries - Business Office	149,205.57	146,037.35		0.00	146,037.35
500150	Advertising - Help Wanted	2,021.57	1,336.66		0.00	1,336.66
500180	Travel & Mileage	652.53	2,325.19		0.00	2,325.19
500200	Bank Charges	5,633.28	9,023.14		0.00	9,023.14
500220	Payroll Processing Fees - ADP	23,197.19	14,684.68		0.00	14,684.68
500240	Dues & Subscriptions	16,025.28	28,122.31		0.00	28,122.31
500260	Office Supplies	10,781.94	11,352.72		0.00	11,352.72
500280	Postage	857.28	2,138.84		0.00	2,138.84
500300	Printing	0.00	116.88		0.00	116.88
500310	Rental Of Office Equipment	18,135.89	18,805.20		0.00	18,805.20
500320	Accounting Fees	9,582.61	12,553.59		0.00	12,553.59
500330	Contract Svcs - Office	46,434.17	45,783.63		0.00	45,783.63
500332	Contract Svcs - IT Support	14,026.83	13,135.28		0.00	13,135.28
500340	Legal Fees	15,171.70	21,243.52		0.00	21,243.52
500360	Consulting Other	61,175.64	28,518.62		0.00	28,518.62
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	1,690.98	2,442.00		0.00	2,442.00
500440	Telephone	26,911.14	26,016.39		0.00	26,016.39
500450	Insurance - Non Property	55,504.24	35,672.08		0.00	35,672.08
500460	Meetings & Seminars	400.00	0.00		0.00	0.00
500490	Fines & Penalties	0.00	9,750.00		0.00	9,750.00
500495	Bad Debt	1,003,277.44	84,000.00		0.00	84,000.00
500510	Taxes - Real Estate	48,817.83	47,004.36		0.00	47,004.36
500520	Taxes - Personal Property	10,682.72	6,170.41		0.00	6,170.41
500530	Insurance - Property	9,894.00	14,475.10		0.00	14,475.10
500551	Provider Tax	416,137.24	487,176.30		0.00	487,176.30
500800	Management Fee	382,910.00	347,392.00		0.00	347,392.00
500900	Rent Expense - Building	284,900.32	290,840.05		0.00	290,840.05
500905	SL Rent	13,225.64	7,285.91		0.00	7,285.91
501100	Deprec - FF&E	4,894.02	5,041.32		0.00	5,041.32
501110	Deprec - Capital Lease-FF&E	2,710.32	2,710.32		0.00	2,710.32
501300	Deprec - Leasehold Improvmnts	16,557.24	18,175.92		0.00	18,175.92
501400	Amort - Computers	779.28	779.28		0.00	779.28
501410	Deprec - Capital Lse Computers	535.44	535.44		0.00	535.44
502000	Interest Working Capital	0.00	50,496.65		0.00	50,496.65
502150	Interest Other	23,197.47	59,260.15		0.00	59,260.15
510003	Benefits Expense - PTO ETO	(11,587.45)	15,163.07		0.00	15,163.07
510010	Payroll Taxes - FICA	286,620.88	322,089.71		0.00	322,089.71
510020	Payroll Taxes - FUTA	4,735.96	4,179.63		0.00	4,179.63
510030	Payroll Taxes - SUTA	33,168.97	40,862.00		0.00	40,862.00

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		12/31/2022	12/31/2023			12/31/2023
510040	Workers' Compensation	57,879.60	70,158.13		0.00	70,158.13
510050	Group Health Insurance	70,626.65	34,762.50		0.00	34,762.50
510080	Employ Benes - Non Payroll	7,793.20	9,720.53		0.00	9,720.53
510100	Employee Disability Ins	4,874.35	6,823.37		0.00	6,823.37
510105	Employee Pers Fam Med Lve Ins	11,768.81	14,522.91		0.00	14,522.91
510110	Pre Employment EE Costs	18,258.56	4,668.00		0.00	4,668.00
520010	Salaries - Food Serv Dir	58,953.38	56,326.87		0.00	56,326.87
520020	Salaries - Cooks	84,107.26	105,032.61		0.00	105,032.61
520030	Salaries - Dietary Aides	157,068.78	144,164.61		0.00	144,164.61
520040	Salaries - Dietician	(716.24)	31,349.93		0.00	31,349.93
520100	Raw Food	159,162.14	177,005.37		0.00	177,005.37
520120	Food Supplements	19,014.49	19,291.20		0.00	19,291.20
520140	Dietary Supplies	18,018.87	25,571.06		0.00	25,571.06
520160	Contract Svcs - Dietary	4,591.47	4,529.19		0.00	4,529.19
530010	Salaries - Houskpg Supv	33,061.34	46,046.68		0.00	46,046.68
530020	Salaries - Houskpg Staff	82,483.79	91,379.63		0.00	91,379.63
530120	Housekeeping Supplies	25,825.79	27,757.29		0.00	27,757.29
540020	Salaries - Laundry Staff	27,948.56	48,775.56		0.00	48,775.56
540100	Laundry Supplies	4,248.45	6,742.41		0.00	6,742.41
540120	Contract Svcs - Laundry	1,142.66	438.18		0.00	438.18
540140	Linens Purchases	9,804.67	13,256.21		0.00	13,256.21
550010	Salaries - Maint Supervisor	64,856.97	76,285.63		0.00	76,285.63
550020	Salaries - Maintenance Staff	(84.18)	24,895.49		0.00	24,895.49
550100	Maintenance Supplies	8,834.59	13,025.11		0.00	13,025.11
550110	Repairs & Maintenance	18,743.42	24,748.27		0.00	24,748.27
550120	Contract Svcs Maintenance	10,848.40	9,272.27		0.00	9,272.27
550130	Minor Equipment	906.50	1,359.15		0.00	1,359.15
550140	Pest Control	17,778.07	15,744.19		0.00	15,744.19
550145	Contract Svcs - Landscaping/S	9,903.50	2,425.00		0.00	2,425.00
550150	Gas & Electric	81,122.46	105,423.02		0.00	105,423.02
550160	Fuel Oil	348.87	142.33		0.00	142.33
550170	Cable TV	10,443.52	10,996.44		0.00	10,996.44
550180	Water & Sewer	34,636.65	29,285.19		0.00	29,285.19
550190	Trash Removal	16,497.96	17,207.76		0.00	17,207.76
560010	Salaries - DNS	56,497.53	161,663.02		0.00	161,663.02
560015	Salaries - DNS Neuro	(488.64)	0.00		0.00	0.00
560020	Salaries - ADNS	2,275.00	0.00		0.00	0.00
560030	Salaries - RN Nursing Supervi	(15,633.95)	0.00		0.00	0.00
560040	Salaries - Nursing Scheduler	12,934.42	33,475.25		0.00	33,475.25
560050	Salaries - Unit Coordinator	(4,782.93)	99,881.25		0.00	99,881.25
560060	Salaries - MDS Coordinator	82,717.30	97,186.83		0.00	97,186.83
560080	Salaries - Central Supl Clerk	0.00	8,105.33		0.00	8,105.33
560090	Salaries - Medical Records	37,989.12	15,605.82		0.00	15,605.82
560100	Salaries - Infection Control	5,546.25	0.00		0.00	0.00
560110	Salaries - Staff Development	36,207.75	73,814.17		0.00	73,814.17
562020	Salaries - RN	1,069,659.54	1,026,427.52		0.00	1,026,427.52
562030	Salaries - LPN	414,080.62	549,722.43		0.00	549,722.43
562032	Salaries - MMQ	43,983.60	37,873.90		0.00	37,873.90
562040	Salaries - CNA	767,003.92	1,036,659.23		0.00	1,036,659.23
562060	Salaries - Neuro Nursing Assi	495.00	0.00		0.00	0.00
562100	Medical Supplies	60,226.56	55,354.58		0.00	55,354.58
562120	Diapers/Disposables	27,378.16	20,661.85		0.00	20,661.85
562140	Tube Feeding (Non Part B)	4,778.76	2,046.57		0.00	2,046.57
562160	Oxygen Supplies	2,777.22	1,244.54		0.00	1,244.54
562180	Contract Svcs - Nursing	12,951.80	218.08		0.00	218.08
564100	Contract Svcs - Pharmacy	5,667.95	6,580.32		0.00	6,580.32
564120	Over The Counter Drugs	12,032.08	12,777.05		0.00	12,777.05
564140	Prescription Drugs	227,369.96	184,642.19		0.00	184,642.19
566010	I.V. Therapy/RT Exp	5,093.69	6,401.80		0.00	6,401.80
566030	Contract Svcs - Med Director	29,400.00	28,750.00		0.00	28,750.00
566040	Contract Svcs - Psychiatric	17,418.74	26,989.87		0.00	26,989.87
566050	Contract Svcs - Physician	0.00	47.00		0.00	47.00
566060	Contract Svcs - Dental	0.00	336.00		0.00	336.00
566070	Contract Svcs - Soc Services	1,838.06	1,938.00		0.00	1,938.00
566100	Medical Records Supplies	488.93	69.95		0.00	69.95
566140	Patient Transportation	17,276.04	15,675.57		0.00	15,675.57
566160	Med Equip Rental	39,547.82	26,077.69		0.00	26,077.69
566180	Patient Expenses	766.95	836.00		0.00	836.00
566190	Lab Fees	23,288.63	27,212.28		0.00	27,212.28
566200	X-Ray Services	4,500.80	4,140.89		0.00	4,140.89
566210	Patient Consolidated Billing	91.88	639.34		0.00	639.34
570010	Salaries - Dir Rehab	73,631.25	90,945.00		0.00	90,945.00
570040	Contract Svcs - Rehab	31,817.79	0.00		0.00	0.00
570050	Salaries - PT	21,160.41	18,880.31		0.00	18,880.31
570055	Salaries - PT Aides	26,896.61	43,275.11		0.00	43,275.11
570060	Physical Therapy Supplies	5,556.88	3,391.05		0.00	3,391.05
570070	Salaries - ST Staff	(123.90)	0.00		0.00	0.00
570090	Salaries - OT	(475.03)	36,302.89		0.00	36,302.89
570100	Salaries - COTA	31,015.21	29,964.98		0.00	29,964.98
580010	Salaries - Activities Director	46,608.06	52,819.64		0.00	52,819.64
580020	Salaries - Activities -Staff	30,188.39	26,274.26		0.00	26,274.26
580100	Activities Supplies	1,226.21	1,533.02		0.00	1,533.02
580120	Contract Svcs - Entertainment	1,290.00	1,365.00		0.00	1,365.00

Client: **A140556 - Bear Mountain-West Roxbury**  
Engagement: **MDMC 2023 - Bear Mountain West Roxbury**  
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
		<b>12/31/2022</b>	<b>12/31/2023</b>			<b>12/31/2023</b>
590010	Salaries - Social Svc Dir	67,654.81	71,483.39		0.00	71,483.39
590020	Salaries - Social Svc Staff	0.00	14,083.50		0.00	14,083.50
<b>Subtotal : None</b>		<b>(508,699.73)</b>	<b>661,742.08</b>		<b>0.00</b>	<b>661,742.08</b>
<b>Total [2] Income Statement</b>		<b>(508,699.73)</b>	<b>661,742.08</b>		<b>0.00</b>	<b>661,742.08</b>

Tickmarks

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Client: **A140556 - Bear Mountain-West Roxbury**  
Engagement: **MDMC 2023 - Bear Mountain West Roxbury**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022	
<b>Group : [S6L1.1C1] Cash and Cash Equivalents</b>				
<b>Subgroup : None</b>				
100020	Cash - Operating	15,004.35	143,315.81	
<b>Subtotal : None</b>		<b>15,004.35</b>	<b>143,315.81</b>	
<b>Total [S6L1.1C1]</b>		<b>15,004.35</b>	<b>143,315.81</b>	
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>				
<b>Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)</b>				
100085	AR Private	161,304.82	67,601.26	
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>161,304.82</b>	<b>67,601.26</b>	
<b>Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)</b>				
100080	AR Managed Care	324,554.36	645,015.09	
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>324,554.36</b>	<b>645,015.09</b>	
<b>Subgroup : [S6L1.5C] A/r Medicare Non Managed Care</b>				
100075	AR Medicare A	144,076.35	412,276.58	
100090	AR Medicare B	7,023.20	14,426.96	
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>151,099.55</b>	<b>426,703.54</b>	
<b>Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care</b>				
100070	AR Medicaid	1,847,302.14	1,918,491.58	
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car</b>		<b>1,847,302.14</b>	<b>1,918,491.58</b>	
<b>Total [S6L1.5C1]</b>		<b>2,484,260.87</b>	<b>3,057,811.47</b>	
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>				
<b>Subgroup : None</b>				
100105	Allowance - Doubtful Accounts	(821,099.22)	(1,478,300.00)	
<b>Subtotal : None</b>		<b>(821,099.22)</b>	<b>(1,478,300.00)</b>	
<b>Total [S6L1.6C1]</b>		<b>(821,099.22)</b>	<b>(1,478,300.00)</b>	
<b>Group : [S6L1.8C1] Receivable from Affiliates/Related Parties</b>				
<b>Subgroup : None</b>				
100317	Due To/from Bear Mt Health	3,691,107.81	(7,829,511.70)	
100318	Due To/from Bear Mt Mgmt	(1,863,846.18)	(1,509,701.01)	
100320	Due To/from Medicaid	(305,806.69)	0.00	
100340	Due to/fr Bear Mt Mattapan	0.00	11,113,218.67	
100341	Due to/fr Bear Mt Parkway	0.00	(857,287.47)	
<b>Subtotal : None</b>		<b>1,521,454.94</b>	<b>916,718.49</b>	
<b>Total [S6L1.8C1]</b>		<b>1,521,454.94</b>	<b>916,718.49</b>	
<b>Group : [S6L1.11C1] Other Receivables</b>				
<b>Subgroup : None</b>				
100060	Resident Trust Fund Advances	956.99	956.99	
100095	AR Other	1,086.03	19,708.17	
200069	Patient Refund	1,125.20	1,125.20	
<b>Subtotal : None</b>		<b>3,168.22</b>	<b>21,790.36</b>	
<b>Total [S6L1.11C1]</b>		<b>3,168.22</b>	<b>21,790.36</b>	
<b>Group : [S6L1.13C1] Prepaid Insurance</b>				
<b>Subgroup : None</b>				
100410	Prepaid Insurance	225.00	2,537.99	
<b>Subtotal : None</b>		<b>225.00</b>	<b>2,537.99</b>	
<b>Total [S6L1.13C1]</b>		<b>225.00</b>	<b>2,537.99</b>	
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>				
<b>Subgroup : None</b>				
100400	Prepaid Expenses	654.89	2,712.32	
<b>Subtotal : None</b>		<b>654.89</b>	<b>2,712.32</b>	
<b>Total [S6L1.15C1]</b>		<b>654.89</b>	<b>2,712.32</b>	
<b>Group : [S6L2.3C1] Improvements - Cost</b>				
<b>Subgroup : [S6L2.3C] Leasehold Improvements</b>				
100500	Leasehold Improvements	192,379.96	171,138.01	21,241.95
<b>Subtotal [S6L2.3C1B] Leasehold Improvements</b>		<b>192,379.96</b>	<b>171,138.01</b>	
<b>Subgroup : [S6L2.3C] A/D Leasehold Improvements</b>				
100600	Accum Amort - Leasehold Imp	(45,468.78)	(27,292.86)	(18,175.92)
<b>Subtotal [S6L2.3C1E] A/D Leasehold Improvements</b>		<b>(45,468.78)</b>	<b>(27,292.86)</b>	
<b>Total [S6L2.3C1]</b>		<b>146,911.18</b>	<b>143,845.15</b>	

<b>Group : [S6L2.4C1] Equipment</b>				
<b>Subgroup : [S6L2.4C] Equipment Cost</b>				
100510	Furniture Fixtures & Equipment	35,288.75	35,288.75	
100515	FF& E - Capital Lease	18,972.50	18,972.50	
100530	Computer Equip & Software	3,895.91	3,895.91	
100535	Computer Equip - Capital Lease	2,677.50	2,677.50	
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>60,834.66</b>	<b>60,834.66</b>	0.00
<b>Subgroup : [S6L2.4C] A/D Equipment</b>				
100610	Accum Depr - F F & E	(19,172.70)	(14,131.38)	
100615	Accum Depr - Capital Lease FF	(12,196.44)	(9,486.12)	
100630	Accum Amort - Software	(2,406.84)	(1,627.56)	
100635	Accum Depr - Capital Lse Comp	(1,874.04)	(1,338.60)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(35,650.02)</b>	<b>(26,583.66)</b>	(9,066.36)
<b>Total [S6L2.4C1] Equipment</b>		<b>25,184.64</b>	<b>34,251.00</b>	
<b>Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets</b>				
<b>Subgroup : [S6L3.3C] Utility Deposits</b>				
100701	Security Deposit Building	22,335.10	22,335.10	
<b>Subtotal [S6L3.3C1D] Utility Deposits</b>		<b>22,335.10</b>	<b>22,335.10</b>	
<b>Total [S6L3.3C1] Other Deferred Charges and Non Curn</b>		<b>22,335.10</b>	<b>22,335.10</b>	
<b>Group : [S6L3.5C1] Mortgage Acquisition Costs</b>				
<b>Subgroup : None</b>				
100720	Loan Aquisition Costs	10,053.38	0.00	
<b>Subtotal : None</b>		<b>10,053.38</b>	<b>0.00</b>	
<b>Total [S6L3.5C1] Mortgage Acquisition Costs</b>		<b>10,053.38</b>	<b>0.00</b>	
<b>Group : [S6L5.1C1] Trade Payable</b>				
<b>Subgroup : None</b>				
100030	Cash - Controlled Disb (BOST)	(70,281.51)	(14,937.38)	
200000	Accounts Payable	(1,918,656.41)	(1,567,226.96)	
<b>Subtotal : None</b>		<b>(1,988,937.92)</b>	<b>(1,582,164.34)</b>	
<b>Total [S6L5.1C1] Trade Payable</b>		<b>(1,988,937.92)</b>	<b>(1,582,164.34)</b>	
<b>Group : [S6L5.2C1] Accrued Expenses</b>				
<b>Subgroup : None</b>				
200010	Accrued Accounts Payable	(9,015.44)	(42,463.96)	
200015	Provider Tax Payable	(209,965.95)	(219,182.27)	
200055	Rent Payable	(166,204.23)	(50,632.18)	
<b>Subtotal : None</b>		<b>(385,185.62)</b>	<b>(312,278.41)</b>	
<b>Total [S6L5.2C1] Accrued Expenses</b>		<b>(385,185.62)</b>	<b>(312,278.41)</b>	
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>				
<b>Subgroup : None</b>				
100322	Due to/fr Other Insurance	(73,000.00)	0.00	
<b>Subtotal : None</b>		<b>(73,000.00)</b>	<b>0.00</b>	
<b>Total [S6L5.3C1] Due to Insurance Payers</b>		<b>(73,000.00)</b>	<b>0.00</b>	
<b>Group : [S6L5.4C1] Patient Funds Due</b>				
<b>Subgroup : [S6L5.4C] Patient Funds Due ( Self Pay)</b>				
100050	Patient Funds Account	26,503.79	48,211.57	
200070	Patient Funds Liability	(26,503.79)	(48,211.57)	
<b>Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)</b>		<b>0.00</b>	<b>0.00</b>	
<b>Total [S6L5.4C1] Patient Funds Due</b>		<b>0.00</b>	<b>0.00</b>	
<b>Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other</b>				
<b>Subgroup : None</b>				
250100	LT Line Of Credit	(626,537.12)	0.00	
<b>Subtotal : None</b>		<b>(626,537.12)</b>	<b>0.00</b>	
<b>Total [S6L5.6C1] Long Term Debt, Current Portion-Ban</b>		<b>(626,537.12)</b>	<b>0.00</b>	
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>				
<b>Subgroup : [S6L5.7C] Accrued Salaaries</b>				
200020	Payroll Payable	(183,469.56)	(166,595.43)	
200060	Accrued PTO Benefits	(66,263.19)	(51,100.12)	
200065	Payroll Adjustments	3,046.46	2,399.29	
<b>Subtotal [S6L5.7C1A] Accrued Salaaries</b>		<b>(246,686.29)</b>	<b>(215,296.26)</b>	
<b>Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable</b>				
200025	Payroll Taxes Payable	(116,754.71)	(109,218.15)	
<b>Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable</b>		<b>(116,754.71)</b>	<b>(109,218.15)</b>	
<b>Subgroup : [S6L5.7C] Other Payroll Liabilities</b>				
200026	Vol EE Benefits Payable	517.24	7,875.18	
200029	Vol EE HSA Payable	0.00	(50.00)	
<b>Subtotal [S6L5.7C1D] Other Payroll Liabilities</b>		<b>517.24</b>	<b>7,825.18</b>	
<b>Total [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>		<b>(362,923.76)</b>	<b>(316,689.23)</b>	



<b>Group : [S6L5.10C1] Other Current Liabilities</b>			
<b>Subgroup : [S6L5.10C1] Other Current Liabilities</b>			
290100	Deferred Rent	(95,778.99)	(88,493.08)
<b>Subtotal [S6L5.10C1] Other Current Liabilities</b>		<b>(95,778.99)</b>	<b>(88,493.08)</b>
<b>Total [S6L5.10C1] Other Current Liabilities</b>		<b>(95,778.99)</b>	<b>(88,493.08)</b>
<b>Group : [S6L8C.5C3] Additional Paid in Capital</b>			
<b>Subgroup : None</b>			
300040	Retained Earnings	(537,532.02)	(58,692.90)
<b>Subtotal : None</b>		<b>(537,532.02)</b>	<b>(58,692.90)</b>
<b>Total [S6L8C.5C3] Additional Paid in Capital</b>		<b>(537,532.02)</b>	<b>(58,692.90)</b>
<b>Group : [S2L1.1C1] Private Pay</b>			
<b>Subgroup : None</b>			
400000	PVT Room & Board	(453,661.25)	(199,650.00)
400055	PVT Contractual Allow (R&B)	5,173.75	5,345.00
<b>Subtotal : None</b>		<b>(448,487.50)</b>	<b>(194,305.00)</b>
<b>Total [S2L1.1C1] Private Pay</b>		<b>(448,487.50)</b>	<b>(194,305.00)</b>
<b>Group : [S2L1.2C1] Commerical Managed Care</b>			
<b>Subgroup : None</b>			
400272	M MA Room & Board	174,923.85	(295,600.00)
400400	MG Room & Board	(271,831.25)	(131,900.00)
400455	MG Contractual Allow (R&B)	66,139.40	37,904.10
<b>Subtotal : None</b>		<b>(30,768.00)</b>	<b>(389,595.90)</b>
<b>Total [S2L1.2C1] Commerical Managed Care</b>		<b>(30,768.00)</b>	<b>(389,595.90)</b>
<b>Group : [S2L1.4C1] Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>			
400200	MA Room & Board	(603,250.00)	(1,089,000.00)
400246	MA Nursing	(446,496.90)	(711,132.31)
400288	M MA Contractual Allow (R&B)	(36,705.18)	(69,319.40)
<b>Subtotal : None</b>		<b>(1,086,452.08)</b>	<b>(1,869,451.71)</b>
<b>Total [S2L1.4C1] Medicare-Fee-For-Service</b>		<b>(1,086,452.08)</b>	<b>(1,869,451.71)</b>
<b>Group : [S2L1.5C1] Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>			
400101	MD COVID Unit	(444,507.35)	0.00
<b>Subtotal : None</b>		<b>(444,507.35)</b>	<b>0.00</b>
<b>Total [S2L1.5C1] Medicare Managed Care (Part C)</b>		<b>(444,507.35)</b>	<b>0.00</b>
<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
400100	MD Room & Board	(4,003,338.75)	(4,858,675.00)
400103	MD State Add-On	(653,800.00)	(64,400.00)
400155	MD Contractual Allow (R&B)	1,212,257.98	959,977.35
<b>Subtotal : None</b>		<b>(3,444,880.77)</b>	<b>(3,963,097.65)</b>
<b>Total [S2L1.6C1] MassHealth Fee-for-Service</b>		<b>(3,444,880.77)</b>	<b>(3,963,097.65)</b>
<b>Group : [S2L1.8C1] Senior Care Options</b>			
<b>Subgroup : None</b>			
3003.8	Mass SCO revenue	(936,902.00)	0.00
<b>Subtotal : None</b>		<b>(936,902.00)</b>	<b>0.00</b>
<b>Total [S2L1.8C1] Senior Care Options</b>		<b>(936,902.00)</b>	<b>0.00</b>
<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
400020	PVT Pharmacy	0.00	(334.48)
400035	PVT Physical Therapy	(73.28)	0.00
400040	PVT Occupational Therapy	(113.40)	0.00
400115	MD Lab	(5,559.27)	(1,893.56)
400120	MD Pharmacy	(11,114.73)	(10,657.93)
400125	MD IV Therapy	(2,321.55)	0.00
400130	MD X-Ray	(338.53)	(411.03)
400135	MD Physical Therapy	(6,253.72)	(4,492.63)
400140	MD Occupational Therapy	(2,094.63)	(7,781.56)
400145	MD Speech Therapy	(3,155.18)	(2,902.66)
400148	MD OTC Drugs	0.00	(59.15)
400160	MD Contractual Allow (Ancill	30,551.23	28,198.52
400215	MA Lab	(9,084.47)	(12,376.82)
400220	MA Pharmacy	(72,533.76)	(147,463.69)
400225	MA IV Therapy	(988.48)	(5,329.72)
400230	MA X-Ray	(1,107.00)	(2,033.00)
400235	MA Physical Therapy	(251,863.49)	(474,091.58)
400240	MA Occupational Therapy	(250,169.67)	(460,181.21)
400245	MA Speech Therapy	(98,654.45)	(194,818.79)
400248	MA OTC Drugs	0.00	(197.00)
400255	MA Contractual Allow (R&B)	370,241.30	663,647.59
400260	MA Contractual Allow (Ancill	(108,034.06)	(195,311.40)
400269	MA Sequester	23,182.47	20,988.00

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400274	M MA Lab	(2,200.82)	(769.83)
400275	M MA Pharmacy	(7,113.42)	(755.65)
400278	M MA X-Ray	(246.00)	(104.00)
400279	M MA Physical Therapy	(7,719.88)	(3,097.55)
400280	M MA Occuational Therapy	(8,081.75)	(4,121.82)
400281	M MA Speech Therapy	(329.92)	(429.61)
400289	M MA Contractual Allow (Anci	29,121.61	9,278.46
400315	H Lab	(71.40)	(233.93)
400320	H Pharmacy	(495.63)	(376.89)
400330	H X-Ray	(164.00)	0.00
400360	H Contractual Allow (Ancilla	731.03	610.82
400415	MG Lab	(7,493.26)	(4,181.97)
400420	MG Pharmacy	(88,720.84)	(50,574.76)
400425	MG IV Therapy	0.00	(8,462.23)
400430	MG X-Ray	(324.00)	(984.57)
400435	MG Physical Therapy	(72,399.37)	(46,643.38)
400440	MG Occupational Therapy	(93,845.88)	(54,104.89)
400445	MG Speech Therapy	(7,763.30)	(6,104.95)
400448	MG OTC Drugs	0.00	(45.00)
400460	MG Contractual Allow (Ancill	218,080.00	147,860.95
400635	MB Physical Therapy	(31,590.01)	(14,457.93)
400640	MB Occupational Therapy	(33,305.88)	(31,289.24)
400645	MB Speech Therapy	(744.44)	(4,355.13)
400660	MB Contractual Allow (Ancill	13,500.91	11,116.63
400669	MB Sequester	1,032.45	453.80
Subtotal : None		(499,628.47)	(869,274.77)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(499,628.47)	(869,274.77)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
400855	Grant Revenue	(14,843.40)	(647,736.23)
400861	COVID Testing Revenue	(28,655.93)	(135,024.00)
Subtotal : None		(43,499.33)	(782,760.23)
Total [S2L3.2C1] Endowment & Other Non Recoverab		(43,499.33)	(782,760.23)
Group : [S2L3.4C1] Vending Machine Revenue			
Subgroup : None			
400840	Vending Income	(194.79)	(319.30)
Subtotal : None		(194.79)	(319.30)
Total [S2L3.4C1] Vending Machine Revenue		(194.79)	(319.30)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
400870	Interest Income	(653.24)	(17,437.97)
Subtotal : None		(653.24)	(17,437.97)
Total [S2L3.7C1] Interest Income		(653.24)	(17,437.97)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
400860	Miscellaneous Revenue	(11,887.47)	4,071.54
Subtotal : None		(11,887.47)	4,071.54
Total [S2L3.9C1] Administrative & General Recoverabl		(11,887.47)	4,071.54
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
560010	Salaries - DNS	161,663.02	56,497.53
560015	Salaries - DNS Neuro	0.00	(488.64)
Subtotal : None		161,663.02	56,008.89
Total [S3L1.1C1] Director of Nurses Salary		161,663.02	56,008.89
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
500025	Salaries - Clinical/Nurse Lia	6,261.39	0.00
560020	Salaries - ADNS	0.00	2,275.00
560030	Salaries - RN Nursing Supervi	0.00	(15,633.95)
560050	Salaries - Unit Coordinator	99,881.25	(4,782.93)
560100	Salaries - Infection Control	0.00	5,546.25
562020	Salaries - RN	1,026,427.52	1,069,659.54
Subtotal : None		1,132,570.16	1,057,063.91
Total [S3L1.7C1] Registered Nurses Salaries		1,132,570.16	1,057,063.91
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
562030	Salaries - LPN	549,722.43	414,080.62
Subtotal : None		549,722.43	414,080.62
Total [S3L1.12C1] Licensed Practical Nurses Salary		549,722.43	414,080.62
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
562040	Salaries - CNA	1,036,659.23	767,003.92
562060	Salaries - Neuro Nursing Assi	0.00	495.00
Subtotal : None		1,036,659.23	767,498.92

Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,036,659.23	767,498.92
Group : [S3L1.21C1]	Certified Nurses Aides Purchased Service Tempory Agency Staff		
Subgroup : None			
562180	Contract Svcs - Nursing	218.08	12,951.80
Subtotal : None		218.08	12,951.80
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	218.08	12,951.80
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1] Administrator Salaries			
500010	Salaries - Administrator	147,621.43	115,507.54
Subtotal [S3L2.1C1A]	Administrator Salaries	147,621.43	115,507.54
Total [S3L2.1C1]	Administration Salaries	147,621.43	115,507.54
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
500040	Salaries - Business Office	146,037.35	149,205.57
Subtotal : None		146,037.35	149,205.57
Total [S3L2.7C1]	Clerical Staff Salaries	146,037.35	149,205.57
Group : [S3L2.10C1]	Clerical Staff Purchased Service		
Subgroup : None			
500330	Contract Svcs - Office	45,783.63	46,434.17
500360	Consulting Other	28,518.62	61,175.64
Subtotal : None		74,302.25	107,609.81
Total [S3L2.10C1]	Clerical Staff Purchased Service	74,302.25	107,609.81
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
500220	Payroll Processing Fees - ADP	14,684.68	23,197.19
500332	Contract Svcs - IT Support	13,135.28	14,026.83
Subtotal : None		27,819.96	37,224.02
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	27,819.96	37,224.02
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
500200	Bank Charges	9,023.14	5,633.28
500260	Office Supplies	11,352.72	10,781.94
500280	Postage	2,138.84	857.28
500300	Printing	116.88	0.00
500310	Rental Of Office Equipment	18,805.20	18,135.89
Subtotal : None		41,436.78	35,408.39
Total [S3L2.12C1]	Office Supplies	41,436.78	35,408.39
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
500440	Telephone	26,016.39	26,911.14
Subtotal : None		26,016.39	26,911.14
Total [S3L2.13C1]	Telecommunications (e.g. Internet & I	26,016.39	26,911.14
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
500180	Travel & Mileage	2,325.19	652.53
500460	Meetings & Seminars	0.00	400.00
Subtotal : None		2,325.19	1,052.53
Total [S3L2.15C1]	Travel, Conventions & Meetings	2,325.19	1,052.53
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	28,122.31	16,025.28
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	2,442.00	1,690.98
Subtotal : None		31,084.31	18,236.26
Total [S3L2.17C1]	Licenses & Dues: Patient Care Relate	31,084.31	18,236.26
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	35,672.08	55,504.24

Subtotal : None		35,672.08	55,504.24
Total [S3L2.20C1]	Insurance: Malpractice & General Lial	35,672.08	55,504.24
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	21,243.52	15,171.70
Subtotal : None		21,243.52	15,171.70
Total [S3L2B.6C1]	Legal: Other	21,243.52	15,171.70
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	347,392.00	382,910.00
Subtotal : None		347,392.00	382,910.00
Total [S3L2B.8C1]	Management Company Fees	347,392.00	382,910.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
502000	Interest Working Capital	50,496.65	0.00
Subtotal : None		50,496.65	0.00
Total [S3L2B.10C1]	Interest on Working Capital	50,496.65	0.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	9,750.00	0.00
502150	Interest Other	59,260.15	23,197.47
Subtotal : None		69,010.15	23,197.47
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	69,010.15	23,197.47
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	84,000.00	1,003,277.44
Subtotal : None		84,000.00	1,003,277.44
Total [S3L2B.14C1]	Bad Debt Expenses	84,000.00	1,003,277.44
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	487,176.30	416,137.24
Subtotal : None		487,176.30	416,137.24
Total [S3L2B.15C1]	User Fee Assessment	487,176.30	416,137.24
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
560110	Salaries - Staff Development	73,814.17	36,207.75
Subtotal : None		73,814.17	36,207.75
Total [S3L3.1C1]	Staff Development Coordinator Salari	73,814.17	36,207.75
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	76,285.63	64,856.97
550020	Salaries - Maintenance Staff	24,895.49	(84.18)
Subtotal : None		101,181.12	64,772.79
Total [S3L3.5C1]	Plant Operations: Salaires	101,181.12	64,772.79
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	9,272.27	10,848.40
550140	Pest Control	15,744.19	17,778.07
550145	Contract Svcs - Landscaping/S	2,425.00	9,903.50
550190	Trash Removal	17,207.76	16,497.96
Subtotal : None		44,649.22	55,027.93
Total [S3L3.8C1]	Plant Operations: Purchased Service	44,649.22	55,027.93
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	13,025.11	8,834.59
550110	Repairs & Maintenance	24,748.27	18,743.42
550130	Minor Equipment	1,359.15	906.50
Subtotal : None		39,132.53	28,484.51
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	39,132.53	28,484.51
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	105,423.02	81,122.46
550160	Fuel Oil	142.33	348.87
550180	Water & Sewer	29,285.19	34,636.65
Subtotal : None		134,850.54	116,107.98
Total [S3L3.10C1]	Plant Operatins: Utilities	134,850.54	116,107.98
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
520040	Salaries - Dietician	31,349.93	(716.24)

Subtotal : None		31,349.93	(716.24)
Total [S3L3.13C1]	Dietician: Salaries	31,349.93	(716.24)
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	4,529.19	4,591.47
Subtotal : None		4,529.19	4,591.47
Total [S3L3.16C1]	Dietician: Purchased Service	4,529.19	4,591.47
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
520010	Salaries - Food Serv Dir	56,326.87	58,953.38
520020	Salaries - Cooks	105,032.61	84,107.26
520030	Salaries - Dietary Aides	144,164.61	157,068.78
Subtotal : None		305,524.09	300,129.42
Total [S3L3.18C1]	Dietary: Salaries	305,524.09	300,129.42
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
520100	Raw Food	177,005.37	159,162.14
Subtotal : None		177,005.37	159,162.14
Total [S3L3.21C1]	Dietary: Food	177,005.37	159,162.14
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520120	Food Supplements	19,291.20	19,014.49
520140	Dietary Supplies	25,571.06	18,018.87
Subtotal : None		44,862.26	37,033.36
Total [S3L3.23C1]	Dietary: Supplies & Expenses	44,862.26	37,033.36
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	46,046.68	33,061.34
530020	Salaries - Houskpg Staff	91,379.63	82,483.79
Subtotal [S3L3.24C1] Housekeeping Salries		137,426.31	115,545.13
Subgroup : [S3L3.24C1] Laundry Salaries			
540020	Salaries - Laundry Staff	48,775.56	27,948.56
Subtotal [S3L3.24C1] Laundry Salaries		48,775.56	27,948.56
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	186,201.87	143,493.69
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Laundry Purchased Service			
540120	Contract Svcs - Laundry	438.18	1,142.66
Subtotal [S3L3.27C1] Laundry Purchased Service		438.18	1,142.66
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	438.18	1,142.66
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	27,757.29	25,825.79
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		27,757.29	25,825.79
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
540100	Laundry Supplies	6,742.41	4,248.45
Subtotal [S3L3.28C1] Laundry Supplies & Expense		6,742.41	4,248.45
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	34,499.70	30,074.24
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	13,256.21	9,804.67
Subtotal : None		13,256.21	9,804.67
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bec	13,256.21	9,804.67
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560040	Salaries - Nursing Scheduler	33,475.25	12,934.42
560080	Salaries - Central Supl Clerk	8,105.33	0.00
560090	Salaries - Medical Records	15,605.82	37,989.12
Subtotal : None		57,186.40	50,923.54
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	57,186.40	50,923.54
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MMQ Salaries			
562032	Salaries - MMQ	37,873.90	43,983.60
Subtotal [S3L3.40C1] MMQ Salaries		37,873.90	43,983.60
Subgroup : [S3L3.40C1] MDS Salaries			
560060	Salaries - MDS Coordinator	97,186.83	82,717.30

Subtotal [S3L3.40C1]EMDS Salaries		97,186.83	82,717.30
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	135,060.73	126,700.90
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
590010	Salaries - Social Svc Dir	71,483.39	67,654.81
590020	Salaries - Social Svc Staff	14,083.50	0.00
Subtotal : None		85,566.89	67,654.81
Total [S3L3.48C1]	Social Service Worker: Salaries	85,566.89	67,654.81
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	1,938.00	1,838.06
Subtotal : None		1,938.00	1,838.06
Total [S3L3.51C1]	Social Service Worker: Purchased Se	1,938.00	1,838.06
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	90,945.00	73,631.25
570050	Salaries - PT	18,880.31	21,160.41
570055	Salaries - PT Aides	43,275.11	26,896.61
570070	Salaries - ST Staff	0.00	(123.90)
570090	Salaries - OT	36,302.89	(475.03)
570100	Salaries - COTA	29,964.98	31,015.21
Subtotal : None		219,368.29	152,104.55
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	219,368.29	152,104.55
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
566040	Contract Svcs - Psychiatric	26,989.87	17,418.74
566050	Contract Svcs - Physician	47.00	0.00
566060	Contract Svcs - Dental	336.00	0.00
570040	Contract Svcs - Rehab	0.00	31,817.79
Subtotal : None		27,372.87	49,236.53
Total [S3L3.62C1]	Direct Restorative Therapy: Consultat	27,372.87	49,236.53
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	52,819.64	46,608.06
580020	Salaries - Activities -Staff	26,274.26	30,188.39
Subtotal : None		79,093.90	76,796.45
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	79,093.90	76,796.45
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	1,365.00	1,290.00
Subtotal : None		1,365.00	1,290.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	1,365.00	1,290.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	10,996.44	10,443.52
580100	Activities Supplies	1,533.02	1,226.21
Subtotal : None		12,529.46	11,669.73
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	12,529.46	11,669.73
Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
566140	Patient Transportation	15,675.57	17,276.04
Subtotal : None		15,675.57	17,276.04
Total [S3L3.69C1]	Recreational Therapy/Activities: Tran	15,675.57	17,276.04
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
566030	Contract Svcs - Med Director	28,750.00	29,400.00
Subtotal : None		28,750.00	29,400.00
Total [S3L3.82C1]	Physician Services: Medical Director	28,750.00	29,400.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
564140	Prescription Drugs	184,642.19	227,369.96
566010	I.V. Therapy/RT Exp	6,401.80	5,093.69
566180	Patient Expenses	836.00	766.95
566190	Lab Fees	27,212.28	23,288.63
566200	X-Ray Services	4,140.89	4,500.80
566210	Patient Consolidated Billing	639.34	91.88
Subtotal : None		223,872.50	261,111.91
Total [S3L3.87C1]	Legend Drugs	223,872.50	261,111.91
Group : [S3L3.89C1] House Supplies Not Resold			

<b>Subgroup : None</b>			
562100	Medical Supplies	55,354.58	60,226.56
562120	Diapers/Disposables	20,661.85	27,378.16
562140	Tube Feeding (Non Part B)	2,046.57	4,778.76
562160	Oxygen Supplies	1,244.54	2,777.22
564120	Over The Counter Drugs	12,777.05	12,032.08
566100	Medical Records Supplies	69.95	488.93
570060	Physical Therapy Supplies	3,391.05	5,556.88
<b>Subtotal : None</b>		<b>95,545.59</b>	<b>113,238.59</b>
<b>Total [S3L3.89C1] House Supplies Not Resold</b>		<b>95,545.59</b>	<b>113,238.59</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
564100	Contract Svcs - Pharmacy	6,580.32	5,667.95
<b>Subtotal : None</b>		<b>6,580.32</b>	<b>5,667.95</b>
<b>Total [S3L3.92C1] Pharmacy Consultant</b>		<b>6,580.32</b>	<b>5,667.95</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C] Improvements Depreciation</b>			
501300	Deprec - Leasehold Improvmts	18,175.92	16,557.24
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>18,175.92</b>	<b>16,557.24</b>
<b>Subgroup : [S3L4.1C] Equipment Depreciation</b>			
501100	Deprec - FF&E	5,041.32	4,894.02
501110	Deprec - Capital Lease-FF&E	2,710.32	2,710.32
501400	Amort - Computers	779.28	779.28
501410	Deprec - Capital Lse Computers	535.44	535.44
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>9,066.36</b>	<b>8,919.06</b>
<b>Total [S3L4.1C1] Depreciaton</b>		<b>27,242.28</b>	<b>25,476.30</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500530	Insurance - Property	14,475.10	9,894.00
<b>Subtotal : None</b>		<b>14,475.10</b>	<b>9,894.00</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		<b>14,475.10</b>	<b>9,894.00</b>
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500510	Taxes - Real Estate	47,004.36	48,817.83
<b>Subtotal : None</b>		<b>47,004.36</b>	<b>48,817.83</b>
<b>Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>		<b>47,004.36</b>	<b>48,817.83</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500520	Taxes - Personal Property	6,170.41	10,682.72
<b>Subtotal : None</b>		<b>6,170.41</b>	<b>10,682.72</b>
<b>Total [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>		<b>6,170.41</b>	<b>10,682.72</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
566160	Med Equip Rental	26,077.69	39,547.82
<b>Subtotal : None</b>		<b>26,077.69</b>	<b>39,547.82</b>
<b>Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>		<b>26,077.69</b>	<b>39,547.82</b>
<b>Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
500900	Rent Expense - Building	290,840.05	284,900.32
500905	SL Rent	7,285.91	13,225.64
<b>Subtotal : None</b>		<b>298,125.96</b>	<b>298,125.96</b>
<b>Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR</b>		<b>298,125.96</b>	<b>298,125.96</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
510050	Group Health Insurance	34,762.50	70,626.65
510100	Employee Disability Ins	6,823.37	4,874.35
510105	Employee Pers Fam Med Lve Ins	14,522.91	11,768.81
<b>Subtotal : None</b>		<b>56,108.78</b>	<b>87,269.81</b>
<b>Total [CLA-53.01] LA-Group Health/Life</b>		<b>56,108.78</b>	<b>87,269.81</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
510003	Benefits Expense - PTO ETO	15,163.07	(11,587.45)
510080	Employ Benes - Non Payroll	9,720.53	7,793.20
510110	Pre Employment EE Costs	4,668.00	18,258.56
<b>Subtotal : None</b>		<b>29,551.60</b>	<b>14,464.31</b>
<b>Total [CLA-53.03] LA-Employee Benefits</b>		<b>29,551.60</b>	<b>14,464.31</b>
<b>Group : [CLA-53.04] LA-Payroll Taxes</b>			
<b>Subgroup : None</b>			
510010	Payroll Taxes - FICA	322,089.71	286,620.88
510020	Payroll Taxes - FUTA	4,179.63	4,735.96

510030	Payroll Taxes - SUTA	40,862.00	33,168.97
<b>Subtotal : None</b>		<b>367,131.34</b>	<b>324,525.81</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>367,131.34</b>	<b>324,525.81</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
510040	Workers' Compensation	70,158.13	57,879.60
<b>Subtotal : None</b>		<b>70,158.13</b>	<b>57,879.60</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>70,158.13</b>	<b>57,879.60</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>



Tickmarks

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