

Client: **A162274 - Bear Mountain-Sudbury LLC**
Engagement: **MDMC 2023 - Bear Mountain-Sudbury LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [1] Balance Sheet						
Subgroup : None						
100010	Petty Cash	1,500.00	1,500.00		0.00	1,500.00
100020	Cash - Operating	56,279.00	25,995.86		0.00	25,995.86
100029	Cash - Controlled Disb (WIN)	(27,033.52)	(31,269.42)		0.00	(31,269.42)
100050	Patient Funds Account	83,463.23	76,204.42		0.00	76,204.42
100070	AR Medicaid	445,831.89	470,152.71		0.00	470,152.71
100075	AR Medicare A	338,394.74	169,512.13		0.00	169,512.13
100080	AR Managed Care	373,579.30	417,053.17		0.00	417,053.17
100085	AR Private	157,963.05	(41,466.09)		0.00	(41,466.09)
100090	AR Medicare B	28,152.67	33,325.03		0.00	33,325.03
100095	AR Other	114.59	1,851.12		0.00	1,851.12
100105	Allowance - Doubtful Accounts	(370,663.14)	(152,054.19)		0.00	(152,054.19)
100310	Due To/from Seller	73,746.00	73,746.00		0.00	73,746.00
100317	Due To/from Bear Mt Health	(17,547,390.89)	2,919,831.02		0.00	2,919,831.02
100318	Due To/from Bear Mt Mgmt	(1,696,380.76)	(2,783,037.54)		0.00	(2,783,037.54)
100320	Due To/from Medicaid	0.00	(87,217.32)		0.00	(87,217.32)
100322	Due to/fr Other Insurance	0.00	(14,000.00)		0.00	(14,000.00)
100326	Capital Improvment Reserve	376,093.55	376,093.55		0.00	376,093.55
100350	Due to/fr Bear Mt Andover	247,049.20	0.00		0.00	0.00
100351	Due to/fr Bear Mt E Longmeadow	13,495.86	0.00		0.00	0.00
100353	Due to/fr Bear Mt Reading	172,938.24	0.00		0.00	0.00
100356	Due to/fr Bear Mt W Springfiel	(4,585.30)	0.00		0.00	0.00
100357	Due to/fr Bear Mt Worcester	19,813,235.83	0.00		0.00	0.00
100400	Prepaid Expenses	2,458.90	3,008.70		0.00	3,008.70
100410	Prepaid Insurance	2,580.79	625.00		0.00	625.00
100449	Federal EE Credit Program	109,274.86	109,274.86		0.00	109,274.86
100450	Other Current Assets	(1,077,856.28)	0.00		0.00	0.00
100500	Leasehold Improvements	51,670.04	37,900.27		0.00	37,900.27
100510	Furniture Fixtures & Equipment	27,142.06	44,641.32		0.00	44,641.32
100520	Vehicles	13,109.60	13,109.60		0.00	13,109.60
100530	Computer Equip & Software	6,203.75	6,203.75		0.00	6,203.75
100535	Computer Equip - Capital Lease	21,252.28	21,252.28		0.00	21,252.28
100600	Accum Amort - Leasehold Imp	(2,583.54)	(7,062.12)		0.00	(7,062.12)
100610	Accum Depr - F F & E	(7,535.46)	(12,663.00)		0.00	(12,663.00)
100620	Accum Depr - Vehicles	(6,554.70)	(9,176.58)		0.00	(9,176.58)
100630	Accum Amort - Software	(1,861.20)	(3,102.00)		0.00	(3,102.00)
100635	Accum Depr - Capital Lse Comp	(10,626.00)	(14,876.40)		0.00	(14,876.40)
100720	Loan Aquisition Costs	6,250.00	0.00		0.00	0.00
200000	Accounts Payable	(2,017,236.58)	(2,405,401.44)		0.00	(2,405,401.44)
200010	Accrued Accounts Payable	(45,234.31)	(32,849.95)		0.00	(32,849.95)
200015	Provider Tax Payable	(299,065.64)	(414,404.94)		0.00	(414,404.94)
200020	Payroll Payable	(107,818.19)	(134,939.59)		0.00	(134,939.59)
200025	Payroll Taxes Payable	(107,584.89)	(109,831.98)		0.00	(109,831.98)
200026	Vol EE Benefits Payable	1,924.87	(485.92)		0.00	(485.92)
200028	Vol EE 401K Payable	(4,386.24)	(3,847.37)		0.00	(3,847.37)
200029	Vol EE HSA Payable	(75.00)	(75.00)		0.00	(75.00)
200050	Real Estate Tax Payable	(16,678.96)	(21,043.61)		0.00	(21,043.61)
200055	Rent Payable	0.00	(152,418.70)		0.00	(152,418.70)
200060	Accrued PTO Benefits	(63,260.15)	(58,137.73)		0.00	(58,137.73)
200065	Payroll Adjustments	18,804.82	19,151.23		0.00	19,151.23
200069	Patient Refund	15,478.61	47,813.04		0.00	47,813.04
200070	Patient Funds Liability	(83,463.23)	(76,204.42)		0.00	(76,204.42)
290100	Deferred Rent	(174,187.00)	(108,303.00)		0.00	(108,303.00)
300040	Retained Earnings	648,959.26	151,720.34		0.00	151,720.34
Subtotal : None		(565,113.99)	(1,653,902.91)		0.00	(1,653,902.91)
Total [1] Balance Sheet		(565,113.99)	(1,653,902.91)		0.00	(1,653,902.91)
Group : [2] Income Statement						
Subgroup : None						
3003.7	Medicaid managed care	(7,850.00)	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
3003.8	SCO Revenue	(1,523,733.00)	0.00		(2,409,098.00)	(2,409,098.00)
				CAIDJE - 1	(2,409,098.00)	
400000	PVT Room & Board	(1,205,421.00)	(1,476,343.62)		0.00	(1,476,343.62)
400015	PVT Lab	280.35	0.00		0.00	0.00
400020	PVT Pharmacy	1,133.91	0.00		0.00	0.00
400035	PVT Physical Therapy	101.47	0.00		0.00	0.00
400040	PVT Occupational Therapy	(891.13)	(198.88)		0.00	(198.88)
400055	PVT Contractual Allow (R&B)	328,700.21	122,451.23		0.00	122,451.23
400100	MD Room & Board	(6,356,830.00)	(7,166,312.02)		2,409,098.00	(4,757,214.02)
				CAIDJE - 1	2,409,098.00	
400103	MD State Add-On	(52,650.00)	(197,170.00)		0.00	(197,170.00)
400105	MD Medical Supplies	0.00	(1,014.63)		0.00	(1,014.63)
400115	MD Lab	0.00	(958.34)		0.00	(958.34)
400120	MD Pharmacy	0.00	(834.55)		0.00	(834.55)
400135	MD Physical Therapy	(681.30)	(1,845.22)		0.00	(1,845.22)
400140	MD Occupational Therapy	(1,946.54)	(3,386.65)		0.00	(3,386.65)
400145	MD Speech Therapy	(602.67)	0.00		0.00	0.00
400155	MD Contractual Allow (R&B)	3,957,418.46	1,870,938.70		0.00	1,870,938.70
400160	MD Contractual Allow (Ancill	2,627.84	8,039.39		0.00	8,039.39
400170	MD Revenue Adjustments	(7,120.00)	0.00		0.00	0.00

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		12/31/2022	12/31/2023			12/31/2023
400200	MA Room & Board	(1,541,379.00)	(743,788.66)		0.00	(743,788.66)
400205	MA Medical Supplies	(7,772.22)	(9,318.45)		0.00	(9,318.45)
400215	MA Lab	(34,836.12)	(29,348.37)		0.00	(29,348.37)
400220	MA Pharmacy	(82,765.97)	(69,141.96)		0.00	(69,141.96)
400225	MA IV Therapy	(11,924.91)	(492.75)		0.00	(492.75)
400227	MA Oxygen	0.00	(293.46)		0.00	(293.46)
400230	MA X-Ray	(5,900.64)	(2,957.25)		0.00	(2,957.25)
400235	MA Physical Therapy	(477,532.43)	(317,896.94)		0.00	(317,896.94)
400240	MA Occupational Therapy	(478,208.15)	(332,319.43)		0.00	(332,319.43)
400245	MA Speech Therapy	(224,457.94)	(132,897.41)		0.00	(132,897.41)
400246	MA Nursing	(653,264.37)	(416,675.21)		0.00	(416,675.21)
400255	MA Contractual Allow (R&B)	1,183,617.67	506,866.06		0.00	506,866.06
400260	MA Contractual Allow (Ancill	28,150.86	77,380.47		0.00	77,380.47
400269	MA Sequester	24,961.49	26,760.29		0.00	26,760.29
400272	M MA Room & Board	(865,064.22)	(487,758.64)		62,366.08	(425,392.56)
				CAIDJE - 1	62,366.08	
400274	M MA Lab	(8,854.52)	(11,645.98)		0.00	(11,645.98)
400275	M MA Pharmacy	(26,051.71)	(29,538.06)		0.00	(29,538.06)
400276	M MA IV Therapy	(220.97)	(1,010.69)		0.00	(1,010.69)
400278	M MA X-Ray	(1,677.00)	(1,518.00)		0.00	(1,518.00)
400279	M MA Physical Therapy	(43,422.77)	(43,983.01)		0.00	(43,983.01)
400280	M MA Occuational Therapy	(53,096.91)	(50,094.67)		0.00	(50,094.67)
400281	M MA Speech Therapy	(18,780.57)	(11,565.10)		0.00	(11,565.10)
400285	M MA Medical Supplies	0.00	(1,421.63)		0.00	(1,421.63)
400286	M MA Nursing	(1,317.36)	(18,658.06)		0.00	(18,658.06)
400288	M MA Contractual Allow (R&B)	(14,859.53)	(218,626.07)		0.00	(218,626.07)
400289	M MA Contractual Allow (Anci	148,914.18	104,870.56		0.00	104,870.56
400300	H Room & Board	(2,240.00)	(2,483.52)		0.00	(2,483.52)
400335	H Physical Therapy	0.00	(66.62)		0.00	(66.62)
400340	H Occupational Therapy	(535.61)	(241.59)		0.00	(241.59)
400345	H Speech Therapy	0.00	(95.60)		0.00	(95.60)
400355	H Contractual Allow (R&B)	790.05	(487.40)		0.00	(487.40)
400400	MG Room & Board	(103,384.00)	(30,737.36)		(62,366.08)	(93,103.44)
				CAIDJE - 1	(62,366.08)	
400405	MG Medical Supplies	106.25	(403.75)		0.00	(403.75)
400415	MG Lab	(16,814.46)	(13,783.44)		0.00	(13,783.44)
400420	MG Pharmacy	(50,165.91)	(35,541.99)		0.00	(35,541.99)
400425	MG IV Therapy	(4,344.98)	(5,142.82)		0.00	(5,142.82)
400430	MG X-Ray	(1,521.25)	(1,504.00)		0.00	(1,504.00)
400435	MG Physical Therapy	(97,599.53)	(92,415.44)		0.00	(92,415.44)
400440	MG Occupational Therapy	(150,217.15)	(136,863.14)		0.00	(136,863.14)
400445	MG Speech Therapy	(35,982.53)	(14,911.46)		0.00	(14,911.46)
400455	MG Contractual Allow (R&B)	18,999.19	(4,738.64)		0.00	(4,738.64)
400460	MG Contractual Allow (Ancill	258,112.16	213,158.54		0.00	213,158.54
400635	MB Physical Therapy	(19,856.97)	(39,612.75)		0.00	(39,612.75)
400640	MB Occupational Therapy	(47,068.47)	(113,684.37)		0.00	(113,684.37)
400645	MB Speech Therapy	(10,287.05)	(7,500.32)		0.00	(7,500.32)
400660	MB Contractual Allow (Ancill	16,202.09	35,706.49		0.00	35,706.49
400669	MB Sequester	601.63	2,004.03		0.00	2,004.03
400855	Grant Revenue	(653,318.14)	(146,309.10)		0.00	(146,309.10)
400860	Miscellaneous Revenue	(11,924.70)	(6,035.86)		0.00	(6,035.86)
400861	COVID Testing Revenue	(160,161.18)	(39,504.00)		0.00	(39,504.00)
400870	Interest Income	(25,185.78)	755.79		0.00	755.79
500010	Salaries - Administrator	134,597.13	182,625.86		0.00	182,625.86
500025	Salaries - Clinical/Nurse Lia	(114.37)	24,525.29		0.00	24,525.29
500035	Salaries - AR Corporate	65,403.39	72,841.55		0.00	72,841.55
500040	Salaries - Business Office	110,465.15	130,529.55		0.00	130,529.55
500050	Salaries - Admissions	37,337.75	71,084.11		0.00	71,084.11
500060	Salaries - Staffing Admin	(2,890.82)	0.00		0.00	0.00
500150	Advertising - Help Wanted	2,021.57	1,336.66		0.00	1,336.66
500180	Travel & Mileage	3,514.39	277.42		0.00	277.42
500200	Bank Charges	6,536.00	9,086.01		0.00	9,086.01
500220	Payroll Processing Fees - ADP	25,963.84	17,403.08		0.00	17,403.08
500240	Dues & Subscriptions	38,472.03	28,529.02		0.00	28,529.02
500260	Office Supplies	8,112.88	6,474.61		0.00	6,474.61
500280	Postage	2,012.59	1,901.68		0.00	1,901.68
500310	Rental Of Office Equipment	20,143.45	24,995.44		0.00	24,995.44
500320	Accounting Fees	17,548.24	8,264.93		0.00	8,264.93
500330	Contract Svcs - Office	68,073.99	66,623.69		0.00	66,623.69
500332	Contract Svcs - IT Support	14,508.27	11,185.77		0.00	11,185.77
500340	Legal Fees	20,569.85	8,671.86		0.00	8,671.86
500350	Charitable Contributions	500.00	0.00		0.00	0.00
500360	Consulting Other	95,645.02	34,019.91		0.00	34,019.91
500400	Business License Fees	520.00	3,280.00		0.00	3,280.00
500420	Licenses & Permits	2,251.00	1,610.00		0.00	1,610.00
500440	Telephone	31,929.64	31,627.64		0.00	31,627.64
500450	Insurance - Non Property	114,076.32	57,457.00		0.00	57,457.00
500460	Meetings & Seminars	373.74	60.00		0.00	60.00
500480	Advertising - Promotional	808.29	29.84		0.00	29.84
500485	Business Development	3,747.23	0.00		0.00	0.00
500490	Fines & Penalties	6,500.00	30,082.47		0.00	30,082.47
500495	Bad Debt	146,000.00	96,000.00		0.00	96,000.00
500510	Taxes - Real Estate	100,073.76	52,097.76		0.00	52,097.76

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500520	Taxes - Personal Property	4,987.55	(8,168.40)		0.00	(8,168.40)
500530	Insurance - Property	19,102.92	37,034.88		0.00	37,034.88
500551	Provider Tax	474,295.95	584,773.47		0.00	584,773.47
500800	Management Fee	436,501.00	475,106.00		0.00	475,106.00
500900	Rent Expense - Building	315,865.14	388,336.42		0.00	388,336.42
500905	SL Rent	6,580.00	(65,884.00)		0.00	(65,884.00)
501100	Deprec - FF&E	3,877.68	5,127.54		0.00	5,127.54
501300	Deprec - Leasehold Improvmnts	(15,726.78)	4,478.58		0.00	4,478.58
501350	Deprec - Vehicle	2,621.88	2,621.88		0.00	2,621.88
501400	Amort - Computers	1,240.80	1,240.80		0.00	1,240.80
501410	Deprec - Capital Lse Computers	4,250.40	4,250.40		0.00	4,250.40
502000	Interest Working Capital	55,615.01	6,250.00		0.00	6,250.00
502100	Interest Insurance Finance	0.00	94.50		0.00	94.50
502150	Interest Other	22,053.61	31,140.57		0.00	31,140.57
503200	(Gain) Loss Payables	(1,565.61)	10,552.46		0.00	10,552.46
510003	Benefits Expense - PTO ETO	(6,190.20)	(5,122.42)		0.00	(5,122.42)
510010	Payroll Taxes - FICA	429,292.81	481,635.14		0.00	481,635.14
510020	Payroll Taxes - FUTA	5,251.80	5,819.27		0.00	5,819.27
510030	Payroll Taxes - SUTA	29,421.90	37,653.34		0.00	37,653.34
510040	Workers' Compensation	93,746.53	82,611.22		0.00	82,611.22
510050	Group Health Insurance	355,387.79	312,433.89		0.00	312,433.89
510080	Employ Benes - Non Payroll	9,062.49	5,483.08		0.00	5,483.08
510100	Employee Disability Ins	7,629.77	4,984.26		0.00	4,984.26
510105	Employee Pers Fam Med Lve Ins	17,399.15	21,648.81		0.00	21,648.81
510110	Pre Employment EE Costs	146.50	27,692.25		0.00	27,692.25
520010	Salaries - Food Serv Dir	62,156.67	54,368.08		0.00	54,368.08
520020	Salaries - Cooks	108,046.27	112,079.91		0.00	112,079.91
520030	Salaries - Dietary Aides	224,849.82	212,959.29		0.00	212,959.29
520040	Salaries - Dietician	36,788.76	40,530.15		0.00	40,530.15
520100	Raw Food	228,339.28	247,348.40		0.00	247,348.40
520120	Food Supplements	20,333.44	30,639.37		0.00	30,639.37
520140	Dietary Supplies	49,030.05	23,772.31		0.00	23,772.31
520160	Contract Svcs - Dietary	4,470.46	4,171.48		0.00	4,171.48
520165	Contract Svcs - Dietician	0.00	13,640.00		0.00	13,640.00
530010	Salaries - Houskpg Supv	38,670.67	46,788.57		0.00	46,788.57
530020	Salaries - Houskpg Staff	224,839.33	284,675.82		0.00	284,675.82
530100	Salaries - Housekpg Floor Care	(13.59)	0.00		0.00	0.00
530120	Housekeeping Supplies	7,075.13	27,562.91		0.00	27,562.91
530140	Contract Svcs - Housekeeping	0.00	109.27		0.00	109.27
540020	Salaries - Laundry Staff	55,827.66	64,679.14		0.00	64,679.14
540100	Laundry Supplies	3,279.54	3,163.65		0.00	3,163.65
540120	Contract Svcs - Laundry	0.00	660.80		0.00	660.80
540140	Linens Purchases	6,591.00	6,478.52		0.00	6,478.52
550010	Salaries - Maint Supervisor	49,785.43	67,167.86		0.00	67,167.86
550020	Salaries - Maintenance Staff	49,430.67	28,669.21		0.00	28,669.21
550100	Maintenance Supplies	20,004.05	10,293.54		0.00	10,293.54
550110	Repairs & Maintenance	75,454.70	44,564.47		0.00	44,564.47
550120	Contract Svcs Maintenance	46,089.63	52,971.08		0.00	52,971.08
550130	Minor Equipment	597.66	3,100.32		0.00	3,100.32
550140	Pest Control	4,625.63	4,959.00		0.00	4,959.00
550145	Contract Svcs - Landscaping/S	29,905.75	16.00		0.00	16.00
550150	Gas & Electric	227,705.64	286,276.43		0.00	286,276.43
550160	Fuel Oil	0.00	850.08		0.00	850.08
550170	Cable TV	36,642.43	41,973.11		0.00	41,973.11
550180	Water & Sewer	77,130.55	96,659.83		0.00	96,659.83
550190	Trash Removal	40,101.01	33,694.88		0.00	33,694.88
560010	Salaries - DNS	114,536.56	117,066.08		0.00	117,066.08
560020	Salaries - ADNS	91,793.69	86,762.41		0.00	86,762.41
560030	Salaries - RN Nursing Supervi	(11,569.97)	0.00		0.00	0.00
560040	Salaries - Nursing Scheduler	38,078.29	51,893.01		0.00	51,893.01
560050	Salaries - Unit Coordinator	2,360.67	43,131.94		0.00	43,131.94
560060	Salaries - MDS Coordinator	108,947.72	124,519.90		0.00	124,519.90
560080	Salaries - Central Supl Clerk	(889.50)	0.00		0.00	0.00
560090	Salaries - Medical Records	18,075.22	28,613.29		0.00	28,613.29
562020	Salaries - RN	384,869.57	409,772.88		0.00	409,772.88
562030	Salaries - LPN	1,047,615.58	1,684,361.83		0.00	1,684,361.83
562032	Salaries - MMQ	19,888.89	13,779.99		0.00	13,779.99
562040	Salaries - CNA	1,524,478.13	1,936,775.69		0.00	1,936,775.69
562060	Salaries - Neuro Nursing Assi	8,400.82	0.00		0.00	0.00
562100	Medical Supplies	82,386.48	90,271.11		0.00	90,271.11
562120	Diapers/Disposables	25,661.34	36,351.18		0.00	36,351.18
562140	Tube Feeding (Non Part B)	2,934.77	5,649.67		0.00	5,649.67
562160	Oxygen Supplies	10,279.31	8,300.29		0.00	8,300.29
562180	Contract Svcs - Nursing	143,346.07	224,109.91		(158,322.00)	65,787.91
				CAIDJE - 2	(158,322.00)	
564100	Contract Svcs - Pharmacy	25,287.20	10,937.88		0.00	10,937.88
564120	Over The Counter Drugs	13,960.15	16,659.44		0.00	16,659.44
564140	Prescription Drugs	182,376.16	177,563.71		0.00	177,563.71
566010	I.V. Therapy/RT Exp	12,735.40	14,799.22		0.00	14,799.22
566030	Contract Svcs - Med Director	26,000.00	32,000.00		0.00	32,000.00
566070	Contract Svcs - Soc Services	3,313.35	3,493.56		0.00	3,493.56
566140	Patient Transportation	54,320.71	14,875.50		0.00	14,875.50
566160	Med Equip Rental	31,148.16	43,450.74		0.00	43,450.74

Client: **A162274 - Bear Mountain-Sudbury LLC**
Engagement: **MDMC 2023 - Bear Mountain-Sudbury LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
566180	Patient Expenses	238.43	1,537.47		0.00	1,537.47
566190	Lab Fees	68,613.76	69,402.89		0.00	69,402.89
566200	X-Ray Services	10,880.24	6,509.91		0.00	6,509.91
566210	Patient Consolidated Billing	10,899.91	11,898.63		0.00	11,898.63
570010	Salaries - Dir Rehab	26,372.77	81,126.69		0.00	81,126.69
570040	Contract Svcs - Rehab	27,864.46	0.00		0.00	0.00
570050	Salaries - PT	14,250.52	33,834.04		0.00	33,834.04
570055	Salaries - PT Aides	94,704.21	66,735.77		0.00	66,735.77
570060	Physical Therapy Supplies	2,625.05	3,018.72		0.00	3,018.72
570070	Salaries - ST Staff	44,588.39	21,245.22		0.00	21,245.22
570090	Salaries - OT	72,037.98	97,527.85		0.00	97,527.85
570100	Salaries - COTA	56,688.64	77,266.98		0.00	77,266.98
570160	Respiratory Therapy Supplies	0.00	81.65		0.00	81.65
580010	Salaries - Activities Director	58,073.24	69,096.33		0.00	69,096.33
580020	Salaries - Activities -Staff	54,027.14	60,440.33		0.00	60,440.33
580100	Activities Supplies	655.67	833.97		0.00	833.97
580120	Contract Svcs - Entertainment	2,325.00	2,150.00		0.00	2,150.00
590010	Salaries - Social Svc Dir	39,658.10	76,941.44		0.00	76,941.44
590020	Salaries - Social Svc Staff	75,972.50	32,022.55		0.00	32,022.55
6042.2	LPN P/S	0.00	0.00		151,690.00	151,690.00
				CAIDJE - 2	151,690.00	
6052.2	CNA P/S	0.00	0.00		6,632.00	6,632.00
				CAIDJE - 2	6,632.00	
Subtotal : None		565,113.99	1,653,902.91		0.00	1,653,902.91
Total [2] Income Statement		565,113.99	1,653,902.91		0.00	1,653,902.91

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Client: **A162274 - Bear Mountain-Sudbury LLC**
Engagement: **MDMC 2023 - Bear Mountain-Sudbury LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100010	Petty Cash	1,500.00	1,500.00
100020	Cash - Operating	25,995.86	56,279.00
Subtotal : None		27,495.86	57,779.00
Total [S6L1.1C1]	Cash and Cash Equivalents	27,495.86	57,779.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
100085	AR Private	(41,466.09)	157,963.05
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		(41,466.09)	157,963.05
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
100080	AR Managed Care	417,053.17	373,579.30
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		417,053.17	373,579.30
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
100075	AR Medicare A	169,512.13	338,394.74
100090	AR Medicare B	33,325.03	28,152.67
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		202,837.16	366,547.41
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
100070	AR Medicaid	470,152.71	445,831.89
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		470,152.71	445,831.89
Total [S6L1.5C1]	Payer Accounts Receivable	1,048,576.95	1,343,921.65
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(152,054.19)	(370,663.14)
Subtotal : None		(152,054.19)	(370,663.14)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(152,054.19)	(370,663.14)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
100317	Due To/from Bear Mt Health	2,919,831.02	(17,547,390.89)
100318	Due To/from Bear Mt Mgmt	(2,783,037.54)	(1,696,380.76)
100320	Due To/from Medicaid	(87,217.32)	0.00
100326	Capital Improvment Reserve	376,093.55	376,093.55
100350	Due to/fr Bear Mt Andover	0.00	247,049.20
100351	Due to/fr Bear Mt E Longmeadow	0.00	13,495.86
100353	Due to/fr Bear Mt Reading	0.00	172,938.24
100356	Due to/fr Bear Mt W Springfield	0.00	(4,585.30)
100357	Due to/fr Bear Mt Worcester	0.00	19,813,235.83
Subtotal : None		425,669.71	1,374,455.73
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	425,669.71	1,374,455.73

Group : [S6L1.11C1] Other Receivables

Subgroup : None

100095	AR Other	1,851.12	114.59
100310	Due To/from Seller	73,746.00	73,746.00
100449	Federal EE Credit Program	109,274.86	109,274.86
200069	Patient Refund	47,813.04	15,478.61
Subtotal : None		232,685.02	198,614.06
Total [S6L1.11C1]	Other Receivables	232,685.02	198,614.06

Group : [S6L1.13C1] Prepaid Insurance

Subgroup : None

100410	Prepaid Insurance	625.00	2,580.79
Subtotal : None		625.00	2,580.79
Total [S6L1.13C1]	Prepaid Insurance	625.00	2,580.79

Group : [S6L1.15C1] Other Prepaid Expenses

Subgroup : None

100400	Prepaid Expenses	3,008.70	2,458.90
Subtotal : None		3,008.70	2,458.90
Total [S6L1.15C1]	Other Prepaid Expenses	3,008.70	2,458.90

Group : [S6L2.3C1] Improvements - Cost

Subgroup : [S6L2.3C] Leasehold Improvements

100500	Leasehold Improvements	37,900.27	51,670.04	
Subtotal [S6L2.3C1B] Leasehold Improvements		37,900.27	51,670.04	(13,769.77)

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

100600	Accum Amort - Leasehold Imp	(7,062.12)	(2,583.54)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(7,062.12)	(2,583.54)	

Total [S6L2.3C1]	Improvements - Cost	30,838.15	49,086.50	
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Group : [S6L2.4C1] Equipment

Subgroup : [S6L2.4C] Equipment Cost

100510	Furniture Fixtures & Equipment	44,641.32	27,142.06	
100530	Computer Equip & Software	6,203.75	6,203.75	
100535	Computer Equip - Capital Lease	21,252.28	21,252.28	
Subtotal [S6L2.4C1A] Equipment Cost		72,097.35	54,598.09	17,499.26

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

100610	Accum Depr - F F & E	(12,663.00)	(7,535.46)	
100630	Accum Amort - Software	(3,102.00)	(1,861.20)	
100635	Accum Depr - Capital Lse Comp	(14,876.40)	(10,626.00)	
Subtotal [S6L2.4C1b] A/D Equipment		(30,641.40)	(20,022.66)	

Total [S6L2.4C1]	Equipment	41,455.95	34,575.43	
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Group : [S6L2.6C1] Motor Vehicle - Cost

Subgroup : [S6L2.6C] Motor Vehicle Cost

100520	Vehicles	13,109.60	13,109.60	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		13,109.60	13,109.60	

Subgroup : [S6L2.6C] A/D Motor Vehicles

100620	Accum Depr - Vehicles	(9,176.58)	(6,554.70)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(9,176.58)	(6,554.70)	

Total [S6L2.6C1]	Motor Vehicle - Cost	3,933.02	6,554.90
Group : [S6L3.5C1]	Mortgage Acquisition Costs		
Subgroup : None			
100720	Loan Aquisition Costs	0.00	6,250.00
Subtotal : None		0.00	6,250.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	0.00	6,250.00
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
100029	Cash - Controlled Disb (WIN)	(31,269.42)	(27,033.52)
200000	Accounts Payable	(2,405,401.44)	(2,017,236.58)
Subtotal : None		(2,436,670.86)	(2,044,270.10)
Total [S6L5.1C1]	Trade Payable	(2,436,670.86)	(2,044,270.10)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
100450	Other Current Assets	0.00	(1,077,856.28)
200010	Accrued Accounts Payable	(32,849.95)	(45,234.31)
200015	Provider Tax Payable	(414,404.94)	(299,065.64)
200050	Real Estate Tax Payable	(21,043.61)	(16,678.96)
Subtotal : None		(468,298.50)	(1,438,835.19)
Total [S6L5.2C1]	Accrued Expenses	(468,298.50)	(1,438,835.19)
Group : [S6L5.3C1]	Due to Insurance Payers		
Subgroup : [S6L5.3C· Due Other Payers Actual			
100322	Due to/fr Other Insurance	(14,000.00)	0.00
Subtotal [S6L5.3C1G] Due Other Payers Actual		(14,000.00)	0.00
Total [S6L5.3C1]	Due to Insurance Payers	(14,000.00)	0.00
Group : [S6L5.4C1]	Patient Funds Due		
Subgroup : [S6L5.4C· Patient Funds Due (Self Pay)			
100050	Patient Funds Account	76,204.42	83,463.23
200070	Patient Funds Liability	(76,204.42)	(83,463.23)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		0.00	0.00
Total [S6L5.4C1]	Patient Funds Due	0.00	0.00
Group : [S6L5.7C1]	Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C· Accrued Salaaries			
200020	Payroll Payable	(134,939.59)	(107,818.19)
200060	Accrued PTO Benefits	(58,137.73)	(63,260.15)
200065	Payroll Adjustments	19,151.23	18,804.82
Subtotal [S6L5.7C1A] Accrued Salaaries		(173,926.09)	(152,273.52)
Subgroup : [S6L5.7C· Accrued Payroll Taxes Payable			
200025	Payroll Taxes Payable	(109,831.98)	(107,584.89)
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(109,831.98)	(107,584.89)
Subgroup : [S6L5.7C· Other Payroll Liabilities			
200026	Vol EE Benefits Payable	(485.92)	1,924.87
200028	Vol EE 401K Payable	(3,847.37)	(4,386.24)
200029	Vol EE HSA Payable	(75.00)	(75.00)

Subtotal [S6L5.7C1D] Other Payroll Liabilities		(4,408.29)	(2,536.37)
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(288,166.36)	(262,394.78)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C1] Other Current Liabilities			
200055	Rent Payable	(152,418.70)	0.00
290100	Deferred Rent	(108,303.00)	(174,187.00)
Subtotal [S6L5.10C1] Other Current Liabilities		(260,721.70)	(174,187.00)
Total [S6L5.10C1]	Other Current Liabilities	(260,721.70)	(174,187.00)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
300040	Retained Earnings	151,720.34	648,959.26
Subtotal : None		151,720.34	648,959.26
Total [S6L8C.5C3]	Additional Paid in Capital	151,720.34	648,959.26
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
400000	PVT Room & Board	(1,476,343.62)	(1,205,421.00)
400055	PVT Contractual Allow (R&B)	122,451.23	328,700.21
Subtotal : None		(1,353,892.39)	(876,720.79)
Total [S2L1.1C1]	Private Pay	(1,353,892.39)	(876,720.79)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
400300	H Room & Board	(2,483.52)	(2,240.00)
400355	H Contractual Allow (R&B)	(487.40)	790.05
400400	MG Room & Board	(93,103.44)	(103,384.00)
400455	MG Contractual Allow (R&B)	(4,738.64)	18,999.19
Subtotal : None		(100,813.00)	(85,834.76)
Total [S2L1.2C1]	Commerical Managed Care	(100,813.00)	(85,834.76)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400200	MA Room & Board	(743,788.66)	(1,541,379.00)
400246	MA Nursing	(416,675.21)	(653,264.37)
400288	M MA Contractual Allow (R&B)	(218,626.07)	(14,859.53)
Subtotal : None		(1,379,089.94)	(2,209,502.90)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,379,089.94)	(2,209,502.90)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
400272	M MA Room & Board	(425,392.56)	(865,064.22)
Subtotal : None		(425,392.56)	(865,064.22)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(425,392.56)	(865,064.22)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
400100	MD Room & Board	(4,757,214.02)	(7,888,413.00)
400103	MD State Add-On	(197,170.00)	(52,650.00)
400155	MD Contractual Allow (R&B)	1,870,938.70	3,957,418.46
Subtotal : None		(3,083,445.32)	(3,983,644.54)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,083,445.32)	(3,983,644.54)

Group : [S2L1.8C1] Senior Care Options

Subgroup : None

3003.8	SCO Revenue	(2,409,098.00)	0.00
Subtotal : None		(2,409,098.00)	0.00
Total [S2L1.8C1]	Senior Care Options	(2,409,098.00)	0.00

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

Subgroup : None

400015	PVT Lab	0.00	280.35
400020	PVT Pharmacy	0.00	1,133.91
400035	PVT Physical Therapy	0.00	101.47
400040	PVT Occupational Therapy	(198.88)	(891.13)
400105	MD Medical Supplies	(1,014.63)	0.00
400115	MD Lab	(958.34)	0.00
400120	MD Pharmacy	(834.55)	0.00
400135	MD Physical Therapy	(1,845.22)	(681.30)
400140	MD Occupational Therapy	(3,386.65)	(1,946.54)
400145	MD Speech Therapy	0.00	(602.67)
400160	MD Contractual Allow (Ancill	8,039.39	2,627.84
400205	MA Medical Supplies	(9,318.45)	(7,772.22)
400215	MA Lab	(29,348.37)	(34,836.12)
400220	MA Pharmacy	(69,141.96)	(82,765.97)
400225	MA IV Therapy	(492.75)	(11,924.91)
400227	MA Oxygen	(293.46)	0.00
400230	MA X-Ray	(2,957.25)	(5,900.64)
400235	MA Physical Therapy	(317,896.94)	(477,532.43)
400240	MA Occupational Therapy	(332,319.43)	(478,208.15)
400245	MA Speech Therapy	(132,897.41)	(224,457.94)
400255	MA Contractual Allow (R&B)	506,866.06	1,183,617.67
400260	MA Contractual Allow (Ancill	77,380.47	28,150.86
400269	MA Sequester	26,760.29	24,961.49
400274	M MA Lab	(11,645.98)	(8,854.52)
400275	M MA Pharmacy	(29,538.06)	(26,051.71)
400276	M MA IV Therapy	(1,010.69)	(220.97)
400278	M MA X-Ray	(1,518.00)	(1,677.00)
400279	M MA Physical Therapy	(43,983.01)	(43,422.77)
400280	M MA Occuational Therapy	(50,094.67)	(53,096.91)
400281	M MA Speech Therapy	(11,565.10)	(18,780.57)
400285	M MA Medical Supplies	(1,421.63)	0.00
400286	M MA Nursing	(18,658.06)	(1,317.36)
400289	M MA Contractual Allow (Anci	104,870.56	148,914.18
400335	H Physical Therapy	(66.62)	0.00
400340	H Occupational Therapy	(241.59)	(535.61)
400345	H Speech Therapy	(95.60)	0.00
400405	MG Medical Supplies	(403.75)	106.25
400415	MG Lab	(13,783.44)	(16,814.46)
400420	MG Pharmacy	(35,541.99)	(50,165.91)
400425	MG IV Therapy	(5,142.82)	(4,344.98)
400430	MG X-Ray	(1,504.00)	(1,521.25)
400435	MG Physical Therapy	(92,415.44)	(97,599.53)
400440	MG Occupational Therapy	(136,863.14)	(150,217.15)
400445	MG Speech Therapy	(14,911.46)	(35,982.53)
400460	MG Contractual Allow (Ancill	213,158.54	258,112.16
400635	MB Physical Therapy	(39,612.75)	(19,856.97)
400640	MB Occupational Therapy	(113,684.37)	(47,068.47)

400645	MB Speech Therapy	(7,500.32)	(10,287.05)
400660	MB Contractual Allow (Ancill	35,706.49	16,202.09
400669	MB Sequester	2,004.03	601.63
Subtotal : None		(559,320.95)	(250,525.84)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(559,320.95)	(250,525.84)

Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
400855	Grant Revenue	(146,309.10)	(653,318.14)
400861	COVID Testing Revenue	(39,504.00)	(160,161.18)
Subtotal : None		(185,813.10)	(813,479.32)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(185,813.10)	(813,479.32)

Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
400170	MD Revenue Adjustments	0.00	(7,120.00)
Subtotal : None		0.00	(7,120.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	0.00	(7,120.00)

Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
400860	Miscellaneous Revenue	(6,035.86)	(11,924.70)
Subtotal : None		(6,035.86)	(11,924.70)
Total [S2L3.9C1]	Administrative & General Recoverable	(6,035.86)	(11,924.70)

Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
560010	Salaries - DNS	117,066.08	114,536.56
Subtotal : None		117,066.08	114,536.56
Total [S3L1.1C1]	Director of Nurses Salary	117,066.08	114,536.56

Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
500025	Salaries - Clinical/Nurse Lia	24,525.29	(114.37)
560020	Salaries - ADNS	86,762.41	91,793.69
560030	Salaries - RN Nursing Supervi	0.00	(11,569.97)
560050	Salaries - Unit Coordinator	43,131.94	2,360.67
562020	Salaries - RN	409,772.88	384,869.57
Subtotal : None		564,192.52	467,339.59
Total [S3L1.7C1]	Registered Nurses Salaries	564,192.52	467,339.59

Group : [S3L1.11C1]	Registered Nurses Purchased Service Temporary Agency Staff		
Subgroup : None			
562180	Contract Svcs - Nursing	65,787.91	143,346.07
Subtotal : None		65,787.91	143,346.07
Total [S3L1.11C1]	Registered Nurses Purchased Service	65,787.91	143,346.07

Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
562030	Salaries - LPN	1,684,361.83	1,047,615.58
Subtotal : None		1,684,361.83	1,047,615.58
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,684,361.83	1,047,615.58

Group : [S3L1.16C1]	Licensed Practical Nurses Purchased Service Temporary Agency Staff		
Subgroup : None			

6042.2	LPN P/S	151,690.00	0.00
Subtotal : None		151,690.00	0.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	151,690.00	0.00

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

Subgroup : None			
562040	Salaries - CNA	1,936,775.69	1,524,478.13
562060	Salaries - Neuro Nursing Assi	0.00	8,400.82
Subtotal : None		1,936,775.69	1,532,878.95
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,936,775.69	1,532,878.95

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff

Subgroup : None			
6052.2	CNA P/S	6,632.00	0.00
Subtotal : None		6,632.00	0.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	6,632.00	0.00

Group : [S3L2.1C1] Administration Salaries

Subgroup : [S3L2.1C] Administrator Salaries			
500010	Salaries - Administrator	182,625.86	134,597.13
Subtotal [S3L2.1C1A] Administrator Salaries		182,625.86	134,597.13
Total [S3L2.1C1]	Administration Salaries	182,625.86	134,597.13

Group : [S3L2.7C1] Clerical Staff Salaries

Subgroup : None			
500035	Salaries - AR Corporate	72,841.55	65,403.39
500040	Salaries - Business Office	130,529.55	110,465.15
500060	Salaries - Staffing Admin	0.00	(2,890.82)
Subtotal : None		203,371.10	172,977.72
Total [S3L2.7C1]	Clerical Staff Salaries	203,371.10	172,977.72

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

Subgroup : None			
500330	Contract Svcs - Office	66,623.69	68,073.99
500332	Contract Svcs - IT Support	11,185.77	14,508.27
Subtotal : None		77,809.46	82,582.26
Total [S3L2.10C1]	Clerical Staff Purchased Service	77,809.46	82,582.26

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

Subgroup : None			
500220	Payroll Processing Fees - ADP	17,403.08	25,963.84
Subtotal : None		17,403.08	25,963.84
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	17,403.08	25,963.84

Group : [S3L2.12C1] Office Supplies

Subgroup : None			
500200	Bank Charges	9,086.01	6,536.00
500260	Office Supplies	6,474.61	8,112.88
500280	Postage	1,901.68	2,012.59
500310	Rental Of Office Equipment	24,995.44	20,143.45
Subtotal : None		42,457.74	36,804.92
Total [S3L2.12C1]	Office Supplies	42,457.74	36,804.92

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

Subgroup : None			
500440	Telephone	31,627.64	31,929.64
Subtotal : None		31,627.64	31,929.64
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	31,627.64	31,929.64
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
500180	Travel & Mileage	277.42	3,514.39
500460	Meetings & Seminars	60.00	373.74
Subtotal : None		337.42	3,888.13
Total [S3L2.15C1]	Travel, Conventions & Meetings	337.42	3,888.13
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	28,529.02	38,472.03
500400	Business License Fees	3,280.00	520.00
500420	Licenses & Permits	1,610.00	2,251.00
Subtotal : None		33,419.02	41,243.03
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	33,419.02	41,243.03
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
500320	Accounting Fees	8,264.93	17,548.24
Subtotal : None		8,264.93	17,548.24
Total [S3L2.19C1]	Accounting Services (not related to A	8,264.93	17,548.24
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
500450	Insurance - Non Property	57,457.00	114,076.32
Subtotal : None		57,457.00	114,076.32
Total [S3L2.20C1]	Insurance: Malpractice & General Lia	57,457.00	114,076.32
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
500350	Charitable Contributions	0.00	500.00
500360	Consulting Other	34,019.91	95,645.02
502000	Interest Working Capital	6,250.00	55,615.01
503200	(Gain) Loss Payables	10,552.46	(1,565.61)
566180	Patient Expenses	1,537.47	238.43
Subtotal : None		52,359.84	150,432.85
Total [S3L2.22C1]	Other A & G Expenses	52,359.84	150,432.85
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
500480	Advertising - Promotional	29.84	808.29
500485	Business Development	0.00	3,747.23
Subtotal : None		29.84	4,555.52
Total [S3L2B.1C1]	Advertising Marketing	29.84	4,555.52

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

500340	Legal Fees	8,671.86	20,569.85
Subtotal : None		8,671.86	20,569.85
Total [S3L2B.6C1] Legal: Other		8,671.86	20,569.85

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

500800	Management Fee	475,106.00	436,501.00
Subtotal : None		475,106.00	436,501.00
Total [S3L2B.8C1] Management Company Fees		475,106.00	436,501.00

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest

Subgroup : None

400870	Interest Income	755.79	(25,185.78)
500490	Fines & Penalties	30,082.47	6,500.00
502150	Interest Other	31,140.57	22,053.61
Subtotal : None		61,978.83	3,367.83
Total [S3L2B.11C1] Fines, Late Fees, Penalties including		61,978.83	3,367.83

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

500495	Bad Debt	96,000.00	146,000.00
Subtotal : None		96,000.00	146,000.00
Total [S3L2B.14C1] Bad Debt Expenses		96,000.00	146,000.00

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

500551	Provider Tax	584,773.47	474,295.95
Subtotal : None		584,773.47	474,295.95
Total [S3L2B.15C1] User Fee Assessment		584,773.47	474,295.95

Group : [S3L2B.16C1] Other Non Allowable A&G Expenses

Subgroup : None

502100	Interest Insurance Finance	94.50	0.00
Subtotal : None		94.50	0.00
Total [S3L2B.16C1] Other Non Allowable A&G Expenses		94.50	0.00

Group : [S3L3.5C1] Plant Operations: Salaires

Subgroup : None

550010	Salaries - Maint Supervisor	67,167.86	49,785.43
550020	Salaries - Maintenance Staff	28,669.21	49,430.67
Subtotal : None		95,837.07	99,216.10
Total [S3L3.5C1] Plant Operations: Salaires		95,837.07	99,216.10

Group : [S3L3.8C1] Plant Operations: Purchased Service

Subgroup : None

550120	Contract Svcs Maintenance	52,971.08	46,089.63
550140	Pest Control	4,959.00	4,625.63
550145	Contract Svcs - Landscaping/S	16.00	29,905.75
550190	Trash Removal	33,694.88	40,101.01
Subtotal : None		91,640.96	120,722.02
Total [S3L3.8C1] Plant Operations: Purchased Service		91,640.96	120,722.02

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses

Subgroup : None			
550100	Maintenance Supplies	10,293.54	20,004.05
550110	Repairs & Maintenance	44,564.47	75,454.70
550130	Minor Equipment	3,100.32	597.66
Subtotal : None		57,958.33	96,056.41
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	57,958.33	96,056.41

Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	286,276.43	227,705.64
550160	Fuel Oil	850.08	0.00
550180	Water & Sewer	96,659.83	77,130.55
Subtotal : None		383,786.34	304,836.19
Total [S3L3.10C1]	Plant Operatins: Utilities	383,786.34	304,836.19

Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
520040	Salaries - Dietician	40,530.15	36,788.76
Subtotal : None		40,530.15	36,788.76
Total [S3L3.13C1]	Dietician: Salaries	40,530.15	36,788.76

Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
520165	Contract Svcs - Dietician	13,640.00	0.00
Subtotal : None		13,640.00	0.00
Total [S3L3.16C1]	Dietician: Purchased Service	13,640.00	0.00

Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
520010	Salaries - Food Serv Dir	54,368.08	62,156.67
520020	Salaries - Cooks	112,079.91	108,046.27
520030	Salaries - Dietary Aides	212,959.29	224,849.82
Subtotal : None		379,407.28	395,052.76
Total [S3L3.18C1]	Dietary: Salaries	379,407.28	395,052.76

Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	4,171.48	4,470.46
Subtotal : None		4,171.48	4,470.46
Total [S3L3.22C1]	Dietary: Purchased Service	4,171.48	4,470.46

Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520100	Raw Food	247,348.40	228,339.28
520120	Food Supplements	30,639.37	20,333.44
520140	Dietary Supplies	23,772.31	49,030.05
Subtotal : None		301,760.08	297,702.77
Total [S3L3.23C1]	Dietary: Supplies & Expenses	301,760.08	297,702.77

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	46,788.57	38,670.67
530020	Salaries - Houskpg Staff	284,675.82	224,839.33
530100	Salaries - Housekpg Floor Care	0.00	(13.59)
Subtotal [S3L3.24C1] Housekeeping Salries		331,464.39	263,496.41

Subgroup : [S3L3.24C] Laundry Salaries			
540020	Salaries - Laundry Staff	64,679.14	55,827.66
Subtotal [S3L3.24C] Laundry Salaries		64,679.14	55,827.66
Total [S3L3.24C] Housekeeping / Laundry: Salaries		396,143.53	319,324.07
Group : [S3L3.27C] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C] Housekeeping Purchased Service			
530140	Contract Svcs - Housekeeping	109.27	0.00
Subtotal [S3L3.27C] Housekeeping Purchased Service		109.27	0.00
Subgroup : [S3L3.27C] Laundry Purchased Service			
540120	Contract Svcs - Laundry	660.80	0.00
Subtotal [S3L3.27C] Laundry Purchased Service		660.80	0.00
Total [S3L3.27C] Housekeeping / Laundry: Purchased		770.07	0.00
Group : [S3L3.28C] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	27,562.91	7,075.13
Subtotal [S3L3.28C] Housekeeping Supplies & Expenses		27,562.91	7,075.13
Subgroup : [S3L3.28C] Laundry Supplies & Expense			
540100	Laundry Supplies	3,163.65	3,279.54
Subtotal [S3L3.28C] Laundry Supplies & Expense		3,163.65	3,279.54
Total [S3L3.28C] Housekeeping / Laundry: Supplies &		30,726.56	10,354.67
Group : [S3L3.29C] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	6,478.52	6,591.00
Subtotal : None		6,478.52	6,591.00
Total [S3L3.29C] Housekeeping / Laundry: Linen & Bedding		6,478.52	6,591.00
Group : [S3L3.36C] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560040	Salaries - Nursing Scheduler	51,893.01	38,078.29
560080	Salaries - Central Supl Clerk	0.00	(889.50)
560090	Salaries - Medical Records	28,613.29	18,075.22
Subtotal : None		80,506.30	55,264.01
Total [S3L3.36C] Unit Clerks & Medical Records: Salaries		80,506.30	55,264.01
Group : [S3L3.40C] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C] MMQ Salaries			
562032	Salaries - MMQ	13,779.99	19,888.89
Subtotal [S3L3.40C] MMQ Salaries		13,779.99	19,888.89
Subgroup : [S3L3.40C] MDS Salaries			
560060	Salaries - MDS Coordinator	124,519.90	108,947.72
Subtotal [S3L3.40C] MDS Salaries		124,519.90	108,947.72
Total [S3L3.40C] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries		138,299.89	128,836.61
Group : [S3L3.48C] Social Service Worker: Salaries			

Subgroup : None			
500050	Salaries - Admissions	71,084.11	37,337.75
590010	Salaries - Social Svc Dir	76,941.44	39,658.10
590020	Salaries - Social Svc Staff	32,022.55	75,972.50
Subtotal : None		180,048.10	152,968.35
Total [S3L3.48C1]	Social Service Worker: Salaries	180,048.10	152,968.35

Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	3,493.56	3,313.35
Subtotal : None		3,493.56	3,313.35
Total [S3L3.51C1]	Social Service Worker: Purchased Se	3,493.56	3,313.35

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	81,126.69	26,372.77
570050	Salaries - PT	33,834.04	14,250.52
570055	Salaries - PT Aides	66,735.77	94,704.21
570070	Salaries - ST Staff	21,245.22	44,588.39
570090	Salaries - OT	97,527.85	72,037.98
570100	Salaries - COTA	77,266.98	56,688.64
Subtotal : None		377,736.55	308,642.51
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	377,736.55	308,642.51

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
570040	Contract Svcs - Rehab	0.00	27,864.46
Subtotal : None		0.00	27,864.46
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	0.00	27,864.46

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	69,096.33	58,073.24
580020	Salaries - Activities -Staff	60,440.33	54,027.14
Subtotal : None		129,536.66	112,100.38
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	129,536.66	112,100.38

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	2,150.00	2,325.00
Subtotal : None		2,150.00	2,325.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	2,150.00	2,325.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	41,973.11	36,642.43
580100	Activities Supplies	833.97	655.67
Subtotal : None		42,807.08	37,298.10
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	42,807.08	37,298.10

Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
566140	Patient Transportation	14,875.50	54,320.71
Subtotal : None		14,875.50	54,320.71
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	14,875.50	54,320.71

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

Subgroup : None

566030	Contract Svcs - Med Director	32,000.00	26,000.00
Subtotal : None		32,000.00	26,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	32,000.00	26,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

564140	Prescription Drugs	177,563.71	182,376.16
566010	I.V. Therapy/RT Exp	14,799.22	12,735.40
566190	Lab Fees	69,402.89	68,613.76
566200	X-Ray Services	6,509.91	10,880.24
566210	Patient Consolidated Billing	11,898.63	10,899.91
Subtotal : None		280,174.36	285,505.47
Total [S3L3.87C1]	Legend Drugs	280,174.36	285,505.47

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

Subgroup : None

562100	Medical Supplies	90,271.11	82,386.48
562120	Diapers/Disposables	36,351.18	25,661.34
562140	Tube Feeding (Non Part B)	5,649.67	2,934.77
562160	Oxygen Supplies	8,300.29	10,279.31
564120	Over The Counter Drugs	16,659.44	13,960.15
570060	Physical Therapy Supplies	3,018.72	2,625.05
570160	Respiratory Therapy Supplies	81.65	0.00
Subtotal : None		160,332.06	137,847.10
Total [S3L3.89C1]	House Supplies Not Resold	160,332.06	137,847.10

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None

564100	Contract Svcs - Pharmacy	10,937.88	25,287.20
Subtotal : None		10,937.88	25,287.20
Total [S3L3.92C1]	Pharmacy Consultant	10,937.88	25,287.20

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C Improvements Depreciation

501300	Deprec - Leasehold Improvmnts	4,478.58	(15,726.78)
Subtotal [S3L4.1C1B] Improvements Depreciation		4,478.58	(15,726.78)

Subgroup : [S3L4.1C Equipment Depreciation

501100	Deprec - FF&E	5,127.54	3,877.68
501400	Amort - Computers	1,240.80	1,240.80
501410	Deprec - Capital Lse Computers	4,250.40	4,250.40
Subtotal [S3L4.1C1C] Equipment Depreciation		10,618.74	9,368.88

Subgroup : [S3L4.1C Motor Vehicle Depreciation

501350	Deprec - Vehicle	2,621.88	2,621.88
Subtotal [S3L4.1C1E] Motor Vehicle Depreciation		2,621.88	2,621.88

Total [S3L4.1C1]	Depreciaton	17,719.20	(3,736.02)
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Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None

500530	Insurance - Property	37,034.88	19,102.92
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Subtotal : None		37,034.88	19,102.92
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	37,034.88	19,102.92
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
500510	Taxes - Real Estate	52,097.76	100,073.76
500520	Taxes - Personal Property	(8,168.40)	4,987.55
Subtotal : None		43,929.36	105,061.31
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	43,929.36	105,061.31
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
566160	Med Equip Rental	43,450.74	31,148.16
Subtotal : None		43,450.74	31,148.16
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	43,450.74	31,148.16
Group : [S3L4.14C1]	Real Property Rent Expense-SNF-CR		
Subgroup : None			
500900	Rent Expense - Building	388,336.42	315,865.14
500905	SL Rent	(65,884.00)	6,580.00
Subtotal : None		322,452.42	322,445.14
Total [S3L4.14C1]	Real Property Rent Expense-SNF-CR	322,452.42	322,445.14
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
510050	Group Health Insurance	312,433.89	355,387.79
510100	Employee Disability Ins	4,984.26	7,629.77
510105	Employee Pers Fam Med Lve Ins	21,648.81	17,399.15
Subtotal : None		339,066.96	380,416.71
Total [CLA-53.01]	LA-Group Health/Life	339,066.96	380,416.71
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
510003	Benefits Expense - PTO ETO	(5,122.42)	(6,190.20)
510080	Employ Benes - Non Payroll	5,483.08	9,062.49
510110	Pre Employment EE Costs	27,692.25	146.50
Subtotal : None		28,052.91	3,018.79
Total [CLA-53.03]	LA-Employee Benefits	28,052.91	3,018.79
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
510010	Payroll Taxes - FICA	481,635.14	429,292.81
510020	Payroll Taxes - FUTA	5,819.27	5,251.80
510030	Payroll Taxes - SUTA	37,653.34	29,421.90
Subtotal : None		525,107.75	463,966.51
Total [CLA-53.04]	LA-Payroll Taxes	525,107.75	463,966.51
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
510040	Workers' Compensation	82,611.22	93,746.53
Subtotal : None		82,611.22	93,746.53
Total [CLA-53.05]	LA-Workers Comp	82,611.22	93,746.53
	NET (INCOME) LOSS	0.00	0.00

Sum of Account Groups	0.00	0.00
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Tickmarks

{a}	
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{c}	
{d}	
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