

Client: **A140567 - Bear Mountain-Parkway Health**
Engagement: **MDMC 2023 - Bear Mountain Parkway Health**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [1]	Balance Sheet					
Subgroup : None						
100010	Petty Cash	830.47	830.47		0.00	830.47
100020	Cash - Operating	121,293.02	30,127.02		0.00	30,127.02
100030	Cash - Controlled Disb (BOST)	52,440.44	(119,952.18)		0.00	(119,952.18)
100050	Patient Funds Account	71,370.81	61,631.90		0.00	61,631.90
100070	AR Medicaid	2,690,218.72	909,267.45		0.00	909,267.45
100075	AR Medicare A	294,415.65	81,308.93		0.00	81,308.93
100080	AR Managed Care	1,890,416.64	819,420.78		0.00	819,420.78
100085	AR Private	149,453.20	47,607.62		0.00	47,607.62
100090	AR Medicare B	106,732.00	59,308.12		0.00	59,308.12
100093	AR Veterans Administration	99,274.39	(4,455.87)		0.00	(4,455.87)
100095	AR Other	84,267.38	(14,630.49)		0.00	(14,630.49)
100105	Allowance - Doubtful Accounts	(3,766,400.00)	(189,859.53)		0.00	(189,859.53)
100310	Due To/from Seller	(4,157.22)	(4,157.22)		0.00	(4,157.22)
100317	Due To/from Bear Mt Health	13,165,069.95	(551,227.14)		0.00	(551,227.14)
100318	Due To/from Bear Mt Mgmt	(2,604,099.26)	(3,848,776.09)		0.00	(3,848,776.09)
100320	Due To/from Medicaid	0.00	(312,685.50)		0.00	(312,685.50)
100322	Due to/fr Other Insurance	0.00	(63,000.00)		0.00	(63,000.00)
100340	Due to/fr Bear Mt Mattapan	(15,784,416.63)	0.00		0.00	0.00
100342	Due to/fr Bear Mt W Roxbury	857,287.47	0.00		0.00	0.00
100400	Prepaid Expenses	3,119.06	3,613.11		0.00	3,613.11
100410	Prepaid Insurance	4,066.56	487.56		0.00	487.56
100500	Leasehold Improvements	509,523.02	633,389.11		0.00	633,389.11
100510	Furniture Fixtures & Equipment	91,417.92	107,946.09		0.00	107,946.09
100530	Computer Equip & Software	4,479.65	4,479.65		0.00	4,479.65
100600	Accum Amort - Leasehold Imp	(66,502.68)	(123,648.30)		0.00	(123,648.30)
100610	Accum Depr - F F & E	(30,239.64)	(44,479.68)		0.00	(44,479.68)
100630	Accum Amort - Software	(3,135.72)	(4,031.64)		0.00	(4,031.64)
100700	Deposits	5,000.00	9,500.00		0.00	9,500.00
100701	Security Deposit Building	91,507.27	91,507.27		0.00	91,507.27
100720	Loan Acquisition Costs	0.00	10,053.39		0.00	10,053.39
200000	Accounts Payable	(2,437,549.40)	(2,686,204.78)		0.00	(2,686,204.78)
200010	Accrued Accounts Payable	(94,893.27)	(6,510.00)		0.00	(6,510.00)
200015	Provider Tax Payable	(843,166.86)	(1,174,217.52)		0.00	(1,174,217.52)
200020	Payroll Payable	(201,102.59)	(230,243.14)		0.00	(230,243.14)
200025	Payroll Taxes Payable	(205,288.98)	(220,127.77)		0.00	(220,127.77)
200026	Vol EE Benefits Payable	16,820.87	1,120.60		0.00	1,120.60
200028	Vol EE 401K Payable	(200.00)	(334.46)		0.00	(334.46)
200029	Vol EE HSA Payable	256.10	256.10		0.00	256.10
200040	Interest Payable	0.00	(60,859.19)		0.00	(60,859.19)
200045	Union Dues Payable	11,190.21	23,191.13		0.00	23,191.13
200055	Rent Payable	(340,709.91)	(741,024.14)		0.00	(741,024.14)
200060	Accrued PTO Benefits	(85,301.96)	(90,203.81)		0.00	(90,203.81)
200065	Payroll Adjustments	24,297.99	14,954.95		0.00	14,954.95
200069	Patient Refund	5,025.00	12.30		0.00	12.30
200070	Patient Funds Liability	(71,370.81)	(61,631.90)		0.00	(61,631.90)
200105	Note Payable	(250,000.00)	(250,000.00)		0.00	(250,000.00)
250100	LT Line Of Credit	0.00	(478,427.69)		0.00	(478,427.69)
290100	Deferred Rent	(362,557.69)	(392,408.22)		0.00	(392,408.22)
300040	Retained Earnings	5,158,936.26	6,812,429.81		0.00	6,812,429.81
Subtotal : None		(1,642,382.57)	(1,950,652.90)		0.00	(1,950,652.90)
Total [1] Balance Sheet		(1,642,382.57)	(1,950,652.90)		0.00	(1,950,652.90)
Group : [2]	Income Statement					
Subgroup : None						
3003.8	Mass SCO Revenue	(4,122,278.00)	0.00		(5,223,905.00)	(5,223,905.00)
				CAIDJE - 2	(5,223,905.00)	
400000	PVT Room & Board	(224,900.00)	(83,696.25)		0.00	(83,696.25)
400055	PVT Contractual Allow (R&B)	2,100.00	(875.00)		0.00	(875.00)
400100	MD Room & Board	(5,432,993.20)	(9,862,630.00)		4,959,082.98	(4,903,547.02)
				CAIDJE - 2	4,959,082.98	
400103	MD State Add-On	0.00	(332,600.00)		0.00	(332,600.00)
400115	MD Lab	(356.41)	(0.02)		0.00	(0.02)
400120	MD Pharmacy	(20,572.20)	(47,472.95)		0.00	(47,472.95)
400125	MD IV Therapy	(4,544.00)	0.00		0.00	0.00
400130	MD X-Ray	(50.00)	(1,777.12)		0.00	(1,777.12)
400135	MD Physical Therapy	(5,928.28)	(3,171.81)		0.00	(3,171.81)
400140	MD Occupational Therapy	(4,840.61)	(3,207.32)		0.00	(3,207.32)
400145	MD Speech Therapy	(679.79)	(286.38)		0.00	(286.38)
400155	MD Contractual Allow (R&B)	2,179,428.09	1,216,208.85		0.00	1,216,208.85
400160	MD Contractual Allow (Ancill	36,971.29	55,915.58		0.00	55,915.58
400200	MA Room & Board	(312,000.00)	(265,020.00)		0.00	(265,020.00)
400215	MA Lab	(4,503.10)	(3,312.87)		0.00	(3,312.87)
400220	MA Pharmacy	(34,603.57)	(27,199.29)		0.00	(27,199.29)
400225	MA IV Therapy	(769.84)	0.00		0.00	0.00
400227	MA Oxygen	(317.91)	0.00		0.00	0.00
400230	MA X-Ray	(80.00)	(1,481.96)		0.00	(1,481.96)
400235	MA Physical Therapy	(175,646.49)	(149,891.17)		0.00	(149,891.17)
400240	MA Occupational Therapy	(159,861.31)	(145,757.67)		0.00	(145,757.67)
400245	MA Speech Therapy	(67,462.63)	(52,328.86)		0.00	(52,328.86)
400246	MA Nursing	(195,093.04)	(165,150.14)		0.00	(165,150.14)

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400255	MA Contractual Allow (R&B)	189,133.26	160,240.31		0.00	160,240.31
400260	MA Contractual Allow (Ancill	(16,417.16)	(3,603.00)		0.00	(3,603.00)
400269	MA Sequester	8,484.28	11,732.15		0.00	11,732.15
400270	MA Revenue Adjustments	1.00	0.00		0.00	0.00
400272	M MA Room & Board	(458,450.00)	(351,792.50)		47,669.00	(304,123.50)
				CAIDJE - 2	47,669.00	
400274	M MA Lab	0.00	(237.54)		0.00	(237.54)
400275	M MA Pharmacy	(116.40)	(1,980.83)		0.00	(1,980.83)
400278	M MA X-Ray	0.00	(332.49)		0.00	(332.49)
400279	M MA Physical Therapy	(224.49)	(5,139.22)		0.00	(5,139.22)
400280	M MA Occuational Therapy	0.00	(5,441.27)		0.00	(5,441.27)
400281	M MA Speech Therapy	0.00	(838.28)		0.00	(838.28)
400286	M MA Nursing	0.00	(4,292.34)		0.00	(4,292.34)
400288	M MA Contractual Allow (R&B)	(45,420.92)	(108,488.14)		0.00	(108,488.14)
400289	M MA Contractual Allow (Anci	340.89	7,321.77		0.00	7,321.77
400300	H Room & Board	(79,794.00)	0.00		(47,669.00)	(47,669.00)
				CAIDJE - 2	(47,669.00)	
400315	H Lab	(36.05)	0.00		0.00	0.00
400320	H Pharmacy	(27,833.51)	(0.07)		0.00	(0.07)
400330	H X-Ray	0.00	(37.15)		0.00	(37.15)
400335	H Physical Therapy	(291.63)	0.00		0.00	0.00
400340	H Occupational Therapy	0.00	(624.68)		0.00	(624.68)
400345	H Speech Therapy	0.00	(286.38)		0.00	(286.38)
400360	H Contractual Allow (Ancilla	27,869.56	948.28		0.00	948.28
400400	MG Room & Board	0.00	(352,165.00)		352,165.00	0.00
				CAIDJE - 2	352,165.00	
400405	MG Medical Supplies	(4,800.38)	0.00		0.00	0.00
400415	MG Lab	(8,411.63)	(5,767.06)		0.00	(5,767.06)
400420	MG Pharmacy	(59,276.53)	(66,373.24)		0.00	(66,373.24)
400425	MG IV Therapy	(2,697.72)	(3,051.07)		0.00	(3,051.07)
400430	MG X-Ray	(1,128.62)	(3,013.63)		0.00	(3,013.63)
400435	MG Physical Therapy	(143,776.90)	(166,526.25)		0.00	(166,526.25)
400440	MG Occupational Therapy	(126,084.63)	(200,788.25)		0.00	(200,788.25)
400445	MG Speech Therapy	(28,932.58)	(20,993.13)		0.00	(20,993.13)
400455	MG Contractual Allow (R&B)	0.00	87,342.98		(87,342.98)	0.00
				CAIDJE - 2	(87,342.98)	
400460	MG Contractual Allow (Ancill	296,986.36	294,190.88		0.00	294,190.88
400635	MB Physical Therapy	(29,003.31)	(55,792.92)		0.00	(55,792.92)
400640	MB Occupational Therapy	(28,464.39)	(50,360.58)		0.00	(50,360.58)
400645	MB Speech Therapy	(5,935.74)	(4,482.31)		0.00	(4,482.31)
400660	MB Contractual Allow (Ancill	13,065.44	22,669.21		0.00	22,669.21
400669	MB Sequester	616.65	1,608.60		0.00	1,608.60
400700	VA Room & Board	(383,850.00)	(234,203.75)		0.00	(234,203.75)
400715	VA Lab	(2,996.90)	(652.26)		0.00	(652.26)
400720	VA Pharmacy	(84,078.65)	(54,865.16)		0.00	(54,865.16)
400730	VA X-Ray	(320.00)	0.00		0.00	0.00
400733	VA Restorative Nursing	(43,124.64)	43,124.64		0.00	43,124.64
400735	VA Physical Therapy	(39,033.94)	25,009.24		0.00	25,009.24
400740	VA Occupational Therapy	(33,071.10)	24,095.73		0.00	24,095.73
400745	VA Speech Therapy	(12,992.73)	10,973.31		0.00	10,973.31
400797	VA Contractual Allow (R&B)	40,414.05	(82,508.39)		0.00	(82,508.39)
400798	VA Contractual Allow (Ancill)	50,768.68	83,752.53		0.00	83,752.53
400799	VA Revenue Adjustments	(3,108.72)	0.00		0.00	0.00
400840	Vending Income	(521.27)	(429.02)		0.00	(429.02)
400855	Grant Revenue	(1,956,779.90)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(26,837.09)	(3,343.07)		0.00	(3,343.07)
400861	COVID Testing Revenue	(212,088.00)	(48,574.92)		0.00	(48,574.92)
400870	Interest Income	(21,614.59)	(1,518.17)		0.00	(1,518.17)
500010	Salaries - Administrator	128,773.03	165,002.52		0.00	165,002.52
500025	Salaries - Clinical/Nurse Lia	75,100.51	13,211.51		0.00	13,211.51
500040	Salaries - Business Office	180,103.28	195,823.93		0.00	195,823.93
500050	Salaries - Admissions	189,674.82	0.00		0.00	0.00
500150	Advertising - Help Wanted	2,021.57	1,336.66		0.00	1,336.66
500160	Auto Expenses	187.00	0.00		0.00	0.00
500180	Travel & Mileage	9,804.25	4,887.82		0.00	4,887.82
500200	Bank Charges	9,002.23	12,390.96		0.00	12,390.96
500220	Payroll Processing Fees - ADP	32,358.48	20,935.61		0.00	20,935.61
500240	Dues & Subscriptions	18,482.15	36,829.84		0.00	36,829.84
500260	Office Supplies	8,066.56	11,688.92		0.00	11,688.92
500280	Postage	260.19	1,425.73		0.00	1,425.73
500310	Rental Of Office Equipment	15,821.10	16,782.68		0.00	16,782.68
500320	Accounting Fees	9,215.11	12,553.59		0.00	12,553.59
500330	Contract Svcs - Office	65,344.41	71,866.38		0.00	71,866.38
500332	Contract Svcs - IT Support	10,530.91	32,790.52		0.00	32,790.52
500340	Legal Fees	32,378.88	31,857.80		0.00	31,857.80
500360	Consulting Other	73,002.68	28,548.92		0.00	28,548.92
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	2,572.52	2,375.00		0.00	2,375.00
500440	Telephone	17,028.28	18,789.81		0.00	18,789.81
500450	Insurance - Non Property	102,657.66	64,283.10		0.00	64,283.10
500460	Meetings & Seminars	(75.00)	1,221.74		0.00	1,221.74
500480	Advertising - Promotional	331.94	1,402.81		0.00	1,402.81
500485	Business Development	356.71	0.00		0.00	0.00

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		12/31/2022	12/31/2023			12/31/2023
500490	Fines & Penalties	193,987.03	112,284.91		0.00	112,284.91
500495	Bad Debt	1,693,379.96	120,000.00		0.00	120,000.00
500510	Taxes - Real Estate	63,441.77	61,023.30		0.00	61,023.30
500520	Taxes - Personal Property	14,552.40	8,998.39		0.00	8,998.39
500530	Insurance - Property	19,982.43	28,316.16		0.00	28,316.16
500551	Provider Tax	835,619.34	912,262.08		0.00	912,262.08
500800	Management Fee	566,341.00	546,963.00		0.00	546,963.00
500900	Rent Expense - Building	1,167,241.16	1,191,576.43		0.00	1,191,576.43
500905	SL Rent	54,185.80	29,850.53		0.00	29,850.53
501100	Deprec - FF&E	12,399.36	14,240.04		0.00	14,240.04
501300	Deprec - Leasehold Improvmnts	35,548.62	57,145.62		0.00	57,145.62
501400	Amort - Computers	895.92	895.92		0.00	895.92
502000	Interest Working Capital	0.00	56,966.29		0.00	56,966.29
502150	Interest Other	78,348.11	111,262.77		0.00	111,262.77
510003	Benefits Expense - PTO ETO	(74,318.52)	4,901.85		0.00	4,901.85
510010	Payroll Taxes - FICA	454,408.10	433,686.23		0.00	433,686.23
510020	Payroll Taxes - FUTA	7,536.38	6,500.40		0.00	6,500.40
510030	Payroll Taxes - SUTA	47,317.62	58,928.02		0.00	58,928.02
510040	Workers' Compensation	116,233.74	113,378.71		0.00	113,378.71
510050	Group Health Insurance	333,639.96	620,764.93		0.00	620,764.93
510060	Employee Grp Life Insurance	(1,134.01)	0.00		0.00	0.00
510080	Employ Benes - Non Payroll	8,505.61	4,141.69		0.00	4,141.69
510100	Employee Disability Ins	7,451.62	7,309.23		0.00	7,309.23
510105	Employee Pers Fam Med Lve Ins	19,418.03	20,044.99		0.00	20,044.99
510110	Pre Employment EE Costs	(10,767.50)	12,854.00		0.00	12,854.00
510130	Union Training	953.81	0.00		0.00	0.00
520010	Salaries - Food Serv Dir	72,521.59	79,916.82		0.00	79,916.82
520020	Salaries - Cooks	99,279.63	131,862.09		0.00	131,862.09
520030	Salaries - Dietary Aides	256,599.55	240,952.30		0.00	240,952.30
520040	Salaries - Dietician	87,981.08	24,695.00		0.00	24,695.00
520100	Raw Food	278,631.19	273,891.28		0.00	273,891.28
520120	Food Supplements	31,670.23	22,258.02		0.00	22,258.02
520140	Dietary Supplies	38,340.08	33,017.15		0.00	33,017.15
520160	Contract Svcs - Dietary	475.00	412.00		0.00	412.00
520165	Contract Svcs - Dietician	0.00	21,742.17		0.00	21,742.17
530010	Salaries - Houskpg Supv	34,788.52	23,439.91		0.00	23,439.91
530020	Salaries - Houskpg Staff	264,685.28	305,868.05		0.00	305,868.05
530120	Housekeeping Supplies	38,377.82	44,640.99		0.00	44,640.99
540020	Salaries - Laundry Staff	48,175.49	65,677.67		0.00	65,677.67
540100	Laundry Supplies	10,841.00	12,702.24		0.00	12,702.24
540140	Linens Purchases	5,530.81	12,917.10		0.00	12,917.10
550010	Salaries - Maint Supervisor	93,238.28	53,517.27		0.00	53,517.27
550020	Salaries - Maintenance Staff	54,390.06	67,853.89		0.00	67,853.89
550100	Maintenance Supplies	26,055.03	38,860.33		0.00	38,860.33
550110	Repairs & Maintenance	53,914.85	84,445.80		0.00	84,445.80
550120	Contract Svcs Maintenance	127,738.87	75,681.11		0.00	75,681.11
550130	Minor Equipment	3,009.91	1,027.62		0.00	1,027.62
550140	Pest Control	20,961.83	19,072.00		0.00	19,072.00
550145	Contract Svcs - Landscaping/S	9,425.00	7,113.76		0.00	7,113.76
550150	Gas & Electric	119,166.56	110,073.43		0.00	110,073.43
550160	Fuel Oil	63,915.30	65,173.09		0.00	65,173.09
550170	Cable TV	13,443.57	19,629.65		0.00	19,629.65
550180	Water & Sewer	108,802.30	93,679.46		0.00	93,679.46
550190	Trash Removal	42,057.99	36,935.21		0.00	36,935.21
560010	Salaries - DNS	39,256.88	160,614.73		0.00	160,614.73
560020	Salaries - ADNS	105,905.67	67,172.24		0.00	67,172.24
560030	Salaries - RN Nursing Supervi	(9,006.52)	9,391.93		0.00	9,391.93
560040	Salaries - Nursing Scheduler	32,341.02	40,377.36		0.00	40,377.36
560050	Salaries - Unit Coordinator	199,474.67	210,039.61		0.00	210,039.61
560060	Salaries - MDS Coordinator	183,496.69	179,376.55		0.00	179,376.55
560080	Salaries - Central Supl Clerk	49,567.24	48,952.16		0.00	48,952.16
560090	Salaries - Medical Records	0.00	6,841.92		0.00	6,841.92
560100	Salaries - Infection Control	(2,961.74)	1,880.00		0.00	1,880.00
560110	Salaries - Staff Development	103,186.73	24,288.00		0.00	24,288.00
562020	Salaries - RN	435,639.82	746,881.08		0.00	746,881.08
562030	Salaries - LPN	821,695.51	752,985.02		0.00	752,985.02
562032	Salaries - MMQ	148,888.88	146,842.86		0.00	146,842.86
562040	Salaries - CNA	1,403,251.83	1,574,334.29		0.00	1,574,334.29
562100	Medical Supplies	86,959.30	67,817.19		0.00	67,817.19
562120	Diapers/Disposables	35,934.43	32,455.66		0.00	32,455.66
562140	Tube Feeding (Non Part B)	4,467.25	8,828.14		0.00	8,828.14
562160	Oxygen Supplies	3,874.46	3,573.88		0.00	3,573.88
562180	Contract Svcs - Nursing	324,607.09	639,027.96		(165,737.00)	473,290.96
				CAIDJE - 1	(165,737.00)	
564100	Contract Svcs - Pharmacy	11,072.05	10,888.50		0.00	10,888.50
564120	Over The Counter Drugs	16,176.04	15,764.65		0.00	15,764.65
564140	Prescription Drugs	217,913.33	198,897.95		0.00	198,897.95
566010	I.V. Therapy/RT Exp	8,620.88	4,178.68		0.00	4,178.68
566030	Contract Svcs - Med Director	30,000.00	30,000.00		0.00	30,000.00
566040	Contract Svcs - Psychiatric	0.00	11,450.00		0.00	11,450.00
566070	Contract Svcs - Soc Services	8,135.09	10,076.81		0.00	10,076.81
566100	Medical Records Supplies	259.22	10.04		0.00	10.04
566120	Contract Svcs -Medical Records	0.00	150.63		0.00	150.63

Client: **A140567 - Bear Mountain-Parkway Health**
Engagement: **MDMC 2023 - Bear Mountain Parkway Health**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
566140	Patient Transportation	147.00	5,343.02		0.00	5,343.02
566160	Med Equip Rental	31,066.48	24,829.97		0.00	24,829.97
566180	Patient Expenses	7,119.48	1,769.82		0.00	1,769.82
566190	Lab Fees	19,445.66	28,943.57		0.00	28,943.57
566191	Lab Fees COVID	(1,440.00)	0.00		0.00	0.00
566200	X-Ray Services	2,131.99	2,586.25		0.00	2,586.25
566210	Patient Consolidated Billing	5,841.03	14,848.16		0.00	14,848.16
570010	Salaries - Dir Rehab	(364.02)	38,349.07		0.00	38,349.07
570040	Contract Svcs - Rehab	11,308.33	517.50		0.00	517.50
570050	Salaries - PT	100,480.47	47,366.75		0.00	47,366.75
570055	Salaries - PT Aides	62,336.75	63,013.65		0.00	63,013.65
570060	Physical Therapy Supplies	4,140.11	3,779.93		0.00	3,779.93
570070	Salaries - ST Staff	32,442.62	17,559.06		0.00	17,559.06
570090	Salaries - OT	81,433.58	177,034.13		0.00	177,034.13
570100	Salaries - COTA	292.07	10,917.94		0.00	10,917.94
570160	Respiratory Therapy Supplies	0.00	109.01		0.00	109.01
580010	Salaries - Activities Director	47,277.98	32,256.53		0.00	32,256.53
580020	Salaries - Activities -Staff	30,964.98	52,220.16		0.00	52,220.16
580100	Activities Supplies	3,728.23	4,766.86		0.00	4,766.86
580120	Contract Svcs - Entertainment	0.00	1,500.00		0.00	1,500.00
590010	Salaries - Social Svc Dir	87,693.47	30,507.21		0.00	30,507.21
590020	Salaries - Social Svc Staff	33,691.66	80,686.54		0.00	80,686.54
6042.2	LPN PS	0.00	0.00		156,982.00	156,982.00
				CAIDJE - 1	156,982.00	
6052.2	CNA P/S	0.00	0.00		8,755.00	8,755.00
				CAIDJE - 1	8,755.00	
Subtotal : None		1,642,382.57	1,950,652.90		0.00	1,950,652.90
Total [2] Income Statement		1,642,382.57	1,950,652.90		0.00	1,950,652.90

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Client: **A140567 - Bear Mountain-Parkway Health**
Engagement: **MDMC 2023 - Bear Mountain Parkway Health**
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
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100010	Petty Cash	830.47	830.47
100020	Cash - Operating	30,127.02	121,293.02
Subtotal : None		30,957.49	122,123.49
Total [S6L1.1C1]	Cash and Cash Equivalents	30,957.49	122,123.49
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
100085	AR Private	47,607.62	149,453.20
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		47,607.62	149,453.20
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
100080	AR Managed Care	819,420.78	1,890,416.64
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		819,420.78	1,890,416.64
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
100075	AR Medicare A	81,308.93	294,415.65
100090	AR Medicare B	59,308.12	106,732.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		140,617.05	401,147.65
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
100070	AR Medicaid	909,267.45	2,690,218.72
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		909,267.45	2,690,218.72
Subgroup : [S6L1.5C] A/R Other Public Patients			
100093	AR Veterans Administration	(4,455.87)	99,274.39
Subtotal [S6L1.5C1L] A/R Other Public Patients		(4,455.87)	99,274.39
Total [S6L1.5C1]	Payer Accounts Receivable	1,912,457.03	5,230,510.60
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(189,859.53)	(3,766,400.00)
Subtotal : None		(189,859.53)	(3,766,400.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(189,859.53)	(3,766,400.00)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
200069	Patient Refund	12.30	5,025.00
Subtotal : None		12.30	5,025.00
Total [S6L1.11C1]	Other Receivables	12.30	5,025.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
100410	Prepaid Insurance	487.56	4,066.56
Subtotal : None		487.56	4,066.56

Total [S6L1.13C1]	Prepaid Insurance	487.56	4,066.56	
Group : [S6L1.15C1]	Other Prepaid Expenses			
Subgroup : None				
100400	Prepaid Expenses	3,613.11	3,119.06	
Subtotal : None		3,613.11	3,119.06	
Total [S6L1.15C1]	Other Prepaid Expenses	3,613.11	3,119.06	
Group : [S6L2.3C1]	Improvements - Cost			
Subgroup : [S6L2.3C· Leasehold Improvements				
100500	Leasehold Improvements	633,389.11	509,523.02	
Subtotal [S6L2.3C1B] Leasehold Improvements		633,389.11	509,523.02	#####
Subgroup : [S6L2.3C· A/D Leasehold Improvements				
100600	Accum Amort - Leasehold Imp	(123,648.30)	(66,502.68)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(123,648.30)	(66,502.68)	17398
Total [S6L2.3C1]	Improvements - Cost	509,740.81	443,020.34	
Group : [S6L2.4C1]	Equipment			
Subgroup : [S6L2.4C· Equipment Cost				
100510	Furniture Fixtures & Equipment	107,946.09	91,417.92	
100530	Computer Equip & Software	4,479.65	4,479.65	
Subtotal [S6L2.4C1A] Equipment Cost		112,425.74	95,897.57	16,528.17
Subgroup : [S6L2.4C· A/D Equipment				
100610	Accum Depr - F F & E	(44,479.68)	(30,239.64)	
100630	Accum Amort - Software	(4,031.64)	(3,135.72)	
Subtotal [S6L2.4C1b] A/D Equipment		(48,511.32)	(33,375.36)	10260
Total [S6L2.4C1]	Equipment	63,914.42	62,522.21	
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C· Leasehold Deposits				
100700	Deposits	9,500.00	5,000.00	
100701	Security Deposit Building	91,507.27	91,507.27	
Subtotal [S6L3.3C1C] Leasehold Deposits		101,007.27	96,507.27	
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	101,007.27	96,507.27	
Group : [S6L3.5C1]	Mortgage Acquisition Costs			
Subgroup : None				
100720	Loan Aquisition Costs	10,053.39	0.00	
Subtotal : None		10,053.39	0.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	10,053.39	0.00	
Group : [S6L5.1C1]	Trade Payable			
Subgroup : None				
100030	Cash - Controlled Disb (BOST)	(119,952.18)	52,440.44	
100095	AR Other	(14,630.49)	84,267.38	
100310	Due To/from Seller	(4,157.22)	(4,157.22)	
200000	Accounts Payable	(2,686,204.78)	(2,437,549.40)	
Subtotal : None		(2,824,944.67)	(2,304,998.80)	
Total [S6L5.1C1]	Trade Payable	(2,824,944.67)	(2,304,998.80)	

Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
200010	Accrued Accounts Payable	(6,510.00)	(94,893.27)
200015	Provider Tax Payable	(1,174,217.52)	(843,166.86)
Subtotal : None		(1,180,727.52)	(938,060.13)
Total [S6L5.2C1]	Accrued Expenses	(1,180,727.52)	(938,060.13)
Group : [S6L5.3C1] Due to Insurance Payers			
Subgroup : [S6L5.3C1H] Due Other Payers Estimated			
100322	Due to/fr Other Insurance	(63,000.00)	0.00
Subtotal [S6L5.3C1H] Due Other Payers Estimated		(63,000.00)	0.00
Total [S6L5.3C1]	Due to Insurance Payers	(63,000.00)	0.00
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C1A] Patient Funds Due (Self Pay)			
100050	Patient Funds Account	61,631.90	71,370.81
200070	Patient Funds Liability	(61,631.90)	(71,370.81)
Subtotal [S6L5.4C1A] Patient Funds Due (Self Pay)		0.00	0.00
Total [S6L5.4C1]	Patient Funds Due	0.00	0.00
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : None			
200105	Note Payable	(250,000.00)	(250,000.00)
250100	LT Line Of Credit	(478,427.69)	0.00
Subtotal : None		(728,427.69)	(250,000.00)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	(728,427.69)	(250,000.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1A] Accrued Salaaries			
200020	Payroll Payable	(230,243.14)	(201,102.59)
200060	Accrued PTO Benefits	(90,203.81)	(85,301.96)
200065	Payroll Adjustments	14,954.95	24,297.99
Subtotal [S6L5.7C1A] Accrued Salaaries		(305,492.00)	(262,106.56)
Subgroup : [S6L5.7C1C] Accrued Pauroll Taxes Payable			
200025	Payroll Taxes Payable	(220,127.77)	(205,288.98)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(220,127.77)	(205,288.98)
Subgroup : [S6L5.7C1D] Other Payroll Liabilities			
200026	Vol EE Benefits Payable	1,120.60	16,820.87
200028	Vol EE 401K Payable	(334.46)	(200.00)
200029	Vol EE HSA Payable	256.10	256.10
200045	Union Dues Payable	23,191.13	11,190.21
Subtotal [S6L5.7C1D] Other Payroll Liabilities		24,233.37	28,067.18
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(501,386.40)	(439,328.36)
Group : [S6L5.9C1] Accrued Interest Payable			
Subgroup : None			
200040	Interest Payable	(60,859.19)	0.00
Subtotal : None		(60,859.19)	0.00
Total [S6L5.9C1]	Accrued Interest Payable	(60,859.19)	0.00

Group : [S6L5.10C1] Other Current Liabilities

Subgroup : [S6L5.10C1] Other Current Liabilities

200055	Rent Payable	(741,024.14)	(340,709.91)
290100	Deferred Rent	(392,408.22)	(362,557.69)
Subtotal [S6L5.10C1] Other Current Liabilities		(1,133,432.36)	(703,267.60)

Total [S6L5.10C1] Other Current Liabilities	(1,133,432.36)	(703,267.60)
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Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None

100317	Due To/from Bear Mt Health	(551,227.14)	13,165,069.95
100318	Due To/from Bear Mt Mgmt	(3,848,776.09)	(2,604,099.26)
100320	Due To/from Medicaid	(312,685.50)	0.00
100340	Due to/fr Bear Mt Mattapan	0.00	(15,784,416.63)
100342	Due to/fr Bear Mt W Roxbury	0.00	857,287.47
Subtotal : None		(4,712,688.73)	(4,366,158.47)

Total [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates	(4,712,688.73)	(4,366,158.47)
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Group : [S6L8C.5C3] Additional Paid in Capital

Subgroup : None

300040	Retained Earnings	6,812,429.81	5,158,936.26
Subtotal : None		6,812,429.81	5,158,936.26
Total [S6L8C.5C3] Additional Paid in Capital		6,812,429.81	5,158,936.26

Group : [S2L1.1C1] Private Pay

Subgroup : None

400000	PVT Room & Board	(83,696.25)	(224,900.00)
400055	PVT Contractual Allow (R&B)	(875.00)	2,100.00
Subtotal : None		(84,571.25)	(222,800.00)
Total [S2L1.1C1] Private Pay		(84,571.25)	(222,800.00)

Group : [S2L1.2C1] Commerical Managed Care

Subgroup : None

400300	H Room & Board	(47,669.00)	(79,794.00)
Subtotal : None		(47,669.00)	(79,794.00)
Total [S2L1.2C1] Commerical Managed Care		(47,669.00)	(79,794.00)

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

Subgroup : None

400200	MA Room & Board	(265,020.00)	(312,000.00)
400246	MA Nursing	(165,150.14)	(195,093.04)
Subtotal : None		(430,170.14)	(507,093.04)
Total [S2L1.4C1] Medicare-Fee-For-Service		(430,170.14)	(507,093.04)

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

Subgroup : None

400272	M MA Room & Board	(304,123.50)	(458,450.00)
400288	M MA Contractual Allow (R&B)	(108,488.14)	(45,420.92)
Subtotal : None		(412,611.64)	(503,870.92)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(412,611.64)	(503,870.92)

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

Subgroup : None

400100	MD Room & Board	(4,903,547.02)	(5,432,993.20)
400103	MD State Add-On	(332,600.00)	0.00

400155	MD Contractual Allow (R&B)	1,216,208.85	2,179,428.09
400270	MA Revenue Adjustments	0.00	1.00
Subtotal : None		(4,019,938.17)	(3,253,564.11)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(4,019,938.17)	(3,253,564.11)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3003.8	Mass SCO Revenue	(5,223,905.00)	(4,122,278.00)
Subtotal : None		(5,223,905.00)	(4,122,278.00)
Total [S2L1.8C1]	Senior Care Options	(5,223,905.00)	(4,122,278.00)
Group : [S2L1.14C1] Veterans & Other Public			
Subgroup : None			
400700	VA Room & Board	(234,203.75)	(383,850.00)
400733	VA Restorative Nursing	43,124.64	(43,124.64)
400797	VA Contractual Allow (R&B)	(82,508.39)	40,414.05
400799	VA Revenue Adjustments	0.00	(3,108.72)
Subtotal : None		(273,587.50)	(389,669.31)
Total [S2L1.14C1]	Veterans & Other Public	(273,587.50)	(389,669.31)
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
400115	MD Lab	(0.02)	(356.41)
400120	MD Pharmacy	(47,472.95)	(20,572.20)
400125	MD IV Therapy	0.00	(4,544.00)
400130	MD X-Ray	(1,777.12)	(50.00)
400135	MD Physical Therapy	(3,171.81)	(5,928.28)
400140	MD Occupational Therapy	(3,207.32)	(4,840.61)
400145	MD Speech Therapy	(286.38)	(679.79)
400160	MD Contractual Allow (Ancill	55,915.58	36,971.29
400215	MA Lab	(3,312.87)	(4,503.10)
400220	MA Pharmacy	(27,199.29)	(34,603.57)
400225	MA IV Therapy	0.00	(769.84)
400227	MA Oxygen	0.00	(317.91)
400230	MA X-Ray	(1,481.96)	(80.00)
400235	MA Physical Therapy	(149,891.17)	(175,646.49)
400240	MA Occupational Therapy	(145,757.67)	(159,861.31)
400245	MA Speech Therapy	(52,328.86)	(67,462.63)
400255	MA Contractual Allow (R&B)	160,240.31	189,133.26
400260	MA Contractual Allow (Ancill	(3,603.00)	(16,417.16)
400269	MA Sequester	11,732.15	8,484.28
400274	M MA Lab	(237.54)	0.00
400275	M MA Pharmacy	(1,980.83)	(116.40)
400278	M MA X-Ray	(332.49)	0.00
400279	M MA Physical Therapy	(5,139.22)	(224.49)
400280	M MA Occuational Therapy	(5,441.27)	0.00
400281	M MA Speech Therapy	(838.28)	0.00
400286	M MA Nursing	(4,292.34)	0.00
400289	M MA Contractual Allow (Anci	7,321.77	340.89
400315	H Lab	0.00	(36.05)
400320	H Pharmacy	(0.07)	(27,833.51)
400330	H X-Ray	(37.15)	0.00
400335	H Physical Therapy	0.00	(291.63)
400340	H Occupational Therapy	(624.68)	0.00
400345	H Speech Therapy	(286.38)	0.00
400360	H Contractual Allow (Ancilla	948.28	27,869.56

400405	MG Medical Supplies	0.00	(4,800.38)
400415	MG Lab	(5,767.06)	(8,411.63)
400420	MG Pharmacy	(66,373.24)	(59,276.53)
400425	MG IV Therapy	(3,051.07)	(2,697.72)
400430	MG X-Ray	(3,013.63)	(1,128.62)
400435	MG Physical Therapy	(166,526.25)	(143,776.90)
400440	MG Occupational Therapy	(200,788.25)	(126,084.63)
400445	MG Speech Therapy	(20,993.13)	(28,932.58)
400460	MG Contractual Allow (Ancill	294,190.88	296,986.36
400635	MB Physical Therapy	(55,792.92)	(29,003.31)
400640	MB Occupational Therapy	(50,360.58)	(28,464.39)
400645	MB Speech Therapy	(4,482.31)	(5,935.74)
400660	MB Contractual Allow (Ancill	22,669.21	13,065.44
400669	MB Sequester	1,608.60	616.65
400715	VA Lab	(652.26)	(2,996.90)
400720	VA Pharmacy	(54,865.16)	(84,078.65)
400730	VA X-Ray	0.00	(320.00)
400735	VA Physical Therapy	25,009.24	(39,033.94)
400740	VA Occupational Therapy	24,095.73	(33,071.10)
400745	VA Speech Therapy	10,973.31	(12,992.73)
400798	VA Contractual Allow (Ancill)	83,752.53	50,768.68
Subtotal : None		(392,908.94)	(511,904.72)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(392,908.94)	(511,904.72)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
400855	Grant Revenue	0.00	(1,956,779.90)
400861	COVID Testing Revenue	(48,574.92)	(212,088.00)
Subtotal : None		(48,574.92)	(2,168,867.90)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(48,574.92)	(2,168,867.90)
Group : [S2L3.4C1] Vending Machine Revenue			
Subgroup : None			
400840	Vending Income	(429.02)	(521.27)
Subtotal : None		(429.02)	(521.27)
Total [S2L3.4C1]	Vending Machine Revenue	(429.02)	(521.27)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
400870	Interest Income	(1,518.17)	(21,614.59)
Subtotal : None		(1,518.17)	(21,614.59)
Total [S2L3.7C1]	Interest Income	(1,518.17)	(21,614.59)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
400860	Miscellaneous Revenue	(3,343.07)	(26,837.09)
Subtotal : None		(3,343.07)	(26,837.09)
Total [S2L3.9C1]	Administrative & General Recoverable	(3,343.07)	(26,837.09)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
560010	Salaries - DNS	160,614.73	39,256.88
Subtotal : None		160,614.73	39,256.88
Total [S3L1.1C1]	Director of Nurses Salary	160,614.73	39,256.88

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
500025	Salaries - Clinical/Nurse Lia	13,211.51	75,100.51
560020	Salaries - ADNS	67,172.24	105,905.67
560030	Salaries - RN Nursing Supervi	9,391.93	(9,006.52)
560050	Salaries - Unit Coordinator	210,039.61	199,474.67
560100	Salaries - Infection Control	1,880.00	(2,961.74)
562020	Salaries - RN	746,881.08	435,639.82
Subtotal : None		1,048,576.37	804,152.41
Total [S3L1.7C1]	Registered Nurses Salaries	1,048,576.37	804,152.41

Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
562180	Contract Svcs - Nursing	473,290.96	324,607.09
Subtotal : None		473,290.96	324,607.09
Total [S3L1.10C1]	Registered Nurses Purchased Service	473,290.96	324,607.09

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
562030	Salaries - LPN	752,985.02	821,695.51
Subtotal : None		752,985.02	821,695.51
Total [S3L1.12C1]	Licensed Practical Nurses Salary	752,985.02	821,695.51

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6042.2	LPN PS	156,982.00	0.00
Subtotal : None		156,982.00	0.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	156,982.00	0.00

Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
562040	Salaries - CNA	1,574,334.29	1,403,251.83
Subtotal : None		1,574,334.29	1,403,251.83
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,574,334.29	1,403,251.83

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
6052.2	CNA P/S	8,755.00	0.00
Subtotal : None		8,755.00	0.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	8,755.00	0.00

Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C] Administrator Salaries			
500010	Salaries - Administrator	165,002.52	128,773.03
Subtotal [S3L2.1C1A] Administrator Salaries		165,002.52	128,773.03
Total [S3L2.1C1]	Administration Salaries	165,002.52	128,773.03

Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
500040	Salaries - Business Office	195,823.93	180,103.28
500050	Salaries - Admissions	0.00	189,674.82
Subtotal : None		195,823.93	369,778.10
Total [S3L2.7C1]	Clerical Staff Salaries	195,823.93	369,778.10

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

Subgroup : None

500330	Contract Svcs - Office	71,866.38	65,344.41
500332	Contract Svcs - IT Support	32,790.52	10,530.91
500360	Consulting Other	28,548.92	73,002.68
Subtotal : None		133,205.82	148,878.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	133,205.82	148,878.00

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

Subgroup : None

500220	Payroll Processing Fees - ADP	20,935.61	32,358.48
Subtotal : None		20,935.61	32,358.48
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	20,935.61	32,358.48

Group : [S3L2.12C1] Office Supplies

Subgroup : None

500200	Bank Charges	12,390.96	9,002.23
500260	Office Supplies	11,688.92	8,066.56
500280	Postage	1,425.73	260.19
500310	Rental Of Office Equipment	16,782.68	15,821.10
Subtotal : None		42,288.29	33,150.08
Total [S3L2.12C1]	Office Supplies	42,288.29	33,150.08

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

Subgroup : None

500440	Telephone	18,789.81	17,028.28
Subtotal : None		18,789.81	17,028.28
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	18,789.81	17,028.28

Group : [S3L2.15C1] Travel, Conventions & Meetings

Subgroup : None

500180	Travel & Mileage	4,887.82	9,804.25
500460	Meetings & Seminars	1,221.74	(75.00)
Subtotal : None		6,109.56	9,729.25
Total [S3L2.15C1]	Travel, Conventions & Meetings	6,109.56	9,729.25

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	36,829.84	18,482.15
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	2,375.00	2,572.52
Subtotal : None		39,724.84	21,574.67
Total [S3L2.17C1]	Licenses & Dues: Patient Care Relate	39,724.84	21,574.67

Group : [S3L2.19C1] Accounting Services (not related to Appeals)

Subgroup : None

500320	Accounting Fees	12,553.59	9,215.11
Subtotal : None		12,553.59	9,215.11
Total [S3L2.19C1]	Accounting Services (not related to A	12,553.59	9,215.11

Group : [S3L2.20C1] Insurance: Malpractice & General Liability

Subgroup : None

500450	Insurance - Non Property	64,283.10	102,657.66
Subtotal : None		64,283.10	102,657.66
Total [S3L2.20C1]	Insurance: Malpractice & General Lial	64,283.10	102,657.66

Group : [S3L2.22C1] Other A & G Expenses

Subgroup : None

566180	Patient Expenses	1,769.82	7,119.48
Subtotal : None		1,769.82	7,119.48
Total [S3L2.22C1]	Other A & G Expenses	1,769.82	7,119.48

Group : [S3L2B.1C1] Advertising Marketing

Subgroup : None

500480	Advertising - Promotional	1,402.81	331.94
500485	Business Development	0.00	356.71
Subtotal : None		1,402.81	688.65
Total [S3L2B.1C1]	Advertising Marketing	1,402.81	688.65

Group : [S3L2B.6C1] Legal: Other

Subgroup : None

500340	Legal Fees	31,857.80	32,378.88
Subtotal : None		31,857.80	32,378.88
Total [S3L2B.6C1]	Legal: Other	31,857.80	32,378.88

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None

500800	Management Fee	546,963.00	566,341.00
Subtotal : None		546,963.00	566,341.00
Total [S3L2B.8C1]	Management Company Fees	546,963.00	566,341.00

Group : [S3L2B.10C1] Interest on Working Capital

Subgroup : None

502000	Interest Working Capital	56,966.29	0.00
Subtotal : None		56,966.29	0.00
Total [S3L2B.10C1]	Interest on Working Capital	56,966.29	0.00

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

Subgroup : None

500490	Fines & Penalties	112,284.91	193,987.03
502150	Interest Other	111,262.77	78,348.11
Subtotal : None		223,547.68	272,335.14
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	223,547.68	272,335.14

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

500495	Bad Debt	120,000.00	1,693,379.96
Subtotal : None		120,000.00	1,693,379.96
Total [S3L2B.14C1]	Bad Debt Expenses	120,000.00	1,693,379.96

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

500551	Provider Tax	912,262.08	835,619.34
Subtotal : None		912,262.08	835,619.34

Total [S3L2B.15C1]	User Fee Assessment	912,262.08	835,619.34
Group : [S3L3.1C1]	Staff Development Coordinator Salaries		
Subgroup : None			
550110	Salaries - Staff Development	24,288.00	103,186.73
Subtotal : None		24,288.00	103,186.73
Total [S3L3.1C1]	Staff Development Coordinator Salari	24,288.00	103,186.73
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
550010	Salaries - Maint Supervisor	53,517.27	93,238.28
550020	Salaries - Maintenance Staff	67,853.89	54,390.06
Subtotal : None		121,371.16	147,628.34
Total [S3L3.5C1]	Plant Operations: Salaires	121,371.16	147,628.34
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
550120	Contract Svcs Maintenance	75,681.11	127,738.87
550140	Pest Control	19,072.00	20,961.83
550145	Contract Svcs - Landscaping/S	7,113.76	9,425.00
550190	Trash Removal	36,935.21	42,057.99
Subtotal : None		138,802.08	200,183.69
Total [S3L3.8C1]	Plant Operations: Purchased Service	138,802.08	200,183.69
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
550100	Maintenance Supplies	38,860.33	26,055.03
550110	Repairs & Maintenance	84,445.80	53,914.85
550130	Minor Equipment	1,027.62	3,009.91
Subtotal : None		124,333.75	82,979.79
Total [S3L3.9C1]	Plant Operations: Supplies & Expensi	124,333.75	82,979.79
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
550150	Gas & Electric	110,073.43	119,166.56
550160	Fuel Oil	65,173.09	63,915.30
550180	Water & Sewer	93,679.46	108,802.30
Subtotal : None		268,925.98	291,884.16
Total [S3L3.10C1]	Plant Operatins: Utilities	268,925.98	291,884.16
Group : [S3L3.13C1]	Dietician: Salaries		
Subgroup : None			
520040	Salaries - Dietician	24,695.00	87,981.08
Subtotal : None		24,695.00	87,981.08
Total [S3L3.13C1]	Dietician: Salaries	24,695.00	87,981.08
Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
520165	Contract Svcs - Dietician	21,742.17	0.00
Subtotal : None		21,742.17	0.00
Total [S3L3.16C1]	Dietician: Purchased Service	21,742.17	0.00
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
520010	Salaries - Food Serv Dir	79,916.82	72,521.59

520020	Salaries - Cooks	131,862.09	99,279.63
520030	Salaries - Dietary Aides	240,952.30	256,599.55
Subtotal : None		452,731.21	428,400.77
Total [S3L3.18C1]	Dietary: Salaries	452,731.21	428,400.77

Group : [S3L3.22C1] Dietary: Purchased Service
Subgroup : None

520160	Contract Svcs - Dietary	412.00	475.00
Subtotal : None		412.00	475.00
Total [S3L3.22C1]	Dietary: Purchased Service	412.00	475.00

Group : [S3L3.23C1] Dietary: Supplies & Expenses
Subgroup : None

520100	Raw Food	273,891.28	278,631.19
520120	Food Supplements	22,258.02	31,670.23
520140	Dietary Supplies	33,017.15	38,340.08
Subtotal : None		329,166.45	348,641.50
Total [S3L3.23C1]	Dietary: Supplies & Expenses	329,166.45	348,641.50

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries

Subgroup : [S3L3.24C1] Housekeeping Salries

530010	Salaries - Houskpg Supv	23,439.91	34,788.52
530020	Salaries - Houskpg Staff	305,868.05	264,685.28
Subtotal [S3L3.24C1] Housekeeping Salries		329,307.96	299,473.80

Subgroup : [S3L3.24C1] Laundry Salaries

540020	Salaries - Laundry Staff	65,677.67	48,175.49
Subtotal [S3L3.24C1] Laundry Salaries		65,677.67	48,175.49

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	394,985.63	347,649.29
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses

530120	Housekeeping Supplies	44,640.99	38,377.82
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		44,640.99	38,377.82

Subgroup : [S3L3.28C1] Laundry Supplies & Expense

540100	Laundry Supplies	12,702.24	10,841.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		12,702.24	10,841.00

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	57,343.23	49,218.82
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Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding

Subgroup : None

540140	Linens Purchases	12,917.10	5,530.81
Subtotal : None		12,917.10	5,530.81
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bec	12,917.10	5,530.81

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

560040	Salaries - Nursing Scheduler	40,377.36	32,341.02
560080	Salaries - Central Supl Clerk	48,952.16	49,567.24
560090	Salaries - Medical Records	6,841.92	0.00
Subtotal : None		96,171.44	81,908.26
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	96,171.44	81,908.26

Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service

Subgroup : None

566120	Contract Svcs -Medical Records	150.63	0.00
Subtotal : None		150.63	0.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purch	150.63	0.00

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C1] MMQ Salaries

562032	Salaries - MMQ	146,842.86	148,888.88
Subtotal [S3L3.40C1] MMQ Salaries		146,842.86	148,888.88

Subgroup : [S3L3.40C1] MDS Salaries

560060	Salaries - MDS Coordinator	179,376.55	183,496.69
Subtotal [S3L3.40C1] MDS Salaries		179,376.55	183,496.69

Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	326,219.41	332,385.57
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

590010	Salaries - Social Svc Dir	30,507.21	87,693.47
590020	Salaries - Social Svc Staff	80,686.54	33,691.66
Subtotal : None		111,193.75	121,385.13
Total [S3L3.48C1]	Social Service Worker: Salaries	111,193.75	121,385.13

Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

566070	Contract Svcs - Soc Services	10,076.81	8,135.09
Subtotal : None		10,076.81	8,135.09
Total [S3L3.51C1]	Social Service Worker: Purchased Se	10,076.81	8,135.09

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

570010	Salaries - Dir Rehab	38,349.07	(364.02)
570050	Salaries - PT	47,366.75	100,480.47
570055	Salaries - PT Aides	63,013.65	62,336.75
570070	Salaries - ST Staff	17,559.06	32,442.62
570090	Salaries - OT	177,034.13	81,433.58
570100	Salaries - COTA	10,917.94	292.07
Subtotal : None		354,240.60	276,621.47
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	354,240.60	276,621.47

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants

Subgroup : None

566040	Contract Svcs - Psychiatric	11,450.00	0.00
570040	Contract Svcs - Rehab	517.50	11,308.33
Subtotal : None		11,967.50	11,308.33
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	11,967.50	11,308.33

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries

Subgroup : None

580010	Salaries - Activities Director	32,256.53	47,277.98
580020	Salaries - Activities -Staff	52,220.16	30,964.98
Subtotal : None		84,476.69	78,242.96
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	84,476.69	78,242.96

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service

Subgroup : None

580120	Contract Svcs - Entertainment	1,500.00	0.00
Subtotal : None		1,500.00	0.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	1,500.00	0.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses

Subgroup : None

550170	Cable TV	19,629.65	13,443.57
580100	Activities Supplies	4,766.86	3,728.23
Subtotal : None		24,396.51	17,171.80
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	24,396.51	17,171.80

Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation

Subgroup : None

566140	Patient Transportation	5,343.02	147.00
Subtotal : None		5,343.02	147.00
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	5,343.02	147.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense

Subgroup : None

500160	Auto Expenses	0.00	187.00
Subtotal : None		0.00	187.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	0.00	187.00

Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None

510130	Union Training	0.00	953.81
Subtotal : None		0.00	953.81
Total [S3L3.80C1]	Variable Job Related Education	0.00	953.81

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

Subgroup : None

566030	Contract Svcs - Med Director	30,000.00	30,000.00
Subtotal : None		30,000.00	30,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	30,000.00	30,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None

564140	Prescription Drugs	198,897.95	217,913.33
566010	I.V. Therapy/RT Exp	4,178.68	8,620.88
566190	Lab Fees	28,943.57	19,445.66
566200	X-Ray Services	2,586.25	2,131.99
566210	Patient Consolidated Billing	14,848.16	5,841.03
Subtotal : None		249,454.61	253,952.89
Total [S3L3.87C1]	Legend Drugs	249,454.61	253,952.89

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

Subgroup : None

562100	Medical Supplies	67,817.19	86,959.30
562120	Diapers/Disposables	32,455.66	35,934.43
562140	Tube Feeding (Non Part B)	8,828.14	4,467.25
562160	Oxygen Supplies	3,573.88	3,874.46
564120	Over The Counter Drugs	15,764.65	16,176.04

566100	Medical Records Supplies	10.04	259.22
566191	Lab Fees COVID	0.00	(1,440.00)
570060	Physical Therapy Supplies	3,779.93	4,140.11
570160	Respiratory Therapy Supplies	109.01	0.00
Subtotal : None		132,338.50	150,370.81
Total [S3L3.89C1]	House Supplies Not Resold	132,338.50	150,370.81
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
564100	Contract Svcs - Pharmacy	10,888.50	11,072.05
Subtotal : None		10,888.50	11,072.05
Total [S3L3.92C1]	Pharmacy Consultant	10,888.50	11,072.05
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C Improvements Depreciation			
501300	Deprec - Leasehold Improvmnts	57,145.62	35,548.62
Subtotal [S3L4.1C1B] Improvements Depreciation		57,145.62	35,548.62
Subgroup : [S3L4.1C Equipment Depreciation			
501100	Deprec - FF&E	14,240.04	12,399.36
501400	Amort - Computers	895.92	895.92
Subtotal [S3L4.1C1C] Equipment Depreciation		15,135.96	13,295.28
Total [S3L4.1C1]	Depreciaton	72,281.58	48,843.90
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
500530	Insurance - Property	28,316.16	19,982.43
Subtotal : None		28,316.16	19,982.43
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	28,316.16	19,982.43
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
500510	Taxes - Real Estate	61,023.30	63,441.77
Subtotal : None		61,023.30	63,441.77
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	61,023.30	63,441.77
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
500520	Taxes - Personal Property	8,998.39	14,552.40
Subtotal : None		8,998.39	14,552.40
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	8,998.39	14,552.40
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
566160	Med Equip Rental	24,829.97	31,066.48
Subtotal : None		24,829.97	31,066.48
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	24,829.97	31,066.48
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
500900	Rent Expense - Building	1,191,576.43	1,167,241.16
500905	SL Rent	29,850.53	54,185.80
Subtotal : None		1,221,426.96	1,221,426.96
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	1,221,426.96	1,221,426.96

Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	620,764.93	333,639.96
510060	Employee Grp Life Insurance	0.00	(1,134.01)
510100	Employee Disability Ins	7,309.23	7,451.62
510105	Employee Pers Fam Med Lve Ins	20,044.99	19,418.03
Subtotal : None		648,119.15	359,375.60
Total [CLA-53.01]	LA-Group Health/Life	648,119.15	359,375.60
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	4,901.85	(74,318.52)
510080	Employ Benes - Non Payroll	4,141.69	8,505.61
510110	Pre Employment EE Costs	12,854.00	(10,767.50)
Subtotal : None		21,897.54	(76,580.41)
Total [CLA-53.03]	LA-Employee Benefits	21,897.54	(76,580.41)
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	433,686.23	454,408.10
510020	Payroll Taxes - FUTA	6,500.40	7,536.38
510030	Payroll Taxes - SUTA	58,928.02	47,317.62
Subtotal : None		499,114.65	509,262.10
Total [CLA-53.04]	LA-Payroll Taxes	499,114.65	509,262.10
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	113,378.71	116,233.74
Subtotal : None		113,378.71	116,233.74
Total [CLA-53.05]	LA-Workers Comp	113,378.71	116,233.74
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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