

Client: **A162283 - Bear Mountain-Reading**
Engagement: **MDMC 2022 - Bear Mountain-Reading**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [1]	Balance Sheet					
Subgroup : None						
100010	Petty Cash	1,500.00	1,500.00		0.00	1,500.00
100020	Cash - Operating	11,028.64	37,767.64		0.00	37,767.64
100029	Cash - Controlled Disb (WIN)	(29,881.17)	(20,998.24)		0.00	(20,998.24)
100050	Patient Funds Account	67,607.75	69,874.68		0.00	69,874.68
100070	AR Medicaid	551,727.41	565,840.54		0.00	565,840.54
100075	AR Medicare A	135,597.57	180,514.30		0.00	180,514.30
100080	AR Managed Care	268,199.14	467,306.46		0.00	467,306.46
100085	AR Private	191,134.99	252,711.57		0.00	252,711.57
100090	AR Medicare B	48,258.17	28,077.37		0.00	28,077.37
100095	AR Other	2,125.00	630.70		0.00	630.70
100105	Allowance - Doubtful Accounts	(180,000.00)	(472,249.24)		0.00	(472,249.24)
100310	Due To/from Seller	71,758.65	71,758.65		0.00	71,758.65
100317	Due To/from Bear Mt Health	(11,956,685.23)	(16,845,980.38)		0.00	(16,845,980.38)
100318	Due To/from Bear Mt Mgmt	(1,806,222.62)	(2,967,279.62)		0.00	(2,967,279.62)
100326	Capital Improvement Reserve	(539,500.00)	0.00		0.00	0.00
100327	Due To/from Medicare	(14,050.61)	0.00		0.00	0.00
100350	Due to/fr Bear Mt Andover	(4,015.04)	52,535.64		0.00	52,535.64
100351	Due to/fr Bear Mt E Longmeadow	(2,017.68)	(10,733.61)		0.00	(10,733.61)
100352	Due to/fr Bear Mt Lowell	(20,845.68)	(23,339.68)		0.00	(23,339.68)
100353	Due to/fr Bear Mt Reading	(940.60)	0.00		0.00	0.00
100354	Due to/fr Bear Mt Springfield	0.00	(1,017.73)		0.00	(1,017.73)
100355	Due to/fr Bear Mt Sudbury	(179,013.23)	(172,938.24)		0.00	(172,938.24)
100357	Due to/fr Bear Mt Worcester	15,343,332.44	20,681,450.39		0.00	20,681,450.39
100400	Prepaid Expenses	1,595.38	5,752.80		0.00	5,752.80
100410	Prepaid Insurance	3,534.70	2,434.72		0.00	2,434.72
100500	Leasehold Improvements	560,290.62	66,520.02		0.00	66,520.02
100510	Furniture Fixtures & Equipment	5,922.62	19,352.71		0.00	19,352.71
100530	Computer Equip & Software	3,283.39	3,283.39		0.00	3,283.39
100535	Computer Equip - Capital Lease	22,387.02	22,387.02		0.00	22,387.02
100600	Accum Amort - Leasehold Imp	(61,808.22)	(6,748.80)		0.00	(6,748.80)
100610	Accum Depr - F F & E	(1,236.72)	(3,594.60)		0.00	(3,594.60)
100630	Accum Amort - Software	(328.32)	(984.96)		0.00	(984.96)
100635	Accum Depr - Capital Lse Comp	(6,716.16)	(11,193.60)		0.00	(11,193.60)
100720	Loan Acquisition Costs	0.00	6,250.00		0.00	6,250.00
200000	Accounts Payable	(1,055,804.05)	(1,500,971.75)		0.00	(1,500,971.75)
200010	Accrued Accounts Payable	(52,099.70)	(40,832.73)		0.00	(40,832.73)
200015	Provider Tax Payable	(169,419.45)	(284,777.38)		0.00	(284,777.38)
200020	Payroll Payable	(61,600.71)	(82,827.33)		0.00	(82,827.33)
200025	Payroll Taxes Payable	(164,966.62)	(79,168.39)		0.00	(79,168.39)
200026	Vol EE Benefits Payable	4,863.63	8,136.20		0.00	8,136.20
200028	Vol EE 401K Payable	(1,095.20)	(1,635.64)		0.00	(1,635.64)
200040	Interest Payable	(4,635.59)	0.00		0.00	0.00
200050	Real Estate Tax Payable	0.00	(11,015.28)		0.00	(11,015.28)
200060	Accrued PTO Benefits	(71,757.77)	(59,098.74)		0.00	(59,098.74)
200065	Payroll Adjustments	569.66	943.97		0.00	943.97
200069	Patient Refund	3,268.40	2,251.24		0.00	2,251.24
200070	Patient Funds Liability	(67,607.75)	(69,874.68)		0.00	(69,874.68)
250100	LT Line Of Credit	(332,229.04)	0.00		0.00	0.00
290100	Deferred Rent	(145,173.00)	(150,877.00)		0.00	(150,877.00)
290200	Deferred Revenue HHS	(197,000.00)	0.00		0.00	0.00
300040	Retained Earnings	7,613.84	(1,104.84)		0.00	(1,104.84)
Subtotal : None		178,948.86	(271,962.45)		0.00	(271,962.45)
Total [1] Balance Sheet		178,948.86	(271,962.45)		0.00	(271,962.45)

Group : [2]	Income Statement					
Subgroup : None						
3003.8	Medicaid Managed Care	(1,516.00)	0.00		(52,347.00)	(52,347.00)
					(52,347.00)	
3003.9	SCO Income	(1,475,937.00)	0.00	CAIDJE - 1	(2,001,552.00)	(2,001,552.00)
				CAIDJE - 1	(2,001,552.00)	
400000	PVT Room & Board	(865,399.00)	(471,792.92)		0.00	(471,792.92)
400005	PVT Medical Supplies	0.00	(1,313.25)		0.00	(1,313.25)
400035	PVT Physical Therapy	(91.18)	(110.34)		0.00	(110.34)
400040	PVT Occupational Therapy	(136.77)	(129.60)		0.00	(129.60)
400047	PVT Ancillaries	(31.00)	0.00		0.00	0.00
400055	PVT Contractual Allow (R&B)	15,030.00	19,851.00		0.00	19,851.00
400060	PVT Contractual Allow (Ancill)	0.00	5.00		0.00	5.00
400100	MD Room & Board	(9,784,019.00)	(9,248,379.00)		2,053,899.00	(7,194,480.00)
				CAIDJE - 1	2,053,899.00	
400103	MD State Add-On	0.00	(50,790.00)		0.00	(50,790.00)
400105	MD Medical Supplies	0.00	(1,152.81)		0.00	(1,152.81)
400115	MD Lab	0.00	(389.15)		0.00	(389.15)
400120	MD Pharmacy	(76.52)	(4,487.91)		0.00	(4,487.91)
400127	MD Oxygen	(31.00)	(180.00)		0.00	(180.00)
400130	MD X-Ray	0.00	(242.50)		0.00	(242.50)
400135	MD Physical Therapy	(8,437.48)	(14,083.07)		0.00	(14,083.07)
400140	MD Occupational Therapy	(12,638.81)	(26,442.49)		0.00	(26,442.49)
400145	MD Speech Therapy	(4,567.00)	(11,893.31)		0.00	(11,893.31)
400155	MD Contractual Allow (R&B)	5,602,077.14	4,176,973.28		0.00	4,176,973.28
400160	MD Contractual Allow (Ancill)	22,050.68	54,348.70		0.00	54,348.70

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
400170	MD Revenue Adjustments	(1,170.00)	(22,000.00)		0.00	(22,000.00)
400200	MA Room & Board	(781,098.00)	(851,767.00)		0.00	(851,767.00)
400205	MA Medical Supplies	(4,583.89)	(6,114.71)		0.00	(6,114.71)
400215	MA Lab	(12,028.16)	(9,450.42)		0.00	(9,450.42)
400220	MA Pharmacy	(44,972.63)	(54,033.46)		0.00	(54,033.46)
400225	MA IV Therapy	(2,312.96)	0.00		0.00	0.00
400227	MA Oxygen	(93.00)	(3,935.27)		0.00	(3,935.27)
400230	MA X-Ray	(2,985.91)	(1,196.50)		0.00	(1,196.50)
400235	MA Physical Therapy	(294,454.12)	(299,113.22)		0.00	(299,113.22)
400240	MA Occupational Therapy	(278,478.27)	(287,633.90)		0.00	(287,633.90)
400245	MA Speech Therapy	(133,266.28)	(142,907.38)		0.00	(142,907.38)
400246	MA Nursing	(320,467.16)	(360,729.69)		0.00	(360,729.69)
400255	MA Contractual Allow (R&B)	607,805.94	660,281.73		0.00	660,281.73
400260	MA Contractual Allow (Ancill	144,811.36	25,022.98		0.00	25,022.98
400269	MA Sequester	(23.63)	14,594.89		0.00	14,594.89
400270	MA Revenue Adjustments	(266.00)	0.00		0.00	0.00
400272	M MA Room & Board	(461,073.00)	(484,529.00)		0.00	(484,529.00)
400274	M MA Lab	(2,791.05)	(3,934.42)		0.00	(3,934.42)
400275	M MA Pharmacy	(10,656.04)	(31,061.50)		0.00	(31,061.50)
400276	M MA IV Therapy	(418.48)	(2,830.31)		0.00	(2,830.31)
400277	M MA Oxygen	(359.96)	(484.96)		0.00	(484.96)
400278	M MA X-Ray	(887.22)	(642.50)		0.00	(642.50)
400279	M MA Physical Therapy	(37,138.10)	(54,672.94)		0.00	(54,672.94)
400280	M MA Occuational Therapy	(35,963.00)	(54,355.01)		0.00	(54,355.01)
400281	M MA Speech Therapy	(20,684.82)	(27,492.05)		0.00	(27,492.05)
400285	M MA Medical Supplies	(286.88)	(1,694.69)		0.00	(1,694.69)
400286	M MA Nursing	0.00	(4,279.36)		0.00	(4,279.36)
400288	M MA Contractual Allow (R&B)	(34,060.40)	(27,354.47)		0.00	(27,354.47)
400289	M MA Contractual Allow (Anci	109,185.55	164,220.98		0.00	164,220.98
400300	H Room & Board	(4,389.00)	(5,681.00)		0.00	(5,681.00)
400335	H Physical Therapy	(113.67)	(234.12)		0.00	(234.12)
400340	H Occupational Therapy	(399.06)	(299.47)		0.00	(299.47)
400345	H Speech Therapy	(742.19)	(97.11)		0.00	(97.11)
400355	H Contractual Allow (R&B)	108.00	340.37		0.00	340.37
400360	H Contractual Allow (Ancilla	41.37	0.00		0.00	0.00
400400	MG Room & Board	(62,766.00)	(125,419.00)		0.00	(125,419.00)
400405	MG Medical Supplies	(3,959.24)	(7,271.76)		0.00	(7,271.76)
400415	MG Lab	(5,673.98)	(6,261.58)		0.00	(6,261.58)
400420	MG Pharmacy	(37,847.41)	(25,383.03)		0.00	(25,383.03)
400425	MG IV Therapy	(925.88)	(13,070.91)		0.00	(13,070.91)
400427	MG Oxygen	(633.86)	0.00		0.00	0.00
400430	MG X-Ray	(1,018.29)	(897.07)		0.00	(897.07)
400435	MG Physical Therapy	(131,839.56)	(83,566.32)		0.00	(83,566.32)
400440	MG Occupational Therapy	(172,401.29)	(131,281.25)		0.00	(131,281.25)
400445	MG Speech Therapy	(90,808.10)	(69,703.91)		0.00	(69,703.91)
400455	MG Contractual Allow (R&B)	8,387.12	6,841.56		0.00	6,841.56
400460	MG Contractual Allow (Ancill	306,279.79	233,224.76		0.00	233,224.76
400635	MB Physical Therapy	(48,451.94)	(21,791.38)		0.00	(21,791.38)
400640	MB Occupational Therapy	(74,707.44)	(35,896.19)		0.00	(35,896.19)
400645	MB Speech Therapy	(32,935.02)	(17,809.33)		0.00	(17,809.33)
400660	MB Contractual Allow (Ancill	21,545.99	12,749.60		0.00	12,749.60
400669	MB Sequester	0.00	499.36		0.00	499.36
400855	Grant Revenue	(259,905.44)	(565,297.47)		0.00	(565,297.47)
400856	Loan Forgiveness PPP	(1,134,100.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(12,590.25)	(14,599.85)		0.00	(14,599.85)
400861	COVID Testing Revenue	(149,063.92)	(192,132.00)		0.00	(192,132.00)
400870	Interest Income	(205.80)	(16,809.58)		0.00	(16,809.58)
500010	Salaries - Administrator	135,866.98	129,567.10		0.00	129,567.10
500035	Salaries - AR Corporate	44,488.18	44,652.46		0.00	44,652.46
500040	Salaries - Business Office	146,093.84	128,610.06		0.00	128,610.06
500050	Salaries - Admissions	18,798.02	28,449.83		0.00	28,449.83
500060	Salaries - Staffing Admin	1,603.09	(1,747.57)		0.00	(1,747.57)
500150	Advertising - Help Wanted	2,823.26	2,021.57		0.00	2,021.57
500160	Auto Expenses	135.01	0.00		0.00	0.00
500180	Travel & Mileage	1,870.77	208.93		0.00	208.93
500182	Business Meals	50.05	0.00		0.00	0.00
500200	Bank Charges	6,755.97	6,811.22		0.00	6,811.22
500220	Payroll Processing Fees - ADP	14,425.92	25,861.36		0.00	25,861.36
500240	Dues & Subscriptions	28,967.08	34,286.40		0.00	34,286.40
500260	Office Supplies	11,547.60	10,884.11		0.00	10,884.11
500280	Postage	5,893.89	2,029.98		0.00	2,029.98
500300	Printing	300.06	0.00		0.00	0.00
500310	Rental Of Office Equipment	20,994.81	22,045.81		0.00	22,045.81
500320	Accounting Fees	5,775.00	17,605.14		0.00	17,605.14
500330	Contract Svcs - Office	51,011.51	52,333.63		0.00	52,333.63
500332	Contract Svcs - IT Support	17,740.44	13,490.41		0.00	13,490.41
500340	Legal Fees	9,827.70	15,694.01		0.00	15,694.01
500360	Consulting Other	14,590.89	67,233.08		0.00	67,233.08
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	1,445.00	689.00		0.00	689.00
500440	Telephone	29,900.26	22,017.30		0.00	22,017.30
500450	Insurance - Non Property	137,414.54	98,722.27		0.00	98,722.27
500460	Meetings & Seminars	59.00	0.00		0.00	0.00

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		12/31/2021	12/31/2022			12/31/2022
500480	Advertising - Promotional	798.49	3,306.84		0.00	3,306.84
500490	Fines & Penalties	16,900.00	15,623.50		0.00	15,623.50
500495	Bad Debt	96,000.00	146,000.00		0.00	146,000.00
500510	Taxes - Real Estate	67,523.66	66,091.68		0.00	66,091.68
500520	Taxes - Personal Property	1,980.00	6,848.42		0.00	6,848.42
500530	Insurance - Property	14,109.54	14,971.00		0.00	14,971.00
500531	Dep recapture	0.00	0.00		(58,375.00)	(58,375.00)
				CAIDJE - 2	(58,375.00)	
500551	Provider Tax	581,119.26	492,225.37		0.00	492,225.37
500800	Management Fee	501,079.00	416,558.00		0.00	416,558.00
500900	Rent Expense - Building	220,032.00	273,601.55		0.00	273,601.55
500905	SL Rent	46,935.00	5,704.00		0.00	5,704.00
501100	Deprec - FF&E	774.60	2,357.88		0.00	2,357.88
501300	Deprec - Leasehold Improvmnts	52,848.96	(55,059.42)		58,375.00	3,315.58
				CAIDJE - 2	58,375.00	
501400	Amort - Computers	328.32	656.64		0.00	656.64
501410	Deprec - Capital Lse Computers	5,969.94	4,477.44		0.00	4,477.44
502000	Interest Working Capital	53,031.67	49,295.74		0.00	49,295.74
502150	Interest Other	8,823.10	30,272.01		0.00	30,272.01
510003	Benefits Expense - PTO ETO	(12,964.53)	(12,659.03)		0.00	(12,659.03)
510010	Payroll Taxes - FICA	350,125.49	379,156.58		0.00	379,156.58
510020	Payroll Taxes - FUTA	5,716.84	5,724.17		0.00	5,724.17
510030	Payroll Taxes - SUTA	26,358.54	45,899.28		0.00	45,899.28
510040	Workers' Compensation	115,232.85	100,755.50		0.00	100,755.50
510050	Group Health Insurance	356,270.52	415,627.83		0.00	415,627.83
510080	Employ Benes - Non Payroll	6,749.59	8,434.78		0.00	8,434.78
510100	Employee Disability Ins	6,605.79	6,715.37		0.00	6,715.37
510105	Employee Pers Fam Med Lve Ins	21,713.86	16,280.04		0.00	16,280.04
510110	Pre Employment EE Costs	5,000.00	100.00		0.00	100.00
510120	Union Health & Welfare	48.98	0.00		0.00	0.00
520010	Salaries - Food Serv Dir	63,230.85	61,983.76		0.00	61,983.76
520020	Salaries - Cooks	129,725.39	173,317.63		0.00	173,317.63
520030	Salaries - Dietary Aides	163,778.63	152,022.51		0.00	152,022.51
520040	Salaries - Dietician	46,310.25	42,206.37		0.00	42,206.37
520100	Raw Food	214,888.10	206,052.28		0.00	206,052.28
520120	Food Supplements	23,777.53	22,465.13		0.00	22,465.13
520140	Dietary Supplies	31,911.69	26,652.49		0.00	26,652.49
520160	Contract Svcs - Dietary	308.00	654.00		0.00	654.00
530010	Salaries - Houskpg Supv	9,566.14	43,847.19		0.00	43,847.19
530020	Salaries - Houskpg Staff	298,747.77	144,804.04		0.00	144,804.04
530120	Housekeeping Supplies	38,603.59	28,983.38		0.00	28,983.38
540020	Salaries - Laundry Staff	23,148.93	28,314.16		0.00	28,314.16
540100	Laundry Supplies	6,063.79	6,693.51		0.00	6,693.51
540140	Linens Purchases	14,991.96	12,006.85		0.00	12,006.85
550010	Salaries - Maint Supervisor	49,809.08	40,573.29		0.00	40,573.29
550020	Salaries - Maintenance Staff	20,632.41	4,399.04		0.00	4,399.04
550100	Maintenance Supplies	43,024.97	35,995.06		0.00	35,995.06
550110	Repairs & Maintenance	63,553.02	56,042.82		0.00	56,042.82
550120	Contract Svcs Maintenance	49,846.03	37,290.18		0.00	37,290.18
550140	Pest Control	2,692.00	1,342.00		0.00	1,342.00
550145	Contract Svcs - Landscaping/S	10,510.00	27,833.00		0.00	27,833.00
550150	Gas & Electric	133,497.34	137,053.50		0.00	137,053.50
550160	Fuel Oil	0.00	28.00		0.00	28.00
550170	Cable TV	27,762.87	31,796.99		0.00	31,796.99
550180	Water & Sewer	129,748.26	105,880.90		0.00	105,880.90
550190	Trash Removal	39,219.43	43,676.81		0.00	43,676.81
560010	Salaries - DNS	125,094.04	113,520.10		0.00	113,520.10
560020	Salaries - ADNS	82,058.79	102,804.50		0.00	102,804.50
560025	Salaries - ADNS Neuro	0.00	(14.07)		0.00	(14.07)
560030	Salaries - RN Nursing Supervi	106,515.12	2,393.90		0.00	2,393.90
560040	Salaries - Nursing Scheduler	42,465.45	63,558.27		0.00	63,558.27
560050	Salaries - Unit Coordinator	42,692.55	61,086.88		0.00	61,086.88
560060	Salaries - MDS Coordinator	136,209.74	615.50		0.00	615.50
560090	Salaries - Medical Records	43,784.46	41,259.94		0.00	41,259.94
562020	Salaries - RN	390,129.98	294,589.52		0.00	294,589.52
562030	Salaries - LPN	1,016,798.62	1,135,397.40		0.00	1,135,397.40
562032	Salaries - MMQ	13,731.43	79,815.61		0.00	79,815.61
562040	Salaries - CNA	1,269,132.97	1,130,401.54		0.00	1,130,401.54
562100	Medical Supplies	105,772.92	96,622.59		0.00	96,622.59
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	60,639.37	38,345.86		0.00	38,345.86
562140	Tube Feeding (Non Part B)	7,806.54	8,544.56		0.00	8,544.56
562160	Oxygen Supplies	49,165.59	39,758.64		0.00	39,758.64
562180	Contract Svcs - Nursing	337,846.19	38,325.86		0.00	38,325.86
564100	Contract Svcs - Pharmacy	7,023.25	9,406.97		0.00	9,406.97
564120	Over The Counter Drugs	15,585.17	11,090.37		0.00	11,090.37
564140	Prescription Drugs	110,904.23	156,260.69		0.00	156,260.69
566010	I.V. Therapy/RT Exp	9,588.88	317.05		0.00	317.05
566030	Contract Svcs - Med Director	21,600.00	21,600.00		0.00	21,600.00
566070	Contract Svcs - Soc Services	4,974.34	5,184.76		0.00	5,184.76
566120	Contract Svcs -Medical Records	2,329.50	0.00		0.00	0.00
566140	Patient Transportation	6,491.90	10,733.75		0.00	10,733.75
566160	Med Equip Rental	31,447.24	40,922.63		0.00	40,922.63

Client: **A162283 - Bear Mountain-Reading**
Engagement: **MDMC 2022 - Bear Mountain-Reading**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
566180	Patient Expenses	0.00	64.83		0.00	64.83
566190	Lab Fees	30,093.50	24,065.60		0.00	24,065.60
566191	Lab Fees COVID	132,660.00	0.00		0.00	0.00
566200	X-Ray Services	6,078.93	3,176.07		0.00	3,176.07
566210	Patient Consolidated Billing	2,156.72	1,312.41		0.00	1,312.41
570010	Salaries - Dir Rehab	17,709.46	66,202.19		0.00	66,202.19
570020	Salaries - Therapy Aides	4,106.34	(1,805.61)		0.00	(1,805.61)
570040	Contract Svcs - Rehab	382,291.85	26,989.60		0.00	26,989.60
570050	Salaries - PT	18,666.37	126,267.58		0.00	126,267.58
570055	Salaries - PT Aides	14,553.46	11,631.70		0.00	11,631.70
570060	Physical Therapy Supplies	1,482.26	3,045.62		0.00	3,045.62
570070	Salaries - ST Staff	16,953.71	59,776.18		0.00	59,776.18
570080	Speech Therapy Supplies	0.00	355.00		0.00	355.00
570090	Salaries - OT	23,787.04	69,432.89		0.00	69,432.89
570100	Salaries - COTA	15,940.55	117,356.93		0.00	117,356.93
570110	Occupational Therapy Supplies	222.98	147.01		0.00	147.01
570160	Respiratory Therapy Supplies	0.00	710.00		0.00	710.00
580010	Salaries - Activities Director	40,037.48	61,382.90		0.00	61,382.90
580020	Salaries - Activities -Staff	51,035.35	30,072.09		0.00	30,072.09
580100	Activities Supplies	801.71	657.14		0.00	657.14
580120	Contract Svcs - Entertainment	250.00	750.00		0.00	750.00
590010	Salaries - Social Svc Dir	142,275.85	62,075.57		0.00	62,075.57
590020	Salaries - Social Svc Staff	2,212.60	1,035.00		0.00	1,035.00
Subtotal : None		(178,948.86)	271,962.45		0.00	271,962.45
Total [2] Income Statement		(178,948.86)	271,962.45		0.00	271,962.45

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Client: **A162283 - Bear Mountain-Reading**
Engagement: **MDMC 2022 - Bear Mountain-Reading**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100010	Petty Cash	1,500.00	1,500.00
100020	Cash - Operating	37,767.64	11,028.64
Subtotal : None		39,267.64	12,528.64
Total [S6L1.1C1]	Cash and Cash Equivalents	39,267.64	12,528.64
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
100085	AR Private	252,711.57	191,134.99
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		252,711.57	191,134.99
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
100080	AR Managed Care	467,306.46	268,199.14
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		467,306.46	268,199.14
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
100075	AR Medicare A	180,514.30	135,597.57
100090	AR Medicare B	28,077.37	48,258.17
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		208,591.67	183,855.74
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
100070	AR Medicaid	565,840.54	551,727.41
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		565,840.54	551,727.41
Total [S6L1.5C1]	Payer Accounts Receivable	1,494,450.24	1,194,917.28
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(472,249.24)	(180,000.00)
Subtotal : None		(472,249.24)	(180,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(472,249.24)	(180,000.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
100317	Due To/from Bear Mt Health	(16,845,980.38)	(11,956,685.23)
100318	Due To/from Bear Mt Mgmt	(2,967,279.62)	(1,806,222.62)
100326	Capital Improvment Reserve	0.00	(539,500.00)
100327	Due To/from Medicare	0.00	(14,050.61)
100350	Due to/fr Bear Mt Andover	52,535.64	(4,015.04)
100351	Due to/fr Bear Mt E Longmeadow	(10,733.61)	(2,017.68)
100352	Due to/fr Bear Mt Lowell	(23,339.68)	(20,845.68)
100353	Due to/fr Bear Mt Reading	0.00	(940.60)
100354	Due to/fr Bear Mt Springfield	(1,017.73)	0.00
100355	Due to/fr Bear Mt Sudbury	(172,938.24)	(179,013.23)
100357	Due to/fr Bear Mt Worcester	20,681,450.39	15,343,332.44
Subtotal : None		712,696.77	820,041.75

Total [S6L1.8C1]	Receivable from Affiliates/Related Par	712,696.77	820,041.75	
Group : [S6L1.11C1]	Other Receivables			
Subgroup : None				
100095	AR Other	630.70	2,125.00	
100310	Due To/from Seller	71,758.65	71,758.65	
200069	Patient Refund	2,251.24	3,268.40	
Subtotal : None		74,640.59	77,152.05	
Total [S6L1.11C1]	Other Receivables	74,640.59	77,152.05	
Group : [S6L1.13C1]	Prepaid Insurance			
Subgroup : None				
100410	Prepaid Insurance	2,434.72	3,534.70	
Subtotal : None		2,434.72	3,534.70	
Total [S6L1.13C1]	Prepaid Insurance	2,434.72	3,534.70	
Group : [S6L1.15C1]	Other Prepaid Expenses			
Subgroup : None				
100400	Prepaid Expenses	5,752.80	1,595.38	
Subtotal : None		5,752.80	1,595.38	
Total [S6L1.15C1]	Other Prepaid Expenses	5,752.80	1,595.38	
Group : [S6L2.3C1]	Improvements - Cost			
Subgroup : [S6L2.3C· Leasehold Improvements				
100500	Leasehold Improvements	66,520.02	560,290.62	
Subtotal [S6L2.3C1B] Leasehold Improvements		66,520.02	560,290.62	(493,770.60)
Subgroup : [S6L2.3C· A/D Leasehold Improvements				
100600	Accum Amort - Leasehold Imp	(6,748.80)	(61,808.22)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(6,748.80)	(61,808.22)	52849
Total [S6L2.3C1]	Improvements - Cost	59,771.22	498,482.40	
Group : [S6L2.4C1]	Equipment			
Subgroup : [S6L2.4C· Equipment Cost				
100510	Furniture Fixtures & Equipment	19,352.71	5,922.62	
100530	Computer Equip & Software	3,283.39	3,283.39	
100535	Computer Equip - Capital Lease	22,387.02	22,387.02	
Subtotal [S6L2.4C1A] Equipment Cost		45,023.12	31,593.03	13,430.09
Subgroup : [S6L2.4C· A/D Equipment				
100610	Accum Depr - F F & E	(3,594.60)	(1,236.72)	
100630	Accum Amort - Software	(984.96)	(328.32)	
100635	Accum Depr - Capital Lse Comp	(11,193.60)	(6,716.16)	
Subtotal [S6L2.4C1b] A/D Equipment		(15,773.16)	(8,281.20)	7073
Total [S6L2.4C1]	Equipment	29,249.96	23,311.83	
Group : [S6L3.5C1]	Mortgage Acquisition Costs			
Subgroup : None				
100720	Loan Aquisition Costs	6,250.00	0.00	
Subtotal : None		6,250.00	0.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	6,250.00	0.00	
Group : [S6L5.1C1]	Trade Payable			

Subgroup : None			
100029	Cash - Controlled Disb (WIN)	(20,998.24)	(29,881.17)
200000	Accounts Payable	(1,500,971.75)	(1,055,804.05)
Subtotal : None		(1,521,969.99)	(1,085,685.22)
Total [S6L5.1C1]	Trade Payable	(1,521,969.99)	(1,085,685.22)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
200010	Accrued Accounts Payable	(40,832.73)	(52,099.70)
200015	Provider Tax Payable	(284,777.38)	(169,419.45)
200040	Interest Payable	0.00	(4,635.59)
Subtotal : None		(325,610.11)	(226,154.74)
Total [S6L5.2C1]	Accrued Expenses	(325,610.11)	(226,154.74)
Group : [S6L5.4C1] Patient Funds Due			
Subgroup : [S6L5.4C] Patient Funds Due (Self Pay)			
100050	Patient Funds Account	69,874.68	67,607.75
200070	Patient Funds Liability	(69,874.68)	(67,607.75)
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			
250100	LT Line Of Credit	0.00	(332,229.04)
Subtotal : None		0.00	(332,229.04)
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	0.00	(332,229.04)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaaries			
200020	Payroll Payable	(82,827.33)	(61,600.71)
200060	Accrued PTO Benefits	(59,098.74)	(71,757.77)
200065	Payroll Adjustments	943.97	569.66
Subtotal [S6L5.7C1A] Accrued Salaaries		(140,982.10)	(132,788.82)
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable			
200025	Payroll Taxes Payable	(79,168.39)	(164,966.62)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(79,168.39)	(164,966.62)
Subgroup : [S6L5.7C] Other Payroll Liabilities			
200026	Vol EE Benefits Payable	8,136.20	4,863.63
200028	Vol EE 401K Payable	(1,635.64)	(1,095.20)
Subtotal [S6L5.7C1D] Other Payroll Liabilities		6,500.56	3,768.43
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(213,649.93)	(293,987.01)
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : [S6L5.10C] Other Current Liabilities			
200050	Real Estate Tax Payable	(11,015.28)	0.00
290100	Deferred Rent	(150,877.00)	(145,173.00)
290200	Deferred Revenue HHS	0.00	(197,000.00)
Subtotal [S6L5.10C1A] Other Current Liabilities		(161,892.28)	(342,173.00)
Total [S6L5.10C1]	Other Current Liabilities	(161,892.28)	(342,173.00)

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

Subgroup : None

300040	Retained Earnings	(1,104.84)	7,613.84
Subtotal : None		(1,104.84)	7,613.84
Total [S6L8C.5C3]	Additional Paid in Capital	(1,104.84)	7,613.84

Group : [S2L1.1C1] Private Pay

Subgroup : None

400000	PVT Room & Board	(471,792.92)	(865,399.00)
400055	PVT Contractual Allow (R&B)	19,851.00	15,030.00
Subtotal : None		(451,941.92)	(850,369.00)
Total [S2L1.1C1]	Private Pay	(451,941.92)	(850,369.00)

Group : [S2L1.2C1] Commerical Managed Care

Subgroup : None

400288	M MA Contractual Allow (R&B)	(27,354.47)	(34,060.40)
400300	H Room & Board	(5,681.00)	(4,389.00)
400355	H Contractual Allow (R&B)	340.37	108.00
400400	MG Room & Board	(125,419.00)	(62,766.00)
400455	MG Contractual Allow (R&B)	6,841.56	8,387.12
Subtotal : None		(151,272.54)	(92,720.28)
Total [S2L1.2C1]	Commerical Managed Care	(151,272.54)	(92,720.28)

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

Subgroup : None

400200	MA Room & Board	(851,767.00)	(781,098.00)
400246	MA Nursing	(360,729.69)	(320,467.16)
400286	M MA Nursing	(4,279.36)	0.00
Subtotal : None		(1,216,776.05)	(1,101,565.16)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,216,776.05)	(1,101,565.16)

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

Subgroup : None

400272	M MA Room & Board	(484,529.00)	(461,073.00)
Subtotal : None		(484,529.00)	(461,073.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(484,529.00)	(461,073.00)

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

Subgroup : None

400100	MD Room & Board	(7,194,480.00)	(11,261,472.00)
400103	MD State Add-On	(50,790.00)	0.00
400155	MD Contractual Allow (R&B)	4,176,973.28	5,602,077.14
400270	MA Revenue Adjustments	0.00	(266.00)
Subtotal : None		(3,068,296.72)	(5,659,660.86)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,068,296.72)	(5,659,660.86)

Group : [S2L1.7C1] MassHealth Managed Care

Subgroup : None

3003.8	Medicaid Managed Care	(52,347.00)	0.00
Subtotal : None		(52,347.00)	0.00
Total [S2L1.7C1]	MassHealth Managed Care	(52,347.00)	0.00

Group : [S2L1.8C1] Senior Care Options

Subgroup : None

3003.9	SCO Income	(2,001,552.00)	0.00
Subtotal : None		(2,001,552.00)	0.00

Total [S2L1.8C1]		Senior Care Options	(2,001,552.00)	0.00
Group : [S2L1.4C2]		Ancillary-Medicare Fee-for-Service		
Subgroup : None				
400005	PVT Medical Supplies	(1,313.25)	0.00	
400035	PVT Physical Therapy	(110.34)	(91.18)	
400040	PVT Occupational Therapy	(129.60)	(136.77)	
400047	PVT Ancillaries	0.00	(31.00)	
400060	PVT Contractual Allow (Ancill	5.00	0.00	
400105	MD Medical Supplies	(1,152.81)	0.00	
400115	MD Lab	(389.15)	0.00	
400120	MD Pharmacy	(4,487.91)	(76.52)	
400127	MD Oxygen	(180.00)	(31.00)	
400130	MD X-Ray	(242.50)	0.00	
400135	MD Physical Therapy	(14,083.07)	(8,437.48)	
400140	MD Occupational Therapy	(26,442.49)	(12,638.81)	
400145	MD Speech Therapy	(11,893.31)	(4,567.00)	
400160	MD Contractual Allow (Ancill	54,348.70	22,050.68	
400205	MA Medical Supplies	(6,114.71)	(4,583.89)	
400215	MA Lab	(9,450.42)	(12,028.16)	
400220	MA Pharmacy	(54,033.46)	(44,972.63)	
400225	MA IV Therapy	0.00	(2,312.96)	
400227	MA Oxygen	(3,935.27)	(93.00)	
400230	MA X-Ray	(1,196.50)	(2,985.91)	
400235	MA Physical Therapy	(299,113.22)	(294,454.12)	
400240	MA Occupational Therapy	(287,633.90)	(278,478.27)	
400245	MA Speech Therapy	(142,907.38)	(133,266.28)	
400255	MA Contractual Allow (R&B)	660,281.73	607,805.94	
400260	MA Contractual Allow (Ancill	25,022.98	144,811.36	
400269	MA Sequester	14,594.89	(23.63)	
400274	M MA Lab	(3,934.42)	(2,791.05)	
400275	M MA Pharmacy	(31,061.50)	(10,656.04)	
400276	M MA IV Therapy	(2,830.31)	(418.48)	
400277	M MA Oxygen	(484.96)	(359.96)	
400278	M MA X-Ray	(642.50)	(887.22)	
400279	M MA Physical Therapy	(54,672.94)	(37,138.10)	
400280	M MA Occuational Therapy	(54,355.01)	(35,963.00)	
400281	M MA Speech Therapy	(27,492.05)	(20,684.82)	
400285	M MA Medical Supplies	(1,694.69)	(286.88)	
400289	M MA Contractual Allow (Anci	164,220.98	109,185.55	
400335	H Physical Therapy	(234.12)	(113.67)	
400340	H Occupational Therapy	(299.47)	(399.06)	
400345	H Speech Therapy	(97.11)	(742.19)	
400360	H Contractual Allow (Ancilla	0.00	41.37	
400405	MG Medical Supplies	(7,271.76)	(3,959.24)	
400415	MG Lab	(6,261.58)	(5,673.98)	
400420	MG Pharmacy	(25,383.03)	(37,847.41)	
400425	MG IV Therapy	(13,070.91)	(925.88)	
400427	MG Oxygen	0.00	(633.86)	
400430	MG X-Ray	(897.07)	(1,018.29)	
400435	MG Physical Therapy	(83,566.32)	(131,839.56)	
400440	MG Occupational Therapy	(131,281.25)	(172,401.29)	
400445	MG Speech Therapy	(69,703.91)	(90,808.10)	
400460	MG Contractual Allow (Ancill	233,224.76	306,279.79	
400635	MB Physical Therapy	(21,791.38)	(48,451.94)	
400640	MB Occupational Therapy	(35,896.19)	(74,707.44)	

400645	MB Speech Therapy	(17,809.33)	(32,935.02)
400660	MB Contractual Allow (Ancill	12,749.60	21,545.99
400669	MB Sequester	499.36	0.00
Subtotal : None		(290,593.10)	(299,130.41)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(290,593.10)	(299,130.41)

Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
400855	Grant Revenue	(565,297.47)	(259,905.44)
400856	Loan Forgiveness PPP	0.00	(1,134,100.00)
400861	COVID Testing Revenue	(192,132.00)	(149,063.92)
Subtotal : None		(757,429.47)	(1,543,069.36)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(757,429.47)	(1,543,069.36)

Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
400170	MD Revenue Adjustments	(22,000.00)	(1,170.00)
500531	Dep recapture	(58,375.00)	0.00
Subtotal : None		(80,375.00)	(1,170.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(80,375.00)	(1,170.00)

Group : [S2L3.7C1] Interest Income			
Subgroup : None			
400870	Interest Income	(16,809.58)	(205.80)
Subtotal : None		(16,809.58)	(205.80)
Total [S2L3.7C1]	Interest Income	(16,809.58)	(205.80)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
400860	Miscellaneous Revenue	(14,599.85)	(12,590.25)
Subtotal : None		(14,599.85)	(12,590.25)
Total [S2L3.9C1]	Administrative & General Recoverable	(14,599.85)	(12,590.25)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
560010	Salaries - DNS	113,520.10	125,094.04
Subtotal : None		113,520.10	125,094.04
Total [S3L1.1C1]	Director of Nurses Salary	113,520.10	125,094.04

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
560020	Salaries - ADNS	102,804.50	82,058.79
560025	Salaries - ADNS Neuro	(14.07)	0.00
560030	Salaries - RN Nursing Supervi	2,393.90	106,515.12
562020	Salaries - RN	294,589.52	390,129.98
Subtotal : None		399,773.85	578,703.89
Total [S3L1.7C1]	Registered Nurses Salaries	399,773.85	578,703.89

Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
562180	Contract Svcs - Nursing	38,325.86	337,846.19
Subtotal : None		38,325.86	337,846.19
Total [S3L1.10C1]	Registered Nurses Purchased Service	38,325.86	337,846.19

Group : [S3L1.12C1] Licensed Practical Nurses Salary

Subgroup : None			
562030	Salaries - LPN	1,135,397.40	1,016,798.62
Subtotal : None		1,135,397.40	1,016,798.62
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,135,397.40	1,016,798.62
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
562040	Salaries - CNA	1,130,401.54	1,269,132.97
Subtotal : None		1,130,401.54	1,269,132.97
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,130,401.54	1,269,132.97
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C] Administrator Salaries			
500010	Salaries - Administrator	129,567.10	135,866.98
Subtotal [S3L2.1C1A] Administrator Salaries		129,567.10	135,866.98
Total [S3L2.1C1] Administration Salaries		129,567.10	135,866.98
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
500035	Salaries - AR Corporate	44,652.46	44,488.18
500040	Salaries - Business Office	128,610.06	146,093.84
500050	Salaries - Admissions	28,449.83	18,798.02
500060	Salaries - Staffing Admin	(1,747.57)	1,603.09
Subtotal : None		199,964.78	210,983.13
Total [S3L2.7C1]	Clerical Staff Salaries	199,964.78	210,983.13
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
500330	Contract Svcs - Office	52,333.63	51,011.51
500332	Contract Svcs - IT Support	13,490.41	17,740.44
Subtotal : None		65,824.04	68,751.95
Total [S3L2.10C1]	Clerical Staff Purchased Service	65,824.04	68,751.95
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
500200	Bank Charges	6,811.22	6,755.97
500220	Payroll Processing Fees - ADP	25,861.36	14,425.92
500260	Office Supplies	10,884.11	11,547.60
500280	Postage	2,029.98	5,893.89
500300	Printing	0.00	300.06
500310	Rental Of Office Equipment	22,045.81	20,994.81
Subtotal : None		67,632.48	59,918.25
Total [S3L2.12C1]	Office Supplies	67,632.48	59,918.25
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
500440	Telephone	22,017.30	29,900.26
Subtotal : None		22,017.30	29,900.26
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	22,017.30	29,900.26
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
500180	Travel & Mileage	208.93	1,870.77
500182	Business Meals	0.00	50.05

500460	Meetings & Seminars	0.00	59.00
Subtotal : None		208.93	1,979.82
Total [S3L2.15C1]	Travel, Conventions & Meetings	208.93	1,979.82
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
500150	Advertising - Help Wanted	2,021.57	2,823.26
Subtotal : None		2,021.57	2,823.26
Total [S3L2.16C1]	Advertising: Help Wanted	2,021.57	2,823.26
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
500240	Dues & Subscriptions	34,286.40	28,967.08
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	689.00	1,445.00
Subtotal : None		35,495.40	30,932.08
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	35,495.40	30,932.08
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
500320	Accounting Fees	17,605.14	5,775.00
Subtotal : None		17,605.14	5,775.00
Total [S3L2.19C1]	Accounting Services (not related to Appeals)	17,605.14	5,775.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
500450	Insurance - Non Property	98,722.27	137,414.54
Subtotal : None		98,722.27	137,414.54
Total [S3L2.20C1]	Insurance: Malpractice & General Liability	98,722.27	137,414.54
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
500360	Consulting Other	67,233.08	14,590.89
566180	Patient Expenses	64.83	0.00
Subtotal : None		67,297.91	14,590.89
Total [S3L2.22C1]	Other A & G Expenses	67,297.91	14,590.89
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
500480	Advertising - Promotional	3,306.84	798.49
Subtotal : None		3,306.84	798.49
Total [S3L2B.1C1]	Advertising Marketing	3,306.84	798.49
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	15,694.01	9,827.70
Subtotal : None		15,694.01	9,827.70
Total [S3L2B.6C1]	Legal: Other	15,694.01	9,827.70
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	416,558.00	501,079.00
Subtotal : None		416,558.00	501,079.00
Total [S3L2B.8C1]	Management Company Fees	416,558.00	501,079.00

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

Subgroup : None

502000	Interest Working Capital	49,295.74	53,031.67
Subtotal : None		49,295.74	53,031.67
Total [S3L2B.10C1] Interest on Working Capital		49,295.74	53,031.67

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

Subgroup : None

500490	Fines & Penalties	15,623.50	16,900.00
502150	Interest Other	30,272.01	8,823.10
Subtotal : None		45,895.51	25,723.10
Total [S3L2B.11C1] Fines, Late Fees, Penalties including		45,895.51	25,723.10

Group : [S3L2B.14C1] Bad Debt Expenses

Subgroup : None

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

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None

500551	Provider Tax	492,225.37	581,119.26
Subtotal : None		492,225.37	581,119.26
Total [S3L2B.15C1] User Fee Assessment		492,225.37	581,119.26

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

Subgroup : None

550010	Salaries - Maint Supervisor	40,573.29	49,809.08
550020	Salaries - Maintenance Staff	4,399.04	20,632.41
Subtotal : None		44,972.33	70,441.49
Total [S3L3.5C1] Plant Operations: Salaires		44,972.33	70,441.49

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

Subgroup : None

550120	Contract Svcs Maintenance	37,290.18	49,846.03
550140	Pest Control	1,342.00	2,692.00
550145	Contract Svcs - Landscaping/S	27,833.00	10,510.00
550190	Trash Removal	43,676.81	39,219.43
Subtotal : None		110,141.99	102,267.46
Total [S3L3.8C1] Plant Operations: Purchased Service		110,141.99	102,267.46

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

Subgroup : None

550100	Maintenance Supplies	35,995.06	43,024.97
550110	Repairs & Maintenance	56,042.82	63,553.02
Subtotal : None		92,037.88	106,577.99
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		92,037.88	106,577.99

Group : [S3L3.10C1] Plant Operatins: Utilities

Subgroup : None

550150	Gas & Electric	137,053.50	133,497.34
550160	Fuel Oil	28.00	0.00
550180	Water & Sewer	105,880.90	129,748.26
Subtotal : None		242,962.40	263,245.60
Total [S3L3.10C1] Plant Operatins: Utilities		242,962.40	263,245.60

Group : [S3L3.13C1] Dietician: Salaries

Subgroup : None

520040	Salaries - Dietician	42,206.37	46,310.25
Subtotal : None		42,206.37	46,310.25
Total [S3L3.13C1]	Dietician: Salaries	42,206.37	46,310.25

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

520010	Salaries - Food Serv Dir	61,983.76	63,230.85
520020	Salaries - Cooks	173,317.63	129,725.39
520030	Salaries - Dietary Aides	152,022.51	163,778.63
Subtotal : None		387,323.90	356,734.87
Total [S3L3.18C1]	Dietary: Salaries	387,323.90	356,734.87

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

520100	Raw Food	206,052.28	214,888.10
520120	Food Supplements	22,465.13	23,777.53
Subtotal : None		228,517.41	238,665.63
Total [S3L3.21C1]	Dietary: Food	228,517.41	238,665.63

Group : [S3L3.22C1] Dietary: Purchased Service

Subgroup : None

520160	Contract Svcs - Dietary	654.00	308.00
Subtotal : None		654.00	308.00
Total [S3L3.22C1]	Dietary: Purchased Service	654.00	308.00

Group : [S3L3.23C1] Dietary: Supplies & Expenses

Subgroup : None

520140	Dietary Supplies	26,652.49	31,911.69
Subtotal : None		26,652.49	31,911.69
Total [S3L3.23C1]	Dietary: Supplies & Expenses	26,652.49	31,911.69

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

Subgroup : [S3L3.24C1] Housekeeping Salries

530010	Salaries - Houskpg Supv	43,847.19	9,566.14
530020	Salaries - Houskpg Staff	144,804.04	298,747.77
Subtotal [S3L3.24C1] Housekeeping Salries		188,651.23	308,313.91

Subgroup : [S3L3.24C1] Laundry Salaries

540020	Salaries - Laundry Staff	28,314.16	23,148.93
Subtotal [S3L3.24C1] Laundry Salaries		28,314.16	23,148.93

Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	216,965.39	331,462.84
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Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

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

530120	Housekeeping Supplies	28,983.38	38,603.59
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		28,983.38	38,603.59

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

540100	Laundry Supplies	6,693.51	6,063.79
Subtotal [S3L3.28C1] Laundry Supplies & Expense		6,693.51	6,063.79

Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	35,676.89	44,667.38
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Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding

Subgroup : None

540140	Linens Purchases	12,006.85	14,991.96
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Subtotal : None		12,006.85	14,991.96
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Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	12,006.85	14,991.96
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Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

560040	Salaries - Nursing Scheduler	63,558.27	42,465.45
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560050	Salaries - Unit Coordinator	61,086.88	42,692.55
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560090	Salaries - Medical Records	41,259.94	43,784.46
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Subtotal : None		165,905.09	128,942.46
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Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	165,905.09	128,942.46
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Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service

Subgroup : None

566120	Contract Svcs -Medical Records	0.00	2,329.50
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Subtotal : None		0.00	2,329.50
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Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Service	0.00	2,329.50
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Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C1] MMQ Salaries

562032	Salaries - MMQ	79,815.61	13,731.43
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Subtotal [S3L3.40C1] MMQ Salaries		79,815.61	13,731.43
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Subgroup : [S3L3.40C1] MDS Salaries

560060	Salaries - MDS Coordinator	615.50	136,209.74
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Subtotal [S3L3.40C1] MDS Salaries		615.50	136,209.74
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Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	80,431.11	149,941.17
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Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

590010	Salaries - Social Svc Dir	62,075.57	142,275.85
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590020	Salaries - Social Svc Staff	1,035.00	2,212.60
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Subtotal : None		63,110.57	144,488.45
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Total [S3L3.48C1]	Social Service Worker: Salaries	63,110.57	144,488.45
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Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

566070	Contract Svcs - Soc Services	5,184.76	4,974.34
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Subtotal : None		5,184.76	4,974.34
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Total [S3L3.51C1]	Social Service Worker: Purchased Service	5,184.76	4,974.34
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Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

570010	Salaries - Dir Rehab	66,202.19	17,709.46
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570020	Salaries - Therapy Aides	(1,805.61)	4,106.34
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570050	Salaries - PT	126,267.58	18,666.37
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570055	Salaries - PT Aides	11,631.70	14,553.46
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570070	Salaries - ST Staff	59,776.18	16,953.71
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570090	Salaries - OT	69,432.89	23,787.04
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570100	Salaries - COTA	117,356.93	15,940.55
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Subtotal : None		448,861.86	111,716.93
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	448,861.86	111,716.93

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

Subgroup : None			
570040	Contract Svcs - Rehab	26,989.60	382,291.85
Subtotal : None		26,989.60	382,291.85
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	26,989.60	382,291.85

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

Subgroup : None			
580010	Salaries - Activities Director	61,382.90	40,037.48
580020	Salaries - Activities -Staff	30,072.09	51,035.35
Subtotal : None		91,454.99	91,072.83
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	91,454.99	91,072.83

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

Subgroup : None			
580120	Contract Svcs - Entertainment	750.00	250.00
Subtotal : None		750.00	250.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	750.00	250.00

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

Subgroup : None			
550170	Cable TV	31,796.99	27,762.87
580100	Activities Supplies	657.14	801.71
Subtotal : None		32,454.13	28,564.58
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	32,454.13	28,564.58

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

Subgroup : None			
566140	Patient Transportation	10,733.75	6,491.90
Subtotal : None		10,733.75	6,491.90
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	10,733.75	6,491.90

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

Subgroup : None			
500160	Auto Expenses	0.00	135.01
Subtotal : None		0.00	135.01
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	0.00	135.01

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

Subgroup : None			
566030	Contract Svcs - Med Director	21,600.00	21,600.00
Subtotal : None		21,600.00	21,600.00
Total [S3L3.82C1]	Physician Services: Medical Director	21,600.00	21,600.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
564140	Prescription Drugs	156,260.69	110,904.23
566010	I.V. Therapy/RT Exp	317.05	9,588.88
566190	Lab Fees	24,065.60	30,093.50
566200	X-Ray Services	3,176.07	6,078.93
566210	Patient Consolidated Billing	1,312.41	2,156.72
Subtotal : None		185,131.82	158,822.26

Total [S3L3.87C1]	Legend Drugs	185,131.82	158,822.26
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
562100	Medical Supplies	96,622.59	105,772.92
562101	Covid Medical Supplies	0.00	6,142.46
562120	Diapers/Disposables	38,345.86	60,639.37
562140	Tube Feeding (Non Part B)	8,544.56	7,806.54
562160	Oxygen Supplies	39,758.64	49,165.59
564120	Over The Counter Drugs	11,090.37	15,585.17
566191	Lab Fees COVID	0.00	132,660.00
570060	Physical Therapy Supplies	3,045.62	1,482.26
570080	Speech Therapy Supplies	355.00	0.00
570110	Occupational Therapy Supplies	147.01	222.98
570160	Respiratory Therapy Supplies	710.00	0.00
Subtotal : None		198,619.65	379,477.29
Total [S3L3.89C1]	House Supplies Not Resold	198,619.65	379,477.29
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
564100	Contract Svcs - Pharmacy	9,406.97	7,023.25
Subtotal : None		9,406.97	7,023.25
Total [S3L3.92C1]	Pharmacy Consultant	9,406.97	7,023.25
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Improvements Depreciation			
501300	Deprec - Leasehold Improvmnts	3,315.58	52,848.96
Subtotal [S3L4.1C1B] Improvements Depreciation		3,315.58	52,848.96
Subgroup : [S3L4.1C] Equipment Depreciation			
501100	Deprec - FF&E	2,357.88	774.60
501400	Amort - Computers	656.64	328.32
501410	Deprec - Capital Lse Computers	4,477.44	5,969.94
Subtotal [S3L4.1C1C] Equipment Depreciation		7,491.96	7,072.86
Total [S3L4.1C1]	Depreciaton	10,807.54	59,921.82
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
500530	Insurance - Property	14,971.00	14,109.54
Subtotal : None		14,971.00	14,109.54
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	14,971.00	14,109.54
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
500510	Taxes - Real Estate	66,091.68	67,523.66
Subtotal : None		66,091.68	67,523.66
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	66,091.68	67,523.66
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
500520	Taxes - Personal Property	6,848.42	1,980.00
Subtotal : None		6,848.42	1,980.00
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	6,848.42	1,980.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			

Subgroup : None			
566160	Med Equip Rental	40,922.63	31,447.24
Subtotal : None		40,922.63	31,447.24
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		40,922.63	31,447.24
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
500900	Rent Expense - Building	273,601.55	220,032.00
500905	SL Rent	5,704.00	46,935.00
Subtotal : None		279,305.55	266,967.00
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		279,305.55	266,967.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	415,627.83	356,270.52
510100	Employee Disability Ins	6,715.37	6,605.79
510105	Employee Pers Fam Med Lve Ins	16,280.04	21,713.86
510120	Union Health & Welfare	0.00	48.98
Subtotal : None		438,623.24	384,639.15
Total [CLA-53.01] LA-Group Health/Life		438,623.24	384,639.15
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	(12,659.03)	(12,964.53)
510080	Employ Benes - Non Payroll	8,434.78	6,749.59
510110	Pre Employment EE Costs	100.00	5,000.00
Subtotal : None		(4,124.25)	(1,214.94)
Total [CLA-53.03] LA-Employee Benefits		(4,124.25)	(1,214.94)
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	379,156.58	350,125.49
510020	Payroll Taxes - FUTA	5,724.17	5,716.84
510030	Payroll Taxes - SUTA	45,899.28	26,358.54
Subtotal : None		430,780.03	382,200.87
Total [CLA-53.04] LA-Payroll Taxes		430,780.03	382,200.87
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	100,755.50	115,232.85
Subtotal : None		100,755.50	115,232.85
Total [CLA-53.05] LA-Workers Comp		100,755.50	115,232.85
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

{a}	
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