

Client: **A162276 - Bear Mountain-West Springfield LLC**
Engagement: **MDMC 2022 - Bear Mountain-West Springfield LLC**
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	1,600.00	1,600.00		0.00	1,600.00
100020	Cash - Operating	44,929.99	211,839.78		0.00	211,839.78
100029	Cash - Controlled Disb (WIN)	(103,996.75)	(77,010.17)		0.00	(77,010.17)
100041	Cash Comm AR Accts	0.00	7,220.97		0.00	7,220.97
100050	Patient Funds Account	73,813.45	84,236.88		0.00	84,236.88
100060	Resident Trust Fund Advances	450.00	450.00		0.00	450.00
100070	AR Medicaid	395,139.90	715,676.17		0.00	715,676.17
100075	AR Medicare A	172,566.46	251,896.84		0.00	251,896.84
100080	AR Managed Care	574,416.25	548,095.34		0.00	548,095.34
100085	AR Private	189,108.93	113,985.21		0.00	113,985.21
100090	AR Medicare B	25,244.51	14,236.43		0.00	14,236.43
100105	Allowance - Doubtful Accounts	(177,196.99)	(394,600.00)		0.00	(394,600.00)
100310	Due To/from Seller	4,153.17	4,153.17		0.00	4,153.17
100317	Due To/from Bear Mt Health	(13,019,862.49)	(20,075,749.05)		0.00	(20,075,749.05)
100318	Due To/from Bear Mt Mgmt	(2,070,410.09)	(3,236,191.49)		0.00	(3,236,191.49)
100350	Due to/fr Bear Mt Andover	175.24	175.24		0.00	175.24
100351	Due to/fr Bear Mt E Longmeadow	(4,943.84)	7,574.38		0.00	7,574.38
100352	Due to/fr Bear Mt Lowell	0.00	10,889.52		0.00	10,889.52
100354	Due to/fr Bear Mt Springfield	36,548.17	92,009.24		0.00	92,009.24
100355	Due to/fr Bear Mt Sudbury	0.00	4,585.30		0.00	4,585.30
100357	Due to/fr Bear Mt Worcester	15,891,482.10	21,488,636.69		0.00	21,488,636.69
100400	Prepaid Expenses	1,209.77	3,227.10		0.00	3,227.10
100410	Prepaid Insurance	3,577.02	3,554.67		0.00	3,554.67
100500	Leasehold Improvements	38,068.64	68,287.69		0.00	68,287.69
100510	Furniture Fixtures & Equipment	36,820.00	75,771.55		0.00	75,771.55
100530	Computer Equip & Software	12,589.00	12,589.00		0.00	12,589.00
100535	Computer Equip - Capital Lease	23,895.64	23,895.64		0.00	23,895.64
100590	Construction-in-Progress	27,364.70	0.00		0.00	0.00
100600	Accum Amort - Leasehold Imp	(2,825.94)	(13,859.82)		0.00	(13,859.82)
100610	Accum Depr - F F & E	(5,562.00)	(16,386.36)		0.00	(16,386.36)
100630	Accum Amort - Software	(1,258.92)	(3,776.76)		0.00	(3,776.76)
100635	Accum Depr - Capital Lse Comp	(7,168.68)	(11,947.80)		0.00	(11,947.80)
100700	Deposits	(254.00)	(254.00)		0.00	(254.00)
100720	Loan Aquisition Costs	0.00	6,250.00		0.00	6,250.00
200000	Accounts Payable	(1,660,989.27)	(1,713,099.26)		0.00	(1,713,099.26)
200010	Accrued Accounts Payable	(87,908.32)	(86,721.84)		0.00	(86,721.84)
200015	Provider Tax Payable	(187,197.61)	(348,234.34)		0.00	(348,234.34)
200020	Payroll Payable	(230,585.68)	(225,734.05)		0.00	(225,734.05)
200025	Payroll Taxes Payable	(198,446.90)	(98,837.61)		0.00	(98,837.61)
200026	Vol EE Benefits Payable	8,272.42	9,480.80		0.00	9,480.80
200040	Interest Payable	(4,537.23)	0.00		0.00	0.00
200050	Real Estate Tax Payable	0.00	(40,815.76)		0.00	(40,815.76)
200060	Accrued PTO Benefits	(69,352.37)	(63,877.04)		0.00	(63,877.04)
200065	Payroll Adjustments	5,901.35	11,182.62		0.00	11,182.62
200069	Patient Refund	4,182.63	4,776.32		0.00	4,776.32
200070	Patient Funds Liability	(73,813.45)	(84,236.88)		0.00	(84,236.88)
250100	LT Line Of Credit	(453,776.25)	0.00		0.00	0.00
290100	Deferred Rent	(198,286.00)	(206,078.00)		0.00	(206,078.00)
290200	Deferred Revenue HHS	(698,000.00)	0.00		0.00	0.00
300040	Retained Earnings	129,167.66	1,701,200.40		0.00	1,701,200.40
Subtotal : None		(1,555,695.78)	(1,219,933.28)		0.00	(1,219,933.28)
Total [1] Balance Sheet		(1,555,695.78)	(1,219,933.28)		0.00	(1,219,933.28)
Group : [2] Income Statement						
Subgroup : None						
3003.7	Mass Medicaid mgt care	(876,382.00)	0.00		(750,007.00)	(750,007.00)
				CAIDJE - 1	(750,007.00)	
3003.8	SCO revenue	(2,521,210.00)	0.00		(2,815,945.00)	(2,815,945.00)
				CAIDJE - 1	(2,815,945.00)	
400000	PVT Room & Board	(519,970.00)	(451,502.00)		0.00	(451,502.00)
400055	PVT Contractual Allow (R&B)	7,570.22	5,718.00		0.00	5,718.00
400100	MD Room & Board	(7,389,745.00)	(11,151,367.00)		3,565,952.00	(7,585,415.00)
				CAIDJE - 1	3,565,952.00	
400103	MD State Add-On	0.00	(52,450.00)		0.00	(52,450.00)
400115	MD Lab	(113.39)	(77.98)		0.00	(77.98)
400120	MD Pharmacy	(2,094.32)	(1,089.22)		0.00	(1,089.22)
400127	MD Oxygen	0.00	(31.00)		0.00	(31.00)
400135	MD Physical Therapy	(4,389.36)	(2,883.11)		0.00	(2,883.11)
400140	MD Occupational Therapy	(2,881.80)	(4,503.40)		0.00	(4,503.40)
400145	MD Speech Therapy	(1,810.09)	(90.42)		0.00	(90.42)
400155	MD Contractual Allow (R&B)	4,908,380.02	4,668,012.95		0.00	4,668,012.95
400160	MD Contractual Allow (Ancill	9,718.87	8,584.71		0.00	8,584.71
400170	MD Revenue Adjustments	0.00	(23,160.00)		0.00	(23,160.00)
400200	MA Room & Board	(747,308.00)	(953,397.00)		0.00	(953,397.00)
400205	MA Medical Supplies	(1,296.25)	(7,162.46)		0.00	(7,162.46)
400215	MA Lab	(10,086.90)	(14,472.82)		0.00	(14,472.82)
400220	MA Pharmacy	(56,137.96)	(85,482.92)		0.00	(85,482.92)
400225	MA IV Therapy	(10,937.52)	(2,241.60)		0.00	(2,241.60)
400227	MA Oxygen	(96.00)	(372.00)		0.00	(372.00)
400230	MA X-Ray	(2,488.24)	(4,887.75)		0.00	(4,887.75)

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400235	MA Physical Therapy	(300,392.10)	(369,120.44)		0.00	(369,120.44)
400240	MA Occupational Therapy	(278,132.04)	(351,581.19)		0.00	(351,581.19)
400245	MA Speech Therapy	(78,948.28)	(93,258.47)		0.00	(93,258.47)
400246	MA Nursing	(384,952.62)	(412,132.48)		0.00	(412,132.48)
400255	MA Contractual Allow (R&B)	561,799.31	719,250.51		0.00	719,250.51
400260	MA Contractual Allow (Ancill	106,469.92	75,077.18		0.00	75,077.18
400269	MA Sequester	0.00	15,528.90		0.00	15,528.90
400272	M MA Room & Board	(851,580.00)	(753,984.00)		(136,157.87)	(890,141.87)
				CAIDJE - 1	(136,157.87)	
400274	M MA Lab	(5,115.31)	(2,421.74)		0.00	(2,421.74)
400275	M MA Pharmacy	(28,493.07)	(11,234.63)		0.00	(11,234.63)
400276	M MA IV Therapy	(14,861.28)	(8.17)		0.00	(8.17)
400277	M MA Oxygen	48.00	(155.00)		0.00	(155.00)
400278	M MA X-Ray	(1,216.07)	(1,691.97)		0.00	(1,691.97)
400279	M MA Physical Therapy	(115,913.52)	(28,633.37)		0.00	(28,633.37)
400280	M MA Occuational Therapy	(112,982.58)	(29,285.74)		0.00	(29,285.74)
400281	M MA Speech Therapy	(22,914.72)	(1,812.93)		0.00	(1,812.93)
400285	M MA Medical Supplies	(1,195.86)	(5.31)		0.00	(5.31)
400286	M MA Nursing	(56,430.29)	11,159.21		0.00	11,159.21
400288	M MA Contractual Allow (R&B)	62,918.30	(79,471.24)		0.00	(79,471.24)
400289	M MA Contractual Allow (Anci	179,223.09	98,217.24		0.00	98,217.24
400300	H Room & Board	(1,544.00)	(1,930.00)		0.00	(1,930.00)
400340	H Occupational Therapy	73.00	0.00		0.00	0.00
400355	H Contractual Allow (R&B)	2.08	(15.90)		0.00	(15.90)
400400	MG Room & Board	(291,172.00)	(341,650.00)		136,157.87	(205,492.13)
				CAIDJE - 1	136,157.87	
400405	MG Medical Supplies	0.00	(7,482.15)		0.00	(7,482.15)
400415	MG Lab	(8,032.00)	(10,971.72)		0.00	(10,971.72)
400420	MG Pharmacy	(57,985.14)	(80,619.73)		0.00	(80,619.73)
400425	MG IV Therapy	(601.09)	(7,324.01)		0.00	(7,324.01)
400427	MG Oxygen	(271.00)	(1,465.68)		0.00	(1,465.68)
400430	MG X-Ray	(2,286.07)	(2,877.57)		0.00	(2,877.57)
400435	MG Physical Therapy	(181,335.14)	(145,975.48)		0.00	(145,975.48)
400440	MG Occupational Therapy	(156,498.43)	(130,695.96)		0.00	(130,695.96)
400445	MG Speech Therapy	(27,324.12)	(28,563.77)		0.00	(28,563.77)
400455	MG Contractual Allow (R&B)	8,656.60	35,302.03		0.00	35,302.03
400460	MG Contractual Allow (Ancill	361,518.85	362,852.75		0.00	362,852.75
400635	MB Physical Therapy	(20,187.22)	(26,695.11)		0.00	(26,695.11)
400640	MB Occupational Therapy	(13,898.39)	(10,261.68)		0.00	(10,261.68)
400645	MB Speech Therapy	(8,642.55)	(9,920.72)		0.00	(9,920.72)
400660	MB Contractual Allow (Ancill	6,695.16	8,116.75		0.00	8,116.75
400669	MB Sequester	0.00	425.17		0.00	425.17
400855	Grant Revenue	(49,698.76)	(1,137,665.05)		0.00	(1,137,665.05)
400856	Loan Forgiveness PPP	(876,300.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(34,041.24)	(19,979.56)		0.00	(19,979.56)
400861	COVID Testing Revenue	(135,902.68)	(244,403.36)		0.00	(244,403.36)
400870	Interest Income	(726.89)	(15,869.54)		0.00	(15,869.54)
500010	Salaries - Administrator	148,978.18	158,132.25		0.00	158,132.25
500025	Salaries - Clinical/Nurse Lia	80,280.71	145,153.49		0.00	145,153.49
500035	Salaries - AR Corporate	100,070.25	100,414.63		0.00	100,414.63
500040	Salaries - Business Office	125,023.63	101,187.00		0.00	101,187.00
500050	Salaries - Admissions	51,964.95	18,534.36		0.00	18,534.36
500060	Salaries - Staffing Admin	3,551.35	(3,749.31)		0.00	(3,749.31)
500150	Advertising - Help Wanted	3,102.27	2,021.57		0.00	2,021.57
500160	Auto Expenses	502.19	57.35		0.00	57.35
500180	Travel & Mileage	3,327.15	1,537.31		0.00	1,537.31
500200	Bank Charges	7,789.35	7,286.50		0.00	7,286.50
500220	Payroll Processing Fees - ADP	19,332.97	35,495.58		0.00	35,495.58
500240	Dues & Subscriptions	40,299.06	28,600.16		0.00	28,600.16
500260	Office Supplies	15,725.58	12,984.15		0.00	12,984.15
500280	Postage	2,723.78	2,811.65		0.00	2,811.65
500300	Printing	268.05	0.00		0.00	0.00
500310	Rental Of Office Equipment	25,371.48	28,796.13		0.00	28,796.13
500320	Accounting Fees	5,775.00	17,548.24		0.00	17,548.24
500330	Contract Svcs - Office	65,527.95	70,533.07		0.00	70,533.07
500332	Contract Svcs - IT Support	22,462.95	19,684.02		0.00	19,684.02
500340	Legal Fees	17,279.22	21,462.38		0.00	21,462.38
500360	Consulting Other	14,084.02	60,557.89		0.00	60,557.89
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	1,725.35	758.57		0.00	758.57
500440	Telephone	64,738.68	42,744.37		0.00	42,744.37
500450	Insurance - Non Property	194,387.44	120,759.80		0.00	120,759.80
500460	Meetings & Seminars	1,201.00	597.00		0.00	597.00
500480	Advertising - Promotional	347.97	4,216.91		0.00	4,216.91
500485	Business Development	96.67	(860.63)		0.00	(860.63)
500490	Fines & Penalties	655.10	72,807.13		0.00	72,807.13
500495	Bad Debt	101,397.59	222,550.24		0.00	222,550.24
500510	Taxes - Real Estate	251,016.92	244,894.56		0.00	244,894.56
500520	Taxes - Personal Property	4,715.82	6,929.20		0.00	6,929.20
500530	Insurance - Property	18,457.29	19,067.00		0.00	19,067.00
500551	Provider Tax	686,152.10	719,301.05		0.00	719,301.05
500800	Management Fee	502,675.00	520,404.00		0.00	520,404.00
500900	Rent Expense - Building	300,537.00	373,699.68		0.00	373,699.68

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		12/31/2021	12/31/2022			12/31/2022
500905	SL Rent	64,109.00	7,792.00		0.00	7,792.00
501100	Deprec - FF&E	5,107.74	10,824.36		0.00	10,824.36
501300	Deprec - Leasehold Improvmnts	2,314.62	11,033.88		0.00	11,033.88
501400	Amort - Computers	1,258.92	2,517.84		0.00	2,517.84
501410	Deprec - Capital Lse Computers	6,372.18	4,779.12		0.00	4,779.12
502000	Interest Working Capital	52,031.87	48,297.97		0.00	48,297.97
502150	Interest Other	3,613.84	34,105.45		0.00	34,105.45
510003	Benefits Expense - PTO ETO	(7,453.06)	(5,475.33)		0.00	(5,475.33)
510010	Payroll Taxes - FICA	381,883.55	523,166.78		0.00	523,166.78
510020	Payroll Taxes - FUTA	9,644.87	9,864.25		0.00	9,864.25
510030	Payroll Taxes - SUTA	59,376.10	56,085.25		0.00	56,085.25
510040	Workers' Compensation	117,739.04	180,937.99		0.00	180,937.99
510050	Group Health Insurance	279,942.24	286,978.71		0.00	286,978.71
510080	Employ Benes - Non Payroll	8,360.51	10,179.14		0.00	10,179.14
510100	Employee Disability Ins	7,933.88	9,250.40		0.00	9,250.40
510105	Employee Pers Fam Med Lve Ins	25,463.37	22,201.88		0.00	22,201.88
510110	Pre Employment EE Costs	24,310.95	2,591.40		0.00	2,591.40
520010	Salaries - Food Serv Dir	57,023.99	60,121.98		0.00	60,121.98
520020	Salaries - Cooks	94,628.50	170,739.46		0.00	170,739.46
520030	Salaries - Dietary Aides	184,232.83	177,790.48		0.00	177,790.48
520040	Salaries - Dietician	37,952.47	33,073.85		0.00	33,073.85
520100	Raw Food	230,784.29	286,287.45		0.00	286,287.45
520120	Food Supplements	19,514.88	18,745.60		0.00	18,745.60
520140	Dietary Supplies	45,777.51	51,340.64		0.00	51,340.64
520160	Contract Svcs - Dietary	209.00	242.00		0.00	242.00
530010	Salaries - Houskpg Supv	48,116.58	43,519.21		0.00	43,519.21
530020	Salaries - Houskpg Staff	179,287.85	194,766.93		0.00	194,766.93
530120	Housekeeping Supplies	38,147.20	37,468.03		0.00	37,468.03
530140	Contract Svcs - Housekeeping	498.24	0.00		0.00	0.00
540020	Salaries - Laundry Staff	69,118.56	41,377.66		0.00	41,377.66
540100	Laundry Supplies	6,456.62	6,210.72		0.00	6,210.72
540140	Linens Purchases	12,622.75	14,241.90		0.00	14,241.90
550010	Salaries - Maint Supervisor	36,697.65	53,986.09		0.00	53,986.09
550020	Salaries - Maintenance Staff	34,453.95	26,270.46		0.00	26,270.46
550100	Maintenance Supplies	27,074.82	37,084.13		0.00	37,084.13
550110	Repairs & Maintenance	93,139.14	78,720.26		0.00	78,720.26
550120	Contract Svcs Maintenance	19,384.18	47,940.37		0.00	47,940.37
550130	Minor Equipment	1,021.09	9,284.95		0.00	9,284.95
550140	Pest Control	2,642.69	2,463.80		0.00	2,463.80
550145	Contract Svcs - Landscaping/S	13,950.00	3,213.00		0.00	3,213.00
550150	Gas & Electric	153,358.68	152,109.49		0.00	152,109.49
550170	Cable TV	6,236.68	11,645.58		0.00	11,645.58
550180	Water & Sewer	124,118.27	52,938.95		0.00	52,938.95
550190	Trash Removal	34,573.55	37,171.64		0.00	37,171.64
560010	Salaries - DNS	114,181.47	94,088.45		0.00	94,088.45
560020	Salaries - ADNS	58,817.92	54,830.21		0.00	54,830.21
560030	Salaries - RN Nursing Supervi	44,383.89	(10,162.75)		0.00	(10,162.75)
560040	Salaries - Nursing Scheduler	41,748.10	47,893.78		0.00	47,893.78
560050	Salaries - Unit Coordinator	50,099.00	10,133.02		0.00	10,133.02
560060	Salaries - MDS Coordinator	56,426.65	86,912.84		0.00	86,912.84
560090	Salaries - Medical Records	45,635.17	5,137.89		0.00	5,137.89
562020	Salaries - RN	324,804.46	402,693.34		0.00	402,693.34
562030	Salaries - LPN	1,091,744.15	1,681,765.97		0.00	1,681,765.97
562032	Salaries - MMQ	117,877.75	56,304.38		0.00	56,304.38
562040	Salaries - CNA	1,488,576.50	2,245,753.63		0.00	2,245,753.63
562060	Salaries - Neuro Nursing Assi	0.00	(153.72)		0.00	(153.72)
562100	Medical Supplies	152,351.35	163,739.38		0.00	163,739.38
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	51,492.09	48,932.37		0.00	48,932.37
562140	Tube Feeding (Non Part B)	1,311.64	1,586.32		0.00	1,586.32
562160	Oxygen Supplies	16,599.82	26,032.31		0.00	26,032.31
562180	Contract Svcs - Nursing	1,198,662.92	180,671.82		0.00	180,671.82
564100	Contract Svcs - Pharmacy	13,475.28	13,875.00		0.00	13,875.00
564120	Over The Counter Drugs	17,669.91	18,374.43		0.00	18,374.43
564140	Prescription Drugs	179,462.75	216,121.48		0.00	216,121.48
566010	I.V. Therapy/RT Exp	5,992.23	13,392.75		0.00	13,392.75
566030	Contract Svcs - Med Director	42,000.00	42,000.00		0.00	42,000.00
566050	Contract Svcs - Physician	6,264.00	0.00		0.00	0.00
566070	Contract Svcs - Soc Services	10,390.24	3,095.68		0.00	3,095.68
566100	Medical Records Supplies	444.46	0.00		0.00	0.00
566120	Contract Svcs -Medical Records	924.00	0.00		0.00	0.00
566140	Patient Transportation	2,054.46	44,499.85		0.00	44,499.85
566160	Med Equip Rental	26,521.86	64,424.87		0.00	64,424.87
566180	Patient Expenses	205.18	301.46		0.00	301.46
566190	Lab Fees	22,662.19	76,284.66		0.00	76,284.66
566191	Lab Fees COVID	170,734.67	0.00		0.00	0.00
566200	X-Ray Services	6,181.88	10,244.78		0.00	10,244.78
566210	Patient Consolidated Billing	5,740.08	11,307.32		0.00	11,307.32
570010	Salaries - Dir Rehab	0.00	7,844.50		0.00	7,844.50
570020	Salaries - Therapy Aides	6,636.61	(1,778.23)		0.00	(1,778.23)
570040	Contract Svcs - Rehab	302,434.12	47,774.29		0.00	47,774.29
570050	Salaries - PT	17,039.31	69,802.37		0.00	69,802.37
570055	Salaries - PT Aides	15,261.65	44,702.50		0.00	44,702.50

Client: **A162276 - Bear Mountain-West Springfield LLC**
Engagement: **MDMC 2022 - Bear Mountain-West Springfield LLC**
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
570060	Physical Therapy Supplies	5,911.48	8,341.74		0.00	8,341.74
570070	Salaries - ST Staff	(261.69)	14,783.41		0.00	14,783.41
570080	Speech Therapy Supplies	1,943.62	710.00		0.00	710.00
570090	Salaries - OT	31,601.77	97,607.57		0.00	97,607.57
570100	Salaries - COTA	17,022.21	64,422.90		0.00	64,422.90
570160	Respiratory Therapy Supplies	54.19	1,420.00		0.00	1,420.00
580010	Salaries - Activities Director	74,739.68	79,070.65		0.00	79,070.65
580020	Salaries - Activities -Staff	109,777.28	96,658.87		0.00	96,658.87
580100	Activities Supplies	4,738.67	6,345.26		0.00	6,345.26
580120	Contract Svcs - Entertainment	4,100.00	6,195.00		0.00	6,195.00
590010	Salaries - Social Svc Dir	151,470.61	130,716.86		0.00	130,716.86
Subtotal : None		1,555,695.78	1,219,933.28		0.00	1,219,933.28
Total [2] Income Statement		1,555,695.78	1,219,933.28		0.00	1,219,933.28

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Client: **A162276 - Bear Mountain-West Springfield LLC**
Engagement: **MDMC 2022 - Bear Mountain-West Springfield LLC**
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	1,600.00	1,600.00
100020	Cash - Operating	211,839.78	44,929.99
100041	Cash Comm1 AR Accts	7,220.97	0.00
Subtotal : None		220,660.75	46,529.99
Total [S6L1.1C1]	Cash and Cash Equivalents	220,660.75	46,529.99
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
100085	AR Private	113,985.21	189,108.93
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		113,985.21	189,108.93
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
100080	AR Managed Care	548,095.34	574,416.25
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		548,095.34	574,416.25
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
100075	AR Medicare A	251,896.84	172,566.46
100090	AR Medicare B	14,236.43	25,244.51
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		266,133.27	197,810.97
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
100070	AR Medicaid	715,676.17	395,139.90
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		715,676.17	395,139.90
Total [S6L1.5C1]	Payer Accounts Receivable	1,643,889.99	1,356,476.05
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(394,600.00)	(177,196.99)
Subtotal : None		(394,600.00)	(177,196.99)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(394,600.00)	(177,196.99)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
100310	Due To/from Seller	4,153.17	4,153.17
200069	Patient Refund	4,776.32	4,182.63
Subtotal : None		8,929.49	8,335.80
Total [S6L1.11C1]	Other Receivables	8,929.49	8,335.80
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
100410	Prepaid Insurance	3,554.67	3,577.02
Subtotal : None		3,554.67	3,577.02
Total [S6L1.13C1]	Prepaid Insurance	3,554.67	3,577.02
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
100400	Prepaid Expenses	3,227.10	1,209.77
Subtotal : None		3,227.10	1,209.77
Total [S6L1.15C1]	Other Prepaid Expenses	3,227.10	1,209.77
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
100060	Resident Trust Fund Advances	450.00	450.00
Subtotal : None		450.00	450.00
Total [S6L1.17C1]	Other Current Assets	450.00	450.00
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1Leasehold Improvements]			
100500	Leasehold Improvements	68,287.69	38,068.64
Subtotal [S6L2.3C1B] Leasehold Improvements		68,287.69	38,068.64

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