

Client: **A140591 - Bear Mountain-Belvidere**
Engagement: **MDMC 2022 - Bear Mountain Belvidere LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 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	2,625.39	86,973.74		0.00	86,973.74
100029	Cash - Controlled Disb (WIN)	(15,385.56)	(21,335.03)		0.00	(21,335.03)
100041	Cash Comm AR Accts	0.00	1,301.96		0.00	1,301.96
100050	Patient Funds Account	33,842.72	32,431.18		0.00	32,431.18
100070	AR Medicaid	510,169.36	631,688.14		0.00	631,688.14
100075	AR Medicare A	244,170.37	380,833.32		0.00	380,833.32
100080	AR Managed Care	357,629.44	310,832.24		0.00	310,832.24
100085	AR Private	43,989.85	37,046.89		0.00	37,046.89
100090	AR Medicare B	28,733.58	17,215.65		0.00	17,215.65
100095	AR Other	1,372.42	1,494.02		0.00	1,494.02
100105	Allowance - Doubtful Accounts	(180,000.00)	(408,400.00)		0.00	(408,400.00)
100310	Due To/from Seller	28,912.73	28,912.73		0.00	28,912.73
100317	Due To/from Bear Mt Health	(9,529,187.19)	(14,300,839.42)		0.00	(14,300,839.42)
100318	Due To/from Bear Mt Mgmt	(1,355,523.83)	(2,220,674.26)		0.00	(2,220,674.26)
100326	Capital Improvement Reserve	(360,000.00)	0.00		0.00	0.00
100350	Due to/fr Bear Mt Andover	1,951.37	(3,414.35)		0.00	(3,414.35)
100351	Due to/fr Bear Mt E Longmeadow	6,886.13	7,157.54		0.00	7,157.54
100353	Due to/fr Bear Mt Reading	20,845.68	23,339.68		0.00	23,339.68
100356	Due to/fr Bear Mt W Springfield	0.00	(10,889.52)		0.00	(10,889.52)
100357	Due to/fr Bear Mt Worcester	13,482,724.41	19,519,274.48		0.00	19,519,274.48
100400	Prepaid Expenses	1,553.66	2,394.77		0.00	2,394.77
100410	Prepaid Insurance	5,860.85	2,361.68		0.00	2,361.68
100500	Leasehold Improvements	368,090.34	17,826.66		0.00	17,826.66
100510	Furniture Fixtures & Equipment	11,073.24	15,950.13		0.00	15,950.13
100530	Computer Equip & Software	2,658.75	2,658.75		0.00	2,658.75
100535	Computer Equip - Capital Lease	19,537.40	19,537.40		0.00	19,537.40
100600	Accum Amort - Leasehold Imp	(19,213.56)	(2,432.52)		0.00	(2,432.52)
100610	Accum Depr - F F & E	(2,144.82)	(4,074.84)		0.00	(4,074.84)
100630	Accum Amort - Software	(265.86)	(797.58)		0.00	(797.58)
100635	Accum Depr - Capital Lse Comp	(5,861.16)	(9,768.60)		0.00	(9,768.60)
100700	Deposits	19,680.00	19,680.00		0.00	19,680.00
200000	Accounts Payable	(1,369,415.68)	(1,821,588.03)		0.00	(1,821,588.03)
200010	Accrued Accounts Payable	(64,690.40)	(54,866.72)		0.00	(54,866.72)
200015	Provider Tax Payable	(124,378.39)	(215,397.21)		0.00	(215,397.21)
200020	Payroll Payable	(57,922.76)	(85,387.59)		0.00	(85,387.59)
200025	Payroll Taxes Payable	(138,738.15)	(78,117.71)		0.00	(78,117.71)
200026	Vol EE Benefits Payable	4,135.45	6,073.05		0.00	6,073.05
200028	Vol EE 401K Payable	(327.56)	(890.62)		0.00	(890.62)
200029	Vol EE HSA Payable	(46.15)	0.00		0.00	0.00
200040	Interest Payable	(5,029.04)	0.00		0.00	0.00
200050	Real Estate Tax Payable	0.00	(14,474.28)		0.00	(14,474.28)
200060	Accrued PTO Benefits	(70,122.07)	(55,413.33)		0.00	(55,413.33)
200065	Payroll Adjustments	179.07	909.21		0.00	909.21
200069	Patient Refund	1,107.06	29,156.16		0.00	29,156.16
200070	Patient Funds Liability	(33,842.72)	(32,431.18)		0.00	(32,431.18)
250100	LT Line Of Credit	(364,641.63)	0.00		0.00	0.00
290100	Deferred Rent	(135,738.00)	(141,070.00)		0.00	(141,070.00)
290200	Deferred Revenue HHS	(448,000.00)	0.00		0.00	0.00
300040	Retained Earnings	(139,619.82)	(848,456.17)		0.00	(848,456.17)
Subtotal : None		779,134.92	865,830.42		0.00	865,830.42
Total [1] Balance Sheet		779,134.92	865,830.42		0.00	865,830.42
Group : [2] Income Statement						
Subgroup : None						
3003.7	Mass Health Managed Care	(8,173.00)	0.00		0.00	0.00
3003.8	Medicaid Managed Care	(1,904,757.00)	0.00		(2,307,708.00)	(2,307,708.00)
				CAIDJE - 1	(2,307,708.00)	
400000	PVT Room & Board	(319,548.00)	(214,634.00)		0.00	(214,634.00)
400005	PVT Medical Supplies	(38.25)	0.00		0.00	0.00
400015	PVT Lab	(70.68)	(40.73)		0.00	(40.73)
400020	PVT Pharmacy	(677.46)	0.00		0.00	0.00
400025	PVT IV Therapy	(3,092.32)	0.00		0.00	0.00
400035	PVT Physical Therapy	(521.02)	0.00		0.00	0.00
400040	PVT Occupational Therapy	(1,095.74)	0.00		0.00	0.00
400055	PVT Contractual Allow (R&B)	0.00	5,854.00		0.00	5,854.00
400100	MD Room & Board	(4,760,016.00)	(6,542,237.00)		2,307,708.00	(4,234,529.00)
				CAIDJE - 1	2,307,708.00	
400103	MD State Add-On	0.00	(12,200.00)		0.00	(12,200.00)
400115	MD Lab	0.00	(257.06)		0.00	(257.06)
400120	MD Pharmacy	(1,118.04)	(2,275.35)		0.00	(2,275.35)
400130	MD X-Ray	2,243.34	(80.00)		0.00	(80.00)
400135	MD Physical Therapy	(1,912.88)	(12,597.72)		0.00	(12,597.72)
400140	MD Occupational Therapy	(1,376.69)	(13,970.37)		0.00	(13,970.37)
400145	MD Speech Therapy	(308.46)	(3,096.50)		0.00	(3,096.50)
400155	MD Contractual Allow (R&B)	1,951,427.14	1,410,738.34		0.00	1,410,738.34
400160	MD Contractual Allow (Ancill	4,716.07	29,180.50		0.00	29,180.50
400170	MD Revenue Adjustments	(7,800.00)	0.00		0.00	0.00
400200	MA Room & Board	(864,143.00)	(1,105,352.00)		0.00	(1,105,352.00)
400205	MA Medical Supplies	(1,216.59)	(1,562.96)		0.00	(1,562.96)

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		12/31/2021	12/31/2022			12/31/2022
400215	MA Lab	(20,106.90)	(24,197.12)		0.00	(24,197.12)
400220	MA Pharmacy	(99,476.14)	(145,751.77)		0.00	(145,751.77)
400225	MA IV Therapy	(1,907.75)	(14,257.80)		0.00	(14,257.80)
400227	MA Oxygen	(728.50)	(1,238.60)		0.00	(1,238.60)
400230	MA X-Ray	(4,877.92)	(6,456.25)		0.00	(6,456.25)
400235	MA Physical Therapy	(476,408.72)	(557,667.78)		0.00	(557,667.78)
400240	MA Occupational Therapy	(450,159.17)	(531,890.14)		0.00	(531,890.14)
400245	MA Speech Therapy	(135,383.16)	(161,095.51)		0.00	(161,095.51)
400246	MA Nursing	(672,941.22)	(606,313.58)		0.00	(606,313.58)
400255	MA Contractual Allow (R&B)	599,445.81	760,197.87		0.00	760,197.87
400260	MA Contractual Allow (Ancill	260,537.46	223,297.74		0.00	223,297.74
400269	MA Sequester	0.00	22,576.98		0.00	22,576.98
400272	M MA Room & Board	(472,116.00)	(472,467.00)		79,385.17	(393,081.83)
				CAIDJE - 1	79,385.17	
400274	M MA Lab	(8,552.60)	(7,731.03)		0.00	(7,731.03)
400275	M MA Pharmacy	(41,083.04)	(25,816.13)		0.00	(25,816.13)
400276	M MA IV Therapy	(5,317.47)	0.00		0.00	0.00
400277	M MA Oxygen	(540.32)	0.00		0.00	0.00
400278	M MA X-Ray	(1,540.00)	(1,715.50)		0.00	(1,715.50)
400279	M MA Physical Therapy	(75,020.71)	(54,080.01)		0.00	(54,080.01)
400280	M MA Occuational Therapy	(73,723.80)	(53,702.86)		0.00	(53,702.86)
400281	M MA Speech Therapy	(12,334.54)	(9,505.72)		0.00	(9,505.72)
400285	M MA Medical Supplies	(549.32)	0.00		0.00	0.00
400286	M MA Nursing	(12,743.20)	0.00		0.00	0.00
400288	M MA Contractual Allow (R&B)	(95,093.40)	(96,846.50)		0.00	(96,846.50)
400289	M MA Contractual Allow (Anci	181,291.81	152,551.25		0.00	152,551.25
400300	H Room & Board	(26,871.00)	(19,125.00)		(79,385.17)	(98,510.17)
				CAIDJE - 1	(79,385.17)	
400335	H Physical Therapy	(101.50)	0.00		0.00	0.00
400345	H Speech Therapy	(385.96)	(183.64)		0.00	(183.64)
400355	H Contractual Allow (R&B)	(6,660.35)	(3,833.39)		0.00	(3,833.39)
400400	MG Room & Board	(145,619.00)	(74,539.00)		0.00	(74,539.00)
400405	MG Medical Supplies	(700.20)	(1,062.51)		0.00	(1,062.51)
400415	MG Lab	(9,618.51)	(8,253.91)		0.00	(8,253.91)
400420	MG Pharmacy	(43,197.51)	(58,008.00)		0.00	(58,008.00)
400425	MG IV Therapy	(8,487.57)	(4,072.71)		0.00	(4,072.71)
400427	MG Oxygen	(359.96)	0.00		0.00	0.00
400430	MG X-Ray	(2,874.07)	(2,712.25)		0.00	(2,712.25)
400435	MG Physical Therapy	(163,233.34)	(117,264.86)		0.00	(117,264.86)
400440	MG Occupational Therapy	(110,855.37)	(116,384.81)		0.00	(116,384.81)
400445	MG Speech Therapy	(24,595.09)	(19,126.49)		0.00	(19,126.49)
400455	MG Contractual Allow (R&B)	(62,255.33)	(28,349.44)		0.00	(28,349.44)
400460	MG Contractual Allow (Ancill	280,461.87	261,686.99		0.00	261,686.99
400635	MB Physical Therapy	(107,333.46)	(50,118.77)		0.00	(50,118.77)
400640	MB Occupational Therapy	(97,290.55)	(30,416.25)		0.00	(30,416.25)
400645	MB Speech Therapy	(8,117.30)	(8,878.79)		0.00	(8,878.79)
400660	MB Contractual Allow (Ancill	46,919.00	19,798.98		0.00	19,798.98
400669	MB Sequester	0.00	484.75		0.00	484.75
400855	Grant Revenue	(32,105.86)	(753,626.23)		0.00	(753,626.23)
400856	Loan Forgiveness PPP	(793,800.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(9,232.66)	(17,804.99)		(17,672.04)	(35,477.03)
				CAIDJE - 2	(17,672.04)	
400861	COVID Testing Revenue	(213,860.98)	(210,744.00)		0.00	(210,744.00)
400870	Interest Income	(92.99)	(14,535.01)		0.00	(14,535.01)
400900	Consulting Fees	1,130.50	0.00		0.00	0.00
500010	Salaries - Administrator	124,568.41	94,933.78		0.00	94,933.78
500035	Salaries - AR Corporate	54,180.94	54,000.42		0.00	54,000.42
500040	Salaries - Business Office	139,883.52	86,736.28		0.00	86,736.28
500050	Salaries - Admissions	66,785.83	45,276.54		0.00	45,276.54
500060	Salaries - Staffing Admin	1,952.34	(2,148.37)		0.00	(2,148.37)
500150	Advertising - Help Wanted	3,245.26	2,021.57		0.00	2,021.57
500180	Travel & Mileage	1,042.74	0.00		0.00	0.00
500200	Bank Charges	12,137.92	6,821.51		0.00	6,821.51
500220	Payroll Processing Fees - ADP	13,009.26	24,468.92		0.00	24,468.92
500240	Dues & Subscriptions	27,094.09	28,782.26		0.00	28,782.26
500260	Office Supplies	14,986.25	11,002.10		0.00	11,002.10
500280	Postage	5,204.14	602.65		0.00	602.65
500310	Rental Of Office Equipment	11,487.03	14,222.65		0.00	14,222.65
500320	Accounting Fees	5,775.00	17,548.24		0.00	17,548.24
500330	Contract Svcs - Office	66,415.27	56,176.45		0.00	56,176.45
500332	Contract Svcs - IT Support	22,847.69	10,293.97		0.00	10,293.97
500340	Legal Fees	12,348.64	7,970.20		0.00	7,970.20
500360	Consulting Other	15,097.76	56,237.71		0.00	56,237.71
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	1,110.00	680.00		0.00	680.00
500440	Telephone	30,616.46	22,013.96		0.00	22,013.96
500450	Insurance - Non Property	128,224.16	95,096.40		0.00	95,096.40
500460	Meetings & Seminars	144.00	0.00		0.00	0.00
500480	Advertising - Promotional	1,728.44	220.68		0.00	220.68
500490	Fines & Penalties	9,423.71	31,177.28		0.00	31,177.28
500495	Bad Debt	96,000.00	184,396.93		0.00	184,396.93
500510	Taxes - Real Estate	88,727.34	86,845.68		0.00	86,845.68
500520	Taxes - Personal Property	13,311.85	9,782.87		0.00	9,782.87

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500530	Insurance - Property	13,847.91	13,763.00		0.00	13,763.00
500551	Provider Tax	462,887.79	462,378.52		0.00	462,378.52
500800	Management Fee	453,797.00	444,184.00		0.00	444,184.00
500900	Rent Expense - Building	205,722.00	255,806.38		0.00	255,806.38
500905	SL Rent	43,890.00	5,332.00		0.00	5,332.00
501100	Deprec - FF&E	1,467.84	1,930.02		0.00	1,930.02
501300	Deprec - Leasehold Improvmnts	18,809.04	(16,781.04)		17,672.04	891.00
				CAIDJE - 2	17,672.04	
501400	Amort - Computers	265.86	531.72		0.00	531.72
501410	Deprec - Capital Lse Computers	5,209.92	3,907.44		0.00	3,907.44
502000	Interest Working Capital	57,030.88	59,536.87		0.00	59,536.87
502150	Interest Other	6,315.52	14,327.65		0.00	14,327.65
503200	(Gain) Loss Payables	0.00	(6,446.85)		0.00	(6,446.85)
510003	Benefits Expense - PTO ETO	(897.84)	(14,708.74)		0.00	(14,708.74)
510010	Payroll Taxes - FICA	268,185.49	344,231.24		0.00	344,231.24
510020	Payroll Taxes - FUTA	5,882.36	5,626.90		0.00	5,626.90
510030	Payroll Taxes - SUTA	32,329.29	36,911.01		0.00	36,911.01
510040	Workers' Compensation	73,008.74	67,747.19		0.00	67,747.19
510050	Group Health Insurance	187,420.99	288,809.63		0.00	288,809.63
510080	Employ Benes - Non Payroll	7,726.47	8,437.91		0.00	8,437.91
510100	Employee Disability Ins	5,168.21	5,936.53		0.00	5,936.53
510105	Employee Pers Fam Med Lve Ins	18,393.08	15,687.08		0.00	15,687.08
510110	Pre Employment EE Costs	52,972.00	100.00		0.00	100.00
510120	Union Health & Welfare	38.15	0.00		0.00	0.00
520010	Salaries - Food Serv Dir	48,951.50	41,500.94		0.00	41,500.94
520020	Salaries - Cooks	86,028.19	81,992.87		0.00	81,992.87
520030	Salaries - Dietary Aides	159,760.41	137,731.47		0.00	137,731.47
520040	Salaries - Dietician	0.00	17,410.60		0.00	17,410.60
520100	Raw Food	167,413.63	242,928.50		0.00	242,928.50
520120	Food Supplements	13,817.60	15,679.46		0.00	15,679.46
520140	Dietary Supplies	29,341.66	32,349.76		0.00	32,349.76
520160	Contract Svcs - Dietary	220.00	220.00		0.00	220.00
530010	Salaries - Houskpg Supv	41,541.78	39,288.12		0.00	39,288.12
530020	Salaries - Houskpg Staff	103,482.24	110,422.55		0.00	110,422.55
530120	Housekeeping Supplies	20,051.86	23,363.37		0.00	23,363.37
540020	Salaries - Laundry Staff	0.00	(138.74)		0.00	(138.74)
540100	Laundry Supplies	0.00	91.82		0.00	91.82
540120	Contract Svcs - Laundry	120,571.35	148,319.14		0.00	148,319.14
540140	Linens Purchases	2,863.98	356.39		0.00	356.39
550010	Salaries - Maint Supervisor	64,011.21	32,460.79		0.00	32,460.79
550020	Salaries - Maintenance Staff	28,781.46	28,084.35		0.00	28,084.35
550100	Maintenance Supplies	17,480.98	13,747.98		0.00	13,747.98
550110	Repairs & Maintenance	23,426.84	23,609.44		0.00	23,609.44
550120	Contract Svcs Maintenance	68,379.88	52,191.04		0.00	52,191.04
550130	Minor Equipment	4,209.82	0.00		0.00	0.00
550140	Pest Control	1,860.00	3,232.48		0.00	3,232.48
550145	Contract Svcs - Landscaping/S	8,185.00	10,463.19		0.00	10,463.19
550150	Gas & Electric	135,590.92	148,054.33		0.00	148,054.33
550160	Fuel Oil	16.07	72.06		0.00	72.06
550170	Cable TV	25,265.09	29,077.67		0.00	29,077.67
550180	Water & Sewer	41,851.45	39,268.80		0.00	39,268.80
550190	Trash Removal	34,174.07	43,372.56		0.00	43,372.56
560010	Salaries - DNS	108,302.56	107,705.46		0.00	107,705.46
560020	Salaries - ADNS	36,425.43	59,226.09		0.00	59,226.09
560030	Salaries - RN Nursing Supervi	57,085.97	27,616.49		0.00	27,616.49
560050	Salaries - Unit Coordinator	0.00	(288.27)		0.00	(288.27)
560060	Salaries - MDS Coordinator	38,874.03	(6,260.37)		0.00	(6,260.37)
560090	Salaries - Medical Records	30,294.58	39,999.97		0.00	39,999.97
560100	Salaries - Infection Control	0.00	(10.72)		0.00	(10.72)
562020	Salaries - RN	280,074.66	254,245.40		0.00	254,245.40
562030	Salaries - LPN	937,329.12	1,114,120.29		0.00	1,114,120.29
562032	Salaries - MMQ	70,986.13	80,323.63		0.00	80,323.63
562040	Salaries - CNA	930,678.85	1,234,987.29		0.00	1,234,987.29
562100	Medical Supplies	92,775.15	88,548.38		0.00	88,548.38
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	31,902.20	32,297.44		0.00	32,297.44
562140	Tube Feeding (Non Part B)	1,816.42	4,528.66		0.00	4,528.66
562160	Oxygen Supplies	18,702.35	16,550.76		0.00	16,550.76
562180	Contract Svcs - Nursing	271,692.67	105,456.85		0.00	105,456.85
564100	Contract Svcs - Pharmacy	7,524.72	8,444.65		0.00	8,444.65
564120	Over The Counter Drugs	13,887.57	13,122.94		0.00	13,122.94
564140	Prescription Drugs	217,900.22	283,867.03		0.00	283,867.03
566010	I.V. Therapy/RT Exp	15,947.19	9,996.07		0.00	9,996.07
566030	Contract Svcs - Med Director	22,843.75	18,000.00		0.00	18,000.00
566070	Contract Svcs - Soc Services	25,429.88	4,492.88		0.00	4,492.88
566100	Medical Records Supplies	0.00	142.64		0.00	142.64
566140	Patient Transportation	12,628.42	6,445.26		0.00	6,445.26
566160	Med Equip Rental	31,158.72	18,516.20		0.00	18,516.20
566190	Lab Fees	50,062.94	53,791.94		0.00	53,791.94
566191	Lab Fees COVID	184,380.00	0.00		0.00	0.00
566200	X-Ray Services	13,209.70	12,946.30		0.00	12,946.30
566210	Patient Consolidated Billing	5,433.46	12,506.89		0.00	12,506.89
570010	Salaries - Dir Rehab	21,903.51	85,594.82		0.00	85,594.82

Client: **A140591 - Bear Mountain-Belvidere**
Engagement: **MDMC 2022 - Bear Mountain Belvidere LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
570020	Salaries - Therapy Aides	3,671.01	(2,876.04)		0.00	(2,876.04)
570040	Contract Svcs - Rehab	410,580.63	41,587.28		0.00	41,587.28
570050	Salaries - PT	36,635.14	98,841.00		0.00	98,841.00
570055	Salaries - PT Aides	12,068.24	54,826.17		0.00	54,826.17
570060	Physical Therapy Supplies	4,431.23	4,559.89		0.00	4,559.89
570070	Salaries - ST Staff	6,470.27	26,205.48		0.00	26,205.48
570080	Speech Therapy Supplies	0.00	355.00		0.00	355.00
570090	Salaries - OT	4,588.27	79,277.03		0.00	79,277.03
570100	Salaries - COTA	17,507.77	38,369.43		0.00	38,369.43
570110	Occupational Therapy Supplies	119.16	0.00		0.00	0.00
570160	Respiratory Therapy Supplies	51.00	1,075.00		0.00	1,075.00
580010	Salaries - Activities Director	43,211.29	57,252.05		0.00	57,252.05
580020	Salaries - Activities -Staff	39,452.85	68,626.12		0.00	68,626.12
580100	Activities Supplies	1,642.13	1,121.70		0.00	1,121.70
580120	Contract Svcs - Entertainment	1,695.00	892.62		0.00	892.62
590010	Salaries - Social Svc Dir	44,677.26	50,771.44		0.00	50,771.44
Subtotal : None		(779,134.92)	(865,830.42)		0.00	(865,830.42)
Total [2] Income Statement		(779,134.92)	(865,830.42)		0.00	(865,830.42)

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Client: **A140591 - Bear Mountain-Belvidere**
Engagement: **MDMC 2022 - Bear Mountain Belvidere LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF Groupings Report**

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	86,973.74	2,625.39
100041	Cash Comm'l AR Accts	1,301.96	0.00
Subtotal : None		89,775.70	4,125.39
Total [S6L1.1C1]	Cash and Cash Equivalents	89,775.70	4,125.39
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)			
100085	AR Private	37,046.89	43,989.85
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		37,046.89	43,989.85
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)			
100080	AR Managed Care	310,832.24	357,629.44
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		310,832.24	357,629.44
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care			
100075	AR Medicare A	380,833.32	244,170.37
100090	AR Medicare B	17,215.65	28,733.58
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		398,048.97	272,903.95
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care			
100070	AR Medicaid	631,688.14	510,169.36
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		631,688.14	510,169.36
Total [S6L1.5C1] Payer Accounts Receivable		1,377,616.24	1,184,692.60
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
100105	Allowance - Doubtful Accounts	(408,400.00)	(180,000.00)
Subtotal : None		(408,400.00)	(180,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(408,400.00)	(180,000.00)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
100317	Due To/from Bear Mt Health	(14,300,839.42)	(9,529,187.19)
100318	Due To/from Bear Mt Mgmt	(2,220,674.26)	(1,355,523.83)
100326	Capital Improvement Reserve	0.00	(360,000.00)
100350	Due to/fr Bear Mt Andover	(3,414.35)	1,951.37
100351	Due to/fr Bear Mt E Longmeadow	7,157.54	6,886.13
100353	Due to/fr Bear Mt Reading	23,339.68	20,845.68
100356	Due to/fr Bear Mt W Springfiel	(10,889.52)	0.00
100357	Due to/fr Bear Mt Worcester	19,519,274.48	13,482,724.41
Subtotal : None		3,013,954.15	2,267,696.57
Total [S6L1.8C1]	Receivable from Affiliates/Related Par	3,013,954.15	2,267,696.57
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
100095	AR Other	1,494.02	1,372.42
100310	Due To/from Seller	28,912.73	28,912.73
200069	Patient Refund	29,156.16	1,107.06
Subtotal : None		59,562.91	31,392.21
Total [S6L1.11C1]	Other Receivables	59,562.91	31,392.21
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
100410	Prepaid Insurance	2,361.68	5,860.85
Subtotal : None		2,361.68	5,860.85
Total [S6L1.13C1]	Prepaid Insurance	2,361.68	5,860.85
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
100400	Prepaid Expenses	2,394.77	1,553.66
Subtotal : None		2,394.77	1,553.66
Total [S6L1.15C1]	Other Prepaid Expenses	2,394.77	1,553.66
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C] Leasehold Improvements			
100500	Leasehold Improvements	17,826.66	368,090.34
Subtotal [S6L2.3C1B] Leasehold Improvements		17,826.66	368,090.34
Subgroup : [S6L2.3C] A/D Leasehold Improvements			
100600	Accum Amort - Leasehold Imp	(2,432.52)	(19,213.56)

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Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(2,432.52)	(19,213.56)	18809
Total [S6L2.3C1]	Improvements - Cost	15,394.14	348,876.78	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C] Equipment Cost				
100510	Furniture Fixtures & Equipment	15,950.13	11,073.24	
100530	Computer Equip & Software	2,658.75	2,658.75	
100535	Computer Equip - Capital Lease	19,537.40	19,537.40	
Subtotal [S6L2.4C1A] Equipment Cost		38,146.28	33,269.39	4,876.89
Subgroup : [S6L2.4C] A/D Equipment				
100610	Accum Depr - F F & E	(4,074.84)	(2,144.82)	
100630	Accum Amort - Software	(797.58)	(265.86)	
100635	Accum Depr - Capital Lse Comp	(9,768.60)	(5,861.16)	
Subtotal [S6L2.4C1b] A/D Equipment		(14,641.02)	(8,271.84)	6944
Total [S6L2.4C1]	Equipment	23,505.26	24,997.55	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : [S6L3.3C] Utility Deposits				
100700	Deposits	19,680.00	19,680.00	
Subtotal [S6L3.3C1D] Utility Deposits		19,680.00	19,680.00	
Total [S6L3.3C1]	Other Deferred Charges and Non Curr	19,680.00	19,680.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
100029	Cash - Controlled Disb (WIN)	(21,335.03)	(15,385.56)	
200000	Accounts Payable	(1,821,588.03)	(1,369,415.68)	
200015	Provider Tax Payable	(215,397.21)	(124,378.39)	
200040	Interest Payable	0.00	(5,029.04)	
Subtotal : None		(2,058,320.27)	(1,514,208.67)	
Total [S6L5.1C1]	Trade Payable	(2,058,320.27)	(1,514,208.67)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
200010	Accrued Accounts Payable	(54,866.72)	(64,690.40)	
Subtotal : None		(54,866.72)	(64,690.40)	
Total [S6L5.2C1]	Accrued Expenses	(54,866.72)	(64,690.40)	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C] Patient Funds Due (Self Pay)				
100050	Patient Funds Account	32,431.18	33,842.72	
200070	Patient Funds Liability	(32,431.18)	(33,842.72)	
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	(364,641.63)	364,641.63
Subtotal : None		0.00	(364,641.63)	
Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	0.00	(364,641.63)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C] Accrued Salaaries				
200020	Payroll Payable	(85,387.59)	(57,922.76)	
200060	Accrued PTO Benefits	(55,413.33)	(70,122.07)	
200065	Payroll Adjustments	909.21	179.07	
Subtotal [S6L5.7C1A] Accrued Salaaries		(139,891.71)	(127,865.76)	
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable				
200025	Payroll Taxes Payable	(78,117.71)	(138,738.15)	
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(78,117.71)	(138,738.15)	
Subgroup : [S6L5.7C] Other Payroll Liabilities				
200026	Vol EE Benefits Payable	6,073.05	4,135.45	
200028	Vol EE 401K Payable	(890.62)	(327.56)	
200029	Vol EE HSA Payable	0.00	(46.15)	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		5,182.43	3,761.74	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(212,826.99)	(262,842.17)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : [S6L5.10C] Other Current Liabilities				
200050	Real Estate Tax Payable	(14,474.28)	0.00	
290100	Deferred Rent	(141,070.00)	(135,738.00)	
290200	Deferred Revenue HHS	0.00	(448,000.00)	
Subtotal [S6L5.10C1A] Other Current Liabilities		(155,544.28)	(583,738.00)	

Total [S6L5.10C1]	Other Current Liabilities	(155,544.28)	(583,738.00)
Group : [S6L8C.5C3]	Additional Paid in Capital		
Subgroup : None			
300040	Retained Earnings	(848,456.17)	(139,619.82)
Subtotal : None		(848,456.17)	(139,619.82)
Total [S6L8C.5C3]	Additional Paid in Capital	(848,456.17)	(139,619.82)
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
400000	PVT Room & Board	(214,634.00)	(319,548.00)
400055	PVT Contractual Allow (R&B)	5,854.00	0.00
Subtotal : None		(208,780.00)	(319,548.00)
Total [S2L1.1C1]	Private Pay	(208,780.00)	(319,548.00)
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
400300	H Room & Board	(98,510.17)	(26,871.00)
400355	H Contractual Allow (R&B)	(3,833.39)	(6,660.35)
400400	MG Room & Board	(74,539.00)	(145,619.00)
400455	MG Contractual Allow (R&B)	(28,349.44)	(62,255.33)
Subtotal : None		(205,232.00)	(241,405.68)
Total [S2L1.2C1]	Commerical Managed Care	(205,232.00)	(241,405.68)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
400200	MA Room & Board	(1,105,352.00)	(864,143.00)
400246	MA Nursing	(606,313.58)	(672,941.22)
400288	M MA Contractual Allow (R&B)	(96,846.50)	(95,093.40)
Subtotal : None		(1,808,512.08)	(1,632,177.62)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,808,512.08)	(1,632,177.62)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
400272	M MA Room & Board	(393,081.83)	(472,116.00)
Subtotal : None		(393,081.83)	(472,116.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(393,081.83)	(472,116.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
400100	MD Room & Board	(4,234,529.00)	(6,672,946.00)
400103	MD State Add-On	(12,200.00)	0.00
400155	MD Contractual Allow (R&B)	1,410,738.34	1,951,427.14
Subtotal : None		(2,835,990.66)	(4,721,518.86)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,835,990.66)	(4,721,518.86)
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
3003.8	Medicaid Managed Care	(2,307,708.00)	0.00
Subtotal : None		(2,307,708.00)	0.00
Total [S2L1.8C1]	Senior Care Options	(2,307,708.00)	0.00
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
400005	PVT Medical Supplies	0.00	(38.25)
400015	PVT Lab	(40.73)	(70.68)
400020	PVT Pharmacy	0.00	(677.46)
400025	PVT IV Therapy	0.00	(3,092.32)
400035	PVT Physical Therapy	0.00	(521.02)
400040	PVT Occupational Therapy	0.00	(1,095.74)
400115	MD Lab	(257.06)	0.00
400120	MD Pharmacy	(2,275.35)	(1,118.04)
400130	MD X-Ray	(80.00)	2,243.34
400135	MD Physical Therapy	(12,597.72)	(1,912.88)
400140	MD Occupational Therapy	(13,970.37)	(1,376.69)
400145	MD Speech Therapy	(3,096.50)	(308.46)
400160	MD Contractual Allow (Ancill	29,180.50	4,716.07
400205	MA Medical Supplies	(1,562.96)	(1,216.59)
400215	MA Lab	(24,197.12)	(20,106.90)
400220	MA Pharmacy	(145,751.77)	(99,476.14)
400225	MA IV Therapy	(14,257.80)	(1,907.75)
400227	MA Oxygen	(1,238.60)	(728.50)
400230	MA X-Ray	(6,456.25)	(4,877.92)
400235	MA Physical Therapy	(557,667.78)	(476,408.72)
400240	MA Occupational Therapy	(531,890.14)	(450,159.17)
400245	MA Speech Therapy	(161,095.51)	(135,383.16)
400255	MA Contractual Allow (R&B)	760,197.87	599,445.81
400260	MA Contractual Allow (Ancill	223,297.74	260,537.46
400269	MA Sequester	22,576.98	0.00
400274	M MA Lab	(7,731.03)	(8,552.60)
400275	M MA Pharmacy	(25,816.13)	(41,083.04)
400276	M MA IV Therapy	0.00	(5,317.47)

400277	M MA Oxygen	0.00	(540.32)
400278	M MA X-Ray	(1,715.50)	(1,540.00)
400279	M MA Physical Therapy	(54,080.01)	(75,020.71)
400280	M MA Occuational Therapy	(53,702.86)	(73,723.80)
400281	M MA Speech Therapy	(9,505.72)	(12,334.54)
400285	M MA Medical Supplies	0.00	(549.32)
400286	M MA Nursing	0.00	(12,743.20)
400289	M MA Contractual Allow (Anci	152,551.25	181,291.81
400335	H Physical Therapy	0.00	(101.50)
400345	H Speech Therapy	(183.64)	(385.96)
400405	MG Medical Supplies	(1,062.51)	(700.20)
400415	MG Lab	(8,253.91)	(9,618.51)
400420	MG Pharmacy	(58,008.00)	(43,197.51)
400425	MG IV Therapy	(4,072.71)	(8,487.57)
400427	MG Oxygen	0.00	(359.96)
400430	MG X-Ray	(2,712.25)	(2,874.07)
400435	MG Physical Therapy	(117,264.86)	(163,233.34)
400440	MG Occupational Therapy	(116,384.81)	(110,855.37)
400445	MG Speech Therapy	(19,126.49)	(24,595.09)
400460	MG Contractual Allow (Ancill	261,686.99	280,461.87
400635	MB Physical Therapy	(50,118.77)	(107,333.46)
400640	MB Occupational Therapy	(30,416.25)	(97,290.55)
400645	MB Speech Therapy	(8,878.79)	(8,117.30)
400660	MB Contractual Allow (Ancill	19,798.98	46,919.00
400669	MB Sequester	484.75	0.00
Subtotal : None		(575,694.84)	(633,416.42)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(575,694.84)	(633,416.42)
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
400855	Grant Revenue	(753,626.23)	(32,105.86)
400856	Loan Forgiveness PPP	0.00	(793,800.00)
400861	COVID Testing Revenue	(210,744.00)	(213,860.98)
Subtotal : None		(964,370.23)	(1,039,766.84)
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(964,370.23)	(1,039,766.84)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
400170	MD Revenue Adjustments	0.00	(7,800.00)
Subtotal : None		0.00	(7,800.00)
Total [S2L3.6C1]	Prior Year Retroactive Revenue	0.00	(7,800.00)
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
400870	Interest Income	(14,535.01)	(92.99)
Subtotal : None		(14,535.01)	(92.99)
Total [S2L3.7C1]	Interest Income	(14,535.01)	(92.99)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
400860	Miscellaneous Revenue	(35,477.03)	(9,232.66)
503200	(Gain) Loss Payables	(6,446.85)	0.00
Subtotal : None		(41,923.88)	(9,232.66)
Total [S2L3.9C1]	Administrative & General Recoverabl	(41,923.88)	(9,232.66)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
560010	Salaries - DNS	107,705.46	108,302.56
Subtotal : None		107,705.46	108,302.56
Total [S3L1.1C1]	Director of Nurses Salary	107,705.46	108,302.56
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
560020	Salaries - ADNS	59,226.09	36,425.43
560030	Salaries - RN Nursing Supervi	27,616.49	57,085.97
560100	Salaries - Infection Control	(10.72)	0.00
562020	Salaries - RN	254,245.40	280,074.66
Subtotal : None		341,077.26	373,586.06
Total [S3L1.7C1]	Registered Nurses Salaries	341,077.26	373,586.06
Group : [S3L1.10C1]	Registered Nurses Purchased Service Per Diem		
Subgroup : None			
562180	Contract Svcs - Nursing	105,456.85	271,692.67
Subtotal : None		105,456.85	271,692.67
Total [S3L1.10C1]	Registered Nurses Purchased Service	105,456.85	271,692.67
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
562030	Salaries - LPN	1,114,120.29	937,329.12
Subtotal : None		1,114,120.29	937,329.12
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,114,120.29	937,329.12

Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
562040	Salaries - CNA	1,234,987.29	930,678.85
Subtotal : None		1,234,987.29	930,678.85
Total [S3L1.17C1] Certified Nurses Aides Salaries		1,234,987.29	930,678.85
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1A] Administrator Salaries			
500010	Salaries - Administrator	94,933.78	124,568.41
Subtotal [S3L2.1C1A] Administrator Salaries		94,933.78	124,568.41
Total [S3L2.1C1] Administration Salaries		94,933.78	124,568.41
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
500035	Salaries - AR Corporate	54,000.42	54,180.94
500040	Salaries - Business Office	86,736.28	139,883.52
500050	Salaries - Admissions	45,276.54	66,785.83
500060	Salaries - Staffing Admin	(2,148.37)	1,952.34
Subtotal : None		183,864.87	262,802.63
Total [S3L2.7C1] Clerical Staff Salaries		183,864.87	262,802.63
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
400900	Consulting Fees	0.00	1,130.50
500330	Contract Svcs - Office	56,176.45	66,415.27
500360	Consulting Other	56,237.71	15,097.76
Subtotal : None		112,414.16	82,643.53
Total [S3L2.10C1] Clerical Staff Purchased Service		112,414.16	82,643.53
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
500220	Payroll Processing Fees - ADP	24,468.92	13,009.26
500332	Contract Svcs - IT Support	10,293.97	22,847.69
Subtotal : None		34,762.89	35,856.95
Total [S3L2.11C1] Electronic Data Processing, Payroll &		34,762.89	35,856.95
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
500200	Bank Charges	6,821.51	12,137.92
500260	Office Supplies	11,002.10	14,986.25
500280	Postage	602.65	5,204.14
500310	Rental Of Office Equipment	14,222.65	11,487.03
Subtotal : None		32,648.91	43,815.34
Total [S3L2.12C1] Office Supplies		32,648.91	43,815.34
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
500440	Telephone	22,013.96	30,616.46
Subtotal : None		22,013.96	30,616.46
Total [S3L2.13C1] Telecommunications (e.g. Internet & I		22,013.96	30,616.46
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
500180	Travel & Mileage	0.00	1,042.74
500460	Meetings & Seminars	0.00	144.00
Subtotal : None		0.00	1,186.74
Total [S3L2.15C1] Travel, Conventions & Meetings		0.00	1,186.74
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
500150	Advertising - Help Wanted	2,021.57	3,245.26
Subtotal : None		2,021.57	3,245.26
Total [S3L2.16C1] Advertising: Help Wanted		2,021.57	3,245.26
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
500240	Dues & Subscriptions	28,782.26	27,094.09
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	680.00	1,110.00
Subtotal : None		29,982.26	28,724.09
Total [S3L2.17C1] Licenses & Dues: Patient Care Relate		29,982.26	28,724.09
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
500320	Accounting Fees	17,548.24	5,775.00
Subtotal : None		17,548.24	5,775.00
Total [S3L2.19C1] Accounting Services (not related to A		17,548.24	5,775.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			

500450	Insurance - Non Property	95,096.40	128,224.16
Subtotal : None		95,096.40	128,224.16
Total [S3L2.20C1]	Insurance: Malpractice & General Lial	95,096.40	128,224.16
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
500480	Advertising - Promotional	220.68	1,728.44
Subtotal : None		220.68	1,728.44
Total [S3L2B.1C1]	Advertising Marketing	220.68	1,728.44
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	7,970.20	12,348.64
Subtotal : None		7,970.20	12,348.64
Total [S3L2B.6C1]	Legal: Other	7,970.20	12,348.64
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	444,184.00	453,797.00
Subtotal : None		444,184.00	453,797.00
Total [S3L2B.8C1]	Management Company Fees	444,184.00	453,797.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
502000	Interest Working Capital	59,536.87	57,030.88
Subtotal : None		59,536.87	57,030.88
Total [S3L2B.10C1]	Interest on Working Capital	59,536.87	57,030.88
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	31,177.28	9,423.71
502150	Interest Other	14,327.65	6,315.52
Subtotal : None		45,504.93	15,739.23
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	45,504.93	15,739.23
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	184,396.93	96,000.00
Subtotal : None		184,396.93	96,000.00
Total [S3L2B.14C1]	Bad Debt Expenses	184,396.93	96,000.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	462,378.52	462,887.79
Subtotal : None		462,378.52	462,887.79
Total [S3L2B.15C1]	User Fee Assessment	462,378.52	462,887.79
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	32,460.79	64,011.21
550020	Salaries - Maintenance Staff	28,084.35	28,781.46
Subtotal : None		60,545.14	92,792.67
Total [S3L3.5C1]	Plant Operations: Salaires	60,545.14	92,792.67
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	52,191.04	68,379.88
550140	Pest Control	3,232.48	1,860.00
550145	Contract Svcs - Landscaping/S	10,463.19	8,185.00
550190	Trash Removal	43,372.56	34,174.07
Subtotal : None		109,259.27	112,598.95
Total [S3L3.8C1]	Plant Operations: Purchased Service	109,259.27	112,598.95
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	13,747.98	17,480.98
550110	Repairs & Maintenance	23,609.44	23,426.84
550130	Minor Equipment	0.00	4,209.82
Subtotal : None		37,357.42	45,117.64
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	37,357.42	45,117.64
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	148,054.33	135,590.92
550160	Fuel Oil	72.06	16.07
550180	Water & Sewer	39,268.80	41,851.45
Subtotal : None		187,395.19	177,458.44
Total [S3L3.10C1]	Plant Operatins: Utilities	187,395.19	177,458.44
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			

520040	Salaries - Dietician	17,410.60	0.00
Subtotal : None		17,410.60	0.00
Total [S3L3.13C1]	Dietician: Salaries	17,410.60	0.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
520010	Salaries - Food Serv Dir	41,500.94	48,951.50
520020	Salaries - Cooks	81,992.87	86,028.19
520030	Salaries - Dietary Aides	137,731.47	159,760.41
Subtotal : None		261,225.28	294,740.10
Total [S3L3.18C1]	Dietary: Salaries	261,225.28	294,740.10
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
520100	Raw Food	242,928.50	167,413.63
520120	Food Supplements	15,679.46	13,817.60
Subtotal : None		258,607.96	181,231.23
Total [S3L3.21C1]	Dietary: Food	258,607.96	181,231.23
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	220.00	220.00
Subtotal : None		220.00	220.00
Total [S3L3.22C1]	Dietary: Purchased Service	220.00	220.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520140	Dietary Supplies	32,349.76	29,341.66
Subtotal : None		32,349.76	29,341.66
Total [S3L3.23C1]	Dietary: Supplies & Expenses	32,349.76	29,341.66
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	39,288.12	41,541.78
530020	Salaries - Houskpg Staff	110,422.55	103,482.24
Subtotal [S3L3.24C1] Housekeeping Salries		149,710.67	145,024.02
Subgroup : [S3L3.24C1] Laundry Salaries			
540020	Salaries - Laundry Staff	(138.74)	0.00
Subtotal [S3L3.24C1] Laundry Salaries		(138.74)	0.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	149,571.93	145,024.02
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Laundry Purchased Service			
540120	Contract Svcs - Laundry	148,319.14	120,571.35
Subtotal [S3L3.27C1] Laundry Purchased Service		148,319.14	120,571.35
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	148,319.14	120,571.35
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	23,363.37	20,051.86
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		23,363.37	20,051.86
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
540100	Laundry Supplies	91.82	0.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		91.82	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	23,455.19	20,051.86
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	356.39	2,863.98
Subtotal : None		356.39	2,863.98
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	356.39	2,863.98
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560050	Salaries - Unit Coordinator	(288.27)	0.00
560090	Salaries - Medical Records	39,999.97	30,294.58
Subtotal : None		39,711.70	30,294.58
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	39,711.70	30,294.58
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MDS Salaries			
560060	Salaries - MDS Coordinator	(6,260.37)	38,874.03
562032	Salaries - MMQ	80,323.63	70,986.13
Subtotal [S3L3.40C1] MDS Salaries		74,063.26	109,860.16
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	74,063.26	109,860.16

Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
590010	Salaries - Social Svc Dir	50,771.44	44,677.26
Subtotal : None		50,771.44	44,677.26
Total [S3L3.48C1]	Social Service Worker: Salaries	50,771.44	44,677.26
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	4,492.88	25,429.88
Subtotal : None		4,492.88	25,429.88
Total [S3L3.51C1]	Social Service Worker: Purchased Se	4,492.88	25,429.88
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	85,594.82	21,903.51
570020	Salaries - Therapy Aides	(2,876.04)	3,671.01
570050	Salaries - PT	98,841.00	36,635.14
570055	Salaries - PT Aides	54,826.17	12,068.24
570070	Salaries - ST Staff	26,205.48	6,470.27
570090	Salaries - OT	79,277.03	4,588.27
570100	Salaries - COTA	38,369.43	17,507.77
Subtotal : None		380,237.89	102,844.21
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	380,237.89	102,844.21
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
570040	Contract Svcs - Rehab	41,587.28	197,078.63
570111	OT PS	0.00	172,444.00
570112	ST PS	0.00	41,058.00
Subtotal : None		41,587.28	410,580.63
Total [S3L3.62C1]	Direct Restorative Therapy: Consulta	41,587.28	410,580.63
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	57,252.05	43,211.29
580020	Salaries - Activities -Staff	68,626.12	39,452.85
Subtotal : None		125,878.17	82,664.14
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	125,878.17	82,664.14
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	892.62	1,695.00
Subtotal : None		892.62	1,695.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	892.62	1,695.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	29,077.67	25,265.09
580100	Activities Supplies	1,121.70	1,642.13
Subtotal : None		30,199.37	26,907.22
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	30,199.37	26,907.22
Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
566140	Patient Transportation	6,445.26	12,628.42
Subtotal : None		6,445.26	12,628.42
Total [S3L3.69C1]	Recreational Therapy/Activities: Tran	6,445.26	12,628.42
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
566030	Contract Svcs - Med Director	18,000.00	22,843.75
Subtotal : None		18,000.00	22,843.75
Total [S3L3.82C1]	Physician Services: Medical Director	18,000.00	22,843.75
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
564140	Prescription Drugs	283,867.03	217,900.22
566010	I.V. Therapy/RT Exp	9,996.07	15,947.19
566190	Lab Fees	53,791.94	50,062.94
566200	X-Ray Services	12,946.30	13,209.70
566210	Patient Consolidated Billing	12,506.89	5,433.46
Subtotal : None		373,108.23	302,553.51
Total [S3L3.87C1]	Legend Drugs	373,108.23	302,553.51
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
562100	Medical Supplies	88,548.38	92,775.15
562101	Covid Medical Supplies	0.00	6,142.46
562120	Diapers/Disposables	32,297.44	31,902.20
562140	Tube Feeding (Non Part B)	4,528.66	1,816.42

562160	Oxygen Supplies	16,550.76	15,999.35
564120	Over The Counter Drugs	13,122.94	13,887.57
566100	Medical Records Supplies	142.64	0.00
566191	Lab Fees COVID	0.00	184,380.00
570060	Physical Therapy Supplies	4,559.89	4,431.23
570080	Speech Therapy Supplies	355.00	0.00
570110	Occupational Therapy Supplies	0.00	119.16
570113	Medical Supplies Chargeable	0.00	1,669.00
570160	Respiratory Therapy Supplies	1,075.00	1,085.00
Subtotal : None		161,180.71	354,207.54
Total [S3L3.89C1]	House Supplies Not Resold	161,180.71	354,207.54
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
564100	Contract Svcs - Pharmacy	8,444.65	7,524.72
Subtotal : None		8,444.65	7,524.72
Total [S3L3.92C1]	Pharmacy Consultant	8,444.65	7,524.72
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C] Improvements Depreciation			
501300	Deprec - Leasehold Improvmts	891.00	18,809.04
Subtotal [S3L4.1C1B] Improvements Depreciation		891.00	18,809.04
Subgroup : [S3L4.1C] Equipment Depreciation			
501100	Deprec - FF&E	1,930.02	1,467.84
501400	Amort - Computers	531.72	265.86
501410	Deprec - Capital Lse Computers	3,907.44	5,209.92
Subtotal [S3L4.1C1C] Equipment Depreciation		6,369.18	6,943.62
Total [S3L4.1C1]	Depreciaton	7,260.18	25,752.66
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
500530	Insurance - Property	13,763.00	13,847.91
Subtotal : None		13,763.00	13,847.91
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	13,763.00	13,847.91
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
500510	Taxes - Real Estate	86,845.68	88,727.34
Subtotal : None		86,845.68	88,727.34
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	86,845.68	88,727.34
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
500520	Taxes - Personal Property	9,782.87	13,311.85
Subtotal : None		9,782.87	13,311.85
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	9,782.87	13,311.85
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
566160	Med Equip Rental	18,516.20	31,158.72
Subtotal : None		18,516.20	31,158.72
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	18,516.20	31,158.72
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
500900	Rent Expense - Building	255,806.38	205,722.00
500905	SL Rent	5,332.00	43,890.00
Subtotal : None		261,138.38	249,612.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	261,138.38	249,612.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	288,809.63	187,420.99
510100	Employee Disability Ins	5,936.53	5,168.21
510105	Employee Pers Fam Med Lve Ins	15,687.08	18,393.08
510120	Union Health & Welfare	0.00	38.15
Subtotal : None		310,433.24	211,020.43
Total [CLA-53.01]	LA-Group Health/Life	310,433.24	211,020.43
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	(14,708.74)	(897.84)
510080	Employ Benes - Non Payroll	8,437.91	7,726.47
510110	Pre Employment EE Costs	100.00	52,972.00
Subtotal : None		(6,170.83)	59,800.63
Total [CLA-53.03]	LA-Employee Benefits	(6,170.83)	59,800.63
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	344,231.24	268,185.49

510020	Payroll Taxes - FUTA	5,626.90	5,882.36
510030	Payroll Taxes - SUTA	36,911.01	32,329.29
Subtotal : None		386,769.15	306,397.14
Total [CLA-53.04]	LA-Payroll Taxes	386,769.15	306,397.14
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	67,747.19	73,008.74
Subtotal : None		67,747.19	73,008.74
Total [CLA-53.05]	LA-Workers Comp	67,747.19	73,008.74
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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