

Client: **A140579 - Bear Mountain-Chestnut Hill of East Longmeadow**
Engagement: **MDMC 2022 - Bear Mountain Chestnut Hill of East Longmeadow LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR 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	20,346.48	132,510.41		0.00	132,510.41
100029	Cash - Controlled Disb (WIN)	(9,347.51)	(53,657.15)		0.00	(53,657.15)
100031	Cash Gov't AR Accounts	0.00	54,402.42		0.00	54,402.42
100041	Cash Comm'l AR Accts	0.00	17,674.71		0.00	17,674.71
100050	Patient Funds Account	24,478.16	25,904.49		0.00	25,904.49
100070	AR Medicaid	489,567.03	1,361,503.31		0.00	1,361,503.31
100075	AR Medicare A	311,373.83	435,213.42		0.00	435,213.42
100080	AR Managed Care	461,579.07	564,026.17		0.00	564,026.17
100085	AR Private	(5,465.73)	109,117.90		0.00	109,117.90
100090	AR Medicare B	65,192.52	70,880.63		0.00	70,880.63
100095	AR Other	1,230.64	4,168.12		0.00	4,168.12
100105	Allowance - Doubtful Accounts	(170,124.18)	(472,200.00)		0.00	(472,200.00)
100310	Due To/from Seller	69,609.16	69,609.16		0.00	69,609.16
100317	Due To/from Bear Mt Health	(14,186,932.45)	(21,613,766.08)		0.00	(21,613,766.08)
100318	Due To/from Bear Mt Mgmt	(1,546,264.45)	(2,615,720.49)		0.00	(2,615,720.49)
100320	Due To/from Medicaid	180.00	0.00		0.00	0.00
100326	Capital Improvment Reserve	(622,397.00)	165,785.00		0.00	165,785.00
100350	Due to/fr Bear Mt Andover	12,668.18	16,221.62		0.00	16,221.62
100352	Due to/fr Bear Mt Lowell	(6,886.13)	(7,157.54)		0.00	(7,157.54)
100353	Due to/fr Bear Mt Reading	2,017.68	10,733.61		0.00	10,733.61
100354	Due to/fr Bear Mt Springfield	1,409.51	(3,160.76)		0.00	(3,160.76)
100355	Due to/fr Bear Mt Sudbury	(16,347.40)	(13,495.86)		0.00	(13,495.86)
100356	Due to/fr Bear Mt W Springfield	4,943.84	(7,574.38)		0.00	(7,574.38)
100357	Due to/fr Bear Mt Worcester	17,933,238.87	27,710,709.66		0.00	27,710,709.66
100400	Prepaid Expenses	485.92	2,338.82		0.00	2,338.82
100410	Prepaid Insurance	2,584.87	3,725.10		0.00	3,725.10
100500	Leasehold Improvements	215,979.88	78,456.41		0.00	78,456.41
100510	Furniture Fixtures & Equipment	26,466.69	53,248.69		0.00	53,248.69
100520	Vehicles	13,109.60	13,109.60		0.00	13,109.60
100530	Computer Equip & Software	5,317.50	5,317.50		0.00	5,317.50
100535	Computer Equip - Capital Lease	17,021.25	17,021.25		0.00	17,021.25
100590	Construction-in-Progress	473,354.00	7,278.33		0.00	7,278.33
100600	Accum Amort - Leasehold Imp	(28,744.62)	(12,367.26)		0.00	(12,367.26)
100610	Accum Depr - F F & E	(4,932.84)	(8,713.80)		0.00	(8,713.80)
100620	Accum Depr - Vehicles	(3,932.82)	(6,554.70)		0.00	(6,554.70)
100630	Accum Amort - Software	(531.78)	(1,611.78)		0.00	(1,611.78)
100635	Accum Depr - Capital Lse Comp	(5,106.42)	(8,494.26)		0.00	(8,494.26)
100720	Loan Aquisition Costs	0.00	6,250.00		0.00	6,250.00
200000	Accounts Payable	(1,487,222.13)	(2,224,619.84)		0.00	(2,224,619.84)
200010	Accrued Accounts Payable	(169,750.57)	(81,966.30)		0.00	(81,966.30)
200015	Provider Tax Payable	(150,679.07)	(365,853.15)		0.00	(365,853.15)
200020	Payroll Payable	(192,002.22)	(314,078.68)		0.00	(314,078.68)
200025	Payroll Taxes Payable	(218,547.95)	(172,396.00)		0.00	(172,396.00)
200026	Vol EE Benefits Payable	2,799.78	3,476.75		0.00	3,476.75
200040	Interest Payable	(4,537.23)	0.00		0.00	0.00
200050	Real Estate Tax Payable	0.00	(17,881.42)		0.00	(17,881.42)
200060	Accrued PTO Benefits	(73,636.30)	(103,286.80)		0.00	(103,286.80)
200065	Payroll Adjustments	(1,213.45)	(1,431.17)		0.00	(1,431.17)
200069	Patient Refund	18,485.76	10,761.19		0.00	10,761.19
200070	Patient Funds Liability	(24,478.16)	(25,904.49)		0.00	(25,904.49)
250100	LT Line Of Credit	(310,620.65)	0.00		0.00	0.00
290100	Deferred Rent	(159,340.00)	(165,601.00)		0.00	(165,601.00)
290200	Deferred Revenue HHS	(661,000.00)	0.00		0.00	0.00
300040	Retained Earnings	160,936.91	(126,075.58)		0.00	(126,075.58)
Subtotal : None		275,836.07	2,527,375.78		0.00	2,527,375.78
Total [1] Balance Sheet		275,836.07	2,527,375.78		0.00	2,527,375.78
Group : [2] Income Statement						
Subgroup : None						
3003.7	Mass mgt care	0.00	0.00		(253,372.00)	(253,372.00)
				CAIDJE - 2	(253,372.00)	
400000	PVT Room & Board	(968,751.00)	(1,675,107.00)		0.00	(1,675,107.00)
400005	PVT Medical Supplies	(15.94)	0.00		0.00	0.00
400030	PVT X-Ray	(77.00)	(102.35)		0.00	(102.35)
400035	PVT Physical Therapy	0.00	(31.51)		0.00	(31.51)
400040	PVT Occupational Therapy	(31.51)	(141.90)		0.00	(141.90)
400047	PVT Ancillary	0.00	(62.00)		0.00	(62.00)
400055	PVT Contractual Allow (R&B)	12,134.00	27,666.49		0.00	27,666.49
400100	MD Room & Board	(8,496,630.00)	(9,463,120.00)		0.00	(9,463,120.00)
400103	MD State Add-On	0.00	(38,200.00)		0.00	(38,200.00)
400104	MD Patient Transitions Program	0.00	(54,402.42)		0.00	(54,402.42)
400115	MD Lab	(23.00)	(456.59)		0.00	(456.59)
400120	MD Pharmacy	(266.06)	(15,750.46)		0.00	(15,750.46)
400127	MD Oxygen	0.00	(155.00)		0.00	(155.00)
400130	MD X-Ray	0.00	(240.00)		0.00	(240.00)
400135	MD Physical Therapy	(31.51)	(5,360.70)		0.00	(5,360.70)
400140	MD Occupational Therapy	(477.50)	(5,218.10)		0.00	(5,218.10)
400145	MD Speech Therapy	(324.65)	0.00		0.00	0.00
400155	MD Contractual Allow (R&B)	3,721,992.30	3,886,328.90		1,005,329.66	4,891,658.56
				CAIDJE - 2	1,005,329.66	
400160	MD Contractual Allow (Ancil	1,122.72	27,180.85		0.00	27,180.85
400170	MD Revenue Adjustments	0.00	(3,770.00)		0.00	(3,770.00)
400200	MA Room & Board	(1,594,462.00)	(2,644,774.00)		0.00	(2,644,774.00)
400205	MA Medical Supplies	(5,654.64)	(5,986.13)		0.00	(5,986.13)
400215	MA Lab	(21,613.46)	(36,391.27)		0.00	(36,391.27)
400220	MA Pharmacy	(116,678.06)	(182,977.38)		0.00	(182,977.38)

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		12/31/2021	12/31/2022			12/31/2022
400225	MA IV Therapy	(9,936.34)	(9,567.01)		0.00	(9,567.01)
400227	MA Oxygen	(1,187.56)	(2,272.48)		0.00	(2,272.48)
400230	MA X-Ray	(5,056.72)	(9,553.85)		0.00	(9,553.85)
400235	MA Physical Therapy	(592,622.82)	(941,206.64)		0.00	(941,206.64)
400240	MA Occupational Therapy	(527,788.97)	(898,824.63)		0.00	(898,824.63)
400245	MA Speech Therapy	(211,550.09)	(309,443.69)		0.00	(309,443.69)
400246	MA Nursing	(740,960.55)	(1,060,079.72)		0.00	(1,060,079.72)
400255	MA Contractual Allow (R&B)	1,247,838.89	2,064,442.63		0.00	2,064,442.63
400260	MA Contractual Allow (Ancill)	161,245.17	249,888.17		0.00	249,888.17
400269	MA Sequester	0.00	44,155.26		0.00	44,155.26
400270	MA Revenue Adjustments	1.00	0.00		0.00	0.00
400272	M MA Room & Board	(1,111,940.00)	(1,922,288.00)		101,644.80	(1,820,643.20)
				CAIDJE - 2	101,644.80	
400274	M MA Lab	(9,640.46)	(21,157.80)		0.00	(21,157.80)
400275	M MA Pharmacy	(30,757.46)	(92,540.94)		0.00	(92,540.94)
400276	M MA IV Therapy	(2,637.38)	(2,434.26)		0.00	(2,434.26)
400277	M MA Oxygen	0.00	(744.00)		0.00	(744.00)
400278	M MA X-Ray	(1,002.88)	(3,658.50)		0.00	(3,658.50)
400279	M MA Physical Therapy	(124,270.80)	(236,997.57)		0.00	(236,997.57)
400280	M MA Occupational Therapy	(108,248.71)	(238,243.22)		0.00	(238,243.22)
400281	M MA Speech Therapy	(43,350.23)	(42,167.95)		0.00	(42,167.95)
400285	M MA Medical Supplies	(3,215.68)	(8,704.01)		0.00	(8,704.01)
400286	M MA Nursing	(54,753.61)	(103,935.21)		0.00	(103,935.21)
400288	M MA Contractual Allow (R&B)	182,598.24	203,136.25		0.00	203,136.25
400289	M MA Contractual Allow (Anci)	217,916.19	410,216.34		0.00	410,216.34
400300	H Room & Board	(9,526.00)	(10,576.00)		(101,644.80)	(112,220.80)
				CAIDJE - 2	(101,644.80)	
400335	H Physical Therapy	(335.10)	0.00		0.00	0.00
400340	H Occupational Therapy	(102.51)	(254.00)		0.00	(254.00)
400345	H Speech Therapy	0.00	(180.84)		0.00	(180.84)
400355	H Contractual Allow (R&B)	5,838.43	4,280.80		0.00	4,280.80
400360	H Contractual Allow (Ancilla)	14.97	0.00		0.00	0.00
400400	MG Room & Board	(453,576.00)	(340,890.00)		(751,957.66)	(1,092,847.66)
				CAIDJE - 2	(751,957.66)	
400405	MG Medical Supplies	(887.19)	(4,984.21)		0.00	(4,984.21)
400415	MG Lab	(13,567.78)	(15,998.12)		0.00	(15,998.12)
400420	MG Pharmacy	(70,145.86)	(110,308.25)		0.00	(110,308.25)
400425	MG IV Therapy	(3,260.51)	(2,465.08)		0.00	(2,465.08)
400427	MG Oxygen	(856.12)	(403.00)		0.00	(403.00)
400430	MG X-Ray	(2,444.19)	(3,142.82)		0.00	(3,142.82)
400435	MG Physical Therapy	(241,830.25)	(255,704.71)		0.00	(255,704.71)
400440	MG Occupational Therapy	(189,562.25)	(246,975.43)		0.00	(246,975.43)
400445	MG Speech Therapy	(69,276.07)	(31,486.76)		0.00	(31,486.76)
400455	MG Contractual Allow (R&B)	54,899.11	21,221.66		0.00	21,221.66
400460	MG Contractual Allow (Ancill)	485,079.63	538,527.14		0.00	538,527.14
400495	MG Other Billable Ancill	0.05	0.00		0.00	0.00
400635	MB Physical Therapy	(221,146.16)	(120,791.01)		0.00	(120,791.01)
400640	MB Occupational Therapy	(100,285.60)	(51,007.93)		0.00	(51,007.93)
400645	MB Speech Therapy	(35,632.68)	(19,705.22)		0.00	(19,705.22)
400660	MB Contractual Allow (Ancill)	64,512.13	45,361.99		0.00	45,361.99
400669	MB Sequester	0.00	1,693.12		0.00	1,693.12
400855	Grant Revenue	(59,711.03)	(977,003.84)		0.00	(977,003.84)
400856	Loan Forgiveness PPP	(957,100.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(20,270.59)	(52,441.56)		(20,299.36)	(72,740.92)
				CAIDJE - 3	(20,299.36)	
400861	COVID Testing Revenue	(267,882.35)	(262,968.00)		0.00	(262,968.00)
400870	Interest Income	(553.98)	(34,227.12)		0.00	(34,227.12)
500010	Salaries - Administrator	142,233.11	133,510.70		0.00	133,510.70
500035	Salaries - AR Corporate	118,651.55	114,449.04		0.00	114,449.04
500040	Salaries - Business Office	134,008.04	141,710.09		0.00	141,710.09
500050	Salaries - Admissions	0.00	54,443.72		0.00	54,443.72
500060	Salaries - Staffing Admin	4,342.09	(5,188.50)		0.00	(5,188.50)
500150	Advertising - Help Wanted	2,924.20	2,635.63		0.00	2,635.63
500180	Travel & Mileage	150.32	208.97		0.00	208.97
500200	Bank Charges	6,660.33	6,628.10		0.00	6,628.10
500220	Payroll Processing Fees - ADP	14,762.62	35,776.92		0.00	35,776.92
500240	Dues & Subscriptions	33,994.57	33,949.59		0.00	33,949.59
500260	Office Supplies	9,637.27	16,440.93		0.00	16,440.93
500280	Postage	971.05	1,511.99		0.00	1,511.99
500310	Rental Of Office Equipment	18,569.28	17,611.87		0.00	17,611.87
500320	Accounting Fees	5,775.00	17,576.33		0.00	17,576.33
500330	Contract Svcs - Office	59,895.62	63,488.19		0.00	63,488.19
500332	Contract Svcs - IT Support	19,890.10	11,924.48		0.00	11,924.48
500340	Legal Fees	15,463.47	4,377.36		0.00	4,377.36
500360	Consulting Other	14,590.89	115,205.02		0.00	115,205.02
500400	Business License Fees	1,235.00	520.00		0.00	520.00
500420	Licenses & Permits	1,490.00	2,461.00		0.00	2,461.00
500440	Telephone	49,154.49	32,283.64		0.00	32,283.64
500450	Insurance - Non Property	156,012.06	97,300.49		0.00	97,300.49
500460	Meetings & Seminars	2,218.50	400.00		0.00	400.00
500480	Advertising - Promotional	1,731.78	4,406.33		0.00	4,406.33
500485	Business Development	0.00	265.04		0.00	265.04
500495	Bad Debt	96,000.00	351,127.00		0.00	351,127.00
500510	Taxes - Real Estate	109,613.10	107,288.52		0.00	107,288.52
500520	Taxes - Personal Property	1,349.18	5,069.03		0.00	5,069.03
500530	Insurance - Property	23,741.50	15,518.00		0.00	15,518.00
500551	Provider Tax	497,449.24	575,372.39		0.00	575,372.39
500800	Management Fee	567,336.00	719,624.00		0.00	719,624.00
500900	Rent Expense - Building	241,506.00	300,294.30		0.00	300,294.30
500905	SL Rent	51,521.00	6,261.00		0.00	6,261.00

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501100	Deprec - FF&E	4,067.82	3,780.96		0.00	3,780.96
501300	Deprec - Leasehold Improvmts	19,771.80	(16,377.36)		20,299.36	3,922.00
				CAIDJE - 3	20,299.36	
501350	Deprec - Vehicle	2,621.88	2,621.88		0.00	2,621.88
501400	Amort - Computers	531.78	1,063.56		0.00	1,063.56
501410	Deprec - Capital Lse Computers	4,539.06	3,404.28		0.00	3,404.28
502000	Interest Working Capital	52,031.87	48,297.97		0.00	48,297.97
502150	Interest Other	1,074.12	27,478.88		0.00	27,478.88
503200	(Gain) Loss Payables	0.00	(105.97)		0.00	(105.97)
510003	Benefits Expense - PTO ETO	(33,439.95)	29,650.50		0.00	29,650.50
510010	Payroll Taxes - FICA	420,027.29	561,580.81		0.00	561,580.81
510020	Payroll Taxes - FUTA	6,882.81	10,015.53		0.00	10,015.53
510030	Payroll Taxes - SUTA	40,688.78	68,460.22		0.00	68,460.22
510040	Workers' Compensation	91,941.49	107,251.83		0.00	107,251.83
510050	Group Health Insurance	386,119.25	366,510.65		0.00	366,510.65
510080	Employ Benes - Non Payroll	7,217.36	10,416.33		0.00	10,416.33
510100	Employee Disability Ins	8,185.47	8,049.28		0.00	8,049.28
510105	Employee Pers Fam Med Lve Ins	29,217.21	24,439.90		0.00	24,439.90
510110	Pre Employment EE Costs	0.00	13,088.07		0.00	13,088.07
520010	Salaries - Food Serv Dir	69,693.88	75,010.25		0.00	75,010.25
520020	Salaries - Cooks	78,796.22	91,603.80		0.00	91,603.80
520030	Salaries - Dietary Aides	222,291.89	229,328.77		0.00	229,328.77
520040	Salaries - Dietician	38,725.33	50,243.60		0.00	50,243.60
520100	Raw Food	213,181.55	282,135.70		0.00	282,135.70
520120	Food Supplements	10,022.04	13,597.78		0.00	13,597.78
520140	Dietary Supplies	37,558.43	51,830.95		0.00	51,830.95
520160	Contract Svcs - Dietary	1,931.99	234.00		0.00	234.00
530010	Salaries - Houskpg Supv	47,321.02	41,862.90		0.00	41,862.90
530020	Salaries - Houskpg Staff	189,713.23	248,347.32		0.00	248,347.32
530120	Housekeeping Supplies	45,558.70	43,573.25		0.00	43,573.25
530140	Contract Svcs - Housekeeping	429.82	0.00		0.00	0.00
540020	Salaries - Laundry Staff	75,572.54	85,715.36		0.00	85,715.36
540100	Laundry Supplies	5,934.86	6,367.93		0.00	6,367.93
540140	Linens Purchases	11,936.71	14,911.18		0.00	14,911.18
550010	Salaries - Maint Supervisor	45,211.86	49,930.57		0.00	49,930.57
550020	Salaries - Maintenance Staff	36,297.46	31,680.60		0.00	31,680.60
550100	Maintenance Supplies	15,486.03	19,341.96		0.00	19,341.96
550110	Repairs & Maintenance	30,263.04	38,138.37		0.00	38,138.37
550120	Contract Svcs Maintenance	17,592.36	25,082.43		0.00	25,082.43
550130	Minor Equipment	0.00	11,302.86		0.00	11,302.86
550140	Pest Control	1,461.58	1,785.36		0.00	1,785.36
550145	Contract Svcs - Landscaping/S	20,504.95	1,357.50		0.00	1,357.50
550150	Gas & Electric	183,674.35	207,209.36		0.00	207,209.36
550160	Fuel Oil	0.00	520.73		0.00	520.73
550170	Cable TV	15,930.64	19,036.56		0.00	19,036.56
550180	Water & Sewer	46,334.87	64,591.54		0.00	64,591.54
550190	Trash Removal	29,797.86	40,766.43		0.00	40,766.43
560010	Salaries - DNS	151,321.48	116,479.18		0.00	116,479.18
560020	Salaries - ADNS	75,673.23	78,162.68		0.00	78,162.68
560030	Salaries - RN Nursing Supervi	212,417.13	142,544.75		0.00	142,544.75
560040	Salaries - Nursing Scheduler	72,134.18	67,201.75		0.00	67,201.75
560050	Salaries - Unit Coordinator	22,965.34	44,203.11		0.00	44,203.11
560060	Salaries - MDS Coordinator	111,789.79	110,564.09		0.00	110,564.09
560090	Salaries - Medical Records	41,950.96	33,308.43		0.00	33,308.43
560100	Salaries - Infection Control	(3,208.75)	4,882.77		0.00	4,882.77
560110	Salaries - Staff Development	1,954.11	30,308.68		0.00	30,308.68
562020	Salaries - RN	216,937.82	269,682.30		0.00	269,682.30
562030	Salaries - LPN	1,445,647.92	1,538,517.56		0.00	1,538,517.56
562032	Salaries - MMQ	134,809.46	80,508.68		0.00	80,508.68
562040	Salaries - CNA	1,625,490.29	1,830,783.46		0.00	1,830,783.46
562100	Medical Supplies	179,281.49	200,403.58		0.00	200,403.58
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	37,962.18	56,032.29		0.00	56,032.29
562140	Tube Feeding (Non Part B)	672.44	475.36		0.00	475.36
562160	Oxygen Supplies	10,569.38	19,847.16		0.00	19,847.16
562180	Contract Svcs - Nursing	58,999.74	38,912.42		0.00	38,912.42
564100	Contract Svcs - Pharmacy	13,314.47	15,058.18		0.00	15,058.18
564120	Over The Counter Drugs	12,366.80	20,513.82		0.00	20,513.82
564140	Prescription Drugs	230,309.21	426,365.46		0.00	426,365.46
566010	I.V. Therapy/RT Exp	21,305.16	17,019.05		0.00	17,019.05
566030	Contract Svcs - Med Director	45,399.63	45,399.96		0.00	45,399.96
566040	Contract Svcs - Psychiatric	250.00	0.00		0.00	0.00
566050	Contract Svcs - Physician	20,400.00	20,400.00		0.00	20,400.00
566070	Contract Svcs - Soc Services	3,250.80	3,264.98		0.00	3,264.98
566140	Patient Transportation	16,650.73	51,337.63		0.00	51,337.63
566160	Med Equip Rental	58,107.67	44,686.65		0.00	44,686.65
566180	Patient Expenses	294.89	5,059.99		0.00	5,059.99
566190	Lab Fees	42,577.06	77,366.79		0.00	77,366.79
566191	Lab Fees COVID	212,880.00	0.00		0.00	0.00
566200	X-Ray Services	8,985.39	20,587.61		0.00	20,587.61
566210	Patient Consolidated Billing	991.60	29,041.26		0.00	29,041.26
570010	Salaries - Dir Rehab	17,927.50	84,772.63		0.00	84,772.63
570020	Salaries - Therapy Aides	0.00	3,541.50		0.00	3,541.50
570040	Contract Svcs - Rehab	659,295.84	125,359.76		0.00	125,359.76
570050	Salaries - PT	40,040.99	206,666.77		0.00	206,666.77
570055	Salaries - PT Aides	13,638.35	100,987.54		0.00	100,987.54
570060	Physical Therapy Supplies	4,312.79	10,015.09		0.00	10,015.09
570070	Salaries - ST Staff	16,332.86	6,860.35		0.00	6,860.35
570090	Salaries - OT	13,199.26	135,759.51		0.00	135,759.51
570100	Salaries - COTA	17,528.73	167,741.04		0.00	167,741.04

Client: **A140579 - Bear Mountain-Chestnut Hill of East Longmeadow**
Engagement: **MDMC 2022 - Bear Mountain Chestnut Hill of East Longmeadow 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
570110	Occupational Therapy Supplies	0.00	4.23		0.00	4.23
570160	Respiratory Therapy Supplies	357.53	2,840.00		0.00	2,840.00
580010	Salaries - Activities Director	55,703.21	50,501.51		0.00	50,501.51
580020	Salaries - Activities -Staff	92,566.33	100,764.60		0.00	100,764.60
580100	Activities Supplies	1,832.09	2,786.22		0.00	2,786.22
580120	Contract Svcs - Entertainment	1,025.00	5,172.60		0.00	5,172.60
590010	Salaries - Social Svc Dir	72,747.82	35,594.88		0.00	35,594.88
590020	Salaries - Social Svc Staff	38,198.94	48,231.40		0.00	48,231.40
Subtotal : None		(275,836.07)	(2,527,375.78)		0.00	(2,527,375.78)
Total [2] Income Statement		(275,836.07)	(2,527,375.78)		0.00	(2,527,375.78)

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Client: **A140579 - Bear Mountain-Chestnut Hill of East Longmeadow**
Engagement: **MDMC 2022 - Bear Mountain Chestnut Hill of East Longmeadow LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Gorupings**

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	132,510.41	20,346.48
100029	Cash - Controlled Disb (WIN)	(53,657.15)	(9,347.51)
100031	Cash Gov't AR Accounts	54,402.42	0.00
100041	Cash Comm'l AR Accts	17,674.71	0.00
Subtotal : None		152,430.39	12,498.97
Total [S6L1.1C1]	Cash and Cash Equivalents	152,430.39	12,498.97
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
100085	AR Private	109,117.90	(5,465.73)
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		109,117.90	(5,465.73)
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
100080	AR Managed Care	564,026.17	461,579.07
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		564,026.17	461,579.07
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
100075	AR Medicare A	435,213.42	311,373.83
100090	AR Medicare B	70,880.63	65,192.52
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		506,094.05	376,566.35
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
100070	AR Medicaid	1,361,503.31	489,567.03
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,361,503.31	489,567.03
Total [S6L1.5C1]	Payer Accounts Receivable	2,540,741.43	1,322,246.72
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(472,200.00)	(170,124.18)
Subtotal : None		(472,200.00)	(170,124.18)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(472,200.00)	(170,124.18)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
100317	Due To/from Bear Mt Health	(21,613,766.08)	(14,186,932.45)
100318	Due To/from Bear Mt Mgmt	(2,615,720.49)	(1,546,264.45)
100320	Due To/from Medicaid	0.00	180.00
100326	Capital Improvment Reserve	165,785.00	(622,397.00)
100350	Due to/fr Bear Mt Andover	16,221.62	12,668.18
100352	Due to/fr Bear Mt Lowell	(7,157.54)	(6,886.13)
100353	Due to/fr Bear Mt Reading	10,733.61	2,017.68
100354	Due to/fr Bear Mt Springfield	(3,160.76)	1,409.51
100355	Due to/fr Bear Mt Sudbury	(13,495.86)	(16,347.40)
100356	Due to/fr Bear Mt W. Springfiel	(7,574.38)	4,943.84
100357	Due to/fr Bear Mt Worcester	27,710,709.66	17,933,238.87
Subtotal : None		3,642,574.78	1,575,630.65
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	3,642,574.78	1,575,630.65
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
100095	AR Other	4,168.12	1,230.64
100310	Due To/from Seller	69,609.16	69,609.16
200069	Patient Refund	10,761.19	18,485.76
Subtotal : None		84,538.47	89,325.56
Total [S6L1.11C1]	Other Receivables	84,538.47	89,325.56
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
100410	Prepaid Insurance	3,725.10	2,584.87
Subtotal : None		3,725.10	2,584.87
Total [S6L1.13C1]	Prepaid Insurance	3,725.10	2,584.87
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			

100400	Prepaid Expenses	2,338.82	485.92	
Subtotal : None		2,338.82	485.92	
Total [S6L1.15C1]	Other Prepaid Expenses	2,338.82	485.92	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1]Leasehold Improvements				
100500	Leasehold Improvements	78,456.41	215,979.88	
Subtotal [S6L2.3C1B] Leasehold Improvements		78,456.41	215,979.88	(137,523.47)
Subgroup : [S6L2.3C1A/D Leasehold Improvements				
100600	Accum Amort - Leasehold Imp	(12,367.26)	(28,744.62)	
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(12,367.26)	(28,744.62)	16,377.36
Total [S6L2.3C1]	Improvements - Cost	66,089.15	187,235.26	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1]Equipment Cost				
100510	Furniture Fixtures & Equipment	53,248.69	26,466.69	
100530	Computer Equip & Software	5,317.50	5,317.50	
100535	Computer Equip - Capital Lease	17,021.25	17,021.25	
Subtotal [S6L2.4C1A] Equipment Cost		75,587.44	48,805.44	26,782.00
Subgroup : [S6L2.4C1A/D Equipment				
100610	Accum Depr - F F & E	(8,713.80)	(4,932.84)	
100630	Accum Amort - Software	(1,611.78)	(531.78)	
100635	Accum Depr - Capital Lse Comp	(8,494.26)	(5,106.42)	
Subtotal [S6L2.4C1b] A/D Equipment		(18,819.84)	(10,571.04)	(8,248.80)
Total [S6L2.4C1]	Equipment	56,767.60	38,234.40	
Group : [S6L2.6C1] Motor Vehicle - Cost				
Subgroup : [S6L2.6C1]Motor Vehicle Cost				
100520	Vehicles	13,109.60	13,109.60	
Subtotal [S6L2.6C1A] Motor Vehicle Cost		13,109.60	13,109.60	
Subgroup : [S6L2.6C1A/D Motor Vehicles				
100620	Accum Depr - Vehicles	(6,554.70)	(3,932.82)	
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(6,554.70)	(3,932.82)	(2,621.88)
Total [S6L2.6C1]	Motor Vehicle - Cost	6,554.90	9,176.78	
Group : [S6L3.4C1] Construction in Progress				
Subgroup : None				
100590	Construction-in-Progress	7,278.33	473,354.00	
Subtotal : None		7,278.33	473,354.00	
Total [S6L3.4C1]	Construction in Progress	7,278.33	473,354.00	
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				
200000	Accounts Payable	(2,224,619.84)	(1,487,222.13)	
Subtotal : None		(2,224,619.84)	(1,487,222.13)	
Total [S6L5.1C1]	Trade Payable	(2,224,619.84)	(1,487,222.13)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
200010	Accrued Accounts Payable	(81,966.30)	(169,750.57)	
200015	Provider Tax Payable	(365,853.15)	(150,679.07)	
200040	Interest Payable	0.00	(4,537.23)	
Subtotal : None		(447,819.45)	(324,966.87)	
Total [S6L5.2C1]	Accrued Expenses	(447,819.45)	(324,966.87)	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C1]Patient Funds Due (Self Pay)				
100050	Patient Funds Account	25,904.49	24,478.16	
200070	Patient Funds Liability	(25,904.49)	(24,478.16)	
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	(310,620.65)	310,620.65
Subtotal : None		0.00	(310,620.65)	
Total [S6L5.6C1] Long Term Debt, Current Portion-Bank		0.00	(310,620.65)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1A] Accrued Salaaries				
200020	Payroll Payable	(314,078.68)	(192,002.22)	
200060	Accrued PTO Benefits	(103,286.80)	(73,636.30)	
200065	Payroll Adjustments	(1,431.17)	(1,213.45)	
Subtotal [S6L5.7C1A] Accrued Salaaries		(418,796.65)	(266,851.97)	
Subgroup : [S6L5.7C1C] Accrued Pauroll Taxes Payable				
200025	Payroll Taxes Payable	(172,396.00)	(218,547.95)	
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(172,396.00)	(218,547.95)	
Subgroup : [S6L5.7C1D] Other Payroll Liabilities				
200026	Vol EE Benefits Payable	3,476.75	2,799.78	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		3,476.75	2,799.78	
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(587,715.90)	(482,600.14)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : [S6L5.10C1A] Other Current Liabilities				
200050	Real Estate Tax Payable	(17,881.42)	0.00	
290100	Deferred Rent	(165,601.00)	(159,340.00)	
290200	Deferred Revenue HHS	0.00	(661,000.00)	
Subtotal [S6L5.10C1A] Other Current Liabilities		(183,482.42)	(820,340.00)	
Total [S6L5.10C1] Other Current Liabilities		(183,482.42)	(820,340.00)	
Group : [S6L8C.5C3] Additional Paid in Capital				
Subgroup : None				
300040	Retained Earnings	(126,075.58)	160,936.91	
Subtotal : None		(126,075.58)	160,936.91	
Total [S6L8C.5C3] Additional Paid in Capital		(126,075.58)	160,936.91	
Group : [S2L1.1C1] Private Pay				
Subgroup : None				
400000	PVT Room & Board	(1,675,107.00)	(968,751.00)	
400055	PVT Contractual Allow (R&B)	27,666.49	12,134.00	
Subtotal : None		(1,647,440.51)	(956,617.00)	
Total [S2L1.1C1] Private Pay		(1,647,440.51)	(956,617.00)	
Group : [S2L1.2C1] Commerical Managed Care				
Subgroup : None				
400300	H Room & Board	(112,220.80)	(9,526.00)	
400355	H Contractual Allow (R&B)	4,280.80	5,838.43	
Subtotal : None		(107,940.00)	(3,687.57)	
Total [S2L1.2C1] Commerical Managed Care		(107,940.00)	(3,687.57)	
Group : [S2L1.4C1] Medicare-Fee-For-Service				
Subgroup : None				
400200	MA Room & Board	(2,644,774.00)	(1,594,462.00)	
400246	MA Nursing	(1,060,079.72)	(740,960.55)	
400270	MA Revenue Adjustments	0.00	1.00	
Subtotal : None		(3,704,853.72)	(2,335,421.55)	
Total [S2L1.4C1] Medicare-Fee-For-Service		(3,704,853.72)	(2,335,421.55)	
Group : [S2L1.5C1] Medicare Managed Care (Part C)				
Subgroup : None				
400272	M MA Room & Board	(1,820,643.20)	(1,111,940.00)	
400288	M MA Contractual Allow (R&B)	203,136.25	182,598.24	
Subtotal : None		(1,617,506.95)	(929,341.76)	
Total [S2L1.5C1] Medicare Managed Care (Part C)		(1,617,506.95)	(929,341.76)	
Group : [S2L1.6C1] MassHealth Fee-for-Service				
Subgroup : None				
400100	MD Room & Board	(9,463,120.00)	(8,496,630.00)	
400103	MD State Add-On	(38,200.00)	0.00	
400104	MD Patient Transitions Program	(54,402.42)	0.00	
400155	MD Contractual Allow (R&B)	4,891,658.56	3,721,992.30	
Subtotal : None		(4,664,063.86)	(4,774,637.70)	
Total [S2L1.6C1] MassHealth Fee-for-Service		(4,664,063.86)	(4,774,637.70)	

Group : [S2L1.7C1]		MassHealth Managed Care	
Subgroup : None			
3003.7	Mass mgt care	(253,372.00)	0.00
Subtotal : None		(253,372.00)	0.00
Total [S2L1.7C1]		(253,372.00)	0.00
Group : [S2L1.8C1]		Senior Care Options	
Subgroup : None			
400400	MG Room & Board	(1,092,847.66)	(453,576.00)
400455	MG Contractual Allow (R&B)	21,221.66	54,899.11
Subtotal : None		(1,071,626.00)	(398,676.89)
Total [S2L1.8C1]		(1,071,626.00)	(398,676.89)
Group : [S2L1.4C2]		Ancillary-Medicare Fee-for-Service	
Subgroup : None			
400005	PVT Medical Supplies	0.00	(15.94)
400030	PVT X-Ray	(102.35)	(77.00)
400035	PVT Physical Therapy	(31.51)	0.00
400040	PVT Occupational Therapy	(141.90)	(31.51)
400047	PVT Ancillary	(62.00)	0.00
400115	MD Lab	(456.59)	(23.00)
400120	MD Pharmacy	(15,750.46)	(266.06)
400127	MD Oxygen	(155.00)	0.00
400130	MD X-Ray	(240.00)	0.00
400135	MD Physical Therapy	(5,360.70)	(31.51)
400140	MD Occupational Therapy	(5,218.10)	(477.50)
400145	MD Speech Therapy	0.00	(324.65)
400160	MD Contractual Allow (Ancill	27,180.85	1,122.72
400205	MA Medical Supplies	(5,986.13)	(5,654.64)
400215	MA Lab	(36,391.27)	(21,613.46)
400220	MA Pharmacy	(182,977.38)	(116,678.06)
400225	MA IV Therapy	(9,567.01)	(9,936.34)
400227	MA Oxygen	(2,272.48)	(1,187.56)
400230	MA X-Ray	(9,553.85)	(5,056.72)
400235	MA Physical Therapy	(941,206.64)	(592,622.82)
400240	MA Occupational Therapy	(898,824.63)	(527,788.97)
400245	MA Speech Therapy	(309,443.69)	(211,550.09)
400255	MA Contractual Allow (R&B)	2,064,442.63	1,247,838.89
400260	MA Contractual Allow (Ancill	249,888.17	161,245.17
400269	MA Sequester	44,155.26	0.00
400274	M MA Lab	(21,157.80)	(9,640.46)
400275	M MA Pharmacy	(92,540.94)	(30,757.46)
400276	M MA IV Therapy	(2,434.26)	(2,637.38)
400277	M MA Oxygen	(744.00)	0.00
400278	M MA X-Ray	(3,658.50)	(1,002.88)
400279	M MA Physical Therapy	(236,997.57)	(124,270.80)
400280	M MA Occuational Therapy	(238,243.22)	(108,248.71)
400281	M MA Speech Therapy	(42,167.95)	(43,350.23)
400285	M MA Medical Supplies	(8,704.01)	(3,215.68)
400286	M MA Nursing	(103,935.21)	(54,753.61)
400289	M MA Contractual Allow (Anci	410,216.34	217,916.19
400335	H Physical Therapy	0.00	(335.10)
400340	H Occupational Therapy	(254.00)	(102.51)
400345	H Speech Therapy	(180.84)	0.00
400360	H Contractual Allow (Ancilla	0.00	14.97
400405	MG Medical Supplies	(4,984.21)	(887.19)
400415	MG Lab	(15,998.12)	(13,567.78)
400420	MG Pharmacy	(110,308.25)	(70,145.86)
400425	MG IV Therapy	(2,465.08)	(3,260.51)
400427	MG Oxygen	(403.00)	(856.12)
400430	MG X-Ray	(3,142.82)	(2,444.19)
400435	MG Physical Therapy	(255,704.71)	(241,830.25)
400440	MG Occupational Therapy	(246,975.43)	(189,562.25)
400445	MG Speech Therapy	(31,486.76)	(69,276.07)
400460	MG Contractual Allow (Ancill	538,527.14	485,079.63
400495	MG Other Billable Ancill	0.00	0.05
400635	MB Physical Therapy	(120,791.01)	(221,146.16)
400640	MB Occupational Therapy	(51,007.93)	(100,285.60)
400645	MB Speech Therapy	(19,705.22)	(35,632.68)
400660	MB Contractual Allow (Ancill	45,361.99	64,512.13
400669	MB Sequester	1,693.12	0.00
Subtotal : None		(656,267.03)	(642,815.56)
Total [S2L1.4C2]		(656,267.03)	(642,815.56)
Group : [S2L3.2C1]		Endowment & Other Non Recoverable Revenue	
Subgroup : None			

400855	Grant Revenue	(977,003.84)	(59,711.03)
400856	Loan Forgiveness PPP	0.00	(957,100.00)
400861	COVID Testing Revenue	(262,968.00)	(267,882.35)
Subtotal : None		(1,239,971.84)	(1,284,693.38)
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(1,239,971.84)	(1,284,693.38)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
400170	MD Revenue Adjustments	(3,770.00)	0.00
Subtotal : None		(3,770.00)	0.00
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(3,770.00)	0.00
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
400870	Interest Income	(34,227.12)	(553.98)
Subtotal : None		(34,227.12)	(553.98)
Total [S2L3.7C1]	Interest Income	(34,227.12)	(553.98)
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
400860	Miscellaneous Revenue	(72,740.92)	(20,270.59)
Subtotal : None		(72,740.92)	(20,270.59)
Total [S2L3.9C1]	Administrative & General Recoverable	(72,740.92)	(20,270.59)
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
560010	Salaries - DNS	116,479.18	151,321.48
Subtotal : None		116,479.18	151,321.48
Total [S3L1.1C1]	Director of Nurses Salary	116,479.18	151,321.48
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
560020	Salaries - ADNS	78,162.68	75,673.23
560030	Salaries - RN Nursing Supervi	142,544.75	212,417.13
560100	Salaries - Infection Control	4,882.77	(3,208.75)
562020	Salaries - RN	269,682.30	216,937.82
Subtotal : None		495,272.50	501,819.43
Total [S3L1.7C1]	Registered Nurses Salaries	495,272.50	501,819.43
Group : [S3L1.10C1]	Registered Nurses Purchased Service Per Diem		
Subgroup : None			
562180	Contract Svcs - Nursing	38,912.42	58,999.74
Subtotal : None		38,912.42	58,999.74
Total [S3L1.10C1]	Registered Nurses Purchased Service	38,912.42	58,999.74
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			
562030	Salaries - LPN	1,538,517.56	1,445,647.92
Subtotal : None		1,538,517.56	1,445,647.92
Total [S3L1.12C1]	Licensed Practical Nurses Salary	1,538,517.56	1,445,647.92
Group : [S3L1.17C1]	Certified Nurses Aides Salaries		
Subgroup : None			
562040	Salaries - CNA	1,830,783.46	1,625,490.29
Subtotal : None		1,830,783.46	1,625,490.29
Total [S3L1.17C1]	Certified Nurses Aides Salaries	1,830,783.46	1,625,490.29
Group : [S3L2.1C1]	Administration Salaries		
Subgroup : [S3L2.1C1]Administrator Salaries			
500010	Salaries - Administrator	133,510.70	142,233.11
Subtotal [S3L2.1C1A] Administrator Salaries		133,510.70	142,233.11
Total [S3L2.1C1]		133,510.70	142,233.11
Group : [S3L2.7C1]	Clerical Staff Salaries		
Subgroup : None			
500035	Salaries - AR Corporate	114,449.04	118,651.55
500040	Salaries - Business Office	141,710.09	134,008.04
500050	Salaries - Admissions	54,443.72	0.00
500060	Salaries - Staffing Admin	(5,188.50)	4,342.09
Subtotal : None		305,414.35	257,001.68
Total [S3L2.7C1]	Clerical Staff Salaries	305,414.35	257,001.68
Group : [S3L2.10C1]	Clerical Staff Purchased Service		
Subgroup : None			

500330	Contract Svcs - Office	63,488.19	59,895.62
500360	Consulting Other	115,205.02	14,590.89
Subtotal : None		178,693.21	74,486.51
Total [S3L2.10C1]	Clerical Staff Purchased Service	178,693.21	74,486.51
Group : [S3L2.11C1]	Electronic Data Processing, Payroll & Bookkeeping Services		
Subgroup : None			
500220	Payroll Processing Fees - ADP	35,776.92	14,762.62
500332	Contract Svcs - IT Support	11,924.48	19,890.10
Subtotal : None		47,701.40	34,652.72
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	47,701.40	34,652.72
Group : [S3L2.12C1]	Office Supplies		
Subgroup : None			
500200	Bank Charges	6,628.10	6,660.33
500260	Office Supplies	16,440.93	9,637.27
500280	Postage	1,511.99	971.05
500310	Rental Of Office Equipment	17,611.87	18,569.28
500485	Business Development	265.04	0.00
Subtotal : None		42,457.93	35,837.93
Total [S3L2.12C1]	Office Supplies	42,457.93	35,837.93
Group : [S3L2.13C1]	Telecommunications (e.g. Internet & Phone)		
Subgroup : None			
500440	Telephone	32,283.64	49,154.49
Subtotal : None		32,283.64	49,154.49
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	32,283.64	49,154.49
Group : [S3L2.15C1]	Travel, Conventions & Meetings		
Subgroup : None			
500180	Travel & Mileage	208.97	150.32
500460	Meetings & Seminars	400.00	2,218.50
Subtotal : None		608.97	2,368.82
Total [S3L2.15C1]	Travel, Conventions & Meetings	608.97	2,368.82
Group : [S3L2.16C1]	Advertising: Help Wanted		
Subgroup : None			
500150	Advertising - Help Wanted	2,635.63	2,924.20
Subtotal : None		2,635.63	2,924.20
Total [S3L2.16C1]	Advertising: Help Wanted	2,635.63	2,924.20
Group : [S3L2.17C1]	Licenses & Dues: Patient Care Related Portion		
Subgroup : None			
500240	Dues & Subscriptions	33,949.59	33,994.57
500400	Business License Fees	520.00	1,235.00
500420	Licenses & Permits	2,461.00	1,490.00
Subtotal : None		36,930.59	36,719.57
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	36,930.59	36,719.57
Group : [S3L2.19C1]	Accounting Services (not related to Appeals)		
Subgroup : None			
500320	Accounting Fees	17,576.33	5,775.00
Subtotal : None		17,576.33	5,775.00
Total [S3L2.19C1]	Accounting Services (not related to Ap	17,576.33	5,775.00
Group : [S3L2.20C1]	Insurance: Malpractice & General Liability		
Subgroup : None			
500450	Insurance - Non Property	97,300.49	156,012.06
Subtotal : None		97,300.49	156,012.06
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	97,300.49	156,012.06
Group : [S3L2.22C1]	Other A & G Expenses		
Subgroup : None			
503200	(Gain) Loss Payables	(105.97)	0.00
566180	Patient Expenses	5,059.99	294.89
Subtotal : None		4,954.02	294.89
Total [S3L2.22C1]	Other A & G Expenses	4,954.02	294.89
Group : [S3L2B.1C1]	Advertising Marketing		
Subgroup : None			
500480	Advertising - Promotional	4,406.33	1,731.78
Subtotal : None		4,406.33	1,731.78
Total [S3L2B.1C1]	Advertising Marketing	4,406.33	1,731.78
Group : [S3L2B.6C1]	Legal: Other		

Subgroup : None			
500340	Legal Fees	4,377.36	15,463.47
Subtotal : None		4,377.36	15,463.47
Total [S3L2B.6C1]	Legal: Other	4,377.36	15,463.47
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	719,624.00	567,336.00
Subtotal : None		719,624.00	567,336.00
Total [S3L2B.8C1]	Management Company Fees	719,624.00	567,336.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
502000	Interest Working Capital	48,297.97	52,031.87
502150	Interest Other	27,478.88	1,074.12
Subtotal : None		75,776.85	53,105.99
Total [S3L2B.10C1]	Interest on Working Capital	75,776.85	53,105.99
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	351,127.00	96,000.00
Subtotal : None		351,127.00	96,000.00
Total [S3L2B.14C1]	Bad Debt Expenses	351,127.00	96,000.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	575,372.39	497,449.24
Subtotal : None		575,372.39	497,449.24
Total [S3L2B.15C1]	User Fee Assessment	575,372.39	497,449.24
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
560110	Salaries - Staff Development	30,308.68	1,954.11
Subtotal : None		30,308.68	1,954.11
Total [S3L3.1C1]	Staff Development Coordinator Salaries	30,308.68	1,954.11
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	49,930.57	45,211.86
550020	Salaries - Maintenance Staff	31,680.60	36,297.46
Subtotal : None		81,611.17	81,509.32
Total [S3L3.5C1]	Plant Operations: Salaires	81,611.17	81,509.32
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	25,082.43	17,592.36
550140	Pest Control	1,785.36	1,461.58
550145	Contract Svcs - Landscaping/S	1,357.50	20,504.95
550190	Trash Removal	40,766.43	29,797.86
Subtotal : None		68,991.72	69,356.75
Total [S3L3.8C1]	Plant Operations: Purchased Service	68,991.72	69,356.75
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	19,341.96	15,486.03
550110	Repairs & Maintenance	38,138.37	30,263.04
550130	Minor Equipment	11,302.86	0.00
Subtotal : None		68,783.19	45,749.07
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	68,783.19	45,749.07
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	207,209.36	183,674.35
550160	Fuel Oil	520.73	0.00
550180	Water & Sewer	64,591.54	46,334.87
Subtotal : None		272,321.63	230,009.22
Total [S3L3.10C1]	Plant Operatins: Utilities	272,321.63	230,009.22
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
520040	Salaries - Dietician	50,243.60	38,725.33
Subtotal : None		50,243.60	38,725.33
Total [S3L3.13C1]	Dietician: Salaries	50,243.60	38,725.33
Group : [S3L3.18C1] Dietary: Salaries			

Subgroup : None			
520010	Salaries - Food Serv Dir	75,010.25	69,693.88
520020	Salaries - Cooks	91,603.80	78,796.22
520030	Salaries - Dietary Aides	229,328.77	222,291.89
Subtotal : None		395,942.82	370,781.99
Total [S3L3.18C1]	Dietary: Salaries	395,942.82	370,781.99
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
520100	Raw Food	282,135.70	213,181.55
520120	Food Supplements	13,597.78	10,022.04
Subtotal : None		295,733.48	223,203.59
Total [S3L3.21C1]	Dietary: Food	295,733.48	223,203.59
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	234.00	1,931.99
Subtotal : None		234.00	1,931.99
Total [S3L3.22C1]	Dietary: Purchased Service	234.00	1,931.99
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520140	Dietary Supplies	51,830.95	37,558.43
Subtotal : None		51,830.95	37,558.43
Total [S3L3.23C1]	Dietary: Supplies & Expenses	51,830.95	37,558.43
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C]Housekeeping Salries			
530010	Salaries - Houskpg Supv	41,862.90	47,321.02
530020	Salaries - Houskpg Staff	248,347.32	189,713.23
Subtotal [S3L3.24C1A]Housekeeping Salries		290,210.22	237,034.25
Subgroup : [S3L3.24C]Laundry Salaries			
540020	Salaries - Laundry Staff	85,715.36	75,572.54
Subtotal [S3L3.24C1B]Laundry Salaries		85,715.36	75,572.54
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	375,925.58	312,606.79
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C]Housekeeping Purchased Service			
530140	Contract Svcs - Housekeeping	0.00	429.82
Subtotal [S3L3.27C1A]Housekeeping Purchased Service		0.00	429.82
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased S	0.00	429.82
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C]Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	43,573.25	45,558.70
Subtotal [S3L3.28C1A]Housekeeping Supplies & Expenses		43,573.25	45,558.70
Subgroup : [S3L3.28C]Laundry Supplies & Expense			
540100	Laundry Supplies	6,367.93	5,934.86
Subtotal [S3L3.28C1B]Laundry Supplies & Expense		6,367.93	5,934.86
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & E	49,941.18	51,493.56
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	14,911.18	11,936.71
Subtotal : None		14,911.18	11,936.71
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bedding	14,911.18	11,936.71
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560040	Salaries - Nursing Scheduler	67,201.75	72,134.18
560050	Salaries - Unit Coordinator	44,203.11	22,965.34
560090	Salaries - Medical Records	33,308.43	41,950.96
Subtotal : None		144,713.29	137,050.48
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salarie	144,713.29	137,050.48
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C]MMQ Salaries			
562032	Salaries - MMQ	80,508.68	134,809.46
Subtotal [S3L3.40C1A]MMQ Salaries		80,508.68	134,809.46

Subgroup : [S3L3.40C MDS Salaries			
560060	Salaries - MDS Coordinator	110,564.09	111,789.79
Subtotal [S3L3.40C1B MDS Salaries		110,564.09	111,789.79
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Ev	191,072.77	246,599.25
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
590010	Salaries - Social Svc Dir	35,594.88	72,747.82
590020	Salaries - Social Svc Staff	48,231.40	38,198.94
Subtotal : None		83,826.28	110,946.76
Total [S3L3.48C1]	Social Service Worker: Salaries	83,826.28	110,946.76
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	3,264.98	3,250.80
Subtotal : None		3,264.98	3,250.80
Total [S3L3.51C1]	Social Service Worker: Purchased Ser	3,264.98	3,250.80
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	84,772.63	17,927.50
570020	Salaries - Therapy Aides	3,541.50	0.00
570050	Salaries - PT	206,666.77	40,040.99
570055	Salaries - PT Aides	100,987.54	13,638.35
570070	Salaries - ST Staff	6,860.35	16,332.86
570090	Salaries - OT	135,759.51	13,199.26
570100	Salaries - COTA	167,741.04	17,528.73
Subtotal : None		706,329.34	118,667.69
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	706,329.34	118,667.69
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
566040	Contract Svcs - Psychiatric	0.00	250.00
570040	Contract Svcs - Rehab	125,359.76	659,295.84
Subtotal : None		125,359.76	659,545.84
Total [S3L3.62C1]	Direct Restorative Therapy: Consultan	125,359.76	659,545.84
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	50,501.51	55,703.21
580020	Salaries - Activities -Staff	100,764.60	92,566.33
Subtotal : None		151,266.11	148,269.54
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	151,266.11	148,269.54
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	5,172.60	1,025.00
Subtotal : None		5,172.60	1,025.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	5,172.60	1,025.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	19,036.56	15,930.64
580100	Activities Supplies	2,786.22	1,832.09
Subtotal : None		21,822.78	17,762.73
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	21,822.78	17,762.73
Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			
566140	Patient Transportation	51,337.63	16,650.73
Subtotal : None		51,337.63	16,650.73
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	51,337.63	16,650.73
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
566030	Contract Svcs - Med Director	45,399.96	45,399.63
Subtotal : None		45,399.96	45,399.63
Total [S3L3.82C1]	Physician Services: Medical Director	45,399.96	45,399.63
Group : [S3L3.86C1] Physician Services: Other			
Subgroup : None			
566050	Contract Svcs - Physician	20,400.00	20,400.00
Subtotal : None		20,400.00	20,400.00
Total [S3L3.86C1]	Physician Services: Other	20,400.00	20,400.00

Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
564140	Prescription Drugs	426,365.46	230,309.21
566010	I.V. Therapy/RT Exp	17,019.05	21,305.16
566190	Lab Fees	77,366.79	42,577.06
566200	X-Ray Services	20,587.61	8,985.39
566210	Patient Consolidated Billing	29,041.26	991.60
Subtotal : None		570,380.17	304,168.42
Total [S3L3.87C1]	Legend Drugs	570,380.17	304,168.42
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
562100	Medical Supplies	200,403.58	179,281.49
562101	Covid Medical Supplies	0.00	6,142.46
562120	Diapers/Disposables	56,032.29	37,962.18
562140	Tube Feeding (Non Part B)	475.36	672.44
562160	Oxygen Supplies	19,847.16	10,569.38
564120	Over The Counter Drugs	20,513.82	12,366.80
566191	Lab Fees COVID	0.00	212,880.00
570060	Physical Therapy Supplies	10,015.09	4,312.79
570110	Occupational Therapy Supplies	4.23	0.00
570160	Respiratory Therapy Supplies	2,840.00	357.53
Subtotal : None		310,131.53	464,545.07
Total [S3L3.89C1]	House Supplies Not Resold	310,131.53	464,545.07
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
564100	Contract Svcs - Pharmacy	15,058.18	13,314.47
Subtotal : None		15,058.18	13,314.47
Total [S3L3.92C1]	Pharmacy Consultant	15,058.18	13,314.47
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
501300	Deprec - Leasehold Improvmnts	3,922.00	19,771.80
Subtotal [S3L4.1C1B] Improvements Depreciation		3,922.00	19,771.80
Subgroup : [S3L4.1C1]Equipment Depreciation			
501100	Deprec - FF&E	3,780.96	4,067.82
501400	Amort - Computers	1,063.56	531.78
501410	Deprec - Capital Lse Computers	3,404.28	4,539.06
Subtotal [S3L4.1C1C] Equipment Depreciation		8,248.80	9,138.66
Subgroup : [S3L4.1C1]Motor Vehicle Depreciation			
501350	Deprec - Vehicle	2,621.88	2,621.88
Subtotal [S3L4.1C1E] Motor Vehicle Depreciation		2,621.88	2,621.88
Total [S3L4.1C1]	Depreciaton	14,792.68	31,532.34
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
500530	Insurance - Property	15,518.00	23,741.50
Subtotal : None		15,518.00	23,741.50
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	15,518.00	23,741.50
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
500510	Taxes - Real Estate	107,288.52	109,613.10
Subtotal : None		107,288.52	109,613.10
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	107,288.52	109,613.10
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
500520	Taxes - Personal Property	5,069.03	1,349.18
Subtotal : None		5,069.03	1,349.18
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-C	5,069.03	1,349.18
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
566160	Med Equip Rental	44,686.65	58,107.67
Subtotal : None		44,686.65	58,107.67
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	44,686.65	58,107.67
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
500900	Rent Expense - Building	300,294.30	241,506.00

500905	SL Rent	6,261.00	51,521.00
Subtotal : None		306,555.30	293,027.00
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		306,555.30	293,027.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	366,510.65	386,119.25
510100	Employee Disability Ins	8,049.28	8,185.47
510105	Employee Pers Fam Med Lve Ins	24,439.90	29,217.21
Subtotal : None		398,999.83	423,521.93
Total [CLA-53.01] LA-Group Health/Life		398,999.83	423,521.93
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	29,650.50	(33,439.95)
510080	Employ Benes - Non Payroll	10,416.33	7,217.36
510110	Pre Employment EE Costs	13,088.07	0.00
Subtotal : None		53,154.90	(26,222.59)
Total [CLA-53.03] LA-Employee Benefits		53,154.90	(26,222.59)
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	561,580.81	420,027.29
510020	Payroll Taxes - FUTA	10,015.53	6,882.81
510030	Payroll Taxes - SUTA	68,460.22	40,688.78
Subtotal : None		640,056.56	467,598.88
Total [CLA-53.04] LA-Payroll Taxes		640,056.56	467,598.88
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	107,251.83	91,941.49
Subtotal : None		107,251.83	91,941.49
Total [CLA-53.05] LA-Workers Comp		107,251.83	91,941.49
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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