

Client: **A140576 - Bear Mountain-Country Gardens (Swansea)**
Engagement: **MDMC 2022 - Bear Mountain-Country Gardens (Swansea)**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [1] Balance Sheet						
Subgroup : None						
100010	Petty Cash	1,000.00	1,000.00		0.00	1,000.00
100020	Cash - Operating	5,685.73	65,750.85		0.00	65,750.85
100028	Cash - Controlled Disb (PREM)	(9,790.51)	(48,902.11)		0.00	(48,902.11)
100050	Patient Funds Account	80,315.63	71,008.51		0.00	71,008.51
100060	Resident Trust Fund Advances	350.00	350.00		0.00	350.00
100070	AR Medicaid	391,995.64	625,153.56		0.00	625,153.56
100075	AR Medicare A	152,144.79	248,099.56		0.00	248,099.56
100080	AR Managed Care	197,368.21	221,610.46		0.00	221,610.46
100085	AR Private	(3,195.35)	43,206.22		0.00	43,206.22
100090	AR Medicare B	38,842.28	36,182.56		0.00	36,182.56
100095	AR Other	1,262.67	1,197.10		0.00	1,197.10
100105	Allowance - Doubtful Accounts	(183,500.00)	(371,500.00)		0.00	(371,500.00)
100310	Due To/from Seller	37,152.17	37,152.17		0.00	37,152.17
100317	Due To/from Bear Mt Health	(11,273,498.42)	(11,791,748.83)		0.00	(11,791,748.83)
100318	Due To/from Bear Mt Mgmt	(1,291,459.17)	(2,429,023.71)		0.00	(2,429,023.71)
100343	Due to/fr Bear Mt Fall River	11,569,725.58	12,016,323.86		0.00	12,016,323.86
100344	Due to/fr Bear Mt Franklin	5,457.07	(14,900.04)		0.00	(14,900.04)
100348	Due to/fr Bear Mt Stoughton	770,657.02	796,909.61		0.00	796,909.61
100400	Prepaid Expenses	3,062.33	4,777.15		0.00	4,777.15
100410	Prepaid Insurance	2,656.43	3,490.44		0.00	3,490.44
100500	Leasehold Improvements	39,234.88	73,965.45		0.00	73,965.45
100510	Furniture Fixtures & Equipment	40,772.30	44,921.51		0.00	44,921.51
100530	Computer Equip & Software	3,545.00	3,545.00		0.00	3,545.00
100535	Computer Equip - Capital Lease	23,504.77	23,504.77		0.00	23,504.77
100600	Accum Amort - Leasehold Imp	(3,863.82)	(9,613.68)		0.00	(9,613.68)
100610	Accum Depr - F F & E	(5,071.08)	(11,192.22)		0.00	(11,192.22)
100630	Accum Amort - Software	(354.48)	(1,063.44)		0.00	(1,063.44)
100635	Accum Depr - Capital Lse Comp	(10,482.30)	(15,183.30)		0.00	(15,183.30)
100701	Security Deposit Building	129,357.00	129,357.00		0.00	129,357.00
200000	Accounts Payable	(853,900.01)	(1,289,416.26)		0.00	(1,289,416.26)
200010	Accrued Accounts Payable	(15,257.73)	(29,121.52)		0.00	(29,121.52)
200015	Provider Tax Payable	(99,818.87)	(217,026.88)		0.00	(217,026.88)
200020	Payroll Payable	(48,909.86)	(79,873.62)		0.00	(79,873.62)
200025	Payroll Taxes Payable	(197,651.95)	(112,690.82)		0.00	(112,690.82)
200026	Vol EE Benefits Payable	0.00	(865.76)		0.00	(865.76)
200028	Vol EE 401K Payable	(58.45)	(625.80)		0.00	(625.80)
200040	Interest Payable	(4,127.07)	0.00		0.00	0.00
200050	Real Estate Tax Payable	(10,592.44)	(42,369.76)		0.00	(42,369.76)
200055	Rent Payable	(191,648.34)	(770,416.76)		0.00	(770,416.76)
200060	Accrued PTO Benefits	(65,379.45)	(85,490.21)		0.00	(85,490.21)
200065	Payroll Adjustments	563.30	560.30		0.00	560.30
200069	Patient Refund	8,160.77	0.00		0.00	0.00
200070	Patient Funds Liability	(80,315.63)	(71,008.51)		0.00	(71,008.51)
250100	LT Line Of Credit	(240,175.80)	0.00		0.00	0.00
290100	Deferred Rent	(17,234.54)	(16,328.76)		0.00	(16,328.76)
290200	Deferred Revenue HHS	(226,000.00)	0.00		0.00	0.00
300040	Retained Earnings	320,194.89	1,329,471.70		0.00	1,329,471.70
Subtotal : None		(1,009,276.81)	(1,630,824.21)		0.00	(1,630,824.21)
Total [1] Balance Sheet		(1,009,276.81)	(1,630,824.21)		0.00	(1,630,824.21)
Group : [2] Income Statement						
Subgroup : None						
3003.8	Mass SCO Revenue	0.00	0.00		(1,384,795.00)	(1,384,795.00)
400000	PVT Room & Board	(431,749.00)	(327,956.00)	CAIDJE - 2	(1,384,795.00)	(327,956.00)
400015	PVT Lab	186.71	0.00		0.00	0.00
400020	PVT Pharmacy	1,116.64	0.00		0.00	0.00
400055	PVT Contractual Allow (R&B)	7,222.00	1,256.00		0.00	1,256.00
400100	MD Room & Board	(6,963,146.00)	(7,632,957.56)	CAIDJE - 2	2,794,781.92	(4,838,175.64)
400103	MD State Add-On	0.00	(36,650.00)		0.00	(36,650.00)
400105	MD Medical Supplies	0.00	(1,446.27)		0.00	(1,446.27)
400115	MD Lab	(2,524.45)	44.64		0.00	44.64
400120	MD Pharmacy	(5,190.95)	(6,165.49)		0.00	(6,165.49)
400130	MD X-Ray	(154.00)	0.00		0.00	0.00
400135	MD Physical Therapy	(938.21)	0.00		0.00	0.00
400140	MD Occupational Therapy	(1,246.69)	0.00		0.00	0.00
400145	MD Speech Therapy	(1,526.58)	0.00		0.00	0.00
400155	MD Contractual Allow (R&B)	3,380,879.51	3,455,582.32		0.00	3,455,582.32
400160	MD Contractual Allow (Ancill	10,054.30	7,567.12		0.00	7,567.12
400200	MA Room & Board	(1,075,592.00)	(846,275.00)	CAIDJE - 2	93,541.00	(752,734.00)
400205	MA Medical Supplies	0.00	(1,035.96)		0.00	(1,035.96)
400215	MA Lab	(24,091.12)	(10,012.66)		0.00	(10,012.66)
400220	MA Pharmacy	(100,104.59)	(83,380.50)		0.00	(83,380.50)
400225	MA IV Therapy	(947.78)	0.00		0.00	0.00
400227	MA Oxygen	0.00	(77.08)		0.00	(77.08)
400230	MA X-Ray	(4,371.07)	(1,927.53)		0.00	(1,927.53)
400235	MA Physical Therapy	(342,408.17)	(300,031.22)		0.00	(300,031.22)
400240	MA Occupational Therapy	(312,907.53)	(308,224.97)		0.00	(308,224.97)
400245	MA Speech Therapy	(175,011.76)	(109,329.15)		0.00	(109,329.15)
400246	MA Nursing	(544,179.63)	(347,344.64)		0.00	(347,344.64)
400255	MA Contractual Allow (R&B)	825,497.07	640,149.73		0.00	640,149.73
400260	MA Contractual Allow (Ancill	60,134.89	73,385.57		0.00	73,385.57
400269	MA Sequester	0.00	16,117.75		0.00	16,117.75
400272	M MA Room & Board	(106,494.00)	(162,611.00)		0.00	(162,611.00)
400274	M MA Lab	0.00	(136.10)		0.00	(136.10)

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		12/31/2021	12/31/2022			12/31/2022
400275	M MA Pharmacy	(17.01)	(302.47)		0.00	(302.47)
400278	M MA X-Ray	0.00	(255.95)		0.00	(255.95)
400279	M MA Physical Therapy	(690.30)	(384.19)		0.00	(384.19)
400280	M MA Occupational Therapy	(1,193.46)	(486.01)		0.00	(486.01)
400281	M MA Speech Therapy	(332.90)	0.00		0.00	0.00
400286	M MA Nursing	(1,565.40)	0.00		0.00	0.00
400288	M MA Contractual Allow (R&B)	17,102.02	13,236.22		0.00	13,236.22
400289	M MA Contractual Allow (Anci	(385.93)	1,564.72		0.00	1,564.72
400300	H Room & Board	(1,333.95)	0.00		(29,763.00)	(29,763.00)
				CAIDJE - 2	(29,763.00)	
400320	H Pharmacy	(139.17)	69.08		0.00	69.08
400335	H Physical Therapy	0.00	(542.33)		0.00	(542.33)
400340	H Occupational Therapy	0.00	(291.18)		0.00	(291.18)
400345	H Speech Therapy	(179.68)	(90.42)		0.00	(90.42)
400355	H Contractual Allow (R&B)	2,117.54	0.00		(63,778.00)	(63,778.00)
				CAIDJE - 2	(63,778.00)	
400360	H Contractual Allow (Ancilla	139.17	(159.33)		0.00	(159.33)
400400	MG Room & Board	0.00	(41,314.00)		(1,409,986.92)	(1,451,300.92)
				CAIDJE - 2	(1,409,986.92)	
400405	MG Medical Supplies	0.00	(321.94)		0.00	(321.94)
400415	MG Lab	(1,382.39)	(2,859.68)		0.00	(2,859.68)
400420	MG Pharmacy	(899.99)	(9,182.13)		0.00	(9,182.13)
400430	MG X-Ray	(77.00)	(401.00)		0.00	(401.00)
400435	MG Physical Therapy	(40,437.56)	(53,972.84)		0.00	(53,972.84)
400440	MG Occupational Therapy	(39,409.98)	(66,607.03)		0.00	(66,607.03)
400445	MG Speech Therapy	(15,341.78)	(9,145.48)		0.00	(9,145.48)
400455	MG Contractual Allow (R&B)	0.00	435.92		0.00	435.92
400460	MG Contractual Allow (Ancill	22,585.72	71,444.62		0.00	71,444.62
400635	MB Physical Therapy	(59,536.62)	(88,273.56)		0.00	(88,273.56)
400640	MB Occupational Therapy	(59,857.03)	(92,150.86)		0.00	(92,150.86)
400645	MB Speech Therapy	(22,398.72)	(19,754.55)		0.00	(19,754.55)
400660	MB Contractual Allow (Ancill	24,892.32	44,842.70		0.00	44,842.70
400669	MB Sequester	(5.57)	1,686.65		0.00	1,686.65
400840	Vending Income	(600.21)	(198.23)		0.00	(198.23)
400855	Grant Revenue	(175,233.03)	(507,883.31)		0.00	(507,883.31)
400856	Loan Forgiveness PPP	(893,800.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(3,289.79)	(43,525.87)		0.00	(43,525.87)
400861	COVID Testing Revenue	(12,124.32)	(204,756.00)		0.00	(204,756.00)
400870	Interest Income	(139.08)	(22,953.14)		0.00	(22,953.14)
500010	Salaries - Administrator	154,119.31	142,084.04		0.00	142,084.04
500025	Salaries - Clinical/Nurse Lia	1,283.51	58,320.79		0.00	58,320.79
500040	Salaries - Business Office	235,220.87	126,688.71		0.00	126,688.71
500050	Salaries - Admissions	68,914.95	19,402.24		0.00	19,402.24
500150	Advertising - Help Wanted	2,938.00	2,021.57		0.00	2,021.57
500180	Travel & Mileage	6,172.35	2,501.69		0.00	2,501.69
500200	Bank Charges	7,247.53	6,583.50		0.00	6,583.50
500220	Payroll Processing Fees - ADP	13,875.85	24,210.87		0.00	24,210.87
500240	Dues & Subscriptions	19,084.28	21,044.52		0.00	21,044.52
500260	Office Supplies	11,951.40	10,795.74		0.00	10,795.74
500280	Postage	2,646.48	1,370.71		0.00	1,370.71
500310	Rental Of Office Equipment	13,493.47	12,195.47		0.00	12,195.47
500320	Accounting Fees	5,775.00	9,215.11		0.00	9,215.11
500330	Contract Svcs - Office	42,704.78	46,901.33		0.00	46,901.33
500332	Contract Svcs - IT Support	20,082.10	14,420.26		0.00	14,420.26
500340	Legal Fees	10,511.69	11,668.82		0.00	11,668.82
500360	Consulting Other	14,692.25	62,844.23		0.00	62,844.23
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	1,191.45	1,668.00		0.00	1,668.00
500440	Telephone	26,104.92	31,214.26		0.00	31,214.26
500450	Insurance - Non Property	101,682.31	63,359.23		0.00	63,359.23
500460	Meetings & Seminars	275.00	200.00		0.00	200.00
500480	Advertising - Promotional	1,902.91	1,668.52		0.00	1,668.52
500485	Business Development	22.50	0.00		0.00	0.00
500490	Fines & Penalties	0.00	27,732.04		0.00	27,732.04
500495	Bad Debt	96,000.00	238,025.42		0.00	238,025.42
500510	Taxes - Real Estate	56,431.98	31,777.32		0.00	31,777.32
500520	Taxes - Personal Property	2,217.24	4,158.89		0.00	4,158.89
500530	Insurance - Property	19,041.87	18,365.62		0.00	18,365.62
500551	Provider Tax	404,964.49	446,492.99		0.00	446,492.99
500800	Management Fee	353,553.00	339,400.00		0.00	339,400.00
500900	Rent Expense - Building	573,038.10	578,768.42		0.00	578,768.42
500905	SL Rent	4,829.54	(905.78)		0.00	(905.78)
501100	Deprec - FF&E	3,575.82	6,121.14		0.00	6,121.14
501300	Deprec - Leasehold Improvmts	2,868.12	5,749.86		0.00	5,749.86
501400	Amort - Computers	354.48	708.96		0.00	708.96
501410	Deprec - Capital Lse Computers	8,555.22	4,701.00		0.00	4,701.00
502000	Interest Working Capital	47,671.59	17,823.65		0.00	17,823.65
502150	Interest Other	185.14	34,748.85		0.00	34,748.85
503200	(Gain) Loss Payables	0.00	(572.36)		0.00	(572.36)
510003	Benefits Expense - PTO ETO	(25,558.00)	26,735.39		0.00	26,735.39
510010	Payroll Taxes - FICA	284,093.25	333,693.38		0.00	333,693.38
510020	Payroll Taxes - FUTA	6,098.55	5,814.58		0.00	5,814.58
510030	Payroll Taxes - SUTA	52,928.70	63,113.00		0.00	63,113.00
510040	Workers' Compensation	88,026.58	82,056.24		0.00	82,056.24
510050	Group Health Insurance	415,895.86	651,870.02		0.00	651,870.02
510060	Employee Grp Life Insurance	4,913.99	0.00		0.00	0.00
510080	Employ Benes - Non Payroll	8,473.06	7,862.52		0.00	7,862.52
510100	Employee Disability Ins	1,674.25	3,003.71		0.00	3,003.71
510105	Employee Pers Fam Med Lve Ins	20,570.26	13,993.49		0.00	13,993.49
510110	Pre Employment EE Costs	6,691.50	2,336.00		0.00	2,336.00

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
520010	Salaries - Food Serv Dir	64,788.53	57,655.01		0.00	57,655.01
520020	Salaries - Cooks	105,210.30	103,464.26		0.00	103,464.26
520030	Salaries - Dietary Aides	155,070.72	180,553.42		0.00	180,553.42
520040	Salaries - Dietician	41,608.75	44,005.50		0.00	44,005.50
520100	Raw Food	136,273.91	171,338.47		0.00	171,338.47
520120	Food Supplements	26,104.72	23,374.08		0.00	23,374.08
520140	Dietary Supplies	22,451.84	29,543.67		0.00	29,543.67
520160	Contract Svcs - Dietary	3,371.78	3,296.43		0.00	3,296.43
530010	Salaries - Houskpg Supv	40,658.11	43,427.40		0.00	43,427.40
530020	Salaries - Houskpg Staff	132,018.88	145,661.68		0.00	145,661.68
530120	Housekeeping Supplies	32,538.25	28,521.96		0.00	28,521.96
530140	Contract Svcs - Housekeeping	194.86	0.00		0.00	0.00
540020	Salaries - Laundry Staff	57,943.75	63,821.31		0.00	63,821.31
540100	Laundry Supplies	6,856.53	5,781.66		0.00	5,781.66
540140	Linens Purchases	12,770.86	9,404.93		0.00	9,404.93
550010	Salaries - Maint Supervisor	73,907.60	65,566.22		0.00	65,566.22
550020	Salaries - Maintenance Staff	24,733.13	15,547.69		0.00	15,547.69
550030	Security	974.79	0.00		0.00	0.00
550100	Maintenance Supplies	29,060.71	26,172.61		0.00	26,172.61
550110	Repairs & Maintenance	46,393.43	39,832.97		0.00	39,832.97
550120	Contract Svcs Maintenance	10,638.97	21,509.75		0.00	21,509.75
550130	Minor Equipment	6,902.15	2,859.83		0.00	2,859.83
550140	Pest Control	5,199.00	2,555.00		0.00	2,555.00
550145	Contract Svcs - Landscaping/S	10,050.00	653.00		0.00	653.00
550150	Gas & Electric	117,196.41	190,957.73		0.00	190,957.73
550160	Fuel Oil	580.44	1,205.77		0.00	1,205.77
550170	Cable TV	7,972.78	7,741.14		0.00	7,741.14
550180	Water & Sewer	6,323.83	8,432.00		0.00	8,432.00
550190	Trash Removal	24,464.37	21,981.80		0.00	21,981.80
560010	Salaries - DNS	106,573.36	65,700.67		0.00	65,700.67
560020	Salaries - ADNS	0.00	88,182.56		0.00	88,182.56
560030	Salaries - RN Nursing Supervi	0.00	10,650.54		0.00	10,650.54
560040	Salaries - Nursing Scheduler	19,193.11	39,471.94		0.00	39,471.94
560050	Salaries - Unit Coordinator	124,717.10	45,397.69		0.00	45,397.69
560060	Salaries - MDS Coordinator	26,922.86	72,589.36		0.00	72,589.36
560080	Salaries - Central Supl Clerk	0.00	492.00		0.00	492.00
560090	Salaries - Medical Records	0.00	16,120.71		0.00	16,120.71
560110	Salaries - Staff Development	85,890.24	(7,065.45)		0.00	(7,065.45)
562020	Salaries - RN	279,376.86	144,743.11		0.00	144,743.11
562030	Salaries - LPN	642,384.36	834,965.63		0.00	834,965.63
562032	Salaries - MMQ	29,907.13	29,687.68		0.00	29,687.68
562040	Salaries - CNA	966,415.32	1,044,340.39		0.00	1,044,340.39
562100	Medical Supplies	79,618.77	73,463.91		0.00	73,463.91
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562110	PPD Medical Supplies	(5,591.67)	0.00		0.00	0.00
562120	Diapers/Disposables	50,398.77	48,924.35		0.00	48,924.35
562140	Tube Feeding (Non Part B)	(107.11)	108.36		0.00	108.36
562160	Oxygen Supplies	3,405.14	10,098.45		0.00	10,098.45
562180	Contract Svcs - Nursing	269,287.54	447,476.34		0.00	447,476.34
564100	Contract Svcs - Pharmacy	7,427.34	8,234.98		0.00	8,234.98
564120	Over The Counter Drugs	9,845.29	11,770.51		0.00	11,770.51
564140	Prescription Drugs	145,384.61	162,934.33		0.00	162,934.33
566010	I.V. Therapy/RT Exp	4,972.50	4,203.89		0.00	4,203.89
566030	Contract Svcs - Med Director	30,000.00	30,000.00		0.00	30,000.00
566070	Contract Svcs - Soc Services	2,070.88	2,079.91		0.00	2,079.91
566100	Medical Records Supplies	73.03	0.00		0.00	0.00
566120	Contract Svcs -Medical Records	473.00	0.00		0.00	0.00
566140	Patient Transportation	11,466.75	13,610.99		0.00	13,610.99
566160	Med Equip Rental	16,774.15	11,870.95		0.00	11,870.95
566180	Patient Expenses	2,547.95	2,374.05		0.00	2,374.05
566190	Lab Fees	22,429.53	17,677.17		0.00	17,677.17
566191	Lab Fees COVID	130,800.00	0.00		0.00	0.00
566200	X-Ray Services	7,412.29	4,059.84		0.00	4,059.84
566210	Patient Consolidated Billing	3,286.27	1,913.63		0.00	1,913.63
570010	Salaries - Dir Rehab	17,604.99	59,935.92		0.00	59,935.92
570020	Salaries - Therapy Aides	2,923.62	(730.99)		0.00	(730.99)
570040	Contract Svcs - Rehab	226,203.24	13,384.28		0.00	13,384.28
570050	Salaries - PT	14,184.96	23,042.07		0.00	23,042.07
570055	Salaries - PT Aides	18,453.46	50,988.32		0.00	50,988.32
570060	Physical Therapy Supplies	3,167.46	2,869.48		0.00	2,869.48
570070	Salaries - ST Staff	10,126.02	19,174.26		0.00	19,174.26
570090	Salaries - OT	0.00	66,498.84		0.00	66,498.84
570100	Salaries - COTA	11,373.47	15,346.98		0.00	15,346.98
570110	Occupational Therapy Supplies	(313.41)	0.00		0.00	0.00
570160	Respiratory Therapy Supplies	388.97	0.00		0.00	0.00
580010	Salaries - Activities Director	77,941.11	57,616.38		0.00	57,616.38
580020	Salaries - Activities -Staff	131,293.56	106,848.83		0.00	106,848.83
580100	Activities Supplies	3,075.28	4,623.12		0.00	4,623.12
580120	Contract Svcs - Entertainment	2,435.00	4,035.00		0.00	4,035.00
590010	Salaries - Social Svc Dir	80,180.86	32,687.57		0.00	32,687.57
590020	Salaries - Social Svc Staff	0.00	23,076.00		0.00	23,076.00
Subtotal : None		1,009,276.81	1,630,824.21		0.00	1,630,824.21
Total [2] Income Statement		1,009,276.81	1,630,824.21		0.00	1,630,824.21

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Client: *A140576 - Bear Mountain-Country Gardens (Swansea)*
Engagement: *MDMC 2022 - Bear Mountain-Country Gardens (Swansea)*
Period Ending: *12/31/2022*
Trial Balance: *T-01 - Master TB*
Workpaper: *T:02 - SNF-CR Groupings*

Account	Description	CAID 12/31/2022	PP-1 12/31/2021	
Group : [S6L1.1C1] Cash and Cash Equivalents				
Subgroup : None				
100010	Petty Cash	1,000.00	1,000.00	
100020	Cash - Operating	65,750.85	5,685.73	
Subtotal : None		66,750.85	6,685.73	
Total [S6L1.1C1]	Cash and Cash Equivalents	66,750.85	6,685.73	
Group : [S6L1.5C1] Payer Accounts Receivable				
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]				
100085	AR Private	43,206.22	(3,195.35)	
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		43,206.22	(3,195.35)	
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]				
100080	AR Managed Care	221,610.46	197,368.21	
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		221,610.46	197,368.21	
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]				
100075	AR Medicare A	248,099.56	152,144.79	
100090	AR Medicare B	36,182.56	38,842.28	
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		284,282.12	190,987.07	
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]				
100070	AR Medicaid	625,153.56	391,995.64	
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		625,153.56	391,995.64	
Total [S6L1.5C1]	Payer Accounts Receivable	1,174,252.36	777,155.57	
Group : [S6L1.6C1] Less Reserve for Bad Debts				
Subgroup : None				
100105	Allowance - Doubtful Accounts	(371,500.00)	(183,500.00)	
Subtotal : None		(371,500.00)	(183,500.00)	
Total [S6L1.6C1]	Less Reserve for Bad Debts	(371,500.00)	(183,500.00)	
Group : [S6L1.11C1] Other Receivables				
Subgroup : None				
100060	Resident Trust Fund Advances	350.00	350.00	
100095	AR Other	1,197.10	1,262.67	
100310	Due To/from Seller	37,152.17	37,152.17	
200069	Patient Refund	0.00	8,160.77	
Subtotal : None		38,699.27	46,925.61	
Total [S6L1.11C1]	Other Receivables	38,699.27	46,925.61	
Group : [S6L1.13C1] Prepaid Insurance				
Subgroup : None				
100410	Prepaid Insurance	3,490.44	2,656.43	
Subtotal : None		3,490.44	2,656.43	
Total [S6L1.13C1]	Prepaid Insurance	3,490.44	2,656.43	
Group : [S6L1.15C1] Other Prepaid Expenses				
Subgroup : None				
100400	Prepaid Expenses	4,777.15	3,062.33	
Subtotal : None		4,777.15	3,062.33	
Total [S6L1.15C1]	Other Prepaid Expenses	4,777.15	3,062.33	
Group : [S6L2.3C1] Improvements - Cost				
Subgroup : [S6L2.3C1 Leasehold Improvements]				
100500	Leasehold Improvements	73,965.45	39,234.88	34,730.57
Subtotal [S6L2.3C1B] Leasehold Improvements		73,965.45	39,234.88	
Subgroup : [S6L2.3C1A/D Leasehold Improvements]				
100600	Accum Amort - Leasehold Imp	(9,613.68)	(3,863.82)	(5,749.86)
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(9,613.68)	(3,863.82)	
Total [S6L2.3C1]	Improvements - Cost	64,351.77	35,371.06	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C1 Equipment Cost]				
100510	Furniture Fixtures & Equipment	44,921.51	40,772.30	
100530	Computer Equip & Software	3,545.00	3,545.00	
100535	Computer Equip - Capital Lease	23,504.77	23,504.77	
Subtotal [S6L2.4C1A] Equipment Cost		71,971.28	67,822.07	4,149.21
Subgroup : [S6L2.4C1A/D Equipment]				

100610	Accum Depr - F F & E	(11,192.22)	(5,071.08)	
100630	Accum Amort - Software	(1,063.44)	(354.48)	
100635	Accum Depr - Capital Lse Comp	(15,183.30)	(10,482.30)	
Subtotal [S6L2.4C1b] A/D Equipment		(27,438.96)	(15,907.86)	(11,531.10)
Total [S6L2.4C1] Equipment		44,532.32	51,914.21	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : [S6L3.3C1]Leasehold Deposits				
100701	Security Deposit Building	129,357.00	129,357.00	
Subtotal [S6L3.3C1C] Leasehold Deposits		129,357.00	129,357.00	
Total [S6L3.3C1] Other Deferred Charges and Non Curr		129,357.00	129,357.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
100028	Cash - Controlled Disb (PREM)	(48,902.11)	(9,790.51)	
200000	Accounts Payable	(1,289,416.26)	(853,900.01)	
Subtotal : None		(1,338,318.37)	(863,690.52)	
Total [S6L5.1C1] Trade Payable		(1,338,318.37)	(863,690.52)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
200010	Accrued Accounts Payable	(29,121.52)	(15,257.73)	
200015	Provider Tax Payable	(217,026.88)	(99,818.87)	
200040	Interest Payable	0.00	(4,127.07)	
200050	Real Estate Tax Payable	(42,369.76)	(10,592.44)	
Subtotal : None		(288,518.16)	(129,796.11)	
Total [S6L5.2C1] Accrued Expenses		(288,518.16)	(129,796.11)	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C1]Patient Funds Due (Self Pay)				
100050	Patient Funds Account	71,008.51	80,315.63	
200070	Patient Funds Liability	(71,008.51)	(80,315.63)	
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	(240,175.80)	240,175.80
Subtotal : None		0.00	(240,175.80)	
Total [S6L5.6C1] Long Term Debt, Current Portion-Banl		0.00	(240,175.80)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C1]Accrued Salaaries				
200020	Payroll Payable	(79,873.62)	(48,909.86)	
200060	Accrued PTO Benefits	(85,490.21)	(65,379.45)	
200065	Payroll Adjustments	560.30	563.30	
Subtotal [S6L5.7C1A] Accrued Salaaries		(164,803.53)	(113,726.01)	
Subgroup : [S6L5.7C1]Accrued Pauroll Taxes Payable				
200025	Payroll Taxes Payable	(112,690.82)	(197,651.95)	
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(112,690.82)	(197,651.95)	
Subgroup : [S6L5.7C1]Other Payroll Liabilities				
200026	Vol EE Benefits Payable	(865.76)	0.00	
200028	Vol EE 401K Payable	(625.80)	(58.45)	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(1,491.56)	(58.45)	
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(278,985.91)	(311,436.41)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : [S6L5.10C]Other Current Liabilities				
200055	Rent Payable	(770,416.76)	(191,648.34)	
290100	Deferred Rent	(16,328.76)	(17,234.54)	
290200	Deferred Revenue HHS	0.00	(226,000.00)	
Subtotal [S6L5.10C1A] Other Current Liabilities		(786,745.52)	(434,882.88)	
Total [S6L5.10C1] Other Current Liabilities		(786,745.52)	(434,882.88)	
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates				
Subgroup : None				
100317	Due To/from Bear Mt Health	(11,791,748.83)	(11,273,498.42)	
100318	Due To/from Bear Mt Mgmt	(2,429,023.71)	(1,291,459.17)	
100343	Due to/fr Bear Mt Fall River	12,016,323.86	11,569,725.58	
100344	Due to/fr Bear Mt Franklin	(14,900.04)	5,457.07	
100348	Due to/fr Bear Mt Stoughton	796,909.61	770,657.02	
Subtotal : None		(1,422,439.11)	(219,117.92)	
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(1,422,439.11)	(219,117.92)	

Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
300040	Retained Earnings	<u>1,329,471.70</u>	<u>320,194.89</u>
Subtotal : None		<u>1,329,471.70</u>	<u>320,194.89</u>
Total [S6L8C.5C3]	Additional Paid in Capital	<u>1,329,471.70</u>	<u>320,194.89</u>
-22443 #####			
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
400000	PVT Room & Board	(327,956.00)	(431,749.00)
400055	PVT Contractual Allow (R&B)	<u>1,256.00</u>	<u>7,222.00</u>
Subtotal : None		<u>(326,700.00)</u>	<u>(424,527.00)</u>
Total [S2L1.1C1]	Private Pay	<u>(326,700.00)</u>	<u>(424,527.00)</u>
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
400355	H Contractual Allow (R&B)	<u>(63,778.00)</u>	<u>2,117.54</u>
Subtotal : None		<u>(63,778.00)</u>	<u>2,117.54</u>
Total [S2L1.2C1]	Commerical Managed Care	<u>(63,778.00)</u>	<u>2,117.54</u>
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400200	MA Room & Board	(752,734.00)	(1,075,592.00)
400246	MA Nursing	(347,344.64)	(544,179.63)
400272	M MA Room & Board	(162,611.00)	(106,494.00)
400288	M MA Contractual Allow (R&B)	<u>13,236.22</u>	<u>17,102.02</u>
Subtotal : None		<u>(1,249,453.42)</u>	<u>(1,709,163.61)</u>
Total [S2L1.4C1]	Medicare-Fee-For-Service	<u>(1,249,453.42)</u>	<u>(1,709,163.61)</u>
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
400300	H Room & Board	<u>(29,763.00)</u>	<u>(1,333.95)</u>
Subtotal : None		<u>(29,763.00)</u>	<u>(1,333.95)</u>
Total [S2L1.5C1]	Medicare Managed Care (Part C)	<u>(29,763.00)</u>	<u>(1,333.95)</u>
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
400100	MD Room & Board	(4,838,175.64)	(6,963,146.00)
400103	MD State Add-On	(36,650.00)	0.00
400155	MD Contractual Allow (R&B)	<u>3,455,582.32</u>	<u>3,380,879.51</u>
Subtotal : None		<u>(1,419,243.32)</u>	<u>(3,582,266.49)</u>
Total [S2L1.6C1]	MassHealth Fee-for-Service	<u>(1,419,243.32)</u>	<u>(3,582,266.49)</u>
Group : [S2L1.7C1] MassHealth Managed Care			
Subgroup : None			
400400	MG Room & Board	(1,451,300.92)	0.00
400455	MG Contractual Allow (R&B)	<u>435.92</u>	<u>0.00</u>
Subtotal : None		<u>(1,450,865.00)</u>	<u>0.00</u>
Total [S2L1.7C1]	MassHealth Managed Care	<u>(1,450,865.00)</u>	<u>0.00</u>
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3003.8	Mass SCO Revenue	<u>(1,384,795.00)</u>	<u>0.00</u>
Subtotal : None		<u>(1,384,795.00)</u>	<u>0.00</u>
Total [S2L1.8C1]	Senior Care Options	<u>(1,384,795.00)</u>	<u>0.00</u>
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
400015	PVT Lab	0.00	186.71
400020	PVT Pharmacy	0.00	1,116.64
400105	MD Medical Supplies	(1,446.27)	0.00
400115	MD Lab	44.64	(2,524.45)
400120	MD Pharmacy	(6,165.49)	(5,190.95)
400130	MD X-Ray	0.00	(154.00)
400135	MD Physical Therapy	0.00	(938.21)
400140	MD Occupational Therapy	0.00	(1,246.69)
400145	MD Speech Therapy	0.00	(1,526.58)
400160	MD Contractual Allow (Ancill	7,567.12	10,054.30
400205	MA Medical Supplies	(1,035.96)	0.00
400215	MA Lab	(10,012.66)	(24,091.12)
400220	MA Pharmacy	(83,380.50)	(100,104.59)
400225	MA IV Therapy	0.00	(947.78)
400227	MA Oxygen	(77.08)	0.00
400230	MA X-Ray	(1,927.53)	(4,371.07)
400235	MA Physical Therapy	(300,031.22)	(342,408.17)
400240	MA Occupational Therapy	(308,224.97)	(312,907.53)
400245	MA Speech Therapy	(109,329.15)	(175,011.76)
400255	MA Contractual Allow (R&B)	640,149.73	825,497.07
400260	MA Contractual Allow (Ancill	73,385.57	60,134.89
400269	MA Sequester	16,117.75	0.00
400274	M MA Lab	(136.10)	0.00

400275	M MA Pharmacy	(302.47)	(17.01)
400278	M MA X-Ray	(255.95)	0.00
400279	M MA Physical Therapy	(384.19)	(690.30)
400280	M MA Occuational Therapy	(486.01)	(1,193.46)
400281	M MA Speech Therapy	0.00	(332.90)
400286	M MA Nursing	0.00	(1,565.40)
400289	M MA Contractual Allow (Anci	1,564.72	(385.93)
400320	H Pharmacy	69.08	(139.17)
400335	H Physical Therapy	(542.33)	0.00
400340	H Occupational Therapy	(291.18)	0.00
400345	H Speech Therapy	(90.42)	(179.68)
400360	H Contractual Allow (Ancilla	(159.33)	139.17
400405	MG Medical Supplies	(321.94)	0.00
400415	MG Lab	(2,859.68)	(1,382.39)
400420	MG Pharmacy	(9,182.13)	(899.99)
400430	MG X-Ray	(401.00)	(77.00)
400435	MG Physical Therapy	(53,972.84)	(40,437.56)
400440	MG Occupational Therapy	(66,607.03)	(39,409.98)
400445	MG Speech Therapy	(9,145.48)	(15,341.78)
400460	MG Contractual Allow (Ancill	71,444.62	22,585.72
400635	MB Physical Therapy	(88,273.56)	(59,536.62)
400640	MB Occupational Therapy	(92,150.86)	(59,857.03)
400645	MB Speech Therapy	(19,754.55)	(22,398.72)
400660	MB Contractual Allow (Ancill	44,842.70	24,892.32
400669	MB Sequester	1,686.65	(5.57)
Subtotal : None		<u>(310,075.30)</u>	<u>(270,666.57)</u>
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		<u>(310,075.30)</u>	<u>(270,666.57)</u>
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
400855	Grant Revenue	(507,883.31)	(175,233.03)
400856	Loan Forgiveness PPP	0.00	(893,800.00)
400861	COVID Testing Revenue	(204,756.00)	(12,124.32)
Subtotal : None		<u>(712,639.31)</u>	<u>(1,081,157.35)</u>
Total [S2L3.2C1] Endowment & Other Non Recoverabl		<u>(712,639.31)</u>	<u>(1,081,157.35)</u>
Group : [S2L3.4C1] Vending Machine Revenue			
Subgroup : None			
400840	Vending Income	(198.23)	(600.21)
Subtotal : None		<u>(198.23)</u>	<u>(600.21)</u>
Total [S2L3.4C1] Vending Machine Revenue		<u>(198.23)</u>	<u>(600.21)</u>
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
400870	Interest Income	(22,953.14)	(139.08)
Subtotal : None		<u>(22,953.14)</u>	<u>(139.08)</u>
Total [S2L3.7C1] Interest Income		<u>(22,953.14)</u>	<u>(139.08)</u>
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
400860	Miscellaneous Revenue	(43,525.87)	(3,289.79)
503200	(Gain) Loss Payables	(572.36)	0.00
Subtotal : None		<u>(44,098.23)</u>	<u>(3,289.79)</u>
Total [S2L3.9C1] Administrative & General Recoverable		<u>(44,098.23)</u>	<u>(3,289.79)</u>
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
560110	Salaries - Staff Development	(7,065.45)	85,890.24
Subtotal : None		<u>(7,065.45)</u>	<u>85,890.24</u>
Total [S2L3.11C1] Variable Recoverable Income		<u>(7,065.45)</u>	<u>85,890.24</u>
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
560010	Salaries - DNS	65,700.67	106,573.36
Subtotal : None		<u>65,700.67</u>	<u>106,573.36</u>
Total [S3L1.1C1] Director of Nurses Salary		<u>65,700.67</u>	<u>106,573.36</u>
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
500025	Salaries - Clinical/Nurse Lia	58,320.79	1,283.51
560020	Salaries - ADNS	88,182.56	0.00
560030	Salaries - RN Nursing Supervi	10,650.54	0.00
562020	Salaries - RN	144,743.11	279,376.86
Subtotal : None		<u>301,897.00</u>	<u>280,660.37</u>
Total [S3L1.7C1] Registered Nurses Salaries		<u>301,897.00</u>	<u>280,660.37</u>
Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
562180	Contract Svcs - Nursing	447,476.34	269,287.54
Subtotal : None		<u>447,476.34</u>	<u>269,287.54</u>
Total [S3L1.10C1] Registered Nurses Purchased Service		<u>447,476.34</u>	<u>269,287.54</u>

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
562030	Salaries - LPN	834,965.63	642,384.36
Subtotal : None		834,965.63	642,384.36
Total [S3L1.12C1] Licensed Practical Nurses Salary		834,965.63	642,384.36
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
562040	Salaries - CNA	1,044,340.39	966,415.32
Subtotal : None		1,044,340.39	966,415.32
Total [S3L1.17C1] Certified Nurses Aides Salaries		1,044,340.39	966,415.32
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
500010	Salaries - Administrator	142,084.04	154,119.31
Subtotal [S3L2.1C1A] Administrator Salaries		142,084.04	154,119.31
Total [S3L2.1C1] Administration Salaries		142,084.04	154,119.31
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
500040	Salaries - Business Office	126,688.71	235,220.87
500050	Salaries - Admissions	19,402.24	68,914.95
Subtotal : None		146,090.95	304,135.82
Total [S3L2.7C1] Clerical Staff Salaries		146,090.95	304,135.82
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
500330	Contract Svcs - Office	46,901.33	42,704.78
500360	Consulting Other	62,844.23	14,692.25
Subtotal : None		109,745.56	57,397.03
Total [S3L2.10C1] Clerical Staff Purchased Service		109,745.56	57,397.03
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
500220	Payroll Processing Fees - ADP	24,210.87	13,875.85
500332	Contract Svcs - IT Support	14,420.26	20,082.10
Subtotal : None		38,631.13	33,957.95
Total [S3L2.11C1] Electronic Data Processing, Payroll &		38,631.13	33,957.95
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
500200	Bank Charges	6,583.50	7,247.53
500260	Office Supplies	10,795.74	11,951.40
500280	Postage	1,370.71	2,646.48
500310	Rental Of Office Equipment	12,195.47	13,493.47
500485	Business Development	0.00	22.50
Subtotal : None		30,945.42	35,361.38
Total [S3L2.12C1] Office Supplies		30,945.42	35,361.38
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
500440	Telephone	31,214.26	26,104.92
Subtotal : None		31,214.26	26,104.92
Total [S3L2.13C1] Telecommunications (e.g. Internet & P		31,214.26	26,104.92
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
500180	Travel & Mileage	2,501.69	6,172.35
500460	Meetings & Seminars	200.00	275.00
Subtotal : None		2,701.69	6,447.35
Total [S3L2.15C1] Travel, Conventions & Meetings		2,701.69	6,447.35
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
500150	Advertising - Help Wanted	2,021.57	2,938.00
Subtotal : None		2,021.57	2,938.00
Total [S3L2.16C1] Advertising: Help Wanted		2,021.57	2,938.00
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
500240	Dues & Subscriptions	21,044.52	19,084.28
500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	1,668.00	1,191.45
Subtotal : None		23,232.52	20,795.73
Total [S3L2.17C1] Licenses & Dues: Patient Care Related		23,232.52	20,795.73
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			

500320	Accounting Fees	9,215.11	5,775.00
Subtotal : None		9,215.11	5,775.00
Total [S3L2.19C1] Accounting Services (not related to A		9,215.11	5,775.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
500450	Insurance - Non Property	63,359.23	101,682.31
Subtotal : None		63,359.23	101,682.31
Total [S3L2.20C1] Insurance: Malpractice & General Liab		63,359.23	101,682.31
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
566180	Patient Expenses	2,374.05	2,547.95
Subtotal : None		2,374.05	2,547.95
Total [S3L2.22C1] Other A & G Expenses		2,374.05	2,547.95
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
500480	Advertising - Promotional	1,668.52	1,902.91
Subtotal : None		1,668.52	1,902.91
Total [S3L2B.1C1] Advertising Marketing		1,668.52	1,902.91
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	11,668.82	10,511.69
Subtotal : None		11,668.82	10,511.69
Total [S3L2B.6C1] Legal: Other		11,668.82	10,511.69
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	339,400.00	353,553.00
Subtotal : None		339,400.00	353,553.00
Total [S3L2B.8C1] Management Company Fees		339,400.00	353,553.00
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
502000	Interest Working Capital	17,823.65	47,671.59
Subtotal : None		17,823.65	47,671.59
Total [S3L2B.10C1] Interest on Working Capital		17,823.65	47,671.59
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	27,732.04	0.00
502150	Interest Other	34,748.85	185.14
Subtotal : None		62,480.89	185.14
Total [S3L2B.11C1] Fines, Late Fees, Penalties including I		62,480.89	185.14
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	238,025.42	96,000.00
Subtotal : None		238,025.42	96,000.00
Total [S3L2B.14C1] Bad Debt Expenses		238,025.42	96,000.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	446,492.99	404,964.49
Subtotal : None		446,492.99	404,964.49
Total [S3L2B.15C1] User Fee Assessment		446,492.99	404,964.49
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	65,566.22	73,907.60
550020	Salaries - Maintenance Staff	15,547.69	24,733.13
Subtotal : None		81,113.91	98,640.73
Total [S3L3.5C1] Plant Operations: Salaires		81,113.91	98,640.73
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550030	Security	0.00	974.79
550120	Contract Svcs Maintenance	21,509.75	10,638.97
550140	Pest Control	2,555.00	5,199.00
550145	Contract Svcs - Landscaping/S	653.00	10,050.00
550190	Trash Removal	21,981.80	24,464.37
Subtotal : None		46,699.55	51,327.13
Total [S3L3.8C1] Plant Operations: Purchased Service		46,699.55	51,327.13
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	26,172.61	29,060.71
550110	Repairs & Maintenance	39,832.97	46,393.43

550130	Minor Equipment	2,859.83	6,902.15
Subtotal : None		68,865.41	82,356.29
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	68,865.41	82,356.29
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	190,957.73	117,196.41
550160	Fuel Oil	1,205.77	580.44
550180	Water & Sewer	8,432.00	6,323.83
Subtotal : None		200,595.50	124,100.68
Total [S3L3.10C1]	Plant Operatins: Utilities	200,595.50	124,100.68
Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
520040	Salaries - Dietician	44,005.50	41,608.75
Subtotal : None		44,005.50	41,608.75
Total [S3L3.13C1]	Dietician: Salaries	44,005.50	41,608.75
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
520010	Salaries - Food Serv Dir	57,655.01	64,788.53
520020	Salaries - Cooks	103,464.26	105,210.30
520030	Salaries - Dietary Aides	180,553.42	155,070.72
Subtotal : None		341,672.69	325,069.55
Total [S3L3.18C1]	Dietary: Salaries	341,672.69	325,069.55
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
520100	Raw Food	171,338.47	136,273.91
520120	Food Supplements	23,374.08	26,104.72
Subtotal : None		194,712.55	162,378.63
Total [S3L3.21C1]	Dietary: Food	194,712.55	162,378.63
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	3,296.43	3,371.78
Subtotal : None		3,296.43	3,371.78
Total [S3L3.22C1]	Dietary: Purchased Service	3,296.43	3,371.78
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520140	Dietary Supplies	29,543.67	22,451.84
Subtotal : None		29,543.67	22,451.84
Total [S3L3.23C1]	Dietary: Supplies & Expenses	29,543.67	22,451.84
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C Housekeeping Salries			
530010	Salaries - Houskpg Supv	43,427.40	40,658.11
530020	Salaries - Houskpg Staff	145,661.68	132,018.88
Subtotal [S3L3.24C1A Housekeeping Salries		189,089.08	172,676.99
Subgroup : [S3L3.24C Laundry Salaries			
540020	Salaries - Laundry Staff	63,821.31	57,943.75
Subtotal [S3L3.24C1B Laundry Salaries		63,821.31	57,943.75
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	252,910.39	230,620.74
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C Housekeeping Purchased Service			
530140	Contract Svcs - Housekeeping	0.00	194.86
Subtotal [S3L3.27C1A Housekeeping Purchased Service		0.00	194.86
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased :	0.00	194.86
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	28,521.96	32,538.25
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		28,521.96	32,538.25
Subgroup : [S3L3.28C Laundry Supplies & Expense			
540100	Laundry Supplies	5,781.66	6,856.53
Subtotal [S3L3.28C1B Laundry Supplies & Expense		5,781.66	6,856.53
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & I	34,303.62	39,394.78
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	9,404.93	12,770.86
Subtotal : None		9,404.93	12,770.86
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bed	9,404.93	12,770.86

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560040	Salaries - Nursing Scheduler	39,471.94	19,193.11
560050	Salaries - Unit Coordinator	45,397.69	124,717.10
560080	Salaries - Central Supl Clerk	492.00	0.00
560090	Salaries - Medical Records	16,120.71	0.00
Subtotal : None		101,482.34	143,910.21
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	101,482.34	143,910.21

Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
566120	Contract Svcs -Medical Records	0.00	473.00
Subtotal : None		0.00	473.00
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purchased Service	0.00	473.00

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C MMQ Salaries			
562032	Salaries - MMQ	29,687.68	29,907.13
Subtotal [S3L3.40C1A MMQ Salaries		29,687.68	29,907.13

Subgroup : [S3L3.40C MDS Salaries			
560060	Salaries - MDS Coordinator	72,589.36	26,922.86
Subtotal [S3L3.40C1B MDS Salaries		72,589.36	26,922.86
Total [S3L3.40C1]		Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	56,829.99

Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
590010	Salaries - Social Svc Dir	32,687.57	80,180.86
590020	Salaries - Social Svc Staff	23,076.00	0.00
Subtotal : None		55,763.57	80,180.86
Total [S3L3.48C1]	Social Service Worker: Salaries	55,763.57	80,180.86

Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	2,079.91	2,070.88
Subtotal : None		2,079.91	2,070.88
Total [S3L3.51C1]	Social Service Worker: Purchased Service	2,079.91	2,070.88

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	59,935.92	17,604.99
570020	Salaries - Therapy Aides	(730.99)	2,923.62
570050	Salaries - PT	23,042.07	14,184.96
570055	Salaries - PT Aides	50,988.32	18,453.46
570070	Salaries - ST Staff	19,174.26	10,126.02
570090	Salaries - OT	66,498.84	0.00
570100	Salaries - COTA	15,346.98	11,373.47
Subtotal : None		234,255.40	74,666.52
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	234,255.40	74,666.52

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
570040	Contract Svcs - Rehab	13,384.28	226,203.24
Subtotal : None		13,384.28	226,203.24
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	13,384.28	226,203.24

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	57,616.38	77,941.11
580020	Salaries - Activities -Staff	106,848.83	131,293.56
Subtotal : None		164,465.21	209,234.67
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	164,465.21	209,234.67

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
580120	Contract Svcs - Entertainment	4,035.00	2,435.00
Subtotal : None		4,035.00	2,435.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	4,035.00	2,435.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
550170	Cable TV	7,741.14	7,972.78
580100	Activities Supplies	4,623.12	3,075.28
Subtotal : None		12,364.26	11,048.06
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	12,364.26	11,048.06

Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation			
Subgroup : None			

566140	Patient Transportation	13,610.99	11,466.75
Subtotal : None		13,610.99	11,466.75
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	13,610.99	11,466.75
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
566030	Contract Svcs - Med Director	30,000.00	30,000.00
Subtotal : None		30,000.00	30,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	30,000.00	30,000.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
564140	Prescription Drugs	162,934.33	145,384.61
566010	I.V. Therapy/RT Exp	4,203.89	4,972.50
566190	Lab Fees	17,677.17	22,429.53
566200	X-Ray Services	4,059.84	7,412.29
566210	Patient Consolidated Billing	1,913.63	3,286.27
Subtotal : None		190,788.86	183,485.20
Total [S3L3.87C1]	Legend Drugs	190,788.86	183,485.20
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
562100	Medical Supplies	73,463.91	79,618.77
562101	Covid Medical Supplies	0.00	6,142.46
562110	PPD Medical Supplies	0.00	(5,591.67)
562120	Diapers/Disposables	48,924.35	50,398.77
562140	Tube Feeding (Non Part B)	108.36	(107.11)
562160	Oxygen Supplies	10,098.45	3,405.14
564120	Over The Counter Drugs	11,770.51	9,845.29
566100	Medical Records Supplies	0.00	73.03
566191	Lab Fees COVID	0.00	130,800.00
570060	Physical Therapy Supplies	2,869.48	3,167.46
570110	Occupational Therapy Supplies	0.00	(313.41)
570160	Respiratory Therapy Supplies	0.00	388.97
Subtotal : None		147,235.06	277,827.70
Total [S3L3.89C1]	House Supplies Not Resold	147,235.06	277,827.70
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
564100	Contract Svcs - Pharmacy	8,234.98	7,427.34
Subtotal : None		8,234.98	7,427.34
Total [S3L3.92C1]	Pharmacy Consultant	8,234.98	7,427.34
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Improvements Depreciation			
501300	Deprec - Leasehold Improvmts	5,749.86	2,868.12
Subtotal [S3L4.1C1B] Improvements Depreciation		5,749.86	2,868.12
Subgroup : [S3L4.1C1]Equipment Depreciation			
501100	Deprec - FF&E	6,121.14	3,575.82
501400	Amort - Computers	708.96	354.48
501410	Deprec - Capital Lse Computers	4,701.00	8,555.22
Subtotal [S3L4.1C1C] Equipment Depreciation		11,531.10	12,485.52
Total [S3L4.1C1]	Depreciaton	17,280.96	15,353.64
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
500530	Insurance - Property	18,365.62	19,041.87
Subtotal : None		18,365.62	19,041.87
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	18,365.62	19,041.87
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
500510	Taxes - Real Estate	31,777.32	56,431.98
Subtotal : None		31,777.32	56,431.98
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	31,777.32	56,431.98
Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR			
Subgroup : None			
500520	Taxes - Personal Property	4,158.89	2,217.24
Subtotal : None		4,158.89	2,217.24
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-C	4,158.89	2,217.24
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
566160	Med Equip Rental	11,870.95	16,774.15
Subtotal : None		11,870.95	16,774.15
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	11,870.95	16,774.15
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			

Subgroup : None			
500900	Rent Expense - Building	578,768.42	573,038.10
500905	SL Rent	(905.78)	4,829.54
Subtotal : None		577,862.64	577,867.64
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	577,862.64	577,867.64
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
510050	Group Health Insurance	651,870.02	415,895.86
510060	Employee Grp Life Insurance	0.00	4,913.99
510100	Employee Disability Ins	3,003.71	1,674.25
510105	Employee Pers Fam Med Lve Ins	13,993.49	20,570.26
Subtotal : None		668,867.22	443,054.36
Total [CLA-53.01]	LA-Group Health/Life	668,867.22	443,054.36
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
510003	Benefits Expense - PTO ETO	26,735.39	(25,558.00)
510080	Employ Benes - Non Payroll	7,862.52	8,473.06
510110	Pre Employment EE Costs	2,336.00	6,691.50
Subtotal : None		36,933.91	(10,393.44)
Total [CLA-53.03]	LA-Employee Benefits	36,933.91	(10,393.44)
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
510010	Payroll Taxes - FICA	333,693.38	284,093.25
510020	Payroll Taxes - FUTA	5,814.58	6,098.55
510030	Payroll Taxes - SUTA	63,113.00	52,928.70
Subtotal : None		402,620.96	343,120.50
Total [CLA-53.04]	LA-Payroll Taxes	402,620.96	343,120.50
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
510040	Workers' Compensation	82,056.24	88,026.58
Subtotal : None		82,056.24	88,026.58
Total [CLA-53.05]	LA-Workers Comp	82,056.24	88,026.58
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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