

Client: **A140569 - Bear Mountain-Mattapan Health**
Engagement: **MDMC 2022 - Bear Mountain Mattapan Health**
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						
100020	Cash - Operating	221,833.30	41,243.23		0.00	41,243.23
100030	Cash - Controlled Disb (BOST)	(3,935.45)	(35,861.40)		0.00	(35,861.40)
100050	Patient Funds Account	47,713.81	53,416.88		0.00	53,416.88
100070	AR Medicaid	1,834,556.56	2,754,922.83		0.00	2,754,922.83
100075	AR Medicare A	354,697.03	328,853.78		0.00	328,853.78
100080	AR Managed Care	498,274.59	737,902.86		0.00	737,902.86
100085	AR Private	10,841.06	42,817.46		0.00	42,817.46
100090	AR Medicare B	21,427.24	20,389.63		0.00	20,389.63
100095	AR Other	75,004.49	74,945.83		0.00	74,945.83
100105	Allowance - Doubtful Accounts	(1,294,000.00)	(2,598,400.00)		0.00	(2,598,400.00)
100310	Due To/from Seller	(228.34)	(228.34)		0.00	(228.34)
100317	Due To/from Bear Mt Health	(7,807,892.93)	(6,349,532.65)		0.00	(6,349,532.65)
100318	Due To/from Bear Mt Mgmt	(1,163,434.36)	(1,838,549.66)		0.00	(1,838,549.66)
100341	Due to/fr Bear Mt Parkway	16,315,745.86	15,784,416.63		0.00	15,784,416.63
100342	Due to/fr Bear Mt W Roxbury	(11,090,673.98)	(11,113,218.67)		0.00	(11,113,218.67)
100400	Prepaid Expenses	1,155.94	1,606.70		0.00	1,606.70
100410	Prepaid Insurance	1,499.40	2,391.89		0.00	2,391.89
100500	Leasehold Improvements	68,787.20	120,888.29		0.00	120,888.29
100510	Furniture Fixtures & Equipment	41,163.01	52,463.55		0.00	52,463.55
100515	FF& E - Capital Lease	55,271.25	55,271.25		0.00	55,271.25
100530	Computer Equip & Software	11,148.57	11,148.57		0.00	11,148.57
100535	Computer Equip - Capital Lease	3,835.63	3,835.63		0.00	3,835.63
100600	Accum Amort - Leasehold Imp	(11,621.82)	(21,105.48)		0.00	(21,105.48)
100610	Accum Depr - F F & E	(6,911.03)	(13,501.37)		0.00	(13,501.37)
100615	Accum Depr - Capital Lease FF	(19,739.70)	(27,635.58)		0.00	(27,635.58)
100630	Accum Amort - Software	(3,056.46)	(5,286.18)		0.00	(5,286.18)
100635	Accum Depr - Capital Lse Comp	(1,150.74)	(1,917.90)		0.00	(1,917.90)
100701	Security Deposit Building	65,865.96	65,865.96		0.00	65,865.96
200000	Accounts Payable	(1,169,227.93)	(1,576,700.95)		0.00	(1,576,700.95)
200010	Accrued Accounts Payable	(16,198.71)	(45,566.00)		0.00	(45,566.00)
200015	Provider Tax Payable	(140,369.57)	(378,395.37)		0.00	(378,395.37)
200020	Payroll Payable	(135,967.74)	(145,170.38)		0.00	(145,170.38)
200025	Payroll Taxes Payable	(155,729.00)	(97,153.71)		0.00	(97,153.71)
200026	Vol EE Benefits Payable	7,400.55	8,460.43		0.00	8,460.43
200045	Union Dues Payable	(102.37)	(102.37)		0.00	(102.37)
200055	Rent Payable	0.00	(250,955.31)		0.00	(250,955.31)
200060	Accrued PTO Benefits	(92,873.79)	(85,653.15)		0.00	(85,653.15)
200065	Payroll Adjustments	(1,881.89)	123.92		0.00	123.92
200070	Patient Funds Liability	(47,713.81)	(53,416.88)		0.00	(53,416.88)
200107	Note Payable SBA	(705,600.00)	0.00		0.00	0.00
290100	Deferred Rent	(221,962.65)	(260,964.98)		0.00	(260,964.98)
290200	Deferred Revenue HHS	(87,000.00)	0.00		0.00	0.00
300040	Retained Earnings	2,463,751.07	4,541,050.82		0.00	4,541,050.82
Subtotal : None		(2,077,299.75)	(197,300.19)		0.00	(197,300.19)
Total [1] Balance Sheet		(2,077,299.75)	(197,300.19)		0.00	(197,300.19)
Group : [2] Income Statement						
Subgroup : None						
3003.8	Mass SCO Rev	(1,081,140.00)	0.00		(1,360,051.00)	(1,360,051.00)
				CAIDJE - 1	(1,360,051.00)	
400000	PVT Room & Board	(38,525.00)	(71,400.00)		0.00	(71,400.00)
400100	MD Room & Board	(4,843,885.00)	(6,578,225.00)		1,361,338.00	(5,216,887.00)
				CAIDJE - 1	1,361,338.00	
400101	MD COVID Unit	(12,720.00)	0.00		0.00	0.00
400115	MD Lab	23.19	(1,860.67)		0.00	(1,860.67)
400120	MD Pharmacy	(26,331.69)	(21,342.39)		0.00	(21,342.39)
400130	MD X-Ray	0.00	(160.00)		0.00	(160.00)
400135	MD Physical Therapy	(8,848.66)	(11,547.57)		0.00	(11,547.57)
400140	MD Occupational Therapy	(28,097.07)	(37,169.37)		0.00	(37,169.37)
400145	MD Speech Therapy	(8,279.66)	(6,173.35)		0.00	(6,173.35)
400155	MD Contractual Allow (R&B)	1,792,796.18	1,415,621.74		0.00	1,415,621.74
400160	MD Contractual Allow (Ancill	71,533.89	76,240.15		0.00	76,240.15
400200	MA Room & Board	(385,400.00)	(382,700.00)		0.00	(382,700.00)
400215	MA Lab	(8,880.98)	(5,901.19)		0.00	(5,901.19)
400220	MA Pharmacy	(50,169.30)	(37,003.92)		0.00	(37,003.92)
400225	MA IV Therapy	(869.84)	0.00		0.00	0.00
400230	MA X-Ray	0.00	(357.25)		0.00	(357.25)
400235	MA Physical Therapy	(202,786.99)	(190,614.96)		0.00	(190,614.96)
400240	MA Occupational Therapy	(208,848.72)	(207,447.65)		0.00	(207,447.65)
400245	MA Speech Therapy	(50,496.66)	(47,089.69)		0.00	(47,089.69)
400246	MA Nursing	(307,141.86)	(278,980.72)		0.00	(278,980.72)
400255	MA Contractual Allow (R&B)	240,158.03	236,619.78		0.00	236,619.78
400260	MA Contractual Allow (Ancill	(7,446.19)	(80,093.17)		0.00	(80,093.17)
400269	MA Sequester	0.00	7,491.71		0.00	7,491.71
400272	M MA Room & Board	(544,569.42)	(377,000.00)		(1,287.00)	(378,287.00)
				CAIDJE - 1	(1,287.00)	
400274	M MA Lab	(462.90)	(384.28)		0.00	(384.28)
400275	M MA Pharmacy	(4,164.79)	(12,949.31)		0.00	(12,949.31)
400278	M MA X-Ray	(112.14)	0.00		0.00	0.00
400279	M MA Physical Therapy	(5,379.66)	(10,196.85)		0.00	(10,196.85)

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400280	M MA Occuational Therapy	(8,905.71)	(15,038.12)		0.00	(15,038.12)
400281	M MA Speech Therapy	(32,367.24)	(34,172.63)		0.00	(34,172.63)
400288	M MA Contractual Allow (R&B)	(47,473.13)	25,287.99		0.00	25,287.99
400289	M MA Contractual Allow (Anci	19,506.77	38,911.64		0.00	38,911.64
400300	H Room & Board	(3,000.00)	0.00		0.00	0.00
400320	H Pharmacy	0.00	(2,801.97)		0.00	(2,801.97)
400340	H Occupational Therapy	0.00	(43.20)		0.00	(43.20)
400355	H Contractual Allow (R&B)	900.00	0.00		0.00	0.00
400360	H Contractual Allow (Ancilla	0.00	2,845.17		0.00	2,845.17
400400	MG Room & Board	(246,853.58)	(84,650.00)		0.00	(84,650.00)
400415	MG Lab	(8,614.33)	(1,710.52)		0.00	(1,710.52)
400420	MG Pharmacy	(72,218.30)	(44,370.38)		0.00	(44,370.38)
400425	MG IV Therapy	(9,864.79)	(1,276.73)		0.00	(1,276.73)
400430	MG X-Ray	(673.07)	(240.00)		0.00	(240.00)
400435	MG Physical Therapy	(118,024.76)	(44,906.10)		0.00	(44,906.10)
400440	MG Occupational Therapy	(130,409.55)	(76,539.08)		0.00	(76,539.08)
400445	MG Speech Therapy	(31,994.52)	(9,716.10)		0.00	(9,716.10)
400455	MG Contractual Allow (R&B)	167,340.58	21,023.56		0.00	21,023.56
400460	MG Contractual Allow (Ancill	348,676.30	156,601.53		0.00	156,601.53
400635	MB Physical Therapy	(44,849.68)	(12,571.65)		0.00	(12,571.65)
400640	MB Occupational Therapy	(62,708.84)	(27,394.09)		0.00	(27,394.09)
400645	MB Speech Therapy	(7,806.70)	(2,032.09)		0.00	(2,032.09)
400660	MB Contractual Allow (Ancill	18,635.73	13,500.68		0.00	13,500.68
400669	MB Sequester	0.00	333.93		0.00	333.93
400840	Vending Income	(75.23)	(147.12)		0.00	(147.12)
400855	Grant Revenue	(169,124.84)	(1,274,262.61)		0.00	(1,274,262.61)
400856	Loan Forgiveness PPP	0.00	(705,600.00)		0.00	(705,600.00)
400860	Miscellaneous Revenue	(13.59)	(11,199.41)		0.00	(11,199.41)
400861	COVID Testing Revenue	(88,561.11)	(171,755.99)		0.00	(171,755.99)
400870	Interest Income	(571.43)	(23,880.50)		0.00	(23,880.50)
500010	Salaries - Administrator	125,860.05	119,892.05		0.00	119,892.05
500040	Salaries - Business Office	242,597.14	88,919.72		0.00	88,919.72
500150	Advertising - Help Wanted	2,823.26	2,021.57		0.00	2,021.57
500180	Travel & Mileage	89.59	286.61		0.00	286.61
500200	Bank Charges	5,432.11	5,978.82		0.00	5,978.82
500220	Payroll Processing Fees - ADP	12,900.48	24,115.16		0.00	24,115.16
500240	Dues & Subscriptions	24,581.04	19,711.94		0.00	19,711.94
500260	Office Supplies	14,938.48	10,008.41		0.00	10,008.41
500280	Postage	1,401.84	166.93		0.00	166.93
500300	Printing	0.00	58.01		0.00	58.01
500310	Rental Of Office Equipment	26,052.42	15,855.04		0.00	15,855.04
500320	Accounting Fees	5,775.00	9,582.61		0.00	9,582.61
500330	Contract Svcs - Office	39,364.50	49,226.21		0.00	49,226.21
500332	Contract Svcs - IT Support	6,347.35	12,527.40		0.00	12,527.40
500340	Legal Fees	15,042.29	21,726.94		0.00	21,726.94
500360	Consulting Other	15,815.33	80,699.94		0.00	80,699.94
500400	Business License Fees	520.00	520.00		0.00	520.00
500420	Licenses & Permits	455.00	2,205.00		0.00	2,205.00
500440	Telephone	14,525.39	17,828.38		0.00	17,828.38
500450	Insurance - Non Property	99,510.94	61,494.44		0.00	61,494.44
500460	Meetings & Seminars	240.00	300.00		0.00	300.00
500480	Advertising - Promotional	147.61	1,069.85		0.00	1,069.85
500490	Fines & Penalties	180,890.78	172,879.24		0.00	172,879.24
500495	Bad Debt	96,000.00	1,354,215.75		0.00	1,354,215.75
500510	Taxes - Real Estate	52,269.02	54,255.40		0.00	54,255.40
500520	Taxes - Personal Property	5,324.05	7,882.16		0.00	7,882.16
500530	Insurance - Property	10,605.29	11,549.00		0.00	11,549.00
500551	Provider Tax	512,552.47	547,388.63		0.00	547,388.63
500800	Management Fee	312,455.00	441,071.00		0.00	441,071.00
500900	Rent Expense - Building	823,693.86	840,167.71		0.00	840,167.71
500905	SL Rent	55,476.22	39,002.33		0.00	39,002.33
501100	Deprec - FF&E	5,158.99	6,590.34		0.00	6,590.34
501110	Deprec - Capital Lease-FF&E	19,739.70	7,895.88		0.00	7,895.88
501300	Deprec - Leasehold Improvmnts	5,927.82	9,483.66		0.00	9,483.66
501400	Amort - Computers	1,599.06	2,229.72		0.00	2,229.72
501410	Deprec - Capital Lse Computers	1,150.74	767.16		0.00	767.16
502150	Interest Other	8,124.48	51,852.53		0.00	51,852.53
503200	(Gain) Loss Payables	2,156.21	0.00		0.00	0.00
510003	Benefits Expense - PTO ETO	(41,946.28)	(7,220.64)		0.00	(7,220.64)
510010	Payroll Taxes - FICA	286,190.40	296,203.47		0.00	296,203.47
510020	Payroll Taxes - FUTA	4,310.70	4,796.90		0.00	4,796.90
510030	Payroll Taxes - SUTA	21,479.99	28,914.71		0.00	28,914.71
510040	Workers' Compensation	66,250.27	72,674.17		0.00	72,674.17
510050	Group Health Insurance	182,642.67	236,191.01		0.00	236,191.01
510060	Employee Grp Life Insurance	(653.71)	0.00		0.00	0.00
510080	Employ Benes - Non Payroll	8,891.98	7,936.28		0.00	7,936.28
510100	Employee Disability Ins	4,508.45	6,190.33		0.00	6,190.33
510105	Employee Pers Fam Med Lve Ins	20,264.96	12,931.98		0.00	12,931.98
510110	Pre Employment EE Costs	41,122.16	10,575.50		0.00	10,575.50
520010	Salaries - Food Serv Dir	80,301.78	58,521.58		0.00	58,521.58
520020	Salaries - Cooks	96,706.88	95,637.40		0.00	95,637.40
520030	Salaries - Dietary Aides	138,790.92	120,956.63		0.00	120,956.63
520040	Salaries - Dietician	5,631.43	(724.08)		0.00	(724.08)

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		12/31/2021	12/31/2022			12/31/2022
520100	Raw Food	162,078.74	192,097.57		0.00	192,097.57
520120	Food Supplements	36,186.60	45,373.68		0.00	45,373.68
520140	Dietary Supplies	18,841.33	22,601.74		0.00	22,601.74
520160	Contract Svcs - Dietary	1,029.69	795.00		0.00	795.00
530010	Salaries - Houskpg Supv	0.00	378.75		0.00	378.75
530020	Salaries - Houskpg Staff	166,593.28	130,428.40		0.00	130,428.40
530120	Housekeeping Supplies	40,875.86	36,681.85		0.00	36,681.85
530140	Contract Svcs - Housekeeping	0.00	7,875.00		0.00	7,875.00
540020	Salaries - Laundry Staff	66,079.06	75,218.80		0.00	75,218.80
540100	Laundry Supplies	4,403.77	4,838.40		0.00	4,838.40
540120	Contract Svcs - Laundry	0.00	0.63		0.00	0.63
540140	Linens Purchases	11,916.77	9,073.87		0.00	9,073.87
550010	Salaries - Maint Supervisor	73,506.24	41,337.86		0.00	41,337.86
550020	Salaries - Maintenance Staff	48,283.08	49,154.02		0.00	49,154.02
550100	Maintenance Supplies	13,064.04	17,828.34		0.00	17,828.34
550110	Repairs & Maintenance	26,386.09	50,477.35		0.00	50,477.35
550120	Contract Svcs Maintenance	69,690.90	76,139.61		0.00	76,139.61
550130	Minor Equipment	4,259.90	4,063.87		0.00	4,063.87
550140	Pest Control	5,084.06	17,972.08		0.00	17,972.08
550145	Contract Svcs - Landscaping/S	4,750.00	9,166.73		0.00	9,166.73
550150	Gas & Electric	95,288.65	108,452.56		0.00	108,452.56
550160	Fuel Oil	1,565.85	1,587.86		0.00	1,587.86
550170	Cable TV	11,558.66	17,689.03		0.00	17,689.03
550180	Water & Sewer	44,502.78	52,290.07		0.00	52,290.07
550190	Trash Removal	19,984.17	29,430.35		0.00	29,430.35
560010	Salaries - DNS	114,420.36	125,481.70		0.00	125,481.70
560030	Salaries - RN Nursing Supervi	91,138.12	85,229.94		0.00	85,229.94
560040	Salaries - Nursing Scheduler	24,215.28	37,062.04		0.00	37,062.04
560050	Salaries - Unit Coordinator	167,564.50	155,909.51		0.00	155,909.51
560060	Salaries - MDS Coordinator	94,499.40	83,713.61		0.00	83,713.61
560080	Salaries - Central Supl Clerk	35,987.44	29,802.99		0.00	29,802.99
560090	Salaries - Medical Records	13,603.87	(2,848.44)		0.00	(2,848.44)
560100	Salaries - Infection Control	9,789.30	(1,132.24)		0.00	(1,132.24)
560110	Salaries - Staff Development	29,479.40	(8,976.60)		0.00	(8,976.60)
562020	Salaries - RN	176,783.02	274,953.30		0.00	274,953.30
562030	Salaries - LPN	877,622.28	651,898.66		0.00	651,898.66
562032	Salaries - MMQ	4,625.11	358.74		0.00	358.74
562040	Salaries - CNA	974,461.41	867,667.13		0.00	867,667.13
562100	Medical Supplies	95,529.86	98,060.89		0.00	98,060.89
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	35,043.16	36,969.17		0.00	36,969.17
562140	Tube Feeding (Non Part B)	7,246.25	3,713.29		0.00	3,713.29
562160	Oxygen Supplies	8,238.95	2,646.10		0.00	2,646.10
562180	Contract Svcs - Nursing	67,350.27	10,650.27		0.00	10,650.27
564100	Contract Svcs - Pharmacy	6,077.50	6,687.00		0.00	6,687.00
564120	Over The Counter Drugs	20,559.72	26,537.63		0.00	26,537.63
564140	Prescription Drugs	166,282.74	136,599.41		0.00	136,599.41
566010	I.V. Therapy/RT Exp	7,103.97	7,750.11		0.00	7,750.11
566030	Contract Svcs - Med Director	12,000.00	12,000.00		0.00	12,000.00
566040	Contract Svcs - Psychiatric	0.00	2,587.11		0.00	2,587.11
566070	Contract Svcs - Soc Services	8,003.83	1,838.06		0.00	1,838.06
566100	Medical Records Supplies	365.17	0.00		0.00	0.00
566120	Contract Svcs -Medical Records	582.50	0.00		0.00	0.00
566140	Patient Transportation	42,456.91	1,523.28		0.00	1,523.28
566160	Med Equip Rental	33,267.82	83,065.33		0.00	83,065.33
566180	Patient Expenses	241.40	0.00		0.00	0.00
566190	Lab Fees	21,080.44	13,918.03		0.00	13,918.03
566191	Lab Fees COVID	133,260.00	0.00		0.00	0.00
566200	X-Ray Services	1,226.01	2,347.11		0.00	2,347.11
566210	Patient Consolidated Billing	176.13	0.00		0.00	0.00
570010	Salaries - Dir Rehab	0.00	58,658.26		0.00	58,658.26
570040	Contract Svcs - Rehab	253,425.35	20,389.81		0.00	20,389.81
570055	Salaries - PT Aides	10,880.91	(5,692.62)		0.00	(5,692.62)
570060	Physical Therapy Supplies	14,434.76	6,099.73		0.00	6,099.73
570070	Salaries - ST Staff	21,756.29	20,752.51		0.00	20,752.51
570090	Salaries - OT	9,791.40	90,976.82		0.00	90,976.82
570100	Salaries - COTA	11,587.07	(3,775.78)		0.00	(3,775.78)
580010	Salaries - Activities Director	41,934.28	35,168.20		0.00	35,168.20
580020	Salaries - Activities -Staff	29,444.35	28,426.57		0.00	28,426.57
580100	Activities Supplies	1,261.99	734.05		0.00	734.05
580120	Contract Svcs - Entertainment	0.00	125.00		0.00	125.00
590010	Salaries - Social Svc Dir	57,419.40	64,351.16		0.00	64,351.16
590020	Salaries - Social Svc Staff	70.00	7,536.90		0.00	7,536.90
Subtotal : None		2,077,299.75	197,300.19		0.00	197,300.19
Total [2] Income Statement		2,077,299.75	197,300.19		0.00	197,300.19

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Client: **A140569 - Bear Mountain-Mattapan Health**
Engagement: **MDMC 2022 - Bear Mountain Mattapan Health**
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				
100020	Cash - Operating	41,243.23	221,833.30	
100030	Cash - Controlled Disb (BOST)	(35,861.40)	(3,935.45)	
Subtotal : None		5,381.83	217,897.85	
Total [S6L1.1C1]	Cash and Cash Equivalents	5,381.83	217,897.85	
Group : [S6L1.5C1]	Payer Accounts Receivable			
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)				
100085	AR Private	42,817.46	10,841.06	
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		42,817.46	10,841.06	
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)				
100080	AR Managed Care	737,902.86	498,274.59	
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		737,902.86	498,274.59	
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care				
100075	AR Medicare A	328,853.78	354,697.03	
100090	AR Medicare B	20,389.63	21,427.24	
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		349,243.41	376,124.27	
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care				
100070	AR Medicaid	2,754,922.83	1,834,556.56	
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		2,754,922.83	1,834,556.56	
Total [S6L1.5C1]	Payer Accounts Receivable	3,884,886.56	2,719,796.48	
Group : [S6L1.6C1]	Less Reserve for Bad Debts			
Subgroup : None				
100105	Allowance - Doubtful Accounts	(2,598,400.00)	(1,294,000.00)	
Subtotal : None		(2,598,400.00)	(1,294,000.00)	
Total [S6L1.6C1]	Less Reserve for Bad Debts	(2,598,400.00)	(1,294,000.00)	
Group : [S6L1.11C1]	Other Receivables			
Subgroup : None				
100095	AR Other	74,945.83	75,004.49	
100310	Due To/from Seller	(228.34)	(228.34)	
Subtotal : None		74,717.49	74,776.15	
Total [S6L1.11C1]	Other Receivables	74,717.49	74,776.15	
Group : [S6L1.13C1]	Prepaid Insurance			
Subgroup : None				
100410	Prepaid Insurance	2,391.89	1,499.40	
Subtotal : None		2,391.89	1,499.40	
Total [S6L1.13C1]	Prepaid Insurance	2,391.89	1,499.40	
Group : [S6L1.15C1]	Other Prepaid Expenses			
Subgroup : None				
100400	Prepaid Expenses	1,606.70	1,155.94	
Subtotal : None		1,606.70	1,155.94	
Total [S6L1.15C1]	Other Prepaid Expenses	1,606.70	1,155.94	
Group : [S6L2.3C1]	Improvements - Cost			
Subgroup : [S6L2.3C] Leasehold Improvements				
100500	Leasehold Improvements	120,888.29	68,787.20	52,101.09
Subtotal [S6L2.3C1B] Leasehold Improvements		120,888.29	68,787.20	
Subgroup : [S6L2.3C] A/D Leasehold Improvements				
100600	Accum Amort - Leasehold Imp	(21,105.48)	(11,621.82)	5927.82
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(21,105.48)	(11,621.82)	
Total [S6L2.3C1]	Improvements - Cost	99,782.81	57,165.38	
Group : [S6L2.4C1]	Equipment			
Subgroup : [S6L2.4C] Equipment Cost				
100510	Furniture Fixtures & Equipment	52,463.55	41,163.01	

100515	FF& E - Capital Lease	55,271.25	55,271.25	
100530	Computer Equip & Software	11,148.57	11,148.57	
100535	Computer Equip - Capital Lease	3,835.63	3,835.63	
Subtotal [S6L2.4C1A] Equipment Cost		122,719.00	111,418.46	11,300.54
Subgroup : [S6L2.4C] A/D Equipment				
100610	Accum Depr - F F & E	(13,501.37)	(6,911.03)	
100615	Accum Depr - Capital Lease FF	(27,635.58)	(19,739.70)	
100630	Accum Amort - Software	(5,286.18)	(3,056.46)	
100635	Accum Depr - Capital Lse Comp	(1,917.90)	(1,150.74)	
Subtotal [S6L2.4C1b] A/D Equipment		(48,341.03)	(30,857.93)	27648.49
Total [S6L2.4C1] Equipment		74,377.97	80,560.53	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : [S6L3.3C] Utility Deposits				
100701	Security Deposit Building	65,865.96	65,865.96	
Subtotal [S6L3.3C1D] Utility Deposits		65,865.96	65,865.96	
Total [S6L3.3C1] Other Deferred Charges and Non Curr		65,865.96	65,865.96	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
200000	Accounts Payable	(1,576,700.95)	(1,169,227.93)	
Subtotal : None		(1,576,700.95)	(1,169,227.93)	
Total [S6L5.1C1] Trade Payable		(1,576,700.95)	(1,169,227.93)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
200010	Accrued Accounts Payable	(45,566.00)	(16,198.71)	
200015	Provider Tax Payable	(378,395.37)	(140,369.57)	
Subtotal : None		(423,961.37)	(156,568.28)	
Total [S6L5.2C1] Accrued Expenses		(423,961.37)	(156,568.28)	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C] Patient Funds Due (Self Pay)				
100050	Patient Funds Account	53,416.88	47,713.81	
200070	Patient Funds Liability	(53,416.88)	(47,713.81)	
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				
200107	Note Payable SBA	0.00	(705,600.00)	
Subtotal : None		0.00	(705,600.00)	
Total [S6L5.6C1] Long Term Debt, Current Portion-Ban		0.00	(705,600.00)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C] Accrued Salaaries				
200020	Payroll Payable	(145,170.38)	(135,967.74)	
200060	Accrued PTO Benefits	(85,653.15)	(92,873.79)	
200065	Payroll Adjustments	123.92	(1,881.89)	
Subtotal [S6L5.7C1A] Accrued Salaaries		(230,699.61)	(230,723.42)	
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable				
200025	Payroll Taxes Payable	(97,153.71)	(155,729.00)	
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(97,153.71)	(155,729.00)	
Subgroup : [S6L5.7C] Other Payroll Liabilities				
200026	Vol EE Benefits Payable	8,460.43	7,400.55	
200045	Union Dues Payable	(102.37)	(102.37)	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		8,358.06	7,298.18	
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(319,495.26)	(379,154.24)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : [S6L5.10C] Other Current Liabilities				
200055	Rent Payable	(250,955.31)	0.00	
290100	Deferred Rent	(260,964.98)	(221,962.65)	
290200	Deferred Revenue HHS	0.00	(87,000.00)	
Subtotal [S6L5.10C1A] Other Current Liabilities		(511,920.29)	(308,962.65)	
Total [S6L5.10C1] Other Current Liabilities		(511,920.29)	(308,962.65)	

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates			
Subgroup : None			
100317	Due To/from Bear Mt Health	(6,349,532.65)	(7,807,892.93)
100318	Due To/from Bear Mt Mgmt	(1,838,549.66)	(1,163,434.36)
100341	Due to/fr Bear Mt Parkway	15,784,416.63	16,315,745.86
100342	Due to/fr Bear Mt W Roxbury	(11,113,218.67)	(11,090,673.98)
Subtotal : None		(3,516,884.35)	(3,746,255.41)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(3,516,884.35)	(3,746,255.41)
Group : [S6L8C.5C3] Additional Paid in Capital			
Subgroup : None			
300040	Retained Earnings	4,541,050.82	2,463,751.07
Subtotal : None		4,541,050.82	2,463,751.07
Total [S6L8C.5C3]	Additional Paid in Capital	4,541,050.82	2,463,751.07
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
400000	PVT Room & Board	(71,400.00)	(38,525.00)
Subtotal : None		(71,400.00)	(38,525.00)
Total [S2L1.1C1]	Private Pay	(71,400.00)	(38,525.00)
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
400300	H Room & Board	0.00	(3,000.00)
400355	H Contractual Allow (R&B)	0.00	900.00
400400	MG Room & Board	(84,650.00)	(424,750.00)
400455	MG Contractual Allow (R&B)	21,023.56	167,340.58
Subtotal : None		(63,626.44)	(259,509.42)
Total [S2L1.2C1]	Commerical Managed Care	(63,626.44)	(259,509.42)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
400200	MA Room & Board	(382,700.00)	(385,400.00)
400246	MA Nursing	(278,980.72)	(307,141.86)
Subtotal : None		(661,680.72)	(692,541.86)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(661,680.72)	(692,541.86)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
400272	M MA Room & Board	(378,287.00)	(366,673.00)
400288	M MA Contractual Allow (R&B)	25,287.99	(47,473.13)
Subtotal : None		(352,999.01)	(414,146.13)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(352,999.01)	(414,146.13)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
400100	MD Room & Board	(5,216,887.00)	(5,925,025.00)
400101	MD COVID Unit	0.00	(12,720.00)
400155	MD Contractual Allow (R&B)	1,415,621.74	1,792,796.18
Subtotal : None		(3,801,265.26)	(4,144,948.82)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(3,801,265.26)	(4,144,948.82)
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
3003.8	Mass SCO Rev	(1,360,051.00)	0.00
Subtotal : None		(1,360,051.00)	0.00
Total [S2L1.8C1]	Senior Care Options	(1,360,051.00)	0.00
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
400115	MD Lab	(1,860.67)	23.19
400120	MD Pharmacy	(21,342.39)	(26,331.69)
400130	MD X-Ray	(160.00)	0.00
400135	MD Physical Therapy	(11,547.57)	(8,848.66)
400140	MD Occupational Therapy	(37,169.37)	(28,097.07)
400145	MD Speech Therapy	(6,173.35)	(8,279.66)
400160	MD Contractual Allow (Ancill	76,240.15	71,533.89
400215	MA Lab	(5,901.19)	(8,880.98)
400220	MA Pharmacy	(37,003.92)	(50,169.30)
400225	MA IV Therapy	0.00	(869.84)
400230	MA X-Ray	(357.25)	0.00
400235	MA Physical Therapy	(190,614.96)	(202,786.99)
400240	MA Occupational Therapy	(207,447.65)	(208,848.72)

400245	MA Speech Therapy	(47,089.69)	(50,496.66)
400255	MA Contractual Allow (R&B)	236,619.78	240,158.03
400260	MA Contractual Allow (Ancill	(80,093.17)	(7,446.19)
400269	MA Sequester	7,491.71	0.00
400274	M MA Lab	(384.28)	(462.90)
400275	M MA Pharmacy	(12,949.31)	(4,164.79)
400278	M MA X-Ray	0.00	(112.14)
400279	M MA Physical Therapy	(10,196.85)	(5,379.66)
400280	M MA Occuational Therapy	(15,038.12)	(8,905.71)
400281	M MA Speech Therapy	(34,172.63)	(32,367.24)
400289	M MA Contractual Allow (Anci	38,911.64	19,506.77
400320	H Pharmacy	(2,801.97)	0.00
400340	H Occupational Therapy	(43.20)	0.00
400360	H Contractual Allow (Ancilla	2,845.17	0.00
400415	MG Lab	(1,710.52)	(8,614.33)
400420	MG Pharmacy	(44,370.38)	(72,218.30)
400425	MG IV Therapy	(1,276.73)	(9,864.79)
400430	MG X-Ray	(240.00)	(673.07)
400435	MG Physical Therapy	(44,906.10)	(118,024.76)
400440	MG Occupational Therapy	(76,539.08)	(130,409.55)
400445	MG Speech Therapy	(9,716.10)	(31,994.52)
400460	MG Contractual Allow (Ancill	156,601.53	348,676.30
400635	MB Physical Therapy	(12,571.65)	(44,849.68)
400640	MB Occupational Therapy	(27,394.09)	(62,708.84)
400645	MB Speech Therapy	(2,032.09)	(7,806.70)
400660	MB Contractual Allow (Ancill	13,500.68	18,635.73
400669	MB Sequester	333.93	0.00
Subtotal : None		(410,559.69)	(441,078.83)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(410,559.69)	(441,078.83)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
400855	Grant Revenue	(1,274,262.61)	(169,124.84)
400856	Loan Forgiveness PPP	(705,600.00)	0.00
400861	COVID Testing Revenue	(171,755.99)	(88,561.11)
Subtotal : None		(2,151,618.60)	(257,685.95)
Total [S2L3.2C1] Endowment & Other Non Recoverab		(2,151,618.60)	(257,685.95)
Group : [S2L3.4C1] Vending Machine Revenue			
Subgroup : None			
400840	Vending Income	(147.12)	(75.23)
Subtotal : None		(147.12)	(75.23)
Total [S2L3.4C1] Vending Machine Revenue		(147.12)	(75.23)
Group : [S2L3.7C1] Interest Income			
Subgroup : None			
400870	Interest Income	(23,880.50)	(571.43)
Subtotal : None		(23,880.50)	(571.43)
Total [S2L3.7C1] Interest Income		(23,880.50)	(571.43)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
400860	Miscellaneous Revenue	(11,199.41)	(13.59)
Subtotal : None		(11,199.41)	(13.59)
Total [S2L3.9C1] Administrative & General Recoverable		(11,199.41)	(13.59)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
560010	Salaries - DNS	125,481.70	114,420.36
Subtotal : None		125,481.70	114,420.36
Total [S3L1.1C1] Director of Nurses Salary		125,481.70	114,420.36
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
560030	Salaries - RN Nursing Supervi	85,229.94	91,138.12
560100	Salaries - Infection Control	(1,132.24)	9,789.30
560110	Salaries - Staff Development	(8,976.60)	29,479.40
562020	Salaries - RN	274,953.30	176,783.02
Subtotal : None		350,074.40	307,189.84
Total [S3L1.7C1] Registered Nurses Salaries		350,074.40	307,189.84
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
562030	Salaries - LPN	651,898.66	877,622.28

Subtotal : None		651,898.66	877,622.28
Total [S3L1.12C1]	Licensed Practical Nurses Salary	651,898.66	877,622.28
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
562040	Salaries - CNA	867,667.13	974,461.41
Subtotal : None		867,667.13	974,461.41
Total [S3L1.17C1]	Certified Nurses Aides Salaries	867,667.13	974,461.41
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
562180	Contract Svcs - Nursing	10,650.27	67,350.27
Subtotal : None		10,650.27	67,350.27
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	10,650.27	67,350.27
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1] Administrator Salaries			
500010	Salaries - Administrator	119,892.05	125,860.05
Subtotal [S3L2.1C1A] Administrator Salaries		119,892.05	125,860.05
Total [S3L2.1C1]	Administration Salaries	119,892.05	125,860.05
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
500040	Salaries - Business Office	88,919.72	242,597.14
Subtotal : None		88,919.72	242,597.14
Total [S3L2.7C1]	Clerical Staff Salaries	88,919.72	242,597.14
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
500330	Contract Svcs - Office	49,226.21	39,364.50
500360	Consulting Other	80,699.94	15,815.33
Subtotal : None		129,926.15	55,179.83
Total [S3L2.10C1]	Clerical Staff Purchased Service	129,926.15	55,179.83
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
500220	Payroll Processing Fees - ADP	24,115.16	12,900.48
500332	Contract Svcs - IT Support	12,527.40	6,347.35
Subtotal : None		36,642.56	19,247.83
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	36,642.56	19,247.83
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
500200	Bank Charges	5,978.82	5,432.11
500260	Office Supplies	10,008.41	14,938.48
500280	Postage	166.93	1,401.84
500300	Printing	58.01	0.00
500310	Rental Of Office Equipment	15,855.04	26,052.42
Subtotal : None		32,067.21	47,824.85
Total [S3L2.12C1]	Office Supplies	32,067.21	47,824.85
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
500440	Telephone	17,828.38	14,525.39
Subtotal : None		17,828.38	14,525.39
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	17,828.38	14,525.39
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
500180	Travel & Mileage	286.61	89.59
500460	Meetings & Seminars	300.00	240.00
Subtotal : None		586.61	329.59
Total [S3L2.15C1]	Travel, Conventions & Meetings	586.61	329.59
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
500150	Advertising - Help Wanted	2,021.57	2,823.26
Subtotal : None		2,021.57	2,823.26
Total [S3L2.16C1]	Advertising: Help Wanted	2,021.57	2,823.26
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
500240	Dues & Subscriptions	19,711.94	24,581.04

500400	Business License Fees	520.00	520.00
500420	Licenses & Permits	2,205.00	455.00
Subtotal : None		22,436.94	25,556.04
Total [S3L2.17C1] Licenses & Dues: Patient Care Related		22,436.94	25,556.04
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
500320	Accounting Fees	9,582.61	5,775.00
Subtotal : None		9,582.61	5,775.00
Total [S3L2.19C1] Accounting Services (not related to Appeals)		9,582.61	5,775.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
500450	Insurance - Non Property	61,494.44	99,510.94
Subtotal : None		61,494.44	99,510.94
Total [S3L2.20C1] Insurance: Malpractice & General Liability		61,494.44	99,510.94
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
503200	(Gain) Loss Payables	0.00	2,156.21
566180	Patient Expenses	0.00	241.40
Subtotal : None		0.00	2,397.61
Total [S3L2.22C1] Other A & G Expenses		0.00	2,397.61
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
500480	Advertising - Promotional	1,069.85	147.61
Subtotal : None		1,069.85	147.61
Total [S3L2B.1C1] Advertising Marketing		1,069.85	147.61
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
500340	Legal Fees	21,726.94	15,042.29
Subtotal : None		21,726.94	15,042.29
Total [S3L2B.6C1] Legal: Other		21,726.94	15,042.29
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
500800	Management Fee	441,071.00	312,455.00
Subtotal : None		441,071.00	312,455.00
Total [S3L2B.8C1] Management Company Fees		441,071.00	312,455.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
500490	Fines & Penalties	172,879.24	180,890.78
502150	Interest Other	51,852.53	8,124.48
Subtotal : None		224,731.77	189,015.26
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Interest		224,731.77	189,015.26
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
500495	Bad Debt	1,354,215.75	96,000.00
Subtotal : None		1,354,215.75	96,000.00
Total [S3L2B.14C1] Bad Debt Expenses		1,354,215.75	96,000.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
500551	Provider Tax	547,388.63	512,552.47
Subtotal : None		547,388.63	512,552.47
Total [S3L2B.15C1] User Fee Assessment		547,388.63	512,552.47
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
550010	Salaries - Maint Supervisor	41,337.86	73,506.24
550020	Salaries - Maintenance Staff	49,154.02	48,283.08
Subtotal : None		90,491.88	121,789.32
Total [S3L3.5C1] Plant Operations: Salaires		90,491.88	121,789.32
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
550120	Contract Svcs Maintenance	76,139.61	69,690.90
550140	Pest Control	17,972.08	5,084.06
550145	Contract Svcs - Landscaping/S	9,166.73	4,750.00
550190	Trash Removal	29,430.35	19,984.17

Subtotal : None		132,708.77	99,509.13
Total [S3L3.8C1]	Plant Operations: Purchased Service	132,708.77	99,509.13
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
550100	Maintenance Supplies	17,828.34	13,064.04
550110	Repairs & Maintenance	50,477.35	26,386.09
550130	Minor Equipment	4,063.87	4,259.90
Subtotal : None		72,369.56	43,710.03
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	72,369.56	43,710.03
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
550150	Gas & Electric	108,452.56	95,288.65
550160	Fuel Oil	1,587.86	1,565.85
550180	Water & Sewer	52,290.07	44,502.78
Subtotal : None		162,330.49	141,357.28
Total [S3L3.10C1]	Plant Operatins: Utilities	162,330.49	141,357.28
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
520160	Contract Svcs - Dietary	795.00	1,029.69
Subtotal : None		795.00	1,029.69
Total [S3L3.16C1]	Dietician: Purchased Service	795.00	1,029.69
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
520010	Salaries - Food Serv Dir	58,521.58	80,301.78
520020	Salaries - Cooks	95,637.40	96,706.88
520030	Salaries - Dietary Aides	120,956.63	138,790.92
520040	Salaries - Dietician	(724.08)	5,631.43
Subtotal : None		274,391.53	321,431.01
Total [S3L3.18C1]	Dietary: Salaries	274,391.53	321,431.01
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
520100	Raw Food	192,097.57	162,078.74
520120	Food Supplements	45,373.68	36,186.60
Subtotal : None		237,471.25	198,265.34
Total [S3L3.21C1]	Dietary: Food	237,471.25	198,265.34
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
520140	Dietary Supplies	22,601.74	18,841.33
Subtotal : None		22,601.74	18,841.33
Total [S3L3.23C1]	Dietary: Supplies & Expenses	22,601.74	18,841.33
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
530010	Salaries - Houskpg Supv	378.75	0.00
530020	Salaries - Houskpg Staff	130,428.40	166,593.28
Subtotal [S3L3.24C1] Housekeeping Salries		130,807.15	166,593.28
Subgroup : [S3L3.24C1] Laundry Salaries			
540020	Salaries - Laundry Staff	75,218.80	66,079.06
Subtotal [S3L3.24C1] Laundry Salaries		75,218.80	66,079.06
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	206,025.95	232,672.34
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
530140	Contract Svcs - Housekeeping	7,875.00	0.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		7,875.00	0.00
Subgroup : [S3L3.27C1] Laundry Purchased Service			
540120	Contract Svcs - Laundry	0.63	0.00
Subtotal [S3L3.27C1] Laundry Purchased Service		0.63	0.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	7,875.63	0.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
530120	Housekeeping Supplies	36,681.85	40,875.86
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		36,681.85	40,875.86

Subgroup : [S3L3.28C1E Laundry Supplies & Expense			
540100	Laundry Supplies	4,838.40	4,403.77
Subtotal [S3L3.28C1E Laundry Supplies & Expense		4,838.40	4,403.77
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	41,520.25	45,279.63
Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
540140	Linens Purchases	9,073.87	11,916.77
Subtotal : None		9,073.87	11,916.77
Total [S3L3.29C1]	Housekeeping / Laundry: Linen & Bec	9,073.87	11,916.77
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
560040	Salaries - Nursing Scheduler	37,062.04	24,215.28
560050	Salaries - Unit Coordinator	155,909.51	167,564.50
560080	Salaries - Central Supl Clerk	29,802.99	35,987.44
560090	Salaries - Medical Records	(2,848.44)	13,603.87
Subtotal : None		219,926.10	241,371.09
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salari	219,926.10	241,371.09
Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
566120	Contract Svcs -Medical Records	0.00	582.50
Subtotal : None		0.00	582.50
Total [S3L3.39C1]	Unit Clerks & Medical Records: Purch	0.00	582.50
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1A MMQ Salaries			
562032	Salaries - MMQ	358.74	4,625.11
Subtotal [S3L3.40C1A MMQ Salaries		358.74	4,625.11
Subgroup : [S3L3.40C1B MDS Salaries			
560060	Salaries - MDS Coordinator	83,713.61	94,499.40
Subtotal [S3L3.40C1B MDS Salaries		83,713.61	94,499.40
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	84,072.35	99,124.51
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
590010	Salaries - Social Svc Dir	64,351.16	57,419.40
590020	Salaries - Social Svc Staff	7,536.90	70.00
Subtotal : None		71,888.06	57,489.40
Total [S3L3.48C1]	Social Service Worker: Salaries	71,888.06	57,489.40
Group : [S3L3.51C1] Social Service Worker: Purchased Service			
Subgroup : None			
566070	Contract Svcs - Soc Services	1,838.06	8,003.83
Subtotal : None		1,838.06	8,003.83
Total [S3L3.51C1]	Social Service Worker: Purchased Se	1,838.06	8,003.83
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
570010	Salaries - Dir Rehab	58,658.26	0.00
570055	Salaries - PT Aides	(5,692.62)	10,880.91
570070	Salaries - ST Staff	20,752.51	21,756.29
570090	Salaries - OT	90,976.82	9,791.40
570100	Salaries - COTA	(3,775.78)	11,587.07
Subtotal : None		160,919.19	54,015.67
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	160,919.19	54,015.67
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
566040	Contract Svcs - Psychiatric	2,587.11	0.00
570040	Contract Svcs - Rehab	20,389.81	253,425.35
Subtotal : None		22,976.92	253,425.35
Total [S3L3.62C1]	Direct Restorative Therapy: Consultar	22,976.92	253,425.35
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
580010	Salaries - Activities Director	35,168.20	41,934.28
580020	Salaries - Activities -Staff	28,426.57	29,444.35
Subtotal : None		63,594.77	71,378.63

Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	63,594.77	71,378.63
Group : [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service		
Subgroup : None			
580120	Contract Svcs - Entertainment	125.00	0.00
Subtotal : None		125.00	0.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	125.00	0.00
Group : [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses		
Subgroup : None			
550170	Cable TV	17,689.03	11,558.66
580100	Activities Supplies	734.05	1,261.99
Subtotal : None		18,423.08	12,820.65
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	18,423.08	12,820.65
Group : [S3L3.69C1]	Recreational Therapy/Activities: Transportation		
Subgroup : None			
566140	Patient Transportation	1,523.28	42,456.91
Subtotal : None		1,523.28	42,456.91
Total [S3L3.69C1]	Recreational Therapy/Activities: Trans	1,523.28	42,456.91
Group : [S3L3.82C1]	Physician Services: Medical Director		
Subgroup : None			
566030	Contract Svcs - Med Director	12,000.00	12,000.00
Subtotal : None		12,000.00	12,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	12,000.00	12,000.00
Group : [S3L3.87C1]	Legend Drugs		
Subgroup : None			
564140	Prescription Drugs	136,599.41	166,282.74
566010	I.V. Therapy/RT Exp	7,750.11	7,103.97
566190	Lab Fees	13,918.03	21,080.44
566200	X-Ray Services	2,347.11	1,226.01
566210	Patient Consolidated Billing	0.00	176.13
Subtotal : None		160,614.66	195,869.29
Total [S3L3.87C1]	Legend Drugs	160,614.66	195,869.29
Group : [S3L3.89C1]	House Supplies Not Resold		
Subgroup : None			
562100	Medical Supplies	98,060.89	95,529.86
562101	Covid Medical Supplies	0.00	6,142.46
562120	Diapers/Disposables	36,969.17	35,043.16
562140	Tube Feeding (Non Part B)	3,713.29	7,246.25
562160	Oxygen Supplies	2,646.10	8,238.95
564120	Over The Counter Drugs	26,537.63	20,559.72
566100	Medical Records Supplies	0.00	365.17
566191	Lab Fees COVID	0.00	133,260.00
570060	Physical Therapy Supplies	6,099.73	14,434.76
Subtotal : None		174,026.81	320,820.33
Total [S3L3.89C1]	House Supplies Not Resold	174,026.81	320,820.33
Group : [S3L3.92C1]	Pharmacy Consultant		
Subgroup : None			
564100	Contract Svcs - Pharmacy	6,687.00	6,077.50
Subtotal : None		6,687.00	6,077.50
Total [S3L3.92C1]	Pharmacy Consultant	6,687.00	6,077.50
Group : [S3L4.1C1]	Depreciaton		
Subgroup : [S3L4.1C] Improvements Depreciation			
501300	Deprec - Leasehold Improvmts	9,483.66	5,927.82
Subtotal [S3L4.1C1B] Improvements Depreciation		9,483.66	5,927.82
Subgroup : [S3L4.1C] Equipment Depreciation			
501100	Deprec - FF&E	6,590.34	5,158.99
501110	Deprec - Capital Lease-FF&E	7,895.88	19,739.70
501400	Amort - Computers	2,229.72	1,599.06
501410	Deprec - Capital Lse Computers	767.16	1,150.74
Subtotal [S3L4.1C1C] Equipment Depreciation		17,483.10	27,648.49
Total [S3L4.1C1]	Depreciaton	26,966.76	33,576.31
Group : [S3L4.6C1]	Building Insurance Expense-SNF-CR		
Subgroup : None			
500530	Insurance - Property	11,549.00	10,605.29

Subtotal : None		11,549.00	10,605.29
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	11,549.00	10,605.29
Group : [S3L4.8C1]	Real Estate Tax Expense-SNF-CR		
Subgroup : None			
500510	Taxes - Real Estate	54,255.40	52,269.02
Subtotal : None		54,255.40	52,269.02
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	54,255.40	52,269.02
Group : [S3L4.10C1]	Personal Property Tax Expense-SNF-CR		
Subgroup : None			
500520	Taxes - Personal Property	7,882.16	5,324.05
Subtotal : None		7,882.16	5,324.05
Total [S3L4.10C1]	Personal Property Tax Expense-SNF-CR	7,882.16	5,324.05
Group : [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR		
Subgroup : None			
566160	Med Equip Rental	83,065.33	33,267.82
Subtotal : None		83,065.33	33,267.82
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	83,065.33	33,267.82
Group : [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR		
Subgroup : None			
500900	Rent Expense - Building	840,167.71	823,693.86
500905	SL Rent	39,002.33	55,476.22
Subtotal : None		879,170.04	879,170.08
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	879,170.04	879,170.08
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
510050	Group Health Insurance	236,191.01	182,642.67
510060	Employee Grp Life Insurance	0.00	(653.71)
510100	Employee Disability Ins	6,190.33	4,508.45
510105	Employee Pers Fam Med Lve Ins	12,931.98	20,264.96
Subtotal : None		255,313.32	206,762.37
Total [CLA-53.01]	LA-Group Health/Life	255,313.32	206,762.37
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
510003	Benefits Expense - PTO ETO	(7,220.64)	(41,946.28)
510080	Employ Benes - Non Payroll	7,936.28	8,891.98
510110	Pre Employment EE Costs	10,575.50	41,122.16
Subtotal : None		11,291.14	8,067.86
Total [CLA-53.03]	LA-Employee Benefits	11,291.14	8,067.86
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
510010	Payroll Taxes - FICA	296,203.47	286,190.40
510020	Payroll Taxes - FUTA	4,796.90	4,310.70
510030	Payroll Taxes - SUTA	28,914.71	21,479.99
Subtotal : None		329,915.08	311,981.09
Total [CLA-53.04]	LA-Payroll Taxes	329,915.08	311,981.09
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
510040	Workers' Compensation	72,674.17	66,250.27
Subtotal : None		72,674.17	66,250.27
Total [CLA-53.05]	LA-Workers Comp	72,674.17	66,250.27
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

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