

Bostonian Nursing Care & Rehab Center
Income Statement
 12/1/2016 to 12/31/2016

Include Adjustment Periods: NO Include Closing Periods: NO

	PRIOR PERIOD		CURRENT PERIOD				YEAR TO DATE				
	Actual \$	Actual \$	Actual / Day	Budget \$	Budget / Day	Var \$	Actual \$	Actual / Day	Budget \$	Budget / Day	Var \$
REVENUE											
ROOM & BOARD											
PRIVATE	15,005	21,090	370.00	14,861	383.50	6,229	162,655	386.35	175,451	383.50	(12,796)
MEDICARE A	178,714	128,422	573.31	218,622	564.19	(90,200)	2,599,315	578.78	2,581,151	564.19	18,165
MEDICAID	311,324	322,325	210.53	341,938	210.10	(19,613)	3,793,504	207.45	4,037,072	210.10	(243,567)
MANAGED CARE	156,035	240,710	406.60	127,100	400.00	113,610	1,311,324	397.37	1,500,600	400.00	(189,276)
MEDICAID MGD CARE	289,497	278,881	248.78	281,189	238.70	(2,307)	3,769,481	244.91	3,319,840	238.70	449,641
TOTAL ROOM & BOARD	950,576	991,428	281.26	983,709	277.14	7,719	11,636,280	277.79	11,614,113	277.14	22,167
OTHER INCOME	(8,402)	125,141	35.50	1,078	0.30	124,063	129,485	3.09	12,732	0.30	116,753
ANCILLARY INCOME											
Med A Ancillaries	106,714	79,934	356.85	0	0.00	79,934	1,641,892	365.60	0	0.00	1,641,892
Med B Ancillaries	4,104	9,144	2.59	15,945	4.49	(6,801)	126,916	3.03	188,255	4.49	(61,339)
Other Ancillaries	88,197	121,369	34.43	2,251	0.63	119,117	901,614	21.52	26,580	0.63	875,034
TOTAL ANCILLARY INCOME	199,015	210,446	59.70	18,196	5.13	192,250	2,670,422	63.75	214,835	5.13	2,455,587
CONTRACTUAL ADJ											
C/A - Med A ACO	0	0	0.00	(2,853)	(7.36)	2,853	325	0.07	(33,687)	(7.36)	34,012
C/A Med A Ancillaries	(106,714)	(79,934)	(356.85)	0	0.00	(79,934)	(1,641,892)	(365.60)	0	0.00	(1,641,892)
C/A Med B Ancillaries	(1,945)	(3,622)	(1.03)	(7,173)	(2.02)	3,551	(53,183)	(1.27)	(84,690)	(2.02)	31,507
C/A - Other Ancillaries	(87,765)	(120,693)	(34.24)	0	0.00	(120,693)	(889,185)	(21.23)	0	0.00	(889,185)
TOTAL CONTRACTUAL ADJ	(196,425)	(204,249)	(57.94)	(10,026)	(2.82)	(194,223)	(2,583,934)	(61.69)	(118,376)	(2.82)	(2,465,558)
PRIOR YEAR	0	0	0.00	0	0.00	0	37,200	0.89	0	0.00	37,200
TOTAL REVENUE	944,764	1,122,767	318.52	992,957	279.75	129,809	11,889,452	283.83	11,723,304	279.75	166,148
EXPENSES											
ADMIN & GENERAL											
Salary Alloc - Administrator	12,293	18,127	5.14	12,219	3.44	5,908	151,767	3.62	144,262	3.44	7,504
Salaries - Clerical	14,861	17,423	4.94	14,750	4.16	2,673	176,461	4.21	173,416	4.14	3,045
Clerical - Purchased Service	6,779	6,846	1.94	5,259	1.48	1,586	79,156	1.89	62,093	1.48	17,063
Payroll Services	3,037	3,898	1.11	2,601	0.73	1,296	37,702	0.90	30,714	0.73	6,988
Computer Expense	12,091	15,845	4.49	8,225	2.32	7,620	135,135	3.23	97,108	2.32	38,027
Management Fees	37,250	65,337	18.54	48,612	13.70	16,725	572,223	13.66	583,339	13.92	(11,116)
Directors Fee Expense	13,397	13,397	3.80	13,397	3.77	0	160,758	3.84	160,758	3.84	0
Unemployment Expense	0	8,593	2.44	633	0.18	7,960	31,406	0.75	7,471	0.18	23,934
Postage	90	76	0.02	202	0.06	(126)	2,470	0.06	2,380	0.06	90
Office Supplies & Expense	5,496	3,695	1.05	3,075	0.87	620	44,383	1.06	36,301	0.87	8,082
Bank Charges	1,410	1,482	0.42	1,213	0.34	269	17,975	0.43	14,323	0.34	3,652
Professional Service	228	1,728	0.49	1,270	0.36	457	8,831	0.21	15,000	0.36	(6,169)
Tuition & Education	0	259	0.07	234	0.07	25	2,109	0.05	2,764	0.07	(655)
Tuition & Education - Admin.	0	299	0.08	0	0.00	299	299	0.01	0	0.00	299
Provider User Fees	61,083	60,698	17.22	55,288	15.58	5,410	668,889	15.97	652,750	15.58	16,139
Donations	0	0	0.00	106	0.03	(106)	1,100	0.03	1,250	0.03	(150)
Late Charges	340	1,295	0.37	339	0.10	956	4,952	0.12	4,000	0.10	952
Fines & Penalties	0	0	0.00	0	0.00	0	69	0.00	0	0.00	69
Miscellaneous Expense	0	0	0.00	42	0.01	(42)	0	0.00	500	0.01	(500)
Telephone	3,431	1,877	0.53	3,302	0.93	(1,425)	38,553	0.92	38,985	0.93	(432)
Travel/Conventions/Meetings	58	200	0.06	593	0.17	(393)	2,561	0.06	7,000	0.17	(4,439)
Advertising - Promotional	917	1,303	0.37	424	0.12	880	8,020	0.19	5,000	0.12	3,020
Advertising - Help wanted	554	213	0.06	424	0.12	(210)	2,436	0.06	5,000	0.12	(2,564)
Marketing Expense	233	58	0.02	169	0.05	(112)	6,903	0.16	2,000	0.05	4,903
License & Dues	2,513	1,547	0.44	1,906	0.54	(359)	23,136	0.55	22,500	0.54	636
Employee Benefits	100	6,336	1.80	1,355	0.38	4,981	14,142	0.34	16,000	0.38	(1,858)
Accounting Fees	3,092	3,038	0.86	3,092	0.87	(54)	37,050	0.88	37,102	0.89	(52)
Legal Fees	4,175	2,441	0.69	2,500	0.70	(59)	43,343	1.03	30,000	0.72	13,343
Payroll Taxes	37,087	38,260	10.85	39,652	11.17	(1,392)	452,638	10.81	466,194	11.12	(13,556)
Payroll Taxes - FUTA/MUTA	265	614	0.17	104	0.03	510	8,689	0.21	1,220	0.03	7,469
Unemployment Tax Allocation	0	1,207	0.34	0	0.00	1,207	1,207	0.03	0	0.00	1,207
Group Health Insurance	20,479	20,492	5.81	26,368	7.43	(5,876)	298,536	7.13	311,310	7.43	(12,774)
Workmens Compensation	11,727	11,727	3.33	9,174	2.58	2,553	121,824	2.91	110,087	2.63	11,737

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MEDICAL SERVICES (con't)											
Salaries - MMQ	4,464	4,897	1.39	0	0.00	4,897	16,509	0.39	0	0.00	16,509
Salaries - MDS/PPS	17,475	24,912	7.07	17,371	4.89	7,541	216,358	5.17	204,235	4.87	12,123
Salaries - Staff Development	6,857	7,876	2.23	7,115	2.00	761	83,836	2.00	83,648	2.00	188
Medicare Specialist	0	0	0.00	0	0.00	0	125	0.00	0	0.00	125
MMQ Consultant	2,097	949	0.27	3,760	1.06	(2,811)	35,348	0.84	44,389	1.06	(9,041)
Salaries - Medical records	3,280	3,807	1.08	4,255	1.20	(447)	48,555	1.16	50,022	1.19	(1,467)
TOTAL MEDICAL SERVICES	34,173	42,441	12.04	32,500	9.16	9,941	400,730	9.57	382,293	9.12	18,436
CONSULTANTS											
Medical Director	1,667	1,667	0.47	1,671	0.47	(5)	20,000	0.48	20,055	0.48	(55)
Advisor Physician	0	0	0.00	1,333	0.38	(1,333)	0	0.00	16,000	0.38	(16,000)
Pharmacy Consultant	660	660	0.19	662	0.19	(2)	8,030	0.19	7,942	0.19	88
Medical Records Consultant	120	120	0.03	120	0.03	0	1,440	0.03	1,444	0.03	(4)
TOTAL CONSULTANTS	2,447	2,447	0.69	3,787	1.07	(1,340)	29,470	0.70	45,441	1.08	(15,971)
SOCIAL SERVICES											
Salaries - Social Service	12,520	18,058	5.12	12,990	3.66	5,068	157,861	3.77	152,723	3.64	5,137
Salaries - Admissions	6,537	10,244	2.91	10,919	3.08	(674)	81,533	1.95	128,370	3.06	(46,837)
Purchase Serv - Social Service	5,731	5,936	1.68	4,574	1.29	1,363	68,554	1.64	54,000	1.29	14,554
TOTAL SOCIAL SERVICES	24,787	34,238	9.71	28,482	8.02	5,756	307,948	7.35	335,094	8.00	(27,146)
RECREATION											
Salaries-Recreation (Medicare)	11,999	13,522	3.84	13,524	3.81	(3)	141,426	3.38	159,008	3.79	(17,582)
Purchase Serv - Recreation	350	1,555	0.44	1,122	0.32	432	10,234	0.24	13,252	0.32	(3,018)
Supplies & Expense-Recreation	401	467	0.13	1,295	0.36	(828)	7,403	0.18	15,291	0.36	(7,889)
TOTAL RECREATION	12,750	15,544	4.41	15,942	4.49	(398)	159,063	3.80	187,552	4.48	(28,489)
ANCILLARY - SALARIES											
Salaries - PT Manager	12,443	4,251	1.21	8,794	2.48	(4,543)	103,751	2.48	103,389	2.47	362
Salaries - Physical Therapy	6,864	9,558	2.71	8,886	2.50	672	94,444	2.25	104,476	2.49	(10,033)
PT - Purchase Services	8,506	4,899	1.39	0	0.00	4,899	13,405	0.32	0	0.00	13,405
Salaries - PTA	9,479	5,407	1.53	7,250	2.04	(1,843)	97,084	2.32	85,236	2.03	11,848
PTA - Purchased Service	0	4,994	1.42	0	0.00	4,994	5,244	0.13	0	0.00	5,244
Salaries - PT Tech	1,051	1,086	0.31	1,210	0.34	(124)	12,812	0.31	14,225	0.34	(1,412)
Salaries - OT	11,281	6,026	1.71	9,774	2.75	(3,747)	116,959	2.79	114,911	2.74	2,047
OT - Purchased Service	1,050	4,013	1.14	0	0.00	4,013	5,602	0.13	0	0.00	5,602
Salaries - COTA	6,574	7,661	2.17	13,664	3.85	(6,003)	115,540	2.76	160,652	3.83	(45,112)
COTA - Purchased Service	0	913	0.26	0	0.00	913	913	0.02	0	0.00	913
Salaries - Speech Therapy	4,626	5,682	1.61	6,081	1.71	(399)	56,428	1.35	71,494	1.71	(15,066)
ST - Purchased Services	0	0	0.00	0	0.00	0	6,026	0.14	0	0.00	6,026
TOTAL ANCILLARY - SALARIES	61,873	54,489	15.46	55,658	15.68	(1,170)	628,206	15.00	654,383	15.62	(26,177)
ANCILLARY - OTHER											
Pharmacy - Medicare Part A	16,053	10,145	2.88	17,509	4.93	(7,364)	223,289	5.33	206,720	4.93	16,568
Pharmacy - Medicaid	112	641	0.18	605	0.17	36	8,104	0.19	7,141	0.17	963
Pharmacy - BCBS	68	667	0.19	830	0.23	(163)	3,756	0.09	9,799	0.23	(6,043)
Pharmacy - Harvard Pilgrim	0	524	0.15	969	0.27	(445)	3,478	0.08	11,435	0.27	(7,957)
Pharmacy - Tufts	196	932	0.26	2,239	0.63	(1,307)	7,583	0.18	26,440	0.63	(18,858)
Pharmacy - Hospice	0	0	0.00	57	0.02	(57)	0	0.00	671	0.02	(671)
Pharmacy - ESP Uphams	(494)	445	0.13	225	0.06	220	6,102	0.15	2,656	0.06	3,447
Pharmacy - Commonwealth Care	992	691	0.20	965	0.27	(274)	20,324	0.49	11,391	0.27	8,933
Pharmacy - Mgd Care Non-Contr	1,028	0	0.00	259	0.07	(259)	4,533	0.11	3,061	0.07	1,471
Pharmacy - Part B	0	0	0.00	97	0.03	(97)	0	0.00	1,148	0.03	(1,148)
Pharmacy - SWH	3	26	0.01	0	0.00	26	1,077	0.03	0	0.00	1,077
Pharmacy - BMC Healthnet	712	1,845	0.52	0	0.00	1,845	7,777	0.19	0	0.00	7,777
Medical Supplies - Private	0	0	0.00	0	0.00	0	160	0.00	0	0.00	160
Medical Supplies - Medicare A	0	0	0.00	925	0.26	(925)	8,604	0.21	10,921	0.26	(2,317)
Medical Supplies - BCBS	0	0	0.00	14	0.00	(14)	0	0.00	167	0.00	(167)
Medical Supplies-Harvard Pilgr	0	0	0.00	0	0.00	0	24	0.00	0	0.00	24
Medical Supplies - Tufts	0	0	0.00	52	0.01	(52)	80	0.00	610	0.01	(530)
Medical Supplies-ESP Dorcheste	0	0	0.00	0	0.00	0	110	0.00	0	0.00	110
Medical Supplies - Comm.Care	0	0	0.00	30	0.01	(30)	1,823	0.04	356	0.01	1,467
Medical Supplies - SWH	0	0	0.00	85	0.02	(85)	161	0.00	1,008	0.02	(847)
I.V. Therapy Expense- Medicar	929	224	0.06	1,330	0.37	(1,106)	21,725	0.52	15,708	0.37	6,016

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ANCILLARY - OTHER (con't)											
I.V. Therapy Expense- Medicaid	57	0	0.00	10	0.00	(10)	369	0.01	123	0.00	245
I.V. Therapy Expense- BCBS	0	32	0.01	78	0.02	(46)	32	0.00	921	0.02	(889)
I.V. Therapy Expense- Tufts	84	0	0.00	128	0.04	(128)	241	0.01	1,508	0.04	(1,267)
I.V. Therapy Expense- ESP Dor	0	0	0.00	(1,172)	(0.33)	1,172	1,110	0.03	(13,833)	(0.33)	14,943
I.V. Therapy Expense- Commonw	0	79	0.02	282	0.08	(203)	2,429	0.06	3,332	0.08	(903)
I.V. Therapy Expense- Managed	0	0	0.00	3	0.00	(3)	0	0.00	40	0.00	(40)
I.V. Therapy Expense - SWH	0	6	0.00	0	0.00	6	23	0.00	0	0.00	23
I.V. Therapy - BMC Healthnet	0	1,830	0.52	0	0.00	1,830	1,830	0.04	0	0.00	1,830
X-Ray - Medicare Part	0	565	0.16	1,085	0.31	(520)	7,300	0.17	12,815	0.31	(5,515)
X-Ray - Medicaid	0	0	0.00	7	0.00	(7)	0	0.00	87	0.00	(87)
X-Ray - BCBS	0	0	0.00	48	0.01	(48)	0	0.00	562	0.01	(562)
X-Ray - Harvard Pilgrim	0	0	0.00	8	0.00	(8)	0	0.00	100	0.00	(100)
X-Ray - Tufts	0	130	0.04	191	0.05	(61)	675	0.02	2,260	0.05	(1,585)
X-Ray - ESP Dorchester	0	65	0.02	194	0.05	(129)	1,550	0.04	2,293	0.05	(743)
X-Ray - ESP Uphams	0	0	0.00	63	0.02	(63)	65	0.00	749	0.02	(684)
X-Ray - Commonwealth Care	0	0	0.00	45	0.01	(45)	195	0.00	535	0.01	(340)
X-Ray - Managed Care	0	0	0.00	31	0.01	(31)	140	0.00	361	0.01	(221)
X-Ray - SWH	0	455	0.13	135	0.04	320	520	0.01	1,591	0.04	(1,071)
X-Ray - BMC Healthnet	0	0	0.00	0	0.00	0	685	0.02	0	0.00	685
Labs - Medicare Part A	1,552	1,163	0.33	2,250	0.63	(1,087)	22,031	0.53	26,561	0.63	(4,531)
Labs - Medicaid	0	0	0.00	0	0.00	0	18	0.00	0	0.00	18
Labs - BCBS	43	119	0.03	164	0.05	(45)	504	0.01	1,939	0.05	(1,435)
Labs - Harvard Pilgrim	0	47	0.01	108	0.03	(61)	1,486	0.04	1,270	0.03	216
Labs - Tufts	86	182	0.05	378	0.11	(196)	1,835	0.04	4,466	0.11	(2,631)
Labs - ESP Dorchester	923	1,617	0.46	223	0.06	1,394	7,822	0.19	2,633	0.06	5,189
Labs - Commonwealth C	103	99	0.03	342	0.10	(243)	2,330	0.06	4,039	0.10	(1,709)
Labs - Mgd Care Non Contract	252	307	0.09	18	0.01	289	2,437	0.06	214	0.01	2,223
Labs - SWH	476	711	0.20	342	0.10	369	4,141	0.10	4,044	0.10	98
Oxygen - Medicare Part A	150	51	0.01	143	0.04	(92)	2,378	0.06	1,687	0.04	691
Oxygen - Medicaid	304	319	0.09	0	0.00	319	1,786	0.04	0	0.00	1,786
Oxygen - Medicaid Pending	0	0	0.00	10	0.00	(10)	0	0.00	121	0.00	(121)
Oxygen - BCBS	0	0	0.00	0	0.00	0	51	0.00	0	0.00	51
Oxygen - Tufts	0	51	0.01	14	0.00	37	181	0.00	169	0.00	13
Oxygen - ESP Dorchester	142	142	0.04	38	0.01	104	1,116	0.03	448	0.01	668
Oxygen - ESP Uphams	0	51	0.01	12	0.00	40	59	0.00	137	0.00	(78)
Oxygen - Commonwealth	0	39	0.01	29	0.01	10	356	0.01	343	0.01	13
Oxygen - Mgd Care Non Contract	0	0	0.00	0	0.00	0	103	0.00	0	0.00	103
Oxygen - SWH	71	59	0.02	15	0.00	44	284	0.01	174	0.00	110
Ambulance - Medicare Part A	0	0	0.00	860	0.24	(860)	7,690	0.18	10,153	0.24	(2,463)
Rout/Comp Med Equip - MRA	0	0	0.00	306	0.09	(306)	0	0.00	3,609	0.09	(3,609)
PT Supplies	768	500	0.14	384	0.11	116	6,225	0.15	4,535	0.11	1,690
OT Supplies	0	0	0.00	6	0.00	(6)	504	0.01	67	0.00	437
Speech Therapy - Part A	0	780	0.22	0	0.00	780	1,170	0.03	0	0.00	1,170
ST Supplies	0	0	0.00	26	0.01	(26)	0	0.00	303	0.01	(303)
Speech Therapy - Part B	0	94	0.03	0	0.00	94	375	0.01	0	0.00	375
Consolidated Billing	0	0	0.00	309	0.09	(309)	2,422	0.06	3,651	0.09	(1,229)
TOTAL ANCILLARY - OTHER	24,611	25,633	7.27	33,307	9.38	(7,674)	403,175	9.62	393,237	9.38	9,938
OTHER EXPENSES											
Bad Debt Expense	11,882	12,393	3.52	12,352	3.48	41	145,299	3.47	145,835	3.48	(536)
TOTAL OTHER EXPENSES	11,882	12,393	3.52	12,352	3.48	41	145,299	3.47	145,835	3.48	(536)
TOTAL EXPENSES	1,001,004	1,109,246	314.68	988,583	278.51	120,663	11,992,979	286.30	11,673,115	278.55	319,864
PROFIT / LOSS	(56,240)	13,521	3.84	4,375	1.23	9,146	(103,527)	(2.47)	50,189	1.20	(153,716)