

Client: **A570944 - Lynn Healthcare Solutions LLC**
Engagement: **MDMC 2022 - Abbott Skilled Nursing & Rehab**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Worksheet: **T:01 - MCD SNF-CR TB report**

Account	Description	1st PP- 12/31/2021	UNADJ 12/31/2022	JE Ref #	Mcaid JE 12/31/2022	MCAID 12/31/2022
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
1011	Webster Bank Checking	0.00	106,387.29		0.00	106,387.29
1031	Resident Personal Needs	0.00	1,948.43		0.00	1,948.43
1061	A/R:A/R - Private Pay	0.00	40,221.06		0.00	40,221.06
1062	A/R:A/R - Medicare A	0.00	450,266.55		0.00	450,266.55
1063	A/R:A/R - Medicaid	0.00	371,181.97		0.00	371,181.97
1064	A/R:A/R - Patient Liability	0.00	6,140.09		0.00	6,140.09
1065	A/R:A/R - SCO	0.00	137,032.90		0.00	137,032.90
1075	A/R:A/R - Insurance	0.00	68,067.85		0.00	68,067.85
1084	A/R:A/R - Medicare B	0.00	6,620.27		0.00	6,620.27
1170.01	Due From Employees	0.00	(13,805.30)		0.00	(13,805.30)
1280	Prepaid Insurance	0.00	35,160.05		0.00	35,160.05
1651	Equipment	0.00	252,000.00		0.00	252,000.00
1652	Acc Dep - Equipment	0.00	(12,600.00)		0.00	(12,600.00)
1675	Goodwill	0.00	191,666.67		0.00	191,666.67
1677	Set Up Costs	0.00	42,016.12		0.00	42,016.12
1760	Due from Lynn Properties	0.00	(680,365.00)		0.00	(680,365.00)
1770	Due from Billerica LLC	0.00	(100,000.00)		0.00	(100,000.00)
1780	Due from Wellesley LLC	0.00	(338,199.53)		0.00	(338,199.53)
1790	Due from Marblehead Solutions LLC	0.00	(175,000.00)		0.00	(175,000.00)
2000	Accounts Payable (A/P)	0.00	(174,689.46)		0.00	(174,689.46)
2010	Deferred Revenue	0.00	(9,090.70)		0.00	(9,090.70)
2051	Insurance Note Payable	0.00	(28,865.13)		0.00	(28,865.13)
2190	Accrued Salaries	0.00	(77,368.29)		0.00	(77,368.29)
2191	Accrued Vacation	0.00	(13,228.06)		0.00	(13,228.06)
2214	Accrued Payroll Taxes	0.00	(7,364.68)		0.00	(7,364.68)
2218	AFLAC	0.00	(8,596.07)		0.00	(8,596.07)
Subtotal [1]	Balance Sheet	0.00	69,537.03		0.00	69,537.03
Subgroup : [2]	Income Statement					
3023.01	Medicaid Resource Revenue	0.00	0.00		(119,133.00)	(119,133.00)
4001	Medicare Revenue:Medicare A	0.00	(379,240.00)		0.00	(379,240.00)
4002	Medicare Revenue:C/A Medicare A - Ro	0.00	(125,097.55)		0.00	(125,097.55)
4003	Medicare Revenue:SCO Medicare	0.00	(48,525.32)		0.00	(48,525.32)
4007	Medicare Revenue:Lab - Medicare A	0.00	(7,879.31)		0.00	(7,879.31)
4008	Medicare Revenue:Pharmacy - Medicare	0.00	(16,534.69)		0.00	(16,534.69)
4011	Medicare Revenue:Radiology - Medicare	0.00	(1,745.81)		0.00	(1,745.81)
4012	Medicare Revenue:P/T - Medicare A	0.00	(24,898.74)		0.00	(24,898.74)
4013	Medicare Revenue:O/T - Medicare A	0.00	(32,270.43)		0.00	(32,270.43)
4014	Medicare Revenue:SLP - Medicare A	0.00	(17,436.52)		0.00	(17,436.52)
4018	Medicare Revenue:C/A Medicare A - An	0.00	100,765.50		0.00	100,765.50
4019	Medicare Revenue:P/T - Medicare B	0.00	(2,052.08)		0.00	(2,052.08)
4020	Medicare Revenue:O/T - Medicare B	0.00	(2,043.32)		0.00	(2,043.32)
4021	Medicare Revenue:SLP - Medicare B	0.00	(5,049.48)		0.00	(5,049.48)
4022	Medicare Revenue:C/A Medicare B - An	0.00	818.82		0.00	818.82
4023	Medicare Revenue:Pharmacy - Medicare	0.00	(1,272.68)		0.00	(1,272.68)
4027	Medicare Revenue:Radiology Medicare	0.00	(95.00)		0.00	(95.00)
4028	Medicare Revenue:P/T Medicare - HMO	0.00	(3,328.28)		0.00	(3,328.28)
4029	Medicare Revenue:O/T Medicare - HMO	0.00	(5,704.50)		0.00	(5,704.50)
4030	Medicare Revenue:SLP Medicare - HMC	0.00	(3,246.28)		0.00	(3,246.28)
4034	Medicare Revenue:C/A Medicare Ancilla	0.00	10,882.87		0.00	10,882.87
4051	Medicaid Revenue:Medicaid	0.00	(357,016.62)		119,133.00	(237,883.62)
4053	Medicaid Revenue:SCO Medicaid	0.00	(256,866.24)		0.00	(256,866.24)
4054	Medicaid Revenue:Hospice Medicaid	0.00	(160,217.96)		0.00	(160,217.96)
4127	Private Insurance Revenue:General - Pri	0.00	(516,234.96)		0.00	(516,234.96)
4142	SCO Revenue:PharmacySCO	0.00	824.10		0.00	824.10
4145	SCO Revenue:Lab - SCO	0.00	(224.03)		0.00	(224.03)
4147	SCO Revenue:P/T - SCO	0.00	(3,128.65)		0.00	(3,128.65)
4148	SCO Revenue:O/T - SCO	0.00	(4,575.06)		0.00	(4,575.06)
4149	SCO Revenue:SLP - SCO	0.00	(1,357.56)		0.00	(1,357.56)
4153	SCO Revenue:C/A SCO - Ancillaries	0.00	6,760.03		0.00	6,760.03
4172	Hospice Revenue:Pharmacy - Hospice	0.00	(837.19)		0.00	(837.19)
4175	Hospice Revenue:Lab - Hospice	0.00	(286.27)		0.00	(286.27)
4184	Hospice Revenue:C/A Hospice Ancillarie	0.00	1,123.46		0.00	1,123.46
6001	Advertising/Promotional Expenses:Help	0.00	40.38		0.00	40.38
6003	Advertising/Promotional Expenses:Marke	0.00	800.00		0.00	800.00
6011	Amortization Expenses:Goodwill - Amort	0.00	8,333.33		0.00	8,333.33
6012	Amortization Expenses:Set Up Costs - A	0.00	1,448.88		0.00	1,448.88
6022	Bank Fees	0.00	147.10		0.00	147.10
6032	Depreciation Expenses:Equip - Dep	0.00	12,600.00		0.00	12,600.00
6042	Dietary Expenses:Purch Serv - Dietician	0.00	4,425.00		0.00	4,425.00

6043	Dietary Expenses:Raw Food - Dietary	0.00	55,274.91	0.00	55,274.91
6044	Dietary Expenses:Salaries- Dietary	0.00	85,414.25	0.00	85,414.25
6045	Dietary Expenses:Supplies - Dietary	0.00	5,137.60	0.00	5,137.60
6055	HMO Expense:Pharmacy - HMO	0.00	1,075.01	0.00	1,075.01
6058	HMO Expense:Radiology - HMO	0.00	95.00	0.00	95.00
6071	Housekeeping & Laundry:Housekeeping	0.00	3,899.70	0.00	3,899.70
6072	Housekeeping & Laundry:Laundry - Sala	0.00	28,404.94	0.00	28,404.94
6073	Housekeeping & Laundry:Laundry Suppl	0.00	4,225.07	0.00	4,225.07
6074	Housekeeping & Laundry:Linen & Beddir	0.00	1,122.57	0.00	1,122.57
6075	Housekeeping & Laundry:Housekeeping	0.00	54,343.74	0.00	54,343.74
6081	Indirect Salaries:COTA Salary - Indirect	0.00	39,631.97	0.00	39,631.97
6082	Indirect Salaries:PTA Salary - Indirect	0.00	47,455.49	0.00	47,455.49
6083	Indirect Salaries:SLP Salary - Indirect	0.00	19,775.71	0.00	19,775.71
6092	Insurance Expense:Group Health Ins	0.00	42,686.48	0.00	42,686.48
6094	Property Insurance	0.00	6,231.49	0.00	6,231.49
6095	Insurance Expense:Other - Ins.	0.00	14,888.54	0.00	14,888.54
6098	Insurance Expense:Workers' Compensa	0.00	13,995.00	0.00	13,995.00
6110	Finance Charges	0.00	40.00	0.00	40.00
6115	Lease Expense	0.00	250,000.00	0.00	250,000.00
6153	License & Dues Non - PT	0.00	4,445.22	0.00	4,445.22
6172	Medicaid Expenses:Pharmacy - Medica	0.00	1,003.61	0.00	1,003.61
6185	Medicaid Expenses:Lab - Medicaid	0.00	92.93	0.00	92.93
6201	Medicare Expenses:Pharmacy - Medicar	0.00	16,534.69	0.00	16,534.69
6204	Medicare Expenses:Lab - Medicare A	0.00	1,874.11	0.00	1,874.11
6205	Medicare Expenses:Radiology - Medicar	0.00	1,745.81	0.00	1,745.81
6280	Nursing Expenses	0.00	32.00	0.00	32.00
6281	Nursing Expenses:CNA Salaries	0.00	193,429.03	0.00	193,429.03
6282	Nursing Expenses:Direct Nursing - Salar	0.00	35,241.12	0.00	35,241.12
6283	Nursing Expenses:LPN - Salaries	0.00	104,569.52	0.00	104,569.52
6284	Nursing Expenses:RN - Salaries	0.00	102,151.97	0.00	102,151.97
6285	Nursing Expenses:Purch Serv - LPN	0.00	90,598.98	0.00	90,598.98
6286	Nursing Expenses:Purch Serv - RN	0.00	51,319.07	0.00	51,319.07
6287	Nursing Expenses:Supplies - Nursing	0.00	24,567.25	0.00	24,567.25
6288	Nursing Expenses:Purch Serv - CNA	0.00	35,003.70	0.00	35,003.70
6289	Other Employee Benefits	0.00	620.48	0.00	620.48
6290	Employee benefits:Group term life insura	0.00	9,819.92	0.00	9,819.92
6291	Managerial and Administrative:Administr	0.00	25,401.84	0.00	25,401.84
6293	Managerial and Administrative:Clerical S	0.00	31,314.04	0.00	31,314.04
6295	Managerial and Administrative:Social Se	0.00	44,016.26	0.00	44,016.26
6296	Managerial and Administrative:Medical C	0.00	6,604.34	0.00	6,604.34
6301	Office Supplies & Expense	0.00	8,168.92	0.00	8,168.92
6302	Postage Expense	0.00	726.59	0.00	726.59
6303	Business Computer Software Expenses	0.00	27,590.98	0.00	27,590.98
6305	Payroll Service	0.00	3,419.06	0.00	3,419.06
6330	Plant Expenses	0.00	400.00	0.00	400.00
6331	Plant Expenses:Salaries - Plant	0.00	18,714.77	0.00	18,714.77
6332	Plant Expenses:Purch Serv - Plant	0.00	16,538.01	0.00	16,538.01
6333	Plant Expenses:Supplies - Plant	0.00	3,412.13	0.00	3,412.13
6334	Plant Expenses:Maintenance Service Cc	0.00	11,065.99	0.00	11,065.99
6500	Professional Development	0.00	732.65	0.00	732.65
6530	Professional Fees	0.00	11,962.50	0.00	11,962.50
6533	Professional Fees:Legal	0.00	2,588.51	0.00	2,588.51
6534	Professional Fees:Medical Records Con	0.00	14,483.53	0.00	14,483.53
6535	Professional Fees:Pharmacy Consultant	0.00	1,522.34	0.00	1,522.34
6541	Recreational Therapy:Purch Services - F	0.00	1,290.00	0.00	1,290.00
6542	Recreational Therapy:Salaries - Rec The	0.00	18,668.71	0.00	18,668.71
6543	Recreational Therapy:Supplies - Rec The	0.00	1,646.88	0.00	1,646.88
6564	SCO Expenses:Lab - SCO	0.00	19.23	0.00	19.23
6569	SCO Expenses:Pharmacy - SCO	0.00	(183.23)	0.00	(183.23)
6882	Tax Expense:FUTA Expense	0.00	9,649.33	0.00	9,649.33
6883	Tax Expense:Payroll Taxes Total	0.00	58,414.15	0.00	58,414.15
6884	Tax Expense:Property Taxes	0.00	2,986.53	0.00	2,986.53
6887	Tax Expense:Unemployment - State	0.00	15,822.74	0.00	15,822.74
6888	Tax Expense:User Fee Tax	0.00	38,717.90	0.00	38,717.90
6891	Telephone	0.00	7,646.24	0.00	7,646.24
6901	Utilities:Communications (Comcast)	0.00	10,717.56	0.00	10,717.56
6902	Utilities:Electricity	0.00	20,526.54	0.00	20,526.54
6903	Utilities:Gas	0.00	11,978.96	0.00	11,978.96
6904	Utilities:Water & Sewerage	0.00	9,329.93	0.00	9,329.93
7600	MassHealth Other Income	0.00	(24,399.01)	0.00	(24,399.01)
7800	Reconciliation Discrepancies	0.00	416.23	0.00	416.23
Subtotal [2]	Income Statement	0.00	(69,537.03)	0.00	(69,537.03)
Total [TB]	Trial Balance	0.00	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Tickmarks

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Client: **A570944 - Lynn Healthcare Solutions LLC**
Engagement: **MDMC 2022 - Abbott Skilled Nursing & Rehab**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - SNF-CR Gropings**

Account	Description	MCAID 12/31/2022	1st PP- 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1011	Webster Bank Checking	106,387.29	0.00
Subtotal : None		106,387.29	0.00
Total [S6L1.1C1]	Cash and Cash Equivalents	106,387.29	0.00
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
1061	A/R:A/R - Private Pay	40,221.06	0.00
1064	A/R:A/R - Patient Liability	6,140.09	0.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		46,361.15	0.00
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
1075	A/R:A/R - Insurance	68,067.85	0.00
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		68,067.85	0.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
1062	A/R:A/R - Medicare A	450,266.55	0.00
1084	A/R:A/R - Medicare B	6,620.27	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		456,886.82	0.00
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
1063	A/R:A/R - Medicaid	371,181.97	0.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		371,181.97	0.00
Subgroup : [S6L1.5C1A/R Mass Senior Care Organization			
1065	A/R:A/R - SCO	137,032.90	0.00
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		137,032.90	0.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,079,530.69	0.00
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1280	Prepaid Insurance	35,160.05	0.00
Subtotal : None		35,160.05	0.00
Total [S6L1.13C1]	Prepaid Insurance	35,160.05	0.00
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
1031	Resident Personal Needs	1,948.43	0.00
Subtotal : None		1,948.43	0.00
Total [S6L1.17C1]	Other Current Assets	1,948.43	0.00
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1] Equipment Cost			
1651	Equipment	252,000.00	0.00
Subtotal [S6L2.4C1A] Equipment Cost		252,000.00	0.00
Subgroup : [S6L2.4C1A/D Equipment			
1652	Acc Dep - Equipment	(12,600.00)	0.00
Subtotal [S6L2.4C1b] A/D Equipment		(12,600.00)	0.00
Total [S6L2.4C1]	Equipment	239,400.00	0.00
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C1] Organization Expense			
1677	Set Up Costs	42,016.12	0.00
Subtotal [S6L3.3C1A] Organization Expense		42,016.12	0.00

Subgroup : [S6L3.3C1]Purchased Goodwill			
1675	Goodwill	191,666.67	0.00
Subtotal [S6L3.3C1B] Purchased Goodwill		191,666.67	0.00
Total [S6L3.3C1] Other Deferred Charges and Non Curr		233,682.79	0.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2000	Accounts Payable (A/P)	(174,689.46)	0.00
2051	Insurance Note Payable	(28,865.13)	0.00
Subtotal : None		(203,554.59)	0.00
Total [S6L5.1C1] Trade Payable		(203,554.59)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1]Accrued Salaaries			
2190	Accrued Salaries	(77,368.29)	0.00
2191	Accrued Vacation	(13,228.06)	0.00
Subtotal [S6L5.7C1A] Accrued Salaaries		(90,596.35)	0.00
Subgroup : [S6L5.7C1]Accrued Pauroll Taxes Payable			
2214	Accrued Payroll Taxes	(7,364.68)	0.00
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(7,364.68)	0.00
Subgroup : [S6L5.7C1]Other Payroll Liabilities			
1170.01	Due From Employees	(13,805.30)	0.00
2218	AFLAC	(8,596.07)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(22,401.37)	0.00
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(120,362.40)	0.00
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2010	Deferred Revenue	(9,090.70)	0.00
Subtotal : None		(9,090.70)	0.00
Total [S6L5.10C1] Other Current Liabilities		(9,090.70)	0.00
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
1760	Due from Lynn Properties	(680,365.00)	0.00
1770	Due from Billerica LLC	(100,000.00)	0.00
1780	Due from Wellesley LLC	(338,199.53)	0.00
1790	Due from Marblehead Solutions LLC	(175,000.00)	0.00
Subtotal : None		(1,293,564.53)	0.00
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(1,293,564.53)	0.00
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
4127	Private Insurance Revenue:General - Pri	(516,234.96)	0.00
Subtotal : None		(516,234.96)	0.00
Total [S2L1.1C1] Private Pay		(516,234.96)	0.00
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
4001	Medicare Revenue:Medicare A	(379,240.00)	0.00
4002	Medicare Revenue:C/A Medicare A - Roc	(125,097.55)	0.00
Subtotal : None		(504,337.55)	0.00
Total [S2L1.4C1] Medicare-Fee-For-Service		(504,337.55)	0.00
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
4051	Medicaid Revenue:Medicaid	(237,883.62)	0.00
4054	Medicaid Revenue:Hospice Medicaid	(160,217.96)	0.00
Subtotal : None		(398,101.58)	0.00
Total [S2L1.6C1] MassHealth Fee-for-Service		(398,101.58)	0.00
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			

4003	Medicare Revenue:SCO Medicare	(48,525.32)	0.00
4053	Medicaid Revenue:SCO Medicaid	(256,866.24)	0.00
Subtotal : None		(305,391.56)	0.00
Total [S2L1.8C1]	Senior Care Options	(305,391.56)	0.00
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
3023.01	Mediciad Resource Revenue	(119,133.00)	0.00
Subtotal : None		(119,133.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(119,133.00)	0.00
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
4007	Medicare Revenue:Lab - Medicare A	(7,879.31)	0.00
4008	Medicare Revenue:Pharmacy - Medicare	(16,534.69)	0.00
4011	Medicare Revenue:Radiology - Medicare	(1,745.81)	0.00
4012	Medicare Revenue:P/T - Medicare A	(24,898.74)	0.00
4013	Medicare Revenue:O/T - Medicare A	(32,270.43)	0.00
4014	Medicare Revenue:SLP - Medicare A	(17,436.52)	0.00
4018	Medicare Revenue:C/A Medicare A - Anc	100,765.50	0.00
4019	Medicare Revenue:P/T - Medicare B	(2,052.08)	0.00
4020	Medicare Revenue:O/T - Medicare B	(2,043.32)	0.00
4021	Medicare Revenue:SLP - Medicare B	(5,049.48)	0.00
4022	Medicare Revenue:C/A Medicare B - Anc	818.82	0.00
4023	Medicare Revenue:Pharmacy - Medicare	(1,272.68)	0.00
4027	Medicare Revenue:Radiology Medicare -	(95.00)	0.00
4028	Medicare Revenue:P/T Medicare - HMO	(3,328.28)	0.00
4029	Medicare Revenue:O/TMedicare - HMO	(5,704.50)	0.00
4030	Medicare Revenue:SLP Medicare - HMO	(3,246.28)	0.00
4034	Medicare Revenue:C/A Medicare Ancillai	10,882.87	0.00
4142	SCO Revenue:PharmacySCO	824.10	0.00
4145	SCO Revenue:Lab - SCO	(224.03)	0.00
4147	SCO Revenue:P/T - SCO	(3,128.65)	0.00
4148	SCO Revenue:O/T - SCO	(4,575.06)	0.00
4149	SCO Revenue:SLP - SCO	(1,357.56)	0.00
4153	SCO Revenue:C/A SCO - Ancillaries	6,760.03	0.00
4172	Hospice Revenue:Pharmacy - Hospice	(837.19)	0.00
4175	Hospice Revenue:Lab - Hospice	(286.27)	0.00
4184	Hospice Revenue:C/A Hospice Ancillarie	1,123.46	0.00
6058	HMO Expense:Radiology - HMO	95.00	0.00
Subtotal : None		(12,696.10)	0.00
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(12,696.10)	0.00
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
7600	MassHealth Other Income	(24,399.01)	0.00
Subtotal : None		(24,399.01)	0.00
Total [S2L3.2C1]	Endowment & Other Non Recoverabl	(24,399.01)	0.00
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
6282	Nursing Expenses:Direct Nursing - Salari	35,241.12	0.00
Subtotal : None		35,241.12	0.00
Total [S3L1.1C1]	Director of Nurses Salary	35,241.12	0.00
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
6284	Nursing Expenses:RN - Salaries	102,151.97	0.00
Subtotal : None		102,151.97	0.00
Total [S3L1.7C1]	Registered Nurses Salaries	102,151.97	0.00
Group : [S3L1.10C1] Registered Nurses Purchased Service Per Diem			
Subgroup : None			
6286	Nursing Expenses:Purch Serv - RN	51,319.07	0.00
Subtotal : None		51,319.07	0.00
Total [S3L1.10C1]	Registered Nurses Purchased Service	51,319.07	0.00

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
6283	Nursing Expenses:LPN - Salaries	104,569.52	0.00
Subtotal : None		104,569.52	0.00
Total [S3L1.12C1] Licensed Practical Nurses Salary		104,569.52	0.00
Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem			
Subgroup : None			
6285	Nursing Expenses:Purch Serv - LPN	90,598.98	0.00
Subtotal : None		90,598.98	0.00
Total [S3L1.15C1] Licensed Practical Nurses Purchased		90,598.98	0.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
6281	Nursing Expenses:CNA Salaries	193,429.03	0.00
Subtotal : None		193,429.03	0.00
Total [S3L1.17C1] Certified Nurses Aides Salaries		193,429.03	0.00
Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem			
Subgroup : None			
6288	Nursing Expenses:Purch Serv - CNA	35,003.70	0.00
Subtotal : None		35,003.70	0.00
Total [S3L1.20C1] Certified Nurses Aides Purchased Ser		35,003.70	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1]Administrator Salaries			
6291	Managerial and Administrative:Administr	25,401.84	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		25,401.84	0.00
Total [S3L2.1C1] Administration Salaries		25,401.84	0.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
6293	Managerial and Administrative:Clerical S	31,314.04	0.00
Subtotal : None		31,314.04	0.00
Total [S3L2.7C1] Clerical Staff Salaries		31,314.04	0.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
6303	Business Computer Software Expenses	27,590.98	0.00
6305	Payroll Service	3,419.06	0.00
Subtotal : None		31,010.04	0.00
Total [S3L2.11C1] Electronic Data Processing, Payroll &		31,010.04	0.00
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
6022	Bank Fees	147.10	0.00
6301	Office Supplies & Expense	8,168.92	0.00
6302	Postage Expense	726.59	0.00
Subtotal : None		9,042.61	0.00
Total [S3L2.12C1] Office Supplies		9,042.61	0.00
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
6891	Telephone	7,646.24	0.00
Subtotal : None		7,646.24	0.00
Total [S3L2.13C1] Telecommunications (e.g. Internet & P		7,646.24	0.00
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
6500	Professional Development	732.65	0.00
Subtotal : None		732.65	0.00
Total [S3L2.15C1] Travel, Conventions & Meetings		732.65	0.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
6001	Advertising/Promotional Expenses:Help \	40.38	0.00

Subtotal : None		40.38	0.00
Total [S3L2.16C1]	Advertising: Help Wanted	40.38	0.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
6095	Insurance Expense:Other - Ins.	14,888.54	0.00
Subtotal : None		14,888.54	0.00
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	14,888.54	0.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
6011	Amortization Expenses:Goodwill - Amort	8,333.33	0.00
6012	Amortization Expenses:Set Up Costs - Ai	1,448.88	0.00
6530	Professional Fees	11,962.50	0.00
7800	Reconciliation Discrepancies	416.23	0.00
Subtotal : None		22,160.94	0.00
Total [S3L2.22C1]	Other A & G Expenses	22,160.94	0.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
6003	Advertising/Promotional Expenses:Marke	800.00	0.00
Subtotal : None		800.00	0.00
Total [S3L2B.1C1]	Advertising Marketing	800.00	0.00
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
6153	License & Dues Non - PT	4,445.22	0.00
Subtotal : None		4,445.22	0.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related t	4,445.22	0.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
6533	Professional Fees:Legal	2,588.51	0.00
Subtotal : None		2,588.51	0.00
Total [S3L2B.6C1]	Legal: Other	2,588.51	0.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
6110	Finance Charges	40.00	0.00
Subtotal : None		40.00	0.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including I	40.00	0.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
6888	Tax Expense:User Fee Tax	38,717.90	0.00
Subtotal : None		38,717.90	0.00
Total [S3L2B.15C1]	User Fee Assessment	38,717.90	0.00
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
6331	Plant Expenses:Salaries - Plant	18,714.77	0.00
Subtotal : None		18,714.77	0.00
Total [S3L3.5C1]	Plant Operations: Salaires	18,714.77	0.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
6332	Plant Expenses:Purch Serv - Plant	16,538.01	0.00
6334	Plant Expenses:Maintenance Service Co	11,065.99	0.00
Subtotal : None		27,604.00	0.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	27,604.00	0.00
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
6330	Plant Expenses	400.00	0.00
6333	Plant Expenses:Supplies - Plant	3,412.13	0.00
Subtotal : None		3,812.13	0.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	3,812.13	0.00

Group : [S3L3.10C1] Plant Operatins: Utilities

Subgroup : None

6902	Utilities:Electricity	20,526.54	0.00
6903	Utilities:Gas	11,978.96	0.00
6904	Utilities:Water & Sewerage	9,329.93	0.00
Subtotal : None		41,835.43	0.00
Total [S3L3.10C1]	Plant Operatins: Utilities	41,835.43	0.00

Group : [S3L3.16C1] Dietician: Purchased Service

Subgroup : None

6042	Dietary Expenses:Purch Serv - Dietician	4,425.00	0.00
Subtotal : None		4,425.00	0.00
Total [S3L3.16C1]	Dietician: Purchased Service	4,425.00	0.00

Group : [S3L3.18C1] Dietary: Salaries

Subgroup : None

6044	Dietary Expenses:Salaries- Dietary	85,414.25	0.00
Subtotal : None		85,414.25	0.00
Total [S3L3.18C1]	Dietary: Salaries	85,414.25	0.00

Group : [S3L3.21C1] Dietary: Food

Subgroup : None

6043	Dietary Expenses:Raw Food - Dietary	55,274.91	0.00
Subtotal : None		55,274.91	0.00
Total [S3L3.21C1]	Dietary: Food	55,274.91	0.00

Group : [S3L3.23C1] Dietary: Supplies & Expenses

Subgroup : None

6045	Dietary Expenses:Supplies - Dietary	5,137.60	0.00
Subtotal : None		5,137.60	0.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	5,137.60	0.00

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries

Subgroup : [S3L3.24C Housekeeping Salries

6072	Housekeeping & Laundry:Laundry - Salaries	28,404.94	0.00
6075	Housekeeping & Laundry:Housekeeping	54,343.74	0.00
Subtotal [S3L3.24C1A Housekeeping Salries		82,748.68	0.00
Total [S3L3.24C1] Housekeeping / Laundry: Salaries		82,748.68	0.00

Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense

Subgroup : [S3L3.28C Housekeeping Supplies & Expenses

6071	Housekeeping & Laundry:Housekeeping	3,899.70	0.00
6073	Housekeeping & Laundry:Laundry Supplies	4,225.07	0.00
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		8,124.77	0.00
Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		8,124.77	0.00

Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding

Subgroup : None

6074	Housekeeping & Laundry:Linen & Bedding	1,122.57	0.00
Subtotal : None		1,122.57	0.00
Total [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding		1,122.57	0.00

Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service

Subgroup : None

6534	Professional Fees:Medical Records Consultation	14,483.53	0.00
Subtotal : None		14,483.53	0.00
Total [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service		14,483.53	0.00

Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6295	Managerial and Administrative:Social Services	44,016.26	0.00
Subtotal : None		44,016.26	0.00
Total [S3L3.48C1] Social Service Worker: Salaries		44,016.26	0.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
6081	Indirect Salaries:COTA Salary - Indirect	39,631.97	0.00
6082	Indirect Salaries:PTA Salary - Indirect	47,455.49	0.00
6083	Indirect Salaries:SLP Salary - Indirect	19,775.71	0.00
Subtotal : None		106,863.17	0.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	106,863.17	0.00
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
6542	Recreational Therapy:Salaries - Rec The	18,668.71	0.00
Subtotal : None		18,668.71	0.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	18,668.71	0.00
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
6541	Recreational Therapy:Purch Services - R	1,290.00	0.00
6901	Utilities:Communications (Comcast)	10,717.56	0.00
Subtotal : None		12,007.56	0.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	12,007.56	0.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
6543	Recreational Therapy:Supplies - Rec The	1,646.88	0.00
Subtotal : None		1,646.88	0.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	1,646.88	0.00
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
6296	Managerial and Administrative:Medical D	6,604.34	0.00
Subtotal : None		6,604.34	0.00
Total [S3L3.82C1]	Physician Services: Medical Director	6,604.34	0.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
6055	HMO Expense:Pharmacy - HMO	1,075.01	0.00
6172	Medicaid Expenses:Pharmacy - Medicaic	1,003.61	0.00
6185	Medicaid Expenses:Lab - Medicaid	92.93	0.00
6201	Medicare Expenses:Pharmacy - Medicar	16,534.69	0.00
6204	Medicare Expenses:Lab - Medicare A	1,874.11	0.00
6205	Medicare Expenses:Radiology - Medicar	1,745.81	0.00
6564	SCO Expenses:Lab - SCO	19.23	0.00
6569	SCO Expenses:Pharmacy - SCO	(183.23)	0.00
Subtotal : None		22,162.16	0.00
Total [S3L3.87C1]	Legend Drugs	22,162.16	0.00
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
6280	Nursing Expenses	32.00	0.00
6287	Nursing Expenses:Supplies - Nursing	24,567.25	0.00
Subtotal : None		24,599.25	0.00
Total [S3L3.89C1]	House Supplies Not Resold	24,599.25	0.00
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
6535	Professional Fees:Pharmacy Consultant	1,522.34	0.00
Subtotal : None		1,522.34	0.00
Total [S3L3.92C1]	Pharmacy Consultant	1,522.34	0.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Equipment Depreciation			
6032	Depreciation Expenses:Equip - Dep	12,600.00	0.00
Subtotal [S3L4.1C1C] Equipment Depreciation		12,600.00	0.00
Total [S3L4.1C1]	Depreciaton	12,600.00	0.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			

Subgroup : None			
6094	Property Insurance	6,231.49	0.00
Subtotal : None		6,231.49	0.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	6,231.49	0.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
6884	Tax Expense:Property Taxes	2,986.53	0.00
Subtotal : None		2,986.53	0.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	2,986.53	0.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
6115	Lease Expense	250,000.00	0.00
Subtotal : None		250,000.00	0.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	250,000.00	0.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
6092	Insurance Expense:Group Health Ins	42,686.48	0.00
6290	Employee benefits:Group term life insura	9,819.92	0.00
Subtotal : None		52,506.40	0.00
Total [CLA-53.01]	LA-Group Health/Life	52,506.40	0.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
6289	Other Employee Benefits	620.48	0.00
Subtotal : None		620.48	0.00
Total [CLA-53.03]	LA-Employee Benefits	620.48	0.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
6882	Tax Expense:FUTA Expense	9,649.33	0.00
6883	Tax Expense:Payroll Taxes Total	58,414.15	0.00
6887	Tax Expense:Unemployment - State	15,822.74	0.00
Subtotal : None		83,886.22	0.00
Total [CLA-53.04]	LA-Payroll Taxes	83,886.22	0.00
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
6098	Insurance Expense:Workers' Compensal	13,995.00	0.00
Subtotal : None		13,995.00	0.00
Total [CLA-53.05]	LA-Workers Comp	13,995.00	0.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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