

Client: **A570944 - Lynn Healthcare Solutions LLC**
Engagement: **MDMC 2023 - Abbott Skilled Nursing & Rehab**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB report**

Account	Description	1st PP- 12/31/2022	UNADJ 12/31/2023	JE Ref #	Mcaid JE 12/31/2023	MCAID 12/31/2023
Group : [TB]						
Subgroup : [1]						
	Trial Balance					
	Balance Sheet					
1011	Webster Bank Checking	106,387.29	307,442.80		0.00	307,442.80
1031	Resident Personal Needs	1,948.43	31,834.08		0.00	31,834.08
1061	A/R:A/R - Private Pay	40,221.06	108,480.94		0.00	108,480.94
1062	A/R:A/R - Medicare A	450,266.55	106,057.66		0.00	106,057.66
1063	A/R:A/R - Medicaid	371,181.97	134,069.21		0.00	134,069.21
1064	A/R:A/R - Patient Liability	6,140.09	54,022.12		0.00	54,022.12
1065	A/R:A/R - SCO	137,032.90	205,800.13		0.00	205,800.13
1075	A/R:A/R - Insurance	68,067.85	100,141.52		0.00	100,141.52
1084	A/R:A/R - Medicare B	6,620.27	5,788.28		0.00	5,788.28
1140	Reserve for Bad Debt	0.00	(20,000.00)		0.00	(20,000.00)
1170.01	Due From Employees	(13,805.30)	0.00		0.00	0.00
1280	Prepaid Insurance	35,160.05	21,409.74		0.00	21,409.74
1651	Equipment	252,000.00	252,000.00		0.00	252,000.00
1652	Acc Dep - Equipment	(12,600.00)	(37,799.02)		0.00	(37,799.02)
1675	Goodwill	191,666.67	171,666.67		0.00	171,666.67
1677	Set Up Costs	42,016.12	0.00		0.00	0.00
1760	Due from Lynn Properties	(680,365.00)	(1,063,165.00)		0.00	(1,063,165.00)
1770	Due from Billerica LLC	(100,000.00)	0.00		0.00	0.00
1780	Due from Wellesley LLC	(338,199.53)	(70,149.83)		0.00	(70,149.83)
1790	Due from Marblehead Solutions LLC	(175,000.00)	0.00		0.00	0.00
1800	Mortgage Acquisition Costs	0.00	39,407.75		0.00	39,407.75
2000	Accounts Payable	(174,689.46)	(105,470.24)		0.00	(105,470.24)
2010	Deferred Revenue	(9,090.70)	(3,413.90)		0.00	(3,413.90)
2041	Accrued Expenses	0.00	(101,090.14)		0.00	(101,090.14)
2051	Insurance Note Payable	(28,865.13)	(17,841.45)		0.00	(17,841.45)
2190	Accrued Salaries	(77,368.29)	(94,951.29)		0.00	(94,951.29)
2191	Accrued Vacation	(13,228.06)	(18,755.94)		0.00	(18,755.94)
2214	Accrued Payroll Taxes	(7,364.68)	(9,648.00)		0.00	(9,648.00)
2218	AFLAC	(8,596.07)	0.00		0.00	0.00
2250	PNA Funds Held	0.00	(31,834.08)		0.00	(31,834.08)
3300	Retained Earnings	0.00	(50,746.52)		0.00	(50,746.52)
Subtotal [1]	Balance Sheet	69,537.03	(86,744.51)		0.00	(86,744.51)
Subgroup : [2]						
	Income Statement					
3023.01	Medicaid Resource Revenue	(119,133.00)	0.00		0.00	0.00
4001	Medicare Revenue:Medicare A	(379,240.00)	(912,540.92)		0.00	(912,540.92)
4002	Medicare Revenue:C/A Medicare A - Ro	(125,097.55)	(373,903.07)		0.00	(373,903.07)
4003	Medicare Revenue:SCO Medicare	(48,525.32)	(246,423.51)		0.00	(246,423.51)
4005	Medicare Revenue:C/A Medicare HMO F	0.00	(24,180.00)		0.00	(24,180.00)
4007	Medicare Revenue:Lab - Medicare A	(7,879.31)	(7,983.73)		0.00	(7,983.73)
4008	Medicare Revenue:Pharmacy - Medicare	(16,534.69)	(47,441.91)		0.00	(47,441.91)
4011	Medicare Revenue:Radiology - Medicare	(1,745.81)	(3,198.31)		0.00	(3,198.31)
4012	Medicare Revenue:P/T - Medicare A	(24,898.74)	(61,194.80)		0.00	(61,194.80)
4013	Medicare Revenue:O/T - Medicare A	(32,270.43)	(58,662.47)		0.00	(58,662.47)
4014	Medicare Revenue:SLP - Medicare A	(17,436.52)	(41,866.30)		0.00	(41,866.30)
4018	Medicare Revenue:C/A Medicare A - An	100,765.50	220,347.52		0.00	220,347.52
4019	Medicare Revenue:P/T - Medicare B	(2,052.08)	(8,664.77)		0.00	(8,664.77)
4020	Medicare Revenue:O/T - Medicare B	(2,043.32)	(10,751.83)		0.00	(10,751.83)
4021	Medicare Revenue:SLP - Medicare B	(5,049.48)	(17,541.12)		0.00	(17,541.12)
4022	Medicare Revenue:C/A Medicare B - An	818.82	5,012.58		0.00	5,012.58
4023	Medicare Revenue:Pharmacy - Medicare	(1,272.68)	(14,619.65)		0.00	(14,619.65)
4027	Medicare Revenue:Radiology Medicare -	(95.00)	(760.00)		0.00	(760.00)
4028	Medicare Revenue:P/T Medicare - HMO	(3,328.28)	(20,002.31)		0.00	(20,002.31)
4029	Medicare Revenue:O/T Medicare - HMO	(5,704.50)	(20,203.11)		0.00	(20,203.11)
4030	Medicare Revenue:SLP Medicare - HMC	(3,246.28)	2,165.28		0.00	2,165.28
4034	Medicare Revenue:C/A Medicare Ancilla	10,882.87	62,525.20		0.00	62,525.20
4051	Medicaid Revenue:Medicaid	(237,883.62)	(1,732,711.40)		0.00	(1,732,711.40)
4052	Medicaid Revenue:C/AMedicaid Room &	0.00	(0.20)		0.00	(0.20)
4053	Medicaid Revenue:SCO Medicaid	(256,866.24)	(426,323.38)		0.00	(426,323.38)
4054	Medicaid Revenue:Hospice Medicaid	(160,217.96)	(278,864.02)		0.00	(278,864.02)
4104	Private Insurance Revenue:Pharmacy - I	0.00	1,381.00		0.00	1,381.00
4110	Private Insurance Revenue:Lab - Private	0.00	(25.00)		0.00	(25.00)
4116	Private Insurance Revenue:SLP - Private	0.00	(2,583.36)		0.00	(2,583.36)
4127	Private Insurance Revenue:General - Pri	(516,234.96)	(988,407.41)		0.00	(988,407.41)
4141	SCO Revenue:C/A SCO Room & Board	0.00	182.95		0.00	182.95
4142	SCO Revenue:PharmacySCO	824.10	(1,413.20)		0.00	(1,413.20)
4145	SCO Revenue:Lab - SCO	(224.03)	(100.00)		0.00	(100.00)
4147	SCO Revenue:P/T - SCO	(3,128.65)	(14,763.13)		0.00	(14,763.13)
4148	SCO Revenue:O/T - SCO	(4,575.06)	(16,014.65)		0.00	(16,014.65)
4149	SCO Revenue:SLP - SCO	(1,357.56)	(10,568.54)		0.00	(10,568.54)

4153	SCO Revenue:C/A SCO - Ancillaries	6,760.03	35,457.18	0.00	35,457.18
4172	Hospice Revenue:Pharmacy - Hospice	(837.19)	(2,888.96)	0.00	(2,888.96)
4175	Hospice Revenue:Lab - Hospice	(286.27)	(579.25)	0.00	(579.25)
4176	Hospice Revenue:Radiology- Hospice	0.00	(285.00)	0.00	(285.00)
4184	Hospice Revenue:C/A Hospice Ancillarie	1,123.46	3,753.21	0.00	3,753.21
6001	Advertising/Promotional Expenses:Help	40.38	7,247.30	0.00	7,247.30
6003	Advertising/Promotional Expenses:Marke	800.00	1,217.88	0.00	1,217.88
6011	Amortization Expenses:Goodwill - Amort	8,333.33	20,000.00	0.00	20,000.00
6012	Amortization Expenses:Set Up Costs - A	1,448.88	2,608.37	0.00	2,608.37
6020	Bad Debt Expense (Credit Loss)	0.00	189,998.23	0.00	189,998.23
6022	Bank Fees	147.10	0.00	0.00	0.00
6025	Bookkeeping Service	0.00	322.50	0.00	322.50
6027	Computer Services	0.00	997.43	0.00	997.43
6032	Depreciation Expenses:Equip - Dep	12,600.00	25,200.00	0.00	25,200.00
6040	Dietary Expenses	0.00	74.74	0.00	74.74
6042	Dietary Expenses:Purch Serv - Dietician	4,425.00	19,113.44	0.00	19,113.44
6043	Dietary Expenses:Raw Food - Dietary	55,274.91	161,322.17	0.00	161,322.17
6044	Dietary Expenses:Salaries- Dietary	85,414.25	219,934.49	0.00	219,934.49
6045	Dietary Expenses:Supplies - Dietary	5,137.60	28,105.85	0.00	28,105.85
6055	HMO Expense:Pharmacy - HMO	1,075.01	0.00	0.00	0.00
6058	HMO Expense:Radiology - HMO	95.00	0.00	0.00	0.00
6071	Housekeeping & Laundry:Housekeeping	3,899.70	35,946.77	0.00	35,946.77
6072	Housekeeping & Laundry:Laundry - Sala	28,404.94	60,832.32	0.00	60,832.32
6073	Housekeeping & Laundry:Laundry Suppl	4,225.07	5,991.26	0.00	5,991.26
6074	Housekeeping & Laundry:Linen & Beddir	1,122.57	3,924.15	0.00	3,924.15
6075	Housekeeping & Laundry:Housekeeping	54,343.74	122,392.51	0.00	122,392.51
6081	Indirect Salaries:COTA Salary - Indirect	39,631.97	96,781.41	0.00	96,781.41
6082	Indirect Salaries:PTA Salary - Indirect	47,455.49	115,321.43	0.00	115,321.43
6083	Indirect Salaries:SLP Salary - Indirect	19,775.71	51,135.19	0.00	51,135.19
6092	Insurance Expense:Group Health Ins	42,686.48	23,156.15	0.00	23,156.15
6094	Property Insurance	6,231.49	16,702.82	0.00	16,702.82
6095	Insurance Expense:Other - Ins.	14,888.54	34,274.97	0.00	34,274.97
6098	Insurance Expense:Workers' Compensa	13,995.00	36,819.00	0.00	36,819.00
6110	Finance Charges	40.00	0.00	0.00	0.00
6115	Lease Expense	250,000.00	600,000.00	0.00	600,000.00
6152	License & Dues P/T	0.00	2,395.00	0.00	2,395.00
6153	License & Dues Non - PT	4,445.22	9,745.19	0.00	9,745.19
6172	Medicaid Expenses:Pharmacy - Medicai	1,003.61	4,804.75	0.00	4,804.75
6185	Medicaid Expenses:Lab - Medicaid	92.93	0.00	0.00	0.00
6201	Medicare Expenses:Pharmacy - Medicar	16,534.69	48,424.36	0.00	48,424.36
6204	Medicare Expenses:Lab - Medicare A	1,874.11	8,581.86	0.00	8,581.86
6205	Medicare Expenses:Radiology - Medicar	1,745.81	13,445.66	0.00	13,445.66
6212	Medicare Expenses:SLP - Medicare A	0.00	582.93	0.00	582.93
6214	Medicare Expenses:Ambulance - Medica	0.00	289.38	0.00	289.38
6280	Nursing Expenses	32.00	204.95	0.00	204.95
6281	Nursing Expenses:CNA Salaries	193,429.03	537,480.77	0.00	537,480.77
6282	Nursing Expenses:Direct Nursing - Salar	35,241.12	81,599.43	0.00	81,599.43
6283	Nursing Expenses:LPN - Salaries	104,569.52	253,067.32	0.00	253,067.32
6284	Nursing Expenses:RN - Salaries	102,151.97	306,690.75	0.00	306,690.75
6285	Nursing Expenses:Purch Serv - LPN	90,598.98	85,202.89	0.00	85,202.89
6286	Nursing Expenses:Purch Serv - RN	51,319.07	358,987.03	0.00	358,987.03
6287	Nursing Expenses:Supplies - Nursing	24,567.25	64,539.99	0.00	64,539.99
6288	Nursing Expenses:Purch Serv - CNA	35,003.70	110,183.72	0.00	110,183.72
6289	Other Employee Benefits	620.48	0.00	0.00	0.00
6290	Employee benefits:Group term life insura	9,819.92	16,797.48	0.00	16,797.48
6291	Managerial and Administrative:Administr	25,401.84	64,426.47	0.00	64,426.47
6293	Managerial and Administrative:Clerical S	31,314.04	79,743.78	0.00	79,743.78
6295	Managerial and Administrative:Social Se	44,016.26	123,396.51	0.00	123,396.51
6296	Managerial and Administrative:Medical C	6,604.34	17,378.00	0.00	17,378.00
6297	Managerial and Administrative:MDS Co-r	0.00	41,137.00	0.00	41,137.00
6301	Office Supplies & Expense	8,168.92	29,721.93	0.00	29,721.93
6302	Postage Expense	726.59	3,228.88	0.00	3,228.88
6303	Business Computer Software Expenses	27,590.98	45,625.60	0.00	45,625.60
6305	Payroll Service	3,419.06	0.00	0.00	0.00
6320	Travel:Taxis or shared rides	0.00	62.86	0.00	62.86
6330	Plant Expenses	400.00	8,620.98	0.00	8,620.98
6331	Plant Expenses:Salaries - Plant	18,714.77	57,221.31	0.00	57,221.31
6332	Plant Expenses:Purch Serv - Plant	16,538.01	51,891.57	0.00	51,891.57
6333	Plant Expenses:Supplies - Plant	3,412.13	7,599.86	0.00	7,599.86
6334	Plant Expenses:Maintenance Service Cc	11,065.99	25,147.58	0.00	25,147.58
6335	Plant Expenses:Building Supplies & Mair	0.00	2,186.35	0.00	2,186.35
6500	Professional Development	732.65	2,394.00	0.00	2,394.00
6530	Professional Fees	11,962.50	3,675.00	0.00	3,675.00
6531	Professional Fees:Accounting	0.00	39,838.42	0.00	39,838.42
6533	Professional Fees:Legal	2,588.51	37,976.39	0.00	37,976.39
6534	Professional Fees:Medical Records Con	14,483.53	11,640.49	0.00	11,640.49
6535	Professional Fees:Pharmacy Consultant	1,522.34	357.50	0.00	357.50
6540	Recreational Therapy	0.00	828.64	0.00	828.64
6541	Recreational Therapy:Purch Services - F	1,290.00	3,775.00	0.00	3,775.00
6542	Recreational Therapy:Salaries - Rec The	18,668.71	68,440.88	0.00	68,440.88

6543	Recreational Therapy:Supplies - Rec The	1,646.88	5,079.42	0.00	5,079.42
6564	SCO Expenses:Lab - SCO	19.23	0.00	0.00	0.00
6569	SCO Expenses:Pharmacy - SCO	(183.23)	14,784.80	0.00	14,784.80
6573	SCO Expenses:Radiology - SCO	0.00	(3,558.00)	0.00	(3,558.00)
6882	Tax Expense:FUTA Expense	9,649.33	12,875.36	0.00	12,875.36
6883	Tax Expense:Payroll Taxes Total	58,414.15	171,302.70	0.00	171,302.70
6884	Tax Expense:Property Taxes	2,986.53	74,539.84	0.00	74,539.84
6887	Tax Expense:Unemployment - State	15,822.74	30,638.67	0.00	30,638.67
6888	Tax Expense:User Fee Tax	38,717.90	285,828.88	0.00	285,828.88
6891	Telephone	7,646.24	13,496.10	0.00	13,496.10
6901	Utilities:Communications (Comcast)	10,717.56	26,850.57	0.00	26,850.57
6902	Utilities:Electricity	20,526.54	22,852.26	0.00	22,852.26
6903	Utilities:Gas	11,978.96	65,476.87	0.00	65,476.87
6904	Utilities:Water & Sewerage	9,329.93	23,409.83	0.00	23,409.83
7000	Interest Income	0.00	(1,362.07)	0.00	(1,362.07)
7600	MassHealth Other Income	(24,399.01)	(144,712.50)	0.00	(144,712.50)
7800	Reconciliation Discrepancies	416.23	(4,418.99)	0.00	(4,418.99)
8000	Other Expense Sec 431	0.00	(457.68)	0.00	(457.68)
Subtotal [2]	Income Statement	(69,537.03)	86,744.51	0.00	86,744.51
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

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Client: **A570944 - Lynn Healthcare Solutions LLC**
Engagement: **MDMC 2023 - Abbott Skilled Nursing & Rehab**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	MCAID 12/31/2023	1st PP- 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1011	Webster Bank Checking	307,442.80	106,387.29
Subtotal : None		307,442.80	106,387.29
Total [S6L1.1C1]	Cash and Cash Equivalents	307,442.80	106,387.29
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	R Mass Senior Care Organization		
1061	A/R:A/R - Private Pay	108,480.94	40,221.06
1062	A/R:A/R - Medicare A	106,057.66	450,266.55
1063	A/R:A/R - Medicaid	134,069.21	371,181.97
1064	A/R:A/R - Patient Liability	54,022.12	6,140.09
1065	A/R:A/R - SCO	205,800.13	137,032.90
1075	A/R:A/R - Insurance	100,141.52	68,067.85
1084	A/R:A/R - Medicare B	5,788.28	6,620.27
Subtotal [S6L1.5C1H]	A/R Mass Senior Care Organization	714,359.86	1,079,530.69
Total [S6L1.5C1]	Payer Accounts Receivable	714,359.86	1,079,530.69
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140	Reserve for Bad Debt	(20,000.00)	0.00
Subtotal : None		(20,000.00)	0.00
Total [S6L1.6C1]	Less Reserve for Bad Debts	(20,000.00)	0.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1280	Prepaid Insurance	21,409.74	35,160.05
Subtotal : None		21,409.74	35,160.05
Total [S6L1.13C1]	Prepaid Insurance	21,409.74	35,160.05
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1A]	Equipment Cost		
1651	Equipment	252,000.00	252,000.00
Subtotal [S6L2.4C1A]	Equipment Cost	252,000.00	252,000.00
Subgroup : [S6L2.4C1B]	A/D Equipment		
1652	Acc Dep - Equipment	(37,799.02)	(12,600.00)
Subtotal [S6L2.4C1b]	A/D Equipment	(37,799.02)	(12,600.00)
Total [S6L2.4C1]	Equipment	214,200.98	239,400.00
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets		
Subgroup : [S6L3.3C1A]	Organization Expense		
1677	Set Up Costs	0.00	42,016.12
Subtotal [S6L3.3C1A]	Organization Expense	0.00	42,016.12
Subgroup : [S6L3.3C1B]	Purchased Goodwill		
1675	Goodwill	171,666.67	191,666.67
Subtotal [S6L3.3C1B]	Purchased Goodwill	171,666.67	191,666.67
Total [S6L3.3C1]	Other Deferred Charges and Non Current Assets	171,666.67	233,682.79
Group : [S6L3.5C1]	Mortgage Acquisition Costs		
Subgroup : None			
1800	Mortgage Acquisition Costs	39,407.75	0.00
Subtotal : None		39,407.75	0.00
Total [S6L3.5C1]	Mortgage Acquisition Costs	39,407.75	0.00
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
2000	Accounts Payable	(105,470.24)	(174,689.46)
2051	Insurance Note Payable	(17,841.45)	(28,865.13)
Subtotal : None		(123,311.69)	(203,554.59)

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