

Client: **A823332 - Lafayette Rehabilitation & Skilled Nursing Facility**
Engagement: **MDMC 2023 - Lafayette Rehab & Skilled Nursing Facility**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Worksheet: **M:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-MCD 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					
1032	Lansdale Resident Petty Cash	400.00	0.00		0.00	0.00
1059	Lafayette Petty Cash	0.00	2,000.00		0.00	2,000.00
1090	Lafayette Operating - Bankwell	83,097.14	19,145.74		0.00	19,145.74
1091	Lafayette Payroll - Bankwell	22,566.92	(934.05)		0.00	(934.05)
1100	Accounts Receivable - In-House	1,213,711.12	1,214,387.54		0.00	1,214,387.54
1101	Accounts Receivable - Ancillary	36,867.74	112,979.81		0.00	112,979.81
1199	Allowance For Doubtful Account	(8,715.17)	(83,913.86)		0.00	(83,913.86)
1232	Intercompany Receivable - Lafayette for	139,480.28	909,252.94		0.00	909,252.94
1234	Intercompany Receivable - Lafayette for	2,441.78	2,441.78		0.00	2,441.78
1300	Prepaid Expenses	4,345.93	7,874.80		0.00	7,874.80
1310	Prepaid Insurance	64,473.58	73,219.85		0.00	73,219.85
1515	Fixed Equipment	15,666.76	16,818.11		0.00	16,818.11
1525	Moveable Equipment	3,709.72	10,077.55		0.00	10,077.55
1530	Leasehold Improvements	1,383.43	80,227.75		0.00	80,227.75
1560	Capitalized Costs	22,205.97	38,006.08		0.00	38,006.08
1600	Accum. Depreciation	(604.13)	(6,854.46)		0.00	(6,854.46)
1640	Accum. Amortization	(434.54)	(3,030.29)		0.00	(3,030.29)
2000	Accounts Payable	(448,989.97)	(314,226.45)		0.00	(314,226.45)
2029	Credit Card Payable - Lafayette Amex	0.00	(10,677.02)		0.00	(10,677.02)
2231	Intercompany Payable - Lafayette owes I	(340,533.09)	(1,183,244.03)		0.00	(1,183,244.03)
2290	L&E	(111.65)	0.00		0.00	0.00
2291	Due To Prior Owner	5,699.37	161,504.60		0.00	161,504.60
2292	Due To Realty	(85,510.21)	(146,510.21)		0.00	(146,510.21)
2293	Unknown Deposits	0.00	(1,526.23)		0.00	(1,526.23)
2294.01	Due to/from PHM	(44,474.42)	(44,474.42)		0.00	(44,474.42)
2300	Accrued Expense	(83,330.87)	(197,760.25)		0.00	(197,760.25)
2301	Accrued Bed Tax Expense	33,425.69	(78,465.52)		0.00	(78,465.52)
2305	Accrued Payroll	(90,252.03)	(114,529.16)		0.00	(114,529.16)
2315	Accrued Real Estate Taxes	(10,000.00)	(38,223.62)		0.00	(38,223.62)
2335	Accrued PTO	(156,313.95)	(156,313.95)		0.00	(156,313.95)
2505	Line Of Credit	(350,000.00)	(250,000.00)		0.00	(250,000.00)
2520	Due To Medicaid	0.00	(98,124.58)		0.00	(98,124.58)
2525	Due To Insurance	0.00	1,166.96		0.00	1,166.96
2530	Due To Prior Owner	(4,024.48)	0.00		0.00	0.00
2540	Resident Refunds	0.00	(2,089.80)		0.00	(2,089.80)
2545	Due To Residents	1,769.89	0.00		0.00	0.00
2800	Retained Earnings	0.00	1,616.19		0.00	1,616.19
Subtotal [1]	Balance Sheet	27,950.81	(80,178.20)		0.00	(80,178.20)
Subgroup : [2]						
	Income Statement					
3110	Inc. Medicaid R&B	(947,195.21)	(2,429,423.52)		0.00	(2,429,423.52)
3110.01	Inc. Medicaid R&B - Prior Period Adjustr	21,572.22	(197,653.61)		0.00	(197,653.61)
3118	Inc. Medicaid Other	0.00	(116,384.00)		0.00	(116,384.00)
3200.01	Inc. Managed Medicaid - Prior Period Ad	0.00	(1,625.00)		0.00	(1,625.00)
3310	Inc. Mdcr A R&B	(224,965.67)	(1,266,223.24)		0.00	(1,266,223.24)
3310.01	Inc. Mdcr A R&B - Prior Period Adjustme	(1,312.88)	10,709.13		0.00	10,709.13
3320	Inc. Mdcr A 2% Sequestration	805.45	19,535.70		0.00	19,535.70
3360	Inc. Mgd Mdcr R&B	(14,430.00)	(37,999.00)		0.00	(37,999.00)
3360.01	Inc. Mgd Mdcr R&B - Prior Period Adjust	(9,620.00)	(11,388.00)		0.00	(11,388.00)
3410	Inc. Hmo R&B	(43,310.00)	(173,935.00)		0.00	(173,935.00)
3410.01	Inc. Hmo R&B - Prior Period Adjustment	4,070.00	(17,644.00)		0.00	(17,644.00)
3451	Inc. Private R&B	(571,240.00)	(1,539,785.00)		0.00	(1,539,785.00)
3451.01	Inc. Private R&B - Prior Period Adjustme	(3,624.00)	50,547.00		0.00	50,547.00
3510	Inc. Hospice R&B	(75,997.61)	(211,780.02)		0.00	(211,780.02)
3510.01	Inc. Hospice R&B - Prior Period Adjustm	(11,861.54)	45,896.04		0.00	45,896.04
3600	Inc. Medicare B	(36,867.74)	(77,807.33)		0.00	(77,807.33)
3600.01	Inc. Medicare B - Prior Period Adjustmen	0.00	(1,612.85)		0.00	(1,612.85)
3620	Inc. Medicare B 2% Sequ.	0.00	2,137.90		0.00	2,137.90
3700	Misc Income	0.00	(100.00)		0.00	(100.00)
3703	Interest Income	0.00	(4.21)		0.00	(4.21)
3710	Other Income	(125.00)	(1,422.35)		0.00	(1,422.35)
3810	Administrator - Wages	37,800.11	107,873.21		0.00	107,873.21
3810.01	Administrator - PTO	5,380.46	22,762.90		0.00	22,762.90
3810.04	Administrator - Payroll Taxes	3,912.05	10,698.99		0.00	10,698.99
3814	Business Office Manager - Wages	13,579.25	80,929.58		0.00	80,929.58
3814.01	Business Office Manager - PTO	3,658.14	7,400.20		0.00	7,400.20
3814.02	Business Office Manager - OT	0.00	1,593.79		0.00	1,593.79
3814.03	Business Office Manager - Bonus	0.00	2,566.28		0.00	2,566.28
3814.04	Business Office Manager - Payroll Taxes	1,806.50	7,792.06		0.00	7,792.06
3817	Receptionist - Wages	8,927.25	2,481.00		0.00	2,481.00

3817.01	Receptionist - PTO	834.00	237.00	0.00	237.00
3817.04	Receptionist - Payroll Taxes	1,054.94	273.59	0.00	273.59
3820	Cook - Wages	19,221.88	70,533.23	0.00	70,533.23
3820.01	Cook - PTO	964.26	4,981.17	0.00	4,981.17
3820.02	Cook - OT	2,143.33	12,415.50	0.00	12,415.50
3820.03	Cook - Bonus	0.00	1,206.46	0.00	1,206.46
3820.04	Cook - Payroll Taxes	2,220.53	7,419.56	0.00	7,419.56
3821	Dietary Aide - Wages	57,326.29	172,331.51	0.00	172,331.51
3821.01	Dietary Aide - PTO	1,897.18	8,828.71	0.00	8,828.71
3821.02	Dietary Aide - OT	2,859.54	1,041.45	0.00	1,041.45
3821.03	Dietary Aide - Bonus	6.71	4,008.47	0.00	4,008.47
3821.04	Dietary Aide - Payroll Taxes	6,516.92	17,101.89	0.00	17,101.89
3822	Dietary Supervisor - Wages	19,968.00	62,607.72	0.00	62,607.72
3822.01	Dietary Supervisor - PTO	2,413.71	7,847.87	0.00	7,847.87
3822.03	Dietary Supervisor - Bonus	1,200.00	0.00	0.00	0.00
3822.04	Dietary Supervisor - Payroll Taxes	2,017.89	4,872.71	0.00	4,872.71
3840	Maintenance Director - Wages	16,755.29	58,067.67	0.00	58,067.67
3840.01	Maintenance Director - PTO	1,640.00	5,123.57	0.00	5,123.57
3840.02	Maintenance Director - OT	0.00	1,991.25	0.00	1,991.25
3840.04	Maintenance Director - Payroll Taxes	1,904.46	5,473.79	0.00	5,473.79
3853	Physical Therapist - Wages	34,366.71	102,371.14	0.00	102,371.14
3853.01	Physical Therapist - PTO	3,344.14	13,308.86	0.00	13,308.86
3853.04	Physical Therapist - Payroll Taxes	3,136.20	8,527.11	0.00	8,527.11
3854	Physical Therapy Aide - Wages	9,471.22	25,156.77	0.00	25,156.77
3854.01	Physical Therapy Aide - PTO	0.00	1,156.00	0.00	1,156.00
3854.03	Physical Therapy Aide - Bonus	0.00	100.00	0.00	100.00
3854.04	Physical Therapy Aide - Payroll Taxes	1,037.40	2,463.70	0.00	2,463.70
3855	Occupational Therapist - Wages	10,899.39	49,269.81	0.00	49,269.81
3855.01	Occupational Therapist - PTO	1,243.35	5,597.17	0.00	5,597.17
3855.04	Occupational Therapist - Payroll Taxes	1,309.24	4,659.81	0.00	4,659.81
3856	Occupational Therapy Aide - Wages	288.75	0.00	0.00	0.00
3856.04	Occupational Therapy Aide - Payroll Tax	31.77	0.00	0.00	0.00
3857	Speech Therapist - Wages	4,712.50	29,744.07	0.00	29,744.07
3857.01	Speech Therapist - PTO	150.00	1,100.00	0.00	1,100.00
3857.04	Speech Therapist - Payroll Taxes	531.56	2,767.27	0.00	2,767.27
3858	Social Service Aide - Wages	18,782.86	49,593.67	0.00	49,593.67
3858.01	Social Service Aide - PTO	4,180.00	7,020.00	0.00	7,020.00
3858.02	Social Service Aide - OT	540.00	1,995.00	0.00	1,995.00
3858.04	Social Service Aide - Payroll Taxes	2,313.38	4,928.52	0.00	4,928.52
3859	Social Services Director - Wages	0.00	35,867.57	0.00	35,867.57
3859.01	Social Services Director - PTO	0.00	2,849.04	0.00	2,849.04
3859.04	Social Services Director - Payroll Taxes	0.00	3,152.46	0.00	3,152.46
3860	Activities Aides - Wages	6,210.36	9,047.14	0.00	9,047.14
3860.01	Activities Aides - PTO	120.00	320.00	0.00	320.00
3860.03	Activities Aides - Bonus	0.00	134.40	0.00	134.40
3860.04	Activities Aides - Payroll Taxes	692.44	938.89	0.00	938.89
3861	Activity Director - Wages	16,711.83	47,631.05	0.00	47,631.05
3861.01	Activity Director - PTO	2,170.28	6,504.41	0.00	6,504.41
3861.02	Activity Director - OT	727.92	2,860.50	0.00	2,860.50
3861.04	Activity Director - Payroll Taxes	1,973.83	4,941.76	0.00	4,941.76
3865	Admissions - Wages	27,818.47	82,081.67	0.00	82,081.67
3865.01	Admissions - PTO	2,095.00	11,168.87	0.00	11,168.87
3865.02	Admissions - OT	2,940.03	8,876.46	0.00	8,876.46
3865.04	Admissions - Payroll Taxes	2,933.75	7,923.28	0.00	7,923.28
3870	CNA - Wages	189,086.26	645,901.47	0.00	645,901.47
3870.01	CNA - PTO	14,394.87	52,050.24	0.00	52,050.24
3870.02	CNA - OT	39,166.64	97,741.58	0.00	97,741.58
3870.03	CNA - Bonus	12,374.12	26,252.75	0.00	26,252.75
3870.04	CNA - Payroll Taxes	26,062.14	72,077.55	0.00	72,077.55
3871	LPN - Wages	211,446.93	723,203.96	0.00	723,203.96
3871.01	LPN - PTO	12,527.75	68,726.53	0.00	68,726.53
3871.02	LPN - OT	32,262.15	85,918.11	0.00	85,918.11
3871.03	LPN - Bonus	17,172.74	45,294.30	0.00	45,294.30
3871.04	LPN - Payroll Taxes	26,001.22	76,110.06	0.00	76,110.06
3872	RN - Wages	78,504.41	237,195.32	0.00	237,195.32
3872.01	RN - PTO	3,140.65	21,688.39	0.00	21,688.39
3872.02	RN - OT	3,612.98	13,748.96	0.00	13,748.96
3872.03	RN - Bonus	5,570.28	14,953.90	0.00	14,953.90
3872.04	RN - Payroll Taxes	8,804.33	24,280.84	0.00	24,280.84
3877	DON - Wages	22,135.01	66,927.20	0.00	66,927.20
3877.01	DON - PTO	3,671.20	18,325.30	0.00	18,325.30
3877.03	DON - Bonus	0.00	1,766.00	0.00	1,766.00
3877.04	DON - Payroll Taxes	2,439.27	6,934.24	0.00	6,934.24
3878	ADON - Wages	27,088.00	83,058.23	0.00	83,058.23
3878.01	ADON - PTO	4,032.00	12,649.04	0.00	12,649.04
3878.02	ADON - OT	3,426.75	21,117.46	0.00	21,117.46
3878.03	ADON - Bonus	189.00	5,099.91	0.00	5,099.91
3878.04	ADON - Payroll Taxes	3,161.02	9,671.28	0.00	9,671.28
3883	Medical Records - Wages	10,890.15	33,559.23	0.00	33,559.23
3883.01	Medical Records - PTO	1,511.34	4,230.45	0.00	4,230.45

3883.03	Medical Records - Bonus	100.00	129.15	0.00	129.15
3883.04	Medical Records - Payroll Taxes	1,334.29	3,280.44	0.00	3,280.44
3884	Staffing Coordinator - Wages	25,016.57	68,453.72	0.00	68,453.72
3884.01	Staffing Coordinator - PTO	1,143.00	5,669.47	0.00	5,669.47
3884.03	Staffing Coordinator - Bonus	60.00	1,141.88	0.00	1,141.88
3884.04	Staffing Coordinator - Payroll Taxes	2,765.94	6,541.96	0.00	6,541.96
4101	Medical Supplies - PPD	0.00	570.05	0.00	570.05
4102	Medical Supplies - Non PPD	24,099.68	71,041.70	0.00	71,041.70
4104	Nursing Minor Equipment	0.00	854.68	0.00	854.68
4105	Nursing Fees	165.93	2.50	0.00	2.50
4106	Nursing Purch Services	1,328.07	4,577.23	0.00	4,577.23
4107	Nursing Dept Training Costs	0.00	2,549.35	0.00	2,549.35
4111	Nursing Agency - Aides	75,863.08	246,804.97	0.00	246,804.97
4114	Enteral Feeding	0.00	1,271.93	0.00	1,271.93
4115	Lab Fees	0.00	4,587.44	0.00	4,587.44
4123	Oxygen Equipment Rental	613.23	3,302.33	0.00	3,302.33
4141	Legend Drugs	11,278.30	36,675.82	0.00	36,675.82
4146	Non Legend Drugs/Otc	3,369.36	32,331.49	0.00	32,331.49
4147	Pharmacy Fees	0.00	(602.75)	0.00	(602.75)
4150	Patient Transport	0.00	4,763.72	0.00	4,763.72
4151	Consolidated Billing - Medicare	0.00	3,801.22	0.00	3,801.22
4155	X-Ray (Radiology)	375.82	750.00	0.00	750.00
5101	Activities Supplies	1,094.48	5,663.84	0.00	5,663.84
5103	Activities Purchase Services	2,981.80	8,238.15	0.00	8,238.15
5104	Activ Contracted Services	0.00	175.82	0.00	175.82
5210	Therapy Supplies	2,368.00	4,465.45	0.00	4,465.45
5212	Therapy Minor Equipment	1,064.99	2,536.04	0.00	2,536.04
5213	Therapy Fees	0.00	4,167.00	0.00	4,167.00
5301	Medical Records Supplies	109.00	147.30	0.00	147.30
5350	Medical Records Fees	(15.00)	0.00	0.00	0.00
5352	Medical Director Fees	8,000.00	32,000.00	0.00	32,000.00
6110	Dietary Supplies	4,555.20	15,318.08	0.00	15,318.08
6115	Food	57,463.20	147,279.20	0.00	147,279.20
6120	Dietary Supplements	283.70	8,028.35	0.00	8,028.35
6130	Dietician Fee	3,562.50	29,253.00	0.00	29,253.00
6140	Dietary Contracted Services	0.00	635.15	0.00	635.15
6205	Maintenance Supplies	7,184.29	3,928.75	0.00	3,928.75
6215	Maintenance Fees	555.00	1,203.74	0.00	1,203.74
6220	Maintenance Purchase Services	3,619.26	13,240.61	0.00	13,240.61
6225	Maintenance Contracted Services	1,248.85	10,891.65	0.00	10,891.65
6230	Exterminator	558.25	1,331.00	0.00	1,331.00
6231	Lawn/Snow Care	0.00	5,810.00	0.00	5,810.00
6235	Garbage Removal	3,663.84	13,061.17	0.00	13,061.17
6240	Electric	12,220.64	43,321.86	0.00	43,321.86
6245	Gas	10,505.83	22,014.31	0.00	22,014.31
6250	Water	13,343.22	29,622.61	0.00	29,622.61
6301	Housekeeping Supplies	2,703.16	2,319.13	0.00	2,319.13
6304	Housekeeping Contracted Services	67,630.25	175,614.40	0.00	175,614.40
6306	Laundry Supplies	0.00	110.45	0.00	110.45
7001	Office Supplies	5,206.82	14,088.28	0.00	14,088.28
7002	Office Equipment	320.00	1,488.86	0.00	1,488.86
7004	Office Purchase Services	543.81	959.33	0.00	959.33
7005	Office Contracted Services	440.00	2,649.41	0.00	2,649.41
7006	IT Support	336.43	9,112.63	0.00	9,112.63
7007	Software	20,208.34	44,801.33	0.00	44,801.33
7010	Accounting Fee	4,666.68	30,348.36	0.00	30,348.36
7011	Legal Fees	94.00	300.00	0.00	300.00
7012	Consultant	2,800.00	1,750.00	0.00	1,750.00
7013	Professional Fees	556.10	1,326.09	0.00	1,326.09
7014	Bank Charges	463.24	3,188.07	0.00	3,188.07
7015	Interest	74.22	0.00	0.00	0.00
7017	Late Fees	74.20	212.08	0.00	212.08
7018	Bad Debt Expense	8,715.17	56,975.57	0.00	56,975.57
7021	TV & Internet	3,370.82	8,430.74	0.00	8,430.74
7022	Telephone	6,226.73	17,959.05	0.00	17,959.05
7023	Mail Postage	383.65	763.40	0.00	763.40
7025	Licenses, Permits & Fees	631.00	3,449.00	0.00	3,449.00
7026	Dues	0.00	16,184.20	0.00	16,184.20
7027	Subscriptions	111.72	912.04	0.00	912.04
7028	Charitable Donations	0.00	(75.00)	0.00	(75.00)
7030	Management Fees	93,079.65	292,938.95	0.00	292,938.95
7031	Advertising & Marketing	1,275.36	8,459.63	0.00	8,459.63
7032	Placement & Recruitment	1,245.00	6,478.74	0.00	6,478.74
7035	Insurance	1,371.48	4,945.74	0.00	4,945.74
7037	GI & PI Insurance	10,199.88	34,233.06	0.00	34,233.06
7038	Property Insurance	10,227.12	24,983.16	0.00	24,983.16
7039	EPLI Insurance	1,270.20	3,676.98	0.00	3,676.98
7042	Auto Expense	0.00	20.00	0.00	20.00
7043	Travel	777.20	3,628.19	0.00	3,628.19
7053	Barber Purchase Services	364.50	(435.00)	0.00	(435.00)

8100	Rent	40,000.00	120,000.00	0.00	120,000.00
8200	Equipment Rental	0.00	195.63	0.00	195.63
8300	Real Estate Tax	10,000.00	29,196.77	0.00	29,196.77
8810	Depreciation Expense	604.13	6,250.33	0.00	6,250.33
8820	Amortization Expense	434.54	2,595.75	0.00	2,595.75
9100	Employee Benefits	2,533.92	4,604.21	0.00	4,604.21
9105	Employee Appreciation	7,071.95	10,869.88	0.00	10,869.88
9121	Pension 401(K)	0.00	1,750.00	0.00	1,750.00
9130	Health Insurance	35,040.15	105,901.89	0.00	105,901.89
9135	Dental Insurance	(816.98)	7,694.76	0.00	7,694.76
9140	Workers Comp	13,577.44	58,350.57	0.00	58,350.57
9160	Payroll Fees	3,956.10	7,094.03	0.00	7,094.03
9275	Revenue Assessment Tax	111,090.59	316,007.66	0.00	316,007.66
Subtotal [2]	Income Statement	(27,950.81)	80,178.20	0.00	80,178.20
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: **A823332 - Lafayette Rehabilitation & Skilled Nursing Facility**
Engagement: **MDMC 2023 - Lafayette Rehab & Skilled Nursing Faciltiy**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	MCAID 12/31/2023	1st PP-MCD 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1032	Lansdale Resident Petty Cash	0.00	400.00
1059	Lafayette Petty Cash	2,000.00	0.00
1090	Lafayette Operating - Bankwell	19,145.74	83,097.14
1091	Lafayette Payroll - Bankwell	(934.05)	22,566.92
Subtotal : None		20,211.69	106,064.06
Total [S6L1.1C1]	Cash and Cash Equivalents	20,211.69	106,064.06
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1]	A/R Mass Medicaid Non Managed Care		
1100	Accounts Receivable - In-House	1,214,387.54	1,213,711.12
1101	Accounts Receivable - Ancillary	112,979.81	36,867.74
Subtotal [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care	1,327,367.35	1,250,578.86
Total [S6L1.5C1]	Payer Accounts Receivable	1,327,367.35	1,250,578.86
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1199	Allowance For Doubtful Account	(83,913.86)	(8,715.17)
Subtotal : None		(83,913.86)	(8,715.17)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(83,913.86)	(8,715.17)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
2290	L&E	0.00	(111.65)
2291	Due To Prior Owner	161,504.60	5,699.37
2293	Unknown Deposits	(1,526.23)	0.00
2530	Due To Prior Owner	0.00	(4,024.48)
2540	Resident Refunds	(2,089.80)	0.00
2545	Due To Residents	0.00	1,769.89
Subtotal : None		157,888.57	3,333.13
Total [S6L1.11C1]	Other Receivables	157,888.57	3,333.13
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1310	Prepaid Insurance	73,219.85	64,473.58
Subtotal : None		73,219.85	64,473.58
Total [S6L1.13C1]	Prepaid Insurance	73,219.85	64,473.58
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1300	Prepaid Expenses	7,874.80	4,345.93
Subtotal : None		7,874.80	4,345.93
Total [S6L1.15C1]	Other Prepaid Expenses	7,874.80	4,345.93
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1560	Capitalized Costs	38,006.08	22,205.97
1640	Accum. Amortization	(3,030.29)	(434.54)
Subtotal : None		34,975.79	21,771.43
Total [S6L1.17C1]	Other Current Assets	34,975.79	21,771.43
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1]	Leasehold Improvements		
1530	Leasehold Improvements	80,227.75	1,383.43
Subtotal [S6L2.3C1B]	Leasehold Improvements	80,227.75	1,383.43
Total [S6L2.3C1]	Improvements - Cost	80,227.75	1,383.43

Group : [S6L2.4C1] Equipment		
Subgroup : [S6L2.4C1] Equipment Cost		
1515	Fixed Equipment	16,818.11
1525	Moveable Equipment	10,077.55
Subtotal [S6L2.4C1A] Equipment Cost		26,895.66
Subgroup : [S6L2.4C1A/D] Equipment		
1600	Accum. Depreciation	(6,854.46)
Subtotal [S6L2.4C1b] A/D Equipment		(6,854.46)
Total [S6L2.4C1] Equipment		20,041.20
Group : [S6L5.1C1] Trade Payable		
Subgroup : None		
2000	Accounts Payable	(314,226.45)
2029	Credit Card Payable - Lafayette Amex	(10,677.02)
Subtotal : None		(324,903.47)
Total [S6L5.1C1] Trade Payable		(324,903.47)
Group : [S6L5.2C1] Accrued Expenses		
Subgroup : None		
2300	Accrued Expense	(197,760.25)
2301	Accrued Bed Tax Expense	(78,465.52)
2315	Accrued Real Estate Taxes	(38,223.62)
Subtotal : None		(314,449.39)
Total [S6L5.2C1] Accrued Expenses		(314,449.39)
Group : [S6L5.3C1] Due to Insurance Payers		
Subgroup : [S6L5.3C1] Due Medicaid MA - Nursing Care		
2520	Due To Medicaid	(98,124.58)
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		(98,124.58)
Subgroup : [S5L5.3C1] Due Other Payers Actual		
2525	Due To Insurance	1,166.96
Subtotal [S5L5.3C1G] Due Other Payers Actual		1,166.96
Total [S6L5.3C1] Due to Insurance Payers		(96,957.62)
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other		
Subgroup : [S6L5.6C1] Current LT Debt-Banks		
2505	Line Of Credit	(250,000.00)
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(250,000.00)
Total [S6L5.6C1] Long Term Debt, Current Portion-Banks		(250,000.00)
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities		
Subgroup : [S6L5.7C1] Accrued Salaries		
2305	Accrued Payroll	(114,529.16)
2335	Accrued PTO	(156,313.95)
Subtotal [S6L5.7C1A] Accrued Salaries		(270,843.11)
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(270,843.11)
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates		
Subgroup : None		
1232	Intercompany Receivable - Lafayette from	909,252.94
1234	Intercompany Receivable - Lafayette from	2,441.78
2231	Intercompany Payable - Lafayette owes F	(1,183,244.03)
2292	Due To Realty	(146,510.21)
2294.01	Due to/from PHM	(44,474.42)
Subtotal : None		(462,533.94)
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(462,533.94)
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings		
Subgroup : None		
2800	Retained Earnings	1,616.19

Subtotal : None		1,616.19	0.00
Total [S6L8B.4C1]	Owners Equity Balance-Retained Earn	1,616.19	0.00
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
3451	Inc. Private R&B	(1,539,785.00)	(571,240.00)
3451.01	Inc. Private R&B - Prior Period Adjustme	50,547.00	(3,624.00)
Subtotal : None		(1,489,238.00)	(574,864.00)
Total [S2L1.1C1]	Private Pay	(1,489,238.00)	(574,864.00)
Group : [S2L1.2C1]	Commerical Managed Care		
Subgroup : None			
3410	Inc. Hmo R&B	(173,935.00)	(43,310.00)
Subtotal : None		(173,935.00)	(43,310.00)
Total [S2L1.2C1]	Commerical Managed Care	(173,935.00)	(43,310.00)
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
3310	Inc. Mdcr A R&B	(1,266,223.24)	(224,965.67)
3310.01	Inc. Mdcr A R&B - Prior Period Adjustme	10,709.13	(1,312.88)
3320	Inc. Mdcr A 2% Sequestration	19,535.70	805.45
Subtotal : None		(1,235,978.41)	(225,473.10)
Total [S2L1.4C1]	Medicare-Fee-For-Service	(1,235,978.41)	(225,473.10)
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
3360	Inc. Mgd Mdcr R&B	(37,999.00)	(14,430.00)
Subtotal : None		(37,999.00)	(14,430.00)
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(37,999.00)	(14,430.00)
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
3110	Inc. Medicaid R&B	(2,429,423.52)	(947,195.21)
3118	Inc. Medicaid Other	(116,384.00)	0.00
3510	Inc. Hospice R&B	(211,780.02)	(75,997.61)
3510.01	Inc. Hospice R&B - Prior Period Adjustme	45,896.04	(11,861.54)
Subtotal : None		(2,711,691.50)	(1,035,054.36)
Total [S2L1.6C1]	MassHealth Fee-for-Service	(2,711,691.50)	(1,035,054.36)
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
3600	Inc. Medicare B	(77,807.33)	(36,867.74)
3600.01	Inc. Medicare B - Prior Period Adjustmen	(1,612.85)	0.00
3620	Inc. Medicare B 2% Sequ.	2,137.90	0.00
Subtotal : None		(77,282.28)	(36,867.74)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(77,282.28)	(36,867.74)
Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
3110.01	Inc. Medicaid R&B - Prior Period Adjustmr	(197,653.61)	21,572.22
3200.01	Inc. Managed Medicaid - Prior Period Adj	(1,625.00)	0.00
3360.01	Inc. Mgd Mdcr R&B - Prior Period Adjustr	(11,388.00)	(9,620.00)
3410.01	Inc. Hmo R&B - Prior Period Adjustment	(17,644.00)	4,070.00
Subtotal : None		(228,310.61)	16,022.22
Total [S2L3.6C1]	Prior Year Retroactive Revenue	(228,310.61)	16,022.22
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
3703	Interest Income	(4.21)	0.00
Subtotal : None		(4.21)	0.00
Total [S2L3.7C1]	Interest Income	(4.21)	0.00
Group : [S2L3.9C1]	Administrative & General Recoverable Income		
Subgroup : None			
3710	Other Income	(1,422.35)	(125.00)
Subtotal : None		(1,422.35)	(125.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(1,422.35)	(125.00)

Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
3700	Misc Income	(100.00)	0.00
Subtotal : None		(100.00)	0.00
Total [S2L3.11C1] Variable Recoverable Income		(100.00)	0.00
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
3877	DON - Wages	66,927.20	22,135.01
3877.01	DON - PTO	18,325.30	3,671.20
3877.03	DON - Bonus	1,766.00	0.00
Subtotal : None		87,018.50	25,806.21
Total [S3L1.1C1] Director of Nurses Salary		87,018.50	25,806.21
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
3872	RN - Wages	237,195.32	78,504.41
3872.01	RN - PTO	21,688.39	3,140.65
3872.02	RN - OT	13,748.96	3,612.98
3872.03	RN - Bonus	14,953.90	5,570.28
3878	ADON - Wages	83,058.23	27,088.00
3878.01	ADON - PTO	12,649.04	4,032.00
3878.02	ADON - OT	21,117.46	3,426.75
3878.03	ADON - Bonus	5,099.91	189.00
Subtotal : None		409,511.21	125,564.07
Total [S3L1.7C1] Registered Nurses Salaries		409,511.21	125,564.07
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
3871	LPN - Wages	723,203.96	211,446.93
3871.01	LPN - PTO	68,726.53	12,527.75
3871.02	LPN - OT	85,918.11	32,262.15
3871.03	LPN - Bonus	45,294.30	17,172.74
Subtotal : None		923,142.90	273,409.57
Total [S3L1.12C1] Licensed Practical Nurses Salary		923,142.90	273,409.57
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
3870	CNA - Wages	645,901.47	189,086.26
3870.01	CNA - PTO	52,050.24	14,394.87
3870.02	CNA - OT	97,741.58	39,166.64
3870.03	CNA - Bonus	26,252.75	12,374.12
Subtotal : None		821,946.04	255,021.89
Total [S3L1.17C1] Certified Nurses Aides Salaries		821,946.04	255,021.89
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
4111	Nursing Agency - Aides	246,804.97	75,863.08
Subtotal : None		246,804.97	75,863.08
Total [S3L1.21C1] Certified Nurses Aides Purchased Ser		246,804.97	75,863.08
Group : [S3L1.23C1] Nursing Education & Training			
Subgroup : None			
4107	Nursing Dept Training Costs	2,549.35	0.00
Subtotal : None		2,549.35	0.00
Total [S3L1.23C1] Nursing Education & Training		2,549.35	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1]Administrator Salaries			
3810	Administrator - Wages	107,873.21	37,800.11
3810.01	Administrator - PTO	22,762.90	5,380.46
Subtotal [S3L2.1C1A] Administrator Salaries		130,636.11	43,180.57
Total [S3L2.1C1] Administration Salaries		130,636.11	43,180.57
Group : [S3L2.7C1] Clerical Staff Salaries			

Subgroup : None			
3814	Business Office Manager - Wages	80,929.58	13,579.25
3814.01	Business Office Manager - PTO	7,400.20	3,658.14
3814.02	Business Office Manager - OT	1,593.79	0.00
3814.03	Business Office Manager - Bonus	2,566.28	0.00
3817	Receptionist - Wages	2,481.00	8,927.25
3817.01	Receptionist - PTO	237.00	834.00
Subtotal : None		95,207.85	26,998.64
Total [S3L2.7C1]	Clerical Staff Salaries	95,207.85	26,998.64
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
7004	Office Purchase Services	959.33	543.81
7005	Office Contracted Services	2,649.41	440.00
Subtotal : None		3,608.74	983.81
Total [S3L2.10C1]	Clerical Staff Purchased Service	3,608.74	983.81
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
9160	Payroll Fees	7,094.03	3,956.10
Subtotal : None		7,094.03	3,956.10
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	7,094.03	3,956.10
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
7001	Office Supplies	14,088.28	5,206.82
7002	Office Equipment	1,488.86	320.00
7006	IT Support	9,112.63	336.43
7007	Software	44,801.33	20,208.34
7014	Bank Charges	3,188.07	463.24
7023	Mail Postage	763.40	383.65
Subtotal : None		73,442.57	26,918.48
Total [S3L2.12C1]	Office Supplies	73,442.57	26,918.48
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
7021	TV & Internet	8,430.74	3,370.82
7022	Telephone	17,959.05	6,226.73
Subtotal : None		26,389.79	9,597.55
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	26,389.79	9,597.55
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
7043	Travel	3,628.19	777.20
Subtotal : None		3,628.19	777.20
Total [S3L2.15C1]	Travel, Conventions & Meetings	3,628.19	777.20
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
7032	Placement & Recruitment	6,478.74	1,245.00
Subtotal : None		6,478.74	1,245.00
Total [S3L2.16C1]	Advertising: Help Wanted	6,478.74	1,245.00
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
7025	Licenses,Permits & Fees	3,449.00	631.00
7026	Dues	16,184.20	0.00
7027	Subscriptions	912.04	111.72
Subtotal : None		20,545.24	742.72
Total [S3L2.17C1]	Licenses & Dues: Patient Care Related	20,545.24	742.72
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
7010	Accounting Fee	30,348.36	4,666.68
Subtotal : None		30,348.36	4,666.68
Total [S3L2.19C1]	Accounting Services (not related to Ap	30,348.36	4,666.68

Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
7035	Insurance	4,945.74	1,371.48
7037	GI & PI Insurance	34,233.06	10,199.88
7039	EPLI Insurance	3,676.98	1,270.20
Subtotal : None		42,855.78	12,841.56
Total [S3L2.20C1]	Insurance: Malpractice & General Liab	42,855.78	12,841.56
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
7012	Consultant	1,750.00	2,800.00
7013	Professional Fees	1,326.09	556.10
7028	Charitable Donations	(75.00)	0.00
7053	Barber Purchase Services	(435.00)	364.50
8820	Amortization Expense	2,595.75	434.54
Subtotal : None		5,161.84	4,155.14
Total [S3L2.22C1]	Other A & G Expenses	5,161.84	4,155.14
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
7031	Advertising & Marketing	8,459.63	1,275.36
Subtotal : None		8,459.63	1,275.36
Total [S3L2B.1C1]	Advertising Marketing	8,459.63	1,275.36
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
7011	Legal Fees	300.00	94.00
Subtotal : None		300.00	94.00
Total [S3L2B.6C1]	Legal: Other	300.00	94.00
Group : [S3L2B.9C1] Management Consultants			
Subgroup : None			
7030	Management Fees	292,938.95	93,079.65
Subtotal : None		292,938.95	93,079.65
Total [S3L2B.9C1]	Management Consultants	292,938.95	93,079.65
Group : [S3L2B.10C1] Interest on Working Capital			
Subgroup : None			
7015	Interest	0.00	74.22
Subtotal : None		0.00	74.22
Total [S3L2B.10C1]	Interest on Working Capital	0.00	74.22
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
7017	Late Fees	212.08	74.20
Subtotal : None		212.08	74.20
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	212.08	74.20
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
7018	Bad Debt Expense	56,975.57	8,715.17
Subtotal : None		56,975.57	8,715.17
Total [S3L2B.14C1]	Bad Debt Expenses	56,975.57	8,715.17
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
9275	Revenue Assessment Tax	316,007.66	111,090.59
Subtotal : None		316,007.66	111,090.59
Total [S3L2B.15C1]	User Fee Assessment	316,007.66	111,090.59
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
3884	Staffing Coordinator - Wages	68,453.72	25,016.57
3884.01	Staffing Coordinator - PTO	5,669.47	1,143.00
3884.03	Staffing Coordinator - Bonus	1,141.88	60.00
Subtotal : None		75,265.07	26,219.57

Total [S3L3.1C1]	Staff Development Coordinator Salarie	75,265.07	26,219.57
Group : [S3L3.5C1]	Plant Operations: Salaires		
Subgroup : None			
3840	Maintenance Director - Wages	58,067.67	16,755.29
3840.01	Maintenance Director - PTO	5,123.57	1,640.00
3840.02	Maintenance Director - OT	1,991.25	0.00
Subtotal : None		65,182.49	18,395.29
Total [S3L3.5C1]	Plant Operations: Salaires	65,182.49	18,395.29
Group : [S3L3.8C1]	Plant Operations: Purchased Service		
Subgroup : None			
6215	Maintenance Fees	1,203.74	555.00
6220	Maintenance Purchase Services	13,240.61	3,619.26
6225	Maintenance Contracted Services	10,891.65	1,248.85
6230	Exterminator	1,331.00	558.25
6231	Lawn/Snow Care	5,810.00	0.00
6235	Garbage Removal	13,061.17	3,663.84
Subtotal : None		45,538.17	9,645.20
Total [S3L3.8C1]	Plant Operations: Purchased Service	45,538.17	9,645.20
Group : [S3L3.9C1]	Plant Operations: Supplies & Expenses		
Subgroup : None			
6205	Maintenance Supplies	3,928.75	7,184.29
Subtotal : None		3,928.75	7,184.29
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	3,928.75	7,184.29
Group : [S3L3.10C1]	Plant Operatins: Utilities		
Subgroup : None			
6240	Electric	43,321.86	12,220.64
6245	Gas	22,014.31	10,505.83
6250	Water	29,622.61	13,343.22
Subtotal : None		94,958.78	36,069.69
Total [S3L3.10C1]	Plant Operatins: Utilities	94,958.78	36,069.69
Group : [S3L3.16C1]	Dietician: Purchased Service		
Subgroup : None			
6130	Dietician Fee	29,253.00	3,562.50
Subtotal : None		29,253.00	3,562.50
Total [S3L3.16C1]	Dietician: Purchased Service	29,253.00	3,562.50
Group : [S3L3.18C1]	Dietary: Salaries		
Subgroup : None			
3820	Cook - Wages	70,533.23	19,221.88
3820.01	Cook - PTO	4,981.17	964.26
3820.02	Cook - OT	12,415.50	2,143.33
3820.03	Cook - Bonus	1,206.46	0.00
3821	Dietary Aide - Wages	172,331.51	57,326.29
3821.01	Dietary Aide - PTO	8,828.71	1,897.18
3821.02	Dietary Aide - OT	1,041.45	2,859.54
3821.03	Dietary Aide - Bonus	4,008.47	6.71
3822	Dietary Supervisor - Wages	62,607.72	19,968.00
3822.01	Dietary Supervisor - PTO	7,847.87	2,413.71
3822.03	Dietary Supervisor - Bonus	0.00	1,200.00
Subtotal : None		345,802.09	108,000.90
Total [S3L3.18C1]	Dietary: Salaries	345,802.09	108,000.90
Group : [S3L3.21C1]	Dietary: Food		
Subgroup : None			
6115	Food	147,279.20	57,463.20
6120	Dietary Supplements	8,028.35	283.70
Subtotal : None		155,307.55	57,746.90
Total [S3L3.21C1]	Dietary: Food	155,307.55	57,746.90
Group : [S3L3.22C1]	Dietary: Purchased Service		
Subgroup : None			
6140	Dietary Contracted Services	635.15	0.00

Subtotal : None		635.15	0.00
Total [S3L3.22C1]	Dietary: Purchased Service	635.15	0.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6110	Dietary Supplies	15,318.08	4,555.20
Subtotal : None		15,318.08	4,555.20
Total [S3L3.23C1]	Dietary: Supplies & Expenses	15,318.08	4,555.20
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C Housekeeping Purchased Service			
6304	Housekeeping Contracted Services	175,614.40	67,630.25
Subtotal [S3L3.27C1A Housekeeping Purchased Service		175,614.40	67,630.25
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	175,614.40	67,630.25
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C Housekeeping Supplies & Expenses			
6301	Housekeeping Supplies	2,319.13	2,703.16
Subtotal [S3L3.28C1A Housekeeping Supplies & Expenses		2,319.13	2,703.16
Subgroup : [S3L3.28C Laundry Supplies & Expense			
6306	Laundry Supplies	110.45	0.00
Subtotal [S3L3.28C1B Laundry Supplies & Expense		110.45	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	2,429.58	2,703.16
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
3883	Medical Records - Wages	33,559.23	10,890.15
3883.01	Medical Records - PTO	4,230.45	1,511.34
3883.03	Medical Records - Bonus	129.15	100.00
Subtotal : None		37,918.83	12,501.49
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	37,918.83	12,501.49
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C MMQ Purchase Service			
4106	Nursing Purch Services	4,577.23	1,328.07
Subtotal [S3L3.43C1A MMQ Purchase Service		4,577.23	1,328.07
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	4,577.23	1,328.07
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
3858	Social Service Aide - Wages	49,593.67	18,782.86
3858.01	Social Service Aide - PTO	7,020.00	4,180.00
3858.02	Social Service Aide - OT	1,995.00	540.00
3859	Social Services Director - Wages	35,867.57	0.00
3859.01	Social Services Director - PTO	2,849.04	0.00
3865	Admissions - Wages	82,081.67	27,818.47
3865.01	Admissions - PTO	11,168.87	2,095.00
3865.02	Admissions - OT	8,876.46	2,940.03
Subtotal : None		199,452.28	56,356.36
Total [S3L3.48C1]	Social Service Worker: Salaries	199,452.28	56,356.36
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
3853	Physical Therapist - Wages	102,371.14	34,366.71
3853.01	Physical Therapist - PTO	13,308.86	3,344.14
3854	Physical Therapy Aide - Wages	25,156.77	9,471.22
3854.01	Physical Therapy Aide - PTO	1,156.00	0.00
3854.03	Physical Therapy Aide - Bonus	100.00	0.00
3855	Occupational Therapist - Wages	49,269.81	10,899.39
3855.01	Occupational Therapist - PTO	5,597.17	1,243.35
3856	Occupational Therapy Aide - Wages	0.00	288.75
3857	Speech Therapist - Wages	29,744.07	4,712.50
3857.01	Speech Therapist - PTO	1,100.00	150.00

Subtotal : None		227,803.82	64,476.06
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	227,803.82	64,476.06
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
3860	Activities Aides - Wages	9,047.14	6,210.36
3860.01	Activities Aides - PTO	320.00	120.00
3860.03	Activities Aides - Bonus	134.40	0.00
3861	Activity Director - Wages	47,631.05	16,711.83
3861.01	Activity Director - PTO	6,504.41	2,170.28
3861.02	Activity Director - OT	2,860.50	727.92
Subtotal : None		66,497.50	25,940.39
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	66,497.50	25,940.39
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
5103	Activities Purchase Services	8,238.15	2,981.80
5104	Activ Contracted Services	175.82	0.00
Subtotal : None		8,413.97	2,981.80
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	8,413.97	2,981.80
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
5101	Activities Supplies	5,663.84	1,094.48
5301	Medical Records Supplies	147.30	109.00
5350	Medical Records Fees	0.00	(15.00)
Subtotal : None		5,811.14	1,188.48
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	5,811.14	1,188.48
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
7042	Auto Expense	20.00	0.00
Subtotal : None		20.00	0.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	20.00	0.00
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
5352	Medical Director Fees	32,000.00	8,000.00
Subtotal : None		32,000.00	8,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	32,000.00	8,000.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
4105	Nursing Fees	2.50	165.93
4114	Enteral Feeding	1,271.93	0.00
4115	Lab Fees	4,587.44	0.00
4141	Legend Drugs	36,675.82	11,278.30
4147	Pharmacy Fees	(602.75)	0.00
4150	Patient Transport	4,763.72	0.00
4151	Consolidated Billing - Medicare	3,801.22	0.00
4155	X-Ray (Radiology)	750.00	375.82
5213	Therapy Fees	4,167.00	0.00
Subtotal : None		55,416.88	11,820.05
Total [S3L3.87C1]	Legend Drugs	55,416.88	11,820.05
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
4101	Medical Supplies - PPD	570.05	0.00
4102	Medical Supplies - Non PPD	71,041.70	24,099.68
4104	Nursing Minor Equipment	854.68	0.00
4123	Oxygen Equipment Rental	3,302.33	613.23
4146	Non Legend Drugs/Otc	32,331.49	3,369.36
5210	Therapy Supplies	4,465.45	2,368.00
5212	Therapy Minor Equipment	2,536.04	1,064.99
Subtotal : None		115,101.74	31,515.26
Total [S3L3.89C1]	House Supplies Not Resold	115,101.74	31,515.26

Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Equipment Depreciation			
8810	Depreciation Expense	6,250.33	604.13
Subtotal [S3L4.1C1C] Equipment Depreciation		6,250.33	604.13
Total [S3L4.1C1] Depreciaton		6,250.33	604.13
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
7038	Property Insurance	24,983.16	10,227.12
Subtotal : None		24,983.16	10,227.12
Total [S3L4.6C1] Building Insurance Expense-SNF-CR		24,983.16	10,227.12
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			
8300	Real Estate Tax	29,196.77	10,000.00
Subtotal : None		29,196.77	10,000.00
Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR		29,196.77	10,000.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
8200	Equipment Rental	195.63	0.00
Subtotal : None		195.63	0.00
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR		195.63	0.00
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
8100	Rent	120,000.00	40,000.00
Subtotal : None		120,000.00	40,000.00
Total [S3L4.14C1] Real Poperty Rent Expense-SNF-CR		120,000.00	40,000.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
9130	Health Insurance	105,901.89	35,040.15
9135	Dental Insurance	7,694.76	(816.98)
Subtotal : None		113,596.65	34,223.17
Total [CLA-53.01] LA-Group Health/Life		113,596.65	34,223.17
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
9121	Pension 401(K)	1,750.00	0.00
Subtotal : None		1,750.00	0.00
Total [CLA-53.02] LA-Employee Pensions		1,750.00	0.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
9100	Employee Benefits	4,604.21	2,533.92
9105	Employee Appreciation	10,869.88	7,071.95
Subtotal : None		15,474.09	9,605.87
Total [CLA-53.03] LA-Employee Benefits		15,474.09	9,605.87
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
3810.04	Administrator - Payroll Taxes	10,698.99	3,912.05
3814.04	Business Office Manager - Payroll Taxes	7,792.06	1,806.50
3817.04	Receptionist - Payroll Taxes	273.59	1,054.94
3820.04	Cook - Payroll Taxes	7,419.56	2,220.53
3821.04	Dietary Aide - Payroll Taxes	17,101.89	6,516.92
3822.04	Dietary Supervisor - Payroll Taxes	4,872.71	2,017.89
3840.04	Maintenance Director - Payroll Taxes	5,473.79	1,904.46
3853.04	Physical Therapist - Payroll Taxes	8,527.11	3,136.20
3854.04	Physical Therapy Aide - Payroll Taxes	2,463.70	1,037.40
3855.04	Occupational Therapist - Payroll Taxes	4,659.81	1,309.24
3856.04	Occupational Therapy Aide - Payroll Taxes	0.00	31.77
3857.04	Speech Therapist - Payroll Taxes	2,767.27	531.56
3858.04	Social Service Aide - Payroll Taxes	4,928.52	2,313.38
3859.04	Social Services Director - Payroll Taxes	3,152.46	0.00

3860.04	Activities Aides - Payroll Taxes	938.89	692.44
3861.04	Activity Director - Payroll Taxes	4,941.76	1,973.83
3865.04	Admissions - Payroll Taxes	7,923.28	2,933.75
3870.04	CNA - Payroll Taxes	72,077.55	26,062.14
3871.04	LPN - Payroll Taxes	76,110.06	26,001.22
3872.04	RN - Payroll Taxes	24,280.84	8,804.33
3877.04	DON - Payroll Taxes	6,934.24	2,439.27
3878.04	ADON - Payroll Taxes	9,671.28	3,161.02
3883.04	Medical Records - Payroll Taxes	3,280.44	1,334.29
3884.04	Staffing Coordinator - Payroll Taxes	6,541.96	2,765.94
Subtotal : None		292,831.76	103,961.07
Total [CLA-53.04]	LA-Payroll Taxes	292,831.76	103,961.07
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
9140	Workers Comp	58,350.57	13,577.44
Subtotal : None		58,350.57	13,577.44
Total [CLA-53.05]	LA-Workers Comp	58,350.57	13,577.44
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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