

Date: Mar 22, 2024
Time: 15:59:07 ET
User: Theresa Horky

Phillips Manor Nursing Home
G/L Trial Balance
as of 12/31/2023

Facility # 0332

Page # 1

Account Number	Account Description	Debits	Credits
1000-000-00	Operating Cash	27,479.53	
1005-000-00	Payroll Cash	2,112.95	
1100-000-10	A/R - Medicare		5,803.28
1100-000-11	A/R - Medicare - Part B	3,356.66	
1100-000-20	A/R - Medicaid	222,981.84	
1100-000-21	A/R - Medicaid Managed Care		1,403.34
1100-000-22	A/R Hospice	15,231.93	
1100-000-25	AR Medicaid Pending	12,692.81	
1100-000-26	A/R-Med A coins from Medicaid	243.12	
1100-000-27	A/R-Med B Coins from Medicaid	406.38	
1100-000-30	A/R - HMO A	8,881.70	
1100-000-31	A/R - HMO Secondary	751.08	
1100-000-32	A/R - HMO B	1,188.76	
1100-000-50	A/R - Private	37,077.73	
1100-000-52	A/R-Medicare A Coins from Priv	17,117.55	
1250-000-00	Personal Needs Clearing Acct	4,201.04	
1410-000-00	Other MCD Receivables		1,031.25
1605-000-00	Prepaid Insurance	33,993.21	
1630-000-00	Prepaid Expenses	857.15	
1700-000-00	Land	50,000.00	
1705-000-00	Building	825,000.00	
1705-200-00	A/D - Building		134,062.50
1710-000-00	Building Improvements	60,391.76	
1710-200-00	A/D - Building Improvments		7,036.21
1720-000-00	Vehicles	46,377.71	
1720-200-00	A/D - Vehicles		23,012.35
1730-000-00	Movable Equip	206,147.96	
1730-200-00	A/D - Moveable Equipment		117,543.21
1735-000-00	Capital Lease Equip.	22,567.68	
1735-200-00	A/D - Capital Lease Equip		11,769.66
1760-000-00	Start Up Costs	103,935.85	
1765-000-00	A/A-Start Up Costs		64,959.91
2010-000-00	Trust Clearing Account		3,588.66
2100-000-00	Trade Accounts Payable		77,489.50
2102-000-00	Accrued Expenses		13,213.06
2105-000-00	Accrued Payroll		45,858.97
2106-000-00	Accrued Payroll Taxes		4,786.00
2110-000-00	Accrued Vacation/Sick		34,177.35
2270-000-00	American Express Blue	725.00	
2280-000-00	Eagle Bank 8202		318,838.28
2295-000-00	Bay Colony-SBA Mortgage		267,874.54
2360-000-20	Accrued MCD User Fee		61,802.94
2365-000-50	Refund - Private		2,240.00
2385-000-00	TD Auto Finance (Jeep)		1,156.25
2650-000-00	Due to/From Officer		155,968.08
2660-000-00	American Express Gold	11,113.21	

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2662-000-00	Deferred Finance Agreement		21,725.90
2710-000-00	Owner Equity	179,319.13	
2810-000-00	YTD Profit		621,397.20
3000-550-10	Room & Board - Medicare A		91,070.00
3000-550-20	Room & Board - Medicaid		1,174,862.50
3000-550-21	Room & Board - MCD Manged Care		10,730.00
3000-550-22	Room & Board - Hospice		434,510.00
3000-550-30	Room & Board - HMO A		3,330.00
3000-550-40	Room & Board - Other Ins		2,078.20
3000-550-50	Room & Board - Private		268,000.00
3180-000-00	Interest Income		48.40
3190-000-00	Miscellaneous Income		2,017.05
3191-000-00	Other Income - Prior Year		39,033.83
3197-000-00	Sequester Discount Part A	2,300.56	

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Account Number	Account Description	Debits	Credits
3197-000-11	Sequester Discount Part B	256.05	
3300-571-10	Physical Therapy - Part A		2,855.58
3300-571-11	Physical Therapy - Part B		5,232.27
3300-571-30	Physical Therapy - HMO A		386.34
3300-571-32	Physical Therapy - HMO B		184.00
3300-572-10	Occupational Therapy - Part A		910.62
3300-572-11	Occupational Therapy - Part B		937.82
3300-572-30	Occupational Therapy - HMO A		184.00
3300-572-32	Occupational Therapy - HMO B		223.25
3300-574-10	Speech Therapy - Part A		1,333.10
3300-574-11	Speech Therapy - Part B		6,836.58
3300-576-10	Pharmacy - Part A		3,438.99
3300-576-11	Pharmacy - Part B		3,191.24
3300-576-30	Pharmacy - HMO A		411.69
3300-576-50	Pharmacy - Private		225.51
3300-577-10	Laboratory - Part A		128.87
3900-000-10	Cont Adj - Part A		39,154.49
3900-000-20	Cont Adj - Medicaid	269,903.13	
3900-000-21	Cont Adj - MCD Managed Care	2,043.63	
3900-000-22	Cont Adj - Hospice	81,427.68	
3900-000-30	Cont Adj - HMO A		847.79
3900-571-11	Cont Adj - Part B PT	682.90	
3900-572-11	Cont Adj - Part B OT	117.25	

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Account Number	Account Description	Debits	Credits
3900-574-11	Cont Adj - Part B ST	25.60	
3952-000-00	Covid-19 NF Testing Support		10,416.00
4040-540-99	Salaries MCA - Admin	73,433.20	
4126-542-00	Employee Benefits	21,147.67	
4140-540-90	Salaries - Clerical	95,081.03	
4150-540-00	EDP/Bookkeeping Service	11,976.10	
4200-200-00	Depreciation Expense	50,498.49	
4241-540-00	Finance Charge	1,341.70	
4242-540-00	SBA Loan Fees	5,114.76	
4247-540-00	Non Reimbursable Patient Expe	93.98	
4248-540-00	Bank Charges	8.00	
4249-540-00	Postage	261.65	
4250-540-00	Office Supplies & Expense	4,273.13	
4252-540-00	Tuition & Expense	823.00	
4253-540-00	Taxes	6,025.40	
4255-540-00	Donations	176.37	
4257-540-00	Interest/Late Charges	9,002.97	
4258-540-00	Fines & Penalties	11,377.28	
4259-540-00	Miscellaneous	232.14	
4261-540-00	Telephone	7,429.76	
4263-540-00	Software /Hardware Expense	23,126.69	
4265-540-00	CORI Expense	383.85	
4267-540-00	Cell Phone Expense	3,824.04	
4275-540-00	Travel Expense	4,047.43	
4280-540-00	Conventions & Meetings	811.42	
4301-540-00	License & Dues	1,780.93	
4360-540-00	Accounting	18,078.50	
4370-540-00	Legal	1,000.00	
4390-540-00	Medicaid User Fee(non private)	145,181.54	
4390-540-50	MCD User Fee (private)	16,002.40	
4420-540-00	Insurance - Workers Comp	20,315.25	
4426-540-00	Insurance - General Liability	23,753.68	
4437-540-00	Interest Expense	24,253.55	
4510-543-00	Real Estate Taxes	15,404.59	
4515-540-00	Personal Property Taxes	622.01	
4518-542-97	Health - EE Cont		25,311.32
4519-542-00	Health Insurance	71,559.51	

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Account Number	Account Description	Debits	Credits
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Account Number	Account Description	Debits	Credits
4523-540-00	Amortization Expense	10,393.59	
4546-543-00	Property Insurance	9,705.38	
4548-543-00	Auto Insurance	2,777.00	
4590-542-00	FICA Expense - Employer	79,078.92	
4591-542-00	FUTA Expense	1,480.26	
4592-542-00	SUTA Expense	7,432.74	
4593-542-00	Universal State Health Tax	3,333.75	
5105-551-90	Salaries - Plant Operations	724.50	
5110-551-91	Purchased Service - Plant Ops	23,073.28	
5115-551-00	Supplies & Expense Plant	3,925.28	
5121-551-00	Electricity	20,876.46	
5122-551-00	Water & Sewer	5,283.46	
5124-551-00	Gas	10,144.87	
5130-551-00	Repairs		624.07
5205-552-90	Salaries - Dietary	89,951.09	
5220-552-00	Food	46,620.14	
5221-552-91	Purchased Service - Culinary	1,126.00	
5222-552-00	Food-Nutritional Therapy	35.99	
5223-552-00	Special Events - Residents	176.80	
5233-552-91	Dietitian Cons. - Culinary	10,000.00	
5235-552-00	Supplies & Expenses - Culinary	5,332.17	
5310-553-90	Salaries - Laundry	26,379.19	
5330-553-00	Supplies & Expense Laundry	2,208.21	
5340-553-00	Linen & Bedding & Towels	100.64	
5410-554-99	Salaries - Housekeeping Appli	33,616.20	
5420-554-00	Supplies & Expense - Environm	4,914.57	
6020-560-90	Salaries - Director of Nursing	94,483.58	
6030-561-90	Salaries - RN	150,942.58	
6040-561-90	Salaries - LPN	137,346.35	
6051-561-90	Salaries - CNA	273,846.54	
6054-560-00	S&E Nursing	40,303.41	
6502-565-90	Salaries - Medical Records	25,521.65	
6530-576-00	Pharmacy Consultant	822.44	
6611-567-00	Medical Director	6,000.00	
6630-572-10	Consult - OT - Part A	921.45	
6630-572-11	Consult - OT- Part B	705.80	
6630-572-30	Consult - OT - Contract	71.55	
6631-572-00	Supplies & Expenses - OT	192.69	
6640-574-10	Consult - ST - Part A	2,690.64	
6640-574-11	Consult - ST - Part B	4,901.46	
6656-575-00	Equipment Rental - Respiratory	2,451.22	
6730-571-10	Consult - PT - Part A	6,702.98	
6730-571-11	Consult - PT - Part B	3,783.99	
6730-571-30	Consult. - PT - Contract	162.00	
6730-571-32	Consult - PT - HMO Anc B	60.75	
6810-568-90	Salaries - Social Services	8,853.89	

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Account Number	Account Description	Debits	Credits
7021-573-90	Salaries - Recreation	36,546.83	
7022-573-91	Purchased Service - Recreation	765.49	
7023-573-00	Supplies & Expenses - Recreat	1,001.14	
7024-573-00	Cable TV / Resident Internet	2,822.14	
7200-000-10	A/E Outside Services - Part A	16.46	
7300-576-10	A/E Pharmacy - Part A	3,792.63	
7300-576-20	NE Pharmacy - Medicaid	135.37	
7300-576-30	A/E Pharmacy - Contract	411.69	
7300-577-10	NE Laboratory - Part A	400.06	
7500-573-10	A/E Ambulance - Med A	554.12	
Grand Total		<u>4,125,251.95</u>	<u>4,125,251.95</u>
Net Income (Loss)			<u>(102,586.70)</u>

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Account Number	Account Description	Debits	Credits
Days/Units			
9000-000-10	Medicare A Days	244.00	
9000-000-20	Medicaid Days	3,062.00	
9000-000-21	MCD Managed Care Days	29.00	
9000-000-22	Hospice Days	1,261.00	
9000-000-30	HMO A Days	9.00	
9000-000-40	Other Insurance Days	10.00	
9000-000-50	Private Pay Days	717.00	
Grand Total		<u>5,332.00</u>	<u>0.00</u>

Phillips Manor Nursing Home
FY23 HCF-1 Revenue Grouping

Sum of FY23			
HCF Revenue	Account	Description	2023
	3000-550-50	Room & Board - Private	268,000
Schedule 2, Line 1.1, Col 1			268,000
	3000-550-10	Room & Board - Medicare A	91,070
	3197-000-00	Sequester Discount Part A	(2,301)
	3900-000-10	Cont Adj - Part A	39,154
Schedule 2, Line 1.4, Col 1			127,923
	3000-550-20	Room & Board - Medicaid	1,174,863
	3900-000-20	Cont Adj - Medicaid	(269,903)
Schedule 2, Line 1.6, Col 1			904,960
	3000-550-21	Room & Board - MCD Managed Care	10,730
	3000-550-30	Room & Board - HMO A	3,330
	3000-550-40	Room & Board - Other Ins	2,078
	3900-000-21	Cont Adj - MCD Managed Care	(2,044)
	3900-000-30	Cont Adj - HMO A	848
Schedule 2, Line 1.8, Col 1			14,942
	3000-550-22	Room & Board - Hospice	434,510
	3900-000-22	Cont Adj - Hospice	(81,428)
Schedule 2, Line 1.15, Col 1			353,082
Schedule 2, Line 100, Col 1 - Total Nursing Facility Revenue - (Routine Revenue)			1,668,907

	3300-576-50	Pharmacy - Private	226
Schedule 2, Line 1.1, Col 2			226
	3197-000-11	Sequester Discount Part B	(256)
	3300-571-10	Physical Therapy - Part A	2,856
	3300-571-11	Physical Therapy - Part B	5,232
	3300-572-10	Occupational Therapy - Part A	911
	3300-572-11	Occupational Therapy - Part B	938
	3300-574-10	Speech Therapy - Part A	1,333
	3300-574-11	Speech Therapy - Part B	6,837
	3300-576-10	Pharmacy - Part A	3,439
	3300-576-11	Pharmacy - Part B	3,191
	3300-577-10	Laboratory - Part A	129
	3900-571-11	Cont Adj - Part B PT	(683)
	3900-572-11	Cont Adj - Part B OT	(117)
	3900-574-11	Cont Adj - Part B ST	(26)
Schedule 2, Line 1.4, Col 2			23,784
	3300-571-30	Physical Therapy - HMO A	386
	3300-571-32	Physical Therapy - HMO B	184
	3300-572-30	Occupational Therapy - HMO A	184
	3300-572-32	Occupational Therapy - HMO B	223
	3300-576-30	Pharmacy - HMO A	412
Schedule 2, Line 1.8, Col 2			1,389
Schedule 2, Line 100, Col 2 - Total Nursing Facility Revenue - (Ancillary Revenue)			25,399

	3952-000-00	Covid-19 NF Testing Support	10,416
Schedule 2, Line 3.2			10,416
	3191-000-00	Other Income - Prior Year	39,034
Schedule 2, Line 3.6			39,034
	3180-000-00	Interest Income	48

Phillips Manor
FY23 HCF-1 Expense Grouping

Sum of FY23		2023
HCF Expense Acct	Description	Total
6020-560-90	Salaries - Director of Nursing	94,484
Sch 2	Director of Nursing Group Life/Health	2,015
	Director of Nursing Pension	-
Sch 2	Director of Nursing Benefits Other	2,090
Sch 2	Director of Nursing Payroll Taxes	8,244
Sch 2	Director of Nursing Workers Comp	1,834
	Director of Nursing Purchases Service	-
Schedule 3, Line 1.100		108,667
6030-561-90	Salaries - RN	150,943
Sch 2	RN Group Life/Health	3,219
	RN Pension	-
Sch 2	RN Benefits Other	3,339
Sch 2	RN Payroll Taxes	13,170
Sch 2	RN Workers Comp	2,930
	RN Purchases Service	-
Schedule 3, Line 1.200		173,601
6040-561-90	Salaries - LPN	137,346
Sch 2	LPN Group Life/Health	2,929
	LPN Pension	-
Sch 2	LPN Benefits Other	3,038
Sch 2	LPN Payroll Taxes	11,983
Sch 2	LPN Workers Comp	2,666
	LPN Purchases Service	-
Schedule 3, Line 1.300		157,962
6051-561-90	Salaries - C, N, A	273,847
Sch 2	CNA Group Life/Health	5,839
	CNA Pension	-
Sch 2	CNA Benefits Other	6,058
Sch 2	CNA Payroll Taxes	23,893
Sch 2	CNA Workers Comp	5,315
	CNA Purchases Service	-
Schedule 3, Line 1.400		314,952

4040-540-99	Salaries - Administrator	73,433
Sch 2	Administrator Group life/health	25,495
	Administrator Pension	-
Sch 2	Administrator Benefits Other	-
Sch 2	Administrator Payroll Taxes	6,407
Sch 2	Administrator Workers Comp	1,425
	Administrator Purchases Service	-
Schedule 3, Line 2.100		106,760
4140-540-90	Salaries - Clerical	95,081
Sch 2	Clerical Group life/health	2,027
	Clerical Pension	-
Sch 2	Clerical Benefits Other	2,103
Sch 2	Clerical Payroll Taxes	8,296

94,484 Line 1.1, Col 1

4,105 Line 1.2, Col 1

10,078 Line 1.3, Col 1

150,943 Line 1.7, Col 1

6,558 Line 1.8, Col 1

16,100 Line 1.9, Col 1

137,346 Line 1.12, Col 1

5,967 Line 1.13, Col 1

14,649 Line 1.14, Col 1

273,847 Line 1.17, Col 1

11,897 Line 1.18, Col 1

29,208 Line 1.19, Col 1

73,433 Line 2.1, Col 1
25,495 Line 2.2, Col 1

7,832 Line 2.3, Col 1

95,081 Line 2.7, Col 1

4,130 Line 2.8, Col 1

Phillips Manor
FY23 HCF-1 Expense Grouping

Sum of FY23		2023
HCF Expense Acct	Description	Total
Sch 2	Clerical Workers Comp	1,845
	Clerical Purchases Service	-
Schedule 3, Line 2.200		109,352
4150-540-00	EDP/Bookkeeping Service	11,976
4248-540-00	Bank Charges	8
4249-540-00	Postage	262
4250-540-00	Office Supplies & Expense	4,273
4263-540-00	Software/Hardware Expense	23,127
4261-540-00	Telephone	7,430
4267-540-00	Cell Phone Expense	3,824
4275-540-00	Travel Expense	4,047
4280-540-00	Conventions & Meetings	811
4301-540-00	Licenses and Dues	1,781
4252-540-00	Tuition & Expense	823
4360-540-00	Accounting	18,079
4426-540-00	Insurance - General Liability	23,754
4548-543-00	Auto Insurance	2,777
4370-540-00	Legal	1,000
4241-540-00	Finance Charge	1,342
4242-540-00	SBA Loan Fees	5,115
4247-540-00	Non Reimb Patient Expense	94
4257-540-00	Interest/Late Charges	9,003
4258-540-00	Fines & Penalties	11,377
4437-540-00	Interest Expense	24,254
4523-540-00	Amortization Expense	10,394
4390-540-00	Medicaid User Fee(non private)	145,182
4390-540-50	MCD User Fee (private)	16,002
4253-540-00	Taxes	6,025
4255-540-00	Donations	176
4259-540-00	Miscellaneous	229
Schedule 3, Line 2.300		333,165

10,141 **Line 2.9, Col 1**

11,976 **Line 2.11, Col 1**

27,670 **Line 2.12, Col 1**

11,254 **Line 2.13, Col 1**

4,858 **Line 2.15, Col 1**
1,781 **Line 2.17, Col 1**
823 **Line 2.18, Col 1**
18,079 **Line 2.19, Col 1**
23,754 **Line 2.20, Col 1**
2,777 **Line 2A1 which flows to 2.22, Col 1**
1,000 **Line 2B6 which flows to 2.23, Col 1**

51,185 **Line 2B11 which flows to 2.23, Col 1**
10,394 **Line 2B13 which flows to 2.23, Col 1**
161,184 **Line 2B15 which flows to 2.23, Col 1**

6,430 **Line 2B16 which flows to 2.23, Col 1**

4140-540-90	Salaries - Plant	725
Sch 2	Plant Group life/health	15
	Plant Pension	-
Sch 2	Plant Benefits Other	16
Sch 2	Plant Payroll Taxes	63
Sch 2	Plant Workers Comp	14
5110-551-91	Purchased Service - Plant Ops	23,073
5115-551-00	Supplies & Expense Plant	3,925
5121-551-00	Electricity	20,876
5122-551-00	Water & Sewer	5,283
5124-551-00	Gas	10,145
5130-551-00	Repairs	(624)
Schedule 3, Line 3.200		63,511
5233-552-91	Dietician Cons. - Culinary	10,000
Schedule 3, Line 3.300		10,000
5205-552-90	Salaries - Dietary	89,951

725 **Line 3.5, Col 1**

31 **Line 3.6, Col 1**

77 **Line 3.7, Col 1**
23,073 **Line 3.8, Col 1**
3,925 **Line 3.9, Col 1**

36,304 **Line 3.10, Col 1**
(624) **Line 3.11, Col 1**
3,301

10,000 **Line 3.16, Col 1**

89,951 **Line 3.18, Col 1**

Phillips Manor
FY23 HCF-1 Expense Grouping

Sum of FY23			2023
HCF Expense Acct	Description	Total	
Sch 2	Dietary Group life/health	1,918	
	Dietary Pension	-	
Sch 2	Dietary Benefits Other	1,990	
Sch 2	Dietary Payroll Taxes	7,848	
Sch 2	Dietary Workers Comp	1,746	
5220-552-00	Food	46,620	
5222-552-00	Food-Nutritional Therapy	36	
5221-552-91	Purchased Service - Culinary	1,126	
5235-552-00	Supplies & Expense - Culinary	5,332	
Schedule 3, Line 3.400		156,567	
5310-553-90	Salaries - Laundry	26,379	
5410-554-99	Salaries - Housekeeping	33,616	
Sch 2	Laundry Group life/health	562	
	Laundry Pension	-	
Sch 2	Laundry Benefits Other	584	
Sch 2	Housekeeping Group Life/Health	717	
	Housekeeping Pension	-	
Sch 2	Housekeeping Benefits Other	744	
Sch 2	Laundry Payroll Taxes	2,302	
Sch 2	Laundry Workers Comp	512	
Sch 2	Housekeeping Payroll Taxes	2,933	
Sch 2	Housekeeping Workers Comp	652	
5320-553-91	Purchased Service - Laundry	-	
5330-553-00	Supplies & Expense Laundry	2,208	
5420-554-00	Supplies & Expense - Environmental	4,915	
5340-553-00	Linen & Bedding & Towels	101	
Schedule 3, Line 3.500		76,225	
6502-565-90	Salaries - Medical Records	25,522	
Sch 2	Medical Records Group Life/Health	544	
	Medical Records Pension	-	
Sch 2	Medical Records Benefits Other	565	
Sch 2	Medical Records Payroll Taxes	2,227	
Sch 2	Medical Records Workers Comp	495	
Schedule 3, Line 3.700		29,353	
6810-568-90	Salaries - Social Service	8,854	
Sch 2	Social Service Group Life/Health	189	
	Social Service Pension	-	
Sch 2	Social Service Benefits Other	196	
Sch 2	Social Service Payroll Taxes	773	
Sch 2	Social Service Workers Comp	172	
	Social Service Purchases Service	-	
Schedule 3, Line 3.1000		10,184	
6630-572-10	Consult - OT - Part A	921	
6630-572-11	Consult - OT - Part B	706	
6630-572-30	Consult - OT - Contract	72	
6640-574-10	Consult - ST - Part A	2,691	
6640-574-11	Consult - ST - Part B	4,901	
6730-571-10	Consult - PT - Part A	6,703	
6730-571-11	Consult - PT - Part B	3,784	

3,908 Line 3.19, Col 1
9,594 Line 3.20, Col 1
46,656 Line 3.21, Col 1
1,126 Line 3.22, Col 1
5,332 Line 3.23, Col 1
59,995 Line 3.24, Col 1
2,607 Line 3.25, Col 1
6,399 Line 3.26, Col 1
- Line 3.27, Col 1
7,123 Line 3.28, Col 1
101 Line 3.29, Col 1
25,522 Line 3.36, Col 1
1,109 Line 3.37, Col 1
2,722 Line 3.38, Col 1
8,854 Line 3.48, Col 1
385 Line 3.49, Col 1
945 Line 3.50, Col 1

Phillips Manor
FY23 HCF-1 Expense Grouping

Sum of FY23			2023
HCF Expense Acct	Description	Total	
6730-571-30	Consult - PT - Contract	162	
6730-571-32	Consult - PT - HMO Anc B	61	
7200-000-10	A/E Outside Services - Part A	16	
Schedule 3, Line 3.1200		20,017	
7021-573-90	Salaries - Activities	36,547	
Sch 2	Activities Group Life/Health	779	
	Activities Pension	-	
Sch 2	Activities Benefits Other	809	
Sch 2	Activities Payroll Taxes	3,189	
Sch 2	Activities Workers Comp	709	
7022-573-91	Purchased Service - Recreation	765	
7024-573-00	Cable TV / Resident Internet	2,822	
5223-552-00	Special Events - Residents	177	
7023-573-00	Supplies & Expenses - Recreation	1,001	
Schedule 3, Line 3.1300		46,798	
6611-567-00	Medical Director	6,000	
7300-576-10	A/E Pharmacy - Part A	3,793	
7300-576-20	NE Pharmacy - Medicaid	135	
7300-576-30	A/E Pharmacy - Contract	412	
6054-560-00	S&E - Nursing	40,303	
6631-572-00	Supplies & Expense - OT	193	
6731-571-00	Supplies & Expense - PT	1	
6656-575-00	Equipment Rental - Respiratory	2,451	
7300-577-10	NE Laboratory - Part A	400	
7500-573-10	A/E - Ambulance - Med A	554	
6530-576-00	Pharmacy Consultant	822	
Schedule 3, Line 3.1600		55,064	
4200-200-00	Depreciation Expense	50,498	
4546-543-00	Property Insurance	9,705	
4510-543-00	Real Estate Taxes	15,405	
4515-540-00	Personal Property Taxes	622	
Schedule 3, Line 4.100		76,230	
Grand Total		1,848,408	

20,017 Line 3.62, Col 1
36,547 Line 3.64, Col 1
1,588 Line 3.65, Col 1
3,898 Line 3.66, Col 1
3,587 Line 3.67, Col 1
1,178 Line 3.68, Col 1
6,000 Line 3.82, Col 1
4,340 Line 3.87, Col 1
40,497 Line 3.89, Col 1
3,405 Line 3.91, Col 1
822 Line 3.92, Col 1
50,498 Line 4.1, Col 1
9,705 Line 4.6, Col 1
15,405 Line 4.8, Col 1
622 Line 4.10, Col 1

Phillips Manor Nursing Home
FY23 HCF-1 Balance Sheet Grouping

Sum of FY23			
HCF B/S	Account	Description	FY 2023
	1000-000-00	Operating Cash	27,479
	1005-000-00	Payroll Cash	2,113
Schedule 6, Line 1.1			29,592
	1100-000-10	A/R - Medicare	(5,803)
	1100-000-11	A/R - Medicare - Part B	3,356
	1100-000-20	A/R - Medicaid	222,982
	1100-000-21	A/R - Medicaid Managed Care	(1,403)
	1100-000-22	A/R - Hospice	15,232
	1100-000-25	A/R - Medicaid Pending	12,693
	1100-000-26	A/R - Med A Coinsurance from Medicaid	243
	1100-000-27	A/R - Med B Coinsurance from Medicaid	406
	1100-000-30	A/R - HMO A	8,882
	1100-000-31	A/R - HMO Secondary	751
	1100-000-32	A/R - HMO B	1,189
	1100-000-50	A/R - Private	37,078
	1100-000-52	A/R - Med A Coinsurance from Private	17,117
	1410-000-00	Other MCD Receivables	(1,031)
Schedule 6, Line 1.5			311,692
	1250-000-00	Personal Needs Clearing Acct	4,201
Schedule 6, Line 1.7			4,201
	1605-000-00	Prepaid Insurance	33,993
Schedule 6, Line 1.13			33,993
	1630-000-00	Prepaid Expense	857
	2270-000-00	American Express Blue	725
	2660-000-00	American Express Gold	11,113
Schedule 6, Line 1.15			12,695
Schedule 6, Line 100 - Total Current Assets			392,173
	1700-000-00	Land	50,000
Schedule 6, Line 2.1			50,000
	1705-000-00	Building	825,000
	1705-200-00	A/D - Building	(134,063)
Schedule 6, Line 2.2			690,937
	1710-000-00	Building Improvements	60,392
	1710-200-00	A/D - Buliding Improvement	(7,036)
Schedule 6, Line 2.3			53,356
	1730-000-00	Moveable Equipment	206,148
	1735-000-00	Capital Lease Equipment	22,568
	1730-200-00	A/D - Moveable Equipment	(117,543)
	1735-200-00	A/D - Capital Lease Equipment	(11,770)
Schedule 6, Line 2.4			99,403
	1720-000-00	Vehicles	46,378
	1720-200-00	A/D - Motor Vehicles	(23,012)
Schedule 6, Line 2.6			23,366
Schedule 6, Line 200 - Total Non-Current Fixed Assets			917,062
	1760-000-00	Start Up Costs	103,936
	1765-000-00	A/D - Start Up Costs	(64,960)
Schedule 6, Line 3A.100			38,976
Schedule 6, Line 300 - Total Non-Current Assets			38,976
Schedule 6, Line 400 - Total Assets			1,348,211
	2010-000-00	Trust Clearing Account	3,589

Line 3A.1

Line 3A.1

Phillips Manor Nursing Home
FY23 HCF-1 Balance Sheet Grouping

Sum of FY23			
HCF B/S	Account	Description	FY 2023
	2100-000-00	Trade Accounts Payable	77,490
Schedule 6, Line 5.1			81,079
	2102-000-00	Accrued Expenses	13,213
	2360-000-20	Accrued MCD User Fee	61,803
	2662-000-00	Deferred Finance Agreement	21,726
Schedule 6, Line 5.2			96,742
	2365-000-50	Refund - Private	2,240
Schedule 6, Line 5.4			2,240
	2650-000-00	Due to/From Officer	155,968
Schedule 6, Line 5.5			155,968
	2105-000-00	Accrued Payroll	45,859
	2110-000-00	Accrued Vacation/Sick	34,177
Schedule 6, Line 5.7			80,036
	2106-000-00	Accrued Payroll Taxes	4,786
Schedule 6, Line 5.8			4,786
Schedule 6, Line 500 - Total Current Liabilities			420,851
	2280-000-00	Eagle Bank 8202	318,838
	2295-000-00	Bay Colony-SBA Mortgage	267,875
	2385-000-00	TD Auto Finance (Jeep)	1,156
Schedule 6, Line 6.1			587,869
Schedule 6, Line 600 - Total Non-Current Liabilities			587,869
Schedule 6, Line 700 - Total Liabilities			1,008,720
	2710-000-00	Owner Equity	(179,319)
	2810-000-00	YTD Profit	621,397
Schedule 6, Line 8B1, Col 4			442,078
		Net Income/(Loss)	(102,587)
Schedule 6, Line 8B4, Col 4			(102,587)
	2700-000-00	Distributions	-
Schedule 6, Line 8B5, Col 4			-
Schedule 6, Line 8B100, Col 4			339,491
Schedule 6, Line 900 - Total Liabilities and Owner's Equity			1,348,211