

Client: **A570933 - Marblehead Healthcare Solutions LLC**
Engagement: **MDMC 2022 - Devereux Skilled Nursing**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Worksheet: **T:01 - MCD SNF-CRF 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]						
Subgroup : [1]						
	Trial Balance					
	Balance Sheet					
1011	Webster Bank Checking	0.00	77,866.88		0.00	77,866.88
1061	A/R:A/R - Private Pay	0.00	26,032.83		0.00	26,032.83
1062	A/R:A/R - Medicare A	0.00	592,533.80		0.00	592,533.80
1063	A/R:A/R - Medicaid	0.00	223,205.58		0.00	223,205.58
1064	A/R:A/R - Patient Liability	0.00	23,305.59		0.00	23,305.59
1065	A/R:A/R - SCO	0.00	301,920.66		0.00	301,920.66
1075	A/R:A/R - Insurance	0.00	148,258.05		0.00	148,258.05
1084	A/R:A/R - Medicare B	0.00	9,418.94		0.00	9,418.94
1150	AR Previous Owner	0.00	(39,573.65)		0.00	(39,573.65)
1250	Patient Exchange	0.00	(32,912.86)		0.00	(32,912.86)
1280	Prepaid Insurance	0.00	39,730.31		0.00	39,730.31
1651	Equipment	0.00	290,000.00		0.00	290,000.00
1652	Acc Dep - Equipment	0.00	(14,500.00)		0.00	(14,500.00)
1675	Goodwill	0.00	191,666.67		0.00	191,666.67
1677	Set Up Costs	0.00	45,662.35		0.00	45,662.35
1760	Due from Marblehead Properties	0.00	(724,967.00)		0.00	(724,967.00)
1770	Due from Billerica LLC	0.00	(450,020.00)		0.00	(450,020.00)
1780	Due from Wellesley LLC	0.00	(538,784.45)		0.00	(538,784.45)
1790	Due from Lynn Solutions LLC	0.00	185,000.00		0.00	185,000.00
2000	Accounts Payable (A/P)	0.00	(226,601.70)		0.00	(226,601.70)
2010	Deferred Revenue	0.00	(6,499.67)		0.00	(6,499.67)
2041	Accrued Expenses	0.00	(93,399.52)		0.00	(93,399.52)
2051	Insurance Note Payable	0.00	(35,494.06)		0.00	(35,494.06)
2190	Accrued Salaries	0.00	(95,881.32)		0.00	(95,881.32)
2191	Accrued Vacation	0.00	(18,992.23)		0.00	(18,992.23)
2214	Accrued Payroll Taxes	0.00	(7,334.92)		0.00	(7,334.92)
2218	AFLAC	0.00	(1,784.40)		0.00	(1,784.40)
Subtotal [1]	Balance Sheet	0.00	(132,144.12)		0.00	(132,144.12)
Subgroup : [2]						
	Income Statement					
3023.01	Medicaid Resource Revenue	0.00	0.00		(145,768.00)	(145,768.00)
4001	Medicare Revenue:Medicare A	0.00	(499,675.00)		0.00	(499,675.00)
4002	Medicare Revenue:C/A Medicare A - Ro	0.00	(187,580.30)		0.00	(187,580.30)
4003	Medicare Revenue:SCO Medicare	0.00	(279,021.27)		0.00	(279,021.27)
4004	Medicare Revenue:HMO Medicare	0.00	(33,120.00)		0.00	(33,120.00)
4005	Medicare Revenue:C/A Medicare HMO F	0.00	6,210.00		0.00	6,210.00
4006	Medicare Revenue:Hospice Medicare	0.00	(15,191.27)		0.00	(15,191.27)
4007	Medicare Revenue:Lab - Medicare A	0.00	(1,340.59)		0.00	(1,340.59)
4008	Medicare Revenue:Pharmacy - Medicare	0.00	(51.05)		0.00	(51.05)
4011	Medicare Revenue:Radiology - Medicare	0.00	(1,365.00)		0.00	(1,365.00)
4012	Medicare Revenue:P/T - Medicare A	0.00	(28,661.17)		0.00	(28,661.17)
4013	Medicare Revenue:O/T - Medicare A	0.00	(27,993.50)		0.00	(27,993.50)
4014	Medicare Revenue:SLP - Medicare A	0.00	(29,144.51)		0.00	(29,144.51)
4015	Medicare Revenue:Ambulance - Medicare	0.00	(700.86)		0.00	(700.86)
4018	Medicare Revenue:C/A Medicare A - Anc	0.00	89,256.68		0.00	89,256.68
4019	Medicare Revenue:P/T - Medicare B	0.00	(5,443.32)		0.00	(5,443.32)
4020	Medicare Revenue:O/T - Medicare B	0.00	(3,288.02)		0.00	(3,288.02)
4021	Medicare Revenue:SLP - Medicare B	0.00	(4,690.40)		0.00	(4,690.40)
4022	Medicare Revenue:C/A Medicare B - Anc	0.00	12,216.47		0.00	12,216.47
4023	Medicare Revenue:Pharmacy - Medicare	0.00	(852.15)		0.00	(852.15)
4028	Medicare Revenue:P/T Medicare - HMO	0.00	(2,784.90)		0.00	(2,784.90)
4029	Medicare Revenue:O/T Medicare - HMO	0.00	(1,892.53)		0.00	(1,892.53)
4030	Medicare Revenue:SLP Medicare - HMC	0.00	(1,799.16)		0.00	(1,799.16)
4034	Medicare Revenue:C/A Medicare Ancilla	0.00	4,649.12		0.00	4,649.12
4051	Medicaid Revenue:Medicaid	0.00	(495,270.06)		145,768.00	(349,502.06)
4052	Medicaid Revenue:C/AMedicaid Room &	0.00	1,617.91		0.00	1,617.91
4053	Medicaid Revenue:SCO Medicaid	0.00	(323,985.07)		0.00	(323,985.07)
4054	Medicaid Revenue:Hospice Medicaid	0.00	(105,483.51)		0.00	(105,483.51)
4058	Medicaid Revenue:Pharmacy - Medicaid	0.00	(1,592.91)		0.00	(1,592.91)
4061	Medicaid Revenue:Lab - Medicaid	0.00	(25.00)		0.00	(25.00)
4127	Private Insurance Revenue:General - Pri	0.00	(238,788.29)		0.00	(238,788.29)
4142	SCO Revenue:PharmacySCO	0.00	(1,295.39)		0.00	(1,295.39)
4145	SCO Revenue:Lab - SCO	0.00	(95.03)		0.00	(95.03)
4147	SCO Revenue:P/T - SCO	0.00	(7,388.28)		0.00	(7,388.28)
4148	SCO Revenue:O/T - SCO	0.00	(7,587.63)		0.00	(7,587.63)
4149	SCO Revenue:SLP - SCO	0.00	(1,301.72)		0.00	(1,301.72)
4153	SCO Revenue:C/A SCO - Ancillaries	0.00	11,634.91		0.00	11,634.91
4172	Hospice Revenue:Pharmacy - Hospice	0.00	(263.24)		0.00	(263.24)
4175	Hospice Revenue:Lab - Hospice	0.00	(125.00)		0.00	(125.00)
4184	Hospice Revenue:C/A Hospice Ancillarie	0.00	388.24		0.00	388.24

6002	Refunds to customers	0.00	27,235.00	0.00	27,235.00
6003	Advertising/Promotional Expenses:Marke	0.00	3,718.75	0.00	3,718.75
6011	Amortization Expenses:Goodwill - Amort	0.00	8,333.33	0.00	8,333.33
6012	Amortization Expenses:Set Up Costs - A	0.00	1,304.65	0.00	1,304.65
6020	Bad Debt Expense	0.00	1,639.49	0.00	1,639.49
6022	Bank Fees	0.00	684.57	0.00	684.57
6027	Computer Services	0.00	7,746.85	0.00	7,746.85
6032	Depreciation Expenses:Equip - Dep	0.00	14,500.00	0.00	14,500.00
6042	Dietary Expenses:Purch Serv - Dietician	0.00	3,365.50	0.00	3,365.50
6043	Dietary Expenses:Raw Food - Dietary	0.00	50,789.30	0.00	50,789.30
6044	Dietary Expenses:Salaries- Dietary	0.00	131,150.72	0.00	131,150.72
6045	Dietary Expenses:Supplies - Dietary	0.00	9,099.99	0.00	9,099.99
6052	HMO Expense:Lab - HMO	0.00	50.00	0.00	50.00
6055	HMO Expense:Pharmacy - HMO	0.00	840.34	0.00	840.34
6071	Housekeeping & Laundry:Housekeeping	0.00	3,517.03	0.00	3,517.03
6072	Housekeeping & Laundry:Laundry - Sala	0.00	19,712.45	0.00	19,712.45
6073	Housekeeping & Laundry:Laundry Suppl	0.00	797.03	0.00	797.03
6075	Housekeeping & Laundry:Housekeeping	0.00	21,947.65	0.00	21,947.65
6081	Indirect Salaries:COTA Salary - Indirect	0.00	18,444.03	0.00	18,444.03
6082	Indirect Salaries:PTA Salary - Indirect	0.00	60,677.86	0.00	60,677.86
6083	Indirect Salaries:SLP Salary - Indirect	0.00	15,135.31	0.00	15,135.31
6090	Insurance Expense	0.00	18,084.08	0.00	18,084.08
6092	Insurance Expense:Group Health Ins	0.00	37,848.03	0.00	37,848.03
6094	Property Insurance	0.00	7,662.57	0.00	7,662.57
6095	Insurance Expense:Other - Ins.	0.00	3,041.52	0.00	3,041.52
6098	Insurance Expense:Workers' Compensa	0.00	16,685.00	0.00	16,685.00
6112	Fines & Penalties	0.00	9,750.00	0.00	9,750.00
6115	Lease Expense	0.00	250,459.00	0.00	250,459.00
6153	License & Dues Non - PT	0.00	175.00	0.00	175.00
6172	Medicaid Expenses:Pharmacy - Medicai	0.00	1,339.20	0.00	1,339.20
6185	Medicaid Expenses:Lab - Medicaid	0.00	364.26	0.00	364.26
6201	Medicare Expenses:Pharmacy - Medicar	0.00	9,680.96	0.00	9,680.96
6204	Medicare Expenses:Lab - Medicare A	0.00	603.35	0.00	603.35
6205	Medicare Expenses:Radiology - Medicar	0.00	475.00	0.00	475.00
6280	Nursing Expenses	0.00	2,946.55	0.00	2,946.55
6281	Nursing Expenses:CNA Salaries	0.00	226,497.10	0.00	226,497.10
6282	Nursing Expenses:Direct Nursing - Salar	0.00	90,047.53	0.00	90,047.53
6283	Nursing Expenses:LPN - Salaries	0.00	125,690.82	0.00	125,690.82
6284	Nursing Expenses:RN - Salaries	0.00	165,274.00	0.00	165,274.00
6285	Nursing Expenses:Purch Serv - LPN	0.00	156,490.82	0.00	156,490.82
6286	Nursing Expenses:Purch Serv - RN	0.00	44,704.58	0.00	44,704.58
6287	Nursing Expenses:Supplies - Nursing	0.00	56,890.07	0.00	56,890.07
6288	Nursing Expenses:Purch Serv - CNA	0.00	198,060.89	0.00	198,060.89
6289	Other Employee Benefits	0.00	88.06	0.00	88.06
6291	Managerial and Administrative:Administr	0.00	29,363.66	0.00	29,363.66
6293	Managerial and Administrative:Clerical S	0.00	39,533.72	0.00	39,533.72
6295	Managerial and Administrative:Social Se	0.00	16,430.57	0.00	16,430.57
6296	Managerial and Administrative:Medical C	0.00	7,500.00	0.00	7,500.00
6297	Managerial and Administrative:MDS Co-	0.00	17,328.00	0.00	17,328.00
6301	Office Supplies & Expense	0.00	5,391.82	0.00	5,391.82
6303	Business Computer Software Expenses	0.00	2,250.00	0.00	2,250.00
6305	Payroll Service	0.00	4,286.48	0.00	4,286.48
6330	Plant Expenses	0.00	4,131.67	0.00	4,131.67
6331	Plant Expenses:Salaries - Plant	0.00	23,134.80	0.00	23,134.80
6332	Plant Expenses:Purch Serv - Plant	0.00	1,921.77	0.00	1,921.77
6333	Plant Expenses:Supplies - Plant	0.00	13,501.13	0.00	13,501.13
6334	Plant Expenses:Maintenance Service Cc	0.00	7,561.70	0.00	7,561.70
6535	Professional Fees:Pharmacy Consultant	0.00	501.03	0.00	501.03
6540	Recreational Therapy	0.00	150.00	0.00	150.00
6541	Recreational Therapy:Purch Services - F	0.00	650.00	0.00	650.00
6542	Recreational Therapy:Salaries - Rec The	0.00	32,669.80	0.00	32,669.80
6544	Recreational Therapy:Therapy Supplies	0.00	363.18	0.00	363.18
6569	SCO Expenses:Pharmacy - SCO	0.00	545.87	0.00	545.87
6882	Tax Expense:FUTA Expense	0.00	2,343.41	0.00	2,343.41
6883	Tax Expense:Payroll Taxes Total	0.00	74,199.68	0.00	74,199.68
6887	Tax Expense:Unemployment - State	0.00	16,305.61	0.00	16,305.61
6888	Tax Expense:User Fee Tax	0.00	125,615.53	0.00	125,615.53
6891	Telephone	0.00	15,213.72	0.00	15,213.72
6901	Employee benefits	0.00	10,941.94	0.00	10,941.94
6902	Utilities:Electricity	0.00	25,125.97	0.00	25,125.97
6903	Utilities:Gas	0.00	3,627.64	0.00	3,627.64
6904	Utilities:Disposal & waste fees	0.00	3,748.89	0.00	3,748.89
6905	Utilities:Heating & cooling	0.00	877.40	0.00	877.40
6906	Utilities:Internet & TV services	0.00	3,373.82	0.00	3,373.82
6907	Advertising & marketing:Website ads	0.00	162.50	0.00	162.50
6908	Commissions & fees	0.00	102.36	0.00	102.36
6909	Equipment rental	0.00	11,566.88	0.00	11,566.88
6910	Office expenses:Office supplies	0.00	1,971.39	0.00	1,971.39
6911	Office expenses:Shipping & postage	0.00	810.00	0.00	810.00
6912	Uncategorized Expense	0.00	37,224.36	0.00	37,224.36

6913	Repairs & maintenance	0.00	164.00	0.00	164.00
6914	Office expenses:Software & apps	0.00	8,396.10	0.00	8,396.10
7000	Interest Income	0.00	(45.98)	0.00	(45.98)
7600	MassHealth Other Income	0.00	(57,607.74)	0.00	(57,607.74)
7800	Reconciliation Discrepancies	0.00	(914.00)	0.00	(914.00)
Subtotal [2]	Income Statement	0.00	132,144.12	0.00	132,144.12
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: **A570933 - Marblehead Healthcare Solutions LLC**
Engagement: **MDMC 2022 - Devereux Skilled Nursing**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	MCAID 12/31/2022	1st PP- 12/31/2021	
Group : [S6L1.1C1] Cash and Cash Equivalents				
Subgroup : None				
1011	Webster Bank Checking	77,866.88	0.00	
Subtotal : None		77,866.88	0.00	
Total [S6L1.1C1] Cash and Cash Equivalents		77,866.88	0.00	
Group : [S6L1.5C1] Payer Accounts Receivable				
Subgroup : [S6L1.5C] A/ R Self-Pay Patients (Private)				
1061	A/R:A/R - Private Pay	26,032.83	0.00	
1064	A/R:A/R - Patient Liability	23,305.59	0.00	
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		49,338.42	0.00	
Subgroup : [S6L1.5C] A/R Managed Care Patients (Private)				
1075	A/R:A/R - Insurance	148,258.05	0.00	
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		148,258.05	0.00	
Subgroup : [S6L1.5C] A/r Medicare Non Managed Care				
1062	A/R:A/R - Medicare A	592,533.80	0.00	
1084	A/R:A/R - Medicare B	9,418.94	0.00	
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		601,952.74	0.00	
Subgroup : [S6L1.5C] A/R Mass Medicaid Non Managed Care				
1063	A/R:A/R - Medicaid	223,205.58	0.00	
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Car		223,205.58	0.00	
Subgroup : [S6L1.5C] A/R Mass Senior Care Organization				
1065	A/R:A/R - SCO	301,920.66	0.00	
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		301,920.66	0.00	
Total [S6L1.5C1] Payer Accounts Receivable		1,324,675.45	0.00	
Group : [S6L1.13C1] Prepaid Insurance				
Subgroup : None				
1280	Prepaid Insurance	39,730.31	0.00	
Subtotal : None		39,730.31	0.00	
Total [S6L1.13C1] Prepaid Insurance		39,730.31	0.00	
Group : [S6L2.4C1] Equipment				
Subgroup : [S6L2.4C] Equipment Cost				
1651	Equipment	290,000.00	0.00	
Subtotal [S6L2.4C1A] Equipment Cost		290,000.00	0.00	#####
Subgroup : [S6L2.4C] A/D Equipment				
1652	Acc Dep - Equipment	(14,500.00)	0.00	
Subtotal [S6L2.4C1b] A/D Equipment		(14,500.00)	0.00	11726
Total [S6L2.4C1] Equipment		275,500.00	0.00	
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets				
Subgroup : [S6L3.3C] Organization Expense				
1677	Set Up Costs	45,662.35	0.00	
Subtotal [S6L3.3C1A] Organization Expense		45,662.35	0.00	
Subgroup : [S6L3.3C] Purchased Goodwill				
1675	Goodwill	191,666.67	0.00	
Subtotal [S6L3.3C1B] Purchased Goodwill		191,666.67	0.00	
Subgroup : None				
Subtotal : None		0.00	0.00	
Total [S6L3.3C1] Other Deferred Charges and Non Curr		237,329.02	0.00	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
1150	AR Previous Owner	(39,573.65)	0.00	
1250	Patient Exchange	(32,912.86)	0.00	
2000	Accounts Payable (A/P)	(226,601.70)	0.00	

2051	Insurance Note Payable	(35,494.06)	0.00
Subtotal : None		(334,582.27)	0.00
Total [S6L5.1C1]	Trade Payable	(334,582.27)	0.00
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2041	Accrued Expenses	(93,399.52)	0.00
Subtotal : None		(93,399.52)	0.00
Total [S6L5.2C1]	Accrued Expenses	(93,399.52)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C] Accrued Salaaries			
2190	Accrued Salaries	(95,881.32)	0.00
2191	Accrued Vacation	(18,992.23)	0.00
Subtotal [S6L5.7C1A] Accrued Salaaries		(114,873.55)	0.00
Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable			
2214	Accrued Payroll Taxes	(7,334.92)	0.00
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(7,334.92)	0.00
Subgroup : [S6L5.7C] Other Payroll Liabilities			
2218	AFLAC	(1,784.40)	0.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(1,784.40)	0.00
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(123,992.87)	0.00
Group : [S6L5.10C1] Other Current Liabilities			
Subgroup : None			
2010	Deferred Revenue	(6,499.67)	0.00
Subtotal : None		(6,499.67)	0.00
Total [S6L5.10C1]	Other Current Liabilities	(6,499.67)	0.00
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
1760	Due from Marblehead Properties	(724,967.00)	0.00
1770	Due from Billerica LLC	(450,020.00)	0.00
1780	Due from Wellesley LLC	(538,784.45)	0.00
1790	Due from Lynn Solutions LLC	185,000.00	0.00
Subtotal : None		(1,528,771.45)	0.00
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(1,528,771.45)	0.00
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
4127	Private Insurance Revenue:General - Pri	(238,788.29)	0.00
Subtotal : None		(238,788.29)	0.00
Total [S2L1.1C1]	Private Pay	(238,788.29)	0.00
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
4001	Medicare Revenue:Medicare A	(499,675.00)	0.00
4002	Medicare Revenue:C/A Medicare A - Ro	(187,580.30)	0.00
4006	Medicare Revenue:Hospice Medicare	(15,191.27)	0.00
Subtotal : None		(702,446.57)	0.00
Total [S2L1.4C1]	Medicare-Fee-For-Service	(702,446.57)	0.00
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
4004	Medicare Revenue:HMO Medicare	(33,120.00)	0.00
4005	Medicare Revenue:C/A Medicare HMO f	6,210.00	0.00
Subtotal : None		(26,910.00)	0.00
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(26,910.00)	0.00
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
4051	Medicaid Revenue:Medicaid	(349,502.06)	0.00
4052	Medicaid Revenue:C/AMedicaid Room &	1,617.91	0.00
4054	Medicaid Revenue:Hospice Medicaid	(105,483.51)	0.00
Subtotal : None		(453,367.66)	0.00
Total [S2L1.6C1]	MassHealth Fee-for-Service	(453,367.66)	0.00
Group : [S2L1.8C1] Senior Care Options			
Subgroup : None			
4003	Medicare Revenue:SCO Medicare	(279,021.27)	0.00
4053	Medicaid Revenue:SCO Medicaid	(323,985.07)	0.00

Subtotal : None		(603,006.34)	0.00
Total [S2L1.8C1]	Senior Care Options	(603,006.34)	0.00
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3023.01	Mediciad Resource Revenue	(145,768.00)	0.00
Subtotal : None		(145,768.00)	0.00
Total [S2L1.12C1]	Medicaid Patient Paid Amount	(145,768.00)	0.00
Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
4007	Medicare Revenue:Lab - Medicare A	(1,340.59)	0.00
4008	Medicare Revenue:Pharmacy - Medicare	(51.05)	0.00
4011	Medicare Revenue:Radiology - Medicare	(1,365.00)	0.00
4012	Medicare Revenue:P/T - Medicare A	(28,661.17)	0.00
4013	Medicare Revenue:O/T - Medicare A	(27,993.50)	0.00
4014	Medicare Revenue:SLP - Medicare A	(29,144.51)	0.00
4015	Medicare Revenue:Ambulance - Medical	(700.86)	0.00
4018	Medicare Revenue:C/A Medicare A - Anc	89,256.68	0.00
4019	Medicare Revenue:P/T - Medicare B	(5,443.32)	0.00
4020	Medicare Revenue:O/T - Medicare B	(3,288.02)	0.00
4021	Medicare Revenue:SLP - Medicare B	(4,690.40)	0.00
4022	Medicare Revenue:C/A Medicare B - An	12,216.47	0.00
4023	Medicare Revenue:Pharmacy - Medicare	(852.15)	0.00
4028	Medicare Revenue:P/T Medicare - HMO	(2,784.90)	0.00
4029	Medicare Revenue:O/TMedicare - HMO	(1,892.53)	0.00
4030	Medicare Revenue:SLP Medicare - HMC	(1,799.16)	0.00
4034	Medicare Revenue:C/A Medicare Ancilla	4,649.12	0.00
4058	Medicaid Revenue:Pharmacy - Medicaid	(1,592.91)	0.00
4061	Medicaid Revenue:Lab - Medicaid	(25.00)	0.00
4142	SCO Revenue:PharmacySCO	(1,295.39)	0.00
4145	SCO Revenue:Lab - SCO	(95.03)	0.00
4147	SCO Revenue:P/T - SCO	(7,388.28)	0.00
4148	SCO Revenue:O/T - SCO	(7,587.63)	0.00
4149	SCO Revenue:SLP - SCO	(1,301.72)	0.00
4153	SCO Revenue:C/A SCO - Ancillaries	11,634.91	0.00
4172	Hospice Revenue:Pharmacy - Hospice	(263.24)	0.00
4175	Hospice Revenue:Lab - Hospice	(125.00)	0.00
4184	Hospice Revenue:C/A Hospice Ancillarie	388.24	0.00
Subtotal : None		(11,535.94)	0.00
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(11,535.94)	0.00
Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
7600	MassHealth Other Income	(57,607.74)	0.00
Subtotal : None		(57,607.74)	0.00
Total [S2L3.2C1]	Endowment & Other Non Recoverab	(57,607.74)	0.00
Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
7000	Interest Income	(45.98)	0.00
Subtotal : None		(45.98)	0.00
Total [S2L3.7C1]	Interest Income	(45.98)	0.00
Group : [S3L1.1C1]	Director of Nurses Salary		
Subgroup : None			
6282	Nursing Expenses:Direct Nursing - Salar	90,047.53	0.00
Subtotal : None		90,047.53	0.00
Total [S3L1.1C1]	Director of Nurses Salary	90,047.53	0.00
Group : [S3L1.7C1]	Registered Nurses Salaries		
Subgroup : None			
6284	Nursing Expenses:RN - Salaries	165,274.00	0.00
Subtotal : None		165,274.00	0.00
Total [S3L1.7C1]	Registered Nurses Salaries	165,274.00	0.00
Group : [S3L1.10C1]	Registered Nurses Purchased Service Per Diem		
Subgroup : None			
6286	Nursing Expenses:Purch Serv - RN	44,704.58	0.00
Subtotal : None		44,704.58	0.00
Total [S3L1.10C1]	Registered Nurses Purchased Service	44,704.58	0.00
Group : [S3L1.12C1]	Licensed Practical Nurses Salary		
Subgroup : None			

6283	Nursing Expenses:LPN - Salaries	125,690.82	0.00
Subtotal : None		125,690.82	0.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	125,690.82	0.00
Group : [S3L1.15C1] Licensed Practical Nurses Purchased Service Per Diem			
Subgroup : None			
6285	Nursing Expenses:Purch Serv - LPN	156,490.82	0.00
Subtotal : None		156,490.82	0.00
Total [S3L1.15C1]	Licensed Practical Nurses Purchased	156,490.82	0.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
6281	Nursing Expenses:CNA Salaries	226,497.10	0.00
Subtotal : None		226,497.10	0.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	226,497.10	0.00
Group : [S3L1.20C1] Certified Nurses Aides Purchased Service Per Diem			
Subgroup : None			
6288	Nursing Expenses:Purch Serv - CNA	198,060.89	0.00
Subtotal : None		198,060.89	0.00
Total [S3L1.20C1]	Certified Nurses Aides Purchased Ser	198,060.89	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C] Administrator Salaries			
6291	Managerial and Administrative:Administr	29,363.66	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		29,363.66	0.00
Total [S3L2.1C1]	Administration Salaries	29,363.66	0.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
6293	Managerial and Administrative:Clerical S	39,533.72	0.00
Subtotal : None		39,533.72	0.00
Total [S3L2.7C1]	Clerical Staff Salaries	39,533.72	0.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
6027	Computer Services	7,746.85	0.00
6303	Business Computer Software Expenses	2,250.00	0.00
6305	Payroll Service	4,286.48	0.00
Subtotal : None		14,283.33	0.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	14,283.33	0.00
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
6022	Bank Fees	684.57	0.00
6301	Office Supplies & Expense	5,391.82	0.00
6910	Office expenses:Office supplies	1,971.39	0.00
6911	Office expenses:Shipping & postage	810.00	0.00
6914	Office expenses:Software & apps	8,396.10	0.00
Subtotal : None		17,253.88	0.00
Total [S3L2.12C1]	Office Supplies	17,253.88	0.00
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
6891	Telephone	15,213.72	0.00
6906	Utilities:Internet & TV services	3,373.82	0.00
Subtotal : None		18,587.54	0.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & F	18,587.54	0.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
6090	Insurance Expense	18,084.08	0.00
6095	Insurance Expense:Other - Ins.	3,041.52	0.00
Subtotal : None		21,125.60	0.00
Total [S3L2.20C1]	Insurance: Malpractice & General Lial	21,125.60	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 - A	1,304.65	0.00
6908	Commissions & fees	102.36	0.00
6912	Uncategorized Expense	37,224.36	0.00
7800	Reconciliation Discrepancies	(914.00)	0.00

Subtotal : None		46,050.70	0.00
Total [S3L2.22C1]	Other A & G Expenses	46,050.70	0.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
6003	Advertising/Promotional Expenses:Mark	3,718.75	0.00
6907	Advertising & marketing:Website ads	162.50	0.00
Subtotal : None		3,881.25	0.00
Total [S3L2B.1C1]	Advertising Marketing	3,881.25	0.00
Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care			
Subgroup : None			
6153	License & Dues Non - PT	175.00	0.00
Subtotal : None		175.00	0.00
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related	175.00	0.00
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
6112	Fines & Penalties	9,750.00	0.00
Subtotal : None		9,750.00	0.00
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including	9,750.00	0.00
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
6002	Refunds to customers	27,235.00	0.00
6020	Bad Debt Expense	1,639.49	0.00
Subtotal : None		28,874.49	0.00
Total [S3L2B.14C1]	Bad Debt Expenses	28,874.49	0.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
6888	Tax Expense:User Fee Tax	125,615.53	0.00
Subtotal : None		125,615.53	0.00
Total [S3L2B.15C1]	User Fee Assessment	125,615.53	0.00
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
6331	Plant Expenses:Salaries - Plant	23,134.80	0.00
Subtotal : None		23,134.80	0.00
Total [S3L3.5C1]	Plant Operations: Salaires	23,134.80	0.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
6332	Plant Expenses:Purch Serv - Plant	1,921.77	0.00
6334	Plant Expenses:Maintenance Service Cc	7,561.70	0.00
Subtotal : None		9,483.47	0.00
Total [S3L3.8C1]	Plant Operations: Purchased Service	9,483.47	0.00
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
6330	Plant Expenses	4,131.67	0.00
6333	Plant Expenses:Supplies - Plant	13,501.13	0.00
6913	Repairs & maintenance	164.00	0.00
Subtotal : None		17,796.80	0.00
Total [S3L3.9C1]	Plant Operations: Supplies & Expense	17,796.80	0.00
Group : [S3L3.10C1] Plant Operations: Utilities			
Subgroup : None			
6902	Utilities:Electricity	25,125.97	0.00
6903	Utilities:Gas	3,627.64	0.00
6904	Utilities:Disposal & waste fees	3,748.89	0.00
6905	Utilities:Heating & cooling	877.40	0.00
Subtotal : None		33,379.90	0.00
Total [S3L3.10C1]	Plant Operations: Utilities	33,379.90	0.00
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
6042	Dietary Expenses:Purch Serv - Dietician	3,365.50	0.00
Subtotal : None		3,365.50	0.00
Total [S3L3.16C1]	Dietician: Purchased Service	3,365.50	0.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
6044	Dietary Expenses:Salaries- Dietary	131,150.72	0.00

Subtotal : None		131,150.72	0.00
Total [S3L3.18C1]	Dietary: Salaries	131,150.72	0.00
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
6043	Dietary Expenses:Raw Food - Dietary	50,789.30	0.00
Subtotal : None		50,789.30	0.00
Total [S3L3.21C1]	Dietary: Food	50,789.30	0.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6045	Dietary Expenses:Supplies - Dietary	9,099.99	0.00
Subtotal : None		9,099.99	0.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	9,099.99	0.00
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
6072	Housekeeping & Laundry:Laundry - Sala	19,712.45	0.00
6075	Housekeeping & Laundry:Housekeeping	21,947.65	0.00
Subtotal [S3L3.24C1] Housekeeping Salries		41,660.10	0.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	41,660.10	0.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
6071	Housekeeping & Laundry:Housekeeping	3,517.03	0.00
6073	Housekeeping & Laundry:Laundry Suppl	797.03	0.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		4,314.06	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	4,314.06	0.00
Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MDS Salaries			
6297	Managerial and Administrative:MDS Co-	17,328.00	0.00
Subtotal [S3L3.40C1] MDS Salaries		17,328.00	0.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) E	17,328.00	0.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6295	Managerial and Administrative:Social Se	16,430.57	0.00
Subtotal : None		16,430.57	0.00
Total [S3L3.48C1]	Social Service Worker: Salaries	16,430.57	0.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
6081	Indirect Salaries:COTA Salary - Indirect	18,444.03	0.00
6082	Indirect Salaries:PTA Salary - Indirect	60,677.86	0.00
6083	Indirect Salaries:SLP Salary - Indirect	15,135.31	0.00
Subtotal : None		94,257.20	0.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	94,257.20	0.00
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
6542	Recreational Therapy:Salaries - Rec The	32,669.80	0.00
Subtotal : None		32,669.80	0.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salar	32,669.80	0.00
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
6541	Recreational Therapy:Purch Services - F	650.00	0.00
Subtotal : None		650.00	0.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purcl	650.00	0.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
6540	Recreational Therapy	150.00	0.00
6544	Recreational Therapy:Therapy Supplies	363.18	0.00
Subtotal : None		513.18	0.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supp	513.18	0.00
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
6296	Managerial and Administrative:Medical L	7,500.00	0.00

Subtotal : None		7,500.00	0.00
Total [S3L3.82C1]	Physician Services: Medical Director	7,500.00	0.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
6052	HMO Expense:Lab - HMO	50.00	0.00
6055	HMO Expense:Pharmacy - HMO	840.34	0.00
6172	Medicaid Expenses:Pharmacy - Medicaid	1,339.20	0.00
6185	Medicaid Expenses:Lab - Medicaid	364.26	0.00
6201	Medicare Expenses:Pharmacy - Medicare	9,680.96	0.00
6204	Medicare Expenses:Lab - Medicare A	603.35	0.00
6205	Medicare Expenses:Radiology - Medicare	475.00	0.00
6569	SCO Expenses:Pharmacy - SCO	545.87	0.00
Subtotal : None		13,898.98	0.00
Total [S3L3.87C1]	Legend Drugs	13,898.98	0.00
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
6280	Nursing Expenses	2,946.55	0.00
6287	Nursing Expenses:Supplies - Nursing	56,890.07	0.00
Subtotal : None		59,836.62	0.00
Total [S3L3.89C1]	House Supplies Not Resold	59,836.62	0.00
Group : [S3L3.92C1] Pharmacy Consultant			
Subgroup : None			
6535	Professional Fees:Pharmacy Consultant	501.03	0.00
Subtotal : None		501.03	0.00
Total [S3L3.92C1]	Pharmacy Consultant	501.03	0.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1] Equipment Depreciation			
6032	Depreciation Expenses:Equip - Dep	14,500.00	0.00
Subtotal [S3L4.1C1C] Equipment Depreciation		14,500.00	0.00
Total [S3L4.1C1] Depreciaton		14,500.00	0.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
6094	Property Insurance	7,662.57	0.00
Subtotal : None		7,662.57	0.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	7,662.57	0.00
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
6909	Equipment rental	11,566.88	0.00
Subtotal : None		11,566.88	0.00
Total [S3L4.12C1]	Other Fixed Cost Expense-SNF-CR	11,566.88	0.00
Group : [S3L4.14C1] Real Poperty Rent Expense-SNF-CR			
Subgroup : None			
6115	Lease Expense	250,459.00	0.00
Subtotal : None		250,459.00	0.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	250,459.00	0.00
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
6092	Insurance Expense:Group Health Ins	37,848.03	0.00
Subtotal : None		37,848.03	0.00
Total [CLA-53.01]	LA-Group Health/Life	37,848.03	0.00
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
6289	Other Employee Benefits	88.06	0.00
6901	Employee benefits	10,941.94	0.00
Subtotal : None		11,030.00	0.00
Total [CLA-53.03]	LA-Employee Benefits	11,030.00	0.00
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
6882	Tax Expense:FUTA Expense	2,343.41	0.00
6883	Tax Expense:Payroll Taxes Total	74,199.68	0.00
6887	Tax Expense:Unemployment - State	16,305.61	0.00
Subtotal : None		92,848.70	0.00
Total [CLA-53.04]	LA-Payroll Taxes	92,848.70	0.00

Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
6098	Insurance Expense:Workers' Compensa	16,685.00	0.00
Subtotal : None		16,685.00	0.00
Total [CLA-53.05]	LA-Workers Comp	16,685.00	0.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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