

Client: **A823332 - Lafayette Rehabilitation & Skilled Nursing Facility**
Engagement: **MDMC - Lafayette Rehab & Skilled Nursing Facility**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **M:01 - SNF-CR TB Report**

Account	Description	1st PP-MCD 12/31/2021	UNADJ 12/31/2022	JE Ref #	MCAID JE 12/31/2022	MCAID 12/31/2022
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
1032	Lansdale Resident Petty Cash	0.00	400.00		0.00	400.00
1090	Lafayette Operating - Bankwell	0.00	83,097.14		0.00	83,097.14
1091	Lafayette Payroll - Bankwell	0.00	22,566.92		0.00	22,566.92
1100	Accounts Receivable - In-House	0.00	1,213,711.12		0.00	1,213,711.12
1101	Accounts Receivable - Ancillary	0.00	36,867.74		0.00	36,867.74
1199	Allowance For Doubtful Account	0.00	(8,715.17)		0.00	(8,715.17)
1232	Intercompany Receivable - Lafayette for	0.00	139,480.28		0.00	139,480.28
1234	Intercompany Receivable - Lafayette for	0.00	2,441.78		0.00	2,441.78
1300	Prepaid Expenses	0.00	4,345.93		0.00	4,345.93
1310	Prepaid Insurance	0.00	64,473.58		0.00	64,473.58
1515	Fixed Equipment	0.00	15,666.76		0.00	15,666.76
1525	Moveable Equipment	0.00	3,709.72		0.00	3,709.72
1530	Leasehold Improvements	0.00	1,383.43		0.00	1,383.43
1560	Start Up Costs	0.00	22,205.97		0.00	22,205.97
1600	Accum. Depreciation	0.00	(604.13)		0.00	(604.13)
1640	Accum. Amortization	0.00	(434.54)		0.00	(434.54)
2000	Accounts Payable	0.00	(448,989.97)		0.00	(448,989.97)
2231	Intercompany Payable - Lafayette owes I	0.00	(340,533.09)		0.00	(340,533.09)
2290	L&E	0.00	(111.65)		0.00	(111.65)
2291	Due To Prior Owner	0.00	5,699.37		0.00	5,699.37
2292	Due To Realty	0.00	(85,510.21)		0.00	(85,510.21)
2294.01	Due to/from PHM	0.00	(44,474.42)		0.00	(44,474.42)
2300	Accrued Expense	0.00	(83,330.87)		0.00	(83,330.87)
2301	Accrued Bed Tax Expense	0.00	33,425.69		0.00	33,425.69
2305	Accrued Payroll	0.00	(90,252.03)		0.00	(90,252.03)
2315	Accrued Real Estate Taxes	0.00	(10,000.00)		0.00	(10,000.00)
2335	Accrued PTO	0.00	(156,313.95)		0.00	(156,313.95)
2505	Line Of Credit	0.00	(350,000.00)		0.00	(350,000.00)
2530	Due To Prior Owner	0.00	(4,024.48)		0.00	(4,024.48)
2545	Due To Residents	0.00	1,769.89		0.00	1,769.89
Subtotal [1]	Balance Sheet	0.00	27,950.81		0.00	27,950.81
Subgroup : [2]	Income Statement					
3110	Inc. Medicaid R&B	0.00	(947,195.21)		0.00	(947,195.21)
3110.01	Inc. Medicaid R&B - Prior Period Adjustr	0.00	21,572.22		0.00	21,572.22
3310	Inc. Mdcr A R&B	0.00	(224,965.67)		0.00	(224,965.67)
3310.01	Inc. Mdcr A R&B - Prior Period Adjustme	0.00	(1,312.88)		0.00	(1,312.88)
3320	Inc. Mdcr A 2% Sequestration	0.00	805.45		0.00	805.45
3360	Inc. Mgd Mdcr R&B	0.00	(14,430.00)		0.00	(14,430.00)
3360.01	Inc. Mgd Mdcr R&B - Prior Period Adjust	0.00	(9,620.00)		0.00	(9,620.00)
3410	Inc. Hmo R&B	0.00	(43,310.00)		0.00	(43,310.00)
3410.01	Inc. Hmo R&B - Prior Period Adjustment	0.00	4,070.00		0.00	4,070.00
3451	Inc. Private R&B	0.00	(571,240.00)		0.00	(571,240.00)
3451.01	Inc. Private R&B - Prior Period Adjustme	0.00	(3,624.00)		0.00	(3,624.00)
3510	Inc. Hospice R&B	0.00	(75,997.61)		0.00	(75,997.61)
3510.01	Inc. Hospice R&B - Prior Period Adjustm	0.00	(11,861.54)		0.00	(11,861.54)
3600	Inc. Medicare B	0.00	(36,867.74)		0.00	(36,867.74)
3710	Other Income	0.00	(125.00)		0.00	(125.00)
3810	Administrator - Wages	0.00	37,800.11		0.00	37,800.11
3810.01	Administrator - PTO	0.00	5,380.46		0.00	5,380.46
3810.04	Administrator - Payroll Taxes	0.00	3,912.05		0.00	3,912.05
3814	Business Office Manager - Wages	0.00	13,579.25		0.00	13,579.25
3814.01	Business Office Manager - PTO	0.00	3,658.14		0.00	3,658.14
3814.04	Business Office Manager - Payroll Taxes	0.00	1,806.50		0.00	1,806.50
3817	Receptionist - Wages	0.00	8,927.25		0.00	8,927.25
3817.01	Receptionist - PTO	0.00	834.00		0.00	834.00
3817.04	Receptionist - Payroll Taxes	0.00	1,054.94		0.00	1,054.94
3820	Cook - Wages	0.00	19,221.88		0.00	19,221.88
3820.01	Cook - PTO	0.00	964.26		0.00	964.26
3820.02	Cook - OT	0.00	2,143.33		0.00	2,143.33
3820.04	Cook - Payroll Taxes	0.00	2,220.53		0.00	2,220.53
3821	Dietary Aide - Wages	0.00	57,326.29		0.00	57,326.29
3821.01	Dietary Aide - PTO	0.00	1,897.18		0.00	1,897.18
3821.02	Dietary Aide - OT	0.00	2,859.54		0.00	2,859.54
3821.03	Dietary Aide - Bonus	0.00	6.71		0.00	6.71
3821.04	Dietary Aide - Payroll Taxes	0.00	6,516.92		0.00	6,516.92
3822	Dietary Supervisor - Wages	0.00	19,968.00		0.00	19,968.00
3822.01	Dietary Supervisor - PTO	0.00	2,413.71		0.00	2,413.71
3822.03	Dietary Supervisor - Bonus	0.00	1,200.00		0.00	1,200.00
3822.04	Dietary Supervisor - Payroll Taxes	0.00	2,017.89		0.00	2,017.89

3840	Maintenance Director - Wages	0.00	16,755.29	0.00	16,755.29
3840.01	Maintenance Director - PTO	0.00	1,640.00	0.00	1,640.00
3840.04	Maintenance Director - Payroll Taxes	0.00	1,904.46	0.00	1,904.46
3853	Physical Therapist - Wages	0.00	34,366.71	0.00	34,366.71
3853.01	Physical Therapist - PTO	0.00	3,344.14	0.00	3,344.14
3853.04	Physical Therapist - Payroll Taxes	0.00	3,136.20	0.00	3,136.20
3854	Physical Therapy Aide - Wages	0.00	9,471.22	0.00	9,471.22
3854.04	Physical Therapy Aide - Payroll Taxes	0.00	1,037.40	0.00	1,037.40
3855	Occupational Therapist - Wages	0.00	10,899.39	0.00	10,899.39
3855.01	Occupational Therapist - PTO	0.00	1,243.35	0.00	1,243.35
3855.04	Occupational Therapist - Payroll Taxes	0.00	1,309.24	0.00	1,309.24
3856	Occupational Therapy Aide - Wages	0.00	288.75	0.00	288.75
3856.04	Occupational Therapy Aide - Payroll Tax	0.00	31.77	0.00	31.77
3857	Speech Therapist - Wages	0.00	4,712.50	0.00	4,712.50
3857.01	Speech Therapist - PTO	0.00	150.00	0.00	150.00
3857.04	Speech Therapist - Payroll Taxes	0.00	531.56	0.00	531.56
3858	Social Service Aide - Wages	0.00	18,782.86	0.00	18,782.86
3858.01	Social Service Aide - PTO	0.00	4,180.00	0.00	4,180.00
3858.02	Social Service Aide - OT	0.00	540.00	0.00	540.00
3858.04	Social Service Aide - Payroll Taxes	0.00	2,313.38	0.00	2,313.38
3860	Activities Aides - Wages	0.00	6,210.36	0.00	6,210.36
3860.01	Activities Aides - PTO	0.00	120.00	0.00	120.00
3860.04	Activities Aides - Payroll Taxes	0.00	692.44	0.00	692.44
3861	Activity Director - Wages	0.00	16,711.83	0.00	16,711.83
3861.01	Activity Director - PTO	0.00	2,170.28	0.00	2,170.28
3861.02	Activity Director - OT	0.00	727.92	0.00	727.92
3861.04	Activity Director - Payroll Taxes	0.00	1,973.83	0.00	1,973.83
3865	Admissions - Wages	0.00	27,818.47	0.00	27,818.47
3865.01	Admissions - PTO	0.00	2,095.00	0.00	2,095.00
3865.02	Admissions - OT	0.00	2,940.03	0.00	2,940.03
3865.04	Admissions - Payroll Taxes	0.00	2,933.75	0.00	2,933.75
3870	CNA - Wages	0.00	189,086.26	0.00	189,086.26
3870.01	CNA - PTO	0.00	14,394.87	0.00	14,394.87
3870.02	CNA - OT	0.00	39,166.64	0.00	39,166.64
3870.03	CNA - Bonus	0.00	12,374.12	0.00	12,374.12
3870.04	CNA - Payroll Taxes	0.00	26,062.14	0.00	26,062.14
3871	LPN - Wages	0.00	211,446.93	0.00	211,446.93
3871.01	LPN - PTO	0.00	12,527.75	0.00	12,527.75
3871.02	LPN - OT	0.00	32,262.15	0.00	32,262.15
3871.03	LPN - Bonus	0.00	17,172.74	0.00	17,172.74
3871.04	LPN - Payroll Taxes	0.00	26,001.22	0.00	26,001.22
3872	RN - Wages	0.00	78,504.41	0.00	78,504.41
3872.01	RN - PTO	0.00	3,140.65	0.00	3,140.65
3872.02	RN - OT	0.00	3,612.98	0.00	3,612.98
3872.03	RN - Bonus	0.00	5,570.28	0.00	5,570.28
3872.04	RN - Payroll Taxes	0.00	8,804.33	0.00	8,804.33
3877	DON - Wages	0.00	22,135.01	0.00	22,135.01
3877.01	DON - PTO	0.00	3,671.20	0.00	3,671.20
3877.04	DON - Payroll Taxes	0.00	2,439.27	0.00	2,439.27
3878	ADON - Wages	0.00	27,088.00	0.00	27,088.00
3878.01	ADON - PTO	0.00	4,032.00	0.00	4,032.00
3878.02	ADON - OT	0.00	3,426.75	0.00	3,426.75
3878.03	ADON - Bonus	0.00	189.00	0.00	189.00
3878.04	ADON - Payroll Taxes	0.00	3,161.02	0.00	3,161.02
3883	Medical Records - Wages	0.00	10,890.15	0.00	10,890.15
3883.01	Medical Records - PTO	0.00	1,511.34	0.00	1,511.34
3883.03	Medical Records - Bonus	0.00	100.00	0.00	100.00
3883.04	Medical Records - Payroll Taxes	0.00	1,334.29	0.00	1,334.29
3884	Staffing Coordinator - Wages	0.00	25,016.57	0.00	25,016.57
3884.01	Staffing Coordinator - PTO	0.00	1,143.00	0.00	1,143.00
3884.03	Staffing Coordinator - Bonus	0.00	60.00	0.00	60.00
3884.04	Staffing Coordinator - Payroll Taxes	0.00	2,765.94	0.00	2,765.94
4102	Medical Supplies - Non PPD	0.00	24,099.68	0.00	24,099.68
4105	Nursing Fees	0.00	165.93	0.00	165.93
4106	Nursing Purch Services	0.00	1,328.07	0.00	1,328.07
4111	Nursing Agency - Aides	0.00	75,863.08	0.00	75,863.08
4123	Oxygen Equipment Rental	0.00	613.23	0.00	613.23
4141	Legend Drugs	0.00	11,278.30	0.00	11,278.30
4146	Non Legend Drugs/Otc	0.00	3,369.36	0.00	3,369.36
4155	X-Ray (Radiology)	0.00	375.82	0.00	375.82
5101	Activities Supplies	0.00	1,094.48	0.00	1,094.48
5103	Activities Purchase Services	0.00	2,981.80	0.00	2,981.80
5210	Therapy Supplies	0.00	2,368.00	0.00	2,368.00
5212	Therapy Minor Equipment	0.00	1,064.99	0.00	1,064.99
5301	Medical Records Supplies	0.00	109.00	0.00	109.00
5350	Medical Records Fees	0.00	(15.00)	0.00	(15.00)
5352	Medical Director Fees	0.00	8,000.00	0.00	8,000.00
6110	Dietary Supplies	0.00	4,555.20	0.00	4,555.20
6115	Food	0.00	57,463.20	0.00	57,463.20
6120	Dietary Supplements	0.00	283.70	0.00	283.70

6130	Dietician Fee	0.00	3,562.50	0.00	3,562.50
6205	Maintenance Supplies	0.00	7,184.29	0.00	7,184.29
6215	Maintenance Fees	0.00	555.00	0.00	555.00
6220	Maintenance Purchase Services	0.00	3,619.26	0.00	3,619.26
6225	Maintenance Contracted Services	0.00	1,248.85	0.00	1,248.85
6230	Exterminator	0.00	558.25	0.00	558.25
6235	Garbage Removal	0.00	3,663.84	0.00	3,663.84
6240	Electric	0.00	12,220.64	0.00	12,220.64
6245	Gas	0.00	10,505.83	0.00	10,505.83
6250	Water	0.00	13,343.22	0.00	13,343.22
6301	Housekeeping Supplies	0.00	2,703.16	0.00	2,703.16
6304	Housekeeping Contracted Services	0.00	67,630.25	0.00	67,630.25
7001	Office Supplies	0.00	5,206.82	0.00	5,206.82
7002	Office Equipment	0.00	320.00	0.00	320.00
7004	Office Purchase Services	0.00	543.81	0.00	543.81
7005	Office Contracted Services	0.00	440.00	0.00	440.00
7006	IT Support	0.00	336.43	0.00	336.43
7007	Software	0.00	20,208.34	0.00	20,208.34
7010	Accounting Fee	0.00	4,666.68	0.00	4,666.68
7011	Legal Fees	0.00	94.00	0.00	94.00
7012	Consultant	0.00	2,800.00	0.00	2,800.00
7013	Professional Fees	0.00	556.10	0.00	556.10
7014	Bank Charges	0.00	463.24	0.00	463.24
7015	Interest	0.00	74.22	0.00	74.22
7017	Late Fees	0.00	74.20	0.00	74.20
7018	Bad Debt Expense	0.00	8,715.17	0.00	8,715.17
7021	TV & Internet	0.00	3,370.82	0.00	3,370.82
7022	Telephone	0.00	6,226.73	0.00	6,226.73
7023	Mail Postage	0.00	383.65	0.00	383.65
7025	Licenses, Permits & Fees	0.00	631.00	0.00	631.00
7027	Subscriptions	0.00	111.72	0.00	111.72
7030	Management Fees	0.00	93,079.65	0.00	93,079.65
7031	Advertising & Marketing	0.00	1,275.36	0.00	1,275.36
7032	Placement & Recruitment	0.00	1,245.00	0.00	1,245.00
7035	Insurance	0.00	1,371.48	0.00	1,371.48
7037	GI & PI Insurance	0.00	10,199.88	0.00	10,199.88
7038	Property Insurance	0.00	10,227.12	0.00	10,227.12
7039	EPLI Insurance	0.00	1,270.20	0.00	1,270.20
7043	Travel	0.00	777.20	0.00	777.20
7053	Barber Purchase Services	0.00	364.50	0.00	364.50
8100	Rent	0.00	40,000.00	0.00	40,000.00
8300	Real Estate Tax	0.00	10,000.00	0.00	10,000.00
8810	Depreciation Expense	0.00	604.13	0.00	604.13
8820	Amortization Expense	0.00	434.54	0.00	434.54
9100	Employee Benefits	0.00	2,533.92	0.00	2,533.92
9105	Employee Appreciation	0.00	7,071.95	0.00	7,071.95
9130	Health Insurance	0.00	35,040.15	0.00	35,040.15
9135	Dental Insurance	0.00	(816.98)	0.00	(816.98)
9140	Workers Comp	0.00	13,577.44	0.00	13,577.44
9160	Payroll Fees	0.00	3,956.10	0.00	3,956.10
9275	Revenue Assessment Tax	0.00	111,090.59	0.00	111,090.59
Subtotal [2]	Income Statement	0.00	(27,950.81)	0.00	(27,950.81)
Total [TB]	Trial Balance	0.00	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

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Client: **A823332 - Lafayette Rehabilitation & Skilled Nursing Facility**
Engagement: **MDMC - Lafayette Rehab & Skilled Nursing Faciltiy**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	MCAID 12/31/2022	1st PP-MCD 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1032	Lansdale Resident Petty Cash	400.00	0.00
1090	Lafayette Operating - Bankwell	83,097.14	0.00
1091	Lafayette Payroll - Bankwell	22,566.92	0.00
Subtotal : None		106,064.06	0.00
Total [S6L1.1C1]	Cash and Cash Equivalents	106,064.06	0.00
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1F] A/R Mass Medicaid Non Managed Care			
1100	Accounts Receivable - In-House	1,213,711.12	0.00
1101	Accounts Receivable - Ancillary	36,867.74	0.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,250,578.86	0.00
Total [S6L1.5C1]	Payer Accounts Receivable	1,250,578.86	0.00
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1199	Allowance For Doubtful Account	(8,715.17)	0.00
Subtotal : None		(8,715.17)	0.00
Total [S6L1.6C1]	Less Reserve for Bad Debts	(8,715.17)	0.00
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
2290	L&E	(111.65)	0.00
2291	Due To Prior Owner	5,699.37	0.00
2301	Accrued Bed Tax Expense	33,425.69	0.00
2530	Due To Prior Owner	(4,024.48)	0.00
2545	Due To Residents	1,769.89	0.00
Subtotal : None		36,758.82	0.00
Total [S6L1.11C1]	Other Receivables	36,758.82	0.00
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1310	Prepaid Insurance	64,473.58	0.00
Subtotal : None		64,473.58	0.00
Total [S6L1.13C1]	Prepaid Insurance	64,473.58	0.00
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1300	Prepaid Expenses	4,345.93	0.00
Subtotal : None		4,345.93	0.00
Total [S6L1.15C1]	Other Prepaid Expenses	4,345.93	0.00
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
1560	Start Up Costs	22,205.97	0.00
1640	Accum. Amortization	(434.54)	0.00
Subtotal : None		21,771.43	0.00
Total [S6L1.17C1]	Other Current Assets	21,771.43	0.00
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1B] Leasehold Improvements			
1530	Leasehold Improvements	1,383.43	0.00
Subtotal [S6L2.3C1B] Leasehold Improvements		1,383.43	0.00
Total [S6L2.3C1]	Improvements - Cost	1,383.43	0.00
Group : [S6L2.4C1] Equipment			

Subgroup : [S6L2.4C1]Equipment Cost			
1515	Fixed Equipment	15,666.76	0.00
1525	Moveable Equipment	3,709.72	0.00
Subtotal [S6L2.4C1A] Equipment Cost		19,376.48	0.00
Subgroup : [S6L2.4C1A/D Equipment			
1600	Accum. Depreciation	(604.13)	0.00
Subtotal [S6L2.4C1b] A/D Equipment		(604.13)	0.00
Total [S6L2.4C1] Equipment		18,772.35	0.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
2000	Accounts Payable	(448,989.97)	0.00
Subtotal : None		(448,989.97)	0.00
Total [S6L5.1C1] Trade Payable		(448,989.97)	0.00
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
2300	Accrued Expense	(83,330.87)	0.00
2315	Accrued Real Estate Taxes	(10,000.00)	0.00
Subtotal : None		(93,330.87)	0.00
Total [S6L5.2C1] Accrued Expenses		(93,330.87)	0.00
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other			
Subgroup : [S6L5.6C1]Current LT Debt-Banks			
2505	Line Of Credit	(350,000.00)	0.00
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(350,000.00)	0.00
Total [S6L5.6C1] Long Term Debt, Current Portion-Bank		(350,000.00)	0.00
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities			
Subgroup : [S6L5.7C1]Accrued Salaaries			
2305	Accrued Payroll	(90,252.03)	0.00
2335	Accrued PTO	(156,313.95)	0.00
Subtotal [S6L5.7C1A] Accrued Salaaries		(246,565.98)	0.00
Total [S6L5.7C1] Accrued Salaries & Payroll Liabilities		(246,565.98)	0.00
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affilates			
Subgroup : None			
1232	Intercompany Receivable - Lafayette from	139,480.28	0.00
1234	Intercompany Receivable - Lafayette from	2,441.78	0.00
2231	Intercompany Payable - Lafayette owes f	(340,533.09)	0.00
2292	Due To Realty	(85,510.21)	0.00
2294.01	Due to/from PHM	(44,474.42)	0.00
Subtotal : None		(328,595.66)	0.00
Total [S6L6.2C1] Due to Related Parties, Subsidiaries &		(328,595.66)	0.00
Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3451	Inc. Private R&B	(571,240.00)	0.00
3451.01	Inc. Private R&B - Prior Period Adjustme	(3,624.00)	0.00
Subtotal : None		(574,864.00)	0.00
Total [S2L1.1C1] Private Pay		(574,864.00)	0.00
Group : [S2L1.2C1] Commerical Managed Care			
Subgroup : None			
3410	Inc. Hmo R&B	(43,310.00)	0.00
Subtotal : None		(43,310.00)	0.00
Total [S2L1.2C1] Commerical Managed Care		(43,310.00)	0.00
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3310	Inc. Mdcr A R&B	(224,965.67)	0.00
3310.01	Inc. Mdcr A R&B - Prior Period Adjustme	(1,312.88)	0.00
3320	Inc. Mdcr A 2% Sequestration	805.45	0.00

Subtotal : None		(225,473.10)	0.00
Total [S2L1.4C1]	Medicare-Fee-For-Service	(225,473.10)	0.00
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3360	Inc. Mgd Mdcr R&B	(14,430.00)	0.00
Subtotal : None		(14,430.00)	0.00
Total [S2L1.5C1]	Medicare Managed Care (Part C)	(14,430.00)	0.00
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3110	Inc. Medicaid R&B	(947,195.21)	0.00
3510	Inc. Hospice R&B	(75,997.61)	0.00
3510.01	Inc. Hospice R&B - Prior Period Adjustm	(11,861.54)	0.00
Subtotal : None		(1,035,054.36)	0.00
Total [S2L1.6C1]	MassHealth Fee-for-Service	(1,035,054.36)	0.00
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3600	Inc. Medicare B	(36,867.74)	0.00
Subtotal : None		(36,867.74)	0.00
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(36,867.74)	0.00
Group : [S2L3.6C1] Prior Year Retroactive Revenue			
Subgroup : None			
3110.01	Inc. Medicaid R&B - Prior Period Adjustr	21,572.22	0.00
3360.01	Inc. Mgd Mdcr R&B - Prior Period Adjustr	(9,620.00)	0.00
3410.01	Inc. Hmo R&B - Prior Period Adjustment	4,070.00	0.00
Subtotal : None		16,022.22	0.00
Total [S2L3.6C1]	Prior Year Retroactive Revenue	16,022.22	0.00
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
3710	Other Income	(125.00)	0.00
Subtotal : None		(125.00)	0.00
Total [S2L3.9C1]	Administrative & General Recoverable	(125.00)	0.00
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
3877	DON - Wages	22,135.01	0.00
3877.01	DON - PTO	3,671.20	0.00
Subtotal : None		25,806.21	0.00
Total [S3L1.1C1]	Director of Nurses Salary	25,806.21	0.00
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
3872	RN - Wages	78,504.41	0.00
3872.01	RN - PTO	3,140.65	0.00
3872.02	RN - OT	3,612.98	0.00
3872.03	RN - Bonus	5,570.28	0.00
3878	ADON - Wages	27,088.00	0.00
3878.01	ADON - PTO	4,032.00	0.00
3878.02	ADON - OT	3,426.75	0.00
3878.03	ADON - Bonus	189.00	0.00
Subtotal : None		125,564.07	0.00
Total [S3L1.7C1]	Registered Nurses Salaries	125,564.07	0.00
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
3871	LPN - Wages	211,446.93	0.00
3871.01	LPN - PTO	12,527.75	0.00
3871.02	LPN - OT	32,262.15	0.00
3871.03	LPN - Bonus	17,172.74	0.00
Subtotal : None		273,409.57	0.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	273,409.57	0.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			

Subgroup : None			
3870	CNA - Wages	189,086.26	0.00
3870.01	CNA - PTO	14,394.87	0.00
3870.02	CNA - OT	39,166.64	0.00
3870.03	CNA - Bonus	12,374.12	0.00
Subtotal : None		255,021.89	0.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	255,021.89	0.00
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Temporary Agency Staff			
Subgroup : None			
4111	Nursing Agency - Aides	75,863.08	0.00
Subtotal : None		75,863.08	0.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	75,863.08	0.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C1A] Administrator Salaries			
3810	Administrator - Wages	37,800.11	0.00
3810.01	Administrator - PTO	5,380.46	0.00
Subtotal [S3L2.1C1A] Administrator Salaries		43,180.57	0.00
Total [S3L2.1C1]	Administration Salaries	43,180.57	0.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
3814	Business Office Manager - Wages	13,579.25	0.00
3814.01	Business Office Manager - PTO	3,658.14	0.00
3817	Receptionist - Wages	8,927.25	0.00
3817.01	Receptionist - PTO	834.00	0.00
Subtotal : None		26,998.64	0.00
Total [S3L2.7C1]	Clerical Staff Salaries	26,998.64	0.00
Group : [S3L2.10C1] Clerical Staff Purchased Service			
Subgroup : None			
7004	Office Purchase Services	543.81	0.00
7005	Office Contracted Services	440.00	0.00
Subtotal : None		983.81	0.00
Total [S3L2.10C1]	Clerical Staff Purchased Service	983.81	0.00
Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
9160	Payroll Fees	3,956.10	0.00
Subtotal : None		3,956.10	0.00
Total [S3L2.11C1]	Electronic Data Processing, Payroll &	3,956.10	0.00
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
7001	Office Supplies	5,206.82	0.00
7002	Office Equipment	320.00	0.00
7006	IT Support	336.43	0.00
7007	Software	20,208.34	0.00
7014	Bank Charges	463.24	0.00
7023	Mail Postage	383.65	0.00
Subtotal : None		26,918.48	0.00
Total [S3L2.12C1]	Office Supplies	26,918.48	0.00
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
7021	TV & Internet	3,370.82	0.00
7022	Telephone	6,226.73	0.00
Subtotal : None		9,597.55	0.00
Total [S3L2.13C1]	Telecommunications (e.g. Internet & P	9,597.55	0.00
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
7043	Travel	777.20	0.00
Subtotal : None		777.20	0.00
Total [S3L2.15C1]	Travel, Conventions & Meetings	777.20	0.00

Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
7032	Placement & Recruitment	1,245.00	0.00
Subtotal : None		1,245.00	0.00
Total [S3L2.16C1] Advertising: Help Wanted		1,245.00	0.00
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
7025	Licenses,Permits & Fees	631.00	0.00
7027	Subscriptions	111.72	0.00
Subtotal : None		742.72	0.00
Total [S3L2.17C1] Licenses & Dues: Patient Care Related		742.72	0.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
7010	Accounting Fee	4,666.68	0.00
Subtotal : None		4,666.68	0.00
Total [S3L2.19C1] Accounting Services (not related to Ap		4,666.68	0.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
7035	Insurance	1,371.48	0.00
7037	GI & PI Insurance	10,199.88	0.00
7039	EPLI Insurance	1,270.20	0.00
Subtotal : None		12,841.56	0.00
Total [S3L2.20C1] Insurance: Malpractice & General Liab		12,841.56	0.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
7012	Consultant	2,800.00	0.00
7013	Professional Fees	556.10	0.00
7053	Barber Purchase Services	364.50	0.00
8820	Amortization Expense	434.54	0.00
Subtotal : None		4,155.14	0.00
Total [S3L2.22C1] Other A & G Expenses		4,155.14	0.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
7031	Advertising & Marketing	1,275.36	0.00
Subtotal : None		1,275.36	0.00
Total [S3L2B.1C1] Advertising Marketing		1,275.36	0.00
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
7011	Legal Fees	94.00	0.00
Subtotal : None		94.00	0.00
Total [S3L2B.6C1] Legal: Other		94.00	0.00
Group : [S3L2B.9C1] Management Consultants			
Subgroup : None			
7030	Management Fees	93,079.65	0.00
Subtotal : None		93,079.65	0.00
Total [S3L2B.9C1] Management Consultants		93,079.65	0.00
Group : [S3L2B.10C1]Interest on Working Capital			
Subgroup : None			
7015	Interest	74.22	0.00
Subtotal : None		74.22	0.00
Total [S3L2B.10C1] Interest on Working Capital		74.22	0.00
Group : [S3L2B.11C1]Fines, Late Fees, Penalties including Interest			
Subgroup : None			
7017	Late Fees	74.20	0.00
Subtotal : None		74.20	0.00
Total [S3L2B.11C1] Fines, Late Fees, Penalties including I		74.20	0.00

Group : [S3L2B.14C1]Bad Debt Expenses			
Subgroup : None			
7018	Bad Debt Expense	8,715.17	0.00
Subtotal : None		8,715.17	0.00
Total [S3L2B.14C1] Bad Debt Expenses		8,715.17	0.00
Group : [S3L2B.15C1]User Fee Assessment			
Subgroup : None			
9275	Revenue Assessment Tax	111,090.59	0.00
Subtotal : None		111,090.59	0.00
Total [S3L2B.15C1] User Fee Assessment		111,090.59	0.00
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
3884	Staffing Coordinator - Wages	25,016.57	0.00
3884.01	Staffing Coordinator - PTO	1,143.00	0.00
3884.03	Staffing Coordinator - Bonus	60.00	0.00
Subtotal : None		26,219.57	0.00
Total [S3L3.1C1] Staff Development Coordinator Salaries		26,219.57	0.00
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
3840	Maintenance Director - Wages	16,755.29	0.00
3840.01	Maintenance Director - PTO	1,640.00	0.00
Subtotal : None		18,395.29	0.00
Total [S3L3.5C1] Plant Operations: Salaires		18,395.29	0.00
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
6215	Maintenance Fees	555.00	0.00
6220	Maintenance Purchase Services	3,619.26	0.00
6225	Maintenance Contracted Services	1,248.85	0.00
6230	Exterminator	558.25	0.00
6235	Garbage Removal	3,663.84	0.00
Subtotal : None		9,645.20	0.00
Total [S3L3.8C1] Plant Operations: Purchased Service		9,645.20	0.00
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
6205	Maintenance Supplies	7,184.29	0.00
Subtotal : None		7,184.29	0.00
Total [S3L3.9C1] Plant Operations: Supplies & Expense		7,184.29	0.00
Group : [S3L3.10C1] Plant Operatins: Utilities			
Subgroup : None			
6240	Electric	12,220.64	0.00
6245	Gas	10,505.83	0.00
6250	Water	13,343.22	0.00
Subtotal : None		36,069.69	0.00
Total [S3L3.10C1] Plant Operatins: Utilities		36,069.69	0.00
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
6130	Dietician Fee	3,562.50	0.00
Subtotal : None		3,562.50	0.00
Total [S3L3.16C1] Dietician: Purchased Service		3,562.50	0.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
3820	Cook - Wages	19,221.88	0.00
3820.01	Cook - PTO	964.26	0.00
3820.02	Cook - OT	2,143.33	0.00
3821	Dietary Aide - Wages	57,326.29	0.00
3821.01	Dietary Aide - PTO	1,897.18	0.00
3821.02	Dietary Aide - OT	2,859.54	0.00
3821.03	Dietary Aide - Bonus	6.71	0.00
3822	Dietary Supervisor - Wages	19,968.00	0.00

3822.01	Dietary Supervisor - PTO	2,413.71	0.00
3822.03	Dietary Supervisor - Bonus	1,200.00	0.00
Subtotal : None		108,000.90	0.00
Total [S3L3.18C1]	Dietary: Salaries	108,000.90	0.00
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
6115	Food	57,463.20	0.00
6120	Dietary Supplements	283.70	0.00
Subtotal : None		57,746.90	0.00
Total [S3L3.21C1]	Dietary: Food	57,746.90	0.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
6110	Dietary Supplies	4,555.20	0.00
Subtotal : None		4,555.20	0.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	4,555.20	0.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Housekeeping Purchased Service			
6304	Housekeeping Contracted Services	67,630.25	0.00
Subtotal [S3L3.27C1] Housekeeping Purchased Service		67,630.25	0.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased Service	67,630.25	0.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
6301	Housekeeping Supplies	2,703.16	0.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		2,703.16	0.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies & Expense	2,703.16	0.00
Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
3883	Medical Records - Wages	10,890.15	0.00
3883.01	Medical Records - PTO	1,511.34	0.00
3883.03	Medical Records - Bonus	100.00	0.00
Subtotal : None		12,501.49	0.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	12,501.49	0.00
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C1] MMQ Purchase Service			
4106	Nursing Purch Services	1,328.07	0.00
Subtotal [S3L3.43C1] MMQ Purchase Service		1,328.07	0.00
Total [S3L3.43C1]	MMQ Evaluation Nurse/MDS Coordinator: Purchased Service	1,328.07	0.00
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
3858	Social Service Aide - Wages	18,782.86	0.00
3858.01	Social Service Aide - PTO	4,180.00	0.00
3858.02	Social Service Aide - OT	540.00	0.00
3865	Admissions - Wages	27,818.47	0.00
3865.01	Admissions - PTO	2,095.00	0.00
3865.02	Admissions - OT	2,940.03	0.00
Subtotal : None		56,356.36	0.00
Total [S3L3.48C1]	Social Service Worker: Salaries	56,356.36	0.00
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
3853	Physical Therapist - Wages	34,366.71	0.00
3853.01	Physical Therapist - PTO	3,344.14	0.00
3854	Physical Therapy Aide - Wages	9,471.22	0.00
3855	Occupational Therapist - Wages	10,899.39	0.00
3855.01	Occupational Therapist - PTO	1,243.35	0.00
3856	Occupational Therapy Aide - Wages	288.75	0.00
3857	Speech Therapist - Wages	4,712.50	0.00

3857.01	Speech Therapist - PTO	150.00	0.00
Subtotal : None		64,476.06	0.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	64,476.06	0.00
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
3860	Activities Aides - Wages	6,210.36	0.00
3860.01	Activities Aides - PTO	120.00	0.00
3861	Activity Director - Wages	16,711.83	0.00
3861.01	Activity Director - PTO	2,170.28	0.00
3861.02	Activity Director - OT	727.92	0.00
Subtotal : None		25,940.39	0.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salari	25,940.39	0.00
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
5103	Activities Purchase Services	2,981.80	0.00
Subtotal : None		2,981.80	0.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purch	2,981.80	0.00
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
5101	Activities Supplies	1,094.48	0.00
5301	Medical Records Supplies	109.00	0.00
5350	Medical Records Fees	(15.00)	0.00
Subtotal : None		1,188.48	0.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Suppl	1,188.48	0.00
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			
5352	Medical Director Fees	8,000.00	0.00
Subtotal : None		8,000.00	0.00
Total [S3L3.82C1]	Physician Services: Medical Director	8,000.00	0.00
Group : [S3L3.87C1] Legend Drugs			
Subgroup : None			
4105	Nursing Fees	165.93	0.00
4141	Legend Drugs	11,278.30	0.00
4155	X-Ray (Radiology)	375.82	0.00
Subtotal : None		11,820.05	0.00
Total [S3L3.87C1]	Legend Drugs	11,820.05	0.00
Group : [S3L3.89C1] House Supplies Not Resold			
Subgroup : None			
4102	Medical Supplies - Non PPD	24,099.68	0.00
4123	Oxygen Equipment Rental	613.23	0.00
4146	Non Legend Drugs/Otc	3,369.36	0.00
5210	Therapy Supplies	2,368.00	0.00
5212	Therapy Minor Equipment	1,064.99	0.00
Subtotal : None		31,515.26	0.00
Total [S3L3.89C1]	House Supplies Not Resold	31,515.26	0.00
Group : [S3L4.1C1] Depreciaton			
Subgroup : [S3L4.1C1]Equipment Depreciation			
8810	Depreciation Expense	604.13	0.00
Subtotal [S3L4.1C1C] Equipment Depreciation		604.13	0.00
Total [S3L4.1C1]	Depreciaton	604.13	0.00
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
7038	Property Insurance	10,227.12	0.00
Subtotal : None		10,227.12	0.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	10,227.12	0.00
Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR			
Subgroup : None			

8300	Real Estate Tax	10,000.00	0.00
Subtotal : None		10,000.00	0.00
Total [S3L4.8C1]	Real Estate Tax Expense-SNF-CR	10,000.00	0.00
Group : [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR		
Subgroup : None			
8100	Rent	40,000.00	0.00
Subtotal : None		40,000.00	0.00
Total [S3L4.14C1]	Real Poperty Rent Expense-SNF-CR	40,000.00	0.00
Group : [CLA-53.01]	LA-Group Health/Life		
Subgroup : None			
9130	Health Insurance	35,040.15	0.00
9135	Dental Insurance	(816.98)	0.00
Subtotal : None		34,223.17	0.00
Total [CLA-53.01]	LA-Group Health/Life	34,223.17	0.00
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
9100	Employee Benefits	2,533.92	0.00
9105	Employee Appreciation	7,071.95	0.00
Subtotal : None		9,605.87	0.00
Total [CLA-53.03]	LA-Employee Benefits	9,605.87	0.00
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
3810.04	Administrator - Payroll Taxes	3,912.05	0.00
3814.04	Business Office Manager - Payroll Taxes	1,806.50	0.00
3817.04	Receptionist - Payroll Taxes	1,054.94	0.00
3820.04	Cook - Payroll Taxes	2,220.53	0.00
3821.04	Dietary Aide - Payroll Taxes	6,516.92	0.00
3822.04	Dietary Supervisor - Payroll Taxes	2,017.89	0.00
3840.04	Maintenance Director - Payroll Taxes	1,904.46	0.00
3853.04	Physical Therapist - Payroll Taxes	3,136.20	0.00
3854.04	Physical Therapy Aide - Payroll Taxes	1,037.40	0.00
3855.04	Occupational Therapist - Payroll Taxes	1,309.24	0.00
3856.04	Occupational Therapy Aide - Payroll Taxes	31.77	0.00
3857.04	Speech Therapist - Payroll Taxes	531.56	0.00
3858.04	Social Service Aide - Payroll Taxes	2,313.38	0.00
3860.04	Activities Aides - Payroll Taxes	692.44	0.00
3861.04	Activity Director - Payroll Taxes	1,973.83	0.00
3865.04	Admissions - Payroll Taxes	2,933.75	0.00
3870.04	CNA - Payroll Taxes	26,062.14	0.00
3871.04	LPN - Payroll Taxes	26,001.22	0.00
3872.04	RN - Payroll Taxes	8,804.33	0.00
3877.04	DON - Payroll Taxes	2,439.27	0.00
3878.04	ADON - Payroll Taxes	3,161.02	0.00
3883.04	Medical Records - Payroll Taxes	1,334.29	0.00
3884.04	Staffing Coordinator - Payroll Taxes	2,765.94	0.00
Subtotal : None		103,961.07	0.00
Total [CLA-53.04]	LA-Payroll Taxes	103,961.07	0.00
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
9140	Workers Comp	13,577.44	0.00
Subtotal : None		13,577.44	0.00
Total [CLA-53.05]	LA-Workers Comp	13,577.44	0.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

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