

Client: **A443041 - 16 Pleasant Street, Inc.**
Engagement: **MDMC 2022 - 16 Pleasant Street, Inc. d/b/a Bridgewater Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [BS] Balance Sheet Accounts						
Subgroup : None						
100100.000	Cash - Operating	85,125.59	91,137.74		0.00	91,137.74
100200.000	Cash - Petty	335.00	335.00		0.00	335.00
111000.000	A/R - Private	57,257.51	224,798.85		0.00	224,798.85
112000.000	A/R - Medicaid	140,739.70	236,043.97		0.00	236,043.97
113000.000	A/R - Medicare Part A	94,157.45	27,577.72		0.00	27,577.72
191140.000	Reserve For Bad Debts	(8,600.00)	(52,400.00)		0.00	(52,400.00)
191280.000	Prepaid Insurance	11,993.24	12,942.20		0.00	12,942.20
191611.000	Building Improvements	91,642.00	74,246.00		17,396.00	91,642.00
				CAIDJE -	2,600.00	
				CAIDJE -	7,996.00	
				CAIDJE -	6,800.00	
191612.000	Accum. Deprec. - Building Improvements	(51,874.23)	(40,631.23)		(15,696.00)	(56,327.23)
				CAIDJE -	(2,600.00)	
				CAIDJE -	(7,996.00)	
				CAIDJE -	(4,760.00)	
				CAIDJE -	(340.00)	
191651.000	Equipment	183,770.37	179,209.37		4,561.00	183,770.37
				CAIDJE -	4,561.00	
191652.000	Accum. Deprec. - Equipment	(177,316.63)	(173,931.80)		(4,561.00)	(178,492.80)
				CAIDJE -	(4,561.00)	
200100.000	Accounts Payable	(194,682.15)	(307,559.56)		0.00	(307,559.56)
200200.000	Accrued Accounts Payable	0.00	10,457.53		0.00	10,457.53
202111.000	DUE TO OFFICERS-NHT	(350,000.00)	0.00		0.00	0.00
202147.000	REHABILITATION ASSOC.,INC.	(171,750.83)	(92,540.83)		0.00	(92,540.83)
202157.000	140 WEBB STREET,INC.	(43,077.70)	(72,509.00)		0.00	(72,509.00)
202159.000	137 Nichols Street Inc	(4,683.00)	0.00		0.00	0.00
202163.000	34 LINCOLN ST., INC	(4,843.00)	0.00		0.00	0.00
202190.000	Accrued Salaries	(16,404.00)	(22,954.00)		0.00	(22,954.00)
202191.000	Accrued Vacation	(38,277.00)	(45,911.00)		0.00	(45,911.00)
202214.000	Accrued Payroll Taxes	(5,641.00)	(7,045.00)		0.00	(7,045.00)
202263.000	DEFERRED FEDERAL TAX	(3,067.99)	0.00		0.00	0.00
301000.000	Capital Stock	(1,000.00)	(1,000.00)		0.00	(1,000.00)
302000.000	Additional Paid-in Capital	(825,103.80)	(1,425,103.80)		0.00	(1,425,103.80)
308000.000	Retained Earnings	975,162.80	1,233,340.47		(2,040.00)	1,231,300.47
				CAIDJE -	(0.00)	
				CAIDJE -	(2,040.00)	
Subtotal : None		(256,137.67)	(151,497.37)		(340.00)	(151,837.37)
Total [BS] Balance Sheet Accounts		(256,137.67)	(151,497.37)		(340.00)	(151,837.37)
Group : [PL] P & L Accounts						
Subgroup : None						
400100.000	Medicare A - Room And Board	(545,057.44)	(958,860.68)		0.00	(958,860.68)
400105.000	Medicare A - 2% Withholding	0.00	8,772.36		0.00	8,772.36
400250.000	Medicare A - Pharmacy	(38,266.94)	(51,061.32)		0.00	(51,061.32)
400400.000	Medicare A - Physical Therapy	(114,367.52)	(112,350.40)		0.00	(112,350.40)
400450.000	Medicare A - Occupational Therapy	(100,082.02)	(126,054.48)		0.00	(126,054.48)
400500.000	Medicare A - Speech Therapy	(8,905.00)	(26,429.24)		0.00	(26,429.24)
400700.000	Medicare A - X-Ray	(144.00)	(2,158.00)		0.00	(2,158.00)
400850.000	Medicare A - Lab	(18,967.92)	(8,944.08)		0.00	(8,944.08)
400900.000	Medicare A - Contractual Adjustment	280,733.40	326,997.44		0.00	326,997.44
400999.000	Medicare A - Prior Year Adjustment	(4,824.00)	(4,765.00)		0.00	(4,765.00)
410100.000	Private - Room And Board	(156,670.00)	(414,770.00)		0.00	(414,770.00)
430100.000	Medicaid - Room And Board	(724,019.87)	(815,848.98)		257,589.00	(558,259.98)
				CAIDJE -	257,589.00	
430100.500	Ma COVID Add-on	(98,249.00)	0.00		0.00	0.00
4302	LICENSE & DUES NON-PATINT	750.00	0.00		750.00	750.00
				CAIDJE - €	750.00	
4332	OTHER BENEFITS - DON	0.00	0.00		0.00	0.00
				CAIDJE - €	(0.00)	
4338	401K - DON	0.00	0.00		0.00	0.00
				CAIDJE - €	(0.00)	
4407	P/R TAXES DON	0.00	0.00		0.00	0.00
				CAIDJE - €	(0.00)	
4426	GRP. INS. DON	0.00	0.00		0.00	0.00
				CAIDJE - €	(0.00)	
4427	W/C INS. DON	0.00	0.00		0.00	0.00
				CAIDJE - €	(0.00)	
470100.000	Hospice - Room And Board	(537,503.77)	(634,349.61)		0.00	(634,349.61)
500111.000	Medicare B - 2% Withholding	53.20	612.75		0.00	612.75
500260.000	Medicare B - Vaccines	47.36	0.00		0.00	0.00
500400.000	Medicare B - Physical Therapy	(51,946.50)	(42,509.50)		0.00	(42,509.50)
500450.000	Medicare B - Occupational Therapy	(49,968.20)	(42,775.12)		0.00	(42,775.12)

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Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
500500.000	Medicare B - Speech Therapy	(6,955.94)	(14,942.60)		0.00	(14,942.60)
500900.000	Medicare B - Contractual Adjustment	64,952.01	58,768.12		0.00	58,768.12
503000.000	MEDICAID RESOURCE INCOME	(244,791.00)	0.00		(257,589.00)	(257,589.00)
				CAIDJE -	(257,589.00)	
503160.000	BAD DEBT RECOVERY	(15,117.78)	0.00		0.00	0.00
505260.000	Managed Care Vaccines	114.62	0.00		0.00	0.00
505400.000	Managed Care B - Physical Therapy	(875.16)	875.16		0.00	875.16
505900.000	Managed Care B Contractual Allowance	293.56	(386.18)		0.00	(386.18)
599060.000	Emergency Paid Sick Leave Reimb	0.00	(7,201.00)		0.00	(7,201.00)
599070.000	US HHS Stimulus Donation	(234,166.20)	0.00		0.00	0.00
599750.000	COVID Testing Revenue	0.00	(188,617.21)		0.00	(188,617.21)
704140.000	SALARIES-CLERICAL	37,653.82	40,317.89		0.00	40,317.89
704150.000	PAYROLL SERVICE	6,369.35	5,574.34		0.00	5,574.34
704160.000	MANAGEMENT FEES	340,000.00	240,000.00		0.00	240,000.00
704240.000	TONER/INK EXPENSE	1,661.06	995.64		0.00	995.64
704246.000	BANK CHARGES/FEES	20.00	0.00		0.00	0.00
704248.000	EMPLOYEE BENEFITS	1,305.00	645.00		0.00	645.00
				CAIDJE -	(0.00)	
704249.000	POSTAGE	166.91	22.67		0.00	22.67
704250.000	SUPPL. & EXP. - OFFICE	5,135.91	4,174.47		0.00	4,174.47
704252.000	TUITION & EDUCATION	605.78	0.00		0.00	0.00
704253.000	TAXES	196.00	110.00		0.00	110.00
704258.000	FINES & PENALTIES	0.00	11,336.26		0.00	11,336.26
704259.000	MISCELLANEOUS EXPENSE	0.00	15.94		0.00	15.94
704261.000	TELEPHONE	2,748.34	3,062.81		0.00	3,062.81
704295.000	ADVERT. - PROMOTIONAL	1,732.60	975.00		0.00	975.00
704296.000	PROMOTIONAL/MARKETING EXP.	0.00	3,253.94		0.00	3,253.94
704301.000	LIC. & DUES - PATIENT RELATED	3,775.80	4,035.80		(750.00)	3,285.80
				CAIDJE -	(750.00)	
704310.000	EMPLOYEE UNIFORM EXPENSE	78.95	82.55		0.00	82.55
704333.000	EMPLOYEE BENEFITS - OTHER	2,285.28	2,457.01		0.00	2,457.01
704340.000	401K EMPLOYER MATCH	746.00	315.07		0.00	315.07
				CAIDJE -	(0.00)	
704341.000	401K ALLOCATED	462.00	314.00		0.00	314.00
704360.000	ACCOUNTING	24,575.00	24,000.00		0.00	24,000.00
704370.000	LEGAL	3,985.00	2,800.00		0.00	2,800.00
704400.000	PAYROLL TAXES	102,823.95	81,895.67		0.00	81,895.67
				CAIDJE -	(0.00)	
704401.000	State Family Medical Leave Tax	4,300.86	3,189.06		0.00	3,189.06
704405.000	PAYROLL TAXES - ALLOCATE	15,339.00	20,146.00		0.00	20,146.00
704415.000	GROUP HEALTH INSURANCE	50,597.29	37,602.55		0.00	37,602.55
				CAIDJE -	(0.00)	
704416.000	GROUP INS. ALLOCATION	1,854.00	2,973.00		0.00	2,973.00
704418.000	GROUP LIFE INSURANCE	961.70	525.59		0.00	525.59
704419.000	WORKMAN'S COMP. INSURANCE	16,058.00	17,233.00		0.00	17,233.00
				CAIDJE -	(0.00)	
704421.000	INSURANCE - LIABILITY	21,373.76	23,119.24		0.00	23,119.24
704422.000	INSURANCE - UMBRELLA	4,323.96	4,802.00		0.00	4,802.00
704429.000	WORKER'S COMP. - ALLOCATED	1,696.00	3,487.00		0.00	3,487.00
704511.000	PERSONAL PROP. TAX	115.77	108.91		0.00	108.91
704535.000	RENT REAL ESTATE AFFIL.	9,500.00	9,000.00		0.00	9,000.00
704560.000	DEPRECIATION- BUILDING IMPROV.	4,453.00	4,113.00		340.00	4,453.00
				CAIDJE -	340.00	
704570.000	DEPRECIATION - EQUIPMENT	1,725.27	1,176.17		0.00	1,176.17
704590.000	INSURANCE - PROPERTY & EQUIP.	4,688.00	5,552.00		0.00	5,552.00
705106.000	MAINTENCE ALLOCATION	39,212.00	11,692.00		0.00	11,692.00
705110.000	PURCH.SERV. - PLANT & EQUIP.	19,468.51	21,811.95		0.00	21,811.95
705111.000	TRASH REMOVAL	6,619.16	6,819.00		0.00	6,819.00
705112.000	MEDICAL WASTE REMOVAL	0.00	398.39		0.00	398.39
705115.000	SUPPL. & EXP. - PLANT	12,854.07	6,287.15		0.00	6,287.15
705116.000	TRASH LINERS	2,049.04	2,083.02		0.00	2,083.02
705121.000	ELECTRICITY	26,611.76	28,299.76		0.00	28,299.76
705122.000	WATER AND SEWERAGE	8,052.10	6,315.66		0.00	6,315.66
705123.000	FUEL OIL	12,533.76	19,038.53		0.00	19,038.53
705124.000	NATURAL GAS	2,026.10	2,600.15		0.00	2,600.15
705205.000	SALARIES - DIETARY	137,430.63	157,400.29		0.00	157,400.29
705206.000	DIETARY SALARY - ALLOCATED	38,228.00	36,051.00		0.00	36,051.00
705220.000	RAW FOOD	85,195.28	93,754.03		0.00	93,754.03
705221.000	PURCH.SERV. - DIETARY	4,241.99	1,170.00		0.00	1,170.00
705222.000	FOOD - DIET SUPPLEMENTS	4,943.71	5,624.67		0.00	5,624.67
705233.000	PURCH.SERV. - DIETICIAN	7,210.00	9,130.00		0.00	9,130.00
705235.000	SUPPL. & EXP. - DIETARY	15,420.78	14,905.71		0.00	14,905.71
705310.000	SALARIES - LAUNDRY	25,553.47	23,312.32		0.00	23,312.32
705320.000	PURCH.SERV. - LAUNDRY	1,836.00	1,836.00		0.00	1,836.00
705330.000	SUPPL. & EXP. - LAUNDRY	4,166.00	3,532.54		0.00	3,532.54

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
705340.000	LINEN & BEDDING	1,052.63	437.81		0.00	437.81
705410.000	SALARIES - HOUSEKEEPING	32,736.04	25,561.12		0.00	25,561.12
705411.000	HSKPG - ALLOCATED	3,255.00	0.00		0.00	0.00
705415.000	PURCH.SERV. - HOUSEKEEPING	0.00	775.00		0.00	775.00
705420.000	SUPPL.& EXP. - HOUSEKEEPING	773.30	2,272.32		0.00	2,272.32
706020.000	SALARY - D.O.N.	89,160.34	87,482.20		0.00	87,482.20
706021.000	D.O.N. SALARY - ALLOCATED	2,885.00	25,850.00		0.00	25,850.00
706030.000	SALARIES - R.N.	128,244.37	125,209.46		0.00	125,209.46
706031.000	RN SALARIES - ALLOCATED	79,774.00	0.00		0.00	0.00
706035.000	PURCH.SERV.- R.N.	39,346.00	298,530.15		0.00	298,530.15
706040.000	SALARIES - L.P.N.	247,140.54	117,148.75		0.00	117,148.75
706041.000	LPN SALARIES - ALLOCATED	0.00	85,066.00		0.00	85,066.00
706045.000	PURCH.SERV.- L.P.N.	18,713.00	80,941.38		0.00	80,941.38
706050.000	SALARIES - NURSE AIDE	294,691.43	245,308.07		0.00	245,308.07
706051.000	C.N.A. - ALLOCATED	50,908.00	64,998.00		0.00	64,998.00
706055.000	PURCH.SERV.- N.AIDE	76,008.98	318,823.34		0.00	318,823.34
706508.000	SALARIES - MDS NURSE	32,426.15	37,446.50		0.00	37,446.50
706509.000	MDS SALARY- ALLOCATED	(1,094.00)	2,266.00		0.00	2,266.00
706511.000	MEDICAL DIRECTOR	9,300.00	12,000.00		0.00	12,000.00
706515.000	EMPLOYEE - OSHA REQUIRED	1,708.96	400.14		0.00	400.14
706516.000	EMPLOYEE BACKGROUND CHECK	588.57	486.21		0.00	486.21
706520.000	OXYGEN - HOUSE	1,263.68	838.64		0.00	838.64
706521.000	Supplies and expense- COVID related	145,801.82	129,924.99		0.00	129,924.99
706522.000	SUPPL.& EXP. - NURSING	22,353.06	31,027.37		0.00	31,027.37
706523.000	BRIEFS/DIAPERS/LINERS	15,982.61	17,459.18		0.00	17,459.18
706525.000	UNDERPADS/CHUX	4,396.79	6,728.31		0.00	6,728.31
706530.000	PHARMACY CONSULTANT	1,126.00	1,035.00		0.00	1,035.00
706810.000	SAL. - SOCIAL SERV.	67,572.65	71,524.20		0.00	71,524.20
707021.000	SALARIES - ACTIVITIES	52,112.25	28,650.25		0.00	28,650.25
707022.000	PURCH.SERV.-ACTIV.ENTERTAINERS	2,585.00	2,000.00		0.00	2,000.00
707023.000	SUPPL.& EXP. - ACTIVITIES	4,020.00	1,955.09		0.00	1,955.09
707025.000	CABLE T.V. EXPENSE	2,187.86	2,462.25		0.00	2,462.25
707800.000	ANCILL.EXP.- PART A	1,582.82	2,710.99		0.00	2,710.99
707826.000	I V THERAPY - PART A	300.00	0.00		0.00	0.00
707910.000	AIR FLUIDIZED THER.- PART A	0.00	1,032.76		0.00	1,032.76
707912.000	PHARMACY - PART A	18,719.40	24,667.42		0.00	24,667.42
707919.000	PHARMACY - H.M.O.	627.81	0.00		0.00	0.00
707922.000	PHYS.THER. - PART A	32,725.63	34,921.25		0.00	34,921.25
707923.000	PHYS.THER. - MEDICAID	740.49	0.00		0.00	0.00
707928.000	PHYS.THER. - PART B	17,255.73	12,884.83		0.00	12,884.83
707932.000	OCCUP.THER. - PART A	29,204.75	44,393.19		0.00	44,393.19
707938.000	OCCUP.THER. - PART B	16,866.77	13,716.06		0.00	13,716.06
707942.000	SPEECH THER.- PART A	1,898.88	8,299.27		0.00	8,299.27
707943.000	SPEECH THER.- MEDICAID	63.63	0.00		0.00	0.00
707948.000	SPEECH THER.- PART B	2,594.69	5,724.74		0.00	5,724.74
707952.000	LABORATORY - PART A	4,514.39	4,457.01		0.00	4,457.01
707953.000	Laboratory- Medicaid	385.00	324.45		0.00	324.45
707968.000	X-RAY - PART A	1,342.66	1,079.00		0.00	1,079.00
707987.000	CHAIRCAR - PART A (NON-ALLOW)	0.00	150.00		0.00	150.00
707988.000	AMBULANCE - PART A	1,430.02	1,112.36		0.00	1,112.36
708010.000	BAD DEBT EXPENSE	2,565.92	43,802.07		0.00	43,802.07
708020.000	M'CARE A BAD DEBTS (CO-INS.)	4,765.27	7,806.83		0.00	7,806.83
708025.000	STATE INCOME TAX	456.00	456.00		0.00	456.00
708040.000	STATE USER FEE EXPENSE	168,046.17	163,875.23		0.00	163,875.23
Subtotal : None		256,137.67	151,497.37		340.00	151,837.37
Total [PL] P & L Accounts		256,137.67	151,497.37		340.00	151,837.37
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Engagement: **MDMC 2022 - 16 Pleasant Street, Inc. d/b/a Bridgewater Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100100.000	Cash - Operating	91,137.74	85,125.59
100200.000	Cash - Petty	335.00	335.00
Subtotal : None		91,472.74	85,460.59
Total [S6L1.1C1]	Cash and Cash Equivalents	91,472.74	85,460.59
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
111000.000	A/R - Private	224,798.85	57,257.51
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		224,798.85	57,257.51
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
113000.000	A/R - Medicare Part A	27,577.72	94,157.45
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		27,577.72	94,157.45
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
112000.000	A/R - Medicaid	236,043.97	140,739.70
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		236,043.97	140,739.70
Total [S6L1.5C1]	Payer Accounts Receivable	488,420.54	292,154.66
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
191140.000	Reserve For Bad Debts	(52,400.00)	(8,600.00)
Subtotal : None		(52,400.00)	(8,600.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(52,400.00)	(8,600.00)
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
191280.000	Prepaid Insurance	12,942.20	11,993.24
Subtotal : None		12,942.20	11,993.24
Total [S6L1.13C1]	Prepaid Insurance	12,942.20	11,993.24
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1Building Improvements]			
191611.000	Building Improvements	91,642.00	74,246.00
Subtotal [S6L2.3C1A] Building Improvements		91,642.00	74,246.00
Subgroup : [S6L2.3C1A/D Building Improvements]			
191612.000	Accum. Deprec. - Building Improvements	(56,327.23)	(36,518.23)
Subtotal [S6L2.3C1D] A/D Building Improvements		(56,327.23)	(36,518.23)
Total [S6L2.3C1]	Improvements - Cost	35,314.77	37,727.77
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1Equipment Cost]			

Tickmarks

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