

Client: **A420375 - Amherst Nursing Home, Inc.**
Engagement: **MDMC 2022 - Amherst Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **T-01 - Trial Balance**

Account	Description	1st PP - CAID	FINAL	JE Ref #	CAID JE	STAX
		12/31/2021	12/31/2022			12/31/2022
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
001 3000-30000	CAPITAL STOCK	(40,300.00)	0.00		(40,300.00)	0.00
001 3000-31000	CAPITAL IN EXCESS OF PAR	(2,126.00)	0.00	CAID JE - 3	(2,126.00)	0.00
				CAID JE - 1	(0.00)	
				CAID JE - 3	(2,126.00)	
1005.0501	Chase Visa 7976- Amherst	8,722.94	8,722.94		0.00	8,722.94
1007.0501	Amex 81007 - Amherst	(13,963.13)	(10,331.21)		0.00	(10,331.21)
1010.0501	Cash Operating- Amherst	414,454.23	617,341.57		0.00	617,341.57
1011.0501	Cash Deposits- Amherst	3,214,502.01	3,226,889.88		0.00	3,226,889.88
1015.0501	Cash Payroll Leaders- Amherst	17,507.43	11,298.35		0.00	11,298.35
1022.0501	Cash PNA Checking- Amherst	67,452.95	69,972.05		0.00	69,972.05
1060.0501	Cash Petty Cash- Amherst	1,500.00	1,500.00		0.00	1,500.00
1061.0501	Cash PNA Petty Cash- Amherst	740.00	740.00		0.00	740.00
1100.0000	A/r Old System	192,893.16	192,893.16		0.00	192,893.16
1105.0000	A/r HMO	14,336.29	43,125.95		0.00	43,125.95
1110.0000	A/r Private	401,123.74	190,453.41		0.00	190,453.41
1120.0000	A/r Medicare	203,113.05	214,957.66		0.00	214,957.66
1121.0000	Medicare PIP Payments	1,600.00	(55,428.00)		0.00	(55,428.00)
1122.0000	MCR A Bad Debt Copay	51,049.88	54,682.48		0.00	54,682.48
1130.0000	A/r Medicaid	722,249.39	994,206.62		0.00	994,206.62
1135.0000	A/r Hospice	10,499.99	103,681.38		0.00	103,681.38
1140.0000	A/r Budget	(111,650.53)	(36,630.34)		0.00	(36,630.34)
1161.0000	Allowance for Bad Debt	(214,089.97)	(253,092.15)		0.00	(253,092.15)
1162.0000	Allowance for Bad Debt - Coinsurance	(6,595.57)	(11,630.17)		0.00	(11,630.17)
1222.0000	Prepaid Insurance	187,577.00	158,371.74		0.00	158,371.74
1222.5000	Prepaid Insurance - Installments	(151,922.93)	(124,882.64)		0.00	(124,882.64)
1290.0000	Prepaid Expenses	13,452.54	25,217.07		0.00	25,217.07
1536.0000	Construction In Progress	136,820.75	0.00		0.00	0.00
1540.0000	Leasehold Improvements	297,129.77	933,386.30		0.00	933,386.30
1560.0000	Major Movable Equip	1,589,968.04	1,639,783.48		0.00	1,639,783.48
1560.7900	Extraordinary Major Movable Equip	2,856.04	2,856.04		0.00	2,856.04
1640.0000	Accum Depreciation LHL	(83,500.96)	(153,893.70)		0.00	(153,893.70)
1660.0000	Accum Deprec. MME	(1,537,035.01)	(1,564,309.62)		0.00	(1,564,309.62)
2100.0000	Accounts Payable	(793,982.57)	(1,121,971.02)		0.00	(1,121,971.02)
2120.0000	Tender Touch Note Payable LT	(174,648.93)	0.00		0.00	0.00
2120.7900	Loans Payable LT - PPP	(1,204,700.00)	0.00		0.00	0.00
2121.0001	Preferred Pharmacy Note Payable LT	(132,152.00)	0.00		0.00	0.00
2127.0000	Loans Payable LT- COVID EIDL	0.00	(2,000,000.00)		0.00	(2,000,000.00)
2200.0000	Loans & Exchanges	7,827.94	153,425.50		0.00	153,425.50
2200.7900	Extraordinary Covid - Technology Grant	0.00	(2,923.78)		0.00	(2,923.78)
2204.5002	Due To/From Medway	38,165.17	(707.20)		0.00	(707.20)
2204.5003	Due To/From Gardner	2,409.89	(9,994.11)		0.00	(9,994.11)
2204.5004	Due To/From Townview	1,975.00	(135.73)		0.00	(135.73)
2204.5202	Due To/From David Simha	15,000.00	15,000.00		0.00	15,000.00
2205.0000	Due To/From Residents	1,650.60	0.00		0.00	0.00
2210.0551	Due To/From Realty- Amherst	967,553.96	1,967,240.59		0.00	1,967,240.59
2262.0000	Patient Trust Fund	(70,872.35)	(59,907.82)		0.00	(59,907.82)
2270.0000	ResidentsGÇÓ Security Deposits	(33,480.29)	(33,480.29)		0.00	(33,480.29)
2276.0000	Due to/From Medicare	(151.62)	110.90		0.00	110.90
2276.0001	Due to/From Medicare PDPM - 1135 Waiver	(126,154.99)	(126,154.99)		0.00	(126,154.99)
2277.0000	Due to/From Medicaid	(5,071.32)	(5,071.32)		0.00	(5,071.32)
2278.0000	Due to/From Managed Care	0.00	1,226.05		0.00	1,226.05
2279.0000	Due to/From HMO	5,859.24	5,859.24		0.00	5,859.24
2330.7900	Extraordinary SWT Payable	300.68	0.00		0.00	0.00
2500.0000	Accrued Expenses	(18,600.00)	(90,560.14)		0.00	(90,560.14)
2501.0000	Accrued Payroll	(319,077.00)	(334,619.58)		0.00	(334,619.58)
2502.0000	Accrued Payroll Taxes	(9,751.81)	(9,795.88)		0.00	(9,795.88)
2507.0000	Accrued Management Fees	(2,728,905.00)	(2,728,905.00)		0.00	(2,728,905.00)
2800.0000	Capital	0.00	(42,426.00)		42,426.00	(42,426.00)
				CAID JE -	(0.00)	
				CAID JE -	42,426.00	
2803.0000	Retained Earnings	(9,391,336.29)	(10,580,411.70)		0.00	(10,580,411.70)
2900.0000	Capital Contributions/Distributions	9,768,852.00	9,768,852.00		0.00	9,768,852.00
Subtotal [1] Balance Sheet		1,189,075.41	1,044,531.97		0.00	1,044,531.97
Subgroup : [2]	Income Statement					
001 4060-41020	COMM ROOM & BOARD LVL 2	(24,108.00)	0.00	CAID JE - 1	(0.00)	0.00
30037	MA MEDICAID MANAGED CARE	0.00	0.00		0.00	0.00
				CAID JE -	(0.00)	
3110.0000	Income R&B Medicaid	(5,925,670.81)	(6,148,246.93)		0.00	(6,148,246.93)
				CAID JE -	(0.00)	
				CAID JE -	(0.00)	
				CAID JE -	(0.00)	
3110.0003	Income R&B Medicaid -DHR	0.00	0.00		0.00	0.00
				CAID JE -	(0.00)	
3115.0000	Income R&B Hospice	(237,314.84)	(346,801.01)		0.00	(346,801.01)
3130.0000	Income C/A Medicaid	(1.90)	21.86		0.00	21.86
3140.0000	Income Flu Shot- MCD B	29.23	(351.20)		0.00	(351.20)
3145.0000	Income PT- MCD W/O	(15,226.82)	(11,064.56)		0.00	(11,064.56)
3146.0000	Income ST- MCD W/O	(11,259.34)	(4,067.99)		0.00	(4,067.99)
3147.0000	Income OT- MCD W/O	(8,753.00)	(7,317.24)		0.00	(7,317.24)
3149.0000	MCD Ancillary W/O	35,209.93	22,800.99		0.00	22,800.99
3156.0000	Income ST - Hospice W/O	0.00	(18.03)		0.00	(18.03)
3157.0000	Income OT - Hospice W/O	0.00	(18.68)		0.00	(18.68)
3159.0000	Hospice Ancillary W/O	0.00	36.71		0.00	36.71
3275.0000	Revenue Assessment	669,109.74	654,195.05		0.00	654,195.05

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3310.0000	Income R&B Medicare	(2,267,700.96)	(2,897,220.03)		0.00	(2,897,220.03)
3330.0000	Income C/A Medicare A	(4.74)	(55.72)		0.00	(55.72)
3331.0000	Income C/A Medicare B	(3.95)	520.59		0.00	520.59
3332.0000	MCR R&B 2% Sequestration	0.00	17,671.75		0.00	17,671.75
3333.0000	MCR Ancillary 2% Sequestration	0.00	244.90		0.00	244.90
3334.0000	HMO 2% Sequestration Adj	0.00	122.03		0.00	122.03
3340.0000	Income Flu Shot - MCR B	29.23	(4,038.80)		0.00	(4,038.80)
3341.0000	Income Pharmacy - MCR A	(56,256.60)	(69,250.58)		0.00	(69,250.58)
3349.0000	Income PT - MCR Part B	(293,842.90)	(228,690.99)		0.00	(228,690.99)
3350.0000	Income OT - MCR Part B	(194,293.73)	(166,478.88)		0.00	(166,478.88)
3351.0000	Income ST - MCR B	(79,734.19)	(71,209.44)		0.00	(71,209.44)
3352.0000	Medicare B ancillary w/o	2,972.09	1,645.35		0.00	1,645.35
3355.0000	Income PT - MCR W/O	(166,406.97)	(215,191.55)		0.00	(215,191.55)
3356.0000	Income ST - MCR W/O	(163,784.11)	(164,740.79)		0.00	(164,740.79)
3357.0000	Income OT - MCR W/O	(170,360.38)	(223,926.23)		0.00	(223,926.23)
3358.0000	Income Pneumonia - MCR A	(215.58)	(817.35)		0.00	(817.35)
3359.0000	Medicare A Ancillary W/O	556,808.06	673,109.15		0.00	673,109.15
3405.00	Income R&B HMO	24,108.00	0.00		0.00	0.00
3405.0000	Income R&B HMO	(97,237.90)	(106,402.15)	CAID JE -	(0.00)	(106,402.15)
3406.00	Income R&B MCD HMO	(35,688.00)	0.00	CAID JE -	(0.00)	0.00
3406.0000	Income R&B MCD HMO	(44,443.61)	(35,929.24)	CAID JE -	(0.00)	(35,929.24)
3406.01	Income R&B MCD HMO	(20,298.00)	0.00	CAID JE -	(0.00)	0.00
3410.0000	Income R&B Private	(200,371.73)	(496,877.00)		0.00	(496,877.00)
3410.0003	Income R&B Private DHR	(822,330.06)	(210,880.00)		0.00	(210,880.00)
3422.0000	Income C/A HMO Ancillary	(4,014.78)	(106.26)		0.00	(106.26)
3430.0000	Income C/A Private	(0.60)	0.00		0.00	0.00
3432.0000	Income C/A HMO	(5,592.34)	608.16		0.00	608.16
3443.0000	Income PT - Private	(2,877.54)	0.00		0.00	0.00
3463.0000	Income PT - HMO	(15,008.95)	(7,597.11)		0.00	(7,597.11)
3464.0000	Income ST - HMO	(9,742.88)	(12,784.80)		0.00	(12,784.80)
3467.0000	Income Flu Shot - HMO	(47.78)	(175.60)		0.00	(175.60)
3471.0000	Income OT - HMO	(13,597.56)	(11,936.73)		0.00	(11,936.73)
3472.0000	HMO Ancillary w/o	43,167.78	34,706.82		0.00	34,706.82
3475.0000	Income PT - HMO W/O	(12,686.77)	(10,722.10)		0.00	(10,722.10)
3476.0000	Income ST - HMO W/O	(17,501.43)	(11,406.83)		0.00	(11,406.83)
3477.0000	Income OT - HMO W/O	(12,979.58)	(12,577.89)		0.00	(12,577.89)
3500.0000	Income Miscellaneous	(141.93)	(1,879.98)		0.00	(1,879.98)
3500.7900	Income HHS Grant	(116,639.41)	0.00		0.00	0.00
3500.7910	HHS Infection Control Stimulus	(103,000.00)	0.00		0.00	0.00
3500.7931	State Stimulus	0.00	(414,355.80)		0.00	(414,355.80)
3500.7935	Covid Reimbursement	(238,904.00)	(211,884.00)		0.00	(211,884.00)
3507.0000	Income Vending Machine	(655.25)	(420.03)		0.00	(420.03)
3511.0000	Income Interest	(180.16)	(3,541.94)		0.00	(3,541.94)
3516.0000	Income Medical Records	(208.00)	(75.00)		0.00	(75.00)
3521.0000	PPP Loan Forgiveness GÇö Non Taxable	(1,193,600.00)	(1,204,700.00)		0.00	(1,204,700.00)
3522.0000	Income Employee Retention Credit	(1,769,605.93)	(655,426.55)		0.00	(655,426.55)
3811.0000	P/r Administrator	158,454.57	135,519.21		0.00	135,519.21
3811.8000	P/r Administrator- Sick	2,192.40	6,346.56		0.00	6,346.56
3811.9000	P/r Administrator- Vacation	9,154.40	10,962.24		0.00	10,962.24
3812.0000	P/r Asst Administrator	7,790.25	0.00		0.00	0.00
3812.7000	P/r Asst Administrator- OT	140.26	0.00		0.00	0.00
3812.7900	P/r Asst Administrator Extraordinary	34.00	0.00		0.00	0.00
3820.0000	P/r Business Office	70,374.11	71,048.37		0.00	71,048.37
3820.7900	P/r Business Office Extraordinary	7,317.66	2,665.50		0.00	2,665.50
3820.9000	P/r Business Office- Vacation	2,160.00	4,032.00		0.00	4,032.00
3822.0000	P/r Receptionist	23,149.10	37,845.76		0.00	37,845.76
3822.7000	P/r Receptionist- OT	472.51	6,846.86		0.00	6,846.86
3822.8000	P/r Receptionist- Sick	726.38	433.50		0.00	433.50
3825.0000	P/r Human Resource	54,335.09	49,206.81		0.00	49,206.81
3825.7000	P/r Human Resource- OT	0.00	2,654.26		0.00	2,654.26
3825.7900	P/r Human Resource Extraordinary	304.00	175.00		0.00	175.00
3825.8000	P/r Human Resource- Sick	2,393.00	1,962.25		0.00	1,962.25
3825.9000	P/r Human Resource- Vacation	82.50	3,935.50		0.00	3,935.50
3827.0000	P/r Staffing Coordinator	46,042.12	53,761.50		0.00	53,761.50
3827.7000	P/r Staffing Coordinator- OT	642.00	7,392.75		0.00	7,392.75
3827.7900	P/r Staffing Coordinator Extraordinary	0.00	140.00		0.00	140.00
3827.8000	P/r Staffing Coordinator- Sick	2,817.00	2,454.00		0.00	2,454.00
3827.9000	P/r Staffing Coordinator- Vacation	1,410.60	0.00		0.00	0.00
3828.0000	P/r Admissions	100,134.32	121,426.91		0.00	121,426.91
3828.7900	P/r Admissions Extraordinary	817.26	81.72		0.00	81.72
3828.8000	P/r Admissions- Sick	2,288.72	4,822.66		0.00	4,822.66
3828.9000	P/r Admissions- Vacation	6,212.24	16,346.80		0.00	16,346.80
3830.0000	P/r Clinical Director	11,848.36	21,709.12		0.00	21,709.12
3831.0000	P/r Director Of Nursing	54,329.58	134,427.11		0.00	134,427.11
3831.0001	P/r Asst Director of Nursing	0.00	93,198.17		0.00	93,198.17
3831.5000	Director of Nursing- Contracted	66,960.00	14,400.00		0.00	14,400.00
3831.8000	P/r Director Of Nursing- Sick	5,856.00	0.00		0.00	0.00
3831.8001	P/r Asst Director of Nursing- Sick	0.00	1,038.39		0.00	1,038.39
3831.9000	P/r Director Of Nursing- Vacation	21,146.40	0.00		0.00	0.00
3832.0000	P/r Staff Development Coordinator	62,036.50	107,539.79		0.00	107,539.79
3832.7000	P/r Staff Development Coordinator- OT	0.00	979.50		0.00	979.50
3832.7900	P/r Staff Development Coordinator Extraordinary	0.00	50.00		0.00	50.00
3832.8000	P/r Staff Development Coordinator- Sick	205.00	600.00		0.00	600.00
3832.9000	P/r Staff Development Coordinator- Vacation	1,968.00	0.00		0.00	0.00
3833.0000	P/r MDS	126,806.38	135,180.70		0.00	135,180.70

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3833.7900	P/r MDS Extraordinary	125.00	0.00		0.00	0.00
3833.8000	P/r MDS- Sick	2,500.00	1,000.00		0.00	1,000.00
3833.9000	P/r MDS- Vacation	4,500.00	2,500.00		0.00	2,500.00
3834.0000	P/r RN	400,386.03	331,227.62		0.00	331,227.62
3834.7000	P/r RN- OT	4,871.56	2,118.26		0.00	2,118.26
3834.7900	P/r RN Extraordinary	0.00	1,768.04		0.00	1,768.04
3834.8000	P/r RN- Sick	13,681.32	10,794.24		0.00	10,794.24
3834.9000	P/r RN- Vacation	15,771.46	10,138.56		0.00	10,138.56
3835.7900	P/r Infection Control Extraordinary	320.00	0.00		0.00	0.00
3836.0000	P/r LPN	692,501.83	486,970.66		0.00	486,970.66
3836.0001	P/r LPN Manager	169,646.25	210,065.28		0.00	210,065.28
3836.0003	P/r LPN Supervisor	205,717.28	198,480.20		0.00	198,480.20
3836.7000	P/r LPN- OT	59,002.99	24,738.71		0.00	24,738.71
3836.7003	P/r LPN Supervisor- OT	108,705.27	143,805.40		0.00	143,805.40
3836.7900	P/r LPN Extraordinary	1,423.25	5,803.04		0.00	5,803.04
3836.8000	P/r LPN- Sick	25,333.12	13,347.53		0.00	13,347.53
3836.8001	P/r LPN Manager- Sick	5,586.95	2,056.64		0.00	2,056.64
3836.8003	P/r LPN Supervisor- Sick	5,273.79	8,489.99		0.00	8,489.99
3836.9000	P/r LPN- Vacation	20,646.14	23,638.86		0.00	23,638.86
3836.9001	P/r LPN Manager- Vacation	22,303.03	8,627.84		0.00	8,627.84
3836.9003	P/r LPN Supervisor- Vacation	2,795.14	8,590.88		0.00	8,590.88
3838.0000	P/r CNA	1,243,840.83	1,304,925.61		0.00	1,304,925.61
3838.7000	P/r CNA- OT	201,897.01	222,580.52		0.00	222,580.52
3838.7900	P/r CNA Extraordinary	2,054.40	6,981.16		0.00	6,981.16
3838.8000	P/r CNA- Sick	42,699.79	38,777.48		0.00	38,777.48
3838.9000	P/r CNA- Vacation	52,216.90	64,697.37		0.00	64,697.37
3840.0000	P/r Ward Clerk	0.00	18,878.61		0.00	18,878.61
3840.7000	P/r Ward Clerk- OT	0.00	241.50		0.00	241.50
3840.8000	P/r Ward Clerk- Sick	0.00	448.00		0.00	448.00
3843.0000	P/r Medical Records	759.64	(759.64)		0.00	(759.64)
3850.0000	P/r Physical Therapy	171,739.68	220,245.15		0.00	220,245.15
3850.7000	P/r Physical Therapy- OT	15.43	1,118.57		0.00	1,118.57
3850.8000	P/r Physical Therapy- Sick	377.97	8,763.17		0.00	8,763.17
3850.9000	P/r Physical Therapy- Vacation	336.00	10,167.20		0.00	10,167.20
3851.0000	P/r PT Aide	4,545.95	(3,993.45)		0.00	(3,993.45)
3860.0000	P/r Speech Therapy	72,829.94	62,141.38		0.00	62,141.38
3860.7000	P/r Speech Therapy- OT	445.50	1,122.66		0.00	1,122.66
3860.8000	P/r Speech Therapy- Sick	2,715.68	1,990.12		0.00	1,990.12
3860.9000	P/r Speech Therapy- Vacation	0.00	2,499.20		0.00	2,499.20
3865.0000	P/r Occupational Therapy	139,035.28	215,545.97		0.00	215,545.97
3865.7000	P/r Occupational Therapy- OT	0.00	15.38		0.00	15.38
3865.7900	P/r Occupational Therapy Extraordinary	2,250.00	300.00		0.00	300.00
3865.8000	P/r Occupational Therapy- Sick	2,446.57	3,485.68		0.00	3,485.68
3865.9000	P/r Occupational Therapy- Vacation	0.00	3,208.00		0.00	3,208.00
3866.0000	P/r OT Aide	55,179.25	62,898.42		0.00	62,898.42
3866.7000	P/r OT Aide- OT	0.00	72.29		0.00	72.29
3866.8000	P/r OT Aide- Sick	716.63	3,914.83		0.00	3,914.83
3866.9000	P/r OT Aide- Vacation	1,008.00	2,182.59		0.00	2,182.59
3870.0000	P/r Social Services Director	83,155.29	77,815.01		0.00	77,815.01
3870.7900	P/r Social Services Director Extraordinary	546.91	294.49		0.00	294.49
3870.8000	P/r Social Services Director- Sick	3,502.34	3,754.94		0.00	3,754.94
3870.9000	P/r Social Services Director- Vacation	5,649.40	6,165.40		0.00	6,165.40
3872.0000	P/r Social Services Aide	15,564.95	17,765.41		0.00	17,765.41
3872.8000	P/r Social Services Aide- Sick	0.00	1,452.00		0.00	1,452.00
3872.9000	P/r Social Services Aide- Vacation	1,320.00	1,384.35		0.00	1,384.35
3881.0000	P/r Activities Supervisor	80,934.08	82,215.32		0.00	82,215.32
3881.7900	P/r Activities Supervisor Extraordinary	254.00	260.00		0.00	260.00
3881.8000	P/r Activities Supervisor- Sick	1,772.00	3,154.00		0.00	3,154.00
3881.9000	P/r Activities Supervisor- Vacation	5,129.19	2,330.00		0.00	2,330.00
3882.0000	P/r Activities Aide	43,243.68	73,159.85		0.00	73,159.85
3882.7000	P/r Activities Aide- OT	1,251.96	6,569.47		0.00	6,569.47
3882.7900	P/r Activities Aide Extraordinary	640.00	(640.00)		0.00	(640.00)
3882.8000	P/r Activities Aide- Sick	1,516.72	1,260.00		0.00	1,260.00
3882.9000	P/r Activities Aide- Vacation	1,224.00	456.00		0.00	456.00
3891.0000	P/r Dietary Supervisor	63,038.49	61,131.00		0.00	61,131.00
3891.7000	P/r Dietary Supervisor- OT	149.85	0.00		0.00	0.00
3891.7900	P/r Dietary Supervisor Extraordinary	553.68	61.52		0.00	61.52
3891.8000	P/r Dietary Supervisor- Sick	0.00	1,739.92		0.00	1,739.92
3891.9000	P/r Dietary Supervisor- Vacation	2,214.72	1,242.80		0.00	1,242.80
3892.0000	P/r Dietary Aides	246,980.86	264,871.34		0.00	264,871.34
3892.7000	P/r Dietary Aides- OT	5,667.56	9,972.62		0.00	9,972.62
3892.7900	P/r Dietary Aides Extraordinary	578.08	998.45		0.00	998.45
3892.8000	P/r Dietary Aides- Sick	8,473.92	6,169.36		0.00	6,169.36
3892.9000	P/r Dietary Aides- Vacation	11,322.36	9,226.03		0.00	9,226.03
3894.0000	P/r Dietary Cooks	119,701.38	124,408.38		0.00	124,408.38
3894.7000	P/r Dietary Cooks- OT	2,892.04	6,627.37		0.00	6,627.37
3894.7900	P/r Dietary Cooks Extraordinary	0.00	314.00		0.00	314.00
3894.8000	P/r Dietary Cooks- Sick	4,886.32	5,505.48		0.00	5,505.48
3894.9000	P/r Dietary Cooks- Vacation	4,598.27	4,291.12		0.00	4,291.12
3931.0000	P/r Maintenance Director	51,177.52	52,550.64		0.00	52,550.64
3931.7900	P/r Maintenance Director Extraordinary	390.32	175.00		0.00	175.00
3931.8000	P/r Maintenance Director- Sick	4,298.78	1,923.72		0.00	1,923.72
3931.9000	P/r Maintenance Director- Vacation	8,861.04	4,460.80		0.00	4,460.80
3932.0000	P/r Maintenance Aide	27,327.36	9,534.23		0.00	9,534.23
3932.7000	P/r Maintenance Aide- OT	1,492.79	0.00		0.00	0.00
3932.7900	P/r Maintenance Aide Extraordinary	55.76	720.00		0.00	720.00
3932.8000	P/r Maintenance Aide- Sick	132.00	0.00		0.00	0.00
3932.9000	P/r Maintenance Aide- Vacation	2,468.00	0.00		0.00	0.00
4110.0000	Medical Supplies- Other	12,042.63	10,091.83		0.00	10,091.83
4110.5000	Medical Equipment	2,384.14	1,024.01		0.00	1,024.01

Client: **A420375 - Amherst Nursing Home, Inc.**
Engagement: **MDMC 2022 - Amherst Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **1-01 - Summary Report**

Account	Description	1st PP - CAID	FINAL	JE Ref #	CAID JE	STAX
		12/31/2021	12/31/2022			12/31/2022
4110.7900	Extraordinary Medical Supplies	61,150.60	34,564.39		0.00	34,564.39
4111.0000	Medical Supplies- Routine	90,212.21	81,521.16		0.00	81,521.16
4112.0000	Personal Care	2,976.66	4,127.61		0.00	4,127.61
4112.7900	Extraordinary Personal Care	2,961.64	337.00		0.00	337.00
4113.0000	Oxygen	1,278.32	1,130.90		0.00	1,130.90
4114.0000	Vaccines	4,335.48	7,879.67		0.00	7,879.67
4115.0000	IV Supplies	30.00	113.58		0.00	113.58
4117.7900	Extraordinary Covid-19 Tests	997.50	0.00		0.00	0.00
4140.0000	Nursing Purch Service	67,507.20	89,894.34		39,846.00	89,894.34
				CAID JE -	(0.00)	
				CAID JE -	39,846.00	
4140.7900	Extraordinary Nursing Purch Service	4,500.00	0.00		0.00	0.00
4142.0000	Medical Waste	2,233.68	5,348.12		0.00	5,348.12
4150.0000	Nursing Training	9,553.00	1,632.00		0.00	1,632.00
4160.0000	Nursing Contracted Services	0.00	5,000.00		0.00	5,000.00
4161.0000	Nursing Agency - RN	3,388.72	38,553.94		0.00	38,553.94
4162.0000	Nursing Agency - LPN	19,158.50	163,540.43		0.00	163,540.43
				CAID JE -	(0.00)	
4162.79	Extraordinary Nursing Agency - LPN	45,064.00	0.00		0.00	0.00
				CAID JE -	(0.00)	
4163.0000	Nursing Agency - CNA	9,557.00	90,806.39		(39,846.00)	90,806.39
				CAID JE -	(0.00)	
				CAID JE -	(39,846.00)	
4210.0000	Enteral Supplies	2,715.24	1,666.06		0.00	1,666.06
4211.0000	Labs	28,149.11	30,056.16		0.00	30,056.16
4216.0000	Radiology	6,161.25	4,472.20		0.00	4,472.20
4313.0000	Prescription Drugs	53,729.16	46,624.44		0.00	46,624.44
4318.0000	OTC Drugs	1,092.81	2,624.97		0.00	2,624.97
4330.0000	Pharmacy Consultant Fees	10,562.40	12,299.00		0.00	12,299.00
5010.0000	Rehab Supplies	577.17	462.94		0.00	462.94
5110.0000	Activities Supplies	3,773.00	7,562.42		0.00	7,562.42
5110.5000	Activity Equipment	1,572.37	1,387.57		0.00	1,387.57
5110.7900	Extraordinary Activities Supplies	10.56	0.00		0.00	0.00
5140.0000	Activities Purch Service	14,722.44	16,196.91		0.00	16,196.91
5200.0000	Therapy Charges	50,000.00	55,830.55		0.00	55,830.55
5210.5000	Therapy Equipment	0.00	263.50		0.00	263.50
5230.0000	PT Fees	56,625.41	0.00		0.00	0.00
5330.0000	OT Fees	39,970.51	0.00		0.00	0.00
5430.0000	ST Fees	14,596.12	0.00		0.00	0.00
5610.0000	Med Rec Supplies	194.62	95.98		0.00	95.98
5730.0000	Med Director Fees	26,004.00	26,004.00		0.00	26,004.00
6110.0000	Dietary Supplies	48,718.59	54,656.34		0.00	54,656.34
6110.5000	Dietary Equipment	1,451.91	0.00		0.00	0.00
6110.7900	Extraordinary Dietary Supplies	1,267.56	0.00		0.00	0.00
6112.0000	Patient Food	223,595.24	251,485.01		0.00	251,485.01
6112.7900	Extraordinary Patient Food	9.98	0.00		0.00	0.00
6119.0000	Food Supplements	35,933.72	36,239.28		0.00	36,239.28
6130.0000	Dietician Fees	45,564.00	49,740.00		0.00	49,740.00
6140.0000	Dietary Purchase Serv	1,442.00	1,497.50		0.00	1,497.50
6140.5000	Dietary Repairs	578.72	1,882.09		0.00	1,882.09
6310.0000	Maintenance Supplies	9,949.93	17,491.89		0.00	17,491.89
6310.5000	Maintenance Equipment	4,201.33	804.74		0.00	804.74
6340.0000	Maintenance Purch Serv	33,668.44	46,530.63		0.00	46,530.63
6341.0000	Exterminator	3,528.00	3,231.00		0.00	3,231.00
6342.0000	Carting	25,137.04	25,085.29		0.00	25,085.29
6391.0000	Electric	111,069.89	114,859.25		0.00	114,859.25
6392.0000	Gas	60,425.92	56,390.11		0.00	56,390.11
6410.0000	Ground Supply	1,406.73	745.65		0.00	745.65
6440.0000	Grounds Purchase Service	20,705.00	27,450.00		0.00	27,450.00
6510.0000	Housekeeping Supplies	13,673.68	18,939.59		0.00	18,939.59
6510.5000	Housekeeping Equipment	718.88	0.00		0.00	0.00
6560.0000	Housekeeping Contracted Serv	295,377.52	325,201.86		0.00	325,201.86
6610.0000	Laundry Supplies	0.00	8.44		0.00	8.44
6640.0000	Laundry Purch Serv	2,369.96	2,389.96		0.00	2,389.96
6660.0000	Laundry Contracted Services	193,894.66	207,221.12		0.00	207,221.12
6670.0000	Disposables	440.46	0.00		0.00	0.00
6710.0000	Security Supplies	0.00	4,800.97		0.00	4,800.97
6735.0000	Employee Background Check	1,791.22	1,842.38		0.00	1,842.38
6740.0000	Security Purch Service	0.00	785.33		0.00	785.33
6840.0000	Non Emergency Transport	15,125.76	16,647.70		0.00	16,647.70
7110.0000	Office Supplies	20,844.11	27,160.63		0.00	27,160.63
7110.5000	Office Equipment	4,551.55	3,527.67		0.00	3,527.67
7130.0000	Accounting Fees	6,666.67	26,100.00		0.00	26,100.00
7131.0000	Consulting Fees	7,579.34	36,825.00		0.00	36,825.00
7131.7900	Extraordinary Consulting Fees	0.00	4,800.00		0.00	4,800.00
7140.0000	Fiscal Purch Serv	229,296.32	230,425.34		0.00	230,425.34
				CAID JE -	(0.00)	
7140.5000	Fiscal Purch Serv- Non Recurring	11,609.65	9,657.16		0.00	9,657.16
7142.0000	IT Fees	2,205.25	3,480.88		0.00	3,480.88
7160.0000	Management Fees	1,254,394.54	249,999.96		0.00	249,999.96
				CAID JE -	(0.00)	
7191.0000	Bank Charges	2,110.25	2,466.22		0.00	2,466.22
7191.5000	Credit Card Processing Fees	2,570.54	1,889.00		0.00	1,889.00
7192.0000	Interest	161.59	65,562.47		0.00	65,562.47
7193.0000	Penalties	78,761.73	16,543.10		0.00	16,543.10
7198.0000	Bad Debt - Coinsurance	2,500.00	17,300.00		0.00	17,300.00
7199.0000	Bad Debt - Private	127,500.00	134,300.00		0.00	134,300.00
7210.0000	Internet	4,002.32	3,480.41		0.00	3,480.41
7211.0000	Telephone	23,486.08	20,827.23		0.00	20,827.23
7211.0001	Cell Phones	4,897.78	4,452.07		0.00	4,452.07

Client: **A420375 - Amherst Nursing Home, Inc.**
Engagement: **MDMC 2022 - Amherst Nursing Home**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **T-01 - Trial Balance**

Account	Description	1st PP - CAID	FINAL	JE Ref #	CAID JE	STAX
		12/31/2021	12/31/2022			12/31/2022
7212.0000	Postage	6,081.04	5,110.63		0.00	5,110.63
7214.0000	License & Permits	306.47	1,888.91		0.00	1,888.91
7215.0000	Dues & Subscriptions	14,163.43	12,233.78		0.00	12,233.78
7230.0000	Legal Fees	25,108.03	55,492.13		0.00	55,492.13
7230.7900	Extraordinary Legal Fees	1,037.00	0.00		0.00	0.00
7235.0000	Help Wanted Advertising	10,850.84	14,567.66		0.00	14,567.66
7236.0000	Promotional Advertising	18,789.92	40,034.80		0.00	40,034.80
7238.0000	Seminars	4,325.00	2,976.50		0.00	2,976.50
7270.0000	Insurance - General	158,313.70	164,309.64		0.00	164,309.64
7273.0000	Insurance - Property	19,606.56	32,771.35		0.00	32,771.35
7290.0000	Travel Expense	11,755.19	15,480.21		0.00	15,480.21
8100.0000	Rent	1,352,966.16	1,352,966.16		0.00	1,352,966.16
8201.5000	Equipmt Rental- Software	58,506.80	71,764.22		0.00	71,764.22
8202.0000	Equip Rental - Nursing	371.28	1,610.00		0.00	1,610.00
8202.1000	Oxygen Rental - Nursing	5,956.50	6,323.50		0.00	6,323.50
8204.0000	Equip Rental - Rehab	15,588.12	15,498.24		0.00	15,498.24
8205.0000	Equip Rental - Office	7,666.12	8,164.37		0.00	8,164.37
8206.0000	Equip Rental - Maintenance	42,257.18	5,052.50		0.00	5,052.50
8300.0000	Real Estate Tax	130,582.56	126,870.48		0.00	126,870.48
8600.0000	Water & Sewer	61,798.71	44,496.10		0.00	44,496.10
8700.0000	Sales Tax	(1,789.67)	(907.50)		0.00	(907.50)
8810.0000	Depreciation LHI	25,255.61	70,392.74		0.00	70,392.74
8830.0000	Depreciation MME	27,301.60	27,274.61		0.00	27,274.61
9100.0000	Employee Benefits	12,459.86	11,645.70		0.00	11,645.70
9120.0000	Employer Match 401K	5,672.23	5,362.62		0.00	5,362.62
9130.0000	Group Health Insurance	243,558.76	244,256.25		0.00	244,256.25
9140.0000	Workmen's Comp Insurance	101,786.43	195,601.94		0.00	195,601.94
9210.0000	FICA Expense	390,095.54	415,895.63		0.00	415,895.63
9220.0000	SUI Expense	35,750.13	32,952.80		0.00	32,952.80
9230.0000	FUI Expense	6,360.55	5,949.52		0.00	5,949.52
9240.0000	Disability Insurance	19,367.83	18,552.35		0.00	18,552.35
9411.0000	Corporation Tax	456.00	2,412.00		0.00	2,412.00
9490.0000	Miscellaneous Expenses	2,779.56	7,022.02		0.00	7,022.02
9800.0000	Donations	9,960.00	0.00		0.00	0.00
Subtotal [2] Income Statement		(1,189,075.41)	(1,044,531.97)		0.00	(1,044,531.97)
Total [TB] Trial Balance		0.00	0.00		0.00	0.00
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A420375 - Amherst Nursing Home, Inc.**
Engagement: **MDMC 2022 - Amherst 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	1st PP-FINAL 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1010.0501	Cash Operating- Amherst	617,341.57	414,454.23
1011.0501	Cash Deposits- Amherst	3,226,889.88	3,214,502.01
1015.0501	Cash Payroll Leaders- Amherst	11,298.35	17,507.43
1022.0501	Cash PNA Checking- Amherst	69,972.05	67,452.95
1060.0501	Cash Petty Cash- Amherst	1,500.00	1,500.00
1061.0501	Cash PNA Petty Cash- Amherst	740.00	740.00
Subtotal : None		3,927,741.85	3,716,156.62
Total [S6L1.1C1]	Cash and Cash Equivalents	3,927,741.85	3,716,156.62
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)			
1110.0000	A/r Private	190,453.41	401,123.74
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	190,453.41	401,123.74
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
1105.0000	A/r HMO	43,125.95	14,336.29
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	43,125.95	14,336.29
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
1120.0000	A/r Medicare	214,957.66	203,113.05
1121.0000	Medicare PIP Payments	(55,428.00)	1,600.00
Subtotal [S6L1.5C1D]	A/r Medicare Non Managed Care	159,529.66	204,713.05
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
1130.0000	A/r Medicaid	994,206.62	722,249.39
Subtotal [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care	994,206.62	722,249.39
Subgroup : [S6L1.5C1A/R Other Public Patients			
1135.0000	A/r Hospice	103,681.38	10,499.99
Subtotal [S6L1.5C1L]	A/R Other Public Patients	103,681.38	10,499.99
Total [S6L1.5C1]	Payer Accounts Receivable	1,490,997.02	1,352,922.46
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1122.0000	MCR A Bad Debt Copay	54,682.48	51,049.88
1161.0000	Allowance for Bad Debt	(253,092.15)	(214,089.97)
1162.0000	Allowance for Bad Debt - Coinsurance	(11,630.17)	(6,595.57)
Subtotal : None		(210,039.84)	(169,635.66)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(210,039.84)	(169,635.66)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
2204.5002	Due To/From Medway	(707.20)	38,165.17
2204.5003	Due To/From Gardner	(9,994.11)	2,409.89
2204.5004	Due To/From Townview	(135.73)	1,975.00
2204.5202	Due To/From David Simha	15,000.00	15,000.00
2210.0551	Due To/From Realty- Amherst	1,967,240.59	967,553.96
Subtotal : None		1,971,403.55	1,025,104.02
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	1,971,403.55	1,025,104.02
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
1100.0000	A/r Old System	192,893.16	192,893.16
1140.0000	A/r Budget	(36,630.34)	(111,650.53)
2200.0000	Loans & Exchanges	153,425.50	7,827.94
2205.0000	Due To/From Residents	0.00	1,650.60
Subtotal : None		309,688.32	90,721.17
Total [S6L1.11C1]	Other Receivables	309,688.32	90,721.17
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			

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