

Client: **A442957 - Woburn Nursing Center, Inc.**
Engagement: **MDMC 2022 - Woburn Nursing Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [1] Balance Sheet						
Subgroup : None						
1020-00-00	Eastern Bank Operating	6,339.91	(274,133.37)		0.00	(274,133.37)
1040-00-00	Cash On Hand	200.00	200.00		0.00	200.00
1110-10-00	A/R Private Pay	181,576.19	293,294.22		0.00	293,294.22
1110-20-00	AR Patient Paid Amount	42,862.42	110,146.72		0.00	110,146.72
1110-30-00	A/R Medicare A Coins Private	23,368.22	27,516.72		0.00	27,516.72
1110-40-00	A/R Medicare B Coins Private	1,652.82	(400.73)		0.00	(400.73)
1115-20-00	A/R Medicaid Pending	(796.93)	(79,097.90)		0.00	(79,097.90)
1120-00-00	Refund Contra	68.22	68.22		0.00	68.22
1120-20-00	A/R Medicaid	503,494.74	620,550.49		0.00	620,550.49
1120-30-00	A/R Med A Coins Medicaid	57,150.22	50,763.72		0.00	50,763.72
1120-40-00	A/R Med B Coins Medicaid	7,478.70	8,860.80		0.00	8,860.80
1130-30-00	A/R Medicare A	725,440.87	1,036,706.61		0.00	1,036,706.61
1140-40-00	A/R Medicare B	19,277.53	31,764.13		0.00	31,764.13
1150-30-00	A/R Medicare A Coins Insurance	90,534.66	174,754.66		0.00	174,754.66
1150-40-00	A/R Medicare B Coins Insurance	2,677.24	8,396.80		0.00	8,396.80
1150-50-00	A/R Private Insurance	12,140.70	22,238.20		0.00	22,238.20
1160-60-00	A/R Managed Care	233,649.48	440,773.06		0.00	440,773.06
1170-70-00	A/R Hospice Medicaid	38,577.48	52,219.37		0.00	52,219.37
1175-75-00	A/R S.C.O. Medicaid	70,504.12	157,552.04		0.00	157,552.04
1180-80-00	A/R Hospice Inpatient	(12,712.71)	(12,712.71)		0.00	(12,712.71)
1190-90-00	A/R Other	(278.65)	(278.65)		0.00	(278.65)
1200-00-00	Bad Debt	0.00	380.62		0.00	380.62
1201-00-00	Bad Debt	(650,000.00)	(659,717.67)		0.00	(659,717.67)
1220-00-00	Refunds Due/Clearing Acct.	(3,434.60)	2,613.56		0.00	2,613.56
1240-00-00	Patient Exchange	0.00	1,386.37		0.00	1,386.37
1260-00-00	Net Payroll	0.00	(171.04)		0.00	(171.04)
1280-23-00	Prepaid WC Insurance	23,776.00	0.00		0.00	0.00
1300-00-00	Prepaid Expenses	9,574.68	0.00		0.00	0.00
1631-00-00	Other Improvements	552,732.56	679,027.34		0.00	679,027.34
1632-00-00	A/D - Other Improvements	(366,169.42)	(385,406.13)		0.00	(385,406.13)
1651-00-00	Equipment	517,268.19	587,739.90		0.00	587,739.90
1652-00-00	A/D - Equipment	(436,288.96)	(455,284.68)		0.00	(455,284.68)
1653-00-00	Computer Equipment	150,958.08	173,162.31		0.00	173,162.31
1654-00-00	A/D - Computer Equipment	(132,450.94)	(140,549.17)		0.00	(140,549.17)
1701-00-00	Motor Vehicles	0.00	13,654.79		0.00	13,654.79
1711-00-00	Software	49,746.73	56,686.36		0.00	56,686.36
1712-00-00	A/D - Software	(47,206.93)	(48,730.81)		0.00	(48,730.81)
2020-00-00	Accounts Payable	(274,861.42)	(195,041.30)		0.00	(195,041.30)
2030-00-00	Accrued Expenses	(70,201.00)	(43,905.55)		0.00	(43,905.55)
2046-00-00	Due to Medicaid - User Fee	(146,990.56)	(159,132.86)		0.00	(159,132.86)
2049-00-00	Due To/From HMO	(43,336.24)	(43,336.24)		0.00	(43,336.24)
2050-00-00	Due to/From Medicare	(252,329.24)	1.00		0.00	1.00
2120-00-00	Due to/from Winchester NC	0.00	(23,744.70)		0.00	(23,744.70)
2121-00-00	Due to/from Aberjona NC	0.00	68,150.62		0.00	68,150.62
2131-00-00	Due to/from BMT - ABL	(176,462.62)	9,015,560.73		0.00	9,015,560.73
2132-00-00	Due to/from SHM - ABL	0.00	(8,534,294.12)		0.00	(8,534,294.12)
2133-00-00	Due to/from BMT - Ops	0.00	(550,000.00)		0.00	(550,000.00)
2134-00-00	Due to/from SHM - Ops	0.00	(947,742.73)		0.00	(947,742.73)
2190-00-00	Accrued Salaries	(131,334.00)	(159,176.00)		0.00	(159,176.00)
2191-00-00	Accrued Vacation	(246,340.25)	(218,826.64)		0.00	(218,826.64)
2213-00-00	State Withholding	0.00	2,038.58		0.00	2,038.58
2214-00-00	Accrued PR Taxes	(35,125.17)	(38,305.17)		0.00	(38,305.17)
2223-00-00	FSA Medical Withhold	1,473.96	(1,027.30)		0.00	(1,027.30)
2225-00-00	Short Term Disability W/H	4,081.82	(12,528.97)		0.00	(12,528.97)
2250-00-00	Use Tax Payable	(2,128.39)	(2,499.87)		0.00	(2,499.87)
2260-00-00	State RE Taxes	19,968.40	2,525.87		0.00	2,525.87
2291-00-00	Deferred Revenue	(1,889.80)	(96,562.10)		0.00	(96,562.10)
2620-00-00	Capital Stock	(70,000.00)	(70,000.00)		0.00	(70,000.00)
2625-00-00	Dividends/Distributions	1,955,681.55	1,955,681.55		0.00	1,955,681.55
2650-00-00	Retained Earnings	148,347.04	(2,201,917.66)		0.00	(2,201,917.66)
Subtotal : None		2,350,264.70	239,891.29		0.00	239,891.29
Total [1] Balance Sheet		2,350,264.70	239,891.29		0.00	239,891.29
Group : [2] Income Statement						
Subgroup : None						
3000-10-00	Revenue - Private Pay	(1,757,568.72)	(2,312,996.13)		0.00	(2,312,996.13)
3000-20-00	Revenue - Medicaid	(3,239,353.67)	(7,960,723.00)		0.00	(7,960,723.00)
				CAIDJE -	(0.00)	
3000-30-00	Revenue - Medicare A	(3,825,089.27)	(3,660,004.64)		0.00	(3,660,004.64)
3000-50-00	Revenue - Private Insurance	(30,735.00)	(30,978.00)		0.00	(30,978.00)
3000-60-00	Revenue - Managed Care	(61,491.94)	(1,121,459.40)		1,003,843.00	(117,616.40)
				CAIDJE -	1,003,843.00	
3000-70-00	Revenue - Hospice Medicaid	(102,115.16)	(98,298.00)		0.00	(98,298.00)
3000-75-00	Revenue - S.C.O. Medicaid	(584,893.16)	(910,064.00)		0.00	(910,064.00)
3000-80-00	Revenue - Hospice Inpatient	(937.97)	0.00		0.00	0.00
3015-10-00	Revenue - Private Reservation	(11,650.00)	(17,639.00)		0.00	(17,639.00)

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
3022.20	MEDICARE LEVEL I -UNIT 2	(1,056,339.00)	0.00		(973,941.00)	(973,941.00)
				CAIDJE - 2	(973,941.00)	
3023.01	MEDICAID RESOURCE INCOME	(1,073,230.00)	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
3030.10	HMO INCOME UNIT 1	(35,752.00)	0.00		(29,902.00)	(29,902.00)
				CAIDJE - 2	(29,902.00)	
3100-10-00	Contractual Allow - Private	15,317.66	2,805.01		0.00	2,805.01
3100-20-00	Contractual Allow - Medicaid	0.00	3,600,619.28		0.00	3,600,619.28
3100-30-00	Contractual Allow -Med A	0.00	(1,286,612.92)		0.00	(1,286,612.92)
3100-50-00	Contractual Allow - Priv Ins	0.00	953.00		0.00	953.00
3100-60-00	Contractual Allow - Mgd Care	0.00	(18,605.87)		0.00	(18,605.87)
3100-70-00	Contractual Allow-Hospice Med	0.00	37,835.61		0.00	37,835.61
3100-75-00	Contractual Allow - S.C.O. Med	0.00	321,241.93		0.00	321,241.93
3170-00-00	Prior Year Other	(5,469.12)	0.00		0.00	0.00
3170-10-00	Prior Year Private	(7,616.00)	(30,514.00)		0.00	(30,514.00)
3170-20-00	Prior Year Medicaid	7,616.00	30,514.00		0.00	30,514.00
3170-30-00	Prior Year Medicare	(18,074.00)	12,316.06		0.00	12,316.06
3170-60-00	Prior Year Managed Care	17,724.00	(12,412.00)		0.00	(12,412.00)
3171-25-00	Prior Yr Contractual Other	129.91	(27,118.39)		0.00	(27,118.39)
3173-00-00	Refundable Advance Revenue PPP	(3,505,926.50)	0.00		0.00	0.00
4000-10-00	OT Private Pay	0.00	(73.27)		0.00	(73.27)
4000-30-00	OT Medicare A	(561,235.57)	(656,465.39)		0.00	(656,465.39)
4000-40-00	OT Medicare B	(77,981.74)	(68,580.85)		0.00	(68,580.85)
4000-50-00	OT Private Insurance	(7,170.81)	(6,479.74)		0.00	(6,479.74)
4000-60-00	OT Managed Care	(223,631.69)	(224,172.87)		0.00	(224,172.87)
4000-65-00	OT Mgd Care Part B Billable	(42,131.84)	(33,678.20)		0.00	(33,678.20)
4010-20-00	PT Medicaid	(95.45)	0.00		0.00	0.00
4010-30-00	PT Medicare A	(527,765.15)	(611,196.57)		0.00	(611,196.57)
4010-40-00	PT Medicare B	(90,622.04)	(65,573.39)		0.00	(65,573.39)
4010-50-00	PT Private Insurance	(7,029.96)	(6,660.42)		0.00	(6,660.42)
4010-60-00	PT Managed Care	(207,582.58)	(211,045.30)		0.00	(211,045.30)
4010-65-00	PT Mgd Care Part B Billable	(44,547.05)	(22,374.60)		0.00	(22,374.60)
4020-20-00	Speech Medicaid	(97.01)	0.00		0.00	0.00
4020-30-00	Speech Medicare A	(112,767.45)	(211,731.34)		0.00	(211,731.34)
4020-40-00	Speech Medicare B	(62,007.76)	(21,334.27)		0.00	(21,334.27)
4020-50-00	Speech Private Insurance	(97.01)	(1,052.18)		0.00	(1,052.18)
4020-60-00	Speech Managed Care	(53,828.38)	(75,666.88)		0.00	(75,666.88)
4020-65-00	Speech Mgd Care Part B Bill	(36,895.02)	(16,377.77)		0.00	(16,377.77)
4050-30-00	Medical Supply Med A	(844.56)	(245.00)		0.00	(245.00)
4050-60-00	Medical Supply Managed Care	227.90	(108.16)		0.00	(108.16)
4060-30-00	Pharmacy Medicare A	(131,075.55)	(171,703.21)		0.00	(171,703.21)
4060-50-00	Pharmacy Private Insurance	(314.91)	(1,675.86)		0.00	(1,675.86)
4060-60-00	Pharmacy Managed Care	(64,083.16)	(52,020.38)		0.00	(52,020.38)
4060-65-00	Pharmacy Mgd Care Part B Bill	0.00	5.11		0.00	5.11
4062-30-00	IV Therapy Medicare A	(10,965.18)	(8,727.06)		0.00	(8,727.06)
4062-60-00	IV Therapy Managed Care	(2,344.59)	(2,548.83)		0.00	(2,548.83)
4064-60-00	Imaging Managed Care	(780.00)	(3,030.09)		0.00	(3,030.09)
4068-30-00	Ultrasound Medicare A	(1,097.17)	(465.00)		0.00	(465.00)
4068-60-00	Ultrasound Managed Care	(1,071.00)	(155.00)		0.00	(155.00)
4070-30-00	Oxygen Medicare A	(4,215.36)	(2,958.88)		0.00	(2,958.88)
4070-60-00	Oxygen Managed Care	(796.81)	(2,002.23)		0.00	(2,002.23)
4074-30-00	Blood Storage/Proc Medicare A	(643.17)	0.00		0.00	0.00
4076-30-00	Cardiology Medicare A	0.00	(206.22)		0.00	(206.22)
4078-30-00	Orthodic/Prosthetic Medicare A	(566.50)	(238.42)		0.00	(238.42)
4080-30-00	Radiology Medicare A	(6,418.83)	(8,309.05)		0.00	(8,309.05)
4080-60-00	Radiology Managed Care	(1,904.00)	(1,765.00)		0.00	(1,765.00)
4081-30-00	EKG Medicare A	(197.74)	(133.10)		0.00	(133.10)
4081-60-00	EKG Managed Care	(68.00)	0.00		0.00	0.00
4082-30-00	Clinic Medicare A	(609.76)	(1,335.80)		0.00	(1,335.80)
4084-30-00	Ambulance/Chair Car Medicare A	(11,175.29)	(14,285.90)		0.00	(14,285.90)
4084-50-00	Ambulance/Chair Car Priv Ins	0.00	(1,886.00)		0.00	(1,886.00)
4084-60-00	Ambulance/Chair Car Mgd Care	(2,180.00)	(370.00)		0.00	(370.00)
4086-30-00	Chemotherapy Medicare A	0.00	(1,680.96)		0.00	(1,680.96)
4088-30-00	Other Therapeutic Lab Medic A	0.00	(133.71)		0.00	(133.71)
4090-30-00	Laboratory Medicare A	(39,306.00)	(56,665.48)		0.00	(56,665.48)
4090-50-00	Laboratory Private Insurance	(613.19)	(245.92)		0.00	(245.92)
4090-60-00	Laboratory Managed Care	(14,278.46)	(12,957.21)		0.00	(12,957.21)
4092-30-00	Routine Med Equip Medicare A	0.00	(1,248.00)		0.00	(1,248.00)
4092-60-00	Routine Med Equip Managed Care	(449.44)	0.00		0.00	0.00
4100-10-00	Contractual Adj Private Pay	0.00	36.63		0.00	36.63
4100-20-00	Contractual Adj Medicaid	(17.70)	0.00		0.00	0.00
4100-30-00	Contractual Adjust Medicare A	1,409,128.28	1,750,369.18		0.00	1,750,369.18
4100-40-00	Contractual Adjust Medicare B	32,841.72	29,432.60		0.00	29,432.60
4100-50-00	Contractual Adj Private Ins	15,225.88	18,000.12		0.00	18,000.12
4100-60-00	Contractual Adj Managed Care	607,550.18	586,642.65		0.00	586,642.65
4550-00-00	Interest Income	(2.63)	81.15		0.00	81.15
4560-00-00	Dividend	(99.91)	(218.64)		0.00	(218.64)
4565-00-00	Grant Income	(141,472.91)	0.00		0.00	0.00
4565-20-00	Revenue - COVID Testing Reimbursement	(299,704.00)	0.00		0.00	0.00

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
4590-10-00	Recoverable Other	(11,747.23)	(662,698.21)		0.00	(662,698.21)
4595-00-00	Discounts	(20,248.74)	(35,069.32)		0.00	(35,069.32)
5105-00-00	Salaries Plant	106,847.94	118,567.44		0.00	118,567.44
5110-00-00	Purchased Services - Plant	170,518.32	165,179.61		0.00	165,179.61
5115-00-00	Supplies & Expenses - Plant	35,535.76	53,482.04		0.00	53,482.04
5121-00-00	Electricity	116,725.30	131,225.14		0.00	131,225.14
5122-00-00	Water & Sewerage	233,314.23	147,592.58		0.00	147,592.58
5123-00-00	Fuel	1,535.56	0.00		0.00	0.00
5124-00-00	Gas	44,825.47	50,786.96		0.00	50,786.96
5205-00-00	Salaries - Dietary	515,561.95	579,358.25		0.00	579,358.25
5205-08-00	Salaries - Dietary Orientation	1,549.42	40.05		0.00	40.05
5220-00-00	Raw Food	299,026.49	383,328.74		0.00	383,328.74
5233-00-00	Purchased Services - Dietary	74,520.00	78,144.00		0.00	78,144.00
5235-00-00	Supplies & Expenses - Dietary	45,849.78	66,320.72		0.00	66,320.72
5310-00-00	Salaries - Laundry	33,225.11	36,205.78		0.00	36,205.78
5320-00-00	Purchased Services - Laundry	165,361.78	184,230.03		0.00	184,230.03
5330-00-00	Supplies & Expenses - Laundry	1,099.99	575.30		0.00	575.30
5340-00-00	Linen & Bedding - Laundry	1,282.51	388.42		0.00	388.42
5410-00-00	Salaries - Housekeeping	168,781.83	204,017.93		0.00	204,017.93
5420-00-00	Supplies/Expenses-Housekeeping	27,086.90	40,774.59		0.00	40,774.59
5430-00-00	Salaries - Heavy Housekeeping	89,312.81	97,549.76		0.00	97,549.76
6020-00-00	Salary - DON	144,785.47	151,627.91		0.00	151,627.91
6022-00-00	Salaries - Nursing Supervisors	437,992.92	517,170.52		0.00	517,170.52
6022-01-00	Salaries - Nursing Supr Unit 1	34,623.30	32,703.59		0.00	32,703.59
6022-02-00	Salaries - Nursing Supr Unit 2	13,255.21	10,781.49		0.00	10,781.49
6022-03-00	Salaries - Nursing Supr Unit 3	0.00	1,265.83		0.00	1,265.83
6030-00-00	Salaries - RN	106,195.02	65,935.54		0.00	65,935.54
6030-01-00	Salaries - RN Unit 1	232,109.32	180,510.01		0.00	180,510.01
6030-02-00	Salaries - RN Unit 2	50,826.06	42,098.20		0.00	42,098.20
6030-03-00	Salaries - RN Unit 3	8,647.06	2,254.20		0.00	2,254.20
6030-04-00	Salaries - RN Unit 4	123,739.08	127,224.32		0.00	127,224.32
6030-08-00	Salaries - RN Orientation	8,306.35	0.00		0.00	0.00
6031-00-00	Salaries - RN Unit 1 Per Diem	3,713.49	8,705.27		0.00	8,705.27
6031-01-00	Salaries - RN Unit 1 Per Diem	74,481.56	133,822.66		0.00	133,822.66
6031-02-00	Salaries - RN Unit 2 Per Diem	3,102.10	27,916.37		0.00	27,916.37
6031-03-00	Salaries - RN Unit 3 Per Diem	15,835.09	24,461.90		0.00	24,461.90
6031-08-00	Salaries - RN Per Diem Orienta	3,570.11	0.00		0.00	0.00
6040-00-00	Salaries - LPN	68,167.61	49,037.46		0.00	49,037.46
6040-01-00	Salaries - LPN Unit 1	488,001.25	588,024.88		0.00	588,024.88
6040-02-00	Salaries - LPN Unit 2	424,852.04	301,869.77		0.00	301,869.77
6040-03-00	Salaries - LPN Unit 3	412,916.68	448,969.35		0.00	448,969.35
6040-04-00	Salaries - LPN Unit 4	157,999.29	151,206.99		0.00	151,206.99
6040-08-00	Salaries - LPN Orientation	7,704.82	24,629.43		0.00	24,629.43
6041-00-00	Salaries - LPN Per Diem	3,634.89	675.25		0.00	675.25
6041-01-00	Salaries - LPN Unit 1 Per Diem	18,568.32	105,426.12		0.00	105,426.12
6041-02-00	Salaries - LPN Unit 2 Per Diem	404.02	1,537.44		0.00	1,537.44
6041-03-00	Salaries - LPN Unit 3 Per Diem	3,740.47	13,307.81		0.00	13,307.81
6041-04-00	Salaries - LPN Unit 4 Per Diem	2,018.20	1,336.90		0.00	1,336.90
6041-08-00	Salaries - LPN Per Diem Orient	0.00	2,840.50		0.00	2,840.50
6050-00-00	Salaries - CNA	52,643.63	52,621.24		0.00	52,621.24
6050-01-00	Salaries - CNA Unit 1	700,019.72	695,775.71		0.00	695,775.71
6050-02-00	Salaries - CNA Unit 2	210,940.57	168,925.92		0.00	168,925.92
6050-03-00	Salaries - CNA Unit 3	655,676.93	632,093.25		0.00	632,093.25
6050-04-00	Salaries - CNA Unit 4	425,275.44	346,856.27		0.00	346,856.27
6050-08-00	Salaries - CNA Orientation	5,044.60	9,082.54		0.00	9,082.54
6051-00-00	Salaries - CNA Per Diem	1,835.88	1,879.58		0.00	1,879.58
6051-01-00	Salaries - CNA Unit 1 Per Diem	110,047.49	166,815.30		0.00	166,815.30
6051-02-00	Salaries - CNA Unit 2 Per Diem	1,602.69	12,193.93		0.00	12,193.93
6051-03-00	Salaries - CNA Unit 3 Per Diem	21,236.54	7,440.96		0.00	7,440.96
6051-04-00	Salaries - CNA Unit 4 Per Diem	10,773.67	10,175.78		0.00	10,175.78
6051-08-00	Salaries - CNA Per Diem Orient	600.00	741.00		0.00	741.00
6060-00-00	Salaries - Rehab Aides	30,460.04	37,664.57		0.00	37,664.57
6070-00-00	Salaries - Unit Assistant	0.00	1,036.97		0.00	1,036.97
6070-01-00	Salaries-Unit Assistant Unit 1	0.00	10,902.70		0.00	10,902.70
6070-02-00	Salaries-Unit Assistant Unit 2	0.00	1,243.33		0.00	1,243.33
6505-00-00	Salaries - Medical Records	179,097.06	178,984.99		0.00	178,984.99
6506-00-00	Salaries - MDS/PPS Coordinator	175,054.56	204,704.48		0.00	204,704.48
6506-01-00	Salaries - MMQ Coordinator	28,013.28	27,034.05		0.00	27,034.05
6511-00-00	Medical Director	36,000.00	36,000.00		0.00	36,000.00
6515-00-00	COVID Expenses	343,206.41	240,536.92		0.00	240,536.92
6522-00-00	Supplies & Expenses - Nursing	208,961.55	249,100.54		0.00	249,100.54
6525-00-00	Physical Therapy Supplies	11,263.73	8,916.41		0.00	8,916.41
6810-00-00	Salaries - Social Service	63,517.02	15,462.98		0.00	15,462.98
6890-00-00	Supplies/Expenses - Social Ser	838.86	4,255.85		0.00	4,255.85
6910-00-00	Salaries - Admissions	11,559.22	50,779.00		0.00	50,779.00
6990-00-00	Supplies & Expenses - Admiss	0.00	658.44		0.00	658.44
7011.01	INDIRECT SALARIES	253,967.12	0.00		0.00	0.00
7021-00-00	Salaries - Recreational	167,646.56	127,938.64	CAIDJE - 1	(0.00)	127,938.64

Client: **A442957 - Woburn Nursing Center, Inc.**
Engagement: **MDMC 2022 - Woburn Nursing Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
7021-08-00	Salaries - Recreational Orient	2,711.80	133.33		0.00	133.33
7022-00-00	Purchase Services - Recreation	2,879.45	5,812.25		0.00	5,812.25
7023-00-00	Supplies/Expenses - Recreation	3,996.82	7,744.43		0.00	7,744.43
7030-00-00	Pharmacy Consultant	3,309.75	5,412.50		0.00	5,412.50
7050-30-00	Medical Supply Medicare A	341.44	565.14		0.00	565.14
7050-60-00	Medical Supply Managed Care	32.29	166.95		0.00	166.95
7060-30-00	Pharmacy Medicare A	123,011.04	174,445.89		0.00	174,445.89
7060-50-00	Pharmacy Private Insurance	314.91	1,675.86		0.00	1,675.86
7060-60-00	Pharmacy Managed Care	69,813.02	50,963.04		0.00	50,963.04
7062-30-00	IV Therapy Medicare A	8,818.01	10,327.24		0.00	10,327.24
7062-60-00	IV Therapy Managed Care	795.73	4,361.12		0.00	4,361.12
7064-30-00	Imaging Medicare A	780.00	2,640.09		0.00	2,640.09
7064-60-00	Imaging Managed Care	494.58	390.00		0.00	390.00
7066-40-00	Mobile Speech Medicare B	627.48	104.56		0.00	104.56
7068-30-00	Ultrasound Medicare A	714.17	637.00		0.00	637.00
7068-60-00	Ultrasound Managed Care	860.00	155.00		0.00	155.00
7070-30-00	Oxygen Medicare A	3,370.84	3,490.90		0.00	3,490.90
7070-60-00	Oxygen Managed Care	1,116.81	1,994.73		0.00	1,994.73
7074-30-00	Blood Storage/Proc Medicare A	643.17	0.00		0.00	0.00
7076-30-00	Cardiology Medicare A	0.00	206.22		0.00	206.22
7078-30-00	Orthotic/Prosthetic Medicare A	566.50	238.42		0.00	238.42
7080-30-00	Radiology Medicare A	6,477.14	8,991.63		0.00	8,991.63
7080-60-00	Radiology Managed Care	2,697.00	1,768.00		0.00	1,768.00
7081-30-00	EKG Medicare A	197.74	133.10		0.00	133.10
7081-60-00	EKG Managed Care	133.00	0.00		0.00	0.00
7082-30-00	Clinic Medicare A	609.77	1,335.80		0.00	1,335.80
7084-30-00	Ambulance/Chair Car Medicare A	11,263.03	4,780.00		0.00	4,780.00
7084-60-00	Ambulance/Chair Car Mgd Care	2,180.00	2,116.00		0.00	2,116.00
7086-30-00	Chemotherapy Medicare A	0.00	1,680.96		0.00	1,680.96
7088-30-00	Other Therapeutic Lab Med A	0.00	133.71		0.00	133.71
7090-30-00	Laboratory Medicare A	36,923.39	58,247.28		0.00	58,247.28
7090-50-00	Laboratory Private Insurance	613.19	245.92		0.00	245.92
7090-60-00	Laboratory Managed Care	14,329.56	12,776.65		0.00	12,776.65
7092-30-00	Routine Medical Equip Med A	0.00	1,104.00		0.00	1,104.00
7092-60-00	Routine Medical Equip Mgd Care	449.44	8.00		0.00	8.00
7842-70-00	Salaries - RPT	149,473.82	322,284.66		0.00	322,284.66
				CAIDJE -	(0.00)	
7842-72-00	Salaries - LPTA	103,502.94	99,224.97		0.00	99,224.97
7843-70-00	Salaries OTR	115,561.41	192,889.07		0.00	192,889.07
				CAIDJE -	(0.00)	
7843-72-00	Salaries COTA	111,828.40	120,844.46		0.00	120,844.46
7844-40-00	Speech/Language Medicare B	0.00	104.56		0.00	104.56
7844-70-00	Salaries-Reg Speech Therapist	69,841.14	106,237.61		0.00	106,237.61
				CAIDJE -	(0.00)	
8110-00-00	Salary - Administrator	157,858.32	185,157.08		0.00	185,157.08
8140-00-00	Salaries - Clerical	36,092.05	105,508.39		0.00	105,508.39
8150-00-00	Payroll Services	27,193.94	28,317.10		0.00	28,317.10
8152-00-00	IT Software Maintenance	2,137.69	5,130.00		0.00	5,130.00
8154-00-00	IT Computer Supplies	0.00	1,970.56		0.00	1,970.56
8156-00-00	IT Voice/Data Services	35,501.27	26,197.93		0.00	26,197.93
8158-00-00	IT Application Services	68,880.56	124,607.40		0.00	124,607.40
8160-00-00	Management Fee	266,060.00	719,459.00		0.00	719,459.00
8165-00-00	Bank Activity Charge	11,841.57	11,288.37		0.00	11,288.37
8249-00-00	Postage	1,261.00	1,989.84		0.00	1,989.84
8250-00-00	Office Supplies & Expenses	24,662.90	44,780.05		0.00	44,780.05
8251-00-00	Professional Service	125,457.48	109,552.00		0.00	109,552.00
8252-10-00	Tuition & Education - Admin	325.00	200.00		0.00	200.00
8252-20-00	Tuition & Education DON	75.00	0.00		0.00	0.00
8253-00-00	Taxes	4,305.14	2,893.69		0.00	2,893.69
8254-00-00	Use Tax	386.96	2,499.87		0.00	2,499.87
8255-00-00	Donations	0.00	910.59		0.00	910.59
8257-00-00	Late Charges	874.18	4,996.96		0.00	4,996.96
8258-00-00	Fines & Penalties	25,930.00	1,225.51		0.00	1,225.51
8275-00-00	Motor Vehicle Expense	15.01	1,688.13		0.00	1,688.13
8295-00-00	Advertising - Help Wanted	0.00	4,312.37		0.00	4,312.37
8301-00-00	License & Dues-Patient Related	280.00	180.00		0.00	180.00
8302-00-00	License & Dues-Not pt related	13,552.04	19,886.36		0.00	19,886.36
8306-00-00	Salaries - Staff Development	111,021.73	126,119.88		0.00	126,119.88
8310-00-00	Uniform Allowance	2,040.61	1,892.92		0.00	1,892.92
8329-00-00	Other Benefits - Total	4,299.39	12,574.04		0.00	12,574.04
8330-00-00	CORI Checks	0.00	1,919.23		0.00	1,919.23
8360-00-00	Accounting	6,820.85	30,859.00		0.00	30,859.00
8370-00-00	Legal	1,559.85	6,890.07		0.00	6,890.07
8400-00-00	PR Taxes - FICA	565,170.19	594,269.93		0.00	594,269.93
8405-00-00	PR Taxes - MUTA/FUTA	115,004.95	72,237.23		0.00	72,237.23
8415-00-00	Group Health Insurance	284,282.69	223,111.41		0.00	223,111.41
8418-00-00	Life Insurance	794.20	540.55		0.00	540.55
8420-00-00	Insurance - Other	150.00	186,362.00		0.00	186,362.00
8425-00-00	Workers Comp. Insurance	125,480.21	153,322.66		0.00	153,322.66

Client: **A442957 - Woburn Nursing Center, Inc.**
Engagement: **MDMC 2022 - Woburn Nursing Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
8460-00-00	Employee Physicals	1,653.00	1,301.00		0.00	1,301.00
8470-00-00	Bad Debt	502,329.83	65,719.99		0.00	65,719.99
8475-00-00	State Excise Tax	(1,734.00)	0.00		0.00	0.00
8480-00-00	User Fee	564,814.48	583,792.62		0.00	583,792.62
8520-00-00	Interest Expense	0.00	702.69		0.00	702.69
8535-00-00	Rent - Real Estate Affiliate	1,019,000.00	660,000.00		0.00	660,000.00
8536-00-00	RE Taxes	0.00	79,872.00		0.00	79,872.00
8537-00-00	Ins - Property	0.00	22,839.00		0.00	22,839.00
8540-00-00	Depreciation	41,395.30	47,854.54		(20,760.59)	27,093.95
				CAIDJE -	(20,760.59)	
8550-00-00	Depreciation - Building Improv	0.00	0.00		19,236.71	19,236.71
				CAIDJE -	19,236.71	
8580-00-00	Depreciation - Software	507.96	0.00		1,523.88	1,523.88
				CAIDJE -	1,523.88	
Subtotal : None		(2,350,264.70)	(239,891.29)		(0.00)	(239,891.29)
Total [2] Income Statement		(2,350,264.70)	(239,891.29)		(0.00)	(239,891.29)

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Client: **A442957 - Woburn Nursing Center, Inc.**
Engagement: **MDMC 2022 - Woburn Nursing Center, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - 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			
1040-00-00	Cash On Hand	200.00	200.00
1260-00-00	Net Payroll	(171.04)	0.00
Subtotal : None		28.96	200.00
Total [S6L1.1C1]	Cash and Cash Equivalents	28.96	200.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1110-10-00	A/R Private Pay	293,294.22	181,576.19
1110-20-00	AR Patient Paid Amount	110,146.72	42,862.42
1150-50-00	A/R Private Insurance	22,238.20	12,140.70
1190-90-00	A/R Other	(278.65)	(278.65)
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		425,400.49	236,300.66
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1160-60-00	A/R Managed Care	440,773.06	233,649.48
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		440,773.06	233,649.48
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1110-30-00	A/R Medicare A Coins Private	27,516.72	23,368.22
1110-40-00	A/R Medicare B Coins Private	(400.73)	1,652.82
1120-30-00	A/R Med A Coins Medicaid	50,763.72	57,150.22
1120-40-00	A/R Med B Coins Medicaid	8,860.80	7,478.70
1130-30-00	A/R Medicare A	1,036,706.61	725,440.87
1140-40-00	A/R Medicare B	31,764.13	19,277.53
1150-30-00	A/R Medicare A Coins Insurance	174,754.66	90,534.66
1150-40-00	A/R Medicare B Coins Insurance	8,396.80	2,677.24
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		1,338,362.71	927,580.26
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1115-20-00	A/R Medicaid Pending	(79,097.90)	(796.93)
1120-20-00	A/R Medicaid	620,550.49	503,494.74
1170-70-00	A/R Hospice Medicaid	52,219.37	38,577.48
1175-75-00	A/R S.C.O. Medicaid	157,552.04	70,504.12
1180-80-00	A/R Hospice Inpatient	(12,712.71)	(12,712.71)
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		738,511.29	599,066.70
Total [S6L1.5C1]	Payer Accounts Receivable	2,943,047.55	1,996,597.10
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1200-00-00	Bad Debt	380.62	0.00
1201-00-00	Bad Debt	(659,717.67)	(650,000.00)
Subtotal : None		(659,337.05)	(650,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(659,337.05)	(650,000.00)

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