

Client: **A442984 - Aberjona Nursing Center, Inc.**  
Engagement: **MDMC 2022 - Aberjona Nursing Center, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-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
<b>Group : [1] Balance Sheet</b>						
<b>Subgroup : None</b>						
1020-00-00	Eastern Bank Operating	(23,441.68)	96,875.67		0.00	96,875.67
1040-00-00	Cash On Hand	1,100.00	1,100.00		0.00	1,100.00
1110-10-00	A/R Private Pay	497,327.49	1,004,765.29		0.00	1,004,765.29
1110-20-00	AR Patient Paid Amount	91,298.48	120,544.50		0.00	120,544.50
1110-30-00	A/R Medicare A Coins Private	48,451.34	75,078.54		0.00	75,078.54
1110-40-00	A/R Medicare B Coins Private	(810.24)	(262.27)		0.00	(262.27)
1110-50-00	A/R Private Ins Coins Private	1,383.65	53.65		0.00	53.65
1115-20-00	A/R Medicaid Pending	(72,458.18)	62,241.46		0.00	62,241.46
1120-20-00	A/R Medicaid	442,696.04	565,560.65		0.00	565,560.65
1120-30-00	A/R Med A Coins Medicaid	31,478.53	48,010.33		0.00	48,010.33
1120-40-00	A/R Med B Coins Medicaid	6,444.02	7,951.58		0.00	7,951.58
1130-30-00	A/R Medicare A	772,674.31	1,459,752.56		0.00	1,459,752.56
1140-40-00	A/R Medicare B	31,826.54	46,852.06		0.00	46,852.06
1150-30-00	A/R Medicare A Coins Insurance	142,216.54	246,130.71		0.00	246,130.71
1150-40-00	A/R Medicare B Coins Insurance	23,331.81	23,494.75		0.00	23,494.75
1150-50-00	A/R Private Insurance	3,934.65	9,479.65		0.00	9,479.65
1160-60-00	A/R Managed Care	282,137.66	524,654.04		0.00	524,654.04
1170-70-00	A/R Hospice Medicaid	40,572.28	44,470.79		0.00	44,470.79
1175-75-00	A/R S.C.O. Medicaid	47,048.84	106,376.94		0.00	106,376.94
1180-80-00	A/R Hospice Inpatient	4,592.56	4,592.56		0.00	4,592.56
1190-90-00	A/R Other	(5,842.34)	(5,842.34)		0.00	(5,842.34)
1201-00-00	Bad Debt	(170,000.00)	(616,378.39)		0.00	(616,378.39)
1220-00-00	Refunds Due/Clearing Acct.	(2,878.52)	12,916.17		0.00	12,916.17
1240-00-00	Patient Exchange	10,850.42	(568.42)		0.00	(568.42)
1260-00-00	Net Payroll	(579.52)	(3,207.60)		0.00	(3,207.60)
1300-00-00	Prepaid Expenses	10,450.20	2,382.55		0.00	2,382.55
1631-00-00	Other Improvements	742,494.62	840,823.50		0.00	840,823.50
1632-00-00	A/D - Other Improvements	(541,935.85)	(573,365.99)		0.00	(573,365.99)
1651-00-00	Equipment	871,723.21	928,550.70		0.00	928,550.70
1652-00-00	A/D - Equipment	(840,452.03)	(850,372.36)		0.00	(850,372.36)
1653-00-00	Computer Equipment	230,990.43	235,691.51		0.00	235,691.51
1654-00-00	A/D - Computer Equipment	(198,017.60)	(190,761.08)		0.00	(190,761.08)
1701-00-00	Motor Vehicles	0.00	14,131.04		0.00	14,131.04
1711-00-00	Software	97,548.49	75,070.68		0.00	75,070.68
1712-00-00	A/D - Software	(94,662.19)	(73,547.29)		0.00	(73,547.29)
2020-00-00	Accounts Payable	(329,495.74)	(231,857.11)		0.00	(231,857.11)
2030-00-00	Accrued Expenses	(83,486.62)	(60,377.60)		0.00	(60,377.60)
2046-00-00	Due to Medicaid - User Fee	(164,974.91)	(159,613.97)		0.00	(159,613.97)
2050-00-00	Due to/from Medicare	(193,673.55)	4,597.24		0.00	4,597.24
2120-00-00	Due to/from Winchester NC	0.00	1,372.86		0.00	1,372.86
2122-00-00	Due to/from Woburn NC	0.00	(68,150.62)		0.00	(68,150.62)
2129-00-00	Due To/From SHI	2,987,206.15	0.00		0.00	0.00
2130-00-00	Due to/from Winning Farm Inc	0.49	0.00		0.00	0.00
2131-00-00	Due to/from BMT - ABL	(190,898.04)	10,099,216.42		0.00	10,099,216.42
2132-00-00	Due to/from SHM - ABL	0.00	(8,247,157.64)		0.00	(8,247,157.64)
2133-00-00	Due to/from BMT - Ops	0.00	(1,750,000.00)		0.00	(1,750,000.00)
2134-00-00	Due to/from SHM - Ops	0.00	(1,222,996.30)		0.00	(1,222,996.30)
2190-00-00	Accrued Salaries	(140,521.00)	(197,247.00)		0.00	(197,247.00)
2191-00-00	Accrued Vacation	(317,185.14)	(341,634.62)		0.00	(341,634.62)
2211-00-00	FICA Withholding	0.00	6,549.59		0.00	6,549.59
2212-00-00	Federal Withholding	0.00	(6,549.59)		0.00	(6,549.59)
2213-00-00	State Withholding	0.00	2,060.26		0.00	2,060.26
2214-00-00	Accrued PR Taxes	(35,768.31)	(41,710.31)		0.00	(41,710.31)
2221-00-00	401K Loan W/H	(47.07)	0.00		0.00	0.00
2222-00-00	401K W/H	156.20	15.79		0.00	15.79
2223-00-00	FSA Medical Withhold	1,949.98	5,416.20		0.00	5,416.20
2224-00-00	Dependant Care Withhold	(1,406.25)	(81.90)		0.00	(81.90)
2225-00-00	Short Term Disability W/H	773.40	(10,469.70)		0.00	(10,469.70)
2250-00-00	Use Tax Payable	(5,691.29)	(2,501.13)		0.00	(2,501.13)
2260-00-00	State RE Taxes	25,006.78	4,124.56		0.00	4,124.56
2261-00-00	State Income Tax Payable	(1,681.00)	0.00		0.00	0.00
2291-00-00	Deferred Revenue	(386.48)	(5,368.79)		0.00	(5,368.79)
2620-00-00	Capital Stock	(10,000.00)	(10,000.00)		0.00	(10,000.00)
2625-00-00	Dividends/Distributions	0.00	2,967,679.21		0.00	2,967,679.21
2650-00-00	Retained Earnings	(538,331.69)	(3,591,035.50)		0.00	(3,591,035.50)
<b>Subtotal : None</b>		<b>3,483,039.87</b>	<b>1,387,526.49</b>		<b>0.00</b>	<b>1,387,526.49</b>
<b>Total [1] Balance Sheet</b>		<b>3,483,039.87</b>	<b>1,387,526.49</b>		<b>0.00</b>	<b>1,387,526.49</b>
<b>Group : [2] Income Statement</b>						
<b>Subgroup : None</b>						
3000-10-00	Revenue - Private Pay	(4,107,894.75)	(3,748,131.25)		0.00	(3,748,131.25)
3000-20-00	Revenue - Medicaid	(6,279,501.00)	(8,035,591.00)		0.00	(8,035,591.00)
3000-30-00	Revenue - Medicare A	(4,239,180.00)	(4,693,278.17)		0.00	(4,693,278.17)
3000-50-00	Revenue - Private Insurance	(17,080.00)	(8,296.00)		0.00	(8,296.00)
3000-60-00	Revenue - Managed Care	(1,580,082.00)	(1,882,551.24)		0.00	(1,882,551.24)
3000-70-00	Revenue - Hospice Medicaid	(623,290.00)	(658,092.00)		0.00	(658,092.00)
3000-75-00	Revenue - S.C.O. Medicaid	(470,408.00)	(347,244.00)		0.00	(347,244.00)
3015-10-00	Revenue - Private Reservation	(36,652.00)	(39,743.00)		0.00	(39,743.00)
3023.01	MEDICAID RESOURCE INCOME	(830,813.00)	0.00		0.00	0.00

CAIDJE - 1

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Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
				CAIDJE - 1	(0.00)	
3100-10-00	Contractual Allow - Private	107,408.14	35,333.39		0.00	35,333.39
3100-20-00	Contractual Allow - Medicaid	3,337,735.67	3,485,539.97		0.00	3,485,539.97
3100-30-00	Contractual Allow -Med A	(1,348,348.07)	(1,947,486.20)		0.00	(1,947,486.20)
3100-50-00	Contractual Allow - Priv Ins	3,705.00	1,071.00		0.00	1,071.00
3100-60-00	Contractual Allow - Mgd Care	(60,650.98)	(66,600.64)		0.00	(66,600.64)
3100-70-00	Contractual Allow-Hospice Med	254,214.59	253,168.60		0.00	253,168.60
3100-75-00	Contractual Allow - S.C.O. Med	215,527.05	150,437.61		0.00	150,437.61
3170-10-00	Prior Year Private	26,918.00	11,126.00		0.00	11,126.00
3170-20-00	Prior Year Medicaid	(23,608.00)	(4,446.00)		0.00	(4,446.00)
3170-30-00	Prior Year Medicare	(191.67)	(6,551.25)		0.00	(6,551.25)
3170-60-00	Prior Year Managed Care	(320.00)	0.00		0.00	0.00
3170-70-00	Prior Year Hospice Medicaid	0.00	40.00		0.00	40.00
3171-25-00	Prior Yr Contractual Other	(13,110.11)	(9,283.48)		0.00	(9,283.48)
3173-00-00	Refundable Advance Revenue PPP	(3,317,075.00)	0.00		0.00	0.00
4000-10-00	OT Private Pay	0.00	(552.61)		0.00	(552.61)
4000-30-00	OT Medicare A	(856,486.48)	(921,383.64)		0.00	(921,383.64)
4000-40-00	OT Medicare B	(45,653.65)	(45,991.48)		0.00	(45,991.48)
4000-50-00	OT Private Insurance	(3,947.94)	(1,992.19)		0.00	(1,992.19)
4000-60-00	OT Managed Care	(337,176.20)	(381,649.13)		0.00	(381,649.13)
4000-65-00	OT Mgd Care Part B Billable	(12,048.78)	(15,027.27)		0.00	(15,027.27)
4010-10-00	PT Private Pay	0.00	(380.16)		0.00	(380.16)
4010-30-00	PT Medicare A	(794,792.42)	(851,098.37)		0.00	(851,098.37)
4010-40-00	PT Medicare B	(80,397.78)	(74,734.94)		0.00	(74,734.94)
4010-50-00	PT Private Insurance	(4,306.27)	(1,844.71)		0.00	(1,844.71)
4010-60-00	PT Managed Care	(320,744.52)	(363,266.33)		0.00	(363,266.33)
4010-65-00	PT Mgd Care Part B Billable	(37,202.97)	(31,921.73)		0.00	(31,921.73)
4020-30-00	Speech Medicare A	(231,019.74)	(276,132.23)		0.00	(276,132.23)
4020-40-00	Speech Medicare B	(19,662.76)	(25,188.84)		0.00	(25,188.84)
4020-50-00	Speech Private Insurance	(1,490.68)	0.00		0.00	0.00
4020-60-00	Speech Managed Care	(106,477.67)	(113,585.64)		0.00	(113,585.64)
4020-65-00	Speech Mgd Care Part B Bill	(5,183.77)	(5,622.90)		0.00	(5,622.90)
4050-30-00	Medical Supply Med A	(658.12)	(2,813.61)		0.00	(2,813.61)
4050-60-00	Medical Supply Managed Care	(292.77)	(1,490.61)		0.00	(1,490.61)
4060-30-00	Pharmacy Medicare A	(192,687.41)	(229,579.88)		0.00	(229,579.88)
4060-50-00	Pharmacy Private Insurance	(1,487.18)	0.00		0.00	0.00
4060-60-00	Pharmacy Managed Care	(78,010.64)	(95,582.15)		0.00	(95,582.15)
4060-65-00	Pharmacy Mgd Care Part B Bill	0.00	(171.52)		0.00	(171.52)
4062-30-00	IV Therapy Medicare A	(14,436.57)	(11,953.42)		0.00	(11,953.42)
4062-60-00	IV Therapy Managed Care	(3,042.76)	(8,201.03)		0.00	(8,201.03)
4064-60-00	Imaging Managed Care	(1,322.08)	(1,362.25)		0.00	(1,362.25)
4068-30-00	Ultrasound Medicare A	(502.00)	(798.42)		0.00	(798.42)
4068-60-00	Ultrasound Managed Care	(1,255.17)	(310.00)		0.00	(310.00)
4070-30-00	Oxygen Medicare A	0.00	(271.00)		0.00	(271.00)
4070-60-00	Oxygen Managed Care	(399.53)	0.00		0.00	0.00
4076-30-00	Cardiology Medicare A	(42.34)	0.00		0.00	0.00
4078-30-00	Orthodic/Prosthetic Medicare A	(419.89)	(600.35)		0.00	(600.35)
4080-30-00	Radiology Medicare A	(7,575.24)	(8,596.06)		0.00	(8,596.06)
4080-60-00	Radiology Managed Care	(2,698.31)	(4,012.00)		0.00	(4,012.00)
4081-30-00	EKG Medicare A	(282.78)	(297.42)		0.00	(297.42)
4081-60-00	EKG Managed Care	(116.00)	(65.00)		0.00	(65.00)
4082-30-00	Clinic Medicare A	(902.81)	0.00		0.00	0.00
4084-30-00	Ambulance/Chair Car Medicare A	(6,126.27)	(14,467.41)		0.00	(14,467.41)
4084-60-00	Ambulance/Chair Car Mgd Care	(1,175.00)	(967.56)		0.00	(967.56)
4088-30-00	Other Therapeutic Lab Medic A	0.00	(130.16)		0.00	(130.16)
4090-30-00	Laboratory Medicare A	(48,463.79)	(62,221.93)		0.00	(62,221.93)
4090-50-00	Laboratory Private Insurance	(190.99)	(81.24)		0.00	(81.24)
4090-60-00	Laboratory Managed Care	(26,510.42)	(26,458.92)		0.00	(26,458.92)
4092-30-00	Routine Med Equip Medicare A	0.00	(1,360.19)		0.00	(1,360.19)
4092-60-00	Routine Med Equip Managed Care	0.00	(1,571.19)		0.00	(1,571.19)
4100-30-00	Contractual Adjust Medicare A	2,155,717.94	2,383,666.19		0.00	2,383,666.19
4100-40-00	Contractual Adjust Medicare B	21,483.06	27,003.88		0.00	27,003.88
4100-50-00	Contractual Adj Private Ins	11,423.06	3,918.14		0.00	3,918.14
4100-60-00	Contractual Adj Managed Care	917,939.61	999,153.84		0.00	999,153.84
4550-00-00	Interest Income	2,059.85	222.20		0.00	222.20
4565-00-00	Grant Income	(167,394.02)	0.00		0.00	0.00
4575.00	DEPREC - SOFTWARE	509.00	0.00		1,362.91	1,362.91
				CAIDJE - 3	1,362.91	
4590-10-00	Recoverable Other	(280,242.62)	(623,671.08)		0.00	(623,671.08)
4595-00-00	Discounts	(41,917.85)	(41,904.22)		0.00	(41,904.22)
4600-00-00	User Fee	0.22	0.00		0.00	0.00
5105-00-00	Salaries Plant	58,449.03	61,727.77		0.00	61,727.77
5110-00-00	Purchased Services - Plant	128,824.50	181,161.80		0.00	181,161.80
5115-00-00	Supplies & Expenses - Plant	34,479.68	31,204.09		0.00	31,204.09
5121-00-00	Electricity	110,287.37	117,030.83		0.00	117,030.83
5122-00-00	Water & Sewerage	65,001.47	48,706.50		0.00	48,706.50
5123-00-00	Fuel	63,104.97	106,116.49		0.00	106,116.49
5124-00-00	Gas	6,178.68	8,833.08		0.00	8,833.08
5205-00-00	Salaries - Dietary	608,184.62	636,721.59		0.00	636,721.59
5205-08-00	Salaries - Dietary Orientation	3,615.59	90.00		0.00	90.00
5220-00-00	Raw Food	341,200.07	403,928.00		0.00	403,928.00
5233-00-00	Purchased Services - Dietary	51,515.00	55,134.00		0.00	55,134.00
5235-00-00	Supplies & Expenses - Dietary	44,857.10	46,738.92		0.00	46,738.92

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		12/31/2021	12/31/2022			12/31/2022
5310-00-00	Salaries - Laundry	33,469.71	35,992.08		0.00	35,992.08
5320-00-00	Purchased Services - Laundry	202,145.54	216,996.16		0.00	216,996.16
5330-00-00	Supplies & Expenses - Laundry	5,025.18	7,825.99		0.00	7,825.99
5340-00-00	Linen & Bedding - Laundry	5,239.61	1,593.84		0.00	1,593.84
5410-00-00	Salaries - Housekeeping	250,972.70	231,286.00		0.00	231,286.00
5420-00-00	Supplies/Expenses-Housekeeping	39,975.53	53,947.34		0.00	53,947.34
5430-00-00	Salaries - Heavy Housekeeping	34,569.12	45,337.62		0.00	45,337.62
6020-00-00	Salary - DON	123,821.60	142,359.81		0.00	142,359.81
6022-00-00	Salaries - Nursing Supervisors	480,723.72	491,867.72		0.00	491,867.72
6022-01-00	Salaries - Nursing Supr Unit 1	0.00	10,544.65		0.00	10,544.65
6022-02-00	Salaries - Nursing Supr Unit 2	0.00	4,155.78		0.00	4,155.78
6030-00-00	Salaries - RN	45,411.26	119,646.41		0.00	119,646.41
6030-01-00	Salaries - RN Unit 1	550,754.36	666,649.04		0.00	666,649.04
6030-02-00	Salaries - RN Unit 2	131,911.88	195,779.51		0.00	195,779.51
6030-03-00	Salaries - RN Unit 3	90,812.04	55,897.58		0.00	55,897.58
6030-08-00	Salaries - RN Orientation	13,231.67	27,572.65		0.00	27,572.65
6031-00-00	Salaries - RN Unit 1 Per Diem	932.41	579.46		0.00	579.46
6031-01-00	Salaries - RN Unit 1 Per Diem	11,717.47	3,185.08		0.00	3,185.08
6031-02-00	Salaries - RN Unit 2 Per Diem	1,117.18	3,510.34		0.00	3,510.34
6031-03-00	Salaries - RN Unit 3 Per Diem	3,828.35	1,226.39		0.00	1,226.39
6031-08-00	Salaries - RN Per Diem Orienta	898.93	5,017.89		0.00	5,017.89
6040-00-00	Salaries - LPN	39,264.15	78,457.01		0.00	78,457.01
6040-01-00	Salaries - LPN Unit 1	574,542.80	570,449.62		0.00	570,449.62
6040-02-00	Salaries - LPN Unit 2	371,935.26	311,299.82		0.00	311,299.82
6040-03-00	Salaries - LPN Unit 3	399,673.77	449,952.75		0.00	449,952.75
6040-08-00	Salaries - LPN Orientation	9,658.26	10,780.77		0.00	10,780.77
6041-00-00	Salaries - LPN Per Diem	513.22	8,675.29		0.00	8,675.29
6041-01-00	Salaries - LPN Unit 1 Per Diem	77,208.46	97,323.90		0.00	97,323.90
6041-02-00	Salaries - LPN Unit 2 Per Diem	4,497.84	29,014.23		0.00	29,014.23
6041-03-00	Salaries - LPN Unit 3 Per Diem	3,427.68	26,979.18		0.00	26,979.18
6041-08-00	Salaries - LPN Per Diem Orient	4,130.13	12,430.27		0.00	12,430.27
6050-00-00	Salaries - CNA	52,746.80	133,048.20		0.00	133,048.20
6050-01-00	Salaries - CNA Unit 1	745,147.25	858,522.45		0.00	858,522.45
6050-02-00	Salaries - CNA Unit 2	651,137.44	709,399.15		0.00	709,399.15
6050-03-00	Salaries - CNA Unit 3	670,970.11	633,442.84		0.00	633,442.84
6050-08-00	Salaries - CNA Orientation	7,792.22	6,276.50		0.00	6,276.50
6051-00-00	Salaries - CNA Per Diem	930.75	416.86		0.00	416.86
6051-01-00	Salaries - CNA Unit 1 Per Diem	68,758.55	14,806.69		0.00	14,806.69
6051-02-00	Salaries - CNA Unit 2 Per Diem	11,556.59	972.97		0.00	972.97
6051-03-00	Salaries - CNA Unit 3 Per Diem	9,674.85	2,484.02		0.00	2,484.02
6051-08-00	Salaries - CNA Per Diem Orient	4,161.48	991.00		0.00	991.00
6060-00-00	Salaries - Rehab Aides	55,201.70	56,714.43		0.00	56,714.43
6505-00-00	Salaries - Medical Records	107,061.02	96,481.42		0.00	96,481.42
6506-00-00	Salaries - MDS/PPS Coordinator	163,120.78	250,361.32		0.00	250,361.32
6506-01-00	Salaries - MMQ Coordinator	78,967.43	105,536.59		0.00	105,536.59
6511-00-00	Medical Director	27,000.00	27,000.00		0.00	27,000.00
6515-00-00	COVID Expenses	467,091.45	296,398.31		0.00	296,398.31
6522-00-00	Supplies & Expenses - Nursing	216,297.18	272,738.16		0.00	272,738.16
6525-00-00	Physical Therapy Supplies	7,674.75	6,037.43		0.00	6,037.43
6810-00-00	Salaries - Social Service	216,748.03	221,989.51		0.00	221,989.51
6890-00-00	Supplies/Expenses - Social Ser	925.78	8,131.57		0.00	8,131.57
6910-00-00	Salaries - Admissions	64,257.43	64,444.28		0.00	64,444.28
6990-00-00	Supplies & Expenses - Admiss	127.50	0.00		0.00	0.00
7021-00-00	Salaries - Recreational	105,288.08	92,667.63		0.00	92,667.63
7021-08-00	Salaries - Recreational Orient	1,344.75	0.00		0.00	0.00
7022-00-00	Purchase Services - Recreation	5,286.31	9,861.85		0.00	9,861.85
7023-00-00	Supplies/Expenses - Recreation	3,757.21	4,936.39		0.00	4,936.39
7030-00-00	Pharmacy Consultant	6,226.72	7,361.72		0.00	7,361.72
7050-30-00	Medical Supply Medicare A	658.12	2,679.10		0.00	2,679.10
7050-60-00	Medical Supply Managed Care	276.33	1,490.61		0.00	1,490.61
7060-30-00	Pharmacy Medicare A	192,610.02	228,623.98		0.00	228,623.98
7060-50-00	Pharmacy Private Insurance	1,487.18	0.00		0.00	0.00
7060-60-00	Pharmacy Managed Care	78,654.83	91,514.75		0.00	91,514.75
7062-30-00	IV Therapy Medicare A	14,682.43	6,314.24		0.00	6,314.24
7062-60-00	IV Therapy Managed Care	3,042.76	10,674.75		0.00	10,674.75
7064-30-00	Imaging Medicare A	2,695.08	1,170.00		0.00	1,170.00
7068-30-00	Ultrasound Medicare A	358.57	620.00		0.00	620.00
7068-60-00	Ultrasound Managed Care	1,255.17	310.00		0.00	310.00
7070-30-00	Oxygen Medicare A	0.00	271.00		0.00	271.00
7070-60-00	Oxygen Managed Care	399.53	0.00		0.00	0.00
7078-30-00	Orthotic/Prosthetic Medicare A	419.89	536.20		0.00	536.20
7080-30-00	Radiology Medicare A	6,776.39	8,084.24		0.00	8,084.24
7080-60-00	Radiology Managed Care	2,630.31	4,080.00		0.00	4,080.00
7081-30-00	EKG Medicare A	274.93	248.00		0.00	248.00
7081-60-00	EKG Managed Care	116.00	65.00		0.00	65.00
7082-30-00	Clinic Medicare A	929.40	64.59		0.00	64.59
7084-30-00	Ambulance/Chair Car Medicare A	7,457.20	14,436.20		0.00	14,436.20
7084-60-00	Ambulance/Chair Car Mgd Care	1,175.00	967.56		0.00	967.56
7090-30-00	Laboratory Medicare A	48,094.25	55,117.88		0.00	55,117.88
7090-50-00	Laboratory Private Insurance	190.99	81.24		0.00	81.24
7090-60-00	Laboratory Managed Care	26,549.84	23,848.87		0.00	23,848.87
7092-30-00	Routine Medical Equip Med A	0.00	(552.82)		0.00	(552.82)
7092-60-00	Routine Medical Equip Mgd Care	0.00	1,571.19		0.00	1,571.19

Client: **A442984 - Aberjona Nursing Center, Inc.**  
Engagement: **MDMC 2022 - Aberjona Nursing Center, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-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
7842-30-00	Physical Therapy Medicare A	158.49	0.00		0.00	0.00
7842-70-00	Salaries - RPT	185,249.55	299,308.94		0.00	299,308.94
				CAIDJE - 2	(0.00)	
7842-72-00	Salaries - LPTA	161,071.16	210,175.69		0.00	210,175.69
				CAIDJE - 2	(0.00)	
7842.71	P.T. SALARIES	94,139.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
7842.73	P.T. SALARIES WELFARE	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
7843-70-00	Salaries OTR	153,049.66	324,931.55		0.00	324,931.55
				CAIDJE - 2	(0.00)	
7843-72-00	Salaries COTA	234,825.85	208,037.58		0.00	208,037.58
				CAIDJE - 2	(0.00)	
7843.62	Occupational Therapy Mgd Care	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
7843.73	O.T. SALARIES	129,626.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
7844-70-00	Salaries-Reg Speech Therapist	78,593.99	112,636.81		0.00	112,636.81
				CAIDJE - 2	(0.00)	
7844.72	Speech/Language Managed Care	21,456.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
8110-00-00	Salary - Administrator	173,956.69	187,709.75		0.00	187,709.75
8140-00-00	Salaries - Clerical	63,702.74	53,266.56		0.00	53,266.56
8150-00-00	Payroll Services	30,332.57	31,580.49		0.00	31,580.49
8151-00-00	Bookkeeping Services	0.00	4,400.00		0.00	4,400.00
8152-00-00	IT Software Maintenance	676.29	6,642.36		0.00	6,642.36
8154-00-00	IT Computer Supplies	0.00	211.19		0.00	211.19
8156-00-00	IT Voice/Data Services	55,252.15	36,778.78		0.00	36,778.78
8158-00-00	IT Application Services	69,620.64	109,521.57		0.00	109,521.57
8160-00-00	Management Fee	2,825,061.00	823,996.00		0.00	823,996.00
8165-00-00	Bank Activity Charge	15,255.74	20,579.19		0.00	20,579.19
8249-00-00	Postage	551.08	1,227.71		0.00	1,227.71
8250-00-00	Office Supplies & Expenses	25,862.36	25,140.83		0.00	25,140.83
8251-00-00	Professional Service	41,636.20	62,335.00		0.00	62,335.00
8252-10-00	Tuition & Education - Admin	575.00	0.00		0.00	0.00
8252-30-00	Tuition & Education - Other	409.00	5,110.00		0.00	5,110.00
8252-40-00	Tuition & Education - Nursing	4,890.00	12,530.10		0.00	12,530.10
8253-00-00	Taxes	2,026.54	27,416.23		0.00	27,416.23
8254-00-00	Use Tax	2,454.00	2,501.13		0.00	2,501.13
8255-00-00	Donations	0.00	125.00		0.00	125.00
8257-00-00	Late Charges	417.60	2,360.96		0.00	2,360.96
8258-00-00	Fines & Penalties	9,280.00	42,513.20		0.00	42,513.20
8261-00-00	Telephone	360.00	0.00		0.00	0.00
8275-00-00	Motor Vehicle Expense	0.00	718.83		0.00	718.83
8295-00-00	Advertising - Help Wanted	0.00	5,858.63		0.00	5,858.63
8301-00-00	License & Dues-Patient Related	246.00	360.00		0.00	360.00
8302-00-00	License & Dues-Not pt related	9,626.67	12,999.63		0.00	12,999.63
8306-00-00	Salaries - Staff Development	0.00	25,429.74		0.00	25,429.74
8310-00-00	Uniform Allowance	1,049.52	1,869.36		0.00	1,869.36
8329-00-00	Other Benefits - Total	6,712.22	15,746.45		0.00	15,746.45
8330-00-00	CORI Checks	0.00	1,637.76		0.00	1,637.76
8360-00-00	Accounting	36,996.00	36,973.43		0.00	36,973.43
8370-00-00	Legal	5,625.00	2,700.00		0.00	2,700.00
8400-00-00	PR Taxes - FICA	596,341.06	649,963.45		0.00	649,963.45
8405-00-00	PR Taxes - MUTA/FUTA	111,062.15	75,109.42		0.00	75,109.42
8415-00-00	Group Health Insurance	290,181.53	254,194.93		0.00	254,194.93
8418-00-00	Life Insurance	1,215.05	1,222.65		0.00	1,222.65
8420-00-00	Insurance - Other	150.00	169,857.00		0.00	169,857.00
8425-00-00	Workers Comp. Insurance	120,655.87	153,322.67		0.00	153,322.67
8460-00-00	Employee Physicals	2,188.00	2,599.00		0.00	2,599.00
8470-00-00	Bad Debt	76,048.77	63,042.18		0.00	63,042.18
8475-00-00	State Excise Tax	0.00	12,157.00		0.00	12,157.00
8480-00-00	User Fee	610,640.77	631,903.62		0.00	631,903.62
8535-00-00	Rent - Real Estate Affiliate	672,000.00	2,100,000.00		0.00	2,100,000.00
8536-00-00	RE Taxes	0.00	100,027.20		0.00	100,027.20
8537-00-00	Ins - Property	0.00	20,066.00		0.00	20,066.00
8538-00-00	Ins - Flood	0.00	6,125.00		0.00	6,125.00
8540-00-00	Depreciation	(0.49)	56,512.02		(32,793.05)	23,718.97
				CAIDJE - 3	(32,793.05)	
9000-30-00	Depreciation - Building Improv	30,522.00	0.00		31,430.14	31,430.14
				CAIDJE - 3	31,430.14	
9000-50-00	Depreciation - Equipment	26,424.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
<b>Subtotal : None</b>		<b>(3,483,039.87)</b>	<b>(1,387,526.49)</b>		<b>(0.00)</b>	<b>(1,387,526.49)</b>
<b>Total [2] Income Statement</b>		<b>(3,483,039.87)</b>	<b>(1,387,526.49)</b>		<b>(0.00)</b>	<b>(1,387,526.49)</b>

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Client: **A442984 - Aberjona Nursing Center, Inc.**  
Engagement: **MDMC 2022 - Aberjona Nursing Center, Inc.**  
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
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1020-00-00	Eastern Bank Operating	96,875.67	(23,441.68)
1040-00-00	Cash On Hand	1,100.00	1,100.00
1260-00-00	Net Payroll	(3,207.60)	(579.52)
<b>Subtotal : None</b>		<b>94,768.07</b>	<b>(22,921.20)</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>94,768.07</b>	<b>(22,921.20)</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>			
1110-10-00	A/R Private Pay	1,004,765.29	497,327.49
1110-20-00	AR Patient Paid Amount	120,544.50	91,298.48
1110-30-00	A/R Medicare A Coins Private	75,078.54	48,451.34
1110-40-00	A/R Medicare B Coins Private	(262.27)	(810.24)
1110-50-00	A/R Private Ins Coins Private	53.65	1,383.65
1150-30-00	A/R Medicare A Coins Insurance	246,130.71	142,216.54
1150-40-00	A/R Medicare B Coins Insurance	23,494.75	23,331.81
1150-50-00	A/R Private Insurance	9,479.65	3,934.65
1160-60-00	A/R Managed Care	524,654.04	282,137.66
1170-70-00	A/R Hospice Medicaid	44,470.79	40,572.28
1190-90-00	A/R Other	(5,842.34)	(5,842.34)
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>2,042,567.31</b>	<b>1,124,001.32</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care</b>			
1130-30-00	A/R Medicare A	1,459,752.56	772,674.31
1140-40-00	A/R Medicare B	46,852.06	31,826.54
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>1,506,604.62</b>	<b>804,500.85</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care</b>			
1115-20-00	A/R Medicaid Pending	62,241.46	(72,458.18)
1120-20-00	A/R Medicaid	565,560.65	442,696.04
1120-30-00	A/R Med A Coins Medicaid	48,010.33	31,478.53
1120-40-00	A/R Med B Coins Medicaid	7,951.58	6,444.02
1175-75-00	A/R S.C.O. Medicaid	106,376.94	47,048.84
1180-80-00	A/R Hospice Inpatient	4,592.56	4,592.56
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>794,733.52</b>	<b>459,801.81</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>4,343,905.45</b>	<b>2,388,303.98</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1201-00-00	Bad Debt	(616,378.39)	(170,000.00)
<b>Subtotal : None</b>		<b>(616,378.39)</b>	<b>(170,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(616,378.39)</b>	<b>(170,000.00)</b>

**Group : [S6L1.8C1]** **Receivable from Affiliates/Related Parties**  
**Subgroup : None**

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