

Client: **A443035 - 84 Elm St., Inc.**
Engagement: **MDMC 2022 - 84 Elm St, Inc. d/b/a Timothy Daniels House**
Period Ending: **12/31/2022**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [BS] Balance Sheet Groupings						
Subgroup : None						
100100.000	Cash - Operating	47,903.32	114,350.74		0.00	114,350.74
100200.000	Cash - Petty	600.00	600.00		0.00	600.00
111000.000	A/R - Private	194,871.13	310,458.53		0.00	310,458.53
112000.000	A/R - Medicaid	117,406.25	309,947.23		0.00	309,947.23
113000.000	A/R - Medicare Part A	102,070.03	66,060.31		0.00	66,060.31
191140.000	Reserve For Bad Debts	(14,500.00)	(80,800.00)		0.00	(80,800.00)
191280.000	Prepaid Insurance	1,806.00	2,073.00		0.00	2,073.00
191626.000	Leasehold Improvements	35,016.18	35,016.18		0.00	35,016.18
191627.000	Accum. Deprec. - Leasehold Improvements	(21,397.18)	(23,003.18)		0.00	(23,003.18)
191651.000	Equipment	176,659.41	180,679.10		0.00	180,679.10
191652.000	Accum. Deprec. - Equipment	(156,389.26)	(163,060.77)		0.00	(163,060.77)
191900.000	Right of Use Asset	0.00	5,775,512.20		0.00	5,775,512.20
191970.000	Daisa Minimum Balance	2,100.00	2,100.00		0.00	2,100.00
200100.000	Accounts Payable	(217,613.04)	(312,973.11)		0.00	(312,973.11)
200200.000	Accrued Accounts Payable	7,955.31	0.00		0.00	0.00
202112.000	DUE TO OFFICERS-MAT	(300,000.00)	(300,000.00)		0.00	(300,000.00)
202129.000	519 MAIN STREET, INC.	48,876.00	(224.00)		0.00	(224.00)
202147.000	REHABILITATION ASSOC., INC.	(441,248.09)	(368,569.09)		0.00	(368,569.09)
202159.000	137 NICHOLS ST., INC.	1,758.00	974.00		0.00	974.00
202163.000	34 LINCOLN ST., INC.	6,124.00	49,516.00		0.00	49,516.00
202171.000	Kudu, LLC	0.00	(23,900.00)		0.00	(23,900.00)
202190.000	ACCRUED SALARIES	(30,724.00)	(39,653.00)		0.00	(39,653.00)
202191.000	ACCRUED VACATION	(71,692.00)	(79,307.00)		0.00	(79,307.00)
202214.000	ACCRUED PAYROLL TAXES	(9,869.00)	(11,463.00)		0.00	(11,463.00)
202263.000	DEFERRED FEDERAL TAX	(3,814.35)	0.00		0.00	0.00
202300.000	Right of Use- Liability- Short Term	0.00	(128,580.73)		0.00	(128,580.73)
202301.000	Right of Use- Liability Long Term	0.00	(5,646,931.47)		0.00	(5,646,931.47)
215300.000	Resident Trust	0.00	(1,958.00)		0.00	(1,958.00)
301000.000	Capital Stock	(3,000.00)	(3,000.00)		0.00	(3,000.00)
301500.000	Additional Paid-in Capital	(2,721,368.57)	(3,721,368.57)		0.00	(3,721,368.57)
308000.000	Retained Earnings	2,747,536.67	3,248,469.86		0.00	3,248,469.86
Subtotal : None		(500,933.19)	(809,034.77)		0.00	(809,034.77)
Total [BS] Balance Sheet Groupings		(500,933.19)	(809,034.77)		0.00	(809,034.77)
Group : [P&L] Profit & Loss Groupings						
Subgroup : None						
3002	MA MEDICAID RESOURCE INC.	(369,333.00)	0.00		(331,777.00)	(331,777.00)
				CAIDJE - 2	(331,777.00)	
400100.000	Medicare A - Room And Board	(857,565.47)	(631,743.57)		0.00	(631,743.57)
400111.000	Medicare A - 2% Withholding	0.00	5,452.60		0.00	5,452.60
400250.000	Medicare A - Pharmacy	(73,733.94)	(55,004.50)		0.00	(55,004.50)
400400.000	Medicare A - Physical Therapy	(235,538.22)	(155,500.42)		0.00	(155,500.42)
400450.000	Medicare A - Occupational Therapy	(238,449.24)	(155,777.44)		0.00	(155,777.44)
400500.000	Medicare A - Speech Therapy	(24,997.26)	(29,412.98)		0.00	(29,412.98)
400700.000	Medicare A - X-Ray	(2,680.00)	(3,320.00)		0.00	(3,320.00)
400850.000	Medicare A - Lab	(62,540.54)	(32,239.16)		0.00	(32,239.16)
400900.000	Medicare A - Contractual Adjustment	637,939.20	431,254.50		0.00	431,254.50
400999.000	Medicare A - Prior Year Adjustment	(17,736.00)	(9,544.00)		0.00	(9,544.00)
410100.000	Private - Room And Board	(520,750.00)	(395,675.00)		0.00	(395,675.00)
410400.000	Private PT	(227.34)	(880.98)		0.00	(880.98)
410450.000	Private - Occupational Therapy	(219.78)	0.00		0.00	0.00
410900.000	Private - Contractual Adjustment	246.06	1,520.49		0.00	1,520.49
430100.000	Medicaid - Room And Board	(1,412,088.16)	(1,829,626.10)		331,777.00	(1,497,849.10)
				CAIDJE -	331,777.00	
430100.100	COVID Add-on	(91,849.00)	0.00		0.00	0.00
450100.000	Managed Care - Room And Board	0.00	(4,817.64)		0.00	(4,817.64)
450400.000	Managed Care - Physical Therapy	0.00	(3,889.48)		0.00	(3,889.48)
450450.000	Managed Care - Occupational Therapy	0.00	(4,204.26)		0.00	(4,204.26)
450500.000	Managed Care - Speech Therapy	0.00	(2,712.98)		0.00	(2,712.98)
450900.000	Managed Care - Contractual Adjustment	0.00	10,806.72		0.00	10,806.72
460100.000	Insurance - Room And Board	0.00	(38,317.00)		0.00	(38,317.00)
460400.000	Insurance - Physical Therapy	0.00	(14,405.96)		0.00	(14,405.96)
460450.000	Insurance - Occupational Therapy	0.00	(15,158.86)		0.00	(15,158.86)
460500.000	Insurance - Speech Therapy	0.00	(3,702.20)		0.00	(3,702.20)
460900.000	Insurance - Contractual Adjustment	0.00	33,267.02		0.00	33,267.02
470100.000	Hospice - Room And Board	(147,872.33)	(259,367.61)		0.00	(259,367.61)
500111.000	Medicare B - 2% Withholding	0.00	1,627.85		0.00	1,627.85
500400.000	Medicare B - Physical Therapy	(63,819.88)	(37,403.94)		0.00	(37,403.94)
500450.000	Medicare B - Occupational Therapy	(70,733.34)	(56,680.50)		0.00	(56,680.50)
500500.000	Medicare B - Speech Therapy	(15,924.18)	(17,810.48)		0.00	(17,810.48)
500900.000	Medicare B - Contractual Adjustment	89,915.67	65,365.90		0.00	65,365.90
503190.000	OTHER INCOME	0.00	(1,849.31)		0.00	(1,849.31)

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Trial Balance: **T01-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
505400.000	Managed Care B - Physical Therapy	0.00	(2,377.33)		0.00	(2,377.33)
505450.000	Managed Care B - Occupational Therapy	(153.44)	(2,414.84)		0.00	(2,414.84)
505500.000	Managed Care B - Speech Therapy	0.00	(774.60)		0.00	(774.60)
505900.000	Managed Care B - Contractual Adjustment	0.00	2,752.22		0.00	2,752.22
599050.000	Interest Income	0.00	(113.92)		0.00	(113.92)
599060.000	Emergency Paid Sick Leave Re3imb	0.00	(5,459.00)		0.00	(5,459.00)
599070.000	US HHS Stimulus	(105,742.63)	0.00		0.00	0.00
599750.000	COVID Testing Revenue/Supplemental	0.00	(214,768.61)		0.00	(214,768.61)
599999.000	Bad Debt Recovery	(4,048.00)	0.00		0.00	0.00
704140.000	SALARIES-CLERICAL	43,375.00	46,632.25		0.00	46,632.25
704141.000	SAL CLERICAL ALLOC	5,799.00	5,682.00		0.00	5,682.00
704150.000	PAYROLL SERVICE	8,175.34	8,290.65		0.00	8,290.65
704160.000	MANAGEMENT FEES	250,000.00	240,000.00		0.00	240,000.00
704240.000	TONER/INK EXPENSE	2,082.92	1,675.96		0.00	1,675.96
704246.000	BANK CHARGES/FEES	60.00	335.00		0.00	335.00
704248.000	EMPLOYEE BENEFITS	1,600.00	600.00		0.00	600.00
704249.000	POSTAGE	55.00	105.60		0.00	105.60
704250.000	SUPPL. & EXP. - OFFICE	9,600.66	9,003.98		0.00	9,003.98
704252.000	TUITION & EDUCATION	0.00	225.57		0.00	225.57
704253.000	TAXES	190.00	110.00		0.00	110.00
704261.000	TELEPHONE	4,623.72	5,149.79		0.00	5,149.79
704295.000	ADVERT. - PROMOTIONAL	11,840.22	13,627.07		0.00	13,627.07
704296.000	PROMOTIONAL/MARKETING EXP.	0.00	5,025.04		0.00	5,025.04
704301.000	LIC. & DUES - PATIENT RELATED	4,085.76	4,796.76		(750.00)	4,046.76
				CAIDJE -	(750.00)	
704310	LIC & DUES - NON PATIENT RELATED	750.00	0.00		750.00	750.00
				CAIDJE -	750.00	
704310.000	EMPLOYEE UNIFORM EXPENSE	216.75	125.42		0.00	125.42
704333.000	EMPLOYEE BENEFITS - OTHER	3,014.25	4,385.89		0.00	4,385.89
704339.000	401k MATCH- ALLOCATED	603.00	197.00		0.00	197.00
704340.000	401K EMPLOYER MATCH	1,135.79	2,013.84		0.00	2,013.84
704360.000	ACCOUNTING	32,575.00	32,000.00		0.00	32,000.00
704370.000	LEGAL	0.00	2,250.00		0.00	2,250.00
704400.000	PAYROLL TAXES	141,240.27	147,674.26		0.00	147,674.26
704401.000	State Family Medical Leave tax	6,308.94	6,133.75		0.00	6,133.75
704405.000	P/R TAXES ALLOCATED	20,031.00	5,969.00		0.00	5,969.00
704415.000	GROUP HEALTH INSURANCE	97,332.49	89,304.80		0.00	89,304.80
704416.000	GROUP INSURANCE ALLOC.	2,421.00	1,042.00		0.00	1,042.00
704418.000	GROUP LIFE INSURANCE	1,035.79	752.02		0.00	752.02
704419.000	WORKMAN'S COMP.INSURANCE	21,597.00	27,107.00		0.00	27,107.00
704429.000	WC Allocated	2,215.00	1,058.00		0.00	1,058.00
704511.000	PERSONAL PROP. TAX	409.77	354.66		0.00	354.66
704535.000	RENT REAL ESTATE AFFIL.	484,050.00	501,900.00		0.00	501,900.00
704560.000	Depreciation Expense- Improvements	1,606.00	1,606.00		0.00	1,606.00
704570.000	DEPRECIATION - EQUIPMENT	6,553.99	6,671.51		0.00	6,671.51
705106.000	MAINTENCE ALLOCATION	11,616.00	13,541.00		0.00	13,541.00
705110.000	PURCH.SERV. - PLANT & EQUIP.	29,148.89	22,138.74		0.00	22,138.74
705111.000	TRASH REMOVAL	5,934.00	6,708.00		0.00	6,708.00
705112.000	MEDICAL WASTE REMOVAL	216.00	0.00		0.00	0.00
705115.000	SUPPL. & EXP. - PLANT	14,630.79	14,322.59		0.00	14,322.59
705116.000	TRASH LINERS	4,429.58	5,743.18		0.00	5,743.18
705121.000	ELECTRICITY	41,433.70	41,196.65		0.00	41,196.65
705122.000	WATER AND SEWERAGE	5,491.66	7,958.95		0.00	7,958.95
705123.000	FUEL OIL	14,714.62	28,254.85		0.00	28,254.85
705124.000	NATURAL GAS	6,946.62	6,495.05		0.00	6,495.05
705205.000	SALARIES - DIETARY	197,306.66	195,462.36		0.00	195,462.36
705209.000	Salaries - Dietary Training	0.00	150.00		0.00	150.00
705220.000	RAW FOOD	115,886.24	127,722.77		0.00	127,722.77
705221.000	PURCH.SERV. - DIETARY	3,753.56	2,504.25		0.00	2,504.25
705222.000	FOOD - DIET SUPPLEMENTS	8,567.52	5,879.28		0.00	5,879.28
705233.000	PURCH.SERV. - DIETICIAN	11,040.00	10,720.00		0.00	10,720.00
705235.000	SUPPL. & EXP. - DIETARY	19,600.93	24,722.34		0.00	24,722.34
705310.000	SALARIES - LAUNDRY	0.00	1,524.36		0.00	1,524.36
705320.000	PURCH.SERV. - LAUNDRY	44,324.19	43,032.65		0.00	43,032.65
705330.000	SUPPL. & EXP. - LAUNDRY	339.54	234.65		0.00	234.65
705340.000	LINEN & BEDDING	170.00	881.70		0.00	881.70
705410.000	SALARIES - HOUSEKEEPING	82,888.32	99,103.31		0.00	99,103.31
705420.000	SUPPL. & EXP. - HOUSEKEEPING	1,654.83	3,026.82		0.00	3,026.82
706020.000	SALARY - D.O.N.	102,302.97	109,050.69		0.00	109,050.69
706030.000	SALARIES - R.N.	246,749.48	192,750.15		0.00	192,750.15
706031.000	RN- ALLOCATED	(37,652.00)	6,379.00		0.00	6,379.00
706035.000	PURCH.SERV. - R.N.	14,186.00	6,421.63		0.00	6,421.63
706040.000	SALARIES - L.P.N.	318,070.43	378,197.25		0.00	378,197.25
706041.000	LPN- ALLOCATED	2,171.00	4,871.00		0.00	4,871.00
706045.000	PURCH.SERV. - L.P.N.	81,277.00	74,209.49		0.00	74,209.49

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		12/31/2021	12/31/2022			12/31/2022
706050.000	SALARIES - NURSE AIDE	608,103.40	587,954.46		0.00	587,954.46
706055.000	PURCH.SERV.- N.AIDE	108,804.34	145,024.94		0.00	145,024.94
706508.000	SALARIES - MDS NURSE	64,463.27	94,088.18		0.00	94,088.18
706509.000	MDS SALARY - ALLOCATED	(25,901.00)	(47,636.00)		0.00	(47,636.00)
706511.000	MEDICAL DIRECTOR	9,600.00	9,600.00		0.00	9,600.00
706515.000	EMPLOYEE - OSHA REQUIRED	1,785.06	2,146.57		0.00	2,146.57
706516.000	EMPLOYEE BACKGROUND CHECK	921.24	332.67		0.00	332.67
706520.000	OXYGEN - HOUSE	1,874.32	2,066.12		0.00	2,066.12
706521.000	Supplies and Expense- COVID Related	137,097.82	105,940.35		0.00	105,940.35
706522.000	SUPPL.& EXP. - NURSING	50,600.54	72,416.05		0.00	72,416.05
706523.000	BRIEFS/DIAPERS/LINERS	25,226.15	24,253.77		0.00	24,253.77
706525.000	UNDERPADS/CHUX	7,937.49	7,837.44		0.00	7,837.44
706530.000	PHARMACY CONSULTANT	1,362.50	3,034.50		0.00	3,034.50
706810.000	SAL. - SOCIAL SERV.	27,114.74	70,148.57		0.00	70,148.57
706811.000	ALLOC.SOC.SERV.SALARY	48,841.00	0.00		0.00	0.00
707021.000	SALARIES - ACTIVITIES	66,010.75	66,915.61		0.00	66,915.61
707022.000	PURCH.SERV.-ACTIV.ENTERTAINERS	1,060.00	3,725.00		0.00	3,725.00
707023.000	SUPPL.& EXP. - ACTIVITIES	2,624.49	4,512.62		0.00	4,512.62
707025.000	CABLE T.V. EXPENSE	2,381.54	2,480.83		0.00	2,480.83
707026.000	Chaircare- Welfare	7,405.10	0.00		0.00	0.00
707800.000	ANCILL.EXP. - PART A	54.76	0.00		0.00	0.00
707826.000	I V THERAPY - PART A	6,108.88	738.44		0.00	738.44
707867.000	OXYGEN - PART A	380.66	34.20		0.00	34.20
707892.000	COMPLEX MED.EQUIP.- A	93.50	1,009.38		0.00	1,009.38
707893.000	Complex Med Equipm HMO	0.00	265.63		0.00	265.63
707910.000	AIR FLUIDIZED THER.- PART A	315.00	0.00		0.00	0.00
707912.000	PHARMACY - PART A	31,612.08	27,123.48		0.00	27,123.48
707919.000	PHARMACY - H.M.O.	0.00	2,249.60		0.00	2,249.60
707920.000	PT Private	0.00	308.35		0.00	308.35
707922.000	PHYS.THER. - PART A	0.00	11,190.52		0.00	11,190.52
707926.000	PT HMO	0.00	1,458.12		0.00	1,458.12
707928.000	PHYS.THER. - PART B	0.00	7,251.56		0.00	7,251.56
707929.000	PT SALARY- ALLOCATED	62,082.00	34,720.00		(29,890.00)	4,830.00
				CAIDJE -	(29,890.00)	
707932.000	OCCUP.THER. - PART A	0.00	10,602.38		0.00	10,602.38
707935.000	OT Medicaid	0.00	60.00		0.00	60.00
707937.000	O.T.- EVERCARE B	0.00	1,970.81		0.00	1,970.81
707938.000	OCCUP.THER. - PART B	0.00	9,224.90		0.00	9,224.90
707939.000	OT SALARY - ALLOCATED	79,858.00	34,926.00		0.00	34,926.00
707942.000	SPEECH THER.- PART A	390.00	2,353.38		0.00	2,353.38
707945.000	S.T.- EVERCARE A	0.00	461.81		0.00	461.81
707948.000	SPEECH THER.- PART B	0.00	4,471.29		0.00	4,471.29
707949.000	ST SALARY - ALLOCATED	9,621.00	5,850.00		0.00	5,850.00
707952.000	LABORATORY - PART A	14,735.08	9,500.36		0.00	9,500.36
707953.000	Laboratory- Mediciad	0.00	571.71		0.00	571.71
707959.000	LABORATORY - H.M.O.	350.00	1,335.59		0.00	1,335.59
707968.000	X-RAY - PART A	2,285.95	1,882.00		0.00	1,882.00
707982.000	MEDICAL SUPPL.- PART A	177.56	82.87		0.00	82.87
707987.000	CHAIRCAR - PART A (NON-ALLOW)	1,600.00	0.00		0.00	0.00
708010.000	BAD DEBT EXPENSE	13,055.29	99,443.25		0.00	99,443.25
708020.000	M'CARE A BAD DEBTS (CO-INS.)	9,543.63	723.44		0.00	723.44
708025.000	STATE INCOME TAX	456.00	456.00		0.00	456.00
708040.000	STATE USER FEE EXPENSE	197,019.68	211,825.86		0.00	211,825.86
7940	OT INDIRECT ALLOCATED	0.00	0.00		29,890.00	29,890.00
				CAIDJE -	29,890.00	
Subtotal : None		500,933.19	809,034.77		0.00	809,034.77
Total [P&L] Profit & Loss Groupings		500,933.19	809,034.77		0.00	809,034.77

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Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
100100.000	Cash - Operating	114,350.74	47,903.32
100200.000	Cash - Petty	600.00	600.00
191970.000	Daisa Minimum Balance	2,100.00	2,100.00
Subtotal : None		117,050.74	50,603.32
Total [S6L1.1C1]	Cash and Cash Equivalents	117,050.74	50,603.32
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)			
111000.000	A/R - Private	310,458.53	194,871.13
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		310,458.53	194,871.13
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
113000.000	A/R - Medicare Part A	66,060.31	102,070.03
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		66,060.31	102,070.03
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
112000.000	A/R - Medicaid	309,947.23	117,406.25
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		309,947.23	117,406.25
Total [S6L1.5C1]		686,466.07	414,347.41
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
191140.000	Reserve For Bad Debts	(80,800.00)	(14,500.00)
Subtotal : None		(80,800.00)	(14,500.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(80,800.00)	(14,500.00)
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
191280.000	Prepaid Insurance	2,073.00	1,806.00
Subtotal : None		2,073.00	1,806.00
Total [S6L1.13C1]	Prepaid Insurance	2,073.00	1,806.00
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
191900.000	Right of Use Asset	5,775,512.20	0.00
202300.000	Right of Use- Liability- Short Term	(128,580.73)	0.00
202301.000	Right of Use- Liability Long Term	(5,646,931.47)	0.00
Subtotal : None		0.00	0.00
Total [S6L1.17C1]	Other Current Assets	0.00	0.00
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1]Leasehold Improvements			
191626.000	Leasehold Improvements	35,016.18	35,016.18
Subtotal [S6L2.3C1B] Leasehold Improvements		35,016.18	35,016.18
Subgroup : [S6L2.3C1A/D Leasehold Improvements			
191627.000	Accum. Deprec. - Leasehold Improvements	(23,003.18)	(21,397.18)
Subtotal [S6L2.3C1E] A/D Leasehold Improvements		(23,003.18)	(21,397.18)
Total [S6L2.3C1]	Improvements - Cost	12,013.00	13,619.00
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1]Equipment Cost			
191651.000	Equipment	180,679.10	176,659.41
Subtotal [S6L2.4C1A] Equipment Cost		180,679.10	176,659.41
Subgroup : [S6L2.4C1A/D Equipment			
191652.000	Accum. Deprec. - Equipment	(163,060.77)	(156,389.26)
Subtotal [S6L2.4C1b] A/D Equipment		(163,060.77)	(156,389.26)
Total [S6L2.4C1]	Equipment	17,618.33	20,270.15

Tickmarks

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