

Client: **A442975 - Winchester Nursing Center, Inc.**
Engagement: **MDMC 2022 - Winchester 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	2,873.60	(246,636.36)		0.00	(246,636.36)
1030-00-00	Eastern Bank Payroll	1,595.32	1,595.32		0.00	1,595.32
1040-00-00	Cash On Hand	650.00	650.00		0.00	650.00
1110-10-00	A/R Private Pay	735,128.26	783,532.90		0.00	783,532.90
1110-20-00	AR Patient Paid Amount	88,026.44	144,648.43		0.00	144,648.43
1110-30-00	A/R Medicare A Coins Private	66,849.08	91,796.87		0.00	91,796.87
1110-40-00	A/R Medicare B Coins Private	1,726.70	1,267.33		0.00	1,267.33
1110-50-00	A/R Private Ins Coins Private	(1,070.00)	(1,070.00)		0.00	(1,070.00)
1115-20-00	A/R Medicaid Pending	132,034.94	396,031.43		0.00	396,031.43
1120-20-00	A/R Medicaid	1,565,403.96	1,298,126.21		0.00	1,298,126.21
1120-30-00	A/R Med A Coins Medicaid	26,644.70	38,768.56		0.00	38,768.56
1120-40-00	A/R Med B Coins Medicaid	7,513.79	10,930.62		0.00	10,930.62
1130-30-00	A/R Medicare A	575,769.40	864,825.38		0.00	864,825.38
1140-40-00	A/R Medicare B	19,426.79	35,968.57		0.00	35,968.57
1150-30-00	A/R Medicare A Coins Insurance	101,354.94	149,647.00		0.00	149,647.00
1150-40-00	A/R Medicare B Coins Insurance	6,423.32	14,329.46		0.00	14,329.46
1150-50-00	A/R Private Insurance	0.00	10,530.49		0.00	10,530.49
1160-60-00	A/R Managed Care	209,331.70	430,860.62		0.00	430,860.62
1165-65-00	A/R MCB	6,389.13	6,389.13		0.00	6,389.13
1170-70-00	A/R Hospice Medicaid	61,389.69	104,805.31		0.00	104,805.31
1175-75-00	A/R S.C.O. Medicaid	48,880.89	67,890.16		0.00	67,890.16
1180-80-00	A/R Hospice Inpatient	33,238.53	10,663.53		0.00	10,663.53
1201-00-00	Bad Debt	(1,800,000.00)	(1,712,598.08)		0.00	(1,712,598.08)
1220-00-00	Refunds Due/Clearing Acct.	2,551.30	371.00		0.00	371.00
1240-00-00	Patient Exchange	0.00	60.77		0.00	60.77
1260-00-00	Net Payroll	0.00	794.97		0.00	794.97
1265-00-00	Due from Employees	0.00	(650.00)		0.00	(650.00)
1280-23-00	Prepaid WC Insurance	23,776.00	0.00		0.00	0.00
1300-00-00	Prepaid Expenses	8,494.43	0.00		0.00	0.00
1631-00-00	Other Improvements	608,315.45	656,752.08		0.00	656,752.08
1632-00-00	A/D - Other Improvements	(463,785.87)	(480,763.88)		0.00	(480,763.88)
1651-00-00	Equipment	1,700,779.58	1,726,847.80		0.00	1,726,847.80
1652-00-00	A/D - Equipment	(1,651,047.58)	(1,663,695.36)		0.00	(1,663,695.36)
1653-00-00	Computer Equipment	194,256.26	220,330.01		0.00	220,330.01
1654-00-00	A/D - Computer Equipment	(175,042.29)	(185,607.38)		0.00	(185,607.38)
1711-00-00	Software	90,835.60	90,835.60		0.00	90,835.60
1712-00-00	A/D - Software	(88,295.80)	(88,803.76)		0.00	(88,803.76)
2020-00-00	Accounts Payable	(290,567.80)	(201,791.28)		0.00	(201,791.28)
2030-00-00	Accrued Expenses	(24,800.94)	(34,226.43)		0.00	(34,226.43)
2046-00-00	Due to Medicaid - User Fee	(185,387.72)	(181,309.74)		0.00	(181,309.74)
2050-00-00	Due to/from Medicare	(43,249.71)	2,973.22		0.00	2,973.22
2121-00-00	Due to/from Aberjona NC	0.00	(1,372.86)		0.00	(1,372.86)
2122-00-00	Due to/from Woburn NC	0.00	23,744.70		0.00	23,744.70
2131-00-00	Due to/from BMT - ABL	(211,212.28)	10,899,062.68		0.00	10,899,062.68
2132-00-00	Due to/from SHM - ABL	0.00	(8,514,841.31)		0.00	(8,514,841.31)
2133-00-00	Due to/from BMT - Ops	0.00	(1,200,000.00)		0.00	(1,200,000.00)
2134-00-00	Due to/from SHM - Ops	0.00	(1,118,241.71)		0.00	(1,118,241.71)
2190-00-00	Accrued Salaries	(143,424.00)	(159,631.00)		0.00	(159,631.00)
2191-00-00	Accrued Vacation	(299,162.96)	(249,441.02)		0.00	(249,441.02)
2211-00-00	FICA Withholding	0.00	0.01		0.00	0.01
2213-00-00	State Withholding	0.00	2,454.51		0.00	2,454.51
2214-00-00	Accrued PR Taxes	(35,257.06)	(37,091.06)		0.00	(37,091.06)
2216-00-00	Other Levy	0.00	2,000.00		0.00	2,000.00
2223-00-00	FSA Medical Withhold	0.00	(4,776.13)		0.00	(4,776.13)
2224-00-00	Dependant Care Withhold	(2,550.48)	(1,492.08)		0.00	(1,492.08)
2225-00-00	Short Term Disability W/H	0.00	(11,914.96)		0.00	(11,914.96)
2250-00-00	Use Tax Payable	(2,050.15)	(2,503.95)		0.00	(2,503.95)
2260-00-00	State RE Taxes	23,444.19	28,864.55		0.00	28,864.55
2291-00-00	Deferred Revenue	(30,679.87)	(1,977.08)		0.00	(1,977.08)
2625-00-00	Dividends/Distributions	(177,189.76)	(177,189.76)		0.00	(177,189.76)
2650-00-00	Retained Earnings	(718,705.24)	(718,329.72)		0.00	(718,329.72)
Subtotal : None		(375.52)	1,122,394.31		0.00	1,122,394.31
Total [1] Balance Sheet		(375.52)	1,122,394.31		0.00	1,122,394.31
Group : [2] Income Statement						
Subgroup : None						
3000-10-00	Revenue - Private Pay	(4,006,281.77)	(3,530,356.78)		0.00	(3,530,356.78)
3000-20-00	Revenue - Medicaid	(5,159,549.17)	(8,901,130.00)		181,678.00	(8,719,452.00)
				CAIDJE -	(0.00)	
				CAIDJE -	181,678.00	
3000-20-01	Medicaid Resource Income	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
3000-30-00	Revenue - Medicare A	(3,851,422.38)	(3,527,218.79)		0.00	(3,527,218.79)
3000-50-00	Revenue - Private Insurance	0.00	(19,682.00)		0.00	(19,682.00)
3000-60-00	Revenue - Managed Care	(717,782.97)	(1,142,952.13)		1,090,906.00	(52,046.13)
				CAIDJE -	1,090,906.00	
3000-70-00	Revenue - Hospice Medicaid	(146,693.53)	(487,008.00)		(181,678.00)	(668,686.00)
				CAIDJE -	(181,678.00)	
3000-75-00	Revenue - S.C.O. Medicaid	(241,059.86)	(270,691.00)		0.00	(270,691.00)
3000-80-00	Revenue - Hospice Inpatient	(25,388.91)	0.00		0.00	0.00
3015-10-00	Revenue - Private Reservation	(23,282.00)	(51,926.00)		0.00	(51,926.00)
3040.20	REVENUE-INSURANCE UNTI 2	0.00	0.00		(1,090,906.00)	(1,090,906.00)
				CAIDJE -	(1,090,906.00)	
3100-10-00	Contractual Allow - Private	(7,579.84)	1,314.00		0.00	1,314.00
3100-20-00	Contractual Allow - Medicaid	0.00	3,846,129.44		0.00	3,846,129.44
3100-30-00	Contractual Allow -Med A	0.00	(1,417,310.76)		0.00	(1,417,310.76)
3100-50-00	Contractual Allow - Priv Ins	0.00	2,682.00		0.00	2,682.00

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		12/31/2021	12/31/2022			12/31/2022
3100-60-00	Contractual Allow - Mgd Care	0.00	(21,709.23)		0.00	(21,709.23)
3100-70-00	Contractual Allow-Hospice Med	0.00	197,503.38		0.00	197,503.38
3100-75-00	Contractual Allow - S.C.O. Med	0.00	140,775.92		0.00	140,775.92
3170-00-00	Prior Year Other	(22,055.09)	0.00		0.00	0.00
3170-10-00	Prior Year Private	(30,118.00)	35,128.00		0.00	35,128.00
3170-20-00	Prior Year Medicaid	32,692.00	(23,210.00)		0.00	(23,210.00)
3170-30-00	Prior Year Medicare	0.00	5,434.00		0.00	5,434.00
3170-70-00	Prior Year Hospice Medicaid	0.00	(30,932.00)		0.00	(30,932.00)
3170-80-00	Prior Year Hospice Inpatient	0.00	17,974.00		0.00	17,974.00
3171-25-00	Prior Yr Contractual Other	(1,107.20)	6,078.28		0.00	6,078.28
3173-00-00	Refundable Advance Revenue PPP	(1,525,000.00)	0.00		0.00	0.00
4000-30-00	OT Medicare A	(584,210.01)	(653,465.95)		0.00	(653,465.95)
4000-40-00	OT Medicare B	(47,267.26)	(54,904.49)		0.00	(54,904.49)
4000-50-00	OT Private Insurance	0.00	(4,427.09)		0.00	(4,427.09)
4000-60-00	OT Managed Care	(161,951.50)	(242,445.70)		0.00	(242,445.70)
4000-65-00	OT Mgd Care Part B Billable	(22,451.21)	(24,832.50)		0.00	(24,832.50)
4010-30-00	PT Medicare A	(533,440.32)	(592,846.23)		0.00	(592,846.23)
4010-40-00	PT Medicare B	(71,525.00)	(96,508.16)		0.00	(96,508.16)
4010-50-00	PT Private Insurance	0.00	(3,356.34)		0.00	(3,356.34)
4010-60-00	PT Managed Care	(149,256.24)	(220,256.54)		0.00	(220,256.54)
4010-65-00	PT Mgd Care Part B Billable	(16,155.90)	(35,596.01)		0.00	(35,596.01)
4020-30-00	Speech Medicare A	(151,548.64)	(151,331.18)		0.00	(151,331.18)
4020-40-00	Speech Medicare B	(23,057.08)	(20,805.78)		0.00	(20,805.78)
4020-50-00	Speech Private Insurance	(193.42)	(2,026.60)		0.00	(2,026.60)
4020-60-00	Speech Managed Care	(30,466.94)	(45,332.21)		0.00	(45,332.21)
4020-65-00	Speech Mgd Care Part B Bill	(18,297.21)	(12,569.82)		0.00	(12,569.82)
4050-30-00	Medical Supply Med A	(2,545.43)	(1,095.41)		0.00	(1,095.41)
4050-60-00	Medical Supply Managed Care	(1,309.67)	(52.13)		0.00	(52.13)
4060-30-00	Pharmacy Medicare A	(120,905.17)	(145,807.65)		0.00	(145,807.65)
4060-50-00	Pharmacy Private Insurance	0.00	(888.85)		0.00	(888.85)
4060-60-00	Pharmacy Managed Care	(38,133.33)	(48,199.36)		0.00	(48,199.36)
4062-30-00	IV Therapy Medicare A	(3,868.64)	(4,528.82)		0.00	(4,528.82)
4062-60-00	IV Therapy Managed Care	(3,475.83)	(678.12)		0.00	(678.12)
4064-60-00	Imaging Managed Care	(2,197.21)	(2,350.00)		0.00	(2,350.00)
4068-30-00	Ultrasound Medicare A	(1,818.37)	(1,240.00)		0.00	(1,240.00)
4068-60-00	Ultrasound Managed Care	(825.00)	(655.00)		0.00	(655.00)
4070-30-00	Oxygen Medicare A	(999.47)	0.00		0.00	0.00
4070-60-00	Oxygen Managed Care	(448.73)	0.00		0.00	0.00
4080-30-00	Radiology Medicare A	(8,848.02)	(8,972.30)		0.00	(8,972.30)
4080-50-00	Radiology Private Insurance	0.00	(204.00)		0.00	(204.00)
4080-60-00	Radiology Managed Care	(1,921.00)	(2,448.00)		0.00	(2,448.00)
4081-30-00	EKG Medicare A	(359.66)	(520.00)		0.00	(520.00)
4081-60-00	EKG Managed Care	(174.00)	(65.00)		0.00	(65.00)
4082-30-00	Clinic Medicare A	(124.23)	(288.41)		0.00	(288.41)
4084-30-00	Ambulance/Chair Car Medicare A	(12,042.81)	(2,509.50)		0.00	(2,509.50)
4084-60-00	Ambulance/Chair Car Mgd Care	(2,160.00)	0.00		0.00	0.00
4088-30-00	Other Therapeutic Lab Medic A	0.00	(294.47)		0.00	(294.47)
4090-30-00	Laboratory Medicare A	(37,294.65)	(37,092.41)		0.00	(37,092.41)
4090-50-00	Laboratory Private Insurance	0.00	(346.33)		0.00	(346.33)
4090-60-00	Laboratory Managed Care	(9,640.68)	(13,589.38)		0.00	(13,589.38)
4092-30-00	Routine Med Equip Medicare A	(1,427.12)	(766.25)		0.00	(766.25)
4092-60-00	Routine Med Equip Managed Care	(373.84)	0.00		0.00	0.00
4094-30-00	Complex Med Equip Medicare A	(180.00)	0.00		0.00	0.00
4100-30-00	Contractual Adjust Medicare A	1,461,809.75	1,602,907.58		0.00	1,602,907.58
4100-40-00	Contractual Adjust Medicare B	20,944.05	34,885.33		0.00	34,885.33
4100-50-00	Contractual Adj Private Ins	0.00	10,283.91		0.00	10,283.91
4100-60-00	Contractual Adj Managed Care	421,071.29	577,285.38		0.00	577,285.38
4329.03	FRINGES - D.O.N.	0.00	0.00		0.00	0.00
4400.03	P/R TAX - D.O.N.	0.00	0.00	CAIDJE - 3	(0.00)	0.00
4415.03	GROUP HEALTH - D.O.N.	0.00	0.00	CAIDJE - 3	(0.00)	0.00
4425.03	W/C EXP - D.O.N.	0.00	0.00	CAIDJE - 3	(0.00)	0.00
4550-00-00	Interest Income	(3.13)	(2.47)	CAIDJE - 3	(0.00)	(2.47)
4565-00-00	Grant Income	(192,749.15)	0.00		0.00	0.00
4565-20-00	Revenue - COVID Testing Reimbursement	(383,825.32)	0.00		0.00	0.00
4590-10-00	Recoverable Other	(11,990.80)	(702,898.44)		0.00	(702,898.44)
4595-00-00	Discounts	(28,723.92)	(34,905.47)		0.00	(34,905.47)
5105-00-00	Salaries Plant	53,502.05	83,305.23		0.00	83,305.23
5110-00-00	Purchased Services - Plant	136,467.51	159,726.30		0.00	159,726.30
5115-00-00	Supplies & Expenses - Plant	45,165.17	41,399.17		0.00	41,399.17
5121-00-00	Electricity	119,210.10	119,980.27		0.00	119,980.27
5122-00-00	Water & Sewerage	57,758.17	49,111.00		0.00	49,111.00
5124-00-00	Gas	31,683.40	52,902.67		0.00	52,902.67
5205-00-00	Salaries - Dietary	607,978.18	651,004.43		0.00	651,004.43
5205-08-00	Salaries - Dietary Orientation	0.00	264.21		0.00	264.21
5220-00-00	Raw Food	309,879.92	348,915.21		0.00	348,915.21
5233-00-00	Purchased Services - Dietary	46,170.00	48,576.00		0.00	48,576.00
5235-00-00	Supplies & Expenses - Dietary	41,350.23	40,996.38		0.00	40,996.38
5310-00-00	Salaries - Laundry	77,625.99	39,545.65		0.00	39,545.65
5320-00-00	Purchased Services - Laundry	194,180.66	187,994.42		0.00	187,994.42
5330-00-00	Supplies & Expenses - Laundry	2,847.97	2,296.53		0.00	2,296.53
5340-00-00	Linen & Bedding - Laundry	2,282.80	8,332.23		0.00	8,332.23
5410-00-00	Salaries - Housekeeping	133,675.67	181,175.03		0.00	181,175.03
5410-08-00	Salaries - Housekeeping Orient	0.00	445.16		0.00	445.16
5420-00-00	Supplies/Expenses-Housekeeping	30,947.52	40,926.74		0.00	40,926.74
5430-00-00	Salaries - Heavy Housekeeping	65,310.82	69,935.25		0.00	69,935.25
6020-00-00	Salary - DON	144,284.63	155,708.53		0.00	155,708.53

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		12/31/2021	12/31/2022			12/31/2022
6022-00-00	Salaries - Nursing Supervisors	657,782.44	898,206.57		0.00	898,206.57
6022-01-00	Salaries - Nursing Supr Unit 1	14,258.30	5,554.48		0.00	5,554.48
6022-02-00	Salaries - Nursing Supr Unit 2	4,690.96	0.00		0.00	0.00
6022-04-00	Salaries - Nursing Supr Unit 4	0.00	345.92		0.00	345.92
6030-00-00	Salaries - RN	116,594.62	40,457.76		0.00	40,457.76
6030-01-00	Salaries - RN Unit 1	270,430.32	340,287.51		0.00	340,287.51
6030-02-00	Salaries - RN Unit 2	289,521.62	206,558.08		0.00	206,558.08
6030-03-00	Salaries - RN Unit 3	134,141.23	128,907.01		0.00	128,907.01
6030-04-00	Salaries - RN Unit 4	285,733.60	204,323.24		0.00	204,323.24
6030-08-00	Salaries - RN Orientation	16,022.77	4,693.51		0.00	4,693.51
6031-00-00	Salaries - RN Unit 1 Per Diem	0.00	6,436.95		0.00	6,436.95
6031-01-00	Salaries - RN Unit 1 Per Diem	45,929.31	51,144.55		0.00	51,144.55
6031-02-00	Salaries - RN Unit 2 Per Diem	15,573.25	6,843.02		0.00	6,843.02
6031-03-00	Salaries - RN Unit 3 Per Diem	2,759.02	3,029.89		0.00	3,029.89
6031-04-00	Salaries - RN Unit 4 Per Diem	11,232.37	6,376.69		0.00	6,376.69
6031-08-00	Salaries - RN Per Diem Orienta	0.00	3,055.04		0.00	3,055.04
6040-00-00	Salaries - LPN	311,965.56	225,349.86		0.00	225,349.86
6040-01-00	Salaries - LPN Unit 1	79,550.09	66,012.38		0.00	66,012.38
6040-02-00	Salaries - LPN Unit 2	0.00	31,284.72		0.00	31,284.72
6040-03-00	Salaries - LPN Unit 3	158,445.69	87,990.94		0.00	87,990.94
6040-04-00	Salaries - LPN Unit 4	330,926.00	362,482.47		0.00	362,482.47
6040-08-00	Salaries - LPN Orientation	11,073.96	6,846.04		0.00	6,846.04
6041-00-00	Salaries - LPN Per Diem	1,037.51	18,283.40		0.00	18,283.40
6041-01-00	Salaries - LPN Unit 1 Per Diem	79,113.41	100,295.37		0.00	100,295.37
6041-02-00	Salaries - LPN Unit 2 Per Diem	36,483.25	37,859.82		0.00	37,859.82
6041-03-00	Salaries - LPN Unit 3 Per Diem	55,412.36	86,788.55		0.00	86,788.55
6041-04-00	Salaries - LPN Unit 4 Per Diem	9,161.12	20,680.11		0.00	20,680.11
6041-08-00	Salaries - LPN Per Diem Orient	1,823.08	8,560.72		0.00	8,560.72
6050-00-00	Salaries - CNA	59,289.63	95,799.19		0.00	95,799.19
6050-01-00	Salaries - CNA Unit 1	535,845.63	483,465.06		0.00	483,465.06
6050-02-00	Salaries - CNA Unit 2	617,798.55	554,775.03		0.00	554,775.03
6050-03-00	Salaries - CNA Unit 3	620,919.25	508,989.82		0.00	508,989.82
6050-04-00	Salaries - CNA Unit 4	333,190.65	432,368.86		0.00	432,368.86
6050-08-00	Salaries - CNA Orientation	17,434.34	30,385.98		0.00	30,385.98
6051-00-00	Salaries - CNA Per Diem	2,071.87	10,931.91		0.00	10,931.91
6051-01-00	Salaries - CNA Unit 1 Per Diem	62,547.26	80,100.62		0.00	80,100.62
6051-02-00	Salaries - CNA Unit 2 Per Diem	9,411.07	17,822.28		0.00	17,822.28
6051-03-00	Salaries - CNA Unit 3 Per Diem	3,495.05	20,779.18		0.00	20,779.18
6051-04-00	Salaries - CNA Unit 4 Per Diem	21,305.34	9,671.11		0.00	9,671.11
6051-08-00	Salaries - CNA Per Diem Orient	3,092.93	1,896.86		0.00	1,896.86
6070-00-00	Salaries - Unit Assistant	346.84	2,896.59		0.00	2,896.59
6070-01-00	Salaries-Unit Assistant Unit 1	26,333.80	47,040.97		0.00	47,040.97
6070-04-00	Salaries-Unit Assistant Unit 4	0.00	1,413.51		0.00	1,413.51
6505-00-00	Salaries - Medical Records	162,802.54	131,491.32		0.00	131,491.32
6506-00-00	Salaries - MDS/PPS Coordinator	202,633.10	185,531.09		0.00	185,531.09
6506-01-00	Salaries - MMQ Coordinator	95,633.78	7,712.02		0.00	7,712.02
6510-00-00	Purchase Services - MDS/MMQ	0.00	32,947.50		0.00	32,947.50
6511-00-00	Medical Director	63,000.00	63,000.00		0.00	63,000.00
6515-00-00	COVID Expenses	598,947.34	307,374.80		0.00	307,374.80
6522-00-00	Supplies & Expenses - Nursing	205,254.59	212,280.67		0.00	212,280.67
6525-00-00	Physical Therapy Supplies	3,028.35	3,525.36		0.00	3,525.36
6810-00-00	Salaries - Social Service	146,843.95	151,444.43		0.00	151,444.43
6890-00-00	Supplies/Expenses - Social Ser	2,064.50	1,149.00		0.00	1,149.00
6910-00-00	Salaries - Admissions	60,034.05	70,099.40		0.00	70,099.40
6990-00-00	Supplies & Expenses - Admiss	1,640.50	0.00		0.00	0.00
7021-00-00	Salaries - Recreational	136,170.13	129,299.82		0.00	129,299.82
7021-08-00	Salaries - Recreational Orient	289.50	168.50		0.00	168.50
7022-00-00	Purchase Services - Recreation	6,368.35	9,201.10		0.00	9,201.10
7023-00-00	Supplies/Expenses - Recreation	6,043.02	6,153.73		0.00	6,153.73
7030-00-00	Pharmacy Consultant	3,463.95	4,025.28		0.00	4,025.28
7050-30-00	Medical Supply Medicare A	2,166.17	1,355.69		0.00	1,355.69
7050-60-00	Medical Supply Managed Care	1,276.06	85.74		0.00	85.74
7060-30-00	Pharmacy Medicare A	121,615.98	145,094.97		0.00	145,094.97
7060-50-00	Pharmacy Private Insurance	0.00	242.65		0.00	242.65
7060-60-00	Pharmacy Managed Care	35,358.21	50,980.69		0.00	50,980.69
7062-30-00	IV Therapy Medicare A	2,188.25	6,209.21		0.00	6,209.21
7062-50-00	IV Therapy Private Insurance	0.00	742.63		0.00	742.63
7062-60-00	IV Therapy Managed Care	3,379.43	678.12		0.00	678.12
7064-30-00	Imaging Medicare A	2,587.21	2,350.00		0.00	2,350.00
7068-30-00	Ultrasound Medicare A	1,983.37	1,240.00		0.00	1,240.00
7068-60-00	Ultrasound Managed Care	660.00	655.00		0.00	655.00
7070-30-00	Oxygen Medicare A	1,179.47	0.00		0.00	0.00
7070-60-00	Oxygen Managed Care	268.73	0.00		0.00	0.00
7080-30-00	Radiology Medicare A	9,056.19	9,351.60		0.00	9,351.60
7080-50-00	Radiology Private Insurance	0.00	204.00		0.00	204.00
7080-60-00	Radiology Managed Care	1,649.00	1,972.00		0.00	1,972.00
7081-30-00	EKG Medicare A	358.51	520.00		0.00	520.00
7081-60-00	EKG Managed Care	174.00	65.00		0.00	65.00
7082-30-00	Clinic Medicare A	124.23	288.41		0.00	288.41
7084-30-00	Ambulance/Chair Car Medicare A	11,805.31	2,104.00		0.00	2,104.00
7084-60-00	Ambulance/Chair Car Mgd Care	1,894.50	0.00		0.00	0.00
7088-30-00	Other Therapeutic Lab Med A	0.00	294.47		0.00	294.47
7090-30-00	Laboratory Medicare A	34,337.94	44,932.32		0.00	44,932.32
7090-50-00	Laboratory Private Insurance	0.00	346.33		0.00	346.33
7090-60-00	Laboratory Managed Care	8,577.07	16,786.98		0.00	16,786.98
7092-30-00	Routine Medical Equip Med A	1,427.12	766.25		0.00	766.25
7092-60-00	Routine Medical Equip Mgd Care	373.84	0.00		0.00	0.00
7094-30-00	Complex Medical Equip Med A	180.00	0.00		0.00	0.00
7842-30-00	Physical Therapy Medicare A	0.00	158.49		0.00	158.49
7842-40-00	Physical Therapy Medicare B	0.00	104.56		0.00	104.56

Client: **A442975 - Winchester Nursing Center, Inc.**
Engagement: **MDMC 2022 - Winchester 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
7842-70-00	Salaries - RPT	181,533.50	205,129.79		0.00	205,129.79
				CAIDJE -	(0.00)	
7842-72-00	Salaries - LPTA	128,808.59	170,344.93		0.00	170,344.93
7842-72-01	PT THERAPY	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7843-30-00	Occupational Therapy Med A	57.51	0.00		0.00	0.00
7843-70-00	Salaries OTR	264,420.57	251,298.56		0.00	251,298.56
				CAIDJE -	(0.00)	
7843-72-00	Salaries COTA	80,577.74	126,510.67		0.00	126,510.67
7843-72-01	OT THERAPY	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7844-40-00	Speech/Language Medicare B	209.16	0.00		0.00	0.00
7844-70-00	Salaries-Reg Speech Therapist	82,045.77	85,939.19		0.00	85,939.19
				CAIDJE -	(0.00)	
7844-72-01	ST THERAPY	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
8110-00-00	Salary - Administrator	202,764.63	163,341.80		0.00	163,341.80
8140-00-00	Salaries - Clerical	79,744.76	95,003.80		0.00	95,003.80
8140-08-00	Salaries - Clerical Orient	0.00	165.00		0.00	165.00
8150-00-00	Payroll Services	28,520.23	34,812.06		0.00	34,812.06
8152-00-00	IT Software Maintenance	1,702.71	5,460.29		0.00	5,460.29
8154-00-00	IT Computer Supplies	1,899.49	0.00		0.00	0.00
8156-00-00	IT Voice/Data Services	52,698.94	36,651.10		0.00	36,651.10
8158-00-00	IT Application Services	76,804.51	118,046.53		0.00	118,046.53
8160-00-00	Management Fee	1,605,188.00	777,153.00		0.00	777,153.00
8165-00-00	Bank Activity Charge	46,118.97	26,758.40		0.00	26,758.40
8249-00-00	Postage	2,862.20	2,309.91		0.00	2,309.91
8250-00-00	Office Supplies & Expenses	27,236.21	31,284.45		0.00	31,284.45
8251-00-00	Professional Service	62,353.59	27,912.94		0.00	27,912.94
8252-10-00	Tuition & Education - Admin	(290.00)	90.00		0.00	90.00
8252-20-00	Tuition & Education DON	25.00	150.00		0.00	150.00
8252-30-00	Tuition & Education - Other	150.00	1,632.88		0.00	1,632.88
8252-40-00	Tuition & Education - Nursing	950.00	1,478.38		0.00	1,478.38
8253-00-00	Taxes	2,011.78	771.34		0.00	771.34
8254-00-00	Use Tax	580.37	2,503.95		0.00	2,503.95
8255-00-00	Donations	0.00	240.00		0.00	240.00
8257-00-00	Late Charges	1,586.47	3,701.16		0.00	3,701.16
8258-00-00	Fines & Penalties	17,088.95	1,945.81		0.00	1,945.81
8259-00-00	Miscellaneous Expense	11,245.43	0.00		0.00	0.00
				CAIDJE -	(0.00)	
8275-00-00	Motor Vehicle Expense	465.04	1,742.99		0.00	1,742.99
8295-00-00	Advertising - Help Wanted	3,862.82	4,312.36		0.00	4,312.36
8301-00-00	License & Dues-Patient Related	2,532.00	0.00		0.00	0.00
8302-00-00	License & Dues-Not pt related	11,360.26	16,944.27		0.00	16,944.27
8306-00-00	Salaries - Staff Development	8,421.00	60,972.09		0.00	60,972.09
8310-00-00	Uniform Allowance	1,941.52	2,505.92		0.00	2,505.92
8329-00-00	Other Benefits - Total	18,812.53	34,008.05		0.00	34,008.05
				CAIDJE -	(0.00)	
				CAIDJE -	(0.00)	
8329-00-01	OTHER BENEFITS ADMIN	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
8330-00-00	CORI Checks	0.00	3,659.23		0.00	3,659.23
8360-00-00	Accounting	22,972.60	29,562.00		0.00	29,562.00
8370-00-00	Legal	(7,242.05)	4,785.50		0.00	4,785.50
8400-00-00	PR Taxes - FICA	598,329.86	613,035.75		0.00	613,035.75
				CAIDJE -	(0.00)	
				CAIDJE -	(0.00)	
8400-00-01	PAYROLL TAXES ADMIN	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
8405-00-00	PR Taxes - MUTA/FUTA	127,323.84	83,746.28		0.00	83,746.28
8415-00-00	Group Health Insurance	286,612.70	213,880.14		0.00	213,880.14
				CAIDJE -	(0.00)	
				CAIDJE -	(0.00)	
8415-00-01	GROUP HEALTH ADMIN	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
8418-00-00	Life Insurance	1,079.20	1,022.20		0.00	1,022.20
8420-00-00	Insurance - Other	150.00	161,070.00		0.00	161,070.00
8425-00-00	Workers Comp. Insurance	130,847.71	142,249.34		0.00	142,249.34
				CAIDJE -	(0.00)	
				CAIDJE -	(0.00)	
8425-00-01	WORKERS COMP ADMIN	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
8439-00-00	In-House Education	784.96	941.23		0.00	941.23
8460-00-00	Employee Physicals	1,719.50	3,020.00		0.00	3,020.00
8470-00-00	Bad Debt	1,437,376.82	37,291.70		0.00	37,291.70
8475-00-00	State Excise Tax	(1,548.65)	0.00		0.00	0.00
8480-00-00	User Fee	706,347.53	672,385.59		0.00	672,385.59
8535-00-00	Rent - Real Estate Affiliate	860,000.00	1,440,000.00		0.00	1,440,000.00
8536-00-00	RE Taxes	0.00	93,780.00		0.00	93,780.00
8537-00-00	Ins - Property	0.00	19,739.00		0.00	19,739.00
8540-00-00	Depreciation	37,909.71	40,698.84		(17,485.97)	23,212.87
				CAIDJE -	(17,485.97)	
8550-00-00	Depreciation - Building Improv	0.00	0.00		16,978.01	16,978.01
				CAIDJE -	16,978.01	
8580-00-00	Depreciation - Software	508.00	0.00		507.96	507.96
				CAIDJE -	507.96	
Subtotal : None		375.52	(1,122,394.31)		(0.00)	(1,122,394.31)
Total [2] Income Statement		375.52	(1,122,394.31)		(0.00)	(1,122,394.31)

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Client: **A442975 - Winchester Nursing Center, Inc.**
Engagement: **MDMC 2022 - Winchester 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			
1030-00-00	Eastern Bank Payroll	1,595.32	1,595.32
1040-00-00	Cash On Hand	650.00	650.00
1260-00-00	Net Payroll	794.97	0.00
Subtotal : None		3,040.29	2,245.32
Total [S6L1.1C1]	Cash and Cash Equivalents	3,040.29	2,245.32
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1110-10-00	A/R Private Pay	783,532.90	735,128.26
1110-20-00	AR Patient Paid Amount	144,648.43	88,026.44
1110-50-00	A/R Private Ins Coins Private	(1,070.00)	(1,070.00)
1150-50-00	A/R Private Insurance	10,530.49	0.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		937,641.82	822,084.70
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1160-60-00	A/R Managed Care	430,860.62	209,331.70
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		430,860.62	209,331.70
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1110-30-00	A/R Medicare A Coins Private	91,796.87	66,849.08
1110-40-00	A/R Medicare B Coins Private	1,267.33	1,726.70
1120-30-00	A/R Med A Coins Medicaid	38,768.56	26,644.70
1120-40-00	A/R Med B Coins Medicaid	10,930.62	7,513.79
1130-30-00	A/R Medicare A	864,825.38	575,769.40
1140-40-00	A/R Medicare B	35,968.57	19,426.79
1150-30-00	A/R Medicare A Coins Insurance	149,647.00	101,354.94
1150-40-00	A/R Medicare B Coins Insurance	14,329.46	6,423.32
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		1,207,533.79	805,708.72
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1115-20-00	A/R Medicaid Pending	396,031.43	132,034.94
1120-20-00	A/R Medicaid	1,298,126.21	1,565,403.96
1165-65-00	A/R MCB	6,389.13	6,389.13
1170-70-00	A/R Hospice Medicaid	104,805.31	61,389.69
1175-75-00	A/R S.C.O. Medicaid	67,890.16	48,880.89
1180-80-00	A/R Hospice Inpatient	10,663.53	33,238.53
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,883,905.77	1,847,337.14
Total [S6L1.5C1]	Payer Accounts Receivable	4,459,942.00	3,684,462.26
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1201-00-00	Bad Debt	(1,712,598.08)	(1,800,000.00)
Subtotal : None		(1,712,598.08)	(1,800,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(1,712,598.08)	(1,800,000.00)

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