

Client: **A442984 - Aberjona Nursing Center, Inc.**
Engagement: **MDMC 2023 - Aberjona Nursing Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [1]	Balance Sheet					
Subgroup : None						
1020-00-00	Eastern Bank Operating	96,875.67	(146,156.67)		0.00	(146,156.67)
1030-00-00	Eastern Bank Payroll	0.00	(7,834.80)		0.00	(7,834.80)
1040-00-00	Cash On Hand	1,100.00	1,100.00		0.00	1,100.00
1110-10-00	A/R Private Pay	1,004,765.29	1,628,520.29		0.00	1,628,520.29
1110-20-00	AR Patient Paid Amount	120,544.50	154,035.28		0.00	154,035.28
1110-30-00	A/R Medicare A Coins Private	75,078.54	0.00		0.00	0.00
1110-40-00	A/R Medicare B Coins Private	(262.27)	0.00		0.00	0.00
1110-50-00	A/R Private Ins Coins Private	53.65	0.00		0.00	0.00
1115-20-00	A/R Medicaid Pending	62,241.46	0.00		0.00	0.00
1120-20-00	A/R Medicaid	565,560.65	1,259,508.30		0.00	1,259,508.30
1120-30-00	A/R Med A Coins Medicaid	48,010.33	0.00		0.00	0.00
1120-40-00	A/R Med B Coins Medicaid	7,951.58	0.00		0.00	0.00
1120-50-00	A/R Medicaid Add-on	0.00	15,500.00		0.00	15,500.00
1130-30-00	A/R Medicare A	1,459,752.56	1,012,297.39		0.00	1,012,297.39
1140-40-00	A/R Medicare B	46,852.06	68,165.63		0.00	68,165.63
1150-30-00	A/R Medicare A Coins Insurance	246,130.71	0.00		0.00	0.00
1150-40-00	A/R Medicare B Coins Insurance	23,494.75	0.00		0.00	0.00
1150-50-00	A/R Private Insurance	9,479.65	0.00		0.00	0.00
1160-60-00	A/R Managed Care	524,654.04	819,611.93		0.00	819,611.93
1170-70-00	A/R Hospice Medicaid	44,470.79	0.00		0.00	0.00
1175-75-00	A/R S.C.O. Medicaid	106,376.94	59,057.01		0.00	59,057.01
1180-80-00	A/R Hospice Inpatient	4,592.56	(1,367.00)		0.00	(1,367.00)
1190-00-00	Accrued Revenue	0.00	11,914.57		0.00	11,914.57
1190-10-00	A/R Medicare A Coins Bad Debt	0.00	12,740.00		0.00	12,740.00
1190-90-00	A/R Other	(5,842.34)	0.00		0.00	0.00
1199-99-99	A/R Old System	0.00	(58,315.73)		0.00	(58,315.73)
1201-00-00	Bad Debt	(616,378.39)	(1,350,872.02)		0.00	(1,350,872.02)
1220-00-00	Refunds Due/Clearing Acct.	12,916.17	43,241.31		0.00	43,241.31
1240-00-00	Patient Exchange	(568.42)	(26,774.36)		0.00	(26,774.36)
1260-00-00	Net Payroll	(3,207.60)	(2,901.70)		0.00	(2,901.70)
1280-00-00	Prepaid Insurance	0.00	8,412.00		0.00	8,412.00
1300-00-00	Prepaid Expenses	2,382.55	0.00		0.00	0.00
1631-00-00	Other Improvements	840,823.50	974,023.79		0.00	974,023.79
1632-00-00	A/D - Other Improvements	(573,365.99)	(604,046.38)		0.00	(604,046.38)
1651-00-00	Equipment	928,550.70	960,767.72		0.00	960,767.72
1652-00-00	A/D - Equipment	(850,372.36)	(865,612.02)		0.00	(865,612.02)
1653-00-00	Computer Equipment	235,691.51	288,982.58		0.00	288,982.58
1654-00-00	A/D - Computer Equipment	(190,761.08)	(212,880.83)		0.00	(212,880.83)
1701-00-00	Motor Vehicles	14,131.04	25,426.42		0.00	25,426.42
1711-00-00	Software	75,070.68	75,070.68		0.00	75,070.68
1712-00-00	A/D - Software	(73,547.29)	(74,563.21)		0.00	(74,563.21)
2020-00-00	Accounts Payable	(231,857.11)	(407,524.19)		0.00	(407,524.19)
2030-00-00	Accrued Expenses	(60,377.60)	(65,094.27)		(14,209.72)	(79,303.99)
				CAIDJE - 5	(14,209.72)	
2046-00-00	Due to Medicaid - User Fee	(159,613.97)	(182,940.92)		0.00	(182,940.92)
2050-00-00	Due to/From Medicare	4,597.24	(0.03)		0.00	(0.03)
2060-20-00	Loan Payable - HPFS	0.00	(50,733.61)		0.00	(50,733.61)
2113-00-00	Due to Richard Salter	0.00	5,785.08		0.00	5,785.08
2120-00-00	Due to/from Winchester NC	1,372.86	1,372.86		0.00	1,372.86
2122-00-00	Due to/from Woburn NC	(68,150.62)	(81,791.10)		0.00	(81,791.10)
2131-00-00	Due to/from BMT - ABL	10,099,216.42	16,463,832.04		0.00	16,463,832.04
2132-00-00	Due to/from SHM - ABL	(8,247,157.64)	(8,246,708.76)		0.00	(8,246,708.76)
2133-00-00	Due to/from BMT - Ops	(1,750,000.00)	(4,026,560.85)		0.00	(4,026,560.85)
2134-00-00	Due to/from SHM - Ops	(1,222,996.30)	(2,459,723.15)		0.00	(2,459,723.15)
2144-00-00	Loans & Exchanges	0.00	(374.49)		0.00	(374.49)
2190-00-00	Accrued Salaries	(197,247.00)	(241,408.10)		0.00	(241,408.10)
2191-00-00	Accrued Vacation	(341,634.62)	(345,623.18)		0.00	(345,623.18)
2211-00-00	FICA Withholding	6,549.59	0.00		0.00	0.00
2212-00-00	Federal Withholding	(6,549.59)	0.00		0.00	0.00
2213-00-00	State Withholding	2,060.26	0.00		0.00	0.00
2214-00-00	Accrued PR Taxes	(41,710.31)	(27,279.12)		0.00	(27,279.12)
2221-00-00	401K Loan W/H	0.00	(1,051.34)		0.00	(1,051.34)
2222-00-00	401K W/H	15.79	(7,399.52)		0.00	(7,399.52)
2223-00-00	FSA Medical Withhold	5,416.20	6,886.15		0.00	6,886.15
2224-00-00	Dependant Care Withhold	(81.90)	0.00		0.00	0.00
2225-00-00	Short Term Disability W/H	(10,469.70)	(2,412.88)		0.00	(2,412.88)
2250-00-00	Use Tax Payable	(2,501.13)	(2,459.34)		0.00	(2,459.34)
2260-00-00	State RE Taxes	4,124.56	0.00		0.00	0.00
2261-00-00	State Income Tax Payable	0.00	0.00		(33,688.00)	(33,688.00)
				CAIDJE - 5	(33,688.00)	
2291-00-00	Deferred Revenue	(5,368.79)	0.00		0.00	0.00
2620-00-00	Capital Stock	(10,000.00)	0.00		0.00	0.00
2625-00-00	Dividends/Distributions	2,967,679.21	0.00		0.00	0.00
2650-00-00	Retained Earnings	(3,591,035.50)	(1,351,254.98)		0.00	(1,351,254.98)
Subtotal : None		1,387,526.49	3,044,586.48		(47,897.72)	2,996,688.76
Total [1] Balance Sheet		1,387,526.49	3,044,586.48		(47,897.72)	2,996,688.76
Group : [2]	Income Statement					
Subgroup : None						
3000-10-00	Revenue - Private Pay	(3,748,131.25)	(3,641,539.93)		0.00	(3,641,539.93)

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		12/31/2022	12/31/2023			12/31/2023
3000-20-00	Revenue - Medicaid	(8,035,591.00)	(6,139,617.84)		87,581.73	(6,052,036.11)
				CAIDJE - 1	87,581.73	
3000-20-20	Revenue MCD Behavioral Addon	0.00	(45,950.00)		0.00	(45,950.00)
3000-30-00	Revenue - Medicare A	(4,693,278.17)	(6,749,227.31)		0.00	(6,749,227.31)
3000-50-00	Revenue - Private Insurance	(8,296.00)	(21,717.00)		0.00	(21,717.00)
3000-60-00	Revenue - Managed Care	(1,882,551.24)	(1,988,963.36)		0.00	(1,988,963.36)
3000-70-00	Revenue - Hospice Medicaid	(658,092.00)	(362,770.47)		0.00	(362,770.47)
3000-75-00	Revenue - S.C.O. Medicaid	(347,244.00)	(162,544.21)		(87,581.73)	(250,125.94)
				CAIDJE - 1	(87,581.73)	
3000-90-00	Revenue - Other	0.00	(110.00)		0.00	(110.00)
3015-10-00	Revenue - Private Reservation	(39,743.00)	(14,569.00)		0.00	(14,569.00)
3100-10-00	Contractual Allow - Private	35,333.39	0.00		0.00	0.00
3100-20-00	Contractual Allow - Medicaid	3,485,539.97	483,464.37		0.00	483,464.37
3100-30-00	Contractual Allow -Med A	(1,947,486.20)	(294,252.85)		0.00	(294,252.85)
3100-50-00	Contractual Allow - Priv Ins	1,071.00	792.00		0.00	792.00
3100-60-00	Contractual Allow - Mgd Care	(66,600.64)	(13,877.45)		0.00	(13,877.45)
3100-70-00	Contractual Allow-Hospice Med	253,168.60	15,003.94		0.00	15,003.94
3100-75-00	Contractual Allow - S.C.O. Med	150,437.61	35,424.94		0.00	35,424.94
3170-00-00	Prior Year Other	0.00	4,859.50		0.00	4,859.50
3170-10-00	Prior Year Private	11,126.00	(12,783.00)		0.00	(12,783.00)
3170-20-00	Prior Year Medicaid	(4,446.00)	6,482.00		0.00	6,482.00
3170-30-00	Prior Year Medicare	(6,551.25)	(337.07)		0.00	(337.07)
3170-60-00	Prior Year Managed Care	0.00	9,514.54		0.00	9,514.54
3170-70-00	Prior Year Hospice Medicaid	40.00	0.00		0.00	0.00
3171-25-00	Prior Yr Contractual Other	(9,283.48)	8,227.28		0.00	8,227.28
3320-00-01	Medicare A Co-ins w/o	0.00	6,860.00		0.00	6,860.00
4000-10-00	OT Private Pay	(552.61)	(62.41)		0.00	(62.41)
4000-20-00	OT Medicaid	0.00	(1,846.01)		0.00	(1,846.01)
4000-30-00	OT Medicare A	(921,383.64)	(552,352.70)		0.00	(552,352.70)
4000-40-00	OT Medicare B	(45,991.48)	(41,238.82)		0.00	(41,238.82)
4000-50-00	OT Private Insurance	(1,992.19)	(953.91)		0.00	(953.91)
4000-60-00	OT Managed Care	(381,649.13)	(209,020.93)		0.00	(209,020.93)
4000-65-00	OT Mgd Care Part B Billable	(15,027.27)	(1,592.97)		0.00	(1,592.97)
4010-10-00	PT Private Pay	(380.16)	(611.16)		0.00	(611.16)
4010-20-00	PT Medicaid	0.00	(2,561.51)		0.00	(2,561.51)
4010-30-00	PT Medicare A	(851,098.37)	(637,579.05)		0.00	(637,579.05)
4010-40-00	PT Medicare B	(74,734.94)	(63,760.33)		0.00	(63,760.33)
4010-50-00	PT Private Insurance	(1,844.71)	(904.23)		0.00	(904.23)
4010-60-00	PT Managed Care	(363,266.33)	(281,840.34)		0.00	(281,840.34)
4010-65-00	PT Mgd Care Part B Billable	(31,921.73)	(4,583.81)		0.00	(4,583.81)
4020-10-00	Speech Private Pay	0.00	(299.08)		0.00	(299.08)
4020-20-00	Speech Medicaid	0.00	(2,430.28)		0.00	(2,430.28)
4020-30-00	Speech Medicare A	(276,132.23)	(339,368.90)		0.00	(339,368.90)
4020-40-00	Speech Medicare B	(25,188.84)	(35,414.10)		0.00	(35,414.10)
4020-60-00	Speech Managed Care	(113,585.64)	(139,141.41)		0.00	(139,141.41)
4020-65-00	Speech Mgd Care Part B Bill	(5,622.90)	(675.47)		0.00	(675.47)
4030-10-00	Private Ancillary Allowance	0.00	137.74		0.00	137.74
4030-20-00	Medicaid Ancillary Allowance	0.00	3,826.83		0.00	3,826.83
4030-30-00	Medicare Ancillary Allowance	0.00	907,031.92		0.00	907,031.92
4030-60-00	HMO Ancillary Allowance	0.00	387,529.52		0.00	387,529.52
4050-30-00	Medical Supply Med A	(2,813.61)	(486.80)		0.00	(486.80)
4050-60-00	Medical Supply Managed Care	(1,490.61)	(146.08)		0.00	(146.08)
4060-30-00	Pharmacy Medicare A	(229,579.88)	(31,279.16)		0.00	(31,279.16)
4060-50-00	Pharmacy Private Insurance	0.00	(45.26)		0.00	(45.26)
4060-60-00	Pharmacy Managed Care	(95,582.15)	(12,612.04)		0.00	(12,612.04)
4060-65-00	Pharmacy Mgd Care Part B Bill	(171.52)	0.00		0.00	0.00
4061-00-00	Vaccine Flu B	0.00	(5,548.00)		0.00	(5,548.00)
4061-20-00	Vaccine Covid B	0.00	(6,366.57)		0.00	(6,366.57)
4062-30-00	IV Therapy Medicare A	(11,953.42)	(3,881.13)		0.00	(3,881.13)
4062-60-00	IV Therapy Managed Care	(8,201.03)	0.00		0.00	0.00
4064-60-00	Imaging Managed Care	(1,362.25)	(395.00)		0.00	(395.00)
4068-30-00	Ultrasound Medicare A	(798.42)	(190.00)		0.00	(190.00)
4068-60-00	Ultrasound Managed Care	(310.00)	0.00		0.00	0.00
4070-30-00	Oxygen Medicare A	(271.00)	0.00		0.00	0.00
4078-30-00	Orthodic/Prosthetic Medicare A	(600.35)	0.00		0.00	0.00
4080-30-00	Radiology Medicare A	(8,596.06)	(1,156.00)		0.00	(1,156.00)
4080-60-00	Radiology Managed Care	(4,012.00)	(340.00)		0.00	(340.00)
4081-30-00	EKG Medicare A	(297.42)	(65.00)		0.00	(65.00)
4081-60-00	EKG Managed Care	(65.00)	0.00		0.00	0.00
4084-30-00	Ambulance/Chair Car Medicare A	(14,467.41)	(813.46)		0.00	(813.46)
4084-60-00	Ambulance/Chair Car Mgd Care	(967.56)	0.00		0.00	0.00
4088-30-00	Other Therapeutic Lab Medic A	(130.16)	0.00		0.00	0.00
4090-30-00	Laboratory Medicare A	(62,221.93)	(7,541.07)		0.00	(7,541.07)
4090-50-00	Laboratory Private Insurance	(81.24)	(65.38)		0.00	(65.38)
4090-60-00	Laboratory Managed Care	(26,458.92)	(3,240.31)		0.00	(3,240.31)
4092-30-00	Routine Med Equip Medicare A	(1,360.19)	(465.00)		0.00	(465.00)
4092-60-00	Routine Med Equip Managed Care	(1,571.19)	0.00		0.00	0.00
4100-10-00	Contractual Adj Private Pay	0.00	991.84		0.00	991.84
4100-20-00	Contractual Adj Medicaid	0.00	2,459.28		0.00	2,459.28
4100-30-00	Contractual Adjust Medicare A	2,383,666.19	668,541.35		0.00	668,541.35
4100-40-00	Contractual Adjust Medicare B	27,003.88	5,166.02		0.00	5,166.02
4100-50-00	Contractual Adj Private Ins	3,918.14	1,968.78		0.00	1,968.78
4100-60-00	Contractual Adj Managed Care	999,153.84	254,423.85		0.00	254,423.85

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		12/31/2022	12/31/2023			12/31/2023
4550-00-00	Interest Income	222.20	(194.78)		0.00	(194.78)
4551-00-00	Misc. Income	0.00	(210.12)		0.00	(210.12)
4566-00-00	ERC Income	0.00	(2,357,718.70)		0.00	(2,357,718.70)
4575.00	DEPREC - SOFTWARE	1,362.91	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
4590-10-00	Recoverable Other	(623,671.08)	(295,273.92)		0.00	(295,273.92)
4595-00-00	Discounts	(41,904.22)	(27,011.31)		0.00	(27,011.31)
5105-00-00	Salaries Plant	61,727.77	45,713.03		0.00	45,713.03
5106-00-00	Salaries - Maintenance	0.00	30,481.77		0.00	30,481.77
5107-00-00	Salaries-Maintenance Director	0.00	33,374.47		0.00	33,374.47
5110-00-00	Purchased Services - Plant	181,161.80	184,045.69		0.00	184,045.69
5111-00-00	Grounds	0.00	6,803.43		0.00	6,803.43
5112-00-00	Refuse/Garbage/Trash	0.00	12,416.39		0.00	12,416.39
5113-00-00	Exterminator	0.00	4,151.40		0.00	4,151.40
5115-00-00	Supplies & Expenses - Plant	31,204.09	42,624.50		0.00	42,624.50
5121-00-00	Electricity	117,030.83	124,971.78		0.00	124,971.78
5122-00-00	Water & Sewerage	48,706.50	89,031.79		0.00	89,031.79
5123-00-00	Fuel	106,116.49	78,901.03		0.00	78,901.03
5124-00-00	Gas	8,833.08	19,389.11		0.00	19,389.11
5204-00-00	Salaries - Dietary Aide	0.00	172,078.39		0.00	172,078.39
5205-00-00	Salaries - Dietary	636,721.59	375,330.12		0.00	375,330.12
5205-08-00	Salaries - Dietary Orientation	90.00	0.00		0.00	0.00
5208-00-00	Salaries - Dietary Director	0.00	55,951.61		0.00	55,951.61
5210-00-00	Salaries - Cook	0.00	113,473.48		0.00	113,473.48
5220-00-00	Raw Food	403,928.00	436,441.32		0.00	436,441.32
5221-00-00	Supplement Drink - Dietary	0.00	1,790.45		0.00	1,790.45
5233-00-00	Purchased Services - Dietary	55,134.00	56,814.00		0.00	56,814.00
5235-00-00	Supplies & Expenses - Dietary	46,738.92	64,533.72		0.00	64,533.72
5310-00-00	Salaries - Laundry	35,992.08	44,646.89		0.00	44,646.89
5320-00-00	Purchased Services - Laundry	216,996.16	226,360.55		0.00	226,360.55
5330-00-00	Supplies & Expenses - Laundry	7,825.99	5,222.31		0.00	5,222.31
5340-00-00	Linen & Bedding - Laundry	1,593.84	3,534.21		0.00	3,534.21
5410-00-00	Salaries - Housekeeping	231,286.00	267,287.07		0.00	267,287.07
5420-00-00	Supplies/Expenses-Housekeeping	53,947.34	54,792.85		0.00	54,792.85
5422-00-00	Incontinence Briefs - HSKP	0.00	17,851.02		0.00	17,851.02
5430-00-00	Salaries - Heavy Housekeeping	45,337.62	53,539.95		0.00	53,539.95
6020-00-00	Salary - DON	142,359.81	155,915.41		0.00	155,915.41
6022-00-00	Salaries - Nursing Supervisors	491,867.72	510,916.59		0.00	510,916.59
6022-01-00	Salaries - Nursing Supr Unit 1	10,544.65	39,903.64		0.00	39,903.64
6022-02-00	Salaries - Nursing Supr Unit 2	4,155.78	22,189.59		0.00	22,189.59
6022-03-00	Salaries - Nursing Supr Unit 3	0.00	31,441.32		0.00	31,441.32
6030-00-00	Salaries - RN	119,646.41	691,283.59		0.00	691,283.59
6030-01-00	Salaries - RN Unit 1	666,649.04	482,223.56		0.00	482,223.56
6030-02-00	Salaries - RN Unit 2	195,779.51	80,318.66		0.00	80,318.66
6030-03-00	Salaries - RN Unit 3	55,897.58	41,178.33		0.00	41,178.33
6030-08-00	Salaries - RN Orientation	27,572.65	9,248.12		0.00	9,248.12
6031-00-00	Salaries - RN Unit 1 Per Diem	579.46	4,050.77		0.00	4,050.77
6031-01-00	Salaries - RN Unit 1 Per Diem	3,185.08	9,250.56		0.00	9,250.56
6031-02-00	Salaries - RN Unit 2 Per Diem	3,510.34	601.94		0.00	601.94
6031-03-00	Salaries - RN Unit 3 Per Diem	1,226.39	2,227.30		0.00	2,227.30
6031-08-00	Salaries - RN Per Diem Orienta	5,017.89	1,804.67		0.00	1,804.67
6040-00-00	Salaries - LPN	78,457.01	780,395.11		0.00	780,395.11
6040-01-00	Salaries - LPN Unit 1	570,449.62	284,565.94		0.00	284,565.94
6040-02-00	Salaries - LPN Unit 2	311,299.82	221,046.64		0.00	221,046.64
6040-03-00	Salaries - LPN Unit 3	449,952.75	239,592.88		0.00	239,592.88
6040-08-00	Salaries - LPN Orientation	10,780.77	4,467.29		0.00	4,467.29
6041-00-00	Salaries - LPN Per Diem	8,675.29	21,083.60		0.00	21,083.60
6041-01-00	Salaries - LPN Unit 1 Per Diem	97,323.90	21,809.90		0.00	21,809.90
6041-02-00	Salaries - LPN Unit 2 Per Diem	29,014.23	9,661.73		0.00	9,661.73
6041-03-00	Salaries - LPN Unit 3 Per Diem	26,979.18	32,248.84		0.00	32,248.84
6041-08-00	Salaries - LPN Per Diem Orient	12,430.27	0.00		0.00	0.00
6050-00-00	Salaries - CNA	133,048.20	1,416,213.51		0.00	1,416,213.51
6050-01-00	Salaries - CNA Unit 1	858,522.45	517,637.93		0.00	517,637.93
6050-02-00	Salaries - CNA Unit 2	709,399.15	397,182.97		0.00	397,182.97
6050-03-00	Salaries - CNA Unit 3	633,442.84	375,662.97		0.00	375,662.97
6050-08-00	Salaries - CNA Orientation	6,276.50	5,894.09		0.00	5,894.09
6051-00-00	Salaries - CNA Per Diem	416.86	15,181.73		0.00	15,181.73
6051-01-00	Salaries - CNA Unit 1 Per Diem	14,806.69	10,760.60		0.00	10,760.60
6051-02-00	Salaries - CNA Unit 2 Per Diem	972.97	3,987.07		0.00	3,987.07
6051-03-00	Salaries - CNA Unit 3 Per Diem	2,484.02	702.98		0.00	702.98
6051-08-00	Salaries - CNA Per Diem Orient	991.00	0.00		0.00	0.00
6060-00-00	Salaries - Rehab Aides	56,714.43	59,129.39		0.00	59,129.39
6501-00-00	Salaries - Case Manager	0.00	103,035.74		0.00	103,035.74
6505-00-00	Salaries - Medical Records	96,481.42	71,330.81		0.00	71,330.81
6506-00-00	Salaries - MDS/PPS Coordinator	250,361.32	379,718.06		0.00	379,718.06
6506-01-00	Salaries - MMQ Coordinator	105,536.59	0.00		0.00	0.00
6511-00-00	Medical Director	27,000.00	27,000.00		0.00	27,000.00
6515-00-00	COVID Expenses	296,398.31	6,413.99		0.00	6,413.99
6520-00-00	Purchase Services - Nursing	0.00	1,155.00		0.00	1,155.00
6522-00-00	Supplies & Expenses - Nursing	272,738.16	265,401.28		0.00	265,401.28
6523-00-00	Oxygen Nursing	0.00	16,968.73		0.00	16,968.73
6525-00-00	Physical Therapy Supplies	6,037.43	4,174.18		0.00	4,174.18
6528-00-00	Occupational Therapy Supplies	0.00	336.17		0.00	336.17

Client: **A442984 - Aberjona Nursing Center, Inc.**
Engagement: **MDMC 2023 - Aberjona Nursing Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
6810-00-00	Salaries - Social Service	221,989.51	146,048.11		0.00	146,048.11
6811-00-00	Salaries - Social Service Dir	0.00	54,239.74		0.00	54,239.74
6890-00-00	Supplies/Expenses - Social Ser	8,131.57	25,749.50		0.00	25,749.50
6910-00-00	Salaries - Admissions	64,444.28	87,167.76		0.00	87,167.76
7020-00-00	Salaries - Activities Aide	0.00	43,732.66		0.00	43,732.66
7020-10-00	Salaries - Activities Director	0.00	31,499.68		0.00	31,499.68
7021-00-00	Salaries - Recreational	92,667.63	56,362.40		0.00	56,362.40
7022-00-00	Purchase Services - Recreation	9,861.85	12,840.57		0.00	12,840.57
7023-00-00	Supplies/Expenses - Recreation	4,936.39	5,209.53		0.00	5,209.53
7030-00-00	Pharmacy Consultant	7,361.72	9,134.79		0.00	9,134.79
7050-00-00	Occupational Therapy Indirect	0.00	56.22		0.00	56.22
7050-30-00	Medical Supply Medicare A	2,679.10	1,506.22		0.00	1,506.22
7050-60-00	Medical Supply Managed Care	1,490.61	485.31		0.00	485.31
7060-30-00	Pharmacy Medicare A	228,623.98	220,534.06		0.00	220,534.06
7060-50-00	Pharmacy Private Insurance	0.00	546.92		0.00	546.92
7060-60-00	Pharmacy Managed Care	91,514.75	95,871.10		0.00	95,871.10
7061-00-00	Vaccine Flu	0.00	5,548.80		0.00	5,548.80
7061-20-00	Vaccine Covid	0.00	6,366.57		0.00	6,366.57
7062-30-00	IV Therapy Medicare A	6,314.24	14,863.28		0.00	14,863.28
7062-60-00	IV Therapy Managed Care	10,674.75	2,724.05		0.00	2,724.05
7064-30-00	Imaging Medicare A	1,170.00	1,401.68		0.00	1,401.68
7068-30-00	Ultrasound Medicare A	620.00	190.00		0.00	190.00
7068-60-00	Ultrasound Managed Care	310.00	190.00		0.00	190.00
7070-30-00	Oxygen Medicare A	271.00	322.20		0.00	322.20
7070-60-00	Oxygen Managed Care	0.00	450.52		0.00	450.52
7078-30-00	Orthotic/Prosthetic Medicare A	536.20	0.00		0.00	0.00
7080-00-00	Radiology	0.00	3,311.00		0.00	3,311.00
7080-30-00	Radiology Medicare A	8,084.24	4,948.76		0.00	4,948.76
7080-60-00	Radiology Managed Care	4,080.00	1,768.00		0.00	1,768.00
7081-30-00	EKG Medicare A	248.00	1,395.74		0.00	1,395.74
7081-60-00	EKG Managed Care	65.00	0.00		0.00	0.00
7082-30-00	Clinic Medicare A	64.59	95.55		0.00	95.55
7084-30-00	Ambulance/Chair Car Medicare A	14,436.20	11,499.35		0.00	11,499.35
7084-60-00	Ambulance/Chair Car Mgd Care	967.56	490.62		0.00	490.62
7090-00-00	Laboratory	0.00	22,258.05		0.00	22,258.05
7090-30-00	Laboratory Medicare A	55,117.88	33,334.68		0.00	33,334.68
7090-50-00	Laboratory Private Insurance	81.24	401.61		0.00	401.61
7090-60-00	Laboratory Managed Care	23,848.87	15,629.49		0.00	15,629.49
7092-30-00	Routine Medical Equip Med A	(552.82)	(1,448.01)		0.00	(1,448.01)
7092-60-00	Routine Medical Equip Mgd Care	1,571.19	0.00		0.00	0.00
7842-70-00	Salaries - RPT	299,308.94	311,080.73		0.00	311,080.73
7842-72-00	Salaries - LPTA	210,175.69	255,484.33	CAIDJE - 2	(0.00)	255,484.33
7842.71	P.T. SALARIES	0.00	0.00	CAIDJE - 2	(0.00)	0.00
7842.73	P.T. SALARIES WELFARE	0.00	0.00	CAIDJE - 2	(0.00)	0.00
7843-70-00	Salaries OTR	324,931.55	283,958.17	CAIDJE - 2	(0.00)	283,958.17
7843-72-00	Salaries COTA	208,037.58	201,298.57	CAIDJE - 2	(0.00)	201,298.57
7843.62	Occupational Therapy Mgd Care	0.00	0.00	CAIDJE - 2	(0.00)	0.00
7843.73	O.T. SALARIES	0.00	0.00	CAIDJE - 2	(0.00)	0.00
7844-70-00	Salaries-Reg Speech Therapist	112,636.81	147,832.19	CAIDJE - 2	(0.00)	147,832.19
7844.72	Speech/Language Managed Care	0.00	0.00	CAIDJE - 2	(0.00)	0.00
7845-00-00	Salaries - Rehab Director	0.00	26,783.76		0.00	26,783.76
8110-00-00	Salary - Administrator	187,709.75	199,908.92		0.00	199,908.92
8132-00-00	Salaries - Reception	0.00	23,374.26		0.00	23,374.26
8133-00-00	Salaries-Staffing Coordinator	0.00	29,147.36		0.00	29,147.36
8140-00-00	Salaries - Clerical	53,266.56	25,944.20		0.00	25,944.20
8145-00-00	Clerical Purchase Services	0.00	2,703.13		0.00	2,703.13
8150-00-00	Payroll Services	31,580.49	34,929.25		0.00	34,929.25
8151-00-00	Bookkeeping Services	4,400.00	0.00		0.00	0.00
8152-00-00	IT Software Maintenance	6,642.36	7,218.20		0.00	7,218.20
8154-00-00	IT Computer Supplies	211.19	1,455.90		0.00	1,455.90
8156-00-00	IT Voice/Data Services	36,778.78	32,577.20		0.00	32,577.20
8158-00-00	IT Application Services	109,521.57	102,141.40		0.00	102,141.40
8160-00-00	Management Fee	823,996.00	1,027,474.32		0.00	1,027,474.32
8165-00-00	Bank Activity Charge	20,579.19	16,549.00		0.00	16,549.00
8200-00-00	Equipment Rentals	0.00	12,409.37		0.00	12,409.37
8249-00-00	Postage	1,227.71	1,306.59		0.00	1,306.59
8250-00-00	Office Supplies & Expenses	25,140.83	27,052.59		0.00	27,052.59
8250-10-00	Office Food	0.00	4,732.09		0.00	4,732.09
8251-00-00	Professional Service	62,335.00	25,816.07		0.00	25,816.07
8252-10-00	Tuition & Education - Admin	0.00	135.00		0.00	135.00
8252-30-00	Tuition & Education - Other	5,110.00	2,728.80		0.00	2,728.80
8252-40-00	Tuition & Education - Nursing	12,530.10	1,854.65		0.00	1,854.65
8253-00-00	Taxes	27,416.23	1,324.50		0.00	1,324.50

Client: **A442984 - Aberjona Nursing Center, Inc.**
Engagement: **MDMC 2023 - Aberjona Nursing Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
8254-00-00	Use Tax	2,501.13	2,453.20		0.00	2,453.20
8255-00-00	Donations	125.00	260.00		0.00	260.00
8257-00-00	Late Charges	2,360.96	1,938.50		0.00	1,938.50
8258-00-00	Fines & Penalties	42,513.20	0.00		0.00	0.00
8259-00-00	Miscellaneous Expense	0.00	771.99		0.00	771.99
8270-00-00	Travel	0.00	120.00		0.00	120.00
8275-00-00	Motor Vehicle Expense	718.83	571.00		0.00	571.00
8295-00-00	Advertising - Help Wanted	5,858.63	0.00		0.00	0.00
8301-00-00	License & Dues-Patient Related	360.00	0.00		0.00	0.00
8302-00-00	License & Dues-Not pt related	12,999.63	8,663.63		0.00	8,663.63
8306-00-00	Salaries - Staff Development	25,429.74	100,980.58		0.00	100,980.58
8310-00-00	Uniform Allowance	1,869.36	3,098.45		0.00	3,098.45
8329-00-00	Employee Benefits Other	15,746.45	27,229.57		0.00	27,229.57
8330-00-00	CORI Checks	1,637.76	1,584.80		0.00	1,584.80
8360-00-00	Accounting	36,973.43	37,690.99		0.00	37,690.99
8370-00-00	Legal	2,700.00	20,062.50		0.00	20,062.50
8400-00-00	PR Taxes - FICA	649,963.45	704,952.31		0.00	704,952.31
8405-00-00	PR Taxes - MUTA/FUTA	75,109.42	85,126.30		0.00	85,126.30
8415-00-00	Group Health Insurance	254,194.93	297,423.03		0.00	297,423.03
8418-00-00	Life Insurance	1,222.65	995.60		0.00	995.60
8420-00-00	Insurance - Other	169,857.00	139,958.61		0.00	139,958.61
8425-00-00	Workers Comp. Insurance	153,322.67	36,697.34		14,209.72	50,907.06
				CAIDJE - 5	14,209.72	
8460-00-00	Employee Physicals	2,599.00	2,473.00		0.00	2,473.00
8470-00-00	Bad Debt	63,042.18	207,304.79		0.00	207,304.79
8475-00-00	State Excise Tax	12,157.00	(645.00)		33,688.00	33,043.00
				CAIDJE - 5	33,688.00	
8480-00-00	User Fee	631,903.62	703,110.56		0.00	703,110.56
8490-00-00	Vacation Differential	0.00	(341,634.62)		0.00	(341,634.62)
8520-00-00	Interest Expense	0.00	414.57		0.00	414.57
8535-00-00	Rent - Real Estate Affiliate	2,100,000.00	2,721,560.85		0.00	2,721,560.85
8536-00-00	RE Taxes	100,027.20	86,651.66		0.00	86,651.66
8537-00-00	Ins - Property	20,066.00	25,393.32		0.00	25,393.32
8538-00-00	Ins - Flood	6,125.00	7,174.00		0.00	7,174.00
8540-00-00	Depreciation	23,718.97	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
8550-00-00	Depreciation - Building Improv	0.00	30,680.39		0.00	30,680.39
8560-00-00	Depreciation - Equipment	0.00	15,239.66		0.00	15,239.66
8570-00-00	Depreciation - Computer Equip	0.00	22,119.75		0.00	22,119.75
8580-00-00	Depreciation - Software	0.00	1,015.92		0.00	1,015.92
9000-30-00	Depreciation - Building Improv	31,430.14	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
9000-50-00	Depreciation - Equipment	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
Subtotal : None		(1,387,526.49)	(3,044,586.48)		47,897.72	(2,996,688.76)
Total [2] Income Statement		(1,387,526.49)	(3,044,586.48)		47,897.72	(2,996,688.76)

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Client: **A442984 - Aberjona Nursing Center, Inc.**
Engagement: **MDMC 2023 - Aberjona Nursing Center, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1040-00-00	Cash On Hand	1,100.00	1,100.00
Subtotal : None		1,100.00	1,100.00
Total [S6L1.1C1] Cash and Cash Equivalents		1,100.00	1,100.00
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
1110-10-00	A/R Private Pay	1,628,520.29	1,004,765.29
1110-20-00	AR Patient Paid Amount	154,035.28	120,544.50
1110-30-00	A/R Medicare A Coins Private	0.00	75,078.54
1110-40-00	A/R Medicare B Coins Private	0.00	(262.27)
1110-50-00	A/R Private Ins Coins Private	0.00	53.65
1150-30-00	A/R Medicare A Coins Insurance	0.00	246,130.71
1150-40-00	A/R Medicare B Coins Insurance	0.00	23,494.75
1150-50-00	A/R Private Insurance	0.00	9,479.65
1160-60-00	A/R Managed Care	819,611.93	524,654.04
1170-70-00	A/R Hospice Medicaid	0.00	44,470.79
1190-90-00	A/R Other	0.00	(5,842.34)
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		2,602,167.50	2,042,567.31
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
1130-30-00	A/R Medicare A	1,012,297.39	1,459,752.56
1140-40-00	A/R Medicare B	68,165.63	46,852.06
1190-10-00	A/R Medicare A Coins Bad Debt	12,740.00	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		1,093,203.02	1,506,604.62
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
1115-20-00	A/R Medicaid Pending	0.00	62,241.46
1120-20-00	A/R Medicaid	1,259,508.30	565,560.65
1120-30-00	A/R Med A Coins Medicaid	0.00	48,010.33
1120-40-00	A/R Med B Coins Medicaid	0.00	7,951.58
1120-50-00	A/R Medicaid Add-on	15,500.00	0.00
1175-75-00	A/R S.C.O. Medicaid	59,057.01	106,376.94
1180-80-00	A/R Hospice Inpatient	(1,367.00)	4,592.56
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,332,698.31	794,733.52
Total [S6L1.5C1] Payer Accounts Receivable		5,028,068.83	4,343,905.45
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1201-00-00	Bad Debt	(1,350,872.02)	(616,378.39)
Subtotal : None		(1,350,872.02)	(616,378.39)
Total [S6L1.6C1] Less Reserve for Bad Debts		(1,350,872.02)	(616,378.39)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
2113-00-00	Due to Richard Salter	5,785.08	0.00
2120-00-00	Due to/from Winchester NC	1,372.86	1,372.86
2122-00-00	Due to/from Woburn NC	(81,791.10)	(68,150.62)
2131-00-00	Due to/from BMT - ABL	16,463,832.04	10,099,216.42
2132-00-00	Due to/from SHM - ABL	(8,246,708.76)	(8,247,157.64)
2133-00-00	Due to/from BMT - Ops	(4,026,560.85)	(1,750,000.00)
2134-00-00	Due to/from SHM - Ops	(2,459,723.15)	(1,222,996.30)
Subtotal : None		1,656,206.12	(1,187,715.28)
Total [S6L1.8C1] Receivable from Affiliates/Related Parties		1,656,206.12	(1,187,715.28)
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
1190-00-00	Accrued Revenue	11,914.57	0.00
1220-00-00	Refunds Due/Clearing Acct.	43,241.31	12,916.17
1240-00-00	Patient Exchange	(26,774.36)	(568.42)
2050-00-00	Due to/From Medicare	(0.03)	4,597.24
Subtotal : None		28,381.49	16,944.99

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