

Client: **A442957 - Woburn Nursing Center, Inc.**
Engagement: **MDMC 2023 - Woburn 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 12/31/2022	FS 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
Group : [1] Balance Sheet						
Subgroup : None						
1000-00-00	Eastern Bank Depository Govt	0.00	534.45		0.00	534.45
1020-00-00	Eastern Bank Operating	(274,133.37)	(92,170.29)		0.00	(92,170.29)
1030-00-00	Eastern Bank Payroll	0.00	(5,021.14)		0.00	(5,021.14)
1040-00-00	Cash On Hand	200.00	200.00		0.00	200.00
1110-10-00	A/R Private Pay	293,294.22	360,214.86		0.00	360,214.86
1110-20-00	AR Patient Paid Amount	110,146.72	157,753.31		0.00	157,753.31
1110-30-00	A/R Medicare A Coins Private	27,516.72	0.00		0.00	0.00
1110-40-00	A/R Medicare B Coins Private	(400.73)	0.00		0.00	0.00
1115-20-00	A/R Medicaid Pending	(79,097.90)	0.00		0.00	0.00
1120-00-00	Refund Contra	68.22	0.00		0.00	0.00
1120-20-00	A/R Medicaid	620,550.49	1,335,032.54		0.00	1,335,032.54
1120-30-00	A/R Med A Coins Medicaid	50,763.72	0.00		0.00	0.00
1120-40-00	A/R Med B Coins Medicaid	8,860.80	0.00		0.00	0.00
1120-50-00	A/R Medicaid Add-on	0.00	34,500.00		0.00	34,500.00
1130-30-00	A/R Medicare A	1,036,706.61	848,491.77		0.00	848,491.77
1140-40-00	A/R Medicare B	31,764.13	64,048.95		0.00	64,048.95
1150-30-00	A/R Medicare A Coins Insurance	174,754.66	0.00		0.00	0.00
1150-40-00	A/R Medicare B Coins Insurance	8,396.80	0.00		0.00	0.00
1150-50-00	A/R Private Insurance	22,238.20	0.00		0.00	0.00
1160-60-00	A/R Managed Care	440,773.06	664,837.79		0.00	664,837.79
1170-70-00	A/R Hospice Medicaid	52,219.37	0.00		0.00	0.00
1175-75-00	A/R S.C.O. Medicaid	157,552.04	89,236.40		0.00	89,236.40
1180-80-00	A/R Hospice Inpatient	(12,712.71)	(87.40)		0.00	(87.40)
1190-00-00	Accrued Revenue	0.00	9,266.00		0.00	9,266.00
1190-10-00	A/R Medicare A Coins Bad Debt	0.00	2,860.00		0.00	2,860.00
1190-90-00	A/R Other	(278.65)	0.00		0.00	0.00
1199-99-99	A/R Old System	0.00	943.25		0.00	943.25
1200-00-00	Bad Debt	380.62	0.00		0.00	0.00
1201-00-00	Bad Debt	(659,717.67)	(854,880.56)		0.00	(854,880.56)
1220-00-00	Refunds Due/Clearing Acct.	2,613.56	81,891.99		0.00	81,891.99
1240-00-00	Patient Exchange	1,386.37	(24,573.70)		0.00	(24,573.70)
1260-00-00	Net Payroll	(171.04)	(294.16)		0.00	(294.16)
1631-00-00	Other Improvements	679,027.34	908,591.51		0.00	908,591.51
1632-00-00	A/D - Other Improvements	(385,406.13)	(410,698.71)		0.00	(410,698.71)
1651-00-00	Equipment	587,739.90	626,706.27		0.00	626,706.27
1652-00-00	A/D - Equipment	(455,284.68)	(483,649.50)		0.00	(483,649.50)
1653-00-00	Computer Equipment	173,162.31	173,162.31		0.00	173,162.31
1654-00-00	A/D - Computer Equipment	(140,549.17)	(149,588.06)		0.00	(149,588.06)
1701-00-00	Motor Vehicles	13,654.79	24,900.35		0.00	24,900.35
1711-00-00	Software	56,686.36	56,686.36		0.00	56,686.36
1712-00-00	A/D - Software	(48,730.81)	(52,059.94)		0.00	(52,059.94)
2020-00-00	Accounts Payable	(195,041.30)	(580,840.81)		0.00	(580,840.81)
2030-00-00	Accrued Expenses	(43,905.55)	(54,737.95)		0.00	(54,737.95)
2046-00-00	Due to Medicaid - User Fee	(159,132.86)	(181,527.94)		0.00	(181,527.94)
2049-00-00	Due To/From HMO	(43,336.24)	0.00		0.00	0.00
2050-00-00	Due to/From Medicare	1.00	0.00		0.00	0.00
2113-00-00	Due to Richard Salter	0.00	4,812.40		0.00	4,812.40
2120-00-00	Due to/from Winchester NC	(23,744.70)	(9,611.49)		0.00	(9,611.49)
2121-00-00	Due to/from Aberjona NC	68,150.62	81,791.10		0.00	81,791.10
2131-00-00	Due to/from BMT - ABL	9,015,560.73	11,746,980.33		0.00	11,746,980.33
2132-00-00	Due to/from SHM - ABL	(8,534,294.12)	(8,533,379.82)		0.00	(8,533,379.82)
2133-00-00	Due to/from BMT - Ops	(550,000.00)	(2,030,053.69)		0.00	(2,030,053.69)
2134-00-00	Due to/from SHM - Ops	(947,742.73)	(1,909,799.51)		0.00	(1,909,799.51)
2190-00-00	Accrued Salaries	(159,176.00)	(208,145.54)		0.00	(208,145.54)
2191-00-00	Accrued Vacation	(218,826.64)	(221,301.24)		0.00	(221,301.24)
2213-00-00	State Withholding	2,038.58	0.00		0.00	0.00
2214-00-00	Accrued PR Taxes	(38,305.17)	(23,520.45)		0.00	(23,520.45)
2215-00-00	Child Support W/H	0.00	(600.00)		0.00	(600.00)
2221-00-00	401K Loan W/H	0.00	(810.93)		0.00	(810.93)
2222-00-00	401K W/H	0.00	(4,088.29)		0.00	(4,088.29)
2223-00-00	FSA Medical Withhold	(1,027.30)	160.03		0.00	160.03
2225-00-00	Short Term Disability W/H	(12,528.97)	5,504.42		0.00	5,504.42
2250-00-00	Use Tax Payable	(2,499.87)	(2,407.53)		0.00	(2,407.53)
2260-00-00	State RE Taxes	2,525.87	0.00		0.00	0.00
2291-00-00	Deferred Revenue	(96,562.10)	0.00		0.00	0.00
2620-00-00	Capital Stock	(70,000.00)	0.00		0.00	0.00
2625-00-00	Dividends/Distributions	1,955,681.55	0.00		0.00	0.00
2650-00-00	Retained Earnings	(2,201,917.66)	386,838.05		0.00	386,838.05
Subtotal : None		239,891.29	1,832,095.79		0.00	1,832,095.79
Total [1] Balance Sheet		239,891.29	1,832,095.79		0.00	1,832,095.79
Group : [2] Income Statement						
Subgroup : None						
3000-10-00	Revenue - Private Pay	(2,312,996.13)	(2,265,915.91)		0.00	(2,265,915.91)
3000-20-00	Revenue - Medicaid	(7,960,723.00)	(5,871,892.89)		0.00	(5,871,892.89)
3000-20-10	Revenue MCD Transitional Addon	0.00	(24,000.00)		0.00	(24,000.00)

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		12/31/2022	12/31/2023			12/31/2023
3000-20-20	Revenue MCD Behavioral Addon	0.00	(5,950.00)		0.00	(5,950.00)
3000-20-30	Revenue MCD SUD Addon	0.00	(7,600.00)		0.00	(7,600.00)
3000-30-00	Revenue - Medicare A	(3,660,004.64)	(4,684,255.59)		0.00	(4,684,255.59)
3000-50-00	Revenue - Private Insurance	(30,978.00)	(6,906.46)		0.00	(6,906.46)
3000-60-00	Revenue - Managed Care	(117,616.40)	(1,513,571.66)		1,382,352.00	(131,219.66)
				CAIDJE -	1,382,352.00	
				CAIDJE -	(0.00)	
3000-70-00	Revenue - Hospice Medicaid	(98,298.00)	(161,752.31)		0.00	(161,752.31)
3000-75-00	Revenue - S.C.O. Medicaid	(910,064.00)	(358,804.77)		0.00	(358,804.77)
3015-10-00	Revenue - Private Reservation	(17,639.00)	(6,333.08)		0.00	(6,333.08)
3022.20	MEDICARE LEVEL I -UNIT 2	(973,941.00)	0.00		(1,382,352.00)	(1,382,352.00)
				CAIDJE - 2	(1,382,352.00)	
3030.10	HMO INCOME UNIT 1	(29,902.00)	0.00		0.00	0.00
3100-10-00	Contractual Allow - Private	2,805.01	0.00		0.00	0.00
3100-20-00	Contractual Allow - Medicaid	3,600,619.28	540,381.05		147,084.34	687,465.39
				CAIDJE -	147,084.34	
3100-30-00	Contractual Allow -Med A	(1,286,612.92)	(202,161.82)		0.00	(202,161.82)
3100-50-00	Contractual Allow - Priv Ins	953.00	0.00		0.00	0.00
3100-60-00	Contractual Allow - Mgd Care	(18,605.87)	(818.00)		0.00	(818.00)
3100-70-00	Contractual Allow-Hospice Med	37,835.61	10,242.77		0.00	10,242.77
3100-75-00	Contractual Allow - S.C.O. Med	321,241.93	28,729.11		(147,084.34)	(118,355.23)
				CAIDJE -	(147,084.34)	
3170-00-00	Prior Year Other	0.00	(2,406.99)		0.00	(2,406.99)
3170-10-00	Prior Year Private	(30,514.00)	3,377.00		0.00	3,377.00
3170-20-00	Prior Year Medicaid	30,514.00	(335.00)		0.00	(335.00)
3170-30-00	Prior Year Medicare	12,316.06	(2,887.28)		0.00	(2,887.28)
3170-60-00	Prior Year Managed Care	(12,412.00)	0.00		0.00	0.00
3170-70-00	Prior Year Hospice Medicaid	0.00	(1,461.00)		0.00	(1,461.00)
3171-25-00	Prior Yr Contractual Other	(27,118.39)	894.83		0.00	894.83
3320-00-01	Medicare A Co-ins w/o	0.00	1,540.00		0.00	1,540.00
4000-10-00	OT Private Pay	(73.27)	(1,083.47)		0.00	(1,083.47)
4000-20-00	OT Medicaid	0.00	(5,601.07)		0.00	(5,601.07)
4000-30-00	OT Medicare A	(656,465.39)	(294,990.19)		0.00	(294,990.19)
4000-40-00	OT Medicare B	(68,580.85)	(66,241.24)		0.00	(66,241.24)
4000-50-00	OT Private Insurance	(6,479.74)	0.00		0.00	0.00
4000-60-00	OT Managed Care	(224,172.87)	(146,334.11)		0.00	(146,334.11)
4000-65-00	OT Mgd Care Part B Billable	(33,678.20)	(5,233.80)		0.00	(5,233.80)
4010-10-00	PT Private Pay	0.00	(1,389.16)		0.00	(1,389.16)
4010-20-00	PT Medicaid	0.00	(5,079.69)		0.00	(5,079.69)
4010-30-00	PT Medicare A	(611,196.57)	(422,953.48)		0.00	(422,953.48)
4010-40-00	PT Medicare B	(65,573.39)	(101,467.41)		0.00	(101,467.41)
4010-50-00	PT Private Insurance	(6,660.42)	0.00		0.00	0.00
4010-60-00	PT Managed Care	(211,045.30)	(207,309.99)		0.00	(207,309.99)
4010-65-00	PT Mgd Care Part B Billable	(22,374.60)	(3,741.26)		0.00	(3,741.26)
4020-10-00	Speech Private Pay	0.00	(34.18)		0.00	(34.18)
4020-20-00	Speech Medicaid	0.00	(2,178.26)		0.00	(2,178.26)
4020-30-00	Speech Medicare A	(211,731.34)	(262,907.07)		0.00	(262,907.07)
4020-40-00	Speech Medicare B	(21,334.27)	(38,891.53)		0.00	(38,891.53)
4020-50-00	Speech Private Insurance	(1,052.18)	0.00		0.00	0.00
4020-60-00	Speech Managed Care	(75,666.88)	(109,295.06)		0.00	(109,295.06)
4020-65-00	Speech Mgd Care Part B Bill	(16,377.77)	(2,902.40)		0.00	(2,902.40)
4030-10-00	Private Ancillary Allowance	0.00	4,800.95		0.00	4,800.95
4030-20-00	Medicaid Ancillary Allowance	0.00	5,124.80		0.00	5,124.80
4030-30-00	Medicare Ancillary Allowance	0.00	617,554.21		0.00	617,554.21
4030-60-00	HMO Ancillary Allowance	0.00	307,196.97		0.00	307,196.97
4050-30-00	Medical Supply Med A	(245.00)	(44.88)		0.00	(44.88)
4050-60-00	Medical Supply Managed Care	(108.16)	(49.37)		0.00	(49.37)
4060-30-00	Pharmacy Medicare A	(171,703.21)	(31,753.81)		0.00	(31,753.81)
4060-50-00	Pharmacy Private Insurance	(1,675.86)	0.00		0.00	0.00
4060-60-00	Pharmacy Managed Care	(52,020.38)	(12,334.50)		0.00	(12,334.50)
4060-65-00	Pharmacy Mgd Care Part B Bill	5.11	0.00		0.00	0.00
4061-00-00	Vaccine Flu B	0.00	(2,200.00)		0.00	(2,200.00)
4061-20-00	Vaccine Covid B	0.00	(7,066.00)		0.00	(7,066.00)
4062-30-00	IV Therapy Medicare A	(8,727.06)	(650.19)		0.00	(650.19)
4062-60-00	IV Therapy Managed Care	(2,548.83)	(3,290.57)		0.00	(3,290.57)
4064-60-00	Imaging Managed Care	(3,030.09)	(1,185.00)		0.00	(1,185.00)
4068-30-00	Ultrasound Medicare A	(465.00)	0.00		0.00	0.00
4068-60-00	Ultrasound Managed Care	(155.00)	0.00		0.00	0.00
4070-30-00	Oxygen Medicare A	(2,958.88)	(464.00)		0.00	(464.00)
4070-60-00	Oxygen Managed Care	(2,002.23)	(459.00)		0.00	(459.00)
4076-30-00	Cardiology Medicare A	(206.22)	0.00		0.00	0.00
4076-30-00	Orthodic/Prosthetic Medicare A	(238.42)	0.00		0.00	0.00
4080-30-00	Radiology Medicare A	(8,309.05)	(1,972.00)		0.00	(1,972.00)
4080-60-00	Radiology Managed Care	(1,765.00)	(68.00)		0.00	(68.00)
4081-30-00	EKG Medicare A	(133.10)	0.00		0.00	0.00
4082-30-00	Clinic Medicare A	(1,335.80)	(67.16)		0.00	(67.16)
4084-30-00	Ambulance/Chair Car Medicare A	(14,285.90)	0.00		0.00	0.00
4084-50-00	Ambulance/Chair Car Priv Ins	(1,886.00)	0.00		0.00	0.00
4084-60-00	Ambulance/Chair Car Mgd Care	(370.00)	0.00		0.00	0.00

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		12/31/2022	12/31/2023			12/31/2023
4086-30-00	Chemotherapy Medicare A	(1,680.96)	0.00		0.00	0.00
4088-30-00	Other Therapeutic Lab Medic A	(133.71)	0.00		0.00	0.00
4090-30-00	Laboratory Medicare A	(56,665.48)	(14,404.69)		0.00	(14,404.69)
4090-50-00	Laboratory Private Insurance	(245.92)	0.00		0.00	0.00
4090-60-00	Laboratory Managed Care	(12,957.21)	(3,866.68)		0.00	(3,866.68)
4092-30-00	Routine Med Equip Medicare A	(1,248.00)	0.00		0.00	0.00
4100-10-00	Contractual Adj Private Pay	36.63	0.00		0.00	0.00
4100-30-00	Contractual Adjust Medicare A	1,750,369.18	413,838.26		0.00	413,838.26
4100-40-00	Contractual Adjust Medicare B	29,432.60	4,565.87		0.00	4,565.87
4100-50-00	Contractual Adj Private Ins	18,000.12	0.00		0.00	0.00
4100-60-00	Contractual Adj Managed Care	586,642.65	164,924.83		0.00	164,924.83
4550-00-00	Interest Income	81.15	(564.54)		0.00	(564.54)
4551-00-00	Misc. Income	0.00	(150.21)		0.00	(150.21)
4560-00-00	Dividend	(218.64)	(54.66)		0.00	(54.66)
4566-00-00	ERC Income	0.00	(2,069,323.97)		0.00	(2,069,323.97)
4590-10-00	Recoverable Other	(662,698.21)	(18,562.69)		0.00	(18,562.69)
4595-00-00	Discounts	(35,069.32)	(20,536.74)		0.00	(20,536.74)
5105-00-00	Salaries Plant	118,567.44	71,035.51		0.00	71,035.51
5106-00-00	Salaries - Maintenance	0.00	35,696.13		0.00	35,696.13
5107-00-00	Salaries-Maintenance Director	0.00	40,397.73		0.00	40,397.73
5110-00-00	Purchased Services - Plant	165,179.61	201,636.57		0.00	201,636.57
5111-00-00	Grounds	0.00	9,783.80		0.00	9,783.80
5112-00-00	Refuse/Garbage/Trash	0.00	22,167.88		0.00	22,167.88
5113-00-00	Exterminator	0.00	3,350.00		0.00	3,350.00
5115-00-00	Supplies & Expenses - Plant	53,482.04	37,121.08		0.00	37,121.08
5121-00-00	Electricity	131,225.14	118,086.39		0.00	118,086.39
5122-00-00	Water & Sewerage	147,592.58	96,293.78		0.00	96,293.78
5123-00-00	Fuel	0.00	833.16		0.00	833.16
5124-00-00	Gas	50,786.96	52,375.16		0.00	52,375.16
5204-00-00	Salaries - Dietary Aide	0.00	94,701.05		0.00	94,701.05
5205-00-00	Salaries - Dietary	579,358.25	344,319.86		0.00	344,319.86
5205-08-00	Salaries - Dietary Orientation	40.05	142.97		0.00	142.97
5207-00-00	Salaries - Assistant FSD	0.00	37,312.61		0.00	37,312.61
5208-00-00	Salaries - Dietary Director	0.00	30,672.13		0.00	30,672.13
5210-00-00	Salaries - Cook	0.00	121,277.06		0.00	121,277.06
5220-00-00	Raw Food	383,328.74	411,072.09		0.00	411,072.09
5221-00-00	Supplement Drink - Dietary	0.00	4,151.26		0.00	4,151.26
5233-00-00	Purchased Services - Dietary	78,144.00	76,229.00		0.00	76,229.00
5235-00-00	Supplies & Expenses - Dietary	66,320.72	61,940.03		0.00	61,940.03
5310-00-00	Salaries - Laundry	36,205.78	34,928.80		0.00	34,928.80
5320-00-00	Purchased Services - Laundry	184,230.03	169,815.19		0.00	169,815.19
5330-00-00	Supplies & Expenses - Laundry	575.30	2,693.08		0.00	2,693.08
5340-00-00	Linen & Bedding - Laundry	388.42	0.00		0.00	0.00
5410-00-00	Salaries - Housekeeping	204,017.93	229,665.08		0.00	229,665.08
5420-00-00	Supplies/Expenses-Housekeeping	40,774.59	59,012.53		0.00	59,012.53
5422-00-00	Incontinence Briefs - HSKP	0.00	25,757.26		0.00	25,757.26
5430-00-00	Salaries - Heavy Housekeeping	97,549.76	90,800.52		0.00	90,800.52
6020-00-00	Salary - DON	151,627.91	100,700.58		0.00	100,700.58
6022-00-00	Salaries - Nursing Supervisors	517,170.52	384,909.09		0.00	384,909.09
6022-01-00	Salaries - Nursing Supr Unit 1	32,703.59	9,892.20		0.00	9,892.20
6022-02-00	Salaries - Nursing Supr Unit 2	10,781.49	13,114.36		0.00	13,114.36
6022-03-00	Salaries - Nursing Supr Unit 3	1,265.83	0.00		0.00	0.00
6030-00-00	Salaries - RN	65,935.54	265,990.40		0.00	265,990.40
6030-01-00	Salaries - RN Unit 1	180,510.01	152,840.00		0.00	152,840.00
6030-02-00	Salaries - RN Unit 2	42,098.20	38,174.77		0.00	38,174.77
6030-03-00	Salaries - RN Unit 3	2,254.20	0.00		0.00	0.00
6030-04-00	Salaries - RN Unit 4	127,224.32	86,031.50		0.00	86,031.50
6031-00-00	Salaries - RN Unit 1 Per Diem	8,705.27	75,361.09		0.00	75,361.09
6031-01-00	Salaries - RN Unit 1 Per Diem	133,822.66	117,903.96		0.00	117,903.96
6031-02-00	Salaries - RN Unit 2 Per Diem	27,916.37	33,712.42		0.00	33,712.42
6031-03-00	Salaries - RN Unit 3 Per Diem	24,461.90	17,606.64		0.00	17,606.64
6031-04-00	Salaries - RN Unit 4 Per Diem	0.00	536.96		0.00	536.96
6040-00-00	Salaries - LPN	49,037.46	951,724.56		0.00	951,724.56
6040-01-00	Salaries - LPN Unit 1	588,024.88	394,103.67		0.00	394,103.67
6040-02-00	Salaries - LPN Unit 2	301,869.77	149,528.85		0.00	149,528.85
6040-03-00	Salaries - LPN Unit 3	448,969.35	209,807.94		0.00	209,807.94
6040-04-00	Salaries - LPN Unit 4	151,206.99	6,245.92		0.00	6,245.92
6040-08-00	Salaries - LPN Orientation	24,629.43	175.00		0.00	175.00
6041-00-00	Salaries - LPN Per Diem	675.25	22,049.75		0.00	22,049.75
6041-01-00	Salaries - LPN Unit 1 Per Diem	105,426.12	45,580.43		0.00	45,580.43
6041-02-00	Salaries - LPN Unit 2 Per Diem	1,537.44	1,651.60		0.00	1,651.60
6041-03-00	Salaries - LPN Unit 3 Per Diem	13,307.81	941.52		0.00	941.52
6041-04-00	Salaries - LPN Unit 4 Per Diem	1,336.90	0.00		0.00	0.00
6041-08-00	Salaries - LPN Per Diem Orient	2,840.50	0.00		0.00	0.00
6050-00-00	Salaries - CNA	52,621.24	981,743.20		0.00	981,743.20
6050-01-00	Salaries - CNA Unit 1	695,775.71	498,703.86		0.00	498,703.86
6050-02-00	Salaries - CNA Unit 2	168,925.92	108,926.43		0.00	108,926.43
6050-03-00	Salaries - CNA Unit 3	632,093.25	264,628.57		0.00	264,628.57
6050-04-00	Salaries - CNA Unit 4	346,856.27	96,707.78		0.00	96,707.78

Client: **A442957 - Woburn Nursing Center, Inc.**
Engagement: **MDMC 2023 - Woburn 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
6050-08-00	Salaries - CNA Orientation	9,082.54	12,323.10		0.00	12,323.10
6051-00-00	Salaries - CNA Per Diem	1,879.58	52,194.28		0.00	52,194.28
6051-01-00	Salaries - CNA Unit 1 Per Diem	166,815.30	90,083.66		0.00	90,083.66
6051-02-00	Salaries - CNA Unit 2 Per Diem	12,193.93	4,594.34		0.00	4,594.34
6051-03-00	Salaries - CNA Unit 3 Per Diem	7,440.96	2,421.67		0.00	2,421.67
6051-04-00	Salaries - CNA Unit 4 Per Diem	10,175.78	2,309.48		0.00	2,309.48
6051-08-00	Salaries - CNA Per Diem Orient	741.00	0.00		0.00	0.00
6060-00-00	Salaries - Rehab Aides	37,664.57	39,593.44		0.00	39,593.44
6070-00-00	Salaries - Unit Assistant	1,036.97	0.00		0.00	0.00
6070-01-00	Salaries-Unit Assistant Unit 1	10,902.70	0.00		0.00	0.00
6070-02-00	Salaries-Unit Assistant Unit 2	1,243.33	0.00		0.00	0.00
6072-00-00	Salaries - Unit Secretary	0.00	12,736.25		0.00	12,736.25
6501-00-00	Salaries - Case Manager	0.00	32,456.01		0.00	32,456.01
6505-00-00	Salaries - Medical Records	178,984.99	111,008.27		0.00	111,008.27
6506-00-00	Salaries - MDS/PPS Coordinator	204,704.48	182,816.27		0.00	182,816.27
6506-01-00	Salaries - MMQ Coordinator	27,034.05	0.00		0.00	0.00
6507-00-00	RN - Contracted Service	0.00	149,413.32		0.00	149,413.32
6508-00-00	LPN - Contracted Service	0.00	172,187.55		0.00	172,187.55
6509-00-00	CNA - Contracted Service	0.00	93,647.71		0.00	93,647.71
6511-00-00	Medical Director	36,000.00	57,000.00		0.00	57,000.00
6515-00-00	COVID Expenses	240,536.92	24,566.73		0.00	24,566.73
6520-00-00	Purchase Services - Nursing	0.00	1,459.86		0.00	1,459.86
6522-00-00	Supplies & Expenses - Nursing	249,100.54	229,619.12		0.00	229,619.12
6523-00-00	Oxygen Nursing	0.00	21,981.66		0.00	21,981.66
6525-00-00	Physical Therapy Supplies	8,916.41	7,623.88		0.00	7,623.88
6528-00-00	Occupational Therapy Supplies	0.00	36.90		0.00	36.90
6810-00-00	Salaries - Social Service	15,462.98	99,154.36		0.00	99,154.36
6811-00-00	Salaries - Social Service Dir	0.00	42,090.19		0.00	42,090.19
6890-00-00	Supplies/Expenses - Social Ser	4,255.85	6,075.95		0.00	6,075.95
6910-00-00	Salaries - Admissions	50,779.00	52,425.41		0.00	52,425.41
6990-00-00	Supplies & Expenses - Admiss	658.44	393.33		0.00	393.33
7011.01	INDIRECT SALARIES	0.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
7020-00-00	Salaries - Activities Aide	0.00	59,247.88		0.00	59,247.88
7020-10-00	Salaries - Activities Director	0.00	21,054.61		0.00	21,054.61
7021-00-00	Salaries - Recreational	127,938.64	94,579.33		0.00	94,579.33
7021-08-00	Salaries - Recreational Orient	133.33	0.00		0.00	0.00
7022-00-00	Purchase Services - Recreation	5,812.25	7,428.56		0.00	7,428.56
7023-00-00	Supplies/Expenses - Recreation	7,744.43	4,183.05		0.00	4,183.05
7030-00-00	Pharmacy Consultant	5,412.50	6,807.98		0.00	6,807.98
7050-30-00	Medical Supply Medicare A	565.14	133.71		0.00	133.71
7050-60-00	Medical Supply Managed Care	166.95	127.04		0.00	127.04
7060-10-00	Pharmacy Private Pay	0.00	8.74		0.00	8.74
7060-30-00	Pharmacy Medicare A	174,445.89	163,528.94		0.00	163,528.94
7060-50-00	Pharmacy Private Insurance	1,675.86	5.28		0.00	5.28
7060-60-00	Pharmacy Managed Care	50,963.04	67,560.69		0.00	67,560.69
7061-00-00	Vaccine Flu	0.00	2,219.52		0.00	2,219.52
7061-20-00	Vaccine Covid	0.00	7,065.88		0.00	7,065.88
7062-30-00	IV Therapy Medicare A	10,327.24	10,280.04		0.00	10,280.04
7062-60-00	IV Therapy Managed Care	4,361.12	5,213.26		0.00	5,213.26
7064-30-00	Imaging Medicare A	2,640.09	6,586.98		0.00	6,586.98
7064-60-00	Imaging Managed Care	390.00	0.00		0.00	0.00
7066-40-00	Mobile Speech Medicare B	104.56	409.80		0.00	409.80
7068-30-00	Ultrasound Medicare A	637.00	155.00		0.00	155.00
7068-60-00	Ultrasound Managed Care	155.00	0.00		0.00	0.00
7070-30-00	Oxygen Medicare A	3,490.90	1,055.03		0.00	1,055.03
7070-60-00	Oxygen Managed Care	1,994.73	770.00		0.00	770.00
7076-30-00	Cardiology Medicare A	206.22	0.00		0.00	0.00
7078-30-00	Orthotic/Prosthetic Medicare A	238.42	0.00		0.00	0.00
7080-00-00	Radiology	0.00	2,377.31		0.00	2,377.31
7080-30-00	Radiology Medicare A	8,991.63	4,449.41		0.00	4,449.41
7080-60-00	Radiology Managed Care	1,768.00	1,156.00		0.00	1,156.00
7081-30-00	EKG Medicare A	133.10	65.00		0.00	65.00
7081-60-00	EKG Managed Care	0.00	65.00		0.00	65.00
7082-30-00	Clinic Medicare A	1,335.80	67.16		0.00	67.16
7084-00-00	Resident Transport	0.00	1,605.40		0.00	1,605.40
7084-30-00	Ambulance/Chair Car Medicare A	4,780.00	9,164.16		0.00	9,164.16
7084-60-00	Ambulance/Chair Car Mgd Care	2,116.00	483.78		0.00	483.78
7086-30-00	Chemotherapy Medicare A	1,680.96	0.00		0.00	0.00
7088-30-00	Other Therapeutic Lab Med A	133.71	0.00		0.00	0.00
7090-00-00	Laboratory	0.00	38,250.35		0.00	38,250.35
7090-30-00	Laboratory Medicare A	58,247.28	46,283.39		0.00	46,283.39
7090-50-00	Laboratory Private Insurance	245.92	174.28		0.00	174.28
7090-60-00	Laboratory Managed Care	12,776.65	17,273.90		0.00	17,273.90
7092-30-00	Routine Medical Equip Med A	1,104.00	848.27		0.00	848.27
7092-60-00	Routine Medical Equip Mgd Care	8.00	0.00		0.00	0.00
7094-30-00	Complex Medical Equip Med A	0.00	766.08		0.00	766.08
7842-70-00	Salaries - RPT	322,284.66	294,209.05		0.00	294,209.05
				CAIDJE -	(0.00)	

Client: **A442957 - Woburn Nursing Center, Inc.**
Engagement: **MDMC 2023 - Woburn 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
7842-72-00	Salaries - LPTA	99,224.97	122,144.95		0.00	122,144.95
7843-70-00	Salaries OTR	192,889.07	162,493.23		0.00	162,493.23
				CAIDJE -	(0.00)	
7843-72-00	Salaries COTA	120,844.46	147,272.40		0.00	147,272.40
7844-00-00	Speech/Language Services	0.00	2,370.00		0.00	2,370.00
7844-40-00	Speech/Language Medicare B	104.56	0.00		0.00	0.00
7844-70-00	Salaries-Reg Speech Therapist	106,237.61	139,439.89		0.00	139,439.89
				CAIDJE -	(0.00)	
7845-00-00	Salaries - Rehab Director	0.00	74,118.94		0.00	74,118.94
8110-00-00	Salary - Administrator	185,157.08	202,888.34		0.00	202,888.34
8132-00-00	Salaries - Reception	0.00	58,979.40		0.00	58,979.40
8133-00-00	Salaries-Staffing Coordinator	0.00	19,749.16		0.00	19,749.16
8135-00-00	Salaries - Liaison	0.00	9,673.45		0.00	9,673.45
8139-00-00	Salaries - BOM	0.00	8,592.68		0.00	8,592.68
8140-00-00	Salaries - Clerical	105,508.39	80,591.06		0.00	80,591.06
8142-00-00	Salaries - Van Driver	0.00	13,126.01		0.00	13,126.01
8145-00-00	Clerical Purchase Services	0.00	703.13		0.00	703.13
8150-00-00	Payroll Services	28,317.10	33,449.56		0.00	33,449.56
8152-00-00	IT Software Maintenance	5,130.00	6,649.09		0.00	6,649.09
8154-00-00	IT Computer Supplies	1,970.56	998.25		0.00	998.25
8156-00-00	IT Voice/Data Services	26,197.93	27,461.17		0.00	27,461.17
8158-00-00	IT Application Services	124,607.40	111,373.14		0.00	111,373.14
8160-00-00	Management Fee	719,459.00	778,402.11		0.00	778,402.11
8165-00-00	Bank Activity Charge	11,288.37	9,028.22		0.00	9,028.22
8200-00-00	Equipment Rentals	0.00	33,437.11		0.00	33,437.11
8249-00-00	Postage	1,989.84	1,416.95		0.00	1,416.95
8250-00-00	Office Supplies & Expenses	44,780.05	44,931.43		0.00	44,931.43
8250-10-00	Office Food	0.00	3,507.02		0.00	3,507.02
8251-00-00	Professional Service	109,552.00	46,288.47		0.00	46,288.47
8252-10-00	Tuition & Education - Admin	200.00	0.00		0.00	0.00
8252-40-00	Tuition & Education - Nursing	0.00	1,615.38		0.00	1,615.38
8253-00-00	Taxes	2,893.69	2,878.95		0.00	2,878.95
8254-00-00	Use Tax	2,499.87	2,447.51		0.00	2,447.51
8255-00-00	Donations	910.59	50.00		0.00	50.00
8257-00-00	Late Charges	4,996.96	4,851.39		0.00	4,851.39
8258-00-00	Fines & Penalties	1,225.51	3,250.00		0.00	3,250.00
8259-00-00	Miscellaneous Expense	0.00	2,823.48		0.00	2,823.48
8270-00-00	Travel	0.00	570.96		0.00	570.96
8275-00-00	Motor Vehicle Expense	1,688.13	1,977.69		0.00	1,977.69
8295-00-00	Advertising - Help Wanted	4,312.37	2,700.00		0.00	2,700.00
8298-00-00	Marketing/Promotional	0.00	564.18		0.00	564.18
8301-00-00	License & Dues-Patient Related	180.00	0.00		0.00	0.00
8302-00-00	License & Dues-Not pt related	19,886.36	12,972.18		0.00	12,972.18
8306-00-00	Salaries - Staff Development	126,119.88	181,733.56		0.00	181,733.56
8310-00-00	Uniform Allowance	1,892.92	352.98		0.00	352.98
8329-00-00	Employee Benefits Other	12,574.04	10,949.59		0.00	10,949.59
8330-00-00	CORI Checks	1,919.23	2,072.72		0.00	2,072.72
8360-00-00	Accounting	30,859.00	36,388.00		0.00	36,388.00
8370-00-00	Legal	6,890.07	7,476.00		0.00	7,476.00
8400-00-00	PR Taxes - FICA	594,269.93	594,033.78		0.00	594,033.78
8405-00-00	PR Taxes - MUTA/FUTA	72,237.23	76,622.82		0.00	76,622.82
8415-00-00	Group Health Insurance	223,111.41	226,397.50		0.00	226,397.50
8418-00-00	Life Insurance	540.55	574.75		0.00	574.75
8420-00-00	Insurance - Other	186,362.00	139,958.60		0.00	139,958.60
8425-00-00	Workers Comp. Insurance	153,322.66	36,697.33		0.00	36,697.33
8460-00-00	Employee Physicals	1,301.00	1,627.00		0.00	1,627.00
8470-00-00	Bad Debt	65,719.99	160,330.45		0.00	160,330.45
8480-00-00	User Fee	583,792.62	657,721.92		0.00	657,721.92
8490-00-00	Vacation Differential	0.00	(218,826.65)		0.00	(218,826.65)
8520-00-00	Interest Expense	702.69	0.00		0.00	0.00
8535-00-00	Rent - Real Estate Affiliate	660,000.00	855,347.69		0.00	855,347.69
8536-00-00	RE Taxes	79,872.00	123,391.33		0.00	123,391.33
8537-00-00	Ins - Property	22,839.00	25,393.32		0.00	25,393.32
8540-00-00	Depreciation	27,093.95	0.00		0.00	0.00
				CAIDJE -	(0.00)	
8550-00-00	Depreciation - Building Improv	19,236.71	25,292.58		0.00	25,292.58
				CAIDJE -	(0.00)	
8560-00-00	Depreciation - Equipment	0.00	28,364.82		0.00	28,364.82
8570-00-00	Depreciation - Computer Equip	0.00	9,038.89		0.00	9,038.89
8580-00-00	Depreciation - Software	1,523.88	3,329.13		0.00	3,329.13
				CAIDJE -	(0.00)	
Subtotal : None		(239,891.29)	(1,832,095.79)		0.00	(1,832,095.79)
Total [2] Income Statement		(239,891.29)	(1,832,095.79)		0.00	(1,832,095.79)

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Client: **A442957 - Woburn Nursing Center, Inc.**
Engagement: **MDMC 2023 - Woburn 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			
1000-00-00	Eastern Bank Depository Govt	534.45	0.00
1040-00-00	Cash On Hand	200.00	200.00
1260-00-00	Net Payroll	(294.16)	(171.04)
Subtotal : None		440.29	28.96
Total [S6L1.1C1]	Cash and Cash Equivalents	440.29	28.96
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1110-10-00	A/R Private Pay	360,214.86	293,294.22
1110-20-00	AR Patient Paid Amount	157,753.31	110,146.72
1150-50-00	A/R Private Insurance	0.00	22,238.20
1190-90-00	A/R Other	0.00	(278.65)
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		517,968.17	425,400.49
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1160-60-00	A/R Managed Care	664,837.79	440,773.06
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		664,837.79	440,773.06
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
1110-30-00	A/R Medicare A Coins Private	0.00	27,516.72
1110-40-00	A/R Medicare B Coins Private	0.00	(400.73)
1120-30-00	A/R Med A Coins Medicaid	0.00	50,763.72
1120-40-00	A/R Med B Coins Medicaid	0.00	8,860.80
1130-30-00	A/R Medicare A	848,491.77	1,036,706.61
1140-40-00	A/R Medicare B	64,048.95	31,764.13
1150-30-00	A/R Medicare A Coins Insurance	0.00	174,754.66
1150-40-00	A/R Medicare B Coins Insurance	0.00	8,396.80
1190-10-00	A/R Medicare A Coins Bad Debt	2,860.00	0.00
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		915,400.72	1,338,362.71
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
1115-20-00	A/R Medicaid Pending	0.00	(79,097.90)
1120-20-00	A/R Medicaid	1,335,032.54	620,550.49
1120-50-00	A/R Medicaid Add-on	34,500.00	0.00
1170-70-00	A/R Hospice Medicaid	0.00	52,219.37
1175-75-00	A/R S.C.O. Medicaid	89,236.40	157,552.04
1180-80-00	A/R Hospice Inpatient	(87.40)	(12,712.71)
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,458,681.54	738,511.29
Total [S6L1.5C1]	Payer Accounts Receivable	3,556,888.22	2,943,047.55
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1200-00-00	Bad Debt	0.00	380.62
1201-00-00	Bad Debt	(854,880.56)	(659,717.67)
Subtotal : None		(854,880.56)	(659,337.05)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(854,880.56)	(659,337.05)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
2113-00-00	Due to Richard Salter	4,812.40	0.00
2120-00-00	Due to/from Winchester NC	(9,611.49)	(23,744.70)
2121-00-00	Due to/from Aberjona NC	81,791.10	68,150.62
Subtotal : None		76,992.01	44,405.92
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	76,992.01	44,405.92
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
1120-00-00	Refund Contra	0.00	68.22
1190-00-00	Accrued Revenue	9,266.00	0.00
1199-99-99	A/R Old System	943.25	0.00
1220-00-00	Refunds Due/Clearing Acct.	81,891.99	2,613.56

Tickmarks

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