

Client: **A570933 - Marblehead Healthcare Solutions LLC**
Engagement: **MDMC 2023 - Devereux Skilled Nursing**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	1st PP- 12/31/2022	UNADJ 12/31/2023	JE Ref #	Mcaid JE 12/31/2023	MCAID 12/31/2023
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
1011	Webster Bank Checking	77,866.88	259,773.88		0.00	259,773.88
1031	Resident Personal Needs	0.00	55,578.03		0.00	55,578.03
1061	A/R:A/R - Private Pay	26,032.83	91,224.32		0.00	91,224.32
1062	A/R:A/R - Medicare A	592,533.80	98,213.96		0.00	98,213.96
1063	A/R:A/R - Medicaid	223,205.58	156,783.58		0.00	156,783.58
1064	A/R:A/R - Patient Liability	23,305.59	111,800.54		0.00	111,800.54
1065	A/R:A/R - SCO	301,920.66	245,694.59		0.00	245,694.59
1069	A/R:A/R - Hospice	0.00	1,625.00		0.00	1,625.00
1075	A/R:A/R - Insurance	148,258.05	84,187.90		0.00	84,187.90
1084	A/R:A/R - Medicare B	9,418.94	1,914.12		0.00	1,914.12
1140	Reserve for Bad Debt	0.00	(11,000.00)		0.00	(11,000.00)
1150	AR Previous Owner	(39,573.65)	(30,746.00)		0.00	(30,746.00)
1250	Patient Exchange	(32,912.86)	0.00		0.00	0.00
1280	Prepaid Insurance	39,730.31	30,725.44		0.00	30,725.44
1651	Equipment	290,000.00	290,000.00		0.00	290,000.00
1652	Acc Dep - Equipment	(14,500.00)	(43,500.00)		0.00	(43,500.00)
1675	Goodwill	191,666.67	171,666.67		0.00	171,666.67
1677	Set Up Costs	45,662.35	0.00		0.00	0.00
1760	Due from Marblehead Properties	(724,967.00)	(987,635.00)		0.00	(987,635.00)
1770	Due from Billerica LLC	(450,020.00)	0.00		0.00	0.00
1780	Due from Wellesley LLC	(538,784.45)	(291,949.49)		0.00	(291,949.49)
1790	Due from Lynn Solutions LLC	185,000.00	0.00		0.00	0.00
2000	Accounts Payable	(226,601.70)	(127,305.32)		0.00	(127,305.32)
2010	Deferred Revenue	(6,499.67)	(8,256.52)		0.00	(8,256.52)
2041	Accrued Expenses	(93,399.52)	(110,025.82)		0.00	(110,025.82)
2051	Insurance Note Payable	(35,494.06)	(22,913.70)		0.00	(22,913.70)
2190	Accrued Salaries	(95,881.32)	(122,530.32)		0.00	(122,530.32)
2191	Accrued Vacation	(18,992.23)	(28,235.44)		0.00	(28,235.44)
2214	Accrued Payroll Taxes	(7,334.92)	(12,246.92)		0.00	(12,246.92)
2218	AFLAC	(1,784.40)	0.00		0.00	0.00
2220	Due to Medicaid	0.00	(41,724.80)		0.00	(41,724.80)
2250	PNA Funds Held	0.00	(55,578.03)		0.00	(55,578.03)
3000	Retained Earnings	0.00	(9,766.04)		0.00	(9,766.04)
Subtotal [1]	Balance Sheet	(132,144.12)	(304,225.37)		0.00	(304,225.37)
Subgroup : [2]	Income Statement					
3023.01	Mediciad Resource Revenue	(145,768.00)	0.00		(618,669.00)	(618,669.00)
4001	Medicare Revenue:Medicare A	(499,675.00)	(692,750.63)		0.00	(692,750.63)
4002	Medicare Revenue:C/A Medicare A - Ro	(187,580.30)	(283,579.80)		0.00	(283,579.80)
4003	Medicare Revenue:SCO Medicare	(279,021.27)	(61,745.00)		0.00	(61,745.00)
4004	Medicare Revenue:HMO Medicare	(33,120.00)	(35,520.00)		0.00	(35,520.00)
4005	Medicare Revenue:C/A Medicare HMO F	6,210.00	6,660.00		0.00	6,660.00
4006	Medicare Revenue:Hospice Medicare	(15,191.27)	(23,608.90)		0.00	(23,608.90)
4007	Medicare Revenue:Lab - Medicare A	(1,340.59)	(4,960.07)		0.00	(4,960.07)
4008	Medicare Revenue:Pharmacy - Medicare	(51.05)	(449.24)		0.00	(449.24)
4011	Medicare Revenue:Radiology - Medicare	(1,365.00)	(3,259.31)		0.00	(3,259.31)
4012	Medicare Revenue:P/T - Medicare A	(28,661.17)	(21,753.56)		0.00	(21,753.56)
4013	Medicare Revenue:O/T - Medicare A	(27,993.50)	(29,694.35)		0.00	(29,694.35)
4014	Medicare Revenue:SLP - Medicare A	(29,144.51)	(30,977.15)		0.00	(30,977.15)
4015	Medicare Revenue:Ambulance - Medica	(700.86)	0.00		0.00	0.00
4018	Medicare Revenue:C/A Medicare A - An	89,256.68	109,495.36		0.00	109,495.36
4019	Medicare Revenue:P/T - Medicare B	(5,443.32)	(14,950.43)		0.00	(14,950.43)
4020	Medicare Revenue:O/T - Medicare B	(3,288.02)	(15,010.72)		0.00	(15,010.72)
4021	Medicare Revenue:SLP - Medicare B	(4,690.40)	(11,724.96)		0.00	(11,724.96)
4022	Medicare Revenue:C/A Medicare B - An	12,216.47	13,081.95		0.00	13,081.95
4023	Medicare Revenue:Pharmacy - Medicare	(852.15)	(8,830.30)		0.00	(8,830.30)
4027	Medicare Revenue:Radiology Medicare	0.00	(475.00)		0.00	(475.00)
4028	Medicare Revenue:P/T Medicare - HMO	(2,784.90)	(11,240.92)		0.00	(11,240.92)
4029	Medicare Revenue:O/T Medicare - HMO	(1,892.53)	(7,904.47)		0.00	(7,904.47)
4030	Medicare Revenue:SLP Medicare - HMC	(1,799.16)	(4,672.27)		0.00	(4,672.27)
4034	Medicare Revenue:C/A Medicare Ancilla	4,649.12	25,926.15		0.00	25,926.15
4051	Medicaid Revenue:Medicaid	(349,502.06)	(2,752,246.11)		618,669.00	(2,133,577.11)
4052	Medicaid Revenue:C/AMedicaid Room &	1,617.91	2,272.13		0.00	2,272.13
4053	Medicaid Revenue:SCO Medicaid	(323,985.07)	(969,661.21)		0.00	(969,661.21)
4054	Medicaid Revenue:Hospice Medicaid	(105,483.51)	(317,060.37)		0.00	(317,060.37)
4058	Medicaid Revenue:Pharmacy - Medicaid	(1,592.91)	(2,803.91)		0.00	(2,803.91)
4061	Medicaid Revenue:Lab - Medicaid	(25.00)	(249.00)		0.00	(249.00)
4066	Medicaid Revenue:Ambulance - Medica	0.00	5,293.60		0.00	5,293.60
4104	Private Insurance Revenue:Pharmacy - I	0.00	(193.39)		0.00	(193.39)
4112	Private Insurance Revenue:P/T - Private	0.00	(213.31)		0.00	(213.31)

4115	Private Insurance Revenue:O/T - Private	0.00	(463.52)	0.00	(463.52)
4116	Private Insurance Revenue:SLP - Private	0.00	(451.06)	0.00	(451.06)
4127	Private Insurance Revenue:General - Pri	(238,788.29)	(551,443.40)	0.00	(551,443.40)
4142	SCO Revenue:PharmacySCO	(1,295.39)	(1,115.65)	0.00	(1,115.65)
4145	SCO Revenue:Lab - SCO	(95.03)	(225.00)	0.00	(225.00)
4147	SCO Revenue:P/T - SCO	(7,388.28)	(3,317.00)	0.00	(3,317.00)
4148	SCO Revenue:O/T - SCO	(7,587.63)	(6,395.22)	0.00	(6,395.22)
4149	SCO Revenue:SLP - SCO	(1,301.72)	(1,196.54)	0.00	(1,196.54)
4153	SCO Revenue:C/A SCO - Ancillaries	11,634.91	15,349.02	0.00	15,349.02
4172	Hospice Revenue:Pharmacy - Hospice	(263.24)	(6,482.33)	0.00	(6,482.33)
4175	Hospice Revenue:Lab - Hospice	(125.00)	(150.00)	0.00	(150.00)
4184	Hospice Revenue:C/A Hospice Ancillarie	388.24	6,632.33	0.00	6,632.33
4994	Refunds to customers	0.00	24,937.53	0.00	24,937.53
6002	Refunds to customers	27,235.00	0.00	0.00	0.00
6003	Advertising/Promotional Expenses:Marke	3,718.75	0.00	0.00	0.00
6011	Amortization Expenses:Goodwill - Amort	8,333.33	20,000.00	0.00	20,000.00
6012	Amortization Expenses:Set Up Costs - A	1,304.65	0.00	0.00	0.00
6020	Bad Debt Expense	1,639.49	300,000.00	0.00	300,000.00
6022	Bank Fees	684.57	823.53	0.00	823.53
6025	Bookkeeping Service	0.00	42,047.30	0.00	42,047.30
6027	Computer Services	7,746.85	18,775.82	0.00	18,775.82
6032	Depreciation Expenses:Equip - Dep	14,500.00	29,000.00	0.00	29,000.00
6040	Dietary Expenses	0.00	891.24	0.00	891.24
6042	Dietary Expenses:Purch Serv - Dietician	3,365.50	17,352.50	0.00	17,352.50
6043	Dietary Expenses:Raw Food - Dietary	50,789.30	145,123.46	0.00	145,123.46
6044	Dietary Expenses:Salaries- Dietary	131,150.72	327,434.65	0.00	327,434.65
6045	Dietary Expenses:Supplies - Dietary	9,099.99	11,236.58	0.00	11,236.58
6052	HMO Expense:Lab - HMO	50.00	0.00	0.00	0.00
6055	HMO Expense:Pharmacy - HMO	840.34	0.00	0.00	0.00
6071	Housekeeping & Laundry:Housekeeping	3,517.03	2,991.99	0.00	2,991.99
6072	Housekeeping & Laundry:Laundry - Sala	19,712.45	66,912.26	0.00	66,912.26
6073	Housekeeping & Laundry:Laundry Suppl	797.03	6,178.88	0.00	6,178.88
6075	Housekeeping & Laundry:Housekeeping	21,947.65	55,938.75	0.00	55,938.75
6081	Indirect Salaries:COTA Salary - Indirect	18,444.03	27,277.40	0.00	27,277.40
6082	Indirect Salaries:PTA Salary - Indirect	60,677.86	114,578.34	0.00	114,578.34
6083	Indirect Salaries:SLP Salary - Indirect	15,135.31	32,560.80	0.00	32,560.80
6090	Insurance Expense	18,084.08	42,567.11	0.00	42,567.11
6092	Insurance Expense:Group Health Ins	37,848.03	35,861.33	0.00	35,861.33
6094	Property Insurance	7,662.57	20,974.64	0.00	20,974.64
6095	Insurance Expense:Other - Ins.	3,041.52	37,552.41	0.00	37,552.41
6098	Insurance Expense:Workers' Compensa	16,685.00	39,742.00	0.00	39,742.00
6112	Fines & Penalties	9,750.00	0.00	0.00	0.00
6115	Lease Expense	250,459.00	600,000.00	0.00	600,000.00
6116	Interest Expense	0.00	181.61	0.00	181.61
6152	License & Dues P/T	0.00	4,927.00	0.00	4,927.00
6153	License & Dues Non - PT	175.00	6,684.40	0.00	6,684.40
6172	Medicaid Expenses:Pharmacy - Medicai	1,339.20	1,058.36	0.00	1,058.36
6185	Medicaid Expenses:Lab - Medicaid	364.26	1,053.18	0.00	1,053.18
6201	Medicare Expenses:Pharmacy - Medicar	9,680.96	13,357.83	0.00	13,357.83
6204	Medicare Expenses:Lab - Medicare A	603.35	3,712.75	0.00	3,712.75
6205	Medicare Expenses:Radiology - Medicar	475.00	2,316.00	0.00	2,316.00
6280	Nursing Expenses	2,946.55	1,960.17	0.00	1,960.17
6281	Nursing Expenses:CNA Salaries	226,497.10	729,397.82	0.00	729,397.82
6282	Nursing Expenses:Direct Nursing - Salar	90,047.53	145,039.19	0.00	145,039.19
6283	Nursing Expenses:LPN - Salaries	125,690.82	414,288.62	0.00	414,288.62
6284	Nursing Expenses:RN - Salaries	165,274.00	442,255.38	0.00	442,255.38
6285	Nursing Expenses:Purch Serv - LPN	156,490.82	242,066.78	0.00	242,066.78
6286	Nursing Expenses:Purch Serv - RN	44,704.58	54,302.06	0.00	54,302.06
6287	Nursing Expenses:Supplies - Nursing	56,890.07	135,098.55	0.00	135,098.55
6288	Nursing Expenses:Purch Serv - CNA	198,060.89	347,550.81	0.00	347,550.81
6289	Other Employee Benefits	88.06	0.00	0.00	0.00
6291	Managerial and Administrative:Administ	29,363.66	97,172.12	0.00	97,172.12
6293	Managerial and Administrative:Clerical S	39,533.72	90,045.29	0.00	90,045.29
6295	Managerial and Administrative:Social Se	16,430.57	17,360.46	0.00	17,360.46
6296	Managerial and Administrative:Medical C	7,500.00	18,000.00	0.00	18,000.00
6297	Managerial and Administrative:MDS Co-	17,328.00	58,707.50	0.00	58,707.50
6301	Office Supplies & Expense	5,391.82	4,586.75	0.00	4,586.75
6302	Postage Expense	0.00	1,430.95	0.00	1,430.95
6303	Business Computer Software Expenses	2,250.00	6,301.08	0.00	6,301.08
6305	Payroll Service	4,286.48	0.00	0.00	0.00
6330	Plant Expenses	4,131.67	54,782.00	0.00	54,782.00
6331	Plant Expenses:Salaries - Plant	23,134.80	57,486.11	0.00	57,486.11
6332	Plant Expenses:Purch Serv - Plant	1,921.77	22,097.98	0.00	22,097.98
6333	Plant Expenses:Supplies - Plant	13,501.13	21,233.66	0.00	21,233.66
6334	Plant Expenses:Maintenance Service Cc	7,561.70	64,802.13	0.00	64,802.13
6335	Plant Expenses:Building Supplies & Mair	0.00	77,673.20	0.00	77,673.20
6531	Professional Fees:Accounting	0.00	36,671.60	0.00	36,671.60
6533	Professional Fees:Legal	0.00	38,023.16	0.00	38,023.16
6535	Professional Fees:Pharmacy Consultant	501.03	267.77	0.00	267.77
6540	Recreational Therapy	150.00	393.89	0.00	393.89

6541	Recreational Therapy:Purch Services - F	650.00	1,040.00	0.00	1,040.00
6542	Recreational Therapy:Salaries - Rec The	32,669.80	91,720.25	0.00	91,720.25
6543	Recreational Therapy:Supplies - Rec The	0.00	612.00	0.00	612.00
6544	Recreational Therapy:Therapy Supplies	363.18	732.64	0.00	732.64
6564	SCO Expenses:Lab - SCO	0.00	770.78	0.00	770.78
6569	SCO Expenses:Pharmacy - SCO	545.87	11,249.88	0.00	11,249.88
6573	SCO Expenses:Radiology - SCO	0.00	1,784.01	0.00	1,784.01
6882	Tax Expense:FUTA Expense	2,343.41	2,797.78	0.00	2,797.78
6883	Tax Expense:Payroll Taxes Total	74,199.68	209,722.56	0.00	209,722.56
6884	Tax Expense:Property Taxes	0.00	20,094.56	0.00	20,094.56
6887	Tax Expense:Unemployment - State	16,305.61	30,546.59	0.00	30,546.59
6888	Tax Expense:User Fee Tax	125,615.53	398,140.00	0.00	398,140.00
6891	Telephone	15,213.72	24,637.10	0.00	24,637.10
6901	Employee benefits	10,941.94	4,028.92	0.00	4,028.92
6902	Utilities:Electricity	25,125.97	43,307.41	0.00	43,307.41
6903	Utilities:Gas	3,627.64	13,430.21	0.00	13,430.21
6904	Utilities:Disposal & waste fees	3,748.89	15,007.77	0.00	15,007.77
6905	Utilities:Heating & cooling	877.40	2,813.43	0.00	2,813.43
6906	Utilities:Internet & TV services	3,373.82	8,745.72	0.00	8,745.72
6907	Advertising & marketing:Website ads	162.50	1,725.61	0.00	1,725.61
6908	Commissions & fees	102.36	0.00	0.00	0.00
6909	Equipment rental	11,566.88	2,535.48	0.00	2,535.48
6910	Office expenses:Office supplies	1,971.39	81.47	0.00	81.47
6911	Office expenses:Shipping & postage	810.00	1,030.24	0.00	1,030.24
6912	Uncategorized Expense	37,224.36	0.00	0.00	0.00
6913	Repairs & maintenance	164.00	3,586.05	0.00	3,586.05
6914	Office expenses:Software & apps	8,396.10	27,103.93	0.00	27,103.93
6915	Utilities:Water & sewer	0.00	49,477.75	0.00	49,477.75
6916	Contract labor	0.00	691.58	0.00	691.58
6917	Employee benefits:Employee retirement	0.00	1,950.00	0.00	1,950.00
7000	Interest Income	(45.98)	(1,195.82)	0.00	(1,195.82)
7600	MassHealth Other Income	(57,607.74)	(204,732.07)	0.00	(204,732.07)
7800	Reconciliation Discrepancies	(914.00)	(191.58)	0.00	(191.58)
Subtotal [2]	Income Statement	132,144.12	304,225.37	0.00	304,225.37
Total [TB]	Trial Balance	0.00	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}

Client: **A570933 - Marblehead Healthcare Solutions LLC**
Engagement: **MDMC 2023 - Devereux Skilled Nursing**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

Account	Description	MCAID 12/31/2023	1st PP- 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1011	Webster Bank Checking	259,773.88	77,866.88
Subtotal : None		259,773.88	77,866.88
Total [S6L1.1C1]	Cash and Cash Equivalents	259,773.88	77,866.88
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	r Medicare Non Managed Care		
1061	A/R:A/R - Private Pay	91,224.32	26,032.83
1062	A/R:A/R - Medicare A	98,213.96	592,533.80
1063	A/R:A/R - Medicaid	156,783.58	223,205.58
1064	A/R:A/R - Patient Liability	111,800.54	23,305.59
1065	A/R:A/R - SCO	245,694.59	301,920.66
1069	A/R:A/R - Hospice	1,625.00	0.00
1075	A/R:A/R - Insurance	84,187.90	148,258.05
1084	A/R:A/R - Medicare B	1,914.12	9,418.94
Subtotal [S6L1.5C1D]	A/r Medicare Non Managed Care	791,444.01	1,324,675.45
Total [S6L1.5C1]	Payer Accounts Receivable	791,444.01	1,324,675.45
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140	Reserve for Bad Debt	(11,000.00)	0.00
Subtotal : None		(11,000.00)	0.00
Total [S6L1.6C1]	Less Reserve for Bad Debts	(11,000.00)	0.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1280	Prepaid Insurance	30,725.44	39,730.31
Subtotal : None		30,725.44	39,730.31
Total [S6L1.13C1]	Prepaid Insurance	30,725.44	39,730.31
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1A]	Equipment Cost		
1651	Equipment	290,000.00	290,000.00
Subtotal [S6L2.4C1A]	Equipment Cost	290,000.00	290,000.00
Subgroup : [S6L2.4C1A/D]	Equipment		
1652	Acc Dep - Equipment	(43,500.00)	(14,500.00)
Subtotal [S6L2.4C1b]	A/D Equipment	(43,500.00)	(14,500.00)
Total [S6L2.4C1]	Equipment	246,500.00	275,500.00
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets		
Subgroup : [S6L3.3C1A]	Organization Expense		
1677	Set Up Costs	0.00	45,662.35
Subtotal [S6L3.3C1A]	Organization Expense	0.00	45,662.35

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}