

Client: **A443031 - 519 Main Street, Inc.**
Engagement: **MDMC 2023 - 519 Main Street, Inc., d/b/a Thomas Upham House**
Period Ending: **12/31/2023**
Trial Balance: **T01-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID CP 12/31/2023	CARE PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
100100.000	Cash - Operating	591.93	144,549.50
100200.000	Cash - Petty	700.00	700.00
Subtotal : None		1,291.93	145,249.50
Total [S6L1.1C1]	Cash and Cash Equivalents	1,291.93	145,249.50
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)			
111000.000	A/R - Private	175,118.43	145,256.34
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		175,118.43	145,256.34
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
117000.000	A/R - Managed Care	0.00	0.46
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		0.00	0.46
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
113000.000	A/R - Medicare Part A	75,210.74	122,015.83
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		75,210.74	122,015.83
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
112000.000	A/R - Medicaid	145,589.77	142,584.85
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		145,589.77	142,584.85
Total [S6L1.5C1]	Payer Accounts Receivable	395,918.94	409,857.48
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
191140.000	Reserve For Bad Debts	(43,500.00)	(37,200.00)
Subtotal : None		(43,500.00)	(37,200.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(43,500.00)	(37,200.00)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
202111.000	DUE TO OFFICERS-NHT	0.00	(55,686.00)
202147.000	REHABILITATION ASSOC.,INC.	483,103.17	513,273.17
202151.000	84 ELM STREET, INC.	0.00	224.00
202157.000	140 WEBB STREET,INC.	0.00	2,660.00
202159.000	137 NICHOLS ST.,INC.	254.00	0.00
202163.000	34 LINCOLN ST.,INC.	0.00	(230,572.00)
Subtotal : None		483,357.17	229,899.17
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	483,357.17	229,899.17
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
191280.000	Prepaid Insurance	13,870.00	13,501.68
Subtotal : None		13,870.00	13,501.68
Total [S6L1.13C1]	Prepaid Insurance	13,870.00	13,501.68
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1A] Building Improvements			
191611.000	Building Improvements	68,547.90	68,547.90
Subtotal [S6L2.3C1A] Building Improvements		68,547.90	68,547.90
Subgroup : [S6L2.3C1C] Other Improvements			
191631.000	Other Improvements	17,464.83	17,464.83
Subtotal [S6L2.3C1C] Other Improvements		17,464.83	17,464.83
Subgroup : [S6L2.3C1A/D Building Improvements			
191612.000	Accum. Deprec. - Building Improvements	(34,104.18)	(30,615.18)
Subtotal [S6L2.3C1D] A/D Building Improvements		(34,104.18)	(30,615.18)
Subgroup : [S6L2.3C1A/D Other Improvements			
191632.000	Accum. Deprec. - Other Improvements	(16,477.83)	(16,067.83)

Tickmarks

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