

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:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	FS CP 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [BS] Balance Sheet Groupings						
Subgroup : None						
100100.000	Cash - Operating	144,549.50	591.93		0.00	591.93
100200.000	Cash - Petty	700.00	700.00		0.00	700.00
111000.000	A/R - Private	145,256.34	175,118.43		0.00	175,118.43
112000.000	A/R - Medicaid	142,584.85	145,589.77		0.00	145,589.77
113000.000	A/R - Medicare Part A	122,015.83	75,210.74		0.00	75,210.74
117000.000	A/R - Managed Care	0.46	0.00		0.00	0.00
191140.000	Reserve For Bad Debts	(37,200.00)	(43,500.00)		0.00	(43,500.00)
191280.000	Prepaid Insurance	13,501.68	13,870.00		0.00	13,870.00
191611.000	Building Improvements	68,547.90	68,547.90		0.00	68,547.90
191612.000	Accum. Deprec. - Building Improvements	(30,615.18)	(34,104.18)		0.00	(34,104.18)
191631.000	Other Improvements	17,464.83	17,464.83		0.00	17,464.83
191632.000	Accum. Deprec. - Other Improvements	(16,067.83)	(16,477.83)		0.00	(16,477.83)
191651.000	Equipment	428,934.03	440,405.65		0.00	440,405.65
191652.000	Accum. Deprec. - Equipment	(349,930.19)	(364,886.19)		0.00	(364,886.19)
191701.000	Motor Vehicles	66,561.06	66,561.06		0.00	66,561.06
191702.000	Accum. Deprec. - Motor Vehicles	(66,561.06)	(66,561.06)		0.00	(66,561.06)
200100.000	Accounts Payable	(297,127.66)	(693,430.07)		0.00	(693,430.07)
202111.000	DUE TO OFFICERS-NHT	(55,686.00)	0.00		0.00	0.00
202147.000	REHABILITATION ASSOC.,INC.	513,273.17	483,103.17		0.00	483,103.17
202151.000	84 ELM STREET, INC.	224.00	0.00		0.00	0.00
202157.000	140 WEBB STREET, INC.	2,660.00	0.00		0.00	0.00
202159.000	137 NICHOLS ST., INC.	0.00	254.00		0.00	254.00
202163.000	34 LINCOLN ST., INC.	(230,572.00)	0.00		0.00	0.00
202190.000	ACCRUED SALARIES	(40,751.00)	(46,190.00)		0.00	(46,190.00)
202191.000	ACCRUED VACATION	(81,506.00)	(80,833.00)		0.00	(80,833.00)
202214.000	ACCRUED PAYROLL TAXES	(11,787.00)	(12,244.00)		0.00	(12,244.00)
215300.000	Resident Trust	(419.64)	0.00		0.00	0.00
301000.000	Capital Stock	(1,000.00)	(1,000.00)		0.00	(1,000.00)
301500.000	Additional paid-in capital	(146,877.38)	(202,563.38)		0.00	(202,563.38)
302000.000	Dividends	300,000.00	0.00		0.00	0.00
308000.000	Retained Earnings	(839,993.54)	(300,172.71)		0.00	(300,172.71)
Subtotal : None		(239,820.83)	(374,544.94)		0.00	(374,544.94)
Total [BS] Balance Sheet Groupings		(239,820.83)	(374,544.94)		0.00	(374,544.94)
Group : [P&L] Profit & Loss Groupings						
Subgroup : None						
3002	MA RESOURCE INC	(465,540.00)	0.00		0.00	0.00
400100.000	Medicare A - Room And Board	(1,243,847.09)	(1,046,236.94)	CAIDJE - 2	(0.00)	(1,046,236.94)
400111.000	Medicare A - 2% Withholding	17,031.36	17,436.73		0.00	17,436.73
400250.000	Medicare A - Pharmacy	(76,239.86)	(72,212.92)		0.00	(72,212.92)
400400.000	Medicare A - Physical Therapy	(188,363.66)	(169,679.08)		0.00	(169,679.08)
400450.000	Medicare A - Occupational Therapy	(199,301.46)	(180,996.46)		0.00	(180,996.46)
400500.000	Medicare A - Speech Therapy	(29,947.10)	(36,097.26)		0.00	(36,097.26)
400700.000	Medicare A - X-Ray	(5,662.66)	(3,751.52)		0.00	(3,751.52)
400850.000	Medicare A - Lab	(25,241.16)	(26,739.70)		0.00	(26,739.70)
400900.000	Medicare A - Contractual Adjustment	524,755.90	489,476.94		0.00	489,476.94
400999.000	Medicare A - Prior Year Adjustment	(13,806.00)	(119.00)		0.00	(119.00)
410100.000	Private - Room And Board	(1,117,950.00)	(1,781,650.00)		0.00	(1,781,650.00)
410200.000	Private - Medical Supplies	(3,251.28)	0.00		0.00	0.00
410900.000	Private - Contractual Adjustment	1,126.28	0.00		0.00	0.00
430100.000	Medicaid - Room And Board	(1,218,089.93)	0.00		0.00	0.00
430900.000	Medicaid - Contractual Adjustment	0.00	(1,661,763.73)	CAIDJE -	(0.00)	(1,661,763.73)
450100.000	Managed Care - Room And Board	(42,178.83)	0.00		0.00	0.00
450250.000	Managed Care - Pharmacy	(2,280.46)	0.00		0.00	0.00
450400.000	Managed Care - Physical Therapy	(8,665.74)	0.00		0.00	0.00
450450.000	Managed Care - Occupational Therapy	(9,059.12)	0.00		0.00	0.00
450900.000	Managed Care - Contractual Adjustment	20,005.32	0.00		0.00	0.00
460100.000	Insurance - Room And Board	0.00	(33,192.00)		0.00	(33,192.00)
460400.000	Insurance - Physical Therapy	0.00	(8,365.96)		0.00	(8,365.96)
460450.000	Insurance - Occupational Therapy	0.00	(11,158.50)		0.00	(11,158.50)
460500.000	Insurance - Speech Therapy	0.00	(2,036.72)		0.00	(2,036.72)
460900.000	Insurance - Contractual Adjustment	0.00	21,561.18		0.00	21,561.18
470100.000	Hospice - Room And Board	(36,993.30)	(8,628.48)		0.00	(8,628.48)
500111.000	Medicare B - 2% Withholding	3,146.44	4,346.08		0.00	4,346.08
500400.000	Medicare B - Physical Therapy	(82,471.57)	(103,902.96)		0.00	(103,902.96)
500450.000	Medicare B - Occupational Therapy	(75,460.41)	(69,453.76)		0.00	(69,453.76)
500500.000	Medicare B - Speech Therapy	(25,338.80)	(39,276.28)		0.00	(39,276.28)
500900.000	Medicare B - Contractual Adjustment	107,226.14	122,857.05		0.00	122,857.05
505400.000	Managed Care B - Physical Therapy	(10,341.44)	(11,852.24)		0.00	(11,852.24)
505450.000	Managed Care B - Occupational Therapy	(15,496.26)	(12,222.44)		0.00	(12,222.44)

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Workpaper: **T:01 - MCD SNF-CR TB Report**

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		12/31/2022	12/31/2023			12/31/2023
505500.000	Managed Care B - Speech Therapy	(7,548.74)	(1,691.48)		0.00	(1,691.48)
506900.000	Insurance B - Contractual Adjustment	18,475.36	12,455.62		0.00	12,455.62
599060.000	Emergency Paid Sick Leave	(6,428.75)	0.00		0.00	0.00
599091.000	Bad Debt Recovery	(8,800.00)	0.00		0.00	0.00
599750.000	COVID Testing Revenue	(221,615.82)	(115,996.18)		0.00	(115,996.18)
704140.000	SALARIES-CLERICAL	45,561.07	30,637.10		0.00	30,637.10
704141.000	CLERICAL SALARY- ALLOCATED	19,168.00	18,026.00		0.00	18,026.00
704150.000	PAYROLL SERVICE	8,836.01	9,444.61		0.00	9,444.61
704160.000	MANAGEMENT FEES	575,000.00	575,000.00		0.00	575,000.00
704240.000	TONER/INK EXPENSE	5,945.17	5,817.33		0.00	5,817.33
704246.000	BANK CHARGES/FEES	20.00	20.00		0.00	20.00
704248.000	EMPLOYEE BENEFITS	630.00	1,880.00		0.00	1,880.00
				CAIDJE -	(0.00)	
704249.000	POSTAGE	766.11	406.21		0.00	406.21
704250.000	SUPPL. & EXP. - OFFICE	11,155.84	12,373.95		0.00	12,373.95
704252.000	TUITION & EDUCATION	0.00	150.00		0.00	150.00
704253.000	TAXES	110.00	110.00		0.00	110.00
704255.000	DONATIONS	40.00	0.00		0.00	0.00
704259.000	MISCELLANEOUS EXPENSE	0.00	4,391.57		0.00	4,391.57
704261.000	TELEPHONE	4,769.28	4,885.39		0.00	4,885.39
704274.000	GASOLINE - MOTOR VEHICLE	3,600.42	3,058.97		0.00	3,058.97
704275.000	MOTOR VEHICLE EXPENSE	2,348.96	3,425.89		0.00	3,425.89
704276.000	MOTOR VEHICLE EXCISE TAX	148.99	148.99		0.00	148.99
704294.000	ADVERT. - HELP WANTED	0.00	13,432.83		0.00	13,432.83
704295.000	ADVERT. - PROMOTIONAL	3,704.21	3,427.17		0.00	3,427.17
704296.000	PROMOTIONAL/MARKETING EXP.	4,827.03	6,375.28		0.00	6,375.28
704301.000	LIC. & DUES - PATIENT RELATED	4,379.12	4,907.12		0.00	4,907.12
				CAIDJE -	(0.00)	
704302.000	LIC & DUES - NON PATIENT RELATED	750.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
704310.000	EMPLOYEE UNIFORM EXPENSE	148.10	320.02		0.00	320.02
704333.000	EMPLOYEE BENEFITS - OTHER	7,852.53	8,582.36		0.00	8,582.36
704339.000	401K MATCH- ALLOCATED	317.00	495.00		0.00	495.00
704340.000	401K EMPLOYER MATCH	5,164.23	6,485.08		0.00	6,485.08
				CAIDJE -	(0.00)	
704360.000	ACCOUNTING	27,000.00	27,000.00		0.00	27,000.00
704370.000	LEGAL	0.00	151.30		0.00	151.30
704400.000	PAYROLL TAXES	162,787.56	187,177.05		0.00	187,177.05
				CAIDJE -	(0.00)	
704401.000	State Family Medical Leave Tax	7,067.97	7,412.97		0.00	7,412.97
704405.000	PAYROLL TAXES ALLOCATED	31,758.00	13,521.00		0.00	13,521.00
704415.000	GROUP HEALTH INSURANCE	119,362.69	121,743.47		0.00	121,743.47
				CAIDJE -	(0.00)	
704416.000	GROUP INS. ALLOCATION	3,266.00	1,055.00		0.00	1,055.00
704418.000	GROUP LIFE INSURANCE	1,508.26	1,948.05		0.00	1,948.05
704419.000	WORKMAN'S COMP.INSURANCE	27,461.00	32,091.00		0.00	32,091.00
				CAIDJE -	(0.00)	
704421.000	INSURANCE - LIABILITY	22,581.36	23,286.12		0.00	23,286.12
704422.000	INSURANCE - UMBRELLA	4,687.88	4,869.56		0.00	4,869.56
704429.000	WORKER'S COMP. - ALLOCATED	5,856.00	2,391.00		0.00	2,391.00
704430.000	INSURANCE - AUTO	2,008.00	2,140.00		0.00	2,140.00
704432.000	KEYMAN INSURANCE	6,243.02	6,243.02		0.00	6,243.02
704535.000	RENT REAL ESTATE AFFIL.	25,000.00	23,000.00		0.00	23,000.00
704560.000	DEPRECIATION- BUILDING IMPROV	3,489.00	3,489.00		0.00	3,489.00
704568.000	DEPRECIATION-OTHER IMPROVEMEN	410.00	410.00		0.00	410.00
704570.000	DEPRECIATION - EQUIPMENT	13,890.62	14,956.00		0.00	14,956.00
704590.000	INSURANCE - PROPERTY & EQUIP.	5,519.00	6,567.00		0.00	6,567.00
705106.000	MAINTENCE ALLOCATION	36,374.00	12,855.00		0.00	12,855.00
705110.000	PURCH.SERV.- PLANT & EQUIP.	36,109.51	25,603.11		0.00	25,603.11
705111.000	TRASH REMOVAL	6,240.00	6,597.58		0.00	6,597.58
705112.000	MEDICAL WASTE REMOVAL	0.00	211.20		0.00	211.20
705115.000	SUPPL. & EXP. - PLANT	19,047.14	18,880.77		0.00	18,880.77
705116.000	TRASH LINERS	3,865.99	4,640.11		0.00	4,640.11
705121.000	ELECTRICITY	41,393.15	41,243.19		0.00	41,243.19
705122.000	WATER AND SEWERAGE	29,047.11	47,195.41		0.00	47,195.41
705124.000	NATURAL GAS	20,418.40	13,790.94		0.00	13,790.94
705205.000	SALARIES - DIETARY	195,255.96	258,812.60		0.00	258,812.60
705206.000	DIETARY SAL - ALLOCATED	29,918.00	30,132.00		0.00	30,132.00
705220.000	RAW FOOD	128,830.84	149,012.42		0.00	149,012.42
705221.000	PURCH.SERV. - DIETARY	2,361.20	3,544.52		0.00	3,544.52
705222.000	FOOD - DIET SUPPLEMENTS	7,461.93	9,286.15		0.00	9,286.15
705233.000	PURCH.SERV. - DIETICIAN	10,470.00	10,160.00		0.00	10,160.00
705235.000	SUPPL. & EXP. - DIETARY	18,988.26	19,540.14		0.00	19,540.14
705310.000	SALARIES - LAUNDRY	47,146.83	39,882.79		0.00	39,882.79
705320.000	PURCH.SERV. - LAUNDRY	1,378.86	84.06		0.00	84.06

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705330.000	SUPPL.& EXP. - LAUNDRY	2,105.75	2,671.41		0.00	2,671.41
705340.000	LINEN & BEDDING	1,312.79	1,080.57		0.00	1,080.57
705410.000	SALARIES - HOUSEKEEPING	81,892.47	102,826.39		0.00	102,826.39
705411.000	Hsk Salaryallocated	2,542.00	10,740.78		0.00	10,740.78
705415.000	PURCH.SERV. - HOUSEKEEPING	48.38	0.00		0.00	0.00
705420.000	SUPPL.& EXP. - HOUSEKEEPING	2,481.51	0.00		0.00	0.00
706020.000	SALARY - D.O.N.	8,077.00	99,615.37		0.00	99,615.37
706021.000	SALARIES - DON ALLOCATED	140,351.00	(10,770.00)		0.00	(10,770.00)
706030.000	SALARIES - R.N.	350,379.57	398,735.28		0.00	398,735.28
706031.000	RN SALARIES - ALLOCATED	1,081.00	5,024.00		0.00	5,024.00
706035.000	PURCH.SERV. - R.N.	567.23	36,216.68		0.00	36,216.68
				CAIDJE -	(0.00)	
706040.000	SALARIES - L.P.N.	281,971.79	287,206.31		0.00	287,206.31
706041.000	LPN SALARIES - ALLOCATED	79,588.00	76,783.00		0.00	76,783.00
706045.000	PURCH.SERV. - L.P.N.	5,717.17	24,452.27		0.00	24,452.27
				CAIDJE -	(0.00)	
706050.000	SALARIES - NURSE AIDE	847,319.50	846,178.26		0.00	846,178.26
706051.000	C.N.A. - ALLOCATED	(1,589.00)	0.00		0.00	0.00
706055.000	PURCH.SERV.- N.AIDE	36,009.22	313,164.78		0.00	313,164.78
				CAIDJE -	(0.00)	
706060.000	SALARIES - C.N.A. RESTOR. AIDE	37,774.31	40,411.93		0.00	40,411.93
706220.000	Purchased Service- COVID Care	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
706221.000	COVID Care Hero's Pay	0.00	18,521.80		0.00	18,521.80
706508.000	SALARIES - MDS NURSE	85,006.00	109,485.00		0.00	109,485.00
706509.000	MDS SALARY- ALLOCATED	(2,775.00)	(73.00)		0.00	(73.00)
706511.000	MEDICAL DIRECTOR	14,400.00	14,400.00		0.00	14,400.00
706515.000	EMPLOYEE - OSHA REQUIRED	1,994.67	2,908.17		0.00	2,908.17
706516.000	EMPLOYEE BACKGROUND CHECK	742.11	562.98		0.00	562.98
706520.000	OXYGEN - HOUSE	1,438.82	3,960.96		0.00	3,960.96
706521.000	Supplies and Expense- COVID	185,319.33	36,751.88		0.00	36,751.88
706522.000	SUPPL.& EXP. - NURSING	86,466.42	87,683.03		0.00	87,683.03
706523.000	BRIEFS/DIAPERS/LINERS	20,974.08	22,513.80		0.00	22,513.80
706525.000	UNDERPADS/CHUX	15,530.54	16,688.03		0.00	16,688.03
706530.000	PHARMACY CONSULTANT	1,760.00	2,453.00		0.00	2,453.00
706810.000	SAL. - SOCIAL SERV.	75,174.00	81,229.00		0.00	81,229.00
706811.000	SAL SOC SERV ALLOCATED	(632.00)	2,304.00		0.00	2,304.00
707021.000	SALARIES - ACTIVITIES	57,583.14	67,191.72		0.00	67,191.72
707022.000	PURCH.SERV.-ACTIV.ENTERTAINERS	2,375.00	3,385.00		0.00	3,385.00
707023.000	SUPPL.& EXP. - ACTIVITIES	2,413.25	4,587.59		0.00	4,587.59
707025.000	CABLE T.V. EXPENSE	3,178.66	3,417.18		0.00	3,417.18
707800.000	ANCILL.EXP. - PART A	578.77	906.95		0.00	906.95
707826.000	I V THERAPY - PART A	4,123.98	0.00		0.00	0.00
707829.000	I V THERAPY - H.M.O.	0.00	157.85		0.00	157.85
707867.000	OXYGEN - PART A	45.00	0.00		0.00	0.00
707892.000	COMPLEX MED.EQUIP.- A	1,250.56	1,059.31		0.00	1,059.31
707910.000	AIR FLUIDIZED THER. - PART A	1,976.25	3,436.16		0.00	3,436.16
707912.000	PHARMACY - PART A	35,319.19	36,045.80		0.00	36,045.80
707919.000	PHARMACY - H.M.O.	1,140.23	3,290.46		0.00	3,290.46
707921.000	PT- Private	3,645.01	316.32		0.00	316.32
707922.000	PHYS.THER. - PART A	27,148.19	38,907.99		0.00	38,907.99
707924.000	PT SAL - INDIRECT - ALLOCATED	26,291.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
707926.000	PT- HMO	2,624.34	5,470.99		0.00	5,470.99
707928.000	PHYS.THER. - PART B	14,569.12	30,872.63		0.00	30,872.63
707929.000	PT SALARY- ALLOCATED	3,450.00	7,150.00		0.00	7,150.00
				CAIDJE -	(0.00)	
707930.000	OT Proivate	4,266.13	322.17		0.00	322.17
707932.000	OCCUP.THER. - PART A	30,550.62	40,283.14		0.00	40,283.14
707933.000	OT SALARY - ALLOCATED	29,078.00	0.00		0.00	0.00
707936.000	OT HMO	3,185.65	6,115.71		0.00	6,115.71
707938.000	OCCUP.THER. - PART B	11,921.67	19,823.69		0.00	19,823.69
707942.000	SPEECH THER. - PART A	5,816.48	7,275.92		0.00	7,275.92
707946.000	ST HMO	2,159.82	2,978.47		0.00	2,978.47
707948.000	SPEECH THER. - PART B	4,637.75	12,991.44		0.00	12,991.44
707949.000	SPEECH THER salaries- allocated	7,981.00	0.00		0.00	0.00
707952.000	LABORATORY - PART A	12,526.59	13,771.23		0.00	13,771.23
707953.000	Lab- Medicaid	610.75	618.29		0.00	618.29
707959.000	LABORATORY - H.M.O.	425.07	937.53		0.00	937.53
707968.000	X-RAY - PART A	2,831.33	1,875.76		0.00	1,875.76
707969.000	X-RAY - H.M.O.	0.00	74.00		0.00	74.00
707982.000	MEDICAL SUPPL. - PART A	263.50	334.69		0.00	334.69
707988.000	AMBULANCE - PART A	348.74	(348.74)		0.00	(348.74)
708010.000	BAD DEBT EXPENSE	64.93	8,775.10		0.00	8,775.10
				CAIDJE -	(0.00)	

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:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
708020.000	M'CARE A BAD DEBTS (CO-INS.)	120.58	3,539.90		0.00	3,539.90
708025.000	STATE INCOME TAX	456.00	456.00		0.00	456.00
708040.000	STATE USER FEE EXPENSE	210,542.90	258,964.62		0.00	258,964.62
Subtotal : None		239,820.83	374,544.94		0.00	374,544.94
Total [P&L] Profit & Loss Groupings		239,820.83	374,544.94		0.00	374,544.94

Tickmarks

{a}	
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{c}	
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