

Client: **A253156 - Seacoast Nursing & Rehabilitaton**
Engagement: **MDMC 2022 - Seacoast Nursing & Rehabilitation**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [1000]	Assets and Liabilities					
Subgroup : None						
30-100-1014-00	CASH CITIZENS - BOS	356,155.03	741,775.00		0.00	741,775.00
30-100-1017-00	CASH CITIZENS	37,950.86	0.00		0.00	0.00
30-100-1031-00	SECURITY DEPOSIT / PNA	1,000.00	(33,569.00)		0.00	(33,569.00)
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,634,838.91	1,500,153.00		0.00	1,500,153.00
30-105-1061-00	A/R EXCHANGE	7,182.77	59,660.00		0.00	59,660.00
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(722,881.98)	(179,136.00)		0.00	(179,136.00)
30-120-1280-00	PREPAID INSURANCE	51,816.72	58,571.00		0.00	58,571.00
30-120-1300-00	PREPD EXPENSE OTHER	17,577.92	30,418.00		0.00	30,418.00
30-135-1561-00	BUILDING IMPROVEMENTS	0.00	8,176.00		0.00	8,176.00
30-135-1641-00	COMPUTER EQUIPMENT	13,658.42	15,276.00		0.00	15,276.00
30-135-1670-00	EQUIPMENT	23,816.87	36,161.00		0.00	36,161.00
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(2,276.40)	(7,099.00)		0.00	(7,099.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(2,381.69)	(8,379.00)		0.00	(8,379.00)
30-146-1828-00	LOAN ACQUISITION COSTS	0.00	64,618.00		0.00	64,618.00
30-147-1828-00	ACCUM AMORT LOAN ACQ COSTS	0.00	(9,648.00)		0.00	(9,648.00)
30-150-1250-00	PATIENT FUNDS EXCHANGE	4,366.58	0.00		0.00	0.00
30-200-2010-00	A/P ACCOUNTS PAYABLE	(1,229,759.30)	(1,961,970.00)		0.00	(1,961,970.00)
30-200-2012-00	DUE TO/FROM MEDICAID	(100,000.00)	(100,000.00)		0.00	(100,000.00)
30-200-2016-00	DUE TO/FROM MEDICARE	0.00	664.00		0.00	664.00
30-200-2401-00	A/P MGMT FEE PAYABLE	0.00	(9,931.00)		0.00	(9,931.00)
30-205-2030-00	ACCRUED EXPENSES	(210,338.93)	(610,485.00)		0.00	(610,485.00)
30-205-2035-00	ACCRUED PAYROLL	(103,416.85)	(121,125.00)		0.00	(121,125.00)
30-205-2036-00	ACCRUED VACATION PAY	(163,370.88)	(121,955.00)		0.00	(121,955.00)
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(23,646.85)	(23,341.00)		0.00	(23,341.00)
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	0.00	(4,463.00)		0.00	(4,463.00)
30-230-2251-00	Deferred Revenue	0.00	(75,173.00)		0.00	(75,173.00)
30-230-2252-00	DEFERRED RENT	(81,151.32)	(85,805.00)		0.00	(85,805.00)
30-240-2310-10	DUE TO/FROM BANECARE MGT	0.00	79,520.00		0.00	79,520.00
30-240-2315-10	DUE TO/FROM BANE CONCORD	0.00	76,531.00		0.00	76,531.00
30-240-2317-00	DUE TO/FROM LEDGEWOOD	(19,062.18)	(58,034.00)		0.00	(58,034.00)
30-240-2411-10	Due to/from Hancock Park	0.00	(39,302.00)		0.00	(39,302.00)
30-240-2415-10	Due to/from Bay Path	0.00	(987.00)		0.00	(987.00)
30-240-2425-00	DUE SPRINGSIDE	0.00	47,040.00		0.00	47,040.00
30-240-2426-00	DUE CRANEVILLE	(8,911.19)	204,885.00		0.00	204,885.00
30-240-2427-00	DUE BOSTONIAN	0.00	62,800.00		0.00	62,800.00
30-240-2428-00	LINE OF CREDIT - CNH	(621,036.96)	(1,682,924.00)		0.00	(1,682,924.00)
30-240-2429-00	DUE KEVIN MORRIS	(250,000.00)	0.00		0.00	0.00
30-240-2430-00	DUE LAHEY HOSPITAL	0.00	9,165.00		0.00	9,165.00
30-240-2459-10	Due to from Brighton House	0.00	3,960.00		0.00	3,960.00
30-260-2770-00	RETAINED EARNINGS	0.00	1,274,128.00		0.00	1,274,128.00
Subtotal : None		(1,389,870.45)	(859,825.00)		0.00	(859,825.00)
Total [1000] Assets and Liabilities		(1,389,870.45)	(859,825.00)		0.00	(859,825.00)
Group : [4000]	Revenue and Expenses					
Subgroup : None						
30-310-3000-00	PRIVATE ROOM & BOARD	(1,342,387.92)	(2,326,882.00)		0.00	(2,326,882.00)
30-310-3090-00	PRIVATE PY INCOME	(1,200.00)	(111,998.00)		0.00	(111,998.00)
30-310-3200-00	PRIVATE PHARMACY	109.46	(2,624.00)		0.00	(2,624.00)
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(90,493.16)	(114,569.00)		0.00	(114,569.00)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	685.11	194,465.00		0.00	194,465.00
30-315-3000-00	MEDICARE ROOM & BOARD	(1,164,139.77)	(3,309,064.00)		0.00	(3,309,064.00)
				CAIDJE -	(0.00)	
30-315-3200-00	MEDICARE PHARMACY	(55,845.89)	(278,300.00)		0.00	(278,300.00)
30-315-3210-00	MEDICARE IV THERAPY	(763.58)	(15,308.00)		0.00	(15,308.00)
30-315-3220-00	MEDICARE MED EQUIP	0.00	(603.00)		0.00	(603.00)
30-315-3230-00	MEDICARE LABS	(2,691.50)	(6,735.00)		0.00	(6,735.00)
30-315-3250-00	MEDICARE X-RAY	(930.72)	(4,534.00)		0.00	(4,534.00)
30-315-3300-00	MEDICARE PT	(316,671.18)	(640,745.00)		0.00	(640,745.00)
30-315-3301-00	MEDICARE PT EVAL	(10,128.78)	(42,719.00)		0.00	(42,719.00)
30-315-3310-00	MEDICARE OT	(317,558.66)	(666,415.00)		0.00	(666,415.00)
30-315-3311-00	MEDICARE OT EVAL	(9,594.90)	(42,941.00)		0.00	(42,941.00)
30-315-3320-00	MEDICARE SPEECH	(60,226.28)	(156,396.00)		0.00	(156,396.00)
30-315-3321-00	MEDICARE ST EVAL	(6,867.74)	(40,101.00)		0.00	(40,101.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	778,159.23	1,894,797.00		0.00	1,894,797.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	359.60	40,355.00		0.00	40,355.00
30-320-3291-00	MED B FLU VACCINE INCOME	0.00	(1,760.00)		0.00	(1,760.00)
30-320-3300-00	MED B PT	(241,874.92)	(158,236.00)		0.00	(158,236.00)
30-320-3301-00	MED B PT EVALUATION	(8,341.38)	(12,963.00)		0.00	(12,963.00)
30-320-3310-00	MED B OT	(230,480.11)	(147,080.00)		0.00	(147,080.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(7,075.62)	(18,353.00)		0.00	(18,353.00)
30-320-3320-00	MED B SPEECH	(103,571.94)	(54,560.00)		0.00	(54,560.00)
30-320-3321-00	MED B ST EVAL	(4,787.98)	(8,540.00)		0.00	(8,540.00)

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		12/31/2021	12/31/2022			12/31/2022
30-320-3342-00	MED B CONT ADJ OTHER	353,336.81	232,846.00		0.00	232,846.00
30-320-4900-00	MED B SEQUESTRATION	0.00	1,922.00		0.00	1,922.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(2,851,639.23)	(4,185,044.00)		94,444.00	(4,090,600.00)
				CAIDJE -	94,444.00	
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(7,020.00)	(8,950.00)		0.00	(8,950.00)
30-325-3028-00	COMM OF MASS STIMULUS	(27,080.00)	62,820.00		0.00	62,820.00
30-325-3090-00	MEDICAID PY INCOME	0.00	(101,641.00)		0.00	(101,641.00)
30-325-3200-00	MEDICAID PHARMACY	(8,944.52)	(22,813.00)		0.00	(22,813.00)
30-325-3300-00	MEDICAID PT	(7,637.94)	(4,477.00)		0.00	(4,477.00)
30-325-3301-00	MEDICAID PT EVAL	(666.36)	(1,488.00)		0.00	(1,488.00)
30-325-3310-00	MEDICAID OT	(7,238.90)	(1,505.00)		0.00	(1,505.00)
30-325-3311-00	MEDICAID OT EVAL	(644.58)	(1,284.00)		0.00	(1,284.00)
30-325-3320-00	MEDICAID SPEECH	(4,848.86)	(9,727.00)		0.00	(9,727.00)
30-325-3321-00	MEDICAID ST EVAL	(179.68)	(1,204.00)		0.00	(1,204.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	30,160.84	44,066.00		0.00	44,066.00
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(530,528.97)	(875,910.00)		197,232.00	(678,678.00)
				CAIDJE -	197,232.00	
30-326-3090-00	MEDICAID MGD CARE PY	0.00	(5,623.00)		0.00	(5,623.00)
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(1,534.36)	(3,981.00)		0.00	(3,981.00)
30-326-3300-00	MEDICAID MGD CARE PT	0.00	(1,620.00)		0.00	(1,620.00)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	(439.02)	(1,912.00)		0.00	(1,912.00)
30-326-3310-00	MEDICAID MGD CARE OT	(3,321.64)	(18,809.00)		0.00	(18,809.00)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(834.84)	(2,773.00)		0.00	(2,773.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	6,129.86	29,601.00		0.00	29,601.00
30-330-3000-00	INSURANCE ROOM & BOARD	(248,657.04)	(137,519.00)		56,640.00	(80,879.00)
				CAIDJE -	56,640.00	
30-330-3090-00	INSURANCE PY INCOME	(1,626.51)	(2,226.00)		0.00	(2,226.00)
30-330-3200-00	INSURANCE PHARMACY	(16,677.58)	(31,136.00)		0.00	(31,136.00)
30-330-3210-00	INSURANCE IV THERAPY	(830.68)	0.00		0.00	0.00
30-330-3250-00	INSURANCE X-RAY	(504.00)	(70.00)		0.00	(70.00)
30-330-3300-00	INSURANCE PT	(125,034.58)	(167,743.00)		0.00	(167,743.00)
30-330-3301-00	INSURANCE PT EVAL	(7,965.00)	(14,713.00)		0.00	(14,713.00)
30-330-3310-00	INSURANCE OT	(115,149.80)	(132,628.00)		0.00	(132,628.00)
30-330-3311-00	INSURANCE OT EVAL	(4,892.58)	(16,199.00)		0.00	(16,199.00)
30-330-3320-00	INSURANCE SPEECH	(27,785.48)	(50,299.00)		0.00	(50,299.00)
30-330-3321-00	INSURANCE ST EVAL	(2,725.22)	(8,476.00)		0.00	(8,476.00)
30-330-3342-00	INSURANCE CONT ADJ	315,586.55	392,427.00		0.00	392,427.00
30-335-3000-00	BC/BS ROOM & BOARD	(7,884.00)	(4,470.00)		(56,640.00)	(61,110.00)
				CAIDJE -	(56,640.00)	
30-335-3200-00	BC/BS PHARMACY	(576.28)	(185.00)		0.00	(185.00)
30-335-3300-00	BC/BS PT	(8,006.52)	(1,436.00)		0.00	(1,436.00)
30-335-3301-00	BC/BS PT EVAL	(439.02)	(213.00)		0.00	(213.00)
30-335-3310-00	BC/BS OT	(5,002.08)	(1,703.00)		0.00	(1,703.00)
30-335-3311-00	BC/BS OT EVAL	(424.80)	(214.00)		0.00	(214.00)
30-335-3321-00	BC/BS ST EVAL	(520.80)	0.00		0.00	0.00
30-335-3342-00	BC/BS CONT ADJ	12,095.85	3,751.00		0.00	3,751.00
30-340-3000-00	HARVARD ROOM & BOARD	0.00	(3,280.00)		0.00	(3,280.00)
30-340-3200-00	HARVARD PHARMACY	0.00	(2,258.00)		0.00	(2,258.00)
30-340-3300-00	HARVARD PT	0.00	(997.00)		0.00	(997.00)
30-340-3301-00	HARVARD PT EVAL	0.00	(213.00)		0.00	(213.00)
30-340-3310-00	HARVARD OT	0.00	(905.00)		0.00	(905.00)
30-340-3311-00	HARVARD OT EVAL	0.00	(214.00)		0.00	(214.00)
30-340-3342-00	HARVARD CONT ADJ	0.00	4,587.00		0.00	4,587.00
30-345-3000-00	TUFTS ROOM & BOARD	(159,967.00)	(574,310.00)		0.00	(574,310.00)
30-345-3090-00	TUFTS PY INCOME	0.00	(3,600.00)		0.00	(3,600.00)
30-345-3200-00	TUFTS PHARMACY	(22,261.72)	(50,379.00)		0.00	(50,379.00)
30-345-3210-00	TUFTS IV THERAPY	0.00	(3,539.00)		0.00	(3,539.00)
30-345-3250-00	TUFTS X-RAY	(217.00)	(280.00)		0.00	(280.00)
30-345-3300-00	TUFTS PT	(80,674.98)	(142,897.00)		0.00	(142,897.00)
30-345-3301-00	TUFTS PT EVAL	(3,904.20)	(11,904.00)		0.00	(11,904.00)
30-345-3310-00	TUFTS OT	(79,429.64)	(151,134.00)		0.00	(151,134.00)
30-345-3311-00	TUFTS OT EVAL	(3,778.92)	(12,191.00)		0.00	(12,191.00)
30-345-3320-00	TUFTS SPEECH	(18,944.08)	(24,546.00)		0.00	(24,546.00)
30-345-3321-00	TUFTS ST EVAL	(2,204.42)	(3,436.00)		0.00	(3,436.00)
30-345-3342-00	TUFTS CONT ADJ	135,908.69	400,306.00		0.00	400,306.00
30-380-3880-00	INTEREST INCOME	(292.03)	(149.00)		0.00	(149.00)
30-385-3090-00	OTHER PRIOR YEAR INCOME	12,469.17	(25,014.00)		0.00	(25,014.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(135,460.63)	(946,652.00)		0.00	(946,652.00)
30-400-4001-00	S&W ADMINISTRATION	94,061.15	183,668.00		0.00	183,668.00
30-400-4001-99	S&W ADMINISTRATION ALLOCATION	0.00	28,737.00		0.00	28,737.00
30-400-4008-00	S&W CLERICAL	119,121.41	199,111.00		0.00	199,111.00
30-400-4010-98	S&W CLERICAL HO BILL-OUT	67,155.95	97,517.00		0.00	97,517.00
30-400-4151-00	PAYROLL/BKKP SERVICE	13,315.72	26,981.00		0.00	26,981.00
30-400-4160-00	MANAGEMENT FEE EXPENSE	339,615.31	631,769.00		0.00	631,769.00
30-400-4165-00	PROFESSIONAL SERVICES	14,021.24	7,953.00		0.00	7,953.00

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
30-400-4220-00	COMPUTER EXPENSE	88,498.46	162,389.00		0.00	162,389.00
30-400-4245-00	POSTAGE EXPENSE	2,646.91	2,401.00		0.00	2,401.00
30-400-4248-00	BANK CHARGES/FEES	67,497.72	84,645.00		0.00	84,645.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	10,232.40	21,795.00		0.00	21,795.00
30-400-4256-00	EMPLOYEES EDUCATION	5,900.26	1,436.00		0.00	1,436.00
30-400-4257-00	LATE CHARGES	1,837.93	13,163.00		0.00	13,163.00
30-400-4258-00	FINES & PENALTY	3,250.00	57,178.00		0.00	57,178.00
30-400-4259-00	MISCELLANEOUS EXPENSE	2,689.28	2,880.00		0.00	2,880.00
30-400-4261-00	TELEPHONE	12,021.68	19,253.00		0.00	19,253.00
30-400-4265-00	USER FEE	430,312.16	664,688.00		0.00	664,688.00
30-400-4270-00	TRAVEL/MILEAGE	159.74	1,003.00		0.00	1,003.00
30-400-4295-00	ADVERTISING - HELP WANTED	18,209.76	50,172.00		0.00	50,172.00
30-400-4298-00	ADV/MARKETING PROMOTIONAL	10,053.72	4,604.00		0.00	4,604.00
30-400-4301-00	LICENSE DUES PT	10,542.01	19,535.00		0.00	19,535.00
30-400-4310-00	EMPLOYEE UNIFORM	0.00	407.00		0.00	407.00
30-400-4320-00	CORI CHECKS/BACKGROUND	2,627.16	1,362.00		0.00	1,362.00
30-400-4325-00	ACCOUNTING	0.00	11,822.00		0.00	11,822.00
30-400-4330-00	LEGAL	80,167.27	27,856.00		0.00	27,856.00
30-400-4331-00	APPEAL FEES	0.00	284.00		0.00	284.00
30-400-4333-00	UNEMPLOYMENT EXPENSE	538.34	0.00		0.00	0.00
30-400-4334-00	PENSION EXPENSE	284.96	997.00		0.00	997.00
30-400-4336-00	401K EXPENSE	2,530.00	3,414.00		0.00	3,414.00
30-400-4337-00	EMPLOYEE BENEFIT	6,124.91	5,132.00		0.00	5,132.00
30-400-4400-00	PAYROLL TAXES	263,676.73	501,096.00		0.00	501,096.00
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	14,076.37	46,448.00		0.00	46,448.00
30-400-4415-00	HEALTH INSURANCE	290,644.63	357,186.00		0.00	357,186.00
30-400-4425-00	WORKERS COMP INSURANCE	45,165.40	130,446.00		0.00	130,446.00
30-400-4427-00	GROUP LIFE INSURANCE	6,506.83	(12,820.00)		0.00	(12,820.00)
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	96,127.87	210,052.00		0.00	210,052.00
30-400-4453-00	INSURANCE - OTHER	2,939.54	4,788.00		0.00	4,788.00
30-400-4457-00	INTEREST WORKING CAPITAL	11,327.32	77,028.00		0.00	77,028.00
30-400-4499-00	BAD DEBT EXPENSE	79,345.74	179,141.00		0.00	179,141.00
30-400-4500-00	MEDICAID SECONDARY BD EXP	0.00	486.00		0.00	486.00
30-450-4510-00	REAL ESTATE TAXES	0.00	109,232.00		0.00	109,232.00
30-450-4535-00	RENT / MORTGAGE	144,692.94	248,045.00		0.00	248,045.00
30-450-4538-00	RENT EQUIPMENT	19,296.70	40,910.00		0.00	40,910.00
30-450-4570-00	DEPRECIATION EQUIPMENT	2,381.69	5,998.00		0.00	5,998.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	2,276.40	4,822.00		0.00	4,822.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	7,542.97	13,905.00		0.00	13,905.00
30-510-4021-00	S&W MAINTENANCE	62,559.37	158,793.00		0.00	158,793.00
30-510-4167-00	PURCHASED SERVICE	98,246.47	163,218.00		0.00	163,218.00
30-510-4251-00	SUPPLIES & EXPENSE	16,237.19	41,406.00		0.00	41,406.00
30-510-5121-00	ELECTRICITY	86,724.00	221,085.00		0.00	221,085.00
30-510-5123-00	WATER & SEWERAGE	51,654.63	124,234.00		0.00	124,234.00
30-510-5125-00	FUEL	1,131.61	1,175.00		0.00	1,175.00
30-510-5127-00	GAS	15,323.64	45,014.00		0.00	45,014.00
30-520-4031-00	S&W DIETICIAN	44,743.68	87,713.00		0.00	87,713.00
30-520-4032-00	S&W DIETARY	305,007.72	463,341.00		0.00	463,341.00
30-520-4167-00	PURCHASED SERVICE	0.00	866.00		0.00	866.00
30-520-4167-98	SNF DIETARY PURCHASE SERVICE	2,310.00	1,276.00		0.00	1,276.00
30-520-4251-00	SUPPLIES & EXPENSE	27,121.63	50,116.00		0.00	50,116.00
30-520-5220-00	FOOD	190,476.72	354,505.00		0.00	354,505.00
30-520-5223-00	DIETARY SUPPLEMENTS	933.99	3,782.00		0.00	3,782.00
30-520-5234-00	DIETARY CONSULT	175.00	0.00		0.00	0.00
30-530-4040-00	S&W LAUNDRY	457.54	0.00		0.00	0.00
30-530-4167-00	PURCHASE SERVICE	0.00	131,460.00		0.00	131,460.00
30-530-4251-00	SUPPLIES & EXPENSE	948.36	61.00		0.00	61.00
30-530-5320-00	PURCHASE SERVICE LAUNDRY	66,234.00	0.00		0.00	0.00
30-530-5340-00	LINEN & BEDDING	108.40	0.00		0.00	0.00
30-540-4167-00	PURCHASED SERVICE	163,828.00	275,578.00		0.00	275,578.00
30-540-4251-00	SUPPLIES & EXPENSE	236.06	1,467.00		0.00	1,467.00
30-600-4000-00	S&W DIRECTOR	76,241.06	128,712.00		0.00	128,712.00
30-600-4005-00	S&W ASSISTANT DIRECTOR	48,302.71	24,294.00		0.00	24,294.00
30-600-4051-00	S&W SUPERVISOR MEDICARE	169,323.58	364,350.00		0.00	364,350.00
30-600-4055-00	S&W STAFF DEVELOPMENT	52,302.34	62,255.00		0.00	62,255.00
30-600-4057-00	S&W MDS	144,431.48	122,410.00		0.00	122,410.00
30-600-4058-00	S&W MMQ	39,519.56	57,170.00		0.00	57,170.00
30-600-4060-00	S&W RN	375,311.74	495,272.00		0.00	495,272.00
30-600-4065-00	S&W LPN	615,583.86	1,289,246.00		0.00	1,289,246.00
30-600-4070-00	S&W NURSES AIDES	686,533.80	1,208,621.00		0.00	1,208,621.00
30-600-4075-00	S&W MEDICAL RECORDS	44,194.09	38,163.00		0.00	38,163.00
30-600-4079-00	S&W WARD CLERK	66,951.59	110,661.00		0.00	110,661.00
30-600-6036-00	PURCHASED SERVICE RN	206,105.27	129,640.00		0.00	129,640.00
30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	354,116.07	474,126.00		0.00	474,126.00
30-600-6055-00	PURCHAED SERVICE NA	525,019.57	804,436.00		0.00	804,436.00

Client: **A253156 - Seacoast Nursing & Rehabilitaton**
Engagement: **MDMC 2022 - Seacoast Nursing & Rehabilitation**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
30-600-6080-00	SUPPLIES NURSING	108,790.72	153,671.00		0.00	153,671.00
30-650-4095-00	S&W OT	102,548.90	147,129.00		0.00	147,129.00
30-650-4096-00	S&W PHYSICAL THERAPY	91,875.99	182,075.00		0.00	182,075.00
30-650-4097-00	S&W SPEECH THERAPISTS	51,289.97	86,488.00		0.00	86,488.00
30-650-6511-00	MEDICAL DIRECTOR	18,900.00	30,000.00		0.00	30,000.00
30-650-6514-00	EMPLOYEE PHYSICALS	360.00	270.00		0.00	270.00
30-650-6530-00	PHARMACY CONSULT	6,409.50	12,729.00		0.00	12,729.00
30-650-6532-00	PHYSICIAN CARE - CONSULTANT	0.00	54.00		0.00	54.00
30-650-6540-00	PSYCHIATRIC CONSULT	500.00	950.00		0.00	950.00
30-650-6545-00	SOC SERV CONSULTANT	7,836.00	10,575.00		0.00	10,575.00
30-650-6546-00	REHAB MGMT FEE	13,433.29	47,266.00		0.00	47,266.00
30-650-6560-00	OT SUPPLIES	0.00	332.00		0.00	332.00
30-650-6580-00	PT SUPPLIES	3,383.75	1,910.00		0.00	1,910.00
30-680-4105-00	S&W SOCIAL SERVICE	85,697.16	139,743.00		0.00	139,743.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	46,392.23	76,091.00		0.00	76,091.00
30-700-4111-00	S&W RECREATION	175,670.94	184,660.00		0.00	184,660.00
30-700-4167-00	PURCHASED SERVICE	219.45	29,003.00		0.00	29,003.00
30-700-4251-00	SUPPLIES & EXPENSE	5,705.68	11,049.00		0.00	11,049.00
30-700-5120-00	CABLE TV SERVICES	16,101.56	20,674.00		0.00	20,674.00
30-770-7730-00	PRIVATE ANCILLARY LABS	201.50	0.00		0.00	0.00
30-770-7990-00	PRIV ANCIL ROUTINE/COMPLEX	119.00	0.00		0.00	0.00
30-772-7700-00	MCARE ANCIL PHARMACY	58,346.01	173,230.00		0.00	173,230.00
30-772-7730-00	MCARE ANCI LABS	2,691.50	6,977.00		0.00	6,977.00
30-772-7740-00	MCARE ANCIL OXYGEN	(1,000.00)	0.00		0.00	0.00
30-772-7750-00	MCARE ANCIL X-RAY	1,013.69	5,031.00		0.00	5,031.00
30-772-7760-00	MCARE ANCIL AMBULANCE	7,070.33	37,623.00		0.00	37,623.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	0.00	2,682.00		0.00	2,682.00
30-772-7990-00	MCARE ANCI ROUTINE/CMLPX	277.22	641.00		0.00	641.00
30-776-7700-00	MCAID ANCIL PHARMACY	8,801.82	13,120.00		0.00	13,120.00
30-776-7730-00	MCAID ANCIL LAB	217.00	249.00		0.00	249.00
30-776-7740-00	MCAID ANCIL OXYGEN	0.00	951.00		0.00	951.00
30-776-7750-00	MCAID ANCIL X-RAY	0.00	300.00		0.00	300.00
30-778-6091-00	MGD CARE ANCILL MED SUPPLIES	913.00	0.00		0.00	0.00
30-778-7700-00	MGD ANCIL PHARMACY	30,198.46	51,486.00		0.00	51,486.00
30-778-7740-00	MGD ANCIL OXYGEN	6,757.90	2,572.00		0.00	2,572.00
30-778-7742-00	MGD RESPIRATORY THERAPY	33,740.11	33,422.00		0.00	33,422.00
30-778-7750-00	MGD ANCIL X-RAY	651.00	350.00		0.00	350.00
30-778-7760-00	MGD ANCIL AMBULANCE	0.00	937.00		0.00	937.00
30-778-7799-00	MGD MISC CONSOLIDATE	772.23	0.00		0.00	0.00
30-778-7990-00	MGD ANCIL ROUTINE/CMLPX	1,108.50	5,264.00		0.00	5,264.00
30-802-7820-00	MCARE THER ST	0.00	54.00		0.00	54.00
30-810-7802-00	S&W PTA	74,215.05	109,456.00		0.00	109,456.00
30-810-7810-00	S&W COTA	88,534.44	87,027.00		0.00	87,027.00
30-810-7880-00	S&W PT MANAGER	0.00	16,988.00		0.00	16,988.00
30-860-8030-00	COVID 19 EXPENSES	233,250.61	139,422.00		0.00	139,422.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	44,090.98	(10,615.00)		0.00	(10,615.00)
3022.6	Medicaid Resource Revenue	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
3026-07	CommonwealthCare Income	0.00	0.00		(291,676.00)	(291,676.00)
				CAIDJE -	(291,676.00)	
Subtotal : None		1,389,870.45	859,825.00		0.00	859,825.00
Total [4000] Revenue and Expenses		1,389,870.45	859,825.00		0.00	859,825.00
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A253156 - Seacoast Nursing & Rehabilitaton**
Engagement: **MDMC 2022 - Seacoast Nursing & Rehabilitation**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
30-100-1014-00	CASH CITIZENS - BOS	741,775.00	356,155.03
30-100-1017-00	CASH CITIZENS	0.00	37,950.86
Subtotal : None		741,775.00	394,105.89
Total [S6L1.1C1]	Cash and Cash Equivalents	741,775.00	394,105.89
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A]	A/ R Self-Pay Patients (Private)		
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,500,153.00	1,634,838.91
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	1,500,153.00	1,634,838.91
Total [S6L1.5C1]	Payer Accounts Receivable	1,500,153.00	1,634,838.91
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOU	(179,136.00)	(722,881.98)
Subtotal : None		(179,136.00)	(722,881.98)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(179,136.00)	(722,881.98)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
30-240-2310-10	DUE TO/FROM BANE CARE MGT	79,520.00	0.00
30-240-2315-10	DUE TO/FROM BANE CONCORD	76,531.00	0.00
30-240-2317-00	DUE TO/FROM LEDGEWOOD	(58,034.00)	(19,062.18)
30-240-2411-10	Due to/from Hancock Park	(39,302.00)	0.00
30-240-2415-10	Due to/from Bay Path	(987.00)	0.00
30-240-2425-00	DUE SPRINGSIDE	47,040.00	0.00
30-240-2426-00	DUE CRANEVILLE	204,885.00	(8,911.19)
30-240-2427-00	DUE BOSTONIAN	62,800.00	0.00
30-240-2429-00	DUE KEVIN MORRIS	0.00	(250,000.00)
30-240-2430-00	DUE LAHEY HOSPITAL	9,165.00	0.00
30-240-2459-10	Due to from Brighton House	3,960.00	0.00
Subtotal : None		385,578.00	(277,973.37)
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	385,578.00	(277,973.37)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
30-105-1061-00	A/R EXCHANGE	59,660.00	7,182.77
Subtotal : None		59,660.00	7,182.77
Total [S6L1.11C1]	Other Receivables	59,660.00	7,182.77
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	58,571.00	51,816.72
Subtotal : None		58,571.00	51,816.72
Total [S6L1.13C1]	Prepaid Insurance	58,571.00	51,816.72

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