

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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