

Client: **A253157 - Ledgewood Rehabilitation & Skilled Nursing Center**
Engagement: **MDMC 2022 - Ledgewood Rehabilitation & Skilled Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [1000] Assets and Liabilities						
Subgroup : None						
30-100-1014-00	CASH CITIZENS - BOS	959,824.83	(750,582.00)		0.00	(750,582.00)
30-100-1017-00	CASH CITIZENS	18,810.50	0.00		0.00	0.00
30-100-1031-00	SECURITY DEPOSIT / PNA	1,000.00	1,000.00		0.00	1,000.00
30-100-1035-00	CASH PETTY CASH	500.00	500.00		0.00	500.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	2,382,976.67	1,911,904.00		0.00	1,911,904.00
30-105-1061-00	A/R EXCHANGE	0.00	20,694.00		0.00	20,694.00
30-105-1065-00	A/R OTHER	(30.04)	(30.00)		0.00	(30.00)
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(525,000.24)	(267,610.00)		0.00	(267,610.00)
30-120-1250-00	PATIENT EXCHANGE	7,160.00	0.00		0.00	0.00
30-120-1280-00	PREPAID INSURANCE	46,582.90	52,723.00		0.00	52,723.00
30-120-1290-00	PREPAID REAL ESTATE TAX	25,735.74	0.00		0.00	0.00
30-120-1300-00	PREPD EXPENSE OTHER	15,924.12	16,568.00		0.00	16,568.00
30-135-1561-00	BUILDING IMPROVEMENTS	0.00	20,700.00		0.00	20,700.00
30-135-1641-00	COMPUTER EQUIPMENT	10,470.34	15,068.00		0.00	15,068.00
30-135-1670-00	EQUIPMENT	0.00	22,646.00		0.00	22,646.00
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(1,745.06)	(6,001.00)		0.00	(6,001.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	0.00	(1,132.00)		0.00	(1,132.00)
30-146-1828-00	LOAN ACQUISITION COSTS	0.00	65,032.00		0.00	65,032.00
30-147-1828-00	ACCUM AMORT LOAN ACQ COSTS	0.00	(9,728.00)		0.00	(9,728.00)
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,240,351.03)	(1,945,886.00)		0.00	(1,945,886.00)
30-200-2401-00	A/P MGMT FEE PAYABLE	0.00	(3,842.00)		0.00	(3,842.00)
30-205-2030-00	ACCRUED EXPENSES	(203,670.77)	(510,391.00)		0.00	(510,391.00)
30-205-2035-00	ACCRUED PAYROLL	(138,684.03)	(136,192.00)		0.00	(136,192.00)
30-205-2036-00	ACCRUED VACATION PAY	(208,048.62)	(151,876.00)		0.00	(151,876.00)
30-205-2037-00	ACCRUED PERSONAL TIME	0.00	14,055.00		0.00	14,055.00
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(28,990.95)	(27,266.00)		0.00	(27,266.00)
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	0.00	(5,938.00)		0.00	(5,938.00)
30-230-2251-00	Deferred Revenue	0.00	(113,066.00)		0.00	(113,066.00)
30-230-2252-00	DEFERRED RENT	(81,151.32)	(85,805.00)		0.00	(85,805.00)
30-230-2253-00	SUSPENSE DOLLARS POLLING	(4,637.50)	(4,637.00)		0.00	(4,637.00)
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	900,000.00	2,130,850.00		0.00	2,130,850.00
30-240-2317-10	DUE TO/FROM SEACOAST	19,062.18	58,034.00		0.00	58,034.00
30-240-2411-10	Due to/from Hancock Park	0.00	420,451.00		0.00	420,451.00
30-240-2425-00	DUE SPRINGSIDE	56,398.31	56,398.00		0.00	56,398.00
30-240-2426-00	DUE CRANEVILLE	360.00	205,360.00		0.00	205,360.00
30-240-2428-00	LINE OF CREDIT - CNH	(887,523.99)	651,738.00		0.00	651,738.00
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	(1,169,808.00)		0.00	(1,169,808.00)
30-260-2770-00	RETAINED EARNINGS	0.00	(45,324.00)		0.00	(45,324.00)
Subtotal : None		(125,027.96)	508,127.00		0.00	508,127.00
Total [1000] Assets and Liabilities		(125,027.96)	508,127.00		0.00	508,127.00
Group : [4000] Revenue and Expenses						
Subgroup : None						
30-310-3000-00	PRIVATE ROOM & BOARD	(1,310,107.42)	(2,464,513.00)		0.00	(2,464,513.00)
30-310-3090-00	PRIVATE PY INCOME	0.00	6,600.00		0.00	6,600.00
30-310-3200-00	PRIVATE PHARMACY	(1,860.92)	111.00		0.00	111.00
30-310-3230-00	PRIVATE LABS	(135.00)	(76.00)		0.00	(76.00)
30-310-3300-00	PRIVATE PT	(2,994.26)	0.00		0.00	0.00
30-310-3310-00	PRIVATE OT	0.00	(200.00)		0.00	(200.00)
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(84,208.89)	(361,558.00)		295,367.00	(66,191.00)
				CAIDJE -	295,367.00	
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	0.00	94,570.00		0.00	94,570.00
30-315-3000-00	MEDICARE ROOM & BOARD	(3,107,634.56)	(4,568,894.00)		0.00	(4,568,894.00)
				CAIDJE -	(0.00)	
30-315-3090-00	MEDICARE PY INCOME	0.00	(5,355.00)		0.00	(5,355.00)
30-315-3200-00	MEDICARE PHARMACY	(234,962.20)	(312,470.00)		0.00	(312,470.00)
30-315-3210-00	MEDICARE IV THERAPY	(19,904.18)	(16,667.00)		0.00	(16,667.00)
30-315-3230-00	MEDICARE LABS	(38,942.50)	(47,059.00)		0.00	(47,059.00)
30-315-3250-00	MEDICARE X-RAY	(1,742.21)	0.00		0.00	0.00
30-315-3300-00	MEDICARE PT	(823,769.70)	(1,058,705.00)		0.00	(1,058,705.00)
30-315-3301-00	MEDICARE PT EVAL	(36,752.40)	(78,422.00)		0.00	(78,422.00)
30-315-3310-00	MEDICARE OT	(722,486.54)	(1,003,363.00)		0.00	(1,003,363.00)
30-315-3311-00	MEDICARE OT EVAL	(35,784.90)	(78,131.00)		0.00	(78,131.00)
30-315-3320-00	MEDICARE SPEECH	(153,929.58)	(188,384.00)		0.00	(188,384.00)
30-315-3321-00	MEDICARE ST EVAL	(26,398.18)	(62,016.00)		0.00	(62,016.00)
30-315-3342-00	MEDICARE CONT ADJ OTHER	2,094,672.39	2,845,217.00		0.00	2,845,217.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	85.30	49,606.00		0.00	49,606.00
30-315-4905-00	MEDICARE ACO CONT ADJ	0.00	(1.00)		0.00	(1.00)
30-320-3291-00	MED B FLU VACCINE INCOME	0.00	(3,179.00)		0.00	(3,179.00)
30-320-3300-00	MED B PT	(59,415.44)	(68,897.00)		0.00	(68,897.00)

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		12/31/2021	12/31/2022			12/31/2022
30-320-3301-00	MED B PT EVALUATION	(4,209.84)	(11,688.00)		0.00	(11,688.00)
30-320-3310-00	MED B OT	(32,995.40)	(85,357.00)		0.00	(85,357.00)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(2,094.48)	(11,308.00)		0.00	(11,308.00)
30-320-3320-00	MED B SPEECH	(16,879.00)	(25,174.00)		0.00	(25,174.00)
30-320-3321-00	MED B ST EVAL	(1,412.38)	(5,890.00)		0.00	(5,890.00)
30-320-3342-00	MED B CONT ADJ OTHER	70,578.99	118,652.00		0.00	118,652.00
30-320-4900-00	MED B SEQUESTRATION	0.00	1,238.00		0.00	1,238.00
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(2,433,590.87)	(5,182,924.00)		0.00	(5,182,924.00)
30-325-3028-00	COMM OF MASS STIMULUS	(22,080.00)	89,700.00		0.00	89,700.00
30-325-3090-00	MEDICAID PY INCOME	0.00	(107,316.00)		0.00	(107,316.00)
30-325-3200-00	MEDICAID PHARMACY	(5,121.83)	(34,341.00)		0.00	(34,341.00)
30-325-3210-00	MEDICAID IV THERAPY	(840.00)	0.00		0.00	0.00
30-325-3230-00	MEDICAID LABS	(15,364.00)	(5,736.00)		0.00	(5,736.00)
30-325-3250-00	MEDICAID X-RAY	(139.00)	0.00		0.00	0.00
30-325-3300-00	MEDICAID PT	(9,028.36)	(4,080.00)		0.00	(4,080.00)
30-325-3301-00	MEDICAID PT EVAL	(862.38)	(1,063.00)		0.00	(1,063.00)
30-325-3310-00	MEDICAID OT	(7,956.98)	(3,402.00)		0.00	(3,402.00)
30-325-3311-00	MEDICAID OT EVAL	(834.84)	(1,498.00)		0.00	(1,498.00)
30-325-3320-00	MEDICAID SPEECH	(4,790.46)	(1,623.00)		0.00	(1,623.00)
30-325-3321-00	MEDICAID ST EVAL	(192.98)	(362.00)		0.00	(362.00)
30-325-3342-00	MEDICAID CONT ADJ OTHER	42,896.83	61,582.00		0.00	61,582.00
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(93,539.78)	(222,711.00)		0.00	(222,711.00)
30-326-3090-00	MEDICAID MGD CARE PY	0.00	5,980.00		0.00	5,980.00
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(194.20)	(105.00)		0.00	(105.00)
30-326-3230-00	MEDICAID MGD CARE LABS	(135.00)	(180.00)		0.00	(180.00)
30-326-3300-00	MEDICAID MGD CARE PT	(2,367.90)	(3,329.00)		0.00	(3,329.00)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	(439.02)	(849.00)		0.00	(849.00)
30-326-3310-00	MEDICAID MGD CARE OT	(1,942.34)	(2,568.00)		0.00	(2,568.00)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(205.02)	(633.00)		0.00	(633.00)
30-326-3320-00	MEDICAID MGD CARE SPEECH	0.00	(1,082.00)		0.00	(1,082.00)
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	0.00	(181.00)		0.00	(181.00)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	5,283.48	8,927.00		0.00	8,927.00
30-330-3000-00	INSURANCE ROOM & BOARD	(518,613.05)	(408,364.00)		(1,067,236.00)	(1,475,600.00)
				CAIDJE -	(1,067,236.00)	
30-330-3090-00	INSURANCE PY INCOME	0.00	8,981.00		0.00	8,981.00
30-330-3200-00	INSURANCE PHARMACY	(48,055.66)	(80,992.00)		0.00	(80,992.00)
30-330-3210-00	INSURANCE IV THERAPY	(20,658.42)	(4,315.00)		0.00	(4,315.00)
30-330-3230-00	INSURANCE LABS	(1,290.00)	(1,365.00)		0.00	(1,365.00)
30-330-3250-00	INSURANCE X-RAY	(1,282.50)	0.00		0.00	0.00
30-330-3300-00	INSURANCE PT	(174,987.58)	(214,533.00)		0.00	(214,533.00)
30-330-3301-00	INSURANCE PT EVAL	(8,451.00)	(21,447.00)		0.00	(21,447.00)
30-330-3310-00	INSURANCE OT	(152,643.84)	(216,250.00)		0.00	(216,250.00)
30-330-3311-00	INSURANCE OT EVAL	(8,409.06)	(21,745.00)		0.00	(21,745.00)
30-330-3320-00	INSURANCE SPEECH	(24,005.42)	(27,462.00)		0.00	(27,462.00)
30-330-3321-00	INSURANCE ST EVAL	(3,773.30)	(14,263.00)		0.00	(14,263.00)
30-330-3342-00	INSURANCE CONT ADJ	635,524.87	573,757.00		0.00	573,757.00
30-335-3000-00	BC/BS ROOM & BOARD	(16,206.00)	(137,342.00)		0.00	(137,342.00)
30-335-3200-00	BC/BS PHARMACY	(3,094.00)	(34,882.00)		0.00	(34,882.00)
30-335-3230-00	BC/BS LABS	0.00	(90.00)		0.00	(90.00)
30-335-3300-00	BC/BS PT	(7,736.46)	(65,890.00)		0.00	(65,890.00)
30-335-3301-00	BC/BS PT EVAL	(650.70)	(6,603.00)		0.00	(6,603.00)
30-335-3310-00	BC/BS OT	(7,853.02)	(66,823.00)		0.00	(66,823.00)
30-335-3311-00	BC/BS OT EVAL	(629.82)	(6,837.00)		0.00	(6,837.00)
30-335-3320-00	BC/BS SPEECH	(1,871.14)	(9,785.00)		0.00	(9,785.00)
30-335-3321-00	BC/BS ST EVAL	0.00	(4,446.00)		0.00	(4,446.00)
30-335-3342-00	BC/BS CONT ADJ	10,401.56	194,953.00		0.00	194,953.00
30-340-3000-00	HARVARD ROOM & BOARD	(9,430.00)	(18,960.00)		0.00	(18,960.00)
30-340-3200-00	HARVARD PHARMACY	(1,453.62)	(8,368.00)		0.00	(8,368.00)
30-340-3210-00	HARVARD IV THERAPY	0.00	(1,876.00)		0.00	(1,876.00)
30-340-3300-00	HARVARD PT	(4,072.50)	(7,747.00)		0.00	(7,747.00)
30-340-3301-00	HARVARD PT EVAL	(666.36)	(638.00)		0.00	(638.00)
30-340-3310-00	HARVARD OT	(3,518.38)	(7,428.00)		0.00	(7,428.00)
30-340-3311-00	HARVARD OT EVAL	(644.58)	(642.00)		0.00	(642.00)
30-340-3342-00	HARVARD CONT ADJ	10,355.44	26,699.00		0.00	26,699.00
30-345-3000-00	TUFTS ROOM & BOARD	(298,878.00)	(1,050,253.00)		1,067,236.00	16,983.00
				CAIDJE -	1,067,236.00	
30-345-3090-00	TUFTS PY INCOME	0.00	(2,301.00)		0.00	(2,301.00)
30-345-3200-00	TUFTS PHARMACY	(56,321.32)	(114,910.00)		0.00	(114,910.00)
30-345-3210-00	TUFTS IV THERAPY	(10,090.82)	(8,498.00)		0.00	(8,498.00)
30-345-3230-00	TUFTS LABS	(1,170.00)	(886.00)		0.00	(886.00)
30-345-3250-00	TUFTS X-RAY	(2,446.50)	0.00		0.00	0.00
30-345-3300-00	TUFTS PT	(206,680.60)	(367,835.00)		0.00	(367,835.00)
30-345-3301-00	TUFTS PT EVAL	(11,398.86)	(29,115.00)		0.00	(29,115.00)
30-345-3310-00	TUFTS OT	(182,071.46)	(360,608.00)		0.00	(360,608.00)
30-345-3311-00	TUFTS OT EVAL	(11,249.82)	(29,456.00)		0.00	(29,456.00)

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
30-345-3320-00	TUFTS SPEECH	(36,050.70)	(74,153.00)		0.00	(74,153.00)
30-345-3321-00	TUFTS ST EVAL	(2,654.56)	(6,626.00)		0.00	(6,626.00)
30-345-3342-00	TUFTS CONT ADJ	316,103.44	992,088.00		0.00	992,088.00
30-380-3880-00	INTEREST INCOME	(96.08)	(298.00)		0.00	(298.00)
30-385-3090-00	OTHER PRIOR YEAR INCOME	5,140.53	(3,900.00)		0.00	(3,900.00)
30-385-3700-00	BAD DEBT RECOVERY	(10.00)	0.00		0.00	0.00
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(179,253.78)	(993,567.00)		0.00	(993,567.00)
30-400-4001-00	S&W ADMINISTRATION	101,140.84	170,678.00		0.00	170,678.00
30-400-4008-00	S&W CLERICAL	120,529.42	268,936.00		0.00	268,936.00
30-400-4010-98	S&W CLERICAL HO BILL-OUT	8,013.60	13,459.00		0.00	13,459.00
30-400-4151-00	PAYROLL/BKPP SERVICE	15,105.46	46,580.00		0.00	46,580.00
30-400-4160-00	MANAGEMENT FEE EXPENSE	403,603.57	769,206.00		0.00	769,206.00
30-400-4165-00	PROFESSIONAL SERVICES	16,346.78	14,464.00		0.00	14,464.00
30-400-4211-00	HEP B/TB/FLU VACCINE	0.00	5,962.00		0.00	5,962.00
30-400-4220-00	COMPUTER EXPENSE	80,935.76	151,193.00		0.00	151,193.00
30-400-4245-00	POSTAGE EXPENSE	1,533.48	2,700.00		0.00	2,700.00
30-400-4248-00	BANK CHARGES/FEES	76,597.01	93,552.00		0.00	93,552.00
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	15,478.09	34,625.00		0.00	34,625.00
30-400-4252-00	EQUIPMENT LEASE/RENT	0.00	114.00		0.00	114.00
30-400-4256-00	EMPLOYEES EDUCATION	1,008.00	420.00		0.00	420.00
30-400-4257-00	LATE CHARGES	9,008.26	13,530.00		0.00	13,530.00
30-400-4258-00	FINES & PENALTY	0.00	39,549.00		0.00	39,549.00
30-400-4259-00	MISCELLANEOUS EXPENSE	834.12	6,676.00		0.00	6,676.00
30-400-4261-00	TELEPHONE	16,536.65	26,035.00		0.00	26,035.00
30-400-4265-00	USER FEE	332,201.74	673,279.00		0.00	673,279.00
30-400-4270-00	TRAVEL/MILEAGE	206.85	222.00		0.00	222.00
30-400-4295-00	ADVERTISING - HELP WANTED	14,754.58	49,895.00		0.00	49,895.00
30-400-4298-00	ADV/MARKETING PROMOTIONAL	8,491.36	4,702.00		0.00	4,702.00
30-400-4301-00	LICENSE DUES PT	11,422.71	17,064.00		0.00	17,064.00
30-400-4320-00	CORI CHECKS/BACKGROUND	1,129.90	2,001.00		0.00	2,001.00
30-400-4325-00	ACCOUNTING	7,000.00	40,186.00		0.00	40,186.00
30-400-4330-00	LEGAL	73,601.78	30,362.00		0.00	30,362.00
30-400-4331-00	APPEAL FEES	0.00	246.00		0.00	246.00
30-400-4333-00	UNEMPLOYMENT EXPENSE	538.34	0.00		0.00	0.00
30-400-4334-00	Pension Expense	2,000.96	1,095.00		0.00	1,095.00
30-400-4336-00	401K EXPENSE	5,259.73	7,904.00	CAIDJE -	(0.00)	7,904.00
30-400-4337-00	EMPLOYEE BENEFIT	2,134.69	7,244.00	CAIDJE -	(0.00)	7,244.00
30-400-4400-00	Payroll Taxes	316,535.59	602,989.00	CAIDJE -	(0.00)	602,989.00
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	14,285.53	59,265.00	CAIDJE -	(0.00)	59,265.00
30-400-4415-00	HEALTH INSURANCE	250,521.02	491,069.00	CAIDJE -	(0.00)	491,069.00
30-400-4425-00	WORKERS COMP INSURANCE	49,475.25	118,727.00	CAIDJE -	(0.00)	118,727.00
30-400-4427-00	GROUP LIFE INSURANCE	3,683.73	4,444.00		0.00	4,444.00
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	136,142.92	201,260.00		0.00	201,260.00
30-400-4453-00	INSURANCE - OTHER	437.50	750.00		0.00	750.00
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	104,560.56	149,305.00		0.00	149,305.00
30-450-4510-00	REAL ESTATE TAXES	69,873.73	107,970.00		0.00	107,970.00
30-450-4535-00	RENT / MORTGAGE	144,692.94	248,045.00		0.00	248,045.00
30-450-4538-00	RENT EQUIPMENT	21,366.25	55,373.00		0.00	55,373.00
30-450-4570-00	DEPRECIATION EQUIPMENT	0.00	1,132.00		0.00	1,132.00
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	1,745.06	4,256.00		0.00	4,256.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	7,445.97	13,808.00		0.00	13,808.00
30-510-4021-00	S&W MAINTENANCE	61,433.95	72,194.00		0.00	72,194.00
30-510-4167-00	PURCHASED SERVICE	80,568.59	179,551.00		0.00	179,551.00
30-510-4251-00	SUPPLIES & EXPENSE	19,039.41	21,376.00		0.00	21,376.00
30-510-5121-00	ELECTRICITY	78,138.42	172,931.00		0.00	172,931.00
30-510-5123-00	WATER & SEWERAGE	30,117.59	59,933.00		0.00	59,933.00
30-510-5125-00	FUEL	236.81	0.00		0.00	0.00
30-510-5127-00	GAS	32,045.15	55,274.00		0.00	55,274.00
30-520-4031-00	S&W DIETICIAN	39,946.38	49,463.00		0.00	49,463.00
30-520-4032-00	S&W DIETARY	238,691.15	460,546.00		0.00	460,546.00
30-520-4167-00	PURCHASED SERVICE	24.00	248.00		0.00	248.00
30-520-4167-98	SNF DIETARY PURCHASE SERVICE	2,420.00	25,804.00		0.00	25,804.00
30-520-4251-00	SUPPLIES & EXPENSE	15,682.10	39,151.00		0.00	39,151.00
30-520-5220-00	FOOD	179,378.67	323,014.00		0.00	323,014.00
30-520-5223-00	DIETARY SUPPLEMENTS	289.20	7,178.00		0.00	7,178.00
30-520-5234-00	DIETARY CONSULT	211.88	0.00		0.00	0.00
30-530-4167-00	PURCHASE SERVICE	0.00	170,950.00		0.00	170,950.00
30-530-4251-00	SUPPLIES & EXPENSE	83.91	341.00		0.00	341.00

Client: **A253157 - Ledgewood Rehabilitation & Skilled Nursing Center**
Engagement: **MDMC 2022 - Ledgewood Rehabilitation & Skilled Nursing Center**
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
30-530-5320-00	PURCHASE SERVICE LAUNDRY	63,565.50	0.00		0.00	0.00
30-530-5340-00	LINEN & BEDDING	0.00	420.00		0.00	420.00
30-540-4167-00	PURCHASED SERVICE	168,385.00	290,678.00		0.00	290,678.00
30-540-4251-00	SUPPLIES & EXPENSE	229.93	745.00		0.00	745.00
30-600-4000-00	S&W DIRECTOR	79,561.40	148,710.00		0.00	148,710.00
30-600-4051-00	S&W SUPERVISOR MEDICARE	304,685.86	482,248.00		0.00	482,248.00
30-600-4055-00	S&W STAFF DEVELOPMENT	62,660.79	84,187.00		0.00	84,187.00
30-600-4057-00	S&W MDS	232,126.78	418,476.00		0.00	418,476.00
30-600-4058-00	S&W MMQ	280.00	24,400.00		0.00	24,400.00
30-600-4060-00	S&W RN	407,728.49	628,113.00		0.00	628,113.00
30-600-4065-00	S&W LPN	690,797.52	1,067,484.00		0.00	1,067,484.00
30-600-4070-00	S&W NURSES AIDES	1,057,564.62	1,786,462.00		0.00	1,786,462.00
30-600-4075-00	S&W MEDICAL RECORDS	59,639.64	94,485.00		0.00	94,485.00
30-600-4079-00	S&W WARD CLERK	29,340.19	47,652.00		0.00	47,652.00
30-600-6036-00	PURCHASED SERVICE RN	60,443.35	319,237.00		0.00	319,237.00
30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	55,512.61	557,331.00		0.00	557,331.00
30-600-6055-00	PURCHASED SERVICE NA	10,648.26	174,445.00		0.00	174,445.00
30-600-6080-00	SUPPLIES NURSING	156,229.73	277,797.00		0.00	277,797.00
30-650-4095-00	S&W OT	127,944.19	251,138.00		0.00	251,138.00
30-650-4096-00	S&W PHYSICAL THERAPY	110,020.22	188,013.00		0.00	188,013.00
30-650-4097-00	S&W SPEECH THERAPISTS	59,247.36	101,763.00		0.00	101,763.00
30-650-6511-00	MEDICAL DIRECTOR	17,500.00	30,000.00		0.00	30,000.00
30-650-6514-00	EMPLOYEE PHYSICALS	400.00	935.00		0.00	935.00
30-650-6530-00	PHARMACY CONSULT	3,690.00	0.00		0.00	0.00
30-650-6545-00	SOC SERV CONSULTANT	1,920.00	6,400.00		0.00	6,400.00
30-650-6546-00	REHAB MGMT FEE	18,303.75	50,400.00		0.00	50,400.00
30-650-6560-00	OT SUPPLIES	1,844.67	8,870.00		0.00	8,870.00
30-650-6580-00	PT SUPPLIES	5,068.45	5,874.00		0.00	5,874.00
30-650-6593-00	ST SUPPLIES	226.62	0.00		0.00	0.00
30-680-4105-00	S&W SOCIAL SERVICE	74,753.28	130,691.00		0.00	130,691.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	89,470.53	139,095.00		0.00	139,095.00
30-700-4111-00	S&W RECREATION	82,773.53	139,187.00		0.00	139,187.00
30-700-4167-00	PURCHASED SERVICE	2,355.00	18,533.00		0.00	18,533.00
30-700-4251-00	SUPPLIES & EXPENSE	6,385.14	4,442.00		0.00	4,442.00
30-700-5120-00	CABLE TV SERVICES	17,800.06	32,136.00		0.00	32,136.00
30-770-7700-00	PRIV ANCIL PHARMACY	810.18	(404.00)		0.00	(404.00)
30-770-7720-00	PRIVATE MED EQUIPMENT	416.50	0.00		0.00	0.00
30-770-7730-00	PRIVATE ANCILLARY LABS	108.94	277.00		0.00	277.00
30-770-7750-00	PRIV ANCILLARY X-RAY	0.00	412.00		0.00	412.00
30-772-6091-00	MCARE ANCII MEDICAL SUPPLIES	1,303.92	2,533.00		0.00	2,533.00
30-772-7700-00	MCARE ANCIL PHARMACY	147,470.75	212,529.00		0.00	212,529.00
30-772-7710-00	MCARE ANCI IV	13,724.50	0.00		0.00	0.00
30-772-7720-00	MCARE ANCIL MED EQUIP	2,994.13	54.00		0.00	54.00
30-772-7730-00	MCARE ANCI LABS	18,387.89	30,308.00		0.00	30,308.00
30-772-7750-00	MCARE ANCIL X-RAY	5,651.89	23,445.00		0.00	23,445.00
30-772-7760-00	MCARE ANCIL AMBULANCE	22,738.16	26,643.00		0.00	26,643.00
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	0.00	(645.00)		0.00	(645.00)
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	1,241.00	5,234.00		0.00	5,234.00
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	858.00	0.00		0.00	0.00
30-776-7700-00	MCAID ANCIL PHARMACY	11,583.39	38,115.00		0.00	38,115.00
30-776-7710-00	MCAID ANCI IV	420.00	0.00		0.00	0.00
30-776-7720-00	MCAID ANCIL MED EQUIP	510.00	0.00		0.00	0.00
30-776-7730-00	MCAID ANCIL LAB	260.51	849.00		0.00	849.00
30-776-7742-00	MCAID RESPIRATORY THERAPY	1,406.50	0.00		0.00	0.00
30-776-7750-00	MCAID ANCIL X-RAY	100.68	0.00		0.00	0.00
30-776-7760-00	MCAID ANCIL AMBULANCE	0.00	1,949.00		0.00	1,949.00
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	2,334.00	0.00		0.00	0.00
30-778-6091-00	MGD CARE ANCILL MED SUPPLIES	388.00	210.00		0.00	210.00
30-778-7700-00	MGD ANCIL PHARMACY	64,075.37	102,056.00		0.00	102,056.00
30-778-7710-00	MGD ANCI IV	16,704.50	0.00		0.00	0.00
30-778-7720-00	MGD ANCIL MED EQUIP	247.56	0.00		0.00	0.00
30-778-7730-00	MGD ANCIL LABS	48.39	358.00		0.00	358.00
30-778-7740-00	MGD ANCIL OXYGEN	10,334.08	17,448.00		0.00	17,448.00
30-778-7742-00	MGD RESPIRATORY THERAPY	33,218.78	33,422.00		0.00	33,422.00
30-778-7750-00	MGD ANCI X-RAY	1,113.50	0.00		0.00	0.00
30-778-7760-00	MGD ANCIL AMBULANCE	509.68	0.00		0.00	0.00
30-778-7799-00	MGD MISC CONSOLIDATE	2,214.62	4,026.00		0.00	4,026.00
30-778-7990-00	MGD ANCI ROUTINE/CMPLX	1,937.53	0.00		0.00	0.00
30-802-7800-00	MCARE THER PT	0.00	85.00		0.00	85.00
30-802-7810-00	MCARE THER OT	1,182.60	0.00		0.00	0.00
30-810-7802-00	S&W PTA	124,249.25	179,191.00		0.00	179,191.00
30-810-7810-00	S&W COTA	85,561.40	120,135.00		0.00	120,135.00
30-810-7880-00	S&W PT MANAGER	63,461.97	102,512.00		0.00	102,512.00

Client: **A253157 - Ledgewood Rehabilitation & Skilled Nursing Center**
Engagement: **MDMC 2022 - Ledgewood Rehabilitation & Skilled Nursing Center**
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
30-860-8030-00	COVID 19 EXPENSES	269,145.02	177,435.00		0.00	177,435.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	68,969.06	22,223.00		0.00	22,223.00
3022.6	MA Medicaid Resource	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
3023-20	SCO Income	0.00	0.00		(102,215.00)	(102,215.00)
				CAIDJE -	(102,215.00)	
3026-07	CommonwealthCare Income	0.00	0.00		(193,152.00)	(193,152.00)
				CAIDJE -	(193,152.00)	
43363	don pension	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
43403	don ben other	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
44072	don pr tax	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
44268	DON grp ins	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
44271	don wc ins	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7011.1	Indirect Salaries	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
74242	admin grp ins	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
76243	admin other benefits	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
77242	admin PR tax	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
7800-00	Salaries - PT Manager	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
78243	admin wc ins	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
Subtotal : None		125,027.96	(508,127.00)		0.00	(508,127.00)
Total [4000] Revenue and Expenses		125,027.96	(508,127.00)		0.00	(508,127.00)
	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: **A253157 - Ledgewood Rehabilitation & Skilled Nursing Center**
Engagement: **MDMC 2022 - Ledgewood Rehabilitation & Skilled Nursing Center**
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			
30-100-1017-00	CASH CITIZENS	0.00	18,810.50
30-100-1035-00	CASH PETTY CASH	500.00	500.00
Subtotal : None		500.00	19,310.50
Total [S6L1.1C1]	Cash and Cash Equivalents	500.00	19,310.50
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,911,904.00	2,382,976.67
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,911,904.00	2,382,976.67
Total [S6L1.5C1]	Payer Accounts Receivable	1,911,904.00	2,382,976.67
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOU	(267,610.00)	(525,000.24)
Subtotal : None		(267,610.00)	(525,000.24)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(267,610.00)	(525,000.24)
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	2,130,850.00	900,000.00
30-240-2317-10	DUE TO/FROM SEACOAST	58,034.00	19,062.18
30-240-2411-10	Due to/from Hancock Park	420,451.00	0.00
30-240-2425-00	DUE SPRINGSIDE	56,398.00	56,398.31
30-240-2426-00	DUE CRANEVILLE	205,360.00	360.00
30-240-2428-00	LINE OF CREDIT - CNH	651,738.00	(887,523.99)
30-240-2429-00	DUE KEVIN MORRIS	0.00	(250,000.00)
30-240-2430-00	DUE LAHEY HOSPITAL	(1,169,808.00)	0.00
Subtotal : None		2,432,543.00	(161,703.50)
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	2,432,543.00	(161,703.50)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
30-105-1061-00	A/R EXCHANGE	20,694.00	0.00
30-105-1065-00	A/R OTHER	(30.00)	(30.04)
Subtotal : None		20,664.00	(30.04)
Total [S6L1.11C1]	Other Receivables	20,664.00	(30.04)
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	52,723.00	46,582.90
Subtotal : None		52,723.00	46,582.90
Total [S6L1.13C1]	Prepaid Insurance	52,723.00	46,582.90

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