

Client: **A442498 - Long Term Centers of Lexington, Inc.**
Engagement: **MCMO 2022 - Long Term Centers of Lexington, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **T-01 - SM-CR TB Report**

Account	Description	PP-1	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022			12/31/2022			12/31/2022
Group : [1] Balance Sheet												
Subgroup : None												
1015.00	CASH BANK	108,143.60	185,290.17		0.00	185,290.17		0.00	185,290.17		0.00	185,290.17
1030.00	PETTY CASH	300.00	300.00		0.00	300.00		0.00	300.00		0.00	300.00
1043.00	Cash- Newburyport Five	65,506.96	10,982.99		0.00	10,982.99		0.00	10,982.99		0.00	10,982.99
1044.00	SOUTH COASTAL (JH)	53,076.09	5,609.76		0.00	5,609.76		0.00	5,609.76		0.00	5,609.76
1046	JHPK Newburyport Bank	0.00	10.00		0.00	10.00		0.00	10.00		0.00	10.00
1061.00	A/R - PRIVATE	206,161.71	0.00		0.00	0.00		191,983.65	191,983.65		0.00	191,983.65
1062.00	A/R - MEDICARE PART B	289,296.40	0.00		0.00	0.00		364,905.57	364,905.57		0.00	364,905.57
1066.00	SUMMARY A/R	518,806.79	1,187,205.08		0.00	1,187,205.08		(556,889.22)	630,315.86		0.00	630,315.86
1140.00	RESERVE FOR BAD DEBTS	(50,000.00)	(50,000.00)		0.00	(50,000.00)		0.00	(50,000.00)		0.00	(50,000.00)
1180	A/R - OTHER	0.00	22,001.36		0.00	22,001.36		0.00	22,001.36		0.00	22,001.36
1280.00	PREPAID INSURANCE	10,799.66	182,826.22		(165,515.93)	17,310.29		0.00	17,310.29		0.00	17,310.29
1295.00	DoN Costs	0.00	65,799.20		0.00	65,799.20		0.00	65,799.20		0.00	65,799.20
1300.00	OTHER PREPAID EXPENSES	14,654.67	16,555.23		0.00	16,555.23		0.00	16,555.23		0.00	16,555.23
1340.00	GOODWILL	88,611.00	88,611.00		0.00	88,611.00		0.00	88,611.00		0.00	88,611.00
1511.00	LAND	18,000.00	18,000.00		0.00	18,000.00		0.00	18,000.00		0.00	18,000.00
1521.00	BUILDING	1,782,000.00	1,782,000.00		0.00	1,782,000.00		0.00	1,782,000.00		0.00	1,782,000.00
1522.00	A/D - BUILDING	(967,106.00)	(967,106.00)		(44,550.00)	(1,011,656.00)		0.00	(1,011,656.00)		0.00	(1,011,656.00)
1631.00	OTHER IMPROVEMENTS	582,156.55	582,156.55		0.00	582,156.55		0.00	582,156.55		0.00	582,156.55
1632.00	ACCUM DEPR OTHER IMPROVE	(253,605.28)	(253,605.28)		(29,109.00)	(282,714.28)		0.00	(282,714.28)		0.00	(282,714.28)
1651.00	EQUIPMENT	458,884.39	458,884.39		0.00	458,884.39		0.00	458,884.39		0.00	458,884.39
1652.00	A/D - EQUIPMENT	(421,429.34)	(421,429.34)		(8,304.26)	(429,733.60)		0.00	(429,733.60)		0.00	(429,733.60)
1701.00	MOTOR VEHICLE	189,712.99	189,712.99		0.00	189,712.99		0.00	189,712.99		0.00	189,712.99
1702.00	A/D - MOTOR VEHICLE	(97,105.45)	(97,105.45)		(23,152.00)	(120,257.45)		0.00	(120,257.45)		0.00	(120,257.45)
1900.00	MORTGAGE ACQUISITION COSTS	24,050.25	41,300.25		0.00	41,300.25		0.00	41,300.25		0.00	41,300.25
1901.00	ACCUM AMORT MAC	0.00	(1,588.47)		0.00	(1,588.47)		0.00	(1,588.47)		0.00	(1,588.47)
2000.00	CURRENT MATURITIES LTD	(115,000.00)	(115,000.00)		0.00	(115,000.00)		0.00	(115,000.00)		0.00	(115,000.00)
2000.01	CURRENT MAT OFFSET	115,000.00	115,000.00		0.00	115,000.00		0.00	115,000.00		0.00	115,000.00
2021.00	ACCOUNTS PAYABLE	(962,091.72)	(938,494.91)		0.00	(938,494.91)		0.00	(938,494.91)		0.00	(938,494.91)
2030.00	ACCURED EXPENSES	(39,906.97)	(56,185.80)		0.00	(56,185.80)		0.00	(56,185.80)		0.00	(56,185.80)
2040.00	Accured User Fee	(705,703.84)	(1,006,592.56)		0.00	(1,006,592.56)		0.00	(1,006,592.56)		0.00	(1,006,592.56)
2048.00	Medicaid Advance	(82,281.92)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
2049.00	US HHS Stimulus	(173,751.01)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
2052.00	US HHS Disaster Loan	(10,000.00)	(10,000.00)		0.00	(10,000.00)		0.00	(10,000.00)		0.00	(10,000.00)
2111.00	DUE T/F OWNERS T. WOODS	790,555.52	862,745.52		0.00	862,745.52		0.00	862,745.52		0.00	862,745.52
2113.00	DUE F/ JACK HARRINGTON	383,363.78	433,838.78		0.00	433,838.78		0.00	433,838.78		0.00	433,838.78
2114.00	DUE TO/FRM MATT SWEENEY	128,911.58	159,038.58		0.00	159,038.58		0.00	159,038.58		0.00	159,038.58
2120.00	DUE T/F GREENWOOD N&R	(1,272,622.36)	(1,399,317.84)		30,545.00	(1,368,772.84)		0.00	(1,368,772.84)		0.00	(1,368,772.84)
2121.00	DUE T/F MILL POND RH	1,285,449.34	1,265,258.68		0.00	1,288,530.68		0.00	1,288,530.68		0.00	1,288,530.68
2139.00	DUE T/F SERENITY HILL	(1,029,480.45)	(859,010.49)		39,394.00	(819,616.49)		0.00	(819,616.49)		0.00	(819,616.49)
2170.00	1ST MORTGAGE	(2,068,862.52)	(2,068,862.52)		0.00	(2,068,862.52)		0.00	(2,068,862.52)		0.00	(2,068,862.52)
2179.00	CREDIT CARD PAYABLES	(47,049.67)	(26,327.42)		0.00	(26,327.42)		0.00	(26,327.42)		0.00	(26,327.42)
2181.00	Newburyport LOC	0.00	(200,000.00)		0.00	(200,000.00)		0.00	(200,000.00)		0.00	(200,000.00)
2182.00	ST Financing- Windows	(56,761.75)	(50,079.41)		0.00	(50,079.41)		0.00	(50,079.41)		0.00	(50,079.41)
2185.00	MOTOR VEHICLE LOANS	(60,360.96)	(43,725.17)		0.00	(43,725.17)		0.00	(43,725.17)		0.00	(43,725.17)
2190.00	ACCURED SALARIES	(107,980.00)	(123,935.00)		0.00	(123,935.00)		0.00	(123,935.00)		0.00	(123,935.00)
2214.00	ACCURED PAYROLL TAXES	(10,787.00)	(12,381.00)		0.00	(12,381.00)		0.00	(12,381.00)		0.00	(12,381.00)
2217.00	401 K withholdings	145.32	861.94		0.00	861.94		0.00	861.94		0.00	861.94
2218.00	PAYROLL WH AGENCY	9,064.11	0.00		0.00	0.00		0.00	0.00		0.00	0.00
2221.00	Union dues wh	(168.71)	326.29		0.00	326.29		0.00	326.29		0.00	326.29
2261.00	STATE INCOME TAX PAYABLE	17,306.00	17,306.00		0.00	17,306.00		0.00	17,306.00		0.00	17,306.00
2640.00	DISTRIBUTIONS	273,620.69	0.00		0.00	0.00		0.00	0.00		0.00	0.00
2650.00	RETAINED EARNINGS	1,756,533.64	1,392,098.24		0.00	1,392,098.24		0.00	1,392,098.24		0.00	1,392,098.24
Subtotal : None		638,056.09	382,972.56		(177,420.19)	205,552.37		0.00	205,552.37		0.00	205,552.37
Total [1] Balance Sheet		638,056.09	382,972.56		(177,420.19)	205,552.37		0.00	205,552.37		0.00	205,552.37
Group : [2] Income Statement												
Subgroup : None												
3021.00	REVENUE - PRIVATE	(363,246.00)	(669,151.26)		0.00	(669,151.26)		0.00	(669,151.26)		0.00	(669,151.26)
3022.00	MEDICARE LEVEL I	(1,287,623.10)	(1,263,464.94)		0.00	(1,263,464.94)		0.00	(1,263,464.94)		0.00	(1,263,464.94)
3023.00	MEDICAID INCOME	(3,728,576.47)	(4,060,204.16)		0.00	(4,060,204.16)		0.00	(4,060,204.16)		0.00	(4,060,204.16)
3025.00	PATIENT RESOURCE INCOME	(709,404.73)	(721,601.53)		0.00	(721,601.53)		0.00	(721,601.53)		0.00	(721,601.53)
3026.00	Medicare Part B	0.00	(17,630.14)		0.00	(17,630.14)		17,630.14	0.00		0.00	0.00
3032.00	HMO INCOME	(29,667.78)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
3041.00	Medicare Sequester	0.00	12,763.08		0.00	12,763.08		0.00	12,763.08		0.00	12,763.08
3050.00	Cares Act Funding Medicare	(379,950.00)	(173,751.01)		0.00	(173,751.01)		0.00	(173,751.01)		0.00	(173,751.01)
3051.00	Medicaid Behavioral Acuity Add-on	0.00	(72,950.00)		0.00	(72,950.00)		0.00	(72,950.00)		0.00	(72,950.00)
3053.00	Medicaid DCCQ Funding	0.00	(434,759.05)		0.00	(434,759.05)		0.00	(434,759.05)		0.00	(434,759.05)
3080.00	PPP Loan Forgiveness	(853,750.00)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
3170.00	COVID Testing	(163,110.00)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
3180.00	INTEREST INCOME	(14.04)	(4,957.70)		0.00	(4,957.70)		0.00	(4,957.70)		0.00	(4,957.70)
3190.00	OTHER INCOME	0.00	(2,936.71)		0.00	(2,936.71)		0.00	(2,936.71)		0.00	(2,936.71)
3195.00	GAIN/ LOSS ON MOTOR VEHICLE	(8,000.00)	(8,000.00)		0.00	(8,000.00)		0.00	(8,000.00)		0.00	(8,000.00)
3725.00	PHARMACY INCOME	(18,247.20)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
3730.00	LABORATORY	(6,786.47)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
3731.00	IV THERAPY	(2,955.50)	0.00		0.00	0.00		0.00	0.00		0.00	0.00
3742.00	P.T.	(54,853.63)	0.00		0.00	0.00		(44,461.25)	(44,461.25)		0.00	(44,461.25)
3743.00	O.T.	(60,438.45)	0.00		0.00	0.00		(25,012.99)	(25,012.99)		0.00	(25,012.99)
3744.00	S.T.	(8,373.63)	0.00		0.00	0.00		(2,713.53)	(2,713.53)		0.00	(2,713.53)
3745.00	PT PARTB	(36,471.03)	0.00		0.00	0.00		(18,032.96)	(18,032.96)		0.00	(18,032.96)
3746.00	OT PART B	0.00	0.00		0.00	0.00		(7,509.79)	(7,509.79)		0.00	(7,509.79)
3747.00	ST PART B	0.00	0.00		0.00	0.						

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Account	Description	PP-1	UNADJ	JE Ref #	AJE	ADJ	JE Ref #	RJE	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022			12/31/2022			12/31/2022
4400.20	PR Tax- Officer	0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
4400.21	WC Officer	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	(0.00)	0.00
4400.22	GH- Officer	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	(0.00)	0.00
4400.23	Pension- Officer	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	(0.00)	0.00
4400.24	Other Benfits- Officer	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	(0.00)	0.00
4408.00	PFMLA	21,640.02	14,303.74		0.00	14,303.74		0.00	14,303.74	CAIDJE -	(0.00)	14,303.74
4410.00	GROUP HEALTH/LIFE	0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
4415.00	GROUP HEALTH/DENTAL	156,873.63	150,388.32		0.00	150,388.32		0.00	150,388.32	CAIDJE -	(0.00)	150,388.32
4415.01	GROUP HEALTH - ADMIN	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	(0.00)	0.00
4415.03	GROUP HEALTH - D.O.N.	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	(0.00)	0.00
4418.00	KEYMAN LIFE INSURANCE	22,911.00	25,971.00		0.00	25,971.00		0.00	25,971.00		0.00	25,971.00
4420.00	LIABILITY INSURANCE	51,390.60	59,710.32		59,710.32	59,710.32		0.00	59,710.32		0.00	59,710.32
4421.00	WORKERS' COMP. INSURANCE	68,473.00	70,757.00		(1.00)	70,756.00		0.00	70,756.00		0.00	70,756.00
4422.00	INSURANCE - MV	3,401.00	0.00		3,387.00	3,387.00		0.00	3,387.00	CAIDJE -	(0.00)	3,387.00
4425.03	W/C EXP - D.O.N.	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	(0.00)	0.00
4437.00	INT WORKING CAPITAL DEBT	1,604.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
4510.00	REAL ESTATE TAXES	74,136.31	73,980.62		0.00	73,980.62		0.00	73,980.62		0.00	73,980.62
4520.00	INTEREST 1ST MORTGAGE	84,576.28	91,021.68		0.00	91,021.68		0.00	91,021.68		0.00	91,021.68
4522.00	INTEREST LINE OF CREDIT	12,686.20	8,818.88		0.00	8,818.88		0.00	8,818.88		0.00	8,818.88
4528.00	AMORT. MTG ACQ. COSTS	0.00	1,588.47		0.00	1,588.47		0.00	1,588.47		0.00	1,588.47
4529.00	INTEREST W/C	5,851.56	0.00		0.00	0.00		0.00	0.00		0.00	0.00
4530.00	DEPRECIATION BUILDING	44,550.00	0.00		44,550.00	44,550.00		0.00	44,550.00		0.00	44,550.00
4538.00	DEPN OTHER IMPROVEMENTS	29,109.00	0.00		29,109.00	29,109.00		0.00	29,109.00		0.00	29,109.00
4570.00	DEPN EQUIPMENT	8,302.00	0.00		8,304.26	8,304.26		0.00	8,304.26		0.00	8,304.26
4580.00	DEPN MOTOR VEHICLES	23,152.00	0.00		23,152.00	23,152.00		0.00	23,152.00		0.00	23,152.00
4590.00	INSURANCE BLDG & EQUIP	10,205.00	0.00		3,588.00	3,588.00		0.00	3,588.00		0.00	3,588.00
5105.00	SALARIES PLANT	118,946.40	97,569.57		0.00	97,569.57		0.00	97,569.57		0.00	97,569.57
5110.00	PURCHASED SERVICE PLANT	38,720.20	68,931.72		0.00	68,931.72		0.00	68,931.72		0.00	68,931.72
5115.00	SUPPLIES & EXP PLANT	49,669.81	47,494.23		0.00	47,494.23		0.00	47,494.23		0.00	47,494.23
5121.00	ELECTRICITY	11,130.70	52,717.09		0.00	52,717.09		0.00	52,717.09		0.00	52,717.09
5122.00	WATER & SEWERAGE	98,951.34	74,963.44		0.00	74,963.44		0.00	74,963.44		0.00	74,963.44
5123.00	FUEL	44,306.78	87,265.54		0.00	87,265.54		0.00	87,265.54		0.00	87,265.54
5205.00	SALARIES DIETARY	346,802.08	353,775.32		0.00	353,775.32		0.00	353,775.32		0.00	353,775.32
5220.00	RAW FOOD	193,522.96	247,750.95		0.00	247,750.95		0.00	247,750.95		0.00	247,750.95
5233.00	PURCHASED SVC DIETITION	32,450.00	34,760.00		0.00	34,760.00		0.00	34,760.00		0.00	34,760.00
5234.00	PURCHASED SVC DIETARY	0.00	132.00		0.00	132.00		0.00	132.00		0.00	132.00
5235.00	SUPPLIES & EXP DIETARY	22,704.78	34,377.19		0.00	34,377.19		0.00	34,377.19		0.00	34,377.19
5310.00	SALARIES LAUNDRY	105,013.00	66,455.87		0.00	66,455.87		0.00	66,455.87		0.00	66,455.87
5320.00	PURCHASED SVC LAUNDRY	3,207.25	2,484.45		0.00	2,484.45		0.00	2,484.45		0.00	2,484.45
5330.00	SUPPLIES & EXP LAUNDRY	0.00	404.66		0.00	404.66		0.00	404.66		0.00	404.66
5410.00	SALARIES HOUSEKEEPING	164,426.20	154,747.02		0.00	154,747.02		0.00	154,747.02		0.00	154,747.02
5420.00	SUPPLIES & EXP HOUSEKEEPG	20,649.97	28,678.36		0.00	28,678.36		0.00	28,678.36		0.00	28,678.36
6020.00	SALARIES DIR. OF NURSING	166,049.97	147,825.38		0.00	147,825.38		0.00	147,825.38		0.00	147,825.38
6021.00	SALARIES - ASSIST DON	17,672.25	23,856.00		0.00	23,856.00		0.00	23,856.00		0.00	23,856.00
6025.00	DoN PS Perdiem	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	11,200.00	11,200.00
6030.00	SALARIES R.N.	421,203.49	520,650.95		0.00	520,650.95		0.00	520,650.95		0.00	520,650.95
6041.00	SALARIES LPN	580,011.39	604,141.30		0.00	604,141.30		0.00	604,141.30		0.00	604,141.30
6045.00	PURCH. SVC. LPN	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	5,381.00	5,381.00
6051.00	SALARIES OTHER NURSING	870,690.33	1,115,518.54		0.00	1,115,518.54		0.00	1,115,518.54	CAIDJE -	1,115,518.54	1,115,518.54
6052.00	PURCHASED SERVICE - NURSING	0.00	23,075.14		0.00	23,075.14		0.00	23,075.14	CAIDJE -	(16,720.00)	6,355.14
6055.00	PURCH SERV - CNA	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	139.00	139.00
6508.80	SALARIES-MDS COORDINATOR	83,429.00	92,651.00		0.00	92,651.00		0.00	92,651.00		0.00	92,651.00
6511.00	MEDICAL DIRECTOR	24,000.00	24,000.00		0.00	24,000.00		0.00	24,000.00		0.00	24,000.00
6520.00	LEGEND DRUGS	34,801.24	61,837.74		0.00	61,837.74		0.00	61,837.74		0.00	61,837.74
6522.00	NURSING SUPPLIES & EXPENSE	214,133.62	238,141.90		0.00	238,141.90		0.00	238,141.90		0.00	238,141.90
6730.00	PHYSICAL THERAPY CONSULT.	36,344.25	127,248.26		0.00	127,248.26		0.00	127,248.26	CAIDJE -	(25,773.00)	101,475.26
6734.00	OT- Consultant	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	(25,773.00)	0.00
6810.00	SALARIES SOCIAL SERVICES	38,618.80	80,640.00		0.00	80,640.00		0.00	80,640.00		0.00	80,640.00
6830.00	SOCIAL SERVICES CONSULTANT	3,490.00	2,750.00		0.00	2,750.00		0.00	2,750.00		0.00	2,750.00
7021.00	SALARIES ACTIVITIES	79,874.21	92,482.16		0.00	92,482.16		0.00	92,482.16		0.00	92,482.16
7022.00	PURCH SVC ACTIVITIES	10,234.56	12,071.32		0.00	12,071.32		0.00	12,071.32		0.00	12,071.32
7023.00	SUPPLIES & EXP ACTIVITIES	3,674.09	1,802.42		0.00	1,802.42		0.00	1,802.42		0.00	1,802.42
7826.00	IV	1,970.33	0.00		0.00	0.00		0.00	0.00		0.00	0.00
7830.00	LAB	56,560.82	15,420.62		0.00	15,420.62		0.00	15,420.62		0.00	15,420.62
7832.02	RADIOLOGY	390.00	4,188.25		0.00	4,188.25		0.00	4,188.25		0.00	4,188.25
7841.00	OXYGEN	6,507.30	9,127.81		0.00	9,127.81		0.00	9,127.81		0.00	9,127.81
7842.70	SALARIES - RPT	89,810.73	86,000.20		0.00	86,000.20		0.00	86,000.20		0.00	86,000.20
7843.70	SALARIES - OTR	19,171.95	0.00		0.00	0.00		0.00	0.00		0.00	0.00
7844.70	SALARIES REG ST	1,481.40	0.00		0.00	0.00		0.00	0.00		0.00	0.00
7900.10	ST-Direct	7,727.35	0.00		0.00	0.00		0.00	0.00	CAIDJE -	(0.00)	0.00
7900.20	OT- Indirect	44,429.02	0.00		0.00	0.00		0.00	0.00	CAIDJE -	25,773.00	25,773.00
7900.30	PT-Direct	0.00	0.00		0.00	0.00		0.00	0.00	CAIDJE -	(0.00)	0.00
7970.00	COVID Test Cost	174,770.00	120,516.68		0.00	120,516.68		0.00	120,516.68		0.00	120,516.68
8000.00	Settlement on Vendor Lawsuit	0.00	(47,286.23)		0.00	(47,286.23)		0.00	(47,286.23)		0.00	(47,286.23)
8010.00	BAD DEBTS	240,152.35	170,673.98		0.00	170,673.98		0.00	170,673.98		0.00	170,673.98
8011.00	user fee	461,291.96	477,925.51		0.00	477,925.51		0.00	477,925.51		0.00	477,925.51
8013.00	WRITE OFF MORTGAGE AQUISITION COSTS	17,715.19	0.00		0.00	0.00		0.00	0.00		0.00	0.00
8014.00	CMS Penalties	79,825.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
8015.00	INTEREST ON LATE PAYMENTS	2,456.92	0.00		0.00	0.00		0.00	0.00		0.00	0.00
8025.00	STATE INCOME TAX	1,294.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00
8050.00	PRIOR YEAR ADJUSTMENTS	25,755.34	9,760.26		0.00	9,760.26		0.00	9,760.26		0.00	9,760.26
9000.00	Loss on refinancing	42,264.59	0.00		0.00	0.00		0.00	0.00		0.00	0.00
Subtotal - None		(638,056.09)	(382,972.56)		177,420.19	(205,552.37)		0.00	(205,552.37)		0.00	(205,552.37)
Total [Z] Income Statement		(638,056.09)	(382,972.56)		177,420.19	(205,552.37)		0.00	(205,552.37)		0.00	(205,552.37)
Sum of Account Groups		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00

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Client: **A442498 - Long Term Centers of Lexington, Inc.**
Engagement: **MCMD 2022 - Long Term Centers of Lexington, Inc.**
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			
1015.00	CASH BANK	185,290.17	108,143.60
1030.00	PETTY CASH	300.00	300.00
1043.00	Cash- Newburyport Five	10,982.99	65,506.96
1044.00	SOUTH COASTAL (JH)	5,609.76	53,076.09
1046	JHPK Newburyport Bank	10.00	0.00
Subtotal : None		202,192.92	227,026.65
Total [S6L1.1C1]	Cash and Cash Equivalents	202,192.92	227,026.65
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1061.00	A/R - PRIVATE	191,983.65	206,161.71
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		191,983.65	206,161.71
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1062.00	A/R - MEDICARE PART B	364,905.57	289,296.40
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		364,905.57	289,296.40
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1066.00	SUMMARY A/R	630,315.86	518,806.79
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		630,315.86	518,806.79
Total [S6L1.5C1]	Payer Accounts Receivable	1,187,205.08	1,014,264.90
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140.00	RESERVE FOR BAD DEBTS	(50,000.00)	(50,000.00)
Subtotal : None		(50,000.00)	(50,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(50,000.00)	(50,000.00)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
2114.00	DUE TO/FROM MATT SWEENEY	159,038.58	128,911.58
2121.00	DUE T/F MILL POND RH	1,288,530.68	1,285,449.34
Subtotal : None		1,447,569.26	1,414,360.92
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	1,447,569.26	1,414,360.92
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
1180	A/R - OTHER	22,001.36	0.00
Subtotal : None		22,001.36	0.00
Total [S6L1.11C1]	Other Receivables	22,001.36	0.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1280.00	PREPAID INSURANCE	17,310.29	10,799.66
Subtotal : None		17,310.29	10,799.66
Total [S6L1.13C1]	Prepaid Insurance	17,310.29	10,799.66
Group : [S6L1.14C1]	Prepaid Taxes		
Subgroup : None			
2261.00	STATE INCOME TAX PAYABLE	17,306.00	17,306.00
Subtotal : None		17,306.00	17,306.00
Total [S6L1.14C1]	Prepaid Taxes	17,306.00	17,306.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1300.00	OTHER PREPAID EXPENSES	16,555.23	14,654.67
Subtotal : None		16,555.23	14,654.67
Total [S6L1.15C1]	Other Prepaid Expenses	16,555.23	14,654.67
Group : [S6L2.1C1]	Land		
Subgroup : None			

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