

Client: **A443233 - Metro Health Foundation of Massachusetts, Inc.**
Engagement: **MDMC 2022 - Bostonian**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [1000] Balance Sheet						
Subgroup : None						
30-100-1014-00	CASH CITIZENS - BOS	214,906.49	89,065.68		0.00	89,065.68
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,812,177.02	2,303,365.28		0.00	2,303,365.28
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	141,416.74	88,487.58		0.00	88,487.58
30-120-1280-00	PREPAID INSURANCE	57,632.55	52,789.90		0.00	52,789.90
30-120-1300-00	PREPD EXPENSE OTHER	2,867.37	9,256.27		0.00	9,256.27
30-135-1641-00	COMPUTER EQUIPMENT	26,355.12	32,527.76		0.00	32,527.76
30-135-1670-00	EQUIPMENT	264,531.37	252,990.32		0.00	252,990.32
30-135-1688-00	SOFTWARE	1,474.27	1,474.27		0.00	1,474.27
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(21,441.14)	(24,535.90)		0.00	(24,535.90)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(235,856.27)	(237,006.64)		0.00	(237,006.64)
30-136-1688-00	ACCUM DEPREC SOFTWARE	(1,474.27)	(1,474.27)		0.00	(1,474.27)
30-150-1877-00	DEPOSITS OTHER	25,000.00	5,000.00		0.00	5,000.00
30-200-2010-00	A/P ACCOUNTS PAYABLE	(681,189.06)	(797,921.48)		0.00	(797,921.48)
30-200-2016-00	DUE TO/FROM MEDICARE	(146,221.27)	0.00		0.00	0.00
30-200-2401-00	A/P MGMT FEE PAYABLE	0.00	(8,532.08)		0.00	(8,532.08)
30-205-2030-00	ACCRUED EXPENSES	(224,789.19)	(602,603.96)		0.00	(602,603.96)
30-205-2035-00	ACCRUED PAYROLL	(88,668.15)	(118,733.38)		0.00	(118,733.38)
30-205-2036-00	ACCRUED VACATION PAY	(175,919.33)	(175,859.84)		0.00	(175,859.84)
30-220-2211-00	PAYROLL FICA WITHHOLDING	(37,172.12)	(37,172.12)		0.00	(37,172.12)
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(7,077.78)	0.00		0.00	0.00
30-225-2225-00	PAYROLL 401K WITHHOLDING	0.00	(3,310.28)		0.00	(3,310.28)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	0.00	544.52		0.00	544.52
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	0.00	(4,281.54)		0.00	(4,281.54)
30-230-2249-00	SUSPENSE STATS	(68,219.06)	(68,219.06)		0.00	(68,219.06)
30-240-2400-10	Due to/from John Scott	0.00	(3,712.50)		0.00	(3,712.50)
30-240-2415-10	Due to/from Bay Path	0.00	(2,033.76)		0.00	(2,033.76)
30-240-2431-00	DUE TO/FROM OFFICERS/OWNERS	(136,659.85)	(136,659.85)		0.00	(136,659.85)
30-240-2432-00	RENT PAYABLE-BOSTONIAN REALT	(2,167,258.96)	(2,061,346.16)		0.00	(2,061,346.16)
30-240-2433-00	INTERCO - BOSTONIAN REALTY	299,545.85	400,426.45		0.00	400,426.45
30-240-2434-00	LOAN - BOSTONIAN (SELLER)	(34,361.24)	(34,361.24)		0.00	(34,361.24)
30-240-2435-00	DUE TO/FROM NEPONSET CIRCLE	(99,720.75)	(99,720.75)		0.00	(99,720.75)
30-240-2436-00	DUE TO/FROM CORNERSTONE HC	800.00	800.00		0.00	800.00
30-240-2437-00	DUE TO/FROM PARK PLACE	(8,000.00)	(13,499.41)		0.00	(13,499.41)
30-260-2770-00	RETAINED EARNINGS	1,601,849.85	1,287,321.66		0.00	1,287,321.66
Subtotal : None		314,528.19	93,065.47		0.00	93,065.47
Total [1000] Balance Sheet		314,528.19	93,065.47		0.00	93,065.47

Group : [3000] Income statement						
Subgroup : None						
30-310-3000-00	PRIVATE ROOM & BOARD	(338,735.00)	(416,235.00)		(753,135.04)	(1,169,370.04)
				CAIDJE - 3	(753,135.04)	
30-310-3090-00	PRIVATE PY INCOME	0.00	(70,885.00)		0.00	(70,885.00)
30-310-3300-00	PRIVATE PT	(1,619.44)	764.54		0.00	764.54
30-310-3301-00	PRIVATE PT EVAL	0.00	(227.34)		0.00	(227.34)
30-310-3310-00	PRIVATE OT	(1,876.52)	1,876.52		0.00	1,876.52
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(208,727.50)	(222,221.82)		0.00	(222,221.82)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	0.00	129,619.06		0.00	129,619.06
30-315-3000-00	MEDICARE ROOM & BOARD	(1,938,201.10)	(1,767,801.63)		0.00	(1,767,801.63)
30-315-3090-00	MEDICARE PY INCOME	0.00	764.44		0.00	764.44
30-315-3200-00	MEDICARE PHARMACY	(117,653.88)	(117,706.26)		0.00	(117,706.26)
30-315-3210-00	MEDICARE IV THERAPY	(9,633.12)	(6,774.18)		0.00	(6,774.18)
30-315-3230-00	MEDICARE LABS	(14,985.61)	(11,703.92)		0.00	(11,703.92)
30-315-3250-00	MEDICARE X-RAY	(595.33)	(1,514.00)		0.00	(1,514.00)
30-315-3290-00	MEDICARE MEDICAL SUPPLIES	(738.00)	0.00		0.00	0.00
30-315-3300-00	MEDICARE PT	(360,263.90)	(306,827.10)		0.00	(306,827.10)
30-315-3301-00	MEDICARE PT EVAL	(9,548.28)	(23,963.82)		0.00	(23,963.82)
30-315-3310-00	MEDICARE OT	(340,232.72)	(303,607.34)		0.00	(303,607.34)
30-315-3311-00	MEDICARE OT EVAL	(8,571.42)	(24,064.36)		0.00	(24,064.36)
30-315-3320-00	MEDICARE SPEECH	(118,354.76)	(133,448.02)		0.00	(133,448.02)
30-315-3321-00	MEDICARE ST EVAL	(9,588.40)	(21,842.18)		0.00	(21,842.18)
30-315-3342-00	MEDICARE CONT ADJ OTHER	990,165.42	951,451.18		0.00	951,451.18
30-315-4900-00	MEDICARE SEQ CONT ADJ	22.16	19,088.88		0.00	19,088.88
30-320-3300-00	MED B PT	(107,985.46)	(119,846.38)		0.00	(119,846.38)
30-320-3301-00	MED B PT EVALUATION	(4,546.80)	(11,186.70)		0.00	(11,186.70)
30-320-3310-00	MED B OT	(58,740.10)	(84,152.20)		0.00	(84,152.20)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(1,978.02)	(11,017.72)		0.00	(11,017.72)
30-320-3320-00	MED B SPEECH	(51,945.72)	(78,403.20)		0.00	(78,403.20)
30-320-3321-00	MED B ST EVAL	(1,929.80)	(9,374.88)		0.00	(9,374.88)
30-320-3342-00	MED B CONT ADJ OTHER	131,119.41	179,102.46		0.00	179,102.46

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Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
30-320-4900-00	MED B SEQUESTRATION	(1.73)	1,622.18		0.00	1,622.18
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(2,391,666.96)	(3,907,261.15)		434,444.61	(3,472,816.54)
				CAIDJE - 3	434,444.61	
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(50,830.00)	(8,860.00)		0.00	(8,860.00)
30-325-3090-00	MEDICAID PY INCOME	(1,805.49)	(91,903.16)		0.00	(91,903.16)
30-325-3200-00	MEDICAID PHARMACY	(8,548.97)	(25,560.78)		0.00	(25,560.78)
30-325-3210-00	MEDICAID IV THERAPY	0.00	(3,386.60)		0.00	(3,386.60)
30-325-3230-00	MEDICAID LABS	(271.25)	(257.06)		0.00	(257.06)
30-325-3290-00	MEDICAID MEDICAL SUPPLIES	71,483.96	0.00		0.00	0.00
30-325-3300-00	MEDICAID PT	(46,222.62)	(9,805.30)		0.00	(9,805.30)
30-325-3301-00	MEDICAID PT EVAL	(1,136.70)	(1,369.80)		0.00	(1,369.80)
30-325-3310-00	MEDICAID OT	(49,286.56)	(11,765.24)		0.00	(11,765.24)
30-325-3311-00	MEDICAID OT EVAL	(1,318.68)	(1,379.76)		0.00	(1,379.76)
30-325-3320-00	MEDICAID SPEECH	(8,639.58)	(366.52)		0.00	(366.52)
30-325-3321-00	MEDICAID ST EVAL	(385.96)	(900.30)		0.00	(900.30)
30-325-3342-00	MEDICAID CONT ADJ OTHER	46,599.76	54,791.36		0.00	54,791.36
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(2,202,842.63)	(2,897,914.09)		1,400,793.79	(1,497,120.30)
				CAIDJE - 3	1,400,793.79	
30-326-3090-00	MEDICAID MGD CARE PY	0.00	(5,407.33)		0.00	(5,407.33)
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(1,931.14)	(27,129.69)		0.00	(27,129.69)
30-326-3230-00	MEDICAID MGD CARE LABS	0.00	(323.19)		0.00	(323.19)
30-326-3250-00	MEDICAID MGD CARE XRAY	0.00	(70.00)		0.00	(70.00)
30-326-3300-00	MEDICAID MGD CARE PT	(12,555.66)	(21,289.94)		0.00	(21,289.94)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	(2,273.40)	(3,423.54)		0.00	(3,423.54)
30-326-3310-00	MEDICAID MGD CARE OT	(5,336.40)	(16,109.66)		0.00	(16,109.66)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(439.56)	(3,899.14)		0.00	(3,899.14)
30-326-3320-00	MEDICAID MGD CARE SPEECH	(3,080.64)	(13,692.72)		0.00	(13,692.72)
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	(289.47)	(1,068.21)		0.00	(1,068.21)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	20,728.98	50,511.82		0.00	50,511.82
30-326-3390-00	MEDICAID MGD CARE ROUT/COMPLEX	0.00	(186.20)		0.00	(186.20)
30-330-3000-00	INSURANCE ROOM & BOARD	(117,463.49)	(785,285.04)		753,135.04	(32,150.00)
				CAIDJE - 3	753,135.04	
30-330-3090-00	INSURANCE PY INCOME	0.00	614.55		0.00	614.55
30-330-3200-00	INSURANCE PHARMACY	(139,441.00)	(52,797.56)		0.00	(52,797.56)
30-330-3210-00	INSURANCE IV THERAPY	(14,382.95)	0.00		0.00	0.00
30-330-3230-00	INSURANCE LABS	(23,210.43)	(6,279.58)		0.00	(6,279.58)
30-330-3240-00	INSURANCE OXYGEN	0.00	(146.00)		0.00	(146.00)
30-330-3250-00	INSURANCE X-RAY	(2,413.32)	(1,508.79)		0.00	(1,508.79)
30-330-3290-00	INSURANCE MEDICAL SUPPLIES	(155.00)	(441.87)		0.00	(441.87)
30-330-3300-00	INSURANCE PT	(579,281.80)	(280,844.70)		0.00	(280,844.70)
30-330-3301-00	INSURANCE PT EVAL	(13,413.06)	(27,616.62)		0.00	(27,616.62)
30-330-3310-00	INSURANCE OT	(525,752.08)	(253,329.60)		0.00	(253,329.60)
30-330-3311-00	INSURANCE OT EVAL	(11,868.12)	(25,904.04)		0.00	(25,904.04)
30-330-3320-00	INSURANCE SPEECH	(165,773.30)	(144,552.02)		0.00	(144,552.02)
30-330-3321-00	INSURANCE ST EVAL	(9,627.98)	(22,637.24)		0.00	(22,637.24)
30-330-3342-00	INSURANCE CONT ADJ	1,429,677.81	777,959.12		0.00	777,959.12
30-330-3382-00	INSURANCE OTHER IMAGING	0.00	(650.00)		0.00	(650.00)
30-330-3390-00	INSURANCE ROUTINE/COMPLEX	(2,630.00)	0.00		0.00	0.00
30-335-3000-00	BC/BS ROOM & BOARD	(22,776.00)	(16,092.00)		0.00	(16,092.00)
30-335-3200-00	BC/BS PHARMACY	(3,477.71)	(1,111.18)		0.00	(1,111.18)
30-335-3210-00	BC/BS IV THERAPY	0.00	(109.96)		0.00	(109.96)
30-335-3230-00	BC/BS LABS	(243.36)	(51.48)		0.00	(51.48)
30-335-3300-00	BC/BS PT	(7,189.40)	(4,113.36)		0.00	(4,113.36)
30-335-3301-00	BC/BS PT EVAL	(682.02)	(456.60)		0.00	(456.60)
30-335-3310-00	BC/BS OT	(7,143.56)	(3,192.60)		0.00	(3,192.60)
30-335-3311-00	BC/BS OT EVAL	(439.56)	(679.70)		0.00	(679.70)
30-335-3320-00	BC/BS SPEECH	(5,602.06)	(5,611.64)		0.00	(5,611.64)
30-335-3321-00	BC/BS ST EVAL	(192.98)	(908.00)		0.00	(908.00)
30-335-3342-00	BC/BS CONT ADJ	19,745.48	14,260.52		0.00	14,260.52
30-340-3000-00	HARVARD ROOM & BOARD	(10,332.00)	(390.00)		0.00	(390.00)
30-340-3090-00	HARVARD PY INCOME	0.00	(588.00)		0.00	(588.00)
30-340-3200-00	HARVARD PHARMACY	(3,116.69)	(114.62)		0.00	(114.62)
30-340-3210-00	HARVARD IV THERAPY	(400.00)	0.00		0.00	0.00
30-340-3230-00	HARVARD LABS	(257.40)	(38.47)		0.00	(38.47)
30-340-3250-00	HARVARD X-RAY	(67.00)	0.00		0.00	0.00
30-340-3300-00	HARVARD PT	(7,344.72)	(220.68)		0.00	(220.68)
30-340-3301-00	HARVARD PT EVAL	(227.34)	(228.30)		0.00	(228.30)
30-340-3310-00	HARVARD OT	(7,045.84)	0.00		0.00	0.00
30-340-3311-00	HARVARD OT EVAL	(219.78)	0.00		0.00	0.00
30-340-3320-00	HARVARD SPEECH	(5,021.48)	0.00		0.00	0.00
30-340-3321-00	HARVARD ST EVAL	(192.98)	0.00		0.00	0.00
30-340-3342-00	HARVARD CONT ADJ	12,222.86	602.07		0.00	602.07
30-345-3000-00	TUFTS ROOM & BOARD	(58,115.00)	(107,788.00)		0.00	(107,788.00)

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Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
30-345-3200-00	TUFTS PHARMACY	(6,220.35)	(5,093.02)		0.00	(5,093.02)
30-345-3230-00	TUFTS LABS	(754.98)	(587.34)		0.00	(587.34)
30-345-3250-00	TUFTS X-RAY	(402.00)	(331.31)		0.00	(331.31)
30-345-3300-00	TUFTS PT	(23,995.40)	(19,575.06)		0.00	(19,575.06)
30-345-3301-00	TUFTS PT EVAL	(227.34)	(2,739.60)		0.00	(2,739.60)
30-345-3310-00	TUFTS OT	(21,164.18)	(19,218.48)		0.00	(19,218.48)
30-345-3311-00	TUFTS OT EVAL	(219.78)	(2,759.52)		0.00	(2,759.52)
30-345-3320-00	TUFTS SPEECH	(8,398.78)	(9,017.86)		0.00	(9,017.86)
30-345-3321-00	TUFTS ST EVAL	0.00	(776.88)		0.00	(776.88)
30-345-3342-00	TUFTS CONT ADJ	4,018.78	60,099.07		0.00	60,099.07
30-380-3880-00	INTEREST INCOME	(410.57)	(142.87)		0.00	(142.87)
30-385-3090-00	OTHER PRIOR YEAR INCOME	41,458.45	7,935.00		0.00	7,935.00
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(1,410,487.34)	(670,376.07)		0.00	(670,376.07)
30-385-4030-00	OTHER INCOME REIMB	(1,717.96)	0.00		0.00	0.00
30-400-4001-00	S&W ADMINISTRATION	162,474.36	172,109.15		0.00	172,109.15
30-400-4008-00	S&W CLERICAL	213,007.26	241,126.61		0.00	241,126.61
30-400-4010-98	S&W CLERICAL HO BILL-OUT	29,246.38	22,246.39		0.00	22,246.39
30-400-4151-00	PAYROLL/BKKP SERVICE	51,572.71	31,885.43		0.00	31,885.43
30-400-4160-00	MANAGEMENT FEE EXPENSE	457,492.99	353,361.43		0.00	353,361.43
30-400-4165-00	PROFESSIONAL SERVICES	15,490.73	16,693.98		0.00	16,693.98
30-400-4220-00	COMPUTER EXPENSE	98,605.61	122,438.90		0.00	122,438.90
30-400-4245-00	POSTAGE EXPENSE	1,413.62	1,431.31		0.00	1,431.31
30-400-4248-00	BANK CHARGES/FEES	27,353.82	27,014.96		0.00	27,014.96
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	10,296.81	9,367.35		0.00	9,367.35
30-400-4256-00	EMPLOYEES EDUCATION	625.00	0.00		0.00	0.00
30-400-4257-00	LATE CHARGES	5,138.17	7,440.43		0.00	7,440.43
30-400-4258-00	FINES & PENALTY	0.00	47,637.75		0.00	47,637.75
30-400-4259-00	MISCELLANEOUS EXPENSE	2,230.64	1,670.25		0.00	1,670.25
30-400-4261-00	TELEPHONE	49,765.41	48,361.26		0.00	48,361.26
30-400-4265-00	USER FEE	688,462.92	750,585.59		0.00	750,585.59
30-400-4270-00	TRAVEL/MILEAGE	376.82	719.23		0.00	719.23
30-400-4295-00	ADVERTISING - HELP WANTED	37,602.35	61,969.02		0.00	61,969.02
30-400-4298-00	ADV/MARKETING PROMOTIONAL	249.76	4,268.40		0.00	4,268.40
30-400-4301-00	LICENSE DUES PT	7,416.00	4,596.25		0.00	4,596.25
30-400-4310-00	EMPLOYEE UNIFORM	281.32	0.00		0.00	0.00
30-400-4320-00	CORI CHECKS/BACKGROUND	2,354.23	1,918.87		0.00	1,918.87
30-400-4325-00	ACCOUNTING	48,000.00	38,697.75		0.00	38,697.75
30-400-4330-00	LEGAL	47,779.38	47,765.74		0.00	47,765.74
30-400-4331-00	APPEAL FEES	0.00	242.00		0.00	242.00
30-400-4337-00	EMPLOYEE BENEFIT	13,628.11	11,065.69		0.00	11,065.69
30-400-4400-00	PAYROLL TAXES	380,778.80	386,206.86		0.00	386,206.86
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	25,569.12	27,826.11		0.00	27,826.11
30-400-4415-00	HEALTH INSURANCE	133,616.43	147,714.81		0.00	147,714.81
30-400-4425-00	WORKERS COMP INSURANCE	88,550.49	75,471.89		0.00	75,471.89
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	43,040.66	52,566.03		0.00	52,566.03
30-400-4453-00	INSURANCE - OTHER	22,448.59	23,333.97		0.00	23,333.97
30-400-4499-00	BAD DEBT EXPENSE	225,636.75	168,941.43		0.00	168,941.43
30-400-4500-00	MEDICAID SECONDARY BD EXP	0.00	1,367.05		0.00	1,367.05
30-400-4519-00	INTEREST OTHER	0.00	33,000.00		0.00	33,000.00
30-450-4518-00	INTEREST OTHER	896.45	12,087.68		0.00	12,087.68
30-450-4535-00	RENT / MORTGAGE	809,885.04	697,418.37		0.00	697,418.37
30-450-4538-00	RENT EQUIPMENT	17,606.92	21,113.64		0.00	21,113.64
30-450-4570-00	DEPRECIATION EQUIPMENT	1,904.64	1,150.37		0.00	1,150.37
30-450-4575-00	DEPRECIATION EQUIPMENT & COMP	782.00	3,094.76		0.00	3,094.76
30-510-4021-00	S&W MAINTENANCE	132,741.54	144,440.55		0.00	144,440.55
30-510-4167-00	PURCHASED SERVICE	97,738.37	97,026.34		0.00	97,026.34
30-510-4251-00	SUPPLIES & EXPENSE	27,767.51	26,682.50		0.00	26,682.50
30-510-5121-00	ELECTRICITY	115,776.57	109,676.99		0.00	109,676.99
30-510-5123-00	WATER & SEWERAGE	95,015.36	93,219.69		0.00	93,219.69
30-510-5125-00	FUEL	0.00	614.15		0.00	614.15
30-510-5127-00	GAS	44,454.30	53,001.58		0.00	53,001.58
30-520-4031-00	S&W DIETICIAN	40,667.67	29,077.27		0.00	29,077.27
30-520-4032-00	S&W DIETARY	408,643.24	395,512.85		0.00	395,512.85
30-520-4167-00	PURCHASED SERVICE	22.00	4,170.75		0.00	4,170.75
30-520-4167-98	SNF DIETARY PURCHASE SERVICE	1,102.00	10,463.75		0.00	10,463.75
30-520-4251-00	SUPPLIES & EXPENSE	25,825.10	28,214.19		0.00	28,214.19
30-520-5220-00	FOOD	251,049.29	272,978.01		0.00	272,978.01
30-520-5223-00	DIETARY SUPPLEMENTS	0.00	5,727.99		0.00	5,727.99
30-520-5234-00	DIETARY CONSULT	3,994.79	0.00		0.00	0.00
30-530-4040-00	S&W LAUNDRY	144,875.98	137,834.87		0.00	137,834.87
30-530-4251-00	SUPPLIES & EXPENSE	17,921.83	14,950.81		0.00	14,950.81
30-530-5320-00	PURCHASE SERVICE LAUNDRY	172.68	0.00		0.00	0.00
30-530-5340-00	LINEN & BEDDING	5,160.93	3,913.73		0.00	3,913.73

Client: **A443233 - Metro Health Foundation of Massachusetts, Inc.**
Engagement: **MDMC 2022 - Bostonian**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
30-540-4045-00	S&W HOUSEKEEPING	161,724.62	231,645.45		0.00	231,645.45
30-540-4251-00	SUPPLIES & EXPENSE	23,871.30	28,821.80		0.00	28,821.80
30-600-4000-00	S&W DIRECTOR	133,404.28	143,815.18		0.00	143,815.18
30-600-4051-00	S&W SUPERVISOR MEDICARE	275,424.21	169,866.43		0.00	169,866.43
30-600-4055-00	S&W STAFF DEVELOPMENT	91,431.29	106,872.26		0.00	106,872.26
30-600-4057-00	S&W MDS	176,111.88	166,347.72		0.00	166,347.72
30-600-4058-00	S&W MMQ	33,855.12	3,319.98		0.00	3,319.98
30-600-4060-00	S&W RN	347,752.32	317,270.09		0.00	317,270.09
30-600-4065-00	S&W LPN	900,291.41	986,707.95		0.00	986,707.95
30-600-4070-00	S&W NURSES AIDES	1,444,552.60	1,438,483.30		0.00	1,438,483.30
30-600-4075-00	S&W MEDICAL RECORDS	46,665.50	42,720.11		0.00	42,720.11
30-600-4079-00	S&W WARD CLERK	39,369.71	8,201.67		0.00	8,201.67
30-600-6036-00	PURCHASED SERVICE RN	29,614.16	265,969.50		0.00	265,969.50
30-600-6046-00	PURCHASED SERVICE LPN MEDICARE	104,106.54	275,456.51		0.00	275,456.51
30-600-6055-00	PURCHASED SERVICE NA	12,069.04	191,789.62		0.00	191,789.62
30-600-6080-00	SUPPLIES NURSING	154,052.91	167,302.82		0.00	167,302.82
30-650-6511-00	MEDICAL DIRECTOR	16,000.00	16,800.00		0.00	16,800.00
30-650-6514-00	EMPLOYEE PHYSICALS	387.00	0.00		0.00	0.00
30-650-6530-00	PHARMACY CONSULT	9,047.50	9,741.88		0.00	9,741.88
30-650-6545-00	SOC SERV CONSULTANT	63,159.12	63,159.12		0.00	63,159.12
30-650-6560-00	OT SUPPLIES	78.16	1,272.95		0.00	1,272.95
30-650-6580-00	PT SUPPLIES	729.94	1,203.49		0.00	1,203.49
30-680-4105-00	S&W SOCIAL SERVICE	182,918.46	191,749.27		0.00	191,749.27
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	52,442.46	47,000.16		0.00	47,000.16
30-700-4111-00	S&W RECREATION	113,450.15	114,931.69		0.00	114,931.69
30-700-4167-00	PURCHASED SERVICE	0.00	650.00		0.00	650.00
30-700-4251-00	SUPPLIES & EXPENSE	3,940.55	4,562.62		0.00	4,562.62
30-700-5120-00	CABLE TV SERVICES	4,428.32	3,500.57		0.00	3,500.57
30-770-7720-00	PRIVATE MED EQUIPMENT	0.00	544.04		0.00	544.04
30-770-7750-00	PRIV ANCILLARY X-RAY	0.00	650.00		0.00	650.00
30-772-6091-00	MCARE ANCI MEDICAL SUPPLIES	902.89	110.22		0.00	110.22
30-772-7700-00	MCARE ANCI PHARMACY	90,023.34	49,948.88		0.00	49,948.88
30-772-7710-00	MCARE ANCI IV	6,812.44	0.00		0.00	0.00
30-772-7720-00	MCARE ANCI MED EQUIP	967.33	0.00		0.00	0.00
30-772-7730-00	MCARE ANCI LABS	15,036.20	12,078.96		0.00	12,078.96
30-772-7750-00	MCARE ANCI X-RAY	1,702.02	3,954.67		0.00	3,954.67
30-772-7760-00	MCARE ANCI AMBULANCE	1,683.02	3,558.87		0.00	3,558.87
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	112.00	0.00		0.00	0.00
30-776-6091-00	MCAID ANCI MEDICAL SUPPLIES	822.38	0.00		0.00	0.00
30-776-7700-00	MCAID ANCI PHARMACY	2,566.35	0.00		0.00	0.00
30-776-7730-00	MCAID ANCI LAB	234.55	257.06		0.00	257.06
30-776-7740-00	MCAID ANCI OXYGEN	0.00	94.50		0.00	94.50
30-776-7760-00	MCAID ANCI AMBULANCE	0.00	194.25		0.00	194.25
30-776-7990-00	MCAID ANCI ROUTINE/CMPLX	482.00	0.00		0.00	0.00
30-778-6091-00	MGD CARE ANCI MED SUPPLIES	2,659.74	0.00		0.00	0.00
30-778-7700-00	MGD ANCI PHARMACY	146,479.25	91,974.40		0.00	91,974.40
30-778-7710-00	MGD ANCI IV	12,653.07	0.00		0.00	0.00
30-778-7730-00	MGD ANCI LABS	23,337.87	7,280.06		0.00	7,280.06
30-778-7740-00	MGD ANCI OXYGEN	15,189.02	12,842.11		0.00	12,842.11
30-778-7750-00	MGD ANCI X-RAY	2,553.32	2,190.10		0.00	2,190.10
30-778-7760-00	MGD ANCI AMBULANCE	579.37	2,916.43		0.00	2,916.43
30-778-7799-00	MGD MISC CONSOLIDATE	358.77	0.00		0.00	0.00
30-778-7990-00	MGD ANCI ROUTINE/CMPLX	4,539.10	0.00		0.00	0.00
30-802-7800-00	MCARE THER PT	276,030.47	224,160.18		0.00	224,160.18
30-802-7810-00	MCARE THER OT	233,724.29	188,912.22		0.00	188,912.22
30-802-7820-00	MCARE THER ST	110,726.31	111,132.83		0.00	111,132.83
30-860-8030-00	COVID 19 EXPENSES	325,695.83	146,658.08		0.00	146,658.08
30-860-8035-00	S&W COVID 19 EXPENSES	(1,970.57)	0.00		0.00	0.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	18,351.75	(35,722.88)		0.00	(35,722.88)
3023.01	Medicaid Resource	(195,159.00)	0.00		0.00	0.00
3026.05	ESP Uphams Income	0.00	0.00		(67,988.70)	(67,988.70)
3026.07	CommonwealthCare Income	(1,310,000.00)	0.00	CAIDJE - 3	(67,988.70)	(1,327,376.70)
3027.00	Medicaid Managed Care Income	(177,100.00)	0.00	CAIDJE - 3	(1,327,376.70)	0.00
3028.00	Hospice - MCD Income	(532,340.00)	0.00	CAIDJE - 3	(439,873.00)	(439,873.00)
				CAIDJE - 3	(439,873.00)	
Subtotal : None		(314,528.19)	(93,065.47)		0.00	(93,065.47)
Total [3000] Income statement		(314,528.19)	(93,065.47)		0.00	(93,065.47)

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Client: **A443233 - Metro Health Foundation of Massachusetts, Inc.**
Engagement: **MDMC 2022 - Bostonian**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
30-100-1014-00	CASH CITIZENS - BOS	89,065.68	214,906.49
Subtotal : None		89,065.68	214,906.49
Total [S6L1.1C1]	Cash and Cash Equivalents	89,065.68	214,906.49
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	2,303,365.28	1,953,593.76
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		2,303,365.28	1,953,593.76
Total [S6L1.5C1]	Payer Accounts Receivable	2,303,365.28	1,953,593.76
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUI	88,487.58	0.00
Subtotal : None		88,487.58	0.00
Total [S6L1.11C1]	Other Receivables	88,487.58	0.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	52,789.90	57,632.55
Subtotal : None		52,789.90	57,632.55
Total [S6L1.13C1]	Prepaid Insurance	52,789.90	57,632.55
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
30-120-1300-00	PREPD EXPENSE OTHER	9,256.27	2,867.37
Subtotal : None		9,256.27	2,867.37
Total [S6L1.15C1]	Other Prepaid Expenses	9,256.27	2,867.37
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
30-150-1877-00	DEPOSITS OTHER	5,000.00	25,000.00
Subtotal : None		5,000.00	25,000.00
Total [S6L1.17C1]	Other Current Assets	5,000.00	25,000.00
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1 Equipment Cost]			
30-135-1641-00	COMPUTER EQUIPMENT	32,527.76	26,355.12
30-135-1670-00	EQUIPMENT	252,990.32	264,531.37
Subtotal [S6L2.4C1A] Equipment Cost		285,518.08	290,886.49
Subgroup : [S6L2.4C1A/D Equipment]			
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMEN	(24,535.90)	(21,441.14)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(237,006.64)	(235,856.27)
Subtotal [S6L2.4C1b] A/D Equipment		(261,542.54)	(257,297.41)

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