

Client: **A350698 - Craneville Place**
Engagement: **MDMC 2023 - Craneville Place**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [BS] Balance Sheet					
Subgroup : None					
2035-00	Deferred Revenue - Future Cash AF	(19,522.00)		0.00	0.00
30-100-1012-00	CASH DISBURSEMENT	(409,355.00)		0.00	716,324.43
30-100-1014-00	CASH CITIZENS - BOS	1,662,546.00		0.00	3,829,395.77
30-100-1035-00	CASH PETTY CASH	750.00		0.00	750.00
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	823,273.00		0.00	1,249,871.94
30-105-1120-00	A/R ALLOWANCE DOUBTFUL AC	(171,110.00)		0.00	(230,121.13)
30-120-1250-00	PATIENT EXCHANGE	23,298.00		0.00	23,298.36
30-120-1280-00	PREPAID INSURANCE	26,098.00		0.00	18,357.39
30-120-1290-00	PREPAID REAL ESTATE TAX	(1,258.00)		0.00	0.00
30-120-1300-00	PREPD EXPENSE OTHER	9,683.00		0.00	28,036.43
30-135-1585-00	OTHER IMPROVEMENTS	103,946.00		0.00	103,945.89
30-135-1641-00	COMPUTER EQUIPMENT	17,644.00		0.00	19,907.13
30-135-1670-00	EQUIPMENT	160,627.00		0.00	172,332.20
30-136-1585-00	ACCUM DEPR OTHER IMPROVEN	(33,122.00)		0.00	(48,860.98)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIF	(11,765.00)		0.00	(13,545.89)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(48,953.00)		0.00	(59,947.94)
30-146-1820-00	LEASE ACQUISITION COSTS	145,945.00		0.00	(0.28)
30-146-1828-00	LOAN ACQUISITION COSTS	8,750.00		0.00	8,750.00
30-147-1820-00	ACCUM AMORT LEASE ACQ COS	(74,573.00)		14,766.45	0.00
			CAIDJE -	14,766.45	
30-150-1866-00	REPLACEMENT RESERVE	351,846.00		0.00	260,845.64
30-150-1877-00	DEPOSITS OTHER	(2,365.00)		0.00	0.00
30-200-2010-00	A/P ACCOUNTS PAYABLE	(1,201,685.00)		0.00	(1,339,750.15)
30-200-2012-00	DUE TO/FROM MEDICAID	379.00		0.00	(193,877.99)
30-200-2016-00	DUE TO/FROM MEDICARE	(2.00)		0.00	0.00
30-200-2401-00	A/P MGMT FEE PAYABLE	(5,127.00)		0.00	(4,619.48)
30-205-2030-00	ACCRUED EXPENSES	(313,548.00)		0.00	(268,466.36)
30-205-2035-00	ACCRUED PAYROLL	(78,600.00)		0.00	(84,057.30)
30-205-2036-00	ACCRUED VACATION PAY	(88,136.00)		0.00	(85,100.68)
30-205-2037-00	ACCRUED PERSONAL TIME	25,622.00		0.00	25,621.81
30-220-2214-00	PAYROLL ACCRUED PAYROLL T/	(16,211.00)		0.00	(9,545.31)
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M	(3,136.00)		0.00	0.00
30-225-2236-00	LEVIES ON WAGES	(107.00)		0.00	(107.00)
30-230-2252-00	DEFERRED RENT	(169,133.00)		0.00	0.42
30-240-2310-10	DUE TO/FROM BANECARE MGT	70,000.00		0.00	69,825.88
30-240-2315-10	DUE TO/FROM BANE CONCORD	412,500.00		0.00	(1,373,500.00)
30-240-2316-00	DUE TO/FROM BANE WEST	340,800.00		0.00	340,800.00
30-240-2317-00	DUE TO/FROM LEDGEWOOD	(205,360.00)		0.00	(615,564.45)
30-240-2317-10	DUE TO/FROM SEACOAST	(204,885.00)		0.00	(186,954.21)
30-240-2400-10	Due to/from John Scott	3,650.00		0.00	19,866.60
30-240-2415-10	Due to/from Bay Path	3,650.00		0.00	22,077.71
30-240-2424-00	DUE SUGAR HILL	33,523.00		0.00	42,022.85
30-240-2425-00	DUE SPRINGSIDE	201,244.00		0.00	111,699.56
30-240-2428-00	LINE OF CREDIT - CNH	(716,358.00)		0.00	(2,530,690.17)
30-240-2437-00	DUE TO/FROM PARK PLACE	36,009.00		0.00	151,615.07
30-245-2620-00	CAPITAL	(301,284.00)		0.00	(301,284.00)
30-260-2770-00	RETAINED EARNINGS	(499,478.00)		0.00	(391,260.76)
Subtotal : None		(113,290.00)		14,766.45	(659,442.53)
Total [BS] Balance Sheet		(113,290.00)		14,766.45	(659,442.53)
Group : [PL] Profit & Loss					
Subgroup : None					
30-310-3000-00	PRIVATE ROOM & BOARD	(1,126,375.00)		0.00	(994,325.26)
30-310-3090-00	PRIVATE PY INCOME	6,205.00		0.00	(16,425.08)
30-310-3200-00	PRIVATE PHARMACY	(61.00)		0.00	(5.50)

Client: **A350698 - Craneville Place**
Engagement: **MDMC 2023 - Craneville Place**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	JE Ref #	CAIDJE	CAID CP
		12/31/2022			12/31/2023
30-310-3300-00	PRIVATE PT	(1,538.00)		0.00	0.00
30-310-3301-00	PRIVATE PT EVAL	(424.00)		0.00	0.00
30-310-3310-00	PRIVATE OT	(231.00)		0.00	0.00
30-310-3320-00	PRIVATE SPEECH	(359.00)		0.00	(716.48)
30-310-3321-00	PRIVATE ST EVAL	(180.00)		0.00	0.00
30-311-3000-00	MEDICAID PENDING ROOM & BO	(43,620.00)		0.00	(153,943.78)
30-311-3090-00	MEDICAID PENDING PRIOR YEAF	108,484.00		0.00	46,778.78
30-315-3000-00	MEDICARE ROOM & BOARD	(2,027,730.00)		0.00	(1,813,432.21)
30-315-3090-00	MEDICARE PY INCOME	1,546.00		0.00	3,042.91
30-315-3200-00	MEDICARE PHARMACY	(168,208.00)		0.00	(160,814.88)
30-315-3210-00	MEDICARE IV THERAPY	(18,207.00)		0.00	(38,147.84)
30-315-3230-00	MEDICARE LABS	(19,820.00)		0.00	(20,343.42)
30-315-3240-00	MEDICARE OXYGEN	(2,427.00)		0.00	(286.00)
30-315-3250-00	MEDICARE X-RAY	(6,392.00)		0.00	(5,861.66)
30-315-3300-00	MEDICARE PT	(392,544.00)		0.00	(297,526.02)
30-315-3301-00	MEDICARE PT EVAL	(28,056.00)		0.00	(16,670.58)
30-315-3310-00	MEDICARE OT	(373,785.00)		0.00	(275,222.24)
30-315-3311-00	MEDICARE OT EVAL	(29,688.00)		0.00	(16,883.04)
30-315-3320-00	MEDICARE SPEECH	(28,283.00)		0.00	(5,498.70)
30-315-3321-00	MEDICARE ST EVAL	(15,394.00)		0.00	(4,495.66)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,082,805.00		0.00	841,750.04
30-315-4900-00	MEDICARE SEQ CONT ADJ	22,201.00		0.00	30,703.49
30-320-3300-00	MED B PT	(118,245.00)		0.00	(134,228.38)
30-320-3301-00	MED B PT EVALUATION	(8,927.00)		0.00	(8,024.32)
30-320-3310-00	MED B OT	(100,677.00)		0.00	(158,544.04)
30-320-3311-00	MED B OCCUPATIONAL THERAP	(8,079.00)		0.00	(9,926.12)
30-320-3320-00	MED B SPEECH	(29,436.00)		0.00	(10,731.44)
30-320-3321-00	MED B ST EVAL	(7,842.00)		0.00	(2,489.76)
30-320-3342-00	MED B CONT ADJ OTHER	162,930.00		0.00	208,505.59
30-320-4900-00	MED B SEQUESTRATION	1,021.00		0.00	2,815.82
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(3,237,723.00)		253,403.43	(3,095,013.90)
			CAIDJE -	253,403.43	
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(8,127.00)		0.00	(24,103.24)
30-325-3090-00	MEDICAID PY INCOME	(102,880.00)		0.00	(40,373.64)
30-325-3200-00	MEDICAID PHARMACY	(1,483.00)		0.00	5.50
30-325-3240-00	MEDICAID OXYGEN	(610.00)		0.00	62.00
30-325-3300-00	MEDICAID PT	(4,568.00)		0.00	(8,279.36)
30-325-3301-00	MEDICAID PT EVAL	(638.00)		0.00	(211.00)
30-325-3310-00	MEDICAID OT	(3,196.00)		0.00	(6,030.70)
30-325-3311-00	MEDICAID OT EVAL	(428.00)		0.00	(636.04)
30-325-3320-00	MEDICAID SPEECH	(180.00)		0.00	0.00
30-325-3321-00	MEDICAID ST EVAL	(180.00)		0.00	0.00
30-325-3342-00	MEDICAID CONT ADJ OTHER	11,283.00		0.00	15,089.60
30-326-3000-00	MEDICAID MGD CARE ROOM & B	(21,188.00)		(3,992.94)	(8,122.00)
			CAIDJE -	(3,992.94)	
30-326-3230-00	MEDICAID MGD CARE LABS	(143.00)		0.00	0.00
30-326-3300-00	MEDICAID MGD CARE PT	(551.00)		0.00	0.00
30-326-3310-00	MEDICAID MGD CARE OT	(1,781.00)		0.00	0.00
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(214.00)		0.00	0.00
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	2,689.00		0.00	465.92
30-327-3000-00	NY MEDICAID ROOM&BOARD	(327,968.00)		0.00	(200,348.50)
30-327-3342-00	NY MEDICAID CONT ADJ OTHER	304.00		0.00	0.00
30-330-3000-00	INSURANCE ROOM & BOARD	(481,141.00)		676,397.51	0.00
			CAIDJE -	676,397.51	
30-330-3200-00	INSURANCE PHARMACY	(35,299.00)		0.00	(42,501.56)
30-330-3210-00	INSURANCE IV THERAPY	(3,548.00)		0.00	(2,476.36)
30-330-3230-00	INSURANCE LABS	(1,333.00)		0.00	(960.16)
30-330-3250-00	INSURANCE X-RAY	(542.00)		0.00	(560.00)
30-330-3300-00	INSURANCE PT	(41,917.00)		0.00	(80,807.50)

Client: **A350698 - Craneville Place**
Engagement: **MDMC 2023 - Craneville Place**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	JE Ref #	CAIDJE	CAID CP
		12/31/2022			12/31/2023
30-330-3301-00	INSURANCE PT EVAL	(3,826.00)		0.00	(5,697.00)
30-330-3310-00	INSURANCE OT	(40,932.00)		0.00	(64,048.16)
30-330-3311-00	INSURANCE OT EVAL	(4,263.00)		0.00	(4,645.04)
30-330-3320-00	INSURANCE SPEECH	(5,102.00)		0.00	(1,937.26)
30-330-3321-00	INSURANCE ST EVAL	(1,925.00)		0.00	(1,187.82)
30-330-3342-00	INSURANCE CONT ADJ	113,077.00		0.00	177,095.58
30-345-3000-00	TUFTS ROOM & BOARD	0.00		7,376.00	0.00
			CAIDJE -	7,376.00	
30-380-3880-00	INTEREST INCOME	(360.00)		0.00	(83.74)
30-385-3090-00	OTHER PRIOR YEAR INCOME	(10,186.00)		0.00	(2,367.18)
30-385-3790-00	OTHER MISCELLANEOUS INCOM	(729,415.00)		0.00	(45,687.58)
30-400-4001-00	S&W ADMINISTRATION	117,919.00		0.00	155,446.45
30-400-4008-00	S&W CLERICAL	190,708.00		0.00	180,087.25
30-400-4010-98	S&W CLERICAL HO BILL-OUT	11,871.00		0.00	9,456.24
30-400-4151-00	PAYROLL/BKKP SERVICE	30,002.00		0.00	27,022.52
30-400-4160-00	MANAGEMENT FEE EXPENSE	405,781.00		0.00	371,981.78
30-400-4165-00	PROFESSIONAL SERVICES	7,918.00		0.00	12,527.64
30-400-4211-00	HEP B/TB/FLU VACCINE	753.00		0.00	0.00
30-400-4220-00	COMPUTER EXPENSE	97,432.00		0.00	104,487.88
30-400-4245-00	POSTAGE EXPENSE	1,684.00		0.00	1,826.35
30-400-4248-00	BANK CHARGES/FEES	13,275.00		0.00	17,509.63
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	21,068.00		0.00	12,581.34
30-400-4253-00	PERSONAL PROPERTY TAXES	3,413.00		0.00	3,435.22
30-400-4256-00	EMPLOYEES EDUCATION	3,900.00		0.00	1,130.00
30-400-4257-00	LATE CHARGES	7,296.00		0.00	27,702.14
30-400-4258-00	FINES & PENALTY	9,750.00		0.00	59,596.93
30-400-4259-00	MISCELLANEOUS EXPENSE	1,467.00		0.00	(390.89)
30-400-4261-00	TELEPHONE	13,601.00		0.00	13,995.17
30-400-4265-00	USER FEE	450,845.00		0.00	487,187.50
30-400-4270-00	TRAVEL/MILEAGE	1,745.00		0.00	1,284.91
30-400-4295-00	ADVERTISING - HELP WANTED	29,513.00		0.00	25,308.14
30-400-4298-00	ADV/MARKETING PROMOTIONAL	2,041.00		0.00	6,085.09
30-400-4301-00	LICENSE DUES PT	14,537.00		0.00	11,840.90
30-400-4320-00	CORI CHECKS/BACKGROUND	728.00		0.00	2,138.44
30-400-4325-00	ACCOUNTING	24,866.00		0.00	27,542.55
30-400-4330-00	LEGAL	21,590.00		0.00	23,526.84
30-400-4331-00	APPEAL FEES	138.00		0.00	0.00
30-400-4334-00	PENSION EXPENSE	1,095.00		0.00	1,665.07
30-400-4336-00	401K EXPENSE	2,723.00		0.00	2,711.82
30-400-4337-00	EMPLOYEE BENEFIT	5,402.00		0.00	7,964.84
30-400-4400-00	PAYROLL TAXES	374,470.00		0.00	332,686.81
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	30,333.00		0.00	14,459.38
30-400-4415-00	HEALTH INSURANCE	336,481.00		0.00	282,927.17
30-400-4425-00	WORKERS COMP INSURANCE	89,668.00		0.00	113,362.00
30-400-4427-00	GROUP LIFE INSURANCE	867.00		0.00	2,831.66
30-400-4452-00	INSURANCE LIABILITY & MALPRA	80,246.00		0.00	108,247.27
30-400-4453-00	INSURANCE - OTHER	2,549.00		0.00	2,400.08
30-400-4457-00	INTEREST WORKING CAPITAL	16,456.00		0.00	72,168.93
30-400-4499-00	BAD DEBT EXPENSE	75,683.00		0.00	63,366.70
30-450-4510-00	REAL ESTATE TAXES	51,432.00		0.00	46,291.41
30-450-4535-00	RENT / MORTGAGE	223,903.00		0.00	231,361.29
30-450-4538-00	RENT EQUIPMENT	18,463.00		0.00	3,361.55
30-450-4545-99	AMORT MORTGAGE ACQ ALLOC	14,766.00		(14,766.45)	(0.09)
			CAIDJE -	(14,766.45)	
30-450-4562-00	DEPRECIATION IMPROVEMENTS	14,316.00		0.00	15,738.54
30-450-4570-00	DEPRECIATION EQUIPMENT	14,453.00		0.00	12,684.52
30-450-4575-00	DEPRECIATION EQUIPMENT & C	4,303.00		0.00	2,318.98
30-450-4590-00	INSURANCE BUILDING & EQUIPM	6,599.00		0.00	9,648.79
30-510-4021-00	S&W MAINTENANCE	77,471.00		0.00	72,033.15

Client: **A350698 - Craneville Place**
Engagement: **MDMC 2023 - Craneville Place**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	JE Ref #	CAIDJE	CAID CP
		12/31/2022			12/31/2023
30-510-4167-00	PURCHASED SERVICE	72,608.00		0.00	80,370.44
30-510-4251-00	SUPPLIES & EXPENSE	13,391.00		0.00	16,076.37
30-510-5121-00	ELECTRICITY	69,324.00		0.00	66,427.98
30-510-5123-00	WATER & SEWERAGE	31,284.00		0.00	11,604.63
30-510-5127-00	GAS	41,721.00		0.00	43,766.03
30-520-4032-00	S&W DIETARY	326,770.00		0.00	302,866.29
30-520-4167-00	PURCHASED SERVICE	1,316.00		0.00	1,429.00
30-520-4167-98	SNF DIETARY PURCHASE SERV	18,821.00		0.00	16,090.50
30-520-4251-00	SUPPLIES & EXPENSE	26,018.00		0.00	27,922.90
30-520-5220-00	FOOD	199,052.00		0.00	184,168.29
30-520-5223-00	DIETARY SUPPLEMENTS	2,884.00		0.00	8,027.33
30-530-4040-00	S&W LAUNDRY	26,120.00		0.00	0.00
30-530-4167-00	PURCHASE SERVICE	71,769.00		0.00	111,357.84
30-530-4251-00	SUPPLIES & EXPENSE	5,134.00		0.00	371.53
30-530-5340-00	LINEN & BEDDING	3,202.00		0.00	278.64
30-540-4045-00	S&W HOUSEKEEPING	51,072.00		0.00	0.00
30-540-4167-00	PURCHASED SERVICE	122,202.00		0.00	189,609.48
30-540-4251-00	SUPPLIES & EXPENSE	10,118.00		0.00	542.55
30-600-4000-00	S&W DIRECTOR	113,673.00		0.00	133,005.61
30-600-4051-00	S&W SUPERVISOR MEDICARE	189,860.00		0.00	148,190.02
30-600-4055-00	S&W STAFF DEVELOPMENT	80,201.00		0.00	45,300.25
30-600-4057-00	S&W MDS	87,983.00		0.00	89,789.89
30-600-4058-00	S&W MMQ	26,874.00		0.00	15,721.96
30-600-4060-00	S&W RN	308,798.00		0.00	291,224.35
30-600-4065-00	S&W LPN	799,580.00		0.00	796,331.82
30-600-4070-00	S&W NURSES AIDES	1,030,474.00		0.00	1,085,092.67
30-600-4075-00	S&W MEDICAL RECORDS	34,646.00		0.00	9,179.09
30-600-4079-00	S&W WARD CLERK	30,804.00		0.00	17,090.92
30-600-6036-00	PURCHASED SERVICE RN	481.00		0.00	91,279.19
30-600-6046-00	PURCHASED SERVICE LPN	71,791.00		0.00	126,544.80
30-600-6055-00	PURCHASED SERVICE NA	49,206.00		0.00	0.00
30-600-6080-00	SUPPLIES NURSING	150,466.00		0.00	144,854.93
30-650-4095-00	S&W OT	69,085.00		0.00	55,992.19
			CAIDJE -	(0.00)	
30-650-4096-00	S&W PHYSICAL THERAPY	47,639.00		0.00	43,829.34
			CAIDJE -	(0.00)	
30-650-4097-00	S&W SPEECH THERAPISTS	35,383.00		0.00	7,487.50
			CAIDJE -	(0.00)	
30-650-6511-00	MEDICAL DIRECTOR	36,000.00		0.00	30,000.00
30-650-6530-00	PHARMACY CONSULT	9,860.00		0.00	9,761.07
30-650-6532-00	PHYSICIAN CARE - CONSULTANT	17,092.00		0.00	8,435.71
30-650-6540-00	PSYCHIATRIC CONSULT	1,428.00		0.00	3,886.27
30-650-6545-00	SOC SERV CONSULTANT	9,000.00		0.00	5,400.00
30-650-6546-00	REHAB MGMT FEE	22,500.00		0.00	30,182.82
30-650-6547-00	DENTAL CONSULTANT	5,460.00		0.00	5,628.00
30-650-6560-00	OT SUPPLIES	94.00		0.00	267.17
30-650-6580-00	PT SUPPLIES	2,168.00		0.00	2,743.86
30-680-4105-00	S&W SOCIAL SERVICE	54,694.00		0.00	55,205.47
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	30,473.00		0.00	45,849.06
30-700-4111-00	S&W RECREATION	244,347.00		0.00	137,799.65
30-700-4167-00	PURCHASED SERVICE	2,661.00		0.00	3,578.00
30-700-4251-00	SUPPLIES & EXPENSE	11,682.00		0.00	8,973.05
30-700-5120-00	CABLE TV SERVICES	7,882.00		0.00	8,824.49
30-770-7700-00	PRIV ANCIL PHARMACY	29.00		0.00	0.00
30-770-7730-00	PRIVATE ANCILLARY LABS	403.00		0.00	29.45
30-770-7760-00	PRIV ANCIL AMBULANCE	278.00		0.00	0.00
30-772-7700-00	MCARE ANCIL PHARMACY	95,108.00		0.00	79,267.98
30-772-7710-00	MCARE ANCI IV	6,531.00		0.00	19,046.92
30-772-7730-00	MCARE ANCI LABS	9,896.00		0.00	10,141.34

Client: **A350698 - Craneville Place**
Engagement: **MDMC 2023 - Craneville Place**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1	JE Ref #	CAIDJE	CAID CP
		12/31/2022			12/31/2023
30-772-7740-00	MCARE ANCIL OXYGEN	1,121.00		0.00	50.00
30-772-7750-00	MCARE ANCIL X-RAY	3,700.00		0.00	3,026.56
30-772-7760-00	MCARE ANCIL AMBULANCE	2,208.00		0.00	6,401.90
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	1,561.00		0.00	488.00
30-776-7700-00	MCAID ANCIL PHARMACY	57,102.00		0.00	76,849.43
30-776-7730-00	MCAID ANCIL LAB	654.00		0.00	1,472.05
30-776-7740-00	MCAID ANCIL OXYGEN	5,851.00		0.00	2,147.59
30-776-7750-00	MCAID ANCIL X-RAY	280.00		0.00	674.52
30-776-7760-00	MCAID ANCIL AMBULANCE	1,648.00		0.00	0.00
30-778-7700-00	MGD ANCIL PHARMACY	18,650.00		0.00	10,361.50
30-778-7710-00	MGD ANCIL IV	125.00		0.00	1,237.98
30-778-7730-00	MGD ANCIL LABS	738.00		0.00	548.14
30-778-7740-00	MGD ANCIL OXYGEN	6,839.00		0.00	0.00
30-778-7750-00	MGD ANCIL X-RAY	508.00		0.00	280.00
30-778-7760-00	MGD ANCIL AMBULANCE	684.00		0.00	614.00
30-810-7802-00	S&W PTA	138,372.00		0.00	130,076.01
30-810-7803-00	S&W REGIONAL DIRECTOR	43,244.00		0.00	39,370.24
30-810-7810-00	S&W COTA	59,521.00		0.00	60,809.58
30-810-7822-00	S&W RESP. THERAPIST	2,361.00		0.00	2,398.75
30-860-8030-00	COVID 19 EXPENSES	166,776.00		0.00	0.00
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	4,121.00		0.00	(13,054.55)
3023-10	Medicaid Resource Income	0.00		0.00	0.00
			CAIDJE -	(0.00)	
3026-10	Managed Care Medicare Revenue	0.00		(106,050.00)	(106,050.00)
			CAIDJE -	(106,050.00)	
3029-00	VA Income	0.00		(827,134.00)	(827,134.00)
			CAIDJE -	(827,134.00)	
7801-10	Physical Therapy Salaries - Indirect	0.00		0.00	0.00
			CAIDJE -	(0.00)	
7806-10	Occupational Therapy Salaries - Ind	0.00		0.00	0.00
			CAIDJE -	(0.00)	
7850-10	Speech Therapy Salaries - Indirect	0.00		0.00	0.00
			CAIDJE -	(0.00)	
Subtotal : None		113,290.00		(14,766.45)	659,442.53
Total [PL] Profit & Loss		113,290.00		(14,766.45)	659,442.53
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A350698 - Craneville Place**
Engagement: **MDMC 2023 - Craneville Place**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID CP 12/31/2023	FS PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
30-100-1012-00	CASH DISBURSEMENT	716,324.43	(409,355.00)
30-100-1014-00	CASH CITIZENS - BOS	3,829,395.77	1,662,546.00
30-100-1035-00	CASH PETTY CASH	750.00	750.00
Subtotal : None		4,546,470.20	1,253,941.00
Total [S6L1.1C1]	Cash and Cash Equivalents	4,546,470.20	1,253,941.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,249,871.94	823,273.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,249,871.94	823,273.00
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
30-200-2016-00	DUE TO/FROM MEDICARE	0.00	(2.00)
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		0.00	(2.00)
Total [S6L1.5C1]	Payer Accounts Receivable	1,249,871.94	823,271.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUI	(230,121.13)	(171,110.00)
Subtotal : None		(230,121.13)	(171,110.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(230,121.13)	(171,110.00)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
30-105-1065-00	A/R OTHER	16,573.64	0.00
30-120-1250-00	PATIENT EXCHANGE	23,298.36	23,298.00
Subtotal : None		39,872.00	23,298.00
Total [S6L1.11C1]	Other Receivables	39,872.00	23,298.00
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
30-120-1280-00	PREPAID INSURANCE	18,357.39	26,098.00
Subtotal : None		18,357.39	26,098.00
Total [S6L1.13C1]	Prepaid Insurance	18,357.39	26,098.00
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
30-120-1300-00	PREPD EXPENSE OTHER	28,036.43	9,683.00
30-146-1828-00	LOAN ACQUISITION COSTS	8,750.00	8,750.00
Subtotal : None		36,786.43	18,433.00
Total [S6L1.15C1]	Other Prepaid Expenses	36,786.43	18,433.00
Group : [S6L1.17C1]	Other Current Assets		
Subaroup : None			

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}