

Client: **A443491 - 57 Old Road to Nine Acre Corner Operating Company, LLC-Concord**
Engagement: **MD 2022 - Care One at Concord**
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	IMPORT 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [001] Balance Sheet						
Subgroup : None						
10010	Cash - Lockbox	0.00	5,000.00		0.00	5,000.00
10040	Cash - Cash in Transit	49,367.17	0.00		0.00	0.00
10090	Cash - Petty Cash - PNA	500.00	500.00		0.00	500.00
1130.00	Accounts Receivable - Private	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
1135.00	Accounts Receivable - Medicaid Pvt	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
1140.00	Accounts Receivable - Medicare	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
1141.00	Accounts Receivable - Medicare B	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
1150.00	Accounts Receivable - Medicaid	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
12020	AR - Resident	1,648,732.52	1,543,576.19		0.00	1,543,576.19
				CAIDJE -	(0.00)	
12021	AR - Resident Legal	88,574.02	88,574.02		0.00	88,574.02
12050	AR - Monthly Accrual	70,000.00	(104,000.00)		0.00	(104,000.00)
12065	AR - Medicare Bad Debt Coinsurance Advances	5,820.75	18,214.27		0.00	18,214.27
12070	AR - Medicare Settlements	(7,529.00)	(11,226.00)		0.00	(11,226.00)
12100	AR - Clearing	(8,163.88)	(841.56)		0.00	(841.56)
12110	AR - Security Deposit Refund	(592.00)	54,698.01		0.00	54,698.01
12130	AR - Advanced Billing	122,759.67	130,399.88		0.00	130,399.88
12220	Allowance for Bad Debts	(403,205.60)	(323,640.09)		0.00	(323,640.09)
12221	Allowance for Bad Debts Legal	(44,287.00)	(44,287.00)		0.00	(44,287.00)
12510	Employee Payroll Advance	(3,292.86)	3,807.82		0.00	3,807.82
13035	Prepaid GLPL - Third Party	9,394.55	9,627.20		0.00	9,627.20
13040	Prepaid Other Insurance	293.89	777.47		0.00	777.47
13130	Prepaid Expenses - Other	583.37	555.98		0.00	555.98
18000	Resident PNA Funds	42,504.71	21,772.71		0.00	21,772.71
20000	AP - Trade	(912,819.90)	(650,222.81)		0.00	(650,222.81)
20010	AP - Period Accrual	(21,823.13)	(24,720.18)		0.00	(24,720.18)
20020	AP - General Accruals	(406,503.43)	(537,762.43)		0.00	(537,762.43)
20030	AP - Related Party	(102,899.04)	(80,769.12)		0.00	(80,769.12)
21016	Accrued Pharmacy	(10,400.66)	(12,060.83)		0.00	(12,060.83)
21040	Accrued Workers Comp Insurance	(275,771.39)	(317,309.45)		0.00	(317,309.45)
21044	Accrued GLPL - Third Party	(446,319.37)	(569,341.85)		0.00	(569,341.85)
21050	Accrued Other Insurance	0.00	(249.57)		0.00	(249.57)
21120	Accrued Vacation	(191,525.11)	(179,241.35)		0.00	(179,241.35)
21150	Accrued Health Insurance	(29,999.35)	(35,485.06)		0.00	(35,485.06)
21160	Accrued Dental Insurance	8,065.68	5,616.45		0.00	5,616.45
21170	Accrued Vision Insurance	(1,008.77)	(1,417.67)		0.00	(1,417.67)
21175	Accrued Whole Life Insurance	(1,907.47)	(2,285.40)		0.00	(2,285.40)
21180	Accrued Supplemental Life Payable	(256.64)	(812.45)		0.00	(812.45)
21190	Accrued AD&D Payable	35.39	35.39		0.00	35.39
21200	Accrued Critical Illness	(400.74)	(1,404.67)		0.00	(1,404.67)
21210	Accrued Short Term Disability	1,923.92	1,103.81		0.00	1,103.81
21220	Accrued Long Term Disability	994.08	11.44		0.00	11.44
21235	Accrued HSA Payable	(3,625.00)	(3,625.00)		0.00	(3,625.00)
21260	Accrued 401K Employer Match	(31,178.45)	(42,109.23)		0.00	(42,109.23)
21280	Other Payroll Withholdings	179.33	102.43		0.00	102.43
21455	Social Security Payable	(161,295.74)	0.00		0.00	0.00
21510	Accrued Provider Tax Payable	(183,784.02)	(168,319.77)		0.00	(168,319.77)
21550	Accrued Sales & Use Tax Payable	(2,289.71)	(2,193.68)		0.00	(2,193.68)
21700	Unearned Room & Board	(122,759.67)	(130,399.88)		0.00	(130,399.88)
21710	Unearned Revenues	0.00	(53,216.55)		0.00	(53,216.55)
23000	Due to / from Affiliates	(1,234,591.16)	(1,258,156.71)		0.00	(1,258,156.71)
24005	PNA Security Deposit	(42,504.71)	(21,772.71)		0.00	(21,772.71)
26040	Rent Security Deposit	(2,625.00)	(2,625.00)		0.00	(2,625.00)
30060	Retained Earnings	2,496,271.44	2,451,119.75		0.00	2,451,119.75
Subtotal : None		(107,358.31)	(244,003.20)		0.00	(244,003.20)
Total [001] Balance Sheet		(107,358.31)	(244,003.20)		0.00	(244,003.20)
Group : [002] P & L						
Subgroup : None						
4022.00	Resource revenue - Medicaid	(897,059.00)	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4023.00	SCO & Pace	(617,805.00)	0.00		(550,124.00)	(550,124.00)
				CAIDJE - 2	(550,124.00)	
4031.00	RTN - MEDICARE + CHOICE	(1,158,074.00)	0.00		(1,495,464.00)	(1,495,464.00)
				CAIDJE - 2	(1,495,464.00)	
41000.1	Room & Board - Medicare	(4,899,052.00)	(5,357,354.00)		0.00	(5,357,354.00)
41000.2	Room & Board - Medicaid	(9,285,039.96)	(10,962,604.71)		634,315.00	(10,328,289.71)

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				CAIDJE -	634,315.00	
				CAIDJE -	(0.00)	
41000.3	Room & Board - Managed Care	(1,101,443.00)	(2,738,890.00)		1,495,464.00	(1,243,426.00)
				CAIDJE -	1,495,464.00	
41000.4	Room & Board - Private	(4,357,491.00)	(4,321,706.00)		0.00	(4,321,706.00)
41000.5	Room & Board - Other	(37,362.00)	(39,476.00)		(84,191.00)	(123,667.00)
				CAIDJE -	(84,191.00)	
41050.1	Contractual Allowance - Medicare	480,105.86	394,971.94		0.00	394,971.94
41050.2	Contractual Allowance - Medicaid	6,020,922.37	5,818,011.29		0.00	5,818,011.29
41050.3	Contractual Allowance - Managed Care	832,369.36	971,423.86		0.00	971,423.86
41050.4	Contractual Allowance - Private	295,009.62	111,916.01		0.00	111,916.01
41050.5	Contractual Allowance - Other	0.00	39,476.00		0.00	39,476.00
41110.1	Lab - Medicare	(99,448.49)	(134,982.34)		0.00	(134,982.34)
41110.3	Lab - Managed Care	(51,351.66)	(55,051.73)		0.00	(55,051.73)
41110.4	Lab - Private	101.83	0.00		0.00	0.00
41112	Flu Shots	(500.00)	(1,836.63)		0.00	(1,836.63)
41115.1	Pharmacy Legend - Medicare	(213,926.75)	(253,299.75)		0.00	(253,299.75)
41115.2	Pharmacy Legend - Medicaid	(118,529.72)	(20,754.60)		0.00	(20,754.60)
41115.3	Pharmacy Legend - Managed Care	(97,162.64)	(133,312.49)		0.00	(133,312.49)
41115.4	Pharmacy Legend - Private	7.15	(119.32)		0.00	(119.32)
41120.1	Pharmacy Non-Legend - Medicare	(5,856.23)	(3,376.06)		0.00	(3,376.06)
41120.2	Pharmacy Non-Legend - Medicaid	(1,420.89)	(2,112.37)		0.00	(2,112.37)
41120.3	Pharmacy Non-Legend - Managed Care	(4,174.12)	(4,665.38)		0.00	(4,665.38)
41125.1	Physical Therapy - Medicare	(1,076,901.00)	(1,088,397.00)		0.00	(1,088,397.00)
41125.2	Physical Therapy - Medicaid	(6,284.00)	(874.00)		0.00	(874.00)
41125.3	Physical Therapy - Managed Care	(468,185.00)	(544,486.00)		0.00	(544,486.00)
41125.4	Physical Therapy - Private	(9,198.00)	(3,150.00)		0.00	(3,150.00)
41125.5	Physical Therapy - Other	0.00	(5,477.00)		0.00	(5,477.00)
41130.1	Occupational Therapy - Medicare	(1,179,798.00)	(1,074,613.00)		0.00	(1,074,613.00)
41130.2	Occupational Therapy - Medicaid	(1,882.00)	(2,638.00)		0.00	(2,638.00)
41130.3	Occupational Therapy - Managed Care	(523,581.00)	(562,979.00)		0.00	(562,979.00)
41130.4	Occupational Therapy - Private	(185.00)	0.00		0.00	0.00
41130.5	Occupational Therapy - Other	0.00	(8,501.00)		0.00	(8,501.00)
41140.1	Speech Therapy - Medicare	(252,171.00)	(172,575.00)		0.00	(172,575.00)
41140.2	Speech Therapy - Medicaid	(1,080.00)	(954.00)		0.00	(954.00)
41140.3	Speech Therapy - Managed Care	(127,053.00)	(103,977.00)		0.00	(103,977.00)
41140.4	Speech Therapy - Private	(450.00)	0.00		0.00	0.00
41150.1	IV Therapy - Medicare	(14,885.37)	(13,876.53)		0.00	(13,876.53)
41150.3	IV Therapy - Managed Care	(6,829.16)	(1,222.48)		0.00	(1,222.48)
41155.1	X-Ray - Medicare	(22,782.00)	(23,045.00)		0.00	(23,045.00)
41155.3	X-Ray - Managed Care	(12,682.50)	(10,858.75)		0.00	(10,858.75)
41300.1	Ancillary Contractual Adjustment - Medicare	2,570,143.51	2,582,965.00		0.00	2,582,965.00
41300.2	Ancillary Contractual Adjustment - Medicaid	129,196.61	27,332.97		0.00	27,332.97
41300.3	Ancillary Contractual Adjustment - Managed Care	1,198,463.83	1,353,892.10		0.00	1,353,892.10
41300.4	Ancillary Contractual Adjustment - Private	0.00	1,202.21		0.00	1,202.21
41300.5	Ancillary Contractual Adjustment - Other	0.00	13,978.00		0.00	13,978.00
46000	Rental Income - Third Party	(306,462.46)	(275,160.58)		0.00	(275,160.58)
46065	Other Revenue	(588,723.81)	(722,873.69)		0.00	(722,873.69)
5061.00	Dietician	91,246.00	0.00		103,773.00	103,773.00
				CAIDJE -	103,773.00	
5250.00	Therapy Management Payroll	58,506.00	0.00		0.00	0.00
				CAIDJE - 1	(0.00)	
56610	Administrator	166,602.28	134,706.11		0.00	134,706.11
56620	Business Office	153,282.09	160,055.31		0.00	160,055.31
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56640	Facility Marketing	0.00	824.96		0.00	824.96
56650	Admissions	163,774.85	173,565.48		0.00	173,565.48
56660	Nursing Administration	202,272.89	231,979.19		0.00	231,979.19
56661	Director of Nursing	151,209.32	124,277.92		0.00	124,277.92
56662	Assistant Director of Nursing	107,053.81	120,790.87		0.00	120,790.87
56670	MDS	292,654.79	285,229.21		0.00	285,229.21
56680	Central Supply	43,773.21	53,740.09		0.00	53,740.09
56690	RN's	589,376.61	656,751.34		0.00	656,751.34
56700	LPN's	1,401,838.29	2,066,344.07		0.00	2,066,344.07
56710	CNA's	2,080,955.86	2,479,930.40		0.00	2,479,930.40
56720	Physical Therapy	282,519.71	337,427.05		0.00	337,427.05
				CAIDJE -	(0.00)	
56730	Occupational Therapy	257,943.46	296,663.77		0.00	296,663.77
				CAIDJE -	(0.00)	
56740	Speech Therapy	73,469.85	47,403.15		0.00	47,403.15
				CAIDJE -	(0.00)	
56750	Medical Records	65,455.29	58,532.68		0.00	58,532.68
56760	Social Worker	144,313.86	156,117.65		0.00	156,117.65
56790	Respiratory	337.50	87,718.84		0.00	87,718.84
56835	Recreation	274,379.39	302,782.08		0.00	302,782.08

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		12/31/2021	12/31/2022			12/31/2022
56840	Dietary	473,190.20	630,283.40		(103,773.00)	526,510.40
				CAIDJE -	(103,773.00)	
56870	Maintenance	108,852.72	123,924.36		0.00	123,924.36
57330	Director of Rehabilitation	95,262.40	103,755.28		0.00	103,755.28
60050	Contract Labor	0.00	10,000.00		0.00	10,000.00
61000	Medicare Tax Expense	102,117.20	122,617.09		0.00	122,617.09
61001	Social Security Tax Expense	434,254.55	509,905.42		0.00	509,905.42
61002	Benefit Allocation - Wage Transfer	13,503.66	4,220.19		0.00	4,220.19
61005	SUI Tax Expense	74,276.15	42,547.59		0.00	42,547.59
61010	FUTA Tax Expense	6,626.92	7,100.94		0.00	7,100.94
61015	Other Payroll Tax Expense	32,140.12	34,135.11		0.00	34,135.11
61020	401K Employer Match Expense	33,104.62	40,643.98		0.00	40,643.98
61030	Health Insurance Expense	348,454.94	361,285.75		0.00	361,285.75
61045	Workers Comp Insurance Expense	90,484.60	109,569.34		0.00	109,569.34
61070	Basic Life Insurance	1,703.31	1,850.48		0.00	1,850.48
61090	Employee Relations	30,788.73	31,545.53		0.00	31,545.53
61095	Employee Training	0.00	110.00		0.00	110.00
61100	Tuition Reimbursement	3,000.00	6,035.00		0.00	6,035.00
61105	Other Employee Benefits	1,354.48	1,569.88		0.00	1,569.88
61120	Holiday Party	(5,750.00)	4,000.00		0.00	4,000.00
61125	Flowers & Gifts to Employees	0.00	140.79		0.00	140.79
63000	Telephone Expense	42,574.11	75,829.27		0.00	75,829.27
63015	Telephone Data Connection	3,314.85	289.22		0.00	289.22
63020	Telephone Equip Repair	2,537.74	2,935.83		0.00	2,935.83
63030	Telephone Maint Contracts	5,109.54	5,293.76		0.00	5,293.76
63050	Cell Phone Expense	5,830.15	6,692.87		0.00	6,692.87
63060	Other Telecommunications	(418.73)	159.83		0.00	159.83
63065	Accounting	1,436.84	4,697.00		0.00	4,697.00
63070	Legal Fees	38,209.74	43,408.57		0.00	43,408.57
63071	Legal Settlements	0.00	14,874.61		0.00	14,874.61
63075	Criminal Record Check	5,549.82	6,373.98		0.00	6,373.98
63080	Compliance Expense	9,663.70	7,701.16		0.00	7,701.16
63085	Administrative Fee - Related Party	305,596.32	369,596.16		0.00	369,596.16
63095	Consulting Fees	14,994.24	9,109.64		0.00	9,109.64
63100	Other Professional Fees	35,019.44	30,763.84		0.00	30,763.84
63105	Postage	1,588.54	1,070.36		0.00	1,070.36
63115	Overnight Delivery	15.41	35.75		0.00	35.75
63120	Office Supplies - WB Mason Only	13,786.08	12,062.55		0.00	12,062.55
63121	Other Office Supplies	7,425.30	6,885.07		0.00	6,885.07
63135	Printed Forms	2,844.40	5,574.00		0.00	5,574.00
63156	Minor Computer Equipment	6,901.70	2,740.04		0.00	2,740.04
63160	Data Processing Expense	65,482.91	67,339.55		0.00	67,339.55
63165	Network Support	88,027.37	86,220.93		0.00	86,220.93
63170	Network Wiring	(2,115.00)	0.00		0.00	0.00
63175	Internet Connection Fee	552.00	0.00		0.00	0.00
63176	IT Allocation - Related Party	15,736.08	19,031.58		0.00	19,031.58
63185	Minor Equipment - Administration	1,772.50	2,220.00		0.00	2,220.00
63210	Travel - Parking/Tolls	0.00	6.05		0.00	6.05
63215	Travel - Meals	451.35	27.50		0.00	27.50
63220	Travel - Other	5,216.13	5,435.06		0.00	5,435.06
63230	Bank Charges	(22,365.48)	49,423.99		0.00	49,423.99
63240	Collection Fees	1,381.00	9,425.24		0.00	9,425.24
63245	Service Fees	0.00	3,146.52		0.00	3,146.52
63250	Other Fees	0.00	270.00		0.00	270.00
63265	General Liability Insurance Expense - Third Party	118,529.98	117,709.85		0.00	117,709.85
63272	Property Insurance - Related Party	12,014.16	14,009.52		0.00	14,009.52
63275	Other Insurance Expense	666.42	1,399.90		0.00	1,399.90
63280	Off Site Storage	(2,100.00)	300.00		0.00	300.00
63290	Dues & Subscriptions	27,552.94	20,775.96		0.00	20,775.96
63310	Hiring Expense	16,412.91	4,818.60		0.00	4,818.60
63315	Help Wanted Advertising	0.00	595.00		0.00	595.00
63330	License & Permits	6,628.00	330.00		0.00	330.00
63335	Uniform Expense	5,448.91	4,276.52		0.00	4,276.52
63380	Consolidated Billing - Administration	(66.13)	276.74		0.00	276.74
63385	Healthcare Provider Tax	672,944.68	704,413.77		0.00	704,413.77
63390	Sales & Use Tax Expense	3,000.00	3,000.00		0.00	3,000.00
63395	Personal Property Tax Expense	5,463.50	16,712.50		0.00	16,712.50
63401	Real Estate Tax Expense - Related Party	134,991.00	123,151.12		0.00	123,151.12
63415	Annual Report Fees	2,581.00	3,755.59		0.00	3,755.59
63425	Miscellaneous Expense	16.08	100.90		0.00	100.90
64000	RN - Agency	506,265.95	319,182.48		0.00	319,182.48
64005	LPN - Agency	291,922.65	223,084.71		0.00	223,084.71
64010	CNA - Agency	157,238.15	126,590.80		0.00	126,590.80
64015	Nursing Supplies	10,539.34	10,990.21		0.00	10,990.21
64030	Pharmacy Consultant	9,859.22	9,363.60		0.00	9,363.60

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64035	Medical Director Expense	36,000.00	41,250.00		0.00	41,250.00
64050	Contract Nursing Expense	14,640.75	32,752.08		0.00	32,752.08
64055	Other Physician Expense	0.00	7,780.85		0.00	7,780.85
64060	Physician Consultant Expense	(10,000.00)	0.00		0.00	0.00
64065	Medical Record Supplies	2,054.37	412.40		0.00	412.40
64205	Resident Entertainment	10,722.92	11,080.59		0.00	11,080.59
64210	Cable Television	38,920.10	49,145.62		0.00	49,145.62
64300	LCSW Contractor Expense	(2,000.00)	18,175.00		0.00	18,175.00
64405	Raw Food	265,489.71	282,110.28		0.00	282,110.28
64410	Dietary Supplement	20,667.23	10,353.61		0.00	10,353.61
64415	Dietary Supplies	29,761.78	29,834.10		0.00	29,834.10
64420	Other Dietary Expense	3,990.67	3,827.18		0.00	3,827.18
66600	Laundry Supplies	14,595.53	13,276.87		0.00	13,276.87
66610	Laundry Outside Services	191,867.09	206,028.00		0.00	206,028.00
66615	Laundry Expense	2,664.00	47.52		0.00	47.52
66620	Housekeeping Supplies	14,618.32	5,835.95		0.00	5,835.95
66630	Housekeeping Outside Services	287,474.40	309,036.00		0.00	309,036.00
67010	Maintenance Supplies	29,465.73	18,317.38		0.00	18,317.38
67015	Maintenance Outside Service	69,147.30	41,738.13		0.00	41,738.13
67025	Minor Equipment/Tools	0.00	19.17		0.00	19.17
67030	Facility Equipment Repairs & Maintenance	41,373.50	27,093.62		0.00	27,093.62
67035	Building Repairs & Maintenance	31,786.07	59,240.91		0.00	59,240.91
67045	Grounds Maintenance	41,436.00	45,868.00		0.00	45,868.00
67050	Snow Removal	68,137.00	156,338.00		0.00	156,338.00
67055	Pest Control	3,475.00	7,456.25		0.00	7,456.25
67060	Fire Alarm Service	7,426.30	19,142.64		0.00	19,142.64
67065	Fire Safety Consulting	0.00	932.80		0.00	932.80
67070	Electric	224,684.55	292,152.87		0.00	292,152.87
67075	Gas - Utility Expense	64,594.85	101,610.74		0.00	101,610.74
67080	Water & Sewer	119,094.26	140,331.32		0.00	140,331.32
67085	Oil	0.00	950.69		0.00	950.69
67095	Sanitation	54,010.69	66,992.08		0.00	66,992.08
67100	Medical Waste Disposal	716.93	388.75		0.00	388.75
68015	Other Medical Services Expense	(1,932.00)	212.25		0.00	212.25
68025	Enteral Food Supplement	8,272.48	21,446.58		0.00	21,446.58
68030	Incontinent Briefs Expense	44,436.19	56,827.57		0.00	56,827.57
68045	Medical Supplies Expense	74,663.53	82,400.37		0.00	82,400.37
68055	Medical Supplies - Other	1,090.13	5,649.36		0.00	5,649.36
68070	Wound Care Expense	35,519.79	45,477.98		0.00	45,477.98
68075	Drugs-Prescription, Legend Drugs Other	29,650.26	19,033.51		0.00	19,033.51
68080	Drugs-Prescription, Legend Drugs Managed Care	88,774.48	157,719.15		0.00	157,719.15
68085	Drugs-Prescription, Medicare A	204,518.28	184,922.96		0.00	184,922.96
68090	Drugs-Non-Prescription, Non-Legend	104,104.23	36,139.63		0.00	36,139.63
68095	Pharmacy Supplies	177.06	1,039.61		0.00	1,039.61
68100	IV Expense	57,195.58	61,528.15		0.00	61,528.15
68105	Oxygen Supplies	(122.91)	2,580.05		0.00	2,580.05
68110	Oxygen	49,943.94	55,829.15		0.00	55,829.15
68115	Lab Expense	368,488.65	261,662.60		0.00	261,662.60
68120	X-Ray Expense	20,527.20	14,340.00		0.00	14,340.00
68130	DME (Durable Medical EQPT)	6,134.72	13,466.05		0.00	13,466.05
68135	Equipment Rental - Other (Drugs & Supplies)	28,324.52	34,076.46		0.00	34,076.46
68140	Ambulance Expense	46,483.21	54,137.61		0.00	54,137.61
68170	Resident Replacement Items	5,648.38	4,087.97		0.00	4,087.97
69000	PT Contractor Expense	(913.26)	0.00		0.00	0.00
69005	PT Supplies	13,405.75	13,623.31		0.00	13,623.31
69015	OT Supplies	0.00	88.95		0.00	88.95
69020	ST Contractor Expense	(1,408.75)	(152.50)		0.00	(152.50)
69035	RT Supplies	67.77	94.03		0.00	94.03
69045	PT/OT Equipment Rental	13,287.36	13,125.30		0.00	13,125.30
69520	Activity Supplies	16,865.84	10,939.70		0.00	10,939.70
69525	Facility Other Supplies	1,178.18	4,946.87		0.00	4,946.87
69535	Other Facility Operating Expense	1,074.27	123.75		0.00	123.75
76005	Marketing Expense	16,086.34	21,824.12		0.00	21,824.12
76006	Marketing Expense - Corporate	100,232.63	97,653.10		0.00	97,653.10
76010	Marketing - Meals	4,345.39	28,986.32		0.00	28,986.32
76020	Shows & Conferences	62.54	200.00		0.00	200.00
77010	Sponsorships	5,379.62	8,333.34		0.00	8,333.34
79100	Bad Debt Expense	126,853.28	173,334.52		0.00	173,334.52
79105	Bad Debt Expense - Medicare	1,990.80	16,269.38		0.00	16,269.38
79500	Management Fees	800,925.48	871,701.50		0.00	871,701.50
80005	Rent - Related Party	1,126,901.98	796,823.90		0.00	796,823.90
80010	Office Equipment Rental	18,805.84	11,408.03		0.00	11,408.03
87200	Health Insurance Reserve Adjustment	(147,000.37)	(69,515.00)		0.00	(69,515.00)
87205	Workers Comp Reserve Adjustment	26,692.78	(58,009.14)		0.00	(58,009.14)
87210	GLPL Reserve Adjustment	69,418.00	22,688.38		0.00	22,688.38

Client: **A443491 - 57 Old Road to Nine Acre Corner Operating Company, LLC-Concord**
Engagement: **MD 2022 - Care One at Concord**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF- CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
87215	Bad Debt Reserve Adjustment	(21,310.73)	0.00		0.00	0.00
87500	Interest Income	(142.05)	(109.04)		0.00	(109.04)
Subtotal : None		107,358.31	244,003.20		0.00	244,003.20
Total [002] P & L		107,358.31	244,003.20		0.00	244,003.20
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: **A443491 - 57 Old Road to Nine Acre Corner Operating Company, LLC-Concord**
Engagement: **MD 2022 - Care One at Concord**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10010	Cash - Lockbox	5,000.00	0.00
10040	Cash - Cash in Transit	0.00	49,367.17
10090	Cash - Petty Cash - PNA	500.00	500.00
Subtotal : None		5,500.00	49,867.17
Total [S6L1.1C1]	Cash and Cash Equivalents	5,500.00	49,867.17
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12020	AR - Resident	1,543,576.19	1,648,732.52
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		1,543,576.19	1,648,732.52
Total [S6L1.5C1]	Payer Accounts Receivable	1,543,576.19	1,648,732.52
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(323,640.09)	(403,205.60)
12221	Allowance for Bad Debts Legal	(44,287.00)	(44,287.00)
Subtotal : None		(367,927.09)	(447,492.60)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(367,927.09)	(447,492.60)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12021	AR - Resident Legal	88,574.02	88,574.02
12050	AR - Monthly Accrual	(104,000.00)	70,000.00
12065	AR - Medicare Bad Debt Coinsurance Ac	18,214.27	5,820.75
12070	AR - Medicare Settlements	(11,226.00)	(7,529.00)
12100	AR - Clearing	(841.56)	(8,163.88)
12110	AR - Security Deposit Refund	54,698.01	(592.00)
12130	AR - Advanced Billing	130,399.88	122,759.67
Subtotal : None		175,818.62	270,869.56
Total [S6L1.11C1]	Other Receivables	175,818.62	270,869.56
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	9,627.20	9,394.55
13040	Prepaid Other Insurance	777.47	293.89
Subtotal : None		10,404.67	9,688.44
Total [S6L1.13C1]	Prepaid Insurance	10,404.67	9,688.44
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	555.98	583.37
Subtotal : None		555.98	583.37
Total [S6L1.15C1]	Other Prepaid Expenses	555.98	583.37

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