

Client: **A443487 - 260 Easthampton Road Operating Company, LLC-Holyoke**
Engagement: **MD 2022 - Care One at Holyoke**
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	(3.25)	773.37		0.00	773.37
12020	AR - Resident	2,881,859.06	2,202,175.28		0.00	2,202,175.28
12050	AR - Monthly Accrual	106,619.40	0.00		0.00	0.00
12060	AR - Medicare Bad Debt Coinsurance Advances	(59,360.31)	0.00		0.00	0.00
12065	AR - Medicare Bad Debt Coinsurance Advances	(27.28)	0.00		0.00	0.00
12070	AR - Medicare Settlements	23,258.39	23,258.39		0.00	23,258.39
12100	AR - Clearing	(167,897.87)	0.00		0.00	0.00
12105	AR - Recoupment	52,347.33	55,727.93		0.00	55,727.93
12110	AR - Security Deposit Refund	(1,185.99)	(2,548.40)		0.00	(2,548.40)
12130	AR - Advanced Billing	8,462.00	0.00		0.00	0.00
12220	Allowance for Bad Debts	(189,467.32)	(67,860.17)		0.00	(67,860.17)
13035	Prepaid GLPL - Third Party	11,412.70	11,695.34		0.00	11,695.34
13040	Prepaid Other Insurance	6,313.87	5,433.58		0.00	5,433.58
13130	Prepaid Expenses - Other	583.33	555.84		0.00	555.84
15116	ARF Clearing	0.00	6,546.56		0.00	6,546.56
18000	Resident PNA Funds	606,900.23	569,791.95		0.00	569,791.95
20000	AP - Trade	(1,450,188.16)	(875,232.17)		0.00	(875,232.17)
20010	AP - Period Accrual	(71,381.71)	(88,416.91)		0.00	(88,416.91)
20020	AP - General Accruals	(713,458.23)	(817,674.26)		0.00	(817,674.26)
20030	AP - Related Party	(124,020.49)	(92,703.02)		0.00	(92,703.02)
21016	Accrued Pharmacy	(12,679.69)	(11,617.22)		0.00	(11,617.22)
21040	Accrued Workers Comp Insurance	(327,415.36)	(503,533.55)		0.00	(503,533.55)
21044	Accrued GLPL - Third Party	(566,478.57)	(706,056.52)		0.00	(706,056.52)
21046	Accrued Auto Insurance	(4,046.03)	(2,014.97)		0.00	(2,014.97)
21050	Accrued Other Insurance	0.00	(398.87)		0.00	(398.87)
21120	Accrued Vacation	(333,508.45)	(372,287.26)		0.00	(372,287.26)
21150	Accrued Health Insurance	(64,844.33)	(36,429.39)		0.00	(36,429.39)
21160	Accrued Dental Insurance	10,542.79	3,947.54		0.00	3,947.54
21170	Accrued Vision Insurance	(1,871.02)	(2,947.54)		0.00	(2,947.54)
21175	Accrued Whole Life Insurance	(3,217.20)	(3,545.36)		0.00	(3,545.36)
21180	Accrued Supplemental Life Payable	(2,172.81)	(5,499.04)		0.00	(5,499.04)
21190	Accrued AD&D Payable	102.17	102.17		0.00	102.17
21200	Accrued Critical Illness	(1,363.51)	(4,568.25)		0.00	(4,568.25)
21210	Accrued Short Term Disability	82.31	(3,162.46)		0.00	(3,162.46)
21220	Accrued Long Term Disability	(449.48)	(2,686.89)		0.00	(2,686.89)
21235	Accrued HSA Payable	(3,807.68)	(3,807.68)		0.00	(3,807.68)
21260	Accrued 401K Employer Match	(51,564.94)	(79,976.55)		0.00	(79,976.55)
21280	Other Payroll Withholdings	64.77	(217.58)		0.00	(217.58)
21455	Social Security Payable	(213,024.93)	0.00		0.00	0.00
21510	Accrued Provider Tax Payable	(326,765.33)	(333,661.24)		0.00	(333,661.24)
21550	Accrued Sales & Use Tax Payable	(3,493.73)	(3,433.39)		0.00	(3,433.39)
21700	Unearned Room & Board	(8,462.00)	0.00		0.00	0.00
21710	Unearned Revenues	0.00	(7,789.73)		0.00	(7,789.73)
23000	Due to / from Affiliates	17,742,750.50	19,503,484.52		0.00	19,503,484.52
24005	PNA Security Deposit	(606,900.23)	(569,791.95)		0.00	(569,791.95)
30060	Retained Earnings	(9,530,350.62)	(16,294,752.95)		0.00	(16,294,752.95)
Subtotal : None		6,611,892.33	1,495,879.15		0.00	1,495,879.15
Total [001] Balance Sheet		6,611,892.33	1,495,879.15		0.00	1,495,879.15
Group : [002] P & L						
Subgroup : None						
4022.00	Resource revenue - Medicaid	(1,003,630.00)	0.00		0.00	0.00
4030.89	Routine Services-Med	(133,473.00)	0.00		(160,600.00)	(160,600.00)
				CAIDJE - 4	(160,600.00)	
41000.1	Room & Board - Medicare	(213,708.00)	(322,775.00)		0.00	(322,775.00)
41000.2	Room & Board - Medicaid	(438,420.60)	(2,361,087.91)		160,600.00	(2,200,487.91)
				CAIDJE -	160,600.00	
41000.3	Room & Board - Managed Care	(14,550.00)	(40,740.00)		0.00	(40,740.00)
41000.4	Room & Board - Private	(79,540.00)	(72,895.00)		0.00	(72,895.00)
41000.5	Room & Board - Other	(25,312,447.79)	(25,608,829.78)		0.00	(25,608,829.78)
41050.1	Contractual Allowance - Medicare	(46,726.05)	(99,243.06)		0.00	(99,243.06)
41050.2	Contractual Allowance - Medicaid	398,766.48	397,070.86		0.00	397,070.86
41050.3	Contractual Allowance - Managed Care	1,610.00	(10,972.08)		0.00	(10,972.08)
41050.4	Contractual Allowance - Private	(16,200.00)	4,398.45		0.00	4,398.45
41050.5	Contractual Allowance - Other	2,050,776.70	1,550,445.93		0.00	1,550,445.93
41110.1	Lab - Medicare	(2,413.70)	(1,228.59)		0.00	(1,228.59)
41110.2	Lab - Medicaid	(2,307.49)	(3,537.66)		0.00	(3,537.66)
41110.5	Lab - Other	(20,292.25)	(18,663.20)		0.00	(18,663.20)
41112	Flu Shots	(1,635.76)	0.00		0.00	0.00
41112.0	Flu Shots	0.00	(7.36)		0.00	(7.36)
41115.1	Pharmacy Legend - Medicare	(7,036.47)	(34,460.25)		0.00	(34,460.25)

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41115.2	Pharmacy Legend - Medicaid	(15,410.03)	(21,298.14)		0.00	(21,298.14)
41115.3	Pharmacy Legend - Managed Care	0.00	(1,398.02)		0.00	(1,398.02)
41115.5	Pharmacy Legend - Other	(350,487.40)	(367,593.78)		0.00	(367,593.78)
41120.1	Pharmacy Non-Legend - Medicare	(488.37)	(829.84)		0.00	(829.84)
41120.2	Pharmacy Non-Legend - Medicaid	(1,077.12)	(704.73)		0.00	(704.73)
41120.5	Pharmacy Non-Legend - Other	(10,634.51)	(8,902.02)		0.00	(8,902.02)
41125.1	Physical Therapy - Medicare	(502,670.00)	(394,062.00)		0.00	(394,062.00)
41125.2	Physical Therapy - Medicaid	(169,796.00)	(186,688.00)		0.00	(186,688.00)
41125.3	Physical Therapy - Managed Care	12,797.00	(32,055.00)		0.00	(32,055.00)
41125.5	Physical Therapy - Other	(134,083.00)	(112,171.00)		0.00	(112,171.00)
41130.1	Occupational Therapy - Medicare	(477,254.00)	(604,765.00)		0.00	(604,765.00)
41130.2	Occupational Therapy - Medicaid	(242,002.00)	(338,860.00)		0.00	(338,860.00)
41130.3	Occupational Therapy - Managed Care	7,190.00	(39,615.00)		0.00	(39,615.00)
41130.5	Occupational Therapy - Other	(130,606.00)	(182,077.00)		0.00	(182,077.00)
41140.1	Speech Therapy - Medicare	(187,128.00)	(182,880.00)		0.00	(182,880.00)
41140.2	Speech Therapy - Medicaid	(59,040.00)	(122,202.00)		0.00	(122,202.00)
41140.3	Speech Therapy - Managed Care	(8,838.00)	(32,310.00)		0.00	(32,310.00)
41140.5	Speech Therapy - Other	(38,088.00)	(18,036.00)		0.00	(18,036.00)
41150.1	IV Therapy - Medicare	0.00	(2,607.22)		0.00	(2,607.22)
41150.2	IV Therapy - Medicaid	0.00	(158.69)		0.00	(158.69)
41150.5	IV Therapy - Other	(4,730.99)	(9,153.34)		0.00	(9,153.34)
41155.1	X-Ray - Medicare	0.00	(715.00)		0.00	(715.00)
41155.2	X-Ray - Medicaid	0.00	(325.35)		0.00	(325.35)
41155.3	X-Ray- Managed Care	0.00	(195.00)		0.00	(195.00)
41155.5	X-Ray - Other	(713.68)	(641.48)		0.00	(641.48)
41300.1	Ancillary Contractual Adjustment - Medicare	769,829.45	809,159.36		0.00	809,159.36
41300.2	Ancillary Contractual Adjustment - Medicaid	489,632.64	673,774.57		(325.35)	673,449.22
				CAIDJE -	(325.35)	
41300.3	Ancillary Contractual Adjustment - Managed Care	(11,149.00)	83,614.59		0.00	83,614.59
41300.5	Ancillary Contractual Adjustment - Other	689,635.83	717,237.82		325.35	717,563.17
				CAIDJE -	325.35	
46065	Other Revenue	(1,092,955.72)	(712,308.74)		0.00	(712,308.74)
5180.00	Staff Development	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
5250.01	THERAPY MANAGEMENT P	37,707.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
5310.10	Neuro Behavioral Group Health/Life	126,029.00	0.00		151,541.00	151,541.00
				CAIDJE -	151,541.00	
5340.10	Neuro Behavioral Workers Compensation	25,038.00	0.00		30,344.00	30,344.00
				CAIDJE -	30,344.00	
5350.10	Neuro Behavior Pensions	14,332.00	0.00		17,370.00	17,370.00
				CAIDJE -	17,370.00	
5374.10	Neuro Behavioral Payroll Taxes	272,497.00	0.00		330,252.00	330,252.00
				CAIDJE -	330,252.00	
5410.10	Neuro Behavioral Other Benefits	31,332.00	0.00		37,972.00	37,972.00
				CAIDJE -	37,972.00	
56610	Administrator	223,395.67	223,648.90		0.00	223,648.90
56615	Assistant Administrator	74,528.00	0.00		0.00	0.00
56620	Business Office	198,211.24	240,834.13		0.00	240,834.13
56630	Facility HR	24,000.00	22,000.00		0.00	22,000.00
56650	Admissions	577,890.04	589,524.81		0.00	589,524.81
56660	Nursing Administration	222,471.94	319,794.68		0.00	319,794.68
				CAIDJE -	(0.00)	
56661	Director of Nursing	188,552.57	189,455.59		0.00	189,455.59
56662	Assistant Director of Nursing	81,614.06	96,295.62		0.00	96,295.62
56670	MDS	149,911.10	153,919.76		0.00	153,919.76
56680	Central Supply	18,147.25	19,030.92		0.00	19,030.92
56690	RN's	959,424.18	1,264,064.73		0.00	1,264,064.73
56700	LPN's	1,818,587.61	1,860,156.46		0.00	1,860,156.46
56710	CNA's	2,008,117.26	2,562,895.13		0.00	2,562,895.13
56720	Physical Therapy	153,280.24	161,008.06		0.00	161,008.06
				CAIDJE -	(0.00)	
56730	Occupational Therapy	119,810.47	222,039.77		0.00	222,039.77
				CAIDJE -	(0.00)	
56740	Speech Therapy	73,393.62	87,707.38		0.00	87,707.38
				CAIDJE -	(0.00)	
56750	Medical Records	29,317.19	35,266.04		0.00	35,266.04
56760	Social Worker	180,299.12	155,541.98		0.00	155,541.98
56790	Respiratory	481.75	0.00		0.00	0.00
56830	Therapeutic Rec Specialist	567,617.43	828,003.60		0.00	828,003.60
56831	Therapeutic Rec Tech	2,290,748.36	2,654,097.70		0.00	2,654,097.70
56832	Director of Behavior	191,360.34	214,010.65		0.00	214,010.65
56835	Recreation	289,864.35	322,377.63		0.00	322,377.63
56840	Dietary	527,432.95	597,261.93		0.00	597,261.93
56850	Housekeeping	357,649.45	443,615.42		0.00	443,615.42

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56860	Laundry	24,677.82	10,568.03		0.00	10,568.03
56870	Maintenance	111,335.17	123,840.92		0.00	123,840.92
57330	Director of Rehabilitation	99,723.20	101,712.20		0.00	101,712.20
61000	Medicare Tax Expense	162,290.43	189,290.05		0.00	189,290.05
61001	Social Security Tax Expense	411,549.71	792,073.83		(330,252.00)	461,821.83
				CAIDJE -	(330,252.00)	
61002	Benefit Allocation - Wage Transfer	(23,035.05)	2,984.74		(37,972.00)	(34,987.26)
				CAIDJE -	(37,972.00)	
61005	SUI Tax Expense	121,332.97	108,893.31		0.00	108,893.31
61010	FUTA Tax Expense	14,121.87	13,817.06		0.00	13,817.06
61015	Other Payroll Tax Expense	54,643.52	56,195.38		0.00	56,195.38
61020	401K Employer Match Expense	40,179.12	77,553.23		(17,370.00)	60,183.23
				CAIDJE -	(17,370.00)	
61030	Health Insurance Expense	534,587.15	739,485.03		(151,541.00)	587,944.03
				CAIDJE -	(151,541.00)	
61045	Workers Comp Insurance Expense	217,867.77	287,364.32		(30,344.00)	257,020.32
				CAIDJE -	(30,344.00)	
61070	Basic Life Insurance	3,076.58	3,152.90		0.00	3,152.90
61090	Employee Relations	72,981.69	91,556.70		0.00	91,556.70
61095	Employee Training	0.00	150.00		0.00	150.00
61100	Tuition Reimbursement	0.00	848.00		0.00	848.00
61105	Other Employee Benefits	2,394.47	2,508.38		0.00	2,508.38
61120	Holiday Party	0.00	4,000.00		0.00	4,000.00
63000	Telephone Expense	61,407.66	93,979.31		0.00	93,979.31
63015	Telephone Data Connection	8,359.78	0.00		0.00	0.00
63020	Telephone Equip Repair	4,908.58	2,086.14		0.00	2,086.14
63030	Telephone Maint Contracts	5,109.48	5,109.48		0.00	5,109.48
63050	Cell Phone Expense	3,549.02	3,210.49		0.00	3,210.49
63065	Accounting	1,436.84	4,697.00		0.00	4,697.00
63070	Legal Fees	1,500.00	38,454.62		0.00	38,454.62
63075	Criminal Record Check	14,124.00	14,275.31		0.00	14,275.31
63080	Compliance Expense	9,663.70	9,515.50		0.00	9,515.50
63085	Administrative Fee - Related Party	371,243.04	448,990.92		0.00	448,990.92
63095	Consulting Fees	15,695.04	11,351.32		0.00	11,351.32
63100	Other Professional Fees	52,172.79	38,641.94		0.00	38,641.94
63105	Postage	5,559.61	1,270.32		0.00	1,270.32
63120	Office Supplies - WB Mason Only	28,763.41	26,857.78		0.00	26,857.78
63121	Other Office Supplies	10,727.59	12,274.09		0.00	12,274.09
63135	Printed Forms	3,457.55	5,478.97		0.00	5,478.97
63156	Minor Computer Equipment	1,878.52	580.11		0.00	580.11
63160	Data Processing Expense	89,122.36	96,081.60		0.00	96,081.60
63165	Network Support	92,016.35	88,487.03		0.00	88,487.03
63175	Internet Connection Fee	3,774.86	1,939.10		0.00	1,939.10
63176	IT Allocation - Related Party	19,116.36	23,119.83		0.00	23,119.83
63185	Minor Equipment - Administration	29.89	2,415.00		0.00	2,415.00
63195	Travel - Mileage	2,986.63	3,742.66		0.00	3,742.66
63200	Travel - Air	150.00	0.00		0.00	0.00
63205	Travel - Hotel	0.00	240.29		0.00	240.29
63210	Travel - Parking/Tolls	11.85	0.00		0.00	0.00
63215	Travel - Meals	361.07	314.77		0.00	314.77
63220	Travel - Other	898.38	464.78		0.00	464.78
63230	Bank Charges	3.25	1,745.76		0.00	1,745.76
63240	Collection Fees	97,778.80	147,476.86		0.00	147,476.86
63245	Service Fees	0.00	6,293.25		0.00	6,293.25
63250	Other Fees	0.00	328.00		0.00	328.00
63260	Auto Insurance Expense	9,911.02	6,061.79		0.00	6,061.79
63265	General Liability Insurance Expense - Third Party	134,120.26	133,124.02		0.00	133,124.02
63272	Property Insurance - Related Party	11,039.76	10,732.08		0.00	10,732.08
63275	Other Insurance Expense	6,530.85	6,735.69		0.00	6,735.69
63280	Off Site Storage	8,800.49	16,583.19		0.00	16,583.19
63290	Dues & Subscriptions	29,950.84	22,989.99		0.00	22,989.99
63300	Professional Education	3,057.95	199.99		0.00	199.99
63310	Hiring Expense	9,562.27	9,609.20		0.00	9,609.20
63330	License & Permits	1,980.00	4,990.00		0.00	4,990.00
63335	Uniform Expense	21,374.72	23,204.36		0.00	23,204.36
63350	Meeting Expense	626.88	(626.88)		0.00	(626.88)
63380	Consolidated Billing - Administration	222.95	11.59		0.00	11.59
63385	Healthcare Provider Tax	1,252,446.98	1,320,624.04		0.00	1,320,624.04
63390	Sales & Use Tax Expense	4,200.00	4,200.00		0.00	4,200.00
63395	Personal Property Tax Expense	43,998.29	28,042.09		0.00	28,042.09
63401	Real Estate Tax Expense - Related Party	98,867.76	99,834.08		0.00	99,834.08
63405	Corporate Business Tax Expense	0.00	17,919.04		0.00	17,919.04
63415	Annual Report Fees	1,727.00	2,989.54		0.00	2,989.54
63425	Miscellaneous Expense	53.07	0.00		0.00	0.00
64000	RN - Agency	45,396.82	16,641.16		0.00	16,641.16

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64005	LPN - Agency	548,710.67	1,167,308.15		0.00	1,167,308.15
64010	CNA - Agency	1,067,383.88	1,331,363.94		0.00	1,331,363.94
64015	Nursing Supplies	11,223.19	23,773.33		0.00	23,773.33
64030	Pharmacy Consultant	12,151.34	15,381.04		0.00	15,381.04
64035	Medical Director Expense	129,600.00	129,600.00		0.00	129,600.00
64055	Other Physician Expense	150,620.02	220,290.27		0.00	220,290.27
64060	Physician Consultant Expense	159,499.97	175,674.20		0.00	175,674.20
64065	Medical Record Supplies	(10.50)	105.70		0.00	105.70
64200	Therapeutic Recreation Supplies	10,514.17	14,917.07		0.00	14,917.07
64205	Resident Entertainment	6,054.58	3,148.06		0.00	3,148.06
64210	Cable Television	32,255.87	40,939.15		0.00	40,939.15
64405	Raw Food	420,874.04	496,871.81		0.00	496,871.81
64410	Dietary Supplement	16,008.29	11,121.83		0.00	11,121.83
64415	Dietary Supplies	48,428.82	51,754.24		0.00	51,754.24
66600	Laundry Supplies	9,929.34	7,380.65		0.00	7,380.65
66615	Laundry Expense	10,490.72	11,464.33		0.00	11,464.33
66620	Housekeeping Supplies	56,847.35	97,270.88		0.00	97,270.88
66630	Housekeeping Outside Services	211.14	0.09		0.00	0.09
67000	Security Services Expense	158.29	0.00		0.00	0.00
67010	Maintenance Supplies	55,575.52	57,522.79		0.00	57,522.79
67015	Maintenance Outside Service	33,705.31	18,523.72		0.00	18,523.72
67025	Minor Equipment/Tools	0.00	129.60		0.00	129.60
67030	Facility Equipment Repairs & Maintenance	41,536.71	37,990.95		0.00	37,990.95
67035	Building Repairs & Maintenance	31,788.40	17,884.51		0.00	17,884.51
67036	Facility Equipment Rental	1,431.69	1,744.27		0.00	1,744.27
67040	Painting & Decorating	930.65	1,338.95		0.00	1,338.95
67045	Grounds Maintenance	15,855.00	21,795.00		0.00	21,795.00
67050	Snow Removal	54,209.55	36,555.53		0.00	36,555.53
67055	Pest Control	22,089.98	22,750.59		0.00	22,750.59
67060	Fire Alarm Service	8,260.52	2,811.28		0.00	2,811.28
67070	Electric	150,769.89	159,775.86		0.00	159,775.86
67075	Gas - Utility Expense	19,235.07	26,672.81		0.00	26,672.81
67076	Automobile Fuel Expense	12,167.03	13,984.86		0.00	13,984.86
67080	Water & Sewer	94,602.55	102,153.80		0.00	102,153.80
67085	Oil	1,622.39	2,354.40		0.00	2,354.40
67095	Sanitation	48,296.98	46,379.85		0.00	46,379.85
67100	Medical Waste Disposal	2,621.76	2,606.85		0.00	2,606.85
68005	Dental Services Expense	22,949.06	80,933.55		0.00	80,933.55
68010	Podiatry Services Expense	15,945.00	15,770.00		0.00	15,770.00
68015	Other Medical Services Expense	3,601.83	11,591.26		0.00	11,591.26
68025	Enteral Food Supplement	7,857.79	6,033.26		0.00	6,033.26
68030	Incontinent Briefs Expense	50,910.82	54,966.44		0.00	54,966.44
68045	Medical Supplies Expense	140,350.42	85,294.60		0.00	85,294.60
68050	Medical Supplies - Nursing Unit	19.89	0.00		0.00	0.00
68055	Medical Supplies - Other	1,548.66	1,819.23		0.00	1,819.23
68070	Wound Care Expense	28,327.00	26,347.26		0.00	26,347.26
68075	Drugs-Prescription, Legend Drugs Other	326,740.00	356,579.81		0.00	356,579.81
68080	Drugs-Prescription, Legend Drugs Managed Care	6,012.43	10,404.00		0.00	10,404.00
68085	Drugs-Prescription, Medicare A	12,558.63	35,019.60		0.00	35,019.60
68090	Drugs-Non-Prescription, Non-Legend	62,800.14	66,873.90		0.00	66,873.90
68095	Pharmacy Supplies	881.04	1,176.62		0.00	1,176.62
68100	IV Expense	8,627.90	13,206.19		0.00	13,206.19
68105	Oxygen Supplies	844.31	1,225.92		0.00	1,225.92
68110	Oxygen	30,084.47	24,797.30		0.00	24,797.30
68115	Lab Expense	933,415.75	555,224.39		0.00	555,224.39
68120	X-Ray Expense	1,279.37	1,365.47		0.00	1,365.47
68130	DME (Durable Medical EQPT)	6,149.90	8,943.75		0.00	8,943.75
68135	Equipment Rental - Other (Drugs & Supplies)	38,407.05	29,802.02		0.00	29,802.02
68140	Ambulance Expense	8,856.39	33,861.89		0.00	33,861.89
68170	Resident Replacement Items	2,493.35	2,471.19		0.00	2,471.19
69000	PT Contractor Expense	0.00	2,320.41		0.00	2,320.41
69005	PT Supplies	26,606.89	31,091.00		0.00	31,091.00
69015	OT Supplies	6,306.92	(1,084.10)		0.00	(1,084.10)
69035	RT Supplies	0.21	57.25		0.00	57.25
69045	PT/OT Equipment Rental	11,925.88	11,623.38		0.00	11,623.38
69515	Newspaper	1,090.00	1,144.00		0.00	1,144.00
69520	Activity Supplies	7,276.63	4,725.82		0.00	4,725.82
69525	Facility Other Supplies	6.58	4,381.86		0.00	4,381.86
69535	Other Facility Operating Expense	2,841.27	2,735.00		0.00	2,735.00
76005	Marketing Expense	25,038.03	44,935.24		0.00	44,935.24
76006	Marketing Expense - Corporate	95,609.49	90,152.99		0.00	90,152.99
76010	Marketing - Meals	0.00	94.99		0.00	94.99
76020	Shows & Conferences	202.57	0.00		0.00	0.00
77010	Sponsorships	46.29	0.00		0.00	0.00
79100	Bad Debt Expense	124,116.99	(106,653.93)		0.00	(106,653.93)

Client: **A443487 - 260 Easthampton Road Operating Company, LLC-Holyoke**
Engagement: **MD 2022 - Care One at Holyoke**
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
79105	Bad Debt Expense - Medicare	(477.40)	(52,172.02)		0.00	(52,172.02)
79500	Management Fees	1,315,464.74	1,385,564.53		0.00	1,385,564.53
80005	Rent - Related Party	1,406,933.85	935,908.70		0.00	935,908.70
80010	Office Equipment Rental	30,602.25	22,856.40		0.00	22,856.40
80050	Auto Lease	5,806.25	2,550.47		0.00	2,550.47
87200	Health Insurance Reserve Adjustment	(184,345.98)	(576,557.00)		0.00	(576,557.00)
87205	Workers Comp Reserve Adjustment	(147,672.63)	(92,705.84)		0.00	(92,705.84)
87210	GLPL Reserve Adjustment	84,330.00	27,562.18		0.00	27,562.18
87215	Bad Debt Reserve Adjustment	10,942.41	0.00		0.00	0.00
87500	Interest Income	(0.05)	0.00		0.00	0.00
88000	Other Income	(4,392,002.00)	0.00		0.00	0.00
Subtotal : None		(6,611,892.33)	(1,495,879.15)		0.00	(1,495,879.15)
Total [002] P & L		(6,611,892.33)	(1,495,879.15)		0.00	(1,495,879.15)
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: **A443487 - 260 Easthampton Road Operating Company, LLC-Holyoke**
Engagement: **MD 2022 - Care One at Holyoke**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR 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	773.37	(3.25)
Subtotal : None		5,773.37	(3.25)
Total [S6L1.1C1]	Cash and Cash Equivalents	5,773.37	(3.25)
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12020	AR - Resident	2,202,175.28	2,881,859.06
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		2,202,175.28	2,881,859.06
Total [S6L1.5C1]	Payer Accounts Receivable	2,202,175.28	2,881,859.06
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(67,860.17)	(189,467.32)
Subtotal : None		(67,860.17)	(189,467.32)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(67,860.17)	(189,467.32)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
23000	Due to / from Affiliates	19,503,484.52	17,742,750.50
Subtotal : None		19,503,484.52	17,742,750.50
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	19,503,484.52	17,742,750.50
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12050	AR - Monthly Accrual	0.00	106,619.40
12070	AR - Medicare Settlements	23,258.39	23,258.39
12100	AR - Clearing	0.00	(167,897.87)
12105	AR - Recoupment	55,727.93	52,347.33
12110	AR - Security Deposit Refund	(2,548.40)	(1,185.99)
12130	AR - Advanced Billing	0.00	8,462.00
15116	ARF Clearing	6,546.56	0.00
Subtotal : None		82,984.48	21,603.26
Total [S6L1.11C1]	Other Receivables	82,984.48	21,603.26
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	11,695.34	11,412.70
13040	Prepaid Other Insurance	5,433.58	6,313.87
Subtotal : None		17,128.92	17,726.57
Total [S6L1.13C1]	Prepaid Insurance	17,128.92	17,726.57
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			

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