

Client: **A443472 - 221 Fitzgerald Drive Operating Company, LLC-New Bedford**  
Engagement: **MD 2022 - Care One at New Bedford**  
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
<b>Group : [001] Balance Sheet</b>						
<b>Subgroup : None</b>						
10010	Cash - Lockbox	0.00	5,000.00		0.00	5,000.00
10040	Cash - Cash in Transit	5,720.53	13,715.44		0.00	13,715.44
12020	AR - Resident	2,149,599.61	2,098,522.32		0.00	2,098,522.32
12050	AR - Monthly Accrual	39,759.27	(186,000.00)		0.00	(186,000.00)
12100	AR - Clearing	(15,004.61)	0.00		0.00	0.00
12105	AR - Recoupment	0.00	526.99		0.00	526.99
12110	AR - Security Deposit Refund	2,908.68	19,482.74		0.00	19,482.74
12130	AR - Advanced Billing	40,902.40	28,953.08		0.00	28,953.08
12220	Allowance for Bad Debts	(606,147.61)	(470,825.25)		0.00	(470,825.25)
12550	Other Receivable - Related Party	0.00	(5,100.00)		0.00	(5,100.00)
13035	Prepaid GLPL - Third Party	10,716.80	10,982.24		0.00	10,982.24
13040	Prepaid Other Insurance	505.88	190.78		0.00	190.78
13130	Prepaid Expenses - Other	1,969.96	5,640.82		0.00	5,640.82
18000	Resident PNA Funds	62,716.89	33,318.06		0.00	33,318.06
20000	AP - Trade	(767,621.57)	(495,980.22)		0.00	(495,980.22)
20010	AP - Period Accrual	(26,095.01)	(45,991.63)		0.00	(45,991.63)
20020	AP - General Accruals	(317,423.56)	(445,901.12)		0.00	(445,901.12)
20030	AP - Related Party	(90,669.48)	(84,262.31)		0.00	(84,262.31)
21016	Accrued Pharmacy	(15,460.29)	(17,888.99)		0.00	(17,888.99)
21040	Accrued Workers Comp Insurance	(336,175.34)	(448,794.45)		0.00	(448,794.45)
21044	Accrued GLPL - Third Party	(632,581.07)	(420,817.85)		0.00	(420,817.85)
21050	Accrued Other Insurance	0.00	(271.80)		0.00	(271.80)
21120	Accrued Vacation	(222,851.18)	(216,898.57)		0.00	(216,898.57)
21150	Accrued Health Insurance	(40,277.98)	(38,853.26)		0.00	(38,853.26)
21160	Accrued Dental Insurance	4,541.95	1,832.01		0.00	1,832.01
21170	Accrued Vision Insurance	(1,205.20)	(1,693.04)		0.00	(1,693.04)
21175	Accrued Whole Life Insurance	(1,376.76)	(1,415.30)		0.00	(1,415.30)
21180	Accrued Supplemental Life Payable	(1,617.81)	(2,695.32)		0.00	(2,695.32)
21190	Accrued AD&D Payable	54.02	54.02		0.00	54.02
21200	Accrued Critical Illness	304.26	(814.53)		0.00	(814.53)
21210	Accrued Short Term Disability	1,441.04	403.10		0.00	403.10
21220	Accrued Long Term Disability	(10.88)	(550.79)		0.00	(550.79)
21230	Accrued FSA Payable	(81.16)	(81.16)		0.00	(81.16)
21235	Accrued HSA Payable	(2,125.00)	(2,125.00)		0.00	(2,125.00)
21260	Accrued 401K Employer Match	(34,109.31)	(50,125.06)		0.00	(50,125.06)
21280	Other Payroll Withholdings	89.56	(61.20)		0.00	(61.20)
21455	Social Security Payable	(168,800.73)	0.00		0.00	0.00
21510	Accrued Provider Tax Payable	(182,615.61)	(188,251.47)		0.00	(188,251.47)
21550	Accrued Sales & Use Tax Payable	(2,663.81)	(2,559.05)		0.00	(2,559.05)
21700	Unearned Room & Board	(40,902.40)	(28,953.08)		0.00	(28,953.08)
21710	Unearned Revenues	0.00	(80,440.92)		0.00	(80,440.92)
23000	Due to / from Affiliates	4,167,834.60	2,818,352.99		0.00	2,818,352.99
24005	PNA Security Deposit	(62,716.89)	(33,318.06)		0.00	(33,318.06)
30001	Equity Members	(0.39)	(0.39)		0.00	(0.39)
30060	Retained Earnings	(4,305,490.26)	(3,073,041.80)		0.00	(3,073,041.80)
<b>Subtotal : None</b>		<b>(1,384,958.46)</b>	<b>(1,306,737.03)</b>		<b>0.00</b>	<b>(1,306,737.03)</b>
<b>Total [001] Balance Sheet</b>		<b>(1,384,958.46)</b>	<b>(1,306,737.03)</b>		<b>0.00</b>	<b>(1,306,737.03)</b>

<b>Group : [002] P &amp; L</b>						
<b>Subgroup : None</b>						
4022.00	RESOURCE REVENUE - MEDICAID	(1,002,173.00)	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4031.00	SCO & Pace Revenue	(1,818,505.00)	0.00		(1,402,035.00)	(1,402,035.00)
				CAIDJE - 2	(1,402,035.00)	
4036.89	Routine Services - I	(2,046,778.00)	0.00		(2,119,027.00)	(2,119,027.00)
				CAIDJE - 2	(2,119,027.00)	
4038.00	Medicaid Managed Care	0.00	0.00		(12,040.00)	(12,040.00)
				CAIDJE -	(12,040.00)	
41000.1	Room & Board - Medicare	(4,223,894.00)	(4,968,622.00)		0.00	(4,968,622.00)
41000.2	Room & Board - Medicaid	(11,149,158.40)	(13,610,843.41)		1,414,075.00	(12,196,768.41)
				CAIDJE -	(0.00)	
				CAIDJE -	1,414,075.00	
41000.3	Room & Board - Managed Care	(821,286.00)	(3,015,337.00)		2,119,027.00	(896,310.00)
				CAIDJE -	2,119,027.00	
41000.4	Room & Board - Private	(645,647.00)	(1,470,384.00)		0.00	(1,470,384.00)
41000.5	Room & Board - Other	(31,053.00)	0.00		0.00	0.00
41050.1	Contractual Allowance - Medicare	(537,706.12)	(482,447.53)		0.00	(482,447.53)
41050.2	Contractual Allowance - Medicaid	6,859,386.32	6,483,731.28		0.00	6,483,731.28
41050.3	Contractual Allowance - Managed Care	536,658.77	701,894.78		0.00	701,894.78

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		12/31/2021	12/31/2022			12/31/2022
41050.4	Contractual Allowance - Private	49,306.50	35,746.50		0.00	35,746.50
41050.5	Contractual Allowance - Other	31,053.00	0.00		0.00	0.00
41110.1	Lab - Medicare	(7,283.50)	(33,686.81)		0.00	(33,686.81)
41110.3	Lab - Managed Care	(2,340.47)	(7,895.10)		0.00	(7,895.10)
41112.0	Flu Shots	(1,246.76)	(528.36)		0.00	(528.36)
41115.1	Pharmacy Legend - Medicare	(268,719.08)	(270,683.31)		0.00	(270,683.31)
41115.2	Pharmacy Legend - Medicaid	(14,378.07)	1,228.69		0.00	1,228.69
41115.3	Pharmacy Legend - Managed Care	(161,763.24)	(210,615.84)		0.00	(210,615.84)
41115.4	Pharmacy Legend - Private	0.00	(656.93)		0.00	(656.93)
41115.5	Pharmacy Legend - Other	(1,043.64)	0.00		0.00	0.00
41120.1	Pharmacy Non-Legend - Medicare	(9,243.72)	(11,734.66)		0.00	(11,734.66)
41120.2	Pharmacy Non-Legend - Medicaid	(2,913.25)	(3,869.48)		0.00	(3,869.48)
41120.3	Pharmacy Non-Legend - Managed Care	(6,103.83)	(7,336.85)		0.00	(7,336.85)
41120.5	Pharmacy Non-Legend - Other	(26.36)	0.00		0.00	0.00
41125.1	Physical Therapy - Medicare	(980,097.00)	(1,158,726.00)		0.00	(1,158,726.00)
41125.2	Physical Therapy - Medicaid	(370.00)	185.00		0.00	185.00
41125.3	Physical Therapy - Managed Care	(631,744.00)	(637,449.00)		0.00	(637,449.00)
41130.1	Occupational Therapy - Medicare	(873,307.00)	(1,047,054.00)		0.00	(1,047,054.00)
41130.2	Occupational Therapy - Medicaid	(622.00)	311.00		0.00	311.00
41130.3	Occupational Therapy - Managed Care	(597,424.00)	(626,429.00)		0.00	(626,429.00)
41140.1	Speech Therapy - Medicare	(426,420.00)	(296,208.00)		0.00	(296,208.00)
41140.3	Speech Therapy - Managed Care	(246,321.00)	(170,622.00)		0.00	(170,622.00)
41150.1	IV Therapy - Medicare	(21,643.43)	(8,104.59)		0.00	(8,104.59)
41150.2	IV Therapy - Medicaid	(48.27)	(65.65)		0.00	(65.65)
41150.3	IV Therapy - Managed Care	(6,907.30)	(15,211.80)		0.00	(15,211.80)
41155.1	X-Ray - Medicare	(10,656.04)	(9,294.30)		0.00	(9,294.30)
41155.3	X-Ray - Managed Care	(6,171.26)	(4,786.16)		0.00	(4,786.16)
41155.5	X-Ray - Other	(140.00)	0.00		0.00	0.00
41300.1	Ancillary Contractual Adjustment - Medicare	2,400,994.30	2,579,870.98		0.00	2,579,870.98
41300.2	Ancillary Contractual Adjustment - Medicaid	18,331.59	8,237.44		(6,027.00)	2,210.44
41300.3	Ancillary Contractual Adjustment - Managed Care	1,573,264.80	1,593,494.04	CAIDJE -	(6,027.00)	1,599,521.04
41300.5	Ancillary Contractual Adjustment - Other	1,210.00	0.00	CAIDJE -	6,027.00	0.00
46065	Other Revenue	0.00	(885,948.29)		0.00	(885,948.29)
46065.0	Other Revenue	(445,652.83)	0.00		0.00	0.00
46066.0	NJ Provider Tax Income	(92.05)	0.00		0.00	0.00
5061.00	Dietician	80,166.00	0.00		92,258.00	92,258.00
5180.00	Staff Development	0.00	0.00	CAIDJE -	92,258.00	0.00
5250.00	Therapy Management Payroll	112,760.00	0.00	CAIDJE -	(0.00)	0.00
56610	Administrator	200,450.21	183,899.28	CAIDJE -	(0.00)	183,899.28
56615	Assistant Administrator	0.00	14,720.00		0.00	14,720.00
56620	Business Office	138,717.33	152,444.40		0.00	152,444.40
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56650	Admissions	230,391.18	219,426.94		0.00	219,426.94
56660	Nursing Administration	191,988.27	231,711.72		0.00	231,711.72
56661	Director of Nursing	168,269.58	176,628.97	CAIDJE -	(0.00)	176,628.97
56662	Assistant Director of Nursing	113,621.28	109,384.07		0.00	109,384.07
56670	MDS	278,394.41	317,589.48		0.00	317,589.48
56680	Central Supply	62,463.22	71,789.03		0.00	71,789.03
56690	RN's	1,172,108.01	1,806,834.91		0.00	1,806,834.91
56700	LPN's	1,169,778.49	1,540,579.67		0.00	1,540,579.67
56710	CNA's	1,539,951.62	2,519,559.34		0.00	2,519,559.34
56720	Physical Therapy	322,467.58	467,344.69		0.00	467,344.69
56730	Occupational Therapy	284,239.18	377,714.86	CAIDJE -	(0.00)	377,714.86
56740	Speech Therapy	193,792.75	161,681.96	CAIDJE -	(0.00)	161,681.96
56750	Medical Records	63,997.79	80,748.66	CAIDJE -	(0.00)	80,748.66
56760	Social Worker	167,720.77	170,637.10		0.00	170,637.10
56790	Respiratory	38,533.75	19,348.13		0.00	19,348.13
56835	Recreation	165,536.73	176,244.50		0.00	176,244.50
56840	Dietary	518,387.09	606,792.86		(92,258.00)	514,534.86
56850	Housekeeping	370,850.46	437,951.85	CAIDJE -	(92,258.00)	437,951.85
56860	Laundry	29,290.76	23,807.14		0.00	23,807.14
56870	Maintenance	100,233.49	101,240.90		0.00	101,240.90
57330	Director of Rehabilitation	119,320.10	120,228.26		0.00	120,228.26

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		12/31/2021	12/31/2022			12/31/2022
60050	Contract Labor	(3,479.00)	0.00		0.00	0.00
61000	Medicare Tax Expense	111,380.29	143,689.71		0.00	143,689.71
61001	Social Security Tax Expense	473,142.62	605,233.01		0.00	605,233.01
61002	Benefit Allocation - Wage Transfer	(5,035.88)	(4,871.92)		0.00	(4,871.92)
61005	SUI Tax Expense	120,947.27	75,494.95		0.00	75,494.95
61010	FUTA Tax Expense	8,111.18	8,298.58		0.00	8,298.58
61015	Other Payroll Tax Expense	36,416.23	41,126.93		0.00	41,126.93
61020	401K Employer Match Expense	36,136.94	48,522.08		0.00	48,522.08
61030	Health Insurance Expense	363,296.20	392,789.23		0.00	392,789.23
61045	Workers Comp Insurance Expense	177,949.76	233,298.05		0.00	233,298.05
61070	Basic Life Insurance	1,961.07	1,931.56		0.00	1,931.56
61090	Employee Relations	48,119.89	30,602.55		0.00	30,602.55
61100	Tuition Reimbursement	2,500.00	0.00		0.00	0.00
61105	Other Employee Benefits	1,281.22	1,537.24		0.00	1,537.24
61120	Holiday Party	0.00	4,000.00		0.00	4,000.00
63000	Telephone Expense	38,276.01	58,089.11		0.00	58,089.11
63015	Telephone Data Connection	1,432.84	0.00		0.00	0.00
63020	Telephone Equip Repair	1,210.00	1,062.45		0.00	1,062.45
63030	Telephone Maint Contracts	5,109.48	5,109.48		0.00	5,109.48
63050	Cell Phone Expense	3,558.93	3,462.97		0.00	3,462.97
63065	Accounting	1,436.84	4,697.00		0.00	4,697.00
63070	Legal Fees	12,889.54	8,108.22		0.00	8,108.22
63071	Legal Settlements	0.00	11,992.79		0.00	11,992.79
63075	Criminal Record Check	5,379.00	9,269.30		0.00	9,269.30
63080	Compliance Expense	9,663.70	9,515.50		0.00	9,515.50
63085	Administrative Fee - Related Party	348,606.24	421,613.43		0.00	421,613.43
63095	Consulting Fees	15,119.04	9,466.53		0.00	9,466.53
63100	Other Professional Fees	34,985.49	29,072.93		0.00	29,072.93
63105	Postage	1,811.28	728.52		0.00	728.52
63115	Overnight Delivery	307.83	180.60		0.00	180.60
63120	Office Supplies - WB Mason Only	7,447.94	12,003.65		0.00	12,003.65
63121	Other Office Supplies	3,011.47	2,209.30		0.00	2,209.30
63125	Other Supplies	229.12	0.00		0.00	0.00
63130	Forms	348.34	0.00		0.00	0.00
63135	Printed Forms	2,663.93	2,895.94		0.00	2,895.94
63156	Minor Computer Equipment	172.51	0.00		0.00	0.00
63160	Data Processing Expense	74,828.38	76,425.36		0.00	76,425.36
63165	Network Support	87,400.54	79,023.01		0.00	79,023.01
63175	Internet Connection Fee	1,443.55	0.00		0.00	0.00
63176	IT Allocation - Related Party	17,950.80	21,710.13		0.00	21,710.13
63185	Minor Equipment - Administration	1,772.50	3,054.75		0.00	3,054.75
63195	Travel - Mileage	583.19	924.56		0.00	924.56
63215	Travel - Meals	0.00	25.08		0.00	25.08
63220	Travel - Other	967.29	1,689.94		0.00	1,689.94
63230	Bank Charges	(5,781.03)	665.81		0.00	665.81
63240	Collection Fees	2,687.15	1,144.00		0.00	1,144.00
63245	Service Fees	0.00	3,793.81		0.00	3,793.81
63250	Other Fees	0.00	308.00		0.00	308.00
63265	General Liability Insurance Expense - Third Par	134,534.45	133,598.96		0.00	133,598.96
63272	Property Insurance - Related Party	8,091.29	8,669.79		0.00	8,669.79
63275	Other Insurance Expense	914.64	1,769.98		0.00	1,769.98
63280	Off Site Storage	9,995.99	9,714.72		0.00	9,714.72
63290	Dues & Subscriptions	27,104.01	18,955.86		0.00	18,955.86
63310	Hiring Expense	14,267.03	5,775.80		0.00	5,775.80
63315	Help Wanted Advertising	595.00	1,190.00		0.00	1,190.00
63330	License & Permits	550.00	580.00		0.00	580.00
63335	Uniform Expense	7,113.34	5,287.29		0.00	5,287.29
63355	Staff Development Supplies	0.00	172.25		0.00	172.25
63380	Consolidated Billing - Administration	34,296.84	5,322.42		0.00	5,322.42
63385	Healthcare Provider Tax	748,763.28	783,934.38		0.00	783,934.38
63390	Sales & Use Tax Expense	3,960.00	3,960.00		0.00	3,960.00
63395	Personal Property Tax Expense	19,072.13	12,756.95		0.00	12,756.95
63401	Real Estate Tax Expense - Related Party	188,225.59	181,366.43		0.00	181,366.43
63415	Annual Report Fees	1,547.00	3,169.54		0.00	3,169.54
64000	RN - Agency	132,266.42	27,288.94		0.00	27,288.94
64005	LPN - Agency	281,156.50	252,429.85		0.00	252,429.85
64010	CNA - Agency	686,388.42	486,955.56		0.00	486,955.56
64015	Nursing Supplies	3,902.83	7,495.67		0.00	7,495.67
64030	Pharmacy Consultant	11,498.03	15,903.35		0.00	15,903.35
64035	Medical Director Expense	39,000.00	48,000.00		0.00	48,000.00
64055	Other Physician Expense	(949.90)	4,360.02		0.00	4,360.02
64060	Physician Consultant Expense	47,503.72	51,822.24		0.00	51,822.24
64065	Medical Record Supplies	586.67	468.26		0.00	468.26

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64205	Resident Entertainment	2,376.87	6,239.21		0.00	6,239.21
64210	Cable Television	38,896.80	41,092.20		0.00	41,092.20
64300	LCSW Contractor Expense	(1,492.50)	0.00		0.00	0.00
64405	Raw Food	285,430.13	326,695.35		0.00	326,695.35
64410	Dietary Supplement	32,262.70	34,120.84		0.00	34,120.84
64415	Dietary Supplies	37,381.16	42,411.76		0.00	42,411.76
66600	Laundry Supplies	13,058.14	20,460.51		0.00	20,460.51
66615	Laundry Expense	7,377.39	10,922.02		0.00	10,922.02
66620	Housekeeping Supplies	47,036.39	64,747.02		0.00	64,747.02
67010	Maintenance Supplies	32,283.75	54,430.08		0.00	54,430.08
67015	Maintenance Outside Service	33,338.29	47,679.96		0.00	47,679.96
67025	Minor Equipment/Tools	1,332.97	4,600.34		0.00	4,600.34
67030	Facility Equipment Repairs & Maintenance	38,411.13	47,591.16		0.00	47,591.16
67035	Building Repairs & Maintenance	39,981.25	52,639.42		0.00	52,639.42
67040	Painting & Decorating	2,407.24	2,562.01		0.00	2,562.01
67045	Grounds Maintenance	21,695.00	16,147.26		0.00	16,147.26
67050	Snow Removal	11,805.00	22,890.00		0.00	22,890.00
67055	Pest Control	2,832.00	2,923.88		0.00	2,923.88
67060	Fire Alarm Service	32,099.82	10,607.46		0.00	10,607.46
67070	Electric	122,222.78	164,718.78		0.00	164,718.78
67075	Gas - Utility Expense	59,718.91	76,166.73		0.00	76,166.73
67076	Automobile Fuel Expense	196.39	174.46		0.00	174.46
67080	Water & Sewer	108,011.38	125,900.27		0.00	125,900.27
67095	Sanitation	30,679.34	32,779.95		0.00	32,779.95
67100	Medical Waste Disposal	933.45	1,025.10		0.00	1,025.10
68005	Dental Services Expense	2,760.75	4,401.65		0.00	4,401.65
68015	Other Medical Services Expense	317.47	3,456.14		0.00	3,456.14
68025	Enteral Food Supplement	14,304.44	11,867.97		0.00	11,867.97
68030	Incontinent Briefs Expense	51,059.80	62,999.07		0.00	62,999.07
68045	Medical Supplies Expense	46,558.56	49,164.74		0.00	49,164.74
68050	Medical Supplies - Nursing Unit	54.84	518.10		0.00	518.10
68055	Medical Supplies - Other	7,648.99	15,728.57		0.00	15,728.57
68070	Wound Care Expense	47,712.46	45,069.49		0.00	45,069.49
68075	Drugs-Prescription, Legend Drugs Other	15,959.57	11,868.26		0.00	11,868.26
68080	Drugs-Prescription, Legend Drugs Managed C	108,120.56	146,578.82		0.00	146,578.82
68085	Drugs-Prescription, Medicare A	241,786.30	262,841.02		0.00	262,841.02
68090	Drugs-Non-Prescription, Non-Legend	77,729.69	76,873.55		0.00	76,873.55
68095	Pharmacy Supplies	2,136.10	2,875.84		0.00	2,875.84
68100	IV Expense	86,553.44	71,798.62		0.00	71,798.62
68105	Oxygen Supplies	45.77	14,212.20		0.00	14,212.20
68110	Oxygen	72,137.62	81,752.06		0.00	81,752.06
68115	Lab Expense	467,071.27	276,329.26		0.00	276,329.26
68120	X-Ray Expense	29,530.44	29,911.50		0.00	29,911.50
68130	DME (Durable Medical EQPT)	4,456.10	8,010.10		0.00	8,010.10
68135	Equipment Rental - Other (Drugs & Supplies)	19,102.96	50,315.35		0.00	50,315.35
68140	Ambulance Expense	109,547.71	58,391.70		0.00	58,391.70
68170	Resident Replacement Items	3,442.63	7,543.13		0.00	7,543.13
69000	PT Contractor Expense	(10,611.04)	0.00		0.00	0.00
69005	PT Supplies	4,400.38	16,967.88		0.00	16,967.88
69015	OT Supplies	165.34	116.29		0.00	116.29
69030	RT Contractor Expense	120.63	0.00		0.00	0.00
69035	RT Supplies	6,770.17	6,316.81		0.00	6,316.81
69045	PT/OT Equipment Rental	18,509.28	17,495.43		0.00	17,495.43
69510	Beauty & Barber Expense	609.00	516.00		0.00	516.00
69515	Newspaper	124.00	267.00		0.00	267.00
69520	Activity Supplies	15,174.83	10,918.04		0.00	10,918.04
69525	Facility Other Supplies	7,567.75	12,155.57		0.00	12,155.57
69535	Other Facility Operating Expense	986.04	0.00		0.00	0.00
76005	Marketing Expense	13,482.07	15,807.65		0.00	15,807.65
76006	Marketing Expense - Corporate	92,963.37	97,652.99		0.00	97,652.99
76010	Marketing - Meals	18,737.43	4,404.71		0.00	4,404.71
76020	Shows & Conferences	666.98	400.00		0.00	400.00
77010	Sponsorships	46.29	0.00		0.00	0.00
79100	Bad Debt Expense	286,925.69	132,815.65		0.00	132,815.65
79500	Management Fees	776,433.67	886,792.02		0.00	886,792.02
80005	Rent - Related Party	912,336.05	738,855.63		0.00	738,855.63
80010	Office Equipment Rental	18,593.83	9,773.96		0.00	9,773.96
87200	Health Insurance Reserve Adjustment	(102,783.63)	(102,224.00)		0.00	(102,224.00)
87205	Workers Comp Reserve Adjustment	(10,403.93)	(63,176.27)		0.00	(63,176.27)
87210	GLPL Reserve Adjustment	79,188.00	25,881.56		0.00	25,881.56
87215	Bad Debt Reserve Adjustment	69,300.61	0.00		0.00	0.00
87500	Interest Income	(37.28)	(343.56)		0.00	(343.56)
<b>Subtotal : None</b>		<b>1,384,958.46</b>	<b>1,306,737.03</b>		<b>0.00</b>	<b>1,306,737.03</b>

Client: **A443472 - 221 Fitzgerald Drive Operating Company, LLC-New Bedford**  
Engagement: **MD 2022 - Care One at New Bedford**  
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
Total [002] P & L		<u>1,384,958.46</u>	<u>1,306,737.03</u>		<u>0.00</u>	<u>1,306,737.03</u>
	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: **A443472 - 221 Fitzgerald Drive Operating Company, LLC-New Bedford**  
Engagement: **MD 2022 - Care One at New Bedford**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
10010	Cash - Lockbox	5,000.00	0.00
10040	Cash - Cash in Transit	13,715.44	5,720.53
<b>Subtotal : None</b>		<b>18,715.44</b>	<b>5,720.53</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>18,715.44</b>	<b>5,720.53</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]</b>			
12020	AR - Resident	2,098,522.32	2,149,599.61
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>2,098,522.32</b>	<b>2,149,599.61</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,098,522.32</b>	<b>2,149,599.61</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
12050	AR - Monthly Accrual	(186,000.00)	39,759.27
12220	Allowance for Bad Debts	(470,825.25)	(606,147.61)
<b>Subtotal : None</b>		<b>(656,825.25)</b>	<b>(566,388.34)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(656,825.25)</b>	<b>(566,388.34)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
12550	Other Receivable - Related Party	(5,100.00)	0.00
23000	Due to / from Affiliates	2,818,352.99	4,167,834.60
<b>Subtotal : None</b>		<b>2,813,252.99</b>	<b>4,167,834.60</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>2,813,252.99</b>	<b>4,167,834.60</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
12100	AR - Clearing	0.00	(15,004.61)
12105	AR - Recoupment	526.99	0.00
12110	AR - Security Deposit Refund	19,482.74	2,908.68
12130	AR - Advanced Billing	28,953.08	40,902.40
<b>Subtotal : None</b>		<b>48,962.81</b>	<b>28,806.47</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>48,962.81</b>	<b>28,806.47</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
13035	Prepaid GLPL - Third Party	10,982.24	10,716.80
13040	Prepaid Other Insurance	190.78	505.88
<b>Subtotal : None</b>		<b>11,173.02</b>	<b>11,222.68</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>11,173.02</b>	<b>11,222.68</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
13130	Prepaid Expenses - Other	5,640.82	1,969.96



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