

Client: **A350698 - Craneville Place**  
Engagement: **MDMC 2022 - Craneville Place**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF TB Report**

| Account                               | Description                | FS PP-1<br>12/31/2021 | JE Ref # | CAIDJE      | CAID CP<br>12/31/2022 |
|---------------------------------------|----------------------------|-----------------------|----------|-------------|-----------------------|
| <b>Group : [BS] Balance Sheet</b>     |                            |                       |          |             |                       |
| <b>Subgroup : None</b>                |                            |                       |          |             |                       |
| 30-100-1012-00                        | CASH DISBURSEMENT          | 785,772.29            |          | 0.00        | (409,355.00)          |
| 30-100-1035-00                        | CASH PETTY CASH            | 750.00                |          | 0.00        | 750.00                |
| 30-105-1060-00                        | A/R ACCOUNTS RECEIVABLE    | 844,480.92            |          | 0.00        | 823,273.00            |
| 30-105-1061-00                        | A/R EXCHANGE               | (9,415.01)            |          | 0.00        | 0.00                  |
| 30-105-1120-00                        | A/R ALLOWANCE DOUBTFUL AC  | (134,824.48)          |          | 0.00        | (171,110.00)          |
| 30-120-1250-00                        | PATIENT EXCHANGE           | 43,113.37             |          | 0.00        | 23,298.00             |
| 30-120-1280-00                        | PREPAID INSURANCE          | 22,483.21             |          | 0.00        | 26,098.00             |
| 30-120-1300-00                        | PREPD EXPENSE OTHER        | 6,336.76              |          | 0.00        | 9,683.00              |
| 30-135-1585-00                        | OTHER IMPROVEMENTS         | 89,718.51             |          | 0.00        | 103,946.00            |
| 30-135-1641-00                        | COMPUTER EQUIPMENT         | 14,416.95             |          | 0.00        | 17,644.00             |
| 30-135-1670-00                        | EQUIPMENT                  | 126,845.22            |          | 0.00        | 160,627.00            |
| 30-136-1585-00                        | ACCUM DEPR OTHER IMPROVEN  | (18,806.63)           |          | 0.00        | (33,122.00)           |
| 30-136-1641-00                        | ACCUM DEPR COMPUTER EQUIF  | (7,462.33)            |          | 0.00        | (11,765.00)           |
| 30-136-1670-00                        | ACCUM DEPR EQUIPMENT       | (34,500.24)           |          | 0.00        | (48,953.00)           |
| 30-146-1820-00                        | LEASE ACQUISITION COSTS    | 145,944.72            |          | 0.00        | 145,945.00            |
| 30-147-1820-00                        | ACCUM AMORT LEASE ACQ COS  | (59,806.73)           |          | 0.00        | (74,573.00)           |
| 30-150-1866-00                        | REPLACEMENT RESERVE        | 245,045.64            |          | 0.00        | 351,846.00            |
| 30-150-1877-00                        | DEPOSITS OTHER             | (2,365.00)            |          | 0.00        | (2,365.00)            |
| 30-200-2010-00                        | A/P ACCOUNTS PAYABLE       | (952,800.07)          |          | 0.00        | (1,201,685.00)        |
| 30-200-2016-00                        | DUE TO/FROM MEDICARE       | (31,166.95)           |          | 0.00        | (2.00)                |
| 30-205-2030-00                        | ACCRUED EXPENSES           | (307,476.10)          |          | 0.00        | (313,548.00)          |
| 30-205-2035-00                        | ACCRUED PAYROLL            | (83,271.67)           |          | 0.00        | (78,600.00)           |
| 30-205-2036-00                        | ACCRUED VACATION PAY       | (108,964.97)          |          | 0.00        | (88,136.00)           |
| 30-220-2214-00                        | PAYROLL ACCRUED PAYROLL T/ | (19,487.86)           |          | 0.00        | (16,211.00)           |
| 30-225-2236-00                        | LEVIES ON WAGES            | (107.00)              |          | 0.00        | (107.00)              |
| 30-230-2252-00                        | DEFERRED RENT              | (186,979.58)          |          | 0.00        | (169,133.00)          |
| 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      | (360.00)              |          | 0.00        | (205,360.00)          |
| 30-240-2317-10                        | DUE TO/FROM SEACOAST       | 8,911.19              |          | 0.00        | (204,885.00)          |
| 30-240-2424-00                        | DUE SUGAR HILL             | 13,833.11             |          | 0.00        | 33,523.00             |
| 30-240-2425-00                        | DUE SPRINGSIDE             | 64,628.61             |          | 0.00        | 201,244.00            |
| 30-245-2620-00                        | CAPITAL                    | (301,284.00)          |          | 0.00        | (301,284.00)          |
| 30-260-2770-00                        | RETAINED EARNINGS          | (149,710.90)          |          | 0.00        | (499,478.00)          |
| <b>Subtotal : None</b>                |                            | <b>344,290.98</b>     |          | <b>0.00</b> | <b>(113,290.00)</b>   |
| <b>Total [BS] Balance Sheet</b>       |                            | <b>344,290.98</b>     |          | <b>0.00</b> | <b>(113,290.00)</b>   |
| <b>Group : [PL] Profit &amp; Loss</b> |                            |                       |          |             |                       |
| <b>Subgroup : None</b>                |                            |                       |          |             |                       |
| 30-310-3000-00                        | PRIVATE ROOM & BOARD       | (740,335.00)          |          | 0.00        | (1,126,375.00)        |
| 30-310-3200-00                        | PRIVATE PHARMACY           | 330.35                |          | 0.00        | (61.00)               |
| 30-310-3300-00                        | PRIVATE PT                 | (1,060.86)            |          | 0.00        | (1,538.00)            |
| 30-310-3301-00                        | PRIVATE PT EVAL            | (211.68)              |          | 0.00        | (424.00)              |
| 30-310-3310-00                        | PRIVATE OT                 | (1,066.74)            |          | 0.00        | (231.00)              |
| 30-310-3311-00                        | PRIVATE OT EVAL            | (205.02)              |          | 0.00        | 0.00                  |
| 30-311-3000-00                        | MEDICAID PENDING ROOM & BO | (122,235.63)          |          | 0.00        | (43,620.00)           |
| 30-315-3000-00                        | MEDICARE ROOM & BOARD      | (1,735,637.45)        |          | 0.00        | (2,027,730.00)        |
| 30-315-3200-00                        | MEDICARE PHARMACY          | (137,494.98)          |          | 0.00        | (168,208.00)          |
| 30-315-3210-00                        | MEDICARE IV THERAPY        | (3,958.00)            |          | 0.00        | (18,207.00)           |
| 30-315-3230-00                        | MEDICARE LABS              | (8,323.09)            |          | 0.00        | (19,820.00)           |
| 30-315-3240-00                        | MEDICARE OXYGEN            | (980.00)              |          | 0.00        | (2,427.00)            |
| 30-315-3250-00                        | MEDICARE X-RAY             | (3,034.84)            |          | 0.00        | (6,392.00)            |
| 30-315-3300-00                        | MEDICARE PT                | (394,057.68)          |          | 0.00        | (392,544.00)          |
| 30-315-3301-00                        | MEDICARE PT EVAL           | (7,157.70)            |          | 0.00        | (28,056.00)           |
| 30-315-3310-00                        | MEDICARE OT                | (358,875.52)          |          | 0.00        | (373,785.00)          |
| 30-315-3311-00                        | MEDICARE OT EVAL           | (7,323.30)            |          | 0.00        | (29,688.00)           |
| 30-315-3320-00                        | MEDICARE SPEECH            | (56,068.48)           |          | 0.00        | (28,283.00)           |

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Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF TB Report**

| Account        | Description                 | FS PP-1        | JE Ref # | CAIDJE     | CAID CP        |
|----------------|-----------------------------|----------------|----------|------------|----------------|
|                |                             | 12/31/2021     |          |            | 12/31/2022     |
| 30-315-3321-00 | MEDICARE ST EVAL            | (7,201.94)     |          | 0.00       | (15,394.00)    |
| 30-315-3342-00 | MEDICARE CONT ADJ OTHER     | 979,879.53     |          | 0.00       | 1,082,805.00   |
| 30-315-4900-00 | MEDICARE SEQ CONT ADJ       | 7.49           |          | 0.00       | 22,201.00      |
| 30-320-3300-00 | MED B PT                    | (164,702.36)   |          | 0.00       | (118,245.00)   |
| 30-320-3301-00 | MED B PT EVALUATION         | (3,676.86)     |          | 0.00       | (8,927.00)     |
| 30-320-3310-00 | MED B OT                    | (120,128.24)   |          | 0.00       | (100,677.00)   |
| 30-320-3311-00 | MED B OCCUPATIONAL THERAPY  | (3,808.44)     |          | 0.00       | (8,079.00)     |
| 30-320-3320-00 | MED B SPEECH                | (32,168.22)    |          | 0.00       | (29,436.00)    |
| 30-320-3321-00 | MED B ST EVAL               | (2,670.14)     |          | 0.00       | (7,842.00)     |
| 30-320-3342-00 | MED B CONT ADJ OTHER        | 193,616.79     |          | 0.00       | 162,930.00     |
| 30-325-3000-00 | MASS MEDICAID ROOM&BOARD    | (3,678,068.54) |          | 0.00       | (3,237,723.00) |
|                |                             |                | CAIDJE - | (0.00)     |                |
| 30-325-3230-00 | MEDICAID LABS               | (75.75)        |          | 0.00       | 0.00           |
| 30-325-3300-00 | MEDICAID PT                 | (13,847.12)    |          | 0.00       | (4,568.00)     |
| 30-325-3301-00 | MEDICAID PT EVAL            | (227.34)       |          | 0.00       | (638.00)       |
| 30-325-3310-00 | MEDICAID OT                 | (12,819.62)    |          | 0.00       | (3,196.00)     |
| 30-325-3311-00 | MEDICAID OT EVAL            | (219.78)       |          | 0.00       | (428.00)       |
| 30-325-3320-00 | MEDICAID SPEECH             | (1,077.58)     |          | 0.00       | (180.00)       |
| 30-325-3342-00 | MEDICAID CONT ADJ OTHER     | 28,071.96      |          | 0.00       | 11,283.00      |
| 30-326-3000-00 | MEDICAID MGD CARE ROOM & B  | (74,835.21)    |          | 0.00       | (21,188.00)    |
| 30-326-3200-00 | MEDICAID MGD CARE PHARMAC   | (3,069.72)     |          | 0.00       | 0.00           |
| 30-326-3210-00 | MEDICAID MGD CARE IV THERAF | (415.88)       |          | 0.00       | 0.00           |
| 30-326-3230-00 | MEDICAID MGD CARE LABS      | (17.48)        |          | 0.00       | (143.00)       |
| 30-326-3300-00 | MEDICAID MGD CARE PT        | (3,211.26)     |          | 0.00       | (551.00)       |
| 30-326-3301-00 | MEDICAID MGD CARE PT EVAL   | (454.68)       |          | 0.00       | 0.00           |
| 30-326-3310-00 | MEDICAID MGD CARE OT        | (2,617.32)     |          | 0.00       | (1,781.00)     |
| 30-326-3311-00 | MEDICAID MGD CARE OT EVAL   | (439.56)       |          | 0.00       | (214.00)       |
| 30-326-3342-00 | MEDICAID MGD CARE CONT ADJ  | 10,225.90      |          | 0.00       | 2,689.00       |
| 30-327-3000-00 | NY MEDICAID ROOM&BOARD      | (432,174.99)   |          | 0.00       | (327,968.00)   |
| 30-327-3342-00 | NY MEDICAID CONT ADJ OTHER  | 4,595.84       |          | 0.00       | 304.00         |
| 30-330-3000-00 | INSURANCE ROOM & BOARD      | (450,317.00)   |          | 471,573.00 | (9,568.00)     |
|                |                             |                | CAIDJE - | 471,573.00 |                |
| 30-330-3200-00 | INSURANCE PHARMACY          | (16,749.18)    |          | 0.00       | (35,299.00)    |
| 30-330-3230-00 | INSURANCE LABS              | (386.98)       |          | 0.00       | (1,333.00)     |
| 30-330-3250-00 | INSURANCE X-RAY             | (392.90)       |          | 0.00       | (542.00)       |
| 30-330-3300-00 | INSURANCE PT                | (35,795.98)    |          | 0.00       | (41,917.00)    |
| 30-330-3301-00 | INSURANCE PT EVAL           | (1,301.40)     |          | 0.00       | (3,826.00)     |
| 30-330-3310-00 | INSURANCE OT                | (39,315.58)    |          | 0.00       | (40,932.00)    |
| 30-330-3311-00 | INSURANCE OT EVAL           | (2,109.24)     |          | 0.00       | (4,263.00)     |
| 30-330-3320-00 | INSURANCE SPEECH            | (6,526.42)     |          | 0.00       | (5,102.00)     |
| 30-330-3321-00 | INSURANCE ST EVAL           | (846.74)       |          | 0.00       | (1,925.00)     |
| 30-330-3342-00 | INSURANCE CONT ADJ          | 98,265.42      |          | 0.00       | 113,077.00     |
| 30-365-3484-00 | TELEPHONE SERVICE INCOME    | 54.15          |          | 0.00       | 0.00           |
| 30-380-3880-00 | INTEREST INCOME             | (459.97)       |          | 0.00       | (360.00)       |
| 30-385-3090-00 | OTHER PRIOR YEAR INCOME     | (9,354.75)     |          | 0.00       | (10,186.00)    |
| 30-385-3790-00 | OTHER MISCELLANEOUS INCOM   | (1,745,033.94) |          | 0.00       | (729,415.00)   |
| 30-400-4001-00 | S&W ADMINISTRATION          | 112,527.13     |          | 0.00       | 117,919.00     |
| 30-400-4008-00 | S&W CLERICAL                | 147,611.04     |          | 0.00       | 190,708.00     |
| 30-400-4010-98 | S&W CLERICAL HO BILL-OUT    | 12,283.92      |          | 0.00       | 11,871.00      |
| 30-400-4151-00 | PAYROLL/BKKP SERVICE        | 29,253.92      |          | 0.00       | 30,002.00      |
| 30-400-4160-00 | MANAGEMENT FEE EXPENSE      | 405,409.38     |          | 0.00       | 405,781.00     |
| 30-400-4165-00 | PROFESSIONAL SERVICES       | 7,634.21       |          | 0.00       | 7,918.00       |
| 30-400-4220-00 | COMPUTER EXPENSE            | 72,658.53      |          | 0.00       | 97,432.00      |
| 30-400-4245-00 | POSTAGE EXPENSE             | 3,361.33       |          | 0.00       | 1,684.00       |
| 30-400-4248-00 | BANK CHARGES/FEES           | 8,966.74       |          | 0.00       | 13,275.00      |
| 30-400-4250-00 | OFFICE SUPPLIES & EXPENSE   | 16,927.26      |          | 0.00       | 21,068.00      |
| 30-400-4253-00 | PERSONAL PROPERTY TAXES     | 5,226.79       |          | 0.00       | 3,413.00       |
| 30-400-4256-00 | EMPLOYEES EDUCATION         | 2,375.00       |          | 0.00       | 3,900.00       |
| 30-400-4257-00 | LATE CHARGES                | 3,385.66       |          | 0.00       | 7,296.00       |

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| Account        | Description                  | FS PP-1      | JE Ref # | CAIDJE | CAID CP      |
|----------------|------------------------------|--------------|----------|--------|--------------|
|                |                              | 12/31/2021   |          |        | 12/31/2022   |
| 30-400-4258-00 | FINES & PENALTY              | 11,866.86    |          | 0.00   | 9,750.00     |
| 30-400-4259-00 | MISCELLANEOUS EXPENSE        | 1,488.50     |          | 0.00   | 1,467.00     |
| 30-400-4261-00 | TELEPHONE                    | 15,131.56    |          | 0.00   | 13,601.00    |
| 30-400-4265-00 | USER FEE                     | 530,500.47   |          | 0.00   | 450,845.00   |
| 30-400-4270-00 | TRAVEL/MILEAGE               | 1,446.04     |          | 0.00   | 1,745.00     |
| 30-400-4295-00 | ADVERTISING - HELP WANTED    | 20,441.89    |          | 0.00   | 29,513.00    |
| 30-400-4298-00 | ADV/MARKETING PROMOTIONAL    | 4,699.97     |          | 0.00   | 2,041.00     |
| 30-400-4301-00 | LICENSE DUES PT              | 15,489.98    |          | 0.00   | 14,537.00    |
| 30-400-4320-00 | CORI CHECKS/BACKGROUND       | 1,562.97     |          | 0.00   | 728.00       |
| 30-400-4325-00 | ACCOUNTING                   | 18,410.00    |          | 0.00   | 24,866.00    |
| 30-400-4330-00 | LEGAL                        | 17,646.16    |          | 0.00   | 21,590.00    |
| 30-400-4333-00 | UNEMPLOYMENT EXPENSE         | 1,076.64     |          | 0.00   | 0.00         |
| 30-400-4334-00 | PENSION EXPENSE              | 3,764.05     |          | 0.00   | 1,095.00     |
| 30-400-4336-00 | 401K EXPENSE                 | 2,826.18     |          | 0.00   | 2,723.00     |
| 30-400-4337-00 | EMPLOYEE BENEFIT             | 6,884.58     |          | 0.00   | 5,402.00     |
| 30-400-4400-00 | PAYROLL TAXES                | 429,401.48   |          | 0.00   | 374,470.00   |
| 30-400-4406-00 | MA EMPLOYER MEDICAL LEAVE    | 22,176.35    |          | 0.00   | 30,333.00    |
| 30-400-4415-00 | HEALTH INSURANCE             | 354,639.03   |          | 0.00   | 336,481.00   |
| 30-400-4425-00 | WORKERS COMP INSURANCE       | 76,196.00    |          | 0.00   | 89,668.00    |
| 30-400-4427-00 | GROUP LIFE INSURANCE         | (7,159.37)   |          | 0.00   | 867.00       |
| 30-400-4452-00 | INSURANCE LIABILITY & MALPRA | 75,106.04    |          | 0.00   | 80,246.00    |
| 30-400-4453-00 | INSURANCE - OTHER            | 1,400.19     |          | 0.00   | 2,549.00     |
| 30-400-4499-00 | BAD DEBT EXPENSE             | 76,315.35    |          | 0.00   | 75,683.00    |
| 30-450-4510-00 | REAL ESTATE TAXES            | 46,864.21    |          | 0.00   | 51,432.00    |
| 30-450-4535-00 | RENT / MORTGAGE              | 234,442.25   |          | 0.00   | 223,903.00   |
| 30-450-4538-00 | RENT EQUIPMENT               | 25,337.31    |          | 0.00   | 18,463.00    |
| 30-450-4545-99 | AMORT MORTGAGE ACQ ALLOC     | 14,766.36    |          | 0.00   | 14,766.00    |
| 30-450-4562-00 | DEPRECIATION IMPROVEMENTS    | 11,374.95    |          | 0.00   | 14,316.00    |
| 30-450-4570-00 | DEPRECIATION EQUIPMENT       | 11,846.85    |          | 0.00   | 14,453.00    |
| 30-450-4575-00 | DEPRECIATION EQUIPMENT & C   | 3,762.66     |          | 0.00   | 4,303.00     |
| 30-450-4590-00 | INSURANCE BUILDING & EQUIPM  | 6,880.36     |          | 0.00   | 6,599.00     |
| 30-510-4021-00 | S&W MAINTENANCE              | 70,446.53    |          | 0.00   | 77,471.00    |
| 30-510-4167-00 | PURCHASED SERVICE            | 56,087.71    |          | 0.00   | 72,608.00    |
| 30-510-4251-00 | SUPPLIES & EXPENSE           | 16,019.23    |          | 0.00   | 13,391.00    |
| 30-510-5121-00 | ELECTRICITY                  | 67,149.18    |          | 0.00   | 69,324.00    |
| 30-510-5123-00 | WATER & SEWERAGE             | 18,764.29    |          | 0.00   | 31,284.00    |
| 30-510-5127-00 | GAS                          | 47,131.05    |          | 0.00   | 41,721.00    |
| 30-520-4032-00 | S&W DIETARY                  | 346,601.13   |          | 0.00   | 326,770.00   |
| 30-520-4167-98 | SNF DIETARY PURCHASE SERV    | 27,754.00    |          | 0.00   | 18,821.00    |
| 30-520-4251-00 | SUPPLIES & EXPENSE           | 21,280.58    |          | 0.00   | 26,018.00    |
| 30-520-5220-00 | FOOD                         | 190,145.34   |          | 0.00   | 199,052.00   |
| 30-520-5223-00 | DIETARY SUPPLEMENTS          | 109.72       |          | 0.00   | 2,884.00     |
| 30-520-5234-00 | DIETARY CONSULT              | 3,661.16     |          | 0.00   | 0.00         |
| 30-530-4040-00 | S&W LAUNDRY                  | 85,524.62    |          | 0.00   | 26,120.00    |
| 30-530-4251-00 | SUPPLIES & EXPENSE           | 10,418.76    |          | 0.00   | 5,134.00     |
| 30-530-5340-00 | LINEN & BEDDING              | 5,720.11     |          | 0.00   | 3,202.00     |
| 30-540-4045-00 | S&W HOUSEKEEPING             | 171,108.18   |          | 0.00   | 51,072.00    |
| 30-540-4251-00 | SUPPLIES & EXPENSE           | 24,657.96    |          | 0.00   | 10,118.00    |
| 30-600-4000-00 | S&W DIRECTOR                 | 105,369.65   |          | 0.00   | 113,673.00   |
| 30-600-4051-00 | S&W SUPERVISOR MEDICARE      | 277,830.95   |          | 0.00   | 189,860.00   |
| 30-600-4055-00 | S&W STAFF DEVELOPMENT        | 74,990.20    |          | 0.00   | 80,201.00    |
| 30-600-4057-00 | S&W MDS                      | 74,211.35    |          | 0.00   | 87,983.00    |
| 30-600-4058-00 | S&W MMQ                      | 23,727.90    |          | 0.00   | 26,874.00    |
| 30-600-4060-00 | S&W RN                       | 257,214.77   |          | 0.00   | 308,798.00   |
| 30-600-4065-00 | S&W LPN                      | 845,310.33   |          | 0.00   | 799,580.00   |
| 30-600-4070-00 | S&W NURSES AIDES             | 1,242,955.27 |          | 0.00   | 1,030,474.00 |
| 30-600-4075-00 | S&W MEDICAL RECORDS          | 40,071.54    |          | 0.00   | 34,646.00    |
| 30-600-4079-00 | S&W WARD CLERK               | 33,456.35    |          | 0.00   | 30,804.00    |
| 30-600-6055-00 | PURCHAED SERVICE NA          | 83,962.96    |          | 0.00   | 49,206.00    |

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|                |                                      | 12/31/2021  |          |              | 12/31/2022   |
| 30-600-6080-00 | SUPPLIES NURSING                     | 154,843.32  |          | 0.00         | 150,466.00   |
| 30-650-4095-00 | S&W OT                               | 56,531.93   |          | 0.00         | 69,085.00    |
|                |                                      |             | CAIDJE - | (0.00)       |              |
| 30-650-4096-00 | S&W PHYSICAL THERAPY                 | 43,267.41   |          | 0.00         | 47,639.00    |
|                |                                      |             | CAIDJE - | (0.00)       |              |
| 30-650-4097-00 | S&W SPEECH THERAPISTS                | 41,034.70   |          | 0.00         | 35,383.00    |
|                |                                      |             | CAIDJE - | (0.00)       |              |
| 30-650-6511-00 | MEDICAL DIRECTOR                     | 36,000.00   |          | 0.00         | 36,000.00    |
| 30-650-6514-00 | EMPLOYEE PHYSICALS                   | 92.70       |          | 0.00         | 0.00         |
| 30-650-6530-00 | PHARMACY CONSULT                     | 10,441.37   |          | 0.00         | 9,860.00     |
| 30-650-6532-00 | PHYSICIAN CARE - CONSULTANT          | 7,528.45    |          | 0.00         | 17,092.00    |
| 30-650-6540-00 | PSYCHIATRIC CONSULT                  | 794.33      |          | 0.00         | 1,428.00     |
| 30-650-6545-00 | SOC SERV CONSULTANT                  | 2,922.39    |          | 0.00         | 9,000.00     |
| 30-650-6547-00 | DENTAL CONSULTANT                    | 5,344.41    |          | 0.00         | 5,460.00     |
| 30-650-6560-00 | OT SUPPLIES                          | 715.97      |          | 0.00         | 94.00        |
| 30-650-6580-00 | PT SUPPLIES                          | 3,207.26    |          | 0.00         | 2,168.00     |
| 30-680-4105-00 | S&W SOCIAL SERVICE                   | 52,713.66   |          | 0.00         | 54,694.00    |
| 30-680-4106-00 | S&W ADMIN & SOCIAL SERVICE           | 36,694.06   |          | 0.00         | 30,473.00    |
| 30-700-4111-00 | S&W RECREATION                       | 239,428.55  |          | 0.00         | 244,347.00   |
| 30-700-4167-00 | PURCHASED SERVICE                    | 1,992.22    |          | 0.00         | 2,661.00     |
| 30-700-4251-00 | SUPPLIES & EXPENSE                   | 11,798.90   |          | 0.00         | 11,682.00    |
| 30-700-5120-00 | CABLE TV SERVICES                    | 7,031.59    |          | 0.00         | 7,882.00     |
| 30-770-7700-00 | PRIV ANCIL PHARMACY                  | 11.40       |          | 0.00         | 29.00        |
| 30-770-7740-00 | PRIV ANCIL OXYGEN                    | 250.00      |          | 0.00         | 0.00         |
| 30-770-7760-00 | PRIV ANCIL AMBULANCE                 | 3,753.70    |          | 0.00         | 278.00       |
| 30-772-7700-00 | MCARE ANCIL PHARMACY                 | 111,296.60  |          | 0.00         | 95,108.00    |
| 30-772-7730-00 | MCARE ANCI LABS                      | 11,617.55   |          | 0.00         | 9,896.00     |
| 30-772-7740-00 | MCARE ANCIL OXYGEN                   | 887.00      |          | 0.00         | 1,121.00     |
| 30-772-7750-00 | MCARE ANCIL X-RAY                    | 3,105.84    |          | 0.00         | 3,700.00     |
| 30-772-7760-00 | MCARE ANCIL AMBULANCE                | 423.29      |          | 0.00         | 2,208.00     |
| 30-772-7990-00 | MCARE ANCI ROUTINE/CMPLX             | 772.58      |          | 0.00         | 1,561.00     |
| 30-776-7700-00 | MCAID ANCIL PHARMACY                 | 43,832.22   |          | 0.00         | 57,102.00    |
| 30-776-7730-00 | MCAID ANCIL LAB                      | 845.95      |          | 0.00         | 654.00       |
| 30-776-7740-00 | MCAID ANCIL OXYGEN                   | 4,974.00    |          | 0.00         | 5,851.00     |
| 30-776-7750-00 | MCAID ANCIL X-RAY                    | 389.48      |          | 0.00         | 280.00       |
| 30-776-7760-00 | MCAID ANCIL AMBULANCE                | 49.44       |          | 0.00         | 1,648.00     |
| 30-776-7990-00 | MCAID ANCI ROUTINE/CMPLX             | 2,027.61    |          | 0.00         | 0.00         |
| 30-778-7700-00 | MGD ANCIL PHARMACY                   | 5,523.65    |          | 0.00         | 18,650.00    |
| 30-778-7730-00 | MGD ANCIL LABS                       | 563.96      |          | 0.00         | 738.00       |
| 30-778-7740-00 | MGD ANCIL OXYGEN                     | 16,977.22   |          | 0.00         | 6,839.00     |
| 30-778-7750-00 | MGD ANCIL X-RAY                      | 644.16      |          | 0.00         | 508.00       |
| 30-778-7760-00 | MGD ANCIL AMBULANCE                  | 457.34      |          | 0.00         | 684.00       |
| 30-778-7990-00 | MGD ANCIL ROUTINE/CMPLX              | 535.92      |          | 0.00         | 0.00         |
| 30-802-7820-00 | MCARE THER ST                        | 390.00      |          | 0.00         | 0.00         |
| 30-810-7802-00 | S&W PTA                              | 129,190.51  |          | 0.00         | 138,372.00   |
| 30-810-7803-00 | S&W REGIONAL DIRECTOR                | 43,445.64   |          | 0.00         | 43,244.00    |
| 30-810-7810-00 | S&W COTA                             | 58,086.29   |          | 0.00         | 59,521.00    |
| 30-810-7822-00 | S&W RESP. THERAPIST                  | 5,323.75    |          | 0.00         | 2,361.00     |
| 30-860-8030-00 | COVID 19 EXPENSES                    | 587,259.20  |          | 0.00         | 166,776.00   |
| 30-860-8035-00 | S&W COVID 19 EXPENSES                | (76,072.17) |          | 0.00         | 0.00         |
| 30-950-7730-00 | PRIOR YEAR OTHER EXPENSE             | 30,372.72   |          | 0.00         | 4,121.00     |
| 3023-10        | Medicaid Resource Income             | 0.00        |          | 0.00         | 0.00         |
|                |                                      |             | CAIDJE - | (0.00)       |              |
| 3026-10        | Managed Care Medicare Revenue        | 0.00        |          | (44,763.00)  | (44,763.00)  |
|                |                                      |             | CAIDJE - | (44,763.00)  |              |
| 3028-01        | Hospice - PVT Income                 | 0.00        |          | (426,810.00) | (426,810.00) |
|                |                                      |             | CAIDJE - | (426,810.00) |              |
| 7801-10        | Physical Therapy Salaries - Indirect | 0.00        |          | 0.00         | 0.00         |
|                |                                      |             | CAIDJE - | (0.00)       |              |

Client: **A350698 - Craneville Place**  
Engagement: **MDMC 2022 - Craneville Place**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF TB Report**

| Account                             | Description                         | FS PP-1             | JE Ref # | CAIDJE      | CAID CP           |
|-------------------------------------|-------------------------------------|---------------------|----------|-------------|-------------------|
|                                     |                                     | 12/31/2021          |          |             | 12/31/2022        |
| 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)      |                   |
| <b>Subtotal : None</b>              |                                     | <b>(344,290.98)</b> |          | <b>0.00</b> | <b>113,290.00</b> |
| <b>Total [PL] Profit &amp; Loss</b> |                                     | <b>(344,290.98)</b> |          | <b>0.00</b> | <b>113,290.00</b> |
| <b>Sum of Account Groups</b>        |                                     | <b>0.00</b>         |          | <b>0.00</b> | <b>0.00</b>       |
| <b>Net (Income) Loss</b>            |                                     | <b>0.00</b>         |          | <b>0.00</b> | <b>0.00</b>       |

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Client: **A350698 - Craneville Place**  
Engagement: **MDMC 2022 - Craneville Place**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

| Account  | Description                                       | CAID CP<br>12/31/2022 | FS PP-1<br>12/31/2021 |
|--|---|-----------------------|-----------------------|
| <b>Group : [S6L1.1C1]</b>                                    | <b>Cash and Cash Equivalents</b>                  |                       |                       |
| <b>Subgroup : None</b>                                       |   |                       |                       |
| 30-100-1012-00   | CASH DISBURSEMENT                                 | (409,355.00)          | 785,772.29            |
| 30-100-1014-00   | CASH CITIZENS - BOS                               | 1,662,546.00          | 0.00                  |
| 30-100-1035-00   | CASH PETTY CASH                                   | 750.00                | 750.00                |
| <b>Subtotal : None</b>                                       |   | <b>1,253,941.00</b>   | <b>786,522.29</b>     |
| <b>Total [S6L1.1C1]</b>                                      | <b>Cash and Cash Equivalents</b>                  | <b>1,253,941.00</b>   | <b>786,522.29</b>     |
| <b>Group : [S6L1.5C1]</b>                                    | <b>Payer Accounts Receivable</b>                  |                       |                       |
| <b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b> |   |                       |                       |
| 30-105-1060-00   | A/R ACCOUNTS RECEIVABLE                           | 823,273.00            | 844,480.92            |
| <b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b> |   | <b>823,273.00</b>     | <b>844,480.92</b>     |
| <b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]</b>    |   |                       |                       |
| 30-200-2016-00   | DUE TO/FROM MEDICARE                              | (2.00)                | (31,166.95)           |
| <b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>    |   | <b>(2.00)</b>         | <b>(31,166.95)</b>    |
| <b>Total [S6L1.5C1]</b>                                      | <b>Payer Accounts Receivable</b>                  | <b>823,271.00</b>     | <b>813,313.97</b>     |
| <b>Group : [S6L1.6C1]</b>                                    | <b>Less Reserve for Bad Debts</b>                 |                       |                       |
| <b>Subgroup : None</b>                                       |   |                       |                       |
| 30-105-1120-00   | A/R ALLOWANCE DOUBTFUL ACCOUI                     | (171,110.00)          | (134,824.48)          |
| <b>Subtotal : None</b>                                       |   | <b>(171,110.00)</b>   | <b>(134,824.48)</b>   |
| <b>Total [S6L1.6C1]</b>                                      | <b>Less Reserve for Bad Debts</b>                 | <b>(171,110.00)</b>   | <b>(134,824.48)</b>   |
| <b>Group : [S6L1.8C1]</b>                                    | <b>Receivable from Affiliates/Related Parties</b> |                       |                       |
| <b>Subgroup : None</b>                                       |   |                       |                       |
| 30-240-2310-10   | DUE TO/FROM BANE CARE MGT                         | 70,000.00             | 0.00                  |
| 30-240-2315-10   | DUE TO/FROM BANE CONCORD                          | 412,500.00            | 0.00                  |
| 30-240-2316-00   | DUE TO/FROM BANE WEST                             | 340,800.00            | 340,800.00            |
| 30-240-2317-00   | DUE TO/FROM LEDGEWOOD                             | (205,360.00)          | (360.00)              |
| 30-240-2317-10   | DUE TO/FROM SEACOAST                              | (204,885.00)          | 8,911.19              |
| 30-240-2400-10   | Due to/from John Scott                            | 3,650.00              | 0.00                  |
| 30-240-2415-10   | Due to/from Bay Path                              | 3,650.00              | 0.00                  |
| 30-240-2424-00   | DUE SUGAR HILL                                    | 33,523.00             | 13,833.11             |
| 30-240-2425-00   | DUE SPRINGSIDE                                    | 201,244.00            | 64,628.61             |
| 30-240-2437-00   | DUE PARK PLACE                                    | 36,009.00             | 0.00                  |
| <b>Subtotal : None</b>                                       |   | <b>691,131.00</b>     | <b>427,812.91</b>     |
| <b>Total [S6L1.8C1]</b>                                      | <b>Receivable from Affiliates/Related Parties</b> | <b>691,131.00</b>     | <b>427,812.91</b>     |
| <b>Group : [S6L1.11C1]</b>                                   | <b>Other Receivables</b>                          |                       |                       |
| <b>Subgroup : None</b>                                       |   |                       |                       |
| 30-105-1061-00   | A/R EXCHANGE                                      | 0.00                  | (9,415.01)            |
| 30-120-1250-00   | PATIENT EXCHANGE                                  | 23,298.00             | 43,113.37             |
| 30-200-2012-00   | DUE TO/FROM MEDICAID                              | 379.00                | 0.00                  |
| <b>Subtotal : None</b>                                       |   | <b>23,677.00</b>      | <b>33,698.36</b>      |
| <b>Total [S6L1.11C1]</b>                                     | <b>Other Receivables</b>                          | <b>23,677.00</b>      | <b>33,698.36</b>      |

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