

Client: **A443491 - 57 Old Road to Nine Acre Corner Operating Company, LLC-Concord**
Engagement: **MD 2023 - Care One at Concord**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [001] Balance Sheet						
Subgroup : None						
10010	Cash - Lockbox	5,000.00	5,000.00		0.00	5,000.00
10040	Cash - Cash in Transit	0.00	2,563.88		0.00	2,563.88
10090	Cash - Petty Cash - PNA	500.00	500.00		0.00	500.00
12020	AR - Resident	1,543,576.19	2,043,063.72		0.00	2,043,063.72
12021	AR - Resident Legal	88,574.02	88,574.02		0.00	88,574.02
12050	AR - Monthly Accrual	(104,000.00)	(45,153.82)		0.00	(45,153.82)
12065	AR - Medicare Bad Debt	18,214.27	18,214.27		0.00	18,214.27
12070	AR - Medicare Settlements	(11,226.00)	(16,769.00)		0.00	(16,769.00)
12100	AR - Clearing	(841.56)	(34,456.58)		0.00	(34,456.58)
12110	AR - Security Deposit Refund	54,698.01	24,893.00		0.00	24,893.00
12130	AR - Advance Billing	130,399.88	188,158.72		0.00	188,158.72
12220	Allowance for Bad Debts	(323,640.09)	(357,558.37)		0.00	(357,558.37)
12221	Allowance for Bad Debts legal	(44,287.00)	(44,287.00)		0.00	(44,287.00)
12510	Employee Payroll Advances	3,807.82	1,157.82		0.00	1,157.82
13035	Prepaid GLPL - Third Party	9,627.20	11,235.11		0.00	11,235.11
13040	Prepaid Other Insurance	777.47	1,679.20		0.00	1,679.20
13130	Prepaid Expenses - Other	555.98	864.27		0.00	864.27
18000	Resident PNA Funds	21,772.71	74,822.24		0.00	74,822.24
18200	Deposit for Utilities	0.00	23,743.00		0.00	23,743.00
20000	AP - Trade	(650,222.81)	(862,034.22)		0.00	(862,034.22)
20010	AP - Period Accrual	(24,720.18)	(27,262.04)		0.00	(27,262.04)
20020	AP - General Accruals	(537,762.43)	(492,462.09)		0.00	(492,462.09)
20030	AP - Related Party	(80,769.12)	(67,675.22)		0.00	(67,675.22)
21016	Accrued Pharmacy	(12,060.83)	(19,508.29)		0.00	(19,508.29)
21040	Accrued Workers Comp Insurance	(317,309.45)	(414,916.27)		0.00	(414,916.27)
21044	Accrued GLPL - Third Party	(569,341.85)	(670,580.34)		0.00	(670,580.34)
21050	Accrued Other Insurance	(249.57)	(578.11)		0.00	(578.11)
21110	Accrued Payroll	0.00	(34,976.88)		0.00	(34,976.88)
21115	Payroll Outstanding Checks	0.00	(236,167.24)		0.00	(236,167.24)
21120	Accrued Vacation	(179,241.35)	(179,241.35)		0.00	(179,241.35)
21150	Accrued Health Insurance	(35,485.06)	(52,668.13)		0.00	(52,668.13)
21160	Accrued Dental Insurance	5,616.45	10,101.06		0.00	10,101.06
21170	Accrued Vision Insurance	(1,417.67)	(603.91)		0.00	(603.91)
21175	Accrued Whole Life Insurance	(2,285.40)	(2,517.56)		0.00	(2,517.56)
21180	Accrued Supplemental Life Payable	(812.45)	(2,425.66)		0.00	(2,425.66)
21190	Accrued AD&D Payable	35.39	35.39		0.00	35.39
21200	Accrued Critical Illness	(1,404.67)	335.39		0.00	335.39
21210	Accrued Short Term Disability	1,103.81	(1,757.91)		0.00	(1,757.91)
21220	Accrued Long Term Disability	11.44	(1,897.64)		0.00	(1,897.64)
21230	Accrued FSA Payable	0.00	(1,482.81)		0.00	(1,482.81)
21235	Accrued HSA Payable	(3,625.00)	(3,627.24)		0.00	(3,627.24)
21240	Accrued Dependent Care Payable	0.00	(65.00)		0.00	(65.00)
21250	Accrued 401K Employee Contributions	0.00	(12,228.04)		0.00	(12,228.04)
21255	Accrued 401k Loan Payments	0.00	(3,137.63)		0.00	(3,137.63)
21260	Accrued 401K Employer Match	(42,109.23)	(49,622.76)		0.00	(49,622.76)
21280	Other Payroll Withholdings	102.43	410.83		0.00	410.83
21400	Federal Withholding	0.00	(25,079.59)		0.00	(25,079.59)
21410	Medicare Withholding	0.00	(34,551.69)		0.00	(34,551.69)
21415	Social Security Withholding	0.00	17,274.36		0.00	17,274.36
21420	State Withholding	0.00	(21,637.20)		0.00	(21,637.20)
21430	City/Local Withholding	0.00	12,767.62		0.00	12,767.62
21450	Medicare Payable	0.00	(34,394.57)		0.00	(34,394.57)
21455	Social Security Payable	0.00	17,117.24		0.00	17,117.24
21460	SUI/SDI Payable	0.00	(4,310.31)		0.00	(4,310.31)
21470	FUTA Payable	0.00	(1,205.63)		0.00	(1,205.63)
21490	Garnishment Payable	0.00	(702.51)		0.00	(702.51)
21510	Accrued Provider Tax Payable	(168,319.77)	(220,958.08)		0.00	(220,958.08)
21550	Accrued Sales & Use Tax Payable	(2,193.68)	(2,066.69)		0.00	(2,066.69)
21700	Unearned Room & Board	(130,399.88)	(188,158.72)		0.00	(188,158.72)
21710	Unearned Revenues	(53,216.55)	(0.03)		0.00	(0.03)
23000	Due to / from Affiliates	(1,258,156.71)	(1,189,280.58)		0.00	(1,189,280.58)
24005	PNA Security Deposit	(21,772.71)	(74,822.24)		0.00	(74,822.24)
26040	Rent Security Deposits	(2,625.00)	(2,625.00)		0.00	(2,625.00)
30060	Retained Earnings	2,451,119.75	2,695,122.95		0.00	2,695,122.95
Subtotal : None		(244,003.20)	(197,819.86)		0.00	(197,819.86)
Total [001] Balance Sheet		(244,003.20)	(197,819.86)		0.00	(197,819.86)
Group : [002] P & L						
Subgroup : None						
4022.00	Resource revenue - Medicaid	0.00	0.00		(1,097,413.00)	(1,097,413.00)
4023.00	SCO & Pace	(550,124.00)	0.00	CAIDJE - <	(889,623.00)	(889,623.00)

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4031.00	RTN - MEDICARE + CHOICE	(1,495,464.00)	0.00	CAIDJE - <	(889,623.00)	(1,845,100.00)
				CAIDJE - <	(1,845,100.00)	(1,845,100.00)
41000.1	TotalMedicare-Room & Board	(5,357,354.00)	(4,542,921.00)		0.00	(4,542,921.00)
41000.2	TotalMedicaid-Room & Board	(10,328,289.71)	(12,047,868.95)		1,987,036.00	(10,060,832.95)
				CAIDJE -	1,987,036.00	
				CAIDJE -	(0.00)	
41000.3	TotalInsMgCare-Room & Board	(1,243,426.00)	(3,422,840.00)	CAIDJE -	1,845,100.00	(1,577,740.00)
				CAIDJE -	1,845,100.00	
41000.4	TotalPrivate-Room & Board	(4,321,706.00)	(3,980,270.00)		0.00	(3,980,270.00)
41000.5	TotalOtherPT-Room & Board	(123,667.00)	(18,730.00)		0.00	(18,730.00)
				CAIDJE -	(0.00)	
41050.1	TotalMedicare-Contractual Allowance	394,971.94	235,834.82		0.00	235,834.82
41050.2	TotalMedicaid-Contractual Allowance	5,818,011.29	5,292,688.51		0.00	5,292,688.51
41050.3	TotalInsMgCare-Contractual Allowance	971,423.86	1,246,553.56		0.00	1,246,553.56
41050.4	TotalPrivate-Contractual Allowance	111,916.01	66,910.00		0.00	66,910.00
41050.5	TotalOtherPT-Contractual Allowance	39,476.00	18,730.00		0.00	18,730.00
41110.1	TotalMedicare-Lab	(134,982.34)	(53,239.56)		0.00	(53,239.56)
41110.2	TotalMedicaid-Lab	0.00	(105.02)		0.00	(105.02)
41110.3	TotalInsMgCare-Lab	(55,051.73)	(39,072.52)		0.00	(39,072.52)
41110.5	TotalOtherPT-Lab	0.00	(47.95)		0.00	(47.95)
41112	Flu Shots	(1,836.63)	0.00		0.00	0.00
41112.0	-Flu Shots	0.00	(727.60)		0.00	(727.60)
41115.1	TotalMedicare-Pharmacy Legend	(253,299.75)	(247,110.79)		0.00	(247,110.79)
41115.2	TotalMedicaid-Pharmacy Legend	(20,754.60)	(10,469.84)		0.00	(10,469.84)
41115.3	TotalInsMgCare-Pharmacy Legend	(133,312.49)	(177,744.52)		0.00	(177,744.52)
41115.4	TotalPrivate-Pharmacy Legend	(119.32)	858.92		0.00	858.92
41115.5	TotalOtherPT-Pharmacy Legend	0.00	(271.46)		0.00	(271.46)
41120.1	TotalMedicare-Pharmacy Non-Legend	(3,376.06)	(2,491.53)		0.00	(2,491.53)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(2,112.37)	(495.74)		0.00	(495.74)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(4,665.38)	(2,539.40)		0.00	(2,539.40)
41125.1	TotalMedicare-Physical Therapy	(1,088,397.00)	(929,610.00)		0.00	(929,610.00)
41125.2	TotalMedicaid-Physical Therapy	(874.00)	(2,701.00)		0.00	(2,701.00)
41125.3	TotalInsMgCare-Physical Therapy	(544,486.00)	(707,616.00)		0.00	(707,616.00)
41125.4	TotalPrivate-Physical Therapy	(3,150.00)	(18,333.00)		0.00	(18,333.00)
41125.5	TotalOtherPT-Physical Therapy	(5,477.00)	(693.00)		0.00	(693.00)
41130.1	TotalMedicare-Occupational Therapy	(1,074,613.00)	(812,933.00)		0.00	(812,933.00)
41130.2	TotalMedicaid-Occupational Therapy	(2,638.00)	(1,827.00)		0.00	(1,827.00)
41130.3	TotalInsMgCare-Occupational Therapy	(562,979.00)	(647,254.00)		0.00	(647,254.00)
41130.5	TotalOtherPT-Occupational Therapy	(8,501.00)	(756.00)		0.00	(756.00)
41140.1	TotalMedicare-Speech Therapy	(172,575.00)	(189,333.00)		0.00	(189,333.00)
41140.2	TotalMedicaid-Speech Therapy	(954.00)	(1,080.00)		0.00	(1,080.00)
41140.3	TotalInsMgCare-Speech Therapy	(103,977.00)	(126,594.00)		0.00	(126,594.00)
41140.5	TotalOtherPT-Speech Therapy	0.00	(126.00)		0.00	(126.00)
41150.1	TotalMedicare-IV Therapy	(13,876.53)	(8,396.90)		0.00	(8,396.90)
41150.2	TotalMedicaid-IV Therapy	0.00	(589.68)		0.00	(589.68)
41150.3	TotalInsMgCare-IV Therapy	(1,222.48)	(14,073.83)		0.00	(14,073.83)
41150.4	TotalPrivate-IV Therapy	0.00	(40.00)		0.00	(40.00)
41155.1	TotalMedicare-X-Ray	(23,045.00)	(9,314.34)		0.00	(9,314.34)
41155.3	TotalInsMgCare-X-Ray	(10,858.75)	(8,426.88)		0.00	(8,426.88)
41300.1	TotalMedicare-Ancillary Contractual Adjustment	2,582,965.00	2,107,313.15		0.00	2,107,313.15
41300.2	TotalMedicaid-Ancillary Contractual Adjustment	27,332.97	17,268.28		0.00	17,268.28
41300.3	TotalInsMgCare-Ancillary Contractual Adjustment	1,353,892.10	1,635,255.88		0.00	1,635,255.88
41300.4	TotalPrivate-Ancillary Contractual Adjustment	1,202.21	6,615.38		0.00	6,615.38
41300.5	TotalOtherPT-Ancillary Contractual Adjustment	13,978.00	1,894.41		0.00	1,894.41
46000	-Rental Income - Third Party	(275,160.58)	(291,715.01)		0.00	(291,715.01)
46065	-Other Revenue	(722,873.69)	(121,771.04)		6,055.38	(115,715.66)
				CAIDJE -	6,055.38	
5061.00	Dietician	103,773.00	0.00		0.00	0.00
5250.00	Therapy Management Payroll	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
56610	Administrator	134,706.11	186,674.00		0.00	186,674.00
56615	Assistant Administrator	0.00	6,560.00		0.00	6,560.00
56620	Business Office	160,055.31	135,033.00		0.00	135,033.00
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56640	Facility Marketing	824.96	3,459.68		0.00	3,459.68
56650	Admissions	173,565.48	167,394.43		0.00	167,394.43
56660	Nursing Administration	231,979.19	260,391.23		0.00	260,391.23
56661	Director of Nursing	124,277.92	150,619.24		0.00	150,619.24
56662	Assistant Director of Nursing	120,790.87	93,344.24		0.00	93,344.24
56670	MDS	285,229.21	255,805.51		0.00	255,805.51
56680	Central Supply	53,740.09	39,041.71		0.00	39,041.71
56690	RN's	656,751.34	761,533.41		0.00	761,533.41
56700	LPN's	2,066,344.07	2,313,443.44		0.00	2,313,443.44
56710	CNA's	2,479,930.40	2,434,789.41		0.00	2,434,789.41

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		12/31/2022	12/31/2023			12/31/2023
56720	Physical Therapy	337,427.05	374,892.92		0.00	374,892.92
				CAIDJE -	(0.00)	
56730	Occupational Therapy	296,663.77	320,035.44		0.00	320,035.44
				CAIDJE -	(0.00)	
56740	Speech Therapy	47,403.15	68,473.97		0.00	68,473.97
				CAIDJE -	(0.00)	
56750	Medical Records	58,532.68	71,943.92		0.00	71,943.92
56760	Social Worker	156,117.65	192,791.99		0.00	192,791.99
56770	Radiology	0.00	9,498.47		0.00	9,498.47
56790	Respiratory	87,718.84	337.50		0.00	337.50
56835	Recreation	302,782.08	298,895.68		0.00	298,895.68
56840	Dietary	526,510.40	678,339.68		0.00	678,339.68
56870	Maintenance	123,924.36	132,422.41		0.00	132,422.41
57330	Rehabilitation Director	103,755.28	115,943.09		0.00	115,943.09
60050	Contract Labor	10,000.00	25,000.00		0.00	25,000.00
61000	Medicare Tax Expense	122,617.09	126,351.38		0.00	126,351.38
61001	Social Security Tax Expense	509,905.42	530,808.62		0.00	530,808.62
61002	Taxes & Benefits - Wage Transfer	4,220.19	39,737.30		0.00	39,737.30
61005	SUI Tax Expense	42,547.59	41,362.17		0.00	41,362.17
61010	FUTA Tax Expense	7,100.94	7,642.58		0.00	7,642.58
61015	Other Payroll Tax Expense	34,135.11	32,168.47		0.00	32,168.47
61020	401K Employer Match Expense	40,643.98	48,906.59		0.00	48,906.59
61030	Health Insurance Expense	361,285.75	379,187.97		0.00	379,187.97
61045	Workers Comp Insurance Expense	109,569.34	110,835.42		0.00	110,835.42
61070	Basic Life Insurance	1,850.48	1,738.22		0.00	1,738.22
61090	Employee Relations	31,545.53	44,032.61		0.00	44,032.61
61095	Employee Training	110.00	2,318.00		0.00	2,318.00
61100	Tuition Reimbursement	6,035.00	1,920.00		0.00	1,920.00
61105	Other Employee Benefits	1,569.88	1,432.93		0.00	1,432.93
61120	Holiday Party	4,000.00	3,484.73		0.00	3,484.73
61125	Flowers & Gifts to Employees	140.79	75.86		0.00	75.86
63000	Telephone Expense	75,829.27	56,324.84		0.00	56,324.84
63015	Telephone Data Connection	289.22	318.42		0.00	318.42
63020	Telephone Equip Repair	2,935.83	4,552.66		0.00	4,552.66
63030	Telephone Maint Contracts	5,293.76	6,387.51		0.00	6,387.51
63050	Cell Phone Expense	6,692.87	4,041.06		0.00	4,041.06
63060	Other Telecommunications	159.83	159.83		0.00	159.83
63065	Accounting	4,697.00	1,400.00		0.00	1,400.00
63070	Legal Fees	43,408.57	6,776.22		0.00	6,776.22
63071	Legal Settlements	14,874.61	0.00		0.00	0.00
63075	Criminal Record Check	6,373.98	7,084.55		0.00	7,084.55
63080	Compliance Expense	7,701.16	4,773.00		0.00	4,773.00
63085	Administrative Fee - Related Party	369,596.16	386,045.88		0.00	386,045.88
63095	Consulting Fees	9,109.64	11,961.02		0.00	11,961.02
63100	Other Professional Fees	30,763.84	36,860.15		0.00	36,860.15
63105	Postage	1,070.36	749.55		0.00	749.55
63115	Overnight Delivery	35.75	0.00		0.00	0.00
63120	Office Supplies - WB Mason Only	12,062.55	9,906.52		0.00	9,906.52
63121	Other Office Supplies	6,885.07	(258.67)		0.00	(258.67)
63125	Other Supplies	0.00	1,548.43		0.00	1,548.43
63135	Printed Forms	5,574.00	7,518.74		0.00	7,518.74
63150	Computer Expense	0.00	342.27		0.00	342.27
63155	Computer Supplies	0.00	696.55		0.00	696.55
63156	Minor Computer Equipment	2,740.04	1,470.57		0.00	1,470.57
63160	Data Processing Expense	67,339.55	79,430.92		0.00	79,430.92
63165	Network Support	86,220.93	87,810.41		0.00	87,810.41
63176	IT Allocation - Related Party	19,031.58	19,878.60		0.00	19,878.60
63185	Minor Equipment - Administration	2,220.00	2,220.00		0.00	2,220.00
63195	Travel - Mileage	0.00	39.97		0.00	39.97
63205	Travel - Hotel	0.00	23.11		0.00	23.11
63210	Travel - Parking/Tolls	6.05	0.00		0.00	0.00
63215	Travel - Meals	27.50	0.00		0.00	0.00
63220	Travel - Other	5,435.06	624.19		0.00	624.19
63230	Bank Charges	49,423.99	11,903.84		0.00	11,903.84
63240	Collection Fees	9,425.24	10,814.00		0.00	10,814.00
63245	Service Fees	3,146.52	3,863.09		0.00	3,863.09
63250	Other Fees	270.00	2,185.45		0.00	2,185.45
63265	General Liability Insurance Expense - Third Party	117,709.85	119,550.32		0.00	119,550.32
63272	Property Insurance - Related Party	14,009.52	15,640.68		0.00	15,640.68
63275	Other Insurance Expense	1,399.90	1,969.09		0.00	1,969.09
63280	Off Site Storage	300.00	0.00		0.00	0.00
63290	Dues & Subscriptions	20,775.96	22,343.70		0.00	22,343.70
63305	Placement Fees	0.00	17,250.00		0.00	17,250.00
63310	Hiring Expense	4,818.60	16,069.81		0.00	16,069.81
63315	Help Wanted Advertising	595.00	595.00		0.00	595.00

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		12/31/2022	12/31/2023			12/31/2023
63330	License & Permits	330.00	5,848.00		0.00	5,848.00
63335	Uniform Expense	4,276.52	4,322.84		0.00	4,322.84
63345	Meals - Administration	0.00	147.71		0.00	147.71
63355	Staff Development Supplies	0.00	104.00		0.00	104.00
63375	Ancillary Rental Fees	0.00	1,676.00		0.00	1,676.00
63380	Consolidated Billing - Administration	276.74	24,726.43		0.00	24,726.43
63385	Healthcare Provider Tax	704,413.77	811,673.26		0.00	811,673.26
63390	Sales & Use Tax Expense	3,000.00	3,000.00		0.00	3,000.00
63395	Personal Property Tax Expense	16,712.50	7,949.70		0.00	7,949.70
63400	Real Estate Tax Expense - Third Party	0.00	11,491.23		0.00	11,491.23
63401	Real Estate Tax Expense - Related Party	123,151.12	85,070.20		0.00	85,070.20
63415	Annual Report Fees	3,755.59	1,048.00		0.00	1,048.00
63425	Miscellaneous Expense	100.90	0.00		0.00	0.00
64000	RN - Agency	319,182.48	72,421.98		0.00	72,421.98
64005	LPN - Agency	223,084.71	26,636.87		0.00	26,636.87
64010	CNA - Agency	126,590.80	312,488.53		0.00	312,488.53
64015	Nursing Supplies	10,990.21	16,858.92		0.00	16,858.92
64030	Pharmacy Consultant	9,363.60	15,061.04		0.00	15,061.04
64035	Medical Director Expense	41,250.00	43,000.00		0.00	43,000.00
64050	Contract Nursing Expense	32,752.08	0.00		0.00	0.00
64055	Other Physician Expense	7,780.85	2,853.75		0.00	2,853.75
64065	Medical Record Supplies	412.40	(50.00)		0.00	(50.00)
64205	Resident Entertainment	11,080.59	16,888.84		0.00	16,888.84
64210	Cable Television	49,145.62	39,218.81		0.00	39,218.81
64300	LCSW Contractor Expense	18,175.00	55,537.50		0.00	55,537.50
64405	Raw Food	282,110.28	334,240.44		0.00	334,240.44
64410	Dietary Supplement	10,353.61	24,022.78		0.00	24,022.78
64415	Dietary Supplies	29,834.10	30,904.58		0.00	30,904.58
64420	Other Dietary Expense	3,827.18	3,988.56		0.00	3,988.56
66600	Laundry Supplies	13,276.87	13,611.06		0.00	13,611.06
66610	Laundry Outside Services	206,028.00	227,828.00		0.00	227,828.00
66615	Laundry Expense	47.52	5,316.48		0.00	5,316.48
66620	Housekeeping Supplies	5,835.95	9,140.16		0.00	9,140.16
66630	Housekeeping Outside Services	309,036.00	345,796.50		0.00	345,796.50
67010	Maintenance Supplies	18,317.38	53,123.35		0.00	53,123.35
67015	Maintenance Outside Service	41,738.13	66,381.17		0.00	66,381.17
67025	Minor Equipment/Tools	19.17	0.00		0.00	0.00
67030	Facility Equipment Repairs & Maintenance	27,093.62	23,220.62		0.00	23,220.62
67035	Building Repairs & Maintenance	59,240.91	35,638.10		0.00	35,638.10
67040	Painting & Decorating	0.00	2,070.32		0.00	2,070.32
67045	Grounds Maintenance	45,868.00	54,345.00		0.00	54,345.00
67050	Snow Removal	156,338.00	76,510.00		0.00	76,510.00
67055	Pest Control	7,456.25	11,250.00		0.00	11,250.00
67060	Fire Alarm Service	19,142.64	14,100.84		0.00	14,100.84
67065	Fire Safety Consulting	932.80	220.00		0.00	220.00
67070	Electric	292,152.87	265,998.26		0.00	265,998.26
67075	Gas - Utility Expense	101,610.74	77,223.92		0.00	77,223.92
67080	Water & Sewer	140,331.32	158,368.18		0.00	158,368.18
67085	Oil	950.69	155.35		0.00	155.35
67095	Sanitation	66,992.08	70,417.45		0.00	70,417.45
67100	Medical Waste Disposal	388.75	12,215.30		0.00	12,215.30
68005	Dental Services Expense	0.00	3,958.00		0.00	3,958.00
68015	Other Medical Services Expense	212.25	1,367.09		0.00	1,367.09
68025	Enteral Food Supplement	21,446.58	17,496.96		0.00	17,496.96
68030	Incontinent Briefs Expense	56,827.57	57,731.11		0.00	57,731.11
68045	Medical Supplies Expense	82,400.37	63,942.97		0.00	63,942.97
68055	Medical Supplies - Other	5,649.36	3,047.88		0.00	3,047.88
68070	Wound Care Expense	45,477.98	44,953.29		0.00	44,953.29
68075	Drugs-Prescription, Legend Drugs Other	19,033.51	39,367.36		0.00	39,367.36
68080	Drugs-Prescription, Legend Drugs Managed Care	157,719.15	164,760.48		0.00	164,760.48
68085	Drugs-Prescription, Medicare A	184,922.96	240,129.18		0.00	240,129.18
68090	Drugs-Non-Prescription, Non-Legend	36,139.63	23,868.01		0.00	23,868.01
68095	Pharmacy Supplies	1,039.61	834.66		0.00	834.66
68100	IV Expense	61,528.15	57,787.16		0.00	57,787.16
68105	Oxygen Supplies	2,580.05	1,416.02		0.00	1,416.02
68110	Oxygen	55,829.15	53,688.05		0.00	53,688.05
68115	Lab Expense	261,662.60	83,276.63		0.00	83,276.63
68120	X-Ray Expense	14,340.00	49,212.12		0.00	49,212.12
68130	DME (Durable Medical EQPT)	13,466.05	13,384.11		0.00	13,384.11
68135	Equipment Rental - Other (Drugs & Supplies)	34,076.46	29,420.32		0.00	29,420.32
68140	Ambulance Expense	54,137.61	46,748.55		0.00	46,748.55
68170	Resident Replacement Items	4,087.97	3,600.42		0.00	3,600.42
69000	PT Contractor Expense	0.00	5,915.36		0.00	5,915.36
69005	PT Supplies	13,623.31	9,790.92		0.00	9,790.92
69015	OT Supplies	88.95	0.00		0.00	0.00

Client: **A443491 - 57 Old Road to Nine Acre Corner Operating Company, LLC-Concord**
Engagement: **MD 2023 - Care One at Concord**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
69020	ST Contractor Expense	(152.50)	0.00		0.00	0.00
69035	RT Supplies	94.03	51.61		0.00	51.61
69045	PT/OT Equipment Rental	13,125.30	13,266.63		0.00	13,266.63
69510	Beauty & Barber Expense	0.00	74.94		0.00	74.94
69520	Gift Shop Supplies	10,939.70	10,368.41		0.00	10,368.41
69525	Facility Other Supplies	4,946.87	26,004.00		0.00	26,004.00
69535	Other Facility Operating Expense	123.75	935.68		0.00	935.68
76005	Marketing Expense	21,824.12	21,363.19		0.00	21,363.19
76006	Marketing Corp Expense	97,653.10	29,163.05		0.00	29,163.05
76010	Marketing - Meals	28,986.32	16,419.53		0.00	16,419.53
76020	Shows & Conferences	200.00	0.00		0.00	0.00
77010	Sponsorships	8,333.34	5,000.00		0.00	5,000.00
79100	Bad Debt Expense	173,334.52	163,969.91		0.00	163,969.91
79105	Bad Debt Expense - Medicare	16,269.38	0.00		0.00	0.00
79500	Management Fees	871,701.50	889,764.79		0.00	889,764.79
80005	Rent - Related Party	796,823.90	806,036.87		0.00	806,036.87
80010	Office Equipment Rental	11,408.03	19,820.88		0.00	19,820.88
87200	Health Insurance Reserve Adjustment	(69,515.00)	61,413.00		0.00	61,413.00
87205	Workers Comp Reserve Adjustment	(58,009.14)	0.00		0.00	0.00
87210	GLPL Reserve Adjustment	22,688.38	0.00		0.00	0.00
87230	Extraordinary Items	0.00	(506.00)		0.00	(506.00)
87500	Interest Income	(109.04)	(4,470.54)		0.00	(4,470.54)
88000	Other Income	0.00	6,055.38		(6,055.38)	0.00
				CAIDJE -	(6,055.38)	
Subtotal : None		244,003.20	197,819.86		0.00	197,819.86
Total [002] P & L		244,003.20	197,819.86		0.00	197,819.86
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 2023 - Care One at Concord**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
10010	Cash - Lockbox	5,000.00	5,000.00
10040	Cash - Cash in Transit	2,563.88	0.00
10090	Cash - Petty Cash - PNA	500.00	500.00
Subtotal : None		8,063.88	5,500.00
Total [S6L1.1C1]	Cash and Cash Equivalents	8,063.88	5,500.00
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
12020	AR - Resident	2,043,063.72	1,543,576.19
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		2,043,063.72	1,543,576.19
Total [S6L1.5C1]	Payer Accounts Receivable	2,043,063.72	1,543,576.19
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
12220	Allowance for Bad Debts	(357,558.37)	(323,640.09)
12221	Allowance for Bad Debts legal	(44,287.00)	(44,287.00)
Subtotal : None		(401,845.37)	(367,927.09)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(401,845.37)	(367,927.09)
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
12021	AR - Resident Legal	88,574.02	88,574.02
12050	AR - Monthly Accrual	(45,153.82)	(104,000.00)
12065	AR - Medicare Bad Debt	18,214.27	18,214.27
12070	AR - Medicare Settlements	(16,769.00)	(11,226.00)
12100	AR - Clearing	(34,456.58)	(841.56)
12110	AR - Security Deposit Refund	24,893.00	54,698.01
Subtotal : None		35,301.89	45,418.74
Total [S6L1.11C1]	Other Receivables	35,301.89	45,418.74
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
13035	Prepaid GLPL - Third Party	11,235.11	9,627.20
13040	Prepaid Other Insurance	1,679.20	777.47
Subtotal : None		12,914.31	10,404.67
Total [S6L1.13C1]	Prepaid Insurance	12,914.31	10,404.67
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
13130	Prepaid Expenses - Other	864.27	555.98
Subtotal : None		864.27	555.98
Total [S6L1.15C1]	Other Prepaid Expenses	864.27	555.98
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C1D] Utility Deposits			
18200	Deposit for Utilities	23,743.00	0.00
Subtotal [S6L3.3C1D] Utility Deposits		23,743.00	0.00
Total [S6L3.3C1]	Other Deferred Charges and Non Current Assets	23,743.00	0.00
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
20000	AP - Trade	(862,034.22)	(650,222.81)
20010	AP - Period Accrual	(27,262.04)	(24,720.18)
20020	AP - General Accruals	(492,462.09)	(537,762.43)
Subtotal : None		(1,381,758.35)	(1,212,705.42)
Total [S6L5.1C1]	Trade Payable	(1,381,758.35)	(1,212,705.42)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
24040	Accrued Pharmacy	(40,500.00)	(40,000.00)

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