

Client: **A443487 - 260 Easthampton Road Operating Company, LLC-Holyoke**
Engagement: **MD 2023 - Care One at Holyoke**
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						
0	Accrued Critical Illness	(4,568.25)	0.00		0.00	0.00
10010	Cash - Lockbox	5,000.00	5,000.00		0.00	5,000.00
10040	Cash - Cash in Transit	773.37	2,748.60		0.00	2,748.60
12020	AR - Resident	2,202,175.28	2,410,736.48		0.00	2,410,736.48
12050	AR - Monthly Accrual	0.00	4,335.01		0.00	4,335.01
12070	AR - Medicare Settlements	23,258.39	23,258.39		0.00	23,258.39
12100	AR - Clearing	0.00	(230,604.82)		0.00	(230,604.82)
12105	AR - Recoupment	55,727.93	69,886.83		0.00	69,886.83
12110	AR - Security Deposit Refund	(2,548.40)	(442.50)		0.00	(442.50)
12130	AR - Advance Billing	0.00	5,325.42		0.00	5,325.42
12220	Allowance for Bad Debts	(67,860.17)	(107,337.90)		0.00	(107,337.90)
13035	Prepaid GLPL - Third Party	11,695.34	13,648.55		0.00	13,648.55
13040	Prepaid Other Insurance	5,433.58	8,482.50		0.00	8,482.50
13130	Prepaid Expenses - Other	555.84	864.40		0.00	864.40
15116	ARF Clearing	6,546.56	0.00		0.00	0.00
18000	Resident PNA Funds	569,791.95	595,054.07		0.00	595,054.07
20000	AP - Trade	(875,232.17)	(1,026,610.29)		0.00	(1,026,610.29)
20010	AP - Period Accrual	(88,416.91)	(49,553.13)		0.00	(49,553.13)
20020	AP - General Accruals	(817,674.26)	(551,207.36)		0.00	(551,207.36)
20030	AP - Related Party	(92,703.02)	(92,703.09)		0.00	(92,703.09)
21016	Accrued Pharmacy	(11,617.22)	(11,997.69)		0.00	(11,997.69)
21040	Accrued Workers Comp Insurance	(503,533.55)	(778,702.90)		0.00	(778,702.90)
21044	Accrued GLPL - Third Party	(706,056.52)	(819,170.92)		0.00	(819,170.92)
21046	Accrued Auto Insurance	(2,014.97)	(2,628.04)		0.00	(2,628.04)
21050	Accrued Other Insurance	(398.87)	(901.18)		0.00	(901.18)
21110	Accrued Payroll	0.00	(59,949.91)		0.00	(59,949.91)
21115	Payroll Outstanding Checks	0.00	(288,396.23)		0.00	(288,396.23)
21120	Accrued Vacation	(372,287.26)	(372,287.26)		0.00	(372,287.26)
21150	Accrued Health Insurance	(36,429.39)	(64,267.74)		0.00	(64,267.74)
21160	Accrued Dental Insurance	3,947.54	11,769.71		0.00	11,769.71
21170	Accrued Vision Insurance	(2,947.54)	(1,667.39)		0.00	(1,667.39)
21175	Accrued Whole Life Insurance	(3,545.36)	(4,063.21)		0.00	(4,063.21)
21180	Accrued Supplemental Life Payable	(5,499.04)	(11,883.68)		0.00	(11,883.68)
21190	Accrued AD&D Payable	102.17	102.17		0.00	102.17
21200	Accrued Critical Illness	0.00	(892.03)		0.00	(892.03)
21210	Accrued Short Term Disability	(3,162.46)	(15,573.59)		0.00	(15,573.59)
21220	Accrued Long Term Disability	(2,686.89)	(7,732.72)		0.00	(7,732.72)
21230	Accrued FSA Payable	0.00	(2,065.37)		0.00	(2,065.37)
21235	Accrued HSA Payable	(3,807.68)	(9,037.96)		0.00	(9,037.96)
21240	Accrued Dependent Care Payable	0.00	(201.73)		0.00	(201.73)
21250	Accrued 401K Employee Contributions	0.00	(16,381.86)		0.00	(16,381.86)
21255	Accrued 401k Loan Payments	0.00	(2,721.59)		0.00	(2,721.59)
21260	Accrued 401K Employer Match	(79,976.55)	(84,795.24)		0.00	(84,795.24)
21280	Other Payroll Withholdings	(217.58)	138.07		0.00	138.07
21400	Federal Withholding	0.00	(27,513.58)		0.00	(27,513.58)
21410	Medicare Withholding	0.00	(56,549.64)		0.00	(56,549.64)
21415	Social Security Withholding	0.00	32,579.61		0.00	32,579.61
21420	State Withholding	0.00	(32,805.11)		0.00	(32,805.11)
21430	City/Local Withholding	0.00	21,488.10		0.00	21,488.10
21450	Medicare Payable	0.00	(56,403.42)		0.00	(56,403.42)
21455	Social Security Payable	0.00	32,433.39		0.00	32,433.39
21460	SUI/SDI Payable	0.00	(8,326.74)		0.00	(8,326.74)
21470	FUTA Payable	0.00	(1,882.45)		0.00	(1,882.45)
21490	Garnishment Payable	0.00	(12,852.57)		0.00	(12,852.57)
21510	Accrued Provider Tax Payable	(333,661.24)	(383,477.44)		0.00	(383,477.44)
21550	Accrued Sales & Use Tax Payable	(3,433.39)	(3,330.44)		0.00	(3,330.44)
21700	Unearned Room & Board	0.00	(5,325.42)		0.00	(5,325.42)
21710	Unearned Revenues	(7,789.73)	0.01		0.00	0.01
23000	Due to / from Affiliates	19,503,484.52	21,751,178.29		0.00	21,751,178.29
24005	PNA Security Deposit	(569,791.95)	(595,054.07)		0.00	(595,054.07)
30060	Retained Earnings	(16,294,752.95)	(17,790,632.10)		0.00	(17,790,632.10)
Subtotal : None		1,495,879.15	1,401,099.29		0.00	1,401,099.29
Total [001] Balance Sheet		1,495,879.15	1,401,099.29		0.00	1,401,099.29
Group : [002] P & L						
Subgroup : None						
4022.00	Resource revenue - Medicaid	0.00	0.00		(1,166,420.00)	(1,166,420.00)
4030.89	Routine Services-Med	(160,600.00)	0.00	CAIDJE - 4	(1,166,420.00)	0.00
4031.00	RTN - MEDICARE + CHOICE	0.00	0.00		(16,344.00)	(16,344.00)
41000.1	TotalMedicare-Room & Board	(322,775.00)	(381,695.00)	CAIDJE - 4	(16,344.00)	(381,695.00)

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		12/31/2022	12/31/2023			12/31/2023
41000.2	TotalMedicaid-Room & Board	(2,200,487.91)	(3,274,092.12)		1,166,420.00	(2,107,672.12)
				CAIDJE -	1,166,420.00	
41000.3	TotalInsMgCare-Room & Board	(40,740.00)	(26,675.00)		16,344.00	(10,331.00)
				CAIDJE -	16,344.00	
41000.4	Room & Board - Private	(72,895.00)	0.00		0.00	0.00
41000.5	TotalOtherPT-Room & Board	(25,608,829.78)	(24,763,463.60)		0.00	(24,763,463.60)
41050.1	TotalMedicare-Contractual Allowance	(99,243.06)	(108,711.56)		0.00	(108,711.56)
41050.2	TotalMedicaid-Contractual Allowance	397,070.86	221,006.43		0.00	221,006.43
41050.3	TotalInsMgCare-Contractual Allowance	(10,972.08)	1,704.97		0.00	1,704.97
41050.4	Contractual Allowance - Private	4,398.45	0.00		0.00	0.00
41050.5	TotalOtherPT-Contractual Allowance	1,550,445.93	1,343,560.48		0.00	1,343,560.48
41110.1	TotalMedicare-Lab	(1,228.59)	(917.08)		0.00	(917.08)
41110.2	TotalMedicaid-Lab	(3,537.66)	(5,978.54)		0.00	(5,978.54)
41110.3	TotalInsMgCare-Lab	0.00	(38.08)		0.00	(38.08)
41110.5	TotalOtherPT-Lab	(18,663.20)	(20,952.98)		0.00	(20,952.98)
41112.0	-Flu Shots	(7.36)	(12,310.59)		0.00	(12,310.59)
41115.1	TotalMedicare-Pharmacy Legend	(34,460.25)	(23,851.59)		0.00	(23,851.59)
41115.2	TotalMedicaid-Pharmacy Legend	(21,298.14)	(28,891.59)		0.00	(28,891.59)
41115.3	TotalInsMgCare-Pharmacy Legend	(1,398.02)	(675.22)		0.00	(675.22)
41115.5	TotalOtherPT-Pharmacy Legend	(367,593.78)	(272,084.80)		0.00	(272,084.80)
41120.1	TotalMedicare-Pharmacy Non-Legend	(829.84)	(392.48)		0.00	(392.48)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(704.73)	(1,619.70)		0.00	(1,619.70)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	0.00	(5.48)		0.00	(5.48)
41120.5	TotalOtherPT-Pharmacy Non-Legend	(8,902.02)	(8,707.04)		0.00	(8,707.04)
41125.1	TotalMedicare-Physical Therapy	(394,062.00)	(239,555.00)		0.00	(239,555.00)
41125.2	TotalMedicaid-Physical Therapy	(186,688.00)	(122,696.00)		0.00	(122,696.00)
41125.3	TotalInsMgCare-Physical Therapy	(32,055.00)	(21,223.00)		0.00	(21,223.00)
41125.5	TotalOtherPT-Physical Therapy	(112,171.00)	(152,558.00)		0.00	(152,558.00)
41130.1	TotalMedicare-Occupational Therapy	(604,765.00)	(597,158.00)		0.00	(597,158.00)
41130.2	TotalMedicaid-Occupational Therapy	(338,860.00)	(307,408.00)		0.00	(307,408.00)
41130.3	TotalInsMgCare-Occupational Therapy	(39,615.00)	(25,188.00)		0.00	(25,188.00)
41130.5	TotalOtherPT-Occupational Therapy	(182,077.00)	(249,944.00)		0.00	(249,944.00)
41140.1	TotalMedicare-Speech Therapy	(182,880.00)	(260,766.00)		0.00	(260,766.00)
41140.2	TotalMedicaid-Speech Therapy	(122,202.00)	(87,156.00)		0.00	(87,156.00)
41140.3	TotalInsMgCare-Speech Therapy	(32,310.00)	(19,422.00)		0.00	(19,422.00)
41140.5	TotalOtherPT-Speech Therapy	(18,036.00)	(46,638.00)		0.00	(46,638.00)
41150.1	TotalMedicare-IV Therapy	(2,607.22)	(1,680.00)		0.00	(1,680.00)
41150.2	TotalMedicaid-IV Therapy	(158.69)	(5.00)		0.00	(5.00)
41150.5	TotalOtherPT-IV Therapy	(9,153.34)	(6,553.59)		0.00	(6,553.59)
41155.1	TotalMedicare-X-Ray	(715.00)	(130.00)		0.00	(130.00)
41155.2	TotalMedicaid-X-Ray	(325.35)	(300.00)		0.00	(300.00)
41155.3	X-Ray- Managed Care	(195.00)	0.00		0.00	0.00
41155.5	TotalOtherPT-X-Ray	(641.48)	(655.21)		0.00	(655.21)
41300.1	TotalMedicare-Ancillary Contractual Adjustment	809,159.36	764,446.79		0.00	764,446.79
41300.2	TotalMedicaid-Ancillary Contractual Adjustment	673,449.22	554,054.83		(300.00)	553,754.83
				CAIDJE -	(300.00)	
41300.3	TotalInsMgCare-Ancillary Contractual Adjustment	83,614.59	34,117.52		0.00	34,117.52
41300.5	TotalOtherPT-Ancillary Contractual Adjustment	717,563.17	758,093.62		300.00	758,393.62
				CAIDJE -	300.00	
46065	Other Revenue	(712,308.74)	0.00		0.00	0.00
46065.	-Other Revenue	0.00	(100,884.97)		0.00	(100,884.97)
5310.10	Neuro Behavioral Group Health/Life	151,541.00	0.00		112,291.00	112,291.00
				CAIDJE -	112,291.00	
5340.10	Neuro Behavioral Workers Compensation	30,344.00	0.00		81,706.00	81,706.00
				CAIDJE -	81,706.00	
5350.10	Neuro Behavior Pensions	17,370.00	0.00		23,259.00	23,259.00
				CAIDJE -	23,259.00	
5374.10	Neuro Behavioral Payroll Taxes	330,252.00	0.00		342,886.00	342,886.00
				CAIDJE -	342,886.00	
5410.10	Neuro Behavioral Other Benefits	37,972.00	0.00		28,339.00	28,339.00
				CAIDJE -	28,339.00	
56610	Administrator	223,648.90	220,907.49		0.00	220,907.49
56615	Assistant Administrator	0.00	64,382.10		0.00	64,382.10
56620	Business Office	240,834.13	208,480.18		0.00	208,480.18
56630	Facility HR	22,000.00	24,000.00		0.00	24,000.00
56650	Admissions	589,524.81	595,043.04		0.00	595,043.04
56660	Nursing Administration	319,794.68	334,488.66		0.00	334,488.66
56661	Director of Nursing	189,455.59	192,773.48		0.00	192,773.48
56662	Assistant Director of Nursing	96,295.62	90,568.74		0.00	90,568.74
56670	MDS	153,919.76	156,829.30		0.00	156,829.30
56680	Central Supply	19,030.92	16,122.00		0.00	16,122.00
56690	RN's	1,264,064.73	1,045,385.71		0.00	1,045,385.71
56700	LPN's	1,860,156.46	1,699,171.04		0.00	1,699,171.04
56710	CNA's	2,562,895.13	3,119,652.30		0.00	3,119,652.30
56720	Physical Therapy	161,008.06	134,096.98		0.00	134,096.98

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56730	Occupational Therapy	222,039.77	221,260.46		0.00	221,260.46
56740	Speech Therapy	87,707.38	97,101.48		0.00	97,101.48
56750	Medical Records	35,266.04	37,627.42		0.00	37,627.42
56760	Social Worker	155,541.98	213,562.30		0.00	213,562.30
56830	Therapeutic Rec Specialist	828,003.60	830,912.72		0.00	830,912.72
56831	Therapeutic Rec Tech	2,654,097.70	2,923,399.02		0.00	2,923,399.02
56832	Director of Behavior	214,010.65	218,326.93		0.00	218,326.93
56835	Recreation	322,377.63	392,250.37		0.00	392,250.37
56840	Dietary	597,261.93	643,717.04		0.00	643,717.04
56850	Housekeeping	443,615.42	446,572.26		0.00	446,572.26
56860	Laundry	10,568.03	91,848.41		0.00	91,848.41
56870	Maintenance	123,840.92	130,516.20		0.00	130,516.20
57330	Rehabilitation Director	101,712.20	101,439.00		0.00	101,439.00
61000	Medicare Tax Expense	189,290.05	199,795.63		0.00	199,795.63
61001	Social Security Tax Expense	461,821.83	847,097.48		(342,886.00)	504,211.48
				CAIDJE -	(342,886.00)	
61002	Taxes & Benefits - Wage Transfer	(34,987.26)	9,057.30		(28,339.00)	(19,281.70)
				CAIDJE -	(28,339.00)	
61005	SUI Tax Expense	108,893.31	112,005.15		0.00	112,005.15
61010	FUTA Tax Expense	13,817.06	15,630.39		0.00	15,630.39
61015	Other Payroll Tax Expense	56,195.38	55,454.27		0.00	55,454.27
61020	401K Employer Match Expense	60,183.23	83,435.05		(23,259.00)	60,176.05
				CAIDJE -	(23,259.00)	
61030	Health Insurance Expense	587,944.03	740,600.53		(112,291.00)	628,309.53
				CAIDJE -	(112,291.00)	
61045	Workers Comp Insurance Expense	257,020.32	293,091.07		(81,706.00)	211,385.07
				CAIDJE -	(81,706.00)	
61070	Basic Life Insurance	3,152.90	3,360.00		0.00	3,360.00
61090	Employee Relations	91,556.70	67,282.02		0.00	67,282.02
61095	Employee Training	150.00	2,245.00		0.00	2,245.00
61100	Tuition Reimbursement	848.00	570.00		0.00	570.00
61105	Other Employee Benefits	2,508.38	2,714.52		0.00	2,714.52
61120	Holiday Party	4,000.00	3,484.73		0.00	3,484.73
61125	Flowers & Gifts to Employees	0.00	193.15		0.00	193.15
63000	Telephone Expense	93,979.31	52,682.96		0.00	52,682.96
63020	Telephone Equip Repair	2,086.14	3,181.57		0.00	3,181.57
63030	Telephone Maint Contracts	5,109.48	5,109.48		0.00	5,109.48
63050	Cell Phone Expense	3,210.49	2,618.06		0.00	2,618.06
63065	Accounting	4,697.00	1,400.00		0.00	1,400.00
63070	Legal Fees	38,454.62	6,593.00		0.00	6,593.00
63075	Criminal Record Check	14,275.31	8,391.28		0.00	8,391.28
63080	Compliance Expense	9,515.50	(3,317.89)		0.00	(3,317.89)
63085	Administrative Fee - Related Party	448,990.92	468,974.28		0.00	468,974.28
63095	Consulting Fees	11,351.32	13,924.14		0.00	13,924.14
63100	Other Professional Fees	38,641.94	48,068.13		0.00	48,068.13
63105	Postage	1,270.32	564.88		0.00	564.88
63120	Office Supplies - WB Mason Only	26,857.78	20,320.12		0.00	20,320.12
63121	Other Office Supplies	12,274.09	7,513.22		0.00	7,513.22
63125	Other Supplies	0.00	29.22		0.00	29.22
63135	Printed Forms	5,478.97	3,268.83		0.00	3,268.83
63145	Forms and Brochures	0.00	95.00		0.00	95.00
63150	Computer Expense	0.00	370.30		0.00	370.30
63156	Minor Computer Equipment	580.11	490.03		0.00	490.03
63160	Data Processing Expense	96,081.60	99,262.96		0.00	99,262.96
63165	Network Support	88,487.03	91,956.43		0.00	91,956.43
63175	Internet Connection Fee	1,939.10	(205.88)		0.00	(205.88)
63176	IT Allocation - Related Party	23,119.83	24,148.80		0.00	24,148.80
63185	Minor Equipment - Administration	2,415.00	2,700.00		0.00	2,700.00
63190	Travel - Auto	0.00	163.24		0.00	163.24
63195	Travel - Mileage	3,742.66	3,335.48		0.00	3,335.48
63205	Travel - Hotel	240.29	2,382.02		0.00	2,382.02
63210	Travel - Parking/Tolls	0.00	28.20		0.00	28.20
63215	Travel - Meals	314.77	362.26		0.00	362.26
63220	Travel - Other	464.78	1,564.66		0.00	1,564.66
63230	Bank Charges	1,745.76	1,070.93		0.00	1,070.93
63240	Collection Fees	147,476.86	112,130.39		0.00	112,130.39
63245	Service Fees	6,293.25	7,726.18		0.00	7,726.18
63250	Other Fees	328.00	528.00		0.00	528.00
63260	Auto Insurance Expense	6,061.79	9,225.58		0.00	9,225.58
63265	General Liability Insurance Expense - Third Party	133,124.02	135,359.96		0.00	135,359.96
63272	Property Insurance - Related Party	10,732.08	11,774.52		0.00	11,774.52
63275	Other Insurance Expense	6,735.69	7,810.73		0.00	7,810.73
63280	Off Site Storage	16,583.19	7,371.19		0.00	7,371.19
63290	Dues & Subscriptions	22,989.99	27,248.21		0.00	27,248.21
63300	Professional Education	199.99	1,951.55		0.00	1,951.55

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63310	Hiring Expense	9,609.20	23,319.38		0.00	23,319.38
63330	License & Permits	4,990.00	2,328.64		0.00	2,328.64
63335	Uniform Expense	23,204.36	10,534.02		0.00	10,534.02
63350	Meeting Expense	(626.88)	0.00		0.00	0.00
63375	Ancillary Rental Fees	0.00	1,474.88		0.00	1,474.88
63380	Consolidated Billing - Administration	11.59	19,899.72		0.00	19,899.72
63385	Healthcare Provider Tax	1,320,624.04	1,464,640.78		0.00	1,464,640.78
63390	Sales & Use Tax Expense	4,200.00	4,200.00		0.00	4,200.00
63395	Personal Property Tax Expense	28,042.09	39,647.32		0.00	39,647.32
63401	Real Estate Tax Expense - Related Party	99,834.08	109,914.12		0.00	109,914.12
63405	Corporate Business Tax Expense	17,919.04	75.79		0.00	75.79
63415	Annual Report Fees	2,989.54	1,048.00		0.00	1,048.00
63430	Expense Clearing	0.00	212.18		0.00	212.18
64000	RN - Agency	16,641.16	255,889.74		0.00	255,889.74
64005	LPN - Agency	1,167,308.15	978,619.17		0.00	978,619.17
64010	CNA - Agency	1,331,363.94	398,206.57		0.00	398,206.57
64015	Nursing Supplies	23,773.33	22,168.93		0.00	22,168.93
64030	Pharmacy Consultant	15,381.04	18,253.24		0.00	18,253.24
64035	Medical Director Expense	129,600.00	129,600.00		0.00	129,600.00
64055	Other Physician Expense	220,290.27	124,019.30		0.00	124,019.30
64060	Physician Consultant Expense	175,674.20	162,636.50		0.00	162,636.50
64065	Medical Record Supplies	105.70	(104.70)		0.00	(104.70)
64200	Therapeutic Recreation Supplies	14,917.07	9,409.29		0.00	9,409.29
64205	Resident Entertainment	3,148.06	4,874.66		0.00	4,874.66
64210	Cable Television	40,939.15	22,217.23		0.00	22,217.23
64405	Raw Food	496,871.81	537,558.64		0.00	537,558.64
64410	Dietary Supplement	11,121.83	16,648.95		0.00	16,648.95
64415	Dietary Supplies	51,754.24	53,749.45		0.00	53,749.45
66600	Laundry Supplies	7,380.65	14,040.70		0.00	14,040.70
66615	Laundry Expense	11,464.33	6,789.97		0.00	6,789.97
66620	Housekeeping Supplies	97,270.88	100,775.41		0.00	100,775.41
66630	Housekeeping Outside Services	0.09	0.00		0.00	0.00
67010	Maintenance Supplies	57,522.79	57,085.01		0.00	57,085.01
67015	Maintenance Outside Service	18,523.72	27,278.19		0.00	27,278.19
67025	Minor Equipment/Tools	129.60	0.00		0.00	0.00
67030	Facility Equipment Repairs & Maintenance	37,990.95	35,756.09		0.00	35,756.09
67035	Building Repairs & Maintenance	17,884.51	31,660.35		0.00	31,660.35
67036	Facility Equipment Rental	1,744.27	1,212.50		0.00	1,212.50
67040	Painting & Decorating	1,338.95	1,342.87		0.00	1,342.87
67045	Grounds Maintenance	21,795.00	22,550.00		0.00	22,550.00
67050	Snow Removal	36,555.53	22,641.18		0.00	22,641.18
67055	Pest Control	22,750.59	24,416.42		0.00	24,416.42
67060	Fire Alarm Service	2,811.28	10,007.55		0.00	10,007.55
67070	Electric	159,775.86	185,352.10		0.00	185,352.10
67075	Gas - Utility Expense	26,672.81	23,000.14		0.00	23,000.14
67076	Automobile Fuel Expense	13,984.86	17,172.84		0.00	17,172.84
67080	Water & Sewer	102,153.80	103,633.99		0.00	103,633.99
67085	Oil	2,354.40	0.00		0.00	0.00
67095	Sanitation	46,379.85	49,590.27		0.00	49,590.27
67100	Medical Waste Disposal	2,606.85	3,380.67		0.00	3,380.67
68005	Dental Services Expense	80,933.55	87,818.50		0.00	87,818.50
68010	Podiatry Services Expense	15,770.00	17,850.00		0.00	17,850.00
68015	Other Medical Services Expense	11,591.26	2,514.51		0.00	2,514.51
68025	Enteral Food Supplement	6,033.26	9,731.37		0.00	9,731.37
68030	Incontinent Briefs Expense	54,966.44	51,747.17		0.00	51,747.17
68045	Medical Supplies Expense	85,294.60	69,563.58		0.00	69,563.58
68050	Medical Supplies - Nursing Unit	0.00	618.15		0.00	618.15
68055	Medical Supplies - Other	1,819.23	1,959.89		0.00	1,959.89
68070	Wound Care Expense	26,347.26	26,174.81		0.00	26,174.81
68075	Drugs-Prescription, Legend Drugs Other	356,579.81	282,814.94		0.00	282,814.94
68080	Drugs-Prescription, Legend Drugs Managed Care	10,404.00	5,876.93		0.00	5,876.93
68085	Drugs-Prescription, Medicare A	35,019.60	60,808.91		0.00	60,808.91
68090	Drugs-Non-Prescription, Non-Legend	66,873.90	43,820.61		0.00	43,820.61
68095	Pharmacy Supplies	1,176.62	921.26		0.00	921.26
68100	IV Expense	13,206.19	11,604.51		0.00	11,604.51
68105	Oxygen Supplies	1,225.92	1,380.28		0.00	1,380.28
68110	Oxygen	24,797.30	29,702.15		0.00	29,702.15
68115	Lab Expense	555,224.39	32,782.39		0.00	32,782.39
68120	X-Ray Expense	1,365.47	6,471.86		0.00	6,471.86
68130	DME (Durable Medical EQPT)	8,943.75	15,861.55		0.00	15,861.55
68135	Equipment Rental - Other (Drugs & Supplies)	29,802.02	37,605.27		0.00	37,605.27
68140	Ambulance Expense	33,861.89	44,395.23		0.00	44,395.23
68170	Resident Replacement Items	2,471.19	2,301.45		0.00	2,301.45
69000	PT Contractor Expense	2,320.41	0.00		0.00	0.00
69005	PT Supplies	31,091.00	28,893.29		0.00	28,893.29

Client: **A443487 - 260 Easthampton Road Operating Company, LLC-Holyoke**
Engagement: **MD 2023 - Care One at Holyoke**
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
69015	OT Supplies	(1,084.10)	1,194.80		0.00	1,194.80
69035	RT Supplies	57.25	31.88		0.00	31.88
69045	PT/OT Equipment Rental	11,623.38	11,630.88		0.00	11,630.88
69515	Newspaper	1,144.00	667.34		0.00	667.34
69520	Gift Shop Supplies	4,725.82	1,713.09		0.00	1,713.09
69525	Facility Other Supplies	4,381.86	9,729.37		0.00	9,729.37
69535	Other Facility Operating Expense	2,735.00	0.00		0.00	0.00
76005	Marketing Expense	44,935.24	36,243.07		0.00	36,243.07
76006	Marketing Corp Expense	90,152.99	23,726.05		0.00	23,726.05
76010	Marketing - Meals	94.99	525.19		0.00	525.19
76020	Shows & Conferences	0.00	573.72		0.00	573.72
79100	Bad Debt Expense	(106,653.93)	78,172.95		0.00	78,172.95
79105	Bad Debt Expense - Medicare	(52,172.02)	0.00		0.00	0.00
79500	Management Fees	1,385,564.53	1,374,254.92		0.00	1,374,254.92
80005	Rent - Related Party	935,908.70	990,746.40		0.00	990,746.40
80010	Office Equipment Rental	22,856.40	8,660.63		0.00	8,660.63
80050	Auto Lease	2,550.47	0.00		0.00	0.00
87200	Health Insurance Reserve Adjustment	(576,557.00)	(341,158.00)		0.00	(341,158.00)
87205	Workers Comp Reserve Adjustment	(92,705.84)	0.00		0.00	0.00
87210	GPLL Reserve Adjustment	27,562.18	0.00		0.00	0.00
87230	Extraordinary Items	0.00	(290.00)		0.00	(290.00)
88000	Other Income	0.00	(92.60)		0.00	(92.60)
Subtotal : None		(1,495,879.15)	(1,401,099.29)		0.00	(1,401,099.29)
Total [002] P & L		(1,495,879.15)	(1,401,099.29)		0.00	(1,401,099.29)
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 2023 - Care One at Holyoke**
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	2,748.60	773.37
Subtotal : None		7,748.60	5,773.37
Total [S6L1.1C1]	Cash and Cash Equivalents	7,748.60	5,773.37
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12020	AR - Resident	2,410,736.48	2,202,175.28
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		2,410,736.48	2,202,175.28
Total [S6L1.5C1]	Payer Accounts Receivable	2,410,736.48	2,202,175.28
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(107,337.90)	(67,860.17)
Subtotal : None		(107,337.90)	(67,860.17)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(107,337.90)	(67,860.17)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
23000	Due to / from Affiliates	21,751,178.29	19,503,484.52
Subtotal : None		21,751,178.29	19,503,484.52
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	21,751,178.29	19,503,484.52
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12050	AR - Monthly Accrual	4,335.01	0.00
12070	AR - Medicare Settlements	23,258.39	23,258.39
12105	AR - Recoupment	69,886.83	55,727.93
12110	AR - Security Deposit Refund	(442.50)	(2,548.40)
12130	AR - Advance Billing	5,325.42	0.00
15116	ARF Clearing	0.00	6,546.56
Subtotal : None		102,363.15	82,984.48
Total [S6L1.11C1]	Other Receivables	102,363.15	82,984.48
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	13,648.55	11,695.34
13040	Prepaid Other Insurance	8,482.50	5,433.58
Subtotal : None		22,131.05	17,128.92
Total [S6L1.13C1]	Prepaid Insurance	22,131.05	17,128.92
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	864.40	555.84

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