

Client: **A443481 - 312 Milbury Avenue Operating Company, LLC**
Engagement: **MD 2023 - Care One at Millbury**
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	4,345.60	25,598.69		0.00	25,598.69
12020	AR - Resident	1,773,173.49	1,965,067.32		0.00	1,965,067.32
12050	AR - Monthly Accrual	(156,000.00)	(135,627.27)		0.00	(135,627.27)
12065	AR - Medicare Bad Debt	6,173.12	15,975.92		0.00	15,975.92
12070	AR - Medicare Settlements	(9,610.00)	(9,610.00)		0.00	(9,610.00)
12100	AR - Clearing	30,151.92	(30,797.11)		0.00	(30,797.11)
12110	AR - Security Deposit Refund	(1,898.65)	3,022.31		0.00	3,022.31
12130	AR - Advance Billing	47,315.54	145,416.38		0.00	145,416.38
12220	Allowance for Bad Debts	(105,063.22)	(168,075.25)		0.00	(168,075.25)
12550	Other Receivable - Related Party	52,203.41	35,449.00		0.00	35,449.00
13035	Prepaid GLPL - Third Party	10,982.24	12,816.35		0.00	12,816.35
13040	Prepaid Other Insurance	966.03	730.71		0.00	730.71
13130	Prepaid Expenses - Other	555.84	8,567.29		0.00	8,567.29
18000	Resident PNA Funds	44,200.37	49,786.09		0.00	49,786.09
20000	AP - Trade	(1,420,140.22)	(1,244,514.67)		0.00	(1,244,514.67)
20010	AP - Period Accrual	(51,646.87)	(24,089.09)		0.00	(24,089.09)
20020	AP - General Accruals	(616,001.74)	(640,689.92)		0.00	(640,689.92)
20030	AP - Related Party	(71,323.23)	(71,323.23)		0.00	(71,323.23)
21016	Accrued Pharmacy	(15,741.79)	(18,150.74)		0.00	(18,150.74)
21040	Accrued Workers Comp Insurance	(316,968.21)	(287,293.21)		0.00	(287,293.21)
21044	Accrued GLPL - Third Party	(548,933.68)	(515,780.84)		0.00	(515,780.84)
21050	Accrued Other Insurance	(316.13)	(589.79)		0.00	(589.79)
21110	Accrued Payroll	0.00	(43,818.94)		0.00	(43,818.94)
21115	Payroll Outstanding Checks	0.00	(325,227.33)		0.00	(325,227.33)
21120	Accrued Vacation	(166,254.81)	(166,254.81)		0.00	(166,254.81)
21150	Accrued Health Insurance	(45,618.77)	(59,357.83)		0.00	(59,357.83)
21160	Accrued Dental Insurance	8,727.67	12,848.13		0.00	12,848.13
21170	Accrued Vision Insurance	(1,776.88)	(1,233.14)		0.00	(1,233.14)
21175	Accrued Whole Life Insurance	(1,342.82)	(2,022.86)		0.00	(2,022.86)
21180	Accrued Supplemental Life Payable	(1,483.27)	(2,649.09)		0.00	(2,649.09)
21190	Accrued AD&D Payable	14.07	14.07		0.00	14.07
21200	Accrued Critical Illness	1,295.16	1,737.21		0.00	1,737.21
21210	Accrued Short Term Disability	3,379.39	(672.41)		0.00	(672.41)
21220	Accrued Long Term Disability	1,059.25	(445.39)		0.00	(445.39)
21230	Accrued FSA Payable	(636.51)	(3,099.74)		0.00	(3,099.74)
21235	Accrued HSA Payable	(3,000.00)	(3,000.00)		0.00	(3,000.00)
21240	Accrued Dependent Care Payable	0.00	3,592.37		0.00	3,592.37
21250	Accrued 401K Employee Contributions	0.00	(9,484.54)		0.00	(9,484.54)
21255	Accrued 401k Loan Payments	0.00	(760.26)		0.00	(760.26)
21260	Accrued 401K Employer Match	(36,058.48)	(47,646.41)		0.00	(47,646.41)
21280	Other Payroll Withholdings	867.00	1,070.45		0.00	1,070.45
21400	Federal Withholding	0.00	(26,155.69)		0.00	(26,155.69)
21410	Medicare Withholding	0.00	(43,579.52)		0.00	(43,579.52)
21415	Social Security Withholding	0.00	23,739.66		0.00	23,739.66
21420	State Withholding	0.00	(26,989.21)		0.00	(26,989.21)
21430	City/Local Withholding	0.00	17,065.33		0.00	17,065.33
21450	Medicare Payable	0.00	(43,579.52)		0.00	(43,579.52)
21455	Social Security Payable	0.00	23,739.66		0.00	23,739.66
21460	SUI/SDI Payable	0.00	(6,881.64)		0.00	(6,881.64)
21470	FUTA Payable	0.00	(1,564.75)		0.00	(1,564.75)
21490	Garnishment Payable	0.00	(906.60)		0.00	(906.60)
21510	Accrued Provider Tax Payable	(220,485.84)	(271,745.38)		0.00	(271,745.38)
21550	Accrued Sales & Use Tax Payable	(2,736.20)	(2,580.88)		0.00	(2,580.88)
21700	Unearned Room & Board	(47,315.54)	(145,416.38)		0.00	(145,416.38)
21710	Unearned Revenues	(80,178.66)	0.00		0.00	0.00
23000	Due to / from Affiliates	7,137,343.48	4,882,187.13		0.00	4,882,187.13
24005	PNA Security Deposit	(44,200.37)	(49,786.09)		0.00	(49,786.09)
30060	Retained Earnings	(7,147,545.51)	(5,163,021.69)		0.00	(5,163,021.69)
Subtotal : None		(1,984,523.82)	(2,360,997.15)		0.00	(2,360,997.15)
Total [001] Balance Sheet		(1,984,523.82)	(2,360,997.15)		0.00	(2,360,997.15)

Group : [002] P & L						
Subgroup : None						
00	Salary--Nursing Administration	252,937.94	0.00		0.00	0.00
4022.00	RESOURCE REVENUE - MEDICAID	0.00	0.00		(2,112,287.00)	(2,112,287.00)
				CAIDJE - 2	(2,112,287.00)	
4051.00	MEDICARE MANAGED CARE	(3,077,662.00)	0.00		(2,958,088.00)	(2,958,088.00)
				CAIDJE - 2	(2,958,088.00)	

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4053.00	SCO/PACE	(711,941.00)	0.00		(1,089,741.00)	(1,089,741.00)
				CAIDJE - 2	(1,089,741.00)	
41000.1	TotalMedicare-Room & Board	(3,767,337.00)	(4,190,578.00)		0.00	(4,190,578.00)
41000.2	TotalMedicaid-Room & Board	(14,718,903.28)	(17,428,914.40)		3,202,028.00	(14,226,886.40)
				CAIDJE -	3,202,028.00	
41000.3	TotalInsMgCare-Room & Board	(1,614,625.00)	(4,642,873.00)		2,958,088.00	(1,684,785.00)
				CAIDJE -	2,958,088.00	
41000.4	TotalPrivate-Room & Board	(2,563,711.00)	(2,287,452.00)		0.00	(2,287,452.00)
41000.5	TotalOtherPT-Room & Board	(14,174.00)	(18,914.00)		0.00	(18,914.00)
41050.1	TotalMedicare-Contractual Allowance	160,233.37	210,008.45		0.00	210,008.45
41050.2	TotalMedicaid-Contractual Allowance	8,287,242.75	7,824,092.05		0.00	7,824,092.05
41050.3	TotalInsMgCare-Contractual Allowance	1,501,182.43	1,470,287.22		0.00	1,470,287.22
41050.4	TotalPrivate-Contractual Allowance	76,438.62	22,961.00		0.00	22,961.00
41050.5	TotalOtherPT-Contractual Allowance	14,174.00	18,914.00		0.00	18,914.00
41110.1	TotalMedicare-Lab	(144,076.07)	(99,021.04)		0.00	(99,021.04)
41110.3	TotalInsMgCare-Lab	(160,684.72)	(115,621.96)		0.00	(115,621.96)
41110.5	TotalOtherPT-Lab	(138.87)	(139.03)		0.00	(139.03)
41112.0	-Flu Shots	(585.76)	(2,464.00)		0.00	(2,464.00)
41115.1	TotalMedicare-Pharmacy Legend	(217,797.14)	(221,507.95)		0.00	(221,507.95)
41115.2	TotalMedicaid-Pharmacy Legend	(3,707.28)	(3,225.20)		0.00	(3,225.20)
41115.3	TotalInsMgCare-Pharmacy Legend	(239,260.35)	(244,568.98)		0.00	(244,568.98)
41115.4	Pharmacy Legend - Private	(107.23)	0.00		0.00	0.00
41115.5	TotalOtherPT-Pharmacy Legend	(13.46)	(325.97)		0.00	(325.97)
41125.1	TotalMedicare-Physical Therapy	(1,165,418.00)	(941,941.00)		0.00	(941,941.00)
41125.3	TotalInsMgCare-Physical Therapy	(1,396,300.00)	(1,075,390.00)		0.00	(1,075,390.00)
41125.5	TotalOtherPT-Physical Therapy	(1,449.00)	(3,205.00)		0.00	(3,205.00)
41130.1	TotalMedicare-Occupational Therapy	(1,061,968.00)	(1,219,363.00)		0.00	(1,219,363.00)
41130.2	TotalMedicaid-Occupational Therapy	0.00	(6,296.00)		0.00	(6,296.00)
41130.3	TotalInsMgCare-Occupational Therapy	(1,275,457.00)	(1,323,509.00)		0.00	(1,323,509.00)
41130.4	TotalPrivate-Occupational Therapy	(185.00)	185.00		0.00	185.00
41130.5	TotalOtherPT-Occupational Therapy	(945.00)	(3,457.00)		0.00	(3,457.00)
41140.1	TotalMedicare-Speech Therapy	(97,866.00)	(190,620.00)		0.00	(190,620.00)
41140.3	TotalInsMgCare-Speech Therapy	(98,730.00)	(193,770.00)		0.00	(193,770.00)
41150.1	TotalMedicare-IV Therapy	0.00	(3,131.60)		0.00	(3,131.60)
41150.3	TotalInsMgCare-IV Therapy	0.00	(689.79)		0.00	(689.79)
41155.1	TotalMedicare-X-Ray	(27,690.00)	(16,401.04)		0.00	(16,401.04)
41155.3	TotalInsMgCare-X-Ray	(31,391.00)	(15,632.22)		0.00	(15,632.22)
41155.4	X-Ray -Private	(372.50)	0.00		0.00	0.00
41300.1	TotalMedicare-Ancillary Contractual Adjustmen	2,399,723.33	2,447,292.32		0.00	2,447,292.32
41300.2	TotalMedicaid-Ancillary Contractual Adjustmen	3,707.28	9,736.49		(215.29)	9,521.20
				CAIDJE -	(215.29)	
41300.3	TotalInsMgCare-Ancillary Contractual Adjustme	2,894,754.75	2,734,450.02		333.01	2,734,783.03
				CAIDJE -	333.01	
41300.4	TotalPrivate-Ancillary Contractual Adjustment	67.28	(67.28)		(117.72)	(185.00)
				CAIDJE -	(117.72)	
41300.5	TotalOtherPT-Ancillary Contractual Adjustment	2,546.33	7,127.00		0.00	7,127.00
41380	Resident Personal Items	0.00	(2,340.00)		0.00	(2,340.00)
41380.0	Resident Personal Items	(3,744.00)	0.00		0.00	0.00
46065	Other Revenue	(933,379.14)	(180,455.75)		0.00	(180,455.75)
46066	NJ Provider Tax Income	331.38	0.00		0.00	0.00
5061.00	Dietician	98,425.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
51020	Direct Expense-Lab	0.00	94.64		0.00	94.64
56140	QA Nurse	6,122.37	0.00		0.00	0.00
56610	Administrator	151,748.62	181,976.79		0.00	181,976.79
56620	Business Office	195,885.29	175,322.19		0.00	175,322.19
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56650	Admissions	264,630.56	300,390.69		0.00	300,390.69
56660	Nursing Administration	0.00	220,622.37		0.00	220,622.37
56661	Director of Nursing	71,447.69	161,842.86		0.00	161,842.86
56662	Assistant Director of Nursing	33,114.34	0.00		0.00	0.00
56670	MDS	222,074.72	296,434.20		0.00	296,434.20
56680	Central Supply	17,984.38	18,356.26		0.00	18,356.26
56690	RN's	418,347.27	651,303.15		0.00	651,303.15
56700	LPN's	1,592,388.09	2,573,397.65		0.00	2,573,397.65
56710	CNA's	2,429,340.97	3,147,968.55		0.00	3,147,968.55
56720	Physical Therapy	589,613.46	442,612.92		0.00	442,612.92
56730	Occupational Therapy	483,726.23	558,105.03		0.00	558,105.03
56740	Speech Therapy	29,479.39	81,237.84		0.00	81,237.84
				CAIDJE -	(0.00)	
56750	Medical Records	25,471.47	34,662.56		0.00	34,662.56
56760	Social Worker	167,044.98	140,497.12		0.00	140,497.12

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		12/31/2022	12/31/2023			12/31/2023
56790	Respiratory	73,893.87	15,376.89		0.00	15,376.89
				CAIDJE -	(0.00)	
56835	Recreation	397,882.94	389,005.40		0.00	389,005.40
56840	Dietary	621,704.81	727,274.03		0.00	727,274.03
				CAIDJE -	(0.00)	
56850	Housekeeping	379,453.39	298,310.92		0.00	298,310.92
56870	Maintenance	147,701.50	111,811.74		0.00	111,811.74
57330	Rehabilitation Director	116,096.40	97,853.21		0.00	97,853.21
60050	Contract Labor	93,660.00	0.00		0.00	0.00
61000	Medicare Tax Expense	124,061.91	150,553.80		0.00	150,553.80
61001	Social Security Tax Expense	530,623.47	643,746.79		0.00	643,746.79
61002	Taxes & Benefits - Wage Transfer	19,007.16	3,189.54		0.00	3,189.54
61005	SUI Tax Expense	80,062.23	81,821.14		0.00	81,821.14
61010	FUTA Tax Expense	10,787.01	11,512.20		0.00	11,512.20
61015	Other Payroll Tax Expense	39,456.71	41,488.48		0.00	41,488.48
61020	401K Employer Match Expense	34,587.00	47,033.15		0.00	47,033.15
61030	Health Insurance Expense	381,076.99	388,917.26		0.00	388,917.26
61045	Workers Comp Insurance Expense	150,428.54	174,450.40		0.00	174,450.40
61070	Basic Life Insurance	1,978.86	2,275.46		0.00	2,275.46
61085	Employee Medical Expenses	0.00	2,072.41		0.00	2,072.41
61090	Employee Relations	69,777.48	25,714.49		0.00	25,714.49
61095	Employee Training	1,540.00	0.00		0.00	0.00
61105	Other Employee Benefits	2,203.32	2,276.92		0.00	2,276.92
61120	Holiday Party	4,065.85	4,484.73		0.00	4,484.73
61125	Flowers & Gifts to Employees	1,383.81	2,632.00		0.00	2,632.00
63000	Telephone Expense	66,793.62	58,930.38		0.00	58,930.38
63020	Telephone Equip Repair	1,427.50	3,805.00		0.00	3,805.00
63030	Telephone Maint Contracts	5,535.24	5,109.48		0.00	5,109.48
63050	Cell Phone Expense	5,714.57	3,532.62		0.00	3,532.62
63065	Accounting	4,697.00	1,400.00		0.00	1,400.00
63070	Legal Fees	4,079.52	(592.96)		0.00	(592.96)
63071	Legal Settlements	6,308.50	254,166.66		0.00	254,166.66
63075	Criminal Record Check	14,806.50	11,509.92		0.00	11,509.92
63080	Compliance Expense	9,553.00	(3,317.90)		0.00	(3,317.90)
63085	Administrative Fee - Related Party	421,613.43	440,378.28		0.00	440,378.28
63095	Consulting Fees	9,874.68	13,637.70		0.00	13,637.70
63100	Other Professional Fees	32,062.79	41,881.66		0.00	41,881.66
63105	Postage	1,613.89	2,536.21		0.00	2,536.21
63115	Overnight Delivery	104.96	0.00		0.00	0.00
63120	Office Supplies - WB Mason Only	17,382.86	20,523.22		0.00	20,523.22
63121	Other Office Supplies	1,422.84	(4,739.08)		0.00	(4,739.08)
63125	Other Supplies	0.00	7,625.16		0.00	7,625.16
63135	Printed Forms	2,578.92	4,521.50		0.00	4,521.50
63150	Computer Expense	925.00	3,330.00		0.00	3,330.00
63156	Minor Computer Equipment	740.00	122.99		0.00	122.99
63160	Data Processing Expense	79,592.47	88,841.13		0.00	88,841.13
63163	Software License	0.00	1,859.45		0.00	1,859.45
63165	Network Support	85,888.85	85,699.12		0.00	85,699.12
63170	Network Wiring	36.24	0.00		0.00	0.00
63175	Internet Connection Fee	2,027.29	2,076.59		0.00	2,076.59
63176	IT Allocation - Related Party	21,710.13	22,676.40		0.00	22,676.40
63185	Minor Equipment - Administration	402.00	2,483.29		0.00	2,483.29
63195	Travel - Mileage	1,553.57	2,801.74		0.00	2,801.74
63205	Travel - Hotel	0.00	23.11		0.00	23.11
63220	Travel - Other	5,119.84	3,643.25		0.00	3,643.25
63230	Bank Charges	50,412.51	3,875.46		0.00	3,875.46
63240	Collection Fees	5,596.68	1,797.50		0.00	1,797.50
63245	Service Fees	6,920.50	5,150.75		0.00	5,150.75
63250	Other Fees	26,270.45	363.00		0.00	363.00
				CAIDJE -	(0.00)	
63265	General Liability Insurance Expense - Third Pai	145,850.96	147,950.60		0.00	147,950.60
63272	Property Insurance - Related Party	12,424.08	12,424.08		0.00	12,424.08
63275	Other Insurance Expense	1,560.61	1,908.23		0.00	1,908.23
63280	Off Site Storage	62,034.63	31,316.46		0.00	31,316.46
63290	Dues & Subscriptions	23,088.41	25,659.15		0.00	25,659.15
63300	Professional Education	920.00	1,840.00		0.00	1,840.00
63305	Placement Fees	20,675.00	43,415.00		0.00	43,415.00
63310	Hiring Expense	173,874.34	15,747.19		0.00	15,747.19
63315	Help Wanted Advertising	2,780.64	1,798.72		0.00	1,798.72
63330	License & Permits	1,950.00	625.00		0.00	625.00
63335	Uniform Expense	7,670.88	23,328.86		0.00	23,328.86
63375	Ancillary Rental Fees	0.00	1,676.00		0.00	1,676.00

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63380	Consolidated Billing - Administration	5,129.96	19,484.50		0.00	19,484.50
63385	Healthcare Provider Tax	866,043.82	1,040,035.97		0.00	1,040,035.97
63390	Sales & Use Tax Expense	3,720.00	3,720.00		0.00	3,720.00
63395	Personal Property Tax Expense	4,460.88	7,353.99		0.00	7,353.99
63401	Real Estate Tax Expense - Related Party	69,437.28	74,915.56		0.00	74,915.56
63415	Annual Report Fees	3,222.89	1,048.00		0.00	1,048.00
64000	RN - Agency	529,954.37	359,168.70		0.00	359,168.70
64005	LPN - Agency	1,379,285.89	1,086,189.53		0.00	1,086,189.53
64010	CNA - Agency	441,472.38	260,822.69		0.00	260,822.69
64015	Nursing Supplies	24,841.69	54,065.73		0.00	54,065.73
64020	Other Nursing	0.00	23.87		0.00	23.87
64030	Pharmacy Consultant	17,096.81	21,199.42		0.00	21,199.42
64035	Medical Director Expense	30,000.00	25,300.00		0.00	25,300.00
64050	Contract Nursing Expense	115,800.00	6,450.00		0.00	6,450.00
				CAIDJE -	(0.00)	
64055	Other Physician Expense	518.18	1,570.89		0.00	1,570.89
64065	Medical Record Supplies	(319.91)	(556.63)		0.00	(556.63)
64200	Therapeutic Recreation Supplies	0.00	965.66		0.00	965.66
64205	Resident Entertainment	6,195.61	7,100.00		0.00	7,100.00
64210	Cable Television	51,529.08	26,493.27		0.00	26,493.27
64300	LCSW Contractor Expense	57,865.25	152,268.75		0.00	152,268.75
64405	Raw Food	388,406.44	469,454.66		0.00	469,454.66
64410	Dietary Supplement	7,179.93	17,630.55		0.00	17,630.55
64415	Dietary Supplies	55,203.72	57,521.29		0.00	57,521.29
64420	Other Dietary Expense	4,416.50	4,932.25		0.00	4,932.25
66600	Laundry Supplies	19,235.52	23,389.42		0.00	23,389.42
66615	Laundry Expense	5,543.85	3,071.32		0.00	3,071.32
66620	Housekeeping Supplies	63,613.57	64,555.31		0.00	64,555.31
66630	Housekeeping Outside Services	73,034.00	270,635.36		0.00	270,635.36
67005	Facility Repairs & Maintenance	712.55	0.00		0.00	0.00
67010	Maintenance Supplies	85,004.93	68,034.84		0.00	68,034.84
67015	Maintenance Outside Service	48,027.90	43,494.77		0.00	43,494.77
67025	Minor Equipment/Tools	0.00	30.80		0.00	30.80
67030	Facility Equipment Repairs & Maintenance	23,269.00	26,463.84		0.00	26,463.84
67035	Building Repairs & Maintenance	47,651.45	110,368.50		0.00	110,368.50
67040	Painting & Decorating	517.79	532.01		0.00	532.01
67045	Grounds Maintenance	22,125.00	20,152.32		0.00	20,152.32
67050	Snow Removal	34,645.00	16,217.50		0.00	16,217.50
67055	Pest Control	5,145.50	4,748.00		0.00	4,748.00
67060	Fire Alarm Service	7,233.34	15,966.74		0.00	15,966.74
67070	Electric	248,680.72	245,191.23		0.00	245,191.23
67075	Gas - Utility Expense	51,133.13	45,695.72		0.00	45,695.72
67076	Automobile Fuel Expense	21.33	0.00		0.00	0.00
67080	Water & Sewer	117,055.76	113,922.39		0.00	113,922.39
67085	Oil	0.00	1,688.24		0.00	1,688.24
67095	Sanitation	28,875.94	35,570.95		0.00	35,570.95
67100	Medical Waste Disposal	1,109.95	1,809.76		0.00	1,809.76
68005	Dental Services Expense	0.00	544.00		0.00	544.00
68015	Other Medical Services Expense	546.52	450.00		0.00	450.00
68025	Enteral Food Supplement	8,150.55	7,340.27		0.00	7,340.27
68030	Incontinent Briefs Expense	71,611.67	75,038.98		0.00	75,038.98
68045	Medical Supplies Expense	126,659.44	108,285.01		0.00	108,285.01
68055	Medical Supplies - Other	5,616.37	1,767.37		0.00	1,767.37
68070	Wound Care Expense	57,034.94	60,865.85		0.00	60,865.85
68075	Drugs-Prescription, Legend Drugs Other	20,060.16	47,796.79		0.00	47,796.79
68080	Drugs-Prescription, Legend Drugs Managed C	191,907.30	207,927.09		0.00	207,927.09
68085	Drugs-Prescription, Medicare A	180,934.18	167,794.23		0.00	167,794.23
68090	Drugs-Non-Prescription, Non-Legend	51,924.54	66,895.66		0.00	66,895.66
68095	Pharmacy Supplies	952.52	1,662.87		0.00	1,662.87
68100	IV Expense	81,235.76	124,968.11		0.00	124,968.11
68105	Oxygen Supplies	14,786.31	35,556.28		0.00	35,556.28
68110	Oxygen	25,162.64	36,085.57		0.00	36,085.57
68115	Lab Expense	398,423.35	143,975.11		0.00	143,975.11
68120	X-Ray Expense	24,998.61	26,983.91		0.00	26,983.91
68130	DME (Durable Medical EQPT)	8,343.28	5,629.20		0.00	5,629.20
68135	Equipment Rental - Other (Drugs & Supplies)	26,589.96	111,537.29		0.00	111,537.29
68140	Ambulance Expense	27,441.45	66,873.29		0.00	66,873.29
68145	Patient Transport - Non-Ambulance	0.00	8,155.70		0.00	8,155.70
68170	Resident Replacement Items	899.79	4,265.83		0.00	4,265.83
69000	PT Contractor Expense	19,740.00	3,407.72		0.00	3,407.72
69005	PT Supplies	9,371.79	8,041.10		0.00	8,041.10
69020	ST Contractor Expense	36,107.50	10,185.00		0.00	10,185.00

Client: **A443481 - 312 Milbury Avenue Operating Company, LLC**
Engagement: **MD 2023 - Care One at Millbury**
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
69035	RT Supplies	0.00	51.00		0.00	51.00
69045	PT/OT Equipment Rental	11,623.38	12,639.06		0.00	12,639.06
69515	Newspaper	0.00	1,590.40		0.00	1,590.40
69520	Gift Shop Supplies	39,864.66	25,237.61		0.00	25,237.61
69525	Facility Other Supplies	2,558.07	4,775.48		0.00	4,775.48
76005	Marketing Expense	38,882.63	25,561.98		0.00	25,561.98
76006	Marketing Corp Expense	100,656.54	28,726.05		0.00	28,726.05
76010	Marketing - Meals	8,555.45	9,004.15		0.00	9,004.15
77000	Gifts	1,061.10	0.00		0.00	0.00
77010	Sponsorships	1,800.00	4,745.00		0.00	4,745.00
79100	Bad Debt Expense	57,725.58	270,862.50		0.00	270,862.50
79105	Bad Debt Expense - Medicare	13,123.59	5,757.20		0.00	5,757.20
79500	Management Fees	907,260.86	984,923.75		0.00	984,923.75
80005	Rent - Related Party	822,865.53	839,810.36		0.00	839,810.36
80010	Office Equipment Rental	14,109.10	27,754.55		0.00	27,754.55
87200	Health Insurance Reserve Adjustment	(32,110.00)	54,561.00		0.00	54,561.00
87205	Workers Comp Reserve Adjustment	(73,471.90)	0.00		0.00	0.00
87210	GLPL Reserve Adjustment	25,881.56	0.00		0.00	0.00
87230	Extraordinary Items	0.00	(1,133.17)		0.00	(1,133.17)
87500	Interest Income	(51.60)	(90.10)		0.00	(90.10)
88000	Other Income	0.00	(11,655.61)		0.00	(11,655.61)
Subtotal : None		1,984,523.82	2,360,997.15		0.00	2,360,997.15
Total [002] P & L		1,984,523.82	2,360,997.15		0.00	2,360,997.15
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443481 - 312 Milbury Avenue Operating Company, LLC**
Engagement: **MD 2023 - Care One at Millbury**
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	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	25,598.69	4,345.60
Subtotal : None		30,598.69	9,345.60
Total [S6L1.1C1]	Cash and Cash Equivalents	30,598.69	9,345.60
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12020	AR - Resident	1,965,067.32	1,773,173.49
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		1,965,067.32	1,773,173.49
Total [S6L1.5C1]	Payer Accounts Receivable	1,965,067.32	1,773,173.49
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
12050	AR - Monthly Accrual	(135,627.27)	(156,000.00)
12220	Allowance for Bad Debts	(168,075.25)	(105,063.22)
Subtotal : None		(303,702.52)	(261,063.22)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(303,702.52)	(261,063.22)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
12550	Other Receivable - Related Party	35,449.00	52,203.41
23000	Due to / from Affiliates	4,882,187.13	7,137,343.48
Subtotal : None		4,917,636.13	7,189,546.89
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	4,917,636.13	7,189,546.89
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
12100	AR - Clearing	(30,797.11)	30,151.92
12110	AR - Security Deposit Refund	3,022.31	(1,898.65)
12130	AR - Advance Billing	145,416.38	47,315.54
Subtotal : None		117,641.58	75,568.81
Total [S6L1.11C1]	Other Receivables	117,641.58	75,568.81
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
13035	Prepaid GLPL - Third Party	12,816.35	10,982.24
13040	Prepaid Other Insurance	730.71	966.03
Subtotal : None		13,547.06	11,948.27
Total [S6L1.13C1]	Prepaid Insurance	13,547.06	11,948.27
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
13130	Prepaid Expenses - Other	8,567.29	555.84
Subtotal : None		8,567.29	555.84
Total [S6L1.15C1]	Other Prepaid Expenses	8,567.29	555.84
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
20000	AP - Trade	(1,244,514.67)	(1,420,140.22)
20010	AP - Period Accrual	(24,089.09)	(51,646.87)
20020	AP - General Accruals	(640,689.92)	(616,001.74)
Subtotal : None		(1,909,293.68)	(2,087,788.83)
Total [S6L5.1C1]	Trade Payable	(1,909,293.68)	(2,087,788.83)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
21016	Accrued Pharmacy	(18,150.74)	(15,741.79)
21040	Accrued Workers Comp Insurance	(287,293.21)	(316,968.21)
21044	Accrued GLPL - Third Party	(515,780.84)	(548,933.68)
21050	Accrued Other Insurance	(589.79)	(316.13)
21150	Accrued Health Insurance	(50,257.82)	(45,648.77)

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