

Client: **A443472 - 221 Fitzgerald Drive Operating Company, LLC-New Bedford**
Engagement: **MD 2023 - Care One at New Bedford**
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	13,715.44	86,155.43		0.00	86,155.43
12020	AR - Resident	2,098,522.32	2,275,262.41		0.00	2,275,262.41
12050	AR - Monthly Accrual	(186,000.00)	(224,292.27)		0.00	(224,292.27)
12065	AR - Medicare Bad Debt	0.00	7,964.78		0.00	7,964.78
12070	AR - Medicare Settlements	0.00	(322.00)		0.00	(322.00)
12100	AR - Clearing	0.00	(24,646.33)		0.00	(24,646.33)
12105	AR - Recoupment	526.99	526.99		0.00	526.99
12110	AR - Security Deposit Refund	19,482.74	10,222.41		0.00	10,222.41
12130	AR - Advance Billing	28,953.08	150,007.74		0.00	150,007.74
12220	Allowance for Bad Debts	(470,825.25)	(536,583.36)		0.00	(536,583.36)
12550	Other Receivable - Related Party	(5,100.00)	(35.80)		0.00	(35.80)
13035	Prepaid GLPL - Third Party	10,982.24	12,816.35		0.00	12,816.35
13040	Prepaid Other Insurance	190.78	1,349.81		0.00	1,349.81
13130	Prepaid Expenses - Other	5,640.82	1,770.44		0.00	1,770.44
18000	Resident PNA Funds	33,318.06	48,292.00		0.00	48,292.00
20000	AP - Trade	(495,980.22)	(988,730.84)		0.00	(988,730.84)
20010	AP - Period Accrual	(45,991.63)	(19,196.01)		0.00	(19,196.01)
20020	AP - General Accruals	(445,901.12)	(699,085.91)		0.00	(699,085.91)
20030	AP - Related Party	(84,262.31)	(84,262.31)		0.00	(84,262.31)
21016	Accrued Pharmacy	(17,888.99)	(17,161.02)		0.00	(17,161.02)
21040	Accrued Workers Comp Insurance	(448,794.45)	(543,830.63)		0.00	(543,830.63)
21044	Accrued GLPL - Third Party	(420,817.85)	(531,847.25)		0.00	(531,847.25)
21050	Accrued Other Insurance	(271.80)	(681.11)		0.00	(681.11)
21110	Accrued Payroll	0.00	(31,801.14)		0.00	(31,801.14)
21115	Payroll Outstanding Checks	0.00	(249,641.38)		0.00	(249,641.38)
21120	Accrued Vacation	(216,898.57)	(216,898.57)		0.00	(216,898.57)
21150	Accrued Health Insurance	(38,853.26)	(40,091.33)		0.00	(40,091.33)
21160	Accrued Dental Insurance	1,832.01	5,412.37		0.00	5,412.37
21170	Accrued Vision Insurance	(1,693.04)	(1,085.15)		0.00	(1,085.15)
21175	Accrued Whole Life Insurance	(1,415.30)	(1,839.90)		0.00	(1,839.90)
21180	Accrued Supplemental Life Payable	(2,695.32)	(4,350.82)		0.00	(4,350.82)
21190	Accrued AD&D Payable	54.02	54.02		0.00	54.02
21200	Accrued Critical Illness	(814.53)	396.35		0.00	396.35
21210	Accrued Short Term Disability	403.10	(3,004.58)		0.00	(3,004.58)
21220	Accrued Long Term Disability	(550.79)	(1,755.82)		0.00	(1,755.82)
21230	Accrued FSA Payable	(81.16)	(727.92)		0.00	(727.92)
21235	Accrued HSA Payable	(2,125.00)	(3,037.54)		0.00	(3,037.54)
21240	Accrued Dependent Care Payable	0.00	(15.36)		0.00	(15.36)
21250	Accrued 401K Employee Contributions	0.00	(9,838.68)		0.00	(9,838.68)
21255	Accrued 401k Loan Payments	0.00	(739.58)		0.00	(739.58)
21260	Accrued 401K Employer Match	(50,125.06)	(46,985.36)		0.00	(46,985.36)
21280	Other Payroll Withholdings	(61.20)	140.80		0.00	140.80
21400	Federal Withholding	0.00	(17,921.64)		0.00	(17,921.64)
21410	Medicare Withholding	0.00	(33,490.08)		0.00	(33,490.08)
21415	Social Security Withholding	0.00	18,895.22		0.00	18,895.22
21420	State Withholding	0.00	(19,936.63)		0.00	(19,936.63)
21430	City/Local Withholding	0.00	13,211.12		0.00	13,211.12
21450	Medicare Payable	0.00	(33,490.08)		0.00	(33,490.08)
21455	Social Security Payable	0.00	18,895.22		0.00	18,895.22
21460	SUI/SDI Payable	0.00	(4,424.31)		0.00	(4,424.31)
21470	FUTA Payable	0.00	(1,171.56)		0.00	(1,171.56)
21490	Garnishment Payable	0.00	(3,914.42)		0.00	(3,914.42)
21510	Accrued Provider Tax Payable	(188,251.47)	(270,892.26)		0.00	(270,892.26)
21550	Accrued Sales & Use Tax Payable	(2,559.05)	(2,413.64)		0.00	(2,413.64)
21700	Unearned Room & Board	(28,953.08)	(150,007.74)		0.00	(150,007.74)
21710	Unearned Revenues	(80,440.92)	0.06		0.00	0.06
23000	Due to / from Affiliates	2,818,352.99	3,909,557.03		0.00	3,909,557.03
24005	PNA Security Deposit	(33,318.06)	(48,292.00)		0.00	(48,292.00)
30001	Equity Members	(0.39)	(0.39)		0.00	(0.39)
30060	Retained Earnings	(3,073,041.80)	(1,766,304.77)		0.00	(1,766,304.77)
Subtotal : None		(1,306,737.03)	(68,816.94)		0.00	(68,816.94)
Total [001] Balance Sheet		(1,306,737.03)	(68,816.94)		0.00	(68,816.94)
Group : [002] P & L						
Subgroup : None						
4022.00	RESOURCE REVENUE - MEDICAID	0.00	0.00		(1,493,867.00)	(1,493,867.00)
				CAIDJE - 2	(1,493,867.00)	
4031.00	SCO & Pace Revenue	(1,402,035.00)	0.00		(1,697,800.00)	(1,697,800.00)

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4036.89	Routine Services - I	(2,119,027.00)	0.00	CAIDJE - 2	(1,697,800.00) (2,945,031.00)	(2,945,031.00)
4038.00	Medicaid Managed Care	(12,040.00)	0.00	CAIDJE - 2	(2,945,031.00) (7,356.00)	(7,356.00)
41000.1	TotalMedicare-Room & Board	(4,968,622.00)	(4,235,240.00)	CAIDJE -	(7,356.00) 0.00	(4,235,240.00)
41000.2	TotalMedicaid-Room & Board	(12,196,768.41)	(15,486,427.61)		3,199,023.00	(12,287,404.61)
				CAIDJE -	1,493,867.00	
41000.3	TotalInsMgCare-Room & Board	(896,310.00)	(4,557,795.75)	CAIDJE -	1,705,156.00 2,945,031.00	(1,612,764.75)
				CAIDJE -	2,945,031.00	
41000.4	TotalPrivate-Room & Board	(1,470,384.00)	(2,380,291.00)		0.00	(2,380,291.00)
41050.1	TotalMedicare-Contractual Allowance	(482,447.53)	(123,305.92)		0.00	(123,305.92)
41050.2	TotalMedicaid-Contractual Allowance	6,483,731.28	6,828,088.98		0.00	6,828,088.98
41050.3	TotalInsMgCare-Contractual Allowance	701,894.78	1,276,179.82		0.00	1,276,179.82
41050.4	TotalPrivate-Contractual Allowance	35,746.50	23,580.00		0.00	23,580.00
41110.1	TotalMedicare-Lab	(33,686.81)	(30,685.46)		0.00	(30,685.46)
41110.3	TotalInsMgCare-Lab	(7,895.10)	(13,075.62)		0.00	(13,075.62)
41112.0	-Flu Shots	(528.36)	(399.00)		0.00	(399.00)
41115.1	TotalMedicare-Pharmacy Legend	(270,683.31)	(200,260.70)		0.00	(200,260.70)
41115.2	TotalMedicaid-Pharmacy Legend	1,228.69	(27,494.13)		0.00	(27,494.13)
41115.3	TotalInsMgCare-Pharmacy Legend	(210,615.84)	(249,710.44)		0.00	(249,710.44)
41115.4	Pharmacy Legend - Private	(656.93)	0.00		0.00	0.00
41120.1	TotalMedicare-Physical Therapy	(11,734.66)	(2,267.96)		0.00	(2,267.96)
41120.2	TotalMedicaid-Physical Therapy	(3,869.48)	(1,242.87)		0.00	(1,242.87)
41120.3	TotalInsMgCare-Physical Therapy	(7,336.85)	(3,279.74)		0.00	(3,279.74)
41125.1	TotalMedicare-Physical Therapy	(1,158,726.00)	(983,376.00)		0.00	(983,376.00)
41125.2	TotalMedicaid-Physical Therapy	185.00	(3,079.00)		0.00	(3,079.00)
41125.3	TotalInsMgCare-Physical Therapy	(637,449.00)	(917,903.00)		0.00	(917,903.00)
41130.1	TotalMedicare-Occupational Therapy	(1,047,054.00)	(803,701.00)		0.00	(803,701.00)
41130.2	TotalMedicaid-Occupational Therapy	311.00	(2,894.00)		0.00	(2,894.00)
41130.3	TotalInsMgCare-Occupational Therapy	(626,429.00)	(891,687.00)		0.00	(891,687.00)
41140.1	TotalMedicare-Speech Therapy	(296,208.00)	(205,173.00)		0.00	(205,173.00)
41140.2	TotalMedicaid-Speech Therapy	0.00	(252.00)		0.00	(252.00)
41140.3	TotalInsMgCare-Speech Therapy	(170,622.00)	(196,155.00)		0.00	(196,155.00)
41150.1	TotalMedicare-IV Therapy	(8,104.59)	(10,213.41)		0.00	(10,213.41)
41150.2	TotalMedicaid-IV Therapy	(65.65)	(99.33)		0.00	(99.33)
41150.3	TotalInsMgCare-IV Therapy	(15,211.80)	(10,853.11)		0.00	(10,853.11)
41155.1	TotalMedicare-X-Ray	(9,294.30)	(9,489.91)		0.00	(9,489.91)
41155.3	TotalInsMgCare-X-Ray	(4,786.16)	(10,916.65)		0.00	(10,916.65)
41300.1	TotalMedicare-Ancillary Contractual Adjustmen	2,579,870.98	2,023,441.73		1,032.03	2,024,473.76
				CAIDJE -	1,032.03	
41300.2	TotalMedicaid-Ancillary Contractual Adjustmen	2,210.44	36,093.36	CAIDJE -	(1,032.03)	35,061.33
				CAIDJE -	(1,032.03)	
41300.3	TotalInsMgCare-Ancillary Contractual Adjustmen	1,599,521.04	2,113,629.70		0.00	2,113,629.70
46065	Other Revenue	(885,948.29)	(139,788.42)		0.00	(139,788.42)
5061.00	Dietician	92,258.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
5180.00	Staff Development	0.00	0.00		0.00	0.00
				CAIDJE - 3	(0.00)	
5250.00	Therapy Management Payroll	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
56610	Administrator	183,899.28	123,990.86		0.00	123,990.86
56615	Assistant Administrator	14,720.00	50,475.40		0.00	50,475.40
56620	Business Office	152,444.40	163,937.92		0.00	163,937.92
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56640	Facility Marketing	0.00	412.48		0.00	412.48
56650	Admissions	219,426.94	223,558.43		0.00	223,558.43
56660	Nursing Administration	231,711.72	227,138.42		0.00	227,138.42
				CAIDJE -	(0.00)	
56661	Director of Nursing	176,628.97	170,216.34		0.00	170,216.34
56662	Assistant Director of Nursing	109,384.07	90,465.17		0.00	90,465.17
56670	MDS	317,589.48	305,513.09		0.00	305,513.09
56680	Central Supply	71,789.03	59,315.40		0.00	59,315.40
56690	RN's	1,806,834.91	1,337,063.59		0.00	1,337,063.59
56700	LPN's	1,540,579.67	1,229,172.59		0.00	1,229,172.59
56710	CNA's	2,519,559.34	2,412,800.93		0.00	2,412,800.93
56720	Physical Therapy	467,344.69	464,641.45		0.00	464,641.45
				CAIDJE -	(0.00)	
56730	Occupational Therapy	377,714.86	355,940.15		0.00	355,940.15
				CAIDJE -	(0.00)	
56740	Speech Therapy	161,681.96	127,952.96		0.00	127,952.96

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				CAIDJE -	(0.00)	
56750	Medical Records	80,748.66	66,227.75		0.00	66,227.75
56760	Social Worker	170,637.10	175,958.36		0.00	175,958.36
56790	Respiratory	19,348.13	0.00		0.00	0.00
56835	Recreation	176,244.50	235,951.56		0.00	235,951.56
56840	Dietary	514,534.86	600,251.02		0.00	600,251.02
				CAIDJE -	(0.00)	
56850	Housekeeping	437,951.85	421,996.57		0.00	421,996.57
56860	Laundry	23,807.14	66,164.59		0.00	66,164.59
56870	Maintenance	101,240.90	103,491.36		0.00	103,491.36
57330	Rehabilitation Director	120,228.26	115,544.00		0.00	115,544.00
60050	Contract Labor	0.00	31,554.40		0.00	31,554.40
61000	Medicare Tax Expense	143,689.71	129,323.68		0.00	129,323.68
61001	Social Security Tax Expense	605,233.01	553,624.87		0.00	553,624.87
61002	Taxes & Benefits - Wage Transfer	(4,871.92)	(2,721.78)		0.00	(2,721.78)
61005	SUI Tax Expense	75,494.95	56,244.43		0.00	56,244.43
61010	FUTA Tax Expense	8,298.58	9,573.71		0.00	9,573.71
61015	Other Payroll Tax Expense	41,126.93	35,569.66		0.00	35,569.66
61020	401K Employer Match Expense	48,522.08	46,132.86		0.00	46,132.86
61030	Health Insurance Expense	392,789.23	420,300.30		0.00	420,300.30
61045	Workers Comp Insurance Expense	233,298.05	205,968.43		0.00	205,968.43
61070	Basic Life Insurance	1,931.56	1,987.63		0.00	1,987.63
61090	Employee Relations	30,602.55	16,551.12		0.00	16,551.12
61095	Employee Training	0.00	1,830.00		0.00	1,830.00
61105	Other Employee Benefits	1,537.24	1,706.07		0.00	1,706.07
61120	Holiday Party	4,000.00	4,484.73		0.00	4,484.73
61125	Flowers & Gifts to Employees	0.00	91.68		0.00	91.68
63000	Telephone Expense	58,089.11	58,061.77		0.00	58,061.77
63020	Telephone Equip Repair	1,062.45	5,177.56		0.00	5,177.56
63030	Telephone Maint Contracts	5,109.48	5,163.48		0.00	5,163.48
63050	Cell Phone Expense	3,462.97	2,770.14		0.00	2,770.14
63065	Accounting	4,697.00	1,400.00		0.00	1,400.00
63070	Legal Fees	8,108.22	2,040.00		0.00	2,040.00
63071	Legal Settlements	11,992.79	0.00		0.00	0.00
63075	Criminal Record Check	9,269.30	8,198.31		0.00	8,198.31
63080	Compliance Expense	9,515.50	(3,317.73)		0.00	(3,317.73)
63085	Administrative Fee - Related Party	421,613.43	440,378.28		0.00	440,378.28
63095	Consulting Fees	9,466.53	13,331.17		0.00	13,331.17
63100	Other Professional Fees	29,072.93	36,205.21		0.00	36,205.21
63105	Postage	728.52	221.76		0.00	221.76
63115	Overnight Delivery	180.60	0.00		0.00	0.00
63120	Office Supplies - WB Mason Only	12,003.65	11,434.46		0.00	11,434.46
63121	Other Office Supplies	2,209.30	(9,080.78)		0.00	(9,080.78)
63125	Other Supplies	0.00	63.66		0.00	63.66
63135	Printed Forms	2,895.94	3,132.97		0.00	3,132.97
63156	Minor Computer Equipment	0.00	4,011.51		0.00	4,011.51
63160	Data Processing Expense	76,425.36	88,373.35		0.00	88,373.35
63163	Software License	0.00	3,187.50		0.00	3,187.50
63165	Network Support	79,023.01	86,415.96		0.00	86,415.96
63176	IT Allocation - Related Party	21,710.13	22,676.40		0.00	22,676.40
63185	Minor Equipment - Administration	3,054.75	2,362.37		0.00	2,362.37
63195	Travel - Mileage	924.56	1,053.46		0.00	1,053.46
63205	Travel - Hotel	0.00	23.11		0.00	23.11
63215	Travel - Meals	25.08	181.32		0.00	181.32
63220	Travel - Other	1,689.94	1,267.19		0.00	1,267.19
63230	Bank Charges	665.81	49,327.35		0.00	49,327.35
63240	Collection Fees	1,144.00	1,950.88		0.00	1,950.88
63245	Service Fees	3,793.81	4,657.62		0.00	4,657.62
63250	Other Fees	308.00	308.00		0.00	308.00
63265	General Liability Insurance Expense - Third Pai	133,598.96	135,698.60		0.00	135,698.60
63272	Property Insurance - Related Party	8,669.79	9,474.84		0.00	9,474.84
63275	Other Insurance Expense	1,769.98	3,437.49		0.00	3,437.49
63280	Off Site Storage	9,714.72	2,310.74		0.00	2,310.74
63290	Dues & Subscriptions	18,955.86	20,740.73		0.00	20,740.73
63305	Placement Fees	0.00	48,125.00		0.00	48,125.00
63310	Hiring Expense	5,775.80	14,947.80		0.00	14,947.80
63315	Help Wanted Advertising	1,190.00	1,785.00		0.00	1,785.00
63330	License & Permits	580.00	6,842.70		0.00	6,842.70
63335	Uniform Expense	5,287.29	6,542.48		0.00	6,542.48
63355	Staff Development Supplies	172.25	0.00		0.00	0.00
63375	Ancillary Rental Fees	0.00	1,685.55		0.00	1,685.55
63380	Consolidated Billing - Administration	5,322.42	11,576.95		0.00	11,576.95

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63385	Healthcare Provider Tax	783,934.38	981,321.44		0.00	981,321.44
63390	Sales & Use Tax Expense	3,960.00	3,960.00		0.00	3,960.00
63395	Personal Property Tax Expense	12,756.95	12,412.91		0.00	12,412.91
63401	Real Estate Tax Expense - Related Party	181,366.43	199,871.76		0.00	199,871.76
63415	Annual Report Fees	3,169.54	1,048.00		0.00	1,048.00
63425	Miscellaneous Expense	0.00	(9.94)		0.00	(9.94)
64000	RN - Agency	27,288.94	213,177.07		0.00	213,177.07
64005	LPN - Agency	252,429.85	633,390.48		0.00	633,390.48
64010	CNA - Agency	486,955.56	585,430.94		0.00	585,430.94
64015	Nursing Supplies	7,495.67	20,259.10		0.00	20,259.10
64020	Other Nursing	0.00	686.84		0.00	686.84
64030	Pharmacy Consultant	15,903.35	22,044.30		0.00	22,044.30
64035	Medical Director Expense	48,000.00	48,000.00		0.00	48,000.00
64050	Contract Nursing Expense	0.00	69,707.36		0.00	69,707.36
64055	Other Physician Expense	4,360.02	208.57		0.00	208.57
64060	Physician Consultant Expense	51,822.24	62,553.72		0.00	62,553.72
64065	Medical Record Supplies	468.26	1,126.77		0.00	1,126.77
64205	Resident Entertainment	6,239.21	10,551.15		0.00	10,551.15
64210	Cable Television	41,092.20	84,958.76		0.00	84,958.76
64405	Raw Food	326,695.35	393,977.75		0.00	393,977.75
64410	Dietary Supplement	34,120.84	42,827.53		0.00	42,827.53
64415	Dietary Supplies	42,411.76	46,675.73		0.00	46,675.73
66600	Laundry Supplies	20,460.51	26,880.44		0.00	26,880.44
66615	Laundry Expense	10,922.02	8,273.18		0.00	8,273.18
66620	Housekeeping Supplies	64,747.02	66,143.00		0.00	66,143.00
67010	Maintenance Supplies	54,430.08	50,702.12		0.00	50,702.12
67015	Maintenance Outside Service	47,679.96	61,826.34		0.00	61,826.34
67025	Minor Equipment/Tools	4,600.34	1,219.85		0.00	1,219.85
67030	Facility Equipment Repairs & Maintenance	47,591.16	72,374.52		0.00	72,374.52
67035	Building Repairs & Maintenance	52,639.42	42,657.99		0.00	42,657.99
67040	Painting & Decorating	2,562.01	10,959.94		0.00	10,959.94
67045	Grounds Maintenance	16,147.26	13,970.00		0.00	13,970.00
67050	Snow Removal	22,890.00	8,805.00		0.00	8,805.00
67055	Pest Control	2,923.88	3,281.16		0.00	3,281.16
67060	Fire Alarm Service	10,607.46	18,444.36		0.00	18,444.36
67070	Electric	164,718.78	139,089.95		0.00	139,089.95
67075	Gas - Utility Expense	76,166.73	74,202.60		0.00	74,202.60
67076	Automobile Fuel Expense	174.46	25.00		0.00	25.00
67080	Water & Sewer	125,900.27	128,137.48		0.00	128,137.48
67085	Oil	0.00	862.17		0.00	862.17
67095	Sanitation	32,779.95	44,935.34		0.00	44,935.34
67100	Medical Waste Disposal	1,025.10	1,621.64		0.00	1,621.64
68005	Dental Services Expense	4,401.65	0.00		0.00	0.00
68015	Other Medical Services Expense	3,456.14	36,268.55		0.00	36,268.55
68025	Enteral Food Supplement	11,867.97	13,122.99		0.00	13,122.99
68030	Incontinent Briefs Expense	62,999.07	68,431.07		0.00	68,431.07
68045	Medical Supplies Expense	49,164.74	91,886.46		0.00	91,886.46
68050	Medical Supplies - Nursing Unit	518.10	0.00		0.00	0.00
68055	Medical Supplies - Other	15,728.57	8,434.15		0.00	8,434.15
68070	Wound Care Expense	45,069.49	37,623.27		0.00	37,623.27
68075	Drugs-Prescription, Legend Drugs Other	11,868.26	47,355.14		0.00	47,355.14
68080	Drugs-Prescription, Legend Drugs Managed C:	146,578.82	224,098.31		0.00	224,098.31
68085	Drugs-Prescription, Medicare A	262,841.02	180,673.91		0.00	180,673.91
68090	Drugs-Non-Prescription, Non-Legend	76,873.55	55,079.73		0.00	55,079.73
68095	Pharmacy Supplies	2,875.84	4,060.91		0.00	4,060.91
68100	IV Expense	71,798.62	85,866.62		0.00	85,866.62
68105	Oxygen Supplies	14,212.20	86,865.23		0.00	86,865.23
68110	Oxygen	81,752.06	66,391.33		0.00	66,391.33
68115	Lab Expense	276,329.26	77,014.46		0.00	77,014.46
68120	X-Ray Expense	29,911.50	29,797.51		0.00	29,797.51
68130	DME (Durable Medical EQPT)	8,010.10	5,292.64		0.00	5,292.64
68135	Equipment Rental - Other (Drugs & Supplies)	50,315.35	100,180.35		0.00	100,180.35
68140	Ambulance Expense	58,391.70	75,934.09		0.00	75,934.09
68170	Resident Replacement Items	7,543.13	8,507.33		0.00	8,507.33
69005	PT Supplies	16,967.88	26,058.32		0.00	26,058.32
69015	OT Supplies	116.29	(18.01)		0.00	(18.01)
69035	RT Supplies	6,316.81	6,619.93		0.00	6,619.93
69045	PT/OT Equipment Rental	17,495.43	19,824.27		0.00	19,824.27
69510	Beauty & Barber Expense	516.00	981.00		0.00	981.00
69515	Newspaper	267.00	0.00		0.00	0.00
69520	Gift Shop Supplies	10,918.04	16,195.52		0.00	16,195.52
69525	Facility Other Supplies	12,155.57	11,715.40		0.00	11,715.40

Client: **A443472 - 221 Fitzgerald Drive Operating Company, LLC-New Bedford**
Engagement: **MD 2023 - Care One at New Bedford**
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
76005	Marketing Expense	15,807.65	13,938.49		0.00	13,938.49
76006	Marketing Corp Expense	97,652.99	28,726.05		0.00	28,726.05
76010	Marketing - Meals	4,404.71	3,263.00		0.00	3,263.00
76020	Shows & Conferences	400.00	195.00		0.00	195.00
79100	Bad Debt Expense	132,815.65	251,599.88		0.00	251,599.88
79105	Bad Debt Expense - Medicare	0.00	4,677.72		0.00	4,677.72
79500	Management Fees	886,792.02	958,745.45		0.00	958,745.45
80005	Rent - Related Party	738,855.63	801,800.76		0.00	801,800.76
80010	Office Equipment Rental	9,773.96	20,006.08		0.00	20,006.08
87200	Health Insurance Reserve Adjustment	(102,224.00)	(171,794.00)		0.00	(171,794.00)
87205	Workers Comp Reserve Adjustment	(63,176.27)	0.00		0.00	0.00
87210	GLPL Reserve Adjustment	25,881.56	0.00		0.00	0.00
87230	Extraordinary Items	0.00	(3,003.52)		0.00	(3,003.52)
87500	Interest Income	(343.56)	(950.51)		0.00	(950.51)
88000	Other Income	0.00	(3,743.16)		0.00	(3,743.16)
Subtotal : None		1,306,737.03	68,816.94		0.00	68,816.94
Total [002] P & L		1,306,737.03	68,816.94		0.00	68,816.94
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443472 - 221 Fitzgerald Drive Operating Company, LLC-New Bedford**
Engagement: **MD 2023 - Care One at New Bedford**
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	86,155.43	13,715.44
Subtotal : None		91,155.43	18,715.44
Total [S6L1.1C1]	Cash and Cash Equivalents	91,155.43	18,715.44
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12020	AR - Resident	2,275,262.41	2,098,522.32
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		2,275,262.41	2,098,522.32
Total [S6L1.5C1]	Payer Accounts Receivable	2,275,262.41	2,098,522.32
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12050	AR - Monthly Accrual	(224,292.27)	(186,000.00)
12220	Allowance for Bad Debts	(536,583.36)	(470,825.25)
Subtotal : None		(760,875.63)	(656,825.25)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(760,875.63)	(656,825.25)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
12550	Other Receivable - Related Party	(35.80)	(5,100.00)
23000	Due to / from Affiliates	3,909,557.03	2,818,352.99
Subtotal : None		3,909,521.23	2,813,252.99
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	3,909,521.23	2,813,252.99
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12100	AR - Clearing	(24,646.33)	0.00
12105	AR - Recoupment	526.99	526.99
12110	AR - Security Deposit Refund	10,222.41	19,482.74
12130	AR - Advance Billing	150,007.74	28,953.08
Subtotal : None		136,110.81	48,962.81
Total [S6L1.11C1]	Other Receivables	136,110.81	48,962.81
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	12,816.35	10,982.24
13040	Prepaid Other Insurance	1,349.81	190.78
Subtotal : None		14,166.16	11,173.02
Total [S6L1.13C1]	Prepaid Insurance	14,166.16	11,173.02
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	1,770.44	5,640.82

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