

Client: **A443474 - 49 Thomas Patten Drive Operating Company, LLC-Randolph**
Engagement: **MD 2023 - Care One at Randolph**
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	10,829.98	41,967.07		0.00	41,967.07
10090	Cash - Petty Cash - PNA	250.00	250.00		0.00	250.00
12020	AR - Resident	2,765,383.72	3,933,162.53		0.00	3,933,162.53
12050	AR - Monthly Accrual	(52,000.00)	(9,368.42)		0.00	(9,368.42)
12070	AR - Medicare Settlements	(11,159.00)	(11,159.00)		0.00	(11,159.00)
12110	AR - Security Deposit Refund	(11,261.27)	(4,235.93)		0.00	(4,235.93)
12130	AR - Advance Billing	1,508.20	34,728.26		0.00	34,728.26
12220	Allowance for Bad Debts	(613,769.70)	(1,057,323.12)		0.00	(1,057,323.12)
12221	Allowance for Bad Debts legal	(133,750.00)	(133,750.00)		0.00	(133,750.00)
12550	Other Receivable - Related Party	0.01	0.01		0.00	0.01
13035	Prepaid GLPL - Third Party	11,980.60	13,981.51		0.00	13,981.51
13040	Prepaid Other Insurance	1,244.53	1,064.22		0.00	1,064.22
13130	Prepaid Expenses - Other	555.83	1,716.88		0.00	1,716.88
18000	Resident PNA Funds	55,117.57	53,095.60		0.00	53,095.60
20000	AP - Trade	(408,714.67)	(1,236,937.45)		0.00	(1,236,937.45)
20010	AP - Period Accrual	(42,666.49)	(15,406.78)		0.00	(15,406.78)
20020	AP - General Accruals	(776,094.01)	(761,336.58)		0.00	(761,336.58)
20030	AP - Related Party	(83,321.05)	(73,168.40)		0.00	(73,168.40)
21016	Accrued Pharmacy	(17,694.21)	(13,982.82)		0.00	(13,982.82)
21040	Accrued Workers Comp Insurance	58,618.05	119,495.00		0.00	119,495.00
21044	Accrued GLPL - Third Party	120,528.77	5,922.44		0.00	5,922.44
21046	Accrued Auto Insurance	0.12	0.00		0.00	0.00
21050	Accrued Other Insurance	(286.46)	(583.78)		0.00	(583.78)
21110	Accrued Payroll	0.00	(31,948.74)		0.00	(31,948.74)
21115	Payroll Outstanding Checks	0.00	(233,096.45)		0.00	(233,096.45)
21120	Accrued Vacation	(189,128.77)	(189,128.77)		0.00	(189,128.77)
21150	Accrued Health Insurance	(36,317.91)	(64,623.19)		0.00	(64,623.19)
21160	Accrued Dental Insurance	11,415.51	16,824.04		0.00	16,824.04
21170	Accrued Vision Insurance	(1,265.48)	(295.42)		0.00	(295.42)
21175	Accrued Whole Life Insurance	(2,780.54)	(3,388.91)		0.00	(3,388.91)
21180	Accrued Supplemental Life Payable	(3,833.55)	(7,188.00)		0.00	(7,188.00)
21190	Accrued AD&D Payable	74.30	74.30		0.00	74.30
21200	Accrued Critical Illness	(218.02)	2,410.89		0.00	2,410.89
21210	Accrued Short Term Disability	2,912.54	(3,867.76)		0.00	(3,867.76)
21220	Accrued Long Term Disability	(751.35)	(4,319.55)		0.00	(4,319.55)
21230	Accrued FSA Payable	(589.56)	(251.40)		0.00	(251.40)
21235	Accrued HSA Payable	(2,250.00)	(2,250.00)		0.00	(2,250.00)
21250	Accrued 401K Employee Contributions	0.00	(10,065.83)		0.00	(10,065.83)
21255	Accrued 401k Loan Payments	0.00	(1,599.63)		0.00	(1,599.63)
21260	Accrued 401K Employer Match	(41,828.95)	(46,861.88)		0.00	(46,861.88)
21280	Other Payroll Withholdings	331.49	519.34		0.00	519.34
21400	Federal Withholding	0.00	(25,400.51)		0.00	(25,400.51)
21410	Medicare Withholding	0.00	(33,921.55)		0.00	(33,921.55)
21415	Social Security Withholding	0.00	16,749.83		0.00	16,749.83
21420	State Withholding	0.00	(21,804.24)		0.00	(21,804.24)
21430	City/Local Withholding	0.00	13,132.09		0.00	13,132.09
21450	Medicare Payable	0.00	(33,921.55)		0.00	(33,921.55)
21455	Social Security Payable	0.00	16,749.83		0.00	16,749.83
21460	SUI/SDI Payable	0.00	(5,485.33)		0.00	(5,485.33)
21470	FUTA Payable	0.00	(1,153.86)		0.00	(1,153.86)
21490	Garnishment Payable	0.00	(5,642.10)		0.00	(5,642.10)
21510	Accrued Provider Tax Payable	(171,595.90)	(275,557.76)		0.00	(275,557.76)
21550	Accrued Sales & Use Tax Payable	(3,053.28)	(2,870.12)		0.00	(2,870.12)
21700	Unearned Room & Board	(1,508.20)	(34,728.26)		0.00	(34,728.26)
21710	Unearned Revenues	(60,981.52)	0.02		0.00	0.02
23000	Due to / from Affiliates	(108,625.35)	(2,274,423.05)		0.00	(2,274,423.05)
24005	PNA Security Deposit	(55,117.57)	(53,095.60)		0.00	(53,095.60)
30060	Retained Earnings	(695,596.90)	(215,188.41)		0.00	(215,188.41)
Subtotal : None		(480,408.49)	(2,622,486.29)		0.00	(2,622,486.29)
Total [001] Balance Sheet		(480,408.49)	(2,622,486.29)		0.00	(2,622,486.29)
Group : [002] P & L						
Subgroup : None						
4022.00	Resource revenue - Mcaid & COB	0.00	0.00		(1,032,794.00)	(1,032,794.00)
				CAIDJE - 1	(1,032,794.00)	
4031.00	RTN SVCS - MEDICARE + CHOICE	(1,398,269.00)	0.00		(1,787,598.00)	(1,787,598.00)
				CAIDJE - 1	(1,787,598.00)	
4051.00	SCO/PACE	(1,184,837.00)	0.00		(2,727,758.00)	(2,727,758.00)

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Account	Description	CAID PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
41000.1	TotalMedicare-Room & Board	(7,005,000.00)	(4,258,194.00)	CAIDJE - 1	(2,727,758.00)	
41000.2	TotalMedicaid-Room & Board	(11,680,362.39)	(16,976,926.64)		0.00	(4,258,194.00)
					3,760,552.00	(13,216,374.64)
				CAIDJE -	2,727,758.00	
				CAIDJE -	1,032,794.00	
41000.3	TotalInsMgCare-Room & Board	(806,705.00)	(4,157,777.00)		1,787,598.00	(2,370,179.00)
				CAIDJE -	1,787,598.00	
41000.4	TotalPrivate-Room & Board	(742,677.00)	(1,005,473.00)		0.00	(1,005,473.00)
41000.5	TotalOtherPT-Room & Board	(174,636.00)	(62,370.00)		0.00	(62,370.00)
41050.1	TotalMedicare-Contractual Allowance	(521,994.47)	(217,340.03)		0.00	(217,340.03)
41050.2	TotalMedicaid-Contractual Allowance	6,781,369.98	7,942,578.47		0.00	7,942,578.47
41050.3	TotalInsMgCare-Contractual Allowance	564,412.90	1,593,618.92		0.00	1,593,618.92
41050.4	TotalPrivate-Contractual Allowance	58,077.90	63,204.08		0.00	63,204.08
41050.5	TotalOtherPT-Contractual Allowance	6,827.47	2,035.80		0.00	2,035.80
41110.1	TotalMedicare-Lab	(85,032.72)	(37,344.32)		0.00	(37,344.32)
41110.2	Lab - Medicaid	(367.50)	0.00		0.00	0.00
41110.3	TotalInsMgCare-Lab	(27,807.46)	(27,480.28)		0.00	(27,480.28)
41110.4	Lab - Private	891.04	0.00		0.00	0.00
41115.1	TotalMedicare-Pharmacy Legend	(310,538.94)	(238,647.01)		0.00	(238,647.01)
41115.2	TotalMedicaid-Pharmacy Legend	(8,656.27)	(32,341.66)		0.00	(32,341.66)
41115.3	TotalInsMgCare-Pharmacy Legend	(128,706.22)	(214,340.78)		0.00	(214,340.78)
41115.4	TotalPrivate-Pharmacy Legend	0.00	(571.23)		0.00	(571.23)
41115.5	Pharmacy Legend - Other	(16.14)	0.00		0.00	0.00
41120.1	TotalMedicare-Pharmacy Non-Legend	(4,467.56)	(2,097.11)		0.00	(2,097.11)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(1,126.94)	(1,475.75)		0.00	(1,475.75)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(1,637.44)	(2,893.01)		0.00	(2,893.01)
41125.1	TotalMedicare-Physical Therapy	(1,256,631.00)	(710,989.00)		0.00	(710,989.00)
41125.2	TotalMedicaid-Physical Therapy	(12,064.00)	(94,710.00)		0.00	(94,710.00)
41125.3	TotalInsMgCare-Physical Therapy	(412,333.00)	(732,122.00)		0.00	(732,122.00)
41125.4	TotalPrivate-Physical Therapy	(1,878.00)	626.00		0.00	626.00
41130.1	TotalMedicare-Occupational Therapy	(1,395,904.00)	(869,931.00)		0.00	(869,931.00)
41130.2	TotalMedicaid-Occupational Therapy	(12,820.00)	(99,088.00)		0.00	(99,088.00)
41130.3	TotalInsMgCare-Occupational Therapy	(410,475.00)	(769,480.00)		0.00	(769,480.00)
41130.4	TotalPrivate-Occupational Therapy	(563.00)	563.00		0.00	563.00
41130.5	Occupational Therapy - Other	(189.00)	0.00		0.00	0.00
41140.1	TotalMedicare-Speech Therapy	(366,030.00)	(181,665.00)		0.00	(181,665.00)
41140.2	TotalMedicaid-Speech Therapy	(5,886.00)	(13,878.00)		0.00	(13,878.00)
41140.3	TotalInsMgCare-Speech Therapy	(86,418.00)	(115,200.00)		0.00	(115,200.00)
41140.5	Speech Therapy - Other	(126.00)	0.00		0.00	0.00
41150.1	TotalMedicare-IV Therapy	(21,700.19)	(12,120.58)		0.00	(12,120.58)
41150.2	TotalMedicaid-IV Therapy	0.00	(2,018.95)		0.00	(2,018.95)
41150.3	TotalInsMgCare-IV Therapy	(2,553.73)	(7,449.26)		0.00	(7,449.26)
41155.1	TotalMedicare-X-Ray	(15,807.20)	(6,261.04)		0.00	(6,261.04)
41155.3	TotalInsMgCare-X-Ray	(3,700.00)	(5,254.56)		0.00	(5,254.56)
41300.1	TotalMedicare-Ancillary Contractual Adjustmer	3,234,346.99	1,883,795.18		0.00	1,883,795.18
41300.2	TotalMedicaid-Ancillary Contractual Adjustmen	40,920.71	244,070.64		(558.28)	243,512.36
				CAIDJE -	(558.28)	
41300.3	TotalInsMgCare-Ancillary Contractual Adjustm	1,038,900.59	1,759,653.40		773.80	1,760,427.20
				CAIDJE -	773.80	
41300.4	TotalPrivate-Ancillary Contractual Adjustment	833.16	(402.25)		(215.52)	(617.77)
				CAIDJE -	(215.52)	
41300.5	Ancillary Contractual Adjustment - Other	331.14	0.00		0.00	0.00
46065	Other Revenue	(777,126.17)	(448,116.95)		0.00	(448,116.95)
5061.00	Dietician	142,161.00	0.00		0.00	0.00
56610	Administrator	210,132.51	124,869.31		0.00	124,869.31
56620	Business Office	126,916.03	135,301.05		0.00	135,301.05
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56640	Facility Marketing	470.23	824.96		0.00	824.96
56650	Admissions	290,882.67	378,398.17		0.00	378,398.17
56660	Nursing Administration	205,672.41	204,187.05		0.00	204,187.05
56661	Director of Nursing	125,792.26	161,276.12		0.00	161,276.12
56662	Assistant Director of Nursing	94,701.24	120,802.21		0.00	120,802.21
56670	MDS	279,255.61	331,647.78		0.00	331,647.78
56680	Central Supply	46,422.20	54,215.04		0.00	54,215.04
56690	RN's	556,275.24	736,266.86		0.00	736,266.86
56700	LPN's	2,107,377.84	1,811,261.28		0.00	1,811,261.28
56710	CNA's	2,247,999.51	2,989,370.57		0.00	2,989,370.57
56720	Physical Therapy	331,025.25	309,315.29		0.00	309,315.29
56730	Occupational Therapy	369,371.06	367,284.09		0.00	367,284.09
56740	Speech Therapy	98,180.03	111,140.11		0.00	111,140.11
56750	Medical Records	39,515.81	48,293.81		0.00	48,293.81
56760	Social Worker	152,517.54	130,627.89		0.00	130,627.89

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		12/31/2022	12/31/2023			12/31/2023
56790	Respiratory	70,574.29	74,762.16		0.00	74,762.16
56835	Recreation	203,167.55	137,259.91		0.00	137,259.91
56840	Dietary	431,751.27	559,317.33		0.00	559,317.33
56850	Housekeeping	334,529.47	348,696.76		0.00	348,696.76
56860	Laundry	63,084.20	61,245.98		0.00	61,245.98
56870	Maintenance	90,613.91	117,969.14		0.00	117,969.14
57330	Rehabilitation Director	116,884.79	110,350.43		0.00	110,350.43
60050	Contract Labor	20,880.00	0.00		0.00	0.00
61000	Medicare Tax Expense	123,359.92	131,434.46		0.00	131,434.46
61001	Social Security Tax Expense	527,364.64	560,999.00		0.00	560,999.00
61002	Taxes & Benefits - Wage Transfer	8,159.04	40,910.00		0.00	40,910.00
61005	SUI Tax Expense	80,433.62	66,239.26		0.00	66,239.26
61010	FUTA Tax Expense	8,468.65	8,814.89		0.00	8,814.89
61015	Other Payroll Tax Expense	36,755.66	34,991.36		0.00	34,991.36
61020	401K Employer Match Expense	40,147.65	46,150.48		0.00	46,150.48
61030	Health Insurance Expense	397,906.84	411,968.08		0.00	411,968.08
61045	Workers Comp Insurance Expense	172,894.02	176,433.44		0.00	176,433.44
61070	Basic Life Insurance	1,783.38	2,107.91		0.00	2,107.91
61090	Employee Relations	14,194.36	18,861.91		0.00	18,861.91
61095	Employee Training	1,200.00	60.00		0.00	60.00
61105	Other Employee Benefits	1,426.47	1,916.40		0.00	1,916.40
61120	Holiday Party	4,000.00	4,484.73		0.00	4,484.73
61125	Flowers & Gifts to Employees	403.16	2,137.10		0.00	2,137.10
62515	In-service Meals	0.00	80.74		0.00	80.74
63000	Telephone Expense	75,441.24	68,420.22		0.00	68,420.22
63020	Telephone Equip Repair	6,471.78	1,995.84		0.00	1,995.84
63030	Telephone Maint Contracts	5,535.28	5,109.49		0.00	5,109.49
63050	Cell Phone Expense	4,786.96	2,393.47		0.00	2,393.47
63065	Accounting	4,697.00	1,400.00		0.00	1,400.00
63070	Legal Fees	67,608.24	9,633.97		0.00	9,633.97
63071	Legal Settlements	10,414.77	30,000.00		0.00	30,000.00
63075	Criminal Record Check	11,099.27	15,969.98		0.00	15,969.98
63080	Compliance Expense	9,515.50	(3,317.91)		0.00	(3,317.91)
63085	Administrative Fee - Related Party	459,941.91	480,412.68		0.00	480,412.68
63095	Consulting Fees	9,095.24	12,775.54		0.00	12,775.54
63100	Other Professional Fees	36,263.14	38,926.37		0.00	38,926.37
63105	Postage	1,657.65	326.77		0.00	326.77
63120	Office Supplies - WB Mason Only	17,895.51	9,702.44		0.00	9,702.44
63121	Other Office Supplies	5,219.96	266.85		0.00	266.85
63125	Other Supplies	0.00	133.62		0.00	133.62
63135	Printed Forms	1,651.07	3,878.13		0.00	3,878.13
63145	Forms and Brochures	201.90	174.69		0.00	174.69
63156	Minor Computer Equipment	938.27	4,893.83		0.00	4,893.83
63160	Data Processing Expense	77,333.83	79,924.08		0.00	79,924.08
63165	Network Support	77,084.33	85,517.37		0.00	85,517.37
63170	Network Wiring	(9.99)	0.00		0.00	0.00
63176	IT Allocation - Related Party	23,683.77	24,737.88		0.00	24,737.88
63185	Minor Equipment - Administration	1,850.00	2,220.00		0.00	2,220.00
63196	Travel - Taxi/Limo	0.00	114.59		0.00	114.59
63205	Travel - Hotel	150.80	23.11		0.00	23.11
63220	Travel - Other	7,926.05	872.32		0.00	872.32
63230	Bank Charges	37,146.35	24,915.76		0.00	24,915.76
63240	Collection Fees	35,848.08	46,997.90		0.00	46,997.90
63245	Service Fees	3,057.37	3,753.53		0.00	3,753.53
63250	Other Fees	516.00	470.22		0.00	470.22
63260	Auto Insurance Expense	1,348.78	651.14		0.00	651.14
63265	General Liability Insurance Expense - Third Pa	137,227.58	139,518.04		0.00	139,518.04
63272	Property Insurance - Related Party	6,913.07	7,568.52		0.00	7,568.52
63275	Other Insurance Expense	2,294.44	2,654.42		0.00	2,654.42
63280	Off Site Storage	6,387.59	5,226.29		0.00	5,226.29
63290	Dues & Subscriptions	22,826.88	24,352.01		0.00	24,352.01
63305	Placement Fees	8,820.00	12,750.00		0.00	12,750.00
63310	Hiring Expense	16,832.79	6,993.39		0.00	6,993.39
63330	License & Permits	4,930.00	1,380.60		0.00	1,380.60
63335	Uniform Expense	10,786.66	16,345.78		0.00	16,345.78
63345	Meals - Administration	0.00	34.99		0.00	34.99
63375	Ancillary Rental Fees	0.00	1,474.88		0.00	1,474.88
63380	Consolidated Billing - Administration	5,439.73	3,661.78		0.00	3,661.78
63385	Healthcare Provider Tax	669,705.12	959,650.23		0.00	959,650.23
63390	Sales & Use Tax Expense	4,200.00	4,200.00		0.00	4,200.00
63395	Personal Property Tax Expense	19,826.14	18,211.19		0.00	18,211.19
63401	Real Estate Tax Expense - Related Party	176,819.06	153,018.42		0.00	153,018.42

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63415	Annual Report Fees	3,478.24	1,048.00		0.00	1,048.00
64000	RN - Agency	123,518.05	555,315.82		5,613.61	560,929.43
				CAIDJE -	5,613.61	
64005	LPN - Agency	93,787.96	1,033,005.45		0.00	1,033,005.45
64010	CNA - Agency	64,682.50	30,992.80		0.00	30,992.80
64015	Nursing Supplies	33,602.28	22,001.69		0.00	22,001.69
64030	Pharmacy Consultant	15,488.17	21,003.44		0.00	21,003.44
64035	Medical Director Expense	65,750.00	55,750.00		0.00	55,750.00
64050	Contract Nursing Expense	38,445.00	0.00		0.00	0.00
64055	Other Physician Expense	828.00	2,060.72		0.00	2,060.72
64060	Physician Consultant Expense	13,380.00	46,064.00		0.00	46,064.00
64065	Medical Record Supplies	(207.00)	(539.00)		0.00	(539.00)
64205	Resident Entertainment	716.34	3,730.00		0.00	3,730.00
64210	Cable Television	12,939.03	13,403.23		0.00	13,403.23
64300	LCSW Contractor Expense	4,927.50	61,752.50		0.00	61,752.50
64405	Raw Food	302,724.84	365,651.35		0.00	365,651.35
64410	Dietary Supplement	18,559.66	23,483.42		0.00	23,483.42
64415	Dietary Supplies	36,973.32	29,581.74		0.00	29,581.74
64420	Other Dietary Expense	4,682.63	4,880.38		0.00	4,880.38
66600	Laundry Supplies	11,835.08	13,937.43		0.00	13,937.43
66615	Laundry Expense	5,473.61	6,845.11		0.00	6,845.11
66620	Housekeeping Supplies	42,556.95	45,849.55		0.00	45,849.55
67010	Maintenance Supplies	61,633.77	50,054.29		0.00	50,054.29
67015	Maintenance Outside Service	81,612.72	63,818.79		0.00	63,818.79
67020	Other Maintenance	0.00	1,437.50		0.00	1,437.50
67025	Minor Equipment/Tools	661.72	34.13		0.00	34.13
67030	Facility Equipment Repairs & Maintenance	13,592.10	22,684.29		0.00	22,684.29
67035	Building Repairs & Maintenance	65,502.75	51,273.58		0.00	51,273.58
67045	Grounds Maintenance	23,008.00	26,344.00		0.00	26,344.00
67050	Snow Removal	57,919.75	20,111.00		0.00	20,111.00
67055	Pest Control	1,125.00	3,045.00		0.00	3,045.00
67060	Fire Alarm Service	34,247.39	19,113.50		0.00	19,113.50
67070	Electric	319,578.60	128,186.12		0.00	128,186.12
67075	Gas - Utility Expense	71,610.84	70,222.09		0.00	70,222.09
67076	Automobile Fuel Expense	25.50	25.52		0.00	25.52
67080	Water & Sewer	179,501.00	234,314.74		0.00	234,314.74
67095	Sanitation	32,852.84	40,834.70		0.00	40,834.70
67100	Medical Waste Disposal	1,426.11	1,316.73		0.00	1,316.73
68005	Dental Services Expense	1,988.00	11,720.00		0.00	11,720.00
68010	Podiatry Services Expense	2,308.00	10,562.69		0.00	10,562.69
68015	Other Medical Services Expense	157.00	3,582.00		0.00	3,582.00
68025	Enteral Food Supplement	4,389.70	19,700.18		0.00	19,700.18
68030	Incontinent Briefs Expense	58,925.86	64,718.67		0.00	64,718.67
68045	Medical Supplies Expense	103,475.71	190,649.52		0.00	190,649.52
68055	Medical Supplies - Other	5,454.85	3,136.25		0.00	3,136.25
68070	Wound Care Expense	20,050.17	55,097.93		0.00	55,097.93
68075	Drugs-Prescription, Legend Drugs Other	12,881.12	35,168.98		0.00	35,168.98
68080	Drugs-Prescription, Legend Drugs Managed C	112,063.05	190,839.88		0.00	190,839.88
68085	Drugs-Prescription, Medicare A	302,961.50	234,789.81		0.00	234,789.81
68090	Drugs-Non-Prescription, Non-Legend	24,912.72	34,358.54		0.00	34,358.54
68095	Pharmacy Supplies	1,430.35	1,088.68		0.00	1,088.68
68100	IV Expense	50,671.89	71,911.88		0.00	71,911.88
68105	Oxygen Supplies	24,431.15	80,968.52		0.00	80,968.52
68110	Oxygen	28,835.69	46,941.53		0.00	46,941.53
68115	Lab Expense	287,844.92	84,789.86		0.00	84,789.86
68120	X-Ray Expense	20,458.26	21,204.20		0.00	21,204.20
68130	DME (Durable Medical EQPT)	1,551.41	5,126.70		0.00	5,126.70
68135	Equipment Rental - Other (Drugs & Supplies)	23,584.97	118,721.76		0.00	118,721.76
68140	Ambulance Expense	72,248.15	37,438.72		0.00	37,438.72
68145	Patient Transport - Non-Ambulance	0.00	112.00		0.00	112.00
68170	Resident Replacement Items	2,217.51	3,986.42		0.00	3,986.42
69005	PT Supplies	9,022.05	15,613.61		0.00	15,613.61
69020	ST Contractor Expense	18,000.00	0.00		0.00	0.00
69035	RT Supplies	(7.20)	162.36		0.00	162.36
69045	PT/OT Equipment Rental	20,490.12	26,022.50		0.00	26,022.50
69510	Beauty & Barber Expense	1,668.00	562.19		0.00	562.19
69520	Gift Shop Supplies	1,623.09	19,266.39		0.00	19,266.39
69525	Facility Other Supplies	857.21	982.79		0.00	982.79
76005	Marketing Expense	26,683.77	12,945.60		0.00	12,945.60
76006	Marketing Corp Expense	97,652.99	28,726.05		0.00	28,726.05
76010	Marketing - Meals	74,993.99	19,211.66		0.00	19,211.66
76020	Shows & Conferences	150.00	58.45		0.00	58.45

Client: **A443474 - 49 Thomas Patten Drive Operating Company, LLC-Randolph**
Engagement: **MD 2023 - Care One at Randolph**
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
77010	Sponsorships	2,500.00	0.00		0.00	0.00
79100	Bad Debt Expense	456,674.86	770,383.58		0.00	770,383.58
79105	Bad Debt Expense - Medicare	11,158.23	0.00		0.00	0.00
79110	Bad Debt Expense - Other	173,992.00	0.00		0.00	0.00
79500	Management Fees	859,506.52	889,633.68		0.00	889,633.68
80005	Rent - Related Party	762,008.02	791,314.67		0.00	791,314.67
80010	Office Equipment Rental	13,590.46	19,852.71		0.00	19,852.71
85230	Depreciation - Furniture & Fixtures	0.00	5,613.61		(5,613.61)	0.00
				CAIDJE -	(5,613.61)	
87200	Health Insurance Reserve Adjustment	(160,886.00)	184,471.00		0.00	184,471.00
87205	Workers Comp Reserve Adjustment	(66,576.13)	0.00		0.00	0.00
87210	GLPL Reserve Adjustment	28,234.43	0.00		0.00	0.00
87230	Extraordinary Items	0.00	(801.55)		0.00	(801.55)
87500	Interest Income	(110.14)	(597.56)		0.00	(597.56)
88000	Other Income	0.00	(8,978.34)		0.00	(8,978.34)
Subtotal : None		480,408.49	2,622,486.29		0.00	2,622,486.29
Total [002] P & L		480,408.49	2,622,486.29		0.00	2,622,486.29
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: **A443474 - 49 Thomas Patten Drive Operating Company, LLC-Randolph**
Engagement: **MD 2023 - Care One at Randolph**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

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	41,967.07	10,829.98
10090	Cash - Petty Cash - PNA	250.00	250.00
Subtotal : None		47,217.07	16,079.98
Total [S6L1.1C1]	Cash and Cash Equivalents	47,217.07	16,079.98
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12020	AR - Resident	3,933,162.53	2,765,383.72
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		3,933,162.53	2,765,383.72
Total [S6L1.5C1]	Payer Accounts Receivable	3,933,162.53	2,765,383.72
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12050	AR - Monthly Accrual	(9,368.42)	(52,000.00)
12220	Allowance for Bad Debts	(1,057,323.12)	(613,769.70)
12221	Allowance for Bad Debts legal	(133,750.00)	(133,750.00)
Subtotal : None		(1,200,441.54)	(799,519.70)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(1,200,441.54)	(799,519.70)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
12550	Other Receivable - Related Party	0.01	0.01
Subtotal : None		0.01	0.01
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	0.01	0.01
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12130	AR - Advance Billing	34,728.26	1,508.20
Subtotal : None		34,728.26	1,508.20
Total [S6L1.11C1]	Other Receivables	34,728.26	1,508.20
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	13,981.51	11,980.60
13040	Prepaid Other Insurance	1,064.22	1,244.53
Subtotal : None		15,045.73	13,225.13
Total [S6L1.13C1]	Prepaid Insurance	15,045.73	13,225.13
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	1,716.88	555.83
Subtotal : None		1,716.88	555.83
Total [S6L1.15C1]	Other Prepaid Expenses	1,716.88	555.83

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