

Client: A285185 - Bane Hancock Park LLC
Engagement: MDMC 2023 - Bane Hancock Park LLC
Period Ending: 12/31/2023
Trial Balance: T01 - Master TB
Workpaper: T.01 - MCD SNF TB Report

Account	Description	PP-1 MCAID 12/31/2022	UNADJ 12/31/2023	JE Ref #	MCD JE	MCAID 12/31/2023
Group : [TB] Trial Balance						
Subgroup : [1] Balance Sheet						
20-105-1060-00	ACCOUNTS RECEIVABLE	37,804.00	37,803.80		0.00	37,803.80
30-100-1010-00	MASTER ZBA INTER-CO	2,027.00	2,026.85		0.00	2,026.85
30-100-1010-50	MASTER INTER-CO	(150,069.00)	20,850.03		0.00	20,850.03
30-100-1011-00	CASH COLLECTION	0.00	23,332.00		0.00	23,332.00
30-100-1012-00	CASH DISBURSEMENT	32,522.00	(57,634.99)		0.00	(57,634.99)
30-100-1012-10	CASH STIMULUS	2,243,177.00	2,243,176.95		0.00	2,243,176.95
30-100-1012-15	CASH STIMULUS OFFSET	(2,243,177.00)	(2,243,176.95)		0.00	(2,243,176.95)
30-100-1014-00	CASH CITIZENS - BOS	0.00	109,194.50		0.00	109,194.50
30-100-1020-00	CASH PAYROLL	20,265.00	20,265.05		0.00	20,265.05
30-100-1025-00	CASH STORE CHECKING	11,165.00	11,164.60		0.00	11,164.60
30-100-1026-00	CASH LOTTERY ACCOUNT	2,476.00	2,475.64		0.00	2,475.64
30-100-1027-00	CASH REGISTER	928.00	927.60		0.00	927.60
30-100-1030-00	CASH PETTY	829.00	828.65		0.00	828.65
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	1,773,163.00	2,491,808.42		0.00	2,491,808.42
30-105-1061-00	A/R EXCHANGE	77,785.00	58,592.35		0.00	58,592.35
30-105-1065-00	A/R OTHER	33,344.00	35,068.87		0.00	35,068.87
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUN	(150,732.00)	(169,388.20)		0.00	(169,388.20)
30-105-1160-00	INSURANCE CLAIM PROCEEDS	43,379.00	0.00		0.00	0.00
30-120-1250-00	PATIENT EXCHANGE	1.00	1.00		0.00	1.00
30-120-1280-00	PREPAID INSURANCE	15,396.00	44,006.50		0.00	44,006.50
30-120-1290-00	PREPAID REAL ESTATE TAX	(63,519.00)	(38,953.86)		0.00	(38,953.86)
30-120-1300-00	PREPD EXPENSE OTHER	76,841.00	80,930.87		0.00	80,930.87
30-120-1301-00	PREPAID HEALTH INSURANCE	216,841.00	132,352.36		0.00	132,352.36
30-125-1311-00	ESCROW INSURANCE PROPERTY	2,469.00	2,468.90		0.00	2,468.90
30-130-1330-00	INVENTORY FACILITY	47,500.00	47,500.00		0.00	47,500.00
30-130-1336-00	INVENTORY STORE ENDING	2,868.00	2,868.44		0.00	2,868.44
30-135-1561-00	BUILDING IMPROVEMENTS	362,536.00	362,957.67		0.00	362,957.67
30-135-1641-00	COMPUTER EQUIPMENT	47,137.00	52,901.40		0.00	52,901.40
30-135-1670-00	EQUIPMENT	770,074.00	828,538.71		0.00	828,538.71
30-135-1688-00	SOFTWARE	5,303.00	5,302.65		0.00	5,302.65
30-136-1561-00	ACCUM DEPR BUILDING IMROVEMEN	(37,087.00)	(68,652.00)		0.00	(68,652.00)
30-136-1641-00	ACCUM DEPR COMPUTER EQUIPMENT	(15,328.00)	(19,732.00)		0.00	(19,732.00)
30-136-1670-00	ACCUM DEPR EQUIPMENT	(227,247.00)	(301,223.50)		0.00	(301,223.50)
30-136-1688-00	ACCUM DEPREC SOFTWARE	(4,779.00)	(5,302.50)		0.00	(5,302.50)
30-141-1750-00	CIP 1 CONSTRUCTION IN PROGRESS	0.00	(216,387.39)		0.00	(216,387.39)
30-146-1820-00	LEASE ACQUISITION COSTS	77,797.00	0.00		0.00	0.00
30-146-1828-00	LOAN ACQUISITION COSTS	32,005.00	75,581.35		0.00	75,581.35
30-147-1820-00	ACCUM AMORT LEASE ACQ COSTS	(27,405.00)	(0.36)		0.00	(0.36)
30-147-1828-00	ACCUM AMORT LOAN ACQ COSTS	(32,005.00)	(32,005.31)		0.00	(32,005.31)
30-150-1250-00	PATIENT FUNDS EXCHANGE	(87.00)	(86.64)		0.00	(86.64)
30-150-1821-00	GRIFFIN AMERICAN RR ESCROW	277,788.00	376,442.39		0.00	376,442.39
30-150-1877-00	DEPOSITS OTHER	0.00	57,119.20		0.00	57,119.20
30-150-1951-00	ROU ASSET	0.00	12,715,289.24		0.00	12,715,289.24
30-200-2010-00	A/P ACCOUNTS PAYABLE	(2,741,675.00)	(3,978,684.41)		0.00	(3,978,684.41)
30-200-2012-00	DUE TO/FROM MEDICAID	0.00	(3,570.45)		0.00	(3,570.45)
30-200-2013-00	A/P SALARY REIMBURSEMENT	(1.00)	(1.00)		0.00	(1.00)
30-200-2016-00	DUE TO/FROM MEDICARE	(1,836.00)	(1,836.00)		0.00	(1,836.00)
30-200-2401-00	A/P MGMT FEE PAYABLE	2,747.00	4,071.00		0.00	4,071.00
30-205-2030-00	ACCRUED EXPENSES	(202,464.00)	(217,481.73)		0.00	(217,481.73)
30-205-2033-00	ACCRUED AUDIT FEES	(1,772.00)	(10,467.75)		0.00	(10,467.75)
30-205-2035-00	ACCRUED PAYROLL	(151,079.00)	(218,006.41)		0.00	(218,006.41)
30-205-2036-00	ACCRUED VACATION PAY	(249,661.00)	(209,497.28)		0.00	(209,497.28)
30-210-2075-00	USER FEE PAYABLE	(512,567.00)	(494,625.14)		0.00	(494,625.14)
30-210-2077-00	MEAL TAX PAYABLE	(1.00)	(1.01)		0.00	(1.01)
30-210-2078-00	SALES/USE TAX PAYABLE	53.00	52.94		0.00	52.94
30-215-2131-00	NOTES S-T M&T COMM LENDING	(740,000.00)	0.00		0.00	0.00
30-220-2214-00	PAYROLL ACCRUED PAYROLL TAXES	(40,807.00)	(40,806.88)		0.00	(40,806.88)
30-220-2216-00	PAYROLL MUTA	(10,832.00)	(10,832.16)		0.00	(10,832.16)
30-220-2219-00	PAYROLL FEDERAL TAX DEPOSITS	(294,967.00)	(294,967.30)		0.00	(294,967.30)
30-225-2221-00	PAYROLL FSA DEP CARE	(99.00)	(98.86)		0.00	(98.86)
30-225-2223-00	PAYROLL FSA MEDICAL	(4,623.00)	(7,184.67)		0.00	(7,184.67)
30-225-2227-00	PAYROLL WITHHOLDING OTHER	(7,520.00)	(7,869.71)		0.00	(7,869.71)
30-225-2228-00	OTH PR LB WITHHOLDING OTHER WG	20,100.00	0.00		0.00	0.00
30-225-2230-00	PAYROLL COL LIFE INSURANCE	1,269.00	(6,231.37)		0.00	(6,231.37)
30-225-2231-00	PAYROLL 401K LOANS	(20,100.00)	0.00		0.00	0.00
30-225-2234-00	MA EE FAMILY MEDICAL LEAVE(M1)	(4,299.00)	0.00		0.00	0.00
30-225-2235-00	MA EE PERS FAMILY LEAVE (M2)	(2,303.00)	0.00		0.00	0.00
30-230-2251-01	CLA - True Deferred Revenue SNF	(43,379.00)	0.00		0.00	0.00
30-230-2252-00	DEFERRED RENT	(1,419,741.00)	0.14		0.00	0.14
30-230-2253-00	SUSPENSE DOLLARS POLLING	958.00	972.66		0.00	972.66
30-230-2254-00	SUSPENSE DOLLARS	0.00	1,814.50		0.00	1,814.50
30-235-2306-00	LEASE - ST	0.00	(966,061.07)		0.00	(966,061.07)

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		12/31/2022	12/31/2023			12/31/2023
30-235-2307-00	LEASE - LT	0.00	(13,256,546.17)		0.00	(13,256,546.17)
30-240-2310-10	DUE TO/FROM BANECARE MGT	0.00	(1,735.44)		0.00	(1,735.44)
30-240-2315-10	DUE TO/FROM BANE CONCORD	(711,365.00)	(700,248.95)		0.00	(700,248.95)
30-240-2317-00	DUE TO/FROM LEDGEWOOD	(420,451.00)	(762,485.75)		0.00	(762,485.75)
30-240-2317-10	DUE TO/FROM SEACOAST	39,303.00	38,402.50		0.00	38,402.50
30-240-2400-00	John Scott ZBA Inter-Co	(14,516.00)	(14,515.77)		0.00	(14,515.77)
30-240-2400-10	Due to/from John Scott	14,582.00	13,214.80		0.00	13,214.80
30-240-2405-00	Colonial ZBA Inter-Co	(185,483.00)	(0.26)		0.00	(0.26)
30-240-2415-00	Bay Path ZBA Inter-Co	(7,380.00)	(7,379.72)		0.00	(7,379.72)
30-240-2423-00	Harbor House ZBA Inter-Co	(7,380.00)	(7,379.72)		0.00	(7,379.72)
30-240-2423-10	Due to/from Harbor House	1,480.00	545.66		0.00	545.66
30-240-2426-00	DUE CRANEVILLE	0.00	137,864.51		0.00	137,864.51
30-240-2427-00	DUE BOSTONIAN	0.00	(696.75)		0.00	(696.75)
30-240-2428-00	LINE OF CREDIT - CNH	0.00	(999,714.99)		0.00	(999,714.99)
30-240-2437-00	DUE TO/FROM PARK PLACE	(4,170.00)	(4,169.90)		0.00	(4,169.90)
30-240-2459-00	Brighton House ZBA-Interco	(7,380.00)	(7,379.72)		0.00	(7,379.72)
30-240-2459-10	Due to from Brighton House	3,437.00	3,540.50		0.00	3,540.50
30-260-2767-00	CONTRIBUTIONS	0.00	(185,483.00)		0.00	(185,483.00)
30-260-2770-00	RETAINED EARNINGS	2,734,178.00	4,925,080.12		0.00	4,925,080.12
50-105-1060-00	ACCOUNTS RECEIVABLE	64,115.00	(68,445.95)		0.00	(68,445.95)
50-105-1061-00	A/R EXCHANGE	(19,019.00)	(15,019.37)		0.00	(15,019.37)
50-105-1062-00	Deposits	(88,490.00)	0.00		0.00	0.00
50-230-2251-01	CLA - True Deferred Revenue AL	(43,794.00)	0.00		0.00	0.00
Subtotal [1] Balance Sheet		(1,814,947.00)	(684,633.04)		0.00	(684,633.04)

Subgroup : [2] Income Statement

20-400-4007-00	ADH S&W CLERICAL	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4151-00	ADH EDP BOOKKEEPING	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4250-00	OFFICE SUPP&EXP	0.00	0.00		0.00	0.00
				MCD JE - ;	(0.00)	
20-400-4253-00	adh property taxes	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4261-00	ADH - TELEPHONE	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4295-00	ADH - ADVERTISING	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4325-00	ADH-ACCOUNTING	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4334-00	ADH PENSION	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4337-00	ADH EE OTHER	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4400-00	ADH P/R TAXES	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-400-4415-00	HEALTH INSURANCE	0.00	0.00		0.00	0.00
				MCD JE - ;	(0.00)	
20-400-4425-00	WORKR COMP INSURURANCE	0.00	0.00		0.00	0.00
				MCD JE - ;	(0.00)	
20-400-4452-00	ADH LIAB INS	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-450-4510-00	ADH RE TAXES	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-450-4520-00	ADH BLDG RENT	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-510-4021-00	ADH PLANT S&W	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-510-4251-00	ADH PLANT S&E	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-510-5121-00	ADH ELECT	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-510-5123-00	ADH WATER	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-510-5127-00	ADH GAS	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-520-4031-00	ADH DIETICIAN S&W	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-520-4032-00	ADH DIETARY S&W	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-520-4251-00	SUPPLIES & EXPENSE	0.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
20-520-5220-00	FOOD	0.00	0.00		0.00	0.00
				MCD JE - ;	(0.00)	
20-540-4045-00	ADH HSKG S&W	0.00	0.00		0.00	0.00

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20-540-4251-00	ADH HSKG S&E	0.00	0.00	MCD JE -	(0.00)	0.00
30-310-3000-00	PRIVATE ROOM & BOARD	(1,569,402.00)	(734,224.00)	MCD JE -	(0.00)	(734,224.00)
30-310-3090-00	PRIVATE PY INCOME	(67,130.00)	(14,840.00)		0.00	(14,840.00)
30-310-3200-00	PRIVATE PHARMACY	(313.00)	(77.56)		0.00	(77.56)
30-310-3230-00	PRIVATE LABS	(155.00)	(35.00)		0.00	(35.00)
30-310-3301-00	PRIVATE PT EVAL	(457.00)	(228.30)		0.00	(228.30)
30-310-3311-00	PRIVATE OT EVAL	(460.00)	(229.96)		0.00	(229.96)
30-310-3320-00	PRIVATE SPEECH	(967.00)	0.00		0.00	0.00
30-310-3321-00	PRIVATE ST EVAL	(194.00)	0.00		0.00	0.00
30-311-3000-00	MEDICAID PENDING ROOM & BOARD	(122,212.00)	(201,170.55)		0.00	(201,170.55)
30-311-3090-00	MEDICAID PENDING PRIOR YEAR	209,866.00	122,211.80		0.00	122,211.80
30-315-3000-00	MEDICARE ROOM & BOARD	(2,933,232.00)	(4,747,140.31)		0.00	(4,747,140.31)
30-315-3090-00	MEDICARE PY INCOME	1,030.00	(6,144.97)		0.00	(6,144.97)
30-315-3200-00	MEDICARE PHARMACY	(101,026.00)	(160,842.96)		0.00	(160,842.96)
30-315-3210-00	MEDICARE IV THERAPY	(4,276.00)	(12,531.12)		0.00	(12,531.12)
30-315-3230-00	MEDICARE LABS	(28,540.00)	(42,773.42)		0.00	(42,773.42)
30-315-3250-00	MEDICARE X-RAY	(6,258.00)	(12,031.99)		0.00	(12,031.99)
30-315-3300-00	MEDICARE PT	(578,413.00)	(720,166.48)		0.00	(720,166.48)
30-315-3301-00	MEDICARE PT EVAL	(40,409.00)	(59,453.04)		0.00	(59,453.04)
30-315-3310-00	MEDICARE OT	(597,939.00)	(682,529.66)		0.00	(682,529.66)
30-315-3311-00	MEDICARE OT EVAL	(40,933.00)	(58,772.28)		0.00	(58,772.28)
30-315-3320-00	MEDICARE SPEECH	(63,906.00)	(138,187.66)		0.00	(138,187.66)
30-315-3321-00	MEDICARE ST EVAL	(10,530.00)	(27,962.76)		0.00	(27,962.76)
30-315-3342-00	MEDICARE CONT ADJ OTHER	1,473,481.00	1,915,157.15		0.00	1,915,157.15
30-315-3382-00	MEDICARE OTHER IMAGING	(1,439.00)	0.00		0.00	0.00
30-315-3388-00	MEDICARE EKG/ECG	(203.00)	0.00		0.00	0.00
30-315-4900-00	MEDICARE SEQ CONT ADJ	34,542.00	92,509.89		0.00	92,509.89
30-320-3291-00	MED B FLU VACCINE INCOME	(5,408.00)	(80,734.75)		0.00	(80,734.75)
30-320-3300-00	MED B PT	(253,607.00)	(192,957.14)		0.00	(192,957.14)
30-320-3301-00	MED B PT EVALUATION	(25,113.00)	(17,245.92)		0.00	(17,245.92)
30-320-3310-00	MED B OT	(108,877.00)	(87,555.38)		0.00	(87,555.38)
30-320-3311-00	MED B OCCUPATIONAL THERAPY	(17,477.00)	(14,749.80)		0.00	(14,749.80)
30-320-3320-00	MED B SPEECH	(104,094.00)	(49,014.70)		0.00	(49,014.70)
30-320-3321-00	MED B ST EVAL	(9,532.00)	(7,647.32)		0.00	(7,647.32)
30-320-3342-00	MED B CONT ADJ OTHER	306,805.00	247,965.45		0.00	247,965.45
30-320-4900-00	MED B SEQUESTRATION	2,245.00	3,488.54		0.00	3,488.54
30-325-3000-00	MASS MEDICAID ROOM&BOARD	(7,796,820.00)	(7,962,693.01)		1,680,861.00	(6,281,832.01)
30-325-3010-00	MEDICAID COVID TRANS ADD-ON	(51,200.00)	(88,000.00)	MCD JE - !	1,680,861.00	(88,000.00)
30-325-3090-00	MEDICAID PY INCOME	(181,709.00)	(86,472.13)		0.00	(86,472.13)
30-325-3200-00	MEDICAID PHARMACY	(10,543.00)	(20,187.73)		0.00	(20,187.73)
30-325-3210-00	MEDICAID IV THERAPY	(280.00)	0.00		0.00	0.00
30-325-3230-00	MEDICAID LABS	(800.00)	(336.04)		0.00	(336.04)
30-325-3300-00	MEDICAID PT	(30,943.00)	(21,173.72)		0.00	(21,173.72)
30-325-3301-00	MEDICAID PT EVAL	(2,511.00)	(2,269.20)		0.00	(2,269.20)
30-325-3310-00	MEDICAID OT	(26,591.00)	(15,711.04)		0.00	(15,711.04)
30-325-3311-00	MEDICAID OT EVAL	(2,989.00)	(1,815.36)		0.00	(1,815.36)
30-325-3320-00	MEDICAID SPEECH	(12,421.00)	(3,243.26)		0.00	(3,243.26)
30-325-3321-00	MEDICAID ST EVAL	(2,580.00)	(764.80)		0.00	(764.80)
30-325-3342-00	MEDICAID CONT ADJ OTHER	83,653.00	65,501.15		0.00	65,501.15
30-326-3000-00	MEDICAID MGD CARE ROOM & BOARD	(651,227.00)	(896,061.61)		(1,680,861.00)	(2,576,922.61)
30-326-3090-00	MEDICAID MGD CARE PY	(2,885.00)	(2,392.38)	MCD JE - !	(1,680,861.00)	(2,392.38)
30-326-3200-00	MEDICAID MGD CARE PHARMACY	(3,683.00)	(55.36)		0.00	(55.36)
30-326-3230-00	MEDICAID MGD CARE LABS	(222.00)	(304.57)		0.00	(304.57)
30-326-3250-00	MEDICAID MGD CARE XRAY	0.00	(70.00)		0.00	(70.00)
30-326-3300-00	MEDICAID MGD CARE PT	(3,177.00)	(3,070.00)		0.00	(3,070.00)
30-326-3301-00	MEDICAID MGD CARE PT EVAL	(913.00)	(680.76)		0.00	(680.76)
30-326-3310-00	MEDICAID MGD CARE OT	0.00	(2,933.58)		0.00	(2,933.58)
30-326-3311-00	MEDICAID MGD CARE OT EVAL	(920.00)	(453.84)		0.00	(453.84)
30-326-3320-00	MEDICAID MGD CARE SPEECH	(580.00)	(381.56)		0.00	(381.56)
30-326-3321-00	MEDICAID MGD CARE SPEECH EVAL	(194.00)	(191.20)		0.00	(191.20)
30-326-3342-00	MEDICAID MGD CARE CONT ADJ	4,906.00	7,203.23		0.00	7,203.23
30-330-3000-00	INSURANCE ROOM & BOARD	(350,401.00)	(906,347.77)		0.00	(906,347.77)
30-330-3090-00	INSURANCE PY INCOME	(419.00)	1,124.00		0.00	1,124.00
30-330-3200-00	INSURANCE PHARMACY	(30,702.00)	(47,894.21)		0.00	(47,894.21)
30-330-3210-00	INSURANCE IV THERAPY	(1,455.00)	(5,432.08)		0.00	(5,432.08)
30-330-3230-00	INSURANCE LABS	(3,737.00)	(8,454.64)		0.00	(8,454.64)
30-330-3250-00	INSURANCE X-RAY	(823.00)	(2,753.56)		0.00	(2,753.56)
30-330-3300-00	INSURANCE PT	(193,003.00)	(229,303.69)		0.00	(229,303.69)
30-330-3301-00	INSURANCE PT EVAL	(20,320.00)	(23,599.68)		0.00	(23,599.68)
30-330-3310-00	INSURANCE OT	(139,560.00)	(206,212.16)		0.00	(206,212.16)
30-330-3311-00	INSURANCE OT EVAL	(17,707.00)	(23,599.68)		0.00	(23,599.68)

Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2023 - Bane Hancock Park LLC**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - MCD SNF TB Report**

Account	Description	PP-1 MCAID	UNADJ	JE Ref #	MCD JE	MCAID
		12/31/2022	12/31/2023			12/31/2023
30-330-3320-00	INSURANCE SPEECH	(48,098.00)	(52,363.66)		0.00	(52,363.66)
30-330-3321-00	INSURANCE ST EVAL	(5,951.00)	(12,298.04)		0.00	(12,298.04)
30-330-3342-00	INSURANCE CONT ADJ	379,580.00	546,602.03		0.00	546,602.03
30-330-3382-00	INSURANCE OTHER IMAGING	(324.00)	0.00		0.00	0.00
30-335-3000-00	BC/BS ROOM & BOARD	(356,613.00)	(371,830.00)		0.00	(371,830.00)
30-335-3090-00	BC/BS PY INCOME	1,380.00	0.00		0.00	0.00
30-335-3200-00	BC/BS PHARMACY	(28,713.00)	(22,059.74)		0.00	(22,059.74)
30-335-3210-00	BC/BS IV THERAPY	(246.00)	0.00		0.00	0.00
30-335-3230-00	BC/BS LABS	(507.00)	(831.72)		0.00	(831.72)
30-335-3250-00	BC/BS X-RAY	0.00	(404.52)		0.00	(404.52)
30-335-3300-00	BC/BS PT	(143,425.00)	(104,299.62)		0.00	(104,299.62)
30-335-3301-00	BC/BS PT EVAL	(11,187.00)	(9,076.80)		0.00	(9,076.80)
30-335-3310-00	BC/BS OT	(123,224.00)	(104,956.88)		0.00	(104,956.88)
30-335-3311-00	BC/BS OT EVAL	(9,888.00)	(9,303.72)		0.00	(9,303.72)
30-335-3320-00	BC/BS SPEECH	(14,905.00)	(30,162.16)		0.00	(30,162.16)
30-335-3321-00	BC/BS ST EVAL	(2,844.00)	(5,161.04)		0.00	(5,161.04)
30-335-3342-00	BC/BS CONT ADJ	323,050.00	282,496.20		0.00	282,496.20
30-340-3000-00	HARVARD ROOM & BOARD	(28,710.00)	(17,226.00)		0.00	(17,226.00)
30-340-3200-00	HARVARD PHARMACY	(930.00)	(1,133.23)		0.00	(1,133.23)
30-340-3230-00	HARVARD LABS	(189.00)	(124.50)		0.00	(124.50)
30-340-3300-00	HARVARD PT	(9,323.00)	(4,535.28)		0.00	(4,535.28)
30-340-3301-00	HARVARD PT EVAL	(1,141.00)	(453.84)		0.00	(453.84)
30-340-3310-00	HARVARD OT	(10,456.00)	(3,762.78)		0.00	(3,762.78)
30-340-3311-00	HARVARD OT EVAL	(1,150.00)	(680.76)		0.00	(680.76)
30-340-3320-00	HARVARD SPEECH	(580.00)	0.00		0.00	0.00
30-340-3321-00	HARVARD ST EVAL	(707.00)	(191.20)		0.00	(191.20)
30-340-3342-00	HARVARD CONT ADJ	24,477.00	10,881.59		0.00	10,881.59
30-345-3000-00	TUFTS ROOM & BOARD	(390,345.00)	(737,640.00)		0.00	(737,640.00)
30-345-3090-00	TUFTS PY INCOME	(6,421.00)	0.00		0.00	0.00
30-345-3200-00	TUFTS PHARMACY	(15,873.00)	(34,423.06)		0.00	(34,423.06)
30-345-3210-00	TUFTS IV THERAPY	(6,573.00)	(2,991.62)		0.00	(2,991.62)
30-345-3230-00	TUFTS LABS	(5,474.00)	(8,177.46)		0.00	(8,177.46)
30-345-3250-00	TUFTS X-RAY	(1,432.00)	(1,778.56)		0.00	(1,778.56)
30-345-3290-00	TUFTS MEDICAL SUPPLIES	(754.00)	0.00		0.00	0.00
30-345-3300-00	TUFTS PT	(89,785.00)	(146,840.34)		0.00	(146,840.34)
30-345-3301-00	TUFTS PT EVAL	(7,305.00)	(12,253.68)		0.00	(12,253.68)
30-345-3310-00	TUFTS OT	(96,678.00)	(145,095.14)		0.00	(145,095.14)
30-345-3311-00	TUFTS OT EVAL	(7,129.00)	(12,026.76)		0.00	(12,026.76)
30-345-3320-00	TUFTS SPEECH	(14,636.00)	(24,128.46)		0.00	(24,128.46)
30-345-3321-00	TUFTS ST EVAL	(1,360.00)	(3,696.08)		0.00	(3,696.08)
30-345-3342-00	TUFTS CONT ADJ	247,627.00	391,411.16		0.00	391,411.16
30-345-3382-00	TUFTS OTHER IMAGING	(629.00)	0.00		0.00	0.00
30-380-3880-00	INTEREST INCOME	(264.00)	(1,181.30)		0.00	(1,181.30)
30-385-3090-00	OTHER PRIOR YEAR INCOME	8,114.00	10.05		0.00	10.05
30-385-3700-00	BAD DEBT RECOVERY	0.00	(85,805.00)		0.00	(85,805.00)
30-385-3790-00	OTHER MISCELLANEOUS INCOME	(768,712.00)	(72,690.12)		0.00	(72,690.12)
30-385-3880-00	OTHER INTEREST INCOME	(70.00)	(22.19)		0.00	(22.19)
30-400-4001-00	S&W ADMINISTRATION	148,630.00	193,528.54		0.00	193,528.54
30-400-4001-99	S&W ADMINISTRATION ALLOCATION	(16,250.00)	(19,354.00)		0.00	(19,354.00)
30-400-4006-00	S&W RECEPTION	79,892.00	57,220.35		0.00	57,220.35
30-400-4007-00	S&W OFFICE	102,848.00	136,511.97		0.00	136,511.97
				MCD JE - :	(0.00)	
30-400-4007-99	S&W OFFICE ALLOCATION	(22,803.00)	(30,027.00)		0.00	(30,027.00)
30-400-4010-98	S&W CLERICAL HO BILL-OUT	154,901.00	154,901.40		0.00	154,901.40
30-400-4151-00	PAYROLL/BKKP SERVICE	58,152.00	27,770.55		0.00	27,770.55
				MCD JE - :	(0.00)	
30-400-4160-00	MANAGEMENT FEE EXPENSE	614,263.00	679,405.95		0.00	679,405.95
30-400-4164-00	PROF SERVICE ED-ADMINISTRATOR	13,680.00	0.00		0.00	0.00
30-400-4165-00	PROFESSIONAL SERVICES	24,426.00	21,036.23		0.00	21,036.23
30-400-4167-00	PURCHASED SERVICE	0.00	8,848.86		0.00	8,848.86
30-400-4170-00	PURCHASED SERVICE FIXED	25,852.00	17,462.86		0.00	17,462.86
30-400-4211-00	HEP B/TB/FLU VACCINE	2,250.00	7,140.90		0.00	7,140.90
30-400-4212-00	DONATIONS	0.00	937.53		0.00	937.53
30-400-4220-00	COMPUTER EXPENSE	67,790.00	100,684.59		0.00	100,684.59
30-400-4220-98	COMPUTER EXPENSE BILL-OUT	4,734.00	0.00		0.00	0.00
30-400-4220-99	COMPUTER EXPENSE ALLOCATION	(14,911.00)	(22,147.00)		0.00	(22,147.00)
30-400-4225-00	FIXED SOFTWARE EXPENSE	77,199.00	76,542.94		0.00	76,542.94
30-400-4245-00	POSTAGE EXPENSE	2,514.00	3,124.19		0.00	3,124.19
30-400-4248-00	BANK CHARGES/FEEES	470.00	50,131.92		0.00	50,131.92
30-400-4250-00	OFFICE SUPPLIES & EXPENSE	18,743.00	16,867.08		0.00	16,867.08
				MCD JE - :	(0.00)	
30-400-4250-99	OFFICE SUPP & EXP ALLOCATION	(4,125.00)	(4,472.00)		0.00	(4,472.00)
30-400-4252-00	EQUIPMENT LEASE/RENT	33,243.00	12,931.07		0.00	12,931.07
30-400-4252-99	EQUIPMENT LEASE/RENT ALLOC	(7,312.00)	(1,457.00)		0.00	(1,457.00)
30-400-4253-00	PERSONAL PROPERTY TAXES	11,722.00	9,570.15		0.00	9,570.15

Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2023 - Bane Hancock Park LLC**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - MCD SNF TB Report**

Account	Description	PP-1 MCAID 12/31/2022	UNADJ 12/31/2023	JE Ref #	MCD JE	MCAID 12/31/2023
30-400-4253-99	PROPERTY TAXES ALLOCATION	(2,577.00)	(2,106.00)	MCD JE -	(0.00)	(2,106.00)
30-400-4256-00	EMPLOYEES EDUCATION	2,318.00	250.60		0.00	250.60
30-400-4257-00	LATE CHARGES	19,356.00	72,243.09		0.00	72,243.09
30-400-4258-00	FINES & PENALTY	10.00	33,630.05		0.00	33,630.05
30-400-4259-00	MISCELLANEOUS EXPENSE	20,060.00	1,472.56		0.00	1,472.56
30-400-4261-00	TELEPHONE	35,721.00	35,621.88		0.00	35,621.88
30-400-4261-99	TELEPHONE ALLOCATION	(8,284.00)	(7,826.00)	MCD JE -	(0.00)	(7,826.00)
30-400-4263-00	TELEPHONE WIRELESS	2,621.00	0.00		0.00	0.00
30-400-4265-00	USER FEE	845,654.00	932,997.06		0.00	932,997.06
30-400-4270-00	TRAVEL/MILEAGE	0.00	57.09		0.00	57.09
30-400-4290-00	RECRUITMENT FEES	21,750.00	25,500.00		0.00	25,500.00
30-400-4295-00	ADVERTISING - HELP WANTED	91,372.00	50,642.98		0.00	50,642.98
30-400-4298-00	ADV/MARKETING PROMOTIONAL	7,469.00	6,955.26	MCD JE -	(0.00)	6,955.26
30-400-4301-00	LICENSE DUES PT	20,188.00	26,244.67		0.00	26,244.67
30-400-4302-00	LICENSE DUES NPT	40.00	5,159.08		0.00	5,159.08
30-400-4320-00	CORI CHECKS/BACKGROUND	4,045.00	5,399.12		0.00	5,399.12
30-400-4325-00	ACCOUNTING	21,607.00	35,400.00		0.00	35,400.00
30-400-4330-00	LEGAL	38,521.00	56,261.64	MCD JE -	(0.00)	56,261.64
30-400-4331-00	APPEAL FEES	284.00	0.00		0.00	0.00
30-400-4336-00	401K EXPENSE	9,412.00	6,466.16		0.00	6,466.16
30-400-4337-00	EMPLOYEE BENEFIT	5,579.00	7,988.73	MCD JE -	(0.00)	7,988.73
30-400-4400-00	PAYROLL TAXES	575,475.00	623,053.66	MCD JE -	(0.00)	623,053.66
30-400-4400-99	PAYROLL TAXES ALLOCATION	(28,835.00)	(33,403.00)	MCD JE -	(0.00)	(33,403.00)
30-400-4406-00	MA EMPLOYER MEDICAL LEAVE	45,380.00	25,899.69		0.00	25,899.69
30-400-4415-00	HEALTH INSURANCE	203,395.00	405,922.21		0.00	405,922.21
30-400-4415-99	HEALTH INSURANCE ALLOCATION	(12,042.00)	(12,943.00)	MCD JE -	(0.00)	(12,943.00)
30-400-4417-00	DENTAL INSURANCE	(1,444.00)	(3,002.02)		0.00	(3,002.02)
30-400-4418-00	VISION INSURANCE	81.00	68.39		0.00	68.39
30-400-4425-00	WORKERS COMP INSURANCE	141,580.00	167,620.00		0.00	167,620.00
30-400-4425-99	WORKERS COMP INSURANCE ALLOC	(6,059.00)	(6,513.00)	MCD JE -	(0.00)	(6,513.00)
30-400-4452-00	INSURANCE LIABILITY & MALPRAC	139,897.00	174,229.37		0.00	174,229.37
30-400-4452-99	INSURANCE LIAB & MAL ALLOC	(30,773.00)	(38,325.00)	MCD JE -	(0.00)	(38,325.00)
30-400-4457-00	INTEREST WORKING CAPITAL	60,499.00	91,693.39		0.00	91,693.39
30-400-4457-99	INTEREST WRKG CAPITAL ALLOC	(13,300.00)	(20,169.00)		0.00	(20,169.00)
30-400-4495-00	PRIOR YEAR EXPENSE	4,934.00	0.00		0.00	0.00
30-400-4499-00	BAD DEBT EXPENSE	148,486.00	276,039.09		0.00	276,039.09
30-400-4500-00	MEDICAID SECONDARY BD EXP	1,097.00	3,371.97		0.00	3,371.97
30-400-4519-00	INTEREST OTHER	48,000.00	52,170.61		0.00	52,170.61
30-450-4510-00	REAL ESTATE TAXES	329,804.00	318,135.38		0.00	318,135.38
30-450-4510-99	REAL ESTATE TAXES ALLOCATION	(121,985.00)	(118,515.00)	MCD JE -	(0.00)	(118,515.00)
30-450-4535-00	RENT / MORTGAGE	2,058,645.00	2,055,443.46		0.00	2,055,443.46
30-450-4535-99	RENT PROPERTY ALLOCATION	(762,114.00)	(784,974.00)	MCD JE -	(0.00)	(784,974.00)
30-450-4560-00	DEPRECIATION BUILDING IMPROV	0.00	0.00		17,665.00	17,665.00
30-450-4570-00	DEPRECIATION EQUIPMENT	36,000.00	36,000.00	MCD JE -	17,665.00	18,335.00
30-450-4590-00	INSURANCE BUILDING & EQUIPMENT	37,513.00	50,005.17	MCD JE -	(17,665.00)	50,005.17
30-450-4590-99	INSUR BLDG&EQUIP ALLOCATION	(13,884.00)	(18,512.00)		0.00	(18,512.00)
30-510-4021-00	S&W MAINTENANCE	58,605.00	94,982.21		0.00	94,982.21
30-510-4021-99	S&W MAINTENANCE ALLOCATION	(33,223.00)	(20,892.00)	MCD JE -	(0.00)	(20,892.00)
30-510-4042-00	S&W MAINTENANCE -SUPERVISOR	78,295.00	25,817.16		0.00	25,817.16
30-510-4167-00	PURCHASED SERVICE	86,671.00	188,107.76		0.00	188,107.76
30-510-4167-99	PURCHASED SERVICE ALLOCATION	(20,563.00)	(40,390.00)	MCD JE -	(0.00)	(40,390.00)
30-510-4170-00	PURCHASED SERVICE - FIXED	102,626.00	9,721.15		0.00	9,721.15
30-510-4170-99	PURCHASED SERVICE FIXED ALLOC	(24,537.00)	(2,138.00)		0.00	(2,138.00)
30-510-4251-00	SUPPLIES & EXPENSE	71,403.00	19,372.84		0.00	19,372.84
30-510-4251-99	SUPPLIES & EXPENSE ALLOCATION	(16,803.00)	(4,249.00)	MCD JE -	(0.00)	(4,249.00)
30-510-4310-00	EMPLOYEE UNIFORMS	0.00	257.83		0.00	257.83
30-510-5121-00	ELECTRICITY	260,797.00	237,375.80		0.00	237,375.80
				MCD JE -	(0.00)	

Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2023 - Bane Hancock Park LLC**
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Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - MCD SNF TB Report**

Account	Description	PP-1 MCAID	UNADJ	JE Ref #	MCD JE	MCAID
		12/31/2022	12/31/2023			12/31/2023
30-510-5121-99	ELECTRICITY ALLOCATION	(60,420.00)	(52,215.00)		0.00	(52,215.00)
30-510-5123-00	WATER & SEWERAGE	222,105.00	202,870.67		0.00	202,870.67
				MCD JE -	(0.00)	
30-510-5123-99	WATER & SEWERAGE ALLOCATION	(48,857.00)	(44,626.00)		0.00	(44,626.00)
30-510-5125-00	FUEL	447.00	0.00		0.00	0.00
				MCD JE -	(0.00)	
30-510-5127-00	GAS	94,289.00	105,545.19		0.00	105,545.19
				MCD JE -	(0.00)	
30-510-5127-99	GAS ALLOCATION	(23,886.00)	(23,216.00)		0.00	(23,216.00)
30-520-4031-00	S&W DIETICIAN	75,068.00	79,951.52		0.00	79,951.52
				MCD JE -	(0.00)	
30-520-4031-98	S&W DIETICIAN BILLOUT	4,128.00	7,303.20		0.00	7,303.20
30-520-4031-99	S&W DIETICIAN ALLOC	(14,037.00)	(14,682.00)		0.00	(14,682.00)
30-520-4032-00	S&W DIETARY	366,250.00	464,534.06		0.00	464,534.06
				MCD JE -	(0.00)	
30-520-4032-99	S&W DIETARY ALLOCATION	(74,512.00)	(84,777.00)		0.00	(84,777.00)
30-520-4034-00	S&W COOKS	254,052.00	262,279.16		0.00	262,279.16
30-520-4034-99	S&W COOKS ALLOC	(54,288.00)	(48,001.00)		0.00	(48,001.00)
30-520-4042-00	S&W DIETARY SUPERVISOR	60,317.00	43,399.45		0.00	43,399.45
30-520-4167-00	PURCHASED SERVICE	2,645.00	5,801.85		0.00	5,801.85
30-520-4170-00	PURCHASED SERVICE - FIXED	2,116.00	429.42		0.00	429.42
30-520-4251-00	SUPPLIES & EXPENSE	55,640.00	62,067.70		0.00	62,067.70
				MCD JE -	(0.00)	
30-520-4251-99	SUPPLIES & EXPENSE ALLOCATION	(11,319.00)	(11,413.00)		0.00	(11,413.00)
30-520-4259-00	MISC EXPENSE	0.00	110.49		0.00	110.49
30-520-5220-00	FOOD	483,199.00	472,191.20		0.00	472,191.20
				MCD JE -	(0.00)	
30-520-5220-99	FOOD ALLOCATION	(99,124.00)	(85,644.00)		0.00	(85,644.00)
30-520-5223-00	DIETARY SUPPLEMENTS	37,544.00	40,624.25		0.00	40,624.25
30-530-4040-00	S&W LAUNDRY	123,829.00	129,653.22		0.00	129,653.22
30-530-4251-00	SUPPLIES & EXPENSE	12,385.00	14,166.78		0.00	14,166.78
30-530-5340-00	LINEN & BEDDING	15,485.00	11,824.47		0.00	11,824.47
30-540-4042-00	S&W HOUSEKEEPING SUPERVISOR	77,536.00	60,789.61		0.00	60,789.61
30-540-4045-00	S&W HOUSEKEEPING	361,262.00	342,369.84		0.00	342,369.84
				MCD JE -	(0.00)	
30-540-4045-99	S&W HOUSEKEEPING ALLOCATION	(25,552.00)	(25,608.00)		0.00	(25,608.00)
30-540-4251-00	SUPPLIES & EXPENSE	47,539.00	64,747.77		0.00	64,747.77
				MCD JE -	(0.00)	
30-540-4251-99	SUPPLIES & EXPENSE ALLOCATION	(10,457.00)	(14,397.00)		0.00	(14,397.00)
30-540-4310-00	EMPLOYEE UNIFORMS	0.00	575.15		0.00	575.15
30-600-4000-00	S&W DIRECTOR	133,846.00	135,482.05		0.00	135,482.05
30-600-4005-00	S&W ASSISTANT DIRECTOR	9,618.00	48,534.96		0.00	48,534.96
30-600-4005-01	S&W LPN ASST DON	53,478.00	59,439.64		0.00	59,439.64
30-600-4051-00	S&W SUPERVISOR MEDICARE	81,227.00	21,547.42		0.00	21,547.42
30-600-4051-01	S&W LPN NURSING SUPERVISOR	54,248.00	85,227.18		0.00	85,227.18
30-600-4055-00	S&W STAFF DEVELOPMENT	75,199.00	89,827.73		0.00	89,827.73
30-600-4055-01	S&W LPN STAFF DEVELOPMENT	6,993.00	1,102.50		0.00	1,102.50
30-600-4057-00	S&W MDS	4,754.00	1,962.82		0.00	1,962.82
30-600-4057-01	S&W LPN MDS	80,365.00	79,135.18		0.00	79,135.18
30-600-4058-00	S&W MMQ	18,375.00	7,266.41		0.00	7,266.41
30-600-4058-01	S&W LPN MMQ	5,666.00	4,196.25		0.00	4,196.25
30-600-4059-00	S&W CASE MANAGER	45,359.00	109,962.85		0.00	109,962.85
30-600-4061-00	S&W RN	915,106.00	740,385.31		0.00	740,385.31
30-600-4062-00	S&W ORIENTATION/ED RN	33,444.00	0.00		0.00	0.00
30-600-4062-50	S&W EDUC/CLASS RN	1,883.00	0.00		0.00	0.00
30-600-4066-00	S&W LPN	1,357,827.00	1,605,363.40		0.00	1,605,363.40
30-600-4068-00	S&W ORIENTATION/ED LPN	33,913.00	0.00		0.00	0.00
30-600-4068-50	S&W EDUC/CLASS LPN	2,781.00	0.00		0.00	0.00
30-600-4070-00	S&W NURSES AIDES	0.00	72,781.86		0.00	72,781.86
30-600-4071-00	S&W NURSES AIDE	1,707,621.00	1,995,129.65		0.00	1,995,129.65
30-600-4072-00	S&W ORIENTATION/ED C.N.A.	16,378.00	0.00		0.00	0.00
30-600-4072-50	S&W EDUC/CLASS CNA	2,187.00	0.00		0.00	0.00
30-600-4073-00	S&W UNIT MANAGER	132,672.00	121,420.00		0.00	121,420.00
30-600-4073-01	S&W LPN UNIT MANAGER	39,479.00	65,941.72		0.00	65,941.72
30-600-4075-00	S&W MEDICAL RECORDS	54,232.00	50,572.62		0.00	50,572.62
30-600-4080-00	S&W CENTRAL SUPPLY	26,587.00	16,728.56		0.00	16,728.56
30-600-4083-00	S&W SCHEDULER	47,966.00	66,627.27		0.00	66,627.27
30-600-6034-00	IV STARTS MEDICARE	6,458.00	1,017.50		0.00	1,017.50
30-600-6036-00	PURCHASED SERVICE RN	167,635.00	242,458.13		0.00	242,458.13
30-600-6037-00	PURCHASED SERVICE RN MEDICARE	196,251.00	0.00		0.00	0.00
30-600-6046-00	PURCHASED SERVICE LPN	373,724.00	259,061.10		0.00	259,061.10
30-600-6055-00	PURCHASED SERVICE NA	291,639.00	0.00		0.00	0.00
30-600-6056-00	PURCHASED SERVICE NA	201,281.00	133,002.73		0.00	133,002.73
30-600-6075-00	SUPPLIES NURSING MEDICARE	283,487.00	0.00		0.00	0.00
30-600-6080-00	SUPPLIES NURSING	476.00	318,852.58		0.00	318,852.58

Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2023 - Bane Hancock Park LLC**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - MCD SNF TB Report**

Account	Description	PP-1 MCAID	UNADJ	JE Ref #	MCD JE	MCAID
		12/31/2022	12/31/2023			12/31/2023
30-650-6511-00	MEDICAL DIRECTOR	30,000.00	32,500.00		0.00	32,500.00
30-650-6514-00	EMPLOYEE PHYSICALS	45.00	33.00		0.00	33.00
30-650-6530-00	PHARMACY CONSULT	13,039.00	13,776.62		0.00	13,776.62
30-650-6540-00	PSYCHIATRIC CONSULT	3,018.00	1,227.50		0.00	1,227.50
30-650-6545-00	SOC SERV CONSULTANT	(2,200.00)	22,155.00		0.00	22,155.00
30-650-6572-00	PT CONSULTANT	12,517.00	1,250.88		0.00	1,250.88
30-680-4105-00	S&W SOCIAL SERVICE	20,844.00	0.00		0.00	0.00
30-680-4106-00	S&W ADMIN & SOCIAL SERVICE	92,733.00	143,112.18		0.00	143,112.18
30-680-4107-00	S&W SOCIAL SERVICE	95,291.00	50,994.93		0.00	50,994.93
30-700-4042-00	S&W RECREATION SUPERVISOR	531.00	43,903.14		0.00	43,903.14
30-700-4111-00	S&W RECREATION	178,847.00	138,807.89		0.00	138,807.89
30-700-4167-00	PURCHASED SERVICE	0.00	8,502.09		0.00	8,502.09
30-700-4251-00	SUPPLIES & EXPENSE	3,622.00	5,338.38		0.00	5,338.38
30-700-5120-00	CABLE TV SERVICES	55,350.00	45,040.40		0.00	45,040.40
30-700-7045-00	PROGRAMS & ENTERTAINMENT	6,100.00	0.00		0.00	0.00
30-770-7730-00	PRIVATE ANCILLARY LABS	116.00	133.17		0.00	133.17
30-772-6091-00	MCARE ANCI MEDICAL SUPPLIES	3,669.00	455.62		0.00	455.62
30-772-7700-00	MCARE ANCIL PHARMACY	109,563.00	173,106.05		0.00	173,106.05
30-772-7710-00	MCARE ANCI IV	265.00	0.00		0.00	0.00
30-772-7720-00	MCARE ANCIL MED EQUIP	1,319.00	61.70		0.00	61.70
30-772-7730-00	MCARE ANCIL LABS	26,631.00	35,788.05		0.00	35,788.05
30-772-7750-00	MCARE ANCIL X-RAY	6,169.00	13,026.54		0.00	13,026.54
30-772-7760-00	MCARE ANCIL AMBULANCE	13,064.00	26,663.40		0.00	26,663.40
30-772-7799-00	MCARE MISC CONSOLIDATED BILLI	(234.00)	872.99		0.00	872.99
30-772-7982-00	MCARE ANCI OTHER IMAGING	2,339.00	1,580.00		0.00	1,580.00
30-772-7986-00	MCARE Ancill Cardiology	203.00	0.00		0.00	0.00
30-772-7990-00	MCARE ANCI ROUTINE/CMPLX	643.00	321.42		0.00	321.42
30-774-7750-00	MEDB ANCIL X-RAY	0.00	31.80		0.00	31.80
30-774-7799-00	MEDB ANCIL MISC	0.00	12,591.00		0.00	12,591.00
30-774-7982-00	MEDB ANCIL OTHER IMAGING	209.00	103.08		0.00	103.08
30-776-7700-00	MCAID ANCIL PHARMACY	13,891.00	16,008.53		0.00	16,008.53
30-776-7720-00	MCAID ANCIL MED EQUIP	2,795.00	2,106.68		0.00	2,106.68
30-776-7730-00	MCAID ANCIL LAB	388.00	1,415.40		0.00	1,415.40
30-776-7750-00	MCAID ANCIL X-RAY	0.00	70.00		0.00	70.00
30-776-7760-00	MCAID ANCIL AMBULANCE	1,537.00	0.00		0.00	0.00
30-778-6091-00	MGD CARE ANCI MED SUPPLIES	1,168.00	0.00		0.00	0.00
30-778-7700-00	MGD ANCIL PHARMACY	71,314.00	97,968.96		0.00	97,968.96
30-778-7730-00	MGD ANCIL LABS	9,474.00	16,348.18		0.00	16,348.18
30-778-7750-00	MGD ANCIL X-RAY	1,711.00	4,936.64		0.00	4,936.64
30-778-7760-00	MGD ANCIL AMBULANCE	703.00	0.00		0.00	0.00
30-778-7982-00	MGD OTHER IMAGING	1,431.00	0.00		0.00	0.00
30-778-7986-00	MGD ANCIL CARDIOLOGY	67.00	0.00		0.00	0.00
30-778-7990-00	MGD ANCIL ROUTINE/CMPLX	1,644.00	0.00		0.00	0.00
30-800-7800-00	PRIV THER PT	232.00	0.00		0.00	0.00
30-800-7810-00	PRIV THER OT	214.00	0.00		0.00	0.00
30-802-7800-00	MCARE THER PT	149,292.00	258,254.22		0.00	258,254.22
30-802-7810-00	MCARE THER OT	141,545.00	238,051.26		0.00	238,051.26
30-802-7820-00	MCARE THER ST	35,732.00	65,990.18		0.00	65,990.18
30-804-7800-00	MED B THER PT	101,626.00	69,158.92		0.00	69,158.92
30-804-7810-00	MEDB THER OT	45,025.00	43,719.91		0.00	43,719.91
30-804-7820-00	MED B THER ST	41,226.00	19,170.03		0.00	19,170.03
30-804-7825-00	MED B OTHER PT THERAPY	42,939.00	19,107.57		0.00	19,107.57
30-804-7826-00	MED B THER OTHER OT	20,627.00	14,820.26		0.00	14,820.26
30-804-7827-00	MED B THER OTHER SPEECH	16,444.00	9,762.15		0.00	9,762.15
30-806-7800-00	MCAID THER PT	4,981.00	4,469.11		0.00	4,469.11
30-806-7810-00	MCAID THER OT	4,253.00	3,426.38		0.00	3,426.38
30-806-7820-00	MCAID THER ST	2,374.00	1,636.69		0.00	1,636.69
30-808-7800-00	MGD THERAP PT	68,707.00	102,369.60		0.00	102,369.60
30-808-7810-00	MGD THERAP OT	67,708.00	93,804.55		0.00	93,804.55
30-808-7820-00	MGD THERAP ST	9,683.00	17,453.71		0.00	17,453.71
30-860-8030-00	COVID 19 EXPENSES	383,311.00	3,451.85		0.00	3,451.85
30-950-7730-00	PRIOR YEAR OTHER EXPENSE	(3,684.00)	4,841.59		0.00	4,841.59
50-310-3110-00	PRIVATE RENTAL INCOME	(955,730.00)	(861,483.84)		0.00	(861,483.84)
50-310-3121-00	PRIVATE COMMUNITY FEE	(6,000.00)	(25,500.00)		0.00	(25,500.00)
50-357-3110-00	PACE RENTAL INCOME	(436,954.00)	(532,818.39)		0.00	(532,818.39)
50-365-3411-00	NON MED MAINTENANCE	(12,610.00)	0.00		0.00	0.00
50-400-4001-99	S&W ADMINISTRATION ALLOC	16,251.00	19,354.00		0.00	19,354.00
50-400-4007-99	S&W OFFICE ALLOCATION	22,803.00	30,027.00		0.00	30,027.00
50-400-4160-00	MANAGEMENT FEE	56,452.00	56,792.10		0.00	56,792.10
50-400-4167-00	PURCHASED SERVICE	3,525.00	15,918.00		0.00	15,918.00
50-400-4221-99	COMPUTER EXPENSE ALLOCATION	14,911.00	22,147.00		0.00	22,147.00
50-400-4250-99	OFFICE SUPP & EXP ALLOCAT	4,125.00	4,472.00		0.00	4,472.00
50-400-4252-99	EQUIPMENT LEASE/RENT ALLOC	7,312.00	1,457.00		0.00	1,457.00
50-400-4253-99	PROPERTY TAXES ALLOC	2,577.00	2,106.00		0.00	2,106.00
50-400-4256-00	EMPLOYEES EDUC	325.00	0.00		0.00	0.00

Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2023 - Bane Hancock Park LLC**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T.01 - MCD SNF TB Report**

Account	Description	PP-1 MCAID	UNADJ	JE Ref #	MCD JE	MCAID
		12/31/2022	12/31/2023			12/31/2023
50-400-4261-99	TELEPHONE ALLOC	8,284.00	7,826.00		0.00	7,826.00
50-400-4298-00	ADVERTISING PROMO	249.00	0.00		0.00	0.00
50-400-4301-00	LICENSE DUES PT	5,705.00	3,100.00		0.00	3,100.00
50-400-4400-00	PAYROLL TAXES	54,595.00	49,256.00		0.00	49,256.00
50-400-4400-99	PR TAXES ALLOC	28,835.00	33,403.00		0.00	33,403.00
50-400-4415-99	HEALTH INSURANCE ALLOC	12,042.00	12,943.00		0.00	12,943.00
50-400-4417-00	DENTAL INSURANCE	1,515.00	257.29		0.00	257.29
50-400-4425-99	WORKER COMP INSURANCE ALL	6,059.00	6,513.00		0.00	6,513.00
50-400-4452-99	INSUR LIAB & MAL ALLOC	30,773.00	38,325.00		0.00	38,325.00
50-400-4457-99	INT ON WORKING CAP ALLOC	13,300.00	20,169.00		0.00	20,169.00
50-450-4510-99	REAL ESTATE TAX ALLOCATION	121,985.00	118,515.00		0.00	118,515.00
50-450-4535-99	RENT PROPERTY ALLOCATION	762,114.00	784,974.00		0.00	784,974.00
50-450-4590-99	BLDG & EQUIPMENT INS ALLOC	13,884.00	18,512.00		0.00	18,512.00
50-510-4021-99	S&W MAINTENANCE ALLOCATION	33,223.00	20,892.00		0.00	20,892.00
50-510-4167-99	PURCHASED SERV ALLOC	20,563.00	40,390.00		0.00	40,390.00
50-510-4170-99	PURCHASED SERVICE FIXED ALLOC	24,537.00	2,138.00		0.00	2,138.00
50-510-4251-99	SUPPLIES&EXPENSE ALLOCATION	16,803.00	4,249.00		0.00	4,249.00
50-510-5121-99	ELECTRICITY ALLOCATION	60,420.00	52,215.00		0.00	52,215.00
50-510-5123-99	WATER & SEWERAGE ALLOCATION	48,857.00	44,626.00		0.00	44,626.00
50-510-5127-99	GAS ALLOCATION	23,886.00	23,216.00		0.00	23,216.00
50-520-4031-99	S&W DIETICIAN ALLOCATION	15,532.00	14,682.00		0.00	14,682.00
50-520-4032-99	S&W DIETARY ALLOCATION	74,512.00	84,777.00		0.00	84,777.00
50-520-4034-99	S&W COOKS ALLOCATION	54,288.00	48,001.00		0.00	48,001.00
50-520-4035-00	S&W FOOD SERVICE	99,315.00	117,247.46		0.00	117,247.46
50-520-4251-00	SUPPLY AND EXPENSE	502.00	393.07		0.00	393.07
50-520-4251-99	SUPPLIES & EXPENSE FOOD SER A	10,817.00	11,413.00		0.00	11,413.00
50-520-5220-00	FOOD	172.00	0.00		0.00	0.00
50-520-5220-99	FOOD ALLOCATION	97,629.00	85,644.00		0.00	85,644.00
50-540-4045-99	S&W HOUSEKEEPING ALLOCATION	25,552.00	25,608.00		0.00	25,608.00
50-540-4251-99	SUPPLIES&EXPENSE ALLOCATION	10,457.00	14,397.00		0.00	14,397.00
50-600-4000-00	S&W DIRECTOR	115,682.00	90,524.98		0.00	90,524.98
50-600-4090-00	S&W PERSONAL CARE ATTENDENT	343,028.00	321,281.76		0.00	321,281.76
50-600-6080-00	SUPPLIES NURSING	2,044.00	88.93		0.00	88.93
50-700-4111-00	S&W RECREATION	49,115.00	26,700.97		0.00	26,700.97
50-700-4167-00	ACTIVITIES PURCHASED SERVICE	1,906.00	4,799.97		0.00	4,799.97
50-700-4251-00	ACTIVITIES SUPPLIES & EXPENSE	6,146.00	2,000.02		0.00	2,000.02
50-700-5579-00	RESPIRE TELEPHONE	1,471.00	(16.98)		0.00	(16.98)
50-700-5580-00	RESPIRE CABLE	1,473.00	(16.97)		0.00	(16.97)
50-700-7045-00	AL RES ACTIV PROGRAMS &	10,680.00	0.00		0.00	0.00
50-750-4125-00	S&W MARKEING	64,853.00	88,083.55		0.00	88,083.55
50-750-4251-00	MARKETING SUPPLIES & EXPENSE	1,428.00	0.00		0.00	0.00
50-750-7555-00	FLOWERS & GIVEAWAYS	57.00	0.00		0.00	0.00
50-860-8030-00	COVID 19 EXPENSES	7,019.00	0.00		0.00	0.00
Subtotal [2] Income Statement		1,814,947.00	684,633.04		0.00	684,633.04
Total [TB] Trial Balance		0.00	(0.00)		0.00	(0.00)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A285185 - Bane Hancock Park LLC**
Engagement: **MDMC 2023 - Bane Hancock Park LLC**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	MCAID 12/31/2023	PP-1 MCAID 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
30-100-1011-00	CASH COLLECTION	23,332.00	0.00
30-100-1012-00	CASH DISBURSEMENT	(57,634.99)	32,522.00
30-100-1012-10	CASH STIMULUS	2,243,176.95	2,243,177.00
30-100-1012-15	CASH STIMULUS OFFSET	(2,243,176.95)	(2,243,177.00)
30-100-1014-00	CASH CITIZENS - BOS	109,194.50	0.00
30-100-1020-00	CASH PAYROLL	20,265.05	20,265.00
30-100-1025-00	CASH STORE CHECKING	11,164.60	11,165.00
30-100-1026-00	CASH LOTTERY ACCOUNT	2,475.64	2,476.00
30-100-1027-00	CASH REGISTER	927.60	928.00
30-100-1030-00	CASH PETTY	828.65	829.00
Subtotal : None		110,553.05	68,185.00
Total [S6L1.1C1]	Cash and Cash Equivalents	110,553.05	68,185.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
30-105-1060-00	A/R ACCOUNTS RECEIVABLE	2,491,808.42	1,773,163.00
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		2,491,808.42	1,773,163.00
Total [S6L1.5C1]	Payer Accounts Receivable	2,491,808.42	1,773,163.00
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
30-105-1120-00	A/R ALLOWANCE DOUBTFUL ACCOUI	(169,388.20)	(150,732.00)
Subtotal : None		(169,388.20)	(150,732.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(169,388.20)	(150,732.00)
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
30-130-1330-00	INVENTORY FACILITY	47,500.00	47,500.00
30-130-1336-00	INVENTORY STORE ENDING	2,868.44	2,868.00
Subtotal : None		50,368.44	50,368.00
Total [S6L1.10C1]	Supply Inventory	50,368.44	50,368.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
20-105-1060-00	ACCOUNTS RECEIVABLE	37,803.80	37,804.00
30-105-1061-00	A/R EXCHANGE	58,592.35	77,785.00
30-105-1065-00	A/R OTHER	35,068.87	33,344.00
30-120-1250-00	PATIENT EXCHANGE	1.00	1.00
30-150-1250-00	PATIENT FUNDS EXCHANGE	(86.64)	(87.00)
50-105-1060-00	ACCOUNTS RECEIVABLE	(68,445.95)	64,115.00
50-105-1061-00	A/R EXCHANGE	(15,019.37)	(19,019.00)
Subtotal : None		47,914.06	193,943.00
Total [S6L1.11C1]	Other Receivables	47,914.06	193,943.00

Tickmarks

{a}	
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