

Client: **A443478 - 548 Elm Street Operating Company, LLC-Northampton**
Engagement: **MD 2022 - Care One at Northampton**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [001] Balance Sheet					
Subgroup : None					
10040	Cash - Cash in Transit	11,508.63		0.00	44,979.53
12020	AR - Resident	986,049.04		0.00	1,411,943.95
12021	AR - Resident Legal	37,047.18		0.00	37,047.18
12050	AR - Monthly Accrual	50,000.00		0.00	(96,000.00)
12060	AR - Medicare Bad Debt Coinsurance Advances	(194,656.57)		0.00	0.00
12065	AR - Medicare Bad Debt Coinsurance Advances	24,126.06		0.00	0.00
12070	AR - Medicare Settlements	(15,940.00)		0.00	(24,872.00)
12100	AR - Clearing	1,329.22		0.00	0.00
12105	AR - Recoupment	731.69		0.00	731.69
12110	AR - Security Deposit Refund	(1,779.65)		0.00	9,898.39
12130	AR - Advanced Billing	57,803.13		0.00	81,908.70
12220	Allowance for Bad Debts	(101,398.32)		0.00	(48,570.21)
13010	Prepaid Property Insurance	2,574.31		0.00	4,863.02
13035	Prepaid GLPL - Third Party	8,559.48		0.00	8,343.58
13040	Prepaid Other Insurance	577.70		0.00	47.51
13130	Prepaid Expenses - Other	583.40		0.00	2,453.95
18000	Resident PNA Funds	51,903.56		0.00	25,169.01
20000	AP - Trade	(832,701.84)		0.00	(404,299.29)
20010	AP - Period Accrual	(18,314.68)		0.00	(20,579.64)
20020	AP - General Accruals	(817,471.40)		0.00	(752,488.09)
21016	Accrued Pharmacy	(8,374.79)		0.00	(12,791.62)
21035	Accrued Property Insurance	(1,292.83)		0.00	(2,445.90)
21040	Accrued Workers Comp Insurance	(290,639.89)		0.00	(337,322.24)
21044	Accrued GLPL - Third Party	(464,800.93)		0.00	(574,153.21)
21120	Accrued Vacation	(130,653.77)		0.00	(155,180.86)
21150	Accrued Health Insurance	(15,743.56)		0.00	(20,359.27)
21160	Accrued Dental Insurance	8,525.71		0.00	6,254.29
21170	Accrued Vision Insurance	(1,202.92)		0.00	(1,532.64)
21175	Accrued Whole Life Insurance	(2,299.84)		0.00	(2,351.10)
21180	Accrued Supplemental Life Payable	(1,791.07)		0.00	(2,723.32)
21190	Accrued AD&D Payable	45.23		0.00	45.23
21200	Accrued Critical Illness	524.73		0.00	(96.37)
21210	Accrued Short Term Disability	1,456.58		0.00	250.04
21220	Accrued Long Term Disability	222.19		0.00	(583.66)
21235	Accrued HSA Payable	(1,875.00)		0.00	(1,875.00)
21260	Accrued 401K Employer Match	(24,767.05)		0.00	(31,292.94)
21280	Other Payroll Withholdings	85.15		0.00	(92.65)
21455	Social Security Payable	(116,215.13)		0.00	0.00
21510	Accrued Provider Tax Payable	(161,652.96)		0.00	(161,446.77)
21550	Accrued Sales & Use Tax Payable	(2,559.20)		0.00	(2,503.79)
21700	Unearned Room & Board	(57,803.13)		0.00	(81,908.70)
23000	Due to / from Affiliates	(9,296,772.42)		0.00	(11,829,664.96)
24005	PNA Security Deposit	(51,903.56)		0.00	(25,169.01)
30060	Retained Earnings	7,997,714.20		0.00	11,216,447.52
Subtotal : None		(3,371,243.32)		0.00	(1,815,132.60)
Total [001] Balance Sheet		(3,371,243.32)		0.00	(1,815,132.60)
Group : [002] P & L					
Subgroup : None					
4020.89	Routine Services-Med	(658,646.00)		(599,301.00)	(599,301.00)
			CAIDJE - 3	(599,301.00)	
			CAIDJE - 5	(0.00)	
4022.00	Resource revenue - Mcaid	(984,401.00)		0.00	0.00
4049.00	OTHER REVENUE	(603,504.00)		(352,454.00)	(352,454.00)
			CAIDJE - 3	(352,454.00)	
			CAIDJE - 5	(0.00)	
41000.1	Room & Board - Medicare	(2,997,783.00)		0.00	(4,116,740.00)
41000.2	Room & Board - Medicaid	(8,231,020.50)		599,301.00	(8,876,055.93)
			CAIDJE - 3	599,301.00	
			CAIDJE - 5	(0.00)	
41000.3	Room & Board - Managed Care	(1,087,239.00)		352,454.00	(1,750,684.00)
			CAIDJE - 3	352,454.00	
			CAIDJE - 5	(0.00)	

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		12/31/2021			12/31/2022
41000.4	Room & Board - Private	(1,008,136.00)		0.00	(2,088,284.00)
41050.1	Contractual Allowance - Medicare	24,560.47		0.00	221,520.69
41050.2	Contractual Allowance - Medicaid	5,246,597.25		0.00	4,555,841.26
41050.3	Contractual Allowance - Managed Care	459,378.61		0.00	585,414.61
41050.4	Contractual Allowance - Private	121,664.40		0.00	46,864.00
41110.1	Lab - Medicare	(368,208.13)		0.00	(361,957.59)
41110.3	Lab - Managed Care	(196,065.00)		0.00	(159,460.02)
41112	Flu Shots	(1,889.09)		0.00	0.00
41115.1	Pharmacy Legend - Medicare	(171,470.31)		0.00	(228,639.88)
41115.2	Pharmacy Legend - Medicaid	(13,081.11)		0.00	(12,405.59)
41115.3	Pharmacy Legend - Managed Care	(85,027.30)		0.00	(116,337.89)
41120.1	Pharmacy Non-Legend - Medicare	(5,815.28)		0.00	(6,361.93)
41120.2	Pharmacy Non-Legend - Medicaid	(4,204.86)		0.00	(3,365.73)
41120.3	Pharmacy Non-Legend - Managed Care	(2,255.74)		0.00	(3,669.42)
41125.1	Physical Therapy - Medicare	(529,040.00)		0.00	(619,790.00)
41125.2	Physical Therapy - Medicaid	(2,811.00)		0.00	(2,193.00)
41125.3	Physical Therapy - Managed Care	(324,035.00)		0.00	(341,451.00)
41130.1	Occupational Therapy - Medicare	(732,599.00)		0.00	(799,267.00)
41130.2	Occupational Therapy - Medicaid	(7,611.00)		0.00	(185.00)
41130.3	Occupational Therapy - Managed Care	(399,678.00)		0.00	(406,647.00)
41140.1	Speech Therapy - Medicare	(405,765.00)		0.00	(426,231.00)
41140.2	Speech Therapy - Medicaid	(17,289.00)		0.00	(4,095.00)
41140.3	Speech Therapy - Managed Care	(188,199.00)		0.00	(228,969.00)
41150.1	IV Therapy - Medicare	(13,977.27)		0.00	(16,082.12)
41150.2	IV Therapy - Medicaid	(5.34)		0.00	(90.69)
41150.3	IV Therapy - Managed Care	(16,669.15)		0.00	(2,262.35)
41155.1	X-Ray - Medicare	(12,418.50)		0.00	(21,132.50)
41155.3	X-Ray- Managed Care	(8,056.93)		0.00	(10,082.50)
41300.1	Ancillary Contractual Adjustment - Medicare	2,003,296.09		1,685.38	2,338,401.47
			CAIDJE - 3	1,685.38	
41300.2	Ancillary Contractual Adjustment - Medicaid	46,766.64		(1,685.38)	22,335.01
			CAIDJE - 3	(1,685.38)	
41300.3	Ancillary Contractual Adjustment - Managed Care	1,172,904.25		0.00	1,242,306.78
46065	Other Revenue	(452,946.58)		0.00	(687,251.71)
5061.00	Dietician	88,298.00		79,997.00	79,997.00
			CAIDJE - 4	79,997.00	
5180.00	Staff Development	89,500.00		0.00	0.00
			CAIDJE - 4	(0.00)	
5250.00	Therapy Management Payroll	84,244.00		0.00	0.00
			CAIDJE - 2	(0.00)	
56610	Administrator	163,511.68		0.00	150,501.56
56620	Business Office	137,656.04		0.00	146,841.26
56630	Facility HR	24,000.00		0.00	22,000.00
56650	Admissions	169,747.71		0.00	169,346.86
56660	Nursing Administration	145,948.92		0.00	178,928.19
			CAIDJE - 4	(0.00)	
56661	Director of Nursing	139,058.09		0.00	144,653.76
56662	Assistant Director of Nursing	94,257.84		0.00	104,582.38
56670	MDS	149,734.62		0.00	159,481.76
56690	RN's	571,494.87		0.00	456,883.43
56700	LPN's	1,454,719.60		0.00	1,438,713.84
56710	CNA's	1,197,752.56		0.00	1,478,606.07
56720	Physical Therapy	144,819.58		0.00	159,087.01
			CAIDJE - 2	(0.00)	
56730	Occupational Therapy	216,154.65		0.00	270,707.21
			CAIDJE - 2	(0.00)	
56740	Speech Therapy	131,906.06		0.00	173,159.30
			CAIDJE - 2	(0.00)	
56750	Medical Records	43,024.73		0.00	45,735.78
56760	Social Worker	61,072.94		0.00	30,477.88
56790	Respiratory	77,869.19		0.00	87,469.26
56835	Recreation	154,627.39		0.00	154,256.32
56840	Dietary	338,964.25		(79,997.00)	386,061.84
			CAIDJE - 4	(79,997.00)	
56870	Maintenance	100,576.22		0.00	102,789.39
57330	Director of Rehabilitation	112,973.92		0.00	113,968.61

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		12/31/2021			12/31/2022
61000	Medicare Tax Expense	83,128.77		0.00	88,127.94
61001	Social Security Tax Expense	354,337.27		0.00	368,873.07
61002	Benefit Allocation - Wage Transfer	1,078.46		0.00	(1,775.02)
61005	SUI Tax Expense	61,627.89		0.00	33,692.45
61010	FUTA Tax Expense	5,391.04		0.00	5,442.87
61015	Other Payroll Tax Expense	26,444.09		0.00	25,120.46
61020	401K Employer Match Expense	26,204.12		0.00	30,129.00
61030	Health Insurance Expense	289,745.58		0.00	293,410.27
61045	Workers Comp Insurance Expense	88,237.48		0.00	95,763.97
61070	Basic Life Insurance	1,471.84		0.00	1,478.94
61085	Employee Medical Expenses	430.00		0.00	0.00
61090	Employee Relations	15,396.98		0.00	17,697.69
61105	Other Employee Benefits	1,272.07		0.00	1,242.03
61120	Holiday Party	3,026.78		0.00	4,000.00
61125	Flowers & Gifts to Employees	211.53		0.00	0.00
63000	Telephone Expense	53,812.19		0.00	48,373.80
63015	Telephone Data Connection	1,869.55		0.00	0.00
63030	Telephone Maint Contracts	5,109.48		0.00	5,109.49
63050	Cell Phone Expense	1,796.80		0.00	2,040.99
63065	Accounting	4,691.84		0.00	4,697.00
63070	Legal Fees	10,611.37		0.00	1,465.87
63075	Criminal Record Check	6,893.96		0.00	7,821.72
63080	Compliance Expense	9,663.70		0.00	9,503.66
63085	Administrative Fee - Related Party	273,904.92		0.00	322,580.37
63095	Consulting Fees	14,840.64		0.00	8,653.00
63100	Other Professional Fees	35,192.00		0.00	23,979.32
63105	Postage	2,328.20		0.00	1,645.75
63120	Office Supplies - WB Mason Only	6,857.72		0.00	9,521.88
63121	Other Office Supplies	9,945.92		0.00	6,093.34
63135	Printed Forms	2,333.38		0.00	2,677.64
63156	Minor Computer Equipment	869.59		0.00	0.00
63160	Data Processing Expense	61,686.87		0.00	58,970.13
63165	Network Support	81,745.23		0.00	82,182.77
63170	Network Wiring	183.63		0.00	0.00
63175	Internet Connection Fee	1,475.81		0.00	0.00
63176	IT Allocation - Related Party	14,104.20		0.00	16,610.61
63185	Minor Equipment - Administration	159.57		0.00	0.00
63195	Travel - Mileage	1,026.89		0.00	1,862.35
63196	Travel - Taxi/Limo	393.00		0.00	395.63
63220	Travel - Other	933.72		0.00	1,618.98
63230	Bank Charges	4,071.41		0.00	19,491.35
63240	Collection Fees	4,998.39		0.00	0.00
63260	Auto Insurance Expense	1,172.96		0.00	0.00
63265	General Liability Insurance Expense - Third Party	105,474.28		0.00	104,299.14
63271	Property Insurance - Third Party	4,577.00		0.00	7,437.31
63275	Other Insurance Expense	954.15		0.00	1,337.69
63280	Off Site Storage	5,987.20		0.00	21,750.48
63290	Dues & Subscriptions	25,462.94		0.00	26,399.27
63300	Professional Education	527.07		0.00	250.00
63310	Hiring Expense	6,006.78		0.00	4,162.55
63330	License & Permits	1,580.00		0.00	1,385.00
63335	Uniform Expense	3,189.06		0.00	3,944.11
63380	Consolidated Billing - Administration	11,935.09		0.00	5,043.59
63385	Healthcare Provider Tax	604,483.60		0.00	625,695.01
63390	Sales & Use Tax Expense	3,120.00		0.00	3,120.00
63395	Personal Property Tax Expense	7,573.74		0.00	9,986.92
63400	Real Estate Tax Expense - Third Party	76,332.33		0.00	73,800.54
63415	Annual Report Fees	1,637.00		0.00	2,119.35
63425	Miscellaneous Expense	116.78		0.00	(116.78)
64000	RN - Agency	127,990.67		0.00	364,788.77
64005	LPN - Agency	415,811.89		0.00	1,081,764.03
64010	CNA - Agency	1,485,652.63		0.00	1,102,336.60
64015	Nursing Supplies	4,635.49		0.00	11,219.80
64030	Pharmacy Consultant	8,289.16		0.00	12,407.50
64035	Medical Director Expense	50,800.00		0.00	54,000.00
64055	Other Physician Expense	7,600.00		0.00	4,300.00

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64060	Physician Consultant Expense	(2,000.00)		0.00	0.00
64065	Medical Record Supplies	258.55		0.00	32.00
64205	Resident Entertainment	1,137.64		0.00	1,219.46
64210	Cable Television	24,632.53		0.00	25,462.78
64300	LCSW Contractor Expense	52,240.50		0.00	97,744.25
64405	Raw Food	205,185.52		0.00	239,476.58
64410	Dietary Supplement	10,890.07		0.00	11,693.99
64415	Dietary Supplies	27,449.63		0.00	32,542.29
64420	Other Dietary Expense	4,802.44		0.00	4,518.18
66600	Laundry Supplies	2,411.62		0.00	5,429.73
66610	Laundry Outside Services	157,139.64		0.00	71,986.34
66615	Laundry Expense	118.23		0.00	5,810.30
66620	Housekeeping Supplies	1,477.01		0.00	23,879.90
66630	Housekeeping Outside Services	237,480.55		0.00	107,979.49
67010	Maintenance Supplies	22,227.01		0.00	36,237.87
67015	Maintenance Outside Service	19,579.19		0.00	17,198.95
67025	Minor Equipment/Tools	1,625.77		0.00	552.82
67030	Facility Equipment Repairs & Maintenance	11,290.11		0.00	13,684.75
67035	Building Repairs & Maintenance	32,534.26		0.00	7,487.64
67045	Grounds Maintenance	9,402.75		0.00	18,732.00
67050	Snow Removal	6,045.00		0.00	15,440.00
67055	Pest Control	2,940.00		0.00	4,141.60
67060	Fire Alarm Service	13,467.83		0.00	5,554.69
67065	Fire Safety Consulting	2,475.00		0.00	3,700.00
67070	Electric	120,489.85		0.00	151,404.81
67075	Gas - Utility Expense	37,794.55		0.00	62,500.85
67076	Automobile Fuel Expense	148.51		0.00	143.54
67080	Water & Sewer	92,332.87		0.00	101,600.37
67095	Sanitation	34,556.72		0.00	35,115.14
67100	Medical Waste Disposal	597.55		0.00	729.38
68025	Enteral Food Supplement	15,931.82		0.00	12,498.26
68030	Incontinent Briefs Expense	42,755.89		0.00	54,236.20
68045	Medical Supplies Expense	71,045.52		0.00	60,237.35
68055	Medical Supplies - Other	1,934.95		0.00	5,556.29
68070	Wound Care Expense	20,701.56		0.00	39,739.76
68075	Drugs-Prescription, Legend Drugs Other	20,499.61		0.00	18,023.84
68080	Drugs-Prescription, Legend Drugs Managed Care	76,414.63		0.00	118,884.86
68085	Drugs-Prescription, Medicare A	173,971.78		0.00	230,311.98
68090	Drugs-Non-Prescription, Non-Legend	21,204.53		0.00	25,548.54
68095	Pharmacy Supplies	745.02		0.00	1,143.31
68100	IV Expense	41,486.87		0.00	29,236.51
68105	Oxygen Supplies	942.17		0.00	1,773.31
68110	Oxygen	14,736.99		0.00	26,470.46
68115	Lab Expense	415,194.57		0.00	278,355.38
68120	X-Ray Expense	9,685.24		0.00	14,310.00
68130	DME (Durable Medical EQPT)	2,199.00		0.00	3,845.47
68135	Equipment Rental - Other (Drugs & Supplies)	36,466.56		0.00	45,922.86
68140	Ambulance Expense	31,274.32		0.00	37,188.91
68145	Patient Transport - Non-Ambulance	378.00		0.00	0.00
68170	Resident Replacement Items	5,977.43		0.00	6,346.98
69005	PT Supplies	12,385.68		0.00	12,610.24
69020	ST Contractor Expense	5,760.00		0.00	4,320.00
69035	RT Supplies	25.20		0.00	110.06
69045	PT/OT Equipment Rental	16,929.72		0.00	19,638.99
69520	Activity Supplies	2,594.23		0.00	2,268.37
69525	Facility Other Supplies	485.53		0.00	273.99
76005	Marketing Expense	17,565.47		0.00	39,092.17
76006	Marketing Expense - Corporate	96,457.18		0.00	97,749.29
76010	Marketing - Meals	3,062.77		0.00	2,407.36
77010	Sponsorships	3,696.29		0.00	2,400.00
79100	Bad Debt Expense	78,381.97		0.00	44,183.90
79105	Bad Debt Expense - Medicare	4,809.70		0.00	24,126.06
79500	Management Fees	522,733.97		0.00	666,274.09
80005	Rent - Related Party	606,421.56		0.00	621,582.12
80010	Office Equipment Rental	16,279.02		0.00	10,409.68
87200	Health Insurance Reserve Adjustment	(215,142.25)		0.00	(125,787.00)

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87205	Workers Comp Reserve Adjustment	18,924.76		0.00	(47,197.26)
87210	GLPL Reserve Adjustment	60,162.00		0.00	20,671.63
87215	Bad Debt Reserve Adjustment	18,291.78		0.00	0.00
87500	Interest Income	(505.80)		0.00	(188.39)
Subtotal : None		3,371,243.32		0.00	1,815,132.60
Total [002] P & L		3,371,243.32		0.00	1,815,132.60
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		0.00		0.00	0.00

Tickmarks

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Engagement: **MD 2022 - Care One at Northampton**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10040	Cash - Cash in Transit	44,979.53	11,508.63
Subtotal : None		44,979.53	11,508.63
Total [S6L1.1C1]	Cash and Cash Equivalents	44,979.53	11,508.63
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
12020	AR - Resident	1,411,943.95	986,049.04
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		1,411,943.95	986,049.04
Total [S6L1.5C1]	Payer Accounts Receivable	1,411,943.95	986,049.04
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12220	Allowance for Bad Debts	(48,570.21)	(101,398.32)
12221	Allowance for Bad Debts Legal	(18,500.00)	0.00
Subtotal : None		(67,070.21)	(101,398.32)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(67,070.21)	(101,398.32)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12021	AR - Resident Legal	37,047.18	37,047.18
12050	AR - Monthly Accrual	(96,000.00)	50,000.00
12100	AR - Clearing	0.00	1,329.22
12105	AR - Recoupment	731.69	731.69
12110	AR - Security Deposit Refund	9,898.39	(1,779.65)
12130	AR - Advanced Billing	81,908.70	57,803.13
Subtotal : None		33,585.96	145,131.57
Total [S6L1.11C1]	Other Receivables	33,585.96	145,131.57
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13010	Prepaid Property Insurance	4,863.02	2,574.31
13035	Prepaid GLPL - Third Party	8,343.58	8,559.48
13040	Prepaid Other Insurance	47.51	577.70
Subtotal : None		13,254.11	11,711.49
Total [S6L1.13C1]	Prepaid Insurance	13,254.11	11,711.49
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	2,453.95	583.40
Subtotal : None		2,453.95	583.40
Total [S6L1.15C1]	Other Prepaid Expenses	2,453.95	583.40
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			

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