

Client: **A443497 - 199 Andover Street Operating Company LLC-Peabody**
Engagement: **MD 2023 - Care One at Peabody**
Period Ending: **12/31/2023**
Trial Balance: **T-00 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
Group : [001] Balance Sheet						
Subgroup : None						
10040	Cash - Cash in Transit	0.00	41,986.00		0.00	41,986.00
12020	AR - Resident	2,872,224.09	2,565,641.00		0.00	2,565,641.00
12050	AR - Monthly Accrual	(154,000.00)	(176,929.00)		0.00	(176,929.00)
12060	AR - Medicare Bad Debt Coinsurance Advance	(44,713.00)	(44,713.00)		0.00	(44,713.00)
12065	AR - Medicare Bad Debt	18,151.11	59,066.00		0.00	59,066.00
12070	AR - Medicare Settlements	(60,791.00)	(37,877.00)		0.00	(37,877.00)
12100	AR - Clearing	0.00	(50,420.00)		0.00	(50,420.00)
12110	AR - Security Deposit Refund	(2,515.87)	12,633.00		0.00	12,633.00
12130	AR - Advance Billing	21,128.17	40,207.00		0.00	40,207.00
12220	Allowance for Bad Debts	(370,461.57)	(404,405.00)		0.00	(404,405.00)
13035	Prepaid GLPL - Third Party	10,696.98	12,484.00		0.00	12,484.00
13040	Prepaid Other Insurance	(915.90)	909.00		0.00	909.00
13130	Prepaid Expenses - Other	555.88	864.00		0.00	864.00
15116	ARF Clearing	276.25	0.00		0.00	0.00
18000	Resident PNA Funds	162,082.01	111,421.00		0.00	111,421.00
20000	AP - Trade	(924,544.67)	(1,041,212.00)		0.00	(1,041,212.00)
20010	AP - Period Accrual	(49,504.95)	(22,179.00)		0.00	(22,179.00)
20020	AP - General Accruals	(459,794.67)	(410,003.00)		0.00	(410,003.00)
20030	AP - Related Party	(92,794.08)	(92,794.00)		0.00	(92,794.00)
21016	Accrued Pharmacy	(14,142.04)	(20,969.00)		0.00	(20,969.00)
21040	Accrued Workers Comp Insurance	(168,765.11)	(259,781.00)		0.00	(259,781.00)
21044	Accrued GLPL - Third Party	(656,030.54)	(753,072.00)		0.00	(753,072.00)
21050	Accrued Other Insurance	(277.47)	(616.00)		0.00	(616.00)
21110	Accrued Payroll	0.00	(40,626.00)		0.00	(40,626.00)
21115	Payroll Outstanding Checks	0.00	(241,905.00)		0.00	(241,905.00)
21120	Accrued Vacation	(228,478.45)	(228,478.00)		0.00	(228,478.00)
21150	Accrued Health Insurance	(37,270.20)	(58,820.00)		0.00	(58,820.00)
21160	Accrued Dental Insurance	8,002.45	12,513.00		0.00	12,513.00
21170	Accrued Vision Insurance	(1,817.06)	(1,136.00)		0.00	(1,136.00)
21175	Accrued Whole Life Insurance	(2,388.28)	(2,914.00)		0.00	(2,914.00)
21180	Accrued Supplemental Life Payable	(1,488.58)	(3,770.00)		0.00	(3,770.00)
21190	Accrued AD&D Payable	47.40	47.00		0.00	47.00
21200	Accrued Critical Illness	2,999.39	4,353.00		0.00	4,353.00
21210	Accrued Short Term Disability	(435.65)	(5,621.00)		0.00	(5,621.00)
21220	Accrued Long Term Disability	(973.79)	(3,865.00)		0.00	(3,865.00)
21230	Accrued FSA Payable	0.00	(2,958.00)		0.00	(2,958.00)
21235	Accrued HSA Payable	(375.00)	(810.00)		0.00	(810.00)
21240	Accrued Dependent Care Payable	0.00	302.00		0.00	302.00
21250	Accrued 401K Employee Contributions	0.00	(11,289.00)		0.00	(11,289.00)
21255	Accrued 401k Loan Payments	0.00	(549.00)		0.00	(549.00)
21260	Accrued 401K Employer Match	(45,223.62)	(48,199.00)		0.00	(48,199.00)
21280	Other Payroll Withholdings	(79.35)	118.00		0.00	118.00
21400	Federal Withholding	0.00	(29,479.00)		0.00	(29,479.00)
21410	Medicare Withholding	0.00	(38,273.00)		0.00	(38,273.00)
21415	Social Security Withholding	0.00	19,124.00		0.00	19,124.00
21420	State Withholding	0.00	(24,527.00)		0.00	(24,527.00)
21430	City/Local Withholding	0.00	14,509.00		0.00	14,509.00
21450	Medicare Payable	0.00	(38,184.00)		0.00	(38,184.00)
21455	Social Security Payable	0.00	19,035.00		0.00	19,035.00
21460	SUI/SDI Payable	0.00	(4,757.00)		0.00	(4,757.00)
21470	FUTA Payable	0.00	(1,339.00)		0.00	(1,339.00)
21490	Garnishment Payable	0.00	(7,905.00)		0.00	(7,905.00)
21510	Accrued Provider Tax Payable	(193,406.22)	(245,512.00)		0.00	(245,512.00)
21550	Accrued Sales & Use Tax Payable	(2,691.88)	(2,550.00)		0.00	(2,550.00)
21700	Unearned Room & Board	(21,128.17)	(40,207.00)		0.00	(40,207.00)
21710	Unearned Revenues	(87,686.28)	0.00		0.00	0.00
23000	Due to / from Affiliates	(230,322.60)	(615,587.00)		0.00	(615,587.00)
24005	PNA Security Deposit	(162,082.01)	(111,421.00)		0.00	(111,421.00)
30060	Retained Earnings	2,050,678.74	918,932.40		0.00	918,932.40
Subtotal : None		1,131,744.46	(1,291,506.60)		0.00	(1,291,506.60)
Total [001] Balance Sheet		1,131,744.46	(1,291,506.60)		0.00	(1,291,506.60)
Group : [002] P & L						
Subgroup : None						
4020.89	Routine Services-Med	0.00	0.00		(2,655,475.00)	(2,655,475.00)
4022.00	RESOURCE REVENUE - MEDICAID	0.00	0.00	CAIDJE - 1	(2,655,475.00)	(1,111,039.00)
4031.00	RTN SERVICES - MEDICARE + CHOICE	0.00	0.00	CAIDJE - 1	(1,111,039.00)	(2,011,269.00)
					(2,011,269.00)	

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				CAIDJE - 1	(2,011,269.00)	
				CAIDJE - 1	(0.00)	
41000.1	TotalMedicare-Room & Board	(7,609,290.00)	(5,069,908.00)		0.00	(5,069,908.00)
41000.2	TotalMedicaid-Room & Board	(13,684,961.20)	(14,779,468.00)		3,766,514.00	(11,012,954.00)
				CAIDJE -	1,111,039.00	
				CAIDJE -	2,655,475.00	
41000.3	TotalInsMgCare-Room & Board	(3,549,016.00)	(4,200,179.00)		2,011,269.00	(2,188,910.00)
				CAIDJE -	2,011,269.00	
41000.4	TotalPrivate-Room & Board	(926,722.00)	(1,188,939.00)		0.00	(1,188,939.00)
41000.5	TotalOtherPT-Room & Board	0.00	(42,008.00)		0.00	(42,008.00)
41050.1	TotalMedicare-Contractual Allowance	(1,201,332.60)	(377,566.00)		0.00	(377,566.00)
41050.2	TotalMedicaid-Contractual Allowance	6,437,316.38	6,067,169.00		0.00	6,067,169.00
41050.3	TotalInsMgCare-Contractual Allowance	1,004,573.19	1,454,957.00		0.00	1,454,957.00
41050.4	TotalPrivate-Contractual Allowance	31,758.00	15,872.00		0.00	15,872.00
41050.5	TotalOtherPT-Contractual Allowance	0.00	42,008.00		0.00	42,008.00
41110.1	TotalMedicare-Lab	(190,405.84)	(60,639.00)		0.00	(60,639.00)
41110.3	TotalInsMgCare-Lab	(84,424.04)	(38,197.00)		0.00	(38,197.00)
41110.4	TotalPrivate-Lab	837.93	379.00		0.00	379.00
41112.0	-Flu Shots	(1,071.44)	(1,525.00)		0.00	(1,525.00)
41115.1	TotalMedicare-Pharmacy Legend	(397,724.48)	(282,603.00)		0.00	(282,603.00)
41115.2	TotalMedicaid-Pharmacy Legend	(26,021.39)	(20,477.00)		0.00	(20,477.00)
41115.3	TotalInsMgCare-Pharmacy Legend	(173,615.38)	(218,502.00)		0.00	(218,502.00)
41115.4	TotalPrivate-Pharmacy Legend	(7.46)	(13.00)		0.00	(13.00)
41115.5	TotalOtherPT-Pharmacy Legend	0.00	(651.00)		0.00	(651.00)
41120.1	TotalMedicare-Pharmacy Non-Legend	(16,718.92)	(7,837.00)		0.00	(7,837.00)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(4,815.95)	(9,798.00)		0.00	(9,798.00)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(8,842.96)	(4,330.00)		0.00	(4,330.00)
41125.1	TotalMedicare-Physical Therapy	(634,260.00)	(664,009.00)		0.00	(664,009.00)
41125.2	TotalMedicaid-Physical Therapy	0.00	(29,743.00)		0.00	(29,743.00)
41125.3	TotalInsMgCare-Physical Therapy	(444,475.00)	(681,501.00)		0.00	(681,501.00)
41125.4	TotalPrivate-Physical Therapy	(67.00)	(252.00)		0.00	(252.00)
41125.5	TotalOtherPT-Physical Therapy	0.00	(4,083.00)		0.00	(4,083.00)
41130.1	TotalMedicare-Occupational Therapy	(831,650.00)	(465,522.00)		0.00	(465,522.00)
41130.2	TotalMedicaid-Occupational Therapy	(500.00)	(18,470.00)		0.00	(18,470.00)
41130.3	TotalInsMgCare-Occupational Therapy	(524,505.00)	(618,486.00)		0.00	(618,486.00)
41130.4	TotalPrivate-Occupational Therapy	0.00	(815.00)		0.00	(815.00)
41130.5	TotalOtherPT-Occupational Therapy	0.00	(1,819.00)		0.00	(1,819.00)
41140.1	TotalMedicare-Speech Therapy	(367,425.00)	(209,214.00)		0.00	(209,214.00)
41140.2	TotalMedicaid-Speech Therapy	(1,278.00)	(5,202.00)		0.00	(5,202.00)
41140.3	TotalInsMgCare-Speech Therapy	(176,400.00)	(122,868.00)		0.00	(122,868.00)
41140.5	TotalOtherPT-Speech Therapy	0.00	(3,366.00)		0.00	(3,366.00)
41150.1	TotalMedicare-IV Therapy	(33,554.76)	(10,062.00)		0.00	(10,062.00)
41150.2	IV Therapy - Medicaid	(281.24)	0.00		0.00	0.00
41150.3	TotalInsMgCare-IV Therapy	(33,859.37)	(10,227.00)		0.00	(10,227.00)
41155.1	TotalMedicare-X-Ray	(51,375.00)	(9,788.00)		0.00	(9,788.00)
41155.3	TotalInsMgCare-X-Ray	(25,125.00)	(5,738.00)		0.00	(5,738.00)
41155.4	TotalPrivate-X-Ray	(187.50)	188.00		0.00	188.00
41300.1	TotalMedicare-Ancillary Contractual Adjustmer	2,468,154.46	1,652,632.00		0.00	1,652,632.00
				CAIDJE -	(0.00)	
41300.2	TotalMedicaid-Ancillary Contractual Adjustmen	33,818.91	83,708.00		(18.00)	83,690.00
				CAIDJE -	(0.00)	
				CAIDJE -	(18.00)	
41300.3	TotalInsMgCare-Ancillary Contractual Adjustm	1,463,029.45	1,671,911.00		3,384.00	1,675,295.00
				CAIDJE -	3,384.00	
41300.4	TotalPrivate-Ancillary Contractual Adjustment	145.40	(145.00)		0.00	(145.00)
				CAIDJE -	(0.00)	
41300.5	TotalOtherPT-Ancillary Contractual Adjustmen	0.00	9,919.00		(3,366.00)	6,553.00
				CAIDJE -	(3,366.00)	
46065	-Other Revenue	(931,900.02)	(130,747.00)		0.00	(130,747.00)
5061.00	Dietician	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
56610	Administrator	251,234.93	230,907.50		0.00	230,907.50
56620	Business Office	185,115.69	161,176.00		0.00	161,176.00
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56650	Admissions	488,227.13	510,357.70		0.00	510,357.70
56660	Nursing Administration	238,552.54	265,536.10		0.00	265,536.10
56661	Director of Nursing	162,169.40	175,700.30		0.00	175,700.30
56662	Assistant Director of Nursing	120,075.79	136,846.40		0.00	136,846.40
56670	MDS	280,867.95	340,584.00		0.00	340,584.00
56680	Central Supply	21,014.25	15,584.80		0.00	15,584.80
56690	RN's	1,128,790.53	990,259.50		0.00	990,259.50
56700	LPN's	1,812,379.15	2,095,127.60		0.00	2,095,127.60

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		12/31/2022	12/31/2023			12/31/2023
56710	CNA's	2,477,832.86	2,826,167.90		0.00	2,826,167.90
56720	Physical Therapy	239,697.31	238,856.80		0.00	238,856.80
56730	Occupational Therapy	289,768.71	246,824.50		0.00	246,824.50
				CAIDJE -	(0.00)	
56740	Speech Therapy	96,792.92	98,011.00		0.00	98,011.00
				CAIDJE -	(0.00)	
56750	Medical Records	32,352.66	31,347.90		0.00	31,347.90
56760	Social Worker	225,712.68	193,377.50		0.00	193,377.50
56790	Respiratory	77,100.31	78,835.20		0.00	78,835.20
56835	Recreation	156,565.80	145,600.00		0.00	145,600.00
56840	Dietary	632,208.39	653,183.00		0.00	653,183.00
				CAIDJE -	(0.00)	
56850	Housekeeping	0.00	327.00		0.00	327.00
56870	Maintenance	152,479.58	193,871.80		0.00	193,871.80
57330	Rehabilitation Director	106,020.46	101,436.00		0.00	101,436.00
60050	Contract Labor	(3,018.82)	0.00		0.00	0.00
61000	Medicare Tax Expense	129,979.34	136,920.50		0.00	136,920.50
61001	Social Security Tax Expense	550,699.22	581,304.60		0.00	581,304.60
61002	Taxes & Benefits - Wage Transfer	2,381.55	9,884.50		0.00	9,884.50
61005	SUI Tax Expense	43,094.45	47,460.80		0.00	47,460.80
61010	FUTA Tax Expense	7,138.59	8,789.80		0.00	8,789.80
61015	Other Payroll Tax Expense	36,846.71	36,149.80		0.00	36,149.80
61020	401K Employer Match Expense	43,497.98	47,429.80		0.00	47,429.80
61030	Health Insurance Expense	403,029.12	399,588.80		0.00	399,588.80
61045	Workers Comp Insurance Expense	223,331.13	226,109.90		0.00	226,109.90
61070	Basic Life Insurance	1,942.70	1,950.50		0.00	1,950.50
61085	Employee Medical Expenses	0.00	(40.00)		0.00	(40.00)
61090	Employee Relations	47,761.38	46,521.50		0.00	46,521.50
61095	Employee Training	0.00	3,630.00		0.00	3,630.00
61105	Other Employee Benefits	1,386.11	2,403.30		0.00	2,403.30
61120	Holiday Party	4,000.00	4,672.90		0.00	4,672.90
63000	Telephone Expense	37,207.72	35,270.00		0.00	35,270.00
63020	Telephone Equip Repair	1,743.65	6,481.00		0.00	6,481.00
63030	Telephone Maint Contracts	4,257.91	5,961.10		0.00	5,961.10
63050	Cell Phone Expense	3,328.52	2,612.60		0.00	2,612.60
63065	Accounting	4,697.00	1,400.00		0.00	1,400.00
63070	Legal Fees	28,151.71	7,658.00		0.00	7,658.00
63071	Legal Settlements	20,737.79	4,166.70		0.00	4,166.70
63075	Criminal Record Check	7,565.37	8,167.40		0.00	8,167.40
63080	Compliance Expense	9,515.50	(3,317.90)		0.00	(3,317.90)
63085	Administrative Fee - Related Party	410,662.41	428,939.90		0.00	428,939.90
63095	Consulting Fees	9,312.44	12,875.10		0.00	12,875.10
63100	Other Professional Fees	45,808.04	43,033.70		0.00	43,033.70
63105	Postage	688.91	171.00		0.00	171.00
63115	Overnight Delivery	1,518.13	0.00		0.00	0.00
63120	Office Supplies - WB Mason Only	13,910.33	10,900.60		0.00	10,900.60
63121	Other Office Supplies	4,654.21	(6,317.90)		0.00	(6,317.90)
63125	Other Supplies	0.00	3,979.70		0.00	3,979.70
63135	Printed Forms	2,077.98	2,149.60		0.00	2,149.60
63150	Computer Expense	0.00	2,960.00		0.00	2,960.00
63156	Minor Computer Equipment	672.47	2,171.90		0.00	2,171.90
63160	Data Processing Expense	53,617.23	80,763.60		0.00	80,763.60
63165	Network Support	87,748.24	93,113.30		0.00	93,113.30
63176	IT Allocation - Related Party	21,146.19	22,087.30		0.00	22,087.30
63185	Minor Equipment - Administration	0.00	636.90		0.00	636.90
63195	Travel - Mileage	2,235.33	357.80		0.00	357.80
63196	Travel - Taxi/Limo	235.66	0.00		0.00	0.00
63205	Travel - Hotel	0.00	23.10		0.00	23.10
63220	Travel - Other	2,766.75	8,048.10		0.00	8,048.10
63230	Bank Charges	34,240.62	7,745.40		0.00	7,745.40
63240	Collection Fees	4,658.45	2,343.00		0.00	2,343.00
63245	Service Fees	3,235.90	3,972.70		0.00	3,972.70
63250	Other Fees	300.00	35,837.90		0.00	35,837.90
63265	General Liability Insurance Expense - Third Pa	123,123.34	125,168.40		0.00	125,168.40
63272	Property Insurance - Related Party	10,236.96	10,237.00		0.00	10,237.00
63275	Other Insurance Expense	2,615.35	3,126.00		0.00	3,126.00
63280	Off Site Storage	54,009.54	27,238.10		0.00	27,238.10
63290	Dues & Subscriptions	21,979.77	24,497.90		0.00	24,497.90
63305	Placement Fees	0.00	18,500.00		0.00	18,500.00
63310	Hiring Expense	5,801.74	16,090.40		0.00	16,090.40
63330	License & Permits	5,375.00	1,454.00		0.00	1,454.00
63335	Uniform Expense	3,485.09	6,145.00		0.00	6,145.00

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63375	Ancillary Rental Fees	0.00	1,273.80		0.00	1,273.80
63380	Consolidated Billing - Administration	6,001.56	34,154.30		0.00	34,154.30
63385	Healthcare Provider Tax	762,284.43	895,674.00		0.00	895,674.00
63390	Sales & Use Tax Expense	3,600.00	3,600.00		0.00	3,600.00
63395	Personal Property Tax Expense	11,438.25	11,246.20		0.00	11,246.20
63401	Real Estate Tax Expense - Related Party	155,426.40	143,010.30		0.00	143,010.30
63415	Annual Report Fees	2,987.35	1,048.00		0.00	1,048.00
63425	Miscellaneous Expense	(339.94)	0.00		0.00	0.00
64000	RN - Agency	177,170.75	145,592.20		0.00	145,592.20
64005	LPN - Agency	602,357.77	426,119.20		0.00	426,119.20
64010	CNA - Agency	370,609.44	114,383.30		0.00	114,383.30
64015	Nursing Supplies	27,708.26	31,793.70		0.00	31,793.70
64030	Pharmacy Consultant	11,794.00	20,835.60		0.00	20,835.60
64035	Medical Director Expense	60,000.00	60,000.00		0.00	60,000.00
64050	Contract Nursing Expense	836.97	0.00		0.00	0.00
64055	Other Physician Expense	11,040.64	6,406.30		0.00	6,406.30
64060	Physician Consultant Expense	0.00	35,000.00		0.00	35,000.00
64065	Medical Record Supplies	(126.00)	(557.30)		0.00	(557.30)
64205	Resident Entertainment	6,213.27	6,300.00		0.00	6,300.00
64210	Cable Television	32,194.30	30,400.80		0.00	30,400.80
64300	LCSW Contractor Expense	1,425.00	33,722.50		0.00	33,722.50
64405	Raw Food	372,811.63	375,977.20		0.00	375,977.20
64410	Dietary Supplement	13,186.70	20,536.90		0.00	20,536.90
64415	Dietary Supplies	38,498.54	37,299.10		0.00	37,299.10
64420	Other Dietary Expense	7,257.32	7,111.80		0.00	7,111.80
66600	Laundry Supplies	0.00	1,704.00		0.00	1,704.00
66610	Laundry Outside Services	200,124.90	206,937.50		0.00	206,937.50
66615	Laundry Expense	0.00	403.30		0.00	403.30
66620	Housekeeping Supplies	2,164.26	9,586.00		0.00	9,586.00
66630	Housekeeping Outside Services	300,186.92	305,563.00		0.00	305,563.00
67010	Maintenance Supplies	54,860.28	69,308.30		0.00	69,308.30
67015	Maintenance Outside Service	37,210.85	43,888.80		0.00	43,888.80
67025	Minor Equipment/Tools	94.62	3,984.00		0.00	3,984.00
67030	Facility Equipment Repairs & Maintenance	27,182.55	28,641.40		0.00	28,641.40
67035	Building Repairs & Maintenance	26,030.64	67,936.60		0.00	67,936.60
67040	Painting & Decorating	2,866.84	1,494.10		0.00	1,494.10
67045	Grounds Maintenance	29,606.30	18,628.00		0.00	18,628.00
67050	Snow Removal	22,532.00	15,555.00		0.00	15,555.00
67055	Pest Control	16,995.54	13,940.40		0.00	13,940.40
67060	Fire Alarm Service	11,367.14	12,340.40		0.00	12,340.40
67070	Electric	118,274.94	127,422.40		0.00	127,422.40
67075	Gas - Utility Expense	46,544.94	56,033.00		0.00	56,033.00
67076	Automobile Fuel Expense	76.01	0.00		0.00	0.00
67080	Water & Sewer	68,489.61	73,987.50		0.00	73,987.50
67085	Oil	780.25	1,364.50		0.00	1,364.50
67095	Sanitation	37,058.42	42,405.00		0.00	42,405.00
67100	Medical Waste Disposal	4,065.63	4,468.90		0.00	4,468.90
68005	Dental Services Expense	2,968.50	0.00		0.00	0.00
68015	Other Medical Services Expense	6,393.35	4,059.00		0.00	4,059.00
68025	Enteral Food Supplement	15,012.65	14,295.50		0.00	14,295.50
68030	Incontinent Briefs Expense	73,252.22	67,453.70		0.00	67,453.70
68045	Medical Supplies Expense	107,997.25	81,786.30		0.00	81,786.30
68055	Medical Supplies - Other	7,743.42	4,231.40		0.00	4,231.40
68070	Wound Care Expense	52,996.73	67,586.20		0.00	67,586.20
68075	Drugs-Prescription, Legend Drugs Other	40,447.46	51,453.30		0.00	51,453.30
68080	Drugs-Prescription, Legend Drugs Managed C	222,431.34	191,796.00		0.00	191,796.00
68085	Drugs-Prescription, Medicare A	345,405.33	251,038.30		0.00	251,038.30
68090	Drugs-Non-Prescription, Non-Legend	34,984.97	48,564.70		0.00	48,564.70
68095	Pharmacy Supplies	1,678.89	998.00		0.00	998.00
68100	IV Expense	102,010.38	96,053.30		0.00	96,053.30
68105	Oxygen Supplies	1,385.51	2,481.20		0.00	2,481.20
68110	Oxygen	28,211.65	38,716.10		0.00	38,716.10
68115	Lab Expense	249,748.31	85,544.70		0.00	85,544.70
68120	X-Ray Expense	24,021.60	68,212.00		0.00	68,212.00
68130	DME (Durable Medical EQPT)	4,675.99	12,974.00		0.00	12,974.00
68135	Equipment Rental - Other (Drugs & Supplies)	56,923.70	28,162.70		0.00	28,162.70
68140	Ambulance Expense	37,753.21	84,016.50		0.00	84,016.50
68170	Resident Replacement Items	8,606.00	4,114.50		0.00	4,114.50
69000	PT Contractor Expense	0.00	11,892.40		0.00	11,892.40
69005	PT Supplies	8,990.58	4,443.90		0.00	4,443.90
69020	ST Contractor Expense	0.00	1,800.00		0.00	1,800.00
69035	RT Supplies	0.00	626.80		0.00	626.80

Client: **A443497 - 199 Andover Street Operating Company LLC-Peabody**
Engagement: **MD 2023 - Care One at Peabody**
Period Ending: **12/31/2023**
Trial Balance: **T-00 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1	IMPORT	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
69045	PT/OT Equipment Rental	11,630.88	14,743.00		0.00	14,743.00
69515	Newspaper	338.04	187.80		0.00	187.80
69520	Gift Shop Supplies	5,229.02	3,549.70		0.00	3,549.70
69525	Facility Other Supplies	11,474.93	9,938.10		0.00	9,938.10
76005	Marketing Expense	36,927.00	15,068.60		0.00	15,068.60
76006	Marketing Corp Expense	98,748.59	28,726.10		0.00	28,726.10
76010	Marketing - Meals	1,560.86	2,975.60		0.00	2,975.60
77010	Sponsorships	0.00	3,333.30		0.00	3,333.30
79100	Bad Debt Expense	452,109.32	476,664.20		0.00	476,664.20
79105	Bad Debt Expense - Medicare	77,829.19	24,029.50		0.00	24,029.50
79500	Management Fees	1,032,308.94	914,426.30		0.00	914,426.30
80005	Rent - Related Party	947,865.60	945,674.20		0.00	945,674.20
80010	Office Equipment Rental	17,075.02	26,760.10		0.00	26,760.10
87200	Health Insurance Reserve Adjustment	(141,961.00)	(11,318.00)		0.00	(11,318.00)
87205	Workers Comp Reserve Adjustment	(64,494.22)	0.00		0.00	0.00
87210	GLPL Reserve Adjustment	25,209.31	0.00		0.00	0.00
87500	Interest Income	(295.18)	(1,387.80)		0.00	(1,387.80)
88000	Other Income	0.00	1,925.80		0.00	1,925.80
Subtotal : None		(1,131,744.46)	1,291,506.60		0.00	1,291,506.60
Total [002] P & L		(1,131,744.46)	1,291,506.60		0.00	1,291,506.60
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: **A443497 - 199 Andover Street Operating Company LLC-Peabody**
Engagement: **MD 2023 - Care One at Peabody**
Period Ending: **12/31/2023**
Trial Balance: **T-00 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
10040	Cash - Cash in Transit	41,986.00	0.00
Subtotal : None		41,986.00	0.00
Total [S6L1.1C1]	Cash and Cash Equivalents	41,986.00	0.00
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1]	A/R Managed Care Patients (Private)		
12020	AR - Resident	2,565,641.00	2,872,224.09
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	2,565,641.00	2,872,224.09
Total [S6L1.5C1]	Payer Accounts Receivable	2,565,641.00	2,872,224.09
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12050	AR - Monthly Accrual	(176,929.00)	(154,000.00)
12220	Allowance for Bad Debts	(404,405.00)	(370,461.57)
Subtotal : None		(581,334.00)	(524,461.57)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(581,334.00)	(524,461.57)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12065	AR - Medicare Bad Debt	59,066.00	18,151.11
12100	AR - Clearing	(50,420.00)	0.00
12110	AR - Security Deposit Refund	12,633.00	(2,515.87)
12130	AR - Advance Billing	40,207.00	21,128.17
15116	ARF Clearing	0.00	276.25
Subtotal : None		61,486.00	37,039.66
Total [S6L1.11C1]	Other Receivables	61,486.00	37,039.66
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	12,484.00	10,696.98
13040	Prepaid Other Insurance	909.00	(915.90)
Subtotal : None		13,393.00	9,781.08
Total [S6L1.13C1]	Prepaid Insurance	13,393.00	9,781.08
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	864.00	555.88
Subtotal : None		864.00	555.88
Total [S6L1.15C1]	Other Prepaid Expenses	864.00	555.88
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
20000	AP - Trade	(1,041,212.00)	(924,544.67)
20010	AP - Period Accrual	(22,179.00)	(49,504.95)

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