

Client: **A180016 - Chicopee Rehabilitation & Nursing Center**
Engagement: **MD 2022 - Chicopee Rehabilitation & Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	CARE PP-1 12/31/2021	JE Ref #	CAIDJE 12/31/2022	CARE CP 12/31/2022
Group : [1]	Balance Sheet				
Subgroup : None					
00-100555	Cash-Birch-Operating	258,771.25		0.00	29,156.04
00-107000	Cash-PR Rec Clearing	0.00		0.00	(4,957.82)
00-108000	Cash-Resident Trust	11,833.60		0.00	13,837.02
00-110100	A/R- Resident Related	962,172.09		0.00	1,252,361.38
00-110230	Refund Clearing	1,952.70		0.00	(10.45)
00-110990	Reserve for Bad Debt	(245,450.80)		0.00	(317,331.07)
00-111100	Third Party Receivable	43,727.82		0.00	4,462.54
00-112100	Other Receivable	827,128.73		0.00	46,785.40
00-112101	Other Receivable - Owed From Previous	9,276.59		0.00	0.00
00-112102	ACH Clearing	21,001.60		0.00	117,076.46
00-130100	Prepaid Expenses	2,159.64		0.00	5,444.69
00-130120	Prepaid Insurance	17,363.48		0.00	17,677.54
00-140000	Due From Opco Facilities	347,673.84		0.00	1,320,250.65
00-140095	Due From Opco to Propco	200,124.05		0.00	36,833.00
00-160130	PPE Building Improvement	2,967.83		0.00	13,455.71
00-160150	PPE Fixed Equipment	12,933.43		0.00	21,707.05
00-160160	PPE Moveable Equipment	5,641.95		0.00	12,542.65
00-161130	Accum Depr Building Improvemen	(401.95)		0.00	(1,537.74)
00-161150	Accum Depr Fixed Equipment	(1,789.46)		0.00	(3,157.64)
00-161160	Accum Depr Moveable Equipment	(1,615.25)		0.00	(3,585.57)
00-200100	Accounts Payable	(307,225.61)		0.00	(673,787.85)
00-205120	Accrued Expenses	(740,549.74)		0.00	(68,240.86)
00-210100	Accrued Payroll	(38,461.02)		0.00	0.00
00-210110	Accrued Payroll Taxes	(3,380.84)		0.00	0.00
00-210130	Accrued Benefits	(35,808.46)		0.00	(44,028.98)
00-215140	P/R Withholding-Other	0.00		0.00	425.00
00-220100	Resident Trust Liability	(11,833.60)		0.00	(13,837.02)
00-260095	Due To Opco to Propco	0.00		0.00	(30,835.64)
00-270005	Other Current Liabilities	(9,950.00)		0.00	(10,200.00)
00-270007	Deferred Revenue	(116,754.34)		0.00	0.02
00-400115	Member Capital	0.00		0.00	770,000.00
00-400120	Retained Earnings	(892,277.31)		0.00	(2,150,756.58)
Subtotal : None		319,230.22		0.00	339,747.93
Total [1]	Balance Sheet	319,230.22		0.00	339,747.93
Group : [2]	P & L				
Subgroup : None					
00-3003.60	Medicaid Resource	0.00		(442,956.00)	0.00
00-501100	Room & Board- Medicaid	(3,937,818.00)		495,397.19	(4,357,966.61)
			CAIDJE -	442,956.00	
			CAIDJE -	52,441.19	
00-501102	Room & Board-Medicaid-Add On	0.00		0.00	(25,800.00)
00-501109	R&B-Medicaid-Prior Period	(19,272.06)		0.00	33,811.00
00-501190	Room & Board-C/A-Medicaid	1,492,764.27		0.00	1,678,561.92
00-501199	R&B-C/A-Medicaid-Prior Period	(2,962.19)		0.00	25,150.40
00-501210	Pharmacy Rx-Medicaid	(6,097.41)		0.00	(11,279.26)
00-501220	Pharmacy-OTC-Medicaid	(248.24)		0.00	(355.34)
00-501270	P.T.-Medicaid	(38,750.00)		0.00	(23,100.00)
00-501280	O.T.-Medicaid	(48,750.00)		0.00	(21,250.10)
00-501290	S.T.-Medicaid	(12,650.00)		0.00	(4,450.00)
00-501310	Lab-Medicaid	(189.30)		0.00	(595.80)
00-501320	Diagnostic-Testing-Medicaid	(77.00)		0.00	0.00
00-501990	Ancillary C/A-Medicaid	106,761.95		0.00	61,030.50
00-501993	Bedhold-Medicaid	(115,966.00)		0.00	(154,729.00)
00-501994	Bedhold-C/A-Medicaid	91,535.50		0.00	123,009.40
00-502100	Room & Board-Medicare	(1,090,634.00)		0.00	(1,481,458.00)
00-502109	R&B-Medicare-Prior Period	14,128.00		0.00	(2,401.00)
00-502190	Room & Board -C/A-Medicare	(635,786.25)		0.00	(880,398.09)

00-502199	R&B-C/A-Medicare-Prior Period	(57,245.94)	0.00	(29,725.34)
00-502210	Pharmacy Rx-Medicare	(102,249.34)	0.00	(98,401.78)
00-502220	Pharmacy OTC-Medicare	(503.88)	0.00	(623.51)
00-502270	P.T.- Medicare	(374,950.00)	0.00	(492,350.00)
00-502280	O.T.-Medicare	(421,750.07)	0.00	(551,650.19)
00-502290	S.T.-Medicare	(14,900.00)	0.00	(10,350.00)
00-502310	Lab-Medicare	(10,499.92)	0.00	(14,068.97)
00-502320	Diagnostic-Testing-Medicare	(3,790.00)	0.00	(3,675.90)
00-502990	Ancillary C/A-Medicare	928,643.21	0.00	1,171,120.35
00-503100	Room & Board-Private	(466,628.00)	0.00	(701,700.00)
00-503109	R&B-Private-Prior Period	870.46	0.00	(27,649.00)
00-503190	Room & Board-C/A-Private	7,312.00	0.00	10,141.00
00-503199	R&B-C/A-Private-Prior Period	0.00	0.00	(341.00)
00-503210	Pharmacy Rx-Private	0.00	0.00	(122.93)
00-503240	Rehab Supplies-Private	0.00	0.00	(70.00)
00-504100	Room&Board-Managed Care Levels	(108,302.00)	22,762.00	(217,492.89)
00-504109	R&B-Mang Care Levels-Prior Per	3,789.38	0.00	58,597.40
00-504190	Room&Board-C/A-Mangd Care Leve	(5,309.11)	0.00	(4,226.08)
00-504199	R&B-C/A/Managed Care Levels-Pr	1,927.72	0.00	(2,995.00)
00-504210	Pharmacy Rx-Managed Care Level	(9,334.69)	0.00	(11,682.00)
00-504220	Pharmacy OTC-Managed Care Leve	(216.13)	0.00	(266.65)
00-504270	P.T.-Managed Care Levels	(48,350.00)	0.00	(70,450.00)
00-504280	O.T.-Managed Care Levels	(52,850.01)	0.00	(77,550.12)
00-504290	S.T.-Managed Care Levels	(5,250.00)	0.00	(3,050.00)
00-504310	Lab-Managed Care Levels	(1,795.70)	0.00	(2,528.43)
00-504320	Diag Testing-Managed Care Leve	(485.91)	0.00	(658.00)
00-504990	Ancillary C/A-Mang Care Level	118,282.44	0.00	166,185.20
00-505100	Room&Board-Managed Care RUGS	(123,318.00)	0.00	(79,683.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	(4.33)	0.00	8,162.00
00-505190	Room&Board-C/A-Mangd Care RUGS	(41,123.39)	0.00	(43,796.09)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(5,278.92)	0.00	(5,131.25)
00-505210	Pharmacy Rx-Managed Care RUGS	(9,561.27)	0.00	(3,595.87)
00-505220	Pharmacy OTC-Mangd Care RUGS	(5.59)	0.00	0.00
00-505270	P.T.-Managed Care RUGS	(54,250.00)	0.00	(31,000.00)
00-505280	O.T.-Managed Care RUGS	(64,550.00)	0.00	(36,600.00)
00-505290	S.T.-Managed Care RUGS	(4,950.00)	0.00	(1,500.00)
00-505310	Lab-Managed Care RUGS	(1,194.83)	0.00	(630.11)
00-505320	Diag Testing-Managed Care RUGS	(668.00)	0.00	98.00
00-505990	Ancillary C/A-Mangd Care RUGS	135,179.69	0.00	73,227.98
00-508100	Room & Board-Hospice	(454,332.80)	0.00	(425,041.30)
00-508109	R&B-Hospice-Prior Period	(614.10)	0.00	(8,579.78)
00-508190	Room & Board-C/A-Hospice	70,817.05	0.00	118,966.78
00-508199	R&B-C/A-Hospice-PRior Period	(4,429.36)	0.00	5,042.89
00-508290	S.T.-Hospice	(350.00)	0.00	0.00
00-508990	Ancillary C/A-Hospice	80.58	0.00	0.00
00-512270	P.T.-Medicare B	(156,500.00)	0.00	(86,463.28)
00-512280	O.T.-Medicare B	(100,300.00)	0.00	(50,300.18)
00-512290	S.T.Medicare B	(8,800.00)	0.00	(10,500.00)
00-512990	Ancillary C/A-Medicare B	184,653.22	0.00	104,562.54
00-513270	P.T.-Managed Care B	(11,521.74)	0.00	(9,553.36)
00-513280	O.T.-Managed Care B	(3,600.00)	0.00	(10,100.00)
00-513290	S.T.-Managed Care B	(600.00)	0.00	(350.00)
00-513990	Ancilary C/A-Managed Care B	10,735.02	0.00	12,487.53
00-514100	Room&Board-Mang Care Medicaid	(115,460.00)	(52,441.19)	(247,983.00)
00-514109	R&B-Manag Care-Medicaid-PP	(9,168.00)	0.00	(9,124.00)
00-514190	Room&Board C/A-Man Care Medica	57,389.62	0.00	121,411.89
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	6,114.86	0.00	6,063.30
00-540100	Interest Income	(10.30)	0.00	0.00
00-540120	Contributions/Donations	150.00	0.00	0.00
00-540136	Copying Fees	(6.80)	0.00	0.00
00-540137	Vendor Refunds	0.00	0.00	(92.44)
00-540139	Other Resident Revenue	(159,891.00)	0.00	(187,658.28)
00-540140	Other Non Resident	0.00	0.00	(54,812.31)
10-600105	Nursing-Productive-Supervisor	0.00	(12,371.89)	14,967.00
10-600107	Nursing-Productive-Unit Manager	0.00	0.00	9,482.00
10-600109	Nursing-Productive-RN	141,212.27	0.00	78,120.75
10-600111	Nursing-Productive-LPN	357,606.45	12,371.89	349,720.78
10-600113	Nursing-Productive-Aide	483,574.21	0.00	485,080.47

10-600117	Nursing-Productive-Wound Nurse	0.00	0.00	4,872.00
10-600205	Nursing-Overtime-Supervisor	0.00	0.00	6,117.94
10-600207	Nursing-Overtime-Unit Manager	0.00	0.00	504.74
10-600209	Nursing-Overtime-RN	17,316.71	0.00	8,726.52
10-600211	Nursing-Overtime-LPN	46,566.00	0.00	53,304.48
10-600213	Nursing-Overtime-Aide	44,452.57	0.00	84,719.71
10-600305	Nursing-Non Productive-Supervisor	176.58	0.00	5,520.98
10-600307	Nursing-Non Productive-Unit Manager	0.00	0.00	175.00
10-600309	Nursing-Non Productive-RN	32,908.14	0.00	23,085.75
10-600311	Nursing-Non Productive-LPN	50,193.89	0.00	28,029.85
10-600313	Nursing-Non Productive-Aide	68,251.26	0.00	52,521.90
10-601100	Nursing-Payroll Taxes	119,030.04	0.00	114,171.02
10-602100	Nursing-Workers Comp	16,924.18	0.00	30,974.83
10-603100	Nursing-Health Insurance	59,037.15	0.00	54,759.03
10-605100	Nursing-Employee Relations	613.01	0.00	815.33
10-606100	Nursing-Recruiting	30,014.24	0.00	15,262.34
10-606110	Nursing-Pre-Employment Testing	5,504.00	0.00	5,101.00
10-650100	Nursing-Purchased Services	5,800.00	0.00	8,254.72
10-650110	Nursing-Purchased Services-Agency RN	6,188.89	0.00	132,610.77
10-650120	Nursing-Purchased Services-Agency LP	50,678.11	(5,361.93)	431,767.93
10-650130	Nursing-Purchased Services-Agency Aic	224,035.80	(66,035.63)	542,512.63
10-650180	Nursing-Medical Director	18,000.00	0.00	18,000.00
12-600101	Nursing Admin-Productive-Director	86,290.53	0.00	94,660.29
12-600103	Nursing Admin-Productive-Assist Directc	73,428.12	0.00	68,357.36
12-600116	Nursing Admin-Productive-VP of Clinical	34,615.40	0.00	21,684.29
12-600119	Nursing Admin-Productive-Assessment (29,618.68	0.00	57,572.11
12-600123	Nursing Admin-Productive-Staff Develop	23,356.25	0.00	782.86
12-600179	Nursing Admin-Productive-Reg Allocatio	22,649.35	0.00	28,918.10
12-600223	Nursing Admin-Overtime-Staff Developpr	3,012.61	0.00	0.00
12-600301	Nursing Admin-Non Productive-Director	14,011.89	0.00	14,733.65
12-600303	Nursing Admin-Non Productive-Assist Di	23,735.16	0.00	20,702.16
12-600316	Nursing Admin-Non Productive-VP of Cli	0.00	0.00	1,035.71
12-600319	Nursing Admin-Non Productive-Assessr	0.00	0.00	299.49
12-600323	Nursing Admin-Non Productive-Staff Dev	11,166.30	0.00	536.00
12-600379	Nursing Admin-Non Productive-Regional	0.00	0.00	37.50
12-601100	Nursing Admin-Payroll Taxes	21,007.95	0.00	20,815.79
12-602100	Nursing Admin-Workers Comp	3,596.18	0.00	3,202.14
12-603100	Nursing Admin-Health Insurance	12,035.53	0.00	11,139.51
12-608110	Nursing Admin-Travel Allowance	741.39	0.00	0.00
14-600101	Human Resources-Productive-Director	44,029.55	0.00	46,087.00
14-600301	Human Resources-Non Productive-Direc	7,766.44	0.00	7,664.98
14-601100	Human Resources-Payroll Taxes	4,404.85	0.00	4,626.25
14-602100	Human Resources-Workers Comp	690.80	0.00	689.06
14-603100	Human Resources-Health Insurance	2,395.62	0.00	2,405.51
16-600101	Admissions-Productive-Director	39,856.29	0.00	36,606.58
16-600301	Admissions-Non Productive-Director	11,834.70	0.00	8,939.16
16-601100	Admissions-Payroll Taxes	4,397.49	0.00	4,680.80
16-602100	Admissions-Workers Comp	683.83	0.00	584.50
16-603100	Admissions-Health Insurance	2,416.69	0.00	1,990.80
16-610260	Admissions-Marketing/Advertising	3,090.68	0.00	348.03
18-600101	Medical Records-Productive-Director	35,283.60	0.00	35,270.30
18-600201	Medical Records-Overtime-Director	665.77	0.00	651.17
18-600301	Medical Records-Non Productive-Directc	2,895.38	0.00	3,606.17
18-601100	Medical Records-Payroll Taxes	3,281.48	0.00	3,292.23
18-602100	Medical Records-Workers Comp	532.01	0.00	511.64
18-603100	Medical Records-Health Insurance	1,838.09	0.00	1,779.27
18-608110	Medical Records-Travel Allowance	68.95	0.00	0.00
18-650100	Medical Records-Purchased Services	1,528.62	0.00	1,599.13
20-600101	Social Services-Productive-Director	41,794.49	0.00	61,521.28
20-600301	Social Services-Non Productive-Director	5,121.90	0.00	11,239.91
20-601100	Social Services-Payroll Taxes	4,690.29	0.00	5,909.57
20-602100	Social Services-Workers Comp	605.41	0.00	904.16
20-603100	Social Services-Health Insurance	2,313.84	0.00	3,152.54
20-608110	Social Services-Travel Allowance	1,171.78	0.00	0.00
20-620100	Social Services-Resident Items	370.00	0.00	63.09
20-650100	Social Services-Purchased Services	10,191.32	0.00	11,771.65
20-650170	Social Services-Geropsych	0.00	0.00	5,757.50
22-600101	Activities-Productive-Director	42,792.50	0.00	44,254.50

22-600113	Activities-Productive-Aide	34,405.93	0.00	43,381.75
22-600213	Activities-Overtime-Aide	15.19	0.00	249.00
22-600301	Activities-Non Productive-Director	8,828.30	0.00	8,227.25
22-600313	Activities-Non Productive-Aide	2,705.85	0.00	2,851.11
22-601100	Activities-Payroll Taxes	8,437.30	0.00	9,072.30
22-602100	Activities-Workers Comp	1,243.48	0.00	1,313.50
22-603100	Activities-Health Insurance	4,334.85	0.00	4,603.97
22-608110	Activities-Travel Allowance	0.00	0.00	15.33
22-610105	Activities-Supplies-Dept Specific	716.12	0.00	2,304.25
22-610180	Activities-Books/Dues/Subs/Meetings	1,705.31	0.00	470.76
22-620105	Activities-Entertainment	345.00	0.00	3,350.93
22-620110	Activities-Special Events	2,324.35	0.00	0.00
22-650100	Activities-Purchased Services	125.00	0.00	125.00
24-600101	Physical Therapy-Productive-Director	64,882.08	0.00	50,212.42
24-600113	Physical Therapy-Productive-Aide	20,883.50	0.00	16,666.25
24-600143	Physical Therapy-Productive Therapist	33,439.62	0.00	54,163.11
24-600301	Physical Therapy-Non Productive-Direct	9,455.44	0.00	6,833.08
24-600313	Physical Therapy-Non Productive-Aide	(740.02)	0.00	51.00
24-600343	Physical Therapy-Non Productive-Therap	692.50	0.00	660.50
24-601100	Physical Therapy-Payroll Taxes	12,144.53	0.00	12,918.80
24-602100	Physical Therapy-Workers Comp	1,730.12	0.00	1,728.30
24-603100	Physical Therapy-Health Insurance	6,013.95	0.00	5,871.34
24-610105	Physical Therapy-Supplies-Dept Specific	107.82	0.00	0.00
24-610110	Physical Therapy-Supplies-Minor Equipm	75.63	0.00	0.00
24-650100	Physical Therapy-Purchased Services	40,800.00	0.00	36,300.00
26-600101	Occupational Therapy-Productive-Direct	10,161.77	0.00	0.00
26-600113	Occupational Therapy-Productive-Aide	13,493.75	0.00	24,376.25
26-600143	Occupational Therapy-Productive Therap	68,066.09	0.00	85,247.42
26-600201	Occupational Therapy-Overtime-Director	21.07	0.00	0.00
26-600243	Occupational Therapy-Overtime-Therapi	200.58	0.00	4,363.79
26-600301	Occupational Therapy-Non Productive-D	(2,747.05)	0.00	0.00
26-600313	Occupational Therapy-Non Productive-A	180.81	0.00	0.00
26-600343	Occupational Therapy-Non Productive-T	13,334.10	0.00	7,658.96
26-601100	Occupational Therapy-Payroll Taxes	9,595.02	0.00	11,513.68
26-602100	Occupational Therapy-Workers Comp	1,338.12	0.00	1,617.65
26-603100	Occupational Therapy-Health Insurance	4,643.00	0.00	5,620.26
28-600143	Speech Therapy-Productive Therapist	12,298.39	0.00	8,055.72
28-600343	Speech Therapy-Non Productive-Therap	282.50	0.00	165.00
28-601100	Speech Therapy-Payroll Taxes	1,498.13	0.00	922.08
28-602100	Speech Therapy-Workers Comp	181.59	0.00	119.09
28-603100	Speech Therapy-Health Insurance	639.52	0.00	424.89
28-650100	Speech Therapy-Purchased Services	4,168.20	0.00	0.00
30-610105	Respiratory Therapy-Supplies-Dept Spe	306.56	0.00	0.00
30-650100	Respiratory Therapy-Purchased Service:	18,143.33	0.00	5,657.12
3003.7	Commercial non-managed care	0.00	(22,762.00)	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	(12,481.76)	0.00	(107,587.19)
32-610110	Other Ancillary Services-Supplies-Minor	2,531.72	0.00	17,901.39
32-610220	Other Ancillary Services-Licenses&Certif	180.00	0.00	0.00
32-620180	Other Ancillary Services-Other Medical E	899.69	0.00	3,156.82
32-630100	Other Ancillary Services-Enteral Therapy	4,302.92	0.00	4,704.52
32-630110	Other Ancillary Services-Lab	(44,721.26)	0.00	54,530.38
32-630115	Other Ancillary Services-Medical Supplie	42,019.99	0.00	51,186.05
32-630120	Other Ancillary Services-Medical Supplie	19,853.73	0.00	12,707.00
32-630130	Other Ancillary Services-Over The Coun	151.01	0.00	30.75
32-630140	Other Ancillary Services-Prescription Dr	75,512.26	0.00	67,601.24
32-630150	Other Ancillary Services-Oxygen	6,405.64	0.00	5,589.97
32-630160	Other Ancillary Services-Diagnostic Serv	5,123.95	0.00	4,484.40
32-630170	Other Ancillary Services-Equipment Ren	16,399.24	0.00	40,926.27
32-650100	Other Ancillary Services-Purchased Ser	255.00	0.00	1,422.00
32-650190	Other Ancillary Services-Pharmacy Cons	(3,710.00)	0.00	846.40
33-610205	Transportation-Insurance-Vehicles	0.00	0.00	205.75
33-620120	Transportation-Transportation-Paratrans	2,378.00	0.00	5,393.42
33-640180	Transportation-Fuel/Gas	0.00	0.00	1,527.31
34-600101	Dietary-Productive-Director	42,575.72	0.00	38,797.42
34-600113	Dietary-Productive-Aide	66,923.48	0.00	88,657.99
34-600135	Dietary-Productive Cook	70,743.81	0.00	81,427.25
34-600139	Dietary-Productive-Dietitian	13,535.91	0.00	13,734.81
34-600213	Dietary-Overtime-Aide	0.00	0.00	113.77

34-600235	Dietary-Overtime-Cook	289.05	0.00	1,139.50
34-600301	Dietary-Non Productive-Director	3,303.49	0.00	8,054.94
34-600313	Dietary-Non Productive-Aide	777.15	0.00	3,786.03
34-600335	Dietary-Non Productive-Cook	3,138.59	0.00	6,019.11
34-600339	Dietary-Non Productive-Dietitian	182.07	0.00	396.27
34-601100	Dietary-Payroll Taxes	22,911.52	0.00	24,556.29
34-602100	Dietary-Workers Comp	2,963.86	0.00	3,191.65
34-603100	Dietary-Health Insurance	9,864.93	0.00	11,031.85
34-608110	Dietary-Travel Allowance	484.48	0.00	0.00
34-610105	Dietary-Supplies-Dept Specific	10,061.90	0.00	14,159.50
34-610240	Dietary-Equipment Rental	2,281.73	0.00	3,220.76
34-620140	Dietary-Food	65,757.59	0.00	104,298.17
34-620142	Dietary-Food-Dairy	13,321.22	0.00	21,487.28
34-620144	Dietary-Food-Bakery	9,274.51	0.00	11,733.09
34-620146	Dietary-Food-Meat	26,118.34	0.00	31,244.43
34-620150	Dietary-Supplements	5,028.78	0.00	6,076.13
34-620155	Dietary-Supplements-Nursing	544.60	0.00	2,242.06
34-640250	Dietary-Chemicals	4,109.49	0.00	6,624.42
34-650100	Dietary-Purchased Services	3,665.00	0.00	412.56
36-600113	Laundry-Productive-Aide	32,657.17	0.00	37,187.19
36-600213	Laundry-Overtime-Aide	7,414.63	0.00	6,947.77
36-600313	Laundry-Non Productive-Aide	3,775.53	0.00	2,401.85
36-601100	Laundry-Payroll Taxes	4,187.43	0.00	4,519.21
36-602100	Laundry-Workers Comp	612.24	0.00	616.79
36-603100	Laundry-Health Insurance	2,106.00	0.00	2,132.86
36-610105	Laundry-Supplies-Dept Specific	222.90	0.00	67.12
36-610240	Laundry-Equipment Rental	0.00	0.00	780.00
36-640250	Laundry-Chemicals	7,540.08	0.00	5,398.30
38-600101	Housekeeping-Productive-Director	41,533.95	0.00	41,594.14
38-600113	Housekeeping-Productive-Aide	40,053.47	0.00	57,313.20
38-600213	Housekeeping-Overtime-Aide	50.31	0.00	54.19
38-600301	Housekeeping-Non Productive-Director	10,381.38	0.00	7,613.28
38-600313	Housekeeping-Non Productive-Aide	4,476.70	0.00	3,621.51
38-601100	Housekeeping-Payroll Taxes	9,623.65	0.00	10,906.73
38-602100	Housekeeping-Workers Comp	1,285.19	0.00	1,481.06
38-603100	Housekeeping-Health Insurance	4,581.80	0.00	5,248.59
38-610105	Housekeeping-Supplies-Dept Specific	16,520.21	0.00	25,540.28
38-610110	Housekeeping-Supplies-Minor Equipmer	0.00	0.00	165.62
40-600101	Maintenance-Productive-Director	38,600.00	0.00	43,860.00
40-600137	Maintenance-Productive-Technician	3,699.52	0.00	1,320.00
40-600237	Maintenance-Overtime-Technician	20.25	0.00	0.00
40-600301	Maintenance-Non Productive-Director	720.00	0.00	3,045.20
40-600337	Maintenance-Non Productive-Techniciar	1,171.08	0.00	0.00
40-601100	Maintenance-Payroll Taxes	4,974.75	0.00	4,705.84
40-602100	Maintenance-Workers Comp	631.96	0.00	650.54
40-603100	Maintenance-Health Insurance	2,131.81	0.00	2,371.65
40-610105	Maintenance-Supplies-Dept Specific	3,850.00	0.00	8,457.66
40-610110	Maintenance-Supplies-Minor Equipment	908.56	0.00	4,335.44
40-610240	Maintenance-Equipment Rental	(975.00)	0.00	0.00
40-640130	Maintenance-Ground Maintenance	19,275.55	0.00	27,242.12
40-640140	Maintenance-Trash Removal	8,842.75	0.00	11,029.21
40-640160	Maintenance-Exterminating	2,696.13	0.00	1,552.00
40-640200	Maintenance-Repairs&Maintenance-Buil	10,846.37	0.00	18,826.23
40-640210	Maintenance-Repairs&Maintenance-Diel	2,149.01	0.00	3,988.28
40-640220	Maintenance-Repairs&Maintenance-Lau	2,467.12	0.00	3,705.17
40-640240	Maintenance-Repairs&Maintenance-Plun	3,474.35	0.00	5,367.18
40-650100	Maintenance-Purchased Services	12,028.13	0.00	8,753.89
42-640100	Utilities-Electricity	41,125.22	0.00	56,649.84
42-640110	Utilities-Gas/Oil	8,035.72	0.00	9,640.63
42-640120	Utilities-Water/Sewer	10,899.76	0.00	20,986.48
44-600145	Administration-Productive-Administrator	121,042.08	0.00	124,166.38
44-600149	Administration-Productive-Bus Off Clek	40,794.79	0.00	45,205.70
44-600179	Administration-Productive-Reg Allocatior	3,362.64	0.00	24,194.63
44-600345	Administration-Non Productive-Administi	21,278.08	0.00	21,191.46
44-600349	Administration-Non Productive Bus Off C	6,824.19	0.00	6,196.43
44-600379	Administration-Non Productive-Regional	0.00	0.00	1,142.86
44-601100	Administration-Payroll Taxes	15,154.75	0.00	20,708.85
44-602100	Administration-Workers Comp	2,613.03	0.00	3,062.46

44-603100	Administration-Health Insurance	10,092.25	0.00	10,695.98
44-605100	Administration-Employee Relations	5,075.30	0.00	3,530.12
44-606100	Administration-Recruiting	0.00	0.00	7,365.00
44-607120	Administration-Training/Inservices	0.00	0.00	200.00
44-608110	Administration-Travel Allowance	9,913.67	0.00	6,595.37
44-610100	Administration-Supplies-Office	6,645.42	0.00	6,396.34
44-610110	Administration-Supplies-Minor Equipmer	631.10	0.00	0.00
44-610120	Administration-Postage	1,165.32	0.00	2,990.72
44-610130	Administration-Telephone	17,550.73	0.00	36,270.30
44-610135	Administration-Cable TV/Internet	9,139.25	0.00	9,334.17
44-610140	Administration-Payroll Services	9,131.55	0.00	18,298.06
44-610150	Administration-Accounting/Auditing	19,200.00	0.00	19,200.00
44-610160	Administration-Legal	16,645.11	0.00	19,414.14
44-610165	Administration-AR Attorney Fees	5,361.50	0.00	35.00
44-610170	Administration-Bank Service Charges	18,930.72	0.00	13,924.37
44-610180	Administration-Books/Dues/Subs/Meetin	6,154.67	0.00	5,383.54
44-610190	Administration-Insurance-Business	67,076.61	0.00	54,181.48
44-610195	Administration-Insurance Property	11,616.27	0.00	12,031.00
44-610200	Administration-Insurance-RT Survey	0.00	0.00	166.68
44-610210	Administration-Computer Maintenance	59,072.38	0.00	55,675.45
44-610220	Administration-Licenses&Certification	4,368.96	0.00	1,018.92
44-610230	Administration-Fines/Penalties/Settlemer	61,758.59	0.00	2,269.41
44-610240	Administration-Equipment Rental	5,610.29	0.00	6,106.41
44-610260	Administration-Marketing/Advertising	112.75	0.00	76.56
44-650100	Administration-Purchased Services	24,224.20	0.00	44,747.44
44-650160	Administration-Consulting Fees	108,999.96	0.00	103,199.96
44-650167	Administration-Financial Services	117,000.00	0.00	124,400.00
6042.5	LPN PS Per Diem	0.00	5,361.93	0.00
6052.5	Aides PS Per diem	0.00	66,035.63	0.00
99-603100	Other Expenses-Health Insurance	0.00	0.00	(0.02)
99-660100	Other Expenses-Bad Debt	144,674.49	0.00	136,205.50
99-680100	Other Expenses-Bed Tax Assessment	303,264.92	0.00	366,688.39
99-700100	Other Expenses-Rent	371,087.96	0.00	370,000.00
99-710100	Other Expenses-Depreciation	2,569.29	(1,135.79)	4,474.29
99-710101	Dep- Improvements	0.00	1,135.79	0.00
99-730120	Other Expenses-Taxes-Real Estate	63,500.00	0.00	60,000.00
Subtotal : None		(319,230.22)	0.00	(339,747.93)
Total [2]	P & L	(319,230.22)	0.00	(339,747.93)
NET (INCOME) LOSS		0.00	0.00	0.00
Sum of Account Groups		0.00	0.00	0.00

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Client: **A180016 - Chicopee Rehabilitation & Nursing Center**
Engagement: **MD 2022 - Chicopee Rehabilitation & Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
00-100555	Cash-Birch-Operating	29,156.04	258,771.25
00-107000	Cash-PR Rec Clearing	(4,957.82)	0.00
Subtotal : None		24,198.22	258,771.25
Total [S6L1.1C1]	Cash and Cash Equivalents	24,198.22	258,771.25
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
00-110100	A/R- Resident Related	1,252,361.38	962,172.09
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,252,361.38	962,172.09
Total [S6L1.5C1]	Payer Accounts Receivable	1,252,361.38	962,172.09
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
00-110990	Reserve for Bad Debt	(317,331.07)	(245,450.80)
Subtotal : None		(317,331.07)	(245,450.80)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(317,331.07)	(245,450.80)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
00-140000	Due From Opco Facilities	1,320,250.65	347,673.84
00-140095	Due From Opco to Propco	36,833.00	200,124.05
Subtotal : None		1,357,083.65	547,797.89
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	1,357,083.65	547,797.89
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
00-111100	Third Party Receivable	4,462.54	43,727.82
00-112100	Other Receivable	46,785.40	827,128.73
00-112101	Other Receivable - Owed From Previous	0.00	9,276.59
Subtotal : None		51,247.94	880,133.14
Total [S6L1.11C1]	Other Receivables	51,247.94	880,133.14
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
00-130120	Prepaid Insurance	17,677.54	17,363.48
Subtotal : None		17,677.54	17,363.48
Total [S6L1.13C1]	Prepaid Insurance	17,677.54	17,363.48
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
00-130100	Prepaid Expenses	5,444.69	2,159.64
Subtotal : None		5,444.69	2,159.64
Total [S6L1.15C1]	Other Prepaid Expenses	5,444.69	2,159.64

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