

Client: **A823335 - Varnum Ops D/B/A Fairhaven Rehab & Skilled Nursing**
Engagement: **MDMC 2022 - Fairhaven Rehab & Skilled Nursing Facility**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **M:01 - SNF-CR TB Report**

Account	Description	1st PP-MCD 12/31/2021	UNADJ 12/31/2022	JE Ref #	MCAID JE 12/31/2022	MCAID 12/31/2022
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
1084	Fairhaven Payroll - Bankwell	0.00	4,231.70		0.00	4,231.70
1085	Fairhaven Operating - Bankwell	0.00	108,131.05		0.00	108,131.05
1100	Accounts Receivable - In-House	0.00	3,286,319.47		0.00	3,286,319.47
1101	Accounts Receivable - Ancillary	0.00	372,548.12		0.00	372,548.12
1199	Allowance For Doubtful Account	0.00	(40,807.96)		0.00	(40,807.96)
1231	Intercompany Receivable - Fairhaven fro	0.00	340,533.09		0.00	340,533.09
1235	Intercompany Receivable - Fairhaven fro	0.00	452.85		0.00	452.85
1300	Prepaid Expenses	0.00	43,855.75		0.00	43,855.75
1310	Prepaid Insurance	0.00	156,145.08		0.00	156,145.08
1515	Fixed Equipment	0.00	816.17		0.00	816.17
1525	Moveable Equipment	0.00	14,355.72		0.00	14,355.72
1530	Leasehold Improvements	0.00	35,899.90		0.00	35,899.90
1535	Minor Equipment	0.00	399.66		0.00	399.66
1560	Start Up Costs	0.00	36,459.61		0.00	36,459.61
1600	Accum. Depreciation	0.00	(1,320.77)		0.00	(1,320.77)
1640	Accum. Amortization	0.00	(642.34)		0.00	(642.34)
1800	Other Assets	0.00	98,170.00		0.00	98,170.00
2000	Accounts Payable	0.00	(1,684,644.73)		0.00	(1,684,644.73)
2100	Employee Expense Payable	0.00	51.18		0.00	51.18
2232	Intercompany Payable - Fairhaven owes	0.00	(139,480.28)		0.00	(139,480.28)
2291	Due To Prior Owner	0.00	(3,496.24)		0.00	(3,496.24)
2292	Due To Realty	0.00	(406,951.22)		0.00	(406,951.22)
2294.01	Due to/from PHM	0.00	(41,384.87)		0.00	(41,384.87)
2300	Accrued Expense	0.00	(138,844.17)		0.00	(138,844.17)
2301	Accrued Bed Tax Expense	0.00	(195,239.02)		0.00	(195,239.02)
2305	Accrued Payroll	0.00	(118,941.76)		0.00	(118,941.76)
2315	Accrued Real Estate Taxes	0.00	(73,750.00)		0.00	(73,750.00)
2335	Accrued PTO	0.00	(388,747.85)		0.00	(388,747.85)
2505	Line Of Credit	0.00	(1,650,000.00)		0.00	(1,650,000.00)
2530	Due To Prior Owner	0.00	(14,001.80)		0.00	(14,001.80)
2536	Due to Related Party	0.00	1,212.86		0.00	1,212.86
Subtotal [1]	Balance Sheet	0.00	(398,670.80)		0.00	(398,670.80)
Subgroup : [2]	Income Statement					
3110	Inc. Medicaid R&B	0.00	(3,180,288.91)		1,725,337.00	(1,454,951.91)
3110.01	Inc. Medicaid R&B - Prior Period Adjustm	0.00	2,302.97		0.00	2,302.97
3111.00	MLTC Revenue	0.00	0.00		(1,609,809.00)	(1,609,809.00)
3118	Inc. Medicaid Other	0.00	(106,250.00)		0.00	(106,250.00)
3118.01	Inc. Medicaid SUD	0.00	(55,150.00)		0.00	(55,150.00)
3210	Inc. Mgd Medicaid R&B	0.00	(188,459.32)		0.00	(188,459.32)
3210.01	Inc. Mgd Medicaid R&B - Prior Period Ad	0.00	(13,956.85)		0.00	(13,956.85)
3310	Inc. Mdcr A R&B	0.00	(463,429.54)		0.00	(463,429.54)
3310.01	Inc. Mdcr A R&B - Prior Period Adjustme	0.00	(535.43)		0.00	(535.43)
3320	Inc. Mdcr A 2% Sequestration	0.00	1,870.55		0.00	1,870.55
3360	Inc. Mgd Mdcr R&B	0.00	(132,523.56)		0.00	(132,523.56)
3410	Inc. Hmo R&B	0.00	(93,462.00)		0.00	(93,462.00)
3451	Inc. Private R&B	0.00	(171,503.50)		0.00	(171,503.50)
3451.01	Inc. Private R&B - Prior Period Adjustme	0.00	(42,711.92)		0.00	(42,711.92)
3510	Inc. Hospice R&B	0.00	(20,515.10)		(115,528.00)	(136,043.10)
3510.01	Inc. Hospice R&B - Prior Period Adjustm	0.00	577.66		0.00	577.66
3600	Inc. Medicare B	0.00	(137,111.42)		0.00	(137,111.42)
3600.01	Inc. Medicare B - Prior Period Adjustmen	0.00	(106,480.00)		0.00	(106,480.00)
3703	Interest Income	0.00	(0.02)		0.00	(0.02)
3710	Other Income	0.00	(69,470.00)		0.00	(69,470.00)
3810	Administrator - Wages	0.00	68,065.92		0.00	68,065.92
3810.01	Administrator - PTO	0.00	6,417.95		0.00	6,417.95
3810.03	Administrator - Bonus	0.00	5,000.00		0.00	5,000.00
3810.04	Administrator - Payroll Taxes	0.00	6,433.00		0.00	6,433.00
3814	Business Office Manager - Wages	0.00	28,273.68		0.00	28,273.68
3814.01	Business Office Manager - PTO	0.00	7,031.58		0.00	7,031.58
3814.04	Business Office Manager - Payroll Taxes	0.00	3,216.56		0.00	3,216.56
3815	HR - Wages	0.00	26,001.36		0.00	26,001.36
3815.01	HR - PTO	0.00	4,717.79		0.00	4,717.79
3815.02	HR - OT	0.00	816.77		0.00	816.77
3815.04	HR - Payroll Taxes	0.00	2,802.09		0.00	2,802.09
3817	Receptionist - Wages	0.00	38,626.23		0.00	38,626.23
3817.01	Receptionist - PTO	0.00	4,139.27		0.00	4,139.27
3817.02	Receptionist - OT	0.00	2,211.76		0.00	2,211.76
3817.04	Receptionist - Payroll Taxes	0.00	4,469.66		0.00	4,469.66
3840	Maintenance Director - Wages	0.00	20,213.10		0.00	20,213.10

3840.01	Maintenance Director - PTO	0.00	5,280.90	0.00	5,280.90
3840.04	Maintenance Director - Payroll Taxes	0.00	2,339.14	0.00	2,339.14
3841	Maintenance Aide - Wages	0.00	30,593.89	0.00	30,593.89
3841.01	Maintenance Aide - PTO	0.00	2,116.76	0.00	2,116.76
3841.02	Maintenance Aide - OT	0.00	981.67	0.00	981.67
3841.04	Maintenance Aide - Payroll Taxes	0.00	3,269.13	0.00	3,269.13
3853	Physical Therapist - Wages	0.00	81,850.09	0.00	81,850.09
3853.01	Physical Therapist - PTO	0.00	24,085.89	0.00	24,085.89
3853.04	Physical Therapist - Payroll Taxes	0.00	9,850.76	0.00	9,850.76
3854	Physical Therapy Aide - Wages	0.00	26,439.91	0.00	26,439.91
3854.01	Physical Therapy Aide - PTO	0.00	4,428.42	0.00	4,428.42
3854.03	Physical Therapy Aide - Bonus	0.00	400.00	0.00	400.00
3854.04	Physical Therapy Aide - Payroll Taxes	0.00	3,078.02	0.00	3,078.02
3855	Occupational Therapist - Wages	0.00	20,184.89	0.00	20,184.89
3855.01	Occupational Therapist - PTO	0.00	2,989.31	0.00	2,989.31
3855.04	Occupational Therapist - Payroll Taxes	0.00	2,255.69	0.00	2,255.69
3856	Occupational Therapy Aide - Wages	0.00	5,050.28	0.00	5,050.28
3856.01	Occupational Therapy Aide - PTO	0.00	639.36	0.00	639.36
3856.04	Occupational Therapy Aide - Payroll Tax	0.00	626.20	0.00	626.20
3857	Speech Therapist - Wages	0.00	35,745.89	0.00	35,745.89
3857.01	Speech Therapist - PTO	0.00	6,276.96	0.00	6,276.96
3857.02	Speech Therapist - OT	0.00	549.02	0.00	549.02
3857.03	Speech Therapist - Bonus	0.00	200.00	0.00	200.00
3857.04	Speech Therapist - Payroll Taxes	0.00	4,143.70	0.00	4,143.70
3859	Social Services Director - Wages	0.00	3,519.20	0.00	3,519.20
3859.04	Social Services Director - Payroll Taxes	0.00	370.82	0.00	370.82
3860	Activities Aides - Wages	0.00	54,569.00	0.00	54,569.00
3860.01	Activities Aides - PTO	0.00	7,529.81	0.00	7,529.81
3860.02	Activities Aides - OT	0.00	1,108.30	0.00	1,108.30
3860.03	Activities Aides - Bonus	0.00	100.00	0.00	100.00
3860.04	Activities Aides - Payroll Taxes	0.00	6,586.94	0.00	6,586.94
3861	Activity Director - Wages	0.00	25,823.68	0.00	25,823.68
3861.01	Activity Director - PTO	0.00	5,516.15	0.00	5,516.15
3861.04	Activity Director - Payroll Taxes	0.00	2,942.21	0.00	2,942.21
3865	Admissions - Wages	0.00	23,707.96	0.00	23,707.96
3865.01	Admissions - PTO	0.00	1,719.11	0.00	1,719.11
3865.04	Admissions - Payroll Taxes	0.00	2,322.22	0.00	2,322.22
3868	MDS/LNAC Coordinator- Wages	0.00	14,504.00	0.00	14,504.00
3868.01	MDS/LNAC Coordinator- PTO	0.00	6,835.50	0.00	6,835.50
3868.04	MDS/LNAC Coordinator- Payroll Taxes	0.00	2,099.69	0.00	2,099.69
3870	CNA - Wages	0.00	505,433.73	0.00	505,433.73
3870.01	CNA - PTO	0.00	44,982.53	0.00	44,982.53
3870.02	CNA - OT	0.00	214,742.90	0.00	214,742.90
3870.03	CNA - Bonus	0.00	16,450.00	0.00	16,450.00
3870.04	CNA - Payroll Taxes	0.00	74,477.98	0.00	74,477.98
3871	LPN - Wages	0.00	344,473.07	0.00	344,473.07
3871.01	LPN - PTO	0.00	50,567.48	0.00	50,567.48
3871.02	LPN - OT	0.00	80,372.63	0.00	80,372.63
3871.03	LPN - Bonus	0.00	10,100.00	0.00	10,100.00
3871.04	LPN - Payroll Taxes	0.00	43,394.97	0.00	43,394.97
3872	RN - Wages	0.00	182,424.02	0.00	182,424.02
3872.01	RN - PTO	0.00	21,326.38	0.00	21,326.38
3872.02	RN - OT	0.00	15,118.51	0.00	15,118.51
3872.03	RN - Bonus	0.00	4,700.00	0.00	4,700.00
3872.04	RN - Payroll Taxes	0.00	20,387.67	0.00	20,387.67
3877	DON - Wages	0.00	58,036.28	0.00	58,036.28
3877.01	DON - PTO	0.00	8,287.09	0.00	8,287.09
3877.03	DON - Bonus	0.00	1,815.01	0.00	1,815.01
3877.04	DON - Payroll Taxes	0.00	5,933.82	0.00	5,933.82
3878	ADON - Wages	0.00	20,949.63	0.00	20,949.63
3878.01	ADON - PTO	0.00	6,940.67	0.00	6,940.67
3878.02	ADON - OT	0.00	1,095.00	0.00	1,095.00
3878.03	ADON - Bonus	0.00	900.00	0.00	900.00
3878.04	ADON - Payroll Taxes	0.00	2,759.09	0.00	2,759.09
3881	MDS/RNAC Coordinator - Wages	0.00	7,377.75	0.00	7,377.75
3881.01	MDS/RNAC Coordinator - PTO	0.00	153.75	0.00	153.75
3881.04	MDS/RNAC Coordinator - Payroll Taxes	0.00	814.75	0.00	814.75
3884	Staffing Coordinator - Wages	0.00	21,127.57	0.00	21,127.57
3884.01	Staffing Coordinator - PTO	0.00	4,818.84	0.00	4,818.84
3884.02	Staffing Coordinator - OT	0.00	4,084.02	0.00	4,084.02
3884.03	Staffing Coordinator - Bonus	0.00	400.00	0.00	400.00
3884.04	Staffing Coordinator - Payroll Taxes	0.00	2,983.28	0.00	2,983.28
4102	Medical Supplies - Non PPD	0.00	57,944.39	0.00	57,944.39
4109	Nursing Agency - RN	0.00	258,775.70	0.00	258,775.70
4110	Nursing Agency - LPN	0.00	165,884.15	0.00	165,884.15
4114	Enteral Feeding	0.00	511.16	0.00	511.16
4115	Lab Fees	0.00	5,327.88	0.00	5,327.88
4120	Bariatric Equipment Rental	0.00	2,276.50	0.00	2,276.50
4123	Oxygen Equipment Rental	0.00	17,976.99	0.00	17,976.99
4141	Legend Drugs	0.00	34,973.25	0.00	34,973.25

4146	Non Legend Drugs/Otc	0.00	16,707.59	0.00	16,707.59
4150	Patient Transport	0.00	1,575.00	0.00	1,575.00
4151	Consolidated Billing - Medicare	0.00	74.00	0.00	74.00
4155	X-Ray (Radiology)	0.00	3,880.19	0.00	3,880.19
5101	Activities Supplies	0.00	1,005.82	0.00	1,005.82
5102	Activities Fees	0.00	100.68	0.00	100.68
5103	Activities Purchase Services	0.00	180.00	0.00	180.00
5210	Therapy Supplies	0.00	56.23	0.00	56.23
5213	Therapy Fees	0.00	14,850.00	0.00	14,850.00
5217	PT Contracted Services	0.00	9,778.40	0.00	9,778.40
5219	OT Contracted Services	0.00	12,290.96	0.00	12,290.96
5221	ST Contracted Services	0.00	13,080.62	0.00	13,080.62
5252	Social Services Purchase Services	0.00	28,022.50	0.00	28,022.50
5301	Medical Records Supplies	0.00	546.45	0.00	546.45
5350	Medical Records Fees	0.00	(67.70)	0.00	(67.70)
5352	Medical Director Fees	0.00	15,000.00	0.00	15,000.00
6115	Food	0.00	12,094.93	0.00	12,094.93
6120	Dietary Supplements	0.00	1,149.10	0.00	1,149.10
6130	Dietician Fee	0.00	2,400.00	0.00	2,400.00
6135	Dietary Purchase Services	0.00	62,138.00	0.00	62,138.00
6140	Dietary Contracted Services	0.00	311,955.71	0.00	311,955.71
6205	Maintenance Supplies	0.00	10,003.39	0.00	10,003.39
6220	Maintenance Purchase Services	0.00	5,778.28	0.00	5,778.28
6225	Maintenance Contracted Services	0.00	5,614.90	0.00	5,614.90
6230	Exterminator	0.00	3,344.45	0.00	3,344.45
6231	Lawn/Snow Care	0.00	14,310.00	0.00	14,310.00
6235	Garbage Removal	0.00	22,186.40	0.00	22,186.40
6240	Electric	0.00	76,363.84	0.00	76,363.84
6245	Gas	0.00	17,763.93	0.00	17,763.93
6250	Water	0.00	8,600.72	0.00	8,600.72
6301	Housekeeping Supplies	0.00	5,061.29	0.00	5,061.29
6304	Housekeeping Contracted Services	0.00	182,809.00	0.00	182,809.00
6309	Laundry Contracted Services	0.00	17,872.00	0.00	17,872.00
7001	Office Supplies	0.00	11,116.36	0.00	11,116.36
7002	Office Equipment	0.00	320.00	0.00	320.00
7004	Office Purchase Services	0.00	1,801.87	0.00	1,801.87
7005	Office Contracted Services	0.00	2,744.87	0.00	2,744.87
7006	IT Support	0.00	2,982.85	0.00	2,982.85
7007	Software	0.00	40,401.34	0.00	40,401.34
7010	Accounting Fee	0.00	5,833.35	0.00	5,833.35
7011	Legal Fees	0.00	1,055.00	0.00	1,055.00
7013	Professional Fees	0.00	1,022.42	0.00	1,022.42
7014	Bank Charges	0.00	1,247.46	0.00	1,247.46
7015	Interest	0.00	19,308.31	0.00	19,308.31
7017	Late Fees	0.00	81.90	0.00	81.90
7018	Bad Debt Expense	0.00	40,807.96	0.00	40,807.96
7021	TV & Internet	0.00	20,563.16	0.00	20,563.16
7022	Telephone	0.00	3,641.53	0.00	3,641.53
7023	Mail Postage	0.00	978.17	0.00	978.17
7024	Printing & Duplicat	0.00	23.76	0.00	23.76
7025	Licenses, Permits & Fees	0.00	4,003.33	0.00	4,003.33
7027	Subscriptions	0.00	1,179.26	0.00	1,179.26
7030	Management Fees	0.00	230,493.35	0.00	230,493.35
7031	Advertising & Marketing	0.00	1,030.00	0.00	1,030.00
7032	Placement & Recruitment	0.00	5,897.10	0.00	5,897.10
7035	Insurance	0.00	2,085.40	0.00	2,085.40
7037	GI & PI Insurance	0.00	54,968.50	0.00	54,968.50
7038	Property Insurance	0.00	11,288.75	0.00	11,288.75
7039	EPLI Insurance	0.00	7,156.25	0.00	7,156.25
7043	Travel	0.00	5,912.89	0.00	5,912.89
7055	Credit Card Processing Fee	0.00	1,124.86	0.00	1,124.86
8100	Rent	0.00	296,875.00	0.00	296,875.00
8200	Equipment Rental	0.00	10,878.08	0.00	10,878.08
8300	Real Estate Tax	0.00	73,750.00	0.00	73,750.00
8810	Depreciation Expense	0.00	1,320.77	0.00	1,320.77
8820	Amortization Expense	0.00	642.34	0.00	642.34
9100	Employee Benefits	0.00	85.59	0.00	85.59
9105	Employee Appreciation	0.00	173.89	0.00	173.89
9130	Health Insurance	0.00	71,534.32	0.00	71,534.32
9135	Dental Insurance	0.00	6,386.52	0.00	6,386.52
9140	Workers Comp	0.00	39,901.40	0.00	39,901.40
9160	Payroll Fees	0.00	4,216.15	0.00	4,216.15
9275	Revenue Assessment Tax	0.00	332,240.82	0.00	332,240.82
Subtotal [2]	Income Statement	0.00	398,670.80	0.00	398,670.80
Total [TB]	Trial Balance	0.00	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00

Sum of Account Groups	0.00	0.00	0.00	0.00
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Tickmarks

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Client: **A823335 - Varnum Ops D/B/A Fairhaven Rehab & Skilled Nursing**
Engagement: **MDMC 2022 - Farihaven Rehab & Skilled Nursing Faciltiy**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	MCAID 12/31/2022	1st PP-MCD 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1084	Fairhaven Payroll - Bankwell	4,231.70	0.00
1085	Fairhaven Operating - Bankwell	108,131.05	0.00
Subtotal : None		112,362.75	0.00
Total [S6L1.1C1] Cash and Cash Equivalents		112,362.75	0.00
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
1100	Accounts Receivable - In-House	3,286,319.47	0.00
1101	Accounts Receivable - Ancillary	372,548.12	0.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		3,658,867.59	0.00
Total [S6L1.5C1] Payer Accounts Receivable		3,658,867.59	0.00
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1199	Allowance For Doubtful Account	(40,807.96)	0.00
Subtotal : None		(40,807.96)	0.00
Total [S6L1.6C1] Less Reserve for Bad Debts		(40,807.96)	0.00
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
1231	Intercompany Receivable - Fairhaven fro	340,533.09	0.00
1235	Intercompany Receivable - Fairhaven fro	452.85	0.00
Subtotal : None		340,985.94	0.00
Total [S6L1.8C1] Receivable from Affiliates/Related Parties		340,985.94	0.00
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1310	Prepaid Insurance	156,145.08	0.00
Subtotal : None		156,145.08	0.00
Total [S6L1.13C1] Prepaid Insurance		156,145.08	0.00
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1300	Prepaid Expenses	43,855.75	0.00
Subtotal : None		43,855.75	0.00
Total [S6L1.15C1] Other Prepaid Expenses		43,855.75	0.00
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
1560	Start Up Costs	36,459.61	0.00
1640	Accum. Amortization	(642.34)	0.00
1800	Other Assets	98,170.00	0.00
Subtotal : None		133,987.27	0.00
Total [S6L1.17C1] Other Current Assets		133,987.27	0.00
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1B] Leasehold Improvements			
1530	Leasehold Improvements	35,899.90	0.00
Subtotal [S6L2.3C1B] Leasehold Improvements		35,899.90	0.00
Total [S6L2.3C1] Improvements - Cost		35,899.90	0.00
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1A] Equipment Cost			
1515	Fixed Equipment	816.17	0.00
1525	Moveable Equipment	14,355.72	0.00
1535	Minor Equipment	399.66	0.00
Subtotal [S6L2.4C1A] Equipment Cost		15,571.55	0.00
Subgroup : [S6L2.4C1A/D] Equipment			
1600	Accum. Depreciation	(1,320.77)	0.00

Tickmarks

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