

Client: **A180007 - Fitchburg Rehabilitation & Nursing Center**  
Engagement: **MD 2022 - Fitchburg Rehabilitation & Nursing Center**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Worksheet: **T:01 - SNF TB Report**

Account	Description	FS PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	CAIDJE 12/31/2022	CAID CP 12/31/2022
<b>Group : [1] Balance Sheet</b>						
<b>Subgroup : None</b>						
00-100610	Cash-Fitchburg-Operating	106,235.55	38,829.34		0.00	38,829.34
00-107000	Cash-PR Rec Clearing	(28,949.57)	3,188.62		0.00	3,188.62
00-108000	Cash-Resident Trust	99,838.37	44,704.45		0.00	44,704.45
00-110100	A/R- Resident Related	1,105,777.11	1,163,102.87		0.00	1,163,102.87
00-110210	A/R-Clearing	82,549.26	(41.97)		0.00	(41.97)
00-110230	Refund Clearing	(417.00)	14,002.61		0.00	14,002.61
00-110990	Reserve for Bad Debt	(271,206.57)	(301,434.35)		0.00	(301,434.35)
00-111100	Third Party Receivable	0.00	(0.40)		0.00	(0.40)
00-112100	Other Receivable	249,999.77	(16,655.12)		0.00	(16,655.12)
00-112101	Other Receivable - Owed From Previous	(156,118.50)	(0.01)		0.00	(0.01)
00-112102	ACH Clearing	15,297.74	47,392.26		0.00	47,392.26
00-130100	Prepaid Expenses	3,927.81	6,504.11		0.00	6,504.11
00-130120	Prepaid Insurance	35,741.73	26,278.69		0.00	26,278.69
00-140095	Due From Opco to Propco	178,565.20	0.00		0.00	0.00
00-160130	PPE Building Improvement	65,739.36	92,029.66		0.00	92,029.66
00-160150	PPE Fixed Equipment	36,741.65	39,293.31		0.00	39,293.31
00-160160	PPE Moveable Equipment	31,012.05	39,036.29		0.00	39,036.29
00-160165	PPE Vehicles	44,293.00	44,293.00		0.00	44,293.00
00-160170	PPE CIP	1,142.71	900.00		0.00	900.00
00-161130	Accum Depr Building Improvemen	(4,861.54)	(10,342.47)		0.00	(10,342.47)
00-161150	Accum Depr Fixed Equipment	(6,569.19)	(10,153.51)		0.00	(10,153.51)
00-161160	Accum Depr Moveable Equipment	(6,827.96)	(11,684.66)		0.00	(11,684.66)
00-161165	Accum Depr Vehicles	(15,766.23)	(23,992.11)		0.00	(23,992.11)
00-200100	Accounts Payable	(504,002.75)	(921,241.42)		0.00	(921,241.42)
00-205120	Accrued Expenses	(980,183.89)	(43,042.30)		0.00	(43,042.30)
00-210100	Accrued Payroll	(58,837.99)	(85,598.43)		0.00	(85,598.43)
00-210110	Accrued Payroll Taxes	(4,852.88)	(20,729.42)		0.00	(20,729.42)
00-210130	Accrued Benefits	(32,893.82)	(38,937.35)		0.00	(38,937.35)
00-215110	P/R Withholding-RetirementPlan	0.00	(8,777.89)		0.00	(8,777.89)
00-220100	Resident Trust Liability	(99,838.37)	(44,704.45)		0.00	(44,704.45)
00-260000	Due To Opco Facilities	(239,451.79)	(766,843.43)		0.00	(766,843.43)
00-260095	Due To Opco to Propco	0.00	(62,500.00)		0.00	(62,500.00)
00-270005	Other Current Liabilities	(12,648.50)	(10,000.00)		0.00	(10,000.00)
00-270007	Deferred Revenue	(186,962.08)	0.00		0.00	0.00
00-280110	Note Payable	(19,692.36)	(13,128.24)		0.00	(13,128.24)
00-280130	Vehicle Loan Payable	(29,069.05)	(20,356.16)		0.00	(20,356.16)
00-400115	Member Capital	0.00	250,000.00		0.00	250,000.00
00-400120	Retained Earnings	(812,856.66)	(554,687.82)		0.00	(554,687.82)
<b>Subtotal : None</b>		<b>(1,415,145.39)</b>	<b>(1,155,296.30)</b>		<b>0.00</b>	<b>(1,155,296.30)</b>
<b>Total [1]</b>	<b>Balance Sheet</b>	<b>(1,415,145.39)</b>	<b>(1,155,296.30)</b>		<b>0.00</b>	<b>(1,155,296.30)</b>
<b>Group : [2] P &amp; L</b>						
<b>Subgroup : None</b>						
00-3022.60	Medicaid Patient Resource	0.00	0.00		(405,907.00)	(405,907.00)
00-501100	Room & Board- Medicaid	(5,796,466.33)	(5,077,894.00)		405,907.00	(4,671,987.00)
00-501102	Room & Board-Medicaid-Add On	0.00	(88,050.00)		0.00	(88,050.00)
00-501109	R&B-Medicaid-Prior Period	(42,924.94)	18,444.08		0.00	18,444.08
00-501190	Room & Board-C/A-Medicaid	3,098,926.84	2,479,852.80		0.00	2,479,852.80
00-501199	R&B-C/A-Medicaid-Prior Period	77,641.61	(16,215.32)		0.00	(16,215.32)
00-501210	Pharmacy Rx-Medicaid	(21,685.71)	(17,093.25)		0.00	(17,093.25)
00-501220	Pharmacy-OTC-Medicaid	(957.54)	(1,486.26)		0.00	(1,486.26)
00-501270	P.T.-Medicaid	(41,150.00)	(30,150.00)		0.00	(30,150.00)
00-501280	O.T.-Medicaid	(47,600.00)	(26,500.00)		0.00	(26,500.00)
00-501290	S.T.-Medicaid	(9,250.00)	(3,550.00)		0.00	(3,550.00)
00-501310	Lab-Medicaid	(41.68)	(2,040.64)		0.00	(2,040.64)
00-501320	Diagnostic-Testing-Medicaid	0.00	(70.00)		0.00	(70.00)
00-501990	Ancillary C/A-Medicaid	120,684.93	80,890.15		0.00	80,890.15
00-501993	Bedhold-Medicaid	(77,739.00)	(133,827.00)		0.00	(133,827.00)
00-501994	Bedhold-C/A-Medicaid	63,204.06	101,551.45		0.00	101,551.45
00-501995	Leave-Medicaid	(3,852.00)	(23,697.00)		0.00	(23,697.00)
00-501996	Leave-C/A-Medicaid	3,131.10	17,405.88		0.00	17,405.88
00-502100	Room & Board-Medicare	(401,076.00)	(452,087.00)		0.00	(452,087.00)
00-502109	R&B-Medicare-Prior Period	29,964.85	0.00		0.00	0.00
00-502190	Room & Board -C/A-Medicare	(180,812.04)	(212,662.76)		0.00	(212,662.76)
00-502199	R&B-C/A-Medicare-Prior Period	(10,169.67)	(15,855.72)		0.00	(15,855.72)
00-502210	Pharmacy Rx-Medicare	(38,397.09)	(25,381.68)		0.00	(25,381.68)
00-502220	Pharmacy OTC-Medicare	(71.74)	(871.17)		0.00	(871.17)
00-502270	P.T.- Medicare	(161,700.00)	(146,300.00)		0.00	(146,300.00)
00-502280	O.T.-Medicare	(148,950.00)	(135,150.00)		0.00	(135,150.00)
00-502290	S.T.-Medicare	(250.00)	(7,700.00)		0.00	(7,700.00)

00-502310	Lab-Medicare	(1,933.04)	(4,300.96)	0.00	(4,300.96)
00-502320	Diagnostic-Testing-Medicare	(1,074.00)	(358.00)	0.00	(358.00)
00-502990	Ancillary C/A-Medicare	352,375.87	320,061.81	0.00	320,061.81
00-503100	Room & Board-Private	(108,541.00)	(115,991.00)	0.00	(115,991.00)
00-503109	R&B-Private-Prior Period	(69,609.00)	(14,980.00)	0.00	(14,980.00)
00-503190	Room & Board-C/A-Private	0.00	3,920.00	0.00	3,920.00
00-503199	R&B-C/A-Private-Prior Period	0.00	159.00	0.00	159.00
00-503210	Pharmacy Rx-Private	(241.77)	0.00	0.00	0.00
00-503270	P.T.-Private	(2,250.00)	2,250.00	0.00	2,250.00
00-503310	Lab-Private	49.73	0.00	0.00	0.00
00-504100	Room&Board-Managed Care Levels	(98,527.00)	(163,573.00)	0.00	(163,573.00)
00-504109	R&B-Mang Care Levels-Prior Per	(337.00)	(25,432.00)	0.00	(25,432.00)
00-504190	Room&Board-C/A-Mangd Care Leve	19,297.93	56,496.85	0.00	56,496.85
00-504199	R&B-C/A/Managed Care Levels-Pr	(688.89)	2,371.99	0.00	2,371.99
00-504210	Pharmacy Rx-Managed Care Level	(9,221.72)	(17,264.83)	0.00	(17,264.83)
00-504220	Pharmacy OTC-Managed Care Leve	(281.52)	(188.26)	0.00	(188.26)
00-504270	P.T.-Managed Care Levels	(66,550.00)	(71,950.00)	0.00	(71,950.00)
00-504280	O.T.-Managed Care Levels	(66,300.00)	(53,350.00)	0.00	(53,350.00)
00-504290	S.T.-Managed Care Levels	(6,550.00)	(1,750.00)	0.00	(1,750.00)
00-504310	Lab-Managed Care Levels	(701.78)	(911.12)	0.00	(911.12)
00-504320	Diag Testing-Managed Care Leve	(1,878.00)	(70.00)	0.00	(70.00)
00-504990	Ancillary C/A-Mang Care Level	151,483.02	145,484.21	0.00	145,484.21
00-505100	Room&Board-Managed Care RUGS	(75,118.00)	(29,106.00)	0.00	(29,106.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	14,746.60	17,106.00	0.00	17,106.00
00-505190	Room&Board-C/A-Mangd Care RUGS	(36,308.13)	(14,402.04)	0.00	(14,402.04)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(9,820.00)	11,863.76	0.00	11,863.76
00-505210	Pharmacy Rx-Managed Care RUGS	(12,611.80)	2,338.81	0.00	2,338.81
00-505220	Pharmacy OTC-Mangd Care RUGS	(63.43)	3.87	0.00	3.87
00-505270	P.T.-Managed Care RUGS	(37,400.00)	1,700.00	0.00	1,700.00
00-505280	O.T.-Managed Care RUGS	(34,400.00)	4,150.00	0.00	4,150.00
00-505290	S.T.-Managed Care RUGS	(1,350.00)	(1,500.00)	0.00	(1,500.00)
00-505310	Lab-Managed Care RUGS	(947.89)	129.27	0.00	129.27
00-505990	Ancillary C/A-Mangd Care RUGS	86,773.12	(6,821.95)	0.00	(6,821.95)
00-508100	Room & Board-Hospice	(471,488.00)	(482,507.00)	0.00	(482,507.00)
00-508109	R&B-Hospice-Prior Period	(14,396.00)	(2,646.00)	0.00	(2,646.00)
00-508190	Room & Board-C/A-Hospice	213,493.13	190,100.22	0.00	190,100.22
00-508199	R&B-C/A-Hospice-Prior Period	4,457.97	1,821.10	0.00	1,821.10
00-512270	P.T.-Medicare B	(201,550.00)	(47,000.00)	0.00	(47,000.00)
00-512280	O.T.-Medicare B	(212,800.00)	(70,700.00)	0.00	(70,700.00)
00-512290	S.T.Medicare B	(3,150.00)	(7,100.00)	0.00	(7,100.00)
00-512990	Ancillary C/A-Medicare B	290,997.26	83,973.13	0.00	83,973.13
00-513270	P.T.-Managed Care B	(90,671.51)	(70,450.69)	0.00	(70,450.69)
00-513280	O.T.-Managed Care B	(67,900.00)	(64,550.00)	0.00	(64,550.00)
00-513290	S.T.-Managed Care B	(4,800.00)	(4,450.00)	0.00	(4,450.00)
00-513990	Ancillary C/A-Managed Care B	114,361.52	96,767.23	0.00	96,767.23
00-514100	Room&Board-Mang Care Medicaid	(898,158.00)	(995,950.00)	0.00	(995,950.00)
00-514109	R&B-Manag Care-Medicaid-PP	106,454.00	18,001.00	0.00	18,001.00
00-514190	Room&Board C/A-Man Care Medica	505,628.36	515,562.64	0.00	515,562.64
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	(58,132.08)	(6,036.13)	0.00	(6,036.13)
00-514210	Pharmacy Rx-Mang Care Medicaid	(858.04)	(1,075.95)	0.00	(1,075.95)
00-514220	Pharmacy OTC-Mang Care Medica	0.00	(266.18)	0.00	(266.18)
00-514270	P.T.-Managed Care Medicaid	17,500.00	(13,650.00)	0.00	(13,650.00)
00-514280	O.T.-Managed Care Medicaid	(16,400.00)	450.00	0.00	450.00
00-514290	S.T.-Managed Care Medicaid	2,350.00	0.00	0.00	0.00
00-514310	Lab-Managed Care Medicaid	0.00	(141.67)	0.00	(141.67)
00-514320	Diag Test-Mang Care Medicaid	(25.00)	0.00	0.00	0.00
00-514990	Ancillary C/A-Mang Care Medica	(2,566.96)	14,683.80	0.00	14,683.80
00-530120	Cost Settlement Current Year	0.00	(4,106.35)	0.00	(4,106.35)
00-540100	Interest Income	(348.24)	(939.96)	0.00	(939.96)
00-540136	Copying Fees	(20.00)	(15.00)	0.00	(15.00)
00-540137	Vendor Refunds	(170.00)	0.00	0.00	0.00
00-540139	Other Resident Revenue	(190,661.64)	(2,971.74)	0.00	(2,971.74)
00-540140	Other Non Resident	0.00	(377,179.57)	0.00	(377,179.57)
10-600105	Nursing-Productive-Supervisor	122,475.93	4,149.54	0.00	4,149.54
10-600109	Nursing-Productive-RN	113,915.62	79,732.54	0.00	79,732.54
10-600111	Nursing-Productive-LPN	347,355.53	380,125.00	0.00	380,125.00
10-600113	Nursing-Productive-Aide	485,790.36	497,456.45	0.00	497,456.45
10-600205	Nursing-Overtime-Supervisor	13,089.01	(5.07)	0.00	(5.07)
10-600209	Nursing-Overtime-RN	2,589.14	69.57	0.00	69.57
10-600211	Nursing-Overtime-LPN	70,921.25	214,806.67	0.00	214,806.67
10-600213	Nursing-Overtime-Aide	125,315.25	94,612.99	0.00	94,612.99
10-600305	Nursing-Non Productive-Supervisor	5,733.83	101.41	0.00	101.41
10-600309	Nursing-Non Productive-RN	14,631.20	25,755.17	0.00	25,755.17
10-600311	Nursing-Non Productive-LPN	65,219.47	108,654.31	0.00	108,654.31
10-600313	Nursing-Non Productive-Aide	156,758.20	109,102.52	0.00	109,102.52
10-601100	Nursing-Payroll Taxes	179,518.37	133,392.52	0.00	133,392.52
10-602100	Nursing-Workers Comp	21,489.24	27,640.64	0.00	27,640.64
10-603100	Nursing-Health Insurance	19,236.12	28,655.58	0.00	28,655.58
10-605100	Nursing-Employee Relations	219.05	1,804.29	0.00	1,804.29
10-606100	Nursing-Recruiting	34,680.97	11,574.40	0.00	11,574.40

10-606110	Nursing-Pre-Employment Testing	3,177.00	2,322.00	0.00	2,322.00
10-607120	Nursing-Training/Inservices	(6,000.00)	0.00	0.00	0.00
10-608110	Nursing-Travel Allowance	5.06	232.62	0.00	232.62
10-610100	Nursing-Supplies-Office	701.51	(248.88)	0.00	(248.88)
10-650100	Nursing-Purchased Services	7,110.00	8,640.00	0.00	8,640.00
10-650110	Nursing-Purchased Services-Agency RN	63,729.00	139,392.73	0.00	139,392.73
10-650120	Nursing-Purchased Services-Agency LP	165,459.93	199,551.33	0.00	199,551.33
10-650130	Nursing-Purchased Services-Agency Aic	55,851.46	102,142.26	(49,498.26)	52,644.00
10-650180	Nursing-Medical Director	18,000.00	29,000.00	0.00	29,000.00
12-600101	Nursing Admin-Productive-Director	92,687.50	90,739.62	0.00	90,739.62
12-600103	Nursing Admin-Productive-Assist Directc	(571.43)	35,600.00	0.00	35,600.00
12-600116	Nursing Admin-Productive-VP of Clinical	34,615.33	21,684.26	0.00	21,684.26
12-600119	Nursing Admin-Productive-Assessment (	72,345.23	110,772.18	0.00	110,772.18
12-600123	Nursing Admin-Productive-Staff Develop	44,551.43	13,702.57	0.00	13,702.57
12-600127	Nursing Admin-Productive-Central Suppl	19,280.03	18,264.89	0.00	18,264.89
12-600179	Nursing Admin-Productive-Reg Allocatio	22,649.33	28,918.45	0.00	28,918.45
12-600223	Nursing Admin-Overtime-Staff Developm	25.71	0.00	0.00	0.00
12-600301	Nursing Admin-Non Productive-Director	14,755.46	14,305.19	0.00	14,305.19
12-600303	Nursing Admin-Non Productive-Assist Di	(449.38)	400.00	0.00	400.00
12-600316	Nursing Admin-Non Productive-VP of Cli	0.00	678.61	0.00	678.61
12-600319	Nursing Admin-Non Productive-Assessm	4,206.36	12,554.88	0.00	12,554.88
12-600323	Nursing Admin-Non Productive-Staff Dev	17,664.73	1,098.57	0.00	1,098.57
12-600327	Nursing Admin-Non Productive-Central S	685.18	1,489.94	0.00	1,489.94
12-600379	Nursing Admin-Non Productive-Regional	0.00	37.50	0.00	37.50
12-601100	Nursing Admin-Payroll Taxes	53,831.93	71,107.19	0.00	71,107.19
12-602100	Nursing Admin-Workers Comp	8,805.21	14,018.07	0.00	14,018.07
12-603100	Nursing Admin-Health Insurance	7,373.99	21,777.09	0.00	21,777.09
12-608110	Nursing Admin-Travel Allowance	156.47	99.52	0.00	99.52
12-650100	Nursing Admin-Purchased Services	10,750.00	0.00	0.00	0.00
14-600101	Human Resources-Productive-Director	38,398.40	50,276.40	0.00	50,276.40
14-600301	Human Resources-Non Productive-Direc	7,857.40	10,694.08	0.00	10,694.08
14-601100	Human Resources-Payroll Taxes	4,212.51	4,504.43	0.00	4,504.43
14-602100	Human Resources-Workers Comp	679.20	871.41	0.00	871.41
14-603100	Human Resources-Health Insurance	431.02	1,593.50	0.00	1,593.50
14-606100	Human Resources-Recruiting	5,000.00	0.00	0.00	0.00
14-608110	Human Resources-Travel Allowance	90.83	100.24	0.00	100.24
16-600101	Admissions-Productive-Director	63,874.28	24,447.61	0.00	24,447.61
16-600301	Admissions-Non Productive-Director	5,750.31	2,988.02	0.00	2,988.02
16-601100	Admissions-Payroll Taxes	6,776.21	6,761.91	0.00	6,761.91
16-602100	Admissions-Workers Comp	1,139.10	1,244.62	0.00	1,244.62
16-603100	Admissions-Health Insurance	1,021.78	2,160.06	0.00	2,160.06
16-608110	Admissions-Travel Allowance	310.58	0.00	0.00	0.00
16-610260	Admissions-Marketing/Advertising	2,378.79	1,706.37	0.00	1,706.37
18-650100	Medical Records-Purchased Services	310.11	305.70	0.00	305.70
20-600101	Social Services-Productive-Director	59,786.15	49,952.31	0.00	49,952.31
20-600301	Social Services-Non Productive-Director	11,469.30	10,284.35	0.00	10,284.35
20-601100	Social Services-Payroll Taxes	6,235.16	5,037.55	0.00	5,037.55
20-602100	Social Services-Workers Comp	1,059.88	870.05	0.00	870.05
20-603100	Social Services-Health Insurance	914.52	1,515.27	0.00	1,515.27
20-608110	Social Services-Travel Allowance	126.57	758.74	0.00	758.74
20-620100	Social Services-Resident Items	0.00	1,538.87	0.00	1,538.87
20-650100	Social Services-Purchased Services	7,135.02	20,823.95	0.00	20,823.95
20-650170	Social Services-Geropsych	1,824.38	0.00	0.00	0.00
22-600101	Activities-Productive-Director	42,003.77	28,585.37	0.00	28,585.37
22-600113	Activities-Productive-Aide	32,213.37	32,576.41	0.00	32,576.41
22-600213	Activities-Overtime-Aide	92.96	146.83	0.00	146.83
22-600301	Activities-Non Productive-Director	5,281.35	8,476.27	0.00	8,476.27
22-600313	Activities-Non Productive-Aide	1,914.62	3,996.37	0.00	3,996.37
22-601100	Activities-Payroll Taxes	9,156.64	7,252.03	0.00	7,252.03
22-602100	Activities-Workers Comp	1,147.25	1,068.24	0.00	1,068.24
22-603100	Activities-Health Insurance	994.44	1,895.44	0.00	1,895.44
22-608110	Activities-Travel Allowance	685.25	69.85	0.00	69.85
22-610105	Activities-Supplies-Dept Specific	592.67	1,008.90	0.00	1,008.90
22-620105	Activities-Entertainment	119.00	125.00	0.00	125.00
22-650100	Activities-Purchased Services	0.00	325.00	0.00	325.00
24-600101	Physical Therapy-Productive-Director	61,261.72	65,085.23	0.00	65,085.23
24-600113	Physical Therapy-Productive-Aide	6,079.37	4,226.88	0.00	4,226.88
24-600143	Physical Therapy-Productive Therapist	21,542.32	34,240.18	0.00	34,240.18
24-600301	Physical Therapy-Non Productive-Direct	7,841.44	11,775.74	0.00	11,775.74
24-600313	Physical Therapy-Non Productive-Aide	(16.88)	840.00	0.00	840.00
24-601100	Physical Therapy-Payroll Taxes	9,636.45	10,614.31	0.00	10,614.31
24-602100	Physical Therapy-Workers Comp	1,410.04	1,652.78	0.00	1,652.78
24-603100	Physical Therapy-Health Insurance	1,152.23	3,044.20	0.00	3,044.20
24-608110	Physical Therapy-Travel Allowance	32.40	19.94	0.00	19.94
24-610110	Physical Therapy-Supplies-Minor Equipm	0.00	254.28	0.00	254.28
24-650100	Physical Therapy-Purchased Services	72,770.78	37,000.00	0.00	37,000.00
26-600143	Occupational Therapy-Productive Thera	70,158.93	47,433.75	0.00	47,433.75
26-600157	Occupational Therapy-Productive-COTA	577.50	0.00	0.00	0.00
26-600243	Occupational Therapy-Overtime-Therapi	45.00	0.00	0.00	0.00
26-600343	Occupational Therapy-Non Productive-T	4,515.37	4,674.00	0.00	4,674.00

26-601100	Occupational Therapy-Payroll Taxes	6,576.20	5,489.39	0.00	5,489.39
26-602100	Occupational Therapy-Workers Comp	1,032.94	573.78	0.00	573.78
26-603100	Occupational Therapy-Health Insurance	921.18	1,368.28	0.00	1,368.28
28-650100	Speech Therapy-Purchased Services	9,971.10	10,670.40	(3,558.00)	7,112.40
32-610105	Other Ancillary Services-Supplies-Dept S	99,424.38	(39,324.75)	0.00	(39,324.75)
32-610110	Other Ancillary Services-Supplies-Minor	2,169.91	7,702.15	0.00	7,702.15
32-620180	Other Ancillary Services-Other Medical E	3,612.76	6,635.58	0.00	6,635.58
32-630100	Other Ancillary Services-Enteral Therapy	217.84	1,243.28	0.00	1,243.28
32-630110	Other Ancillary Services-Lab	7,758.88	16,181.53	0.00	16,181.53
32-630115	Other Ancillary Services-Medical Supplie	46,527.27	44,243.27	0.00	44,243.27
32-630120	Other Ancillary Services-Medical Supplie	25,729.41	10,925.47	0.00	10,925.47
32-630130	Other Ancillary Services-Over The Coun	573.40	114.25	0.00	114.25
32-630140	Other Ancillary Services-Prescription Dri	60,924.03	55,639.88	0.00	55,639.88
32-630150	Other Ancillary Services-Oxygen	7,045.49	4,563.25	0.00	4,563.25
32-630160	Other Ancillary Services-Diagnostic Serv	2,627.34	3,834.73	0.00	3,834.73
32-630170	Other Ancillary Services-Equipment Ren	25,736.24	24,974.81	0.00	24,974.81
32-650100	Other Ancillary Services-Purchased Sen	0.00	1,548.33	0.00	1,548.33
32-650190	Other Ancillary Services-Pharmacy Cons	(2,800.00)	769.68	0.00	769.68
33-600141	Transportation-Productive Driver	25,718.75	34,711.31	0.00	34,711.31
33-600241	Transportation-Overtime-Driver	783.84	652.50	0.00	652.50
33-600341	Transportation-Non Productive-Driver	102.00	4,837.02	0.00	4,837.02
33-601100	Transportation-Payroll Taxes	3,528.38	3,507.23	0.00	3,507.23
33-602100	Transportation-Workers Comp	437.86	578.78	0.00	578.78
33-603100	Transportation-Health Insurance	374.42	987.51	0.00	987.51
33-608110	Transportation-Travel Allowance	206.68	0.00	0.00	0.00
33-610205	Transportation-Insurance-Vehicles	3,657.00	2,909.75	0.00	2,909.75
33-610220	Transportation-Licenses&Certification	140.00	0.00	0.00	0.00
33-620120	Transportation-Transportation-Paratrans	249.94	0.00	0.00	0.00
33-640180	Transportation-Fuel/Gas	2,769.01	3,453.21	0.00	3,453.21
33-650100	Transportation-Purchased Services	0.00	(5,261.00)	0.00	(5,261.00)
34-600101	Dietary-Productive-Director	49,869.61	45,784.64	0.00	45,784.64
34-600113	Dietary-Productive-Aide	88,417.89	88,653.83	0.00	88,653.83
34-600135	Dietary-Productive Cook	93,996.29	107,165.73	0.00	107,165.73
34-600139	Dietary-Productive-Dietitian	33,929.19	32,937.86	0.00	32,937.86
34-600213	Dietary-Overtime-Aide	10,883.90	10,899.33	0.00	10,899.33
34-600235	Dietary-Overtime-Cook	392.91	4,093.74	0.00	4,093.74
34-600301	Dietary-Non Productive-Director	5,382.49	9,916.63	0.00	9,916.63
34-600313	Dietary-Non Productive-Aide	4,419.88	8,571.64	0.00	8,571.64
34-600335	Dietary-Non Productive-Cook	5,409.92	9,117.61	0.00	9,117.61
34-600339	Dietary-Non Productive-Dietitian	947.05	1,890.71	0.00	1,890.71
34-601100	Dietary-Payroll Taxes	33,540.01	29,545.99	0.00	29,545.99
34-602100	Dietary-Workers Comp	4,292.76	4,697.57	0.00	4,697.57
34-603100	Dietary-Health Insurance	3,693.78	8,187.13	0.00	8,187.13
34-608110	Dietary-Travel Allowance	47.22	0.00	0.00	0.00
34-610105	Dietary-Supplies-Dept Specific	12,410.50	8,754.76	0.00	8,754.76
34-610110	Dietary-Supplies-Minor Equipment	328.13	0.00	0.00	0.00
34-610240	Dietary-Equipment Rental	1,411.67	2,152.20	0.00	2,152.20
34-620140	Dietary-Food	79,703.70	95,382.89	0.00	95,382.89
34-620142	Dietary-Food-Dairy	22,033.50	21,228.13	0.00	21,228.13
34-620144	Dietary-Food-Bakery	13,490.49	14,446.87	0.00	14,446.87
34-620146	Dietary-Food-Meat	33,131.60	32,359.28	0.00	32,359.28
34-620150	Dietary-Supplements	257.22	1,069.99	0.00	1,069.99
34-620155	Dietary-Supplements-Nursing	8,868.63	5,710.27	0.00	5,710.27
34-640250	Dietary-Chemicals	3,491.62	2,043.65	0.00	2,043.65
34-650100	Dietary-Purchased Services	2,426.80	1,020.27	0.00	1,020.27
36-600113	Laundry-Productive-Aide	50,296.61	33,406.78	0.00	33,406.78
36-600213	Laundry-Overtime-Aide	307.09	949.89	0.00	949.89
36-600313	Laundry-Non Productive-Aide	3,509.78	4,102.43	0.00	4,102.43
36-601100	Laundry-Payroll Taxes	6,425.42	4,383.10	0.00	4,383.10
36-602100	Laundry-Workers Comp	812.16	571.87	0.00	571.87
36-603100	Laundry-Health Insurance	672.50	1,210.25	0.00	1,210.25
36-610105	Laundry-Supplies-Dept Specific	67.72	0.00	0.00	0.00
36-610110	Laundry-Supplies-Minor Equipment	0.00	291.59	0.00	291.59
36-640250	Laundry-Chemicals	7,904.68	7,845.75	0.00	7,845.75
36-640260	Laundry-Linens	987.42	11.98	0.00	11.98
38-600113	Housekeeping-Productive-Aide	61,667.28	73,300.78	0.00	73,300.78
38-600213	Housekeeping-Overtime-Aide	14,179.33	11,111.39	0.00	11,111.39
38-600313	Housekeeping-Non Productive-Aide	4,139.22	6,317.25	0.00	6,317.25
38-601100	Housekeeping-Payroll Taxes	8,671.19	8,919.09	0.00	8,919.09
38-602100	Housekeeping-Workers Comp	1,139.52	1,390.84	0.00	1,390.84
38-603100	Housekeeping-Health Insurance	1,007.17	2,241.95	0.00	2,241.95
38-610105	Housekeeping-Supplies-Dept Specific	12,780.90	20,439.46	0.00	20,439.46
38-610110	Housekeeping-Supplies-Minor Equipmer	1,251.43	57.69	0.00	57.69
38-640250	Housekeeping-Chemicals	71.75	149.23	0.00	149.23
40-600101	Maintenance-Productive-Director	49,217.88	44,021.14	0.00	44,021.14
40-600301	Maintenance-Non Productive-Director	4,417.14	6,809.41	0.00	6,809.41
40-601100	Maintenance-Payroll Taxes	5,617.49	4,897.05	0.00	4,897.05
40-602100	Maintenance-Workers Comp	747.77	810.73	0.00	810.73
40-603100	Maintenance-Health Insurance	651.81	1,066.15	0.00	1,066.15
40-608110	Maintenance-Travel Allowance	1,532.20	11.56	0.00	11.56

40-610105	Maintenance-Supplies-Dept Specific	3,640.88	10,206.68	0.00	10,206.68
40-610110	Maintenance-Supplies-Minor Equipment	1,989.51	753.20	0.00	753.20
40-610220	Maintenance-Licenses&Certification	200.00	200.00	0.00	200.00
40-610240	Maintenance-Equipment Rental	1,386.05	0.00	0.00	0.00
40-610250	Maintenance-Non Equipment-Rental	1,321.56	3,025.11	0.00	3,025.11
40-640130	Maintenance-Ground Maintenance	12,497.00	13,749.00	0.00	13,749.00
40-640140	Maintenance-Trash Removal	10,582.76	11,742.78	0.00	11,742.78
40-640160	Maintenance-Exterminating	3,045.00	3,720.00	0.00	3,720.00
40-640200	Maintenance-Repairs&Maintenance-Buil	11,032.75	16,607.20	0.00	16,607.20
40-640210	Maintenance-Repairs&Maintenance-Diet	7,672.00	4,780.30	0.00	4,780.30
40-640220	Maintenance-Repairs&Maintenance-Lau	512.50	2,251.01	0.00	2,251.01
40-640230	Maintenance-Repairs&Maintenance-Mec	1,062.50	0.00	0.00	0.00
40-640240	Maintenance-Repairs&Maintenance-Plurr	7,961.95	2,262.75	0.00	2,262.75
40-650100	Maintenance-Purchased Services	5,040.42	5,799.97	0.00	5,799.97
42-640100	Utilities-Electricity	66,649.18	64,349.43	0.00	64,349.43
42-640110	Utilities-Gas/Oil	46,574.30	57,104.35	0.00	57,104.35
42-640120	Utilities-Water/Sewer	44,727.79	32,331.51	0.00	32,331.51
44-600145	Administration-Productive-Administrator	115,633.25	111,382.31	0.00	111,382.31
44-600149	Administration-Productive-Bus Off Clek	42,637.14	35,801.12	0.00	35,801.12
44-600179	Administration-Productive-Reg Allocator	6,685.42	24,194.63	0.00	24,194.63
44-600345	Administration-Non Productive-Administr	19,982.67	21,027.60	0.00	21,027.60
44-600349	Administration-Non Productive Bus Off C	8,007.09	4,069.84	0.00	4,069.84
44-600379	Administration-Non Productive-Regional	0.00	(285.74)	0.00	(285.74)
44-601100	Administration-Payroll Taxes	18,820.55	25,091.09	0.00	25,091.09
44-602100	Administration-Workers Comp	2,963.58	5,499.23	0.00	5,499.23
44-603100	Administration-Health Insurance	4,037.75	8,254.06	0.00	8,254.06
44-605100	Administration-Employee Relations	2,451.27	1,001.83	0.00	1,001.83
44-606100	Administration-Recruiting	0.00	4,125.00	0.00	4,125.00
44-607120	Administration-Training/Inservices	0.00	200.00	0.00	200.00
44-608110	Administration-Travel Allowance	11,288.16	5,519.53	0.00	5,519.53
44-610100	Administration-Supplies-Office	7,979.27	11,029.67	0.00	11,029.67
44-610105	Administration-Supplies-Dept Specific	0.00	257.08	0.00	257.08
44-610110	Administration-Supplies-Minor Equipmen	629.94	0.00	0.00	0.00
44-610120	Administration-Postage	43.95	1,705.28	0.00	1,705.28
44-610130	Administration-Telephone	8,122.23	7,934.07	0.00	7,934.07
44-610135	Administration-Cable TV/Internet	6,157.59	7,968.74	0.00	7,968.74
44-610140	Administration-Payroll Services	8,321.66	11,470.17	0.00	11,470.17
44-610150	Administration-Accounting/Auditing	19,440.00	6,215.00	0.00	6,215.00
44-610160	Administration-Legal	19,092.53	21,383.84	0.00	21,383.84
44-610165	Administration-AR Attorney Fees	26,224.42	57,140.03	0.00	57,140.03
44-610170	Administration-Bank Service Charges	8,964.74	10,302.50	0.00	10,302.50
44-610180	Administration-Books/Dues/Subs/Meetin	6,750.25	7,357.42	0.00	7,357.42
44-610190	Administration-Insurance-Business	79,681.14	83,968.87	0.00	83,968.87
44-610195	Administration-Insurance Property	14,861.75	16,833.00	0.00	16,833.00
44-610200	Administration-Insurance-RT Survey	1,350.04	1,610.00	0.00	1,610.00
44-610210	Administration-Computer Maintenance	69,265.97	62,194.69	0.00	62,194.69
44-610220	Administration-Licenses&Certification	2,152.00	4,193.82	0.00	4,193.82
44-610230	Administration-Fines/Penalties/Settlemer	16,120.60	72,654.07	0.00	72,654.07
44-610240	Administration-Equipment Rental	3,018.98	4,109.54	0.00	4,109.54
44-650100	Administration-Purchased Services	25,093.96	46,983.02	0.00	46,983.02
44-650160	Administration-Consulting Fees	108,999.96	99,999.96	0.00	99,999.96
44-650167	Administration-Financial Services	117,000.00	124,400.00	0.00	124,400.00
6052.5	Aides- Per diem PS	0.00	0.00	49,498.26	49,498.26
7980.00	Indirect Therapy	0.00	0.00	3,558.00	3,558.00
99-660100	Other Expenses-Bad Debt	122,314.44	98,054.92	0.00	98,054.92
99-680100	Other Expenses-Bed Tax Assessment	374,520.72	335,513.14	0.00	335,513.14
99-700100	Other Expenses-Rent	270,150.00	271,350.01	0.00	271,350.01
99-710100	Other Expenses-Depreciation	18,266.83	22,147.83	(16,666.90)	5,480.93
99-710101	Dep -equipment	0.00	0.00	8,441.02	8,441.02
99-710102	Dep- MV	0.00	0.00	8,225.88	8,225.88
99-720010	Other Expenses-Other	1,047.00	0.00	0.00	0.00
99-720103	Other Expenses-Interest-Vehicles	2,261.15	1,689.51	0.00	1,689.51
99-730110	Other Expenses-Taxes-Other	1,471.68	1,336.08	0.00	1,336.08
99-730120	Other Expenses-Taxes-Real Estate	48,617.30	49,249.14	0.00	49,249.14
<b>Subtotal : None</b>		<b>1,415,145.39</b>	<b>1,155,296.30</b>	<b>0.00</b>	<b>1,155,296.30</b>
<b>Total [2]</b>	<b>P &amp; L</b>	<b>1,415,145.39</b>	<b>1,155,296.30</b>	<b>0.00</b>	<b>1,155,296.30</b>
<b>NET (INCOME) LOSS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Client: **A180007 - Fitchburg Rehabilitation & Nursing Center**  
Engagement: **MD 2022 - Fitchburg 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
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
00-100610	Cash-Fitchburg-Operating	38,829.34	106,235.55
00-107000	Cash-PR Rec Clearing	3,188.62	(28,949.57)
<b>Subtotal : None</b>		<b>42,017.96</b>	<b>77,285.98</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>42,017.96</b>	<b>77,285.98</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]</b>			
00-110100	A/R- Resident Related	1,163,102.87	1,105,777.11
00-111100	Third Party Receivable	(0.40)	0.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>1,163,102.47</b>	<b>1,105,777.11</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,163,102.47</b>	<b>1,105,777.11</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
00-110990	Reserve for Bad Debt	(301,434.35)	(271,206.57)
<b>Subtotal : None</b>		<b>(301,434.35)</b>	<b>(271,206.57)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(301,434.35)</b>	<b>(271,206.57)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
00-140095	Due From Opco to Propco	0.00	178,565.20
<b>Subtotal : None</b>		<b>0.00</b>	<b>178,565.20</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>0.00</b>	<b>178,565.20</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
00-110210	A/R-Clearing	(41.97)	82,549.26
00-110230	Refund Clearing	14,002.61	(417.00)
00-112100	Other Receivable	(16,655.12)	249,999.77
00-112101	Other Receivable - Owed From Previous	(0.01)	(156,118.50)
00-112102	ACH Clearing	47,392.26	15,297.74
<b>Subtotal : None</b>		<b>44,697.77</b>	<b>191,311.27</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>44,697.77</b>	<b>191,311.27</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
00-130120	Prepaid Insurance	26,278.69	35,741.73
<b>Subtotal : None</b>		<b>26,278.69</b>	<b>35,741.73</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>26,278.69</b>	<b>35,741.73</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
00-130100	Prepaid Expenses	6,504.11	3,927.81
<b>Subtotal : None</b>		<b>6,504.11</b>	<b>3,927.81</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>6,504.11</b>	<b>3,927.81</b>
<b>Group : [S6L1.17C1]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
00-108000	Cash-Resident Trust	44,704.45	99,838.37
00-220100	Resident Trust Liability	(44,704.45)	(99,838.37)
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L2.3C1]</b>	<b>Improvements - Cost</b>		
<b>Subgroup : [S6L2.3C1A] Building Improvements</b>			
00-160130	PPE Building Improvement	92,029.66	65,739.36
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>92,029.66</b>	<b>65,739.36</b>
<b>Subgroup : [S6L2.3C1A/D Building Improvements</b>			
00-161130	Accum Depr Building Improvements	(10,342.47)	(4,861.54)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(10,342.47)</b>	<b>(4,861.54)</b>



Tickmarks

{a}	
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