

Client: **A136286 - Wachusett Rehabilitation & Nursing Center**
Engagement: **MD 2022 - Wachusett 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					
00-101200	Cash-Wachusett-Operating	535,498.38		0.00	(97,546.00)
00-101210	Cash-Wachusett-Payroll	17,334.77		0.00	0.00
00-107005	Cash-Petty Cash	2,600.00		0.00	2,600.00
00-107030	Cash-Security Deposits/Entrance Fees	17,105.00		0.00	17,105.00
00-108000	Cash-Resident Trust	34,823.56		0.00	33,519.00
00-110100	A/R- Resident Related	1,642,221.61		0.00	1,864,293.00
00-110110	A/R-Deposit Clearing	(0.04)		0.00	0.00
00-110210	A/R-Clearing	425.19		0.00	0.00
00-110230	Refund Clearing	7,766.86		0.00	815.00
00-110990	Reserve for Bad Debt	(183,950.21)		0.00	(237,013.00)
00-112100	Other Receivable	158,759.35		0.00	470,603.00
00-112102	ACH Clearing	23,929.39		0.00	95,989.00
00-130100	Prepaid Expenses	8,059.73		0.00	23,171.00
00-130120	Prepaid Insurance	62,672.28		0.00	21,709.00
00-140000	Due From Opco Facilities	0.00		0.00	573,268.00
00-160130	PPE Building Improvement	14,213.76		0.00	27,675.00
00-160150	PPE Fixed Equipment	4,029.43		0.00	45,276.00
00-160160	PPE Moveable Equipment	77,751.75		0.00	99,277.00
00-160170	PPE CIP	0.00		0.00	7,610.00
00-161130	Accum Depr Building Improvemen	(726.93)		0.00	(3,241.00)
00-161150	Accum Depr Fixed Equipment	(274.92)		0.00	(3,084.00)
00-161160	Accum Depr Moveable Equipment	(13,671.48)		0.00	(30,166.00)
00-200100	Accounts Payable	(727,060.61)		0.00	(1,766,899.00)
00-205120	Accrued Expenses	(1,005,085.26)		0.00	(99,235.00)
00-210100	Accrued Payroll	(60,254.18)		0.00	(53,656.00)
00-210110	Accrued Payroll Taxes	(5,016.76)		0.00	(10,744.00)
00-210130	Accrued Benefits	(44,333.62)		0.00	(45,397.00)
00-215110	P/R Withholding-RetirementPlan	(316.54)		0.00	16,699.00
00-220100	Resident Trust Liability	(34,823.56)		0.00	(33,519.00)
00-260000	Due To Opco Facilities	(26,820.11)		0.00	0.00
00-260095	Due To Opco to Propco	(316,441.87)		0.00	(616,202.00)
00-270000	Line of Credit	(650,000.01)		0.00	(505,000.00)
00-270005	Other Current Liabilities	(9,750.00)		0.00	(35,301.00)
00-270007	Deferred Revenue	(41,610.12)		0.00	(9,587.00)
00-400115	Member Capital	0.00		0.00	200,000.00
00-400120	Retained Earnings	191,901.22		0.00	(441,809.00)
Subtotal : None		(321,043.94)		0.00	(488,790.00)
Total [1]	Balance Sheet	(321,043.94)		0.00	(488,790.00)

Group : [2]	P & L				
Subgroup : None					
00-501100	Room & Board- Medicaid	(7,473,002.00)		1,894,651.00	(9,474,694.00)
00-501102	Room & Board-Medicaid-Add On	0.00		0.00	(58,200.00)
00-501109	R&B-Medicaid-Prior Period	(98,629.00)		0.00	116,953.00
00-501190	Room & Board-C/A-Medicaid	2,895,763.77		0.00	3,861,436.00
00-501199	R&B-C/A-Medicaid-Prior Period	3,791.36		0.00	(85,526.00)
00-501210	Pharmacy Rx-Medicaid	(14,168.67)		0.00	(41,638.00)
00-501220	Pharmacy-OTC-Medicaid	(1,005.89)		0.00	(507.00)
00-501270	P.T.-Medicaid	(41,400.00)		0.00	(47,350.00)
00-501280	O.T.-Medicaid	(35,450.00)		0.00	(50,200.00)
00-501290	S.T.-Medicaid	(1,900.00)		0.00	(8,500.00)
00-501310	Lab-Medicaid	(1,009.46)		0.00	(2,951.00)
00-501320	Diagnostic-Testing-Medicaid	(112.69)		0.00	(25.00)
00-501990	Ancillary C/A-Medicaid	95,046.71		0.00	151,471.00
00-501993	Bedhold-Medicaid	(119,465.50)		0.00	(174,965.00)
00-501994	Bedhold-C/A-Medicaid	92,537.31		0.00	137,063.00
00-501995	Leave-Medicaid	(2,181.00)		0.00	(3,271.00)
00-501996	Leave-C/A-Medicaid	1,577.34		0.00	2,673.00

00-502100	Room & Board-Medicare	(1,049,276.50)	0.00	(695,352.00)
00-502109	R&B-Medicare-Prior Period	19,778.50	0.00	513.00
00-502190	Room & Board -C/A-Medicare	(646,240.87)	0.00	(417,654.00)
00-502199	R&B-C/A-Medicare-Prior Period	(83,888.98)	0.00	(38,760.00)
00-502210	Pharmacy Rx-Medicare	(71,011.44)	0.00	(46,139.00)
00-502220	Pharmacy OTC-Medicare	(1,293.58)	0.00	(183.00)
00-502270	P.T.- Medicare	(381,350.00)	0.00	(174,750.00)
00-502280	O.T.-Medicare	(383,000.00)	0.00	(177,700.00)
00-502290	S.T.-Medicare	(24,100.00)	0.00	(10,200.00)
00-502310	Lab-Medicare	(6,751.24)	0.00	(6,617.00)
00-502320	Diagnostic-Testing-Medicare	(1,830.00)	0.00	(1,173.00)
00-502990	Ancillary C/A-Medicare	869,336.26	0.00	416,763.00
00-503100	Room & Board-Private	(807,319.00)	0.00	(914,056.00)
00-503109	R&B-Private-Prior Period	36,030.50	0.00	(7,003.00)
00-503210	Pharmacy Rx-Private	(90.96)	0.00	(136.00)
00-503290	S.T.-Private	0.00	0.00	(300.00)
00-503310	Lab-Private	(138.88)	0.00	63.00
00-503320	Diagnostic-Testing-Private	(175.00)	0.00	97.00
00-504100	Room&Board-Managed Care Levels	(421,761.00)	0.00	(634,854.00)
00-504109	R&B-Mang Care Levels-Prior Per	(7,797.50)	0.00	(82,299.00)
00-504190	Room&Board-C/A-Mangd Care Leve	(22,296.75)	0.00	(59,789.00)
00-504199	R&B-C/A/Managed Care Levels-Pr	(12,119.42)	0.00	25,581.00
00-504210	Pharmacy Rx-Managed Care Level	(36,558.49)	0.00	(44,623.00)
00-504220	Pharmacy OTC-Managed Care Leve	(631.10)	0.00	(831.00)
00-504270	P.T.-Managed Care Levels	(166,750.00)	0.00	(206,200.00)
00-504280	O.T.-Managed Care Levels	(149,950.00)	0.00	(224,900.00)
00-504290	S.T.-Managed Care Levels	(9,650.00)	0.00	(11,000.00)
00-504310	Lab-Managed Care Levels	(3,664.58)	0.00	(6,603.00)
00-504320	Diag Testing-Managed Care Leve	(1,071.03)	0.00	(494.00)
00-504990	Ancillary C/A-Mang Care Level	368,276.08	0.00	495,401.00
00-505100	Room&Board-Managed Care RUGS	(67,605.50)	0.00	(16,106.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	34,538.50	0.00	(35,924.00)
00-505190	Room&Board-C/A-Mangd Care RUGS	(32,434.01)	0.00	(7,983.00)
00-505199	R&B-C/A-Managed Care RUGS-Prio	17,533.78	0.00	(37,151.00)
00-505210	Pharmacy Rx-Managed Care RUGS	(3,581.21)	0.00	(8,272.00)
00-505220	Pharmacy OTC-Mangd Care RUGS	(107.54)	0.00	(3.00)
00-505270	P.T.-Managed Care RUGS	(38,350.00)	0.00	(19,800.00)
00-505280	O.T.-Managed Care RUGS	(33,750.00)	0.00	(18,400.00)
00-505290	S.T.-Managed Care RUGS	(1,250.00)	0.00	(450.00)
00-505310	Lab-Managed Care RUGS	(430.90)	0.00	(569.00)
00-505320	Diag Testing-Managed Care RUGS	(257.81)	0.00	0.00
00-505990	Ancillary C/A-Mangd Care RUGS	77,726.46	0.00	47,495.00
00-508100	Room & Board-Hospice	0.00	(970,472.00)	(1,868.00)
00-508109	R&B-Hospice-Prior Period	(1,817.50)	0.00	(364.00)
00-508190	Room & Board-C/A-Hospice	0.00	0.00	(133.00)
00-508199	R&B-C/A-Hospice-PRior Period	919.25	0.00	0.00
00-509100	Room & Board-VA	(368,022.00)	0.00	(235,610.00)
00-509109	R&B-VA-Prior Period	1,454.00	0.00	0.00
00-509190	Room & Board C/A-VA	21,328.60	0.00	26,306.00
00-509199	R&B-C/A-VA-Prior Period	26,485.06	0.00	4,548.00
00-509210	Pharmacy Rx-VA	(31,861.14)	0.00	(8,708.00)
00-509220	Pharmacy OTC-VA	(691.75)	0.00	0.00
00-509270	P.T.-VA	(88,500.00)	0.00	(30,200.00)
00-509280	O.T.-VA	(83,450.00)	0.00	(42,250.00)
00-509290	S.T.-VA	(2,550.00)	0.00	(3,650.00)
00-509310	Lab-VA	(2,480.62)	0.00	(550.00)
00-509990	Ancillary C/A-VA	209,533.28	0.00	85,358.00
00-512270	P.T.-Medicare B	(188,650.00)	0.00	(107,850.00)
00-512280	O.T.-Medicare B	(230,600.00)	0.00	(161,450.00)
00-512290	S.T.Medicare B	(18,600.00)	0.00	(11,250.00)
00-512990	Ancillary C/A-Medicare B	280,734.63	0.00	189,784.00
00-513270	P.T.-Managed Care B	(240,998.07)	0.00	(65,748.00)
00-513280	O.T.-Managed Care B	(220,050.00)	0.00	(86,400.00)
00-513290	S.T.-Managed Care B	(21,700.00)	0.00	(4,800.00)
00-513310	Lab-Managed Care B	(142.95)	0.00	0.00
00-513990	Ancillary C/A-Managed Care B	305,874.87	0.00	112,542.00
00-514100	Room&Board-Mang Care Medicaid	(59,862.12)	0.00	(31,290.00)
00-514109	R&B-Manag Care-Medicaid-PP	2,489.70	0.00	13,147.00

00-514190	Room&Board C/A-Man Care Medica	23,071.98	0.00	9,108.00
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	563.36	0.00	(6,693.00)
00-514210	Pharmacy Rx-Mang Care Medicaid	0.00	0.00	(5,643.00)
00-514220	Pharmacy OTC-Mang Care Medical	0.00	0.00	(11.00)
00-514270	P.T.-Managed Care Medicaid	0.00	0.00	(6,250.00)
00-514280	O.T.-Managed Care Medicaid	0.00	0.00	(3,250.00)
00-514310	Lab-Managed Care Medicaid	(35.00)	0.00	(235.00)
00-514990	Ancillary C/A-Mang Care Medical	35.00	0.00	15,389.00
00-540100	Interest Income	(109.76)	0.00	(129.00)
00-540136	Copying Fees	(10.00)	0.00	(72.00)
00-540139	Other Resident Revenue	(745,000.00)	0.00	(236,183.00)
00-540140	Other Non Resident	(2,825.00)	0.00	(140,246.00)
10-600105	Nursing-Productive-Supervisor	55,745.01	0.00	62,375.00
10-600107	Nursing-Productive-Unit Manager	67,802.44	(128,083.00)	106,162.00
10-600109	Nursing-Productive-RN	113,143.69	0.00	91,108.00
10-600111	Nursing-Productive-LPN	448,789.68	128,083.00	335,090.00
10-600113	Nursing-Productive-Aide	918,493.27	0.00	936,108.00
10-600114	Nursing-Productive-Sitter	1,105.39	0.00	(32.00)
10-600205	Nursing-Overtime-Supervisor	10,147.09	0.00	6,461.00
10-600207	Nursing-Overtime-Unit Manager	0.00	0.00	269.00
10-600209	Nursing-Overtime-RN	14,061.80	0.00	3,498.00
10-600211	Nursing-Overtime-LPN	28,379.98	0.00	11,990.00
10-600213	Nursing-Overtime-Aide	144,786.37	0.00	176,004.00
10-600214	Nursing-Overtime-Sitter	40.50	0.00	0.00
10-600305	Nursing-Non Productive-Supervisor	15,763.63	0.00	8,109.00
10-600307	Nursing-Non Productive-Unit Manager	10,611.24	0.00	21,652.00
10-600309	Nursing-Non Productive-RN	26,604.52	0.00	11,546.00
10-600311	Nursing-Non Productive-LPN	83,194.91	0.00	44,691.00
10-600313	Nursing-Non Productive-Aide	187,232.19	0.00	103,749.00
10-601100	Nursing-Payroll Taxes	206,879.02	0.00	170,339.00
10-602100	Nursing-Workers Comp	38,478.51	0.00	35,652.00
10-603100	Nursing-Health Insurance	61,729.06	0.00	77,858.00
10-605100	Nursing-Employee Relations	236.64	0.00	0.00
10-606100	Nursing-Recruiting	31,070.15	0.00	12,531.00
10-606110	Nursing-Pre-Employment Testing	4,952.07	0.00	3,291.00
10-610100	Nursing-Supplies-Office	111.33	0.00	0.00
10-650100	Nursing-Purchased Services	8,267.26	4,548.00	10,246.00
10-650110	Nursing-Purchased Services-Agency RN	274,108.99	(4,548.00)	593,118.00
10-650120	Nursing-Purchased Services-Agency LP	967,828.72	(30,098.00)	1,137,807.00
10-650130	Nursing-Purchased Services-Agency Aic	482,526.24	(65,335.00)	498,796.00
10-650180	Nursing-Medical Director	23,797.75	0.00	24,000.00
12-600101	Nursing Admin-Productive-Director	117,380.86	0.00	116,857.00
12-600103	Nursing Admin-Productive-Assist Direct	34,408.11	0.00	70,429.00
12-600116	Nursing Admin-Productive-VP of Clinical	34,615.40	0.00	21,684.00
12-600119	Nursing Admin-Productive-Assessment (106,250.25	0.00	131,487.00
12-600123	Nursing Admin-Productive-Staff Develop	11,395.36	0.00	7,454.00
12-600124	Nursing Admin-Productive-Nurse Schedu	18,175.07	0.00	37,228.00
12-600127	Nursing Admin-Productive-Central Suppl	2,543.13	0.00	539.00
12-600129	Nursing Admin-Productive-Clerical Sta	3,308.00	0.00	0.00
12-600179	Nursing Admin-Productive-Reg Allocatio	22,649.35	0.00	28,918.00
12-600223	Nursing Admin-Overtime-Staff Developm	54.47	0.00	0.00
12-600224	Nursing Admin-Overtime-Nurse Schedul	7,936.13	0.00	3,026.00
12-600227	Nursing Admin-Overtime-Central Supply	263.20	0.00	0.00
12-600229	Nursing Admin-Overtime-Clerical Staff	9.00	0.00	0.00
12-600301	Nursing Admin-Non Productive-Director	10,450.88	0.00	11,313.00
12-600303	Nursing Admin-Non Productive-Assist Di	1,438.86	0.00	7,149.00
12-600316	Nursing Admin-Non Productive-VP of Cli	0.00	0.00	1,036.00
12-600319	Nursing Admin-Non Productive-Assessm	9,984.45	0.00	14,067.00
12-600323	Nursing Admin-Non Productive-Staff Dev	0.00	0.00	585.00
12-600324	Nursing Admin-Non Productive-Nurse Sc	1,012.87	0.00	2,943.00
12-600327	Nursing Admin-Non Productive-Central S	0.00	0.00	100.00
12-600379	Nursing Admin-Non Productive-Regional	0.00	0.00	38.00
12-601100	Nursing Admin-Payroll Taxes	25,208.25	0.00	33,316.00
12-602100	Nursing Admin-Workers Comp	5,848.87	0.00	7,512.00
12-603100	Nursing Admin-Health Insurance	9,933.48	0.00	15,490.00
12-650100	Nursing Admin-Purchased Services	43,912.00	0.00	0.00
14-600101	Human Resources-Productive-Director	54,781.07	0.00	57,518.00
14-600201	Human Resources-Overtime-Director	33,753.21	0.00	6,401.00

14-600301	Human Resources-Non Productive-Direc	6,571.20	0.00	7,349.00
14-601100	Human Resources-Payroll Taxes	7,235.93	0.00	6,404.00
14-602100	Human Resources-Workers Comp	1,810.50	0.00	1,464.00
14-603100	Human Resources-Health Insurance	3,237.71	0.00	3,016.00
16-600101	Admissions-Productive-Director	67,001.88	0.00	42,297.00
16-600201	Admissions-Overtime-Director	213.75	0.00	149.00
16-600301	Admissions-Non Productive-Director	19,484.24	0.00	8,623.00
16-601100	Admissions-Payroll Taxes	7,103.71	0.00	6,781.00
16-602100	Admissions-Workers Comp	1,537.16	0.00	1,573.00
16-603100	Admissions-Health Insurance	2,446.06	0.00	3,313.00
16-610260	Admissions-Marketing/Advertising	8,194.27	0.00	347.00
18-600101	Medical Records-Productive-Director	33,459.99	0.00	31,000.00
18-600201	Medical Records-Overtime-Director	3,888.37	0.00	1,526.00
18-600301	Medical Records-Non Productive-Directc	3,344.28	0.00	3,542.00
18-601100	Medical Records-Payroll Taxes	3,544.06	0.00	3,250.00
18-602100	Medical Records-Workers Comp	742.41	0.00	762.00
18-603100	Medical Records-Health Insurance	1,213.98	0.00	1,523.00
18-650100	Medical Records-Purchased Services	799.36	0.00	814.00
20-600101	Social Services-Productive-Director	41,334.40	0.00	26,681.00
20-600113	Social Services-Productive-Aide	1,811.33	0.00	0.00
20-600171	Social Services-Productive-Social Work	22,303.62	0.00	0.00
20-600213	Social Services-Overtime-Aide	129.82	0.00	0.00
20-600271	Social Services-Overtime-Social Worker	(23.20)	0.00	0.00
20-600301	Social Services-Non Productive-Director	4,624.35	0.00	4,000.00
20-600371	Social Services-Non Productive-Social V	2,473.80	0.00	0.00
20-601100	Social Services-Payroll Taxes	6,405.64	0.00	2,829.00
20-602100	Social Services-Workers Comp	1,423.91	0.00	579.00
20-603100	Social Services-Health Insurance	2,335.64	0.00	1,298.00
20-610105	Social Services-Supplies-Dept Specific	69.06	0.00	243.00
20-620100	Social Services-Resident Items	814.58	0.00	3,104.00
20-620190	Social Services-Beauty & Barber	0.00	0.00	20.00
20-650100	Social Services-Purchased Services	19,172.00	0.00	39,549.00
20-650170	Social Services-Geropsych	1,237.59	0.00	0.00
22-600101	Activities-Productive-Director	43,122.34	0.00	45,112.00
22-600103	Activities-Productive-Assist Director	30,815.20	0.00	13,848.00
22-600113	Activities-Productive-Aide	45,714.52	0.00	29,130.00
22-600201	Activities-Overtime-Director	3,548.72	0.00	1,648.00
22-600203	Activities-Overtime-Assistant Director	44.63	0.00	0.00
22-600213	Activities-Overtime-Aide	5,919.29	0.00	(400.00)
22-600301	Activities-Non Productive-Director	5,702.61	0.00	6,978.00
22-600303	Activities-Non Productive-Assist Director	3,231.42	0.00	1,313.00
22-600313	Activities-Non Productive-Aide	4,457.29	0.00	2,033.00
22-601100	Activities-Payroll Taxes	12,970.58	0.00	9,307.00
22-602100	Activities-Workers Comp	2,677.29	0.00	1,903.00
22-603100	Activities-Health Insurance	4,414.31	0.00	3,834.00
22-610105	Activities-Supplies-Dept Specific	6,129.56	0.00	5,194.00
22-610180	Activities-Books/Dues/Subs/Meetings	160.00	0.00	209.00
22-620105	Activities-Entertainment	185.00	0.00	0.00
22-620110	Activities-Special Events	765.94	0.00	95.00
22-650100	Activities-Purchased Services	320.00	0.00	195.00
24-610105	Physical Therapy-Supplies-Dept Specific	206.29	0.00	296.00
24-610110	Physical Therapy-Supplies-Minor Equipn	337.59	0.00	100.00
24-650100	Physical Therapy-Purchased Services	193,442.35	0.00	118,415.00
26-650100	Occupational Therapy-Purchased Servic	193,419.14	0.00	166,594.00
28-650100	Speech Therapy-Purchased Services	31,778.48	0.00	25,951.00
3022.6	Medicaid Resource Income	0.00	(924,179.00)	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	71,042.15	0.00	(18,760.00)
32-610110	Other Ancillary Services-Supplies-Minor	15,249.39	0.00	9,978.00
32-610220	Other Ancillary Services-Licenses&Certif	180.00	0.00	0.00
32-620180	Other Ancillary Services-Other Medical E	14,745.35	0.00	5,436.00
32-630100	Other Ancillary Services-Enteral Therapy	4,194.07	0.00	2,157.00
32-630110	Other Ancillary Services-Lab	26,014.35	0.00	51,806.00
32-630115	Other Ancillary Services-Medical Supplie	71,159.53	0.00	87,450.00
32-630120	Other Ancillary Services-Medical Supplie	47,934.56	0.00	24,506.00
32-630125	Other Ancillary Services-Incontinence	174.52	0.00	465.00
32-630130	Other Ancillary Services-Over The Coun	4,348.16	0.00	2,356.00
32-630140	Other Ancillary Services-Prescription Dr	163,131.62	0.00	182,208.00
32-630150	Other Ancillary Services-Oxygen	2,719.43	0.00	5,959.00

32-630160	Other Ancillary Services-Diagnostic Serv	4,104.06	0.00	2,966.00
32-630170	Other Ancillary Services-Equipment Ren	49,525.82	0.00	15,267.00
32-650190	Other Ancillary Services-Pharmacy Cons	(747.58)	0.00	1,385.00
33-610205	Transportation-Insurance-Vehicles	478.17	0.00	802.00
33-620120	Transportation-Transportation-Paratrans	18,734.88	0.00	10,307.00
33-650100	Transportation-Purchased Services	0.00	0.00	(9,066.00)
34-610105	Dietary-Supplies-Dept Specific	17,452.17	0.00	19,114.00
34-610240	Dietary-Equipment Rental	1,958.16	0.00	3,024.00
34-620140	Dietary-Food	177,348.21	0.00	228,354.00
34-620150	Dietary-Supplements	7,649.50	0.00	5,201.00
34-620155	Dietary-Supplements-Nursing	3,483.47	0.00	3,034.00
34-650100	Dietary-Purchased Services	392,411.45	0.00	479,292.00
36-610105	Laundry-Supplies-Dept Specific	348.20	0.00	349.00
36-640260	Laundry-Linens	177,009.92	0.00	103,074.00
36-650100	Laundry-Purchased Services	86,706.22	0.00	85,454.00
38-610105	Housekeeping-Supplies-Dept Specific	10,376.74	0.00	13,806.00
38-610110	Housekeeping-Supplies-Minor Equipmer	176.85	0.00	0.00
38-650100	Housekeeping-Purchased Services	133,946.80	0.00	132,713.00
40-600101	Maintenance-Productive-Director	50,094.22	0.00	53,981.00
40-600301	Maintenance-Non Productive-Director	5,089.06	0.00	7,189.00
40-601100	Maintenance-Payroll Taxes	4,849.07	0.00	4,977.00
40-602100	Maintenance-Workers Comp	999.04	0.00	1,133.00
40-603100	Maintenance-Health Insurance	1,591.20	0.00	2,326.00
40-608110	Maintenance-Travel Allowance	50.00	0.00	0.00
40-610105	Maintenance-Supplies-Dept Specific	2,520.23	0.00	8,460.00
40-610110	Maintenance-Supplies-Minor Equipment	3,652.93	0.00	1,811.00
40-610220	Maintenance-Licenses&Certification	350.00	0.00	0.00
40-640130	Maintenance-Ground Maintenance	38,144.00	0.00	26,867.00
40-640140	Maintenance-Trash Removal	11,638.60	0.00	14,618.00
40-640160	Maintenance-Exterminating	1,176.00	0.00	1,666.00
40-640200	Maintenance-Repairs&Maintenance-Buil	20,050.66	0.00	26,531.00
40-640210	Maintenance-Repairs&Maintenance-Diel	12,777.76	0.00	8,129.00
40-640220	Maintenance-Repairs&Maintenance-Lau	737.00	0.00	852.00
40-640230	Maintenance-Repairs&Maintenance-Mec	1,687.82	0.00	2,333.00
40-640240	Maintenance-Repairs&Mainenance-Plun	1,207.77	0.00	3,555.00
40-650100	Maintenance-Purchased Services	12,728.54	0.00	20,039.00
42-640100	Utilities-Electricity	105,826.04	0.00	115,925.00
42-640110	Utilities-Gas/Oil	28,495.70	0.00	31,037.00
42-640120	Utilities-Water/Sewer	66,499.55	0.00	70,490.00
44-600145	Administration-Productive-Administrator	109,702.52	0.00	139,533.00
44-600149	Administration-Productive-Bus Off Clek	57,199.78	0.00	64,392.00
44-600169	Administration-Productive-Receptionist//	35,706.01	0.00	35,208.00
44-600179	Administration-Productive-Reg Allocator	3,362.64	0.00	24,195.00
44-600269	Administration-Overtime-Receptionist/Ac	1,356.26	0.00	18.00
44-600345	Administration-Non Productive-Administi	13,341.93	0.00	8,155.00
44-600349	Administration-Non Productive Bus Off C	3,994.53	0.00	7,623.00
44-600369	Administration-Non Productive-Receptio	2,355.12	0.00	3,225.00
44-600379	Administration-Non Productive-Regional	0.00	0.00	1,143.00
44-601100	Administration-Payroll Taxes	17,793.13	0.00	22,355.00
44-602100	Administration-Workers Comp	3,989.92	0.00	5,154.00
44-603100	Administration-Health Insurance	7,577.86	0.00	10,321.00
44-605100	Administration-Employee Relations	6,621.38	0.00	9,314.00
44-606100	Administration-Recruiting	0.00	0.00	38,316.00
44-607120	Administration-Training/Inservices	0.00	0.00	200.00
44-608110	Administration-Travel Allowance	10,520.69	0.00	6,320.00
44-610100	Administration-Supplies-Office	9,707.19	0.00	11,468.00
44-610105	Administration-Supplies-Dept Specific	602.31	0.00	0.00
44-610110	Administration-Supplies-Minor Equipmer	1,679.49	0.00	2,353.00
44-610120	Administration-Postage	2,014.98	0.00	2,399.00
44-610130	Administration-Telephone	7,736.02	0.00	10,633.00
44-610135	Administration-Cable TV/Internet	20,402.47	0.00	16,980.00
44-610140	Administration-Payroll Services	8,188.04	0.00	6,946.00
44-610150	Administration-Accounting/Auditing	21,450.96	0.00	21,451.00
44-610160	Administration-Legal	15,235.67	0.00	19,572.00
44-610165	Administration-AR Attorney Fees	2,276.69	0.00	76,102.00
44-610170	Administration-Bank Service Charges	8,038.64	0.00	11,504.00
44-610180	Administration-Books/Dues/Subs/Meetin	8,312.32	0.00	7,304.00
44-610190	Administration-Insurance-Business	102,080.26	0.00	110,866.00

44-610195	Administration-Insurance Property	14,015.64	0.00	21,620.00
44-610200	Administration-Insurance-RT Survey	598.50	0.00	650.00
44-610210	Administration-Computer Maintenance	83,216.32	0.00	70,505.00
44-610220	Administration-Licenses&Certification	2,266.00	0.00	2,071.00
44-610230	Administration-Fines/Penalties/Settlements	396.81	0.00	800.00
44-610240	Administration-Equipment Rental	5,145.92	0.00	4,923.00
44-610260	Administration-Marketing/Advertising	13.57	0.00	0.00
44-650100	Administration-Purchased Services	52,279.82	0.00	67,336.00
44-650160	Administration-Consulting Fees	117,833.29	0.00	76,379.00
44-650167	Administration-Financial Services	117,000.00	0.00	124,400.00
6042.5	LPN PS	0.00	30,098.00	0.00
6052.5	Aide PS	0.00	65,335.00	0.00
99-660100	Other Expenses-Bad Debt	172,056.01	0.00	186,665.00
99-680100	Other Expenses-Bed Tax Assessment	567,403.42	0.00	675,456.00
99-700100	Other Expenses-Rent	300,000.00	0.00	300,440.00
99-710100	Other Expenses-Depreciation	13,767.36	(2,514.00)	21,818.00
99-710101	Dep- Improvement	0.00	2,514.00	0.00
99-720105	Other Expenses-Interest-LOC	21,393.78	0.00	20,539.00
99-730120	Other Expenses-Taxes-Real Estate	32,222.77	0.00	33,526.00
Subtotal : None		321,043.94	0.00	488,790.00
Total [2]	P & L	321,043.94	0.00	488,790.00
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

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Client: **A136286 - Wachusett Rehabilitation & Nursing Center**
Engagement: **MD 2022 - Wachusett 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	FS PP-1 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
00-101210	Cash-Wachusett-Payroll	0.00	17,334.77
00-107005	Cash-Petty Cash	2,600.00	2,600.00
00-107030	Cash-Security Deposits/Entrance Fees	17,105.00	17,105.00
Subtotal : None		19,705.00	37,039.77
Total [S6L1.1C1]	Cash and Cash Equivalents	19,705.00	37,039.77
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
00-110100	A/R- Resident Related	1,864,293.00	1,642,221.61
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,864,293.00	1,642,221.61
Total [S6L1.5C1]	Payer Accounts Receivable	1,864,293.00	1,642,221.61
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
00-110990	Reserve for Bad Debt	(237,013.00)	(183,950.21)
Subtotal : None		(237,013.00)	(183,950.21)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(237,013.00)	(183,950.21)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
00-140000	Due From Opco Facilities	573,268.00	0.00
Subtotal : None		573,268.00	0.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	573,268.00	0.00
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
00-110110	A/R-Deposit Clearing	0.00	(0.04)
00-110210	A/R-Clearing	0.00	425.19
00-112100	Other Receivable	470,603.00	158,759.35
Subtotal : None		470,603.00	159,184.50
Total [S6L1.11C1]	Other Receivables	470,603.00	159,184.50
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
00-130120	Prepaid Insurance	21,709.00	62,672.28
Subtotal : None		21,709.00	62,672.28
Total [S6L1.13C1]	Prepaid Insurance	21,709.00	62,672.28
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
00-130100	Prepaid Expenses	23,171.00	8,059.73
Subtotal : None		23,171.00	8,059.73
Total [S6L1.15C1]	Other Prepaid Expenses	23,171.00	8,059.73
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
00-108000	Cash-Resident Trust	33,519.00	34,823.56
00-110230	Refund Clearing	815.00	7,766.86
00-112102	ACH Clearing	95,989.00	23,929.39
00-220100	Resident Trust Liability	(33,519.00)	(34,823.56)
Subtotal : None		96,804.00	31,696.25
Total [S6L1.17C1]	Other Current Assets	96,804.00	31,696.25
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1A] Building Improvements			
00-160130	PPE Building Improvement	27,675.00	14,213.76
Subtotal [S6L2.3C1A] Building Improvements		27,675.00	14,213.76
Subgroup : [S6L2.3C1A/D] Building Improvements			
00-161130	Accum Depr Building Improvements	(3,241.00)	(726.93)
Subtotal [S6L2.3C1A/D] Building Improvements		(3,241.00)	(726.93)

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