

Client: **A813214 - Watertown Rehabilitation and Nursing Center**  
Engagement: **MD 2022 - Watertown Rehabilitation & Nursing Center LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CARE PP-1 12/31/2021	JE Ref #	CAIDJE 12/31/2022	CARE CP 12/31/2022
<b>Group : [1]</b>	<b>Balance Sheet</b>				
<b>Subgroup : None</b>					
00-101795	Cash-Watertown-Operating	0.00		0.00	75,453.47
00-107000	Cash-PR Rec Clearing	0.00		0.00	(0.08)
00-107005	Cash-Petty Cash	0.00		0.00	525.45
00-107010	Cash-Petty Cash-Resident	0.00		0.00	1,500.00
00-107030	Cash-Security Deposits/Entrance Fees	0.00		0.00	9,529.88
00-108000	Cash-Resident Trust	0.00		0.00	78,338.96
00-110100	A/R- Resident Related	0.00		0.00	1,637,870.87
00-110230	Refund Clearing	0.00		0.00	7,329.76
00-110990	Reserve for Bad Debt	0.00		0.00	(189,974.19)
00-112101	Other Receivable - Owed From Previous	0.00		0.00	17,414.84
00-112102	ACH Clearing	0.00		0.00	18,849.37
00-130100	Prepaid Expenses	0.00		0.00	20,223.06
00-130120	Prepaid Insurance	0.00		0.00	26,358.27
00-160130	PPE Building Improvement	0.00		0.00	77,404.92
00-160150	PPE Fixed Equipment	0.00		0.00	44,192.83
00-160160	PPE Moveable Equipment	0.00		0.00	34,531.54
00-161130	Accum Depr Building Improvemen	0.00		0.00	(6,559.99)
00-161150	Accum Depr Fixed Equipment	0.00		0.00	(6,138.18)
00-161160	Accum Depr Moveable Equipment	0.00		0.00	(6,520.05)
00-200100	Accounts Payable	0.00		0.00	(1,302,170.51)
00-205120	Accrued Expenses	0.00		0.00	(364,657.95)
00-220100	Resident Trust Liability	0.00		0.00	(78,338.96)
00-260000	Due To Opco Facilities	0.00		0.00	(62,452.27)
00-260095	Due To Opco to Propco	0.00		0.00	(448,508.53)
00-270000	Line of Credit	0.00		0.00	(2,000,000.00)
00-270005	Other Current Liabilities	0.00		0.00	19,500.00
00-270006	Other Current Liabilities - Owed To Prev	0.00		0.00	(33,630.35)
<b>Subtotal : None</b>		<b>0.00</b>		<b>0.00</b>	<b>(2,429,927.84)</b>
<b>Total [1]</b>	<b>Balance Sheet</b>	<b>0.00</b>		<b>0.00</b>	<b>(2,429,927.84)</b>
<b>Group : [2]</b>	<b>P &amp; L</b>				
<b>Subgroup : None</b>					
00-501100	Room & Board- Medicaid	0.00		0.00	(14,235,760.00)
00-501102	Room & Board-Medicaid-Add On	0.00		0.00	(120,550.00)
00-501109	R&B-Medicaid-Prior Period	0.00		0.00	112,470.00
00-501190	Room & Board-C/A-Medicaid	0.00		0.00	7,608,446.24
00-501199	R&B-C/A-Medicaid-Prior Period	0.00		0.00	(239,396.50)
00-501210	Pharmacy Rx-Medicaid	0.00		0.00	(55,624.32)
00-501220	Pharmacy-OTC-Medicaid	0.00		0.00	(743.77)
00-501270	P.T.-Medicaid	0.00		0.00	(171,000.00)
00-501280	O.T.-Medicaid	0.00		0.00	(156,050.00)
00-501290	S.T.-Medicaid	0.00		0.00	(21,250.00)
00-501310	Lab-Medicaid	0.00		0.00	(2,800.54)
00-501320	Diagnostic-Testing-Medicaid	0.00		0.00	(59.33)
00-501990	Ancillary C/A-Medicaid	0.00		0.00	407,527.96
00-501993	Bedhold-Medicaid	0.00		0.00	(408,730.00)
00-501994	Bedhold-C/A-Medicaid	0.00		0.00	343,768.90
00-501995	Leave-Medicaid	0.00		0.00	(6,885.00)
00-501996	Leave-C/A-Medicaid	0.00		0.00	5,763.60
00-502100	Room & Board-Medicare	0.00		0.00	(861,995.61)
00-502109	R&B-Medicare-Prior Period	0.00		0.00	12,077.69
00-502190	Room & Board -C/A-Medicare	0.00		0.00	(56,639.85)
00-502199	R&B-C/A-Medicare-Prior Period	0.00		0.00	(2,376.82)
00-502210	Pharmacy Rx-Medicare	0.00		0.00	(36,794.02)
00-502220	Pharmacy OTC-Medicare	0.00		0.00	(335.13)
00-502270	P.T.- Medicare	0.00		0.00	(118,700.00)
00-502280	O.T.-Medicare	0.00		0.00	(115,250.00)
00-502290	S.T.-Medicare	0.00		0.00	(16,300.00)

00-502310	Lab-Medicare	0.00	0.00	(5,022.53)
00-502320	Diagnostic-Testing-Medicare	0.00	0.00	(3,182.19)
00-502990	Ancillary C/A-Medicare	0.00	0.00	295,583.87
00-503100	Room & Board-Private	0.00	0.00	(199,580.00)
00-503109	R&B-Private-Prior Period	0.00	0.00	107,515.00
00-503190	Room & Board-C/A-Private	0.00	0.00	9,280.00
00-503199	R&B-C/A-Private-Prior Period	0.00	0.00	3,680.00
00-504100	Room&Board-Managed Care Levels	0.00	0.00	(163,595.00)
00-504109	R&B-Mang Care Levels-Prior Per	0.00	0.00	44,030.00
00-504190	Room&Board-C/A-Mangd Care Leve	0.00	0.00	42,269.00
00-504199	R&B-C/A/Managed Care Levels-Pr	0.00	0.00	(9,130.00)
00-504210	Pharmacy Rx-Managed Care Level	0.00	0.00	(10,968.04)
00-504270	P.T.-Managed Care Levels	0.00	0.00	(31,250.00)
00-504280	O.T.-Managed Care Levels	0.00	0.00	(36,950.00)
00-504290	S.T.-Managed Care Levels	0.00	0.00	(2,750.00)
00-504310	Lab-Managed Care Levels	0.00	0.00	(856.86)
00-504990	Ancillary C/A-Mang Care Level	0.00	0.00	82,774.90
00-505100	Room&Board-Managed Care RUGS	0.00	0.00	(36,945.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	0.00	0.00	(21,730.00)
00-505190	Room&Board-C/A-Mangd Care RUGS	0.00	0.00	(10,968.52)
00-505199	R&B-C/A-Managed Care RUGS-Prio	0.00	0.00	(8,157.63)
00-505210	Pharmacy Rx-Managed Care RUGS	0.00	0.00	(3,609.77)
00-505270	P.T.-Managed Care RUGS	0.00	0.00	(17,800.00)
00-505280	O.T.-Managed Care RUGS	0.00	0.00	(15,500.00)
00-505290	S.T.-Managed Care RUGS	0.00	0.00	(2,850.00)
00-505310	Lab-Managed Care RUGS	0.00	0.00	(419.63)
00-505990	Ancillary C/A-Mangd Care RUGS	0.00	0.00	40,179.40
00-508100	Room & Board-Hospice	0.00	0.00	(9,800.00)
00-508109	R&B-Hospice-Prior Period	0.00	0.00	8,800.00
00-508190	Room & Board-C/A-Hospice	0.00	0.00	1,730.92
00-508199	R&B-C/A-Hospice-PRior Period	0.00	0.00	(1,200.00)
00-512270	P.T.-Medicare B	0.00	0.00	(221,500.00)
00-512280	O.T.-Medicare B	0.00	0.00	(214,200.00)
00-512290	S.T.Medicare B	0.00	0.00	(18,095.00)
00-512990	Ancillary C/A-Medicare B	0.00	0.00	309,383.31
00-513270	P.T.-Managed Care B	0.00	0.00	(36,413.70)
00-513280	O.T.-Managed Care B	0.00	0.00	(40,450.00)
00-513290	S.T.-Managed Care B	0.00	0.00	(12,000.00)
00-513990	Ancillary C/A-Managed Care B	0.00	0.00	56,376.86
00-514100	Room&Board-Mang Care Medicaid	0.00	530,303.00	(1,504,540.00)
00-514109	R&B-Manag Care-Medicaid-PP	0.00	0.00	(267,475.00)
00-514190	Room&Board C/A-Man Care Medica	0.00	0.00	901,524.91
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	0.00	0.00	155,224.99
00-514210	Pharmacy Rx-Mang Care Medicaid	0.00	0.00	(4,685.57)
00-514270	P.T.-Managed Care Medicaid	0.00	0.00	(10,150.00)
00-514280	O.T.-Managed Care Medicaid	0.00	0.00	(15,800.00)
00-514290	S.T.-Managed Care Medicaid	0.00	0.00	(4,350.00)
00-514310	Lab-Managed Care Medicaid	0.00	0.00	(153.30)
00-514320	Diag Test-Mang Care Medicaid	0.00	0.00	(184.00)
00-514990	Ancillary C/A-Mang Care Medical	0.00	0.00	35,322.87
00-540100	Interest Income	0.00	0.00	(109.51)
00-540140	Other Non Resident	0.00	0.00	(512,709.43)
10-600105	Nursing-Productive-Supervisor	0.00	0.00	30,268.87
10-600109	Nursing-Productive-RN	0.00	0.00	442,518.59
10-600111	Nursing-Productive-LPN	0.00	0.00	823,330.76
10-600113	Nursing-Productive-Aide	0.00	0.00	1,326,177.45
10-600117	Nursing-Productive-Wound Nurse	0.00	0.00	3,935.20
10-600209	Nursing-Overtime-RN	0.00	0.00	216,437.29
10-600211	Nursing-Overtime-LPN	0.00	0.00	329,114.17
10-600213	Nursing-Overtime-Aide	0.00	0.00	320,673.35
10-600305	Nursing-Non Productive-Supervisor	0.00	0.00	4,928.00
10-600309	Nursing-Non Productive-RN	0.00	0.00	68,096.75
10-600311	Nursing-Non Productive-LPN	0.00	0.00	146,753.38
10-600313	Nursing-Non Productive-Aide	0.00	0.00	138,490.45
10-601100	Nursing-Payroll Taxes	0.00	0.00	314,818.89
10-602100	Nursing-Workers Comp	0.00	0.00	61,607.23
10-603100	Nursing-Health Insurance	0.00	0.00	86,621.09
10-605100	Nursing-Employee Relations	0.00	0.00	1,181.75

10-606100	Nursing-Recruiting	0.00	0.00	20,672.40
10-606110	Nursing-Pre-Employment Testing	0.00	0.00	5,918.00
10-610100	Nursing-Supplies-Office	0.00	0.00	(236.35)
10-610105	Nursing-Supplies-Dept Specific	0.00	0.00	(147.00)
10-610110	Nursing-Supplies-Minor Equipment	0.00	0.00	(236.35)
10-650100	Nursing-Purchased Services	0.00	25,247.51	9,999.16
10-650110	Nursing-Purchased Services-Agency RN	0.00	(25,247.51)	48,481.51
10-650120	Nursing-Purchased Services-Agency LP	0.00	(185,616.62)	339,407.62
10-650130	Nursing-Purchased Services-Agency Aic	0.00	(1,490.36)	2,491.36
10-650180	Nursing-Medical Director	0.00	0.00	38,500.00
12-600101	Nursing Admin-Productive-Director	0.00	0.00	112,783.31
12-600116	Nursing Admin-Productive-VP of Clinical	0.00	0.00	19,448.71
12-600119	Nursing Admin-Productive-Assessment (	0.00	(318,528.87)	149,325.75
12-600123	Nursing Admin-Productive-Staff Develop	0.00	142,933.87	1,855.13
12-600124	Nursing Admin-Productive-Nurse Schedi	0.00	0.00	50,954.38
12-600127	Nursing Admin-Productive-Central Suppl	0.00	0.00	36,727.00
12-600129	Nursing Admin-Productive-Clerical Sta	0.00	0.00	30,812.91
12-600179	Nursing Admin-Productive-Reg Allocatio	0.00	0.00	74,909.79
12-600224	Nursing Admin-Overtime-Nurse Schedul	0.00	0.00	30,712.30
12-600227	Nursing Admin-Overtime-Central Supply	0.00	0.00	143.25
12-600229	Nursing Admin-Overtime-Clerical Staff	0.00	0.00	3,509.76
12-600301	Nursing Admin-Non Productive-Director	0.00	0.00	7,114.75
12-600316	Nursing Admin-Non Productive-VP of Cli	0.00	0.00	1,035.71
12-600319	Nursing Admin-Non Productive-Assessrr	0.00	0.00	26,269.45
12-600324	Nursing Admin-Non Productive-Nurse Sc	0.00	0.00	3,215.01
12-600327	Nursing Admin-Non Productive-Central S	0.00	0.00	2,005.25
12-600329	Nursing Admin-Non Productive-Clerical	0.00	0.00	3,260.88
12-600379	Nursing Admin-Non Productive-Regional	0.00	0.00	2,409.18
12-601100	Nursing Admin-Payroll Taxes	0.00	0.00	46,232.36
12-602100	Nursing Admin-Workers Comp	0.00	0.00	7,712.40
12-603100	Nursing Admin-Health Insurance	0.00	0.00	10,349.51
12-610100	Nursing Admin-Supplies-Office	0.00	0.00	(236.35)
12-610105	Nursing Admin-Supplies-Dept Specific	0.00	0.00	(236.35)
12-610110	Nursing Admin-Supplies-Minor Equipmei	0.00	0.00	(236.35)
14-600101	Human Resources-Productive-Director	0.00	0.00	95,155.17
14-600301	Human Resources-Non Productive-Direc	0.00	0.00	9,388.08
14-601100	Human Resources-Payroll Taxes	0.00	0.00	9,466.12
14-602100	Human Resources-Workers Comp	0.00	0.00	1,741.73
14-603100	Human Resources-Health Insurance	0.00	0.00	2,419.21
14-610100	Human Resources-Supplies-Office	0.00	0.00	(236.35)
14-610105	Human Resources-Supplies-Dept Specif	0.00	0.00	(236.35)
14-610110	Human Resources-Supplies-Minor Equip	0.00	0.00	(236.35)
16-600101	Admissions-Productive-Director	0.00	0.00	912.00
16-600165	Admissions-Productive-Marketer	0.00	0.00	84,620.80
16-600301	Admissions-Non Productive-Director	0.00	0.00	379.05
16-600365	Admissions-Non Productive-Marketer	0.00	0.00	11,608.16
16-601100	Admissions-Payroll Taxes	0.00	0.00	8,220.88
16-602100	Admissions-Workers Comp	0.00	0.00	1,480.44
16-603100	Admissions-Health Insurance	0.00	0.00	2,077.21
16-610100	Admissions-Supplies-Office	0.00	0.00	(236.35)
16-610105	Admissions-Supplies-Dept Specific	0.00	0.00	(236.35)
16-610110	Admissions-Supplies-Minor Equipment	0.00	0.00	(236.35)
16-610260	Admissions-Marketing/Advertising	0.00	0.00	1,964.87
18-600101	Medical Records-Productive-Director	0.00	0.00	40,131.25
18-600125	Medical Records-Productive- Unit Clerk	0.00	0.00	7,344.25
18-600201	Medical Records-Overtime-Director	0.00	0.00	121.88
18-600225	Medical Records-Overtime-Unit Clerk	0.00	0.00	109.98
18-600301	Medical Records-Non Productive-Directc	0.00	0.00	2,200.00
18-600325	Medical Records-Non Productive-Unit Cl	0.00	0.00	100.00
18-601100	Medical Records-Payroll Taxes	0.00	0.00	4,871.15
18-602100	Medical Records-Workers Comp	0.00	0.00	812.93
18-603100	Medical Records-Health Insurance	0.00	0.00	1,177.43
18-610100	Medical Records-Supplies-Office	0.00	0.00	(236.35)
18-610105	Medical Records-Supplies-Dept Specific	0.00	0.00	(236.35)
18-610110	Medical Records-Supplies-Minor Equiprr	0.00	0.00	(236.35)
18-650100	Medical Records-Purchased Services	0.00	0.00	10,819.88
20-600101	Social Services-Productive-Director	0.00	0.00	55,382.40
20-600301	Social Services-Non Productive-Director	0.00	0.00	4,807.60

20-601100	Social Services-Payroll Taxes	0.00	0.00	5,398.62
20-602100	Social Services-Workers Comp	0.00	0.00	917.11
20-603100	Social Services-Health Insurance	0.00	0.00	1,383.56
20-610100	Social Services-Supplies-Office	0.00	0.00	(236.35)
20-610105	Social Services-Supplies-Dept Specific	0.00	0.00	(236.35)
20-610110	Social Services-Supplies-Minor Equipme	0.00	0.00	(236.35)
20-620100	Social Services-Resident Items	0.00	0.00	232.69
20-620190	Social Services-Beauty & Barber	0.00	0.00	486.00
20-650100	Social Services-Purchased Services	0.00	0.00	83,775.70
20-650170	Social Services-Geropsych	0.00	0.00	4,890.00
22-600101	Activities-Productive-Director	0.00	0.00	50,184.00
22-600113	Activities-Productive-Aide	0.00	0.00	146,070.50
22-600213	Activities-Overtime-Aide	0.00	0.00	45,929.74
22-600301	Activities-Non Productive-Director	0.00	0.00	6,064.00
22-600313	Activities-Non Productive-Aide	0.00	0.00	14,183.11
22-601100	Activities-Payroll Taxes	0.00	0.00	24,235.87
22-602100	Activities-Workers Comp	0.00	0.00	4,141.99
22-603100	Activities-Health Insurance	0.00	0.00	5,593.68
22-610100	Activities-Supplies-Office	0.00	0.00	(206.52)
22-610105	Activities-Supplies-Dept Specific	0.00	0.00	5,477.51
22-610110	Activities-Supplies-Minor Equipment	0.00	0.00	(9.42)
22-620105	Activities-Entertainment	0.00	0.00	500.00
22-620110	Activities-Special Events	0.00	0.00	1,453.24
22-650100	Activities-Purchased Services	0.00	0.00	3,600.00
24-600113	Physical Therapy-Productive-Aide	0.00	0.00	4,303.17
24-601100	Physical Therapy-Payroll Taxes	0.00	0.00	515.77
24-602100	Physical Therapy-Workers Comp	0.00	0.00	78.20
24-603100	Physical Therapy-Health Insurance	0.00	0.00	163.29
24-610100	Physical Therapy-Supplies-Office	0.00	0.00	(236.35)
24-610105	Physical Therapy-Supplies-Dept Specific	0.00	0.00	1,477.65
24-610110	Physical Therapy-Supplies-Minor Equipm	0.00	0.00	561.45
24-650100	Physical Therapy-Purchased Services	0.00	0.00	117,991.87
26-600113	Occupational Therapy-Productive-Aide	0.00	0.00	2,556.00
26-600143	Occupational Therapy-Productive Thera	0.00	0.00	13,670.00
26-600157	Occupational Therapy-Productive-COTA	0.00	0.00	2,610.00
26-600257	Occupational Therapy-Overtime-COTA	0.00	0.00	324.00
26-601100	Occupational Therapy-Payroll Taxes	0.00	0.00	2,295.50
26-602100	Occupational Therapy-Workers Comp	0.00	0.00	296.54
26-603100	Occupational Therapy-Health Insurance	0.00	0.00	619.18
26-610100	Occupational Therapy-Supplies-Office	0.00	0.00	(236.35)
26-610105	Occupational Therapy-Supplies-Dept Sp	0.00	0.00	(236.35)
26-610110	Occupational Therapy-Supplies-Minor Er	0.00	0.00	(236.35)
26-650100	Occupational Therapy-Purchased Servic	0.00	0.00	104,147.94
28-610100	Speech Therapy-Supplies-Office	0.00	0.00	(236.35)
28-610105	Speech Therapy-Supplies-Dept Specific	0.00	0.00	(236.35)
28-610110	Speech Therapy-Supplies-Minor Equipm	0.00	0.00	(236.35)
28-650100	Speech Therapy-Purchased Services	0.00	0.00	27,552.12
30-610100	Respiratory Therapy-Supplies-Office	0.00	0.00	(236.35)
30-610105	Respiratory Therapy-Supplies-Dept Spe	0.00	0.00	(236.35)
30-610110	Respiratory Therapy-Supplies-Minor Equ	0.00	0.00	(236.35)
3003.5	Resource Income	0.00	(530,303.00)	0.00
32-610100	Other Ancillary Services-Supplies-Office	0.00	0.00	(236.35)
32-610105	Other Ancillary Services-Supplies-Dept S	0.00	0.00	(81,073.85)
32-610110	Other Ancillary Services-Supplies-Minor	0.00	0.00	9,942.17
32-610220	Other Ancillary Services-Licenses&Certif	0.00	0.00	360.00
32-620180	Other Ancillary Services-Other Medical E	0.00	0.00	4,380.27
32-630100	Other Ancillary Services-Enteral Therapy	0.00	0.00	18,562.53
32-630110	Other Ancillary Services-Lab	0.00	0.00	9,399.69
32-630120	Other Ancillary Services-Medical Supplie	0.00	0.00	50,727.00
32-630125	Other Ancillary Services-Incontinence	0.00	0.00	27,884.45
32-630130	Other Ancillary Services-Over The Coun	0.00	0.00	13,003.02
32-630140	Other Ancillary Services-Prescription Dr	0.00	0.00	190,161.05
32-630150	Other Ancillary Services-Oxygen	0.00	0.00	3,080.96
32-630160	Other Ancillary Services-Diagnostic Serv	0.00	0.00	1,842.98
32-630170	Other Ancillary Services-Equipment Ren	0.00	0.00	36,493.79
32-650100	Other Ancillary Services-Purchased Ser	0.00	0.00	16,413.59
32-650190	Other Ancillary Services-Pharmacy Cons	0.00	0.00	18,261.36
33-620120	Transportation-Transportation-Paratrans	0.00	0.00	54,926.55

33-640180	Transportation-Fuel/Gas	0.00	0.00	36.10
34-610100	Dietary-Supplies-Office	0.00	0.00	(132.52)
34-610105	Dietary-Supplies-Dept Specific	0.00	0.00	29,020.42
34-610110	Dietary-Supplies-Minor Equipment	0.00	0.00	564.33
34-610240	Dietary-Equipment Rental	0.00	0.00	3,350.12
34-620140	Dietary-Food	0.00	0.00	365,407.49
34-620150	Dietary-Supplements	0.00	0.00	5,366.64
34-620155	Dietary-Supplements-Nursing	0.00	0.00	15,288.02
34-640250	Dietary-Chemicals	0.00	0.00	12,613.55
34-650100	Dietary-Purchased Services	0.00	0.00	544,354.55
36-610100	Laundry-Supplies-Office	0.00	0.00	(236.35)
36-610105	Laundry-Supplies-Dept Specific	0.00	0.00	(236.35)
36-610110	Laundry-Supplies-Minor Equipment	0.00	0.00	(236.35)
36-640250	Laundry-Chemicals	0.00	0.00	7,252.19
36-650100	Laundry-Purchased Services	0.00	0.00	205,132.70
38-610100	Housekeeping-Supplies-Office	0.00	0.00	(236.35)
38-610105	Housekeeping-Supplies-Dept Specific	0.00	0.00	(112.07)
38-610110	Housekeeping-Supplies-Minor Equipmer	0.00	0.00	(177.97)
38-640250	Housekeeping-Chemicals	0.00	0.00	4,077.70
38-650100	Housekeeping-Purchased Services	0.00	0.00	307,698.30
40-600101	Maintenance-Productive-Director	0.00	0.00	64,120.00
40-600137	Maintenance-Productive-Technician	0.00	0.00	53,989.75
40-600141	Maintenance-Productive Driver	0.00	0.00	14,139.75
40-600237	Maintenance-Overtime-Technician	0.00	0.00	8,931.34
40-600241	Maintenance-Overtime-Driver	0.00	0.00	17,034.06
40-600301	Maintenance-Non Productive-Director	0.00	0.00	10,378.75
40-600337	Maintenance-Non Productive-Techniciar	0.00	0.00	2,765.01
40-600341	Maintenance-Non Productive-Driver	0.00	0.00	620.50
40-601100	Maintenance-Payroll Taxes	0.00	0.00	16,390.74
40-602100	Maintenance-Workers Comp	0.00	0.00	2,749.74
40-603100	Maintenance-Health Insurance	0.00	0.00	3,999.21
40-610100	Maintenance-Supplies-Office	0.00	0.00	(236.35)
40-610105	Maintenance-Supplies-Dept Specific	0.00	0.00	13,201.56
40-610110	Maintenance-Supplies-Minor Equipment	0.00	0.00	14,190.40
40-610220	Maintenance-Licenses&Certification	0.00	0.00	300.00
40-610240	Maintenance-Equipment Rental	0.00	0.00	35,062.50
40-640130	Maintenance-Ground Maintenance	0.00	0.00	9,188.00
40-640140	Maintenance-Trash Removal	0.00	0.00	23,666.87
40-640160	Maintenance-Exterminating	0.00	0.00	4,023.10
40-640200	Maintenance-Repairs&Maintenance-Buil	0.00	0.00	35,934.06
40-640210	Maintenance-Repairs&Maintenance-Diel	0.00	0.00	6,562.40
40-640240	Maintenance-Repairs&Mainenance-Plun	0.00	0.00	3,057.04
40-650100	Maintenance-Purchased Services	0.00	0.00	16,771.61
42-640100	Utilities-Electricity	0.00	0.00	133,260.78
42-640110	Utilities-Gas/Oil	0.00	0.00	56,401.22
42-640120	Utilities-Water/Sewer	0.00	0.00	164,705.19
44-600145	Administration-Productive-Administrator	0.00	0.00	144,229.56
44-600149	Administration-Productive-Bus Off Clek	0.00	0.00	71,979.13
44-600169	Administration-Productive-Receptionist//	0.00	0.00	77,838.75
44-600179	Administration-Productive-Reg Allocator	0.00	0.00	21,895.18
44-600269	Administration-Overtime-Receptionist/Ac	0.00	0.00	30,319.42
44-600345	Administration-Non Productive-Administi	0.00	0.00	5,730.72
44-600349	Administration-Non Productive Bus Off C	0.00	0.00	4,498.25
44-600369	Administration-Non Productive-Receptio	0.00	0.00	4,815.62
44-600379	Administration-Non Productive-Regional	0.00	0.00	1,142.86
44-601100	Administration-Payroll Taxes	0.00	0.00	31,382.54
44-602100	Administration-Workers Comp	0.00	0.00	5,585.33
44-603100	Administration-Health Insurance	0.00	0.00	7,695.14
44-605100	Administration-Employee Relations	0.00	0.00	4,391.19
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	0.00	0.00	6,017.34
44-610100	Administration-Supplies-Office	0.00	0.00	14,149.31
44-610105	Administration-Supplies-Dept Specific	0.00	0.00	1,569.46
44-610110	Administration-Supplies-Minor Equipmer	0.00	0.00	1,602.73
44-610120	Administration-Postage	0.00	0.00	1,731.50
44-610130	Administration-Telephone	0.00	0.00	3,976.59
44-610135	Administration-Cable TV/Internet	0.00	0.00	25,668.20

44-610140	Administration-Payroll Services	0.00	0.00	10,685.66
44-610150	Administration-Accounting/Auditing	0.00	0.00	33,386.87
44-610160	Administration-Legal	0.00	0.00	14,019.84
44-610165	Administration-AR Attorney Fees	0.00	0.00	31,667.33
44-610170	Administration-Bank Service Charges	0.00	0.00	2,646.59
44-610180	Administration-Books/Dues/Subs/Meetin	0.00	0.00	4,485.25
44-610190	Administration-Insurance-Business	0.00	0.00	177,699.80
44-610195	Administration-Insurance Property	0.00	0.00	23,316.92
44-610200	Administration-Insurance-RT Survey	0.00	0.00	699.38
44-610210	Administration-Computer Maintenance	0.00	0.00	83,705.06
44-610220	Administration-Licenses&Certification	0.00	0.00	2,975.00
44-610230	Administration-Fines/Penalties/Settlemei	0.00	0.00	334.34
44-610240	Administration-Equipment Rental	0.00	0.00	4,518.96
44-650100	Administration-Purchased Services	0.00	0.00	59,667.69
44-650160	Administration-Consulting Fees	0.00	0.00	45,833.26
44-650167	Administration-Financial Services	0.00	0.00	113,650.00
4540.5	Dep- Equipment	0.00	12,658.23	0.00
6042.5	LPN Per Diem	0.00	185,616.62	0.00
6052.5	Aide Per Diem	0.00	1,490.36	0.00
6505.5	MDS	0.00	175,595.00	0.00
99-603100	Other Expenses-Health Insurance	0.00	0.00	0.01
99-660100	Other Expenses-Bad Debt	0.00	0.00	189,971.82
99-680100	Other Expenses-Bed Tax Assessment	0.00	0.00	768,767.96
99-700100	Other Expenses-Rent	0.00	0.00	733,333.37
99-710100	Other Expenses-Depreciation	0.00	(12,658.23)	19,218.22
99-720105	Other Expenses-Interest-LOC	0.00	0.00	38,687.93
99-720110	Other Expenses-LOC Fees	0.00	0.00	244.70
99-730120	Other Expenses-Taxes-Real Estate	0.00	0.00	75,630.48
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>	<b>2,429,927.84</b>
<b>Total [2]</b>	<b>P &amp; L</b>	<b>0.00</b>	<b>0.00</b>	<b>2,429,927.84</b>
	<b>NET (INCOME) LOSS</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>

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Client: **A813214 - Watertown Rehabilitation and Nursing Center**  
Engagement: **MD 2022 - Watertown Rehabilitation & Nursing Center LLC**  
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
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
00-101795	Cash-Watertown-Operating	75,453.47	0.00
00-107005	Cash-Petty Cash	525.45	0.00
00-107010	Cash-Petty Cash-Resident	1,500.00	0.00
00-107030	Cash-Security Deposits/Entrance Fees	9,529.88	0.00
<b>Subtotal : None</b>		<b>87,008.80</b>	<b>0.00</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>87,008.80</b>	<b>0.00</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	1,637,870.87	0.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>1,637,870.87</b>	<b>0.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,637,870.87</b>	<b>0.00</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
00-110990	Reserve for Bad Debt	(189,974.19)	0.00
<b>Subtotal : None</b>		<b>(189,974.19)</b>	<b>0.00</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(189,974.19)</b>	<b>0.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
00-112101	Other Receivable - Owed From Previous	17,414.84	0.00
<b>Subtotal : None</b>		<b>17,414.84</b>	<b>0.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>17,414.84</b>	<b>0.00</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
00-130100	Prepaid Expenses	20,223.06	0.00
00-130120	Prepaid Insurance	26,358.27	0.00
<b>Subtotal : None</b>		<b>46,581.33</b>	<b>0.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>46,581.33</b>	<b>0.00</b>
<b>Group : [S6L1.17C1]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
00-107000	Cash-PR Rec Clearing	(0.08)	0.00
00-108000	Cash-Resident Trust	78,338.96	0.00
00-110230	Refund Clearing	7,329.76	0.00
00-112102	ACH Clearing	18,849.37	0.00
00-220100	Resident Trust Liability	(78,338.96)	0.00
<b>Subtotal : None</b>		<b>26,179.05</b>	<b>0.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>26,179.05</b>	<b>0.00</b>
<b>Group : [S6L2.3C1]</b>	<b>Improvements - Cost</b>		
<b>Subgroup : [S6L2.3C1] Building Improvements</b>			

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