

Client: **A180016 - Chicopee Rehabilitation & Nursing Center**
Engagement: **MD 2023 - Chicopee Rehabilitation & Nursing Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF TB Report**

Account	Description	CARE PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CARE CP 12/31/2023
Group : [1]	Balance Sheet				
Subgroup : None					
00-100555	Cash-Birch-Operating	29,156.04		0.00	301,667.34
00-107000	Cash-PR Rec Clearing	(4,957.82)		0.00	(893.44)
00-108000	Cash-Resident Trust	13,837.02		0.00	25,012.52
00-110100	A/R- Resident Related	1,252,361.38		0.00	1,242,717.12
00-110230	Refund Clearing	(10.45)		0.00	3,334.26
00-110990	Reserve for Bad Debt	(317,331.07)		0.00	(411,968.28)
00-111100	Third Party Receivable	4,462.54		0.00	12,908.94
00-112100	Other Receivable	46,785.40		0.00	341,648.61
00-112102	ACH Clearing	117,076.46		0.00	(0.04)
00-130100	Prepaid Expenses	5,444.69		0.00	4,897.99
00-130120	Prepaid Insurance	17,677.54		0.00	22,830.19
00-140000	Due From Opco Facilities	1,320,250.65		0.00	1,631,355.20
00-140095	Due From Opco to Propco	36,833.00		0.00	110,589.30
00-160130	PPE Building Improvement	13,455.71		0.00	50,668.75
00-160150	PPE Fixed Equipment	21,707.05		0.00	27,968.88
00-160160	PPE Moveable Equipment	12,542.65		0.00	14,203.50
00-160170	PPE CIP	0.00		0.00	2,155.00
00-161130	Accum Depr Building Improvemen	(1,537.74)		0.00	(6,008.60)
00-161150	Accum Depr Fixed Equipment	(3,157.64)		0.00	(5,718.40)
00-161160	Accum Depr Moveable Equipment	(3,585.57)		0.00	(6,019.14)
00-200100	Accounts Payable	(673,787.85)		0.00	(613,582.62)
00-205120	Accrued Expenses	(68,240.86)		0.00	(70,405.99)
00-210100	Accrued Payroll	0.00		0.00	(10,477.63)
00-210110	Accrued Payroll Taxes	0.00		0.00	(1,072.26)
00-210130	Accrued Benefits	(44,028.98)		0.00	(46,356.78)
00-215140	P/R Withholding-Other	425.00		0.00	0.00
00-220100	Resident Trust Liability	(13,837.02)		0.00	(25,012.52)
00-260000	Due To Opco Facilities	0.00		0.00	(6,526.21)
00-260091	Due To Summation	0.00		0.00	12,750.00
00-260095	Due To Opco to Propco	(30,835.64)		0.00	(93,792.27)
00-270005	Other Current Liabilities	(10,200.00)		0.00	(12,950.00)
00-270007	Deferred Revenue	0.02		0.00	0.02
00-400115	Member Capital	770,000.00		0.00	770,000.00
00-400120	Retained Earnings	(2,150,756.58)		0.00	(2,593,438.46)
Subtotal : None		339,747.93		0.00	670,484.98
Total [1]	Balance Sheet	339,747.93		0.00	670,484.98
Group : [2]	P & L				
Subgroup : None					
00-501100	Room & Board- Medicaid	(4,357,966.61)		0.00	(5,714,640.00)
			CAIDJE -	0.00	
00-501102	Room & Board-Medicaid-Add On	(25,800.00)		0.00	(206,310.00)
00-501109	R&B-Medicaid-Prior Period	33,811.00		0.00	(25,431.00)
00-501190	Room & Board-C/A-Medicaid	1,678,561.92		0.00	2,049,808.78
00-501199	R&B-C/A-Medicaid-Prior Period	25,150.40		0.00	20,557.59
00-501210	Pharmacy Rx-Medicaid	(11,279.26)		0.00	(13,878.33)
00-501220	Pharmacy-OTC-Medicaid	(355.34)		0.00	(466.45)
00-501270	P.T.-Medicaid	(23,100.00)		0.00	(49,000.00)
00-501280	O.T.-Medicaid	(21,250.10)		0.00	(38,050.00)
00-501290	S.T.-Medicaid	(4,450.00)		0.00	(800.00)
00-501310	Lab-Medicaid	(595.80)		0.00	(24.57)
00-501320	Diagnostic-Testing-Medicaid	0.00		0.00	(140.00)
00-501990	Ancillary C/A-Medicaid	61,030.50		0.00	102,359.35
00-501993	Bedhold-Medicaid	(154,729.00)		0.00	(120,762.00)
00-501994	Bedhold-C/A-Medicaid	123,009.40		0.00	93,825.31
00-502100	Room & Board-Medicare	(1,481,458.00)		0.00	(1,244,407.00)
00-502109	R&B-Medicare-Prior Period	(2,401.00)		0.00	810.17
00-502190	Room & Board -C/A-Medicare	(880,398.09)		0.00	(668,838.15)

00-502199	R&B-C/A-Medicare-Prior Period	(29,725.34)	0.00	(38,571.07)
00-502210	Pharmacy Rx-Medicare	(98,401.78)	0.00	(79,748.88)
00-502220	Pharmacy OTC-Medicare	(623.51)	0.00	(416.79)
00-502270	P.T.- Medicare	(492,350.00)	0.00	(459,050.00)
00-502280	O.T.-Medicare	(551,650.19)	0.00	(532,700.00)
00-502290	S.T.-Medicare	(10,350.00)	0.00	(19,150.00)
00-502310	Lab-Medicare	(14,068.97)	0.00	(7,697.35)
00-502320	Diagnostic-Testing-Medicare	(3,675.90)	0.00	(3,892.07)
00-502990	Ancillary C/A-Medicare	1,171,120.35	0.00	1,102,655.09
00-503100	Room & Board-Private	(701,700.00)	0.00	(965,133.00)
00-503109	R&B-Private-Prior Period	(27,649.00)	0.00	(8,919.00)
00-503190	Room & Board-C/A-Private	10,141.00	0.00	6,540.00
00-503199	R&B-C/A-Private-Prior Period	(341.00)	0.00	915.00
00-503210	Pharmacy Rx-Private	(122.93)	0.00	(161.76)
00-503240	Rehab Supplies-Private	(70.00)	0.00	(652.00)
00-503360	Personal Items-Private	0.00	0.00	(35.00)
00-504100	Room&Board-Managed Care Levels	(217,492.89)	0.00	(477,187.50)
00-504109	R&B-Mang Care Levels-Prior Per	58,597.40	0.00	30,424.41
00-504190	Room&Board-C/A-Mangd Care Leve	(4,226.08)	0.00	103,401.60
00-504199	R&B-C/A/Managed Care Levels-Pr	(2,995.00)	0.00	(37,494.08)
00-504210	Pharmacy Rx-Managed Care Level	(11,682.00)	0.00	(21,388.68)
00-504220	Pharmacy OTC-Managed Care Leve	(266.65)	0.00	(156.26)
00-504270	P.T.-Managed Care Levels	(70,450.00)	0.00	(181,400.00)
00-504280	O.T.-Managed Care Levels	(77,550.12)	0.00	(190,450.00)
00-504290	S.T.-Managed Care Levels	(3,050.00)	0.00	(3,600.00)
00-504310	Lab-Managed Care Levels	(2,528.43)	0.00	(1,965.78)
00-504320	Diag Testing-Managed Care Leve	(658.00)	0.00	(1,109.33)
00-504990	Ancillary C/A-Mang Care Level	166,185.20	0.00	400,070.05
00-505100	Room&Board-Managed Care RUGS	(79,683.00)	0.00	(73,431.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	8,162.00	0.00	0.00
00-505190	Room&Board-C/A-Mangd Care RUGS	(43,796.09)	0.00	(35,300.14)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(5,131.25)	0.00	(3,758.45)
00-505210	Pharmacy Rx-Managed Care RUGS	(3,595.87)	0.00	(3,852.04)
00-505270	P.T.-Managed Care RUGS	(31,000.00)	0.00	(31,600.00)
00-505280	O.T.-Managed Care RUGS	(36,600.00)	0.00	(34,550.00)
00-505290	S.T.-Managed Care RUGS	(1,500.00)	0.00	(1,950.00)
00-505310	Lab-Managed Care RUGS	(630.11)	0.00	(559.10)
00-505320	Diag Testing-Managed Care RUGS	98.00	0.00	(200.00)
00-505990	Ancillary C/A-Mangd Care RUGS	73,227.98	0.00	72,711.14
00-508100	Room & Board-Hospice	(425,041.30)	0.00	(27,138.00)
00-508109	R&B-Hospice-Prior Period	(8,579.78)	0.00	0.00
00-508190	Room & Board-C/A-Hospice	118,966.78	0.00	0.00
00-508199	R&B-C/A-Hospice-PRior Period	5,042.89	0.00	0.00
00-512270	P.T.-Medicare B	(86,463.28)	0.00	(152,800.00)
00-512280	O.T.-Medicare B	(50,300.18)	0.00	(170,950.26)
00-512290	S.T.Medicare B	(10,500.00)	0.00	(7,150.00)
00-512990	Ancillary C/A-Medicare B	104,562.54	0.00	233,923.47
00-513270	P.T.-Managed Care B	(9,553.36)	0.00	(39,950.00)
00-513280	O.T.-Managed Care B	(10,100.00)	0.00	(52,700.00)
00-513290	S.T.-Managed Care B	(350.00)	0.00	(2,250.00)
00-513310	Lab-Managed Care B	0.00	0.00	(419.96)
00-513990	Ancillary C/A-Managed Care B	12,487.53	0.00	65,137.52
00-514100	Room&Board-Mang Care Medicaid	(247,983.00)	0.00	(402,300.00)
00-514109	R&B-Manag Care-Medicaid-PP	(9,124.00)	0.00	(1,395.00)
00-514190	Room&Board C/A-Man Care Medica	121,411.89	0.00	175,913.66
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	6,063.30	0.00	5,921.61
00-514210	Pharmacy Rx-Mang Care Medicaid	0.00	0.00	(601.74)
00-514990	Ancillary C/A-Mang Care Medica	0.00	0.00	601.74
00-530130	Cost Settlement Prior Year	0.00	0.00	(14,764.00)
00-540100	Interest Income	0.00	0.00	(38,203.47)
00-540137	Vendor Refunds	(92.44)	0.00	(102.22)
00-540139	Other Resident Revenue	(187,658.28)	0.00	28,347.92
00-540140	Other Non Resident	(54,812.31)	0.00	(399,031.22)
10-600105	Nursing-Productive-Supervisor	14,967.00	0.00	661.00
10-600107	Nursing-Productive-Unit Manager	9,482.00	0.00	34,326.75
10-600109	Nursing-Productive-RN	78,120.75	0.00	41,832.43
10-600111	Nursing-Productive-LPN	349,720.78	0.00	646,716.21
10-600113	Nursing-Productive-Aide	485,080.47	0.00	604,014.15

10-600117	Nursing-Productive-Wound Nurse	4,872.00	0.00	0.00
10-600205	Nursing-Overtime-Supervisor	6,117.94	0.00	0.00
10-600207	Nursing-Overtime-Unit Manager	504.74	0.00	7,234.21
10-600209	Nursing-Overtime-RN	8,726.52	0.00	0.00
10-600211	Nursing-Overtime-LPN	53,304.48	0.00	185,098.46
10-600213	Nursing-Overtime-Aide	84,719.71	0.00	66,620.65
10-600305	Nursing-Non Productive-Supervisor	5,520.98	0.00	(4,331.20)
10-600307	Nursing-Non Productive-Unit Manager	175.00	0.00	16,399.17
10-600309	Nursing-Non Productive-RN	23,085.75	0.00	38,963.89
10-600311	Nursing-Non Productive-LPN	28,029.85	0.00	67,300.40
10-600313	Nursing-Non Productive-Aide	52,521.90	0.00	49,958.82
10-601100	Nursing-Payroll Taxes	114,171.02	0.00	150,979.95
10-602100	Nursing-Workers Comp	30,974.83	0.00	17,281.32
10-603100	Nursing-Health Insurance	54,759.03	0.00	77,375.86
10-605100	Nursing-Employee Relations	815.33	0.00	1,407.00
10-606100	Nursing-Recruiting	15,262.34	0.00	33,487.68
10-606110	Nursing-Pre-Employment Testing	5,101.00	0.00	5,670.62
10-608110	Nursing-Travel Allowance	0.00	0.00	10.46
10-650100	Nursing-Purchased Services	8,254.72	0.00	8,932.16
10-650110	Nursing-Purchased Services-Agency RN	132,610.77	0.00	71,802.79
10-650120	Nursing-Purchased Services-Agency LPI	431,767.93	0.00	126,401.19
10-650130	Nursing-Purchased Services-Agency Aid	542,512.63	0.00	535,424.51
10-650180	Nursing-Medical Director	18,000.00	0.00	18,000.00
12-600101	Nursing Admin-Productive-Director	94,660.29	0.00	101,905.58
12-600103	Nursing Admin-Productive-Assist Directc	68,357.36	0.00	80,647.40
12-600116	Nursing Admin-Productive-VP of Clinical	21,684.29	0.00	0.00
12-600119	Nursing Admin-Productive-Assessment (57,572.11	0.00	47,875.14
12-600123	Nursing Admin-Productive-Staff Develop	782.86	0.00	0.00
12-600179	Nursing Admin-Productive-Reg Allocatio	28,918.10	0.00	71,350.32
12-600301	Nursing Admin-Non Productive-Director	14,733.65	0.00	15,345.25
12-600303	Nursing Admin-Non Productive-Assist Di	20,702.16	0.00	12,899.65
12-600316	Nursing Admin-Non Productive-VP of Cli	1,035.71	0.00	0.00
12-600319	Nursing Admin-Non Productive-Assessr	299.49	0.00	975.00
12-600323	Nursing Admin-Non Productive-Staff Dev	536.00	0.00	0.00
12-600379	Nursing Admin-Non Productive-Regional	37.50	0.00	304.88
12-601100	Nursing Admin-Payroll Taxes	20,815.79	0.00	21,388.23
12-602100	Nursing Admin-Workers Comp	3,202.14	0.00	2,578.11
12-603100	Nursing Admin-Health Insurance	11,139.51	0.00	11,430.37
12-608110	Nursing Admin-Travel Allowance	0.00	0.00	49.24
12-650100	Nursing Admin-Purchased Services	0.00	0.00	22,200.00
14-600101	Human Resources-Productive-Director	46,087.00	0.00	47,486.20
14-600301	Human Resources-Non Productive-Direc	7,664.98	0.00	8,933.96
14-601100	Human Resources-Payroll Taxes	4,626.25	0.00	5,432.55
14-602100	Human Resources-Workers Comp	689.06	0.00	547.88
14-603100	Human Resources-Health Insurance	2,405.51	0.00	2,431.12
16-600101	Admissions-Productive-Director	36,606.58	0.00	50,881.17
16-600179	Admissions-Productive-Reg Allocation	0.00	0.00	20,162.24
16-600301	Admissions-Non Productive-Director	8,939.16	0.00	9,050.78
16-600365	Admissions-Non Productive-Marketer	0.00	0.00	(3,077.12)
16-600379	Admissions-Non Productive-Regional All	0.00	0.00	(175.82)
16-601100	Admissions-Payroll Taxes	4,680.80	0.00	21,853.33
16-602100	Admissions-Workers Comp	584.50	0.00	2,691.89
16-603100	Admissions-Health Insurance	1,990.80	0.00	11,840.75
16-610260	Admissions-Marketing/Advertising	348.03	0.00	3,453.06
18-600101	Medical Records-Productive-Director	35,270.30	0.00	38,670.16
18-600201	Medical Records-Overtime-Director	651.17	0.00	4,524.89
18-600301	Medical Records-Non Productive-Directc	3,606.17	0.00	2,781.85
18-601100	Medical Records-Payroll Taxes	3,292.23	0.00	3,609.18
18-602100	Medical Records-Workers Comp	511.64	0.00	444.15
18-603100	Medical Records-Health Insurance	1,779.27	0.00	1,947.32
18-650100	Medical Records-Purchased Services	1,599.13	0.00	1,599.13
20-600101	Social Services-Productive-Director	61,521.28	0.00	63,819.76
20-600301	Social Services-Non Productive-Director	11,239.91	0.00	10,119.52
20-601100	Social Services-Payroll Taxes	5,909.57	0.00	5,952.48
20-602100	Social Services-Workers Comp	904.16	0.00	735.77
20-603100	Social Services-Health Insurance	3,152.54	0.00	3,286.86
20-620100	Social Services-Resident Items	63.09	0.00	633.46
20-650100	Social Services-Purchased Services	11,771.65	0.00	13,926.25

20-650170	Social Services-Geropsych	5,757.50	0.00	0.00
22-600101	Activities-Productive-Director	44,254.50	0.00	45,370.54
22-600113	Activities-Productive-Aide	43,381.75	0.00	71,662.19
22-600213	Activities-Overtime-Aide	249.00	0.00	195.43
22-600301	Activities-Non Productive-Director	8,227.25	0.00	7,892.32
22-600313	Activities-Non Productive-Aide	2,851.11	0.00	6,596.37
22-601100	Activities-Payroll Taxes	9,072.30	0.00	11,300.13
22-602100	Activities-Workers Comp	1,313.50	0.00	1,271.57
22-603100	Activities-Health Insurance	4,603.97	0.00	5,805.06
22-608110	Activities-Travel Allowance	15.33	0.00	17.60
22-610105	Activities-Supplies-Dept Specific	2,304.25	0.00	2,467.72
22-610180	Activities-Books/Dues/Subs/Meetings	470.76	0.00	(54.00)
22-620105	Activities-Entertainment	3,350.93	0.00	3,150.00
22-650100	Activities-Purchased Services	125.00	0.00	14.95
24-600101	Physical Therapy-Productive-Director	50,212.42	0.00	72,829.71
24-600113	Physical Therapy-Productive-Aide	16,666.25	0.00	21,636.25
24-600143	Physical Therapy-Productive Therapist	54,163.11	0.00	63,367.64
24-600301	Physical Therapy-Non Productive-Directr	6,833.08	0.00	8,438.01
24-600313	Physical Therapy-Non Productive-Aide	51.00	0.00	140.00
24-600343	Physical Therapy-Non Productive-Therapi	660.50	0.00	1,930.33
24-601100	Physical Therapy-Payroll Taxes	12,918.80	0.00	14,622.34
24-602100	Physical Therapy-Workers Comp	1,728.30	0.00	1,611.52
24-603100	Physical Therapy-Health Insurance	5,871.34	0.00	7,198.86
24-610110	Physical Therapy-Supplies-Minor Equipm	0.00	0.00	186.55
24-650100	Physical Therapy-Purchased Services	36,300.00	0.00	30,000.00
26-600113	Occupational Therapy-Productive-Aide	24,376.25	0.00	39,622.50
26-600143	Occupational Therapy-Productive Therapi	85,247.42	0.00	89,819.82
26-600243	Occupational Therapy-Overtime-Therapi	4,363.79	0.00	3,948.80
26-600313	Occupational Therapy-Non Productive-A	0.00	0.00	910.00
26-600343	Occupational Therapy-Non Productive-T	7,658.96	0.00	9,597.86
26-601100	Occupational Therapy-Payroll Taxes	11,513.68	0.00	12,555.04
26-602100	Occupational Therapy-Workers Comp	1,617.65	0.00	1,366.15
26-603100	Occupational Therapy-Health Insurance	5,620.26	0.00	6,075.75
28-600143	Speech Therapy-Productive Therapist	8,055.72	0.00	15,570.71
28-600343	Speech Therapy-Non Productive-Therap	165.00	0.00	0.00
28-601100	Speech Therapy-Payroll Taxes	922.08	0.00	1,591.95
28-602100	Speech Therapy-Workers Comp	119.09	0.00	155.41
28-603100	Speech Therapy-Health Insurance	424.89	0.00	712.18
30-650100	Respiratory Therapy-Purchased Service:	5,657.12	0.00	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	(107,587.19)	0.00	(22,144.04)
32-610110	Other Ancillary Services-Supplies-Minor	17,901.39	0.00	15,221.21
32-610220	Other Ancillary Services-Licenses&Certif	0.00	0.00	180.00
32-620180	Other Ancillary Services-Other Medical E	3,156.82	0.00	279.04
32-630100	Other Ancillary Services-Enteral Therapy	4,704.52	0.00	6,541.60
32-630110	Other Ancillary Services-Lab	54,530.38	0.00	14,255.96
32-630115	Other Ancillary Services-Medical Supplie	51,186.05	0.00	61,974.96
32-630120	Other Ancillary Services-Medical Supplie	12,707.00	0.00	4,114.84
32-630130	Other Ancillary Services-Over The Coun	30.75	0.00	42.98
32-630140	Other Ancillary Services-Prescription Dru	67,601.24	0.00	80,833.36
32-630150	Other Ancillary Services-Oxygen	5,589.97	0.00	5,461.99
32-630160	Other Ancillary Services-Diagnostic Serv	4,484.40	0.00	3,593.00
32-630170	Other Ancillary Services-Equipment Ren	40,926.27	0.00	27,842.91
32-650100	Other Ancillary Services-Purchased Serv	1,422.00	0.00	0.00
32-650190	Other Ancillary Services-Pharmacy Cons	846.40	0.00	6,624.00
33-608110	Transportation-Travel Allowance	0.00	0.00	60.00
33-610205	Transportation-Insurance-Vehicles	205.75	0.00	0.00
33-620120	Transportation-Transportation-Paratrans	5,393.42	0.00	10,716.60
33-640180	Transportation-Fuel/Gas	1,527.31	0.00	148.21
34-600101	Dietary-Productive-Director	38,797.42	0.00	51,386.20
34-600113	Dietary-Productive-Aide	88,657.99	0.00	98,363.35
34-600135	Dietary-Productive Cook	81,427.25	0.00	90,377.52
34-600139	Dietary-Productive-Dietitian	13,734.81	0.00	14,343.75
34-600213	Dietary-Overtime-Aide	113.77	0.00	3,866.48
34-600235	Dietary-Overtime-Cook	1,139.50	0.00	3,042.01
34-600301	Dietary-Non Productive-Director	8,054.94	0.00	4,989.65
34-600313	Dietary-Non Productive-Aide	3,786.03	0.00	2,221.85
34-600335	Dietary-Non Productive-Cook	6,019.11	0.00	4,509.74
34-600339	Dietary-Non Productive-Dietitian	396.27	0.00	258.57

34-601100	Dietary-Payroll Taxes	24,556.29	0.00	27,699.70
34-602100	Dietary-Workers Comp	3,191.65	0.00	2,737.26
34-603100	Dietary-Health Insurance	11,031.85	0.00	11,966.02
34-605100	Dietary-Employee Relations	0.00	0.00	146.33
34-610105	Dietary-Supplies-Dept Specific	14,159.50	0.00	14,444.22
34-610110	Dietary-Supplies-Minor Equipment	0.00	0.00	238.53
34-610240	Dietary-Equipment Rental	3,220.76	0.00	2,940.85
34-620140	Dietary-Food	104,298.17	0.00	132,851.09
34-620142	Dietary-Food-Dairy	21,487.28	0.00	24,646.76
34-620144	Dietary-Food-Bakery	11,733.09	0.00	10,507.04
34-620146	Dietary-Food-Meat	31,244.43	0.00	34,175.26
34-620150	Dietary-Supplements	6,076.13	0.00	7,917.01
34-620155	Dietary-Supplements-Nursing	2,242.06	0.00	3,249.75
34-640250	Dietary-Chemicals	6,624.42	0.00	3,895.51
34-650100	Dietary-Purchased Services	412.56	0.00	9,771.67
36-600113	Laundry-Productive-Aide	37,187.19	0.00	39,717.48
36-600213	Laundry-Overtime-Aide	6,947.77	0.00	7,036.62
36-600313	Laundry-Non Productive-Aide	2,401.85	0.00	3,588.04
36-601100	Laundry-Payroll Taxes	4,519.21	0.00	4,371.57
36-602100	Laundry-Workers Comp	616.79	0.00	491.08
36-603100	Laundry-Health Insurance	2,132.86	0.00	2,193.99
36-610105	Laundry-Supplies-Dept Specific	67.12	0.00	0.00
36-610110	Laundry-Supplies-Minor Equipment	0.00	0.00	18.13
36-610240	Laundry-Equipment Rental	780.00	0.00	2,340.00
36-640250	Laundry-Chemicals	5,398.30	0.00	11,941.41
36-640260	Laundry-Linens	0.00	0.00	136.97
38-600101	Housekeeping-Productive-Director	41,594.14	0.00	43,508.57
38-600113	Housekeeping-Productive-Aide	57,313.20	0.00	66,736.46
38-600213	Housekeeping-Overtime-Aide	54.19	0.00	0.00
38-600301	Housekeeping-Non Productive-Director	7,613.28	0.00	9,968.00
38-600313	Housekeeping-Non Productive-Aide	3,621.51	0.00	2,796.04
38-601100	Housekeeping-Payroll Taxes	10,906.73	0.00	11,621.20
38-602100	Housekeeping-Workers Comp	1,481.06	0.00	1,208.39
38-603100	Housekeeping-Health Insurance	5,248.59	0.00	5,383.36
38-610105	Housekeeping-Supplies-Dept Specific	25,540.28	0.00	26,395.91
38-610110	Housekeeping-Supplies-Minor Equipmer	165.62	0.00	103.76
38-640250	Housekeeping-Chemicals	0.00	0.00	916.11
40-600101	Maintenance-Productive-Director	43,860.00	0.00	54,021.49
40-600137	Maintenance-Productive-Technician	1,320.00	0.00	0.00
40-600301	Maintenance-Non Productive-Director	3,045.20	0.00	7,117.55
40-601100	Maintenance-Payroll Taxes	4,705.84	0.00	4,933.40
40-602100	Maintenance-Workers Comp	650.54	0.00	591.77
40-603100	Maintenance-Health Insurance	2,371.65	0.00	2,627.46
40-610105	Maintenance-Supplies-Dept Specific	8,457.66	0.00	12,180.41
40-610110	Maintenance-Supplies-Minor Equipment	4,335.44	0.00	4,890.57
40-610220	Maintenance-Licenses&Certification	0.00	0.00	970.72
40-640130	Maintenance-Ground Maintenance	27,242.12	0.00	21,093.92
40-640140	Maintenance-Trash Removal	11,029.21	0.00	13,028.46
40-640160	Maintenance-Exterminating	1,552.00	0.00	897.60
40-640200	Maintenance-Repairs&Maintenance-Buil	18,826.23	0.00	12,801.35
40-640210	Maintenance-Repairs&Maintenance-Diet	3,988.28	0.00	194.31
40-640220	Maintenance-Repairs&Maintenance-Lau	3,705.17	0.00	2,560.91
40-640230	Maintenance-Repairs&Maintenance-Mec	0.00	0.00	1,405.80
40-640240	Maintenance-Repairs&Mainenance-Plurr	5,367.18	0.00	8,596.74
40-650100	Maintenance-Purchased Services	8,753.89	0.00	12,373.99
42-640100	Utilities-Electricity	56,649.84	0.00	53,397.74
42-640110	Utilities-Gas/Oil	9,640.63	0.00	43,734.98
42-640120	Utilities-Water/Sewer	20,986.48	0.00	27,579.48
44-600145	Administration-Productive-Administrator	124,166.38	0.00	131,657.14
44-600149	Administration-Productive-Bus Off Clek	45,205.70	0.00	41,604.86
44-600179	Administration-Productive-Reg Allocator	24,194.63	0.00	32,822.62
44-600345	Administration-Non Productive-Administi	21,191.46	0.00	21,596.79
44-600349	Administration-Non Productive Bus Off C	6,196.43	0.00	4,897.14
44-600379	Administration-Non Productive-Regional	1,142.86	0.00	0.00
44-601100	Administration-Payroll Taxes	20,708.85	0.00	33,500.14
44-602100	Administration-Workers Comp	3,062.46	0.00	5,106.90
44-603100	Administration-Health Insurance	10,695.98	0.00	23,314.67
44-605100	Administration-Employee Relations	3,530.12	0.00	6,569.87

44-606100	Administration-Recruiting	7,365.00	0.00	0.00
44-607110	Administration-Tuition Reimbursement	0.00	0.00	1,501.50
44-607120	Administration-Training/Inservices	200.00	0.00	0.00
44-608110	Administration-Travel Allowance	6,595.37	0.00	11,400.52
44-610100	Administration-Supplies-Office	6,396.34	0.00	9,758.03
44-610105	Administration-Supplies-Dept Specific	0.00	0.00	26.08
44-610110	Administration-Supplies-Minor Equipmer	0.00	0.00	176.59
44-610120	Administration-Postage	2,990.72	0.00	1,198.70
44-610130	Administration-Telephone	36,270.30	0.00	11,477.48
44-610135	Administration-Cable TV/Internet	9,334.17	0.00	8,311.08
44-610140	Administration-Payroll Services	18,298.06	0.00	15,544.99
44-610150	Administration-Accounting/Auditing	19,200.00	0.00	19,200.00
44-610160	Administration-Legal	19,414.14	0.00	49,058.61
44-610165	Administration-AR Attorney Fees	35.00	0.00	2,812.70
44-610170	Administration-Bank Service Charges	13,924.37	0.00	12,998.18
44-610180	Administration-Books/Dues/Subs/Meetin	5,383.54	0.00	5,652.51
44-610190	Administration-Insurance-Business	54,181.48	0.00	62,318.26
44-610195	Administration-Insurance Property	12,031.00	0.00	12,356.79
44-610200	Administration-Insurance-RT Surety	166.68	0.00	500.04
44-610210	Administration-Computer Maintenance	55,675.45	0.00	66,418.89
44-610220	Administration-Licenses&Certification	1,018.92	0.00	2,743.54
44-610230	Administration-Fines/Penalties/Settlemer	2,269.41	0.00	8,471.76
44-610240	Administration-Equipment Rental	6,106.41	0.00	8,879.68
44-610260	Administration-Marketing/Advertising	76.56	0.00	0.00
44-650100	Administration-Purchased Services	44,747.44	0.00	106,692.29
44-650160	Administration-Consulting Fees	103,199.96	0.00	99,666.64
44-650167	Administration-Financial Services	124,400.00	0.00	139,800.00
99-603100	Other Expenses-Health Insurance	(0.02)	0.00	0.01
99-660100	Other Expenses-Bad Debt	136,205.50	0.00	162,293.16
99-680100	Other Expenses-Bed Tax Assessment	366,688.39	0.00	497,637.79
99-700100	Other Expenses-Rent	370,000.00	0.00	371,319.96
99-710100	Other Expenses-Depreciation	4,474.29	(4,470.86)	9,465.19
99-710101	Dep- Improvements	0.00	4,470.86	0.00
99-730120	Other Expenses-Taxes-Real Estate	60,000.00	0.00	60,000.00
Subtotal : None		(339,747.93)	0.00	(670,484.98)
Total [2]	P & L	(339,747.93)	0.00	(670,484.98)
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

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Client: **A180016 - Chicopee Rehabilitation & Nursing Center**
Engagement: **MD 2023 - Chicopee Rehabilitation & Nursing Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID CP 12/31/2023	CARE PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
00-100555	Cash-Birch-Operating	301,667.34	29,156.04
00-107000	Cash-PR Rec Clearing	(893.44)	(4,957.82)
Subtotal : None		300,773.90	24,198.22
Total [S6L1.1C1] Cash and Cash Equivalents		300,773.90	24,198.22
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
00-110100	A/R- Resident Related	1,242,717.12	1,252,361.38
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,242,717.12	1,252,361.38
Total [S6L1.5C1] Payer Accounts Receivable		1,242,717.12	1,252,361.38
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
00-110990	Reserve for Bad Debt	(411,968.28)	(317,331.07)
Subtotal : None		(411,968.28)	(317,331.07)
Total [S6L1.6C1] Less Reserve for Bad Debts		(411,968.28)	(317,331.07)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
00-140000	Due From Opco Facilities	1,631,355.20	1,320,250.65
00-140095	Due From Opco to Propco	110,589.30	36,833.00
Subtotal : None		1,741,944.50	1,357,083.65
Total [S6L1.8C1] Receivable from Affiliates/Related Parties		1,741,944.50	1,357,083.65
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
00-111100	Third Party Receivable	12,908.94	4,462.54
00-112100	Other Receivable	341,648.61	46,785.40
Subtotal : None		354,557.55	51,247.94
Total [S6L1.11C1] Other Receivables		354,557.55	51,247.94
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
00-130120	Prepaid Insurance	22,830.19	17,677.54
Subtotal : None		22,830.19	17,677.54
Total [S6L1.13C1] Prepaid Insurance		22,830.19	17,677.54
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
00-130100	Prepaid Expenses	4,897.99	5,444.69
Subtotal : None		4,897.99	5,444.69
Total [S6L1.15C1] Other Prepaid Expenses		4,897.99	5,444.69
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
00-108000	Cash-Resident Trust	25,012.52	13,837.02
00-110230	Refund Clearing	3,334.26	(10.45)
00-112102	ACH Clearing	(0.04)	117,076.46
00-220100	Resident Trust Liability	(25,012.52)	(13,837.02)
Subtotal : None		3,334.22	117,066.01
Total [S6L1.17C1] Other Current Assets		3,334.22	117,066.01
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1A] Building Improvements			
00-160130	PPE Building Improvement	50,668.75	13,455.71
Subtotal [S6L2.3C1A] Building Improvements		50,668.75	13,455.71
Subgroup : [S6L2.3C1A/D] Building Improvements			
00-161130	Accum Depr Building Improvements	(6,008.60)	(1,537.74)
Subtotal [S6L2.3C1D] A/D Building Improvements		(6,008.60)	(1,537.74)

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