

Client: **A180007 - Fitchburg Rehabilitation & Nursing Center**  
Engagement: **MD 2023 - Fitchburg Rehabilitation & Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF TB Report**

Account	Description	FS PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE 12/31/2023	CAID CP 12/31/2023
<b>Group : [1] Balance Sheet</b>						
<b>Subgroup : None</b>						
00-100610	Cash-Fitchburg-Operating	38,829.34	75,144.34		0.00	75,144.34
00-107000	Cash-PR Rec Clearing	3,188.62	8,947.61		0.00	8,947.61
00-108000	Cash-Resident Trust	44,704.45	78,983.42		0.00	78,983.42
00-110100	A/R- Resident Related	1,163,102.87	1,303,215.41		0.00	1,303,215.41
00-110210	A/R-Clearing	(41.97)	(41.97)		0.00	(41.97)
00-110230	Refund Clearing	14,002.61	9,046.30		0.00	9,046.30
00-110990	Reserve for Bad Debt	(301,434.35)	(198,654.88)		0.00	(198,654.88)
00-111100	Third Party Receivable	(0.40)	(2,619.40)		0.00	(2,619.40)
00-112100	Other Receivable	(16,655.12)	(45.68)		0.00	(45.68)
00-112101	Other Receivable - Owed From Previous	(0.01)	(0.01)		0.00	(0.01)
00-112102	ACH Clearing	47,392.26	3,364.64		0.00	3,364.64
00-130100	Prepaid Expenses	6,504.11	5,905.27		0.00	5,905.27
00-130120	Prepaid Insurance	26,278.69	27,611.42		0.00	27,611.42
00-140000	Due From Opco Facilities	0.00	63,120.18		0.00	63,120.18
00-140095	Due From Opco to Propco	0.00	22,500.00		0.00	22,500.00
00-160130	PPE Building Improvement	92,029.66	88,711.78		0.00	88,711.78
00-160150	PPE Fixed Equipment	39,293.31	48,101.95		0.00	48,101.95
00-160160	PPE Moveable Equipment	39,036.29	40,607.35		0.00	40,607.35
00-160165	PPE Vehicles	44,293.00	44,293.00		0.00	44,293.00
00-160170	PPE CIP	900.00	0.00		0.00	0.00
00-161130	Accum Depr Building Improvemen	(10,342.47)	(17,019.52)		0.00	(17,019.52)
00-161150	Accum Depr Fixed Equipment	(10,153.51)	(14,548.96)		0.00	(14,548.96)
00-161160	Accum Depr Moveable Equipment	(11,684.66)	(17,785.34)		0.00	(17,785.34)
00-161165	Accum Depr Vehicles	(23,992.11)	(32,217.99)		0.00	(32,217.99)
00-200100	Accounts Payable	(921,241.42)	(651,095.21)		0.00	(651,095.21)
00-205120	Accrued Expenses	(43,042.30)	(67,183.66)		0.00	(67,183.66)
00-210100	Accrued Payroll	(85,598.43)	(102,592.32)		0.00	(102,592.32)
00-210110	Accrued Payroll Taxes	(20,729.42)	(11,971.42)		0.00	(11,971.42)
00-210130	Accrued Benefits	(38,937.35)	(42,244.96)		0.00	(42,244.96)
00-215110	P/R Withholding-RetirementPlan	(8,777.89)	(26,584.52)		0.00	(26,584.52)
00-215140	P/R Withholding-Other	0.00	(54.00)		0.00	(54.00)
00-220100	Resident Trust Liability	(44,704.45)	(78,983.42)		0.00	(78,983.42)
00-260000	Due To Opco Facilities	(766,843.43)	(972,734.59)		0.00	(972,734.59)
00-260095	Due To Opco to Propco	(62,500.00)	(105,000.00)		0.00	(105,000.00)
00-270005	Other Current Liabilities	(10,000.00)	0.00		0.00	0.00
00-280110	Note Payable	(13,128.24)	(7,011.57)		0.00	(7,011.57)
00-280130	Vehicle Loan Payable	(20,356.16)	(10,764.91)		0.00	(10,764.91)
00-400115	Member Capital	250,000.00	250,000.00		0.00	250,000.00
00-400120	Retained Earnings	(554,687.82)	595,612.48		0.00	595,612.48
<b>Subtotal : None</b>		<b>(1,155,296.30)</b>	<b>306,010.82</b>		<b>0.00</b>	<b>306,010.82</b>
<b>Total [1]</b>	<b>Balance Sheet</b>	<b>(1,155,296.30)</b>	<b>306,010.82</b>		<b>0.00</b>	<b>306,010.82</b>
<b>Group : [2] P &amp; L</b>						
<b>Subgroup : None</b>						
00-501100	Room & Board- Medicaid	(5,077,894.00)	(6,363,401.00)		0.00	(6,363,401.00)
00-501102	Room & Board-Medicaid-Add On	(88,050.00)	(710,600.00)		0.00	(710,600.00)
00-501109	R&B-Medicaid-Prior Period	18,444.08	(4,685.00)		0.00	(4,685.00)
00-501190	Room & Board-C/A-Medicaid	2,479,852.80	2,730,037.09		0.00	2,730,037.09
00-501199	R&B-C/A-Medicaid-Prior Period	(16,215.32)	(2,931.20)		0.00	(2,931.20)
00-501210	Pharmacy Rx-Medicaid	(17,093.25)	(20,008.37)		0.00	(20,008.37)
00-501220	Pharmacy-OTC-Medicaid	(1,486.26)	(2,252.56)		0.00	(2,252.56)
00-501270	P.T.-Medicaid	(30,150.00)	(146,300.00)		0.00	(146,300.00)
00-501280	O.T.-Medicaid	(26,500.00)	(95,350.00)		0.00	(95,350.00)
00-501290	S.T.-Medicaid	(3,550.00)	(5,750.00)		0.00	(5,750.00)
00-501310	Lab-Medicaid	(2,040.64)	(2,904.28)		0.00	(2,904.28)
00-501320	Diagnostic-Testing-Medicaid	(70.00)	(270.57)		0.00	(270.57)
00-501990	Ancillary C/A-Medicaid	80,890.15	272,835.78		0.00	272,835.78
00-501993	Bedhold-Medicaid	(133,827.00)	(112,383.00)		0.00	(112,383.00)
00-501994	Bedhold-C/A-Medicaid	101,551.45	100,141.23		0.00	100,141.23
00-501995	Leave-Medicaid	(23,697.00)	(33,868.00)		0.00	(33,868.00)
00-501996	Leave-C/A-Medicaid	17,405.88	29,826.22		0.00	29,826.22
00-502100	Room & Board-Medicare	(452,087.00)	(484,207.00)		0.00	(484,207.00)
00-502190	Room & Board -C/A-Medicare	(212,662.76)	(252,854.09)		0.00	(252,854.09)
00-502199	R&B-C/A-Medicare-Prior Period	(15,855.72)	(1,819.73)		0.00	(1,819.73)
00-502210	Pharmacy Rx-Medicare	(25,381.68)	(42,417.95)		0.00	(42,417.95)
00-502220	Pharmacy OTC-Medicare	(871.17)	(376.88)		0.00	(376.88)
00-502270	P.T.- Medicare	(146,300.00)	(137,350.00)		0.00	(137,350.00)
00-502280	O.T.-Medicare	(135,150.00)	(164,250.00)		0.00	(164,250.00)
00-502290	S.T.-Medicare	(7,700.00)	(5,150.00)		0.00	(5,150.00)
00-502310	Lab-Medicare	(4,300.96)	(3,913.97)		0.00	(3,913.97)

00-502320	Diagnostic-Testing-Medicare	(358.00)	(315.00)	0.00	(315.00)
00-502990	Ancillary C/A-Medicare	320,061.81	353,773.80	0.00	353,773.80
00-503100	Room & Board-Private	(115,991.00)	(26,592.00)	0.00	(26,592.00)
00-503109	R&B-Private-Prior Period	(14,980.00)	0.00	0.00	0.00
00-503190	Room & Board-C/A-Private	3,920.00	2,896.00	0.00	2,896.00
00-503199	R&B-C/A-Private-Prior Period	159.00	0.00	0.00	0.00
00-503270	P.T.-Private	2,250.00	(2,250.00)	0.00	(2,250.00)
00-504100	Room&Board-Managed Care Levels	(163,573.00)	(393,362.00)	0.00	(393,362.00)
00-504109	R&B-Mang Care Levels-Prior Per	(25,432.00)	(6,407.28)	0.00	(6,407.28)
00-504190	Room&Board-C/A-Mangd Care Leve	56,496.85	98,833.42	0.00	98,833.42
00-504199	R&B-C/A/Managed Care Levels-Pr	2,371.99	(6,033.14)	0.00	(6,033.14)
00-504210	Pharmacy Rx-Managed Care Level	(17,264.83)	(45,470.80)	0.00	(45,470.80)
00-504220	Pharmacy OTC-Managed Care Leve	(188.26)	(141.73)	0.00	(141.73)
00-504270	P.T.-Managed Care Levels	(71,950.00)	(122,200.00)	0.00	(122,200.00)
00-504280	O.T.-Managed Care Levels	(53,350.00)	(113,800.00)	0.00	(113,800.00)
00-504290	S.T.-Managed Care Levels	(1,750.00)	(7,150.00)	0.00	(7,150.00)
00-504310	Lab-Managed Care Levels	(911.12)	(3,033.26)	0.00	(3,033.26)
00-504320	Diag Testing-Managed Care Leve	(70.00)	(165.00)	0.00	(165.00)
00-504990	Ancillary C/A-Mang Care Level	145,484.21	288,669.29	0.00	288,669.29
00-505100	Room&Board-Managed Care RUGS	(29,106.00)	(30,871.00)	0.00	(30,871.00)
00-505109	R&B-Mang Care RUGS-Prior Peri	17,106.00	12,322.81	0.00	12,322.81
00-505190	Room&Board-C/A-Mangd Care RUGS	(14,402.04)	(16,437.46)	0.00	(16,437.46)
00-505199	R&B-C/A-Managed Care RUGS-Prio	11,863.76	4,236.24	0.00	4,236.24
00-505210	Pharmacy Rx-Managed Care RUGS	2,338.81	(1,401.51)	0.00	(1,401.51)
00-505220	Pharmacy OTC-Mangd Care RUGS	3.87	51.30	0.00	51.30
00-505270	P.T.-Managed Care RUGS	1,700.00	(9,450.00)	0.00	(9,450.00)
00-505280	O.T.-Managed Care RUGS	4,150.00	(9,700.00)	0.00	(9,700.00)
00-505290	S.T.-Managed Care RUGS	(1,500.00)	850.00	0.00	850.00
00-505310	Lab-Managed Care RUGS	129.27	0.00	0.00	0.00
00-505320	Diag Testing-Managed Care RUGS	0.00	(70.00)	0.00	(70.00)
00-505990	Ancillary C/A-Mangd Care RUGS	(6,821.95)	19,720.21	0.00	19,720.21
00-508100	Room & Board-Hospice	(482,507.00)	(332,786.00)	0.00	(332,786.00)
00-508109	R&B-Hospice-Prior Period	(2,646.00)	(16,235.00)	0.00	(16,235.00)
00-508190	Room & Board-C/A-Hospice	190,100.22	113,567.06	0.00	113,567.06
00-508199	R&B-C/A-Hospice-PRior Period	1,821.10	4,523.35	0.00	4,523.35
00-512270	P.T.-Medicare B	(47,000.00)	(80,350.00)	0.00	(80,350.00)
00-512280	O.T.-Medicare B	(70,700.00)	(61,150.00)	0.00	(61,150.00)
00-512290	S.T.Medicare B	(7,100.00)	(8,500.00)	0.00	(8,500.00)
00-512990	Ancillary C/A-Medicare B	83,973.13	101,760.81	0.00	101,760.81
00-513270	P.T.-Managed Care B	(70,450.69)	(118,400.00)	0.00	(118,400.00)
00-513280	O.T.-Managed Care B	(64,550.00)	(55,900.00)	0.00	(55,900.00)
00-513290	S.T.-Managed Care B	(4,450.00)	(950.00)	0.00	(950.00)
00-513310	Lab-Managed Care B	0.00	(59.46)	0.00	(59.46)
00-513320	Diagn Testing-Managed Care B	0.00	(16.71)	0.00	(16.71)
00-513990	Ancillary C/A-Managed Care B	96,767.23	123,676.48	0.00	123,676.48
00-514100	Room&Board-Mang Care Medicaid	(995,950.00)	(2,027,582.00)	0.00	(2,027,582.00)
00-514109	R&B-Manag Care-Medicaid-PP	18,001.00	43,249.64	0.00	43,249.64
00-514190	Room&Board C/A-Man Care Medica	515,562.64	938,375.13	0.00	938,375.13
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	(6,036.13)	(43,956.49)	0.00	(43,956.49)
00-514210	Pharmacy Rx-Mang Care Medicaid	(1,075.95)	(3,270.62)	0.00	(3,270.62)
00-514220	Pharmacy OTC-Mang Care Medica	(266.18)	(5.48)	0.00	(5.48)
00-514270	P.T.-Managed Care Medicaid	(13,650.00)	(12,150.00)	0.00	(12,150.00)
00-514280	O.T.-Managed Care Medicaid	450.00	(9,150.00)	0.00	(9,150.00)
00-514290	S.T.-Managed Care Medicaid	0.00	(550.00)	0.00	(550.00)
00-514310	Lab-Managed Care Medicaid	(141.67)	(16.36)	0.00	(16.36)
00-514990	Ancillary C/A-Mang Care Medica	14,683.80	25,142.46	0.00	25,142.46
00-530120	Cost Settlement Current Year	(4,106.35)	0.00	0.00	0.00
00-540100	Interest Income	(939.96)	(24,134.96)	0.00	(24,134.96)
00-540136	Copying Fees	(15.00)	0.00	0.00	0.00
00-540139	Other Resident Revenue	(2,971.74)	(37,310.46)	0.00	(37,310.46)
00-540140	Other Non Resident	(377,179.57)	(257,628.82)	0.00	(257,628.82)
00-999998	N/A-Import Bank Account	0.00	(17.70)	0.00	(17.70)
10-600105	Nursing-Productive-Supervisor	4,149.54	19,554.06	0.00	19,554.06
10-600109	Nursing-Productive-RN	79,732.54	198,374.04	0.00	198,374.04
10-600111	Nursing-Productive-LPN	380,125.00	494,139.16	0.00	494,139.16
10-600113	Nursing-Productive-Aide	497,456.45	694,568.81	0.00	694,568.81
10-600205	Nursing-Overtime-Supervisor	(5.07)	2,102.06	0.00	2,102.06
10-600209	Nursing-Overtime-RN	69.57	1,796.68	0.00	1,796.68
10-600211	Nursing-Overtime-LPN	214,806.67	215,398.95	0.00	215,398.95
10-600213	Nursing-Overtime-Aide	94,612.99	113,937.53	0.00	113,937.53
10-600305	Nursing-Non Productive-Supervisor	101.41	1,540.28	0.00	1,540.28
10-600309	Nursing-Non Productive-RN	25,755.17	17,074.99	0.00	17,074.99
10-600311	Nursing-Non Productive-LPN	108,654.31	113,376.99	0.00	113,376.99
10-600313	Nursing-Non Productive-Aide	109,102.52	106,671.01	0.00	106,671.01
10-601100	Nursing-Payroll Taxes	133,392.52	179,889.53	0.00	179,889.53
10-602100	Nursing-Workers Comp	27,640.64	17,477.78	0.00	17,477.78
10-603100	Nursing-Health Insurance	28,655.58	39,267.36	0.00	39,267.36
10-605100	Nursing-Employee Relations	1,804.29	0.00	0.00	0.00
10-606100	Nursing-Recruiting	11,574.40	14,135.92	0.00	14,135.92
10-606110	Nursing-Pre-Employment Testing	2,322.00	2,868.62	0.00	2,868.62

10-608110	Nursing-Travel Allowance	232.62	18.58	0.00	18.58
10-610100	Nursing-Supplies-Office	(248.88)	390.74	0.00	390.74
10-650100	Nursing-Purchased Services	8,640.00	24,072.16	0.00	24,072.16
10-650110	Nursing-Purchased Services-Agency RN	139,392.73	19,353.80	0.00	19,353.80
10-650120	Nursing-Purchased Services-Agency LP	199,551.33	103,753.51	0.00	103,753.51
10-650130	Nursing-Purchased Services-Agency Aid	102,142.26	12,110.19	0.00	12,110.19
10-650180	Nursing-Medical Director	29,000.00	18,000.00	0.00	18,000.00
12-600101	Nursing Admin-Productive-Director	90,739.62	55,231.26	0.00	55,231.26
12-600103	Nursing Admin-Productive-Assist Directo	35,600.00	75,384.00	0.00	75,384.00
12-600116	Nursing Admin-Productive-VP of Clinical	21,684.26	0.00	0.00	0.00
12-600119	Nursing Admin-Productive-Assessment (	110,772.18	107,528.42	0.00	107,528.42
12-600123	Nursing Admin-Productive-Staff Develop	13,702.57	0.00	0.00	0.00
12-600127	Nursing Admin-Productive-Central Suppl	18,264.89	15,380.13	0.00	15,380.13
12-600179	Nursing Admin-Productive-Reg Allocatio	28,918.45	62,614.45	0.00	62,614.45
12-600301	Nursing Admin-Non Productive-Director	14,305.19	20,177.82	0.00	20,177.82
12-600303	Nursing Admin-Non Productive-Assist Di	400.00	20,635.14	0.00	20,635.14
12-600316	Nursing Admin-Non Productive-VP of Cli	678.61	0.00	0.00	0.00
12-600319	Nursing Admin-Non Productive-Assessm	12,554.88	96,008.11	0.00	96,008.11
12-600323	Nursing Admin-Non Productive-Staff Dev	1,098.57	0.00	0.00	0.00
12-600327	Nursing Admin-Non Productive-Central S	1,489.94	1,894.19	0.00	1,894.19
12-600379	Nursing Admin-Non Productive-Regional	37.50	(118.92)	0.00	(118.92)
12-601100	Nursing Admin-Payroll Taxes	71,107.19	86,008.90	0.00	86,008.90
12-602100	Nursing Admin-Workers Comp	14,018.07	9,411.86	0.00	9,411.86
12-603100	Nursing Admin-Health Insurance	21,777.09	21,163.49	0.00	21,163.49
12-608110	Nursing Admin-Travel Allowance	99.52	183.95	0.00	183.95
14-600101	Human Resources-Productive-Director	50,276.40	64,993.19	0.00	64,993.19
14-600301	Human Resources-Non Productive-Direc	10,694.08	10,832.06	0.00	10,832.06
14-601100	Human Resources-Payroll Taxes	4,504.43	6,503.35	0.00	6,503.35
14-602100	Human Resources-Workers Comp	871.41	669.62	0.00	669.62
14-603100	Human Resources-Health Insurance	1,593.50	1,502.34	0.00	1,502.34
14-608110	Human Resources-Travel Allowance	100.24	49.93	0.00	49.93
16-600101	Admissions-Productive-Director	24,447.61	0.00	0.00	0.00
16-600179	Admissions-Productive-Reg Allocation	0.00	63,787.62	0.00	63,787.62
16-600301	Admissions-Non Productive-Director	2,988.02	(5,907.77)	0.00	(5,907.77)
16-600379	Admissions-Non Productive-Regional All	0.00	9,713.66	0.00	9,713.66
16-601100	Admissions-Payroll Taxes	6,761.91	10,193.81	0.00	10,193.81
16-602100	Admissions-Workers Comp	1,244.62	1,002.54	0.00	1,002.54
16-603100	Admissions-Health Insurance	2,160.06	2,584.05	0.00	2,584.05
16-610260	Admissions-Marketing/Advertising	1,706.37	3,347.56	0.00	3,347.56
18-650100	Medical Records-Purchased Services	305.70	307.29	0.00	307.29
20-600101	Social Services-Productive-Director	49,952.31	64,473.69	0.00	64,473.69
20-600301	Social Services-Non Productive-Director	10,284.35	8,878.38	0.00	8,878.38
20-601100	Social Services-Payroll Taxes	5,037.55	6,404.70	0.00	6,404.70
20-602100	Social Services-Workers Comp	870.05	641.22	0.00	641.22
20-603100	Social Services-Health Insurance	1,515.27	1,441.50	0.00	1,441.50
20-608110	Social Services-Travel Allowance	758.74	244.04	0.00	244.04
20-620100	Social Services-Resident Items	1,538.87	1,021.00	0.00	1,021.00
20-650100	Social Services-Purchased Services	20,823.95	6,847.54	0.00	6,847.54
22-600101	Activities-Productive-Director	28,585.37	32,578.91	0.00	32,578.91
22-600113	Activities-Productive-Aide	32,576.41	36,425.62	0.00	36,425.62
22-600213	Activities-Overtime-Aide	146.83	635.58	0.00	635.58
22-600301	Activities-Non Productive-Director	8,476.27	7,634.89	0.00	7,634.89
22-600313	Activities-Non Productive-Aide	3,996.37	3,441.06	0.00	3,441.06
22-601100	Activities-Payroll Taxes	7,252.03	8,358.63	0.00	8,358.63
22-602100	Activities-Workers Comp	1,068.24	708.66	0.00	708.66
22-603100	Activities-Health Insurance	1,895.44	1,580.80	0.00	1,580.80
22-608110	Activities-Travel Allowance	69.85	72.99	0.00	72.99
22-610105	Activities-Supplies-Dept Specific	1,008.90	3,772.41	0.00	3,772.41
22-620105	Activities-Entertainment	125.00	500.00	0.00	500.00
22-650100	Activities-Purchased Services	325.00	0.00	0.00	0.00
24-600101	Physical Therapy-Productive-Director	65,085.23	71,393.23	0.00	71,393.23
24-600113	Physical Therapy-Productive-Aide	4,226.88	3,616.87	0.00	3,616.87
24-600143	Physical Therapy-Productive Therapist	34,240.18	63,572.32	0.00	63,572.32
24-600301	Physical Therapy-Non Productive-Direct	11,775.74	10,968.13	0.00	10,968.13
24-600313	Physical Therapy-Non Productive-Aide	840.00	140.00	0.00	140.00
24-600343	Physical Therapy-Non Productive-Thera	0.00	6,966.45	0.00	6,966.45
24-601100	Physical Therapy-Payroll Taxes	10,614.31	13,741.36	0.00	13,741.36
24-602100	Physical Therapy-Workers Comp	1,652.78	1,373.59	0.00	1,373.59
24-603100	Physical Therapy-Health Insurance	3,044.20	3,094.28	0.00	3,094.28
24-608110	Physical Therapy-Travel Allowance	19.94	103.30	0.00	103.30
24-610110	Physical Therapy-Supplies-Minor Equipm	254.28	271.55	0.00	271.55
24-650100	Physical Therapy-Purchased Services	37,000.00	39,900.00	0.00	39,900.00
26-600143	Occupational Therapy-Productive Thera	47,433.75	71,067.96	0.00	71,067.96
26-600343	Occupational Therapy-Non Productive-T	4,674.00	3,747.86	0.00	3,747.86
26-601100	Occupational Therapy-Payroll Taxes	5,489.39	6,709.63	0.00	6,709.63
26-602100	Occupational Therapy-Workers Comp	573.78	679.48	0.00	679.48
26-603100	Occupational Therapy-Health Insurance	1,368.28	1,521.09	0.00	1,521.09
26-608110	Occupational Therapy-Travel Allowance	0.00	117.66	0.00	117.66
28-650100	Speech Therapy-Purchased Services	10,670.40	11,087.10	0.00	11,087.10
30-650100	Respiratory Therapy-Purchased Service:	0.00	119.88	0.00	119.88

32-610105	Other Ancillary Services-Supplies-Dept S	(39,324.75)	(15,374.93)	0.00	(15,374.93)
32-610110	Other Ancillary Services-Supplies-Minor	7,702.15	15,293.59	0.00	15,293.59
32-620180	Other Ancillary Services-Other Medical E	6,635.58	5,393.68	0.00	5,393.68
32-630100	Other Ancillary Services-Enteral Therapy	1,243.28	6,432.51	0.00	6,432.51
32-630110	Other Ancillary Services-Lab	16,181.53	19,903.35	0.00	19,903.35
32-630115	Other Ancillary Services-Medical Supplie	44,243.27	58,804.06	0.00	58,804.06
32-630120	Other Ancillary Services-Medical Supplie	10,925.47	2,131.06	0.00	2,131.06
32-630130	Other Ancillary Services-Over The Coun	114.25	131.30	0.00	131.30
32-630140	Other Ancillary Services-Prescription Dr	55,639.88	73,024.17	0.00	73,024.17
32-630150	Other Ancillary Services-Oxygen	4,563.25	2,543.80	0.00	2,543.80
32-630160	Other Ancillary Services-Diagnostic Serv	3,834.73	1,035.57	0.00	1,035.57
32-630170	Other Ancillary Services-Equipment Ren	24,974.81	43,245.11	0.00	43,245.11
32-650100	Other Ancillary Services-Purchased Serv	1,548.33	0.00	0.00	0.00
32-650190	Other Ancillary Services-Pharmacy Cons	769.68	6,024.00	0.00	6,024.00
33-600141	Transportation-Productive Driver	34,711.31	32,556.87	0.00	32,556.87
33-600241	Transportation-Overtime-Driver	652.50	2,296.89	0.00	2,296.89
33-600341	Transportation-Non Productive-Driver	4,837.02	2,523.61	0.00	2,523.61
33-601100	Transportation-Payroll Taxes	3,507.23	4,088.53	0.00	4,088.53
33-602100	Transportation-Workers Comp	578.78	298.14	0.00	298.14
33-603100	Transportation-Health Insurance	987.51	693.49	0.00	693.49
33-608110	Transportation-Travel Allowance	0.00	60.00	0.00	60.00
33-610205	Transportation-Insurance-Vehicles	2,909.75	2,281.00	0.00	2,281.00
33-640180	Transportation-Fuel/Gas	3,453.21	4,496.71	0.00	4,496.71
33-640245	Transportation-Repairs&Maintenance-Ve	0.00	933.06	0.00	933.06
33-650100	Transportation-Purchased Services	(5,261.00)	0.00	0.00	0.00
34-600101	Dietary-Productive-Director	45,784.64	49,072.64	0.00	49,072.64
34-600113	Dietary-Productive-Aide	88,653.83	91,468.78	0.00	91,468.78
34-600135	Dietary-Productive Cook	107,165.73	111,971.39	0.00	111,971.39
34-600139	Dietary-Productive-Dietitian	32,937.86	42,969.64	0.00	42,969.64
34-600213	Dietary-Overtime-Aide	10,899.33	12,393.77	0.00	12,393.77
34-600235	Dietary-Overtime-Cook	4,093.74	5,613.63	0.00	5,613.63
34-600301	Dietary-Non Productive-Director	9,916.63	6,840.41	0.00	6,840.41
34-600313	Dietary-Non Productive-Aide	8,571.64	8,397.00	0.00	8,397.00
34-600335	Dietary-Non Productive-Cook	9,117.61	7,480.99	0.00	7,480.99
34-600339	Dietary-Non Productive-Dietitian	1,890.71	1,993.75	0.00	1,993.75
34-601100	Dietary-Payroll Taxes	29,545.99	32,705.93	0.00	32,705.93
34-602100	Dietary-Workers Comp	4,697.57	2,945.09	0.00	2,945.09
34-603100	Dietary-Health Insurance	8,187.13	6,642.68	0.00	6,642.68
34-610105	Dietary-Supplies-Dept Specific	8,754.76	13,130.20	0.00	13,130.20
34-610110	Dietary-Supplies-Minor Equipment	0.00	105.05	0.00	105.05
34-610240	Dietary-Equipment Rental	2,152.20	1,287.26	0.00	1,287.26
34-620140	Dietary-Food	95,382.89	124,431.47	0.00	124,431.47
34-620142	Dietary-Food-Dairy	21,228.13	26,075.67	0.00	26,075.67
34-620144	Dietary-Food-Bakery	14,446.87	13,815.71	0.00	13,815.71
34-620146	Dietary-Food-Meat	32,359.28	37,538.32	0.00	37,538.32
34-620150	Dietary-Supplements	1,069.99	2,855.11	0.00	2,855.11
34-620155	Dietary-Supplements-Nursing	5,710.27	4,211.86	0.00	4,211.86
34-640250	Dietary-Chemicals	2,043.65	3,593.47	0.00	3,593.47
34-650100	Dietary-Purchased Services	1,020.27	707.85	0.00	707.85
36-600113	Laundry-Productive-Aide	33,406.78	46,646.32	0.00	46,646.32
36-600213	Laundry-Overtime-Aide	949.89	7,878.70	0.00	7,878.70
36-600313	Laundry-Non Productive-Aide	4,102.43	4,618.22	0.00	4,618.22
36-601100	Laundry-Payroll Taxes	4,383.10	5,939.62	0.00	5,939.62
36-602100	Laundry-Workers Comp	571.87	515.20	0.00	515.20
36-603100	Laundry-Health Insurance	1,210.25	1,152.72	0.00	1,152.72
36-610110	Laundry-Supplies-Minor Equipment	291.59	0.00	0.00	0.00
36-640250	Laundry-Chemicals	7,845.75	4,687.12	0.00	4,687.12
36-640260	Laundry-Linens	11.98	301.94	0.00	301.94
38-600113	Housekeeping-Productive-Aide	73,300.78	77,816.57	0.00	77,816.57
38-600213	Housekeeping-Overtime-Aide	11,111.39	3,902.38	0.00	3,902.38
38-600313	Housekeeping-Non Productive-Aide	6,317.25	5,944.28	0.00	5,944.28
38-601100	Housekeeping-Payroll Taxes	8,919.09	9,553.66	0.00	9,553.66
38-602100	Housekeeping-Workers Comp	1,390.84	807.12	0.00	807.12
38-603100	Housekeeping-Health Insurance	2,241.95	1,835.15	0.00	1,835.15
38-610105	Housekeeping-Supplies-Dept Specific	20,439.46	29,567.27	0.00	29,567.27
38-610110	Housekeeping-Supplies-Minor Equipmen	57.69	0.00	0.00	0.00
38-640250	Housekeeping-Chemicals	149.23	860.17	0.00	860.17
40-600101	Maintenance-Productive-Director	44,021.14	50,134.29	0.00	50,134.29
40-600301	Maintenance-Non Productive-Director	6,809.41	6,153.57	0.00	6,153.57
40-601100	Maintenance-Payroll Taxes	4,897.05	4,898.19	0.00	4,898.19
40-602100	Maintenance-Workers Comp	810.73	467.51	0.00	467.51
40-603100	Maintenance-Health Insurance	1,066.15	1,052.54	0.00	1,052.54
40-608110	Maintenance-Travel Allowance	11.56	63.52	0.00	63.52
40-610105	Maintenance-Supplies-Dept Specific	10,206.68	6,933.52	0.00	6,933.52
40-610110	Maintenance-Supplies-Minor Equipment	753.20	1,538.84	0.00	1,538.84
40-610220	Maintenance-Licenses&Certification	200.00	200.00	0.00	200.00
40-610250	Maintenance-Non Equipment-Rental	3,025.11	3,452.59	0.00	3,452.59
40-640130	Maintenance-Ground Maintenance	13,749.00	12,433.36	0.00	12,433.36
40-640140	Maintenance-Trash Removal	11,742.78	12,382.00	0.00	12,382.00
40-640160	Maintenance-Exterminating	3,720.00	4,045.00	0.00	4,045.00

40-640200	Maintenance-Repairs&Maintenance-Buil	16,607.20	7,234.05	0.00	7,234.05
40-640210	Maintenance-Repairs&Maintenance-Diet	4,780.30	3,000.00	0.00	3,000.00
40-640220	Maintenance-Repairs&Maintenance-Lau	2,251.01	1,652.49	0.00	1,652.49
40-640240	Maintenance-Repairs&Maintenance-Plurr	2,262.75	8,753.34	0.00	8,753.34
40-650100	Maintenance-Purchased Services	5,799.97	13,087.76	0.00	13,087.76
42-640100	Utilities-Electricity	64,349.43	72,881.27	0.00	72,881.27
42-640110	Utilities-Gas/Oil	57,104.35	67,950.42	0.00	67,950.42
42-640120	Utilities-Water/Sewer	32,331.51	48,731.23	0.00	48,731.23
44-600145	Administration-Productive-Administrator	111,382.31	121,441.95	0.00	121,441.95
44-600149	Administration-Productive-Bus Off Clek	35,801.12	42,736.00	0.00	42,736.00
44-600179	Administration-Productive-Reg Allocator	24,194.63	32,822.83	0.00	32,822.83
44-600345	Administration-Non Productive-Administr	21,027.60	19,251.71	0.00	19,251.71
44-600349	Administration-Non Productive Bus Off C	4,069.84	9,648.09	0.00	9,648.09
44-600379	Administration-Non Productive-Regional	(285.74)	0.00	0.00	0.00
44-601100	Administration-Payroll Taxes	25,091.09	16,319.68	0.00	16,319.68
44-602100	Administration-Workers Comp	5,499.23	1,692.69	0.00	1,692.69
44-603100	Administration-Health Insurance	8,254.06	4,494.50	0.00	4,494.50
44-605100	Administration-Employee Relations	1,001.83	4,261.89	0.00	4,261.89
44-606100	Administration-Recruiting	4,125.00	0.00	0.00	0.00
44-607120	Administration-Training/Inservices	200.00	0.00	0.00	0.00
44-608110	Administration-Travel Allowance	5,519.53	7,117.12	0.00	7,117.12
44-610100	Administration-Supplies-Office	11,029.67	13,205.98	0.00	13,205.98
44-610105	Administration-Supplies-Dept Specific	257.08	18.50	0.00	18.50
44-610110	Administration-Supplies-Minor Equipmen	0.00	485.00	0.00	485.00
44-610120	Administration-Postage	1,705.28	1,258.93	0.00	1,258.93
44-610130	Administration-Telephone	7,934.07	7,093.52	0.00	7,093.52
44-610135	Administration-Cable TV/Internet	7,968.74	8,430.74	0.00	8,430.74
44-610140	Administration-Payroll Services	11,470.17	4,978.16	0.00	4,978.16
44-610150	Administration-Accounting/Auditing	6,215.00	18,000.00	0.00	18,000.00
44-610160	Administration-Legal	21,383.84	18,775.00	0.00	18,775.00
44-610165	Administration-AR Attorney Fees	57,140.03	41,598.76	0.00	41,598.76
44-610170	Administration-Bank Service Charges	10,302.50	12,874.09	0.00	12,874.09
44-610180	Administration-Books/Dues/Subs/Meetin	7,357.42	7,296.92	0.00	7,296.92
44-610190	Administration-Insurance-Business	83,968.87	81,691.48	0.00	81,691.48
44-610195	Administration-Insurance Property	16,833.00	16,463.06	0.00	16,463.06
44-610200	Administration-Insurance-RT Surety	1,610.00	1,426.64	0.00	1,426.64
44-610210	Administration-Computer Maintenance	62,194.69	75,411.12	0.00	75,411.12
44-610220	Administration-Licenses&Certification	4,193.82	1,848.54	0.00	1,848.54
44-610230	Administration-Fines/Penalties/Settlemer	72,654.07	(1,276.59)	0.00	(1,276.59)
44-610240	Administration-Equipment Rental	4,109.54	4,734.82	0.00	4,734.82
44-650100	Administration-Purchased Services	46,983.02	33,969.54	0.00	33,969.54
44-650160	Administration-Consulting Fees	99,999.96	99,666.64	0.00	99,666.64
44-650167	Administration-Financial Services	124,400.00	139,800.00	0.00	139,800.00
99-660100	Other Expenses-Bad Debt	98,054.92	144,270.16	0.00	144,270.16
99-680100	Other Expenses-Bed Tax Assessment	335,513.14	511,710.04	0.00	511,710.04
99-700100	Other Expenses-Rent	271,350.01	271,320.00	0.00	271,320.00
99-710100	Other Expenses-Depreciation	22,147.83	25,196.06	(18,519.03)	6,677.03
99-710101	Dep -equipment	0.00	0.00	10,496.13	10,496.13
99-710102	Dep- MV	0.00	0.00	8,022.90	8,022.90
99-720100	Other Expenses-Interest-Notes	0.00	108.44	0.00	108.44
99-720103	Other Expenses-Interest-Vehicles	1,689.51	1,041.17	0.00	1,041.17
99-730110	Other Expenses-Taxes-Other	1,336.08	6,173.59	0.00	6,173.59
99-730120	Other Expenses-Taxes-Real Estate	49,249.14	47,214.60	0.00	47,214.60
<b>Subtotal : None</b>		<b>1,155,296.30</b>	<b>(306,010.82)</b>	<b>0.00</b>	<b>(306,010.82)</b>
<b>Total [2]</b>	<b>P &amp; L</b>	<b>1,155,296.30</b>	<b>(306,010.82)</b>	<b>0.00</b>	<b>(306,010.82)</b>

<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<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 2023 - Fitchburg 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
<b>Group : [S6L1.1C1] Cash and Cash Equivalents</b>			
<b>Subgroup : None</b>			
00-100610	Cash-Fitchburg-Operating	75,144.34	38,829.34
00-107000	Cash-PR Rec Clearing	8,947.61	3,188.62
<b>Subtotal : None</b>		<b>84,091.95</b>	<b>42,017.96</b>
<b>Total [S6L1.1C1] Cash and Cash Equivalents</b>		<b>84,091.95</b>	<b>42,017.96</b>
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>			
<b>Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>			
00-110100	A/R- Resident Related	1,303,215.41	1,163,102.87
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>1,303,215.41</b>	<b>1,163,102.87</b>
<b>Total [S6L1.5C1] Payer Accounts Receivable</b>		<b>1,303,215.41</b>	<b>1,163,102.87</b>
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>			
<b>Subgroup : None</b>			
00-110990	Reserve for Bad Debt	(198,654.88)	(301,434.35)
<b>Subtotal : None</b>		<b>(198,654.88)</b>	<b>(301,434.35)</b>
<b>Total [S6L1.6C1] Less Reserve for Bad Debts</b>		<b>(198,654.88)</b>	<b>(301,434.35)</b>
<b>Group : [S6L1.8C1] Receivable from Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
00-140000	Due From Opco Facilities	63,120.18	0.00
00-140095	Due From Opco to Propco	22,500.00	0.00
<b>Subtotal : None</b>		<b>85,620.18</b>	<b>0.00</b>
<b>Total [S6L1.8C1] Receivable from Affiliates/Related Parties</b>		<b>85,620.18</b>	<b>0.00</b>
<b>Group : [S6L1.11C1] Other Receivables</b>			
<b>Subgroup : None</b>			
00-110210	A/R-Clearing	(41.97)	(41.97)
00-110230	Refund Clearing	9,046.30	14,002.61
00-112100	Other Receivable	(45.68)	(16,655.12)
00-112101	Other Receivable - Owed From Previous	(0.01)	(0.01)
00-112102	ACH Clearing	3,364.64	47,392.26
<b>Subtotal : None</b>		<b>12,323.28</b>	<b>44,697.77</b>
<b>Total [S6L1.11C1] Other Receivables</b>		<b>12,323.28</b>	<b>44,697.77</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
00-130120	Prepaid Insurance	27,611.42	26,278.69
<b>Subtotal : None</b>		<b>27,611.42</b>	<b>26,278.69</b>
<b>Total [S6L1.13C1] Prepaid Insurance</b>		<b>27,611.42</b>	<b>26,278.69</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
00-130100	Prepaid Expenses	5,905.27	6,504.11
<b>Subtotal : None</b>		<b>5,905.27</b>	<b>6,504.11</b>
<b>Total [S6L1.15C1] Other Prepaid Expenses</b>		<b>5,905.27</b>	<b>6,504.11</b>
<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
00-108000	Cash-Resident Trust	78,983.42	44,704.45
00-220100	Resident Trust Liability	(78,983.42)	(44,704.45)
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [S6L1.17C1] Other Current Assets</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C1A] Building Improvements</b>			
00-160130	PPE Building Improvement	88,711.78	92,029.66
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>88,711.78</b>	<b>92,029.66</b>
<b>Subgroup : [S6L2.3C1A/D] Building Improvements</b>			
00-161130	Accum Depr Building Improvements	(17,019.52)	(10,342.47)
<b>Subtotal [S6L2.3C1A/D] Building Improvements</b>		<b>(17,019.52)</b>	<b>(10,342.47)</b>



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