

Client: **A813214 - Watertown Rehabilitation and Nursing Center**
Engagement: **MD 2023 - Watertown Rehabilitation & Nursing Center LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR 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					
00-101795	Cash-Watertown-Operating	75,453.47		0.00	(5,097.00)
00-107000	Cash-PR Rec Clearing	(0.08)		0.00	0.00
00-107005	Cash-Petty Cash	525.45		0.00	1,311.00
00-107010	Cash-Petty Cash-Resident	1,500.00		0.00	1,500.00
00-107030	Cash-Security Deposits/Entrance Fees	9,529.88		0.00	9,530.00
00-108000	Cash-Resident Trust	78,338.96		0.00	46,326.00
00-110100	A/R- Resident Related	1,637,870.87		0.00	2,957,636.00
00-110230	Refund Clearing	7,329.76		0.00	5,260.00
00-110990	Reserve for Bad Debt	(189,974.19)		0.00	(430,417.00)
00-111100	Third Party Receivable	0.00		0.00	(55,028.00)
00-112100	Other Receivable	0.00		0.00	636,350.00
00-112101	Other Receivable - Owed From Previous	17,414.84		0.00	71,681.00
00-112102	ACH Clearing	18,849.37		0.00	23,819.00
00-130100	Prepaid Expenses	20,223.06		0.00	1,371.00
00-130120	Prepaid Insurance	26,358.27		0.00	28,956.00
00-140000	Due From Opco Facilities	0.00		0.00	183,922.00
00-140095	Due From Opco to Propco	0.00		0.00	65,000.00
00-160130	PPE Building Improvement	77,404.92		0.00	99,418.00
00-160150	PPE Fixed Equipment	44,192.83		0.00	44,193.00
00-160160	PPE Moveable Equipment	34,531.54		0.00	45,325.00
00-161130	Accum Depr Building Improvemen	(6,559.99)		0.00	(15,908.00)
00-161150	Accum Depr Fixed Equipment	(6,138.18)		0.00	(13,798.00)
00-161160	Accum Depr Moveable Equipment	(6,520.05)		0.00	(16,623.00)
00-200100	Accounts Payable	(1,302,170.51)		0.00	(1,851,812.00)
00-205120	Accrued Expenses	(364,657.95)		0.00	(1,001,530.00)
00-210100	Accrued Payroll	0.00		0.00	(17,784.00)
00-210110	Accrued Payroll Taxes	0.00		0.00	(1,850.00)
00-215110	P/R Withholding-RetirementPlan	0.00		0.00	(3,124.00)
00-220100	Resident Trust Liability	(78,338.96)		0.00	(46,326.00)
00-260000	Due To Opco Facilities	(62,452.27)		0.00	(1,379,298.00)
00-260095	Due To Opco to Propco	(448,508.53)		0.00	(1,877,972.00)
00-270000	Line of Credit	(2,000,000.00)		0.00	(849,150.00)
00-270005	Other Current Liabilities	19,500.00		0.00	(204.00)
00-270006	Other Current Liabilities - Owed To Prev	(33,630.35)		0.00	(24,108.00)
00-400120	Retained Earnings	0.00		0.00	2,715,638.00
Subtotal : None		(2,429,927.84)		0.00	(652,793.00)
Total [1]	Balance Sheet	(2,429,927.84)		0.00	(652,793.00)

Group : [2]	P & L				
Subgroup : None					
00-501100	Room & Board- Medicaid	(14,235,760.00)		0.00	(13,117,491.00)
00-501102	Room & Board-Medicaid-Add On	(120,550.00)		0.00	(633,870.00)
00-501109	R&B-Medicaid-Prior Period	112,470.00		0.00	(133,597.00)
00-501190	Room & Board-C/A-Medicaid	7,608,446.24		0.00	4,887,612.00
00-501199	R&B-C/A-Medicaid-Prior Period	(239,396.50)		0.00	402,803.00
00-501210	Pharmacy Rx-Medicaid	(55,624.32)		0.00	(72,916.00)
00-501220	Pharmacy-OTC-Medicaid	(743.77)		0.00	(796.00)
00-501270	P.T.-Medicaid	(171,000.00)		0.00	(128,550.00)
00-501280	O.T.-Medicaid	(156,050.00)		0.00	(58,950.00)
00-501290	S.T.-Medicaid	(21,250.00)		0.00	(19,300.00)
00-501310	Lab-Medicaid	(2,800.54)		0.00	(445.00)
00-501320	Diagnostic-Testing-Medicaid	(59.33)		0.00	(70.00)
00-501990	Ancillary C/A-Medicaid	407,527.96		0.00	281,028.00
00-501993	Bedhold-Medicaid	(408,730.00)		0.00	(353,878.00)
00-501994	Bedhold-C/A-Medicaid	343,768.90		0.00	286,694.00
00-501995	Leave-Medicaid	(6,885.00)		0.00	(2,484.00)
00-501996	Leave-C/A-Medicaid	5,763.60		0.00	2,003.00
00-502100	Room & Board-Medicare	(861,995.61)		0.00	(1,442,799.00)

00-502109	R&B-Medicare-Prior Period	12,077.69	0.00	10,320.00
00-502190	Room & Board -C/A-Medicare	(56,639.85)	0.00	(194,381.00)
00-502199	R&B-C/A-Medicare-Prior Period	(2,376.82)	0.00	(9,538.00)
00-502210	Pharmacy Rx-Medicare	(36,794.02)	0.00	(78,358.00)
00-502220	Pharmacy OTC-Medicare	(335.13)	0.00	(609.00)
00-502270	P.T.- Medicare	(118,700.00)	0.00	(246,100.00)
00-502280	O.T.-Medicare	(115,250.00)	0.00	(236,450.00)
00-502290	S.T.-Medicare	(16,300.00)	0.00	(66,350.00)
00-502310	Lab-Medicare	(5,022.53)	0.00	(7,678.00)
00-502320	Diagnostic-Testing-Medicare	(3,182.19)	0.00	(280.00)
00-502990	Ancillary C/A-Medicare	295,583.87	0.00	635,825.00
00-503100	Room & Board-Private	(199,580.00)	0.00	(271,768.00)
00-503109	R&B-Private-Prior Period	107,515.00	0.00	(49,485.00)
00-503190	Room & Board-C/A-Private	9,280.00	0.00	2,633.00
00-503199	R&B-C/A-Private-Prior Period	3,680.00	0.00	131.00
00-503210	Pharmacy Rx-Private	0.00	0.00	(147.00)
00-503270	P.T.-Private	0.00	0.00	(9,650.00)
00-503280	O.T.-Private	0.00	0.00	(6,100.00)
00-503290	S.T.-Private	0.00	0.00	(4,750.00)
00-503310	Lab-Private	0.00	0.00	(1,073.00)
00-504100	Room&Board-Managed Care Levels	(163,595.00)	0.00	(426,539.00)
00-504109	R&B-Mang Care Levels-Prior Per	44,030.00	0.00	85,738.00
00-504190	Room&Board-C/A-Mangd Care Leve	42,269.00	0.00	181,762.00
00-504199	R&B-C/A/Managed Care Levels-Pr	(9,130.00)	0.00	(36,600.00)
00-504210	Pharmacy Rx-Managed Care Level	(10,968.04)	0.00	(19,905.00)
00-504270	P.T.-Managed Care Levels	(31,250.00)	0.00	(50,275.00)
00-504280	O.T.-Managed Care Levels	(36,950.00)	0.00	(42,050.00)
00-504290	S.T.-Managed Care Levels	(2,750.00)	0.00	(8,050.00)
00-504310	Lab-Managed Care Levels	(856.86)	0.00	(727.00)
00-504320	Diag Testing-Managed Care Leve	0.00	0.00	(70.00)
00-504990	Ancillary C/A-Mang Care Level	82,774.90	0.00	123,209.00
00-505100	Room&Board-Managed Care RUGS	(36,945.00)	0.00	(183,346.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	(21,730.00)	0.00	1,173.00
00-505190	Room&Board-C/A-Mangd Care RUGS	(10,968.52)	0.00	(77,247.00)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(8,157.63)	0.00	(13,228.00)
00-505210	Pharmacy Rx-Managed Care RUGS	(3,609.77)	0.00	(12,610.00)
00-505220	Pharmacy OTC-Mangd Care RUGS	0.00	0.00	(5.00)
00-505270	P.T.-Managed Care RUGS	(17,800.00)	0.00	(69,450.00)
00-505280	O.T.-Managed Care RUGS	(15,500.00)	0.00	(51,950.00)
00-505290	S.T.-Managed Care RUGS	(2,850.00)	0.00	(7,900.00)
00-505310	Lab-Managed Care RUGS	(419.63)	0.00	(1,976.00)
00-505990	Ancillary C/A-Mangd Care RUGS	40,179.40	0.00	143,891.00
00-508100	Room & Board-Hospice	(9,800.00)	0.00	(1,950.00)
00-508109	R&B-Hospice-Prior Period	8,800.00	0.00	0.00
00-508190	Room & Board-C/A-Hospice	1,730.92	0.00	(611.00)
00-508199	R&B-C/A-Hospice-PRIor Period	(1,200.00)	0.00	0.00
00-512270	P.T.-Medicare B	(221,500.00)	0.00	(343,523.00)
00-512280	O.T.-Medicare B	(214,200.00)	0.00	(259,600.00)
00-512290	S.T.Medicare B	(18,095.00)	0.00	(32,300.00)
00-512990	Ancillary C/A-Medicare B	309,383.31	0.00	433,652.00
00-513270	P.T.-Managed Care B	(36,413.70)	0.00	(76,874.00)
00-513280	O.T.-Managed Care B	(40,450.00)	0.00	(66,700.00)
00-513290	S.T.-Managed Care B	(12,000.00)	0.00	(21,700.00)
00-513310	Lab-Managed Care B	0.00	0.00	(186.00)
00-513990	Ancillary C/A-Managed Care B	56,376.86	0.00	100,658.00
00-514100	Room&Board-Mang Care Medicaid	(1,504,540.00)	0.00	(987,082.00)
00-514109	R&B-Manag Care-Medicaid-PP	(267,475.00)	0.00	85,235.00
00-514190	Room&Board C/A-Man Care Medica	901,524.91	0.00	399,304.00
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	155,224.99	0.00	(64,669.00)
00-514210	Pharmacy Rx-Mang Care Medicaid	(4,685.57)	0.00	1,316.00
00-514270	P.T.-Managed Care Medicaid	(10,150.00)	0.00	2,950.00
00-514280	O.T.-Managed Care Medicaid	(15,800.00)	0.00	2,550.00
00-514290	S.T.-Managed Care Medicaid	(4,350.00)	0.00	2,450.00
00-514310	Lab-Managed Care Medicaid	(153.30)	0.00	33.00
00-514320	Diag Test-Mang Care Medicaid	(184.00)	0.00	0.00
00-514990	Ancillary C/A-Mang Care Medica	35,322.87	0.00	(9,299.00)
00-530100	Bed Tax	0.00	0.00	1.00
00-530130	Cost Settlement Prior Year	0.00	0.00	(496.00)

00-540100	Interest Income	(109.51)	0.00	(923.00)
00-540139	Other Resident Revenue	0.00	0.00	(325,595.00)
00-540140	Other Non Resident	(512,709.43)	0.00	0.00
10-600105	Nursing-Productive-Supervisor	30,268.87	0.00	70,014.00
10-600107	Nursing-Productive-Unit Manager	0.00	0.00	57,415.00
10-600109	Nursing-Productive-RN	442,518.59	0.00	453,526.00
10-600111	Nursing-Productive-LPN	823,330.76	0.00	777,926.00
10-600113	Nursing-Productive-Aide	1,326,177.45	0.00	1,363,182.00
10-600117	Nursing-Productive-Wound Nurse	3,935.20	0.00	0.00
10-600205	Nursing-Overtime-Supervisor	0.00	0.00	37.00
10-600209	Nursing-Overtime-RN	216,437.29	0.00	235,590.00
10-600211	Nursing-Overtime-LPN	329,114.17	0.00	445,247.00
10-600213	Nursing-Overtime-Aide	320,673.35	0.00	402,009.00
10-600305	Nursing-Non Productive-Supervisor	4,928.00	0.00	13,102.00
10-600307	Nursing-Non Productive-Unit Manager	0.00	0.00	8,658.00
10-600309	Nursing-Non Productive-RN	68,096.75	0.00	97,273.00
10-600311	Nursing-Non Productive-LPN	146,753.38	0.00	165,084.00
10-600313	Nursing-Non Productive-Aide	138,490.45	0.00	168,609.00
10-601100	Nursing-Payroll Taxes	314,818.89	0.00	341,143.00
10-602100	Nursing-Workers Comp	61,607.23	0.00	54,446.00
10-603100	Nursing-Health Insurance	86,621.09	0.00	82,305.00
10-605100	Nursing-Employee Relations	1,181.75	0.00	705.00
10-606100	Nursing-Recruiting	20,672.40	0.00	11,560.00
10-606110	Nursing-Pre-Employment Testing	5,918.00	0.00	2,421.00
10-607120	Nursing-Training/Inservices	0.00	0.00	1,500.00
10-610100	Nursing-Supplies-Office	(236.35)	0.00	55.00
10-610105	Nursing-Supplies-Dept Specific	(147.00)	0.00	36.00
10-610110	Nursing-Supplies-Minor Equipment	(236.35)	0.00	129.00
10-650100	Nursing-Purchased Services	9,999.16	0.00	12,083.00
10-650110	Nursing-Purchased Services-Agency RN	48,481.51	0.00	280,394.00
10-650120	Nursing-Purchased Services-Agency LP	339,407.62	0.00	151,654.00
10-650130	Nursing-Purchased Services-Agency Aic	2,491.36	0.00	64,996.00
10-650180	Nursing-Medical Director	38,500.00	0.00	42,000.00
12-600101	Nursing Admin-Productive-Director	112,783.31	0.00	100,510.00
12-600103	Nursing Admin-Productive-Assist Directc	0.00	0.00	81,148.00
12-600116	Nursing Admin-Productive-VP of Clinical	19,448.71	0.00	0.00
12-600119	Nursing Admin-Productive-Assessment t	149,325.75	0.00	57,945.00
12-600123	Nursing Admin-Productive-Staff Develop	1,855.13	0.00	44,416.00
12-600124	Nursing Admin-Productive-Nurse Schedi	50,954.38	0.00	59,437.00
12-600127	Nursing Admin-Productive-Central Suppl	36,727.00	0.00	52,940.00
12-600129	Nursing Admin-Productive-Clerical Sta	30,812.91	0.00	75,327.00
12-600179	Nursing Admin-Productive-Reg Allocatio	74,909.79	0.00	74,556.00
12-600201	Nursing Admin-Overtime-Director	0.00	0.00	770.00
12-600224	Nursing Admin-Overtime-Nurse Schedul	30,712.30	0.00	43,170.00
12-600227	Nursing Admin-Overtime-Central Supply	143.25	0.00	868.00
12-600229	Nursing Admin-Overtime-Clerical Staff	3,509.76	0.00	8,897.00
12-600301	Nursing Admin-Non Productive-Director	7,114.75	0.00	18,234.00
12-600303	Nursing Admin-Non Productive-Assist Di	0.00	0.00	24,248.00
12-600316	Nursing Admin-Non Productive-VP of Cli	1,035.71	0.00	0.00
12-600319	Nursing Admin-Non Productive-Assessrn	26,269.45	0.00	9,981.00
12-600323	Nursing Admin-Non Productive-Staff Dev	0.00	0.00	4,680.00
12-600324	Nursing Admin-Non Productive-Nurse Sc	3,215.01	0.00	8,243.00
12-600327	Nursing Admin-Non Productive-Central S	2,005.25	0.00	2,735.00
12-600329	Nursing Admin-Non Productive-Clerical	3,260.88	0.00	10,128.00
12-600379	Nursing Admin-Non Productive-Regional	2,409.18	0.00	946.00
12-601100	Nursing Admin-Payroll Taxes	46,232.36	0.00	52,639.00
12-602100	Nursing Admin-Workers Comp	7,712.40	0.00	10,620.00
12-603100	Nursing Admin-Health Insurance	10,349.51	0.00	12,123.00
12-606100	Nursing Admin-Recruiting	0.00	0.00	18,876.00
12-610100	Nursing Admin-Supplies-Office	(236.35)	0.00	0.00
12-610105	Nursing Admin-Supplies-Dept Specific	(236.35)	0.00	0.00
12-610110	Nursing Admin-Supplies-Minor Equipmei	(236.35)	0.00	0.00
12-650100	Nursing Admin-Purchased Services	0.00	0.00	25,200.00
14-600101	Human Resources-Productive-Director	95,155.17	0.00	112,711.00
14-600301	Human Resources-Non Productive-Direc	9,388.08	0.00	7,634.00
14-601100	Human Resources-Payroll Taxes	9,466.12	0.00	10,932.00
14-602100	Human Resources-Workers Comp	1,741.73	0.00	2,137.00
14-603100	Human Resources-Health Insurance	2,419.21	0.00	2,463.00

14-608110	Human Resources-Travel Allowance	0.00	0.00	85.00
14-610100	Human Resources-Supplies-Office	(236.35)	0.00	0.00
14-610105	Human Resources-Supplies-Dept Specif	(236.35)	0.00	0.00
14-610110	Human Resources-Supplies-Minor Equip	(236.35)	0.00	0.00
16-600101	Admissions-Productive-Director	912.00	0.00	0.00
16-600165	Admissions-Productive-Marketer	84,620.80	0.00	21,265.00
16-600179	Admissions-Productive-Reg Allocation	0.00	0.00	37,792.00
16-600301	Admissions-Non Productive-Director	379.05	0.00	0.00
16-600365	Admissions-Non Productive-Marketer	11,608.16	0.00	8,089.00
16-600379	Admissions-Non Productive-Regional All	0.00	0.00	2,154.00
16-601100	Admissions-Payroll Taxes	8,220.88	0.00	8,976.00
16-602100	Admissions-Workers Comp	1,480.44	0.00	1,736.00
16-603100	Admissions-Health Insurance	2,077.21	0.00	2,352.00
16-610100	Admissions-Supplies-Office	(236.35)	0.00	0.00
16-610105	Admissions-Supplies-Dept Specific	(236.35)	0.00	0.00
16-610110	Admissions-Supplies-Minor Equipment	(236.35)	0.00	0.00
16-610260	Admissions-Marketing/Advertising	1,964.87	0.00	3,236.00
18-600101	Medical Records-Productive-Director	40,131.25	0.00	45,118.00
18-600125	Medical Records-Productive- Unit Clerk	7,344.25	0.00	0.00
18-600201	Medical Records-Overtime-Director	121.88	0.00	3,437.00
18-600225	Medical Records-Overtime-Unit Clerk	109.98	0.00	0.00
18-600301	Medical Records-Non Productive-Directc	2,200.00	0.00	4,866.00
18-600325	Medical Records-Non Productive-Unit Cl	100.00	0.00	0.00
18-601100	Medical Records-Payroll Taxes	4,871.15	0.00	4,630.00
18-602100	Medical Records-Workers Comp	812.93	0.00	924.00
18-603100	Medical Records-Health Insurance	1,177.43	0.00	1,034.00
18-610100	Medical Records-Supplies-Office	(236.35)	0.00	0.00
18-610105	Medical Records-Supplies-Dept Specific	(236.35)	0.00	0.00
18-610110	Medical Records-Supplies-Minor Equipm	(236.35)	0.00	0.00
18-650100	Medical Records-Purchased Services	10,819.88	0.00	7,060.00
20-600101	Social Services-Productive-Director	55,382.40	0.00	98,519.00
20-600301	Social Services-Non Productive-Director	4,807.60	0.00	18,609.00
20-601100	Social Services-Payroll Taxes	5,398.62	0.00	9,413.00
20-602100	Social Services-Workers Comp	917.11	0.00	1,898.00
20-603100	Social Services-Health Insurance	1,383.56	0.00	2,322.00
20-610100	Social Services-Supplies-Office	(236.35)	0.00	0.00
20-610105	Social Services-Supplies-Dept Specific	(236.35)	0.00	23.00
20-610110	Social Services-Supplies-Minor Equipme	(236.35)	0.00	0.00
20-620100	Social Services-Resident Items	232.69	0.00	830.00
20-620190	Social Services-Beauty & Barber	486.00	0.00	0.00
20-650100	Social Services-Purchased Services	83,775.70	0.00	27,502.00
20-650170	Social Services-Geropsych	4,890.00	0.00	0.00
22-600101	Activities-Productive-Director	50,184.00	0.00	55,440.00
22-600103	Activities-Productive-Assist Director	0.00	0.00	884.00
22-600113	Activities-Productive-Aide	146,070.50	0.00	116,808.00
22-600213	Activities-Overtime-Aide	45,929.74	0.00	13,814.00
22-600301	Activities-Non Productive-Director	6,064.00	0.00	8,651.00
22-600313	Activities-Non Productive-Aide	14,183.11	0.00	12,819.00
22-601100	Activities-Payroll Taxes	24,235.87	0.00	18,811.00
22-602100	Activities-Workers Comp	4,141.99	0.00	3,720.00
22-603100	Activities-Health Insurance	5,593.68	0.00	4,188.00
22-610100	Activities-Supplies-Office	(206.52)	0.00	30.00
22-610105	Activities-Supplies-Dept Specific	5,477.51	0.00	6,048.00
22-610110	Activities-Supplies-Minor Equipment	(9.42)	0.00	0.00
22-620105	Activities-Entertainment	500.00	0.00	1,574.00
22-620110	Activities-Special Events	1,453.24	0.00	0.00
22-650100	Activities-Purchased Services	3,600.00	0.00	2,750.00
24-600113	Physical Therapy-Productive-Aide	4,303.17	0.00	0.00
24-601100	Physical Therapy-Payroll Taxes	515.77	0.00	0.00
24-602100	Physical Therapy-Workers Comp	78.20	0.00	0.00
24-603100	Physical Therapy-Health Insurance	163.29	0.00	0.00
24-610100	Physical Therapy-Supplies-Office	(236.35)	0.00	0.00
24-610105	Physical Therapy-Supplies-Dept Specific	1,477.65	0.00	1,458.00
24-610110	Physical Therapy-Supplies-Minor Equipm	561.45	0.00	0.00
24-650100	Physical Therapy-Purchased Services	117,991.87	0.00	189,919.00
26-600113	Occupational Therapy-Productive-Aide	2,556.00	0.00	0.00
26-600143	Occupational Therapy-Productive Thera	13,670.00	0.00	0.00
26-600157	Occupational Therapy-Productive-COTA	2,610.00	0.00	0.00

26-600257	Occupational Therapy-Overtime-COTA	324.00	0.00	0.00
26-601100	Occupational Therapy-Payroll Taxes	2,295.50	0.00	0.00
26-602100	Occupational Therapy-Workers Comp	296.54	0.00	0.00
26-603100	Occupational Therapy-Health Insurance	619.18	0.00	0.00
26-610100	Occupational Therapy-Supplies-Office	(236.35)	0.00	0.00
26-610105	Occupational Therapy-Supplies-Dept Sp	(236.35)	0.00	0.00
26-610110	Occupational Therapy-Supplies-Minor E	(236.35)	0.00	0.00
26-650100	Occupational Therapy-Purchased Servic	104,147.94	0.00	153,817.00
28-610100	Speech Therapy-Supplies-Office	(236.35)	0.00	0.00
28-610105	Speech Therapy-Supplies-Dept Specific	(236.35)	0.00	0.00
28-610110	Speech Therapy-Supplies-Minor Equipm	(236.35)	0.00	0.00
28-650100	Speech Therapy-Purchased Services	27,552.12	0.00	87,399.00
30-610100	Respiratory Therapy-Supplies-Office	(236.35)	0.00	0.00
30-610105	Respiratory Therapy-Supplies-Dept Spe	(236.35)	0.00	0.00
30-610110	Respiratory Therapy-Supplies-Minor Equ	(236.35)	0.00	0.00
30-650100	Respiratory Therapy-Purchased Service:	0.00	0.00	6,767.00
32-610100	Other Ancillary Services-Supplies-Office	(236.35)	0.00	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	(81,073.85)	0.00	(53,304.00)
32-610110	Other Ancillary Services-Supplies-Minor	9,942.17	0.00	13,177.00
32-610220	Other Ancillary Services-Licenses&Certil	360.00	0.00	0.00
32-620180	Other Ancillary Services-Other Medical E	4,380.27	0.00	6,516.00
32-630100	Other Ancillary Services-Enteral Therapy	18,562.53	0.00	28,530.00
32-630110	Other Ancillary Services-Lab	9,399.69	0.00	38,465.00
32-630120	Other Ancillary Services-Medical Supplie	50,727.00	0.00	64,869.00
32-630125	Other Ancillary Services-Incontinence	27,884.45	0.00	33,533.00
32-630130	Other Ancillary Services-Over The Coun	13,003.02	0.00	17,183.00
32-630140	Other Ancillary Services-Prescription Dri	190,161.05	0.00	204,133.00
32-630150	Other Ancillary Services-Oxygen	3,080.96	0.00	1,268.00
32-630160	Other Ancillary Services-Diagnostic Serv	1,842.98	0.00	7,258.00
32-630170	Other Ancillary Services-Equipment Ren	36,493.79	0.00	15,463.00
32-650100	Other Ancillary Services-Purchased Ser	16,413.59	0.00	(648.00)
32-650190	Other Ancillary Services-Pharmacy Cons	18,261.36	0.00	32,768.00
33-608110	Transportation-Travel Allowance	0.00	0.00	60.00
33-620120	Transportation-Transportation-Paratrans	54,926.55	0.00	11,050.00
33-640180	Transportation-Fuel/Gas	36.10	0.00	0.00
33-650100	Transportation-Purchased Services	0.00	0.00	267.00
34-610100	Dietary-Supplies-Office	(132.52)	0.00	0.00
34-610105	Dietary-Supplies-Dept Specific	29,020.42	0.00	29,444.00
34-610110	Dietary-Supplies-Minor Equipment	564.33	0.00	0.00
34-610240	Dietary-Equipment Rental	3,350.12	0.00	5,536.00
34-620140	Dietary-Food	365,407.49	0.00	370,186.00
34-620150	Dietary-Supplements	5,366.64	0.00	7,013.00
34-620155	Dietary-Supplements-Nursing	15,288.02	0.00	3,097.00
34-640250	Dietary-Chemicals	12,613.55	0.00	0.00
34-650100	Dietary-Purchased Services	544,354.55	0.00	625,795.00
36-610100	Laundry-Supplies-Office	(236.35)	0.00	0.00
36-610105	Laundry-Supplies-Dept Specific	(236.35)	0.00	0.00
36-610110	Laundry-Supplies-Minor Equipment	(236.35)	0.00	0.00
36-610240	Laundry-Equipment Rental	0.00	0.00	64.00
36-640250	Laundry-Chemicals	7,252.19	0.00	2,372.00
36-650100	Laundry-Purchased Services	205,132.70	0.00	237,108.00
38-610100	Housekeeping-Supplies-Office	(236.35)	0.00	0.00
38-610105	Housekeeping-Supplies-Dept Specific	(112.07)	0.00	2,966.00
38-610110	Housekeeping-Supplies-Minor Equipmer	(177.97)	0.00	19.00
38-640250	Housekeeping-Chemicals	4,077.70	0.00	558.00
38-650100	Housekeeping-Purchased Services	307,698.30	0.00	347,736.00
40-600101	Maintenance-Productive-Director	64,120.00	0.00	77,966.00
40-600137	Maintenance-Productive-Technician	53,989.75	0.00	53,498.00
40-600141	Maintenance-Productive Driver	14,139.75	0.00	40,910.00
40-600237	Maintenance-Overtime-Technician	8,931.34	0.00	3,046.00
40-600241	Maintenance-Overtime-Driver	17,034.06	0.00	18,205.00
40-600301	Maintenance-Non Productive-Director	10,378.75	0.00	15,184.00
40-600337	Maintenance-Non Productive-Techniciar	2,765.01	0.00	4,867.00
40-600341	Maintenance-Non Productive-Driver	620.50	0.00	3,412.00
40-601100	Maintenance-Payroll Taxes	16,390.74	0.00	17,964.00
40-602100	Maintenance-Workers Comp	2,749.74	0.00	3,758.00
40-603100	Maintenance-Health Insurance	3,999.21	0.00	4,327.00
40-608110	Maintenance-Travel Allowance	0.00	0.00	269.00

40-610100	Maintenance-Supplies-Office	(236.35)	0.00	0.00
40-610105	Maintenance-Supplies-Dept Specific	13,201.56	0.00	14,238.00
40-610110	Maintenance-Supplies-Minor Equipment	14,190.40	0.00	9,853.00
40-610220	Maintenance-Licenses&Certification	300.00	0.00	320.00
40-610240	Maintenance-Equipment Rental	35,062.50	0.00	45,855.00
40-640130	Maintenance-Ground Maintenance	9,188.00	0.00	8,965.00
40-640140	Maintenance-Trash Removal	23,666.87	0.00	32,124.00
40-640160	Maintenance-Exterminating	4,023.10	0.00	14,485.00
40-640200	Maintenance-Repairs&Maintenance-Buil	35,934.06	0.00	34,753.00
40-640210	Maintenance-Repairs&Maintenance-Diel	6,562.40	0.00	1,500.00
40-640240	Maintenance-Repairs&Mainenance-Plun	3,057.04	0.00	10,233.00
40-650100	Maintenance-Purchased Services	16,771.61	0.00	29,928.00
42-640100	Utilities-Electricity	133,260.78	0.00	154,410.00
42-640110	Utilities-Gas/Oil	56,401.22	0.00	60,515.00
42-640120	Utilities-Water/Sewer	164,705.19	0.00	169,716.00
44-600145	Administration-Productive-Administrator	144,229.56	0.00	156,479.00
44-600149	Administration-Productive-Bus Off Clek	71,979.13	0.00	43,948.00
44-600169	Administration-Productive-Receptionist//	77,838.75	0.00	50,432.00
44-600179	Administration-Productive-Reg Allocator	21,895.18	0.00	32,823.00
44-600269	Administration-Overtime-Receptionist/Ac	30,319.42	0.00	10,889.00
44-600345	Administration-Non Productive-Administi	5,730.72	0.00	15,585.00
44-600349	Administration-Non Productive Bus Off C	4,498.25	0.00	1,194.00
44-600369	Administration-Non Productive-Receptio	4,815.62	0.00	4,587.00
44-600379	Administration-Non Productive-Regional	1,142.86	0.00	0.00
44-601100	Administration-Payroll Taxes	31,382.54	0.00	24,909.00
44-602100	Administration-Workers Comp	5,585.33	0.00	4,893.00
44-603100	Administration-Health Insurance	7,695.14	0.00	6,214.00
44-605100	Administration-Employee Relations	4,391.19	0.00	7,100.00
44-606100	Administration-Recruiting	7,365.00	0.00	479.00
44-607120	Administration-Training/Inservices	200.00	0.00	0.00
44-608110	Administration-Travel Allowance	6,017.34	0.00	7,858.00
44-610100	Administration-Supplies-Office	14,149.31	0.00	9,067.00
44-610105	Administration-Supplies-Dept Specific	1,569.46	0.00	1,545.00
44-610110	Administration-Supplies-Minor Equipmer	1,602.73	0.00	1,006.00
44-610120	Administration-Postage	1,731.50	0.00	906.00
44-610130	Administration-Telephone	3,976.59	0.00	4,876.00
44-610135	Administration-Cable TV/Internet	25,668.20	0.00	27,160.00
44-610140	Administration-Payroll Services	10,685.66	0.00	10,115.00
44-610150	Administration-Accounting/Auditing	33,386.87	0.00	3,129.00
44-610160	Administration-Legal	14,019.84	0.00	46,790.00
44-610165	Administration-AR Attorney Fees	31,667.33	0.00	45,377.00
44-610170	Administration-Bank Service Charges	2,646.59	0.00	4,655.00
44-610180	Administration-Books/Dues/Subs/Meetin	4,485.25	0.00	15,250.00
44-610190	Administration-Insurance-Business	177,699.80	0.00	208,154.00
44-610195	Administration-Insurance Property	23,316.92	0.00	28,473.00
44-610200	Administration-Insurance-RT Surety	699.38	0.00	843.00
44-610210	Administration-Computer Maintenance	83,705.06	0.00	111,250.00
44-610220	Administration-Licenses&Certification	2,975.00	0.00	3,857.00
44-610230	Administration-Fines/Penalties/Settlemer	334.34	0.00	136,893.00
44-610240	Administration-Equipment Rental	4,518.96	0.00	7,981.00
44-650100	Administration-Purchased Services	59,667.69	0.00	66,218.00
44-650160	Administration-Consulting Fees	45,833.26	0.00	66,333.00
44-650167	Administration-Financial Services	113,650.00	0.00	139,800.00
99-603100	Other Expenses-Health Insurance	0.01	0.00	0.00
99-660100	Other Expenses-Bad Debt	189,971.82	0.00	245,367.00
99-680100	Other Expenses-Bed Tax Assessment	768,767.96	0.00	272,294.00
99-700100	Other Expenses-Rent	733,333.37	0.00	800,000.00
99-710010	Dep-equipment	0.00	17,763.00	0.00
99-710100	Other Expenses-Depreciation	19,218.22	(17,763.00)	27,110.00
99-720105	Other Expenses-Interest-LOC	38,687.93	0.00	74,849.00
99-720110	Other Expenses-LOC Fees	244.70	0.00	0.00
99-730120	Other Expenses-Taxes-Real Estate	75,630.48	0.00	77,270.00
Subtotal : None		2,429,927.84	0.00	652,793.00
Total [2]	P & L	2,429,927.84	0.00	652,793.00
NET (INCOME) LOSS		0.00	0.00	0.00

Sum of Account Groups	0.00	0.00	0.00
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Client: **A813214 - Watertown Rehabilitation and Nursing Center**
Engagement: **MD 2023 - Watertown Rehabilitation & Nursing Center LLC**
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	FS PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
00-101795	Cash-Watertown-Operating	(5,097.00)	75,453.47
00-107005	Cash-Petty Cash	1,311.00	525.45
00-107010	Cash-Petty Cash-Resident	1,500.00	1,500.00
00-107030	Cash-Security Deposits/Entrance Fees	9,530.00	9,529.88
Subtotal : None		7,244.00	87,008.80
Total [S6L1.1C1]	Cash and Cash Equivalents	7,244.00	87,008.80
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
00-110100	A/R- Resident Related	2,957,636.00	1,637,870.87
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		2,957,636.00	1,637,870.87
Total [S6L1.5C1]	Payer Accounts Receivable	2,957,636.00	1,637,870.87
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
00-110990	Reserve for Bad Debt	(430,417.00)	(189,974.19)
Subtotal : None		(430,417.00)	(189,974.19)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(430,417.00)	(189,974.19)
Group : [S6L1.8C1]	Receivable from Affiliates/Related Parties		
Subgroup : None			
00-140000	Due From Opco Facilities	183,922.00	0.00
00-140095	Due From Opco to Propco	65,000.00	0.00
Subtotal : None		248,922.00	0.00
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	248,922.00	0.00
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
00-111100	Third Party Receivable	(55,028.00)	0.00
00-112100	Other Receivable	636,350.00	0.00
00-112101	Other Receivable - Owed From Previous	71,681.00	17,414.84
Subtotal : None		653,003.00	17,414.84
Total [S6L1.11C1]	Other Receivables	653,003.00	17,414.84
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
00-130100	Prepaid Expenses	1,371.00	20,223.06
00-130120	Prepaid Insurance	28,956.00	26,358.27
Subtotal : None		30,327.00	46,581.33
Total [S6L1.15C1]	Other Prepaid Expenses	30,327.00	46,581.33
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
00-107000	Cash-PR Rec Clearing	0.00	(0.08)
00-108000	Cash-Resident Trust	46,326.00	78,338.96
00-110230	Refund Clearing	5,260.00	7,329.76
00-112102	ACH Clearing	23,819.00	18,849.37
00-220100	Resident Trust Liability	(46,326.00)	(78,338.96)
Subtotal : None		29,079.00	26,179.05
Total [S6L1.17C1]	Other Current Assets	29,079.00	26,179.05
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1] Building Improvements			
00-160130	PPE Building Improvement	99,418.00	77,404.92
Subtotal [S6L2.3C1A] Building Improvements		99,418.00	77,404.92
Subgroup : [S6L2.3C1A/D Building Improvements			
00-161130	Accum Depr Building Improvements	(15,908.00)	(6,559.99)
Subtotal [S6L2.3C1D] A/D Building Improvements		(15,908.00)	(6,559.99)
Total [S6L2.3C1]	Improvements - Cost	83,510.00	70,844.93

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