

Client: **A118340 - Champion Rehabilitation & Nursing Center**
Engagement: **MDMC 2022 - Champion Rehabilitation & Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

Account	Description	CAID PP-1 12/31/2021	JE Ref #	CAIDJE 12/31/2022	CAID CP 12/31/2022
Group : [BS]	Balance Sheet				
Subgroup : None					
00-101476	Cash-Brockton-Operating	0.00		0.00	(117,054.00)
00-107005	Cash-Petty Cash	0.00		0.00	260.00
00-108000	Cash-Resident Trust	0.00		0.00	57,344.00
00-110100	A/R- Resident Related	0.00		0.00	2,177,858.00
00-110990	Reserve for Bad Debt	0.00		0.00	(229,388.00)
00-111100	Third Party Receivable	0.00		0.00	(9,902.00)
00-112100	Other Receivable	0.00		0.00	305,007.00
00-112101	Other Receivable - Owed From Previous	0.00		0.00	176,764.00
00-112102	ACH Clearing	0.00		0.00	105,017.00
00-130100	Prepaid Expenses	0.00		0.00	4,030.00
00-130120	Prepaid Insurance	0.00		0.00	30,209.00
00-160130	PPE Building Improvement	0.00		0.00	59,162.00
00-160155	PPE Furniture & Fixtures	0.00		0.00	854.00
00-160160	PPE Moveable Equipment	0.00		0.00	64,782.00
00-160170	PPE CIP	0.00		0.00	8,021.00
00-161130	Accum Depr Building Improvemen	0.00		0.00	(5,927.00)
00-161155	Accum Depr Furniture & Fixture	0.00		0.00	(100.00)
00-161160	Accum Depr Moveable Equipment	0.00		0.00	(13,964.00)
00-170120	Accumulated Amortization	0.00		0.00	(49.00)
00-200100	Accounts Payable	0.00		0.00	(1,136,953.00)
00-205120	Accrued Expenses	0.00		0.00	(129,492.00)
00-210100	Accrued Payroll	0.00		0.00	(224,901.00)
00-210110	Accrued Payroll Taxes	0.00		0.00	(26,436.00)
00-210130	Accrued Benefits	0.00		0.00	(65,860.00)
00-215110	P/R Withholding-RetirementPlan	0.00		0.00	(2,206.00)
00-220100	Resident Trust Liability	0.00		0.00	(57,344.00)
00-260000	Due To Opco Facilities	0.00		0.00	(537,840.00)
00-260095	Due To Opco to Propco	0.00		0.00	(372,077.00)
00-270000	Line of Credit	0.00		0.00	(850,000.00)
00-270005	Other Current Liabilities	0.00		0.00	22,500.00
00-270006	Other Current Liabilities - Owed To Prev	0.00		0.00	(481,608.00)
00-400120	Retained Earnings	0.00		0.00	346,889.00
1010.0162	Cash Operating 2 - Brockton Rehab	(1,807.54)		0.00	0.00
1011.0162	Cash Operating Peapack - Brockton	242,170.44		0.00	0.00
1015.0162	Cash Payroll Peapack- Brockton	(4,440.49)		0.00	0.00
1060.0161	Cash Petty Cash - Brockton	260.00		0.00	0.00
1100.0000	A/r Old System	1,243,681.11		0.00	0.00
1105.0000	A/r HMO	131,341.58		0.00	0.00
1110.0000	A/r Private	2,040.50		0.00	0.00
1115.0000	A/r Veterans	31,585.06		0.00	0.00
1120.0000	A/r Medicare	120,961.34		0.00	0.00
1130.0000	A/r Medicaid	320,080.13		0.00	0.00
1140.0000	A/r Budget	19,669.06		0.00	0.00
1161.0000	Allowance for Bad Debt	(47,500.19)		0.00	0.00
1222.0000	Prepaid Insurance	168,024.57		0.00	0.00
1222.5000	Prepaid Insurance - Installments	(161,319.15)		0.00	0.00
1290.0000	Prepaid Expenses	3,024.31		0.00	0.00
1540.0000	Leasehold Improvements	8,754.75		0.00	0.00
1560.0000	Major Movable Equip	52,791.84		0.00	0.00
1580.0000	Organization Cost	1,250.00		0.00	0.00
1640.0000	Accum Depreciation LHI	(165.27)		0.00	0.00
1660.0000	Accum Deprec. MME	(2,492.75)		0.00	0.00
1680.0000	Accum Amort Org Costs	(34.70)		0.00	0.00
2100.0000	Accounts Payable	(1,004,013.69)		0.00	0.00
2120.0000	Loans Payable ST	(200,000.00)		0.00	0.00
2124.0000	Line Of Credit	(550,000.00)		0.00	0.00
2200.0000	Loans & Exchanges	(2,030.89)		0.00	0.00
2204.0161	Due To/From OLD Brockton Rehab	91,267.80		0.00	0.00

2204.1000	Due To/From ML Kids Holdings	(300,000.00)	0.00	0.00
2207.0000	Employee Loan	700.00	0.00	0.00
2209.0002	Due To/From Old Owner- AP	(367,702.71)	0.00	0.00
2210.0182	Due To/From Realty- Brockton	7,791.79	0.00	0.00
2420.0000	L&E Voluntary Insurance	(615.51)	0.00	0.00
2500.0000	Accrued Expenses	(42,797.10)	0.00	0.00
2501.0000	Accrued Payroll	(93,022.83)	0.00	0.00
2502.0000	Accrued Payroll Taxes	(6,931.45)	0.00	0.00
2504.0000	Accrued Real Estate Taxes	(7,410.00)	0.00	0.00
2803.0000	Retained Earnings	608,699.19	0.00	0.00
Subtotal : None		261,809.20	0.00	(902,404.00)
Total [BS]	Balance Sheet	261,809.20	0.00	(902,404.00)

Group : [PL]	Profit & Loss			
Subgroup : None				
00-501100	Room & Board- Medicaid	0.00	1,141,518.00	(5,888,778.00)
00-501102	Room & Board-Medicaid-Add On	0.00	0.00	(57,350.00)
00-501109	R&B-Medicaid-Prior Period	0.00	0.00	175,123.00
00-501190	Room & Board-C/A-Medicaid	0.00	0.00	2,775,682.00
00-501199	R&B-C/A-Medicaid-Prior Period	0.00	0.00	(85,792.00)
00-501210	Pharmacy Rx-Medicaid	0.00	0.00	(8,563.00)
00-501220	Pharmacy-OTC-Medicaid	0.00	0.00	(995.00)
00-501270	P.T.-Medicaid	0.00	0.00	(38,350.00)
00-501280	O.T.-Medicaid	0.00	0.00	(13,250.00)
00-501290	S.T.-Medicaid	0.00	0.00	(2,500.00)
00-501310	Lab-Medicaid	0.00	0.00	(357.00)
00-501320	Diagnostic-Testing-Medicaid	0.00	0.00	(70.00)
00-501990	Ancillary C/A-Medicaid	0.00	0.00	64,241.00
00-501993	Bedhold-Medicaid	0.00	0.00	(61,242.00)
00-501994	Bedhold-C/A-Medicaid	0.00	0.00	51,466.00
00-501995	Leave-Medicaid	0.00	0.00	(2,758.00)
00-501996	Leave-C/A-Medicaid	0.00	0.00	2,197.00
00-502100	Room & Board-Medicare	0.00	0.00	(682,333.00)
00-502109	R&B-Medicare-Prior Period	0.00	0.00	(1,815.00)
00-502190	Room & Board -C/A-Medicare	0.00	0.00	(505,971.00)
00-502199	R&B-C/A-Medicare-Prior Period	0.00	0.00	(39,572.00)
00-502210	Pharmacy Rx-Medicare	0.00	0.00	(65,971.00)
00-502220	Pharmacy OTC-Medicare	0.00	0.00	(278.00)
00-502270	P.T.- Medicare	0.00	0.00	(206,850.00)
00-502280	O.T.-Medicare	0.00	0.00	(224,950.00)
00-502290	S.T.-Medicare	0.00	0.00	(19,400.00)
00-502310	Lab-Medicare	0.00	0.00	(8,587.00)
00-502320	Diagnostic-Testing-Medicare	0.00	0.00	(760.00)
00-502990	Ancillary C/A-Medicare	0.00	0.00	423,353.00
00-503100	Room & Board-Private	0.00	0.00	(177,640.00)
00-503109	R&B-Private-Prior Period	0.00	0.00	(4,794.00)
00-503310	Lab-Private	0.00	0.00	157.00
00-503993	Bedhold-Private	0.00	0.00	(3,940.00)
00-504100	Room&Board-Managed Care Levels	0.00	0.00	(1,107,341.00)
00-504109	R&B-Mang Care Levels-Prior Per	0.00	0.00	(122,677.00)
00-504190	Room&Board-C/A-Mangd Care Leve	0.00	0.00	437,847.00
00-504199	R&B-C/A/Managed Care Levels-Pr	0.00	0.00	54,176.00
00-504210	Pharmacy Rx-Managed Care Level	0.00	0.00	(59,098.00)
00-504220	Pharmacy OTC-Managed Care Leve	0.00	0.00	(720.00)
00-504270	P.T.-Managed Care Levels	0.00	0.00	(205,200.00)
00-504280	O.T.-Managed Care Levels	0.00	0.00	(214,554.00)
00-504290	S.T.-Managed Care Levels	0.00	0.00	(13,400.00)
00-504310	Lab-Managed Care Levels	0.00	0.00	(6,091.00)
00-504320	Diag Testing-Managed Care Leve	0.00	0.00	(776.00)
00-504990	Ancillary C/A-Mang Care Level	0.00	0.00	500,424.00
00-505100	Room&Board-Managed Care RUGS	0.00	0.00	(48,068.00)
00-505190	Room&Board-C/A-Mangd Care RUGS	0.00	0.00	(22,820.00)
00-505199	R&B-C/A-Managed Care RUGS-Prio	0.00	0.00	(10,023.00)
00-505210	Pharmacy Rx-Managed Care RUGS	0.00	0.00	(16,876.00)
00-505220	Pharmacy OTC-Mangd Care RUGS	0.00	0.00	(111.00)
00-505270	P.T.-Managed Care RUGS	0.00	0.00	(34,500.00)
00-505280	O.T.-Managed Care RUGS	0.00	0.00	(35,150.00)
00-505290	S.T.-Managed Care RUGS	0.00	0.00	(2,800.00)

00-505310	Lab-Managed Care RUGS	0.00	0.00	(876.00)
00-505320	Diag Testing-Managed Care RUGS	0.00	0.00	(420.00)
00-505990	Ancillary C/A-Mangd Care RUGS	0.00	0.00	90,733.00
00-508100	Room & Board-Hospice	0.00	0.00	(1,915.00)
00-508190	Room & Board-C/A-Hospice	0.00	0.00	848.00
00-509100	Room & Board-VA	0.00	0.00	(1,044,617.00)
00-509109	R&B-VA-Prior Period	0.00	0.00	(2,298.00)
00-509190	Room & Board C/A-VA	0.00	0.00	72,777.00
00-509199	R&B-C/A-VA-Prior Period	0.00	0.00	41,741.00
00-509210	Pharmacy Rx-VA	0.00	0.00	(55,998.00)
00-509220	Pharmacy OTC-VA	0.00	0.00	(1,051.00)
00-509260	R.T.-VA	0.00	0.00	(19,450.00)
00-509270	P.T.-VA	0.00	0.00	(114,000.00)
00-509280	O.T.-VA	0.00	0.00	(126,500.00)
00-509290	S.T.-VA	0.00	0.00	(13,800.00)
00-509310	Lab-VA	0.00	0.00	(6,533.00)
00-509990	Ancillary C/A-VA	0.00	0.00	338,336.00
00-512270	P.T.-Medicare B	0.00	0.00	(205,886.00)
00-512280	O.T.-Medicare B	0.00	0.00	(264,050.00)
00-512290	S.T.Medicare B	0.00	0.00	(32,600.00)
00-512310	Lab-Medicare B	0.00	0.00	(4,342.00)
00-512400	Outpatient PT-Medicare B	0.00	0.00	(20,600.00)
00-512410	Outpatient OT-Medicare B	0.00	0.00	(55,700.00)
00-512420	Outpatient ST-Medicare B	0.00	0.00	(1,900.00)
00-512990	Ancillary C/A-Medicare B	0.00	0.00	498,957.00
00-513270	P.T.-Managed Care B	0.00	0.00	(54,800.00)
00-513280	O.T.-Managed Care B	0.00	0.00	(59,100.00)
00-513290	S.T.-Managed Care B	0.00	0.00	(11,050.00)
00-513990	Ancillary C/A-Managed Care B	0.00	0.00	79,392.00
00-514100	Room&Board-Mang Care Medicaid	0.00	(563,298.00)	(2,969,082.00)
00-514109	R&B-Manag Care-Medicaid-PP	0.00	0.00	(60,358.00)
00-514190	Room&Board C/A-Man Care Medica	0.00	0.00	1,118,410.00
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	0.00	0.00	32,487.00
00-514210	Pharmacy Rx-Mang Care Medicaid	0.00	0.00	(9,288.00)
00-514220	Pharmacy OTC-Mang Care Medica	0.00	0.00	(75.00)
00-514270	P.T.-Managed Care Medicaid	0.00	0.00	(21,900.00)
00-514280	O.T.-Managed Care Medicaid	0.00	0.00	(32,150.00)
00-514290	S.T.-Managed Care Medicaid	0.00	0.00	(650.00)
00-514990	Ancillary C/A-Mang Care Medica	0.00	0.00	64,063.00
00-540100	Interest Income	0.00	0.00	(1,129.00)
00-540125	Vending Commission	0.00	0.00	(595.00)
00-540136	Copying Fees	0.00	0.00	(1,111.00)
00-540137	Vendor Refunds	0.00	0.00	(724.00)
00-540139	Other Resident Revenue	0.00	0.00	(540,522.00)
00-540140	Other Non Resident	0.00	0.00	(305,697.00)
10-600107	Nursing-Productive-Unit Manager	0.00	0.00	8,301.00
10-600109	Nursing-Productive-RN	0.00	(43,830.00)	165,750.00
10-600111	Nursing-Productive-LPN	0.00	0.00	673,891.00
10-600113	Nursing-Productive-Aide	0.00	0.00	980,342.00
10-600117	Nursing-Productive-Wound Nurse	0.00	0.00	11,047.00
10-600175	Nursing-Productive-Orientation/Train	0.00	0.00	10,880.00
10-600207	Nursing-Overtime-Unit Manager	0.00	0.00	1,421.00
10-600209	Nursing-Overtime-RN	0.00	0.00	12,385.00
10-600211	Nursing-Overtime-LPN	0.00	0.00	140,339.00
10-600213	Nursing-Overtime-Aide	0.00	0.00	124,852.00
10-600307	Nursing-Non Productive-Unit Manager	0.00	0.00	4,997.00
10-600309	Nursing-Non Productive-RN	0.00	0.00	24,884.00
10-600311	Nursing-Non Productive-LPN	0.00	0.00	93,044.00
10-600313	Nursing-Non Productive-Aide	0.00	0.00	104,157.00
10-600317	Nursing-Non Productive-Wound Nurse	0.00	0.00	309.00
10-601100	Nursing-Payroll Taxes	0.00	0.00	253,432.00
10-602100	Nursing-Workers Comp	0.00	0.00	54,983.00
10-603100	Nursing-Health Insurance	0.00	0.00	78,755.00
10-603120	Nursing-Other Employee Insurances	0.00	0.00	2,623.00
10-606100	Nursing-Recruiting	0.00	0.00	15,047.00
10-606110	Nursing-Pre-Employment Testing	0.00	0.00	4,180.00
10-607120	Nursing-Training/Inservices	0.00	0.00	850.00
10-608110	Nursing-Travel Allowance	0.00	0.00	83.00

10-610105	Nursing-Supplies-Dept Specific	0.00	0.00	15,351.00
10-610240	Nursing-Equipment Rental	0.00	0.00	145.00
10-650100	Nursing-Purchased Services	0.00	0.00	12,103.00
10-650110	Nursing-Purchased Services-Agency RN	0.00	0.00	792,960.00
10-650120	Nursing-Purchased Services-Agency LP	0.00	0.00	428,494.00
10-650130	Nursing-Purchased Services-Agency Aic	0.00	0.00	418,985.00
10-650160	Nursing-Consulting Fees	0.00	0.00	1,650.00
10-650180	Nursing-Medical Director	0.00	0.00	50,000.00
12-600101	Nursing Admin-Productive-Director	0.00	0.00	109,983.00
12-600103	Nursing Admin-Productive-Assist Directc	0.00	0.00	11,340.00
12-600116	Nursing Admin-Productive-VP of Clinical	0.00	0.00	17,654.00
12-600119	Nursing Admin-Productive-Assessment (0.00	0.00	78,285.00
12-600123	Nursing Admin-Productive-Staff Develop	0.00	0.00	39,331.00
12-600124	Nursing Admin-Productive-Nurse Schedi	0.00	0.00	23,122.00
12-600179	Nursing Admin-Productive-Reg Allocatio	0.00	0.00	26,087.00
12-600224	Nursing Admin-Overtime-Nurse Schedul	0.00	0.00	62.00
12-600301	Nursing Admin-Non Productive-Director	0.00	0.00	8,597.00
12-600303	Nursing Admin-Non Productive-Assist Di	0.00	0.00	1,668.00
12-600316	Nursing Admin-Non Productive-VP of Cli	0.00	0.00	1,036.00
12-600319	Nursing Admin-Non Productive-Assessm	0.00	0.00	4,325.00
12-600323	Nursing Admin-Non Productive-Staff Dev	0.00	0.00	4,935.00
12-600324	Nursing Admin-Non Productive-Nurse Sc	0.00	0.00	1,958.00
12-600379	Nursing Admin-Non Productive-Regional	0.00	0.00	38.00
12-601100	Nursing Admin-Payroll Taxes	0.00	0.00	21,239.00
12-602100	Nursing Admin-Workers Comp	0.00	0.00	5,065.00
12-603100	Nursing Admin-Health Insurance	0.00	0.00	7,685.00
14-600101	Human Resources-Productive-Director	0.00	0.00	46,596.00
14-600201	Human Resources-Overtime-Director	0.00	0.00	206.00
14-600301	Human Resources-Non Productive-Direc	0.00	0.00	5,490.00
14-601100	Human Resources-Payroll Taxes	0.00	0.00	2,784.00
14-602100	Human Resources-Workers Comp	0.00	0.00	801.00
14-603100	Human Resources-Health Insurance	0.00	0.00	1,210.00
16-600101	Admissions-Productive-Director	0.00	0.00	72,262.00
16-600301	Admissions-Non Productive-Director	0.00	0.00	13,160.00
16-601100	Admissions-Payroll Taxes	0.00	0.00	5,840.00
16-602100	Admissions-Workers Comp	0.00	0.00	1,399.00
16-603100	Admissions-Health Insurance	0.00	0.00	2,102.00
16-610260	Admissions-Marketing/Advertising	0.00	0.00	8,673.00
18-600101	Medical Records-Productive-Director	0.00	0.00	23,209.00
18-600301	Medical Records-Non Productive-Directc	0.00	0.00	2,330.00
18-601100	Medical Records-Payroll Taxes	0.00	0.00	1,810.00
18-602100	Medical Records-Workers Comp	0.00	0.00	409.00
18-603100	Medical Records-Health Insurance	0.00	0.00	620.00
18-650100	Medical Records-Purchased Services	0.00	0.00	7,629.00
20-600101	Social Services-Productive-Director	0.00	0.00	60,060.00
20-600113	Social Services-Productive-Aide	0.00	0.00	35,079.00
20-600301	Social Services-Non Productive-Director	0.00	0.00	5,168.00
20-600313	Social Services-Non Productive-Aide	0.00	0.00	801.00
20-601100	Social Services-Payroll Taxes	0.00	0.00	7,043.00
20-602100	Social Services-Workers Comp	0.00	0.00	1,524.00
20-603100	Social Services-Health Insurance	0.00	0.00	2,301.00
20-620100	Social Services-Resident Items	0.00	0.00	524.00
20-650100	Social Services-Purchased Services	0.00	0.00	12,192.00
20-650170	Social Services-Geropsych	0.00	0.00	2,057.00
22-600101	Activities-Productive-Director	0.00	0.00	26,000.00
22-600113	Activities-Productive-Aide	0.00	0.00	46,872.00
22-600213	Activities-Overtime-Aide	0.00	0.00	1,309.00
22-600301	Activities-Non Productive-Director	0.00	0.00	448.00
22-600313	Activities-Non Productive-Aide	0.00	0.00	3,169.00
22-601100	Activities-Payroll Taxes	0.00	0.00	7,046.00
22-602100	Activities-Workers Comp	0.00	0.00	1,303.00
22-603100	Activities-Health Insurance	0.00	0.00	1,977.00
22-610105	Activities-Supplies-Dept Specific	0.00	0.00	21,245.00
22-620105	Activities-Entertainment	0.00	0.00	435.00
22-650100	Activities-Purchased Services	0.00	0.00	5,097.00
24-610100	Physical Therapy-Supplies-Office	0.00	0.00	10.00
24-610105	Physical Therapy-Supplies-Dept Specific	0.00	0.00	935.00
24-610110	Physical Therapy-Supplies-Minor Equipn	0.00	0.00	539.00

24-610240	Physical Therapy-Equipment Rental	0.00	0.00	5,633.00
24-650100	Physical Therapy-Purchased Services	0.00	0.00	170,857.00
26-650100	Occupational Therapy-Purchased Services	0.00	0.00	204,642.00
28-650100	Speech Therapy-Purchased Services	0.00	0.00	45,533.00
30-600143	Respiratory Therapy-Productive Therapy	0.00	0.00	2,115.00
30-601100	Respiratory Therapy-Payroll Taxes	0.00	0.00	254.00
30-610105	Respiratory Therapy-Supplies-Dept Specific	0.00	0.00	4.00
30-650100	Respiratory Therapy-Purchased Services	0.00	0.00	13,818.00
3050.5	Resource	0.00	(578,220.00)	(578,220.00)
3110.0000	Income R&B Medicaid	(1,241,624.64)	0.00	0.00
3130.0000	Income C/A Medicaid	492,653.85	0.00	0.00
3131.0000	Income C/A Medicaid Ancillary	37,687.23	0.00	0.00
3141.0000	Income Pharmacy - MCD	(5,309.12)	0.00	0.00
3143.0000	Income PT- MCD	(17,350.00)	0.00	0.00
3144.0000	Income ST- MCD	(1,200.00)	0.00	0.00
3148.0000	Income OT- MCD	(13,550.00)	0.00	0.00
32-610105	Other Ancillary Services-Supplies-Dept Specific	0.00	0.00	(145,765.00)
32-610110	Other Ancillary Services-Supplies-Minor	0.00	0.00	18,532.00
32-620180	Other Ancillary Services-Other Medical Equipment	0.00	0.00	11,170.00
32-630100	Other Ancillary Services-Enteral Therapy	0.00	0.00	7,141.00
32-630110	Other Ancillary Services-Lab	0.00	0.00	70,067.00
32-630120	Other Ancillary Services-Medical Supplies	0.00	0.00	75,457.00
32-630125	Other Ancillary Services-Incontinence	0.00	0.00	25,316.00
32-630130	Other Ancillary Services-Over The Counter	0.00	0.00	15,009.00
32-630140	Other Ancillary Services-Prescription Drugs	0.00	0.00	189,201.00
32-630150	Other Ancillary Services-Oxygen	0.00	0.00	17,155.00
32-630160	Other Ancillary Services-Diagnostic Services	0.00	0.00	5,460.00
32-630170	Other Ancillary Services-Equipment Rental	0.00	0.00	17,793.00
32-650100	Other Ancillary Services-Purchased Services	0.00	0.00	445.00
32-650190	Other Ancillary Services-Pharmacy Consultations	0.00	0.00	10,767.00
3275.0000	Revenue Assessment	108,318.48	0.00	0.00
33-610205	Transportation-Insurance-Vehicles	0.00	0.00	279.00
33-620120	Transportation-Transportation-Paratransit	0.00	0.00	4,118.00
33-620135	Transportation-Transportation Rental	0.00	0.00	3,870.00
3310.0000	Income R&B Medicare	(84,260.00)	0.00	0.00
3330.0000	Income C/A Medicare A	(66,677.50)	0.00	0.00
3331.0000	Income C/A Medicare B	103,245.91	0.00	0.00
3346.0000	Income Laboratory	(3,671.42)	0.00	0.00
3349.0000	Income PT - MCR Part B	(19,350.00)	0.00	0.00
3350.0000	Income OT - MCR Part B	(41,450.00)	0.00	0.00
3351.0000	Income ST - MCR B	(3,950.00)	0.00	0.00
3355.0000	Income PT - MCR W/O	(22,400.00)	0.00	0.00
3356.0000	Income ST - MCR W/O	(4,900.00)	0.00	0.00
3357.0000	Income OT - MCR W/O	(28,700.00)	0.00	0.00
3360.0000	Income PT - Veterans	(5,250.00)	0.00	0.00
3361.0000	Income OT - Veterans	(9,350.00)	0.00	0.00
3362.0000	Income ST - Veterans	(4,950.00)	0.00	0.00
3365.0000	Income Laboratory - W/O	(704.38)	0.00	0.00
34-600101	Dietary-Productive-Director	0.00	0.00	54,560.00
34-600105	Dietary-Productive-Supervisor	0.00	0.00	12,615.00
34-600113	Dietary-Productive-Aide	0.00	0.00	177,923.00
34-600135	Dietary-Productive Cook	0.00	0.00	111,335.00
34-600213	Dietary-Overtime-Aide	0.00	0.00	9,137.00
34-600235	Dietary-Overtime-Cook	0.00	0.00	1,469.00
34-600301	Dietary-Non Productive-Director	0.00	0.00	12,640.00
34-600313	Dietary-Non Productive-Aide	0.00	0.00	13,495.00
34-600335	Dietary-Non Productive-Cook	0.00	0.00	9,791.00
34-601100	Dietary-Payroll Taxes	0.00	0.00	31,648.00
34-602100	Dietary-Workers Comp	0.00	0.00	6,299.00
34-603100	Dietary-Health Insurance	0.00	0.00	9,538.00
34-610105	Dietary-Supplies-Dept Specific	0.00	0.00	43,370.00
34-610110	Dietary-Supplies-Minor Equipment	0.00	0.00	2,768.00
34-610220	Dietary-Licenses&Certification	0.00	0.00	350.00
34-610240	Dietary-Equipment Rental	0.00	0.00	2,978.00
34-620140	Dietary-Food	0.00	0.00	161,744.00
34-620142	Dietary-Food-Dairy	0.00	0.00	32,868.00
34-620144	Dietary-Food-Bakery	0.00	0.00	9,561.00
34-620146	Dietary-Food-Meat	0.00	0.00	36,093.00

34-620150	Dietary-Supplements	0.00	0.00	7,880.00
34-620155	Dietary-Supplements-Nursing	0.00	0.00	8,464.00
34-640250	Dietary-Chemicals	0.00	0.00	1,713.00
34-650100	Dietary-Purchased Services	0.00	0.00	43,651.00
3405.0000	Income R&B HMO	(126,773.00)	0.00	0.00
3406.0000	Income R&B MCD HMO	(421,066.00)	0.00	0.00
3411.0000	Income R&B Veterans	(101,112.00)	0.00	0.00
3421.0000	Income C/A Veterans Ancillary	25,550.07	0.00	0.00
3422.0000	Income C/A HMO Ancillary	119,650.05	0.00	0.00
3423.0000	Income C/A MCD HMO Ancillary	6,267.10	0.00	0.00
3431.0000	Income C/A Veterans	17,413.63	0.00	0.00
3432.0000	Income C/A HMO	32,613.00	0.00	0.00
3433.0000	Income C/A MCD HMO	183,429.26	0.00	0.00
3439.0000	Income Pharmacy - MCR W/O	(2,972.01)	0.00	0.00
3440.0000	Income Pharmacy - HMO W/O	(7,412.76)	0.00	0.00
3442.0000	Income Pharmacy - Veterans	(4,768.69)	0.00	0.00
3463.0000	Income PT - HMO	(34,850.00)	0.00	0.00
3464.0000	Income ST - HMO	(300.00)	0.00	0.00
3471.0000	Income OT - HMO	(39,806.00)	0.00	0.00
3475.0000	Income PT - HMO W/O	(20,200.00)	0.00	0.00
3476.0000	Income ST - HMO W/O	(500.00)	0.00	0.00
3477.0000	Income OT - HMO W/O	(21,450.00)	0.00	0.00
3500.0000	Income Miscellaneous	(1,077.34)	0.00	0.00
3500.7935	Covid Reimbursement	(14,280.00)	0.00	0.00
3511.0000	Income Interest	(102.75)	0.00	0.00
3518.0000	Loan Forgiveness	(300,000.00)	0.00	0.00
3522.0000	Employee Retention Credit	(539,329.69)	0.00	0.00
36-610105	Laundry-Supplies-Dept Specific	0.00	0.00	4,450.00
36-640260	Laundry-Linens	0.00	0.00	834.00
36-650100	Laundry-Purchased Services	0.00	0.00	152,345.00
38-610105	Housekeeping-Supplies-Dept Specific	0.00	0.00	9,815.00
38-610110	Housekeeping-Supplies-Minor Equipmer	0.00	0.00	930.00
38-650100	Housekeeping-Purchased Services	0.00	0.00	211,565.00
3811.0000	P/r Administrator	25,582.27	0.00	0.00
3820.0000	P/r Business Office	18,323.25	0.00	0.00
3825.0000	P/r Human Resource	9,140.61	0.00	0.00
3827.0000	P/r Staffing Coordinator	5,802.32	0.00	0.00
3828.0000	P/r Admissions	15,039.72	0.00	0.00
3831.0000	P/r Director Of Nursing	24,734.47	0.00	0.00
3831.0001	P/r Asst Director of Nursing	4,631.44	0.00	0.00
3832.0000	P/r Staff Development Coordinator	125.38	0.00	0.00
3833.0000	P/r MDS	10,625.80	0.00	0.00
3834.0000	P/r RN	48,232.56	0.00	0.00
3834.0001	P/r RN Manager	13,353.62	0.00	0.00
3836.0000	P/r LPN	171,375.18	0.00	0.00
3838.0000	P/r CNA	201,298.69	0.00	0.00
3842.0000	P/r In Service	11,319.67	0.00	0.00
3843.0000	P/r Medical Records	4,319.24	0.00	0.00
3870.0000	P/r Social Services Director	16,797.34	0.00	0.00
3872.0000	P/r Social Services Aide	6,539.50	0.00	0.00
3881.0000	P/r Activities Supervisor	7,486.91	0.00	0.00
3882.0000	P/r Activities Aide	10,313.69	0.00	0.00
3891.0000	P/r Dietary Supervisor	12,917.60	0.00	0.00
3892.0000	P/r Dietary Aides	32,874.33	0.00	0.00
3894.0000	P/r Dietary Cooks	24,861.67	0.00	0.00
3931.0000	P/r Maintenance Director	10,738.02	0.00	0.00
3932.0000	P/r Maintenance Aide	6,076.16	0.00	0.00
3933.0000	P/r Security Desk	10,323.44	0.00	0.00
40-600101	Maintenance-Productive-Director	0.00	0.00	52,735.00
40-600113	Maintenance-Productive-Aide	0.00	0.00	16,662.00
40-600137	Maintenance-Productive-Technician	0.00	0.00	24,450.00
40-600237	Maintenance-Overtime-Technician	0.00	0.00	92.00
40-600301	Maintenance-Non Productive-Director	0.00	0.00	3,774.00
40-600337	Maintenance-Non Productive-Technician	0.00	0.00	4,069.00
40-601100	Maintenance-Payroll Taxes	0.00	0.00	6,419.00
40-602100	Maintenance-Workers Comp	0.00	0.00	1,401.00
40-603100	Maintenance-Health Insurance	0.00	0.00	2,097.00
40-610105	Maintenance-Supplies-Dept Specific	0.00	0.00	47,553.00

40-610110	Maintenance-Supplies-Minor Equipment	0.00	0.00	16,747.00
40-640130	Maintenance-Ground Maintenance	0.00	0.00	12,384.00
40-640140	Maintenance-Trash Removal	0.00	0.00	44,555.00
40-640160	Maintenance-Exterminating	0.00	0.00	17,134.00
40-640200	Maintenance-Repairs&Maintenance-Buil	0.00	0.00	16,529.00
40-640210	Maintenance-Repairs&Maintenance-Diel	0.00	0.00	10,605.00
40-640220	Maintenance-Repairs&Maintenance-Lau	0.00	0.00	2,915.00
40-640240	Maintenance-Repairs&Mainenance-Plun	0.00	0.00	4,314.00
40-650100	Maintenance-Purchased Services	0.00	0.00	53,691.00
4110.0000	Medical Supplies- Other	5,105.25	0.00	0.00
4110.5000	Medical Equipment	644.85	0.00	0.00
4110.7900	Extraordinary Medical Supplies	4,120.10	0.00	0.00
4112.0000	Personal Care	2,358.70	0.00	0.00
4112.7900	Extraordinary Personal Care	467.50	0.00	0.00
4113.0000	Oxygen	406.00	0.00	0.00
4115.0000	IV Supplies	597.80	0.00	0.00
4140.0000	Nursing Purch Service	99,492.24	0.00	0.00
4142.0000	Medical Waste	105.00	0.00	0.00
4161.79	Extraordinary Nursing Agency - RN	(98,732.24)	0.00	0.00
4161.7900	Extraordinary Nursing Agency - RN	237,169.24	0.00	0.00
4162.79	Extraordinary Nursing Agency - LPN	30,730.80	0.00	0.00
4162.7900	Extraordinary Nursing Agency - LPN	8,710.00	0.00	0.00
4163.7900	Extraordinary Nursing Agency - CNA	85,103.94	0.00	0.00
42-640100	Utilities-Electricity	0.00	0.00	100,037.00
42-640110	Utilities-Gas/Oil	0.00	0.00	55,281.00
42-640120	Utilities-Water/Sewer	0.00	0.00	108,813.00
4210.0000	Enteral Supplies	111.00	0.00	0.00
4211.0000	Labs	4,262.80	0.00	0.00
4216.0000	Radiology	925.24	0.00	0.00
4305.5	Staff Dev	0.00	43,830.00	43,830.00
4313.0000	Prescription Drugs	19,349.85	0.00	0.00
4318.0000	OTC Drugs	3,219.53	0.00	0.00
4330.0000	Pharmacy Consultant Fees	1,493.22	0.00	0.00
44-600145	Administration-Productive-Administrator	0.00	0.00	123,781.00
44-600149	Administration-Productive-Bus Off Clek	0.00	0.00	67,633.00
44-600169	Administration-Productive-Receptionist/	0.00	0.00	71,693.00
44-600179	Administration-Productive-Reg Allocator	0.00	0.00	20,049.00
44-600249	Administration-Overtime-Business Off Cl	0.00	0.00	285.00
44-600269	Administration-Overtime-Receptionist/Ac	0.00	0.00	3,694.00
44-600345	Administration-Non Productive-Administi	0.00	0.00	14,727.00
44-600349	Administration-Non Productive Bus Off C	0.00	0.00	8,112.00
44-600369	Administration-Non Productive-Receptio	0.00	0.00	5,348.00
44-600379	Administration-Non Productive-Regional	0.00	0.00	1,143.00
44-601100	Administration-Payroll Taxes	0.00	0.00	22,914.00
44-602100	Administration-Workers Comp	0.00	0.00	4,834.00
44-603100	Administration-Health Insurance	0.00	0.00	7,296.00
44-605100	Administration-Employee Relations	0.00	0.00	2,450.00
44-606100	Administration-Recruiting	0.00	0.00	16,655.00
44-607120	Administration-Training/Inservices	0.00	0.00	200.00
44-608110	Administration-Travel Allowance	0.00	0.00	8,798.00
44-610100	Administration-Supplies-Office	0.00	0.00	12,924.00
44-610105	Administration-Supplies-Dept Specific	0.00	0.00	(12,079.00)
44-610110	Administration-Supplies-Minor Equipmer	0.00	0.00	1,117.00
44-610120	Administration-Postage	0.00	0.00	1,253.00
44-610130	Administration-Telephone	0.00	0.00	6,371.00
44-610135	Administration-Cable TV/Internet	0.00	0.00	22,145.00
44-610140	Administration-Payroll Services	0.00	0.00	7,854.00
44-610150	Administration-Accounting/Auditing	0.00	0.00	11,200.00
44-610160	Administration-Legal	0.00	0.00	17,196.00
44-610165	Administration-AR Attorney Fees	0.00	0.00	5,203.00
44-610170	Administration-Bank Service Charges	0.00	0.00	7,916.00
44-610180	Administration-Books/Dues/Subs/Meetin	0.00	0.00	619.00
44-610190	Administration-Insurance-Business	0.00	0.00	84,222.00
44-610195	Administration-Insurance Property	0.00	0.00	31,733.00
44-610200	Administration-Insurance-RT Survey	0.00	0.00	32.00
44-610210	Administration-Computer Maintenance	0.00	0.00	83,620.00
44-610220	Administration-Licenses&Certification	0.00	0.00	3,041.00
44-610230	Administration-Fines/Penalties/Settlemei	0.00	0.00	305.00

44-610240	Administration-Equipment Rental	0.00	0.00	5,952.00
44-650100	Administration-Purchased Services	0.00	0.00	82,961.00
44-650160	Administration-Consulting Fees	0.00	0.00	37,500.00
44-650167	Administration-Financial Services	0.00	0.00	94,400.00
4910.0000	Respiratory Ther Supplies	64.73	0.00	0.00
4930.0000	Respiratory Therapy	2,226.00	0.00	0.00
5110.0000	Activities Supplies	126.33	0.00	0.00
5110.5000	Activity Equipment	457.47	0.00	0.00
5140.0000	Activities Purch Service	3,594.05	0.00	0.00
5230.0000	PT Fees	23,032.04	0.00	0.00
5330.0000	OT Fees	29,353.86	0.00	0.00
5430.0000	ST Fees	7,418.37	0.00	0.00
5530.0000	Social Services Fees	440.00	0.00	0.00
5730.0000	Med Director Fees	7,000.00	0.00	0.00
6110.0000	Dietary Supplies	5,088.24	0.00	0.00
6112.0000	Patient Food	37,253.09	0.00	0.00
6119.0000	Food Supplements	2,113.53	0.00	0.00
6130.0000	Dietician Fees	7,200.00	0.00	0.00
6140.0000	Dietary Purchase Serv	499.25	0.00	0.00
6140.5000	Dietary Repairs	580.75	0.00	0.00
6310.0000	Maintenance Supplies	4,080.70	0.00	0.00
6310.5000	Maintenance Equipment	1,838.74	0.00	0.00
6340.0000	Maintenance Purch Serv	7,654.54	0.00	0.00
6341.0000	Exterminator	1,302.00	0.00	0.00
6342.0000	Carting	7,487.29	0.00	0.00
6391.0000	Electric	13,665.45	0.00	0.00
6392.0000	Gas	13,050.65	0.00	0.00
6440.0000	Grounds Purchase Service	1,500.00	0.00	0.00
6510.0000	Housekeeping Supplies	750.86	0.00	0.00
6560.0000	Housekeeping Contracted Serv	39,708.16	0.00	0.00
6610.0000	Laundry Supplies	1,259.63	0.00	0.00
6640.5000	Laundry Repairs	1,767.52	0.00	0.00
6660.0000	Laundry Contracted Services	26,467.94	0.00	0.00
6670.0000	Disposables	4,918.17	0.00	0.00
6735.0000	Employee Background Check	4,498.00	0.00	0.00
6840.0000	Non Emergency Transport	3,776.56	0.00	0.00
7110.0000	Office Supplies	2,436.27	0.00	0.00
7110.5000	Office Equipment	443.14	0.00	0.00
7131.0000	Consulting Fees	1,100.00	0.00	0.00
7140.0000	Fiscal Purch Serv	28,105.11	0.00	0.00
7140.5000	Fiscal Purch Serv- Non Recurring	5,000.00	0.00	0.00
7140.7905	Extraordinary Fiscal Purch Serv- Non Re	16,513.33	0.00	0.00
7142.0000	IT Fees	3,198.00	0.00	0.00
7160.0000	Management Fees	8,333.34	0.00	0.00
7191.0000	Bank Charges	600.98	0.00	0.00
7191.5000	Credit Card Processing Fees	20.00	0.00	0.00
7192.0000	Interest	12,835.16	0.00	0.00
7193.0000	Penalties	50.00	0.00	0.00
7199.0000	Bad Debt - Private	13,300.00	0.00	0.00
7210.0000	Internet	450.53	0.00	0.00
7211.0000	Telephone	2,433.11	0.00	0.00
7211.0001	Cell Phones	375.15	0.00	0.00
7212.0000	Postage	309.92	0.00	0.00
7214.0000	License & Permits	455.00	0.00	0.00
7230.0000	Legal Fees	15,082.27	0.00	0.00
7235.0000	Help Wanted Advertising	36.44	0.00	0.00
7236.0000	Promotional Advertising	1,375.63	0.00	0.00
7270.0000	Insurance - General	27,458.00	0.00	0.00
7273.0000	Insurance - Property	8,473.27	0.00	0.00
7276.0000	Insurance - Auto	76.41	0.00	0.00
7290.0000	Travel Expense	1,657.60	0.00	0.00
8100.0000	Rent	156,966.66	0.00	0.00
8201.5000	Equip Rental- Software	9,450.35	0.00	0.00
8202.0000	Equip Rental - Nursing	1,152.96	0.00	0.00
8202.1000	Oxygen Rental - Nursing	2,055.00	0.00	0.00
8202.5000	Storage Rental	1,442.36	0.00	0.00
8204.0000	Equip Rental - Rehab	2,268.50	0.00	0.00
8205.0000	Equip Rental - Office	608.54	0.00	0.00

8209.0000	Equip Rental - Dietary	215.22	0.00	0.00
8300.0000	Real Estate Tax	6,562.30	0.00	0.00
8600.0000	Water & Sewer	16,676.48	0.00	0.00
8802.0000	Amort Organiz Cost	13.88	0.00	0.00
8810.0000	Depreciation LHI	99.84	0.00	0.00
8830.0000	Depreciation MME	1,750.37	11,571.00	11,571.00
9100.0000	Employee Benefits	1,451.69	0.00	0.00
9130.0000	Group Health Insurance	17,783.89	0.00	0.00
9140.0000	Workmen's Comp Insurance	13,327.66	0.00	0.00
9210.0000	FICA Expense	48,444.51	0.00	0.00
9220.0000	SUI Expense	20,060.44	0.00	0.00
9230.0000	FUI Expense	2,941.82	0.00	0.00
9240.0000	Disability Insurance	(29.23)	0.00	0.00
99-660100	Other Expenses-Bad Debt	0.00	0.00	195,993.00
99-670100	Other Expenses-Management Fees	0.00	0.00	12,500.00
99-680100	Other Expenses-Bed Tax Assessment	0.00	0.00	672,775.00
99-700100	Other Expenses-Rent	0.00	0.00	941,260.00
99-710100	Other Expenses-Depreciation	0.00	(11,571.00)	5,762.00
99-710110	Other Expenses-Amortization	0.00	0.00	14.00
99-720105	Other Expenses-Interest-LOC	0.00	0.00	44,900.00
99-730110	Other Expenses-Taxes-Other	0.00	0.00	(164.00)
99-730120	Other Expenses-Taxes-Real Estate	0.00	0.00	47,243.00
Subtotal : None		(261,809.20)	0.00	902,404.00
Total [PL]	Profit & Loss	(261,809.20)	0.00	902,404.00
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

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Client: **A118340 - Champion Rehabilitation & Nursing Center**
Engagement: **MDMC 2022 - Champion Rehabilitation & Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
00-107005	Cash-Petty Cash	260.00	0.00
00-108000	Cash-Resident Trust	57,344.00	0.00
00-220100	Resident Trust Liability	(57,344.00)	0.00
1010.0162	Cash Operating 2 - Brockton Rehab	0.00	(1,807.54)
1011.0162	Cash Operating Peapack - Brockton	0.00	242,170.44
1015.0162	Cash Payroll Peapack- Brockton	0.00	(4,440.49)
1060.0161	Cash Petty Cash - Brockton	0.00	260.00
Subtotal : None		260.00	236,182.41
Total [S6L1.1C1]	Cash and Cash Equivalents	260.00	236,182.41
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1100.0000	A/r Old System	0.00	1,243,681.11
1110.0000	A/r Private	0.00	2,040.50
1140.0000	A/r Budget	0.00	19,669.06
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		0.00	1,265,390.67
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1105.0000	A/r HMO	0.00	131,341.58
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		0.00	131,341.58
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1120.0000	A/r Medicare	0.00	120,961.34
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		0.00	120,961.34
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
00-110100	A/R- Resident Related	2,177,858.00	0.00
1130.0000	A/r Medicaid	0.00	320,080.13
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		2,177,858.00	320,080.13
Subgroup : [S6L1.5C1A/R Other Public Patients]			
1115.0000	A/r Veterans	0.00	31,585.06
Subtotal [S6L1.5C1L] A/R Other Public Patients		0.00	31,585.06
Total [S6L1.5C1]	Payer Accounts Receivable	2,177,858.00	1,869,358.78
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
00-110990	Reserve for Bad Debt	(229,388.00)	0.00
1161.0000	Allowance for Bad Debt	0.00	(47,500.19)
Subtotal : None		(229,388.00)	(47,500.19)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(229,388.00)	(47,500.19)
Group : [S6L1.7C1]	Receivable from Officers/Owners/Employees		
Subgroup : None			

Tickmarks

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