

Client: **A443527 - Clifton Rehabilitative Nursing Center**
Engagement: **MDMC 2022 - Clifton Rehabilitative Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-1 TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [1000] Balance Sheet						
Subgroup : None						
1010.0954	Cash Operating - Clifton SNF	113,720.83	351,677.86		0.00	351,677.86
1010.9999	Cash Clearing	0.00	(0.19)		0.00	(0.19)
1015.0954	Cash Payroll - Clifton SNF	0.00	13,904.05		0.00	13,904.05
1018.0954	Cash Petty Cash- Clifton SNF	0.00	500.00		0.00	500.00
1105.0000	A/r HMO	253,122.69	617,858.80		0.00	617,858.80
1105.0003	A/r HMO	58,531.96	64,477.11		0.00	64,477.11
1110.0000	A/r Private	53,212.79	(29,043.40)		0.00	(29,043.40)
1110.0003	A/r Respite	287.57	14,351.74		0.00	14,351.74
1120.0000	A/r Medicare	1,082,588.95	2,517,643.94		0.00	2,517,643.94
1120.0003	A/r Medicare - Outpatient	28,383.47	16,936.72		0.00	16,936.72
1122.0000	MCR A Bad Debt Copay	0.00	9,919.50		0.00	9,919.50
1130.0000	A/r Medicaid	340,359.84	758,208.21		0.00	758,208.21
1130.0003	A/r Medicaid - Outpatient	6,031.45	8,514.26		0.00	8,514.26
1135.0000	A/r Hospice	51,886.17	122,458.19		0.00	122,458.19
1140.0000	A/r Budget	44,380.99	8,181.17		0.00	8,181.17
1161.0000	Allowance for Bad Debt	(61,600.00)	(83,366.71)		0.00	(83,366.71)
1162.0000	Allowance for Bad Debt - Coinsurance	0.00	(32,900.00)		0.00	(32,900.00)
1222.0000	Prepaid Insurance	277,087.48	295,998.37		0.00	295,998.37
1222.5000	Prepaid Insurance - Installments	(213,163.77)	(251,364.51)		0.00	(251,364.51)
1290.0000	Prepaid Expenses	2,480.49	34,370.02		0.00	34,370.02
1450.0000	Security Deposits	0.00	199.99		0.00	199.99
2100.0000	Accounts Payable	(820,761.90)	(893,120.57)		0.00	(893,120.57)
2110.0000	Demand Loan	(650,000.00)	(2,000,000.00)		0.00	(2,000,000.00)
2200.0000	Loans & Exchanges	137,534.32	16,765.51		0.00	16,765.51
2200.0960	Due To/From Sunrise	0.00	1,000,354.37		0.00	1,000,354.37
2204.0958	Due To/From Ellijay	0.00	9,879.62		0.00	9,879.62
2204.0959	Due To/From Evergreen	0.00	(4,099.10)		0.00	(4,099.10)
2204.2905	Due To/From Howard	(150,000.00)	0.00		0.00	0.00
2204.9051	Due To/From Parkside Operation	0.00	9,899.64		0.00	9,899.64
2204.9053	Due To/From Beech Haven Opco	(964.25)	252,193.85		0.00	252,193.85
2204.9055	Due To/From Clifton ALF	(193,780.44)	(1,306,467.04)		0.00	(1,306,467.04)
2204.9056	Due To/From Clifton Hospice	(20,639.53)	(366,950.68)		0.00	(366,950.68)
2204.9057	Due To/From Park Place Opco	0.00	7,285.31		0.00	7,285.31
2209.0000	Due To/From Old Owner	1,314,559.17	428,110.14		0.00	428,110.14
2209.0002	Due To/From Old Owner - AP	2,065.68	2,065.68		0.00	2,065.68
2210.0994	Due To/From Realty- Clifton	(28,477.00)	(12,751.53)		0.00	(12,751.53)
2214.0995	Due To/From Lessor- Clifton	(506,065.84)	176,870.98		0.00	176,870.98
2216.0000	Due to / from Outpatient	(800.01)	(0.01)		0.00	(0.01)
2276.0000	Due to/From Medicare	0.00	(2,116.34)		0.00	(2,116.34)
2310	FICA Payable	(0.01)	0.00		0.00	0.00
2310.0000	FICA Payable	(0.01)	(0.01)		0.00	(0.01)
2363.0000	Employee 401K Deferrals	(23,585.00)	(28,309.42)		0.00	(28,309.42)
2370.0000	Garnishment Payable	0.00	(777.17)		0.00	(777.17)
2500.0000	Accrued Expenses	(448,107.73)	(259,310.52)		0.00	(259,310.52)
2501.0000	Accrued Payroll	(143,499.35)	(395,956.01)		0.00	(395,956.01)
2502.0000	Accrued Payroll Taxes	0.00	(19,520.20)		0.00	(19,520.20)
2803.0000	Retained Earnings	0.00	71,848.21		0.00	71,848.21
301001.000	Capital	(2,403,605.70)	0.00		0.00	0.00
305000.000	Drawings	3,566,447.86	0.00		0.00	0.00
308000.000	Retained Earnings	(758,547.15)	0.00		0.00	0.00
Subtotal : None		909,084.02	1,124,419.83		0.00	1,124,419.83
Total [1000] Balance Sheet		909,084.02	1,124,419.83		0.00	1,124,419.83
Group : [9000] P&L						
Subgroup : None						
3110.0000	Income R&B Medicaid	(902,430.53)	(4,415,693.32)		0.00	(4,415,693.32)
3115.0000	Income R&B Hospice	(74,952.78)	(930,737.15)		0.00	(930,737.15)
3131.0000	Income C/A Medicaid Ancillary	0.00	1,350.03		0.00	1,350.03
3131.0003	Income C/A Medicaid Ancillary Outpatient	0.00	3,204.50		0.00	3,204.50
3143.0003	Income PT- MCD - OP	(4,927.53)	(23,340.97)		0.00	(23,340.97)
3144.0003	Income ST- MCD Outpatient	0.00	(992.02)		0.00	(992.02)
3145.0000	Income PT- MCD W/O	(140.02)	(4,037.74)		0.00	(4,037.74)
3146.0000	Income ST- MCD W/O	(484.93)	(1,994.07)		0.00	(1,994.07)
3147.0000	Income OT- MCD W/O	(56.23)	(4,546.22)		0.00	(4,546.22)
3148.0003	Income OT- MCD outpatient	0.00	(130.92)		0.00	(130.92)
3149.0000	MCD Ancillary W/O	681.18	10,578.03		0.00	10,578.03
3149.0003	MCD Ancillary W/O Outpatient	0.00	502.36		0.00	502.36
3275.0000	Revenue Assessment	116,215.98	645,010.11		0.00	645,010.11
3310.0000	Income R&B Medicare	(1,640,188.08)	(12,347,899.92)		0.00	(12,347,899.92)
3330.0000	Income C/A Medicare A	0.00	(217.67)		0.00	(217.67)
3331.0000	Income C/A Medicare B	0.00	2.08		0.00	2.08
3331.0003	Income C/A Medicare B	0.00	2,529.53		0.00	2,529.53
3332.0000	MCR R&B 2% Sequestration	0.00	84,431.48		0.00	84,431.48
3333.0000	MCR Ancillary 2% Sequestration	0.00	1,602.18		0.00	1,602.18
3333.0003	MCR Ancillary 2% Sequestration outpatient	0.00	1,544.32		0.00	1,544.32
3340.0000	Income Flu Shot - MCR B	0.00	(7,604.98)		0.00	(7,604.98)
3341.0000	Income Pharmacy - MCR A	(59,273.96)	(522,321.38)		0.00	(522,321.38)
3349.0000	Income PT - MCR Part B	(11,734.29)	(86,132.74)		0.00	(86,132.74)
3349.0003	Income PT - MCR Part B - Outpatient	(38,563.71)	(186,285.64)		0.00	(186,285.64)
3350.0000	Income OT - MCR Part B	(14,047.50)	(75,902.39)		0.00	(75,902.39)
3350.0003	Income OT - MCR Part B - Outpatient	(621.32)	(7,700.93)		0.00	(7,700.93)
3351.0000	Income ST - MCR B	(8,182.18)	(44,124.84)		0.00	(44,124.84)
3351.0003	Income ST - MCR B - Outpatient	(1,408.73)	(8,910.29)		0.00	(8,910.29)
3352.0000	Medicare B ancillary w/o	0.00	460.42		0.00	460.42
3352.0003	Medicare B ancillary w/o outpatient	0.00	591.29		0.00	591.29
3355.0000	Income PT - MCR W/O	(105,211.03)	(730,569.46)		0.00	(730,569.46)
3356.0000	Income ST - MCR W/O	(36,148.59)	(343,536.94)		0.00	(343,536.94)
3357.0000	Income OT - MCR W/O	(76,089.27)	(768,533.73)		0.00	(768,533.73)
3358.0000	Income Pneumonia - MCR A	0.00	(301.58)		0.00	(301.58)
3359.0000	Medicare A Ancillary W/O	314,720.19	2,866,636.33		0.00	2,866,636.33
3364.0000	Income Radiology - MCR A W/O	(1,028.00)	(35,100.00)		0.00	(35,100.00)
3365.0000	Income Laboratory - w/o	(36,969.34)	(466,574.82)		0.00	(466,574.82)
3405.0000	Income R&B HMO	(73,216.00)	(582,656.24)		0.00	(582,656.24)

Client: **A443527 - Clifton Rehabilitative Nursing Center**
Engagement: **MDMC 2022 - Clifton Rehabilitative Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-1 TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
3406.0000	Income R&B MCD HMO	(20,451.68)	(9,928.32)		0.00	(9,928.32)
3410.0000	Income R&B Private	(342,424.00)	(2,108,504.76)		0.00	(2,108,504.76)
3422.0000	Income C/A HMO Ancillary	0.00	(1,189.88)		0.00	(1,189.88)
3422.0003	Income C/A HMO Ancillary - Outpatient	(824.24)	45,151.78		0.00	45,151.78
3430.0000	Income C/A Private	200.00	0.00		0.00	0.00
3432.0000	Income C/A HMO	0.00	2,037.60		0.00	2,037.60
3451.0003	Income OT - Private - Outpatient	0.00	(390.36)		0.00	(390.36)
3463.0000	Income PT - HMO	(867.70)	(9,487.16)		0.00	(9,487.16)
3463.0003	Income PT - HMO - Outpatient	(48,085.31)	(253,358.43)		0.00	(253,358.43)
3464.0000	Income ST - HMO	(269.37)	(2,799.32)		0.00	(2,799.32)
3464.0003	Income ST - HMO - Outpatient	(1,951.27)	(7,742.19)		0.00	(7,742.19)
3467.0000	Income Flue Shot - HMO	0.00	(619.01)		0.00	(619.01)
3471.0000	Income OT - HMO	(487.73)	(7,912.94)		0.00	(7,912.94)
3471.0003	Income OT - HMO - Outpatient	(4,466.66)	(7,530.47)		0.00	(7,530.47)
3472.0000	HMO Ancillary w/o	20,620.04	115,885.34		0.00	115,885.34
3475.0000	Income PT - HMO W/O	(10,729.33)	(50,936.43)		0.00	(50,936.43)
3476.0000	Income ST - HMO W/O	(2,314.47)	(18,236.09)		0.00	(18,236.09)
3477.0000	Income OT - HMO W/O	(7,576.24)	(46,712.82)		0.00	(46,712.82)
3500.0000	Income Miscellaneous	0.00	(240,665.76)		0.00	(240,665.76)
3500.7900	Income HHS Grant	(373,434.55)	(607,513.41)		0.00	(607,513.41)
3506.0000	Income Telephone	(31.00)	(7.00)		0.00	(7.00)
3511.0000	Income Interest	(146.00)	(390.52)		0.00	(390.52)
3516.0000	Income Medical Records	(10.00)	(44.00)		0.00	(44.00)
3810.0000	P/r Operations Director	13,770.97	132,732.59		0.00	132,732.59
3810.8000	P/r Operations Director- Sick	0.00	390.56		0.00	390.56
3810.9000	P/r Operations Director- Vacation	0.00	10,788.25		0.00	10,788.25
3811.0000	P/r Administrator	42,117.03	174,631.14		0.00	174,631.14
3811.8000	P/r Administrator- Sick	0.00	615.36		0.00	615.36
3811.9000	P/r Administrator- Vacation	0.00	7,999.68		0.00	7,999.68
3820.0000	P/r Business Office	59,164.37	392,631.21		0.00	392,631.21
3820.7900	P/r Business Office Extraordinary	0.00	910.00		0.00	910.00
3820.8000	P/r Business Office- Sick	0.00	4,685.17		0.00	4,685.17
3820.9000	P/r Business Office- Vacation	0.00	19,347.36		0.00	19,347.36
3821.0000	P/r Fiscal Office	2,040.00	0.00		0.00	0.00
3822.0000	P/r Receptionist	12,397.04	61,931.75		0.00	61,931.75
3822.8000	P/r Receptionist- Sick	0.00	687.64		0.00	687.64
3827.0000	P/r Staffing Coordinator	0.00	33,545.05		0.00	33,545.05
3827.8000	P/r Staffing Coordinator- Sick	0.00	877.50		0.00	877.50
3828.0000	P/r Admissions	0.00	35,627.24		0.00	35,627.24
3828.9000	P/r Admissions- Vacation	0.00	5,769.60		0.00	5,769.60
3831.0000	P/r Director Of Nursing	32,862.83	118,334.21		0.00	118,334.21
3831.0001	P/r Asst Director of Nursing	0.00	25,243.25		0.00	25,243.25
3831.7900	P/r Director Of Nursing Extraordinary	0.00	5,224.13		0.00	5,224.13
3831.7901	P/r Asst Director of Nursing Extraordinary	0.00	39,743.26		0.00	39,743.26
3831.8000	P/r Director Of Nursing- Sick	0.00	1,281.60		0.00	1,281.60
3831.8001	P/r Asst Director of Nursing- Sick	0.00	424.00		0.00	424.00
3831.9000	P/r Director Of Nursing- Vacation	0.00	4,183.36		0.00	4,183.36
3832.0000	P/r Staff Development	270.86	2,577.14		0.00	2,577.14
3833.0000	P/r MDS	32,501.13	248,206.32		0.00	248,206.32
3833.8000	P/r MDS- Sick	0.00	2,220.00		0.00	2,220.00
3833.9000	P/r MDS- Vacation	0.00	17,192.76		0.00	17,192.76
3834.0000	P/r RN	202,377.13	707,491.64		0.00	707,491.64
3834.0001	P/r RN Manager	14,779.49	22,563.61		0.00	22,563.61
3834.0002	P/r RN Supervisor	50,288.87	292,351.24		0.00	292,351.24
3834.7900	P/r RN Extraordinary	0.00	3,043.25		0.00	3,043.25
3834.8000	P/r RN- Sick	0.00	4,649.25		0.00	4,649.25
3834.8002	P/r RN Supervisor- Sick	0.00	3,276.81		0.00	3,276.81
3834.9000	P/r RN- Vacation	0.00	29,436.78		0.00	29,436.78
3834.9001	P/r RN Manager- Vacation	0.00	6,934.20		0.00	6,934.20
3834.9002	P/r RN Supervisor- Vacation	0.00	13,589.21		0.00	13,589.21
3835.0000	P/r Infection Control	0.00	112,684.21		0.00	112,684.21
3835.7900	P/r Infection Control Extraordinary	0.00	19,850.01		0.00	19,850.01
3835.8000	P/r Infection Control- Sick	0.00	1,850.00		0.00	1,850.00
3835.9000	P/r Infection Control- Vacation	0.00	8,535.28		0.00	8,535.28
3836.0000	P/r LPN	227,594.04	907,446.73		0.00	907,446.73
3836.0003	P/r LPN Supervisor	0.00	137,133.87		0.00	137,133.87
3836.7900	P/r LPN Extraordinary	0.00	4,806.75		0.00	4,806.75
3836.8000	P/r LPN- Sick	0.00	10,067.96		0.00	10,067.96
3836.8003	P/r LPN- Sick	0.00	640.00		0.00	640.00
3836.9000	P/r LPN- Vacation	0.00	49,696.09		0.00	49,696.09
3836.9001	P/r LPN Manager- Vacation	0.00	1,920.00		0.00	1,920.00
3838.0000	P/r CNA	392,169.53	2,225,517.72		0.00	2,225,517.72
3838.7900	P/r CNA Extraordinary	0.00	9,522.35		0.00	9,522.35
3838.8000	P/r CNA- Sick	0.00	24,988.74		0.00	24,988.74
3838.9000	P/r CNA- Vacation	0.00	129,060.34		0.00	129,060.34
3843.0000	P/r Medical Records	2,749.24	57,190.61		0.00	57,190.61
3843.0005	P/r Medical Records Unit Secretary	0.00	17,457.50		0.00	17,457.50
3843.8000	P/r Medical Records- Sick	0.00	702.00		0.00	702.00
3843.8005	P/r Medical Records Unit Secretary Sick	0.00	196.00		0.00	196.00
3843.9000	P/r Medical Records- Vacation	0.00	4,626.48		0.00	4,626.48
3846.0000	P/r Concierge	0.00	2,781.24		0.00	2,781.24
3846.8000	P/r Concierge- Sick	0.00	113.75		0.00	113.75
3850.0000	P/r Physical Therapy	84,003.69	510,362.50		0.00	510,362.50
3850.8000	P/r Physical Therapy- Sick	0.00	8,766.75		0.00	8,766.75
3850.9000	P/r Physical Therapy- Vacation	0.00	20,593.58		0.00	20,593.58
3851.0000	P/r PT Aide	41,942.76	280,770.49		0.00	280,770.49
3851.7900	P/r PT Aide Extraordinary	0.00	756.00		0.00	756.00
3851.8000	P/r PT Aide- Sick	0.00	4,568.25		0.00	4,568.25
3851.9000	P/r PT Aide- Vacation	0.00	13,068.70		0.00	13,068.70
3854.0000	P/r Rehab Coordinator	5,248.22	(18,080.98)		0.00	(18,080.98)
3854.7160	P/r Rehab Coordinator - Regional	1,799.36	(1,799.36)		0.00	(1,799.36)
3855.0000	P/r Rehab Aide	0.00	7,772.43		0.00	7,772.43
3855.8000	P/r Rehab Aide Sick	0.00	310.00		0.00	310.00
3860.0000	P/r Speech Therapy	23,557.87	189,990.61		0.00	189,990.61
3860.8000	P/r Speech Therapy- Sick	0.00	2,701.90		0.00	2,701.90
3865.0000	P/r Occupational Therapy	30,243.33	349,130.29		0.00	349,130.29

Client: **A443527 - Clifton Rehabilitative Nursing Center**
Engagement: **MDMC 2022 - Clifton Rehabilitative Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-1 TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
3865.7900	P/r Occupational Therapy Extraordinary	0.00	1,082.26		0.00	1,082.26
3865.8000	P/r Occupational Therapy- Sick	0.00	3,714.44		0.00	3,714.44
3865.9000	P/r Occupational Therapy- Vacation	0.00	4,019.50		0.00	4,019.50
3866.0000	P/r OT Aide	27,196.03	155,248.11		0.00	155,248.11
3866.8000	P/r OT Aide- Sick	0.00	2,421.76		0.00	2,421.76
3866.9000	P/r OT Aide- Vacation	0.00	9,664.64		0.00	9,664.64
3870.0000	P/r Social Services Director	1,546.29	53,660.21		0.00	53,660.21
3870.8000	P/r Social Services Director- Sick	0.00	1,373.50		0.00	1,373.50
3870.9000	P/r Social Services Director- Vacation	0.00	6,555.49		0.00	6,555.49
3872.0000	P/r Social Services Aide	26,615.32	128,674.55		0.00	128,674.55
3872.8000	P/r Social Services Aide- Sick	0.00	820.00		0.00	820.00
3872.9000	P/r Social Services Aide- Vacation	0.00	6,676.37		0.00	6,676.37
3875.0000	P/r Driver	29,860.29	202,020.64		0.00	202,020.64
3875.7900	P/r Driver Extraordinary	0.00	568.00		0.00	568.00
3875.8000	P/r Driver- Sick	0.00	1,173.37		0.00	1,173.37
3875.9000	P/r Driver- Vacation	0.00	9,122.48		0.00	9,122.48
3881.0000	P/r Activities Supervisor	20,537.23	96,240.42		0.00	96,240.42
3881.8000	P/r Activities Supervisor- Sick	0.00	680.00		0.00	680.00
3881.9000	P/r Activities Supervisor- Vacation	0.00	7,790.08		0.00	7,790.08
3882.0000	P/r Activities Aide	23,137.59	145,964.23		0.00	145,964.23
3882.8000	P/r Activities Aide- Sick	0.00	754.31		0.00	754.31
3882.9000	P/r Activities Aide- Vacation	0.00	4,585.70		0.00	4,585.70
3891.0000	P/r Dietary Supervisor	31,192.52	103,151.11		0.00	103,151.11
3891.8000	P/r Dietary Supervisor- Sick	0.00	839.18		0.00	839.18
3891.9000	P/r Dietary Supervisor- Vacation	0.00	3,834.18		0.00	3,834.18
3892.0000	P/r Dietary Aides	49,225.56	288,961.07		0.00	288,961.07
3892.7900	P/r Dietary Aides Extraordinary	0.00	142.50		0.00	142.50
3892.8000	P/r Dietary Aides- Sick	0.00	2,823.32		0.00	2,823.32
3892.9000	P/r Dietary Aides- Vacation	0.00	6,968.42		0.00	6,968.42
3894.0000	P/r Dietary Cooks	37,163.26	202,103.82		0.00	202,103.82
3894.8000	P/r Dietary Cooks- Sick	0.00	3,081.31		0.00	3,081.31
3894.9000	P/r Dietary Cooks- Vacation	0.00	5,498.09		0.00	5,498.09
3895.0000	P/r Dining Aide	0.00	2,625.19		0.00	2,625.19
3898.0000	P/r Diet Technician	0.00	46,431.64		0.00	46,431.64
3898.8000	P/r Diet Technician - sick	0.00	1,055.68		0.00	1,055.68
3898.9000	P/r Diet Technician - Vacation	0.00	3,681.55		0.00	3,681.55
3899.0000	P/r Dietician	711.94	50,278.22		0.00	50,278.22
3899.8000	P/r Dietician- Sick	0.00	827.75		0.00	827.75
3910.0005	P/r Housekeeping Lead	0.00	28,202.25		0.00	28,202.25
3910.8005	P/r Housekeeping Lead- Sick	0.00	836.75		0.00	836.75
3910.9005	P/r Housekeeping Lead- Vacation	0.00	1,000.00		0.00	1,000.00
3911.0000	P/r Housekeeping Aide	40,204.67	208,013.18		0.00	208,013.18
3911.7900	P/r Housekeeping Aide Extraordinary	0.00	342.00		0.00	342.00
3911.8000	P/r Housekeeping Aide- Sick	0.00	2,695.31		0.00	2,695.31
3911.9000	P/r Housekeeping Aide- Vacation	0.00	14,801.74		0.00	14,801.74
3912.0000	P/r Floor Tech	0.00	166.61		0.00	166.61
3920.0000	P/r Laundry Director	0.00	5,580.21		0.00	5,580.21
3920.9000	P/r Laundry Director- Vacation	0.00	493.75		0.00	493.75
3921.0000	P/r Laundry Aide	18,331.14	100,247.57		0.00	100,247.57
3921.8000	P/r Laundry Aide- Sick	0.00	1,658.51		0.00	1,658.51
3921.9000	P/r Laundry Aide- Vacation	0.00	5,179.72		0.00	5,179.72
3931.0000	P/r Maintenance Director	27,327.58	66,554.92		0.00	66,554.92
3931.8000	P/r Maintenance Director- Sick	0.00	295.50		0.00	295.50
3931.9000	P/r Maintenance Director- Vacation	0.00	6,810.99		0.00	6,810.99
3932.0000	P/r Maintenance Aide	2,068.65	140,266.96		0.00	140,266.96
3932.8000	P/r Maintenance Aide- Sick	0.00	2,030.00		0.00	2,030.00
3932.9000	P/r Maintenance Aide- Vacation	0.00	10,848.22		0.00	10,848.22
400100.000	Medicare A - Room And Board	(1,248,274.27)	0.00		0.00	0.00
400101.000	Medicare A - Cont Adj - R&B	(367,649.07)	0.00		0.00	0.00
400200.000	Medicare A - Medical Supplies	(1,097.16)	0.00		0.00	0.00
400250.000	Medicare A - Pharmacy	(197,179.56)	0.00		0.00	0.00
400300.000	Medicare A - Oxygen	(900.00)	0.00		0.00	0.00
400400.000	Medicare A - Physical Therapy	(178,723.98)	0.00		0.00	0.00
400450.000	Medicare A - Occupational Therapy	(154,508.56)	0.00		0.00	0.00
400500.000	Medicare A - Speech Therapy	(65,834.11)	0.00		0.00	0.00
400600.000	Medicare A - IV Therapy	(20,369.22)	0.00		0.00	0.00
400700.000	Medicare A - X-Ray	(9,463.78)	0.00		0.00	0.00
400850.000	Medicare A - Lab	(26,885.40)	0.00		0.00	0.00
400900.000	Medicare A - Cont. Adj. - Ancillaries	654,961.77	0.00		0.00	0.00
405100.000	Steward ACO Room & Board	(364,538.00)	0.00		0.00	0.00
405101.000	Steward ACO C/A Rm & Bd	(101,391.71)	0.00		0.00	0.00
405250.000	Steward ACO - Pharmacy	(26,165.88)	0.00		0.00	0.00
405300.000	Steward ACO - Oxygen	(120.00)	0.00		0.00	0.00
405400.000	Steward ACO - Physical Therapy	(58,518.41)	0.00		0.00	0.00
405450.000	Steward ACO - Occupational Therapy	(48,178.32)	0.00		0.00	0.00
405500.000	Steward ACO - Speech Therapy	(11,988.53)	0.00		0.00	0.00
405600.000	Steward ACO - IV Therapy	(88.80)	0.00		0.00	0.00
405700.000	Steward ACO - X-Ray	(1,624.00)	0.00		0.00	0.00
405850.000	Steward ACO - Lab	(5,145.40)	0.00		0.00	0.00
405900.000	Steward ACO - C/A Ancillaries	151,829.34	0.00		0.00	0.00
406100.000	SCoast Med A - Room & Board	(891,844.51)	0.00		0.00	0.00
406101.000	SCoast Med A C/A Rm & Bd	(188,279.96)	0.00		0.00	0.00
406200.000	SCoast Med A - Medical Supplies	(1,150.12)	0.00		0.00	0.00
406250.000	SCoast Med A - Pharmacy	(119,139.40)	0.00		0.00	0.00
406300.000	SCoast Med A - Oxygen	(1,020.00)	0.00		0.00	0.00
406400.000	SCoast Med A - Physical Therapy	(136,982.73)	0.00		0.00	0.00
406450.000	SCoast Med A - Occupational Therapy	(119,700.64)	0.00		0.00	0.00
406500.000	SCoast Med A - Speech Therapy	(36,445.60)	0.00		0.00	0.00
406600.000	SCoast Med A - IV Therapy	(18,409.74)	0.00		0.00	0.00
406700.000	SCoast Med A - Radiology	(4,884.00)	0.00		0.00	0.00
406850.000	SCoast Med A - Lab	(33,418.04)	0.00		0.00	0.00
406900.000	SCoast Med A - C/A Ancillaries	471,150.27	0.00		0.00	0.00
406999.000	SCoast Med A - Prior Year Adjustments	(115.72)	0.00		0.00	0.00
410100.000	Private - Room and Board	(1,134,759.00)	0.00		0.00	0.00
410110.000	Private - R&B Rate Adj.	7,405.00	0.00		0.00	0.00
410400.000	Private - Physical Therapy	(515.47)	0.00		0.00	0.00

Client: **A443527 - Clifton Rehabilitative Nursing Center**
Engagement: **MDMC 2022 - Clifton Rehabilitative Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-1 TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
410900.000	Private - Ancillary Cont. Adj.	257.68	0.00		0.00	0.00
4110.0000	Medical Supplies- Other	2,708.42	115,406.31		0.00	115,406.31
4110.5000	Medical Equipment	514.23	19,145.85		0.00	19,145.85
4110.7900	Extraordinary Medical Supplies	13,055.78	34,310.93		0.00	34,310.93
4112.0000	Personal Care	5,647.19	7,952.19		0.00	7,952.19
4112.7900	Extraordinary Personal Care	3,167.28	0.00		0.00	0.00
4113.0000	Oxygen	0.00	8,195.33		0.00	8,195.33
4114.0000	Vaccines	179.44	9,670.58		0.00	9,670.58
4115.0000	IV Supplies	0.00	6,284.09		0.00	6,284.09
4116.0000	Radiology, x-ray Fee	0.00	5,405.47		0.00	5,405.47
4117.7900	Extraordinary Covid-19 Tests	42,480.00	274,110.00		0.00	274,110.00
4119.0000	Dietary Supplements	0.00	5,986.09		0.00	5,986.09
4140.0000	Nursing Purch Service	8,637.04	62,121.66		0.00	62,121.66
4142.0000	Medical Waste	510.00	13,654.51		0.00	13,654.51
4150.0000	Nursing Training	35.00	5,242.24		0.00	5,242.24
4160.0000	Nursing Contracted Services	0.00	7,100.82		0.00	7,100.82
4161.0000	Nursing Agency - RN	6,195.00	185,198.34		0.00	185,198.34
4161.7900	Extraordinary Nursing Agency - RN	30,727.11	341,093.68		0.00	341,093.68
4162.0000	Nursing Agency - LPN	0.00	164,701.10		0.00	164,701.10
4162.7900	Extraordinary Nursing Agency - LPN	18,955.55	287,575.16		0.00	287,575.16
4163.0000	Nursing Agency - CNA	3,609.12	220,630.33		0.00	220,630.33
4163.7900	Extraordinary Nursing Agency - CNA	55,974.10	481,557.54		0.00	481,557.54
4210.0000	Enteral Supplies	1,395.78	1,950.45		0.00	1,950.45
4211.0000	Labs	0.00	74,112.86		0.00	74,112.86
4216.0000	Radiology	0.00	27,844.31		0.00	27,844.31
430100.000	Medicaid - Room and Board	(3,678,198.44)	0.00		0.00	0.00
430150.000	Medicaid - 30 Day Rate Incentive	0.00	0.00		0.00	0.00
430900.000	Medicaid - Anc. Cont. Adj.	9,345.65	0.00		0.00	0.00
4313.0000	Prescription Drugs	57,919.06	430,449.63		0.00	430,449.63
4318.0000	OTC Drugs	18,939.60	9,261.22		0.00	9,261.22
4330.0000	Pharmacy Consultant Fees	0.00	45,071.22		0.00	45,071.22
440100.000	SCO Medicaid R & B	(94,367.94)	0.00		0.00	0.00
440200.000	SCO MCR - Room & Board	(6,919.00)	0.00		0.00	0.00
440201.000	SCO MCR - R&B C/A	(2,148.97)	0.00		0.00	0.00
440250.000	SCO MCR - Pharmacy	(3,780.26)	0.00		0.00	0.00
440300.000	ACO MCR - Oxygen	(60.00)	0.00		0.00	0.00
440400.000	ACO MCR - Physical Therapy	(844.59)	0.00		0.00	0.00
440450.000	ACO MCR - Occupational Therapy	(851.23)	0.00		0.00	0.00
440500.000	SCO MCR - Speech Therapy	(987.74)	0.00		0.00	0.00
440850.000	SCO MCR - Lab	(145.84)	0.00		0.00	0.00
440900.000	SCO MCR - Ancillary Cont Adj	6,669.66	0.00		0.00	0.00
440901.000	SCO Medicaid C/A	(1,389.00)	0.00		0.00	0.00
450100.000	Managed Care - Room and Board	(346,977.47)	0.00		0.00	0.00
450101.000	Managed Care - Cont Adj - R&B	20,507.95	0.00		0.00	0.00
450250.000	Managed Care - Pharmacy	(47,119.66)	0.00		0.00	0.00
450300.000	Managed Care - Oxygen	(530.00)	0.00		0.00	0.00
450400.000	Managed Care - Physical Therapy	(62,059.36)	0.00		0.00	0.00
450450.000	Managed Care - Occupational Therapy	(55,539.67)	0.00		0.00	0.00
450500.000	Managed Care - Speech Therapy	(24,105.00)	0.00		0.00	0.00
450600.000	Managed Care - IV Therapy	(96.72)	0.00		0.00	0.00
450700.000	Managed Care - X Ray	(2,568.84)	0.00		0.00	0.00
450850.000	Managed Care - Lab	(10,629.56)	0.00		0.00	0.00
450900.000	Managed Care - Ancillary Cont. Adj.	188,875.13	0.00		0.00	0.00
470100.000	Hospice - Room And Board	(430,998.61)	0.00		0.00	0.00
470400.000	Hospice - Physical Therapy	(180.00)	0.00		0.00	0.00
470500.000	Hospice - Speech Therapy	(225.00)	0.00		0.00	0.00
500260.000	Medicare B - Vaccines	(4,312.99)	0.00		0.00	0.00
500400.000	Medicare B - Physical Therapy	(57,276.21)	0.00		0.00	0.00
500450.000	Medicare B - Occupational Therapy	(44,034.27)	0.00		0.00	0.00
500500.000	Medicare B - Speech Therapy	(62,037.92)	0.00		0.00	0.00
500900.000	Medicare B - Contractual Adjustment	17,426.63	0.00		0.00	0.00
500902.000	Medicare B - Sequestration	(10.03)	0.00		0.00	0.00
5010.0000	Rehab Supplies	0.00	5,628.72		0.00	5,628.72
501260.000	Steward ACO Mcr B - Vaccines	(1,881.64)	0.00		0.00	0.00
501400.000	Steward ACO Mcr B - Physical Therapy	(16,109.99)	0.00		0.00	0.00
501450.000	Steward ACO Mcr B - Occupational Therapy	(12,282.42)	0.00		0.00	0.00
501500.000	Steward ACO Mcr B - Speech Therapy	(18,808.22)	0.00		0.00	0.00
501900.000	Steward ACO Mcr B - Contractual Adjustment	4,442.35	0.00		0.00	0.00
502260.000	S Coast Med B - Vaccines	(1,850.94)	0.00		0.00	0.00
502400.000	S Coast Med B - Physical Therapy	(20,635.21)	0.00		0.00	0.00
502450.000	S Coast Med B - Occupational Therapy	(12,851.45)	0.00		0.00	0.00
502500.000	S Coast Med B - Speech Therapy	(12,321.64)	0.00		0.00	0.00
502900.000	S Coast Med B - Contractual Adjustment	5,437.73	0.00		0.00	0.00
505400.000	Managed Care B - Physical Therapy	(14,021.11)	0.00		0.00	0.00
505450.000	Managed Care B - Occupational Therapy	(15,369.64)	0.00		0.00	0.00
505500.000	Managed Care B - Speech Therapy	(11,890.20)	0.00		0.00	0.00
505900.000	Managed Care B - Contractual Adjustment	4,940.60	0.00		0.00	0.00
509400.000	Outpatient Physical Therapy	(1,086,234.45)	0.00		0.00	0.00
509450.000	Outpatient Occupational Therapy	(28,935.93)	0.00		0.00	0.00
509500.000	Outpatient Speech Language Pathology	(30,398.57)	0.00		0.00	0.00
509900.000	Outpatient Rehab Contractual Adjustment	833,290.24	0.00		0.00	0.00
5110.0000	Activities Supplies	3,361.19	30,823.09		0.00	30,823.09
5110.5000	Activity Equipment	5,790.96	0.00		0.00	0.00
5140.0000	Activities Purch Service	3,612.49	33,845.69		0.00	33,845.69
5210.0000	PT Supplies	588.80	177.19		0.00	177.19
5610.0000	Med Rec Supplies	52.50	5,211.56		0.00	5,211.56
5630.0000	Medical Records Fees	0.00	1,925.14		0.00	1,925.14
5730.0000	Med Director Fees	0.00	5,190.00		0.00	5,190.00
599015.000	Cable/TV/Phone	(682.00)	0.00		0.00	0.00
599021.000	SBA Funding - PPP	(1,501,535.00)	0.00		0.00	0.00
599032.000	MH NH HHS Supplement	(296,707.00)	0.00		0.00	0.00
599040.000	Employee/Guest Meals	(4,497.00)	0.00		0.00	0.00
599050.000	Interest Income	(411.03)	0.00		0.00	0.00
599080.000	Other Income	(60,597.30)	0.00		0.00	0.00
599090.000	Small Balance Adjustments	(585.46)	0.00		0.00	0.00
600500.000	Net Payroll	(1,241.84)	0.00		0.00	0.00

Client: **A443527 - Clifton Rehabilitative Nursing Center**
Engagement: **MDMC 2022 - Clifton Rehabilitative Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-1 TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
610100.000	Wages - Activities	174,343.84	0.00		0.00	0.00
610650.000	Supplies - Activities	28,683.61	0.00		0.00	0.00
6110.0000	Dietary Supplies	9,795.23	44,684.80		0.00	44,684.80
6110.5000	Dietary Equipment	0.00	1,624.88		0.00	1,624.88
6110.7900	Extraordinary Dietary Supplies	701.97	8,111.54		0.00	8,111.54
6112.0000	Patient Food	75,315.52	488,827.43		0.00	488,827.43
6119.0000	Food Supplements	3,778.90	6,910.44		0.00	6,910.44
6119.7900	Extraordinary Food Supplements	0.00	39.30		0.00	39.30
6130.0000	Dietician Fees	7,550.00	12,550.00		0.00	12,550.00
6140.0000	Dietary Purchase Serv	1,618.00	46,791.58		0.00	46,791.58
6140.5000	Dietary Repairs	1,287.91	4,415.48		0.00	4,415.48
620100.000	Wages - Social Services	106,107.70	0.00		0.00	0.00
630100.000	Wages - R.N.	796,886.19	0.00		0.00	0.00
630110.000	Wages - L.P.N.	826,119.71	0.00		0.00	0.00
630120.000	Wages - CNA	1,466,601.70	0.00		0.00	0.00
630121.000	Wages - CNA Scheduling	82,940.00	0.00		0.00	0.00
630130.000	Wages - Rehab Aides	30,443.67	0.00		0.00	0.00
6310.0000	Maintenance Supplies	2,184.13	32,845.74		0.00	32,845.74
6310.5000	Maintenance Equipment	0.00	1,109.25		0.00	1,109.25
631100.000	Agency - R.N.	56,839.16	0.00		0.00	0.00
631110.000	Agency - L.P.N.	81,276.61	0.00		0.00	0.00
631120.000	Agency - CNA	52,104.82	0.00		0.00	0.00
6340.0000	Maintenance Purch Serv	3,915.40	51,037.24		0.00	51,037.24
6341.0000	Exterminator	280.00	2,084.20		0.00	2,084.20
6342.0000	Carting	7,724.20	57,616.09		0.00	57,616.09
6391.0000	Electric	23,601.09	166,401.11		0.00	166,401.11
6392.0000	Gas	13,602.57	104,584.08		0.00	104,584.08
6410.0000	Ground Supply	95.52	1,595.39		0.00	1,595.39
6440.0000	Grounds Purchase Service	1,075.00	21,834.77		0.00	21,834.77
6510.0000	Housekeeping Supplies	13,320.34	89,442.75		0.00	89,442.75
6510.7900	Extraordinary Housekeeping Supplies	2,617.90	30,248.81		0.00	30,248.81
6510.7905	Extraordinary Housekeeping Equipment	0.00	1,232.50		0.00	1,232.50
6610.0000	Laundry Supplies	2,942.68	21,803.80		0.00	21,803.80
6640.0000	Laundry Purch Serv	0.00	104.17		0.00	104.17
6670.0000	Disposables	13,110.73	81,400.69		0.00	81,400.69
670100.000	Wages - DON	93,114.43	0.00		0.00	0.00
670400.000	Wages - RN MDS	69,063.44	0.00		0.00	0.00
670500.000	Wages - RN SDC	12,132.93	0.00		0.00	0.00
670550.000	Wages - RN MMQ	94,299.16	0.00		0.00	0.00
670560.000	Wages RN Admin	96,601.21	0.00		0.00	0.00
670600.000	Supplies - Nursing	159,116.99	0.00		0.00	0.00
670650.000	Personal Protective Equipment	61,047.16	0.00		0.00	0.00
670655.000	Employee Covid Testing	281,745.00	0.00		0.00	0.00
670660.000	Resident Covid Testing	55,650.00	0.00		0.00	0.00
670800.000	Wages - Medical Records	43,214.46	0.00		0.00	0.00
670851.000	Medical Director Expense	3,000.00	0.00		0.00	0.00
670900.000	Professional Services	49,275.95	0.00		0.00	0.00
6735.0000	Employee Background Check	1,119.99	7,715.20		0.00	7,715.20
6840.0000	Non Emergency Transport	0.00	28,246.86		0.00	28,246.86
6841.0000	Facility Resident Transport	0.00	218.09		0.00	218.09
690110.000	Wages - Dietary	434,970.02	0.00		0.00	0.00
690670.000	Supplies (Non-Food) - Dietary	29,884.14	0.00		0.00	0.00
690690.000	Raw Food	268,216.72	0.00		0.00	0.00
690850.000	Purchased Services - Dietician	25,450.00	0.00		0.00	0.00
700110.000	Wages - Laundry	73,689.08	0.00		0.00	0.00
700670.000	Supplies - Laundry	13,318.54	0.00		0.00	0.00
710110.000	Wages - Housekeeping	263,476.02	0.00		0.00	0.00
710670.000	Supplies - Housekeeping	38,143.10	0.00		0.00	0.00
7110.0000	Office Supplies	9,354.53	94,220.59		0.00	94,220.59
7110.5000	Office Equipment	2,077.45	1,359.03		0.00	1,359.03
7130.0000	Accounting Fees	0.00	121,261.00		0.00	121,261.00
7131.0000	Consulting Fees	7,200.00	164,185.68		0.00	164,185.68
7140.0000	Fiscal Purch Serv	107,970.19	1,046,576.61		0.00	1,046,576.61
7140.5000	Fiscal Purch Serv- Non Recurring	10,101.87	1,165.00		0.00	1,165.00
7142.0000	IT Fees	7,177.50	62,993.41		0.00	62,993.41
7160.0000	Management Fees	58,333.32	378,000.18		0.00	378,000.18
7191.0000	Bank Charges	3,671.54	48,645.36		0.00	48,645.36
7191.5000	Credit Card Processing Fees	0.00	1,048.21		0.00	1,048.21
7192.0000	Interest	0.00	10,105.01		0.00	10,105.01
7193.0000	Penalties	9,939.46	847.96		0.00	847.96
7198.0000	Bad Debt - Coinsurance	0.00	32,900.00		0.00	32,900.00
7199.0000	Bad Debt - Private	61,600.00	23,200.00		0.00	23,200.00
720110.000	Wages - Maintenance	158,832.57	0.00		0.00	0.00
720500.000	Telephone	18,216.09	0.00		0.00	0.00
720510.000	Gas	53,269.00	0.00		0.00	0.00
720520.000	Electricity	125,022.89	0.00		0.00	0.00
720530.000	Water & Sewer	28,700.49	0.00		0.00	0.00
720670.000	Supplies - Maintenance	57,490.58	0.00		0.00	0.00
720850.000	Purchased Services - Maintenance	72,206.58	0.00		0.00	0.00
7210.0000	Internet	1,194.02	1,827.81		0.00	1,827.81
7211.0000	Telephone	1,346.25	11,390.51		0.00	11,390.51
7211.0001	Cell Phones	50.71	1,564.04		0.00	1,564.04
7212.0000	Postage	130.67	5,510.71		0.00	5,510.71
7214.0000	License & Permits	1,080.00	2,174.50		0.00	2,174.50
7215.0000	Dues & Subscriptions	263.70	16,625.22		0.00	16,625.22
7230.0000	Legal Fees	17,748.87	10,390.00		0.00	10,390.00
7235.0000	Help Wanted Advertising	15,179.14	169,403.79		0.00	169,403.79
7236.0000	Promotional Advertising	21,733.20	66,411.45		0.00	66,411.45
7238.0000	Seminars	149.96	0.00		0.00	0.00
7270.0000	Insurance - General	49,033.89	185,299.28		0.00	185,299.28
7273.0000	Insurance - Property	0.00	18,294.96		0.00	18,294.96
7276.0000	Insurance - Auto	194.19	1,945.36		0.00	1,945.36
7290.0000	Travel Expense	17,077.92	287,385.16		0.00	287,385.16
7290.7900	Extraordinary Travel Expense	0.00	2,500.00		0.00	2,500.00
730100.000	Wages - Administrator	322,135.84	0.00		0.00	0.00
730102.000	Wages Administration	49,548.14	0.00		0.00	0.00

Client: **A443527 - Clifton Rehabilitative Nursing Center**
Engagement: **MDMC 2022 - Clifton Rehabilitative Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-1 TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
730110.000	Wages - Clerical	533,745.55	0.00		0.00	0.00
730150.000	Payroll Services	32,384.83	0.00		0.00	0.00
730151.000	Bookkeeping Services	4,800.00	0.00		0.00	0.00
730152.000	Computer Consulting	28,882.50	0.00		0.00	0.00
730200.000	Payroll Taxes	505,446.94	0.00		0.00	0.00
730250.000	Workers Compensation	117,022.00	0.00		0.00	0.00
730280.000	401K Pension	16,764.08	0.00		0.00	0.00
730285.000	Employee Benefits - Other	2,336.03	0.00		0.00	0.00
730300.000	Group Health Insurance	672,629.00	0.00		0.00	0.00
730400.000	Uniform Expense	520.98	0.00		0.00	0.00
730430.000	Legal Fees	62,132.00	0.00		0.00	0.00
730440.000	Accounting Fees	52,564.04	0.00		0.00	0.00
730510.000	Advertising - Help Wanted	17,972.74	0.00		0.00	0.00
730511.000	Directory Advertising	1,975.57	0.00		0.00	0.00
730512.000	Advertising Promotional	5,386.73	0.00		0.00	0.00
730540.000	Bad Debt Expense	3,524.50	0.00		0.00	0.00
730580.000	Taxes	1,550.18	0.00		0.00	0.00
730581.000	Sales Taxes	360.76	0.00		0.00	0.00
730670.000	Office Supplies	53,875.83	0.00		0.00	0.00
730680.000	Software Expense	35,009.06	0.00		0.00	0.00
730690.000	Postage Expense	4,160.42	0.00		0.00	0.00
730750.000	Auto Expense	3,239.76	0.00		0.00	0.00
730751.000	Motor Vehicle Excise Tax	334.52	0.00		0.00	0.00
730830.000	Education	2,593.45	0.00		0.00	0.00
730840.000	Cori Expense	1,378.23	0.00		0.00	0.00
730860.000	Late Charges	97.88	0.00		0.00	0.00
730861.000	Fines & Penalties	19,750.00	0.00		0.00	0.00
730870.000	Licenses & Dues	15,897.90	0.00		0.00	0.00
730880.000	Insurance Liability	162,369.00	0.00		0.00	0.00
730881.000	Insurance - Building	20,925.00	0.00		0.00	0.00
730882.000	Insurance - Auto	3,348.00	0.00		0.00	0.00
730910.000	Service Charges - Bank	2,060.20	0.00		0.00	0.00
730950.000	User Fee Assessment	477,823.54	0.00		0.00	0.00
740100.000	Real Estate Taxes	115,156.61	0.00		0.00	0.00
740200.000	Interest - Long Term Debt	35,904.27	0.00		0.00	0.00
740201.000	Interest - 2nd Mortgage	25,984.74	0.00		0.00	0.00
740202.000	Interest - 3rd Loan	6,262.05	0.00		0.00	0.00
740203.000	Motor Vehicle Interest	830.53	0.00		0.00	0.00
800100.000	Wages - RPT - Inpatient	181,518.74	0.00		0.00	0.00
800150.000	Wages - RPT - Outpatient	133,445.68	0.00		0.00	0.00
800300.000	Wages - LPTA - Inpatient	122,826.95	0.00		0.00	0.00
800350.000	Wages - LPTA - Outpatient	42,160.89	0.00		0.00	0.00
800670.000	Supplies - Therapy	1,437.50	0.00		0.00	0.00
8100.0000	Rent	118,389.33	1,246,185.86		0.00	1,246,185.86
810100.000	Wages - OTR - Inpatient	101,945.33	0.00		0.00	0.00
810150.000	Wages - OTR - Outpatient	7,769.65	0.00		0.00	0.00
810300.000	Wages - COTA - Inpatient	107,967.61	0.00		0.00	0.00
8201.0000	Equip Rental - Computer	0.00	9.17		0.00	9.17
8201.5000	Equip Rental- Software	3,229.19	73,996.69		0.00	73,996.69
820100.000	Wages - SLP - Inpatient	102,386.20	0.00		0.00	0.00
820150.000	Wages - SLP - Outpatient	7,043.24	0.00		0.00	0.00
8202.0000	Equip Rental - Nursing	196.56	21,076.14		0.00	21,076.14
8202.1000	Oxygen Rental - Nursing	0.00	7,217.31		0.00	7,217.31
8205.0000	Equip Rental - Office	3,466.42	18,384.76		0.00	18,384.76
8209.0000	Equip Rental - Dietary	0.00	93.01		0.00	93.01
8300.0000	Real Estate Tax	28,477.00	152,461.73		0.00	152,461.73
850050.000	Pharmacy Consultant	11,279.16	0.00		0.00	0.00
8600.0000	Water & Sewer	5,423.65	60,268.72		0.00	60,268.72
860325.000	Pharmacy - Medicaid	2,912.01	0.00		0.00	0.00
860327.000	Medical Supplies - Medicaid	131.59	0.00		0.00	0.00
860332.000	X-Ray - Medicaid	88.00	0.00		0.00	0.00
860350.000	IV Therapy - Medicaid	12.62	0.00		0.00	0.00
860425.000	Pharmacy - Part A	93,601.56	0.00		0.00	0.00
860427.000	Medical Supplies - Part A	1,389.25	0.00		0.00	0.00
860430.000	Laboratory - Part A	13,207.30	0.00		0.00	0.00
860432.000	X-Ray - Part A	3,885.81	0.00		0.00	0.00
860435.000	Other Imaging - Part A	863.27	0.00		0.00	0.00
860450.000	IV Therapy - Part A	10,184.61	0.00		0.00	0.00
860490.000	Ambulance Expense - Part A	1,812.68	0.00		0.00	0.00
860920.000	Other Diag. Serv.-Part A	463.32	0.00		0.00	0.00
860980.000	Outside Clinic - Part A	135.79	0.00		0.00	0.00
861425.000	Pharmacy -Steward	12,961.72	0.00		0.00	0.00
861427.000	Medical Supplies - Steward	242.16	0.00		0.00	0.00
861430.000	Laboratory - Steward	2,550.77	0.00		0.00	0.00
861432.000	X-Ray - Steward	616.00	0.00		0.00	0.00
861435.000	Other Imaging - Steward	207.03	0.00		0.00	0.00
861450.000	IV Therapy - Steward	44.40	0.00		0.00	0.00
861490.000	Ambulance Expense - Steward	277.73	0.00		0.00	0.00
861980.000	Outside Clinic - Steward	95.76	0.00		0.00	0.00
862425.000	Pharmacy-SCoast	57,640.19	0.00		0.00	0.00
862427.000	Medical Supplies-SCoast	2,412.73	0.00		0.00	0.00
862430.000	Laboratory-SCoast	16,486.75	0.00		0.00	0.00
862432.000	Radiology - SCoast	2,129.89	0.00		0.00	0.00
862435.000	Other Imaging-SCoast	474.00	0.00		0.00	0.00
862450.000	IV Therapy-SCoast	9,204.87	0.00		0.00	0.00
862490.000	Ambulance-SCoast	277.73	0.00		0.00	0.00
862920.000	Other Diag. Serv.-SCoast	67.00	0.00		0.00	0.00
865425.000	Pharmacy - HMO	25,462.80	0.00		0.00	0.00
865430.000	Laboratory - HMO	5,486.94	0.00		0.00	0.00
865432.000	X-Ray - HMO	817.00	0.00		0.00	0.00
865435.000	Other Imaging - HMO	466.92	0.00		0.00	0.00
865450.000	IV Therapy - HMO	48.36	0.00		0.00	0.00
8700.0000	Sales Tax	0.00	4,889.05		0.00	4,889.05
9100.0000	Employee Benefits	13,467.17	45,858.50		0.00	45,858.50
9100.7900	Extraordinary Employee Benefits	35,955.00	0.00		0.00	0.00
9130.0000	Group Health Insurance	101,766.86	739,336.65		0.00	739,336.65

2384.685
0

Client: **A443527 - Clifton Rehabilitative Nursing Center**
Engagement: **MDMC 2022 - Clifton Rehabilitative Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-1 TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
9140.0000	Workmen's Comp Insurance	43,328.12	173,625.09		0.00	173,625.09
9150.0000	Uniform	0.00	122.00		0.00	122.00
9210.0000	FICA Expense	101,083.69	736,388.16		0.00	736,388.16
9220.0000	SUI Expense	7,378.36	69,309.01		0.00	69,309.01
9230.0000	FUI Expense	485.53	12,104.12		0.00	12,104.12
9240.0000	Disability Insurance	23.45	0.00		0.00	0.00
9411.0000	Corporation Tax	0.00	593.25		0.00	593.25
9490.0000	Miscellaneous Expenses	549.90	6,445.89		0.00	6,445.89
Subtotal : None		(909,084.02)	(1,124,419.83)		0.00	(1,124,419.83)
Total [9000] P&L		(909,084.02)	(1,124,419.83)		0.00	(1,124,419.83)
	Sum of Account Groups	0.00	0.00		0.00	0.00
	Net (Income) Loss	0.00	0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}	
{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A443527 - Clifton Rehabilitative Nursing Center**
Engagement: **MDMC 2022 - Clifton Rehabilitative Nursing Center**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1010.0954	Cash Operating - Clifton SNF	351,677.86	113,720.83
1010.9999	Cash Clearing	(0.19)	0.00
1015.0954	Cash Payroll - Clifton SNF	13,904.05	0.00
1018.0954	Cash Petty Cash- Clifton SNF	500.00	0.00
Subtotal : None		366,081.72	113,720.83
Total [S6L1.1C1]	Cash and Cash Equivalents	366,081.72	113,720.83
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1110.0000	A/r Private	(29,043.40)	53,212.79
1110.0003	A/r Respite	14,351.74	287.57
111000.000	A/R - Private	0.00	(3,007.49)
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		(14,691.66)	50,492.87
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
1105.0000	A/r HMO	617,858.80	253,122.69
1105.0003	A/r HMO	64,477.11	58,531.96
113500.000	A/R - Steward Medicare	0.00	11,273.69
113600.000	A/R - SCoast Med A	0.00	86,488.44
117000.000	A/R - Managed Care	0.00	73,790.30
118000.000	A/R - Insurance	0.00	(174.92)
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		682,335.91	483,032.16
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1120.0000	A/r Medicare	2,517,643.94	1,082,588.95
1120.0003	A/r Medicare - Outpatient	16,936.72	28,383.47
113000.000	A/R - Medicare Part A	0.00	144,833.56
114000.000	A/R - Medicare Part B	0.00	59,880.94
114500.000	A/R - Steward Medicare B	0.00	7,460.70
114600.000	A/R - SCoast Med B	0.00	16,729.42
115000.000	A/R - Co-Insurance Part A	0.00	117,004.50
116000.000	A/R - Co-Insurance Part B	0.00	31,851.77
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		2,534,580.66	1,488,733.31
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
112000.000	A/R - Medicaid	0.00	288,917.50
1130.0000	A/r Medicaid	758,208.21	340,359.84
1130.0003	A/r Medicaid - Outpatient	8,514.26	6,031.45
119500.000	Retro - Comm Of MA	0.00	87,120.00
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		766,722.47	722,428.79
Subgroup : [S6L1.5C1A/R Mass Senior Care Organization]			
119400.000	A/R - SCO	0.00	24,643.36
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		0.00	24,643.36

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	