

Client: **A154299 - Broadreach of Chatham, Inc.**  
Engagement: **MDMC 2022 - Broad Reach of Chatham, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
<b>Group : [1000] Balance Sheet</b>						
<b>Subgroup : None</b>						
10145-00000	Cash - BRC Operating CBCC	12,366.83	243,577.18		0.00	243,577.18
10149-00000	Cash - BRC - Gov't - CBCC	500.00	500.00		0.00	500.00
10155-00000	Cash - BRC Reserve CBCC	655,262.69	701,516.10		0.00	701,516.10
10165-00000	Cash - CARES Acct	430,749.66	0.00		0.00	0.00
10216-00000	Cash - Rockland Federal CU	5.00	5.00		0.00	5.00
10300-00000	Petty Cash - Operating	400.00	400.00			400.00
10310-00000	Petty Cash - PNA	700.00	700.00		0.00	700.00
10610-00000	A/R Private Pay	1,055,107.58	246,457.08		0.00	246,457.08
10612-00000	A/R Medicaid Pending	0.00	31,143.00		0.00	31,143.00
10614-00000	A/R Private - Hospice	0.00	12,407.41		0.00	12,407.41
10615-00000	A/R Private 3rd Party Ins	0.00	251,995.16			251,995.16
10620-00000	A/R Medicare	1,067,742.00	648,403.48		0.00	648,403.48
10630-00000	A/R Medicaid	267,386.40	294,774.67		0.00	294,774.67
10631-00000	A/R Hospice Room and Board	0.00	68,343.14		0.00	68,343.14
11400-00000	Allowance for Doubtful Accts	(622,000.00)	(118,000.00)			(118,000.00)
12560-00000	Refunds Due to Patients	(56,074.06)	(52,678.92)			(52,678.92)
12800-00000	Prepaid Insurance	18,697.04	12,855.00			12,855.00
14000-00000	Security Deposit	10,624.48	10,624.48			10,624.48
16310-00000	Other Improvements	404,209.40	424,169.81			424,169.81
16320-00000	Accum Depr - Improvements	(366,674.65)	(377,940.65)			(377,940.65)
16510-00000	Equipment	1,030,735.26	1,087,244.26			1,087,244.26
16520-00000	Accum Depr - Equipment	(958,178.50)	(980,983.39)			(980,983.39)
17010-00000	Motor Vehicle	207,974.01	133,360.07			133,360.07
17020-00000	Accum Depr - Motor Vehicles	(100,380.02)	(77,085.58)			(77,085.58)
17500-00000	Right of Use Asset	0.00	12,696,996.22		0.00	12,696,996.22
18000-00000	Due To/From Employees	129,772.17	101,689.00			101,689.00
18000-10000	Employee Notes receivable- LT	(23,326.00)	0.00		0.00	0.00
18000-10001	Employee Note Receivable- ST Offset	23,326.00	0.00		0.00	0.00
18007-00000	Due To/From Liberty Commons	36,000.00	0.00			0.00
20200-00000	A/P	(307,303.70)	(788,001.91)			(788,001.91)
20300-00000	Accrued Expenses	(81,210.00)	0.00			0.00
21610-30000	Loan Payable-2020 AudiQ8	(54,746.76)	(39,825.57)		0.00	(39,825.57)
21680-00000	Loan - William Dobson	(707,029.63)	(670,572.17)		0.00	(670,572.17)
21700-50000	1st Mortgage Realty	(51,378.00)	(52,952.00)			(52,952.00)
21700-60000	2nd Mortgage Realty	51,378.00	52,952.00			52,952.00
21890-00000	Accrued Vacation	(471,126.71)	(455,749.65)			(455,749.65)
21900-00000	Accrued Payroll	(192,518.00)	(236,556.00)			(236,556.00)
22100-00000	Accrued Payroll Taxes	(20,191.00)	(36,616.00)			(36,616.00)
22145-00000	PFMLA	(293.55)	0.00		0.00	0.00
22146-00000	EPSL	0.00	(0.13)		0.00	(0.13)
22203-00000	Voluntary Employee Deductions	0.00	6,532.72			6,532.72
22610-00000	Accr State Corporate Tax Inc	63,800.00	6,800.00			6,800.00
23000-00000	Right of Use Liability-ST	0.00	(363,927.60)		0.00	(363,927.60)
23001-00000	Right of Use Liability-LT	0.00	(12,333,068.62)		0.00	(12,333,068.62)
26200-00000	Common Stock	(1,000.00)	(1,000.00)			(1,000.00)
26300-00000	Additional paid in capital	(1,787,279.05)	(1,787,279.05)		0.00	(1,787,279.05)
26400-00000	Distributions	570,000.00	120,000.00		0.00	120,000.00
26600-00000	Retained Earnings- Year End	587,712.12	333,973.11			333,973.11
<b>Subtotal : None</b>		<b>823,739.01</b>	<b>(884,818.35)</b>		<b>0.00</b>	<b>(884,818.35)</b>
<b>Total [1000] Balance Sheet</b>		<b>823,739.01</b>	<b>(884,818.35)</b>		<b>0.00</b>	<b>(884,818.35)</b>

<b>Group : [9000] P&amp;L</b>						
<b>Subgroup : None</b>						
30210-00000	Rev- Private Pay Inpatient	(2,821,185.08)	(3,319,844.47)			(3,319,844.47)
30211-00000	Rev-Medicaid Pending	(71,035.00)	70,247.00		0.00	70,247.00
30213-00000	Rev - Medicaid Pending HOSPICE	0.00	(8,820.00)		0.00	(8,820.00)
30214-00000	Rev - Private - HOSPICE	(1,050,985.55)	(1,440,756.09)		0.00	(1,440,756.09)
30215-00000	Rev-Pvt 3rd party Inpatient	(968,234.93)	(1,140,691.31)		0.00	(1,140,691.31)
30220-00000	Rev Medicare Inpatient	(8,685,199.18)	(8,339,716.82)		0.00	(8,339,716.82)
30220-20000	Medicare 2%	0.00	100,700.18		0.00	100,700.18
30225-00000	Rev Medicare HMO Inpatient	(205,473.96)	(187,981.03)		0.00	(187,981.03)
30230-00000	Rev Medicaid Inpatient	(1,923,357.03)	(3,062,644.91)		1,050,895.00	(2,011,749.91)
				CAIDJE - 1	1,050,895.00	
30230-10000	Resource Income	0.00	0.00		(1,050,895.00)	(1,050,895.00)
				CAIDJE - 1	(1,050,895.00)	
30290-00000	Rev- Hospice Room & Board	(204,271.14)	28,965.81			28,965.81
3100-30	Contractual Allow- R&B	(1,200.00)	0.00		0.00	0.00
3110-30	Contractual Allow- Med An	(85,914.94)	0.00		0.00	0.00
31480-00000	Rev - Amenities	(34,674.26)	(34,169.44)			(34,169.44)

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
31700-00000	Prior Period Adjustment-R&B	972.92	1,823.19			1,823.19
31750-00000	Prior Period Adjustment-Ancil	325.81	11,312.25			11,312.25
31800-00000	Interest Rev	(4,011.14)	(4,434.54)			(4,434.54)
31810-00000	Rev B.R. Hospice Rent	(6,000.00)	(6,000.00)			(6,000.00)
31875-00000	Revenue-Pvt Room Differential	(95,880.00)	(135,251.12)	0.00		(135,251.12)
31900-00000	Rev - Other	(1,392.34)	(64,287.23)			(64,287.23)
31900-10000	Rev - Stimulus / MH Covid rev	0.00	(2,932.32)		0.00	(2,932.32)
31900-10000CLA1	MassHealth COVID	(475,120.00)	(614,321.98)		0.00	(614,321.98)
31900-10000CLA2	HHS Stimulus	(612,403.75)	0.00		0.00	0.00
31900-400000	PPP Loan Forgiveness	(2,057,200.00)	0.00		0.00	0.00
31950-00000	Loss/Gain - Sale of Investment	8,451.56	17,979.50			17,979.50
37240-00000	Lab - Part A	(52,776.89)	(53,302.68)			(53,302.68)
37240-10000	Lab-Private Insurance	(1,122.43)	(2,596.14)			(2,596.14)
37240-30000	Lab-Private Pay Inpatient	142.44	0.00			0.00
37240-40000	Lab-Medicare HMO	(8,849.26)	(7,474.06)	0.00		(7,474.06)
37241-00000	Radiology - Part A	(15,853.82)	(19,503.00)			(19,503.00)
37241-10000	Radiology - Private Insurance	(286.66)	(356.00)			(356.00)
37241-40000	Radiology-Medicare HMO	(3,465.00)	(2,409.00)	0.00		(2,409.00)
37242-00000	Oxygen -Part A	(1,164.77)	0.00			0.00
37242-10000	Oxygen- Private Insurance	293.04	0.00			0.00
37242-40000	Oxygen-Medicare HMO	(362.97)	0.00		0.00	0.00
37250-00000	Pharmacy - Part A	(425,913.45)	(384,732.38)			(384,732.38)
37251-00000	Pharmacy-Private Insurance	(8,623.93)	(26,312.69)			(26,312.69)
37252-00000	Pharmacy-Hospice Inpatient	19,866.63	0.00			0.00
37253-00000	Pharmacy - Pvt Pay Inpatient	11.70	0.00			0.00
37254-00000	Pharmacy-Medicare HMO	(52,522.01)	(52,777.52)	0.00		(52,777.52)
37273-00000	Med Supplies-Pvt Pay Inpatient	(400.39)	(36.46)	0.00		(36.46)
37420-10000	Rev PT - Private Pay Inpatient	(37,179.00)	(40,040.00)			(40,040.00)
37420-20000	Rev PT- Medicare A	(2,055,999.06)	(1,950,601.28)			(1,950,601.28)
37420-30000	Rev PT - Medicaid	199.21	0.00			0.00
37420-40000	Rev PT-Medicare HMO	(314,605.06)	(314,134.22)	0.00		(314,134.22)
37420-50000	Rev PT - Medicare B Inpatient	(92,810.78)	(147,846.16)			(147,846.16)
37420-60000	Rev PT - Medicare B Outpatient	(983,194.82)	(933,596.24)			(933,596.24)
37420-70000	Rev PT-Pvt 3rd Party Inpatient	(33,132.96)	(62,174.16)			(62,174.16)
37420-75000	Rev PT-Pvt 3rd Pty Outpatient	(380,852.82)	(360,080.36)			(360,080.36)
37420-80000	Rev PT - Pvt Pay Outpatient	(1,752.66)	(1,046.41)			(1,046.41)
37422-20000	Rev PT-Hospice Inpatient	(700.00)	0.00			0.00
37430-20000	Rev OT - Medicare A	(1,682,989.32)	(1,826,433.10)			(1,826,433.10)
37430-40000	Rev OT-Medicare HMO	(269,943.64)	(297,883.40)	0.00		(297,883.40)
37430-50000	Rev OT - Medicare B Inpatient	(47,177.14)	(33,414.50)			(33,414.50)
37430-60000	Rev OT - Medicare B Outpatient	(704.42)	(3,691.02)			(3,691.02)
37430-70000	Rev OT-Pvt 3rd Party Inpatient	(26,905.80)	(55,097.40)			(55,097.40)
37430-75000	Rev OT-Pvt 3rd Pty Outpatient	(26,489.44)	(31,350.16)			(31,350.16)
37430-80000	Rev OT-Private Pay Outpatient	(495.00)	(393.75)			(393.75)
37432-20000	Rev OT-Hospice Inpatient	(75.00)	(50.00)			(50.00)
37440-20000	Rev SLP - Medicare A	(369,409.30)	(212,591.46)			(212,591.46)
37440-40000	Rev SLP - Pvt 3rd Pty Inptien	(3,829.42)	(2,976.86)			(2,976.86)
37440-50000	Rev SLP - Medicare B Inpatient	(11,141.42)	(19,683.00)			(19,683.00)
37440-60000	Rev SLP - MCR B Outpatient	(8,095.70)	(12,547.37)			(12,547.37)
37440-75000	Rev SLP-Pvt 3rd Pty Outpatient	(743.66)	(1,486.58)	0.00		(1,486.58)
37440-80000	Rev SLP-Private Pay Outpatient	(45.00)	(112.50)			(112.50)
37442-20000	Rev SLP-Hospice Inpatient	(125.00)	(125.00)	0.00		(125.00)
37444-40000	Rev SLP-Medicare HMO	(44,470.88)	(33,312.92)	0.00		(33,312.92)
38000-00000	CA Pvt Pay Inpt Ancillaries	253.94	1,236.49			1,236.49
38000-15000	C/A Inpatient Private Pay	(841.56)	23,721.20	0.00		23,721.20
38001-00000	C/A Pvt 3rd party	69,326.53	155,462.87			155,462.87
38002-00000	C/A Medicare	4,735,233.55	4,442,536.04			4,442,536.04
38002-20000	C/A Hospice	41.42	5,426.90			5,426.90
38003-00000	C/A Medicaid	3,371.58	515.53	0.00		515.53
38004-00000	C/A Medicare HMO	694,218.82	707,991.12	0.00		707,991.12
38005-50000	C/A Part B Inpt	85,792.68	118,385.28			118,385.28
38005-60000	C/A Part B outpt	582,854.07	603,428.87			603,428.87
38005-70000	C/A 3rd pty outpt	280,757.52	259,491.55			259,491.55
38005-80000	C/A Private Pay Outpatient	(296.95)	(3,506.13)			(3,506.13)
41160-00000	Administrator Salary	277,010.06	168,035.24	0.00		168,035.24
41165-00000	Officer Salary	148,526.86	205,627.43	0.00		205,627.43
41400-00000	Clerical Salaries	581,685.84	784,226.13			784,226.13
41450-00000	Admissions Salaries	140,164.84	200,020.99			200,020.99
41510-00000	Office Consultant/Billing cons	2,348.36	10,106.34			10,106.34
41515-00000	IT Consult	23,083.78	22,585.12			22,585.12
41600-00000	Payroll Service	61,754.68	48,854.45			48,854.45
41650-00000	Bank Service Charge	955.00	2,024.44			2,024.44

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
42490-00000	Postage	6,774.45	5,198.10			5,198.10
42500-00000	Office Supplies - General	33,290.03	28,416.33			28,416.33
42501-00000	Office Expense-Printing	3,904.02	2,590.81			2,590.81
42502-00000	Office Equip Service Contracts	167,893.49	180,893.79			180,893.79
42504-00000	Office Supp - Toner & Related	35,446.90	29,865.80		0.00	29,865.80
42505-00000	Office Supplies - IT	20,098.71	23,854.40		0.00	23,854.40
42530-00000	Sales Tax	432.11	174.16			174.16
42560-00000	Credit Card Merchant Charge	29,609.86	54,713.01			54,713.01
42570-00000	Late Charges	81.41	0.00			0.00
42580-00000	Penalties	28,450.50	0.00		0.00	0.00
42590-00000	Miscellaneous Expense	3,828.66	0.00			0.00
42610-00000	Telephone	58,552.80	62,913.48			62,913.48
42620-00000	Directory Advertising	382.05	0.00			0.00
42720-00000	Auto Registration	207.50	260.00			260.00
42730-00000	Auto Gas Expense	8,899.49	11,574.90			11,574.90
42750-00000	Auto Repairs	4,223.23	4,670.31			4,670.31
42760-00000	Auto- Excise Tax	1,487.21	1,067.30			1,067.30
42770-00000	Interest- Auto	2,341.67	1,889.49			1,889.49
42790-00000	Travel & Ent - Non-Meals	811.82	11,502.19			11,502.19
42790-10000	Travel & Ent - Restaurant/M meal	6,816.14	10,275.65		0.00	10,275.65
42790-16000	Entertainment	2,025.00	1,865.00		0.00	1,865.00
42790-20000	Travel: Mileage Reimbursement	580.72	0.00			0.00
42950-00000	Recruitment Expenses - Empl	370.96	15,519.14			15,519.14
42950-10000	Recruitment Expense-Housing	41,641.89	41,102.39		0.00	41,102.39
42980-00000	Advertising - Promotional	26,886.98	27,473.54			27,473.54
43010-00000	Licenses,Dues, Memberships	16,684.09	13,649.94			13,649.94
43035-00000	Salary-Process Impr Systems/QA	0.00	122,042.13		0.00	122,042.13
43045-00000	Salary-Infection Preventionist	118,568.93	52,882.76		0.00	52,882.76
43050-00000	QA & Corp Compliance Consultin	292,729.73	49,529.93			49,529.93
43060-00000	Dir of Learning / Staff Dev	0.00	21,689.40			21,689.40
43071-00000	Inservice Supplies/ Expenses	1,657.88	22,246.94			22,246.94
43073-00000	Seminars/Workshops General	5,658.00	8,384.15			8,384.15
43073-10000	Seminars/workshops Rehab	99.00	1,705.96			1,705.96
43073-20000	Seminars/workshops Admin	640.00	2,275.00		0.00	2,275.00
43074-00000	Nurses Aide Training	330.00	6,009.88			6,009.88
43075-00000	Tuition Reimbursement	39,350.00	10,122.00			10,122.00
43076-00000	Reference Material	657.58	1,879.68			1,879.68
43100-00000	Uniform Allowance	2,386.42	2,783.51		0.00	2,783.51
43120-00000	Pre-Employment Screen	2,021.50	2,712.24		0.00	2,712.24
43121-00000	Employee Physicals	90.00	90.00			90.00
43160-00000	Consulting WJD	99,999.96	99,999.96		0.00	99,999.96
43200-00000	Rental Equipment	14,591.88	14,249.38			14,249.38
4329.01	Small Medical Comp Benefits	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4329.02	Other benefits- officer	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
43290-00000	Employee Benefits - Other	63,813.63	80,230.31		0.00	80,230.31
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
4334.10	Pension - Admin	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4334.20	pension- officer	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
43340-00000	401K Pension Employer Expense	52,396.07	52,835.91		0.00	52,835.91
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
43600-00000	Accounting	27,673.00	17,372.50			17,372.50
43700-00000	Legal	1,596.25	20,338.04			20,338.04
4400.20	pr taxes- officer	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
44100-00000	Auto Insurance	5,704.00	5,056.00			5,056.00
4415.10	Group Health - Admin	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
4415.20	Group health- officer	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
44150-00000	Group Health Ins - Group Plans	847,232.51	777,047.60		0.00	777,047.60
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
44160-00000	Group FamilyMedical Leave	74,730.26	38,044.84		0.00	38,044.84
44170-00000	Employee Dental Insurance	22,863.46	16,583.64			16,583.64
44180-00000	Employee Life Insurance	2,032.42	2,025.28			2,025.28
4420.10	Workers Comp - Admin	0.00	0.00		0.00	0.00

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44201-00000	Liability Insurance	1,455.00	(6,648.62)	CAIDJE - 2	(0.00)	(6,648.62)
44203-00000	Workers Comp Insurance	127,382.00	130,152.00		0.00	130,152.00
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
4425.20	wc officer	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
44320-00000	Keyperson Life Insurance	18,221.70	18,221.70			18,221.70
45000-00000	FICA tax	778,012.52	861,404.60		0.00	861,404.60
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
45000-10000	Payroll Taxes - Admin	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
45010-00000	SUTA Tax	69,532.57	62,414.58			62,414.58
45020-00000	FUTA Tax	8,654.72	10,501.75			10,501.75
45100-00000	PP Tax	184.31	158.32		0.00	158.32
45201-00000	Interest Exp-Dobson Corp Note	19,175.39	18,226.54		0.00	18,226.54
45250-00000	State User Fee	515,270.37	615,316.78			615,316.78
45350-00000	Rent - Triple Net	1,270,934.62	977,399.57			977,399.57
45380-00000	Rent- Base	0.00	264,000.00			264,000.00
45600-00000	Depreciation- Improvements	12,245.65	11,266.00			11,266.00
45700-00000	Depreciation- Equipment	34,928.23	22,804.89			22,804.89
45800-00000	Depreciation- Motor Vehicle	45,327.00	33,340.00			33,340.00
51050-00000	Maintenance Salaries	246,889.11	274,175.91			274,175.91
51101-00000	Building & Grounds Inspections	45,931.42	50,333.63			50,333.63
51102-00000	Building Service Calls	25,211.02	44,398.43			44,398.43
51103-00000	Landscaping & Snow	61,879.47	59,219.81			59,219.81
51104-00000	Building Reserve	14,374.08	45,219.14			45,219.14
51150-00000	Building & Grounds Supplies	47,869.83	57,658.17			57,658.17
51210-00000	Electricity	115,598.08	129,844.07			129,844.07
51220-00000	Water & Sewer	25,942.00	21,435.50			21,435.50
51240-00000	Gas/Heat	41,010.37	45,772.23			45,772.23
51260-00000	CATV & Internet	27,716.71	35,809.97			35,809.97
51270-00000	Trash Removal	22,431.08	35,618.11			35,618.11
52050-00000	Dietary Salaries	627,865.33	774,057.34			774,057.34
52150-00000	Food - Dairy	18,813.27	0.00		0.00	0.00
52160-00000	Food - Produce	9,658.65	0.00		0.00	0.00
52200-00000	Food	294,968.72	393,300.44			393,300.44
52201-00000	Dietary Enteral Therapy	3,397.98	0.00			0.00
52311-00000	Dietician Salary	113,142.59	24,291.96			24,291.96
52313-00000	Dietary Consultant	52,635.00	84,965.00			84,965.00
52340-00000	Dietary Supplies - Paper	14,279.18	0.00		0.00	0.00
52345-00000	Dietary Supplies - Chemicals	1,932.67	0.00		0.00	0.00
52350-00000	Dietary Supplies	48,157.15	82,722.06			82,722.06
53200-00000	Laundry P/S	186,308.74	199,908.24			199,908.24
53300-00000	Laundry Supplies	1,020.58	703.85			703.85
53400-00000	Linen and Bedding	1,076.48	0.00			0.00
54200-00000	Housekeeping Supplies	42,509.84	39,884.68			39,884.68
54300-00000	Housekeeping P/S	279,463.06	299,862.36			299,862.36
60200-00000	Director of Nursing Salary	174,037.70	180,090.81			180,090.81
60220-00000	RN Supervisor	110,572.55	116,570.45			116,570.45
60230-00000	LPN Supervisor	260,873.34	324,357.74			324,357.74
60301-00000	RN Staff Nurses	1,127,321.88	1,044,290.68			1,044,290.68
60401-00000	LPN Staff Nurse	1,126,963.80	1,378,085.39			1,378,085.39
60501-00000	CNA Staff	2,289,663.58	2,859,442.16			2,859,442.16
60600-00000	Rehab Aides	55,671.34	60,392.36			60,392.36
65050-00000	Medical Records Salaries	142,599.08	63,982.41			63,982.41
65080-00000	MDS Nurse Salary	355,437.41	312,173.84			312,173.84
65110-00000	Medical Director P/S	150,000.00	150,000.00			150,000.00
65230-00000	Medical Supplies - Ancillary	12,962.76	3,903.02			3,903.02
65240-00000	Pharmacy - Medicare A	372,138.36	336,899.95			336,899.95
65250-00000	Managed Care Ancillaries (All)	72,273.35	84,747.59			84,747.59
65270-00000	IV Therapy - Medicare A	40,189.45	60,039.01			60,039.01
65300-00000	Pharmacy Consultant & Support	10,732.08	10,299.88			10,299.88
65301-00000	Nursing Supplies - Gloves	46,930.53	36,526.76			36,526.76
65302-00000	Nursing Supplies - Briefs	43,557.66	50,627.42			50,627.42
65303-00000	COVID Extraordinary Expenses	622,402.67	382,721.61			382,721.61
65304-00000	Nursing Supplies - Other	242,887.14	223,588.95			223,588.95
65306-00000	Nursing Supplies - Medical	10,466.74	9,331.18		0.00	9,331.18
65400-00000	Respiratory Therapist PS	130.00	48.75		0.00	48.75
65645-00000	Salary-Marketing	12,032.52	3,724.92		0.00	3,724.92
68100-00000	Social Service Salaries	267,631.98	243,122.51			243,122.51

Client: **A154299 - Broadreach of Chatham, Inc.**  
Engagement: **MDMC 2022 - Broad Reach of Chatham, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
70210-00000	Activities Salaries	321,798.59	301,010.58			301,010.58
70230-00000	Activities Supplies	11,115.12	14,785.30			14,785.30
78410-00000	Oxygen - Medicare A	16,751.78	26,294.02			26,294.02
78411-00000	Lab - Medicare A	54,734.24	60,613.78			60,613.78
78412-00000	Medical Procedure - Med A	5,296.93	10,406.02		0.00	10,406.02
78413-00000	Radiology - Medicare A	24,752.07	30,739.27			30,739.27
78414-00000	Ambulance - Medicare A	41,346.06	18,434.70			18,434.70
78416-00000	Orthotic Device - Medicare A	2,296.77	1,036.02			1,036.02
78427-00000	PT Salaries	565,963.36	449,147.70		0.00	449,147.70
78427-90000	PT Supplies/Expense	15,272.57	10,813.94			10,813.94
78428-00000	PTA Salaries	650,000.67	645,917.21		0.00	645,917.21
78437-00000	OTR Salaries	272,117.08	303,961.84		0.00	303,961.84
78437-20000	COTA Salaries	235,709.64	292,989.17		0.00	292,989.17
78437-90000	OT Supplies	2,877.43	3,521.83			3,521.83
78440-00000	SLP Salaries	157,489.61	131,775.44		0.00	131,775.44
78447-90000	SLP Supplies	1,821.10	2,162.59		0.00	2,162.59
78450-00000	PT Outpatient Salaries	0.00	53,681.15		0.00	53,681.15
78451-00000	PTA Outpatient Salaries	0.00	75,277.88		0.00	75,277.88
80100-00000	Bad Debt - Inpatient - Non-MCR	287,973.24	44,272.39			44,272.39
80150-00000	Bad Debts - Medicare	60,000.00	58,770.60			58,770.60
80250-00000	State Excise/SalesTax	2,761.00	3,715.00			3,715.00
<b>Subtotal : None</b>		<b>(823,739.01)</b>	<b>884,818.35</b>		<b>0.00</b>	<b>884,818.35</b>
<b>Total [9000] P&amp;L</b>		<b>(823,739.01)</b>	<b>884,818.35</b>		<b>0.00</b>	<b>884,818.35</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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Client: **A154299 - Broadreach of Chatham, Inc.**  
Engagement: **MDMC 2022 - Broad Reach of Chatham, Inc.**  
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
<b>Group : [S6L1.1C1] Cash and Cash Equivalents</b>			
<b>Subgroup : None</b>			
10145-00000	Cash - BRC Operating CBCC	243,577.18	12,366.83
10149-00000	Cash - BRC - Gov't - CBCC	500.00	500.00
10155-00000	Cash - BRC Reserve CBCC	701,516.10	655,262.69
10165-00000	Cash - CARES Acct	0.00	430,749.66
10216-00000	Cash - Rockland Federal CU	5.00	5.00
10300-00000	Petty Cash - Operating	400.00	400.00
10310-00000	Petty Cash - PNA	700.00	700.00
<b>Subtotal : None</b>		<b>946,698.28</b>	<b>1,099,984.18</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>946,698.28</b>	<b>1,099,984.18</b>
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>			
<b>Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>			
10610-00000	A/R Private Pay	246,457.08	1,055,107.58
10614-00000	A/R Private - Hospice	12,407.41	0.00
10615-00000	A/R Private 3rd Party Ins	251,995.16	0.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>510,859.65</b>	<b>1,055,107.58</b>
<b>Subgroup : [S6L1.5C1A/r Medicare Non Managed Care</b>			
10620-00000	A/R Medicare	648,403.48	1,067,742.00
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>648,403.48</b>	<b>1,067,742.00</b>
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care</b>			
10612-00000	A/R Medicaid Pending	31,143.00	0.00
10630-00000	A/R Medicaid	294,774.67	267,386.40
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>325,917.67</b>	<b>267,386.40</b>
<b>Subgroup : [S6L1.5C1A/R Other Public Patients</b>			
10631-00000	A/R Hospice Room and Board	68,343.14	0.00
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>68,343.14</b>	<b>0.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,553,523.94</b>	<b>2,390,235.98</b>
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>			
<b>Subgroup : None</b>			
11400-00000	Allowance for Doubtful Accts	(118,000.00)	(622,000.00)
<b>Subtotal : None</b>		<b>(118,000.00)</b>	<b>(622,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(118,000.00)</b>	<b>(622,000.00)</b>
<b>Group : [S6L1.7C1] Receivable from Officers/Owners/Employees</b>			
<b>Subgroup : [S6L1.7C1] Due from Employees</b>			
18000-00000	Due To/From Employees	101,689.00	129,772.17
18000-10000	Employee Notes receivable- LT	0.00	(23,326.00)
18000-10001	Employee Note Receivable- ST Offset	0.00	23,326.00
<b>Subtotal [S6L1.7C1A] Due from Employees</b>		<b>101,689.00</b>	<b>129,772.17</b>
<b>Total [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Emp</b>	<b>101,689.00</b>	<b>129,772.17</b>
<b>Group : [S6L1.8C1] Receivable from Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
18007-00000	Due To/From Liberty Commons	0.00	36,000.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>36,000.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Part</b>	<b>0.00</b>	<b>36,000.00</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
12800-00000	Prepaid Insurance	12,855.00	18,697.04
<b>Subtotal : None</b>		<b>12,855.00</b>	<b>18,697.04</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>12,855.00</b>	<b>18,697.04</b>
<b>Group : [S6L1.14C1] Prepaid Taxes</b>			
<b>Subgroup : None</b>			
22610-00000	Accr State Corporate Tax Inc.	6,800.00	63,800.00



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