

Client: **A118340 - Champion Rehabilitation & Nursing Center**  
Engagement: **MDMC 2023 - Champion Rehabilitation & Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF TB Report**

Account	Description	CAID PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CAID CP 12/31/2023
<b>Group : [BS]</b>					
<b>Balance Sheet</b>					
<b>Subgroup : None</b>					
00-101476	Cash-Brockton-Operating	(117,054.00)		0.00	37,942.79
00-107005	Cash-Petty Cash	260.00		0.00	260.00
00-107015	Cash-Restricted	0.00		0.00	(16,708.67)
00-108000	Cash-Resident Trust	57,344.00		0.00	116,674.78
00-110100	A/R- Resident Related	2,177,858.00		0.00	2,393,822.94
00-110990	Reserve for Bad Debt	(229,388.00)		0.00	(415,788.47)
00-111100	Third Party Receivable	(9,902.00)		0.00	10,722.71
00-112100	Other Receivable	305,007.00		0.00	(108,144.26)
00-112101	Other Receivable - Owed From Previous	176,764.00		0.00	184,385.02
00-112102	ACH Clearing	105,017.00		0.00	11,191.47
00-130100	Prepaid Expenses	4,030.00		0.00	4,398.10
00-130120	Prepaid Insurance	30,209.00		0.00	17,521.73
00-140095	Due From Opco to Propco	0.00		0.00	61,110.28
00-160130	PPE Building Improvement	59,162.00		0.00	82,604.85
00-160155	PPE Furniture & Fixtures	854.00		0.00	854.40
00-160160	PPE Moveable Equipment	64,782.00		0.00	81,740.07
00-160170	PPE CIP	8,021.00		0.00	2,677.11
00-161130	Accum Depr Building Improvemen	(5,927.00)		0.00	(12,623.71)
00-161155	Accum Depr Furniture & Fixture	(100.00)		0.00	(270.56)
00-161160	Accum Depr Moveable Equipment	(13,964.00)		0.00	(28,142.85)
00-170120	Accumulated Amortization	(49.00)		0.00	0.42
00-200100	Accounts Payable	(1,136,953.00)		0.00	(1,093,684.38)
00-205120	Accrued Expenses	(129,492.00)		0.00	(242,226.63)
00-210100	Accrued Payroll	(224,901.00)		0.00	(105,420.82)
00-210110	Accrued Payroll Taxes	(26,436.00)		0.00	(10,701.24)
00-210130	Accrued Benefits	(65,860.00)		0.00	(76,976.40)
00-215110	P/R Withholding-RetirementPlan	(2,206.00)		0.00	(4,505.75)
00-220100	Resident Trust Liability	(57,344.00)		0.00	(116,674.78)
00-260000	Due To Opco Facilities	(537,840.00)		0.00	(457,449.36)
00-260095	Due To Opco to Propco	(372,077.00)		0.00	(624,366.54)
00-270000	Line of Credit	(850,000.00)		0.00	(850,000.00)
00-270005	Other Current Liabilities	22,500.00		0.00	22,500.00
00-270006	Other Current Liabilities - Owed To Previ	(481,608.00)		0.00	(317,470.94)
00-400120	Retained Earnings	346,889.00		0.00	1,430,864.08
<b>Subtotal : None</b>		<b>(902,404.00)</b>		<b>0.00</b>	<b>(21,884.61)</b>
<b>Total [BS]</b>	<b>Balance Sheet</b>	<b>(902,404.00)</b>		<b>0.00</b>	<b>(21,884.61)</b>

<b>Group : [PL]</b>					
<b>Profit &amp; Loss</b>					
<b>Subgroup : None</b>					
00-501100	Room & Board- Medicaid	(5,888,778.00)		0.00	(7,796,336.00)
00-501102	Room & Board-Medicaid-Add On	(57,350.00)		0.00	(461,001.61)
00-501109	R&B-Medicaid-Prior Period	175,123.00		0.00	(19,737.19)
00-501190	Room & Board-C/A-Medicaid	2,775,682.00		0.00	2,461,378.18
00-501199	R&B-C/A-Medicaid-Prior Period	(85,792.00)		0.00	71,659.85
00-501210	Pharmacy Rx-Medicaid	(8,563.00)		0.00	(9,263.45)
00-501220	Pharmacy-OTC-Medicaid	(995.00)		0.00	(671.26)
00-501270	P.T.-Medicaid	(38,350.00)		0.00	(50,900.00)
00-501280	O.T.-Medicaid	(13,250.00)		0.00	(48,800.00)
00-501290	S.T.-Medicaid	(2,500.00)		0.00	(14,800.00)
00-501310	Lab-Medicaid	(357.00)		0.00	(69.32)
00-501320	Diagnostic-Testing-Medicaid	(70.00)		0.00	0.00
00-501990	Ancillary C/A-Medicaid	64,241.00		0.00	124,504.03
00-501993	Bedhold-Medicaid	(61,242.00)		0.00	(89,178.00)
00-501994	Bedhold-C/A-Medicaid	51,466.00		0.00	71,088.27
00-501995	Leave-Medicaid	(2,758.00)		0.00	(3,654.00)
00-501996	Leave-C/A-Medicaid	2,197.00		0.00	2,933.10
00-502100	Room & Board-Medicare	(682,333.00)		0.00	(805,004.00)
00-502109	R&B-Medicare-Prior Period	(1,815.00)		0.00	(1,516.85)

00-502190	Room & Board -C/A-Medicare	(505,971.00)	0.00	(595,741.30)
00-502199	R&B-C/A-Medicare-Prior Period	(39,572.00)	0.00	(4,937.53)
00-502210	Pharmacy Rx-Medicare	(65,971.00)	0.00	(79,808.99)
00-502220	Pharmacy OTC-Medicare	(278.00)	0.00	(996.54)
00-502270	P.T.- Medicare	(206,850.00)	0.00	(141,500.00)
00-502280	O.T.-Medicare	(224,950.00)	0.00	(207,950.00)
00-502290	S.T.-Medicare	(19,400.00)	0.00	(41,000.00)
00-502310	Lab-Medicare	(8,587.00)	0.00	(6,843.36)
00-502320	Diagnostic-Testing-Medicare	(760.00)	0.00	(1,247.00)
00-502990	Ancillary C/A-Medicare	423,353.00	0.00	479,345.89
00-503100	Room & Board-Private	(177,640.00)	0.00	(378,240.00)
00-503109	R&B-Private-Prior Period	(4,794.00)	0.00	13,495.59
00-503190	Room & Board-C/A-Private	0.00	0.00	6,728.00
00-503280	O.T.-Private	0.00	0.00	(350.00)
00-503310	Lab-Private	157.00	0.00	0.00
00-503993	Bedhold-Private	(3,940.00)	0.00	(3,940.00)
00-504100	Room&Board-Managed Care Levels	(1,107,341.00)	0.00	(689,542.00)
00-504109	R&B-Mang Care Levels-Prior Per	(122,677.00)	0.00	32,976.73
00-504190	Room&Board-C/A-Mangd Care Leve	437,847.00	0.00	147,875.10
00-504199	R&B-C/A/Managed Care Levels-Pr	54,176.00	0.00	(26,586.00)
00-504210	Pharmacy Rx-Managed Care Level	(59,098.00)	0.00	(79,583.54)
00-504220	Pharmacy OTC-Managed Care Leve	(720.00)	0.00	(821.81)
00-504270	P.T.-Managed Care Levels	(205,200.00)	0.00	(154,300.00)
00-504280	O.T.-Managed Care Levels	(214,554.00)	0.00	(161,900.00)
00-504290	S.T.-Managed Care Levels	(13,400.00)	0.00	(21,450.00)
00-504310	Lab-Managed Care Levels	(6,091.00)	0.00	(5,745.21)
00-504320	Diag Testing-Managed Care Leve	(776.00)	0.00	(1,152.00)
00-504990	Ancillary C/A-Mang Care Level	500,424.00	0.00	424,952.56
00-505100	Room&Board-Managed Care RUGS	(48,068.00)	0.00	(59,006.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	0.00	0.00	2,794.83
00-505190	Room&Board-C/A-Mangd Care RUGS	(22,820.00)	0.00	(42,713.52)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(10,023.00)	0.00	(5,339.10)
00-505210	Pharmacy Rx-Managed Care RUGS	(16,876.00)	0.00	(11,401.44)
00-505220	Pharmacy OTC-Mangd Care RUGS	(111.00)	0.00	(21.80)
00-505270	P.T.-Managed Care RUGS	(34,500.00)	0.00	(22,300.00)
00-505280	O.T.-Managed Care RUGS	(35,150.00)	0.00	(25,400.00)
00-505290	S.T.-Managed Care RUGS	(2,800.00)	0.00	(5,450.00)
00-505310	Lab-Managed Care RUGS	(876.00)	0.00	(1,024.69)
00-505320	Diag Testing-Managed Care RUGS	(420.00)	0.00	(350.00)
00-505990	Ancillary C/A-Mangd Care RUGS	90,733.00	0.00	65,947.93
00-508100	Room & Board-Hospice	(1,915.00)	0.00	0.00
00-508109	R&B-Hospice-Prior Period	0.00	0.00	(296.10)
00-508190	Room & Board-C/A-Hospice	848.00	0.00	0.00
00-509100	Room & Board-VA	(1,044,617.00)	0.00	(776,226.00)
00-509109	R&B-VA-Prior Period	(2,298.00)	0.00	1,481.31
00-509190	Room & Board C/A-VA	72,777.00	0.00	75,403.32
00-509199	R&B-C/A-VA-Prior Period	41,741.00	0.00	60,041.92
00-509210	Pharmacy Rx-VA	(55,998.00)	0.00	(37,765.03)
00-509220	Pharmacy OTC-VA	(1,051.00)	0.00	(463.25)
00-509260	R.T.-VA	(19,450.00)	0.00	0.00
00-509270	P.T.-VA	(114,000.00)	0.00	(107,400.00)
00-509280	O.T.-VA	(126,500.00)	0.00	(135,700.00)
00-509290	S.T.-VA	(13,800.00)	0.00	(25,300.00)
00-509310	Lab-VA	(6,533.00)	0.00	(3,382.55)
00-509990	Ancillary C/A-VA	338,336.00	0.00	304,893.33
00-512270	P.T.-Medicare B	(205,886.00)	0.00	(214,557.86)
00-512280	O.T.-Medicare B	(264,050.00)	0.00	(353,874.82)
00-512290	S.T.Medicare B	(32,600.00)	0.00	(53,200.00)
00-512310	Lab-Medicare B	(4,342.00)	0.00	0.00
00-512400	Outpatient PT-Medicare B	(20,600.00)	0.00	0.00
00-512410	Outpatient OT-Medicare B	(55,700.00)	0.00	0.00
00-512420	Outpatient ST-Medicare B	(1,900.00)	0.00	0.00
00-512990	Ancillary C/A-Medicare B	498,957.00	0.00	436,822.47
00-513270	P.T.-Managed Care B	(54,800.00)	0.00	(68,648.03)
00-513280	O.T.-Managed Care B	(59,100.00)	0.00	(101,250.00)
00-513290	S.T.-Managed Care B	(11,050.00)	0.00	(20,000.00)
00-513990	Ancillary C/A-Managed Care B	79,392.00	0.00	129,788.53
00-514100	Room&Board-Mang Care Medicaid	(2,969,082.00)	0.00	(3,025,168.00)

00-514109	R&B-Manag Care-Medicaid-PP	(60,358.00)	0.00	(6,496.00)
00-514190	Room&Board C/A-Man Care Medica	1,118,410.00	0.00	1,092,113.65
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	32,487.00	0.00	22,074.80
00-514210	Pharmacy Rx-Mang Care Medicaid	(9,288.00)	0.00	(3,652.49)
00-514220	Pharmacy OTC-Mang Care Medica	(75.00)	0.00	(276.27)
00-514270	P.T.-Managed Care Medicaid	(21,900.00)	0.00	0.00
00-514280	O.T.-Managed Care Medicaid	(32,150.00)	0.00	(200.00)
00-514290	S.T.-Managed Care Medicaid	(650.00)	0.00	0.00
00-514990	Ancillary C/A-Mang Care Medica	64,063.00	0.00	4,128.76
00-540100	Interest Income	(1,129.00)	0.00	(10,265.60)
00-540125	Vending Commission	(595.00)	0.00	(229.06)
00-540136	Copying Fees	(1,111.00)	0.00	(173.80)
00-540137	Vendor Refunds	(724.00)	0.00	0.00
00-540139	Other Resident Revenue	(540,522.00)	0.00	(82,051.01)
00-540140	Other Non Resident	(305,697.00)	0.00	0.00
10-600107	Nursing-Productive-Unit Manager	8,301.00	0.00	11,060.14
10-600109	Nursing-Productive-RN	165,750.00	0.00	205,374.29
10-600111	Nursing-Productive-LPN	673,891.00	0.00	820,840.64
10-600113	Nursing-Productive-Aide	980,342.00	0.00	967,617.52
10-600117	Nursing-Productive-Wound Nurse	11,047.00	0.00	0.00
10-600175	Nursing-Productive-Orientation/Train	10,880.00	0.00	0.00
10-600207	Nursing-Overtime-Unit Manager	1,421.00	0.00	1,457.67
10-600209	Nursing-Overtime-RN	12,385.00	0.00	15,055.91
10-600211	Nursing-Overtime-LPN	140,339.00	0.00	208,407.70
10-600213	Nursing-Overtime-Aide	124,852.00	0.00	149,404.23
10-600307	Nursing-Non Productive-Unit Manager	4,997.00	0.00	5,595.43
10-600309	Nursing-Non Productive-RN	24,884.00	0.00	18,590.02
10-600311	Nursing-Non Productive-LPN	93,044.00	0.00	104,349.02
10-600313	Nursing-Non Productive-Aide	104,157.00	0.00	120,204.65
10-600317	Nursing-Non Productive-Wound Nurse	309.00	0.00	0.00
10-601100	Nursing-Payroll Taxes	253,432.00	0.00	227,598.57
10-602100	Nursing-Workers Comp	54,983.00	0.00	35,994.16
10-603100	Nursing-Health Insurance	78,755.00	0.00	93,297.98
10-603120	Nursing-Other Employee Insurances	2,623.00	0.00	0.00
10-606100	Nursing-Recruiting	15,047.00	0.00	29,431.50
10-606110	Nursing-Pre-Employment Testing	4,180.00	0.00	4.18
10-607120	Nursing-Training/Inservices	850.00	0.00	12,924.98
10-608110	Nursing-Travel Allowance	83.00	0.00	0.00
10-610105	Nursing-Supplies-Dept Specific	15,351.00	0.00	0.00
10-610240	Nursing-Equipment Rental	145.00	0.00	0.00
10-650100	Nursing-Purchased Services	12,103.00	0.00	11,247.00
10-650110	Nursing-Purchased Services-Agency RN	792,960.00	0.00	482,516.87
10-650120	Nursing-Purchased Services-Agency LPI	428,494.00	0.00	350,842.64
10-650130	Nursing-Purchased Services-Agency Aid	418,985.00	0.00	324,755.15
10-650160	Nursing-Consulting Fees	1,650.00	0.00	0.00
10-650180	Nursing-Medical Director	50,000.00	0.00	66,000.00
12-600101	Nursing Admin-Productive-Director	109,983.00	0.00	127,391.09
12-600103	Nursing Admin-Productive-Assist Direct	11,340.00	0.00	73,885.71
12-600116	Nursing Admin-Productive-VP of Clinical	17,654.00	0.00	0.00
12-600119	Nursing Admin-Productive-Assessment (	78,285.00	0.00	121,281.60
12-600123	Nursing Admin-Productive-Staff Develop	39,331.00	0.00	0.00
12-600124	Nursing Admin-Productive-Nurse Schedu	23,122.00	0.00	39,185.95
12-600179	Nursing Admin-Productive-Reg Allocatio	26,087.00	0.00	71,350.32
12-600224	Nursing Admin-Overtime-Nurse Schedul	62.00	0.00	2,121.29
12-600301	Nursing Admin-Non Productive-Director	8,597.00	0.00	22,995.52
12-600303	Nursing Admin-Non Productive-Assist Di	1,668.00	0.00	12,789.18
12-600316	Nursing Admin-Non Productive-VP of Cli	1,036.00	0.00	0.00
12-600319	Nursing Admin-Non Productive-Assessm	4,325.00	0.00	9,619.50
12-600323	Nursing Admin-Non Productive-Staff Dev	4,935.00	0.00	0.00
12-600324	Nursing Admin-Non Productive-Nurse Sc	1,958.00	0.00	4,657.08
12-600379	Nursing Admin-Non Productive-Regional	38.00	0.00	304.88
12-601100	Nursing Admin-Payroll Taxes	21,239.00	0.00	33,615.37
12-602100	Nursing Admin-Workers Comp	5,065.00	0.00	5,590.52
12-603100	Nursing Admin-Health Insurance	7,685.00	0.00	14,915.21
12-650100	Nursing Admin-Purchased Services	0.00	0.00	17,450.00
14-600101	Human Resources-Productive-Director	46,596.00	0.00	46,776.00
14-600201	Human Resources-Overtime-Director	206.00	0.00	10.50
14-600301	Human Resources-Non Productive-Direc	5,490.00	0.00	7,242.59

14-601100	Human Resources-Payroll Taxes	2,784.00	0.00	4,112.93
14-602100	Human Resources-Workers Comp	801.00	0.00	723.14
14-603100	Human Resources-Health Insurance	1,210.00	0.00	1,921.26
16-600101	Admissions-Productive-Director	72,262.00	0.00	17,696.20
16-600179	Admissions-Productive-Reg Allocation	0.00	0.00	61,261.43
16-600301	Admissions-Non Productive-Director	13,160.00	0.00	1,464.81
16-600379	Admissions-Non Productive-Regional All	0.00	0.00	7,631.99
16-601100	Admissions-Payroll Taxes	5,840.00	0.00	1,824.33
16-602100	Admissions-Workers Comp	1,399.00	0.00	426.92
16-603100	Admissions-Health Insurance	2,102.00	0.00	1,280.92
16-610260	Admissions-Marketing/Advertising	8,673.00	0.00	5,218.66
18-600101	Medical Records-Productive-Director	23,209.00	0.00	27,651.34
18-600301	Medical Records-Non Productive-Directc	2,330.00	0.00	3,135.80
18-601100	Medical Records-Payroll Taxes	1,810.00	0.00	2,459.86
18-602100	Medical Records-Workers Comp	409.00	0.00	413.25
18-603100	Medical Records-Health Insurance	620.00	0.00	1,075.88
18-650100	Medical Records-Purchased Services	7,629.00	0.00	5,838.25
20-600101	Social Services-Productive-Director	60,060.00	0.00	71,421.91
20-600113	Social Services-Productive-Aide	35,079.00	0.00	9,346.50
20-600301	Social Services-Non Productive-Director	5,168.00	0.00	8,280.12
20-600313	Social Services-Non Productive-Aide	801.00	0.00	837.00
20-601100	Social Services-Payroll Taxes	7,043.00	0.00	7,686.25
20-602100	Social Services-Workers Comp	1,524.00	0.00	1,141.73
20-603100	Social Services-Health Insurance	2,301.00	0.00	2,970.94
20-620100	Social Services-Resident Items	524.00	0.00	1,182.91
20-650100	Social Services-Purchased Services	12,192.00	0.00	29,909.31
20-650170	Social Services-Geropsych	2,057.00	0.00	3,106.28
22-600101	Activities-Productive-Director	26,000.00	0.00	57,120.00
22-600113	Activities-Productive-Aide	46,872.00	0.00	42,751.51
22-600213	Activities-Overtime-Aide	1,309.00	0.00	0.00
22-600301	Activities-Non Productive-Director	448.00	0.00	7,060.63
22-600313	Activities-Non Productive-Aide	3,169.00	0.00	3,445.29
22-601100	Activities-Payroll Taxes	7,046.00	0.00	9,667.14
22-602100	Activities-Workers Comp	1,303.00	0.00	1,570.23
22-603100	Activities-Health Insurance	1,977.00	0.00	3,914.90
22-610105	Activities-Supplies-Dept Specific	21,245.00	0.00	1,888.13
22-620105	Activities-Entertainment	435.00	0.00	3,890.00
22-650100	Activities-Purchased Services	5,097.00	0.00	0.00
24-610100	Physical Therapy-Supplies-Office	10.00	0.00	0.00
24-610105	Physical Therapy-Supplies-Dept Specific	935.00	0.00	2,013.36
24-610110	Physical Therapy-Supplies-Minor Equipn	539.00	0.00	385.60
24-610240	Physical Therapy-Equipment Rental	5,633.00	0.00	0.00
24-650100	Physical Therapy-Purchased Services	170,857.00	0.00	167,529.82
26-650100	Occupational Therapy-Purchased Servic	204,642.00	0.00	216,985.74
28-650100	Speech Therapy-Purchased Services	45,533.00	0.00	76,264.19
30-600143	Respiratory Therapy-Productive Therapi	2,115.00	0.00	0.00
30-601100	Respiratory Therapy-Payroll Taxes	254.00	0.00	0.00
30-610105	Respiratory Therapy-Supplies-Dept Sper	4.00	0.00	0.00
30-650100	Respiratory Therapy-Purchased Service:	13,818.00	0.00	42,930.38
3050.5	Resource	(578,220.00)	0.00	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	(145,765.00)	0.00	(41,671.38)
32-610110	Other Ancillary Services-Supplies-Minor	18,532.00	0.00	7,157.18
32-620180	Other Ancillary Services-Other Medical E	11,170.00	0.00	4,081.19
32-630100	Other Ancillary Services-Enteral Therapy	7,141.00	0.00	2,867.27
32-630110	Other Ancillary Services-Lab	70,067.00	0.00	39,180.53
32-630120	Other Ancillary Services-Medical Supplie	75,457.00	0.00	66,338.89
32-630125	Other Ancillary Services-Incontinence	25,316.00	0.00	31,422.35
32-630130	Other Ancillary Services-Over The Coun	15,009.00	0.00	14,757.56
32-630140	Other Ancillary Services-Prescription Dri	189,201.00	0.00	148,083.73
32-630150	Other Ancillary Services-Oxygen	17,155.00	0.00	6,399.65
32-630160	Other Ancillary Services-Diagnostic Serv	5,460.00	0.00	3,518.86
32-630170	Other Ancillary Services-Equipment Ren	17,793.00	0.00	28,010.25
32-650100	Other Ancillary Services-Purchased Serv	445.00	0.00	(330.00)
32-650190	Other Ancillary Services-Pharmacy Cons	10,767.00	0.00	20,170.38
33-608110	Transportation-Travel Allowance	0.00	0.00	60.00
33-610205	Transportation-Insurance-Vehicles	279.00	0.00	351.25
33-620120	Transportation-Transportation-Paratrans	4,118.00	0.00	10,508.81
33-620135	Transportation-Transporation Rental	3,870.00	0.00	0.00

34-600101	Dietary-Productive-Director	54,560.00	0.00	71,062.86
34-600105	Dietary-Productive-Supervisor	12,615.00	0.00	0.00
34-600113	Dietary-Productive-Aide	177,923.00	0.00	187,446.74
34-600135	Dietary-Productive Cook	111,335.00	0.00	123,508.07
34-600213	Dietary-Overtime-Aide	9,137.00	0.00	3,681.74
34-600235	Dietary-Overtime-Cook	1,469.00	0.00	6,593.88
34-600301	Dietary-Non Productive-Director	12,640.00	0.00	12,044.51
34-600313	Dietary-Non Productive-Aide	13,495.00	0.00	12,500.29
34-600335	Dietary-Non Productive-Cook	9,791.00	0.00	12,441.02
34-601100	Dietary-Payroll Taxes	31,648.00	0.00	38,920.58
34-602100	Dietary-Workers Comp	6,299.00	0.00	5,857.27
34-603100	Dietary-Health Insurance	9,538.00	0.00	15,128.49
34-610105	Dietary-Supplies-Dept Specific	43,370.00	0.00	21,890.35
34-610110	Dietary-Supplies-Minor Equipment	2,768.00	0.00	2,615.73
34-610220	Dietary-Licenses&Certification	350.00	0.00	0.00
34-610240	Dietary-Equipment Rental	2,978.00	0.00	2,582.64
34-620140	Dietary-Food	161,744.00	0.00	131,667.60
34-620142	Dietary-Food-Dairy	32,868.00	0.00	51,329.91
34-620144	Dietary-Food-Bakery	9,561.00	0.00	19,357.64
34-620146	Dietary-Food-Meat	36,093.00	0.00	57,996.06
34-620150	Dietary-Supplements	7,880.00	0.00	7,498.45
34-620155	Dietary-Supplements-Nursing	8,464.00	0.00	8,154.57
34-640250	Dietary-Chemicals	1,713.00	0.00	9,252.28
34-650100	Dietary-Purchased Services	43,651.00	0.00	43,358.12
36-610105	Laundry-Supplies-Dept Specific	4,450.00	0.00	249.57
36-640250	Laundry-Chemicals	0.00	0.00	322.25
36-640260	Laundry-Linens	834.00	0.00	5,400.96
36-650100	Laundry-Purchased Services	152,345.00	0.00	171,590.58
38-610105	Housekeeping-Supplies-Dept Specific	9,815.00	0.00	9,536.08
38-610110	Housekeeping-Supplies-Minor Equipmer	930.00	0.00	0.00
38-650100	Housekeeping-Purchased Services	211,565.00	0.00	264,188.30
40-600101	Maintenance-Productive-Director	52,735.00	0.00	56,996.43
40-600113	Maintenance-Productive-Aide	16,662.00	0.00	0.00
40-600137	Maintenance-Productive-Technician	24,450.00	0.00	36,706.43
40-600201	Maintenance-Overtime-Director	0.00	0.00	4,284.44
40-600237	Maintenance-Overtime-Technician	92.00	0.00	498.16
40-600301	Maintenance-Non Productive-Director	3,774.00	0.00	6,415.09
40-600337	Maintenance-Non Productive-Techniciar	4,069.00	0.00	2,748.64
40-601100	Maintenance-Payroll Taxes	6,419.00	0.00	8,963.77
40-602100	Maintenance-Workers Comp	1,401.00	0.00	1,422.00
40-603100	Maintenance-Health Insurance	2,097.00	0.00	3,736.98
40-610105	Maintenance-Supplies-Dept Specific	47,553.00	0.00	9,229.40
40-610110	Maintenance-Supplies-Minor Equipment	16,747.00	0.00	4,799.92
40-640130	Maintenance-Ground Maintenance	12,384.00	0.00	13,397.19
40-640140	Maintenance-Trash Removal	44,555.00	0.00	47,938.77
40-640160	Maintenance-Exterminating	17,134.00	0.00	8,777.95
40-640200	Maintenance-Repairs&Maintenance-Buil	16,529.00	0.00	16,379.53
40-640210	Maintenance-Repairs&Maintenance-Diet	10,605.00	0.00	8,495.20
40-640220	Maintenance-Repairs&Maintenance-Lau	2,915.00	0.00	1,365.74
40-640240	Maintenance-Repairs&Mainenance-Plurr	4,314.00	0.00	12,876.00
40-650100	Maintenance-Purchased Services	53,691.00	0.00	22,289.41
42-640100	Utilities-Electricity	100,037.00	0.00	102,047.41
42-640110	Utilities-Gas/Oil	55,281.00	0.00	42,906.74
42-640120	Utilities-Water/Sewer	108,813.00	0.00	113,919.65
4305.5	Staff Dev	43,830.00	0.00	0.00
44-600145	Administration-Productive-Administrator	123,781.00	0.00	128,291.18
44-600149	Administration-Productive-Bus Off Clek	67,633.00	0.00	60,585.25
44-600169	Administration-Productive-Receptionist//	71,693.00	0.00	72,834.13
44-600179	Administration-Productive-Reg Allocator	20,049.00	0.00	32,822.83
44-600249	Administration-Overtime-Business Off Cl	285.00	0.00	0.00
44-600269	Administration-Overtime-Receptionist/Ac	3,694.00	0.00	2,291.08
44-600345	Administration-Non Productive-Administi	14,727.00	0.00	25,601.42
44-600349	Administration-Non Productive Bus Off C	8,112.00	0.00	6,768.92
44-600369	Administration-Non Productive-Receptio	5,348.00	0.00	5,082.35
44-600379	Administration-Non Productive-Regional	1,143.00	0.00	0.00
44-601100	Administration-Payroll Taxes	22,914.00	0.00	28,625.85
44-602100	Administration-Workers Comp	4,834.00	0.00	4,234.74
44-603100	Administration-Health Insurance	7,296.00	0.00	11,367.07

44-605100	Administration-Employee Relations	2,450.00	0.00	6,212.28
44-606100	Administration-Recruiting	16,655.00	0.00	479.41
44-607120	Administration-Training/Inservices	200.00	0.00	0.00
44-608110	Administration-Travel Allowance	8,798.00	0.00	7,440.86
44-610100	Administration-Supplies-Office	12,924.00	0.00	9,698.58
44-610105	Administration-Supplies-Dept Specific	(12,079.00)	0.00	1,436.44
44-610110	Administration-Supplies-Minor Equipmer	1,117.00	0.00	942.86
44-610120	Administration-Postage	1,253.00	0.00	3,763.21
44-610130	Administration-Telephone	6,371.00	0.00	5,310.20
44-610135	Administration-Cable TV/Internet	22,145.00	0.00	25,616.61
44-610140	Administration-Payroll Services	7,854.00	0.00	10,983.95
44-610150	Administration-Accounting/Auditing	11,200.00	0.00	19,200.00
44-610160	Administration-Legal	17,196.00	0.00	19,711.81
44-610165	Administration-AR Attorney Fees	5,203.00	0.00	6,932.25
44-610170	Administration-Bank Service Charges	7,916.00	0.00	27,159.46
44-610180	Administration-Books/Dues/Subs/Meetin	619.00	0.00	9,405.88
44-610190	Administration-Insurance-Business	84,222.00	0.00	94,043.31
44-610195	Administration-Insurance Property	31,733.00	0.00	32,399.32
44-610200	Administration-Insurance-RT Survey	32.00	0.00	0.00
44-610210	Administration-Computer Maintenance	83,620.00	0.00	96,559.71
44-610220	Administration-Licenses&Certification	3,041.00	0.00	7,116.22
44-610230	Administration-Fines/Penalties/Settlemer	305.00	0.00	57.00
44-610240	Administration-Equipment Rental	5,952.00	0.00	3,889.31
44-650100	Administration-Purchased Services	82,961.00	0.00	53,700.18
44-650160	Administration-Consulting Fees	37,500.00	0.00	66,333.28
44-650167	Administration-Financial Services	94,400.00	0.00	139,800.00
8830.0000	Depreciation MME	11,571.00	14,349.41	14,349.41
99-660100	Other Expenses-Bad Debt	195,993.00	0.00	221,434.42
99-670100	Other Expenses-Management Fees	12,500.00	0.00	0.00
99-680100	Other Expenses-Bed Tax Assessment	672,775.00	0.00	788,566.78
99-700100	Other Expenses-Rent	941,260.00	0.00	942,139.96
99-710100	Other Expenses-Depreciation	5,762.00	(14,349.41)	6,697.09
99-710110	Other Expenses-Amortization	14.00	0.00	0.00
99-720100	Other Expenses-Interest-Notes	0.00	0.00	24,420.57
99-720105	Other Expenses-Interest-LOC	44,900.00	0.00	75,020.83
99-720110	Other Expenses-LOC Fees	0.00	0.00	992.36
99-730110	Other Expenses-Taxes-Other	(164.00)	0.00	(160.68)
99-730120	Other Expenses-Taxes-Real Estate	47,243.00	0.00	38,980.84
<b>Subtotal : None</b>		<b>902,404.00</b>	<b>0.00</b>	<b>21,884.61</b>
<b>Total [PL]</b>	<b>Profit &amp; Loss</b>	<b>902,404.00</b>	<b>0.00</b>	<b>21,884.61</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Client: **A118340 - Champion Rehabilitation & Nursing Center**  
Engagement: **MDMC 2023 - Champion Rehabilitation & Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF TB Report**

Account	Description	CAID PP-1 12/31/2022	JE Ref #	CAIDJE 12/31/2023	CAID CP 12/31/2023
<b>Group : [BS]</b>					
<b>Balance Sheet</b>					
<b>Subgroup : None</b>					
00-101476	Cash-Brockton-Operating	(117,054.00)		0.00	37,942.79
00-107005	Cash-Petty Cash	260.00		0.00	260.00
00-107015	Cash-Restricted	0.00		0.00	(16,708.67)
00-108000	Cash-Resident Trust	57,344.00		0.00	116,674.78
00-110100	A/R- Resident Related	2,177,858.00		0.00	2,393,822.94
00-110990	Reserve for Bad Debt	(229,388.00)		0.00	(415,788.47)
00-111100	Third Party Receivable	(9,902.00)		0.00	10,722.71
00-112100	Other Receivable	305,007.00		0.00	(108,144.26)
00-112101	Other Receivable - Owed From Previous	176,764.00		0.00	184,385.02
00-112102	ACH Clearing	105,017.00		0.00	11,191.47
00-130100	Prepaid Expenses	4,030.00		0.00	4,398.10
00-130120	Prepaid Insurance	30,209.00		0.00	17,521.73
00-140095	Due From Opco to Propco	0.00		0.00	61,110.28
00-160130	PPE Building Improvement	59,162.00		0.00	82,604.85
00-160155	PPE Furniture & Fixtures	854.00		0.00	854.40
00-160160	PPE Moveable Equipment	64,782.00		0.00	81,740.07
00-160170	PPE CIP	8,021.00		0.00	2,677.11
00-161130	Accum Depr Building Improvemen	(5,927.00)		0.00	(12,623.71)
00-161155	Accum Depr Furniture & Fixture	(100.00)		0.00	(270.56)
00-161160	Accum Depr Moveable Equipment	(13,964.00)		0.00	(28,142.85)
00-170120	Accumulated Amortization	(49.00)		0.00	0.42
00-200100	Accounts Payable	(1,136,953.00)		0.00	(1,093,684.38)
00-205120	Accrued Expenses	(129,492.00)		0.00	(242,226.63)
00-210100	Accrued Payroll	(224,901.00)		0.00	(105,420.82)
00-210110	Accrued Payroll Taxes	(26,436.00)		0.00	(10,701.24)
00-210130	Accrued Benefits	(65,860.00)		0.00	(76,976.40)
00-215110	P/R Withholding-RetirementPlan	(2,206.00)		0.00	(4,505.75)
00-220100	Resident Trust Liability	(57,344.00)		0.00	(116,674.78)
00-260000	Due To Opco Facilities	(537,840.00)		0.00	(457,449.36)
00-260095	Due To Opco to Propco	(372,077.00)		0.00	(624,366.54)
00-270000	Line of Credit	(850,000.00)		0.00	(850,000.00)
00-270005	Other Current Liabilities	22,500.00		0.00	22,500.00
00-270006	Other Current Liabilities - Owed To Previ	(481,608.00)		0.00	(317,470.94)
00-400120	Retained Earnings	346,889.00		0.00	1,430,864.08
<b>Subtotal : None</b>		<b>(902,404.00)</b>		<b>0.00</b>	<b>(21,884.61)</b>
<b>Total [BS]</b>	<b>Balance Sheet</b>	<b>(902,404.00)</b>		<b>0.00</b>	<b>(21,884.61)</b>

<b>Group : [PL]</b>					
<b>Profit &amp; Loss</b>					
<b>Subgroup : None</b>					
00-501100	Room & Board- Medicaid	(5,888,778.00)		0.00	(7,796,336.00)
00-501102	Room & Board-Medicaid-Add On	(57,350.00)		0.00	(461,001.61)
00-501109	R&B-Medicaid-Prior Period	175,123.00		0.00	(19,737.19)
00-501190	Room & Board-C/A-Medicaid	2,775,682.00		0.00	2,461,378.18
00-501199	R&B-C/A-Medicaid-Prior Period	(85,792.00)		0.00	71,659.85
00-501210	Pharmacy Rx-Medicaid	(8,563.00)		0.00	(9,263.45)
00-501220	Pharmacy-OTC-Medicaid	(995.00)		0.00	(671.26)
00-501270	P.T.-Medicaid	(38,350.00)		0.00	(50,900.00)
00-501280	O.T.-Medicaid	(13,250.00)		0.00	(48,800.00)
00-501290	S.T.-Medicaid	(2,500.00)		0.00	(14,800.00)
00-501310	Lab-Medicaid	(357.00)		0.00	(69.32)
00-501320	Diagnostic-Testing-Medicaid	(70.00)		0.00	0.00
00-501990	Ancillary C/A-Medicaid	64,241.00		0.00	124,504.03
00-501993	Bedhold-Medicaid	(61,242.00)		0.00	(89,178.00)
00-501994	Bedhold-C/A-Medicaid	51,466.00		0.00	71,088.27
00-501995	Leave-Medicaid	(2,758.00)		0.00	(3,654.00)
00-501996	Leave-C/A-Medicaid	2,197.00		0.00	2,933.10
00-502100	Room & Board-Medicare	(682,333.00)		0.00	(805,004.00)
00-502109	R&B-Medicare-Prior Period	(1,815.00)		0.00	(1,516.85)

00-502190	Room & Board -C/A-Medicare	(505,971.00)	0.00	(595,741.30)
00-502199	R&B-C/A-Medicare-Prior Period	(39,572.00)	0.00	(4,937.53)
00-502210	Pharmacy Rx-Medicare	(65,971.00)	0.00	(79,808.99)
00-502220	Pharmacy OTC-Medicare	(278.00)	0.00	(996.54)
00-502270	P.T.- Medicare	(206,850.00)	0.00	(141,500.00)
00-502280	O.T.-Medicare	(224,950.00)	0.00	(207,950.00)
00-502290	S.T.-Medicare	(19,400.00)	0.00	(41,000.00)
00-502310	Lab-Medicare	(8,587.00)	0.00	(6,843.36)
00-502320	Diagnostic-Testing-Medicare	(760.00)	0.00	(1,247.00)
00-502990	Ancillary C/A-Medicare	423,353.00	0.00	479,345.89
00-503100	Room & Board-Private	(177,640.00)	0.00	(378,240.00)
00-503109	R&B-Private-Prior Period	(4,794.00)	0.00	13,495.59
00-503190	Room & Board-C/A-Private	0.00	0.00	6,728.00
00-503280	O.T.-Private	0.00	0.00	(350.00)
00-503310	Lab-Private	157.00	0.00	0.00
00-503993	Bedhold-Private	(3,940.00)	0.00	(3,940.00)
00-504100	Room&Board-Managed Care Levels	(1,107,341.00)	0.00	(689,542.00)
00-504109	R&B-Mang Care Levels-Prior Per	(122,677.00)	0.00	32,976.73
00-504190	Room&Board-C/A-Mangd Care Leve	437,847.00	0.00	147,875.10
00-504199	R&B-C/A/Managed Care Levels-Pr	54,176.00	0.00	(26,586.00)
00-504210	Pharmacy Rx-Managed Care Level	(59,098.00)	0.00	(79,583.54)
00-504220	Pharmacy OTC-Managed Care Leve	(720.00)	0.00	(821.81)
00-504270	P.T.-Managed Care Levels	(205,200.00)	0.00	(154,300.00)
00-504280	O.T.-Managed Care Levels	(214,554.00)	0.00	(161,900.00)
00-504290	S.T.-Managed Care Levels	(13,400.00)	0.00	(21,450.00)
00-504310	Lab-Managed Care Levels	(6,091.00)	0.00	(5,745.21)
00-504320	Diag Testing-Managed Care Leve	(776.00)	0.00	(1,152.00)
00-504990	Ancillary C/A-Mang Care Level	500,424.00	0.00	424,952.56
00-505100	Room&Board-Managed Care RUGS	(48,068.00)	0.00	(59,006.00)
00-505109	R&B-Manag Care RUGS-Prior Peri	0.00	0.00	2,794.83
00-505190	Room&Board-C/A-Mangd Care RUGS	(22,820.00)	0.00	(42,713.52)
00-505199	R&B-C/A-Managed Care RUGS-Prio	(10,023.00)	0.00	(5,339.10)
00-505210	Pharmacy Rx-Managed Care RUGS	(16,876.00)	0.00	(11,401.44)
00-505220	Pharmacy OTC-Mangd Care RUGS	(111.00)	0.00	(21.80)
00-505270	P.T.-Managed Care RUGS	(34,500.00)	0.00	(22,300.00)
00-505280	O.T.-Managed Care RUGS	(35,150.00)	0.00	(25,400.00)
00-505290	S.T.-Managed Care RUGS	(2,800.00)	0.00	(5,450.00)
00-505310	Lab-Managed Care RUGS	(876.00)	0.00	(1,024.69)
00-505320	Diag Testing-Managed Care RUGS	(420.00)	0.00	(350.00)
00-505990	Ancillary C/A-Mangd Care RUGS	90,733.00	0.00	65,947.93
00-508100	Room & Board-Hospice	(1,915.00)	0.00	0.00
00-508109	R&B-Hospice-Prior Period	0.00	0.00	(296.10)
00-508190	Room & Board-C/A-Hospice	848.00	0.00	0.00
00-509100	Room & Board-VA	(1,044,617.00)	0.00	(776,226.00)
00-509109	R&B-VA-Prior Period	(2,298.00)	0.00	1,481.31
00-509190	Room & Board C/A-VA	72,777.00	0.00	75,403.32
00-509199	R&B-C/A-VA-Prior Period	41,741.00	0.00	60,041.92
00-509210	Pharmacy Rx-VA	(55,998.00)	0.00	(37,765.03)
00-509220	Pharmacy OTC-VA	(1,051.00)	0.00	(463.25)
00-509260	R.T.-VA	(19,450.00)	0.00	0.00
00-509270	P.T.-VA	(114,000.00)	0.00	(107,400.00)
00-509280	O.T.-VA	(126,500.00)	0.00	(135,700.00)
00-509290	S.T.-VA	(13,800.00)	0.00	(25,300.00)
00-509310	Lab-VA	(6,533.00)	0.00	(3,382.55)
00-509990	Ancillary C/A-VA	338,336.00	0.00	304,893.33
00-512270	P.T.-Medicare B	(205,886.00)	0.00	(214,557.86)
00-512280	O.T.-Medicare B	(264,050.00)	0.00	(353,874.82)
00-512290	S.T.Medicare B	(32,600.00)	0.00	(53,200.00)
00-512310	Lab-Medicare B	(4,342.00)	0.00	0.00
00-512400	Outpatient PT-Medicare B	(20,600.00)	0.00	0.00
00-512410	Outpatient OT-Medicare B	(55,700.00)	0.00	0.00
00-512420	Outpatient ST-Medicare B	(1,900.00)	0.00	0.00
00-512990	Ancillary C/A-Medicare B	498,957.00	0.00	436,822.47
00-513270	P.T.-Managed Care B	(54,800.00)	0.00	(68,648.03)
00-513280	O.T.-Managed Care B	(59,100.00)	0.00	(101,250.00)
00-513290	S.T.-Managed Care B	(11,050.00)	0.00	(20,000.00)
00-513990	Ancillary C/A-Managed Care B	79,392.00	0.00	129,788.53
00-514100	Room&Board-Mang Care Medicaid	(2,969,082.00)	0.00	(3,025,168.00)

00-514109	R&B-Manag Care-Medicaid-PP	(60,358.00)	0.00	(6,496.00)
00-514190	Room&Board C/A-Man Care Medica	1,118,410.00	0.00	1,092,113.65
00-514199	R&B-C/A-MC-Medicaid-Prior Peri	32,487.00	0.00	22,074.80
00-514210	Pharmacy Rx-Mang Care Medicaid	(9,288.00)	0.00	(3,652.49)
00-514220	Pharmacy OTC-Mang Care Medica	(75.00)	0.00	(276.27)
00-514270	P.T.-Managed Care Medicaid	(21,900.00)	0.00	0.00
00-514280	O.T.-Managed Care Medicaid	(32,150.00)	0.00	(200.00)
00-514290	S.T.-Managed Care Medicaid	(650.00)	0.00	0.00
00-514990	Ancillary C/A-Mang Care Medica	64,063.00	0.00	4,128.76
00-540100	Interest Income	(1,129.00)	0.00	(10,265.60)
00-540125	Vending Commission	(595.00)	0.00	(229.06)
00-540136	Copying Fees	(1,111.00)	0.00	(173.80)
00-540137	Vendor Refunds	(724.00)	0.00	0.00
00-540139	Other Resident Revenue	(540,522.00)	0.00	(82,051.01)
00-540140	Other Non Resident	(305,697.00)	0.00	0.00
10-600107	Nursing-Productive-Unit Manager	8,301.00	0.00	11,060.14
10-600109	Nursing-Productive-RN	165,750.00	0.00	205,374.29
10-600111	Nursing-Productive-LPN	673,891.00	0.00	820,840.64
10-600113	Nursing-Productive-Aide	980,342.00	0.00	967,617.52
10-600117	Nursing-Productive-Wound Nurse	11,047.00	0.00	0.00
10-600175	Nursing-Productive-Orientation/Train	10,880.00	0.00	0.00
10-600207	Nursing-Overtime-Unit Manager	1,421.00	0.00	1,457.67
10-600209	Nursing-Overtime-RN	12,385.00	0.00	15,055.91
10-600211	Nursing-Overtime-LPN	140,339.00	0.00	208,407.70
10-600213	Nursing-Overtime-Aide	124,852.00	0.00	149,404.23
10-600307	Nursing-Non Productive-Unit Manager	4,997.00	0.00	5,595.43
10-600309	Nursing-Non Productive-RN	24,884.00	0.00	18,590.02
10-600311	Nursing-Non Productive-LPN	93,044.00	0.00	104,349.02
10-600313	Nursing-Non Productive-Aide	104,157.00	0.00	120,204.65
10-600317	Nursing-Non Productive-Wound Nurse	309.00	0.00	0.00
10-601100	Nursing-Payroll Taxes	253,432.00	0.00	227,598.57
10-602100	Nursing-Workers Comp	54,983.00	0.00	35,994.16
10-603100	Nursing-Health Insurance	78,755.00	0.00	93,297.98
10-603120	Nursing-Other Employee Insurances	2,623.00	0.00	0.00
10-606100	Nursing-Recruiting	15,047.00	0.00	29,431.50
10-606110	Nursing-Pre-Employment Testing	4,180.00	0.00	4.18
10-607120	Nursing-Training/Inservices	850.00	0.00	12,924.98
10-608110	Nursing-Travel Allowance	83.00	0.00	0.00
10-610105	Nursing-Supplies-Dept Specific	15,351.00	0.00	0.00
10-610240	Nursing-Equipment Rental	145.00	0.00	0.00
10-650100	Nursing-Purchased Services	12,103.00	0.00	11,247.00
10-650110	Nursing-Purchased Services-Agency RN	792,960.00	0.00	482,516.87
10-650120	Nursing-Purchased Services-Agency LPI	428,494.00	0.00	350,842.64
10-650130	Nursing-Purchased Services-Agency Aid	418,985.00	0.00	324,755.15
10-650160	Nursing-Consulting Fees	1,650.00	0.00	0.00
10-650180	Nursing-Medical Director	50,000.00	0.00	66,000.00
12-600101	Nursing Admin-Productive-Director	109,983.00	0.00	127,391.09
12-600103	Nursing Admin-Productive-Assist Direct	11,340.00	0.00	73,885.71
12-600116	Nursing Admin-Productive-VP of Clinical	17,654.00	0.00	0.00
12-600119	Nursing Admin-Productive-Assessment (	78,285.00	0.00	121,281.60
12-600123	Nursing Admin-Productive-Staff Develop	39,331.00	0.00	0.00
12-600124	Nursing Admin-Productive-Nurse Schedu	23,122.00	0.00	39,185.95
12-600179	Nursing Admin-Productive-Reg Allocatio	26,087.00	0.00	71,350.32
12-600224	Nursing Admin-Overtime-Nurse Schedul	62.00	0.00	2,121.29
12-600301	Nursing Admin-Non Productive-Director	8,597.00	0.00	22,995.52
12-600303	Nursing Admin-Non Productive-Assist Di	1,668.00	0.00	12,789.18
12-600316	Nursing Admin-Non Productive-VP of Cli	1,036.00	0.00	0.00
12-600319	Nursing Admin-Non Productive-Assessm	4,325.00	0.00	9,619.50
12-600323	Nursing Admin-Non Productive-Staff Dev	4,935.00	0.00	0.00
12-600324	Nursing Admin-Non Productive-Nurse Sc	1,958.00	0.00	4,657.08
12-600379	Nursing Admin-Non Productive-Regional	38.00	0.00	304.88
12-601100	Nursing Admin-Payroll Taxes	21,239.00	0.00	33,615.37
12-602100	Nursing Admin-Workers Comp	5,065.00	0.00	5,590.52
12-603100	Nursing Admin-Health Insurance	7,685.00	0.00	14,915.21
12-650100	Nursing Admin-Purchased Services	0.00	0.00	17,450.00
14-600101	Human Resources-Productive-Director	46,596.00	0.00	46,776.00
14-600201	Human Resources-Overtime-Director	206.00	0.00	10.50
14-600301	Human Resources-Non Productive-Direc	5,490.00	0.00	7,242.59

14-601100	Human Resources-Payroll Taxes	2,784.00	0.00	4,112.93
14-602100	Human Resources-Workers Comp	801.00	0.00	723.14
14-603100	Human Resources-Health Insurance	1,210.00	0.00	1,921.26
16-600101	Admissions-Productive-Director	72,262.00	0.00	17,696.20
16-600179	Admissions-Productive-Reg Allocation	0.00	0.00	61,261.43
16-600301	Admissions-Non Productive-Director	13,160.00	0.00	1,464.81
16-600379	Admissions-Non Productive-Regional All	0.00	0.00	7,631.99
16-601100	Admissions-Payroll Taxes	5,840.00	0.00	1,824.33
16-602100	Admissions-Workers Comp	1,399.00	0.00	426.92
16-603100	Admissions-Health Insurance	2,102.00	0.00	1,280.92
16-610260	Admissions-Marketing/Advertising	8,673.00	0.00	5,218.66
18-600101	Medical Records-Productive-Director	23,209.00	0.00	27,651.34
18-600301	Medical Records-Non Productive-Directc	2,330.00	0.00	3,135.80
18-601100	Medical Records-Payroll Taxes	1,810.00	0.00	2,459.86
18-602100	Medical Records-Workers Comp	409.00	0.00	413.25
18-603100	Medical Records-Health Insurance	620.00	0.00	1,075.88
18-650100	Medical Records-Purchased Services	7,629.00	0.00	5,838.25
20-600101	Social Services-Productive-Director	60,060.00	0.00	71,421.91
20-600113	Social Services-Productive-Aide	35,079.00	0.00	9,346.50
20-600301	Social Services-Non Productive-Director	5,168.00	0.00	8,280.12
20-600313	Social Services-Non Productive-Aide	801.00	0.00	837.00
20-601100	Social Services-Payroll Taxes	7,043.00	0.00	7,686.25
20-602100	Social Services-Workers Comp	1,524.00	0.00	1,141.73
20-603100	Social Services-Health Insurance	2,301.00	0.00	2,970.94
20-620100	Social Services-Resident Items	524.00	0.00	1,182.91
20-650100	Social Services-Purchased Services	12,192.00	0.00	29,909.31
20-650170	Social Services-Geropsych	2,057.00	0.00	3,106.28
22-600101	Activities-Productive-Director	26,000.00	0.00	57,120.00
22-600113	Activities-Productive-Aide	46,872.00	0.00	42,751.51
22-600213	Activities-Overtime-Aide	1,309.00	0.00	0.00
22-600301	Activities-Non Productive-Director	448.00	0.00	7,060.63
22-600313	Activities-Non Productive-Aide	3,169.00	0.00	3,445.29
22-601100	Activities-Payroll Taxes	7,046.00	0.00	9,667.14
22-602100	Activities-Workers Comp	1,303.00	0.00	1,570.23
22-603100	Activities-Health Insurance	1,977.00	0.00	3,914.90
22-610105	Activities-Supplies-Dept Specific	21,245.00	0.00	1,888.13
22-620105	Activities-Entertainment	435.00	0.00	3,890.00
22-650100	Activities-Purchased Services	5,097.00	0.00	0.00
24-610100	Physical Therapy-Supplies-Office	10.00	0.00	0.00
24-610105	Physical Therapy-Supplies-Dept Specific	935.00	0.00	2,013.36
24-610110	Physical Therapy-Supplies-Minor Equipn	539.00	0.00	385.60
24-610240	Physical Therapy-Equipment Rental	5,633.00	0.00	0.00
24-650100	Physical Therapy-Purchased Services	170,857.00	0.00	167,529.82
26-650100	Occupational Therapy-Purchased Servic	204,642.00	0.00	216,985.74
28-650100	Speech Therapy-Purchased Services	45,533.00	0.00	76,264.19
30-600143	Respiratory Therapy-Productive Therapi	2,115.00	0.00	0.00
30-601100	Respiratory Therapy-Payroll Taxes	254.00	0.00	0.00
30-610105	Respiratory Therapy-Supplies-Dept Sper	4.00	0.00	0.00
30-650100	Respiratory Therapy-Purchased Service:	13,818.00	0.00	42,930.38
3050.5	Resource	(578,220.00)	0.00	0.00
32-610105	Other Ancillary Services-Supplies-Dept S	(145,765.00)	0.00	(41,671.38)
32-610110	Other Ancillary Services-Supplies-Minor	18,532.00	0.00	7,157.18
32-620180	Other Ancillary Services-Other Medical E	11,170.00	0.00	4,081.19
32-630100	Other Ancillary Services-Enteral Therapy	7,141.00	0.00	2,867.27
32-630110	Other Ancillary Services-Lab	70,067.00	0.00	39,180.53
32-630120	Other Ancillary Services-Medical Supplie	75,457.00	0.00	66,338.89
32-630125	Other Ancillary Services-Incontinence	25,316.00	0.00	31,422.35
32-630130	Other Ancillary Services-Over The Coun	15,009.00	0.00	14,757.56
32-630140	Other Ancillary Services-Prescription Dri	189,201.00	0.00	148,083.73
32-630150	Other Ancillary Services-Oxygen	17,155.00	0.00	6,399.65
32-630160	Other Ancillary Services-Diagnostic Serv	5,460.00	0.00	3,518.86
32-630170	Other Ancillary Services-Equipment Ren	17,793.00	0.00	28,010.25
32-650100	Other Ancillary Services-Purchased Serv	445.00	0.00	(330.00)
32-650190	Other Ancillary Services-Pharmacy Cons	10,767.00	0.00	20,170.38
33-608110	Transportation-Travel Allowance	0.00	0.00	60.00
33-610205	Transportation-Insurance-Vehicles	279.00	0.00	351.25
33-620120	Transportation-Transportation-Paratrans	4,118.00	0.00	10,508.81
33-620135	Transportation-Transportation Rental	3,870.00	0.00	0.00

34-600101	Dietary-Productive-Director	54,560.00	0.00	71,062.86
34-600105	Dietary-Productive-Supervisor	12,615.00	0.00	0.00
34-600113	Dietary-Productive-Aide	177,923.00	0.00	187,446.74
34-600135	Dietary-Productive Cook	111,335.00	0.00	123,508.07
34-600213	Dietary-Overtime-Aide	9,137.00	0.00	3,681.74
34-600235	Dietary-Overtime-Cook	1,469.00	0.00	6,593.88
34-600301	Dietary-Non Productive-Director	12,640.00	0.00	12,044.51
34-600313	Dietary-Non Productive-Aide	13,495.00	0.00	12,500.29
34-600335	Dietary-Non Productive-Cook	9,791.00	0.00	12,441.02
34-601100	Dietary-Payroll Taxes	31,648.00	0.00	38,920.58
34-602100	Dietary-Workers Comp	6,299.00	0.00	5,857.27
34-603100	Dietary-Health Insurance	9,538.00	0.00	15,128.49
34-610105	Dietary-Supplies-Dept Specific	43,370.00	0.00	21,890.35
34-610110	Dietary-Supplies-Minor Equipment	2,768.00	0.00	2,615.73
34-610220	Dietary-Licenses&Certification	350.00	0.00	0.00
34-610240	Dietary-Equipment Rental	2,978.00	0.00	2,582.64
34-620140	Dietary-Food	161,744.00	0.00	131,667.60
34-620142	Dietary-Food-Dairy	32,868.00	0.00	51,329.91
34-620144	Dietary-Food-Bakery	9,561.00	0.00	19,357.64
34-620146	Dietary-Food-Meat	36,093.00	0.00	57,996.06
34-620150	Dietary-Supplements	7,880.00	0.00	7,498.45
34-620155	Dietary-Supplements-Nursing	8,464.00	0.00	8,154.57
34-640250	Dietary-Chemicals	1,713.00	0.00	9,252.28
34-650100	Dietary-Purchased Services	43,651.00	0.00	43,358.12
36-610105	Laundry-Supplies-Dept Specific	4,450.00	0.00	249.57
36-640250	Laundry-Chemicals	0.00	0.00	322.25
36-640260	Laundry-Linens	834.00	0.00	5,400.96
36-650100	Laundry-Purchased Services	152,345.00	0.00	171,590.58
38-610105	Housekeeping-Supplies-Dept Specific	9,815.00	0.00	9,536.08
38-610110	Housekeeping-Supplies-Minor Equipmer	930.00	0.00	0.00
38-650100	Housekeeping-Purchased Services	211,565.00	0.00	264,188.30
40-600101	Maintenance-Productive-Director	52,735.00	0.00	56,996.43
40-600113	Maintenance-Productive-Aide	16,662.00	0.00	0.00
40-600137	Maintenance-Productive-Technician	24,450.00	0.00	36,706.43
40-600201	Maintenance-Overtime-Director	0.00	0.00	4,284.44
40-600237	Maintenance-Overtime-Technician	92.00	0.00	498.16
40-600301	Maintenance-Non Productive-Director	3,774.00	0.00	6,415.09
40-600337	Maintenance-Non Productive-Techniciar	4,069.00	0.00	2,748.64
40-601100	Maintenance-Payroll Taxes	6,419.00	0.00	8,963.77
40-602100	Maintenance-Workers Comp	1,401.00	0.00	1,422.00
40-603100	Maintenance-Health Insurance	2,097.00	0.00	3,736.98
40-610105	Maintenance-Supplies-Dept Specific	47,553.00	0.00	9,229.40
40-610110	Maintenance-Supplies-Minor Equipment	16,747.00	0.00	4,799.92
40-640130	Maintenance-Ground Maintenance	12,384.00	0.00	13,397.19
40-640140	Maintenance-Trash Removal	44,555.00	0.00	47,938.77
40-640160	Maintenance-Exterminating	17,134.00	0.00	8,777.95
40-640200	Maintenance-Repairs&Maintenance-Buil	16,529.00	0.00	16,379.53
40-640210	Maintenance-Repairs&Maintenance-Diet	10,605.00	0.00	8,495.20
40-640220	Maintenance-Repairs&Maintenance-Lau	2,915.00	0.00	1,365.74
40-640240	Maintenance-Repairs&Mainenance-Plurr	4,314.00	0.00	12,876.00
40-650100	Maintenance-Purchased Services	53,691.00	0.00	22,289.41
42-640100	Utilities-Electricity	100,037.00	0.00	102,047.41
42-640110	Utilities-Gas/Oil	55,281.00	0.00	42,906.74
42-640120	Utilities-Water/Sewer	108,813.00	0.00	113,919.65
4305.5	Staff Dev	43,830.00	0.00	0.00
44-600145	Administration-Productive-Administrator	123,781.00	0.00	128,291.18
44-600149	Administration-Productive-Bus Off Clek	67,633.00	0.00	60,585.25
44-600169	Administration-Productive-Receptionist//	71,693.00	0.00	72,834.13
44-600179	Administration-Productive-Reg Allocator	20,049.00	0.00	32,822.83
44-600249	Administration-Overtime-Business Off Cl	285.00	0.00	0.00
44-600269	Administration-Overtime-Receptionist/Ac	3,694.00	0.00	2,291.08
44-600345	Administration-Non Productive-Administi	14,727.00	0.00	25,601.42
44-600349	Administration-Non Productive Bus Off C	8,112.00	0.00	6,768.92
44-600369	Administration-Non Productive-Receptio	5,348.00	0.00	5,082.35
44-600379	Administration-Non Productive-Regional	1,143.00	0.00	0.00
44-601100	Administration-Payroll Taxes	22,914.00	0.00	28,625.85
44-602100	Administration-Workers Comp	4,834.00	0.00	4,234.74
44-603100	Administration-Health Insurance	7,296.00	0.00	11,367.07

44-605100	Administration-Employee Relations	2,450.00	0.00	6,212.28
44-606100	Administration-Recruiting	16,655.00	0.00	479.41
44-607120	Administration-Training/Inservices	200.00	0.00	0.00
44-608110	Administration-Travel Allowance	8,798.00	0.00	7,440.86
44-610100	Administration-Supplies-Office	12,924.00	0.00	9,698.58
44-610105	Administration-Supplies-Dept Specific	(12,079.00)	0.00	1,436.44
44-610110	Administration-Supplies-Minor Equipmer	1,117.00	0.00	942.86
44-610120	Administration-Postage	1,253.00	0.00	3,763.21
44-610130	Administration-Telephone	6,371.00	0.00	5,310.20
44-610135	Administration-Cable TV/Internet	22,145.00	0.00	25,616.61
44-610140	Administration-Payroll Services	7,854.00	0.00	10,983.95
44-610150	Administration-Accounting/Auditing	11,200.00	0.00	19,200.00
44-610160	Administration-Legal	17,196.00	0.00	19,711.81
44-610165	Administration-AR Attorney Fees	5,203.00	0.00	6,932.25
44-610170	Administration-Bank Service Charges	7,916.00	0.00	27,159.46
44-610180	Administration-Books/Dues/Subs/Meetin	619.00	0.00	9,405.88
44-610190	Administration-Insurance-Business	84,222.00	0.00	94,043.31
44-610195	Administration-Insurance Property	31,733.00	0.00	32,399.32
44-610200	Administration-Insurance-RT Survey	32.00	0.00	0.00
44-610210	Administration-Computer Maintenance	83,620.00	0.00	96,559.71
44-610220	Administration-Licenses&Certification	3,041.00	0.00	7,116.22
44-610230	Administration-Fines/Penalties/Settlemer	305.00	0.00	57.00
44-610240	Administration-Equipment Rental	5,952.00	0.00	3,889.31
44-650100	Administration-Purchased Services	82,961.00	0.00	53,700.18
44-650160	Administration-Consulting Fees	37,500.00	0.00	66,333.28
44-650167	Administration-Financial Services	94,400.00	0.00	139,800.00
8830.0000	Depreciation MME	11,571.00	14,349.41	14,349.41
99-660100	Other Expenses-Bad Debt	195,993.00	0.00	221,434.42
99-670100	Other Expenses-Management Fees	12,500.00	0.00	0.00
99-680100	Other Expenses-Bed Tax Assessment	672,775.00	0.00	788,566.78
99-700100	Other Expenses-Rent	941,260.00	0.00	942,139.96
99-710100	Other Expenses-Depreciation	5,762.00	(14,349.41)	6,697.09
99-710110	Other Expenses-Amortization	14.00	0.00	0.00
99-720100	Other Expenses-Interest-Notes	0.00	0.00	24,420.57
99-720105	Other Expenses-Interest-LOC	44,900.00	0.00	75,020.83
99-720110	Other Expenses-LOC Fees	0.00	0.00	992.36
99-730110	Other Expenses-Taxes-Other	(164.00)	0.00	(160.68)
99-730120	Other Expenses-Taxes-Real Estate	47,243.00	0.00	38,980.84
<b>Subtotal : None</b>		<b>902,404.00</b>	<b>0.00</b>	<b>21,884.61</b>
<b>Total [PL]</b>	<b>Profit &amp; Loss</b>	<b>902,404.00</b>	<b>0.00</b>	<b>21,884.61</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Client: **A118340 - Champion Rehabilitation & Nursing Center**  
Engagement: **MDMC 2023 - Champion Rehabilitation & Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF Groupings**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
00-101476	Cash-Brockton-Operating	37,942.79	(117,054.00)
00-107005	Cash-Petty Cash	260.00	260.00
00-107015	Cash-Restricted	(16,708.67)	0.00
00-108000	Cash-Resident Trust	116,674.78	57,344.00
00-220100	Resident Trust Liability	(116,674.78)	(57,344.00)
<b>Subtotal : None</b>		<b>21,494.12</b>	<b>(116,794.00)</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>21,494.12</b>	<b>(116,794.00)</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A]</b>	<b>A/R Mass Medicaid Non Managed Care</b>		
00-110100	A/R- Resident Related	2,393,822.94	2,177,858.00
<b>Subtotal [S6L1.5C1F]</b>	<b>A/R Mass Medicaid Non Managed Care</b>	<b>2,393,822.94</b>	<b>2,177,858.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,393,822.94</b>	<b>2,177,858.00</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
00-110990	Reserve for Bad Debt	(415,788.47)	(229,388.00)
<b>Subtotal : None</b>		<b>(415,788.47)</b>	<b>(229,388.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(415,788.47)</b>	<b>(229,388.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
00-140095	Due From Opco to Propco	61,110.28	0.00
<b>Subtotal : None</b>		<b>61,110.28</b>	<b>0.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>61,110.28</b>	<b>0.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
00-111100	Third Party Receivable	10,722.71	(9,902.00)
00-112100	Other Receivable	(108,144.26)	305,007.00
00-112101	Other Receivable - Owed From Previous	184,385.02	176,764.00
<b>Subtotal : None</b>		<b>86,963.47</b>	<b>471,869.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>86,963.47</b>	<b>471,869.00</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
00-130120	Prepaid Insurance	17,521.73	30,209.00
<b>Subtotal : None</b>		<b>17,521.73</b>	<b>30,209.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>17,521.73</b>	<b>30,209.00</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
00-130100	Prepaid Expenses	4,398.10	4,030.00
<b>Subtotal : None</b>		<b>4,398.10</b>	<b>4,030.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>4,398.10</b>	<b>4,030.00</b>
<b>Group : [S6L1.17C1]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
00-112102	ACH Clearing	11,191.47	105,017.00
<b>Subtotal : None</b>		<b>11,191.47</b>	<b>105,017.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>11,191.47</b>	<b>105,017.00</b>
<b>Group : [S6L2.3C1]</b>	<b>Improvements - Cost</b>		
<b>Subgroup : [S6L2.3C1A]</b>	<b>Building Improvements</b>		
00-160130	PPE Building Improvement	82,604.85	59,162.00
<b>Subtotal [S6L2.3C1A]</b>	<b>Building Improvements</b>	<b>82,604.85</b>	<b>59,162.00</b>
<b>Subgroup : [S6L2.3C1A/D]</b>	<b>Building Improvements</b>		
00-161130	Accum Depr Building Improvement	(12,623.71)	(5,927.00)
<b>Subtotal [S6L2.3C1D]</b>	<b>A/D Building Improvements</b>	<b>(12,623.71)</b>	<b>(5,927.00)</b>

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Client: **A118340 - Champion Rehabilitation & Nursing Center**  
Engagement: **MDMC 2023 - Champion Rehabilitation & Nursing Center**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF Groupings**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
00-101476	Cash-Brockton-Operating	37,942.79	(117,054.00)
00-107005	Cash-Petty Cash	260.00	260.00
00-107015	Cash-Restricted	(16,708.67)	0.00
00-108000	Cash-Resident Trust	116,674.78	57,344.00
00-220100	Resident Trust Liability	(116,674.78)	(57,344.00)
<b>Subtotal : None</b>		<b>21,494.12</b>	<b>(116,794.00)</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>21,494.12</b>	<b>(116,794.00)</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1A]</b>	<b>A/R Mass Medicaid Non Managed Care</b>		
00-110100	A/R- Resident Related	2,393,822.94	2,177,858.00
<b>Subtotal [S6L1.5C1F]</b>	<b>A/R Mass Medicaid Non Managed Care</b>	<b>2,393,822.94</b>	<b>2,177,858.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>2,393,822.94</b>	<b>2,177,858.00</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
00-110990	Reserve for Bad Debt	(415,788.47)	(229,388.00)
<b>Subtotal : None</b>		<b>(415,788.47)</b>	<b>(229,388.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(415,788.47)</b>	<b>(229,388.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
00-140095	Due From Opco to Propco	61,110.28	0.00
<b>Subtotal : None</b>		<b>61,110.28</b>	<b>0.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>61,110.28</b>	<b>0.00</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
00-111100	Third Party Receivable	10,722.71	(9,902.00)
00-112100	Other Receivable	(108,144.26)	305,007.00
00-112101	Other Receivable - Owed From Previous	184,385.02	176,764.00
<b>Subtotal : None</b>		<b>86,963.47</b>	<b>471,869.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>86,963.47</b>	<b>471,869.00</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
00-130120	Prepaid Insurance	17,521.73	30,209.00
<b>Subtotal : None</b>		<b>17,521.73</b>	<b>30,209.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>17,521.73</b>	<b>30,209.00</b>
<b>Group : [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>		
<b>Subgroup : None</b>			
00-130100	Prepaid Expenses	4,398.10	4,030.00
<b>Subtotal : None</b>		<b>4,398.10</b>	<b>4,030.00</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>4,398.10</b>	<b>4,030.00</b>
<b>Group : [S6L1.17C1]</b>	<b>Other Current Assets</b>		
<b>Subgroup : None</b>			
00-112102	ACH Clearing	11,191.47	105,017.00
<b>Subtotal : None</b>		<b>11,191.47</b>	<b>105,017.00</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>11,191.47</b>	<b>105,017.00</b>
<b>Group : [S6L2.3C1]</b>	<b>Improvements - Cost</b>		
<b>Subgroup : [S6L2.3C1A]</b>	<b>Building Improvements</b>		
00-160130	PPE Building Improvement	82,604.85	59,162.00
<b>Subtotal [S6L2.3C1A]</b>	<b>Building Improvements</b>	<b>82,604.85</b>	<b>59,162.00</b>
<b>Subgroup : [S6L2.3C1A/D]</b>	<b>Building Improvements</b>		
00-161130	Accum Depr Building Improvement	(12,623.71)	(5,927.00)
<b>Subtotal [S6L2.3C1D]</b>	<b>A/D Building Improvements</b>	<b>(12,623.71)</b>	<b>(5,927.00)</b>

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