

Client: **A154299 - Broadreach of Chatham, Inc.**
Engagement: **MDMC 2023 - Broad Reach of Chatham, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [1000] Balance Sheet						
Subgroup : None						
10145-00000	Cash - BRC Operating CBCC	243,577.18	(462,332.98)		0.00	(462,332.98)
10149-00000	Cash - BRC - Gov't - CBCC	500.00	500.00		0.00	500.00
10155-00000	Cash - BRC Reserve CBCC	701,516.10	111,343.03		0.00	111,343.03
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	246,457.08	289,599.81		0.00	289,599.81
10612-00000	A/R Medicaid Pending	31,143.00	148,753.10		0.00	148,753.10
10614-00000	A/R Private - Hospice	12,407.41	19,756.51		0.00	19,756.51
10615-00000	A/R Private 3rd Party Ins	251,995.16	355,952.24			355,952.24
10620-00000	A/R Medicare	648,403.48	658,444.36		0.00	658,444.36
10630-00000	A/R Medicaid	294,774.67	476,059.12		0.00	476,059.12
10631-00000	A/R Hospice Room and Board	68,343.14	87,639.68		0.00	87,639.68
11400-00000	Allowance for Doubtful Accts	(118,000.00)	(160,000.00)			(160,000.00)
12560-00000	Refunds Due to Patients	(52,678.92)	(63,086.31)			(63,086.31)
12800-00000	Prepaid Insurance	12,855.00	13,370.00			13,370.00
14000-00000	Security Deposit	10,624.48	10,624.48			10,624.48
16310-00000	Other Improvements	424,169.81	414,027.06			414,027.06
16320-00000	Accum Depr - Improvements	(377,940.65)	(388,699.65)			(388,699.65)
16510-00000	Equipment	1,087,244.26	1,087,244.26			1,087,244.26
16520-00000	Accum Depr - Equipment	(980,983.39)	(1,001,388.15)			(1,001,388.15)
17010-00000	Motor Vehicle	133,360.07	133,360.07			133,360.07
17020-00000	Accum Depr - Motor Vehicles	(77,085.58)	(110,425.58)			(110,425.58)
17500-00000	Right of Use Asset	12,696,996.22	12,333,068.62		0.00	12,333,068.62
18000-00000	Due To/From Employees	101,689.00	76,990.22			76,990.22
20200-00000	A/P	(788,001.91)	(264,760.19)			(264,760.19)
20700-00000	Clearing/Misc.	0.00	(159.01)		0.00	(159.01)
21610-30000	Loan Payable-2020 AudiQ8	(39,825.57)	(24,311.10)		0.00	(24,311.10)
21680-00000	Loan - William Dobson	(670,572.17)	(633,140.52)		0.00	(633,140.52)
21700-50000	1st Mortgage Realty	(52,952.00)	(54,574.00)			(54,574.00)
21700-60000	2nd Mortgage Realty	52,952.00	54,574.00			54,574.00
21890-00000	Accrued Vacation	(455,749.65)	(465,937.25)			(465,937.25)
21900-00000	Accrued Payroll	(236,556.00)	(307,013.00)			(307,013.00)
22100-00000	Accrued Payroll Taxes	(36,616.00)	(37,969.00)			(37,969.00)
22146-00000	EPSL	(0.13)	0.00		0.00	0.00
22203-00000	Voluntary Employee Deductions	6,532.72	0.00			0.00
22209-00000	Repay 401K Loan	0.00	(107.37)			(107.37)
22610-00000	Accr State Corporate Tax Inc	6,800.00	8,918.00			8,918.00
23000-00000	Right of Use Liability-ST	(363,927.60)	(373,876.16)		0.00	(373,876.16)
23001-00000	Right of Use Liability-LT	(12,333,068.62)	(11,959,192.46)		0.00	(11,959,192.46)
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	120,000.00	2,681,000.00		0.00	2,681,000.00
26600-00000	Retained Earnings- Year End	333,973.11	1,338,791.46			1,338,791.46
Subtotal : None		(884,818.35)	2,205,869.24		0.00	2,205,869.24
Total [1000] Balance Sheet		(884,818.35)	2,205,869.24		0.00	2,205,869.24
Group : [9000] P&L						
Subgroup : None						
30210-00000	Rev- Private Pay Inpatient	(3,319,844.47)	(3,531,984.09)			(3,531,984.09)
30211-00000	Rev-Medicaid Pending	70,247.00	(162,894.31)		0.00	(162,894.31)
30213-00000	Rev - Medicaid Pending HOSPICE	(8,820.00)	8,820.00		0.00	8,820.00
30214-00000	Rev - Private - HOSPICE	(1,440,756.09)	(1,030,778.89)		0.00	(1,030,778.89)
30215-00000	Rev-Pvt 3rd party Inpatient	(1,140,691.31)	(1,309,568.82)		0.00	(1,309,568.82)
30220-00000	Rev Medicare Inpatient	(8,339,716.82)	(8,002,532.66)		0.00	(8,002,532.66)
30220-20000	Medicare 2%	100,700.18	149,676.06		0.00	149,676.06
30225-00000	Rev Medicare HMO Inpatient	(187,981.03)	(258,425.12)		0.00	(258,425.12)
30230-00000	Rev Medicaid Inpatient	(2,011,749.91)	(4,029,732.78)		0.00	(4,029,732.78)
					CAIDJE - 1	(0.00)
30230-10000	Resource Income	(1,050,895.00)	0.00		0.00	0.00
					CAIDJE - 1	(0.00)
30290-00000	Rev- Hospice Room & Board	28,965.81	(3,104.25)			(3,104.25)
30500-15000	Rev-Transportation	0.00	(105.00)		0.00	(105.00)
31480-00000	Rev - Amenities	(34,169.44)	(31,419.00)			(31,419.00)
31700-00000	Prior Period Adjustment-R&B	1,823.19	344.48			344.48
31750-00000	Prior Period Adjustment-Ancil	11,312.25	1,966.69			1,966.69
31800-00000	Interest Rev	(4,434.54)	(164,374.71)			(164,374.71)
31810-00000	Rev B.R. Hospice Rent	(6,000.00)	(6,000.00)			(6,000.00)
31875-00000	Revenue-Pvt Room Differential	(135,251.12)	(132,374.22)		0.00	(132,374.22)

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		12/31/2022	12/31/2023			12/31/2023
31900-00000	Rev - Other	(64,287.23)	(6,041.68)			(6,041.68)
31900-10000	Rev - Stimulus / MH Covid rev	(2,932.32)	0.00		0.00	0.00
31900-10000CLA1	MassHealth COVID	(614,321.98)	(211,350.80)		0.00	(211,350.80)
31900-1CLA1	MassHealth-COVID	0.00	(83,184.00)		0.00	(83,184.00)
31920-00000	ERC	0.00	(3,246,599.24)		0.00	(3,246,599.24)
31950-00000	Loss/Gain - Sale of Investment	17,979.50	0.00			0.00
37240-00000	Lab - Part A	(53,302.68)	(65,275.79)			(65,275.79)
37240-10000	Lab-Private Insurance	(2,596.14)	(1,651.99)			(1,651.99)
37240-30000	Lab-Private Pay Inpatient	0.00	(90.17)			(90.17)
37240-40000	Lab-Medicare HMO	(7,474.06)	(12,180.32)		0.00	(12,180.32)
37241-00000	Radiology - Part A	(19,503.00)	(14,136.00)			(14,136.00)
37241-10000	Radiology - Private Insurance	(356.00)	(180.00)			(180.00)
37241-40000	Radiology-Medicare HMO	(2,409.00)	(2,975.00)		0.00	(2,975.00)
37250-00000	Pharmacy - Part A	(384,732.38)	(413,724.82)			(413,724.82)
37251-00000	Pharmacy-Private Insurance	(26,312.69)	(9,638.79)			(9,638.79)
37253-00000	Pharmacy - Pvt Pay Inpatient	0.00	(297.07)			(297.07)
37254-00000	Pharmacy-Medicare HMO	(52,777.52)	(65,526.67)		0.00	(65,526.67)
37273-00000	Med Supplies-Pvt Pay Inpatient	(36.46)	(604.89)		0.00	(604.89)
37420-10000	Rev PT - Private Pay Inpatient	(40,040.00)	(63,178.11)			(63,178.11)
37420-20000	Rev PT- Medicare A	(1,950,601.28)	(1,928,136.04)			(1,928,136.04)
37420-40000	Rev PT-Medicare HMO	(314,134.22)	(409,981.42)		0.00	(409,981.42)
37420-50000	Rev PT - Medicare B Inpatient	(147,846.16)	(128,394.01)			(128,394.01)
37420-60000	Rev PT - Medicare B Outpatient	(933,596.24)	(1,083,209.88)			(1,083,209.88)
37420-70000	Rev PT-Pvt 3rd Pty Inpatient	(62,174.16)	(31,589.50)			(31,589.50)
37420-75000	Rev PT-Pvt 3rd Pty Outpatient	(360,080.36)	(488,201.10)			(488,201.10)
37420-80000	Rev PT - Pvt Pay Outpatient	(1,046.41)	(862.66)			(862.66)
37422-20000	Rev PT-Hospice Inpatient	0.00	(75.00)			(75.00)
37430-20000	Rev OT - Medicare A	(1,826,433.10)	(1,731,544.94)			(1,731,544.94)
37430-40000	Rev OT-Medicare HMO	(297,883.40)	(381,744.00)		0.00	(381,744.00)
37430-50000	Rev OT - Medicare B Inpatient	(33,414.50)	(78,172.04)			(78,172.04)
37430-60000	Rev OT - Medicare B Outpatient	(3,691.02)	(6,093.28)			(6,093.28)
37430-70000	Rev OT-Pvt 3rd Party Inpatient	(55,097.40)	(31,627.36)			(31,627.36)
37430-75000	Rev OT-Pvt 3rd Pty Outpatient	(31,350.16)	(12,923.24)			(12,923.24)
37430-80000	Rev OT-Private Pay Outpatient	(393.75)	0.00			0.00
37432-20000	Rev OT-Hospice Inpatient	(50.00)	0.00			0.00
37440-20000	Rev SLP - Medicare A	(212,591.46)	(216,979.08)			(216,979.08)
37440-40000	Rev SLP - Pvt 3rd Pty Inpatient	(2,976.86)	(2,190.38)			(2,190.38)
37440-50000	Rev SLP - Medicare B Inpatient	(19,683.00)	(21,807.22)			(21,807.22)
37440-60000	Rev SLP - MCR B Outpatient	(12,547.37)	(2,876.92)			(2,876.92)
37440-75000	Rev SLP-Pvt 3rd Pty Outpatient	(1,486.58)	(5,581.52)		0.00	(5,581.52)
37440-80000	Rev SLP-Private Pay Outpatient	(112.50)	0.00			0.00
37442-20000	Rev SLP-Hospice Inpatient	(125.00)	(75.00)		0.00	(75.00)
37444-40000	Rev SLP-Medicare HMO	(33,312.92)	(42,126.28)		0.00	(42,126.28)
3745.00	Flu Shots - Part B	0.00	(8,717.40)			(8,717.40)
38000-00000	CA Pvt Pay Inpt Ancillaries	1,236.49	(329.76)			(329.76)
38000-15000	C/A Inpatient Private Pay	23,721.20	3,505.60		0.00	3,505.60
38001-00000	C/A Pvt 3rd party	155,462.87	40,664.20			40,664.20
38002-00000	C/A Medicare	4,442,536.04	4,369,796.67			4,369,796.67
38002-20000	C/A Hospice	5,426.90	(457.50)			(457.50)
38003-00000	C/A Medicaid	515.53	(47,961.33)		0.00	(47,961.33)
38004-00000	C/A Medicare HMO	707,991.12	914,533.69		0.00	914,533.69
38005-50000	C/A Part B Inpt	118,385.28	138,285.57			138,285.57
38005-60000	C/A Part B outpt	603,428.87	705,345.05			705,345.05
38005-70000	C/A 3rd pty outpt	259,491.55	332,327.72			332,327.72
38005-80000	C/A Private Pay Outpatient	(3,506.13)	77.16			77.16
41160-00000	Administrator Salary	168,035.24	206,491.99		0.00	206,491.99
41165-00000	Officer Salary	205,627.43	385,187.82		0.00	385,187.82
41400-00000	Clerical Salaries	784,226.13	675,800.61			675,800.61
41450-00000	Admissions Salaries	200,020.99	246,555.94			246,555.94
41510-00000	Office Consultant/Billing cons	10,106.34	0.00			0.00
41515-00000	IT Consult	22,585.12	26,543.60			26,543.60
41600-00000	Payroll Service	48,854.45	86,900.27			86,900.27
41650-00000	Bank Service Charge	2,024.44	755.00			755.00
42490-00000	Postage	5,198.10	6,698.99			6,698.99
42500-00000	Office Supplies - General	28,416.33	22,727.65			22,727.65
42501-00000	Office Expense-Printing	2,590.81	1,275.25			1,275.25
42502-00000	Office Equip Service Contracts	180,893.79	187,419.15			187,419.15
42504-00000	Office Supp - Toner & Related	29,865.80	33,514.85		0.00	33,514.85
42505-00000	Office Supplies - IT	23,854.40	19,365.96		0.00	19,365.96
42530-00000	Sales Tax	174.16	177.24			177.24
42560-00000	Credit Card Merchant Charge	54,713.01	56,207.47			56,207.47
42570-00000	Late Charges	0.00	13,168.28			13,168.28

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		12/31/2022	12/31/2023			12/31/2023
42610-00000	Telephone	62,913.48	65,145.96			65,145.96
42720-00000	Auto Registration	260.00	60.00			60.00
42730-00000	Auto Gas Expense	11,574.90	9,997.93			9,997.93
42750-00000	Auto Repairs	4,670.31	8,675.46			8,675.46
42760-00000	Auto- Excise Tax	1,067.30	661.23			661.23
42770-00000	Interest- Auto	1,889.49	1,296.21			1,296.21
42790-00000	Travel & Ent - Non-Meals	11,502.19	8,139.07			8,139.07
42790-10000	Travel & Ent - Restaurant/Meal	10,275.65	11,488.47		0.00	11,488.47
42790-16000	Entertainment	1,865.00	1,856.15		0.00	1,856.15
42790-20000	Travel: Mileage Reimbursement	0.00	157.18			157.18
42950-00000	Recruitment Expenses - Empl	15,519.14	48,253.71			48,253.71
42950-10000	Recruitment Expense-Housing	41,102.39	15,953.09		0.00	15,953.09
42980-00000	Advertising - Promotional	27,473.54	21,918.31			21,918.31
43010-00000	Licenses,Dues, Memberships	13,649.94	14,849.36			14,849.36
43035-00000	Salary-Process Impr Systems/QA	122,042.13	65,941.24		0.00	65,941.24
43045-00000	Salary-Infection Preventionist	52,882.76	81,907.24		0.00	81,907.24
43050-00000	QA & Corp Compliance Consultin	49,529.93	28,097.41			28,097.41
43060-00000	Dir of Learning / Staff Dev	21,689.40	36,552.21			36,552.21
43071-00000	Inservice Supplies/ Expenses	22,246.94	10,291.47			10,291.47
43073-00000	Seminars/Workshops General	8,384.15	2,234.39			2,234.39
43073-10000	Seminars/workshops Rehab	1,705.96	2,341.96			2,341.96
43073-20000	Seminars/workshops Admin	2,275.00	1,580.95		0.00	1,580.95
43074-00000	Nurses Aide Training	6,009.88	9,377.41			9,377.41
43075-00000	Tuition Reimbursement	10,122.00	65,384.47			65,384.47
43076-00000	Reference Material	1,879.68	1,013.34			1,013.34
43100-00000	Uniform Allowance	2,783.51	2,972.59		0.00	2,972.59
43120-00000	Pre-Employment Screen	2,712.24	3,765.00		0.00	3,765.00
43121-00000	Employee Physicals	90.00	1,800.00			1,800.00
43160-00000	Consulting WJD	99,999.96	99,999.96		0.00	99,999.96
43200-00000	Rental Equipment	14,249.38	16,671.74			16,671.74
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	80,230.31	138,683.99		0.00	138,683.99
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
43300-00000	Interest Expense	0.00	67,969.25			67,969.25
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	52,835.91	62,368.52		0.00	62,368.52
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
43600-00000	Accounting	17,372.50	43,643.69			43,643.69
43700-00000	Legal	20,338.04	10,449.40			10,449.40
4400.20	pr taxes- officer	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
44100-00000	Auto Insurance	5,056.00	5,359.00			5,359.00
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	777,047.60	833,846.80		0.00	833,846.80
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	
44160-00000	Group FamilyMedical Leave	38,044.84	37,956.17		0.00	37,956.17
44170-00000	Employee Dental Insurance	16,583.64	8,976.04			8,976.04
44180-00000	Employee Life Insurance	2,025.28	2,346.88			2,346.88
4420.10	Workers Comp - Admin	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
44201-00000	Liability Insurance	(6,648.62)	1,463.00			1,463.00
44203-00000	Workers Comp Insurance	130,152.00	150,100.00		0.00	150,100.00
				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	17,036.70			17,036.70
45000-00000	FICA tax	861,404.60	873,758.82		0.00	873,758.82
				CAIDJE - 2	(0.00)	
				CAIDJE - 2	(0.00)	

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45000-10000	Payroll Taxes - Admin	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
45010-00000	SUTA Tax	62,414.58	95,844.60			95,844.60
45020-00000	FUTA Tax	10,501.75	10,713.52			10,713.52
45100-00000	PP Tax	158.32	138.27		0.00	138.27
45201-00000	Interest Exp-Dobson Corp Note	18,226.54	17,252.35		0.00	17,252.35
45250-00000	State User Fee	615,316.78	701,794.46			701,794.46
45350-00000	Rent - Triple Net	977,399.57	1,123,399.55			1,123,399.55
45380-00000	Rent- Base	264,000.00	0.00			0.00
45600-00000	Depreciation- Improvements	11,266.00	10,759.00			10,759.00
45700-00000	Depreciation- Equipment	22,804.89	20,404.76			20,404.76
45800-00000	Depreciation- Motor Vehicle	33,340.00	33,340.00			33,340.00
51050-00000	Maintenance Salaries	274,175.91	345,217.78			345,217.78
51101-00000	Building & Grounds Inspections	50,333.63	41,730.77			41,730.77
51102-00000	Building Service Calls	44,398.43	32,314.02			32,314.02
51103-00000	Landscaping & Snow	59,219.81	63,903.27			63,903.27
51104-00000	Building Reserve	45,219.14	18,296.16			18,296.16
51150-00000	Building & Grounds Supplies	57,658.17	58,271.20			58,271.20
51210-00000	Electricity	129,844.07	151,572.81			151,572.81
51220-00000	Water & Sewer	21,435.50	30,688.50			30,688.50
51240-00000	Gas/Heat	45,772.23	50,571.80			50,571.80
51260-00000	CATV & Internet	35,809.97	33,908.63			33,908.63
51270-00000	Trash Removal	35,618.11	33,158.69			33,158.69
52050-00000	Dietary Salaries	774,057.34	826,296.00			826,296.00
52200-00000	Food	393,300.44	417,321.65			417,321.65
52311-00000	Dietician Salary	24,291.96	77,547.75			77,547.75
52313-00000	Dietary Consultant	84,965.00	46,970.00			46,970.00
52350-00000	Dietary Supplies	82,722.06	82,302.24			82,302.24
53200-00000	Laundry P/S	199,908.24	210,027.18			210,027.18
53300-00000	Laundry Supplies	703.85	1,642.76			1,642.76
53400-00000	Linen and Bedding	0.00	565.88			565.88
54200-00000	Housekeeping Supplies	39,884.68	48,243.40			48,243.40
54300-00000	Housekeeping P/S	299,862.36	322,326.96			322,326.96
60200-00000	Director of Nursing Salary	180,090.81	170,060.66			170,060.66
60220-00000	RN Supervisor	116,570.45	53,707.53			53,707.53
60230-00000	LPN Supervisor	324,357.74	265,408.86			265,408.86
60301-00000	RN Staff Nurses	1,044,290.68	1,297,495.08			1,297,495.08
60401-00000	LPN Staff Nurse	1,378,085.39	1,439,753.21			1,439,753.21
60501-00000	CNA Staff	2,859,442.16	3,053,945.26			3,053,945.26
60511-00000	CNA Purchased Services	0.00	36,030.00		0.00	36,030.00
60600-00000	Rehab Aides	60,392.36	58,513.17			58,513.17
65050-00000	Medical Records Salaries	63,982.41	21,638.60			21,638.60
65080-00000	MDS Nurse Salary	312,173.84	347,737.90			347,737.90
65110-00000	Medical Director P/S	150,000.00	153,894.66			153,894.66
65230-00000	Medical Supplies - Ancillary	3,903.02	2,688.13			2,688.13
65240-00000	Pharmacy - Medicare A	336,899.95	347,754.01			347,754.01
65250-00000	Managed Care Ancillaries (All)	84,747.59	90,433.11			90,433.11
65270-00000	IV Therapy - Medicare A	60,039.01	71,890.66			71,890.66
65300-00000	Pharmacy Consultant & Support	10,299.88	11,211.16			11,211.16
65301-00000	Nursing Supplies - Gloves	36,526.76	26,149.68			26,149.68
65302-00000	Nursing Supplies - Briefs	50,627.42	54,538.48			54,538.48
65303-00000	COVID Extraordinary Expenses	382,721.61	49,009.73			49,009.73
65304-00000	Nursing Supplies - Other	223,588.95	201,540.80			201,540.80
65306-00000	Nursing Supplies - Medical	9,331.18	28,937.49		0.00	28,937.49
65400-00000	Respiratory Therapist PS	48.75	0.00		0.00	0.00
65645-00000	Salary-Marketing	3,724.92	71,626.61		0.00	71,626.61
68100-00000	Social Service Salaries	243,122.51	250,431.87			250,431.87
70210-00000	Activities Salaries	301,010.58	319,919.71			319,919.71
70230-00000	Activities Supplies	14,785.30	14,124.77			14,124.77
78410-00000	Oxygen - Medicare A	26,294.02	22,622.80			22,622.80
78411-00000	Lab - Medicare A	60,613.78	70,796.50			70,796.50
78412-00000	Medical Procedure - Med A	10,406.02	3,636.01		0.00	3,636.01
78413-00000	Radiology - Medicare A	30,739.27	22,891.65			22,891.65
78414-00000	Ambulance - Medicare A	18,434.70	9,247.96			9,247.96
78416-00000	Orthotic Device - Medicare A	1,036.02	2,546.49			2,546.49
78427-00000	PT Salaries	449,147.70	383,218.04		0.00	383,218.04
78427-90000	PT Supplies/Expense	10,813.94	8,864.45			8,864.45
78428-00000	PTA Salaries	645,917.21	450,247.03		0.00	450,247.03
78437-00000	OTR Salaries	303,961.84	342,218.32		0.00	342,218.32
78437-20000	COTA Salaries	292,989.17	289,776.24		0.00	289,776.24
78437-90000	OT Supplies	3,521.83	5,262.93			5,262.93
78440-00000	SLP Salaries	131,775.44	157,992.49		0.00	157,992.49

Client: **A154299 - Broadreach of Chatham, Inc.**
Engagement: **MDMC 2023 - Broad Reach of Chatham, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
78447-90000	SLP Supplies	2,162.59	1,349.18		0.00	1,349.18
78450-00000	PT Outpatient Salaries	53,681.15	151,980.58		0.00	151,980.58
78451-00000	PTA Outpatient Salaries	75,277.88	232,354.28		0.00	232,354.28
80100-00000	Bad Debt - Inpatient - Non-MCR	44,272.39	64,289.03			64,289.03
80150-00000	Bad Debts - Medicare	58,770.60	60,000.00			60,000.00
80250-00000	State Excise/SalesTax	3,715.00	0.00			0.00
80260-00000	State Income Tax	0.00	164,983.00			164,983.00
Subtotal : None		884,818.35	(2,205,869.24)		0.00	(2,205,869.24)
Total [9000] P&L		884,818.35	(2,205,869.24)		0.00	(2,205,869.24)
Sum of Account Groups		0.00	0.00		0.00	0.00

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Client: **A154299 - Broadreach of Chatham, Inc.**
Engagement: **MDMC 2023 - Broad Reach of Chatham, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
10149-00000	Cash - BRC - Gov't - CBCC	500.00	500.00
10155-00000	Cash - BRC Reserve CBCC	111,343.03	701,516.10
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
Subtotal : None		112,948.03	703,121.10
Total [S6L1.1C1]	Cash and Cash Equivalents	112,948.03	703,121.10
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
10610-00000	A/R Private Pay	289,599.81	246,457.08
10612-00000	A/R Medicaid Pending	148,753.10	31,143.00
10614-00000	A/R Private - Hospice	19,756.51	12,407.41
10615-00000	A/R Private 3rd Party Ins	355,952.24	251,995.16
10620-00000	A/R Medicare	658,444.36	648,403.48
10630-00000	A/R Medicaid	476,059.12	294,774.67
10631-00000	A/R Hospice Room and Board	87,639.68	68,343.14
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		2,036,204.82	1,553,523.94
Total [S6L1.5C1]	Payer Accounts Receivable	2,036,204.82	1,553,523.94
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
11400-00000	Allowance for Doubtful Accts	(160,000.00)	(118,000.00)
Subtotal : None		(160,000.00)	(118,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(160,000.00)	(118,000.00)
Group : [S6L1.7C1] Receivable from Officers/Owners/Employees			
Subgroup : [S6L1.7C1A] Due from Employees			
18000-00000	Due To/From Employees	76,990.22	101,689.00
Subtotal [S6L1.7C1A] Due from Employees		76,990.22	101,689.00
Total [S6L1.7C1]	Receivable from Officers/Owners/Emp	76,990.22	101,689.00
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
12800-00000	Prepaid Insurance	13,370.00	12,855.00
Subtotal : None		13,370.00	12,855.00
Total [S6L1.13C1]	Prepaid Insurance	13,370.00	12,855.00
Group : [S6L1.14C1] Prepaid Taxes			
Subgroup : None			
22610-00000	Accr State Corporate Tax Inc	8,918.00	6,800.00
Subtotal : None		8,918.00	6,800.00
Total [S6L1.14C1]	Prepaid Taxes	8,918.00	6,800.00
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
14000-00000	Security Deposit	10,624.48	10,624.48
Subtotal : None		10,624.48	10,624.48
Total [S6L1.17C1]	Other Current Assets	10,624.48	10,624.48
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1A] Other Improvements			
16310-00000	Other Improvements	414,027.06	424,169.81
Subtotal [S6L2.3C1C] Other Improvements		414,027.06	424,169.81
Subgroup : [S6L2.3C1A/D] Other Improvements			
16320-00000	Accum Depr - Improvements	(388,699.65)	(377,940.65)
Subtotal [S6L2.3C1F] A/D Other Improvements		(388,699.65)	(377,940.65)
Total [S6L2.3C1]	Improvements - Cost	25,327.41	46,229.16

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