

Date: Oct 17, 2023
Time: 13:44:46 ET
User: Horky, Theresa

Benjamin Health Care Center - SNF
G/L Trial Balance
as of 12/31/2022

Facility #

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| Account Number | Account Description | Debits | Credits |
|----------------|--------------------------------|--------------|--------------|
| 10201 | Citizens Bank OP CKG XX4945 | 136,949.18 | |
| 10203 | Citizens Payroll #5178 | 1,297.39 | |
| 10204 | Citizens Bank-Donation XXX4910 | 40,918.88 | |
| 10214 | RTN Fed Credit Union #8100MM#1 | 598.50 | |
| 10219 | RTN Fed Credit Union #8100MM#3 | 2,633.55 | |
| 10222 | Citizens Bank MMA XXXX9020 | 25.33 | |
| 10230 | ROCKLAND TRUST CHK XXXX3872 | 17,036.86 | |
| 10232 | ROCKLAND TRUST XXXXX7940 | | 165,778.93 |
| 10234 | ROCKLAND TRUST x2979 | 92.04 | |
| 10240 | Citizens Savings #XXXX7777 | 712.96 | |
| 10252 | Rockland Trust Checking x8768 | 420.00 | |
| 10253 | Rockland Trust CD x0966 | 341,517.98 | |
| 10254 | Rockland Trust CD x0772 | 237,074.88 | |
| 10300 | Cash on Hand | 3,891.82 | |
| 10305 | Resident Cash 1107455186 | | 77,436.12 |
| 10400 | Amex 7-87007 | | 374,290.65 |
| 10500 | Marketable Securities | 33,142.82 | |
| 10501 | Valuation Allowance | 100.24 | |
| 10600 | Accounts Receivable | 2,719,624.81 | |
| 11400 | Allowance for Doubtful Account | 118,079.50 | |
| 12501 | Exchange Account Refunds | 4,360.12 | |
| 12650 | Due From Guardian Accounts | 16,494.69 | |
| 12850 | Prepaid Insurance | 232,955.53 | |
| 15110 | Land | 200,000.00 | |
| 15210 | Building | 2,496,436.96 | |
| 15220 | Accum Depr Building | | 2,496,436.96 |
| 16110 | Building Improvements | 1,362,336.20 | |
| 16120 | Accum Depr Bldg Improvements | | 1,018,180.60 |
| 16210 | Life Safety Improvements | 3,880.00 | |
| 16220 | Accum Depr Life Safety Impr | | 3,880.00 |
| 16510 | Equipment | 1,892,684.61 | |
| 16520 | Accum Depr Equipment | | 1,695,683.72 |
| 16550 | Donated Equipment | 6,789.40 | |
| 16560 | Accum Depr Donated Equipment | | 6,789.40 |
| 17010 | Motor Vehicles | 50,974.33 | |
| 17020 | Accum Depr Van | | 3,635.00 |
| 18000 | Bond Donation | 1,000.00 | |
| 20200 | Accounts Payable | | 2,611,774.80 |
| 20201 | Accounts Payable - Auditor | 4,577.50 | |
| 20400 | Accrued Expenses | | 46,350.00 |
| 20430 | Due Medicare | 1,260.51 | |
| 20540 | Refund Exchange | 6,132.87 | |
| 20545 | Guardianships | | 2,870.00 |
| 21905 | Payroll Clearing Account | | 11,403.19 |
| 21910 | Accrued Vacation Pay | | 173,889.83 |
| 21920 | Accrued Salary | 7,174.19 | |
| 22140 | Accrued Payroll Taxes | | 51,804.62 |
| 22200 | Union Dues Withheld | 138,453.55 | |
| 22220 | Union Dues Withheld - PAC | | 129,466.47 |
| 22235 | Loan Deduction Withheld (EMP) | | 29,196.52 |
| 22240 | Tax Deferred Annuity Withheld | | 85,343.65 |
| 22710 | Due Medicaid Recoupment Pmt | 28,393.19 | |
| 22720 | Accrued User Fee | 47,862.59 | |
| 23000 | Accrued Interest Payable | | 1,120,210.00 |
| 23100 | First Mortgage- Resthaven Corp | | 2,300,000.09 |
| 23501 | Line of Credit - EBSB x7606 | | 25,000.00 |
| 23600 | Notes Payable - PPP | | 159,900.25 |
| 24000 | Due To/From Resthaven Corp | 496,816.77 | |
| 25000 | Asset Retirement Obligation | | 150,000.00 |
| 26500 | Retained Earnings | 1,896,621.01 | |

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| 29999 | Resident Trust Liability | | 70,496.11 |
| 30210 | R&B Private Income | | 151,200.00 |
| 30215 | R&B Medicare A Income | | 430,902.93 |
| 30220 | R&B Medicaid Income | | 4,240,655.93 |
| 30232 | R&B Managed Care Income | | 95,448.00 |
| 30235 | R&B Elder Service Plan Income | | 959,299.72 |
| 30236 | R&B BMC Healthnet Income | | 224,458.35 |
| 30237 | R&B Senior Whole Health - SCO | | 478,140.62 |
| 30238 | R&B Comcare Alliance | | 595,733.68 |
| 30250 | R&B Hospice Income | | 324,919.45 |
| 30315 | Medicare Part B - PT | | 268,715.00 |
| 30325 | Medicare Part B - OT | | 108,115.00 |
| 30330 | Medicare Part B - SLP | | 91,370.00 |
| 30451 | Flu Shot Income | | 5,938.38 |
| 30470 | Interest Income | | 57,587.65 |
| 30475 | Investment/Dividend Income | | 100.54 |
| 30480 | Misc Income | | 606,844.91 |
| 30500 | Contra Allow - Part A Ancill | 15,151.36 | |
| 30515 | Contra Allow - Managed Care | 280,039.49 | |
| 30525 | Contra Allow - Medicaid | 148,534.00 | |
| 30550 | Contra Allow - Part B | 281,880.07 | |
| 30605 | Medicare A - Lab Income | | 6,121.86 |
| 30611 | Medicare A - Xray Income | | 883.02 |
| 30615 | Medicare A - PT Income | | 157,165.00 |
| 30625 | Medicare A - OT Income | | 83,215.00 |
| 30630 | Medicare A - SLP Income | | 39,300.00 |
| 30635 | Medicare A - Pharmacy Income | | 37,366.22 |
| 30636 | Pharmacy - Private Pay | | 9,217.85 |
| 30815 | Medicaid PT Income | | 87,740.00 |
| 30825 | Medicaid OT Income | | 48,840.00 |
| 30830 | Medicaid SLP Income | | 9,495.00 |
| 30840 | Medicaid Drugs | | 2,383.94 |
| 30855 | Lab - Medicaid | | 75.06 |
| 30905 | MGD Care A - Pharmacy Income | | 43,562.10 |
| 30910 | MGD Care A - Lab Income | | 2,671.36 |
| 38000 | Mgd Care PT Income | | 157,840.00 |
| 38010 | Mgd Care OT Income | | 89,025.00 |
| 38020 | Mgd Care SLP Income | | 46,910.00 |
| 38025 | Mgd Care XRay Income | | 114.44 |
| 41100 | Administrator Salary | 352,282.97 | |
| 41410 | Administrative Salaries | 365,666.16 | |
| 41420 | Accounting Salaries | 235,048.51 | |
| 41440 | Accounting Outsourcing | 17,260.50 | |
| 41500 | Data Processing Services | 45,082.06 | |
| 41550 | Consultants | 13,471.34 | |
| 41650 | User Fee Expense | 195.00 | |
| 42110 | Security Salaries | 128,830.93 | |
| 42500 | Office Supplies & Expense | 52,132.51 | |
| 42510 | Computer Supplies & Expense | 142,569.19 | |
| 42530 | Taxes/Appeal/Filing Fees | 50.00 | |
| 42540 | Finance/Late Fee | 2,231.77 | |
| 42560 | Bank Charges | 5,031.69 | |
| 42610 | Telephone | 19,200.33 | |
| 42620 | Postage | 469.05 | |
| 42625 | Fuel/Sur Charge | 3,058.98 | |
| 42700 | Travel/Transportation | 3,097.39 | |
| 42800 | Meetings / Seminars | 464.14 | |
| 42950 | Advertising - Help Wanted | 280.50 | |
| 43010 | License/Dues/Subscriptions | 7,568.84 | |
| 43500 | Interest Expense | 1,248.37 | |

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| 43600 | Auditing | 6,100.00 | |
| 43700 | Legal | 3,569.62 | |
| 44000 | Payroll Taxes | 523,930.71 | |
| 44230 | Building Insurance | 50,810.19 | |
| 44240 | Worker's Comp Insurance | 99,645.00 | |
| 44241 | Unemployment Expense | 77,147.63 | |
| 44250 | Group Pension Plan | 131,835.92 | |
| 44260 | Group Health Insurance | 333,689.30 | |
| 44264 | Group Life & Disability | 33,319.75 | |
| 44270 | Dental Insurance | 36,790.78 | |
| 44280 | Liability Insurance | 29,736.00 | |
| 44281 | Benefits Administration | 470.00 | |
| 44291 | Misc Expenses | 1,640.13 | |
| 45100 | Real Estate Taxes | 108.23 | |
| 45600 | Equipment Rental/Lease | 11,000.76 | |
| 51050 | Plant Salaries | 146,751.66 | |
| 51150 | Plant Supplies & Expense | 67,880.91 | |
| 51200 | Utilities | 401,520.55 | |
| 51300 | Plant Purchased Service | 149,024.92 | |
| 52050 | Dietary Salaries | 582,655.12 | |
| 52200 | Food | 330,346.94 | |
| 52230 | Dietary Repair & Maintenance | 11,803.95 | |
| 52350 | Dietary Supplies & Expense | 1,771.75 | |
| 53100 | Laundry Salaries | 73,947.98 | |
| 53230 | Laundry Repair & Maintenance | 1,702.27 | |
| 53300 | Laundry Supply & Expense | 117,721.12 | |
| 54100 | Housekeeping Salaries | 369,360.12 | |
| 54200 | Housekeeping Supply & Expense | 53,678.48 | |
| 60200 | DON Salary | 149,375.36 | |
| 60203 | Supervisor | 1,006,024.23 | |
| 60205 | MDS Salaries | 85,979.51 | |
| 60207 | Med.Rec/Central Supply Salary | 55,882.86 | |
| 60208 | MMQ Evaluation Nurse Salary | 72,205.71 | |
| 60210 | NURSING AIDS | 250.00 | |
| 60500 | NURSING AGENCY FEES | 4,349.26 | |
| 60550 | Medical/Pat Care Supply/Expens | 432,571.90 | |
| 60600 | In-Service Training Expense | 1,960.32 | |
| 61000 | RN Salary | 94,811.28 | |
| 62000 | LPN Salary | 689,831.81 | |
| 63000 | CNA Salary | 1,575,821.72 | |
| 63033 | 2 E PER DIEM CNA | 300.00 | |
| 64003 | 2 W CNA | 75.00 | |
| 70110 | Social Service Salaries | 66,417.72 | |
| 70115 | Social Service Consultant | 16,125.00 | |
| 70150 | Pharmacy Consultant | 19,974.52 | |
| 70210 | Activity Salaries | 96,157.29 | |
| 70230 | Activity Expense | 1,043.67 | |
| 71800 | Radiology Expense | 1,463.51 | |
| 71810 | Labratory Expense | 15,935.78 | |
| 71850 | Pharmacy - Part A - Expense | 5,350.32 | |
| 71860 | Pharmacy - Other Skilled Expen | 17,431.68 | |
| 71870 | Pharmacy - Medicaid Expense | 19,851.40 | |
| 80200 | Rehab Services - Salaries | 400,756.53 | |
| 80600 | MISCELLANEOUS EXPENSES | 19,769.95 | |
| 91145 | Donations - Resthaven Corp | | 7,486.95 |
| 91150 | Other Income | | 32,894.98 |
| 91401 | Charter School Income | | 787,337.06 |
| 91402 | Charter School Utility 20% | | 68,950.12 |

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|--------------------------|---------------------------|-----------------------------|-----------------------------|
| Grand Total | | <u>23,167,842.03</u> | <u>23,167,842.03</u> |
| Net Income (Loss) | | | <u>(260,496.15)</u> |
| Days/Units | | | |
| 90010 | Private Pay Days | 644.00 | |
| 90020 | Medicaid Days | 39,938.00 | |
| 90030 | Medicare A Days | 1,459.00 | |
| 90060 | Managed Care Days | 5,228.00 | |
| 91020 | Leave/Hold Days- Medicaid | 113.00 | |
| Grand Total | | <u>47,382.00</u> | <u>0.00</u> |