

Client: **A442992 - Continuing Care Management, LLC**
Engagement: **MDMC 2022 - Continuing Care Management, LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MGT-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [1] Balance Sheet						
Subgroup : None						
10001-00-00-00	Cash-Continuing Care Mgt-Non-Specific	(7,650.93)	44,689.25			44,689.25
10035-00-00-00	Cash Surrender Value - Life In-Non-Specific	308,684.84	58,363.89			58,363.89
12048-00-00-00	A/R Other-Non-Specific	7,734,991.08	6,452,508.08			6,452,508.08
12500-00-00-00	Prepaid Expenses-Non-Specific	13,290.60	28,663.81			28,663.81
12510-00-00-00	Prepaid Insurance-Non-Specific	11,826.12	20,734.89			20,734.89
13020-00-00-00	Minor Improvements-Non-Specific	83,664.14	83,664.14		0.00	83,664.14
13035-00-00-00	Equipment-Non-Specific	421,417.18	421,417.18			421,417.18
13070-00-00-00	Software-Non-Specific	277,699.26	299,376.06			299,376.06
13520-00-00-00	Res For Depr - Minor Improvmt-Non-Specific	(10,343.53)	(18,710.05)		0.00	(18,710.05)
13535-00-00-00	Res For Depr-Equipment-Non-Specific	(282,377.02)	(304,103.91)			(304,103.91)
13570-00-00-00	Res For Depr - Software-Non-Specific	(249,648.08)	(264,481.40)			(264,481.40)
14570-00-00-00	Architecture and Consultants-Non-Specific	34,645.17	34,645.17		0.00	34,645.17
15010-00-00-00	Due T/F Beaumont NH, Inc.-Non-Specific	(208,995.71)	0.00			0.00
15025-00-00-00	Due T/F Beaumont At Westboro-Non-Specific	(2,110,720.36)	(2,925,904.51)			(2,925,904.51)
15030-00-00-00	Due T/F Whitney Place Westboro-Non-Specific	(247,430.81)	(246,928.70)			(246,928.70)
15040-00-00-00	Due T/F The Willows At Westbor-Non-Specific	2,263.73	(1,740.41)			(1,740.41)
15045-00-00-00	Due T/F Whit. Place Ntk, LP-Non-Specific	(183,073.57)	(203,546.68)			(203,546.68)
15055-00-00-00	Due T/F Northbrough-Non-Specific	(2,070,555.55)	(2,101,251.88)			(2,101,251.88)
15065-00-00-00	Due T/F The Willows At Worcest-Non-Specific	148,230.05	148,741.53			148,741.53
15068-00-00-00	Due T/F Beaumont Univ. Campus-Non-Specific	527,990.27	0.00			0.00
15071-00-00-00	Due T/F Salmon Home Care LLC-Non-Specific	(2,195,578.80)	(2,391,763.93)		0.00	(2,391,763.93)
15072-00-00-00	Due T/F The Stone Institute-Non-Specific	(43,252.00)	716.48			716.48
15078-00-00-00	Due T/F WP Medway Realty LLC-Non-Specific	54,097.80	0.00		0.00	0.00
15079-00-00-00	Due T/F Will. Medway Townhome-Non-Specific	430,434.33	430,434.33		0.00	430,434.33
15085-00-00-00	Due T/F CCM Master-Non-Specific	39,131.00	39,131.00		0.00	39,131.00
16200-00-00-00	Other Development Costs-Non-Specific	5,872,648.85	5,886,729.85			5,886,729.85
20000-00-00-00	Accounts Payable-Trade-Non-Specific	(19,007.84)	(344,222.55)			(344,222.55)
21225-00-00-00	Deduction - Life & Disability-Non-Specific	(1,452.76)	(1,912.16)			(1,912.16)
21230-00-00-00	Exchange/Refund-Non-Specific	(1,293.86)	6,611.10		0.00	6,611.10
22000-00-00-00	Accrued Payroll Taxes-Non-Specific	(197,044.45)	(153,397.48)			(153,397.48)
22010-00-00-00	Accrued Salary & Wages-Non-Specific	(96,633.07)	(83,843.73)			(83,843.73)
22050-00-00-00	Accrued Vacation-Non-Specific	(1,443,158.00)	(1,114,292.69)			(1,114,292.69)
22060-00-00-00	Accrued Expenses-Other-Non-Specific	(23,328.92)	(18,400.34)			(18,400.34)
25004-00-00-00	Deferred Compensation-Non-Specific	(1,811,735.72)	(1,269,038.11)			(1,269,038.11)
28950-00-00-00	Capital-Non-Specific	(14,292,037.75)	(14,515,149.60)			(14,515,149.60)
28951-00-00-00	Drawings - Salmon-Non-Specific	(223,111.85)	418,172.37		0.00	418,172.37
28955-00-00-00	Contributions	0.00	(937,172.35)		0.00	(937,172.35)
29010-00-00-00	Prior Year Retained Earning-Non-Specific	(4,109,716.81)	(4,109,716.81)			(4,109,716.81)
29010-00-40-00	Prior Year Retained Earning-Admin & General	17,425.10	11,938.01		0.00	11,938.01
29010-12-65-00	Prior Year Retained Earning-Indep Living-LPN	0.00	9,110.87		0.00	9,110.87
29010-19-00-00	Prior Year Retained Earning-Mgt & Consult-Non Specific	(67,716,921.80)	(73,410,699.15)			(73,410,699.15)
29010-19-00-20	Prior Year Retained Earning-Mgt & Consult-Private	(5,333,652.60)	(5,842,661.60)			(5,842,661.60)
29010-19-40-00	Prior Year Retained Earning-Mgt & Consult-Admin & Gener	17,644,592.13	21,127,990.33			21,127,990.33
29010-19-41-00	Prior Year Retained Earning-Mgt & Consult-Exec. Dir / Admr	27,504,983.87	29,742,172.33			29,742,172.33
29010-19-45-00	Prior Year Retained Earning-Mgt & Consult-Personnel	49,406.29	191,316.46		0.00	191,316.46
29010-19-46-00	Prior Year Retained Earning-Mgt & Consult-Corp Finance	22,357,303.25	24,406,366.82			24,406,366.82
29010-19-47-00	Prior Year Retained Earning-Mgt & Consult-Business Office	278,340.99	358,485.49		0.00	358,485.49
29010-19-48-00	Prior Year Retained Earning-Mgt & Consult-Marketing	6,083,996.42	6,740,473.49			6,740,473.49
29010-19-49-00	Prior Year Retained Earning-Mgt & Consult-CCM II	11,759.21	11,759.21			11,759.21
29010-19-50-00	Prior Year Retained Earning-Mgt & Consult-Maintenance	245,868.17	388,001.26		0.00	388,001.26
29010-19-51-00	Prior Year Retained Earning-Mgt & Consult-Dietary	456,298.97	639,784.59		0.00	639,784.59
29010-19-60-00	Prior Year Retained Earning-Mgt & Consult-Nursing	8,830.00	8,830.00		0.00	8,830.00
29010-19-67-00	Prior Year Retained Earning-Mgt & Consult-Quality Assur	8,113,562.97	8,693,746.58			8,693,746.58
29010-19-73-00	Prior Year Retained Earning-Mgt & Consult-PT	1,733,755.50	1,878,294.86			1,878,294.86
29010-19-80-00	Prior Year Retained Earning-Mgt & Consult-Admissions	184,668.27	277,457.58		0.00	277,457.58
29010-19-81-00	Prior Year Retained Earning-Mgt & Consult-Social Service	27,579.68	27,579.68		0.00	27,579.68
29010-19-90-00	Prior Year Retained Earning-Mgt & Consult-Property Exp	215,546.52	390,624.06		0.00	390,624.06
29010-19-91-00	Prior Year Retained Earning-Mgt & Consult-Covid	42,920.43	43,442.55		0.00	43,442.55
Subtotal : None		(1,940,869.60)	(936,964.74)		0.00	(936,964.74)
Total [1] Balance Sheet		(1,940,869.60)	(936,964.74)		0.00	(936,964.74)
Group : [2] P&L						
Subgroup : None						
30000-19-91-00	Room & Board SNF-Mgt & Consult-Covid	0.00	(1,700.00)		0.00	(1,700.00)
3650.4	A&G Recoverable Income	(3,282,809.00)	0.00		(3,732,693.00)	(3,732,693.00)
39200-19-00-00	Management & Consulting Fees-Mgt & Consult-Non Specif	(2,410,512.03)	(5,367,934.94)		CAIDJE - (3,732,693.00)	(1,635,241.94)
39200-19-00-20	Management & Consulting Fees-Mgt & Consult-Private	(509,009.00)	(510,135.00)		CAIDJE - 1 3,732,693.00	(510,135.00)
39350-19-00-00	Income - Misc. & Other-Mgt & Consult-Non Specific	(456.32)	(65,208.08)		0.00	(65,208.08)
40000-12-65-00	Salaries	5,119.31	0.00		0.00	0.00
40000-19-41-00	Salaries-Mgt & Consult-Exec. Dir / Admi	1,616,008.54	1,684,100.71		(100,663.00)	1,583,437.71
40000-19-45-00	Salaries-Mgt & Consult-Personnel	122,855.87	190,668.67		CAIDJE - 2 (100,663.00)	190,668.67
40000-19-46-00	Salaries-Mgt & Consult-Corp Finance	1,863,404.76	1,793,104.90		0.00	1,793,104.90
40000-19-47-00	Salaries-Mgt & Consult-Business Office	72,073.27	27,443.57		0.00	27,443.57

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
40000-19-48-00	Salaries-Mgt & Consult-Marketing	612,455.58	425,136.89			425,136.89
40000-19-49-00	Salaries	11,672.50	0.00			0.00
40000-19-50-00	Salaries-Mgt & Consult-Maintenance	127,731.63	8,003.34		0.00	8,003.34
40000-19-51-00	Salaries-Mgt & Consult-Dietary	179,979.62	60,426.96		0.00	60,426.96
40000-19-67-00	Salaries-Mgt & Consult-Quality Assur	527,738.00	299,163.40			299,163.40
40000-19-73-00	Salaries-Mgt & Consult-PT	134,550.00	134,550.00			134,550.00
40004-12-65-00	Vacation/Personal-Indep Living-LPN	1,406.71	2,684.82		0.00	2,684.82
40004-19-41-00	Vacation/Personal-Mgt & Consult-Exec. Dir / Admi	102,163.46	175,147.37		0.00	175,147.37
40004-19-45-00	Vacation/Personal-Mgt & Consult-Personnel	6,447.60	22,091.20		0.00	22,091.20
40004-19-46-00	Vacation/Personal-Mgt & Consult-Corp Finance	138,369.33	358,182.77		0.00	358,182.77
40004-19-47-00	Vacation/Personal-Mgt & Consult-Business Office	4,136.46	11,314.16		0.00	11,314.16
40004-19-48-00	Vacation/Personal-Mgt & Consult-Marketing	55,008.29	33,904.90		0.00	33,904.90
40004-19-50-00	Vacation/Personal-Mgt & Consult-Maintenance	14,005.74	2,501.00		0.00	2,501.00
40004-19-51-00	Vacation/Personal-Mgt & Consult-Dietary	6,029.93	12,978.94		0.00	12,978.94
40004-19-67-00	Vacation/Personal-Mgt & Consult-Quality Assur	44,834.88	62,773.84		0.00	62,773.84
40004-19-73-00	Vacation/Personal-Mgt & Consult-PT	0.00	10,350.00		0.00	10,350.00
40006-19-40-00	Payroll Taxes-Mgt & Consult-Admin & General	462,380.85	327,582.65			327,582.65
40010-12-65-00	Salary Accrual-Indep Living-LPN	2,584.85	(1,642.85)		0.00	(1,642.85)
40010-19-41-00	Salary Accrual-Mgt & Consult-Exec. Dir / Admi	229,799.95	4,153.63			4,153.63
40010-19-45-00	Salary Accrual-Mgt & Consult-Personnel	12,606.70	15,089.77		0.00	15,089.77
40010-19-46-00	Salary Accrual-Mgt & Consult-Corp Finance	47,289.48	(256,219.54)			(256,219.54)
40010-19-47-00	Salary Accrual-Mgt & Consult-Business Office	3,934.77	(63,028.99)		0.00	(63,028.99)
40010-19-48-00	Salary Accrual-Mgt & Consult-Marketing	(32,467.39)	(9,093.09)			(9,093.09)
40010-19-49-00	Salary Accrual	(11,672.50)	0.00		0.00	0.00
40010-19-50-00	Salary Accrual-Mgt & Consult-Maintenance	(373.28)	(12,918.86)		0.00	(12,918.86)
40010-19-51-00	Salary Accrual-Mgt & Consult-Dietary	(2,622.61)	(11,105.68)		0.00	(11,105.68)
40010-19-67-00	Salary Accrual-Mgt & Consult-Quality Assur	7,610.73	(19,548.18)			(19,548.18)
40010-19-73-00	Salary Accrual-Mgt & Consult-PT	9,989.36	12,659.14			12,659.14
40012-19-40-00	Salary Allocation-Mgt & Consult-Admin & General	0.00	(634.00)		0.00	(634.00)
40012-19-41-00	Salary Allocation	165,970.93	0.00		0.00	0.00
40012-19-67-00	Salary Allocation-Mgt & Consult-Quality Assur	0.00	(8,288.00)			(8,288.00)
40012-19-80-00	Salary Allocation	92,789.31	0.00		0.00	0.00
40014-19-41-00	Training Salary	360.58	0.00		0.00	0.00
40014-19-67-00	Training Salary-Mgt & Consult-Quality Assur	0.00	1,200.00		0.00	1,200.00
45010-19-40-00	Benefits - Employee Benefits-Mgt & Consult-Admin & Gene	53,454.60	39,668.97			39,668.97
45030-00-40-00	Benefits - Pension 401K-Admin & General	(5,487.09)	(98.84)		0.00	(98.84)
45030-19-40-00	Benefits - Pension 401K-Mgt & Consult-Admin & General	47,328.04	0.00			0.00
45040-19-40-00	Benefits - Recruitment Exp-Mgt & Consult-Admin & Genera	5,170.71	7,051.52			7,051.52
45040-19-67-00	Benefits - Recruitment Exp-Mgt & Consult-Quality Assur	0.00	6,000.00		0.00	6,000.00
45050-19-40-00	Education-Mgt & Consult-Admin & General	5,846.33	4,922.77			4,922.77
50000-19-40-00	Data Processing-Mgt & Consult-Admin & General	84,357.59	70,666.01			70,666.01
50000-19-48-00	Data Processing-Mgt & Consult-Marketing	518.45	1,158.47		0.00	1,158.47
50002-19-40-00	Data - Payroll Processing-Mgt & Consult-Admin & General	13,779.63	11,488.39		0.00	11,488.39
50005-19-40-00	Office Supp/Postage-Mgt & Consult-Admin & General	34,076.19	43,585.43			43,585.43
50005-20-48-00	Office Supp/Postage-Private Care - Marketing	0.00	963.76		0.00	963.76
50015-19-40-00	Equipment Rental-Mgt & Consult-Admin & General	0.00	6,411.33		0.00	6,411.33
50020-19-40-00	Travel Expense-Mgt & Consult-Admin & General	67,475.02	47,261.69			47,261.69
50025-19-40-00	Conventions & Seminars-Mgt & Consult-Admin & General	18,500.71	30,043.64			30,043.64
50110-19-40-00	Acctg & Audit-Mgt & Consult-Admin & General	(1,358.09)	34,219.21			34,219.21
50120-19-40-00	Legal-Mgt & Consult-Admin & General	115,834.17	73,367.69			73,367.69
50130-19-40-00	Other Profess Serv-Mgt & Consult-Admin & General	233,212.26	533,793.35			533,793.35
50200-19-40-00	Bank Service Charge-Mgt & Consult-Admin & General	2,239.42	1,786.21			1,786.21
50210-19-40-00	Late Charges-Mgt & Consult-Admin & General	0.00	143.61			143.61
50230-19-40-00	License & Dues-Mgt & Consult-Admin & General	29,594.43	37,810.90			37,810.90
50240-19-40-00	Donations	8,805.00	0.00			0.00
50250-19-40-00	Admin Exp - Miscellaneous-Mgt & Consult-Admin & Genera	4,228.57	1,736.54		0.00	1,736.54
50260-19-40-00	Other Expenses	11,662.80	0.00		0.00	0.00
50265-19-40-00	Advertising Help Wanted-Mgt & Consult-Admin & General	4,133.10	6,279.64			6,279.64
50300-19-40-00	Admin - Sales Tax-Mgt & Consult-Admin & General	0.00	456.00		0.00	456.00
50310-19-40-00	Mass Corp Inc Tax	456.00	0.00			0.00
50330-19-90-00	Taxes - RE & Personal Prop-Mgt & Consult-Property Exp	5.70	65.85		0.00	65.85
50500-19-40-00	Depreciation - Minor Improvmnt-Mgt & Consult-Admin & Ge	7,263.36	8,366.52		0.00	8,366.52
50505-19-40-00	Depreciation - Software-Mgt & Consult-Admin & General	6,431.85	14,833.32			14,833.32
50530-19-40-00	Depreciation-Equipment-Mgt & Consult-Admin & General	18,931.02	21,726.89			21,726.89
50615-19-40-00	Insurance-General-Mgt & Consult-Admin & General	23,146.65	32,581.13			32,581.13
50625-19-40-00	Insurance-Group Life-Mgt & Consult-Admin & General	1,404.99	2,736.36			2,736.36
50630-19-40-00	Insurance-W/C-Mgt & Consult-Admin & General	4,910.00	2,902.00			2,902.00
50635-19-40-00	Insurance-Health-Mgt & Consult-Admin & General	347,018.56	288,336.95			288,336.95
50640-19-40-00	Insurance-Disability-Mgt & Consult-Admin & General	14,277.01	7,803.15			7,803.15
60000-19-40-00	Consulting Expense-Mgt & Consult-Admin & General	6,108.33	25,000.00		0.00	25,000.00
60200-19-40-00	Supplies & Expenses	1,020.00	0.00		0.00	0.00
60200-19-51-00	Supplies & Expenses	98.68	0.00		0.00	0.00
60200-19-91-00	Supplies & Expenses	522.12	0.00		0.00	0.00
60300-19-40-00	Food-Mgt & Consult-Admin & General	361.12	120.16		0.00	120.16
61000-19-90-00	Rent Expense-Mgt & Consult-Property Exp	175,071.84	186,044.20		0.00	186,044.20
61030-19-50-00	Repairs	769.00	0.00		0.00	0.00
61070-19-40-00	Telephone Expense-Mgt & Consult-Admin & General	24,467.53	38,265.68			38,265.68
64010-19-48-00	Direct Mail-Mgt & Consult-Marketing	0.00	42.25			42.25
64020-19-48-00	Special Events/Publicity-Mgt & Consult-Marketing	20,962.14	1,668.57			1,668.57

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Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MGT-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		<u>12/31/2021</u>	<u>12/31/2022</u>			<u>12/31/2022</u>
9314.1	Administrator Salaries	122,885.00	0.00		100,663.00	100,663.00
				CAIDJE -	100,663.00	
Subtotal : None		<u>1,940,869.60</u>	<u>936,964.74</u>		<u>0.00</u>	<u>936,964.74</u>
Total [2] P&L		<u>1,940,869.60</u>	<u>936,964.74</u>		<u>0.00</u>	<u>936,964.74</u>
Sum of Account Groups		0.00	0.00		0.00	0.00

Tickmarks

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