

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-02 - MGT Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021	
Group : [1025.0]	Cash & Equiviliant			
Subgroup : None				
10001-00-00-00	Cash-Continuing Care Mgt-Non-Specific	44,689.25	(7,650.93)	
10035-00-00-00	Cash Surrender Value - Life In-Non-Specific	58,363.89	308,684.84	
Subtotal : None		103,053.14	301,033.91	
Total [1025.0]	Cash & Equiviliant	103,053.14	301,033.91	
Group : [1183.0]	Other Accounts Receivable			
Subgroup : None				
12048-00-00-00	A/R Other-Non-Specific	6,452,508.08	7,734,991.08	
Subtotal : None		6,452,508.08	7,734,991.08	
Total [1183.0]	Other Accounts Receivable	6,452,508.08	7,734,991.08	
Group : [1310.0]	Other Current Assets			
Subgroup : None				
12500-00-00-00	Prepaid Expenses-Non-Specific	28,663.81	13,290.60	
12510-00-00-00	Prepaid Insurance-Non-Specific	20,734.89	11,826.12	
16200-00-00-00	Other Development Costs-Non-Specific	5,886,729.85	5,872,648.85	
Subtotal : None		5,936,128.55	5,897,765.57	
Total [1310.0]	Other Current Assets	5,936,128.55	5,897,765.57	
Group : [1611.1]	Building Improvements Cost			
Subgroup : None				
13020-00-00-00	Minor Improvements-Non-Specific	83,664.14	83,664.14	
Subtotal : None		83,664.14	83,664.14	
Total [1611.1]	Building Improvements Cost	83,664.14	83,664.14	0.00
Group : [1612.2]	A/D- Building Improvements			
Subgroup : None				
13520-00-00-00	Res For Depr - Minor Improvmnt-Non-Specific	(18,710.05)	(10,343.53)	
Subtotal : None		(18,710.05)	(10,343.53)	
Total [1612.2]	A/D- Building Improvements	(18,710.05)	(10,343.53)	(8,366.52)
Group : [1651.1]	Equipment Costs			
Subgroup : None				
13035-00-00-00	Equipment-Non-Specific	421,417.18	421,417.18	
Subtotal : None		421,417.18	421,417.18	
Total [1651.1]	Equipment Costs	421,417.18	421,417.18	0.00
Group : [1652.2]	A/D-Equipment			
Subgroup : None				
13535-00-00-00	Res For Depr-Equipment-Non-Specific	(304,103.91)	(282,377.02)	
Subtotal : None		(304,103.91)	(282,377.02)	
Total [1652.2]	A/D-Equipment	(304,103.91)	(282,377.02)	(21,726.89)
Group : [1710.1]	Software Costs			
Subgroup : None				
13070-00-00-00	Software-Non-Specific	299,376.06	277,699.26	
Subtotal : None		299,376.06	277,699.26	
Total [1710.1]	Software Costs	299,376.06	277,699.26	21,676.80
Group : [1710.2]	A/D Software			
Subgroup : None				
13570-00-00-00	Res For Depr - Software-Non-Specific	(264,481.40)	(249,648.08)	
Subtotal : None		(264,481.40)	(249,648.08)	
Total [1710.2]	A/D Software	(264,481.40)	(249,648.08)	(14,833.32)
Group : [1985.0]	Other			
Subgroup : None				
14570-00-00-00	Architecture and Consultants-Non-Specific	34,645.17	34,645.17	
Subtotal : None		34,645.17	34,645.17	
Total [1985.0]	Other	34,645.17	34,645.17	
Group : [2020.0]	A/P-Trade			
Subgroup : None				
20000-00-00-00	Accounts Payable-Trade-Non-Specific	(344,222.55)	(19,007.84)	
Subtotal : None		(344,222.55)	(19,007.84)	
Total [2020.0]	A/P-Trade	(344,222.55)	(19,007.84)	
Group : [2030.0]	A/P-Accrued Expenses			
Subgroup : None				
22060-00-00-00	Accrued Expenses-Other-Non-Specific	(18,400.34)	(23,328.92)	
Subtotal : None		(18,400.34)	(23,328.92)	
Total [2030.0]	A/P-Accrued Expenses	(18,400.34)	(23,328.92)	
Group : [2120.0]	Subsidiaries and Affiliates			
Subgroup : None				
15010-00-00-00	Due T/F Beaumont NH, Inc.-Non-Specific	0.00	(208,995.71)	

15025-00-00-00	Due T/F Beaumont At Westboro-Non-Specific	(2,925,904.51)	(2,110,720.36)
15030-00-00-00	Due T/F Whitney Place Westboro-Non-Specific	(246,928.70)	(247,430.81)
15040-00-00-00	Due T/F The Willows At Westbor-Non-Specific	(1,740.41)	2,263.73
15045-00-00-00	Due T/F Whit. Place Ntck, LP-Non-Specific	(203,546.68)	(183,073.57)
15055-00-00-00	Due T/F Northbrough-Non-Specific	(2,101,251.88)	(2,070,555.55)
15065-00-00-00	Due T/F The Willows At Worcest-Non-Specific	148,741.53	148,230.05
15068-00-00-00	Due T/F Beaumont Univ. Campus-Non-Specific	0.00	527,990.27
15071-00-00-00	Due T/F Salmon Home Care LLC-Non-Specific	(2,391,763.93)	(2,195,578.80)
15072-00-00-00	Due T/F The Stone Institute-Non-Specific	716.48	(43,252.00)
15078-00-00-00	Due T/F WP Medway Realty LLC-Non-Specific	0.00	54,097.80
15079-00-00-00	Due T/F Will. Medway Townhome-Non-Specific	430,434.33	430,434.33
15085-00-00-00	Due T/F CCM Master-Non-Specific	39,131.00	39,131.00
Subtotal : None		(7,252,112.77)	(5,857,459.62)
Total [2120.0]	Subsidiaries and Affiliates	(7,252,112.77)	(5,857,459.62)

Group : [2190.0]	Accued Salaries		
Subgroup : None			
22010-00-00-00	Accrued Salary & Wages-Non-Specific	(83,843.73)	(96,633.07)
22050-00-00-00	Accrued Vacation-Non-Specific	(1,114,292.69)	(1,443,158.00)
Subtotal : None		(1,198,136.42)	(1,539,791.07)
Total [2190.0]	Accued Salaries	(1,198,136.42)	(1,539,791.07)

Group : [2200.0]	Accrued Payroll Taxes Withheld		
Subgroup : None			
22000-00-00-00	Accrued Payroll Taxes-Non-Specific	(153,397.48)	(197,044.45)
Subtotal : None		(153,397.48)	(197,044.45)
Total [2200.0]	Accrued Payroll Taxes Withheld	(153,397.48)	(197,044.45)

Group : [2220.0]	Other Payroll Liabilities		
Subgroup : None			
21225-00-00-00	Deduction - Life & Disability-Non-Specific	(1,912.16)	(1,452.76)
25004-00-00-00	Deferred Compensation-Non-Specific	(1,269,038.11)	(1,811,735.72)
Subtotal : None		(1,270,950.27)	(1,813,188.48)
Total [2220.0]	Other Payroll Liabilities	(1,270,950.27)	(1,813,188.48)

Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
21230-00-00-00	Exchange/Refund-Non-Specific	6,611.10	(1,293.86)
28955-00-00-00	Contributions	(937,172.35)	0.00
Subtotal : None		(930,561.25)	(1,293.86)
Total [2230.0]	Other Current Liabilities	(930,561.25)	(1,293.86)

Group : [2520.0]	Capital		
Subgroup : None			
28950-00-00-00	Capital-Non-Specific	(14,515,149.60)	(14,292,037.75)
28951-00-00-00	Drawings - Salmon-Non-Specific	418,172.37	(223,111.85)
29010-00-00-00	Prior Year Retained Earning-Non-Specific	(4,109,716.81)	(4,109,716.81)
29010-00-40-00	Prior Year Retained Earning-Admin & General	11,938.01	17,425.10
29010-12-65-00	Prior Year Retained Earning-Indep Living-LPN	9,110.87	0.00
29010-19-00-00	Prior Year Retained Earning-Mgt & Consult-Non Specific	(73,410,699.15)	(67,716,921.80)
29010-19-00-20	Prior Year Retained Earning-Mgt & Consult-Private	(5,842,661.60)	(5,333,652.60)
29010-19-40-00	Prior Year Retained Earning-Mgt & Consult-Admin & General	21,127,990.33	17,644,592.13
29010-19-41-00	Prior Year Retained Earning-Mgt & Consult-Exec. Dir / Admi	29,742,172.33	27,504,983.87
29010-19-45-00	Prior Year Retained Earning-Mgt & Consult-Personnel	191,316.46	49,406.29
29010-19-46-00	Prior Year Retained Earning-Mgt & Consult-Corp Finance	24,406,366.82	22,357,303.25
29010-19-47-00	Prior Year Retained Earning-Mgt & Consult-Business Office	358,485.49	278,340.99
29010-19-48-00	Prior Year Retained Earning-Mgt & Consult-Marketing	6,740,473.49	6,083,996.42
29010-19-49-00	Prior Year Retained Earning-Mgt & Consult-CCM II	11,759.21	11,759.21
29010-19-50-00	Prior Year Retained Earning-Mgt & Consult-Maintenance	388,001.26	245,868.17
29010-19-51-00	Prior Year Retained Earning-Mgt & Consult-Dietary	639,784.59	456,298.97
29010-19-60-00	Prior Year Retained Earning-Mgt & Consult-Nursing	8,830.00	8,830.00
29010-19-67-00	Prior Year Retained Earning-Mgt & Consult-Quality Assur	8,693,746.58	8,113,562.97
29010-19-73-00	Prior Year Retained Earning-Mgt & Consult-PT	1,878,294.86	1,733,755.50
29010-19-80-00	Prior Year Retained Earning-Mgt & Consult-Admissions	277,457.58	184,668.27
29010-19-81-00	Prior Year Retained Earning-Mgt & Consult-Social Service	27,579.68	27,579.68
29010-19-90-00	Prior Year Retained Earning-Mgt & Consult-Property Exp	390,624.06	215,546.52
29010-19-91-00	Prior Year Retained Earning-Mgt & Consult-Covid	43,442.55	42,920.43
Subtotal : None		(2,512,680.62)	(6,698,603.04)
Total [2520.0]	Capital	(2,512,680.62)	(6,698,603.04)

4,757,733.00 2,245,052.38

Group : [3630.0]	Nursing Facility Income		
Subgroup : None			
39200-19-00-00	Management & Consulting Fees-Mgt & Consult-Non Specific	(1,635,241.94)	(5,693,321.03)
39200-19-00-20	Management & Consulting Fees-Mgt & Consult-Private	(510,135.00)	(509,009.00)
Subtotal : None		(2,145,376.94)	(6,202,330.03)
Total [3630.0]	Nursing Facility Income	(2,145,376.94)	(6,202,330.03)

Group : [3650.4]	Administrative & General Recoverable Income		
Subgroup : None			
30000-19-91-00	Room & Board SNF-Mgt & Consult-Covid	(1,700.00)	0.00
3650.4	A&G Recoverable Income	(3,732,693.00)	0.00
39350-19-00-00	Income - Misc. & Other-Mgt & Consult-Non Specific	(65,208.08)	(456.32)
Subtotal : None		(3,799,601.08)	(456.32)
Total [3650.4]	Administrative & General Recoverable Income	(3,799,601.08)	(456.32)

Group : [9314.1]	Administrator Salaries		
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Subgroup : None				
9314.1	Administrator Salaries	100,663.00	0.00	
Subtotal : None		100,663.00	0.00	
Total [9314.1]		100,663.00	0.00	
Group : [9312.1]		Administratiion Salaries		
Subgroup : None				
40000-12-65-00	Salaries	0.00	5,119.31	
40000-19-41-00	Salaries-Mgt & Consult-Exec. Dir / Admi	1,583,437.71	1,738,893.54	449,948.70 marketing dept 48
40000-19-45-00	Salaries-Mgt & Consult-Personnel	190,668.67	122,855.87	
40000-19-46-00	Salaries-Mgt & Consult-Corp Finance	1,793,104.90	1,863,404.76	
40000-19-47-00	Salaries-Mgt & Consult-Business Office	27,443.57	72,073.27	
40000-19-48-00	Salaries-Mgt & Consult-Marketing	425,136.89	612,455.58	
40000-19-49-00	Salaries	0.00	11,672.50	
40000-19-50-00	Salaries-Mgt & Consult-Maintenance	8,003.34	127,731.63	
40000-19-51-00	Salaries-Mgt & Consult-Dietary	60,426.96	179,979.62	
40004-12-65-00	Vacation/Personal-Indep Living-LPN	2,684.82	1,406.71	
40004-19-41-00	Vacation/Personal-Mgt & Consult-Exec. Dir / Admi	175,147.37	102,163.46	
40004-19-45-00	Vacation/Personal-Mgt & Consult-Personnel	22,091.20	6,447.60	
40004-19-46-00	Vacation/Personal-Mgt & Consult-Corp Finance	358,182.77	138,369.33	
40004-19-47-00	Vacation/Personal-Mgt & Consult-Business Office	11,314.16	4,136.46	
40004-19-48-00	Vacation/Personal-Mgt & Consult-Marketing	33,904.90	55,008.29	
40004-19-50-00	Vacation/Personal-Mgt & Consult-Maintenance	2,501.00	14,005.74	
40004-19-51-00	Vacation/Personal-Mgt & Consult-Dietary	12,978.94	6,029.93	
40004-19-73-00	Vacation/Personal-Mgt & Consult-PT	10,350.00	0.00	
40010-12-65-00	Salary Accrual-Indep Living-LPN	(1,642.85)	2,584.85	
40010-19-41-00	Salary Accrual-Mgt & Consult-Exec. Dir / Admi	4,153.63	229,799.95	
40010-19-45-00	Salary Accrual-Mgt & Consult-Personnel	15,089.77	12,606.70	
40010-19-46-00	Salary Accrual-Mgt & Consult-Corp Finance	(256,219.54)	47,289.48	
40010-19-47-00	Salary Accrual-Mgt & Consult-Business Office	(63,028.99)	3,934.77	
40010-19-48-00	Salary Accrual-Mgt & Consult-Marketing	(9,093.09)	(32,467.39)	
40010-19-49-00	Salary Accrual	0.00	(11,672.50)	
40010-19-50-00	Salary Accrual-Mgt & Consult-Maintenance	(12,918.86)	(373.28)	
40010-19-51-00	Salary Accrual-Mgt & Consult-Dietary	(11,105.68)	(2,622.61)	
40012-19-40-00	Salary Allocation-Mgt & Consult-Admin & General	(634.00)	0.00	
40012-19-41-00	Salary Allocation	0.00	165,970.93	
40012-19-67-00	Salary Allocation-Mgt & Consult-Quality Assur	(8,288.00)	0.00	
40012-19-80-00	Salary Allocation	0.00	92,789.31	
40014-19-41-00	Training Salary	0.00	360.58	
Subtotal : None		4,373,689.59	5,569,954.39	
Total [9312.1]		4,373,689.59	5,569,954.39	(1,196,264.80)
Group : [9379.5]		Other Admin & General		
Subgroup : None				
45050-19-40-00	Education-Mgt & Consult-Admin & General	4,922.77	5,846.33	
50000-19-40-00	Data Processing-Mgt & Consult-Admin & General	70,666.01	84,357.59	
50000-19-48-00	Data Processing-Mgt & Consult-Marketing	1,158.47	518.45	
50002-19-40-00	Data - Payroll Processing-Mgt & Consult-Admin & General	11,488.39	13,779.63	
50005-19-40-00	Office Supp/Postage-Mgt & Consult-Admin & General	43,585.43	34,076.19	80,656.34
50005-20-48-00	Office Supp/Postage-Private Care - Marketing	963.76	0.00	
50020-19-40-00	Travel Expense-Mgt & Consult-Admin & General	47,261.69	67,475.02	
50025-19-40-00	Conventions & Seminars-Mgt & Consult-Admin & General	30,043.64	18,500.71	
50110-19-40-00	Acctg & Audit-Mgt & Consult-Admin & General	34,219.21	(1,358.09)	
50130-19-40-00	Other Profess Serv-Mgt & Consult-Admin & General	533,793.35	233,212.26	
50200-19-40-00	Bank Service Charge-Mgt & Consult-Admin & General	1,786.21	2,239.42	
50230-19-40-00	License & Dues-Mgt & Consult-Admin & General	37,810.90	29,594.43	
50240-19-40-00	Donations	0.00	8,805.00	
50250-19-40-00	Admin Exp - Miscellaneous-Mgt & Consult-Admin & General	1,736.54	4,228.57	
50260-19-40-00	Other Expenses	0.00	11,662.80	
50265-19-40-00	Advertising Help Wanted-Mgt & Consult-Admin & General	6,279.64	4,133.10	
50300-19-40-00	Admin - Sales Tax-Mgt & Consult-Admin & General	456.00	0.00	
50310-19-40-00	Mass Corp Inc Tax	0.00	456.00	
50615-19-40-00	Insurance-General-Mgt & Consult-Admin & General	32,581.13	23,146.65	
60000-19-40-00	Consulting Expense-Mgt & Consult-Admin & General	25,000.00	6,108.33	
60200-19-40-00	Supplies & Expenses	0.00	1,020.00	
60200-19-51-00	Supplies & Expenses	0.00	98.68	
60300-19-40-00	Food-Mgt & Consult-Admin & General	120.16	361.12	
61070-19-40-00	Telephone Expense-Mgt & Consult-Admin & General	38,265.68	24,467.53	
Subtotal : None		922,138.98	572,729.72	
Total [9379.5]		922,138.98	572,729.72	
Group : [9392.0]		Maintenance & Other Property Expense		
Subgroup : None				
60200-19-91-00	Supplies & Expenses	0.00	522.12	
61030-19-50-00	Repairs	0.00	769.00	
Subtotal : None		0.00	1,291.12	
Total [9392.0]		0.00	1,291.12	
Group : [9935.2]		Non-Allowable Admin & Genral Expenses		
Subgroup : None				
50120-19-40-00	Legal-Mgt & Consult-Admin & General	73,367.69	115,834.17	
50210-19-40-00	Late Charges-Mgt & Consult-Admin & General	143.61	0.00	
64010-19-48-00	Direct Mail-Mgt & Consult-Marketing	42.25	0.00	
64020-19-48-00	Special Events/Publicity-Mgt & Consult-Marketing	1,668.57	20,962.14	
Subtotal : None		75,222.12	136,796.31	
Total [9935.2]		75,222.12	136,796.31	

Group : [9323.1]	Quality Assurance Professional Salaries		
Subgroup : None			
40000-19-67-00	Salaries-Mgt & Consult-Quality Assur	299,163.40	527,738.00
40004-19-67-00	Vacation/Personal-Mgt & Consult-Quality Assur	62,773.84	44,834.88
40010-19-67-00	Salary Accrual-Mgt & Consult-Quality Assur	(19,548.18)	7,610.73
40014-19-67-00	Training Salary-Mgt & Consult-Quality Assur	1,200.00	0.00
Subtotal : None		343,589.06	580,183.61
Total [9323.1]	Quality Assurance Professional Salaries	343,589.06	580,183.61
Group : [9323.5]	Indirect Restorative Therapy Salaries		
Subgroup : None			
40000-19-73-00	Salaries-Mgt & Consult-PT	134,550.00	134,550.00
40010-19-73-00	Salary Accrual-Mgt & Consult-PT	12,659.14	9,989.36
Subtotal : None		147,209.14	144,539.36
Total [9323.5]	Indirect Restorative Therapy Salaries	147,209.14	144,539.36
Group : [CLA-4412]	Payroll Taxes		
Subgroup : None			
40006-19-40-00	Payroll Taxes-Mgt & Consult-Admin & General	327,582.65	462,380.85
Subtotal : None		327,582.65	462,380.85
Total [CLA-4412]	Payroll Taxes	327,582.65	462,380.85
Group : [CLA-4424]	Workers Compensation		
Subgroup : None			
50630-19-40-00	Insurance-W/C-Mgt & Consult-Admin & General	2,902.00	4,910.00
Subtotal : None		2,902.00	4,910.00
Total [CLA-4424]	Workers Compensation	2,902.00	4,910.00
Group : [CLA-4427]	Health/Life Insurance		
Subgroup : None			
50625-19-40-00	Insurance-Group Life-Mgt & Consult-Admin & General	2,736.36	1,404.99
50635-19-40-00	Insurance-Health-Mgt & Consult-Admin & General	288,336.95	347,018.56
50640-19-40-00	Insurance-Disability-Mgt & Consult-Admin & General	7,803.15	14,277.01
Subtotal : None		298,876.46	362,700.56
Total [CLA-4427]	Health/Life Insurance	298,876.46	362,700.56
Group : [CLA-4439]	Benefits Other		
Subgroup : None			
45010-19-40-00	Benefits - Employee Benefits-Mgt & Consult-Admin & General	39,668.97	53,454.60
45030-00-40-00	Benefits - Pension 401K-Admin & General	(98.84)	(5,487.09)
45030-19-40-00	Benefits - Pension 401K-Mgt & Consult-Admin & General	0.00	47,328.04
45040-19-40-00	Benefits - Recruitment Exp-Mgt & Consult-Admin & General	7,051.52	5,170.71
45040-19-67-00	Benefits - Recruitment Exp-Mgt & Consult-Quality Assur	6,000.00	0.00
Subtotal : None		52,621.65	100,466.26
Total [CLA-4439]	Benefits Other	52,621.65	100,466.26
Group : [9387.8]	Depreciation-Improvements		
Subgroup : None			
50500-19-40-00	Depreciation - Minor Improvmnt-Mgt & Consult-Admin & General	8,366.52	7,263.36
Subtotal : None		8,366.52	7,263.36
Total [9387.8]	Depreciation-Improvements	8,366.52	7,263.36
Group : [9388.8]	Depreciation Equipment		
Subgroup : None			
50530-19-40-00	Depreciation-Equipment-Mgt & Consult-Admin & General	21,726.89	18,931.02
Subtotal : None		21,726.89	18,931.02
Total [9388.8]	Depreciation Equipment	21,726.89	18,931.02
Group : [9390.8]	Depreciation-Softward/Limited Life Assets		
Subgroup : None			
50505-19-40-00	Depreciation - Software-Mgt & Consult-Admin & General	14,833.32	6,431.85
Subtotal : None		14,833.32	6,431.85
Total [9390.8]	Depreciation-Softward/Limited Life Assets	14,833.32	6,431.85
Group : [9380.0]	Real Estate Taxes		
Subgroup : None			
50330-19-90-00	Taxes - RE & Personal Prop-Mgt & Consult-Property Exp	65.85	5.70
Subtotal : None		65.85	5.70
Total [9380.0]	Real Estate Taxes	65.85	5.70
Group : [9382.1]	Other Equipment Rent		
Subgroup : None			
50015-19-40-00	Equipment Rental-Mgt & Consult-Admin & General	6,411.33	0.00
Subtotal : None		6,411.33	0.00
Total [9382.1]	Other Equipment Rent	6,411.33	0.00
Group : [9382.2]	Property Rent (Unrelated Party)		
Subgroup : None			
61000-19-90-00	Rent Expense-Mgt & Consult-Property Exp	186,044.20	175,071.84
Subtotal : None		186,044.20	175,071.84
Total [9382.2]	Property Rent (Unrelated Party)	186,044.20	175,071.84
	NET (INCOME) LOSS	0.00	0.00

Sum of Account Groups	0.00	0.00
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Tickmarks

{a}	
{b}	
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