

Client: **A442687 - William B. Rice Eventide Home, Inc.**
Engagement: **MCMD 2022 - William B. Rice Eventide Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **T:01 - SNF TB Report**

| Account | Description | CAID PP-1 12/31/2021 | FS CP 12/31/2022 | JE Ref # | CAIDJE | CAID CP 12/31/2022 |
|---|--------------------------------|-------------------------|---------------------|----------|--------|-----------------------|
| Group : [BS] Balance Sheet Groupings | | | | | | |
| Subgroup : None | | | | | | |
| 1013-100 | Cash - Petty Cash | 300.00 | 417.00 | | 0.00 | 417.00 |
| 1014-100 | Cash - Petty Cash Activities | 300.00 | 300.00 | | 0.00 | 300.00 |
| 1015-100 | Cash - Activities | 6,541.00 | 6,541.00 | | 0.00 | 6,541.00 |
| 1020-100 | Cash - Operating | 310,238.00 | 96,585.00 | | 0.00 | 96,585.00 |
| 1022-100 | Liquidity Reserve | 969,126.00 | 1,250,000.00 | | 0.00 | 1,250,000.00 |
| 103000 | CASH & EQUIVALENTS | 127,732.00 | 64,165.00 | | 0.00 | 64,165.00 |
| 103010 | CASH EQUIV. - OFFSET | (127,732.00) | (64,165.00) | | 0.00 | (64,165.00) |
| 1031-100 | Working Capital Reserve | 500,000.00 | 4,000,000.00 | | 0.00 | 4,000,000.00 |
| 1032-100 | Liquidity Support | 969,126.00 | 1,250,000.00 | | 0.00 | 1,250,000.00 |
| 1060-100 | Accounts Receivable | 768,401.00 | 802,532.00 | | 0.00 | 802,532.00 |
| 1100-100 | Due From Construction | 870,568.00 | 870,568.00 | | 0.00 | 870,568.00 |
| 1140-100 | Reserve for Bad Debt | (125,134.00) | (110,433.00) | | 0.00 | (110,433.00) |
| 1156-100 | Due From Fairing Way IL | 2,919,598.00 | 2,919,598.00 | | 0.00 | 2,919,598.00 |
| 1175-100 | Due From Fairing Way - Invoice | 22,644.00 | (13,993.00) | | 0.00 | (13,993.00) |
| 1180-100 | Due From Fairing Way - Payroll | 26,786.00 | 42,986.00 | | 0.00 | 42,986.00 |
| 1190-100 | Invest Inrt - Rec-Unrestrict | 4,484.00 | 1,243.00 | | 0.00 | 1,243.00 |
| 1192-100 | Invest Interest - Rec-Restrict | 65.00 | 65.00 | | 0.00 | 65.00 |
| 1230-100 | Due From IL Phase I Deposit | (600,000.00) | (600,000.00) | | 0.00 | (600,000.00) |
| 1250-100 | Patient Exchange | 10,119.00 | 10,119.00 | | 0.00 | 10,119.00 |
| 1256-100 | Refund | (32,182.00) | (17,758.00) | | 0.00 | (17,758.00) |
| 1280-100 | Prepaid Insurance | 11,920.00 | 27,419.00 | | 0.00 | 27,419.00 |
| 1405-100 | CD - Colonial Fund | 12,243.00 | 12,243.00 | | 0.00 | 12,243.00 |
| 1410-100 | Endowment Fund Investment | 1,816,850.00 | 1,410,577.00 | | 0.00 | 1,410,577.00 |
| 1460-100 | Grossman Fund Investment | 64,966.00 | 57,078.00 | | 0.00 | 57,078.00 |
| 1470-100 | Valuation Allow - Unrestricted | 368,813.00 | 368,813.00 | | 0.00 | 368,813.00 |
| 1480-100 | Valuation Allow - Rrestricted | (4,179.00) | (4,179.00) | | 0.00 | (4,179.00) |
| 1513-100 | Land - Southfield | 2,543,296.00 | 2,543,296.00 | | 0.00 | 2,543,296.00 |
| 1521-100 | Building | 48,977,281.00 | 48,977,281.00 | | 0.00 | 48,977,281.00 |
| 1522-100 | Accum Depr - Building | (6,440,981.00) | (7,665,413.00) | | 0.00 | (7,665,413.00) |
| 1560-100 | Furniture and Fixtures - SNF | 750,188.00 | 750,188.00 | | 0.00 | 750,188.00 |
| 1611-100 | Building Improvements | 36,500.00 | 71,723.00 | | 0.00 | 71,723.00 |
| 1612-100 | Accum Depr - Bldng Imprvmts | (5,588.00) | (8,721.00) | | 0.00 | (8,721.00) |
| 1651-100 | Equipment | 52,477.00 | 85,021.00 | | 0.00 | 85,021.00 |
| 1652-100 | Accum Depr - Equipment | (392,544.00) | (474,321.00) | | 0.00 | (474,321.00) |
| 1701-100 | Motor Vehicles | 34,849.00 | 60,097.00 | | 0.00 | 60,097.00 |
| 1702-100 | Accum Depr - Motor Vehicles | (34,849.00) | (12,019.00) | | 0.00 | (12,019.00) |
| 1711-100 | Software | 53,405.00 | 53,405.00 | | 0.00 | 53,405.00 |
| 1712-100 | Accum Depr - Software | (53,405.00) | (53,405.00) | | 0.00 | (53,405.00) |
| 1960-100 | Utility Deposits | 3,226.00 | 3,226.00 | | 0.00 | 3,226.00 |
| 1975-100 | Mortgage Acquisition Costs | 307,670.00 | 307,670.00 | | 0.00 | 307,670.00 |
| 1976-100 | Acc Amort Mtge Acqitn Costs | (87,127.00) | (101,079.00) | | 0.00 | (101,079.00) |
| 2030-200 | Accrued Expenses | (701,024.00) | (631,977.00) | | 0.00 | (631,977.00) |
| 2045-200 | Accrued User Fee | (140,172.00) | (69,483.00) | | 0.00 | (69,483.00) |
| 2110-200 | Accounts Payable | (431,999.00) | (419,627.00) | | 0.00 | (419,627.00) |
| 2133-200 | Prepaid Insurance | 0.00 | (8.00) | | 0.00 | (8.00) |
| 2150-200 | Due to Eventide Construction | 2,594,752.00 | (1,466,997.00) | | 0.00 | (1,466,997.00) |
| 2151-200 | Due to IL | (6,167,140.00) | (6,167,139.00) | | 0.00 | (6,167,139.00) |
| 2160-200 | Loan - Eastern Bank | 1,234,515.00 | 1,581,638.00 | | 0.00 | 1,581,638.00 |
| 2161-200 | Loan - EBSB | (17,885,791.00) | (17,885,791.00) | | 0.00 | (17,885,791.00) |
| 2169-200 | Ford Truck Loan | 0.00 | (38,803.00) | | 0.00 | (38,803.00) |
| 217001 | Current Mat. of LTD | (349,874.00) | (372,613.00) | | 0.00 | (372,613.00) |
| 217002 | LTD Offset | 349,874.00 | 372,613.00 | | 0.00 | 372,613.00 |
| 2190-200 | Accrued Salaries | (55,080.00) | (112,248.00) | | 0.00 | (112,248.00) |
| 2191-200 | Accrued Vacation | (42,162.00) | 1,993.00 | | 0.00 | 1,993.00 |
| 2213-200 | State Withholding Tax | 4,796.00 | 0.00 | | 0.00 | 0.00 |
| 2214-200 | Accrued Payroll Taxes | (34,976.00) | (35,549.00) | | 0.00 | (35,549.00) |
| 2216-200 | Medical FSA Withheld | 41,069.00 | 58,883.00 | | 0.00 | 58,883.00 |
| 2217-200 | Employee Withhold - Unum | (1,391.00) | 1,864.00 | | 0.00 | 1,864.00 |
| 2218-200 | Accrued Unemployment | (1,949.00) | 0.00 | | 0.00 | 0.00 |
| 2220-200 | Employee Withhold - 403B | 71.00 | (675.00) | | 0.00 | (675.00) |
| 2221-200 | MA Disb EE PFML | 9,803.00 | 0.00 | | 0.00 | 0.00 |
| 2222-200 | Employee Withhold - Life Insur | (1,011.00) | (1,989.00) | | 0.00 | (1,989.00) |
| 2224-200 | Employee Withhold - Vision | (121.00) | (2,264.00) | | 0.00 | (2,264.00) |
| 2225-200 | MA DOR Child Support | 452.00 | 167.00 | | 0.00 | 167.00 |
| 2270-200 | Accrued Interest Payable | (19,916.00) | (19,916.00) | | 0.00 | (19,916.00) |
| 2650-250 | Retained Earnings | (14,105,043.00) | (13,611,824.00) | | 0.00 | (13,611,824.00) |
| 2651-250 | Fund Balance - Unrestricted | (19,366,996.00) | (19,366,996.00) | | 0.00 | (19,366,996.00) |
| 2655-250 | Fund Balance - Restricted | (41,000.00) | (41,000.00) | | 0.00 | (41,000.00) |

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Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF TB Report**

| Account | Description | CAID PP-1 | FS CP | JE Ref # | CAIDJE | CAID CP |
|--|--------------------------------|---------------------|-----------------------|------------|--------------|-----------------------|
| | | 12/31/2021 | 12/31/2022 | | | 12/31/2022 |
| 2800-250 | Fund Bal - Temp Restricted | (18,900.00) | (18,900.00) | | 0.00 | (18,900.00) |
| Subtotal : None | | (493,222.00) | (1,328,971.00) | | 0.00 | (1,328,971.00) |
| Total [BS] Balance Sheet Groupings | | (493,222.00) | (1,328,971.00) | | 0.00 | (1,328,971.00) |
| Group : [P&L] Profit & Loss Groupings | | | | | | |
| Subgroup : None | | | | | | |
| 3021-300 | Revenue - Private | (1,464,930.00) | (1,461,893.00) | | 0.00 | (1,461,893.00) |
| 3022-300 | Revenue - Medicare A | (3,858,456.00) | (4,927,830.00) | | 0.00 | (4,927,830.00) |
| 3023-300 | Revenue - Medicaid | (1,384,668.00) | (1,050,719.00) | | 543,936.00 | (506,783.00) |
| | | | | CAIDJE - | 543,936.00 | |
| 3029-300 | Revenue - Hospice | (155,121.00) | (299,191.00) | | 0.00 | (299,191.00) |
| 3030-300 | Revenue - HMO / Managed Care | (102,522.00) | (108,946.00) | | 0.00 | (108,946.00) |
| 304010 | MEDICAID REVENUE | 480,257.00 | 0.00 | | 0.00 | 0.00 |
| 304020 | MEDICAID RESOURCE REVENUE | (480,257.00) | 0.00 | | (543,936.00) | (543,936.00) |
| | | | | CAIDJE - £ | (543,936.00) | |
| 3120-300 | 2% Sequestration Medicare A | 371.00 | 57,378.00 | | 0.00 | 57,378.00 |
| 3142-300 | Revenue - Staff Meals | (8,510.00) | (8,925.00) | | 0.00 | (8,925.00) |
| 3154-300 | Small Balance Variances | (35.00) | 14.00 | | 0.00 | 14.00 |
| 3156-300 | Rental Income - Fairing Way | (396,934.00) | (578,917.00) | | 0.00 | (578,917.00) |
| 3175-300 | Contributions, Donations | (17,455.00) | (31,594.00) | | 0.00 | (31,594.00) |
| 3180-300 | Revenue - Interest | (4,127.00) | (2,903.00) | | 0.00 | (2,903.00) |
| 3190-300 | Other Income | (53,440.00) | (149.00) | | 0.00 | (149.00) |
| 3585-000 | G/L INV | (313,820.00) | (79,269.00) | | 0.00 | (79,269.00) |
| 3588-800 | Dividend Income - Unrestricted | (51,765.00) | (44,329.00) | | 0.00 | (44,329.00) |
| 3597-800 | Unrealized Gain (Loss) Invest | 97,824.00 | 423,685.00 | | 0.00 | 423,685.00 |
| 3725-300 | Pharmacy - Part A Income | (176,854.00) | (258,816.00) | | 0.00 | (258,816.00) |
| 3726-300 | Pharmacy - HMO/Mgd Care Income | (8,609.00) | (4,759.00) | | 0.00 | (4,759.00) |
| 3727-300 | Med/Surg Sup - Part A Income | (5,761.00) | (2,709.00) | | 0.00 | (2,709.00) |
| 3729-300 | Med/Surg Sup - HMO/Mngd Care | (192.00) | (5.00) | | 0.00 | (5.00) |
| 3730-300 | Laboratory - Part A Income | (28,234.00) | (41,421.00) | | 0.00 | (41,421.00) |
| 3731-300 | Lab - HMO/Mgd Care Income | (1,419.00) | (952.00) | | 0.00 | (952.00) |
| 3732-300 | Radiology - Part A Income | (3,285.00) | (5,469.00) | | 0.00 | (5,469.00) |
| 3733-300 | Radiolog - HMO/Mgd Care Income | (88.00) | 0.00 | | 0.00 | 0.00 |
| 3734-300 | Oxygen - Part A Income | (5,365.00) | (5,242.00) | | 0.00 | (5,242.00) |
| 3735-300 | Oxygen - HMO/Mgd Care Income | (330.00) | (60.00) | | 0.00 | (60.00) |
| 3742-300 | Physical Thrpy - Part A Income | (746,000.00) | (742,300.00) | | 0.00 | (742,300.00) |
| 3743-300 | Physical Thrpy - Part B Income | (29,444.00) | (34,600.00) | | 0.00 | (34,600.00) |
| 3744-300 | Phys Thrpy - HMO/Mngd Care Inc | (29,850.00) | (20,700.00) | | 0.00 | (20,700.00) |
| 3748-300 | Out Patient Phys Therapy | (56,950.00) | 121.00 | | 0.00 | 121.00 |
| 3752-300 | Occup Therapy - Part A Income | (621,600.00) | (686,300.00) | | 0.00 | (686,300.00) |
| 3753-300 | Occup Therapy - Part B Income | (19,350.00) | (14,900.00) | | 0.00 | (14,900.00) |
| 3754-300 | Occup Thrpy -HMO/Mgd Care Inc | (24,900.00) | (20,050.00) | | 0.00 | (20,050.00) |
| 3758-300 | Out Patient Occ Therapy | (18,350.00) | 0.00 | | 0.00 | 0.00 |
| 3762-300 | Speech Thrpy - Part A Income | (298,775.00) | (261,175.00) | | 0.00 | (261,175.00) |
| 3763-300 | Speech Thrpy - Part B Income | (5,875.00) | (13,675.00) | | 0.00 | (13,675.00) |
| 3764-300 | Speech Thrpy- HMO/Mgd Care Inc | (8,125.00) | (4,250.00) | | 0.00 | (4,250.00) |
| 3768-300 | Out Patient Speech Therapy | (2,275.00) | 0.00 | | 0.00 | 0.00 |
| 3802-300 | Contractual Adj -Part A Anc. | 1,885,872.00 | 2,003,431.00 | | 0.00 | 2,003,431.00 |
| 3805-300 | Contractual Adj - Part B | 17,994.00 | 23,295.00 | | 0.00 | 23,295.00 |
| 3808-300 | Contract Adj - HMO/Mgd Care | 73,512.00 | 50,776.00 | | 0.00 | 50,776.00 |
| 3809-300 | Contract Adj -OutPatient Thrpy | 30,905.00 | 0.00 | | 0.00 | 0.00 |
| 3900-000 | HHS Relief Grant Revenue | (194,788.00) | 0.00 | | 0.00 | 0.00 |
| 3900-300 | HHS Relief Grant Revenue | 0.00 | (424,733.00) | | 0.00 | (424,733.00) |
| 3950-000 | MA State Grant Revenue | (124,603.00) | 0.00 | | 0.00 | 0.00 |
| 3950-300 | MA State Grant Revenue | 0.00 | (264,132.00) | | 0.00 | (264,132.00) |
| 3977-300 | Gain on Sale of Motor Vehicle | 0.00 | (16,000.00) | | 0.00 | (16,000.00) |
| 3980-000 | PPP Loan Forgiveness | (902,103.00) | 0.00 | | 0.00 | 0.00 |
| 4110-400 | Salaries - Administrator | 176,029.00 | 181,782.00 | | 0.00 | 181,782.00 |
| 4122-800 | Dir Outreach & Development | 41,288.00 | 28,384.00 | | 0.00 | 28,384.00 |
| 4125-400 | Salaries - Admissions | 76,604.00 | 85,535.00 | | 0.00 | 85,535.00 |
| 4130-400 | Salaries - Conceirge | 37,555.00 | 14,343.00 | | 0.00 | 14,343.00 |
| 4140-400 | Salaries - Clerical | 263,029.00 | 352,684.00 | | 0.00 | 352,684.00 |
| 4247-400 | Cori Expense | 1,787.00 | 1,254.00 | | 0.00 | 1,254.00 |
| 4248-400 | Computer / IT Maintenance | 99,610.00 | 108,125.00 | | 0.00 | 108,125.00 |
| 4249-400 | Postage | 3,893.00 | 5,132.00 | | 0.00 | 5,132.00 |
| 4250-400 | Office Supplies & Expense | 7,459.00 | 15,949.00 | | 0.00 | 15,949.00 |
| 4251-400 | Professional Services | 85,734.00 | 36,128.00 | | 0.00 | 36,128.00 |
| 4252-400 | Staff Development Education | 1,043.00 | 539.00 | | 0.00 | 539.00 |
| 4254-400 | Payroll Expenses | 34,939.00 | 30,864.00 | | 0.00 | 30,864.00 |
| 4256-400 | Education - Administration | 0.00 | 7,886.00 | | 0.00 | 7,886.00 |
| 4257-400 | Late Charges | 25.00 | 5,006.00 | | 0.00 | 5,006.00 |

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|----------|----------------------------------|--------------|--------------|----------|--------|--------------|
| | | 12/31/2021 | 12/31/2022 | | | 12/31/2022 |
| 4258-400 | Fines & Penalties | 1,257.00 | 4,405.00 | | 0.00 | 4,405.00 |
| 4259-400 | Miscellaneous Expense | 16,941.00 | 8,361.00 | | 0.00 | 8,361.00 |
| 4261-400 | Telephone | 28,374.00 | 13,347.00 | | 0.00 | 13,347.00 |
| 4263-400 | Bank Charges | 5,965.00 | 24,758.00 | | 0.00 | 24,758.00 |
| 4266-400 | Promotional-Market/Advertise | 4,195.00 | 3,794.00 | | 0.00 | 3,794.00 |
| 4267-800 | WBRH Marketing | 0.00 | 33,853.00 | | 0.00 | 33,853.00 |
| 4275-400 | Motor Vehicle Expense | 1,933.00 | 3,031.00 | | 0.00 | 3,031.00 |
| 4276-400 | Motor Vehicle Excise Tax | 83.00 | 173.00 | | 0.00 | 173.00 |
| 4277-400 | Southfield Landowners Assoc. | 6,441.00 | 12,855.00 | | 0.00 | 12,855.00 |
| 4285-400 | Convention & Meetings | 1,885.00 | 425.00 | | 0.00 | 425.00 |
| 4290-800 | Invest Mngmt Fee - Restricted | 489.00 | 451.00 | | 0.00 | 451.00 |
| 4291-800 | Invest Mngmt Fee - UnRestrict | 20,540.00 | 16,864.00 | | 0.00 | 16,864.00 |
| 4302-400 | License & Dues | 9,150.00 | 7,277.00 | | 0.00 | 7,277.00 |
| 4303-400 | License & Dues - Non-Patient | 800.00 | 1,381.00 | | 0.00 | 1,381.00 |
| 4308-400 | Education - Administrator | 0.00 | 1,343.00 | | 0.00 | 1,343.00 |
| 4329-400 | Employ Benefits - Gifts/Events | 2,835.00 | 2,210.00 | | 0.00 | 2,210.00 |
| 4334-400 | 403B Expense | 6,964.00 | (3,068.00) | | 0.00 | (3,068.00) |
| 4335-400 | 403B Match | 59,517.00 | 66,019.00 | | 0.00 | 66,019.00 |
| 4360-400 | Accounting | 41,862.00 | 44,014.00 | | 0.00 | 44,014.00 |
| 4371-800 | Legal - Board Of Directors | 0.00 | 8,575.00 | | 0.00 | 8,575.00 |
| 4400-400 | Payroll Taxes - FICA/Med | 280,659.00 | 336,259.00 | | 0.00 | 336,259.00 |
| 4405-400 | Unemployment Expense | 103,886.00 | 36,501.00 | | 0.00 | 36,501.00 |
| 4406-400 | MA Employer Training | 6,519.00 | 6,380.00 | | 0.00 | 6,380.00 |
| 4407-400 | Health Reimbursement Account | 0.00 | 11,658.00 | | 0.00 | 11,658.00 |
| 4408-400 | Flexible Spending Admin Fees | 0.00 | 2,295.00 | | 0.00 | 2,295.00 |
| 4410-400 | Group Life & Disability Ins | 4,877.00 | 19,755.00 | | 0.00 | 19,755.00 |
| 4415-400 | Group Health -Total | 238,318.00 | 287,208.00 | | 0.00 | 287,208.00 |
| 4416-400 | Group Health -Vision | 3,254.00 | 0.00 | | 0.00 | 0.00 |
| 4417-400 | Group Life - Accident Insuranc | 3,968.00 | 5,647.00 | | 0.00 | 5,647.00 |
| 4418-400 | Group Dental | 9,617.00 | 11,824.00 | | 0.00 | 11,824.00 |
| 4419-400 | MA Disb ER PFML | 8,611.00 | 15,610.00 | | 0.00 | 15,610.00 |
| 4420-400 | Insurance - Property | 30,473.00 | 34,922.00 | | 0.00 | 34,922.00 |
| 4421-400 | Insurance - Liability | 79,288.00 | 81,035.00 | | 0.00 | 81,035.00 |
| 4422-800 | Insurance - D & O | 8,659.00 | 11,234.00 | | 0.00 | 11,234.00 |
| 4423-400 | Insurance - Motor Vehicle | 735.00 | 248.00 | | 0.00 | 248.00 |
| 4425-400 | Workers Comp Insurance | 83,423.00 | 56,890.00 | | 0.00 | 56,890.00 |
| 4520-400 | Interest Expense | 0.00 | 3,768.00 | | 0.00 | 3,768.00 |
| 4521-800 | Interest - MIFA Loan | 783,198.00 | 767,628.00 | | 0.00 | 767,628.00 |
| 4528-400 | Amort Mortgage Acq Costs | 14,107.00 | 13,952.00 | | 0.00 | 13,952.00 |
| 4550-800 | Depreciation - Building | 1,207,485.00 | 1,224,432.00 | | 0.00 | 1,224,432.00 |
| 4555-800 | Deprec - Building Improvements | 0.00 | 3,133.00 | | 0.00 | 3,133.00 |
| 4570-800 | Depreciation - Equipment | 92,158.00 | 6,751.00 | | 0.00 | 6,751.00 |
| 4571-800 | Depreciation - Furn & Fixtures | 0.00 | 75,026.00 | | 0.00 | 75,026.00 |
| 4580-400 | Depreciation - Motor Vehicle | 0.00 | 12,019.00 | | 0.00 | 12,019.00 |
| 4600-400 | Purchase Discount | (2,565.00) | 0.00 | | 0.00 | 0.00 |
| 4690-400 | Dues and Licenses | 500.00 | 0.00 | | 0.00 | 0.00 |
| 5105-510 | Salaries - Maintenance | 86,913.00 | 134,374.00 | | 0.00 | 134,374.00 |
| 5110-510 | Purch Service - Maintenance | 52,695.00 | 88,408.00 | | 0.00 | 88,408.00 |
| 5112-510 | Plant - Contract Purchase Serv | 61,602.00 | 9,411.00 | | 0.00 | 9,411.00 |
| 5115-510 | Maintenance Supplies & Exp | 51,654.00 | 28,596.00 | | 0.00 | 28,596.00 |
| 5118-510 | Plant Covid-19 Expenses | 0.00 | (118.00) | | 0.00 | (118.00) |
| 5121-510 | Electricity | 51,669.00 | 52,564.00 | | 0.00 | 52,564.00 |
| 5122-510 | Water & Sewer | 53,176.00 | 44,271.00 | | 0.00 | 44,271.00 |
| 5124-510 | Gas / Oil | 5,642.00 | 3,737.00 | | 0.00 | 3,737.00 |
| 5205-520 | Salaries - Dietary | 460,679.00 | 607,739.00 | | 0.00 | 607,739.00 |
| 5220-520 | Dietary Food | 193,893.00 | 220,363.00 | | 0.00 | 220,363.00 |
| 5230-520 | Fairing Way Meals | (19,557.00) | (18,560.00) | | 0.00 | (18,560.00) |
| 5231-520 | Fairing Way Events | (9,501.00) | (20,471.00) | | 0.00 | (20,471.00) |
| 5233-520 | Purchased Service - Dietician | 60,000.00 | 68,640.00 | | 0.00 | 68,640.00 |
| 5234-520 | Purchased Service - Dietary | 2,441.00 | 8,631.00 | | 0.00 | 8,631.00 |
| 5235-520 | Dietary Supplies - Disposable | 36,437.00 | 40,504.00 | | 0.00 | 40,504.00 |
| 5236-520 | Dietary Non-Disposable Equip | 6,877.00 | 5,637.00 | | 0.00 | 5,637.00 |
| 5237-520 | Dietary - Repairs & Maintenananc | 9,948.00 | 13,275.00 | | 0.00 | 13,275.00 |
| 5238-520 | Dietary Misc Expense | 177.00 | 4,358.00 | | 0.00 | 4,358.00 |
| 5310-530 | Salaries - Laundry | 58,811.00 | 57,668.00 | | 0.00 | 57,668.00 |
| 5320-530 | Purchased Service - Laundry | 0.00 | 1,682.00 | | 0.00 | 1,682.00 |
| 5330-530 | Laundry Supplies & Expense | 7,620.00 | 9,739.00 | | 0.00 | 9,739.00 |
| 5338-530 | Laundry Covid-19 Expenses | 0.00 | 60.00 | | 0.00 | 60.00 |
| 5340-530 | Laundry - Linen & Bedding | 5,350.00 | 6,574.00 | | 0.00 | 6,574.00 |
| 5410-540 | Salaries - Housekeeping | 95,139.00 | 104,406.00 | | 0.00 | 104,406.00 |
| 5420-540 | Housekeeping Supplies & Exp | 9,851.00 | 15,457.00 | | 0.00 | 15,457.00 |

Client: **A442687 - William B. Rice Eventide Home, Inc.**
Engagement: **MCMD 2022 - William B. Rice Eventide Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **T:01 - SNF TB Report**

| Account | Description | CAID PP-1 | FS CP | JE Ref # | CAIDJE | CAID CP |
|--|--------------------------------|-------------------|---------------------|----------|-------------|---------------------|
| | | 12/31/2021 | 12/31/2022 | | | 12/31/2022 |
| 6020-600 | Salary - Director of Nursing | 119,586.00 | 129,025.00 | | 0.00 | 129,025.00 |
| 6030-600 | Salaries - RN | 184,322.00 | 290,405.00 | | 0.00 | 290,405.00 |
| 6035-600 | Purchased Services - RN | 122,675.00 | 164,130.00 | | 0.00 | 164,130.00 |
| 6040-600 | Salaries LPN | 541,045.00 | 575,077.00 | | 0.00 | 575,077.00 |
| 6045-600 | Purchased Services - LPN | 209,646.00 | 197,742.00 | | 0.00 | 197,742.00 |
| 6060-600 | Salaries - C N A | 740,770.00 | 726,211.00 | | 0.00 | 726,211.00 |
| 6065-600 | Purchased Services - CNA | 95,110.00 | 289,044.00 | | 0.00 | 289,044.00 |
| 6100-600 | Nurse Consultant | 7,666.00 | 0.00 | | 0.00 | 0.00 |
| 6500-600 | Salaries - SDC / ICN | 98,602.00 | 104,639.00 | | 0.00 | 104,639.00 |
| 6505-600 | Salaries - Medical Records | 65,427.00 | 72,432.00 | | 0.00 | 72,432.00 |
| 6506-600 | Salaries - MDS Nurse | 86,275.00 | 85,147.00 | | 0.00 | 85,147.00 |
| 6510-600 | Nursing Administration | 53,459.00 | 62,895.00 | | 0.00 | 62,895.00 |
| 6511-600 | Medical Director | 24,000.00 | 24,000.00 | | 0.00 | 24,000.00 |
| 6520-600 | House Drugs | 8,139.00 | 327.00 | | 0.00 | 327.00 |
| 6522-600 | Nursing Supplies & Expense | 116,543.00 | 143,203.00 | | 0.00 | 143,203.00 |
| 6523-600 | Nursing - Dietary Supplements | 6,832.00 | 7,682.00 | | 0.00 | 7,682.00 |
| 6524-600 | Medical Waste | 7,471.00 | 6,015.00 | | 0.00 | 6,015.00 |
| 6526-600 | Covid Testing | 190,345.00 | 94,785.00 | | 0.00 | 94,785.00 |
| 6528-600 | Nursing Covid Expenses | 32,395.00 | 12,907.00 | | 0.00 | 12,907.00 |
| 6530-600 | Pharmacy Consultant | 6,244.00 | 7,749.00 | | 0.00 | 7,749.00 |
| 6810-680 | Salaries - Social Service | 122,117.00 | 133,138.00 | | 0.00 | 133,138.00 |
| 6850-680 | Social Service Purchased Servi | 3,828.00 | 5,160.00 | | 0.00 | 5,160.00 |
| 7021-700 | Salaries - Activities | 172,317.00 | 190,833.00 | | 0.00 | 190,833.00 |
| 7022-700 | Purchased Services - Activiti | 4,545.00 | 7,280.00 | | 0.00 | 7,280.00 |
| 7023-700 | Activities Supplies & Expense | 6,826.00 | 3,699.00 | | 0.00 | 3,699.00 |
| 7024-700 | Cable Expense | 6,596.00 | 8,228.00 | | 0.00 | 8,228.00 |
| 7600-000 | Indirect Therapy Salaries | 42,694.00 | 0.00 | | 0.00 | 0.00 |
| 7642-760 | Physical Therapy Salaries | 82,932.00 | 114,777.00 | | 0.00 | 114,777.00 |
| 7643-760 | Occupational Therapy Salaries | 171,209.00 | 164,810.00 | | 0.00 | 164,810.00 |
| 7644-760 | Speech Therapy Salaries | 97,949.00 | 87,720.00 | | 0.00 | 87,720.00 |
| 7645-760 | PT Assistant Salaries | 110,068.00 | 118,236.00 | | 0.00 | 118,236.00 |
| 7646-760 | COTA Salaries | 16,959.00 | 40,008.00 | | 0.00 | 40,008.00 |
| 7680-760 | Indirect Therapy Costs | 41,639.00 | 64,319.00 | | 0.00 | 64,319.00 |
| 7681-760 | PT Purchased Services | 17,195.00 | 16,645.00 | | 0.00 | 16,645.00 |
| 7682-760 | PTA Purchased Services | 1,307.00 | 8,847.00 | | 0.00 | 8,847.00 |
| 7683-760 | OT Purchase Services | 0.00 | 4,056.00 | | 0.00 | 4,056.00 |
| 7684-760 | COTA Purchase Services | 0.00 | 128.00 | | 0.00 | 128.00 |
| 7685-760 | ST Purchase Services | 549.00 | 0.00 | | 0.00 | 0.00 |
| 7690-760 | Out Patient Medical Director | 24,000.00 | 24,000.00 | | 0.00 | 24,000.00 |
| 7825-770 | Ancillary Exp - Phar - Part A | 175,518.00 | 258,518.00 | | 0.00 | 258,518.00 |
| 7827-770 | Anc Exp - Phar - HMO/Mngd Care | 7,739.00 | 4,759.00 | | 0.00 | 4,759.00 |
| 7829-770 | Anc Exp-Med/Surg Sup-Part A | 5,721.00 | 3,123.00 | | 0.00 | 3,123.00 |
| 7830-770 | Ancillary Exp - Lab - Part A | 28,702.00 | 41,817.00 | | 0.00 | 41,817.00 |
| 7831-770 | Anc Exp - Lab - HMO/Mgd Care | 1,780.00 | 975.00 | | 0.00 | 975.00 |
| 7832-770 | Ancillary Exp - Rad - Part A | 12,128.00 | 5,672.00 | | 0.00 | 5,672.00 |
| 7833-770 | Anc Exp - Rad - HMO/Mgd Care | 243.00 | 0.00 | | 0.00 | 0.00 |
| 7834-770 | Anc Expence - O2 Part A | 5,433.00 | 6,162.00 | | 0.00 | 6,162.00 |
| 7835-770 | Anc Exp - O2 - HMO/Mgd Care | 320.00 | 0.00 | | 0.00 | 0.00 |
| 7842-770 | Anc Exp - Phy Thrpy - Part A | 0.00 | 188.00 | | 0.00 | 188.00 |
| 7852-770 | Anc Exp - Occup Thrpy Pt A | 0.00 | 288.00 | | 0.00 | 288.00 |
| 7870-400 | Indirect Therapy Expenses | 0.00 | 209.00 | | 0.00 | 209.00 |
| 8010-400 | Bad Debts | 127,293.00 | 20,004.00 | | 0.00 | 20,004.00 |
| 8012-400 | User Fee Expense | 207,387.00 | 201,871.00 | | 0.00 | 201,871.00 |
| 8250-800 | Eventide Fundraising Expense | 23,194.00 | 23,500.00 | | 0.00 | 23,500.00 |
| Subtotal : None | | 493,222.00 | 1,328,971.00 | | 0.00 | 1,328,971.00 |
| Total [P&L] Profit & Loss Groupings | | 493,222.00 | 1,328,971.00 | | 0.00 | 1,328,971.00 |
| Sum of Account Groups | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Net (Income) Loss | | 0.00 | 0.00 | | 0.00 | 0.00 |

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