

Date: Aug
Time:
User:

Benjamin Health Care Center - SNF
G/L Trial Balance
as of 12/31/2023

Facility #
Page # 1

Account	Account Description	Debits	Credits
10201	Citizens Bank OP CKG x4945	61.46	
10204	Citizens Bank-Donation x4910	4,092.72	
10214	RTN Fed Credit Union #8100MM#1	598.88	
10219	RTN Fed Credit Union #8100MM#3	2,637.17	
10230	ROCKLAND TRUST CHK x3872	234.58	
10232	ROCKLAND TRUST x7940		33,391.11
10234	ROCKLAND TRUST x2979	67.04	
10240	Citizens Savings x3777	149.33	
10252	Rockland Trust Checking x8768	20.00	
10253	Rockland Trust CD x0966	285,013.09	
10254	Rockland Trust CD x0772	237,610.22	
10305	Resident Cash x5186	35,813.77	
10400	Amex 7-87007		163,580.06
10500	Marketable Securities	21.88	
10600	Accounts Receivable	2,426,242.04	
10601	AR		274,674.64
11400	Allowance for Doubtful Account		1,064,561.88
12000	Due from Tony Francis	2,219,650.72	
12501	Exchange Account Refunds	4,119.34	
12850	Prepaid Insurance	7,434.00	
15110	Land	200,000.00	
15210	Building	2,496,436.96	
15220	Accum Depr Building		2,496,436.96
16110	Building Improvements	1,395,923.29	
16120	Accum Depr Bldg Improvements		1,085,658.06
16210	Life Safety Improvements	3,880.00	
16220	Accum Depr Life Safety Impr		3,880.00
16510	Equipment	1,902,553.25	
16520	Accum Depr Equipment		1,805,112.72
16550	Donated Equipment	6,789.40	
16560	Accum Depr Donated Equipment		6,789.40
17010	Motor Vehicles	50,886.58	
17020	Accum Depr Van		18,175.00
18000	Bond Donation	1,000.00	
20115	Loans Payable		248,157.07
20200	Accounts Payable		1,211,313.96
20540	Refund Exchange		55,398.95
21905	Payroll Clearing Account		24,166.52
21910	Accrued PTO		319,552.62
21920	Accrued Salary		369,455.82
22140	Accrued Payroll Taxes		43,478.98
22200	Union Dues Withheld	6,570.45	
22235	Loan Deduction Withheld (EMP)		683.60
22240	Tax Deferred Annuity Withheld		4,412.52
22260	Federal & State Garnishment		2,303.13
22400	Medicaid Advance		300,000.00
22710	Due Medicaid Recoupment Pmt	6,485.24	
23000	Accrued Interest Payable		1,120,210.00
23100	First Mortgage- Resthaven Corp		2,300,000.09

23500	Line of Credit - EBSB x0580		499,417.18
23501	Line of Credit - EBSB x7606		25,000.00
23502	Loan Payable - Kabbage		25,375.00
23503	Loan Payable - AMEX		11,581.79
23505	Loan Payable - DON		80,000.00
23600	Notes Payable - PPP		159,900.25
24000	Due To/From Resthaven Corp	294,454.77	
25000	Asset Retirement Obligation		150,000.00
26500	Retained Earnings	1,694,273.07	
29999	Resident Trust Liability		70,496.11
30210	R&B Private Income		187,008.95

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Time:	G/L Trial Balance	
User:	as of 12/31/2023	Page # 2

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30215	R&B Medicare A Income		228,031.82
30220	R&B Medicaid Income		5,082,723.24
30232	R&B Managed Care Income		94,931.00
30235	R&B Elder Service Plan Income		1,311,329.07
30236	R&B BMC Healthnet Income		185,139.00
30237	R&B Senior Whole Health - SCO		599,683.30
30238	R&B Comcare Alliance		595,580.33
30239	R&B Network Health		5,880.20
30250	R&B Hospice Income		539,762.60
30315	Medicare Part B - PT		297,470.00
30325	Medicare Part B - OT		99,991.28
30330	Medicare Part B - SLP		44,804.86
30470	Interest Income		1,888.89
30475	Investment/Dividend Income		383.27
30480	Misc Income		244.10
30486	Mass - Covid Revenue		342,576.00
30500	Contra Allow - Part A Ancill	57,977.27	
30515	Contra Allow - Managed Care	287,987.21	
30525	Contra Allow - Medicaid	73,831.32	
30550	Contra Allow - Part B	280,966.69	
30605	Medicare A - Lab Income		294.80
30611	Medicare A - Xray Income		374.94
30615	Medicare A - PT Income		95,810.00
30625	Medicare A - OT Income		67,465.00
30630	Medicare A - SLP Income		51,110.00
30635	Medicare A - Pharmacy Income		15,560.96
30636	Pharmacy - Private Pay		114.15
30815	Medicaid PT Income		47,885.00
30825	Medicaid OT Income		18,205.00
30830	Medicaid SLP Income		1,745.00
30840	Medicaid Drugs		5,996.32
30905	MGD Care A - Pharmacy Income		66,641.12
30910	MGD Care A - Lab Income		1,365.96
31340	Add-on - Behavioral Indicator		30,350.00
31750	Prior Year Income		769.06
31950	Donation Income		5,000.00

38000	Mgd Care PT Income	143,270.00
38010	Mgd Care OT Income	107,610.00
38020	Mgd Care SLP Income	73,270.00
38030	Cont'l Adjustment - Other	169.59
41100	Administrator Salary	389,499.48
41410	Administrative Salaries	477,620.55
41420	Accounting Salaries	246,141.29
41430	Guardianship Expense	5,641.32
41440	Accounting Outsourcing	110,254.95
41500	Data Processing Services	59,750.54
41550	Consultants	500.00
41650	User Fee Expense	209,460.50
41700	Consultation Expense	4,115.08
42110	Security Salaries	108,769.95
42500	Office Supplies & Expense	44,689.67
42510	Computer Supplies & Expense	165,296.17
42540	Finance/Late Fee	24,540.93
42560	Bank Charges	4,196.29
42565	Investment Expense	259.18
42610	Telephone	29,507.30
42620	Postage	1,687.06
42625	Fuel/Sur Charge	2,446.89
42700	Travel/Transportation	60.00
42800	Meetings / Seminars	1,563.00

Date: Aug	Benjamin Health Care Center - SNF	Facility #
Time:	G/L Trial Balance	
User:	as of 12/31/2023	Page # 3

Account	Account Description	Debits	Credits
42940	Advertising - Promotional	493.75	
42950	Advertising - Help Wanted	956.26	
43010	License/Dues/Subscriptions	15,897.28	
43500	Interest Expense - LOC 0580	41,012.40	
43501	Interest Expense - LOC 7606	1,799.50	
43502	Interest Expense - Kaggabe	3,000.00	
43520	Interest Expense - On old invo	1,201.87	
43600	Auditing	18,540.00	
43700	Legal	2,450.00	
44000	Payroll Taxes	569,021.14	
44200	Recreational Van Insurance	1,640.49	
44230	Building Insurance	42,374.89	
44240	Worker's Comp Insurance	82,957.00	
44241	Unemployment Expense	21,063.06	
44250	Group Pension Plan	90,624.80	
44260	Group Health Insurance	215,519.70	
44264	Group Life & Disability		3,155.67
44270	Dental Insurance	25,079.54	
44280	Liability Insurance	45,344.74	
44281	Benefits Administration	2,700.00	
44290	Employee Benefits	2,041.44	
44300	Bad Debt Expense	1,000,000.00	
45500	Depreciation - Building Improv	33,609.48	

45520	Depreciation - Equipment	53,125.00
45530	Depreciation - Van	7,270.00
45600	Equipment Rental/Lease	25,953.45
48700	Receptionist Salaries	1,099.26
51050	Plant Salaries	154,168.99
51100	Plant Purchase Services	256.10
51150	Plant Supplies & Expense	54,714.50
51200	Utilities	120,080.34
51300	Plant Purchased Service	162,945.68
52050	Dietary Salaries	766,190.70
52200	Food	262,592.51
52230	Dietary Repair & Maintenance	18,112.00
52350	Dietary Supplies & Expense	1,837.41
53100	Laundry Salaries	86,829.36
53230	Laundry Repair & Maintenance	595.56
53300	Laundry Supply & Expense	133,775.47
54100	Housekeeping Salaries	525,303.44
54200	Housekeeping Supply & Expense	38,726.91
54210	Housekeeping - Purchased Serv	240.00
60200	DON Salary	133,723.12
60203	Supervisor	1,012,952.80
60205	MDS Salaries	90,141.60
60207	Med.Rec/Central Supply Salary	60,098.92
60208	MMQ Evaluation Nurse Salary	74,963.88
60212	RN CONSULTANT	2,302.61
60215	DOn - Purchased Services	3,896.33
60415	LPN - Purchased Services	4,692.20
60435	CNA - Purchased Service	1,263.30
60550	Medical/Pat Care Supply/Expens	93,639.41
60600	In-Service Training Expense	5,880.96
61000	RN Salary	99,824.47
62000	LPN Salary	648,015.73
63000	CNA Salary	1,836,491.43
70110	Social Service Salaries	94,260.12
70115	Social Service Consultant	2,970.00
70120	Speech Therapy Consultant	790.00
70150	Pharmacy Consultant	6,327.05

Date: Aug	Benjamin Health Care Center - SNF	Facility #
Time:	G/L Trial Balance	
User:	as of 12/31/2023	Page # 4

Account	Account Description	Debits	Credits
70210	Activity Salaries	82,118.08	
70230	Activity Expense	2,451.30	
71800	Radiology Expense	666.29	
71810	Labratory Expense	9,697.46	
71850	Pharmacy - Part A - Expense	8,604.71	
71860	Pharmacy - Other Skilled Expen	7,169.94	
71870	Pharmacy - Medicaid Expense	15,832.39	
71880	Pharmacy - SCO	12,866.97	
71890	Pharmacy - Private	136.23	
80200	Rehab Services - Salaries	419,500.02	

80600	MISCELLANEOUS EXPENSES	20,021.57	
91160	DISCOUNTS TAKEN		4,910.28
91401	Charter School Income		770,685.34
91402	Charter School Utility 20%		150,214.46
		<hr/>	
Grand		<u>25,252,394.39</u>	<u>25,252,394.39</u>
Net Income			<u>(690,144.17)</u>
Days/			
90010	Private Pay Days	809.00	
90020	Medicaid Days	42,742.00	
90030	Medicare A Days	1,055.00	
90060	Managed Care Days	6,913.00	
91010	Leave/Hold Days-Private Pay	5.00	
91020	Leave/Hold Days- Medicaid	211.00	
		<hr/>	
Grand		<u>51,735.00</u>	<u>0.00</u>