

Client: **A258826 - Crystal Rehab & Nursing LLC**
Engagement: **MDMC 2023 - Brookside Rehabilitation Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **M:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-MCD 12/31/2022	UNADJ 12/31/2023	JE Ref #	MCAID JE 12/31/2023	MCAID 12/31/2023
Group : [TB]	Trial Balance					
Subgroup : [1]	Balance Sheet					
1050	Brookside Operating	146,749.80	118,996.24		0.00	118,996.24
1051	Brookside Payroll	(34,128.48)	(117,220.24)		0.00	(117,220.24)
1052	Santander Resident Funds - Brookside	3,579.65	3,579.65		0.00	3,579.65
1055	Petty Cash - Brookside	500.00	1,267.15		0.00	1,267.15
1060	PPP Loan Bank Account	1,924.80	1,924.80		0.00	1,924.80
1081	ELM Group Acquisitions LLC - Escrow	7,500.00	7,500.00		0.00	7,500.00
1100	Accounts Receivable - In-House	1,580,622.88	2,090,789.15		0.00	2,090,789.15
1101	Accounts Receivable - Ancillary	198,330.24	211,527.82		0.00	211,527.82
1196	A/R Other	0.00	2,616.40		0.00	2,616.40
1199	Allowance For Doubtful Account	(798,760.11)	(1,111,146.02)		0.00	(1,111,146.02)
1215	Intercompany Receivable - Brookside fro	8,783.37	8,859.42		0.00	8,859.42
1217	Intercompany Receivable - Brookside fro	2,403.93	2,403.93		0.00	2,403.93
1221	Intercompany Receivable - Brookside fro	8,852.34	8,852.34		0.00	8,852.34
1300	Prepaid Expenses	11,687.22	4,438.64		0.00	4,438.64
1310	Prepaid Insurance	155,281.71	136,576.59		0.00	136,576.59
1420	Security Deposit S/T	35,000.00	0.00		0.00	0.00
1515	Fixed Equipment	24,926.23	28,052.93		0.00	28,052.93
1525	Moveable Equipment	121,962.73	134,891.39		0.00	134,891.39
1530	Leasehold Improvements	117,030.29	117,635.77		0.00	117,635.77
1555	Mortgage & Loan Costs	13,971.31	13,971.31		0.00	13,971.31
1600	Accum. Depreciation	(73,677.05)	(115,263.68)		20,843.57	(94,420.11)
1630	Accum. Depreciation - Leasehold Improv	(13,883.57)	0.00		(20,843.57)	(20,843.57)
1640	Accum. Amortization	(359.11)	(3,153.38)		0.00	(3,153.38)
1800	Other Assets	169,138.50	169,138.50		0.00	169,138.50
2000	Accounts Payable	(883,271.04)	(684,058.37)		0.00	(684,058.37)
2020	Credit Card Payable - Brookside Amex	(35,577.98)	(25,766.68)		0.00	(25,766.68)
2021	Credit Card Payable - Brookside Chase	(1,269.85)	0.00		0.00	0.00
2215	Intercompany Payable - Brookside owes	0.00	(300,000.00)		0.00	(300,000.00)
2290	L&E	8,538.92	(5,202.53)		0.00	(5,202.53)
2292	Due To Realty	(417,572.70)	(884,202.47)		0.00	(884,202.47)
2297.04	Due to Non-Related Facility - Bristol	632.40	0.00		0.00	0.00
2300	Accrued Expense	(180,201.83)	(80,911.61)		0.00	(80,911.61)
2305	Accrued Payroll	(61,669.36)	(90,588.64)		0.00	(90,588.64)
2335	Accrued PTO	(43,721.19)	(43,721.19)		0.00	(43,721.19)
2536	Due to Related Party	0.00	(100,000.00)		0.00	(100,000.00)
2800	Retained Earnings	(1,184,563.67)	(73,324.05)		0.00	(73,324.05)
Subtotal [1]	Balance Sheet	(1,111,239.62)	(571,536.83)		0.00	(571,536.83)
Subgroup : [2]	Income Statement					
3110	Inc. Medicaid R&B	(2,973,690.61)	(3,692,183.01)		0.00	(3,692,183.01)
3110.01	Inc. Medicaid R&B - Prior Period Adjustr	(64,764.26)	(84,795.43)		0.00	(84,795.43)
3118	Inc. Medicaid Other	(269,708.67)	(31,776.00)		0.00	(31,776.00)
3210	Inc. Mgd Medicaid R&B	(155,049.02)	(331,562.44)		0.00	(331,562.44)
3210.01	Inc. Mgd Medicaid R&B - Prior Period Ad	(41,967.61)	3,169.05		0.00	3,169.05
3310	Inc. Mdcr A R&B	(1,461,234.48)	(1,339,393.61)		0.00	(1,339,393.61)
3310.01	Inc. Mdcr A R&B - Prior Period Adjustme	44,828.21	6,114.31		0.00	6,114.31
3320	Inc. Mdcr A 2% Sequestration	4,304.66	24,863.26		0.00	24,863.26
3360	Inc. Mgd Mdcr R&B	(539,656.23)	(748,179.96)		0.00	(748,179.96)
3360.01	Inc. Mgd Mdcr R&B - Prior Period Adjust	12,004.92	92,864.91		0.00	92,864.91
3410	Inc. Hmo R&B	(198,212.20)	(153,700.00)		0.00	(153,700.00)
3410.01	Inc. Hmo R&B - Prior Period Adjustment	(13,489.50)	95.00		0.00	95.00
3451	Inc. Private R&B	(238,830.00)	(407,440.00)		0.00	(407,440.00)
3451.01	Inc. Private R&B - Prior Period Adjustme	31,875.00	29,940.00		0.00	29,940.00
3510	Inc. Hospice R&B	(51,083.58)	(207,889.16)		0.00	(207,889.16)
3510.01	Inc. Hospice R&B - Prior Period Adjustm	(7,200.61)	(18,987.82)		0.00	(18,987.82)
3551	Inc. VA R&B	(543,417.80)	(391,199.77)		0.00	(391,199.77)
3551.01	Inc. VA R&B - Prior Period Adjustment	(6,223.98)	(17,665.94)		0.00	(17,665.94)
3600	Inc. Medicare B	(172,588.82)	(156,023.95)		0.00	(156,023.95)
3600.01	Inc. Medicare B - Prior Period Adjustmen	(49,269.79)	(44,877.72)		0.00	(44,877.72)
3620	Inc. Medicare B 2% Sequ.	5,301.12	9,479.17		0.00	9,479.17
3702	Vending Income	0.00	(331.75)		0.00	(331.75)
3703	Interest Income	(244.48)	(1,158.54)		0.00	(1,158.54)
3705	Medical Records Income	(190.00)	(75.00)		0.00	(75.00)
3710	Other Income	(5,142.00)	(74.09)		0.00	(74.09)
3810	Administrator - Wages	109,967.06	119,093.92		0.00	119,093.92
3810.01	Administrator - PTO	10,712.37	8,531.27		0.00	8,531.27
3810.04	Administrator - Payroll Taxes	9,813.15	10,611.38		0.00	10,611.38
3812	Corporate - Wages	3,365.40	0.00		0.00	0.00
3812.01	Corporate - PTO	(1,190.24)	1,682.72		0.00	1,682.72
3812.04	Corporate - Payroll Taxes	1,459.01	(1,682.72)		0.00	(1,682.72)

3814	Business Office Manager - Wages	39,314.88	49,252.90	0.00	49,252.90
3814.01	Business Office Manager - PTO	5,350.41	6,115.10	0.00	6,115.10
3814.04	Business Office Manager - Payroll Taxes	4,040.74	4,727.97	0.00	4,727.97
3815	HR - Wages	49,408.63	58,218.81	0.00	58,218.81
3815.01	HR - PTO	3,956.06	4,274.40	0.00	4,274.40
3815.03	HR - Bonus	0.00	300.00	0.00	300.00
3815.04	HR - Payroll Taxes	4,237.91	4,798.48	0.00	4,798.48
3817	Receptionist - Wages	23,641.25	18,941.30	0.00	18,941.30
3817.01	Receptionist - PTO	1,579.00	1,672.69	0.00	1,672.69
3817.02	Receptionist - OT	6.00	0.00	0.00	0.00
3817.04	Receptionist - Payroll Taxes	2,512.10	2,160.54	0.00	2,160.54
3820	Cook - Wages	0.00	22,939.95	0.00	22,939.95
3820.01	Cook - PTO	0.00	2,313.35	0.00	2,313.35
3820.02	Cook - OT	0.00	2,618.54	0.00	2,618.54
3820.04	Cook - Payroll Taxes	0.00	2,871.98	0.00	2,871.98
3821	Dietary Aide - Wages	0.00	43,516.90	0.00	43,516.90
3821.01	Dietary Aide - PTO	0.00	6,154.18	0.00	6,154.18
3821.02	Dietary Aide - OT	0.00	3,240.56	0.00	3,240.56
3821.04	Dietary Aide - Payroll Taxes	0.00	5,533.13	0.00	5,533.13
3822	Dietary Supervisor - Wages	64,484.29	62,480.60	0.00	62,480.60
3822.01	Dietary Supervisor - PTO	5,517.71	8,925.80	0.00	8,925.80
3822.03	Dietary Supervisor - Bonus	0.00	197.40	0.00	197.40
3822.04	Dietary Supervisor - Payroll Taxes	6,020.36	5,924.91	0.00	5,924.91
3823	Dietician - Wages	26,471.55	25,906.04	0.00	25,906.04
3823.04	Dietician - Payroll Taxes	2,571.91	2,407.22	0.00	2,407.22
3830	Housekeeping Aide - Wages	0.00	25,746.85	0.00	25,746.85
3830.01	Housekeeping Aide - PTO	0.00	3,098.51	0.00	3,098.51
3830.02	Housekeeping Aide - OT	0.00	786.38	0.00	786.38
3830.04	Housekeeping Aide - Payroll Taxes	0.00	2,840.67	0.00	2,840.67
3831	Housekeeping Director - Wages	32,962.29	41,080.00	0.00	41,080.00
3831.01	Housekeeping Director - PTO	1,452.00	1,616.00	0.00	1,616.00
3831.03	Housekeeping Director - Bonus	200.00	1,476.00	0.00	1,476.00
3831.04	Housekeeping Director - Payroll Taxes	3,192.20	4,130.73	0.00	4,130.73
3832	Floor Tech - Wages	0.00	12,205.00	0.00	12,205.00
3832.01	Floor Tech - PTO	0.00	610.00	0.00	610.00
3832.04	Floor Tech - Payroll Taxes	0.00	1,324.91	0.00	1,324.91
3835	Laundry Aide - Wages	0.00	12,812.81	0.00	12,812.81
3835.01	Laundry Aide - PTO	0.00	1,914.19	0.00	1,914.19
3835.02	Laundry Aide - OT	0.00	2,468.51	0.00	2,468.51
3835.04	Laundry Aide - Payroll Taxes	0.00	1,688.44	0.00	1,688.44
3840	Maintenance Director - Wages	54,765.43	53,366.40	0.00	53,366.40
3840.01	Maintenance Director - PTO	7,500.00	5,875.20	0.00	5,875.20
3840.03	Maintenance Director - Bonus	0.00	100.00	0.00	100.00
3840.04	Maintenance Director - Payroll Taxes	5,506.96	5,059.72	0.00	5,059.72
3852	Restorative Aides - Wages	8,748.75	74,756.50	0.00	74,756.50
3852.01	Restorative Aides - PTO	0.00	7,102.70	0.00	7,102.70
3852.02	Restorative Aides - OT	0.00	13.50	0.00	13.50
3852.03	Restorative Aides - Bonus	0.00	3,000.00	0.00	3,000.00
3852.04	Restorative Aides - Payroll Taxes	1,150.91	7,006.44	0.00	7,006.44
3853	Physical Therapist - Wages	17,839.00	49,850.07	0.00	49,850.07
3853.01	Physical Therapist - PTO	0.00	752.68	0.00	752.68
3853.04	Physical Therapist - Payroll Taxes	1,869.17	4,840.52	0.00	4,840.52
3854	Physical Therapy Aide - Wages	34,781.47	82,139.90	0.00	82,139.90
3854.01	Physical Therapy Aide - PTO	1,393.92	9,354.35	0.00	9,354.35
3854.02	Physical Therapy Aide - OT	91.89	638.77	0.00	638.77
3854.04	Physical Therapy Aide - Payroll Taxes	3,719.53	7,908.92	0.00	7,908.92
3855	Occupational Therapist - Wages	8,166.75	35,545.78	0.00	35,545.78
3855.04	Occupational Therapist - Payroll Taxes	889.73	3,603.15	0.00	3,603.15
3857	Speech Therapist - Wages	2,725.00	19,624.00	0.00	19,624.00
3857.04	Speech Therapist - Payroll Taxes	297.87	2,059.03	0.00	2,059.03
3859	Social Services Director - Wages	62,482.01	32,687.36	0.00	32,687.36
3859.01	Social Services Director - PTO	9,065.38	2,683.99	0.00	2,683.99
3859.04	Social Services Director - Payroll Taxes	6,185.73	3,370.36	0.00	3,370.36
3860	Activities Aides - Wages	37,650.04	37,629.58	0.00	37,629.58
3860.01	Activities Aides - PTO	2,592.91	1,949.57	0.00	1,949.57
3860.02	Activities Aides - OT	51.00	0.00	0.00	0.00
3860.04	Activities Aides - Payroll Taxes	3,900.79	4,140.16	0.00	4,140.16
3861	Activity Director - Wages	22,834.29	31,026.05	0.00	31,026.05
3861.01	Activity Director - PTO	2,315.57	4,039.20	0.00	4,039.20
3861.04	Activity Director - Payroll Taxes	2,492.18	3,141.45	0.00	3,141.45
3865	Admissions - Wages	75,960.00	56,034.72	0.00	56,034.72
3865.01	Admissions - PTO	9,288.00	8,910.72	0.00	8,910.72
3865.03	Admissions - Bonus	0.00	600.00	0.00	600.00
3865.04	Admissions - Payroll Taxes	6,585.52	4,965.85	0.00	4,965.85
3870	CNA - Wages	426,811.06	560,243.59	0.00	560,243.59
3870.01	CNA - PTO	33,157.35	26,740.52	0.00	26,740.52
3870.02	CNA - OT	171,485.13	261,622.36	0.00	261,622.36
3870.03	CNA - Bonus	78,839.29	97,265.00	0.00	97,265.00
3870.04	CNA - Payroll Taxes	58,118.50	81,868.21	0.00	81,868.21
3871	LPN - Wages	478,036.21	619,952.76	0.00	619,952.76

3871.01	LPN - PTO	33,186.66	41,519.89	0.00	41,519.89
3871.02	LPN - OT	53,253.53	80,385.25	0.00	80,385.25
3871.03	LPN - Bonus	51,235.71	60,745.00	0.00	60,745.00
3871.04	LPN - Payroll Taxes	52,693.41	66,210.67	0.00	66,210.67
3872	RN - Wages	119,432.63	159,262.18	0.00	159,262.18
3872.01	RN - PTO	7,117.50	11,458.25	0.00	11,458.25
3872.02	RN - OT	33,581.16	7,096.13	0.00	7,096.13
3872.03	RN - Bonus	15,375.00	11,300.00	0.00	11,300.00
3872.04	RN - Payroll Taxes	15,051.99	16,823.34	0.00	16,823.34
3875	LPN Supervisor - Wages	0.00	2,880.00	0.00	2,880.00
3875.04	LPN Supervisor - Payroll Taxes	0.00	229.30	0.00	229.30
3877	DON - Wages	14,911.73	114,187.20	0.00	114,187.20
3877.01	DON - PTO	2,914.01	6,500.80	0.00	6,500.80
3877.03	DON - Bonus	300.00	575.00	0.00	575.00
3877.04	DON - Payroll Taxes	1,960.49	9,122.78	0.00	9,122.78
3878	ADON - Wages	0.00	15,840.00	0.00	15,840.00
3878.01	ADON - PTO	0.00	1,800.00	0.00	1,800.00
3878.03	ADON - Bonus	0.00	600.00	0.00	600.00
3878.04	ADON - Payroll Taxes	0.00	1,493.10	0.00	1,493.10
3881	MDS/RNAC Coordinator - Wages	73,258.86	78,499.20	0.00	78,499.20
3881.01	MDS/RNAC Coordinator - PTO	6,544.86	6,364.80	0.00	6,364.80
3881.02	MDS/RNAC Coordinator - OT	513.00	0.00	0.00	0.00
3881.03	MDS/RNAC Coordinator - Bonus	468.00	0.00	0.00	0.00
3881.04	MDS/RNAC Coordinator - Payroll Taxes	6,940.17	6,696.05	0.00	6,696.05
3883	Medical Records - Wages	28,267.46	24,592.65	0.00	24,592.65
3883.01	Medical Records - PTO	1,715.18	750.61	0.00	750.61
3883.02	Medical Records - OT	12.75	839.93	0.00	839.93
3883.04	Medical Records - Payroll Taxes	3,096.72	2,705.87	0.00	2,705.87
3886	Staff Development Coordinator - Wages	589.71	0.00	0.00	0.00
3886.01	Staff Development Coordinator - PTO	1,612.50	0.00	0.00	0.00
3886.04	Staff Development Coordinator - Payroll	249.52	0.00	0.00	0.00
4101	Medical Supplies - PPD	10,183.31	244.65	0.00	244.65
4102	Medical Supplies - Non PPD	65,213.58	67,157.69	0.00	67,157.69
4103	Oxygen	16,494.19	10,639.41	0.00	10,639.41
4105	Nursing Fees	0.00	25.22	0.00	25.22
4106	Nursing Purch Services	267,655.96	11,399.71	0.00	11,399.71
4109	Nursing Agency - RN	171,371.36	130,788.53	0.00	130,788.53
4110	Nursing Agency - LPN	525,256.93	320,977.96	0.00	320,977.96
4111	Nursing Agency - Aides	663,382.04	775,995.61	0.00	775,995.61
4114	Enteral Feeding	2,362.77	7,557.74	0.00	7,557.74
4115	Lab Fees	15,957.91	5,608.55	0.00	5,608.55
4117	COVID Testing	127,800.00	0.00	0.00	0.00
4121	Nursing Equipment Rental	357.00	0.00	0.00	0.00
4122	Wound Care Equipment Rental	8,930.82	4,391.80	0.00	4,391.80
4123	Oxygen Equipment Rental	0.00	966.75	0.00	966.75
4141	Legend Drugs	120,915.23	108,273.91	0.00	108,273.91
4146	Non Legend Drugs/Otc	24,559.08	2,140.10	0.00	2,140.10
4147	Pharmacy Fees	(3,515.00)	(5,794.00)	0.00	(5,794.00)
4148	Pharmacy Consulting	400.00	600.00	0.00	600.00
4150	Patient Transport	17,466.21	1,100.00	0.00	1,100.00
4151	Consolidated Billing - Medicare	1,113.80	6,918.48	0.00	6,918.48
4155	X-Ray (Radiology)	2,715.70	3,014.00	0.00	3,014.00
5101	Activities Supplies	1,860.18	3,118.37	0.00	3,118.37
5102	Activities Fees	186.83	0.00	0.00	0.00
5103	Activities Purchase Services	2,372.00	3,518.00	0.00	3,518.00
5104	Activ Contracted Services	0.00	600.00	0.00	600.00
5210	Therapy Supplies	3,113.07	7,514.29	0.00	7,514.29
5212	Therapy Minor Equipment	8,420.50	8,408.30	0.00	8,408.30
5213	Therapy Fees	10,800.00	36,000.00	0.00	36,000.00
5217	PT Contracted Services	92,795.63	0.00	0.00	0.00
5219	OT Contracted Services	156,870.38	0.00	0.00	0.00
5221	ST Contracted Services	15,314.52	0.00	0.00	0.00
5230	Indirect Consultants	3,749.00	0.00	0.00	0.00
5231	Indirect payroll	1,800.00	0.00	0.00	0.00
5252	Social Services Purchase Services	0.00	32,222.50	0.00	32,222.50
5301	Medical Records Supplies	440.36	0.00	0.00	0.00
5350	Medical Records Fees	6,864.00	7,138.56	0.00	7,138.56
5352	Medical Director Fees	30,000.00	30,000.00	0.00	30,000.00
6110	Dietary Supplies	20,279.85	6,393.58	0.00	6,393.58
6115	Food	152,578.44	215,696.94	0.00	215,696.94
6120	Dietary Supplements	12,066.01	2,385.81	0.00	2,385.81
6125	Dietary Equipment	731.98	0.00	0.00	0.00
6135	Dietary Purchase Services	0.00	6,589.99	0.00	6,589.99
6140	Dietary Contracted Services	265,331.58	193,096.65	0.00	193,096.65
6205	Maintenance Supplies	8,455.17	24,116.40	0.00	24,116.40
6210	Maintenance Minor Equipment	1,086.17	0.00	0.00	0.00
6220	Maintenance Purchase Services	12,943.78	9,249.46	0.00	9,249.46
6225	Maintenance Contracted Services	11,905.48	13,828.54	0.00	13,828.54
6230	Exterminator	1,474.00	1,633.46	0.00	1,633.46
6231	Lawn/Snow Care	9,323.13	5,230.00	0.00	5,230.00

6235	Garbage Removal	21,989.50	16,989.70	0.00	16,989.70
6240	Electric	71,649.01	79,465.98	0.00	79,465.98
6245	Gas	14,224.87	11,344.95	0.00	11,344.95
6250	Water	54,242.02	43,793.50	0.00	43,793.50
6301	Housekeeping Supplies	22,029.96	30,772.10	0.00	30,772.10
6303	Housekeeping Purchase Services	200.00	0.00	0.00	0.00
6304	Housekeeping Contracted Services	133,236.96	94,683.24	0.00	94,683.24
6306	Laundry Supplies	2,491.07	4,291.57	0.00	4,291.57
6308	Laundry Purchase Services	0.00	398.00	0.00	398.00
7001	Office Supplies	8,354.45	12,417.79	0.00	12,417.79
7002	Office Equipment	2,200.14	(220.07)	0.00	(220.07)
7004	Office Purchase Services	286.00	1,155.90	0.00	1,155.90
7005	Office Contracted Services	3,281.60	5,485.69	0.00	5,485.69
7006	IT Support	19,628.52	19,501.03	0.00	19,501.03
7007	Software	66,424.78	61,646.81	0.00	61,646.81
7010	Accounting Fee	13,140.75	15,022.50	0.00	15,022.50
7011	Legal Fees	83,411.03	63,708.52	0.00	63,708.52
7012	Consultant	19,900.00	1,700.00	0.00	1,700.00
7013	Professional Fees	8,870.60	32,270.00	0.00	32,270.00
7014	Bank Charges	16,688.97	14,910.83	0.00	14,910.83
7015	Interest	953.08	0.00	0.00	0.00
7016	Penalties	14,017.04	160,407.53	0.00	160,407.53
7017	Late Fees	21.65	365.93	0.00	365.93
7018	Bad Debt Expense	64,535.00	72,758.44	0.00	72,758.44
7021	TV & Internet	21,064.02	21,991.23	0.00	21,991.23
7022	Telephone	16,514.82	17,135.48	0.00	17,135.48
7023	Mail Postage	1,364.86	1,229.90	0.00	1,229.90
7024	Printing & Duplicat	995.19	252.51	0.00	252.51
7025	Licenses, Permits & Fees	6,675.03	8,228.97	0.00	8,228.97
7026	Dues	6,689.04	6,856.60	0.00	6,856.60
7027	Subscriptions	3,474.28	8,978.91	0.00	8,978.91
7028	Charitable Donations	250.00	0.00	0.00	0.00
7030	Management Fees	413,931.65	316,354.97	0.00	316,354.97
7031	Advertising & Marketing	9,621.44	23,794.84	0.00	23,794.84
7032	Placement & Recruitment	23,372.14	11,080.89	0.00	11,080.89
7037	GI & PI Insurance	106,154.82	113,150.48	0.00	113,150.48
7038	Property Insurance	18,612.32	23,119.33	0.00	23,119.33
7039	EPLI Insurance	13,020.01	13,081.44	0.00	13,081.44
7041	Auto Insurance	8,179.49	2,671.00	0.00	2,671.00
7042	Auto Expense	3,331.63	72.62	0.00	72.62
7043	Travel	26,915.00	6,787.83	0.00	6,787.83
8100	Rent	530,138.55	533,626.32	0.00	533,626.32
8200	Equipment Rental	2,737.79	2,298.59	0.00	2,298.59
8300	Real Estate Tax	30,260.00	29,275.87	0.00	29,275.87
8810	Depreciation Expense	14,689.00	27,703.06	(6,960.00)	20,743.06
8820	Amortization Expense	358.78	2,794.27	0.00	2,794.27
8840.00	Depr Leasehold Impr	6,960.38	0.00	6,960.00	6,960.00
9100	Employee Benefits	0.00	50.00	0.00	50.00
9105	Employee Appreciation	26,143.39	13,953.70	0.00	13,953.70
9130	Health Insurance	15,025.40	54,596.76	0.00	54,596.76
9135	Dental Insurance	3,014.90	996.50	0.00	996.50
9136	Vision Insurance	(49.45)	3,089.53	0.00	3,089.53
9140	Workers Comp	25,167.48	35,260.53	0.00	35,260.53
9160	Payroll Fees	5,017.10	5,781.11	0.00	5,781.11
9275	Revenue Assessment Tax	381,474.41	409,019.78	0.00	409,019.78
Subtotal [2]	Income Statement	1,111,239.62	571,536.83	0.00	571,536.83
Total [TB]	Trial Balance	0.00	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

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Client: **A258826 - Crystal Rehab & Nursing LLC**
Engagement: **MDMC 2023 - Brookside Rehabilitation Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	MCAID 12/31/2023	1st PP-MCD 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
1050	Brookside Operating	118,996.24	146,749.80
1051	Brookside Payroll	(117,220.24)	(34,128.48)
1055	Petty Cash - Brookside	1,267.15	500.00
1060	PPP Loan Bank Account	1,924.80	1,924.80
Subtotal : None		4,967.95	115,046.12
Total [S6L1.1C1]	Cash and Cash Equivalents	4,967.95	115,046.12
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1] A/R Mass Medicaid Non Managed Care			
1100	Accounts Receivable - In-House	2,090,789.15	1,580,622.88
Subtotal [S6L1.5C1] A/R Mass Medicaid Non Managed Care		2,090,789.15	1,580,622.88
Total [S6L1.5C1]	Payer Accounts Receivable	2,090,789.15	1,580,622.88
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1199	Allowance For Doubtful Account	(1,111,146.02)	(798,760.11)
Subtotal : None		(1,111,146.02)	(798,760.11)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(1,111,146.02)	(798,760.11)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
1081	ELM Group Acquisitions LLC - Escrow	7,500.00	7,500.00
1215	Intercompany Receivable - Brookside fro	8,859.42	8,783.37
1217	Intercompany Receivable - Brookside fro	2,403.93	2,403.93
1221	Intercompany Receivable - Brookside fro	8,852.34	8,852.34
Subtotal : None		27,615.69	27,539.64
Total [S6L1.8C1]	Receivable from Affiliates/Related Parties	27,615.69	27,539.64
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
1101	Accounts Receivable - Ancillary	211,527.82	198,330.24
1196	A/R Other	2,616.40	0.00
Subtotal : None		214,144.22	198,330.24
Total [S6L1.11C1]	Other Receivables	214,144.22	198,330.24
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1310	Prepaid Insurance	136,576.59	155,281.71
Subtotal : None		136,576.59	155,281.71
Total [S6L1.13C1]	Prepaid Insurance	136,576.59	155,281.71
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1300	Prepaid Expenses	4,438.64	11,687.22
1555	Mortgage & Loan Costs	13,971.31	13,971.31
1640	Accum. Amortization	(3,153.38)	(359.11)
Subtotal : None		15,256.57	25,299.42
Total [S6L1.15C1]	Other Prepaid Expenses	15,256.57	25,299.42
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
1052	Santander Resident Funds - Brookside	3,579.65	3,579.65
1420	Security Deposit S/T	0.00	35,000.00
1800	Other Assets	169,138.50	169,138.50
2290	L&E	(5,202.53)	8,538.92
Subtotal : None		167,515.62	216,257.07
Total [S6L1.17C1]	Other Current Assets	167,515.62	216,257.07
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1] Leasehold Improvements			
1520	Leasehold Improvements	117,625.77	117,625.77

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