

Client: **A443838 - Bane Care Management, LLC**  
Engagement: **MDMC 2023 - Bane Care Management LLC**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MGT-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022	
<b>Group : [1025.0]</b>	<b>Cash &amp; Equiviliant</b>			
<b>Subgroup : None</b>				
1010.05	Cash - Health Ins Acct	118,583.40	20.05	
1011.00	Cash - M & T	(16,919.07)	(11,029.60)	
<b>Subtotal : None</b>		<b>101,664.33</b>	<b>(11,009.55)</b>	
<b>Total [1025.0]</b>	<b>Cash &amp; Equiviliant</b>	<b>101,664.33</b>	<b>(11,009.55)</b>	
<b>Group : [1183.0]</b>	<b>Other Accounts Receivable</b>			
<b>Subgroup : None</b>				
1100.00	Other Receivable	8,930.97	8,930.97	
1100.09	A/R - Management Fee	738,011.11	573,664.29	
1100.10	A/R - Salary Reimb	28,456.30	28,456.30	
1100.11	A/R - Misc Reimb	1,264,417.70	1,297,144.30	
<b>Subtotal : None</b>		<b>2,039,816.08</b>	<b>1,908,195.86</b>	
<b>Total [1183.0]</b>	<b>Other Accounts Receivable</b>	<b>2,039,816.08</b>	<b>1,908,195.86</b>	
<b>Group : [1180.0]</b>	<b>A/R- Affiliates/Related Parties</b>			
<b>Subgroup : None</b>				
2120.04	Due to Related Parties:Due to/(from) RCB Trust	1,000.00	1,000.00	
2120.06	Due to Related Parties:Due To/(from) Grovesnor Park	15,222.00	15,222.00	
2136.00	Due from(to) Bane West Master	(122,414.30)	(139,325.00)	
2137.00	Due from Seacoast	(79,520.15)	(79,520.15)	
2138.00	Due from Ledgewood	(79,520.15)	(79,520.15)	
<b>Subtotal : None</b>		<b>(265,232.60)</b>	<b>(282,143.30)</b>	
<b>Total [1180.0]</b>	<b>A/R- Affiliates/Related Parties</b>	<b>(265,232.60)</b>	<b>(282,143.30)</b>	
<b>Group : [1310.0]</b>	<b>Other Current Assets</b>			
<b>Subgroup : None</b>				
1280.00	Prepaid Expenses:Prepaid Insurance	154,924.84	94,324.12	
1300.00	Prepaid Expenses:Prepaid Expenses-Other	435,218.77	337,636.65	
1302.00	Prepaid Expenses	5,000.67	0.00	
1800.00	ROU Asset	633,908.00	0.00	
1960.00	Deposits - Other	92,231.12	61,164.17	
<b>Subtotal : None</b>		<b>1,321,283.40</b>	<b>493,124.94</b>	
<b>Total [1310.0]</b>	<b>Other Current Assets</b>	<b>1,321,283.40</b>	<b>493,124.94</b>	
<b>Group : [1611.1]</b>	<b>Building Improvements Cost</b>			
<b>Subgroup : None</b>				
1631.00	Improvements	29,506.99	29,506.99	
<b>Subtotal : None</b>		<b>29,506.99</b>	<b>29,506.99</b>	
<b>Total [1611.1]</b>	<b>Building Improvements Cost</b>	<b>29,506.99</b>	<b>29,506.99</b>	0.00
<b>Group : [1612.2]</b>	<b>A/D- Building Improvements</b>			
<b>Subgroup : None</b>				
1632.00	Accumulated Depreciation:Accum Deprec - Improvements	(29,506.99)	(29,506.99)	
<b>Subtotal : None</b>		<b>(29,506.99)</b>	<b>(29,506.99)</b>	
<b>Total [1612.2]</b>	<b>A/D- Building Improvements</b>	<b>(29,506.99)</b>	<b>(29,506.99)</b>	0.00
<b>Group : [1651.1]</b>	<b>Equipment Costs</b>			
<b>Subgroup : None</b>				
1651.00	Equipment	479,790.13	479,790.13	
1653.00	Computers	243,637.98	224,213.38	
<b>Subtotal : None</b>		<b>723,428.11</b>	<b>704,003.51</b>	
<b>Total [1651.1]</b>	<b>Equipment Costs</b>	<b>723,428.11</b>	<b>704,003.51</b>	19,425
<b>Group : [1652.2]</b>	<b>A/D-Equipment</b>			
<b>Subgroup : None</b>				
1652.00	Accumulated Depreciation:Accum Deprec-Equipment	(360,348.36)	(322,526.84)	
1654.00	Accumulated Depreciation:Accum Deprec-Computers	(212,420.14)	(198,914.26)	
<b>Subtotal : None</b>		<b>(572,768.50)</b>	<b>(521,441.10)</b>	
<b>Total [1652.2]</b>	<b>A/D-Equipment</b>	<b>(572,768.50)</b>	<b>(521,441.10)</b>	(51,327.40)
<b>Group : [1710.1]</b>	<b>Software Costs</b>			
<b>Subgroup : None</b>				
1711.00	Software - Net:Software	27,626.97	27,626.97	
<b>Subtotal : None</b>		<b>27,626.97</b>	<b>27,626.97</b>	
<b>Total [1710.1]</b>	<b>Software Costs</b>	<b>27,626.97</b>	<b>27,626.97</b>	
<b>Group : [1710.2]</b>	<b>A/D Software</b>			
<b>Subgroup : None</b>				
1712.00	Software - Net:Accum Amort-Software	(27,626.97)	(27,626.97)	
<b>Subtotal : None</b>		<b>(27,626.97)</b>	<b>(27,626.97)</b>	
<b>Total [1710.2]</b>	<b>A/D Software</b>	<b>(27,626.97)</b>	<b>(27,626.97)</b>	0.00

<b>Group : [1985.0]</b>	<b>Other</b>		
<b>Subgroup : None</b>			
1972.00	Other Intangibles - Net:Other Intangibles	5,500,000.00	5,500,000.00
1973.00	Other Intangibles - Net:Accum Amort-Other Intang	(5,500,000.00)	(5,500,000.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [1985.0]</b>	<b>Other</b>	<b>0.00</b>	<b>0.00</b>
<b>Group : [1975.1]</b>	<b>Mortgage Acquisition Costs</b>		
<b>Subgroup : None</b>			
1975.00	Deferred Financing Costs - Net:Deferred Finance Fees	98,724.20	98,724.20
<b>Subtotal : None</b>		<b>98,724.20</b>	<b>98,724.20</b>
<b>Total [1975.1]</b>	<b>Mortgage Acquisition Costs</b>	<b>98,724.20</b>	<b>98,724.20</b>
<b>Group : [1975.2]</b>	<b>Accumulated Amortization of MAC</b>		
<b>Subgroup : None</b>			
1976.00	Deferred Financing Costs - Net:Accum Amort-Def Fin Fee	(98,724.20)	(98,724.20)
<b>Subtotal : None</b>		<b>(98,724.20)</b>	<b>(98,724.20)</b>
<b>Total [1975.2]</b>	<b>Accumulated Amortization of MAC</b>	<b>(98,724.20)</b>	<b>(98,724.20)</b>
<b>Group : [2020.0]</b>	<b>A/P-Trade</b>		
<b>Subgroup : None</b>			
2020.00	Accounts Payable	(837,859.49)	(506,042.21)
<b>Subtotal : None</b>		<b>(837,859.49)</b>	<b>(506,042.21)</b>
<b>Total [2020.0]</b>	<b>A/P-Trade</b>	<b>(837,859.49)</b>	<b>(506,042.21)</b>
<b>Group : [2030.0]</b>	<b>A/P-Accrued Expenses</b>		
<b>Subgroup : None</b>			
2030.00	Accrued Expenses	(1,130,359.09)	(707,204.74)
2214.00	Payroll Liabilities:Accrued Payroll Taxes	(50,650.00)	(22,649.61)
<b>Subtotal : None</b>		<b>(1,181,009.09)</b>	<b>(729,854.35)</b>
<b>Total [2030.0]</b>	<b>A/P-Accrued Expenses</b>	<b>(1,181,009.09)</b>	<b>(729,854.35)</b>
<b>Group : [2190.0]</b>	<b>Accued Salaries</b>		
<b>Subgroup : None</b>			
2190.00	Payroll Liabilities:Accrued Salaries	(250,000.00)	(214,789.85)
2191.00	Payroll Liabilities:Accrued Vacation Pay	(373,300.00)	(308,100.00)
<b>Subtotal : None</b>		<b>(623,300.00)</b>	<b>(522,889.85)</b>
<b>Total [2190.0]</b>	<b>Accued Salaries</b>	<b>(623,300.00)</b>	<b>(522,889.85)</b>
<b>Group : [2220.0]</b>	<b>Other Payroll Liabilities</b>		
<b>Subgroup : None</b>			
2216.01	Payroll Liabilities:P/R-401K Loan	(9,755.42)	(6,327.84)
2216.02	Payroll Liabilities:Medical FSA	11,052.64	7,792.76
<b>Subtotal : None</b>		<b>1,297.22</b>	<b>1,464.92</b>
<b>Total [2220.0]</b>	<b>Other Payroll Liabilities</b>	<b>1,297.22</b>	<b>1,464.92</b>
<b>Group : [2230.0]</b>	<b>Other Current Liabilities</b>		
<b>Subgroup : None</b>			
1801.00	Lease Liability ST	(228,093.00)	0.00
1802.00	Lease Liability LT	(477,300.00)	0.00
2210.00	Deferred Rent	0.04	(89,267.96)
<b>Subtotal : None</b>		<b>(705,392.96)</b>	<b>(89,267.96)</b>
<b>Total [2230.0]</b>	<b>Other Current Liabilities</b>	<b>(705,392.96)</b>	<b>(89,267.96)</b>
<b>Group : [2330.0]</b>	<b>Due to Affiliaites/Related Parties</b>		
<b>Subgroup : None</b>			
2120.07	Due to Related Parties:Due To/(from) BaneConcordMaster	(54,552.30)	(55,740.11)
2120.08	Due to Related Parties:Due to Bane Bay Path	168,451.34	165,424.48
2120.09	Due to Related Parties:Due to Bane Brighton House	103,344.50	175,664.35
2120.10	Due to Related Parties:Due to Bane Colonial Nursing	(60,437.63)	(60,437.63)
2120.11	Due to Related Parties:Due to Bane Hancock Park	(194,907.54)	(225,190.94)
2120.12	Due to Related Parties:Due To Bane Harbor House	41,729.83	16,924.52
2120.13	Due to Related Parties:Due to Bane John Scott	170,019.41	214,024.70
<b>Subtotal : None</b>		<b>173,647.61</b>	<b>230,669.37</b>
<b>Total [2330.0]</b>	<b>Due to Affiliaites/Related Parties</b>	<b>173,647.61</b>	<b>230,669.37</b>
<b>Group : [2520.0]</b>	<b>Capital</b>		
<b>Subgroup : None</b>			
2645.00	Members Draw	611,175.28	154,500.00
2650.00	Retained Earnings	(759,344.09)	(817,090.28)
<b>Subtotal : None</b>		<b>(148,168.81)</b>	<b>(662,590.28)</b>
<b>Total [2520.0]</b>	<b>Capital</b>	<b>(148,168.81)</b>	<b>(662,590.28)</b>
<b>Group : [3630.0]</b>	<b>Nursing Facility Income</b>		
<b>Subgroup : None</b>			
3042.10	Management Fee Revenue	(6,705,940.68)	(6,424,096.29)
<b>Subtotal : None</b>		<b>(6,705,940.68)</b>	<b>(6,424,096.29)</b>
<b>Total [3630.0]</b>	<b>Nursing Facility Income</b>	<b>(6,705,940.68)</b>	<b>(6,424,096.29)</b>
<b>Group : [3650.0]</b>	<b>Other Income</b>		
<b>Subgroup : None</b>			
3180.00	Interest Income	0.00	(2.88)

674811 (84,533.09)

3190.00	Other Income	(3,875.21)	(11,920.74)
<b>Subtotal : None</b>		<b>(3,875.21)</b>	<b>(11,923.62)</b>
<b>Total [3650.0]</b>	<b>Other Income</b>	<b>(3,875.21)</b>	<b>(11,923.62)</b>
<b>Group : [3650.4]</b>	<b>Administrative &amp; General Recoverable Income</b>		
<b>Subgroup : None</b>			
3042.09	Salary Reimbursement	(1,261,323.43)	(1,115,302.54)
3042.11	Misc Expense Reimb	(10,340.52)	(10,340.52)
3192.00	Services	(1,133.37)	0.00
<b>Subtotal : None</b>		<b>(1,272,797.32)</b>	<b>(1,125,643.06)</b>
<b>Total [3650.4]</b>	<b>Administrative &amp; General Recoverable Income</b>	<b>(1,272,797.32)</b>	<b>(1,125,643.06)</b>
<b>Group : [9312.1]</b>	<b>Administratiion Salaries</b>		
<b>Subgroup : None</b>			
4110.00	Salaries-Administration	5,896,193.15	5,316,474.17
<b>Subtotal : None</b>		<b>5,896,193.15</b>	<b>5,316,474.17</b>
<b>Total [9312.1]</b>	<b>Administratiion Salaries</b>	<b>5,896,193.15</b>	<b>5,316,474.17</b>
<b>Group : [9379.5]</b>	<b>Other Admin &amp; General</b>		
<b>Subgroup : None</b>			
4150.00	Payroll Services	9,623.09	8,983.26
4151.00	Computer Expenses	137,077.80	147,598.55
4249.00	Postage	23,532.23	20,470.17
4250.00	Office Supplies & Exp	70,903.36	75,248.44
4250.01	Bank Charges	22,537.38	0.00
4251.00	Professional Services	24,939.78	75,285.33
4253.00	Consulting Fees	250,000.00	249,999.96
4255.00	Donations	12,822.54	14,615.75
4259.00	Misc. Expenses	0.00	626.86
4261.00	Telephone	11,748.42	11,539.14
4261.02	Mobile Phone	18,505.30	15,884.07
4275.00	Motor Vehicle Expense	194.12	0.00
4280.00	Travel & Mileage	137,720.39	122,828.76
4295.00	Advertising-Help Wanted	(4,605.39)	48,307.11
4300.00	CORI Expense	987.60	3,489.91
4301.00	Lic., Dues & Subscript.	3,480.82	5,060.33
4360.00	Accounting Fees	25,798.45	52,103.75
4412.00	PFLA Insurance	15,164.18	22,567.34
4530.00	Sales Tax	1,296.75	1,875.00
<b>Subtotal : None</b>		<b>761,726.82</b>	<b>876,483.73</b>
<b>Total [9379.5]</b>	<b>Other Admin &amp; General</b>	<b>761,726.82</b>	<b>876,483.73</b>
<b>Group : [9392.0]</b>	<b>Maintenance &amp; Other Property Expense</b>		
<b>Subgroup : None</b>			
5121.00	Electricity	31,200.00	19,360.96
6690.00	Clearing	0.06	0.20
<b>Subtotal : None</b>		<b>31,200.06</b>	<b>19,361.16</b>
<b>Total [9392.0]</b>	<b>Maintenance &amp; Other Property Expense</b>	<b>31,200.06</b>	<b>19,361.16</b>
<b>Group : [9935.2]</b>	<b>Non-Allowable Admin &amp; Genral Expenses</b>		
<b>Subgroup : None</b>			
4257.00	Late Charges	15,071.29	528.20
4294.00	Advertising-Promotional	5,315.79	345.25
4370.00	Legal Fees	23,383.08	139,839.27
<b>Subtotal : None</b>		<b>43,770.16</b>	<b>140,712.72</b>
<b>Total [9935.2]</b>	<b>Non-Allowable Admin &amp; Genral Expenses</b>	<b>43,770.16</b>	<b>140,712.72</b>
<b>Group : [CLA-4412]</b>	<b>Payroll Taxes</b>		
<b>Subgroup : None</b>			
4205.00	Unemployment Expense	1,100.00	0.00
4400.00	Payroll Taxes	435,281.09	398,687.68
<b>Subtotal : None</b>		<b>436,381.09</b>	<b>398,687.68</b>
<b>Total [CLA-4412]</b>	<b>Payroll Taxes</b>	<b>436,381.09</b>	<b>398,687.68</b>
<b>Group : [CLA-4424]</b>	<b>Workers Compensation</b>		
<b>Subgroup : None</b>			
4416.00	Workers Compensation	0.00	6,215.08
<b>Subtotal : None</b>		<b>0.00</b>	<b>6,215.08</b>
<b>Total [CLA-4424]</b>	<b>Workers Compensation</b>	<b>0.00</b>	<b>6,215.08</b>
<b>Group : [CLA-4427]</b>	<b>Health/Life Insurance</b>		
<b>Subgroup : None</b>			
4414.00	Group Dental Insurance	23,855.36	26,369.73
4414.01	Group Dental EE W/H	(24,983.57)	(23,823.25)
4415.00	Group Health Insurance	474,556.17	384,051.11
4415.01	Group Hlth-Employee W/H	(181,318.07)	(171,807.97)
4417.00	Group Disability Insurance	6,888.51	1,647.55
<b>Subtotal : None</b>		<b>298,998.40</b>	<b>216,437.17</b>
<b>Total [CLA-4427]</b>	<b>Health/Life Insurance</b>	<b>298,998.40</b>	<b>216,437.17</b>
<b>Group : [CLA-4439]</b>	<b>Benefits Other</b>		
<b>Subgroup : None</b>			

150,737.05

4252.00	Tuition & Education	3,439.75	10,253.81
4333.00	Employee Benefits	6,274.97	4,950.83
4334.00	Pension Expense	100,732.76	95,428.34
<b>Subtotal : None</b>		<b>110,447.48</b>	<b>110,632.98</b>
<b>Total [CLA-4439]</b>	<b>Benefits Other</b>	<b>110,447.48</b>	<b>110,632.98</b>
<b>Group : [9387.8]</b>	<b>Depreciation-Improvements</b>		
<b>Subgroup : None</b>			
4560.00	Deprec Exp-Improvements	0.00	193.40
<b>Subtotal : None</b>		<b>0.00</b>	<b>193.40</b>
<b>Total [9387.8]</b>	<b>Depreciation-Improvements</b>	<b>0.00</b>	<b>193.40</b>
<b>Group : [9388.8]</b>	<b>Depreciation Equipment</b>		
<b>Subgroup : None</b>			
4570.00	Deprec Exp-Equip & Furniture	43,664.52	43,664.52
4571.00	Deprec Exp-Computers	13,505.88	23,702.28
<b>Subtotal : None</b>		<b>57,170.40</b>	<b>67,366.80</b>
<b>Total [9388.8]</b>	<b>Depreciation Equipment</b>	<b>57,170.40</b>	<b>67,366.80</b>
<b>Group : [9381.0]</b>	<b>Long-Term Interest</b>		
<b>Subgroup : None</b>			
4527.03	Interest Exp-Other	17,383.24	47,624.40
<b>Subtotal : None</b>		<b>17,383.24</b>	<b>47,624.40</b>
<b>Total [9381.0]</b>	<b>Long-Term Interest</b>	<b>17,383.24</b>	<b>47,624.40</b>
<b>Group : [9380.5]</b>	<b>Insurance: Building. Building Improvements, Equipment</b>		
<b>Subgroup : None</b>			
4425.00	Insurance-Liab & Auto	0.00	58,442.64
<b>Subtotal : None</b>		<b>0.00</b>	<b>58,442.64</b>
<b>Total [9380.5]</b>	<b>Insurance: Building. Building Improvements, Equipment</b>	<b>0.00</b>	<b>58,442.64</b>
<b>Group : [9382.1]</b>	<b>Other Equipment Rent</b>		
<b>Subgroup : None</b>			
4438.00	Equipment Rental	20,520.98	31,562.96
<b>Subtotal : None</b>		<b>20,520.98</b>	<b>31,562.96</b>
<b>Total [9382.1]</b>	<b>Other Equipment Rent</b>	<b>20,520.98</b>	<b>31,562.96</b>
<b>Group : [9382.2]</b>	<b>Property Rent (Unrelated Party)</b>		
<b>Subgroup : None</b>			
4535.00	Rent/Real Estate/Affil	281,416.13	259,248.08
<b>Subtotal : None</b>		<b>281,416.13</b>	<b>259,248.08</b>
<b>Total [9382.2]</b>	<b>Property Rent (Unrelated Party)</b>	<b>281,416.13</b>	<b>259,248.08</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>

Tickmarks

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