

Client: **A823335 - Varnum Ops D/B/A Fairhaven Rehab & Skilled Nursing**
Engagement: **MDMC 2023 - Fairhaven Rehab & Skilled Nursing Faciltiy**
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 : [S6L1.5C1] Payer Accounts Receivable | | | |
| Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care | | | |
| 1100 | Accounts Receivable - In-House | 2,357,098.58 | 3,286,319.47 |
| 1101 | Accounts Receivable - Ancillary | 649,654.34 | 372,548.12 |
| Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care | | 3,006,752.92 | 3,658,867.59 |
| Total [S6L1.5C1] Payer Accounts Receivable | | 3,006,752.92 | 3,658,867.59 |
| Group : [S6L1.6C1] Less Reserve for Bad Debts | | | |
| Subgroup : None | | | |
| 1199 | Allowance For Doubtful Account | (255,411.66) | (40,807.96) |
| Subtotal : None | | (255,411.66) | (40,807.96) |
| Total [S6L1.6C1] Less Reserve for Bad Debts | | (255,411.66) | (40,807.96) |
| Group : [S6L1.8C1] Receivable from Affiliates/Related Parties | | | |
| Subgroup : None | | | |
| 1231 | Intercompany Receivable - Fairhaven fro | 1,183,244.03 | 340,533.09 |
| 1235 | Intercompany Receivable - Fairhaven fro | 5,451.00 | 452.85 |
| Subtotal : None | | 1,188,695.03 | 340,985.94 |
| Total [S6L1.8C1] Receivable from Affiliates/Related Parties | | 1,188,695.03 | 340,985.94 |
| Group : [S6L1.11C1] Other Receivables | | | |
| Subgroup : None | | | |
| 2291 | Due To Prior Owner | 15,643.54 | (3,496.24) |
| 2525 | Due To Insurance | 5,304.20 | 0.00 |
| Subtotal : None | | 20,947.74 | (3,496.24) |
| Total [S6L1.11C1] Other Receivables | | 20,947.74 | (3,496.24) |
| Group : [S6L1.13C1] Prepaid Insurance | | | |
| Subgroup : None | | | |
| 1310 | Prepaid Insurance | 163,185.40 | 156,145.08 |
| Subtotal : None | | 163,185.40 | 156,145.08 |
| Total [S6L1.13C1] Prepaid Insurance | | 163,185.40 | 156,145.08 |
| Group : [S6L1.15C1] Other Prepaid Expenses | | | |
| Subgroup : None | | | |
| 1300 | Prepaid Expenses | 23,639.44 | 43,855.75 |
| Subtotal : None | | 23,639.44 | 43,855.75 |
| Total [S6L1.15C1] Other Prepaid Expenses | | 23,639.44 | 43,855.75 |
| Group : [S6L1.17C1] Other Current Assets | | | |
| Subgroup : None | | | |
| 1560 | Capitalized Costs | 69,372.34 | 36,459.61 |
| 1640 | Accum. Amortization | (5,328.83) | (642.34) |
| 1800 | Other Assets | 0.00 | 98,170.00 |
| Subtotal : None | | 64,043.51 | 133,987.27 |
| Total [S6L1.17C1] Other Current Assets | | 64,043.51 | 133,987.27 |
| Group : [S6L2.3C1] Improvements - Cost | | | |
| Subgroup : [S6L2.3C1Leasehold Improvements | | | |
| 1530 | Leasehold Improvements | 200,550.85 | 35,899.90 |
| Subtotal [S6L2.3C1B] Leasehold Improvements | | 200,550.85 | 35,899.90 |
| Total [S6L2.3C1] Improvements - Cost | | 200,550.85 | 35,899.90 |
| Group : [S6L2.4C1] Equipment | | | |
| Subgroup : [S6L2.4C1Equipment Cost | | | |
| 1515 | Fixed Equipment | 77,765.70 | 816.17 |
| 1525 | Moveable Equipment | 36,140.20 | 14,355.72 |
| 1535 | Minor Equipment | 0.00 | 399.66 |
| Subtotal [S6L2.4C1A] Equipment Cost | | 113,905.90 | 15,571.55 |
| Subgroup : [S6L2.4C1A/D Equipment | | | |
| 1600 | Accum. Depreciation | (22,050.20) | (4,330.77) |

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