

Client: **A443170 - Oriol Holdings**
Engagement: **MDMC 2023 - Oriol Healthcare & Oriol Home Health**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT-CR Groupings Report**

Account	Description	CAID 12/31/2023	MCR 1st PP 12/31/2022	
Group : [1025.0]	Cash & Equiviliant			
Subgroup : None				
100140.000	Cash - Fidelity Brokerage	3,063,441.00	0.00	
100150.000	Cash - Rockland Trust	661,656.00	1,025,027.39	
100200.000	Cash - Petty	394.00	986.06	
Subtotal : None		3,725,491.00	1,026,013.45	
Total [1025.0]	Cash & Equiviliant	3,725,491.00	1,026,013.45	
Group : [1183.0]	Other Accounts Receivable			
Subgroup : None				
111000.000	A/R - Total	6,982.00	3,422.31	
Subtotal : None		6,982.00	3,422.31	
Total [1183.0]	Other Accounts Receivable	6,982.00	3,422.31	
Group : [1310.0]	Other Current Assets			
Subgroup : None				
152000.000	Prepaid - Insurance	128,422.00	132,603.31	
155000.000	Prepaid - Other Expenses	26,334.00	15,962.60	
155400.000	Prepaid FSA/H CRA	5,314.00	0.00	
155450.000	Prepaid- HRA	5,000.00	0.00	
181500.000	Capital Projects	13,250.00	0.00	
Subtotal : None		178,320.00	148,565.91	
Total [1310.0]	Other Current Assets	178,320.00	148,565.91	
Group : [1611.1]	Building Improvements Cost			
Subgroup : None				
161300.000	Improvements Other	1,833.00	1,832.91	
Subtotal : None		1,833.00	1,832.91	
Total [1611.1]	Building Improvements Cost	1,833.00	1,832.91	
Group : [1612.2]	A/D- Building Improvements			
Subgroup : None				
165300.000	Accum. Dep. - Imp Other	(1,833.00)	(1,832.91)	
Subtotal : None		(1,833.00)	(1,832.91)	
Total [1612.2]	A/D- Building Improvements	(1,833.00)	(1,832.91)	
Group : [1651.1]	Equipment Costs			
Subgroup : None				
162000.000	Furniture Fixture & Equipment	216,827.00	216,827.49	
Subtotal : None		216,827.00	216,827.49	
Total [1651.1]	Equipment Costs	216,827.00	216,827.49	(0.49)
Group : [1652.2]	A/D-Equipment			
Subgroup : None				
166000.000	Accum. Dep. - FF&E	(215,356.00)	(209,702.31)	
Subtotal : None		(215,356.00)	(209,702.31)	
Total [1652.2]	A/D-Equipment	(215,356.00)	(209,702.31)	(5,653.69)
Group : [1701.1]	Motor Vehicle-Costs			
Subgroup : None				
161500.000	Motor Vehicle	135,826.00	135,826.44	
Subtotal : None		135,826.00	135,826.44	
Total [1701.1]	Motor Vehicle-Costs	135,826.00	135,826.44	
Group : [1702.2]	A/D-Motor Vehicle			
Subgroup : None				
165500.000	Accum. Dep. - Motor Vehicle	(107,656.00)	(92,290.19)	
Subtotal : None		(107,656.00)	(92,290.19)	
Total [1702.2]	A/D-Motor Vehicle	(107,656.00)	(92,290.19)	(15,365.81)
Group : [1710.1]	Software Costs			
Subgroup : None				
163000.000	Computer Software	47,634.00	47,633.86	
Subtotal : None		47,634.00	47,633.86	
Total [1710.1]	Software Costs	47,634.00	47,633.86	0.14
Group : [1710.2]	A/D Software			
Subgroup : None				
167000.000	Accum. Dep.-Computer Software	(47,634.00)	(47,633.86)	
Subtotal : None		(47,634.00)	(47,633.86)	
Total [1710.2]	A/D Software	(47,634.00)	(47,633.86)	(0.14)
Group : [1985.0]	Other			
Subgroup : None				
183000.000	Cash Surrender Value Life Ins	1,155,520.00	1,070,224.58	
183500.000	Non Q Plan Corp Owned Life Ins	700,875.00	548,023.08	
Subtotal : None		1,856,395.00	1,618,247.66	

Tickmarks

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