

Client: **A443838 - Bane Care Management, LLC**  
Engagement: **MDMC 2022 - Bane Care Management LLC**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MGT-CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021	
<b>Group : [1025.0]</b>	<b>Cash &amp; Equiviliant</b>			
<b>Subgroup : None</b>				
1010.05	Cash - Health Ins Acct	20.05	10,120.60	
1011.00	Cash - M & T	(11,029.60)	10,525.53	
<b>Subtotal : None</b>		<b>(11,009.55)</b>	<b>20,646.13</b>	
<b>Total [1025.0]</b>	<b>Cash &amp; Equiviliant</b>	<b>(11,009.55)</b>	<b>20,646.13</b>	
<b>Group : [1183.0]</b>	<b>Other Accounts Receivable</b>			
<b>Subgroup : None</b>				
1100.00	Other Receivable	8,930.97	17,104.03	
1100.09	A/R - Management Fee	573,664.29	956,464.94	
1100.10	A/R - Salary Reimb	28,456.30	4,736.86	
1100.11	A/R - Misc Reimb	1,297,144.30	78,286.72	
<b>Subtotal : None</b>		<b>1,908,195.86</b>	<b>1,056,592.55</b>	
<b>Total [1183.0]</b>	<b>Other Accounts Receivable</b>	<b>1,908,195.86</b>	<b>1,056,592.55</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	(139,325.00)	0.00	
2137.00	Due from Seacoast	(79,520.15)	0.00	
2138.00	Due from Ledgewood	(79,520.15)	0.00	
<b>Subtotal : None</b>		<b>(282,143.30)</b>	<b>16,222.00</b>	
<b>Total [1180.0]</b>	<b>A/R- Affiliates/Related Parties</b>	<b>(282,143.30)</b>	<b>16,222.00</b>	
<b>Group : [1310.0]</b>	<b>Other Current Assets</b>			
<b>Subgroup : None</b>				
1280.00	Prepaid Expenses:Prepaid Insurance	94,324.12	42,207.68	
1300.00	Prepaid Expenses:Prepaid Expenses-Other	337,636.65	338,500.41	
1960.00	Deposits - Other	61,164.17	32,805.31	
<b>Subtotal : None</b>		<b>493,124.94</b>	<b>413,513.40</b>	
<b>Total [1310.0]</b>	<b>Other Current Assets</b>	<b>493,124.94</b>	<b>413,513.40</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)	(29,313.59)	
<b>Subtotal : None</b>		<b>(29,506.99)</b>	<b>(29,313.59)</b>	
<b>Total [1612.2]</b>	<b>A/D- Building Improvements</b>	<b>(29,506.99)</b>	<b>(29,313.59)</b>	(193.40)
<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	224,213.38	212,610.05	
<b>Subtotal : None</b>		<b>704,003.51</b>	<b>692,400.18</b>	
<b>Total [1651.1]</b>	<b>Equipment Costs</b>	<b>704,003.51</b>	<b>692,400.18</b>	11,603
<b>Group : [1652.2]</b>	<b>A/D-Equipment</b>			
<b>Subgroup : None</b>				
1652.00	Accumulated Depreciation:Accum Deprec-Equipment	(322,526.84)	(278,862.32)	
1654.00	Accumulated Depreciation:Accum Deprec-Computers	(198,914.26)	(175,211.98)	
<b>Subtotal : None</b>		<b>(521,441.10)</b>	<b>(454,074.30)</b>	
<b>Total [1652.2]</b>	<b>A/D-Equipment</b>	<b>(521,441.10)</b>	<b>(454,074.30)</b>	(67,366.80)
<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)
1980.00	Development	0.00	46,442.33
<b>Subtotal : None</b>		<b>0.00</b>	<b>46,442.33</b>
<b>Total [1985.0]</b>	<b>Other</b>	<b>0.00</b>	<b>46,442.33</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	(506,042.21)	(157,868.56)
<b>Subtotal : None</b>		<b>(506,042.21)</b>	<b>(157,868.56)</b>
<b>Total [2020.0]</b>	<b>A/P-Trade</b>	<b>(506,042.21)</b>	<b>(157,868.56)</b>
<b>Group : [2030.0]</b>	<b>A/P-Accrued Expenses</b>		
<b>Subgroup : None</b>			
2030.00	Accrued Expenses	(707,204.74)	(436,977.40)
2214.00	Payroll Liabilities:Accrued Payroll Taxes	(22,649.61)	(22,751.35)
<b>Subtotal : None</b>		<b>(729,854.35)</b>	<b>(459,728.75)</b>
<b>Total [2030.0]</b>	<b>A/P-Accrued Expenses</b>	<b>(729,854.35)</b>	<b>(459,728.75)</b>
<b>Group : [2190.0]</b>	<b>Accrued Salaries</b>		
<b>Subgroup : None</b>			
2190.00	Payroll Liabilities:Accrued Salaries	(214,789.85)	(185,612.88)
2191.00	Payroll Liabilities:Accrued Vacation Pay	(308,100.00)	(318,000.00)
<b>Subtotal : None</b>		<b>(522,889.85)</b>	<b>(503,612.88)</b>
<b>Total [2190.0]</b>	<b>Accrued Salaries</b>	<b>(522,889.85)</b>	<b>(503,612.88)</b>
<b>Group : [2220.0]</b>	<b>Other Payroll Liabilities</b>		
<b>Subgroup : None</b>			
2216.01	Payroll Liabilities:P/R-401K Loan	(6,327.84)	(2,768.43)
2216.02	Payroll Liabilities:Medical FSA	7,792.76	7,195.02
<b>Subtotal : None</b>		<b>1,464.92</b>	<b>4,426.59</b>
<b>Total [2220.0]</b>	<b>Other Payroll Liabilities</b>	<b>1,464.92</b>	<b>4,426.59</b>
<b>Group : [2230.0]</b>	<b>Other Current Liabilities</b>		
<b>Subgroup : None</b>			
2210.00	Deferred Rent	(89,267.96)	(89,267.96)
<b>Subtotal : None</b>		<b>(89,267.96)</b>	<b>(89,267.96)</b>
<b>Total [2230.0]</b>	<b>Other Current Liabilities</b>	<b>(89,267.96)</b>	<b>(89,267.96)</b>
<b>Group : [2330.0]</b>	<b>Due to Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
2120.07	Due to Related Parties:Due To/(from) BaneConcordMaster	(55,740.11)	435,000.00
2120.08	Due to Related Parties:Due to Bane Bay Path	165,424.48	36,608.18
2120.09	Due to Related Parties:Due to Bane Brighton House	175,664.35	89,659.55
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	(225,190.94)	(279,758.57)
2120.12	Due to Related Parties:Due To Bane Harbor House	16,924.52	(37,584.59)
2120.13	Due to Related Parties:Due to Bane John Scott	214,024.70	100,252.18
<b>Subtotal : None</b>		<b>230,669.37</b>	<b>283,739.12</b>
<b>Total [2330.0]</b>	<b>Due to Affiliates/Related Parties</b>	<b>230,669.37</b>	<b>283,739.12</b>
<b>Group : [2520.0]</b>	<b>Capital</b>		
<b>Subgroup : None</b>			
2645.00	Members Draw	154,500.00	0.00
2650.00	Retained Earnings	(817,090.28)	(223,339.48)
<b>Subtotal : None</b>		<b>(662,590.28)</b>	<b>(223,339.48)</b>
<b>Total [2520.0]</b>	<b>Capital</b>	<b>(662,590.28)</b>	<b>(223,339.48)</b>
<b>Group : [3630.0]</b>	<b>Nursing Facility Income</b>		
<b>Subgroup : None</b>			
3042.10	Management Fee Revenue	(6,424,096.29)	(6,146,233.25)
<b>Subtotal : None</b>		<b>(6,424,096.29)</b>	<b>(6,146,233.25)</b>
<b>Total [3630.0]</b>	<b>Nursing Facility Income</b>	<b>(6,424,096.29)</b>	<b>(6,146,233.25)</b>
<b>Group : [3650.0]</b>	<b>Other Income</b>		
<b>Subgroup : None</b>			
3180.00	Interest Income	(2.88)	0.00
3190.00	Other Income	(11,920.74)	(16,887.02)
<b>Subtotal : None</b>		<b>(11,923.62)</b>	<b>(16,887.02)</b>
<b>Total [3650.0]</b>	<b>Other Income</b>	<b>(11,923.62)</b>	<b>(16,887.02)</b>

646284 (170,806.28)

<b>Group : [3650.4] Administrative &amp; General Recoverable Income</b>			
<b>Subgroup : None</b>			
3042.09	Salary Reimbursement	(1,115,302.54)	(1,409,319.79)
3042.11	Misc Expense Reimb	(10,340.52)	(109,866.42)
<b>Subtotal : None</b>		<b>(1,125,643.06)</b>	<b>(1,519,186.21)</b>
<b>Total [3650.4]</b>	<b>Administrative &amp; General Recoverable Income</b>	<b>(1,125,643.06)</b>	<b>(1,519,186.21)</b>
<b>Group : [9312.1] Administratiion Salaries</b>			
<b>Subgroup : None</b>			
4110.00	Salaries-Administration	5,316,474.17	5,426,157.03
<b>Subtotal : None</b>		<b>5,316,474.17</b>	<b>5,426,157.03</b>
<b>Total [9312.1]</b>	<b>Administratiion Salaries</b>	<b>5,316,474.17</b>	<b>5,426,157.03</b>
<b>Group : [9379.5] Other Admin &amp; General</b>			
<b>Subgroup : None</b>			
4150.00	Payroll Services	8,983.26	7,177.86
4151.00	Computer Expenses	147,598.55	107,781.01
4249.00	Postage	20,470.17	15,057.50
4250.00	Office Supplies & Exp	75,248.44	23,536.32
4251.00	Professional Services	75,285.33	21,807.25
4253.00	Consulting Fees	249,999.96	0.00
4255.00	Donations	14,615.75	10,675.00
4259.00	Misc. Expenses	626.86	717.91
4261.00	Telephone	11,539.14	9,862.13
4261.02	Mobile Phone	15,884.07	13,092.94
4280.00	Travel & Mileage	122,828.76	102,507.88
4295.00	Advertising-Help Wanted	48,307.11	0.00
4300.00	CORI Expense	3,489.91	1,762.60
4301.00	Lic., Dues & Subscript.	5,060.33	13,024.91
4360.00	Accounting Fees	52,103.75	37,689.00
4412.00	PFLA Insurance	22,567.34	25,365.44
4530.00	Sales Tax	1,875.00	2,302.64
<b>Subtotal : None</b>		<b>876,483.73</b>	<b>392,360.39</b>
<b>Total [9379.5]</b>	<b>Other Admin &amp; General</b>	<b>876,483.73</b>	<b>392,360.39</b>
<b>Group : [9392.0] Maintenance &amp; Other Property Expense</b>			
<b>Subgroup : None</b>			
5121.00	Electricity	19,360.96	31,525.61
6690.00	Clearing	0.20	(25.24)
<b>Subtotal : None</b>		<b>19,361.16</b>	<b>31,500.37</b>
<b>Total [9392.0]</b>	<b>Maintenance &amp; Other Property Expense</b>	<b>19,361.16</b>	<b>31,500.37</b>
<b>Group : [9935.2] Non-Allowable Admin &amp; Genral Expenses</b>			
<b>Subgroup : None</b>			
4257.00	Late Charges	528.20	232.58
4294.00	Advertising-Promotional	345.25	252.50
4370.00	Legal Fees	139,839.27	90,019.04
<b>Subtotal : None</b>		<b>140,712.72</b>	<b>90,504.12</b>
<b>Total [9935.2]</b>	<b>Non-Allowable Admin &amp; Genral Expenses</b>	<b>140,712.72</b>	<b>90,504.12</b>
<b>Group : [CLA-4412] Payroll Taxes</b>			
<b>Subgroup : None</b>			
4400.00	Payroll Taxes	398,687.68	408,897.13
<b>Subtotal : None</b>		<b>398,687.68</b>	<b>408,897.13</b>
<b>Total [CLA-4412]</b>	<b>Payroll Taxes</b>	<b>398,687.68</b>	<b>408,897.13</b>
<b>Group : [CLA-4424] Workers Compensation</b>			
<b>Subgroup : None</b>			
4416.00	Workers Compensation	6,215.08	7,792.19
<b>Subtotal : None</b>		<b>6,215.08</b>	<b>7,792.19</b>
<b>Total [CLA-4424]</b>	<b>Workers Compensation</b>	<b>6,215.08</b>	<b>7,792.19</b>
<b>Group : [CLA-4427] Health/Life Insurance</b>			
<b>Subgroup : None</b>			
4414.00	Group Dental Insurance	26,369.73	28,459.52
4414.01	Group Dental EE W/H	(23,823.25)	(26,096.35)
4415.00	Group Health Insurance	384,051.11	311,654.15
4415.01	Group Hlth-Employee W/H	(171,807.97)	(183,850.75)
4417.00	Group Disability Insurance	1,647.55	4,766.22
<b>Subtotal : None</b>		<b>216,437.17</b>	<b>134,932.79</b>
<b>Total [CLA-4427]</b>	<b>Health/Life Insurance</b>	<b>216,437.17</b>	<b>134,932.79</b>
<b>Group : [CLA-4439] Benefits Other</b>			
<b>Subgroup : None</b>			
4252.00	Tuition & Education	10,253.81	2,100.12
4333.00	Employee Benefits	4,950.83	12,382.07
4334.00	Pension Expense	95,428.34	86,489.95
<b>Subtotal : None</b>		<b>110,632.98</b>	<b>100,972.14</b>
<b>Total [CLA-4439]</b>	<b>Benefits Other</b>	<b>110,632.98</b>	<b>100,972.14</b>
<b>Group : [9387.8] Depreciation-Improvements</b>			

138,071.37

<b>Subgroup : None</b>			
4560.00	Deprec Exp-Improvements	193.40	386.80
<b>Subtotal : None</b>		<u>193.40</u>	<u>386.80</u>
<b>Total [9387.8]</b>	<b>Depreciation-Improvements</b>	<u>193.40</u>	<u>386.80</u>
<b>Group : [9388.8]</b>			
<b>Subgroup : None</b>			
4570.00	Deprec Exp-Equip & Furniture	43,664.52	43,664.54
4571.00	Deprec Exp-Computers	23,702.28	23,702.39
<b>Subtotal : None</b>		<u>67,366.80</u>	<u>67,366.93</u>
<b>Total [9388.8]</b>	<b>Depreciation Equipment</b>	<u>67,366.80</u>	<u>67,366.93</u>
<b>Group : [9381.0]</b>			
<b>Subgroup : None</b>			
4527.03	Interest Exp-Other	47,624.40	6,624.84
<b>Subtotal : None</b>		<u>47,624.40</u>	<u>6,624.84</u>
<b>Total [9381.0]</b>	<b>Long-Term Interest</b>	<u>47,624.40</u>	<u>6,624.84</u>
<b>Group : [9380.5]</b>			
<b>Subgroup : None</b>			
4425.00	Insurance-Liab & Auto	58,442.64	77,718.50
<b>Subtotal : None</b>		<u>58,442.64</u>	<u>77,718.50</u>
<b>Total [9380.5]</b>	<b>Insurance: Building. Building Improvements, Equipment</b>	<u>58,442.64</u>	<u>77,718.50</u>
<b>Group : [9382.1]</b>			
<b>Subgroup : None</b>			
4438.00	Equipment Rental	31,562.96	26,392.44
<b>Subtotal : None</b>		<u>31,562.96</u>	<u>26,392.44</u>
<b>Total [9382.1]</b>	<b>Other Equipment Rent</b>	<u>31,562.96</u>	<u>26,392.44</u>
<b>Group : [9382.2]</b>			
<b>Subgroup : None</b>			
4535.00	Rent/Real Estate/Affil	259,248.08	264,417.04
<b>Subtotal : None</b>		<u>259,248.08</u>	<u>264,417.04</u>
<b>Total [9382.2]</b>	<b>Property Rent (Unrelated Party)</b>	<u>259,248.08</u>	<u>264,417.04</u>
<b>NET (INCOME) LOSS</b>		<u>0.00</u>	<u>0.00</u>
<b>Sum of Account Groups</b>		<u>0.00</u>	<u>0.00</u>

Tickmarks

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