

Client: **A258826 - Crystal Rehab & Nursing LLC**  
Engagement: **MDMC 2022 - Brookside Rehabilitation Center**  
Period Ending: **12/31/2022**  
Trial Balance: **Realty TB**  
Workpaper: **T:::01 - MCD REA-CR TB Report**

Account	Description	1st PP-Mcaid 12/31/2021	UNADJ 12/31/2022	JE Ref #	Mcaid JE 12/31/2022	MCAID 12/31/2022
<b>Group : [TB]</b>	<b>Trial Balance</b>					
<b>Subgroup : [1]</b>	<b>Balance Sheet</b>					
1020	Cash - CIBC Capex	123,597.00	635,110.00		0.00	635,110.00
1025	Cash - Principle Sinking	275,665.00	0.00		0.00	0.00
1030	Cash - CIBC Operating	292,997.00	269,454.00		0.00	269,454.00
1040	Accrued Rent	0.00	0.00		0.00	0.00
1150	Reserve Account	373,075.00	0.00		0.00	0.00
1180	Due from Michael Biderman	(3,143.00)	0.00		0.00	0.00
1185	Due from Operator	0.00	0.00		0.00	0.00
1190	Due From Operations	302,974.00	413,575.00		0.00	413,575.00
1510	Land	131,563.00	131,563.00		0.00	131,563.00
1511	Building	1,184,065.00	1,184,065.00		0.00	1,184,065.00
1512	Accum Depreciation building (27yrs)	(339,955.00)	(174,011.00)		0.00	(174,011.00)
				Mcaid JE	0.00	
1651	FF&E	270,000.00	270,000.00		0.00	270,000.00
1652	Accum Depreciation FFE (5yrs)	(270,000.00)	(313,053.00)		0.00	(313,053.00)
1710	Personal Property	0.00	0.00		0.00	0.00
1910	Goodwill	394,445.00	394,445.00		0.00	394,445.00
1975	Loan Costs	28,932.00	15,599.00		0.00	15,599.00
1976	Start-up Costs	0.00	(40,672.00)		0.00	(40,672.00)
2010	Accrued Interest Payable	0.00	0.00		0.00	0.00
2320	CIBC Mortgage 4M	(4,000,000.00)	(3,646,197.00)		0.00	(3,646,197.00)
2500	EL Pontiac LLC Capital	(348,750.00)	(348,750.00)		0.00	(348,750.00)
2501	EL Pontiac LLC Pref	1,120,590.00	1,120,590.00		0.00	1,120,590.00
2502	Pontiac Realty Investors Pref	1,923,410.00	1,923,410.00		0.00	1,923,410.00
2510	Capital Contributions-Pontiac Capital Inv	0.00	0.00		0.00	0.00
2515	Pontiac Realty Investors Capital	(551,250.00)	(551,250.00)		0.00	(551,250.00)
2520	Equity	0.00	0.00		0.00	0.00
2550	Retained Earnings	(740,907.00)	(996,566.00)		0.00	(996,566.00)
<b>Subtotal [1]</b>	<b>Balance Sheet</b>	<b>167,308.00</b>	<b>287,312.00</b>		<b>0.00</b>	<b>287,312.00</b>
<b>Subgroup : [2]</b>	<b>Income Statement</b>					
3120	Rent	(518,889.00)	(529,284.00)		0.00	(529,284.00)
3130	Interest Income	(190.00)	(7,345.00)		0.00	(7,345.00)
320	Revenue	0.00	0.00		0.00	0.00
9540	Interest	146,362.00	209,847.00		0.00	209,847.00
9541	Amortization Expense	74,005.00	0.00		0.00	0.00
9550	Depreciation Expense:Building	131,404.00	39,465.00		0.00	39,465.00
				Mcaid JE	0.00	
9600	Bank Charges	0.00	5.00		0.00	5.00
<b>Subtotal [2]</b>	<b>Income Statement</b>	<b>(167,308.00)</b>	<b>(287,312.00)</b>		<b>0.00</b>	<b>(287,312.00)</b>
<b>Subgroup : None</b>						
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [TB]</b>	<b>Trial Balance</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Group : [TX]</b>	<b>Tax Accounts</b>					
<b>Subgroup : None</b>						
<b>Subtotal : None</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Total [TX]</b>	<b>Tax Accounts</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

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Client: **A258826 - Crystal Rehab & Nursing LLC**  
Engagement: **MDMC 2022 - Brookside Rehabilitation Center**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	MCAID 12/31/2022	1st PP-MCD 12/31/2021
<b>Group : [S6L1.1C1] Cash and Cash Equivalents</b>			
<b>Subgroup : None</b>			
1050	Brookside Operating	146,749.80	261,795.67
1051	Brookside Payroll	(34,128.48)	124,422.95
1055	Petty Cash - Brookside	500.00	500.00
1060	PPP Loan Bank Account	1,924.80	1,924.80
1061	HHS Savings Account	0.00	514,405.52
<b>Subtotal : None</b>		<b>115,046.12</b>	<b>903,048.94</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>115,046.12</b>	<b>903,048.94</b>
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>			
<b>Subgroup : [S6L1.5C1] A/R Mass Medicaid Non Managed Care</b>			
1100	Accounts Receivable - In-House	1,580,622.88	1,465,408.31
<b>Subtotal [S6L1.5C1] A/R Mass Medicaid Non Managed Care</b>		<b>1,580,622.88</b>	<b>1,465,408.31</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,580,622.88</b>	<b>1,465,408.31</b>
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>			
<b>Subgroup : None</b>			
1199	Allowance For Doubtful Account	(798,760.11)	(671,788.10)
<b>Subtotal : None</b>		<b>(798,760.11)</b>	<b>(671,788.10)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(798,760.11)</b>	<b>(671,788.10)</b>
<b>Group : [S6L1.7C1] Receivable from Officers/Owners/Employees</b>			
<b>Subgroup : [S6L1.7C1] Due from Employees</b>			
2130	Employee Loans	0.00	6,300.00
<b>Subtotal [S6L1.7C1] Due from Employees</b>		<b>0.00</b>	<b>6,300.00</b>
<b>Total [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Emp</b>	<b>0.00</b>	<b>6,300.00</b>
<b>Group : [S6L1.8C1] Receivable from Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
1081	ELM Group Acquisitions LLC - Escrow	7,500.00	0.00
1215	Intercompany Receivable - Brookside fro	8,783.37	59,869.58
1217	Intercompany Receivable - Brookside fro	2,403.93	2,403.93
1221	Intercompany Receivable - Brookside fro	8,852.34	9,580.87
2221	Intercompany Payable - Brookside owes	0.00	(1,478.53)
<b>Subtotal : None</b>		<b>27,539.64</b>	<b>70,375.85</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Part</b>	<b>27,539.64</b>	<b>70,375.85</b>
<b>Group : [S6L1.11C1] Other Receivables</b>			
<b>Subgroup : None</b>			
1101	Accounts Receivable - Ancillary	198,330.24	176,543.68
<b>Subtotal : None</b>		<b>198,330.24</b>	<b>176,543.68</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>198,330.24</b>	<b>176,543.68</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
1310	Prepaid Insurance	155,281.71	147,274.79
<b>Subtotal : None</b>		<b>155,281.71</b>	<b>147,274.79</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>155,281.71</b>	<b>147,274.79</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
1300	Prepaid Expenses	11,687.22	18,704.80
1555	Mortgage & Loan Costs	13,971.31	32,168.00
1640	Accum. Amortization	(359.11)	232.67
<b>Subtotal : None</b>		<b>25,299.42</b>	<b>51,105.47</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>25,299.42</b>	<b>51,105.47</b>
<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
1052	Santander Resident Funds - Brookside	3,579.65	3,579.65
1420	Securitiv Denosit S/T	35,000.00	35,000.00

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