

Client: **A122928 - Stellar Health Group LLC**
Engagement: **MD 2023 - Stellar Health Group LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-02 - Master TB**
Workpaper: **T:02 - MCD Groupings Report**

Account	Description	MCAID 12/31/2023	1st PP-MCD 12/31/2022
Group : [1025.0]	Cash & Equiviliant		
Subgroup : None			
1020	Cash	(6,481.39)	0.00
1030	Cash - Payroll	(5,328.98)	0.00
1171	Net Payroll	7,094.06	0.00
Subtotal : None		(4,716.31)	0.00
Total [1025.0]	Cash & Equiviliant	(4,716.31)	0.00
Group : [1310.0]	Other Current Assets		
Subgroup : None			
1280	Prepaid Insurance	0.02	0.00
1280.23	Workers Compensation	29,273.00	0.00
1281	Real Estate Tax	571.17	0.00
1498	Deposit In Transit	4,158.61	0.00
Subtotal : None		34,002.80	0.00
Total [1310.0]	Other Current Assets	34,002.80	0.00
Group : [1651.1]	Equipment Costs		
Subgroup : None			
1651	Equipment	61,772.69	0.00
1653	Equipment - Computers	310,558.19	0.00
Subtotal : None		372,330.88	0.00
Total [1651.1]	Equipment Costs	372,330.88	0.00
Group : [1652.2]	A/D-Equipment		
Subgroup : None			
1652	Accum Dprec - Equipment	(45,597.97)	0.00
1654	Accum Deprec - Comp Hdwre	(274,271.92)	0.00
Subtotal : None		(319,869.89)	0.00
Total [1652.2]	A/D-Equipment	(319,869.89)	0.00
Group : [1710.1]	Software Costs		
Subgroup : None			
1711	Software	164,486.63	0.00
Subtotal : None		164,486.63	0.00
Total [1710.1]	Software Costs	164,486.63	0.00
Group : [1710.2]	A/D Software		
Subgroup : None			
1712	Accum Deprec - Software	(153,095.86)	0.00
Subtotal : None		(153,095.86)	0.00
Total [1710.2]	A/D Software	(153,095.86)	0.00
Group : [2020.0]	A/P-Trade		
Subgroup : None			
2020	Accounts Payable	(147,717.73)	0.00
Subtotal : None		(147,717.73)	0.00
Total [2020.0]	A/P-Trade	(147,717.73)	0.00
Group : [2120.0]	Subsidiaries and Affiliates		
Subgroup : None			
2118	Due To/From Aberjona - ABL	8,246,708.76	0.00
2120	Due To/From Winchester - ABL	8,514,198.90	0.00
2121	Due To/From Woburn - ABL	8,533,379.82	0.00
2135	Due To/From BMT - ABL	(34,178,279.92)	0.00
2143	Due to/from ARE	642,999.30	0.00
2171	Due to/from BMT - Ops	(140,661.00)	0.00
2173	Due To/From Aberjona - Ops	2,459,723.15	0.00
2174	Due To/From Advocate - Ops	30,702.62	0.00
2175	Due To/From Winchester- Ops	1,737,647.67	0.00
2177	Due To/From Woburn - Ops	1,909,799.51	0.00
Subtotal : None		(2,243,781.19)	0.00
Total [2120.0]	Subsidiaries and Affiliates	(2,243,781.19)	0.00
Group : [2190.0]	Accued Salaries		
Subgroup : None			

2190	Accrued Salaries	(131,787.16)	0.00
2191	Accrued Vacation	(117,471.19)	0.00
Subtotal : None		(249,258.35)	0.00
Total [2190.0]	Accrued Salaries	(249,258.35)	0.00
Group : [2200.0]	Accrued Payroll Taxes Withheld		
Subgroup : None			
2214	Accrued Payroll Taxes	(6,769.64)	0.00
Subtotal : None		(6,769.64)	0.00
Total [2200.0]	Accrued Payroll Taxes Withheld	(6,769.64)	0.00
Group : [2220.0]	Other Payroll Liabilities		
Subgroup : None			
2213	State Withholding Tax	2,509.53	0.00
2213.1	State Withholding Tax -MD/NY	(21,293.17)	0.00
2221	401K Loan	(400.05)	0.00
2222	401K Withholding	1,843.19	0.00
2223	FSA Withholding	99.01	0.00
2225	Short Term Disability	(1,426.69)	0.00
Subtotal : None		(18,668.18)	0.00
Total [2220.0]	Other Payroll Liabilities	(18,668.18)	0.00
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
2030	Accrued Expense	(6,000.00)	0.00
2149	Due to/From Prior Owner	25,000.00	0.00
2250	Use Tax Payable	886.40	0.00
Subtotal : None		19,886.40	0.00
Total [2230.0]	Other Current Liabilities	19,886.40	0.00
Group : [2650.0]	Retained Earnings		
Subgroup : None			
2600	Distributions	500,000.00	0.00
32000 -+	ners Equity	1,063,373.59	0.00
Subtotal : None		1,563,373.59	0.00
Total [2650.0]	Retained Earnings	1,563,373.59	0.00
Group : [3630.0]	Nursing Facility Income		
Subgroup : None			
3120	Management Fees - Aberjona	(1,027,474.32)	0.00
3130	Management Fees - Winchester	(830,260.24)	0.00
3140	Management Fees - Woburn	(778,402.11)	0.00
3143	Arie Manager Management Fees	(642,999.30)	0.00
Subtotal : None		(3,279,135.97)	0.00
Total [3630.0]	Nursing Facility Income	(3,279,135.97)	0.00
Group : [3650.0]	Other Income		
Subgroup : None			
3190	Miscellaneous Income	(43,113.80)	0.00
Subtotal : None		(43,113.80)	0.00
Total [3650.0]	Other Income	(43,113.80)	0.00
Group : [9312.1]	Administratiion Salaries		
Subgroup : None			
4100	Salaries - C Suite	485,882.49	0.00
5105	Salaries - Plant Director	61,544.28	0.00
6910	Admissions - Salaries	695,874.20	0.00
9999	Vacation Differential	(82,318.54)	0.00
Subtotal : None		1,160,982.43	0.00
Total [9312.1]	Administratiion Salaries	1,160,982.43	0.00
Group : [9317.1]	Clerical, Bookkeeping & Other Admin Salaries		
Subgroup : None			
4140	Salaries - Clerical	1,265,488.60	0.00
Subtotal : None		1,265,488.60	0.00
Total [9317.1]	Clerical, Bookkeeping & Other Admin Salaries	1,265,488.60	0.00
Group : [9379.5]	Other Admin & General		
Subgroup : None			
4150	Payroll Services	20,733.08	0.00
4152	Software Maintenance	4,902.30	0.00
4165	Bank Activity Charges	41,184.41	0.00
4210	IT Software Maintenance	30,210.71	0.00
4220	IT Computer Supplies	4,766.69	0.00

64,183.45

4230	IT Voice/Data Services	7,094.24	0.00
4240	IT Application Services	151,973.76	0.00
4249	Postage	6,732.93	0.00
4250	Office Supplies	28,320.67	0.00
4251	Professional Service	708,565.77	0.00
4253	Taxes	596.54	0.00
4254	Use Tax	136.76	0.00
4255	Donations	25,000.00	0.00
4260	Telephone	7,484.64	0.00
4261	Cellular Phone Expense	2,312.86	0.00
4275	Motor Vehicle Expense	5,720.99	0.00
4280	Travel/Conven/Meetings	49,432.18	0.00
4295	Advertising - Help Wanted	29,706.53	0.00
4296	Employee Background Checks	204.72	0.00
4302	Dues - Not Patient Related	1,342.26	0.00
4340	Accounting Expense	9,880.00	0.00
4361	Meals and Entertainment	17,758.08	0.00
4420	Insurance - Other	5,231.00	0.00
4536	Rental of Motor Vehicle	6,460.00	0.00
5220	Raw Food	(3,208.04)	0.00
6990	Admissions - Supplies and Exp	18,449.10	0.00
7022	Purchase Service - Activities	121.25	0.00
7023	Activities - Sadie	1,156.27	0.00
8406	State Inc Tax - MD/NY	10,513.62	0.00
Subtotal : None		1,192,783.32	0.00
Total [9379.5]		1,192,783.32	0.00

Group : [9392.0]		Maintenance & Other Property Expense	
Subgroup : None			
5110	Purchase Service - Plant	1,512.64	0.00
5115	Supp & Exp Plant	1,408.64	0.00
5120	Electric	1,831.89	0.00
Subtotal : None		4,753.17	0.00
Total [9392.0]		4,753.17	0.00

Group : [9935.2]		Non-Allowable Admin & Genral Expenses	
Subgroup : None			
4256	Interest/ABL Loan	863.17	0.00
4257	Late Charges/Interest	31.56	0.00
4258	Fees, Fines and Penalties	2,417.65	0.00
4298	Advertising - Promotional	4,804.50	0.00
4360	Marketing	13,142.38	0.00
4370	Legal	106,373.38	0.00
Subtotal : None		127,632.64	0.00
Total [9935.2]		127,632.64	0.00

3,312.38 INT PENALTIES
17,946.88 OTHER ADV
106,373.38
127,632.64

Group : [9323.1]		Quality Assurance Professional Salaries	
Subgroup : None			
4120	Salaries - Nursing	27,395.79	0.00
4306	Staff Development	69,811.33	0.00
6522	Nursing	9,809.62	0.00
Subtotal : None		107,016.74	0.00
Total [9323.1]		107,016.74	0.00

Group : [CLA-4412]		Payroll Taxes	
Subgroup : None			
4400	Payroll Taxes	171,419.96	0.00
4405	P/R Tax Expense - MUTA/FUTA	17,833.96	0.00
Subtotal : None		189,253.92	0.00
Total [CLA-4412]		189,253.92	0.00

Group : [CLA-4424]		Workers Compensation	
Subgroup : None			
4425	Workers Compensation Insurance	5,402.00	0.00
Subtotal : None		5,402.00	0.00
Total [CLA-4424]		5,402.00	0.00

Group : [CLA-4427]		Health/Life Insurance	
Subgroup : None			
4415	Group Health Insurance	64,697.09	0.00
4418	Life Insurance Expense	186.20	0.00
Subtotal : None		64,883.29	0.00
Total [CLA-4427]		64,883.29	0.00

Group : [CLA-4439]		Benefits Other	
Subgroup : None			
4329	Employee Benefits - Other	11,188.11	0.00
4330	CORI Checks	562.95	0.00
4333	401K Employer Charges	151.24	0.00
Subtotal : None		11,902.30	0.00
Total [CLA-4439]		11,902.30	0.00
Group : [9388.8]		Depreciation Equipment	
Subgroup : None			
4540	Depreciation	24,533.21	0.00
Subtotal : None		24,533.21	0.00
Total [9388.8]		24,533.21	0.00
Group : [9382.2]		Property Rent (Unrelated Party)	
Subgroup : None			
4538	Rent - Other	157,415.00	0.00
Subtotal : None		157,415.00	0.00
Total [9382.2]		157,415.00	0.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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