

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-01 - MCD TB Report**

Account	Description	1st PP-MCD 12/31/2022	JE Ref #	MCAID JE 12/31/2023	MCAID 12/31/2023
Group : [TB]	Trial Balance				
Subgroup : [1]	Balance Sheet				
1020	Cash	0.00		0.00	(6,481.39)
1030	Cash - Payroll	0.00		0.00	(5,328.98)
1171	Net Payroll	0.00		0.00	7,094.06
1280	Prepaid Insurance	0.00		0.00	0.02
1280.23	Workers Compensation	0.00		0.00	29,273.00
1281	Real Estate Tax	0.00		0.00	571.17
1498	Deposit In Transit	0.00		0.00	4,158.61
1651	Equipment	0.00		0.00	61,772.69
1652	Accum Dprec - Equipment	0.00		0.00	(45,597.97)
1653	Equipment - Computers	0.00		0.00	310,558.19
1654	Accum Deprec - Comp Hdwre	0.00		0.00	(274,271.92)
1711	Software	0.00		0.00	164,486.63
1712	Accum Deprec - Software	0.00		0.00	(153,095.86)
2020	Accounts Payable	0.00		0.00	(147,717.73)
2030	Accrued Expense	0.00		0.00	(6,000.00)
2118	Due To/From Aberjona - ABL	0.00		0.00	8,246,708.76
2120	Due To/From Winchester - ABL	0.00		0.00	8,514,198.90
2121	Due To/From Woburn - ABL	0.00		0.00	8,533,379.82
2135	Due To/From BMT - ABL	0.00		0.00	(34,178,279.92)
2143	Due to/from ARE	0.00		0.00	642,999.30
2149	Due to/From Prior Owner	0.00		0.00	25,000.00
2171	Due to/from BMT - Ops	0.00		0.00	(140,661.00)
2173	Due To/From Aberjona - Ops	0.00		0.00	2,459,723.15
2174	Due To/From Advocate - Ops	0.00		0.00	30,702.62
2175	Due To/From Winchester- Ops	0.00		0.00	1,737,647.67
2177	Due To/From Woburn - Ops	0.00		0.00	1,909,799.51
2190	Accrued Salaries	0.00		0.00	(131,787.16)
2191	Accrued Vacation	0.00		0.00	(117,471.19)
2213	State Withholding Tax	0.00		0.00	2,509.53
2213.1	State Withholding Tax -MD/NY	0.00		0.00	(21,293.17)
2214	Accrued Payroll Taxes	0.00		0.00	(6,769.64)
2221	401K Loan	0.00		0.00	(400.05)
2222	401K Withholding	0.00		0.00	1,843.19
2223	FSA Withholding	0.00		0.00	99.01
2225	Short Term Disability	0.00		0.00	(1,426.69)
2250	Use Tax Payable	0.00		0.00	886.40
2600	Distributions	0.00		0.00	500,000.00
32000 -+	ners Equity	0.00		0.00	1,063,373.59
Subtotal [1]	Balance Sheet	0.00		0.00	(989,796.85)
Subgroup : [2]	Income Statement				
3120	Management Fees - Aberjona	0.00		0.00	(1,027,474.32)
3130	Management Fees - Winchester	0.00		0.00	(830,260.24)
3140	Management Fees - Woburn	0.00		0.00	(778,402.11)
3143	Arie Manager Management Fees	0.00		0.00	(642,999.30)
3190	Miscellaneous Income	0.00		0.00	(43,113.80)
4100	Salaries - C Suite	0.00		0.00	485,882.49
4120	Salaries - Nursing	0.00		0.00	27,395.79
4140	Salaries - Clerical	0.00		0.00	1,265,488.60
4150	Payroll Services	0.00		0.00	20,733.08
4152	Software Maintenance	0.00		0.00	4,902.30
4165	Bank Activity Charges	0.00		0.00	41,184.41
4210	IT Software Maintenance	0.00		0.00	30,210.71
4220	IT Computer Supplies	0.00		0.00	4,766.69
4230	IT Voice/Data Services	0.00		0.00	7,094.24
4240	IT Application Services	0.00		0.00	151,973.76
4249	Postage	0.00		0.00	6,732.93
4250	Office Supplies	0.00		0.00	28,320.67

4251	Professional Service	0.00	0.00	708,565.77
4253	Taxes	0.00	0.00	596.54
4254	Use Tax	0.00	0.00	136.76
4255	Donations	0.00	0.00	25,000.00
4256	Interest/ABL Loan	0.00	0.00	863.17
4257	Late Charges/Interest	0.00	0.00	31.56
4258	Fees, Fines and Penalties	0.00	0.00	2,417.65
4260	Telephone	0.00	0.00	7,484.64
4261	Cellular Phone Expense	0.00	0.00	2,312.86
4275	Motor Vehicle Expense	0.00	0.00	5,720.99
4280	Travel/Conven/Meetings	0.00	0.00	49,432.18
4295	Advertising - Help Wanted	0.00	0.00	29,706.53
4296	Employee Background Checks	0.00	0.00	204.72
4298	Advertising - Promotional	0.00	0.00	4,804.50
4302	Dues - Not Patient Related	0.00	0.00	1,342.26
4306	Staff Development	0.00	0.00	69,811.33
4329	Employee Benefits - Other	0.00	0.00	11,188.11
4330	CORI Checks	0.00	0.00	562.95
4333	401K Employer Charges	0.00	0.00	151.24
4340	Accounting Expense	0.00	0.00	9,880.00
4360	Marketing	0.00	0.00	13,142.38
4361	Meals and Entertainment	0.00	0.00	17,758.08
4370	Legal	0.00	0.00	106,373.38
4400	Payroll Taxes	0.00	0.00	171,419.96
4405	P/R Tax Expense - MUTA/FUTA	0.00	0.00	17,833.96
4415	Group Health Insurance	0.00	0.00	64,697.09
4418	Life Insurance Expense	0.00	0.00	186.20
4420	Insurance - Other	0.00	0.00	5,231.00
4425	Workers Compensation Insurance	0.00	0.00	5,402.00
4536	Rental of Motor Vehicle	0.00	0.00	6,460.00
4538	Rent - Other	0.00	0.00	157,415.00
4540	Depreciation	0.00	0.00	24,533.21
5105	Salaries - Plant Director	0.00	0.00	61,544.28
5110	Purchase Service - Plant	0.00	0.00	1,512.64
5115	Supp & Exp Plant	0.00	0.00	1,408.64
5120	Electric	0.00	0.00	1,831.89
5220	Raw Food	0.00	0.00	(3,208.04)
6522	Nursing	0.00	0.00	9,809.62
6910	Admissions - Salaries	0.00	0.00	695,874.20
6990	Admissions - Supplies and Exp	0.00	0.00	18,449.10
7022	Purchase Service - Activities	0.00	0.00	121.25
7023	Activities - Sadie	0.00	0.00	1,156.27
8406	State Inc Tax - MD/NY	0.00	0.00	10,513.62
9999	Vacation Differential	0.00	0.00	(82,318.54)
Subtotal [2]	Income Statement	0.00	0.00	989,796.85
Subgroup : None				
Subtotal : None		0.00	0.00	0.00
Total [TB]	Trial Balance	0.00	0.00	0.00
	NET (INCOME) LOSS	0.00	0.00	0.00
	Sum of Account Groups	0.00	0.00	0.00

Tickmarks

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