

Client: **A443023 - Rehabilitation Associates, Inc.**
Engagement: **MDMC 2022 - Rehabilitation Associates, Inc.**
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	
Group : [1025.0]	Cash & Equiviliant			
Subgroup : None				
100100.000	Cash - Operating	43,782.90	66,704.17	
100150.000	Cash- Payroll	355,021.11	769,429.90	
100200.000	Cash - Petty	50.00	50.00	
Subtotal : None		398,854.01	836,184.07	
Total [1025.0]	Cash & Equiviliant	398,854.01	836,184.07	
Group : [1180.0]	A/R- Affiliates/Related Parties			
Subgroup : None				
202111.000	DUE OFFICER - NHT	1,500,000.00	1,500,000.00	
202129.000	519 MAIN STREET, INC.	(513,273.17)	(623,064.17)	
202151.000	84 ELM STREET, INC.	368,569.09	441,248.09	
202153.000	16 PLEASANT ST., INC.	92,540.83	171,750.83	
202157.000	140 WEBB STREET, INC.	310,554.46	611,586.46	
202158.000	8 BUTLER ST., INC.	16,000.00	6,000.00	
202159.000	137 NICHOLS ST., INC.	408,128.86	595,769.86	
202162.000	60 QUAKER HWY., INC.	174,568.81	(257,413.19)	
202163.000	34 LINCOLN ST., INC.	332,760.66	579,400.66	
Subtotal : None		2,689,849.54	3,025,278.54	
Total [1180.0]	A/R- Affiliates/Related Parties	2,689,849.54	3,025,278.54	
Group : [1310.0]	Other Current Assets			
Subgroup : None				
191280.000	Prepaid Insurance	7,437.40	5,912.72	
191300.000	Other Prepaid Expenses	10,406.42	5,210.68	
Subtotal : None		17,843.82	11,123.40	
Total [1310.0]	Other Current Assets	17,843.82	11,123.40	
Group : [1611.1]	Building Improvements Cost			
Subgroup : None				
191631.000	Other Improvements	46,380.51	46,380.51	
Subtotal : None		46,380.51	46,380.51	
Total [1611.1]	Building Improvements Cost	46,380.51	46,380.51	
Group : [1612.2]	A/D- Building Improvements			
Subgroup : None				
191632.000	Accum. Deprec. - Other Improvements	(46,380.51)	(46,380.51)	
Subtotal : None		(46,380.51)	(46,380.51)	
Total [1612.2]	A/D- Building Improvements	(46,380.51)	(46,380.51)	0.00
Group : [1651.1]	Equipment Costs			
Subgroup : None				
191651.000	Equipment	164,669.07	164,669.07	
Subtotal : None		164,669.07	164,669.07	
Total [1651.1]	Equipment Costs	164,669.07	164,669.07	0.00
Group : [1652.2]	A/D-Equipment			
Subgroup : None				
191652.000	Accum. Deprec. - Equipment	(157,891.39)	(153,330.39)	
Subtotal : None		(157,891.39)	(153,330.39)	
Total [1652.2]	A/D-Equipment	(157,891.39)	(153,330.39)	(4,561.00)
Group : [1701.1]	Motor Vehicle-Costs			
Subgroup : None				
191701.000	Motor Vehicles	190,557.88	190,557.88	
Subtotal : None		190,557.88	190,557.88	
Total [1701.1]	Motor Vehicle-Costs	190,557.88	190,557.88	

Group : [1702.2]	A/D-Motor Vehicle		
Subgroup : None			
191702.000	Accum. Deprec. - Motor Vehicles	(183,359.88)	(149,962.13)
Subtotal : None		(183,359.88)	(149,962.13)
Total [1702.2]	A/D-Motor Vehicle	(183,359.88)	(149,962.13)
Group : [1985.0]	Other		
Subgroup : None			
191960.000	Utility Deposits	6,654.00	6,654.00
Subtotal : None		6,654.00	6,654.00
Total [1985.0]	Other	6,654.00	6,654.00
Group : [2020.0]	A/P-Trade		
Subgroup : None			
200100.000	Accounts Payable	(144,824.17)	(144,326.96)
Subtotal : None		(144,824.17)	(144,326.96)
Total [2020.0]	A/P-Trade	(144,824.17)	(144,326.96)
Group : [2030.0]	A/P-Accrued Expenses		
Subgroup : None			
200200.000	Accrued Accounts Payable	1,611.70	2,536.85
Subtotal : None		1,611.70	2,536.85
Total [2030.0]	A/P-Accrued Expenses	1,611.70	2,536.85
Group : [2120.0]	Subsidiaries and Affiliates		
Subgroup : None			
202100.000	DUE RELATED PARTY-PHT	(200,000.00)	(200,000.00)
202111.100	Demand Notes Payable - NHT	(500,000.00)	(500,000.00)
202112.000	DUE RELATED PARTY-MAT	(500,000.00)	(500,000.00)
202113.000	DUE RELATED PARTY-DTA	(65,000.00)	(65,000.00)
202116.000	DUE RELATED PARTY-PBT	(180,000.00)	(180,000.00)
202117.000	DUE RELATED PARTY-GMT II	(200,000.00)	(200,000.00)
Subtotal : None		(1,645,000.00)	(1,645,000.00)
Total [2120.0]	Subsidiaries and Affiliates	(1,645,000.00)	(1,645,000.00)
Group : [2130.0]	Banks		
Subgroup : None			
202140.000	Auto Loan Payable	(9,953.86)	(24,468.03)
202140.100	ST Portion of loans	(5,088.00)	(14,514.00)
202140.200	ST Offset	5,088.00	14,514.00
Subtotal : None		(9,953.86)	(24,468.03)
Total [2130.0]	Banks	(9,953.86)	(24,468.03)
Group : [2190.0]	Accrued Salaries		
Subgroup : None			
202190.000	ACCRUED SALARIES	(58,119.00)	(55,910.00)
202191.000	ACCRUED VACATION	(116,241.00)	(130,461.00)
Subtotal : None		(174,360.00)	(186,371.00)
Total [2190.0]	Accrued Salaries	(174,360.00)	(186,371.00)
Group : [2200.0]	Accrued Payroll Taxes Withheld		
Subgroup : None			
202214.000	ACCRUED PAYROLL TAXES	(18,399.00)	(20,959.00)
Subtotal : None		(18,399.00)	(20,959.00)
Total [2200.0]	Accrued Payroll Taxes Withheld	(18,399.00)	(20,959.00)
Group : [2210.0]	Accrued Employee Taxes Payable		
Subgroup : None			
202261.000	STATE INCOME TAX PAYABLE	(282.00)	(3,792.00)
Subtotal : None		(282.00)	(3,792.00)
Total [2210.0]	Accrued Employee Taxes Payable	(282.00)	(3,792.00)
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
202263.000	Deferred Federal Tax Deposits	0.00	(9,758.99)
Subtotal : None		0.00	(9,758.99)
Total [2230.0]	Other Current Liabilities	0.00	(9,758.99)

Group : [2620.0]	Capital Stock			
Subgroup : None				
301000.000	Capital Stock	(300.00)	(300.00)	
Subtotal : None		(300.00)	(300.00)	
Total [2620.0]	Capital Stock	(300.00)	(300.00)	
Group : [2650.0]	Retained Earnings			
Subgroup : None				
302000.000	Dividends	950,000.00	1,857,593.31	
308000.000	Retained Earnings	(1,898,735.31)	(470,587.81)	1898736 0.69
Subtotal : None		(948,735.31)	1,387,005.50	
Total [2650.0]	Retained Earnings	(948,735.31)	1,387,005.50	
Group : [3630.0]	Nursing Facility Income			
Subgroup : None				
503011.000	MGMT. FEE INCOME	(2,675,000.00)	(2,539,889.44)	
Subtotal : None		(2,675,000.00)	(2,539,889.44)	
Total [3630.0]	Nursing Facility Income	(2,675,000.00)	(2,539,889.44)	
Group : [3650.0]	Other Income			
Subgroup : None				
503196.000	MOTOR VEHICLE REIMBURSE	0.00	(6,000.00)	
599071.000	PPP Loan Forgiveness	0.00	(3,295,900.00)	
599080.000	OTHER INCOME	(45,591.21)	0.00	
Subtotal : None		(45,591.21)	(3,301,900.00)	
Total [3650.0]	Other Income	(45,591.21)	(3,301,900.00)	
Group : [9314.1]	Administrator Salaries			
Subgroup : None				
704120.000	Salaries - Administrators	572,742.30	383,787.63	
Subtotal : None		572,742.30	383,787.63	
Total [9314.1]	Administrator Salaries	572,742.30	383,787.63	
Group : [9312.1]	Administratiion Salaries			
Subgroup : None				
704110.000	SAL. - ADMINISTRATION	598,172.00	536,941.05	
705105.000	SALARIES - PLANT MAINTENANCE	165,322.00	120,333.26	
705106.000	MAINTENCE ALLOCATION	(103,259.00)	(72,536.00)	
Subtotal : None		660,235.00	584,738.31	
Total [9312.1]	Administratiion Salaries	660,235.00	584,738.31	
Group : [9317.1]	Clerical, Bookkeeping & Other Admin Salaries			
Subgroup : None				
599060.000	Emergency Paid Sick Reimb	(14,607.75)	0.00	
704140.000	SALARIES-CLERICAL	396,206.35	410,319.91	
704141.000	CLERICAL SALARIES - ALLOCATED	(83,310.00)	(81,349.00)	
704147.000	Salaries - OPR Clerical	(25,751.03)	56,290.99	
706221.000	COVID Care- Hero Pay	109,914.74	80,269.32	
706222.000	COVID- Advanced Borrowed	2,852.98	1,370.00	
706223.000	COVID Sick Pay	12,460.24	7,045.00	
707021.000	SALARIES - ACTIVITIES	105.00	0.00	
Subtotal : None		397,870.53	473,946.22	
Total [9317.1]	Clerical, Bookkeeping & Other Admin	397,870.53	473,946.22	
Group : [9379.5]	Other Admin & General			
Subgroup : None				
704150.000	PAYROLL SERVICE	12,887.98	14,664.46	
704240.000	TONER/INK EXPENSE	752.58	3,737.80	
704246.000	BANK CHARGES/FEES	3,731.40	3,816.00	
704249.000	POSTAGE	5,680.69	5,380.41	
704250.000	SUPPL.& EXP. - OFFICE	75,236.49	81,505.62	
704251.000	PROFESSIONAL SERVICE	16,000.00	2,000.00	
704252.000	TUITION & EDUCATION	215.00	745.00	
704253.000	TAXES	110.00	245.00	
704255.000	DONATIONS	10,250.00	5,250.00	
704259.000	MISCELLANEOUS EXPENSE	0.00	26,992.06	

704261.000	TELEPHONE	18,257.44	15,208.01	
704274.000	GASOLINE - MOTOR VEHICLE	14,241.68	11,142.00	
704275.000	MOTOR VEHICLE EXPENSE	9,140.42	12,243.38	
704276.000	MOTOR VEHICLE EXCISE TAX	863.72	1,243.96	
704277.000	Interest- MV note	1,104.92	2,270.69	
704280.000	TRAVEL/CONVENTIONS/MEETINGS	5,954.57	7,964.49	
704294.000	ADVERT.- HELP WANTED	4,886.64	4,924.67	
704301.000	LIC.& DUES - PATIENT RELATED	6,637.00	5,468.18	
704360.000	ACCOUNTING	25,900.00	25,341.25	
704420.000	INSURANCE - OTHER	114.00	114.00	
704421.000	INSURANCE - LIABILITY	1,537.88	1,421.28	
704422.000	INSURANCE - UMBRELLA	381.84	344.00	
704430.000	INSURANCE - AUTO	8,400.00	9,287.00	94,704.06
704580.000	DEPRE'N - MOTOR VEHICLES	33,397.75	33,396.00	
705109.000	Purch. Serv. - I.T.	0.00	195,000.00	
708025.000	STATE INCOME TAX EXP	11,241.00	3,623.00	
Subtotal : None		266,923.00	473,328.26	
Total [9379.5]	Other Admin & General	266,923.00	473,328.26	

Group : [9392.0]	Maintenance & Other Property Expense			
Subgroup : None				
705110.000	PURCH.SERV.- PLANT & EQUIP.	74,503.63	70,772.90	
705111.000	TRASH REMOVAL	364.92	419.40	
705121.000	ELECTRICITY	4,953.73	5,064.09	
705122.000	WATER AND SEWERAGE	1,132.42	810.86	
705124.000	NATURAL GAS	2,549.02	1,985.79	
Subtotal : None		83,503.72	79,053.04	
Total [9392.0]	Maintenance & Other Property Expense	83,503.72	79,053.04	

Group : [9935.2]	Non-Allowable Admin & Genral Expenses			
Subgroup : None				
704258.000	Fines and Penalties	145.23	0.00	
704295.000	ADVERT.- PROMOTIONAL	2,018.00	3,696.77	
704296.000	PROMOTIONAL/MARKETING EXP.	6,257.56	10,896.74	
704370.000	LEGAL	100.00	100.00	
704437.000	INTEREST-WORK.CAPITAL DEBT	164,500.00	164,500.00	
Subtotal : None		173,020.79	179,193.51	
Total [9935.2]	Non-Allowable Admin & Genral Expense	173,020.79	179,193.51	

Group : [9323.1]	Quality Assurance Professional Salaries			
Subgroup : None				
706030.000	SALARIES - R.N.	70,684.89	95,555.89	
706031.000	RN SALARIES - ALLOCATED	(72,752.00)	(92,828.00)	
706040.000	SALARIES - L.P.N.	312,626.29	297,938.94	
706041.000	LPN SALARIES - ALLOCATED	(297,508.45)	(297,147.00)	
706050.000	SALARIES - NURSE AIDE	160,410.27	112,801.27	
706051.000	C.N.A.- ALLOCATED	(173,461.00)	(112,406.00)	
706504.000	SAL. - QUALITY ASSUR.NURSE	0.00	(2,885.00)	
706508.000	SALARIES - MDS NURSE	0.00	9,028.50	
706509.000	MDS Salaries - Allocated	0.00	(9,029.00)	
706810.000	SAL. - SOCIAL SERV.	0.00	24,931.40	
706811.000	SOCIAL SERVICE ALLOCATED	0.00	(25,961.00)	
Subtotal : None		0.00	0.00	
Total [9323.1]	Quality Assurance Professional Salaries	0.00	0.00	

Group : [9323.6]	Direct Restorative Therapy Salaries			
Subgroup : None				
705319.000	Salaries- Laundry Training	216.75	0.00	
705410.000	Salaries- Hsk	480.25	0.00	
707821.000	SALARIES - P.T. ASST.	151,090.00	207,101.25	
707821.700	Sal.- P.T Asst. OPR	0.00	13,917.28	
707831.000	SALARIES - O.T. ASST.	117,820.29	175,018.09	
707920.000	SALARIES - PHYS.THER. (REG.)	183,295.50	313,566.75	
707920.700	Salaries - Phys. Ther. OPR	156,711.75	107,474.25	
707929.000	PT SALARIES - ALLOCATED	(509,950.00)	(635,985.00)	
707930.000	SALARIES - OCCUP.THER. (REG.)	286,419.71	357,757.63	
707932.000	OTA SALARIES - ALLOCATED	(386,486.00)	(539,260.00)	

707940.000	SALARIES - SPEECH THER. (REG.)	38,537.75	49,497.75
707940.700	Salaries - Speech Ther. OPR	20,263.00	9,722.00
707942.000	SPEECH SALARIES - ALLOCATED	(58,399.00)	(58,810.00)
Subtotal : None		0.00	0.00
Total [9323.6]	Direct Restorative Therapy Salaries	0.00	0.00

Group : [CLA-4412]	Payroll Taxes		
Subgroup : None			
704400.000	PAYROLL TAXES	271,326.63	284,260.26
704405.000	PAYROLL TAXES ALLOCATED	(160,533.00)	(180,896.00)
Subtotal : None		110,793.63	103,364.26
Total [CLA-4412]	Payroll Taxes	110,793.63	103,364.26

Group : [CLA-4424]	Workers Compensation		
Subgroup : None			
704419.000	WORKMAN'S COMP.INSURANCE	44,724.00	32,138.00
704429.000	WORKER'S COMP.INS. - ALLOCATED	(29,048.00)	(20,002.00)
Subtotal : None		15,676.00	12,136.00
Total [CLA-4424]	Workers Compensation	15,676.00	12,136.00

Group : [CLA-4427]	Health/Life Insurance		
Subgroup : None			
704401.000	State Family Medical Leave Tax	11,019.98	12,347.83
704415.000	GROUP HEALTH INSURANCE	121,186.23	129,387.34
704416.000	GROUP HEALTH INSURANCE ALLOCATED	(13,834.00)	(21,865.00)
704418.000	GROUP LIFE INSURANCE	1,453.79	1,794.27
704450.000	DISABILITY INSURANCE	19,780.82	29,691.66
704451.000	LIFE INSURANCE	0.00	830.91
Subtotal : None		139,606.82	152,187.01
Total [CLA-4427]	Health/Life Insurance	139,606.82	152,187.01

Group : [CLA-4439]	Benefits Other		
Subgroup : None			
704248.000	EMPLOYEE BENEFITS	326.17	1,060.00
704333.000	EMPLOYEE BENEFITS - OTHER	4,773.99	3,284.25
704339.000	401K MATCH- ALLOCATED	(3,357.00)	(5,446.00)
704340.000	401K EMPLOYER MATCH	7,966.56	9,352.18
704345.000	401K ADMINISTRATION	857.96	2,043.67
706516.000	EMPLOYEE BACKGROUND CHECK	537.39	435.03
Subtotal : None		11,105.07	10,729.13
Total [CLA-4439]	Benefits Other	11,105.07	10,729.13

Group : [9387.8]	Depreciation-Improvements		
Subgroup : None			
704560.000	DEPRE'N - BLDG IMPROVEMENTS	0.00	142.45
Subtotal : None		0.00	142.45
Total [9387.8]	Depreciation-Improvements	0.00	142.45

Group : [9388.8]	Depreciation Equipment		
Subgroup : None			
704570.000	DEPRE'N - EQUIPMENT	4,561.00	4,561.00
Subtotal : None		4,561.00	4,561.00
Total [9388.8]	Depreciation Equipment	4,561.00	4,561.00

Group : [9380.0]	Real Estate Taxes		
Subgroup : None			
704510.000	REAL ESTATE TAX	11,970.87	13,860.78
Subtotal : None		11,970.87	13,860.78
Total [9380.0]	Real Estate Taxes	11,970.87	13,860.78

Group : [9380.1]	Personal Property Taxes		
Subgroup : None			
704511.000	PERSONAL PROP. TAX	104.07	114.03
Subtotal : None		104.07	114.03
Total [9380.1]	Personal Property Taxes	104.07	114.03

Group : [9380.5] Insurance: Building. Building Improvements, Equipment

Subgroup : None			
704590.000	INSURANCE - PROPERTY & EQUIP.	1,544.00	907.00
Subtotal : None		1,544.00	907.00
Total [9380.5]	Insurance: Building. Building Improve	1,544.00	907.00
Group : [9382.3]			
Subgroup : None			
704535.000	RENT REAL ESTATE AFFIL.	84,000.00	84,000.00
Subtotal : None		84,000.00	84,000.00
Total [9382.3]	Property Rent (Related Party)	84,000.00	84,000.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

Tickmarks

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