

Client: **A443023 - Rehabilitation Associates, Inc.**
Engagement: **MDMC 2022 - Rehabilitation Associates, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MGT-CR TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [BS] Balance Sheet Groupings						
Subgroup : None						
100100.000	Cash - Operating	66,704.17	43,782.90		0.00	43,782.90
100150.000	Cash- Payroll	769,429.90	355,021.11		0.00	355,021.11
100200.000	Cash - Petty	50.00	50.00		0.00	50.00
191280.000	Prepaid Insurance	5,912.72	7,437.40		0.00	7,437.40
191300.000	Other Prepaid Expenses	5,210.68	10,406.42		0.00	10,406.42
191631.000	Other Improvements	46,380.51	46,380.51		0.00	46,380.51
191632.000	Accum. Deprec. - Other Improvements	(46,380.51)	(46,380.51)		0.00	(46,380.51)
191651.000	Equipment	164,669.07	164,669.07		0.00	164,669.07
191652.000	Accum. Deprec. - Equipment	(153,330.39)	(157,891.39)		0.00	(157,891.39)
191701.000	Motor Vehicles	190,557.88	190,557.88		0.00	190,557.88
191702.000	Accum. Deprec. - Motor Vehicles	(149,962.13)	(183,359.88)		0.00	(183,359.88)
191960.000	Utility Deposits	6,654.00	6,654.00		0.00	6,654.00
200100.000	Accounts Payable	(144,326.96)	(144,824.17)		0.00	(144,824.17)
200200.000	Accrued Accounts Payable	2,536.85	1,611.70		0.00	1,611.70
202100.000	DUE RELATED PARTY-PHT	(200,000.00)	(200,000.00)		0.00	(200,000.00)
202111.000	DUE OFFICER - NHT	1,500,000.00	1,500,000.00		0.00	1,500,000.00
202111.100	Demand Notes Payable - NHT	(500,000.00)	(500,000.00)		0.00	(500,000.00)
202112.000	DUE RELATED PARTY-MAT	(500,000.00)	(500,000.00)		0.00	(500,000.00)
202113.000	DUE RELATED PARTY-DTA	(65,000.00)	(65,000.00)		0.00	(65,000.00)
202116.000	DUE RELATED PARTY-PBT	(180,000.00)	(180,000.00)		0.00	(180,000.00)
202117.000	DUE RELATED PARTY-GMT II	(200,000.00)	(200,000.00)		0.00	(200,000.00)
202129.000	519 MAIN STREET, INC.	(623,064.17)	(513,273.17)		0.00	(513,273.17)
202140.000	Auto Loan Payable	(24,468.03)	(9,953.86)		0.00	(9,953.86)
202140.100	ST Portion of loans	(14,514.00)	(5,088.00)		0.00	(5,088.00)
202140.200	ST Offset	14,514.00	5,088.00		0.00	5,088.00
202151.000	84 ELM STREET, INC.	441,248.09	368,569.09		0.00	368,569.09
202153.000	16 PLEASANT ST., INC.	171,750.83	92,540.83		0.00	92,540.83
202157.000	140 WEBB STREET, INC.	611,586.46	310,554.46		0.00	310,554.46
202158.000	8 BUTLER ST., INC.	6,000.00	16,000.00		0.00	16,000.00
202159.000	137 NICHOLS ST., INC.	595,769.86	408,128.86		0.00	408,128.86
202162.000	60 QUAKER HWY., INC.	(257,413.19)	174,568.81		0.00	174,568.81
202163.000	34 LINCOLN ST., INC.	579,400.66	332,760.66		0.00	332,760.66
202190.000	ACCRUED SALARIES	(55,910.00)	(58,119.00)		0.00	(58,119.00)
202191.000	ACCRUED VACATION	(130,461.00)	(116,241.00)		0.00	(116,241.00)
202214.000	ACCRUED PAYROLL TAXES	(20,959.00)	(18,399.00)		0.00	(18,399.00)
202261.000	STATE INCOME TAX PAYABLE	(3,792.00)	(282.00)		0.00	(282.00)
202263.000	Deferred Federal Tax Deposits	(9,758.99)	0.00		0.00	0.00
301000.000	Capital Stock	(300.00)	(300.00)		0.00	(300.00)
302000.000	Dividends	1,857,593.31	950,000.00		0.00	950,000.00
308000.000	Retained Earnings	(470,587.81)	(1,898,735.31)		0.00	(1,898,735.31)
Subtotal : None		3,285,740.81	186,934.41		0.00	186,934.41
Total [BS] Balance Sheet Groupings		3,285,740.81	186,934.41		0.00	186,934.41
Group : [P&L] Profit & Loss Groupings						
Subgroup : None						
503011.000	MGMT. FEE INCOME	(2,539,889.44)	(2,675,000.00)		0.00	(2,675,000.00)
503196.000	MOTOR VEHICLE REIMBURSE	(6,000.00)	0.00		0.00	0.00
599060.000	Emergency Paid Sick Reimb	0.00	(14,607.75)		0.00	(14,607.75)
599071.000	PPP Loan Forgiveness	(3,295,900.00)	0.00		0.00	0.00
599080.000	OTHER INCOME	0.00	(45,591.21)		0.00	(45,591.21)
704110.000	SAL. - ADMINISTRATION	397,594.05	770,750.00		(172,578.00)	598,172.00
				CAIDJE -	(0.00)	
				CAIDJE -	(172,578.00)	
				CAIDJE -	(0.00)	
704120.000	Salaries - Administrators	523,134.63	400,164.30		172,578.00	572,742.30
				CAIDJE -	(0.00)	
				CAIDJE -	172,578.00	
704140.000	SALARIES-CLERICAL	410,319.91	396,206.35		0.00	396,206.35
704141.000	CLERICAL SALARIES - ALLOCATED	(81,349.00)	(83,310.00)		0.00	(83,310.00)
704147.000	Salaries - OPR Clerical	56,290.99	56,994.48		(82,745.51)	(25,751.03)
				CAIDJE -	(82,745.51)	
704150.000	PAYROLL SERVICE	14,664.46	12,887.98		0.00	12,887.98
704240.000	TONER/INK EXPENSE	3,737.80	752.58		0.00	752.58
704246.000	BANK CHARGES/FEES	3,816.00	3,731.40		0.00	3,731.40
704248.000	EMPLOYEE BENEFITS	1,060.00	326.17		0.00	326.17
704249.000	POSTAGE	5,380.41	5,680.69		0.00	5,680.69
704250.000	SUPPL.& EXP. - OFFICE	81,505.62	75,236.49		0.00	75,236.49
704251.000	PROFESSIONAL SERVICE	2,000.00	16,000.00		0.00	16,000.00
704252.000	TUITION & EDUCATION	745.00	215.00		0.00	215.00
704253.000	TAXES	245.00	110.00		0.00	110.00
704255.000	DONATIONS	5,250.00	10,250.00		0.00	10,250.00
704258.000	Fines and Penalties	0.00	145.23		0.00	145.23

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		12/31/2021	12/31/2022			12/31/2022
704259.000	MISCELLANEOUS EXPENSE	26,992.06	0.00		0.00	0.00
				CAIDJE -	(0.00)	
704261.000	TELEPHONE	15,208.01	18,257.44		0.00	18,257.44
704274.000	GASOLINE - MOTOR VEHICLE	11,142.00	14,241.68		0.00	14,241.68
704275.000	MOTOR VEHICLE EXPENSE	12,243.38	9,140.42		0.00	9,140.42
704276.000	MOTOR VEHICLE EXCISE TAX	1,243.96	863.72		0.00	863.72
704277.000	Interest- MV note	2,270.69	1,104.92		0.00	1,104.92
704280.000	TRAVEL/CONVENTIONS/MEETINGS	7,964.49	5,954.57		0.00	5,954.57
704294.000	ADVERT.- HELP WANTED	4,924.67	4,886.64		0.00	4,886.64
704295.000	ADVERT.- PROMOTIONAL	3,696.77	2,018.00		0.00	2,018.00
704296.000	PROMOTIONAL/MARKETING EXP.	10,896.74	6,257.56		0.00	6,257.56
704301.000	LIC.& DUES - PATIENT RELATED	5,468.18	6,637.00		0.00	6,637.00
704333.000	EMPLOYEE BENEFITS - OTHER	3,284.25	4,773.99		0.00	4,773.99
704339.000	401k MATCH- ALLOCATED	(5,446.00)	(3,357.00)		0.00	(3,357.00)
704340.000	401K EMPLOYER MATCH	9,352.18	7,966.56		0.00	7,966.56
704345.000	401K ADMINISTRATION	2,043.67	857.96		0.00	857.96
704360.000	ACCOUNTING	25,341.25	25,900.00		0.00	25,900.00
704370.000	LEGAL	100.00	100.00		0.00	100.00
704400.000	PAYROLL TAXES	284,260.26	271,326.63		0.00	271,326.63
704401.000	State Family Medical Leave Tax	12,347.83	11,019.98		0.00	11,019.98
704405.000	PAYROLL TAXES ALLOCATED	(180,896.00)	(160,533.00)		0.00	(160,533.00)
704415.000	GROUP HEALTH INSURANCE	129,387.34	121,186.23		0.00	121,186.23
704416.000	GROUP HEALTH INSURANCE ALLOCATED	(21,865.00)	(13,834.00)		0.00	(13,834.00)
704418.000	GROUP LIFE INSURANCE	1,794.27	1,453.79		0.00	1,453.79
704419.000	WORKMAN'S COMP.INSURANCE	32,138.00	44,724.00		0.00	44,724.00
704420.000	INSURANCE - OTHER	114.00	114.00		0.00	114.00
704421.000	INSURANCE - LIABILITY	1,421.28	1,537.88		0.00	1,537.88
704422.000	INSURANCE - UMBRELLA	344.00	381.84		0.00	381.84
704429.000	WORKER'S COMP.INS. - ALLOCATED	(20,002.00)	(29,048.00)		0.00	(29,048.00)
704430.000	INSURANCE - AUTO	9,287.00	8,400.00		0.00	8,400.00
704437.000	INTEREST-WORK.CAPITAL DEBT	164,500.00	164,500.00		0.00	164,500.00
704450.000	DISABILITY INSURANCE	29,691.66	19,780.82		0.00	19,780.82
704451.000	LIFE INSURANCE	830.91	0.00		0.00	0.00
704510.000	REAL ESTATE TAX	13,860.78	11,970.87		0.00	11,970.87
704511.000	PERSONAL PROP. TAX	114.03	104.07		0.00	104.07
704535.000	RENT REAL ESTATE AFFIL.	84,000.00	84,000.00		0.00	84,000.00
704560.000	DEPRE'N - BLDG IMPROVEMENTS	142.45	0.00		0.00	0.00
704570.000	DEPRE'N - EQUIPMENT	4,561.00	4,561.00		0.00	4,561.00
704580.000	DEPRE'N - MOTOR VEHICLES	33,396.00	33,397.75		0.00	33,397.75
704590.000	INSURANCE - PROPERTY & EQUIP.	907.00	1,544.00		0.00	1,544.00
705105.000	SALARIES - PLANT MAINTENANCE	120,333.26	165,322.00		0.00	165,322.00
705106.000	MAINTENANCE ALLOCATION	(72,536.00)	(103,259.00)		0.00	(103,259.00)
705109.000	Purch. Serv. - I.T.	195,000.00	0.00		0.00	0.00
705110.000	PURCH.SERV.- PLANT & EQUIP.	70,772.90	74,503.63		0.00	74,503.63
705111.000	TRASH REMOVAL	419.40	364.92		0.00	364.92
705121.000	ELECTRICITY	5,064.09	4,953.73		0.00	4,953.73
705122.000	WATER AND SEWERAGE	810.86	1,132.42		0.00	1,132.42
705124.000	NATURAL GAS	1,985.79	2,549.02		0.00	2,549.02
705205.000	SALARIES - DIETARY	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
705319.000	Salaries- Laundry Training	0.00	216.75		0.00	216.75
705410.000	Salaries- Hsk	0.00	480.25		0.00	480.25
706030.000	SALARIES - R.N.	95,555.89	70,684.89		0.00	70,684.89
				CAIDJE -	(0.00)	
706031.000	RN SALARIES - ALLOCATED	(92,828.00)	(72,752.00)		0.00	(72,752.00)
706040.000	SALARIES - L.P.N.	297,938.94	312,626.29		0.00	312,626.29
706041.000	LPN SALARIES - ALLOCATED	(297,147.00)	(341,990.00)		44,481.55	(297,508.45)
				CAIDJE -	44,481.55	
706050.000	SALARIES - NURSE AIDE	112,801.27	160,410.27		0.00	160,410.27
706051.000	C.N.A.- ALLOCATED	(112,406.00)	(173,461.00)		0.00	(173,461.00)
706221.000	COVID Care- Hero Pay	80,269.32	109,914.74		0.00	109,914.74
				CAIDJE -	(0.00)	
706222.000	COVID- Advanced Borrowed	1,370.00	2,852.98		0.00	2,852.98
706223.000	COVID Sick Pay	7,045.00	12,460.24		0.00	12,460.24
706224.000	COVID Bonus	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
706504.000	SAL. - QUALITY ASSUR.NURSE	(2,885.00)	0.00		0.00	0.00
706508.000	SALARIES - MDS NURSE	9,028.50	0.00		0.00	0.00
706509.000	MDS Salaries - Allocated	(9,029.00)	0.00		0.00	0.00
706516.000	EMPLOYEE BACKGROUND CHECK	435.03	537.39		0.00	537.39
706810.000	SAL. - SOCIAL SERV.	24,931.40	0.00		0.00	0.00
706811.000	SOCIAL SERVICE ALLOCATED	(25,961.00)	0.00		0.00	0.00
707021.000	SALARIES - ACTIVITIES	0.00	105.00		0.00	105.00
707821.000	SALARIES - P.T. ASST.	207,101.25	151,090.00		0.00	151,090.00
707821.700	Sal.- P.T Asst. OPR	13,917.28	0.00		0.00	0.00

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		12/31/2021	12/31/2022			12/31/2022
707831.000	SALARIES - O.T. ASST.	175,018.09	117,820.29	CAIDJE -	(0.00)	117,820.29
707920.000	SALARIES - PHYS.THER. (REG.)	313,566.75	183,295.50		0.00	183,295.50
707920.700	Salaries - Phys. Ther. OPR	107,474.25	156,711.75		0.00	156,711.75
707929.000	PT SALARIES - ALLOCATED	(635,985.00)	(509,950.00)		0.00	(509,950.00)
707930.000	SALARIES - OCCUP.THER. (REG.)	357,757.63	248,155.75		38,263.96	286,419.71
				CAIDJE -	38,263.96	
707932.000	OTA SALARIES - ALLOCATED	(539,260.00)	(386,486.00)		0.00	(386,486.00)
707940.000	SALARIES - SPEECH THER. (REG.)	49,497.75	38,537.75		0.00	38,537.75
707940.700	Salaries - Speech Ther. OPR	9,722.00	20,263.00		0.00	20,263.00
707942.000	SPEECH SALARIES - ALLOCATED	(58,810.00)	(58,399.00)		0.00	(58,399.00)
708025.000	STATE INCOME TAX EXP	3,623.00	11,241.00		0.00	11,241.00
Subtotal : None		(3,285,740.81)	(186,934.41)		0.00	(186,934.41)
Total [P&L] Profit & Loss Groupings		(3,285,740.81)	(186,934.41)		0.00	(186,934.41)

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