

Client: **A443170 - Oriol Holdings**  
Engagement: **MDMC 2022 - Oriol Healthcare & Oriol Home Health**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MGT-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
<b>Group : [1] Balance Sheet</b>						
<b>Subgroup : None</b>						
100150.000	Cash - Rockland Trust	583,564.77	1,025,027.39		0.00	1,025,027.39
100200.000	Cash - Petty	100.00	986.06		0.00	986.06
111000.000	A/R - Total	5,318.75	3,422.31		0.00	3,422.31
152000.000	Prepaid - Insurance	123,568.67	132,603.31		0.00	132,603.31
155000.000	Prepaid - Other Expenses	18,366.61	15,962.60		0.00	15,962.60
161300.000	Improvements Other	1,832.91	1,832.91		0.00	1,832.91
161500.000	Motor Vehicle	135,826.44	135,826.44		0.00	135,826.44
162000.000	Furniture Fixture & Equipment	216,827.49	216,827.49		0.00	216,827.49
163000.000	Computer Software	47,633.86	47,633.86		0.00	47,633.86
165300.000	Accum. Dep. - Imp Other	(1,832.91)	(1,832.91)		0.00	(1,832.91)
165500.000	Accum. Dep. - Motor Vehicle	(76,924.19)	(92,290.19)		0.00	(92,290.19)
166000.000	Accum. Dep. - FF&E	(200,210.73)	(209,702.31)		0.00	(209,702.31)
167000.000	Accum. Dep.-Computer Software	(47,633.86)	(47,633.86)		0.00	(47,633.86)
183000.000	Cash Surrender Value Life Ins	1,006,487.62	1,070,224.58		0.00	1,070,224.58
183500.000	Non Q Plan Corp Owned Life Ins	639,021.45	548,023.08		0.00	548,023.08
200050.000	Current Maturities Of LTD	(25,241.31)	0.00		0.00	0.00
200100.000	Accounts Payable	(1,704,006.24)	(2,383,477.16)		0.00	(2,383,477.16)
200200.000	Accrued Expenses	(117,475.05)	(134,732.86)		0.00	(134,732.86)
202000.000	Accrued Wages	(42,777.05)	(38,887.66)		0.00	(38,887.66)
202100.000	Accrued ET/PTO	(119,298.65)	(127,269.96)		0.00	(127,269.96)
202200.000	Accrued Payroll Taxes	(14,386.19)	(14,074.81)		0.00	(14,074.81)
213500.000	Employer Deferred Comp Liabili	(684,533.20)	(632,538.68)		0.00	(632,538.68)
213750.000	Employee Deferred Comp Liab	0.00	(336.35)		0.00	(336.35)
214000.000	Employee 401K W/H	0.00	(2,395.76)		0.00	(2,395.76)
214250.000	Employer 401K Match	0.00	(321.05)		0.00	(321.05)
214500.000	Employee 401K Loan W/H	0.00	(584.55)		0.00	(584.55)
215150.000	Exchange - Other	943.87	660.00		0.00	660.00
215390.000	Due To/From	(2,710,460.15)	(2,707,952.92)		0.00	(2,707,952.92)
308000.000	Retained Earnings	(518,772.40)	(518,772.40)		0.00	(518,772.40)
308100.000	Retained Earnings S-Corp	2,556,149.47	3,517,779.49		0.00	3,517,779.49
<b>Subtotal : None</b>		<b>(927,910.02)</b>	<b>(195,993.91)</b>		<b>0.00</b>	<b>(195,993.91)</b>
<b>Total [1] Balance Sheet</b>		<b>(927,910.02)</b>	<b>(195,993.91)</b>		<b>0.00</b>	<b>(195,993.91)</b>

<b>Group : [2] Income Statement</b>						
<b>Subgroup : None</b>						
3650cla	Management Fees Other entities	(334,830.10)	0.00		(343,158.00)	(343,158.00)
				CAIDJE -	(343,158.00)	
599080.000	Misc. Income	(1,220.97)	(781.02)		0.00	(781.02)
599085.000	Gain/Loss on Investments	25,542.94	9,003.85		0.00	9,003.85
599095.000	Discounts Earned	(464.50)	(77.24)		0.00	(77.24)
599300.000	OFS Revenue	(64,649.91)	(61,517.80)		0.00	(61,517.80)
599400.000	Management Fee Revenue	(1,894,598.00)	(2,609,054.69)		343,158.00	(2,265,896.69)
				CAIDJE -	343,158.00	
720100.000	Wages - Supervisor-Plant	27,198.72	74,435.71		0.00	74,435.71
720150.000	Wages-Vac/Hol/Sick-Plant	266.32	1,978.32		0.00	1,978.32
720200.000	Payroll Taxes-Plant	2,902.98	7,226.03		0.00	7,226.03
720280.000	Pension Expense-Plant	291.05	483.51		0.00	483.51
720380.000	Group Dental Insurance-Plant	(211.38)	972.74		0.00	972.74
720450.000	Real Estate/Personal Prop Tax	1,091.73	2,621.72		0.00	2,621.72
720500.000	Telephone	160.00	440.00		0.00	440.00
720520.000	Electricity	201.78	0.00		0.00	0.00
720535.000	Insurance -Workers Comp.-Plant	497.65	1,523.18		0.00	1,523.18
720670.000	Supplies	2,017.73	66.36		0.00	66.36
720710.000	Building Rent	39,600.00	39,600.00		0.00	39,600.00
720840.000	Mileage Reimbursement	0.00	261.69		0.00	261.69
720890.000	Employee Physicals/CORI	170.00	25.59		0.00	25.59
720900.000	Employee Benefits	0.00	6.30		0.00	6.30
730110.000	Wages - Clerical	1,430,410.76	1,465,106.69		0.00	1,465,106.69
730150.000	Wages - Vacation/Holiday/Sick	(10,849.83)	10,225.77		0.00	10,225.77
730200.000	Payroll Taxes-G&A	104,745.09	97,634.14		0.00	97,634.14
730280.000	Pension Expense-G&A	13,282.92	13,904.99		0.00	13,904.99
730290.000	Employer Deferred Comp Exp Adm	31,240.48	32,500.00		0.00	32,500.00
730300.000	Group Life Insurance	1,527.36	1,406.98		0.00	1,406.98
730350.000	Disability Insurance	(6,241.64)	(6,551.03)		0.00	(6,551.03)
730360.000	Life and Disability Ins-Admin	3,816.96	(32,845.16)		0.00	(32,845.16)
730370.000	Group Health Insurance-G&A	41,779.76	43,499.60		0.00	43,499.60
730380.000	Group Dental Insurance-G&A	3,749.84	4,090.67		0.00	4,090.67
730390.000	Group Vision Insurance-G&A	41.79	145.51		0.00	145.51
730430.000	Legal Fees	93,729.13	43,523.38		0.00	43,523.38

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
730440.000	Accounting Fees	8,288.25	9,178.30		0.00	9,178.30
730450.000	Bookkeeping Fees	8,384.05	6,535.47		0.00	6,535.47
730460.000	Professional Services	2,971.00	79.69		0.00	79.69
730480.000	Donations	9,608.47	4,621.51		0.00	4,621.51
730490.000	Director's Fees	0.00	2,000.00		0.00	2,000.00
730495.000	Loan Guarantee Fee	50,000.00	0.00		0.00	0.00
730500.000	Telephone	13,378.83	14,374.24		0.00	14,374.24
730520.000	Computer Supplies & Service	0.00	106.44		0.00	106.44
730530.000	Insurance	11,180.78	10,892.01		0.00	10,892.01
730535.000	Insurance - Workers Comp.	(470.20)	(86.17)		0.00	(86.17)
730550.000	Depreciation	29,584.95	24,857.58		0.00	24,857.58
730580.000	Taxes - Other	1,733.82	110.00		0.00	110.00
730600.000	Taxes - Sales & Use	116.47	95.10		0.00	95.10
730620.000	Finance Charges	0.00	38.42		0.00	38.42
730650.000	Fines & Penalties	0.00	580.00		0.00	580.00
730670.000	Office Supplies	10,748.55	10,699.74		0.00	10,699.74
730700.000	Equipment Rental	271.45	(248.23)		0.00	(248.23)
730740.000	Copier Equipment	10,085.55	11,086.42		0.00	11,086.42
730750.000	Motor Vehicle Expense	6,794.76	10,765.17		0.00	10,765.17
730760.000	Interest Expense	1,888.00	476.87		0.00	476.87
730770.000	Dues - Non-Patient Related	0.00	460.00		0.00	460.00
730810.000	Licenses, Dues & Subscriptions	2,314.46	1,310.00		0.00	1,310.00
730820.000	Travel, Sem, Conv & Mtg	11,039.02	17,611.58		0.00	17,611.58
730821.000	Meals & Entertainment	3,814.75	4,076.93		0.00	4,076.93
730830.000	Education - Admin	0.00	2,499.26		0.00	2,499.26
730835.000	Education - Non-Admin	4,695.89	4,096.50		0.00	4,096.50
730840.000	Mileage Reimbursement	579.13	871.18		0.00	871.18
730850.000	Purchased Services	487.90	906.13		0.00	906.13
730860.000	Postage	11,713.08	10,809.28		0.00	10,809.28
730880.000	Miscellaneous	19,957.07	20,251.73		0.00	20,251.73
730890.000	Employee Physicals/CORI	935.90	250.59		0.00	250.59
730900.000	Employee Benefits	4,314.22	6,810.15		0.00	6,810.15
730910.000	Service Charges - Bank	12,811.59	11,871.90		0.00	11,871.90
740110.000	Wages - HR	281,367.88	203,116.16		0.00	203,116.16
740150.000	Wages-HR-Vacation/Holiday/Sick	(2,366.18)	1,881.31		0.00	1,881.31
740200.000	Payroll Taxes - HR	24,397.66	16,039.44		0.00	16,039.44
740280.000	Pension Expense - HR	2,808.11	1,653.86		0.00	1,653.86
740290.000	Employer Deferred Comp Exp HR	108.33	0.00		0.00	0.00
740350.000	Office Supplies - HR	2,703.73	1,285.59		0.00	1,285.59
740370.000	Group Health Insurance - HR	17,097.58	7,393.40		0.00	7,393.40
740380.000	Group Dental Insurance - HR	394.47	472.71		0.00	472.71
740390.000	Group Vision Insurance - HR	31.97	(105.46)		0.00	(105.46)
740400.000	Miscellaneous - HR	131.25	0.00		0.00	0.00
740450.000	Travel, Sem, Conv & Mtg - HR	877.26	3,538.05		0.00	3,538.05
740470.000	Education - HR	10,909.10	0.00		0.00	0.00
740500.000	Telephone - HR	587.55	873.67		0.00	873.67
740535.000	Insurance - Workers Comp. - HR	157.30	120.41		0.00	120.41
740550.000	Advertising - Help Wanted - HR	903.75	25,018.37		0.00	25,018.37
740600.000	Employee Benefits - HR	712.55	186.30		0.00	186.30
740700.000	Employee Functions - HR	34.15	6,185.51		0.00	6,185.51
740750.000	Professional services - HR	4,588.05	12,993.87		0.00	12,993.87
740810.000	Dues & Subscriptions - HR	3,060.16	572.65		0.00	572.65
740840.000	Mileage Reimbursement - HR	436.95	0.00		0.00	0.00
740890.000	Employee Physicals/CORI - HR	542.00	0.00		0.00	0.00
750110.000	Wages - ADM	508,361.65	290,155.76		0.00	290,155.76
750150.000	Wages-ADM-Vac/Hol/Sick	(5,676.69)	(5,452.04)		0.00	(5,452.04)
750200.000	Payroll Taxes - ADM	48,191.83	22,277.56		0.00	22,277.56
750280.000	Pension Expense - ADM	4,902.14	2,879.05		0.00	2,879.05
750350.000	Office Supplies - ADM	945.66	51.99		0.00	51.99
750370.000	Group Health Insurance - ADM	6,529.40	4,747.19		0.00	4,747.19
750380.000	Group Dental Insurance - ADM	544.04	246.44		0.00	246.44
750390.000	Group Vision Insurance - ADM	1.25	0.53		0.00	0.53
750500.000	Telephone - ADM	2,115.08	2,043.40		0.00	2,043.40
750535.000	Insurance - Workers Comp.- ADM	277.35	171.46		0.00	171.46
750550.000	Promotional Items - ADM	623.82	791.79		0.00	791.79
750600.000	Employee Benefits - ADM	70.04	61.59		0.00	61.59
750810.000	Dues & Subscriptions - ADM	19,966.83	22,887.98		0.00	22,887.98
750890.000	Employee Physicals/CORI - ADM	260.59	100.59		0.00	100.59
760110.000	Wages -MKT	64,472.81	65,173.84		0.00	65,173.84
760150.000	Wages-Vac/Hol/Sick-MKT	528.28	(546.23)		0.00	(546.23)
760200.000	Payroll Taxes - MKT	6,391.17	6,347.96		0.00	6,347.96
760280.000	Pension Expense - MKT	641.82	664.53		0.00	664.53

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Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
760350.000	Office Supplies -MKT	514.46	411.61		0.00	411.61
760370.000	Group Health Insurance - MKT	6,531.89	4,337.10		0.00	4,337.10
760380.000	Group Dental Insurance - MKT	394.46	270.98		0.00	270.98
760400.000	Miscellaneous -MKT	510.40	0.00		0.00	0.00
760450.000	Travel, Sem, Conv & Mtg - MKT	47.32	0.00		0.00	0.00
760451.000	Meals & Entertainment - MKT	0.00	8.18		0.00	8.18
760470.000	Education - MKT	4,286.37	0.00		0.00	0.00
760500.000	Telephone - MKT	251.21	363.12		0.00	363.12
760535.000	Insurance - Workers Comp.- MKT	1,147.34	987.59		0.00	987.59
760550.000	Advertising-Promotional-MKT	4,628.71	8,765.52		0.00	8,765.52
760600.000	Employee Benefits - MKT	34.79	37.10		0.00	37.10
760700.000	Marketing	8,543.17	5,959.46		0.00	5,959.46
760810.000	Dues & Subscriptions - MKT	182.64	318.60		0.00	318.60
760840.000	Mileage Reimbursement - MKT	146.16	420.06		0.00	420.06
760890.000	Employee Physicals/CORI - MKT	85.00	25.59		0.00	25.59
770110.000	Wages - Tech	78,948.49	81,638.72		0.00	81,638.72
770150.000	Wages Vacation/Holiday/Sick-IT	(575.17)	(115.82)		0.00	(115.82)
770200.000	Payroll Taxes - IT	7,581.90	6,712.73		0.00	6,712.73
770280.000	Pension Exp - IT	786.05	816.05		0.00	816.05
770350.000	Office Supplies - IT	130.99	37.40		0.00	37.40
770400.000	Miscellaneous - IT	587.77	69.03		0.00	69.03
770450.000	Travel, Sem, Conv, Mtg - IT	747.38	957.95		0.00	957.95
770470.000	Education - IT	0.00	263.99		0.00	263.99
770500.000	Telephone - IT	480.00	528.34		0.00	528.34
770520.000	Computer Supplies	53,202.23	59,735.14		0.00	59,735.14
770535.000	Insurance - Workers Comp	42.70	48.08		0.00	48.08
770600.000	Employee Benefits - IT	34.79	37.10		0.00	37.10
770750.000	Professional Services- IT	14.99	19.99		0.00	19.99
770810.000	Dues & Subscriptions - IT	1,566.89	1,667.49		0.00	1,667.49
9315.1	Owners salaries	760,605.00	0.00		693,260.00	693,260.00
				CAIDJE -	693,260.00	
9315.2	owner salary offset	(760,605.00)	0.00		(693,260.00)	(693,260.00)
				CAIDJE -	(693,260.00)	
<b>Subtotal : None</b>		<b>927,910.02</b>	<b>195,993.91</b>		<b>0.00</b>	<b>195,993.91</b>
<b>Total [2] Income Statement</b>		<b>927,910.02</b>	<b>195,993.91</b>		<b>0.00</b>	<b>195,993.91</b>

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