

Client: **A443170 - Oriol Holdings**  
Engagement: **MDMC 2023 - Oriol Healthcare & Oriol Home Health**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MGT-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
<b>Group : [1]</b>	<b>Balance Sheet</b>					
<b>Subgroup : None</b>						
100140.000	Cash - Fidelity Brokerage	0.00	3,063,441.00		0.00	3,063,441.00
100150.000	Cash - Rockland Trust	1,025,027.39	661,656.00		0.00	661,656.00
100200.000	Cash - Petty	986.06	394.00		0.00	394.00
111000.000	A/R - Total	3,422.31	6,982.00		0.00	6,982.00
152000.000	Prepaid - Insurance	132,603.31	128,422.00		0.00	128,422.00
155000.000	Prepaid - Other Expenses	15,962.60	26,334.00		0.00	26,334.00
155400.000	Prepaid FSA/HCRA	0.00	5,314.00		0.00	5,314.00
155450.000	Prepaid- HRA	0.00	5,000.00		0.00	5,000.00
161300.000	Improvements Other	1,832.91	1,833.00		0.00	1,833.00
161500.000	Motor Vehicle	135,826.44	135,826.00		0.00	135,826.00
162000.000	Furniture Fixture & Equipment	216,827.49	216,827.00		0.00	216,827.00
163000.000	Computer Software	47,633.86	47,634.00		0.00	47,634.00
165300.000	Accum. Dep. - Imp Other	(1,832.91)	(1,833.00)		0.00	(1,833.00)
165500.000	Accum. Dep. - Motor Vehicle	(92,290.19)	(107,656.00)		0.00	(107,656.00)
166000.000	Accum. Dep. - FF&E	(209,702.31)	(215,356.00)		0.00	(215,356.00)
167000.000	Accum. Dep.-Computer Software	(47,633.86)	(47,634.00)		0.00	(47,634.00)
181500.000	Capital Projects	0.00	13,250.00		0.00	13,250.00
183000.000	Cash Surrender Value Life Ins	1,070,224.58	1,155,520.00		0.00	1,155,520.00
183500.000	Non Q Plan Corp Owned Life Ins	548,023.08	700,875.00		0.00	700,875.00
200100.000	Accounts Payable	(2,383,477.16)	(2,218,176.00)		0.00	(2,218,176.00)
200200.000	Accrued Expenses	(134,732.86)	(175,821.00)		0.00	(175,821.00)
202000.000	Accrued Wages	(38,887.66)	(44,112.00)		0.00	(44,112.00)
202100.000	Accrued ET/PTO	(127,269.96)	(153,810.00)		0.00	(153,810.00)
202200.000	Accrued Payroll Taxes	(14,074.81)	(19,319.00)		0.00	(19,319.00)
203400.000	HSA W/H	0.00	1,500.00		0.00	1,500.00
212500.000	Sunshine Fund W/H	0.00	(790.00)		0.00	(790.00)
213500.000	Employer Deferred Comp Liabili	(632,538.68)	(824,978.00)		0.00	(824,978.00)
213750.000	Employee Deferred Comp Liab	(336.35)	0.00		0.00	0.00
214000.000	Employee 401K W/H	(2,395.76)	0.00		0.00	0.00
214250.000	Employer 401K Match	(321.05)	0.00		0.00	0.00
214500.000	Employee 401K Loan W/H	(584.55)	0.00		0.00	0.00
215100.000	Patient Exchange	0.00	(10.00)		0.00	(10.00)
215150.000	Exchange - Other	660.00	877.00		0.00	877.00
215225.000	Deferred Rev ERTC	0.00	(515,667.00)		0.00	(515,667.00)
215230.000	Deferred Int Inc ERTC	0.00	(24,442.00)		0.00	(24,442.00)
215390.000	Due To/From	(2,707,952.92)	(6,876,459.00)		0.00	(6,876,459.00)
308000.000	Retained Earnings	(518,772.40)	(518,772.00)		0.00	(518,772.00)
308100.000	Retained Earnings S-Corp	3,517,779.49	5,890,564.00		0.00	5,890,564.00
<b>Subtotal : None</b>		<b>(195,993.91)</b>	<b>317,414.00</b>		<b>0.00</b>	<b>317,414.00</b>
<b>Total [1] Balance Sheet</b>		<b>(195,993.91)</b>	<b>317,414.00</b>		<b>0.00</b>	<b>317,414.00</b>
<b>Group : [2]</b>	<b>Income Statement</b>					
<b>Subgroup : None</b>						
304500.000	Unrealized Gain/Loss on Invest	0.00	(15,974.00)		0.00	(15,974.00)
3650cla	Management Fees Other entities	(343,158.00)	0.00		(382,272.00)	(382,272.00)
				CAIDJE -	(382,272.00)	
599050.000	Interest Income	0.00	(46,467.00)		0.00	(46,467.00)
599080.000	Misc. Income	(781.02)	(79,589.00)		0.00	(79,589.00)
599085.000	Gain/Loss on Investments	9,003.85	39,588.00		0.00	39,588.00
599095.000	Discounts Earned	(77.24)	(1,928.00)		0.00	(1,928.00)
599300.000	OFS Revenue	(61,517.80)	(89,689.00)		0.00	(89,689.00)
599400.000	Management Fee Revenue	(2,265,896.69)	(3,246,752.00)		382,272.00	(2,864,480.00)
				CAIDJE -	382,272.00	
720100.000	Wages - Supervisor-Plant	74,435.71	79,659.00		0.00	79,659.00
720150.000	Wages-Vac/Hol/Sick-Plant	1,978.32	2,852.00		0.00	2,852.00
720200.000	Payroll Taxes-Plant	7,226.03	7,177.00		0.00	7,177.00
720280.000	Pension Expense-Plant	483.51	0.00		0.00	0.00
720380.000	Group Dental Insurance-Plant	972.74	0.00		0.00	0.00
720450.000	Real Estate/Personal Prop Tax	2,621.72	1,361.00		0.00	1,361.00
720500.000	Telephone	440.00	480.00		0.00	480.00
720535.000	Insurance -Workers Comp.-Plant	1,523.18	1,848.00		0.00	1,848.00
720670.000	Supplies	66.36	0.00		0.00	0.00
720710.000	Building Rent	39,600.00	39,600.00		0.00	39,600.00
720840.000	Mileage Reimbursement	261.69	1,572.00		0.00	1,572.00
720890.000	Employee Physicals/CORI	25.59	0.00		0.00	0.00
720900.000	Employee Benefits	6.30	82.00		0.00	82.00
730110.000	Wages - Clerical	1,465,106.69	1,577,296.00		0.00	1,577,296.00
730150.000	Wages - Vacation/Holiday/Sick	10,225.77	25,719.00		0.00	25,719.00
730200.000	Payroll Taxes-G&A	97,634.14	129,117.00		0.00	129,117.00

Client: **A443170 - Oriol Holdings**  
Engagement: **MDMC 2023 - Oriol Healthcare & Oriol Home Health**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MGT-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
730280.000	Pension Expense-G&A	13,904.99	13,923.00		0.00	13,923.00
730290.000	Employer Deferred Comp Exp Adm	32,500.00	32,500.00		0.00	32,500.00
730300.000	Group Life Insurance	1,406.98	1,694.00		0.00	1,694.00
730350.000	Disability Insurance	(6,551.03)	(4,813.00)		0.00	(4,813.00)
730360.000	Life and Disability Ins-Admin	(32,845.16)	(62,530.00)		0.00	(62,530.00)
730370.000	Group Health Insurance-G&A	43,499.60	41,702.00		0.00	41,702.00
730380.000	Group Dental Insurance-G&A	4,090.67	3,822.00		0.00	3,822.00
730390.000	Group Vision Insurance-G&A	145.51	5.00		0.00	5.00
730430.000	Legal Fees	43,523.38	137,262.00		0.00	137,262.00
730440.000	Accounting Fees	9,178.30	18,809.00		0.00	18,809.00
730450.000	Bookkeeping Fees	6,535.47	6,452.00		0.00	6,452.00
730460.000	Professional Services	79.69	2,227.00		0.00	2,227.00
730480.000	Donations	4,621.51	13,050.00		0.00	13,050.00
730490.000	Director's Fees	2,000.00	0.00		0.00	0.00
730500.000	Telephone	14,374.24	14,489.00		0.00	14,489.00
730520.000	Computer Supplies & Service	106.44	0.00		0.00	0.00
730530.000	Insurance	10,892.01	8,840.00		0.00	8,840.00
730535.000	Insurance - Workers Comp.	(86.17)	(404.00)		0.00	(404.00)
730550.000	Depreciation	24,857.58	21,020.00		0.00	21,020.00
730580.000	Taxes - Other	110.00	490.00		0.00	490.00
730600.000	Taxes - Sales & Use	95.10	23.00		0.00	23.00
730620.000	Finance Charges	38.42	2,159.00		0.00	2,159.00
730650.000	Fines & Penalties	580.00	0.00		0.00	0.00
730670.000	Office Supplies	10,699.74	11,441.00		0.00	11,441.00
730700.000	Equipment Rental	(248.23)	530.00		0.00	530.00
730720.000	Small Equipment Purchase	0.00	651.00		0.00	651.00
730740.000	Copier Equipment	11,086.42	11,057.00		0.00	11,057.00
730750.000	Motor Vehicle Expense	10,765.17	15,395.00		0.00	15,395.00
730760.000	Interest Expense	476.87	0.00		0.00	0.00
730770.000	Dues - Non-Patient Related	460.00	0.00		0.00	0.00
730810.000	Licenses, Dues & Subscriptions	1,310.00	2,420.00		0.00	2,420.00
730820.000	Travel, Sem, Conv & Mtg	17,611.58	31,222.00		0.00	31,222.00
730821.000	Meals & Entertainment	4,076.93	4,976.00		0.00	4,976.00
730830.000	Education - Admin	2,499.26	0.00		0.00	0.00
730835.000	Education - Non-Admin	4,096.50	5,514.00		0.00	5,514.00
730840.000	Mileage Reimbursement	871.18	1,118.00		0.00	1,118.00
730850.000	Purchased Services	906.13	2,128.00		0.00	2,128.00
730860.000	Postage	10,809.28	11,121.00		0.00	11,121.00
730870.000	Credit Card Fee	0.00	33.00		0.00	33.00
730880.000	Miscellaneous	20,251.73	27,470.00		0.00	27,470.00
730890.000	Employee Physicals/CORI	250.59	201.00		0.00	201.00
730900.000	Employee Benefits	6,810.15	5,699.00		0.00	5,699.00
730910.000	Service Charges - Bank	11,871.90	9,363.00		0.00	9,363.00
740110.000	Wages - HR	203,116.16	232,055.00		0.00	232,055.00
740150.000	Wages-HR-Vacation/Holiday/Sick	1,881.31	(3,979.00)		0.00	(3,979.00)
740200.000	Payroll Taxes - HR	16,039.44	21,379.00		0.00	21,379.00
740280.000	Pension Expense - HR	1,653.86	2,240.00		0.00	2,240.00
740350.000	Office Supplies - HR	1,285.59	1,729.00		0.00	1,729.00
740370.000	Group Health Insurance - HR	7,393.40	14,503.00		0.00	14,503.00
740380.000	Group Dental Insurance - HR	472.71	617.00		0.00	617.00
740390.000	Group Vision Insurance - HR	(105.46)	5.00		0.00	5.00
740450.000	Travel, Sem, Conv & Mtg - HR	3,538.05	4,157.00		0.00	4,157.00
740500.000	Telephone - HR	873.67	840.00		0.00	840.00
740535.000	Insurance - Workers Comp. - HR	120.41	140.00		0.00	140.00
740540.000	Retention & Recruitment	0.00	7,380.00		0.00	7,380.00
740550.000	Advertising - Help Wanted - HR	25,018.37	41,997.00		0.00	41,997.00
740600.000	Employee Benefits - HR	186.30	297.00		0.00	297.00
740700.000	Employee Functions - HR	6,185.51	7,993.00		0.00	7,993.00
740750.000	Professional services - HR	12,993.87	12,702.00		0.00	12,702.00
740810.000	Dues & Subscriptions - HR	572.65	229.00		0.00	229.00
740890.000	Employee Physicals/CORI - HR	0.00	100.00		0.00	100.00
750110.000	Wages - ADM	290,155.76	233,224.00		0.00	233,224.00
750150.000	Wages-ADM-Vac/Hol/Sick	(5,452.04)	1,490.00		0.00	1,490.00
750200.000	Payroll Taxes - ADM	22,277.56	21,997.00		0.00	21,997.00
750280.000	Pension Expense - ADM	2,879.05	1,929.00		0.00	1,929.00
750350.000	Office Supplies - ADM	51.99	441.00		0.00	441.00
750370.000	Group Health Insurance - ADM	4,747.19	(735.00)		0.00	(735.00)
750380.000	Group Dental Insurance - ADM	246.44	0.00		0.00	0.00
750390.000	Group Vision Insurance - ADM	0.53	0.00		0.00	0.00
750450.000	Travel, Sem, Conv & Mtg - ADM	0.00	88.00		0.00	88.00
750500.000	Telephone - ADM	2,043.40	2,569.00		0.00	2,569.00
750535.000	Insurance - Workers Comp. - ADM	171.46	128.00		0.00	128.00

Client: **A443170 - Oriol Holdings**  
Engagement: **MDMC 2023 - Oriol Healthcare & Oriol Home Health**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MGT-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
750550.000	Promotional Items - ADM	791.79	1,270.00		0.00	1,270.00
750600.000	Employee Benefits - ADM	61.59	144.00		0.00	144.00
750810.000	Dues & Subscriptions - ADM	22,887.98	23,853.00		0.00	23,853.00
750890.000	Employee Physicals/CORI - ADM	100.59	0.00		0.00	0.00
760110.000	Wages -MKT	65,173.84	64,594.00		0.00	64,594.00
760150.000	Wages-Vac/Hol/Sick-MKT	(546.23)	421.00		0.00	421.00
760200.000	Payroll Taxes - MKT	6,347.96	7,081.00		0.00	7,081.00
760280.000	Pension Expense - MKT	664.53	473.00		0.00	473.00
760350.000	Office Supplies -MKT	411.61	321.00		0.00	321.00
760370.000	Group Health Insurance - MKT	4,337.10	2,171.00		0.00	2,171.00
760380.000	Group Dental Insurance - MKT	270.98	144.00		0.00	144.00
760400.000	Miscellaneous -MKT	0.00	(4.00)		0.00	(4.00)
760451.000	Meals & Entertainment - MKT	8.18	0.00		0.00	0.00
760500.000	Telephone - MKT	363.12	147.00		0.00	147.00
760535.000	Insurance - Workers Comp.- MKT	987.59	1,310.00		0.00	1,310.00
760550.000	Advertising-Promotional-MKT	8,765.52	8,112.00		0.00	8,112.00
760600.000	Employee Benefits - MKT	37.10	80.00		0.00	80.00
760700.000	Marketing	5,959.46	13,805.00		0.00	13,805.00
760810.000	Dues & Subscriptions - MKT	318.60	191.00		0.00	191.00
760840.000	Mileage Reimbursement - MKT	420.06	200.00		0.00	200.00
760890.000	Employee Physicals/CORI - MKT	25.59	25.00		0.00	25.00
770110.000	Wages - Tech	81,638.72	82,863.00		0.00	82,863.00
770150.000	Wages Vacation/Holiday/Sick-IT	(115.82)	37.00		0.00	37.00
770200.000	Payroll Taxes - IT	6,712.73	7,647.00		0.00	7,647.00
770280.000	Pension Exp - IT	816.05	828.00		0.00	828.00
770350.000	Office Supplies - IT	37.40	16.00		0.00	16.00
770400.000	Miscellaneous - IT	69.03	21.00		0.00	21.00
770450.000	Travel, Sem, Conv, Mtg - IT	957.95	856.00		0.00	856.00
770470.000	Education - IT	263.99	0.00		0.00	0.00
770500.000	Telephone - IT	528.34	480.00		0.00	480.00
770520.000	Computer Supplies	59,735.14	40,570.00		0.00	40,570.00
770535.000	Insurance - Workers Comp	48.08	50.00		0.00	50.00
770600.000	Employee Benefits - IT	37.10	80.00		0.00	80.00
770750.000	Professional Services- IT	19.99	0.00		0.00	0.00
770810.000	Dues & Subscriptions - IT	1,667.49	2,274.00		0.00	2,274.00
9315.1	Owners salaries	693,260.00	0.00		656,553.00	656,553.00
				CAIDJE -	656,553.00	
					(656,553.00)	(656,553.00)
9315.2	owner salary offset	(693,260.00)	0.00		(656,553.00)	
				CAIDJE -	(656,553.00)	
<b>Subtotal : None</b>		<b>195,993.91</b>	<b>(317,414.00)</b>		<b>0.00</b>	<b>(317,414.00)</b>
<b>Total [2] Income Statement</b>		<b>195,993.91</b>	<b>(317,414.00)</b>		<b>0.00</b>	<b>(317,414.00)</b>

**Tickmarks**

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	