

Client: **A443023 - Rehabilitation Associates, Inc.**
Engagement: **MDMC 2023 - Rehabilitation Associates**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT-CR Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022	
Group : [1025.0]	Cash & Equiviliant			
Subgroup : None				
100100.000	Cash - Operating	3,242.38	43,782.90	
100150.000	Cash- Payroll	355,021.11	355,021.11	
100200.000	Cash - Petty	50.00	50.00	
Subtotal : None		358,313.49	398,854.01	
Total [1025.0]	Cash & Equiviliant	358,313.49	398,854.01	
Group : [1180.0]	A/R- Affiliates/Related Parties			
Subgroup : None				
202111.000	DUE OFFICER - NHT	505,000.00	1,500,000.00	
202129.000	519 MAIN STREET, INC.	(483,103.17)	(513,273.17)	
202151.000	84 ELM STREET, INC.	102,172.09	368,569.09	
202153.000	16 PLEASANT ST., INC.	358,487.83	92,540.83	
202157.000	140 WEBB STREET, INC.	102,311.46	310,554.46	
202158.000	8 BUTLER ST., INC.	0.00	16,000.00	
202159.000	137 NICHOLS ST., INC.	497,851.86	408,128.86	
202162.000	60 QUAKER HWY., INC.	878,830.81	174,568.81	
202163.000	34 LINCOLN ST., INC.	260,402.66	332,760.66	
Subtotal : None		2,221,953.54	2,689,849.54	
Total [1180.0]	A/R- Affiliates/Related Parties	2,221,953.54	2,689,849.54	
Group : [1310.0]	Other Current Assets			
Subgroup : None				
191280.000	Prepaid Insurance	7,563.72	7,437.40	
191300.000	Other Prepaid Expenses	10,406.42	10,406.42	
Subtotal : None		17,970.14	17,843.82	
Total [1310.0]	Other Current Assets	17,970.14	17,843.82	
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	172,519.07	164,669.07	
Subtotal : None		172,519.07	164,669.07	
Total [1651.1]	Equipment Costs	172,519.07	164,669.07	7,850.00
Group : [1652.2]	A/D-Equipment			
Subgroup : None				
191652.000	Accum. Deprec. - Equipment	(163,017.99)	(157,891.39)	
Subtotal : None		(163,017.99)	(157,891.39)	
Total [1652.2]	A/D-Equipment	(163,017.99)	(157,891.39)	(5,126.60)

Group : [1701.1]	Motor Vehicle-Costs		
Subgroup : None			
191701.000	Motor Vehicles	296,662.39	190,557.88
Subtotal : None		296,662.39	190,557.88
Total [1701.1]	Motor Vehicle-Costs	296,662.39	190,557.88
Group : [1702.2]	A/D-Motor Vehicle		
Subgroup : None			
191702.000	Accum. Deprec. - Motor Vehicles	(86,934.13)	(183,359.88)
Subtotal : None		(86,934.13)	(183,359.88)
Total [1702.2]	A/D-Motor Vehicle	(86,934.13)	(183,359.88)
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	(252,805.82)	(144,824.17)
Subtotal : None		(252,805.82)	(144,824.17)
Total [2020.0]	A/P-Trade	(252,805.82)	(144,824.17)
Group : [2030.0]	A/P-Acrued Expenses		
Subgroup : None			
200200.000	Accrued Accounts Payable	324.04	1,611.70
Subtotal : None		324.04	1,611.70
Total [2030.0]	A/P-Acrued Expenses	324.04	1,611.70
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	0.00	(500,000.00)
202112.000	DUE RELATED PARTY-MAT	0.00	(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		(645,000.00)	(1,645,000.00)
Total [2120.0]	Subsidiaries and Affiliates	(645,000.00)	(1,645,000.00)
Group : [2130.0]	Banks		
Subgroup : None			
202130.000	CITIZENS - CREDIT LINE	(875,000.00)	0.00
202140.000	Auto Loan Payable	(159,768.81)	(9,953.86)
202140.100	ST Portion of loans	(47,063.00)	(5,088.00)
202140.200	ST Offset	47,063.00	5,088.00
Subtotal : None		(1,034,768.81)	(9,953.86)
Total [2130.0]	Banks	(1,034,768.81)	(9,953.86)
Group : [2190.0]	Accued Salaries		
Subgroup : None			
202190.000	ACCRUED SALARIES	(59,320.00)	(58,119.00)
202191.000	ACCRUED VACATION	(118,640.00)	(116,241.00)
Subtotal : None		(177,960.00)	(174,360.00)
Total [2190.0]	Accued Salaries	(177,960.00)	(174,360.00)
Group : [2200.0]	Accrued Payroll Taxes Withheld		
Subgroup : None			
202214.000	ACCRUED PAYROLL TAXES	(18,779.00)	(18,399.00)
Subtotal : None		(18,779.00)	(18,399.00)

Total [2200.0]	Accrued Payroll Taxes Withheld	(18,779.00)	(18,399.00)
Group : [2210.0]	Accrued Employee Taxes Payable		
Subgroup : None			
202261.000	STATE INCOME TAX PAYABLE	(474.00)	(282.00)
Subtotal : None		(474.00)	(282.00)
Total [2210.0]	Accrued Employee Taxes Payable	(474.00)	(282.00)
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	800,000.00	950,000.00
308000.000	Retained Earnings	(1,135,669.72)	(1,898,735.31)
Subtotal : None		(335,669.72)	(948,735.31)
Total [2650.0]	Retained Earnings	(335,669.72)	(948,735.31)
Group : [3630.0]	Nursing Facility Income		
Subgroup : None			
503011.000	MGMT. FEE INCOME	(2,705,000.00)	(2,675,000.00)
Subtotal : None		(2,705,000.00)	(2,675,000.00)
Total [3630.0]	Nursing Facility Income	(2,705,000.00)	(2,675,000.00)
Group : [3650.0]	Other Income		
Subgroup : None			
599080.000	OTHER INCOME	0.00	(45,591.21)
599090.000	Gain on Sale of MV	(62,500.00)	0.00
Subtotal : None		(62,500.00)	(45,591.21)
Total [3650.0]	Other Income	(62,500.00)	(45,591.21)
Group : [9314.1]	Administrator Salaries		
Subgroup : None			
704120.000	Salaries - Administrators	595,615.60	400,164.30
Subtotal : None		595,615.60	400,164.30
Total [9314.1]	Administrator Salaries	595,615.60	400,164.30
Group : [9312.1]	Administratiion Salaries		
Subgroup : None			
704110.000	SAL - ADMINISTRATION	569,832.26	770,750.00
705105.000	SALARIES - PLANT MAINTENANCE	225,875.00	165,322.00
705106.000	MAINTENCE ALLOCATION	(161,182.00)	(103,259.00)
Subtotal : None		634,525.26	832,813.00
Total [9312.1]	Administratiion Salaries	634,525.26	832,813.00
Group : [9317.1]	Clerical, Bookkeeping & Other Admin Salaries		
Subgroup : None			
599060.000	Emergency Paid Sick Reimb	0.00	(14,607.75)
704140.000	SALARIES-CLERICAL	444,239.15	396,206.35
704141.000	CLERICAL SALARIES - ALLOCATED	(120,405.00)	(83,310.00)
704147.000	Salaries - OPR Clerical	71,626.32	56,994.48
706221.000	COVID Care- Hero Pay	6,698.66	109,914.74
706222.000	COVID- Advanced Borrowed	0.00	2,852.98
706223.000	COVID Sick Pay	0.00	12,460.24
707021.000	SALARIES - ACTIVITIES	0.00	105.00
Subtotal : None		402,159.13	480,616.04
Total [9317.1]	Clerical, Bookkeeping & Other Admin	402,159.13	480,616.04

Group : [9379.5]		Other Admin & General	
Subgroup : None			
704150.000	PAYROLL SERVICE	12,114.89	12,887.98
704240.000	TONER/INK EXPENSE	2,146.46	752.58
704246.000	BANK CHARGES/FEES	3,647.20	3,731.40
704249.000	POSTAGE	5,377.09	5,680.69
704250.000	SUPPL. & EXP. - OFFICE	113,568.97	75,236.49
704251.000	PROFESSIONAL SERVICE	3,000.00	16,000.00
704252.000	TUITION & EDUCATION	4,956.18	215.00
704253.000	TAXES	110.00	110.00
704255.000	DONATIONS	3,500.00	10,250.00
704260.000	TUIT. & ED.- ADMINISTRATOR	490.00	0.00
704261.000	TELEPHONE	19,926.42	18,257.44
704274.000	GASOLINE - MOTOR VEHICLE	11,944.62	14,241.68
704275.000	MOTOR VEHICLE EXPENSE	8,886.56	9,140.42
704276.000	MOTOR VEHICLE EXCISE TAX	1,779.81	863.72
704277.000	Interest- MV note	2,019.15	1,104.92
704280.000	TRAVEL/CONVENTIONS/MEETINGS	3,791.68	5,954.57
704294.000	ADVERT.- HELP WANTED	138.60	4,886.64
704301.000	LIC. & DUES - PATIENT RELATED	2,919.35	6,637.00
704360.000	ACCOUNTING	25,000.00	25,900.00
704420.000	INSURANCE - OTHER	114.00	114.00
704421.000	INSURANCE - LIABILITY	1,586.28	1,537.88
704422.000	INSURANCE - UMBRELLA	397.12	381.84
704430.000	INSURANCE - AUTO	8,721.00	8,400.00
704580.000	DEPRE'N - MOTOR VEHICLES	37,159.00	33,397.75
708025.000	STATE INCOME TAX EXP	0.00	11,241.00
Subtotal : None		273,294.38	266,923.00
Total [9379.5]		273,294.38	266,923.00
Group : [9392.0]		Maintenance & Other Property Expense	
Subgroup : None			
705110.000	PURCH.SERV.- PLANT & EQUIP.	33,970.21	74,503.63
705111.000	TRASH REMOVAL	330.72	364.92
705121.000	ELECTRICITY	4,406.34	4,953.73
705122.000	WATER AND SEWERAGE	1,571.28	1,132.42
705124.000	NATURAL GAS	2,740.93	2,549.02
Subtotal : None		43,019.48	83,503.72
Total [9392.0]		43,019.48	83,503.72
Group : [9935.2]		Non-Allowable Admin & Genral Expenses	
Subgroup : None			
704258.000	Fines and Penalties	0.00	145.23
704295.000	ADVERT.- PROMOTIONAL	3,282.11	2,018.00
704296.000	PROMOTIONAL/MARKETING EXP.	1,829.52	6,257.56
704370.000	LEGAL	100.00	100.00
704437.000	INTEREST-WORK.CAPITAL DEBT	6,170.88	164,500.00
Subtotal : None		11,382.51	173,020.79
Total [9935.2]		11,382.51	173,020.79
Group : [9323.1]		Quality Assurance Professional Salaries	
Subgroup : None			
706030.000	SALARIES - R.N.	146,488.15	70,684.89
706031.000	RN SALARIES - ALLOCATED	(133,183.00)	(72,752.00)
706040.000	SALARIES - L.P.N.	196,295.77	312,626.29
706041.000	LPN SALARIES - ALLOCATED	(209,668.00)	(341,990.00)
706050.000	SALARIES - NURSE AIDE	171,961.08	160,410.27
706051.000	C.N.A.- ALLOCATED	(171,894.00)	(173,461.00)
Subtotal : None		0.00	(44,481.55)
Total [9323.1]		0.00	(44,481.55)

Group : [9323.5]	Indirect Restorative Therapy Salaries		
Subgroup : None			
705319.000	Salaries- Laundry Training	8,524.00	216.75
705410.000	Salaries- Hsk	0.00	480.25
707821.000	SALARIES - P.T. ASST.	115,951.13	151,090.00
707831.000	SALARIES - O.T. ASST.	86,769.25	117,820.29
707920.000	SALARIES - PHYS.THER. (REG.)	141,817.50	183,295.50
707920.700	Salaries - Phys. Ther. OPR	146,359.25	156,711.75
707929.000	PT SALARIES - ALLOCATED	(723,873.00)	(509,950.00)
707930.000	SALARIES - OCCUP.THER. (REG.)	175,951.50	248,155.75
707932.000	OTA SALARIES - ALLOCATED	0.00	(386,486.00)
707940.000	SALARIES - SPEECH THER. (REG.)	34,716.75	38,537.75
707940.700	Salaries - Speech Ther. OPR	24,437.50	20,263.00
707942.000	SPEECH SALARIES - ALLOCATED	0.00	(58,399.00)
Subtotal : None		10,653.88	(38,263.96)
Total [9323.5]	Indirect Restorative Therapy Salaries	10,653.88	(38,263.96)

Group : [9323.4]	Dietician Salaries		
Subgroup : None			
705205.000	SALARIES - DIETARY	1,704.00	0.00
Subtotal : None		1,704.00	0.00
Total [9323.4]	Dietician Salaries	1,704.00	0.00

Group : [CLA-4412]	Payroll Taxes		
Subgroup : None			
704400.000	PAYROLL TAXES	247,467.90	271,326.63
704405.000	PAYROLL TAXES ALLOCATED	(136,694.00)	(160,533.00)
Subtotal : None		110,773.90	110,793.63
Total [CLA-4412]	Payroll Taxes	110,773.90	110,793.63

Group : [CLA-4424]	Workers Compensation		
Subgroup : None			
704419.000	WORKMAN'S COMP.INSURANCE	27,015.00	44,724.00
704429.000	WORKER'S COMP.INS. - ALLOCATED	(22,135.00)	(29,048.00)
Subtotal : None		4,880.00	15,676.00
Total [CLA-4424]	Workers Compensation	4,880.00	15,676.00

Group : [CLA-4427]	Health/Life Insurance		
Subgroup : None			
704401.000	State Family Medical Leave Tax	9,485.63	11,019.98
704415.000	GROUP HEALTH INSURANCE	135,448.63	121,186.23
704416.000	GROUP HEALTH INSURANCE ALLOC.	(12,300.00)	(13,834.00)
704418.000	GROUP LIFE INSURANCE	1,808.44	1,453.79
704450.000	DISABILITY INSURANCE	24,976.56	19,780.82
Subtotal : None		159,419.26	139,606.82
Total [CLA-4427]	Health/Life Insurance	159,419.26	139,606.82

Group : [CLA-4439]	Benefits Other		
Subgroup : None			
704248.000	EMPLOYEE BENEFITS	2,202.34	326.17
704333.000	EMPLOYEE BENEFITS - OTHER	2,238.31	4,773.99
704339.000	401k MATCH- ALLOCATED	(2,578.00)	(3,357.00)
704340.000	401K EMPLOYER MATCH	8,051.58	7,966.56
704345.000	401K ADMINISTRATION	359.40	857.96
706516.000	EMPLOYEE BACKGROUND CHECK	127.95	537.39
Subtotal : None		10,401.58	11,105.07
Total [CLA-4439]	Benefits Other	10,401.58	11,105.07

Group : [9388.8]	Depreciation Equipment		
Subgroup : None			
704570.000	DEPRE'N - EQUIPMENT	5,126.60	4,561.00

Subtotal : None		5,126.60	4,561.00
Total [9388.8]	Depreciation Equipment	5,126.60	4,561.00
Group : [9380.0]	Real Estate Taxes		
Subgroup : None			
704510.000	REAL ESTATE TAX	13,753.37	11,970.87
Subtotal : None		13,753.37	11,970.87
Total [9380.0]	Real Estate Taxes	13,753.37	11,970.87
Group : [9380.1]	Personal Property Taxes		
Subgroup : None			
704511.000	PERSONAL PROP. TAX	173.85	104.07
Subtotal : None		173.85	104.07
Total [9380.1]	Personal Property Taxes	173.85	104.07
Group : [9380.5]	Insurance: Building. Building Improvements, Equipment		
Subgroup : None			
704590.000	INSURANCE - PROPERTY & EQUIP.	1,930.00	1,544.00
Subtotal : None		1,930.00	1,544.00
Total [9380.5]	Insurance: Building. Building Improve	1,930.00	1,544.00
Group : [9382.2]	Property Rent (Unrelated Party)		
Subgroup : None			
705112.000	Storage	46,000.00	0.00
Subtotal : None		46,000.00	0.00
Total [9382.2]	Property Rent (Unrelated Party)	46,000.00	0.00
Group : [9382.3]	Property Rent (Related Party)		
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

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