

Client: **A443023 - Rehabilitation Associates, Inc.**
Engagement: **MDMC 2023 - Rehabilitation Associates**
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
Group : [BS] Balance Sheet Groupings						
Subgroup : None						
100100.000	Cash - Operating	43,782.90	3,242.38		0.00	3,242.38
100150.000	Cash- Payroll	355,021.11	355,021.11		0.00	355,021.11
100200.000	Cash - Petty	50.00	50.00		0.00	50.00
191280.000	Prepaid Insurance	7,437.40	7,563.72		0.00	7,563.72
191300.000	Other Prepaid Expenses	10,406.42	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	172,519.07		0.00	172,519.07
191652.000	Accum. Deprec. - Equipment	(157,891.39)	(163,017.99)		0.00	(163,017.99)
191701.000	Motor Vehicles	190,557.88	296,662.39		0.00	296,662.39
191702.000	Accum. Deprec. - Motor Vehicles	(183,359.88)	(86,934.13)		0.00	(86,934.13)
191960.000	Utility Deposits	6,654.00	6,654.00		0.00	6,654.00
200100.000	Accounts Payable	(144,824.17)	(252,805.82)		0.00	(252,805.82)
200200.000	Accrued Accounts Payable	1,611.70	324.04		0.00	324.04
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	505,000.00		0.00	505,000.00
202111.100	Demand Notes Payable - NHT	(500,000.00)	0.00		0.00	0.00
202112.000	DUE RELATED PARTY-MAT	(500,000.00)	0.00		0.00	0.00
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.	(513,273.17)	(483,103.17)		0.00	(483,103.17)
202130.000	CITIZENS - CREDIT LINE	0.00	(875,000.00)		0.00	(875,000.00)
202140.000	Auto Loan Payable	(9,953.86)	(159,768.81)		0.00	(159,768.81)
202140.100	ST Portion of loans	(5,088.00)	(47,063.00)		0.00	(47,063.00)
202140.200	ST Offset	5,088.00	47,063.00		0.00	47,063.00
202151.000	84 ELM STREET, INC.	368,569.09	102,172.09		0.00	102,172.09
202153.000	16 PLEASANT ST., INC.	92,540.83	358,487.83		0.00	358,487.83
202157.000	140 WEBB STREET, INC.	310,554.46	102,311.46		0.00	102,311.46
202158.000	8 BUTLER ST., INC.	16,000.00	0.00		0.00	0.00
202159.000	137 NICHOLS ST., INC.	408,128.86	497,851.86		0.00	497,851.86
202162.000	60 QUAKER HWY., INC.	174,568.81	878,830.81		0.00	878,830.81
202163.000	34 LINCOLN ST., INC.	332,760.66	260,402.66		0.00	260,402.66
202190.000	ACCRUED SALARIES	(58,119.00)	(59,320.00)		0.00	(59,320.00)
202191.000	ACCRUED VACATION	(116,241.00)	(118,640.00)		0.00	(118,640.00)
202214.000	ACCRUED PAYROLL TAXES	(18,399.00)	(18,779.00)		0.00	(18,779.00)
202261.000	STATE INCOME TAX PAYABLE	(282.00)	(474.00)		0.00	(474.00)
301000.000	Capital Stock	(300.00)	(300.00)		0.00	(300.00)
302000.000	Dividends	950,000.00	800,000.00		0.00	800,000.00
308000.000	Retained Earnings	(1,898,735.31)	(1,135,669.72)		0.00	(1,135,669.72)
Subtotal : None		186,934.41	358,687.20		0.00	358,687.20
Total [BS] Balance Sheet Groupings		186,934.41	358,687.20		0.00	358,687.20
Group : [P&L] Profit & Loss Groupings						
Subgroup : None						
503011.000	MGMT. FEE INCOME	(2,675,000.00)	(2,705,000.00)		0.00	(2,705,000.00)
599060.000	Emergency Paid Sick Reimb	(14,607.75)	0.00		0.00	0.00
599080.000	OTHER INCOME	(45,591.21)	0.00		0.00	0.00
599090.000	Gain on Sale of MV	0.00	(62,500.00)		0.00	(62,500.00)
704110.000	SAL. - ADMINISTRATION	598,172.00	853,138.28		(283,306.02)	569,832.26
				CAIDJE -	(11,306.02)	
				CAIDJE -	(272,000.00)	
				CAIDJE -	(0.00)	
704120.000	Salaries - Administrators	572,742.30	323,615.60		272,000.00	595,615.60
				CAIDJE -	272,000.00	
				CAIDJE -	(0.00)	
704140.000	SALARIES-CLERICAL	396,206.35	444,239.15		0.00	444,239.15
704141.000	CLERICAL SALARIES - ALLOCATED	(83,310.00)	(120,405.00)		0.00	(120,405.00)
704147.000	Salaries - OPR Clerical	(25,751.03)	71,626.32		0.00	71,626.32
704150.000	PAYROLL SERVICE	12,887.98	12,114.89		0.00	12,114.89
704240.000	TONER/INK EXPENSE	752.58	2,146.46		0.00	2,146.46
704246.000	BANK CHARGES/FEES	3,731.40	3,647.20		0.00	3,647.20
704248.000	EMPLOYEE BENEFITS	326.17	2,202.34		0.00	2,202.34
704249.000	POSTAGE	5,680.69	5,377.09		0.00	5,377.09
704250.000	SUPPL. & EXP. - OFFICE	75,236.49	113,568.97		0.00	113,568.97
704251.000	PROFESSIONAL SERVICE	16,000.00	3,000.00		0.00	3,000.00
704252.000	TUITION & EDUCATION	215.00	4,956.18		0.00	4,956.18
704253.000	TAXES	110.00	110.00		0.00	110.00
704255.000	DONATIONS	10,250.00	3,500.00		0.00	3,500.00
704258.000	Fines and Penalties	145.23	0.00		0.00	0.00
704259.000	MISCELLANEOUS EXPENSE	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	

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704260.000	TUIT.& ED.- ADMINISTRATOR	0.00	490.00		0.00	490.00
704261.000	TELEPHONE	18,257.44	19,926.42		0.00	19,926.42
704274.000	GASOLINE - MOTOR VEHICLE	14,241.68	11,944.62		0.00	11,944.62
704275.000	MOTOR VEHICLE EXPENSE	9,140.42	8,886.56		0.00	8,886.56
704276.000	MOTOR VEHICLE EXCISE TAX	863.72	1,779.81		0.00	1,779.81
704277.000	Interest- MV note	1,104.92	2,019.15		0.00	2,019.15
704280.000	TRAVEL/CONVENTIONS/MEETINGS	5,954.57	3,791.68		0.00	3,791.68
704294.000	ADVERT.- HELP WANTED	4,886.64	138.60		0.00	138.60
704295.000	ADVERT.- PROMOTIONAL	2,018.00	3,282.11		0.00	3,282.11
704296.000	PROMOTIONAL/MARKETING EXP.	6,257.56	1,829.52		0.00	1,829.52
704301.000	LIC.& DUES - PATIENT RELATED	6,637.00	2,919.35		0.00	2,919.35
704333.000	EMPLOYEE BENEFITS - OTHER	4,773.99	2,238.31		0.00	2,238.31
704339.000	401k MATCH- ALLOCATED	(3,357.00)	(2,578.00)		0.00	(2,578.00)
704340.000	401K EMPLOYER MATCH	7,966.56	8,051.58		0.00	8,051.58
704345.000	401K ADMINISTRATION	857.96	359.40		0.00	359.40
704360.000	ACCOUNTING	25,900.00	25,000.00		0.00	25,000.00
704370.000	LEGAL	100.00	100.00		0.00	100.00
704400.000	PAYROLL TAXES	271,326.63	247,467.90		0.00	247,467.90
704401.000	State Family Medical Leave Tax	11,019.98	9,485.63		0.00	9,485.63
704405.000	PAYROLL TAXES ALLOCATED	(160,533.00)	(136,694.00)		0.00	(136,694.00)
704415.000	GROUP HEALTH INSURANCE	121,186.23	135,448.63		0.00	135,448.63
704416.000	GROUP HEALTH INSURANCE ALLOCATED	(13,834.00)	(12,300.00)		0.00	(12,300.00)
704418.000	GROUP LIFE INSURANCE	1,453.79	1,808.44		0.00	1,808.44
704419.000	WORKMAN'S COMP.INSURANCE	44,724.00	27,015.00		0.00	27,015.00
704420.000	INSURANCE - OTHER	114.00	114.00		0.00	114.00
704421.000	INSURANCE - LIABILITY	1,537.88	1,586.28		0.00	1,586.28
704422.000	INSURANCE - UMBRELLA	381.84	397.12		0.00	397.12
704429.000	WORKER'S COMP.INS. - ALLOCATED	(29,048.00)	(22,135.00)		0.00	(22,135.00)
704430.000	INSURANCE - AUTO	8,400.00	8,721.00		0.00	8,721.00
704437.000	INTEREST-WORK.CAPITAL DEBT	164,500.00	6,170.88		0.00	6,170.88
704450.000	DISABILITY INSURANCE	19,780.82	24,976.56		0.00	24,976.56
704510.000	REAL ESTATE TAX	11,970.87	13,753.37		0.00	13,753.37
704511.000	PERSONAL PROP. TAX	104.07	173.85		0.00	173.85
704535.000	RENT REAL ESTATE AFFIL.	84,000.00	84,000.00		0.00	84,000.00
704570.000	DEPRE'N - EQUIPMENT	4,561.00	5,126.60		0.00	5,126.60
704580.000	DEPRE'N - MOTOR VEHICLES	33,397.75	37,159.00		0.00	37,159.00
704590.000	INSURANCE - PROPERTY & EQUIP.	1,544.00	1,930.00		0.00	1,930.00
705105.000	SALARIES - PLANT MAINTENANCE	165,322.00	225,875.00		0.00	225,875.00
705106.000	MAINTENANCE ALLOCATION	(103,259.00)	(161,182.00)		0.00	(161,182.00)
705110.000	PURCH.SERV. - PLANT & EQUIP.	74,503.63	33,970.21		0.00	33,970.21
705111.000	TRASH REMOVAL	364.92	330.72		0.00	330.72
705112.000	Storage	0.00	46,000.00		0.00	46,000.00
705121.000	ELECTRICITY	4,953.73	4,406.34		0.00	4,406.34
705122.000	WATER AND SEWERAGE	1,132.42	1,571.28		0.00	1,571.28
705124.000	NATURAL GAS	2,549.02	2,740.93		0.00	2,740.93
705205.000	SALARIES - DIETARY	0.00	1,704.00		0.00	1,704.00
705319.000	Salaries- Laundry Training	216.75	8,524.00	CAIDJE -	(0.00)	8,524.00
705410.000	Salaries- Hsk	480.25	0.00		0.00	0.00
706030.000	SALARIES - R.N.	70,684.89	135,182.13		11,306.02	146,488.15
706031.000	RN SALARIES - ALLOCATED	(72,752.00)	(133,183.00)	CAIDJE -	11,306.02	(133,183.00)
706040.000	SALARIES - L.P.N.	312,626.29	196,295.77		0.00	196,295.77
706041.000	LPN SALARIES - ALLOCATED	(297,508.45)	(209,668.00)		0.00	(209,668.00)
706050.000	SALARIES - NURSE AIDE	160,410.27	171,961.08		0.00	171,961.08
706051.000	C.N.A.- ALLOCATED	(173,461.00)	(171,894.00)		0.00	(171,894.00)
706221.000	COVID Care- Hero Pay	109,914.74	6,698.66		0.00	6,698.66
706222.000	COVID- Advanced Borrowed	2,852.98	0.00	CAIDJE -	(0.00)	0.00
706223.000	COVID Sick Pay	12,460.24	0.00		0.00	0.00
706224.000	COVID Bonus	0.00	0.00		0.00	0.00
706516.000	EMPLOYEE BACKGROUND CHECK	537.39	127.95	CAIDJE -	(0.00)	127.95
707021.000	SALARIES - ACTIVITIES	105.00	0.00		0.00	0.00
707821.000	SALARIES - P.T. ASST.	151,090.00	115,951.13		0.00	115,951.13
707821.700	Sal.- P.T Asst. OPR	0.00	0.00		0.00	0.00
707831.000	SALARIES - O.T. ASST.	117,820.29	86,769.25	CAIDJE -	(0.00)	86,769.25
707920.000	SALARIES - PHYS.THER. (REG.)	183,295.50	141,817.50		0.00	141,817.50
707920.700	Salaries - Phys. Ther. OPR	156,711.75	146,359.25		0.00	146,359.25
707929.000	PT SALARIES - ALLOCATED	(509,950.00)	(723,873.00)		0.00	(723,873.00)
707930.000	SALARIES - OCCUP.THER. (REG.)	286,419.71	175,951.50		0.00	175,951.50
707932.000	OTA SALARIES - ALLOCATED	(386,486.00)	0.00		0.00	0.00
707940.000	SALARIES - SPEECH THER. (REG.)	38,537.75	34,716.75		0.00	34,716.75
707940.700	Salaries - Speech Ther. OPR	20,263.00	24,437.50		0.00	24,437.50

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		12/31/2022	12/31/2023			12/31/2023
707942.000	SPEECH SALARIES - ALLOCATED	(58,399.00)	0.00		0.00	0.00
708025.000	STATE INCOME TAX EXP	11,241.00	0.00		0.00	0.00
Subtotal : None		(186,934.41)	(358,687.20)		(0.00)	(358,687.20)
Total [P&L] Profit & Loss Groupings		(186,934.41)	(358,687.20)		(0.00)	(358,687.20)

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