

Client: **A443978 - Alliance Health, Inc.**
Engagement: **MDMC 2022 - Alliance Health, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021	
Group : [1025.0]	Cash & Equiviliant			
Subgroup : None				
1018	Citizens - Operating Account	1,093,867.00	1,214,479.00	
1020	Dedham Savings Bank	136,910.00	2,209,323.00	
Subtotal : None		1,230,777.00	3,423,802.00	
Total [1025.0]	Cash & Equiviliant	1,230,777.00	3,423,802.00	
Group : [1040.0]	Short Term Investments			
Subgroup : None				
1010.5	Cash from Investments - Offset	841,194.00	446,482.00	
1040	Capital Analysis - Long Term	4,766,719.00	5,423,218.00	
1040.5	Investments to Cash - Offsett	(309,964.00)	(110,137.00)	
1050	Capital Analysis - Short Term	10,594,374.00	12,327,699.00	
1050.5	Capital Analysis Investments to Cash - Offset	(531,230.00)	(336,345.00)	
Subtotal : None		15,361,093.00	17,750,917.00	
Total [1040.0]	Short Term Investments	15,361,093.00	17,750,917.00	
Group : [1183.0]	Other Accounts Receivable			
Subgroup : None				
1060	Accounts Receivable	670,372.00	1,604,987.00	
Subtotal : None		670,372.00	1,604,987.00	
Total [1183.0]	Other Accounts Receivable	670,372.00	1,604,987.00	
Group : [1180.0]	A/R- Affiliates/Related Parties			
Subgroup : None				
1061	Home Office Fees Receivable	0.00	134,360.00	
1062	Due to/from Subsidiaries:Due to/from Subsidiaries AHHS	636,630.00	786,630.00	
1063	Due to/from Subsidiaries:Due to/from Subsidiaries Mgmt Company	2,000,000.00	1,150,000.00	
1064	Due to/from Subsidiaries:Due to/from Serenity Hospice	456,845.00	0.00	
1065	Note Receivable AHB	2,608,201.00	2,608,396.00	
1066	Due to/from Subsidiaries:Due to/from Alliance Physical Therapy & Wellne:	195.00	0.00	
1067	Due to/from Subsidiaries:Due to/from Maples	5,669,362.00	0.00	
1068	Due to/from Subsidiaries:Due to/from Marina Bay	1,015,382.00	0.00	
1069	Intercompany Receivable	54,801.00	0.00	
1071	Due to/from Subsidiaries:Due to/from Marie Esther	0.00	2,302,679.00	
1072	Due to/from Subsidiaries:Due to/from Alliance Physical Therapy & Wellne	0.00	195.00	
1080	Intercompany Receivable	0.00	45,631.00	
1090	Accounts Receivable (A/R) - Other	10,110.00	72,328.00	
Subtotal : None		12,451,526.00	7,100,219.00	
Total [1180.0]	A/R- Affiliates/Related Parties	12,451,526.00	7,100,219.00	
Group : [1310.0]	Other Current Assets			
Subgroup : None				
1023	Citizens - Fundraising Account	114,165.00	65,391.00	
1280	Prepaid Insurance	1,654.00	1,323.00	
1285	Prepaid Rent	43,992.00	30,032.00	
1290	Prepaid Expenses	5,000.00	7,583.00	
1295	Pre Paid Interest	(644.00)	1,019.00	
1350	Inventory - PPE	78,775.00	0.00	
Subtotal : None		242,942.00	105,348.00	
Total [1310.0]	Other Current Assets	242,942.00	105,348.00	
Group : [1611.1]	Building Improvements Cost			
Subgroup : None				
1600	Leasehold Improvements	46,789.00	46,789.00	
Subtotal : None		46,789.00	46,789.00	
Total [1611.1]	Building Improvements Cost	46,789.00	46,789.00	0.00
Group : [1612.2]	A/D- Building Improvements			
Subgroup : None				
1601	Accum Depr - Leasehold Impr	0.00	(28,817.00)	
1661	Accum Depr - Leasehold Impr	(37,197.00)	0.00	
Subtotal : None		(37,197.00)	(28,817.00)	
Total [1612.2]	A/D- Building Improvements	(37,197.00)	(28,817.00)	(8,380.00)
Group : [1651.1]	Equipment Costs			
Subgroup : None				
1640	Furniture	28,544.00	28,544.00	
1650	Computer Equipment	29,996.00	28,572.00	
Subtotal : None		58,540.00	57,116.00	
Total [1651.1]	Equipment Costs	58,540.00	57,116.00	1,424.00
Group : [1652.2]	A/D-Equipment			
Subgroup : None				

1641	Accum Depr - Furniture	(12,307.00)	(9,453.00)		
1651	Accum Depr - Computer Equip	(23,441.00)	(14,287.00)		
Subtotal : None		(35,748.00)	(23,740.00)		
Total [1652.2]	A/D-Equipment	(35,748.00)	(23,740.00)	(12,008.00)	
Group : [2020.0]	A/P-Trade				
Subgroup : None					
2020	Accounts Payable	916.00	3,034.00		
Subtotal : None		916.00	3,034.00		
Total [2020.0]	A/P-Trade	916.00	3,034.00		
Group : [2030.0]	A/P-Accrued Expenses				
Subgroup : None					
2030	Accrued Expenses	(31,113.00)	(26,687.00)		
Subtotal : None		(31,113.00)	(26,687.00)		
Total [2030.0]	A/P-Accrued Expenses	(31,113.00)	(26,687.00)		
Group : [2120.0]	Subsidiaries and Affiliates				
Subgroup : None					
2114	Due to/from AHB	804,450.00	801,819.00		
Subtotal : None		804,450.00	801,819.00		
Total [2120.0]	Subsidiaries and Affiliates	804,450.00	801,819.00		
Group : [2130.0]	Banks				
Subgroup : None					
2200	AHI Citizens Line of Credit	(6,500,000.00)	(4,000,000.00)		
Subtotal : None		(6,500,000.00)	(4,000,000.00)		
Total [2130.0]	Banks	(6,500,000.00)	(4,000,000.00)		
Group : [2190.0]	Accued Salaries				
Subgroup : None					
2192	Accrued Vacation	(100,104.00)	(90,185.00)		
Subtotal : None		(100,104.00)	(90,185.00)		
Total [2190.0]	Accued Salaries	(100,104.00)	(90,185.00)		
Group : [2220.0]	Other Payroll Liabilities				
Subgroup : None					
2190	403(b) Withholding	(250.00)	(1,250.00)		
2191	401(k) Withholdings	(50.00)	0.00		
2195	FSA Withholding	(110.00)	(106.00)		
Subtotal : None		(410.00)	(1,356.00)		
Total [2220.0]	Other Payroll Liabilities	(410.00)	(1,356.00)		
Group : [2230.0]	Other Current Liabilities				
Subgroup : None					
2196	MAPFL Withholding	(5.00)	0.00		
Subtotal : None		(5.00)	0.00		
Total [2230.0]	Other Current Liabilities	(5.00)	0.00		
Group : [2410.0]	Unrestricted Net Assets				
Subgroup : None					
2650	Retained Earnings	(26,723,246.00)	(24,069,034.00)		
Subtotal : None		(26,723,246.00)	(24,069,034.00)		
Total [2410.0]	Unrestricted Net Assets	(26,723,246.00)	(24,069,034.00)	26724496	1,250.00
Group : [3650.0]	Other Income				
Subgroup : None					
3010	Program Fees	(443,627.00)	(711,336.00)		
3011	Miscellaneous Income	(5,340.00)	(225,624.00)		
3180	Interest Income	(258,897.00)	(78,613.00)		
3185	Interest Income from AHB Note	(151,834.00)	(110,075.00)		
3190	Dividend Income	(732,435.00)	(989,349.00)		
3200	Fundraising Income	(87,632.00)	(82,806.00)		
3201	Contributions Income	(401,500.00)	0.00		
8002	HUD Residual Receipts	(850,000.00)	(700,000.00)		
8060	Unrealized Loss/Gain	2,802,340.00	(862,758.00)		
8070	Realized Loss/Gain	249,889.00	(346,152.00)		
Subtotal : None		120,964.00	(4,106,713.00)		
Total [3650.0]	Other Income	120,964.00	(4,106,713.00)		
Group : [9312.1]	Administratiion Salaries				
Subgroup : None					
4402	Payroll Expenses:Salaries	898,803.00	860,610.00		
4403	Deferred Compensation	20,500.00	0.00		
Subtotal : None		919,303.00	860,610.00		
Total [9312.1]	Administratiion Salaries	919,303.00	860,610.00		
Group : [9379.5]	Other Admin & General				
Subgroup : None					
4200	Contributions	841,608.00	65,034.00	1,107,147.00	Self disallow
4249	Postage and Delivery	1,961.00	3,059.00		
4250	Office Supplies	9,411.00	7,286.00		

4251	Professional Fees:Professional Fees - Other	92,380.00	95,001.00
4252	Professional Fees:Consulting	17,369.00	0.00
4257	Bank Service Charges	4,204.00	3,939.00
4259	Miscellaneous	48.00	93.00
4261	Telephone	4,857.00	4,847.00
4270	Travel & Ent:Travel & Ent - Other	119,863.00	78,698.00
4301	Dues and Subscriptions	15,648.00	16,824.00
4350	Auto Expense	3,083.00	1,266.00
4351	Automobile Lease	6,888.00	6,888.00
4360	Professional Fees:Accounting	19,835.00	18,000.00
8080	Fundraising Expense	25,908.00	36,043.00
9000	COVID-19 Expenses	4,326.00	1,687.00
9001	Penalties & Settlements	0.00	10,000.00
Subtotal : None		1,167,389.00	348,665.00
Total [9379.5]	Other Admin & General	1,167,389.00	348,665.00
Group : [9392.0] Maintenance & Other Property Expense			
Subgroup : None			
4271	Utilities:Utilities - Other	2,055.00	0.00
5102	Utilities:Utilities-Other	0.00	1,828.00
Subtotal : None		2,055.00	1,828.00
Total [9392.0]	Maintenance & Other Property Expense	2,055.00	1,828.00
Group : [9935.2] Non-Allowable Admin & Genral Expenses			
Subgroup : None			
4146	Loan Fees	22,583.00	13,000.00
4246	Interest - Expense:Loan Interest	151,254.00	45,693.00
4253	Professional Fees:Legal Fees	49,877.00	57,593.00
Subtotal : None		223,714.00	116,286.00
Total [9935.2]	Non-Allowable Admin & Genral Expenses	223,714.00	116,286.00
Group : [CLA-4412] Payroll Taxes			
Subgroup : None			
4400	Payroll Expenses:Payroll Expenses - Other	40,219.00	38,029.00
Subtotal : None		40,219.00	38,029.00
Total [CLA-4412]	Payroll Taxes	40,219.00	38,029.00
Group : [CLA-4424] Workers Compensation			
Subgroup : None			
4241	Insurance:Insurance - Other	0.00	5,350.00
4411	Insurance:Insurance - Other	2,333.00	0.00
Subtotal : None		2,333.00	5,350.00
Total [CLA-4424]	Workers Compensation	2,333.00	5,350.00
Group : [CLA-4427] Health/Life Insurance			
Subgroup : None			
4242	Insurance:Health and Life Insurance	0.00	28,630.00
4410	Insurance:Health and Life Insurance	32,877.00	0.00
Subtotal : None		32,877.00	28,630.00
Total [CLA-4427]	Health/Life Insurance	32,877.00	28,630.00
Group : [CLA-4439] Benefits Other			
Subgroup : None			
4254	Payroll Expenses	0.00	2,794.00
4349	401K Expense	169.00	0.00
Subtotal : None		169.00	2,794.00
Total [CLA-4439]	Benefits Other	169.00	2,794.00
Group : [9388.8] Depreciation Equipment			
Subgroup : None			
4500	Depreciation Expense	20,388.00	19,712.00
Subtotal : None		20,388.00	19,712.00
Total [9388.8]	Depreciation Equipment	20,388.00	19,712.00
Group : [9382.1] Other Equipment Rent			
Subgroup : None			
4536	Equipment Rental	1,515.00	1,949.00
Subtotal : None		1,515.00	1,949.00
Total [9382.1]	Other Equipment Rent	1,515.00	1,949.00
Group : [9382.2] Property Rent (Unrelated Party)			
Subgroup : None			
4535	Rent	29,492.00	28,648.00
Subtotal : None		29,492.00	28,648.00
Total [9382.2]	Property Rent (Unrelated Party)	29,492.00	28,648.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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