

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

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
Group : [BS] Balance Sheet						
Subgroup : None						
1010.5	Cash from Investments - Offset	446,482.00	841,194.00		0.00	841,194.00
1018	Citizens - Operating Account	1,214,479.00	1,093,867.00		0.00	1,093,867.00
1020	Dedham Savings Bank	2,209,323.00	136,910.00			136,910.00
1023	Citizens - Fundraising Account	65,391.00	114,165.00		0.00	114,165.00
1040	Capital Analysis - Long Term	5,423,218.00	4,766,719.00		0.00	4,766,719.00
1040.5	Investments to Cash - Offset	(110,137.00)	(309,964.00)		0.00	(309,964.00)
1050	Capital Analysis - Short Term	12,327,699.00	10,594,374.00		0.00	10,594,374.00
1050.5	Capital Analysis Investments to Cash - Offset	(336,345.00)	(531,230.00)		0.00	(531,230.00)
1060	Accounts Receivable	1,604,987.00	670,372.00			670,372.00
1061	Home Office Fees Receivable	134,360.00	0.00			0.00
1062	Due to/from Subsidiaries:Due to/from Subsidiaries AHHS	786,630.00	636,630.00			636,630.00
1063	Due to/from Subsidiaries:Due to/from Subsidiaries Mgmt Comp	1,150,000.00	2,000,000.00		0.00	2,000,000.00
1064	Due to/from Subsidiaries:Due to/from Serenity Hospice	0.00	456,845.00		0.00	456,845.00
1065	Note Receivable AHB	2,608,396.00	2,608,201.00			2,608,201.00
1066	Due to/from Subsidiaries:Due to/from Alliance Physical Therapy	0.00	195.00			195.00
1067	Due to/from Subsidiaries:Due to/from Maples	0.00	5,669,362.00		0.00	5,669,362.00
1068	Due to/from Subsidiaries:Due to/from Marina Bay	0.00	1,015,382.00		0.00	1,015,382.00
1069	Intercompany Receivable	0.00	54,801.00		0.00	54,801.00
1071	Due to/from Subsidiaries:Due to/from Marie Esther	2,302,679.00	0.00		0.00	0.00
1072	Due to/from Subsidiaries:Due to/from Alliance Physical Therapy	195.00	0.00		0.00	0.00
1080	Intercompany Receivable	45,631.00	0.00			0.00
1090	Accounts Receivable (A/R) - Other	72,328.00	10,110.00		0.00	10,110.00
1280	Prepaid Insurance	1,323.00	1,654.00			1,654.00
1285	Prepaid Rent	30,032.00	43,992.00			43,992.00
1290	Prepaid Expenses	7,583.00	5,000.00			5,000.00
1295	Pre Paid Interest	1,019.00	(644.00)		0.00	(644.00)
1350	Inventory - PPE	0.00	78,775.00		0.00	78,775.00
1600	Leasehold Improvements	46,789.00	46,789.00			46,789.00
1601	Accum Depr - Leasehold Impr	(28,817.00)	0.00			0.00
1640	Furniture	28,544.00	28,544.00			28,544.00
1641	Accum Depr - Furniture	(9,453.00)	(12,307.00)			(12,307.00)
1650	Computer Equipment	28,572.00	29,996.00			29,996.00
1651	Accum Depr - Computer Equip	(14,287.00)	(23,441.00)			(23,441.00)
1661	Accum Depr - Leasehold Impr	0.00	(37,197.00)		0.00	(37,197.00)
2020	Accounts Payable	3,034.00	916.00			916.00
2030	Accrued Expenses	(26,687.00)	(31,113.00)			(31,113.00)
2114	Due to/from AHB	801,819.00	804,450.00			804,450.00
2190	403(b) Withholding	(1,250.00)	(250.00)			(250.00)
2191	401(k) Withholdings	0.00	(50.00)			(50.00)
2192	Accrued Vacation	(90,185.00)	(100,104.00)			(100,104.00)
2195	FSA Withholding	(106.00)	(110.00)			(110.00)
2196	MAPFL Withholding	0.00	(5.00)		0.00	(5.00)
2200	AHI Citizens Line of Credit	(4,000,000.00)	(6,500,000.00)		0.00	(6,500,000.00)
2650	Retained Earnings	(24,069,034.00)	(26,723,246.00)			(26,723,246.00)
Subtotal : None		2,654,212.00	(2,560,418.00)		0.00	(2,560,418.00)
Total [BS] Balance Sheet		2,654,212.00	(2,560,418.00)		0.00	(2,560,418.00)
Group : [P&L] Income Statement						
Subgroup : None						
3010	Program Fees	(711,336.00)	(443,627.00)		0.00	(443,627.00)
3011	Miscellaneous Income	(225,624.00)	(5,340.00)			(5,340.00)
3180	Interest Income	(78,613.00)	(258,897.00)			(258,897.00)
3185	Interest Income from AHB Note	(110,075.00)	(151,834.00)			(151,834.00)
3190	Dividend Income	(989,349.00)	(732,435.00)		0.00	(732,435.00)
3200	Fundraising Income	(82,806.00)	(87,632.00)		0.00	(87,632.00)
3201	Contributions Income	0.00	(401,500.00)		0.00	(401,500.00)
4146	Loan Fees	13,000.00	22,583.00		0.00	22,583.00
4200	Contributions	65,034.00	841,608.00			841,608.00
4241	Insurance:Insurance - Other	5,350.00	0.00		0.00	0.00
4242	Insurance:Health and Life Insurance	28,630.00	0.00		0.00	0.00
4246	Interest - Expense:Loan Interest	45,693.00	151,254.00		0.00	151,254.00
4249	Postage and Delivery	3,059.00	1,961.00			1,961.00
4250	Office Supplies	7,286.00	9,411.00			9,411.00
4251	Professional Fees:Professional Fees - Other	95,001.00	92,380.00		0.00	92,380.00
4252	Professional Fees:Consulting	0.00	17,369.00			17,369.00
4253	Professional Fees:Legal Fees	57,593.00	49,877.00			49,877.00
4254	Payroll Expenses	2,794.00	0.00		0.00	0.00
4257	Bank Service Charges	3,939.00	4,204.00			4,204.00
4259	Miscellaneous	93.00	48.00			48.00
4261	Telephone	4,847.00	4,857.00			4,857.00
4270	Travel & Ent:Travel & Ent - Other	78,698.00	119,863.00			119,863.00
4271	Utilities:Utilities - Other	0.00	2,055.00			2,055.00
4301	Dues and Subscriptions	16,824.00	15,648.00			15,648.00
4349	401K Expense	0.00	169.00		0.00	169.00
4350	Auto Expense	1,266.00	3,083.00		0.00	3,083.00
4351	Automobile Lease	6,888.00	6,888.00		0.00	6,888.00
4360	Professional Fees:Accounting	18,000.00	19,835.00			19,835.00
4400	Payroll Expenses:Payroll Expenses - Other	38,029.00	40,219.00		0.00	40,219.00
4402	Payroll Expenses:Salaries	860,610.00	898,803.00		0.00	898,803.00
4403	Deferred Compensation	0.00	20,500.00		0.00	20,500.00

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		12/31/2021	12/31/2022			12/31/2022
4410	Insurance:Health and Life Insurance	0.00	32,877.00			32,877.00
4411	Insurance:Insurance - Other	0.00	2,333.00		0.00	2,333.00
4500	Depreciation Expense	19,712.00	20,388.00		0.00	20,388.00
4535	Rent	28,648.00	29,492.00			29,492.00
4536	Equipment Rental	1,949.00	1,515.00			1,515.00
5102	Utilities:Utilities-Other	1,828.00	0.00		0.00	0.00
8002	HUD Residual Receipts	(700,000.00)	(850,000.00)		0.00	(850,000.00)
8060	Unrealized Loss/Gain	(862,758.00)	2,802,340.00		0.00	2,802,340.00
8070	Realized Loss/Gain	(346,152.00)	249,889.00		0.00	249,889.00
8080	Fundraising Expense	36,043.00	25,908.00		0.00	25,908.00
9000	COVID-19 Expenses	1,687.00	4,326.00		0.00	4,326.00
9001	Penalties & Settlements	10,000.00	0.00		0.00	0.00
Subtotal : None		(2,654,212.00)	2,560,418.00		0.00	2,560,418.00
Total [P&L] Income Statement		(2,654,212.00)	2,560,418.00		0.00	2,560,418.00
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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