

Client: **A364354 - Alliance Health Management Service, LLC**
Engagement: **MDMC 2022 - Alliance Health Management Service LLC**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT-CR Groupings Report**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021	
Group : [1025.0]	Cash & Equiviliant			
Subgroup : None				
1010	Citizens Bank	439,209.00	321,320.00	
Subtotal : None		439,209.00	321,320.00	
Total [1025.0]	Cash & Equiviliant	439,209.00	321,320.00	
Group : [1183.0]	Other Accounts Receivable			
Subgroup : None				
1061	Consulting Fees Receivable	56,836.00	73,426.00	
Subtotal : None		56,836.00	73,426.00	
Total [1183.0]	Other Accounts Receivable	56,836.00	73,426.00	
Group : [1195.0]	Management Fees Receivable			
Subgroup : None				
1060	Management Fees Receivable	2,045,059.00	1,542,237.00	
Subtotal : None		2,045,059.00	1,542,237.00	
Total [1195.0]	Management Fees Receivable	2,045,059.00	1,542,237.00	
Group : [1180.0]	A/R- Affiliates/Related Parties			
Subgroup : None				
1064	Intercompany Receivable	115,179.00	17,261.00	
1065	Due to/from AQM	50,017.00	17,381.00	
Subtotal : None		165,196.00	34,642.00	
Total [1180.0]	A/R- Affiliates/Related Parties	165,196.00	34,642.00	
Group : [1310.0]	Other Current Assets			
Subgroup : None				
1290	Prepaid Expenses	2,359.00	2,359.00	
1295	Prepaid Insurance	4,791.00	1,709.00	
Subtotal : None		7,150.00	4,068.00	
Total [1310.0]	Other Current Assets	7,150.00	4,068.00	
Group : [1651.1]	Equipment Costs			
Subgroup : None				
1640	Furniture	5,854.00	5,854.00	
1650	Computer Equipment	54,348.00	48,213.00	
Subtotal : None		60,202.00	54,067.00	
Total [1651.1]	Equipment Costs	60,202.00	54,067.00	6,135.00
Group : [1652.2]	A/D-Equipment			
Subgroup : None				
1641	Accum Depr - Furniture	(4,817.00)	(4,231.00)	
1651	Accum Depr - Computer Equip	(38,617.00)	(25,253.00)	
Subtotal : None		(43,434.00)	(29,484.00)	
Total [1652.2]	A/D-Equipment	(43,434.00)	(29,484.00)	(13,950.00)
Group : [2020.0]	A/P-Trade			
Subgroup : None				
2020	Accounts Payable	11,395.00	6,217.00	
Subtotal : None		11,395.00	6,217.00	
Total [2020.0]	A/P-Trade	11,395.00	6,217.00	
Group : [2030.0]	A/P-Accrued Expenses			
Subgroup : None				
2030	Accrued Expenses	(194,918.00)	(206,385.00)	
Subtotal : None		(194,918.00)	(206,385.00)	
Total [2030.0]	A/P-Accrued Expenses	(194,918.00)	(206,385.00)	
Group : [2120.0]	Subsidiaries and Affiliates			
Subgroup : None				
1063	Due to/from AHI	(2,000,000.00)	(1,150,000.00)	
Subtotal : None		(2,000,000.00)	(1,150,000.00)	
Total [2120.0]	Subsidiaries and Affiliates	(2,000,000.00)	(1,150,000.00)	
Group : [2190.0]	Accued Salaries			
Subgroup : None				
2192	Accrued Vacation	(394,228.00)	(404,806.00)	
Subtotal : None		(394,228.00)	(404,806.00)	

Total [2190.0]	Accued Salaries	(394,228.00)	(404,806.00)
Group : [2650.0]	Retained Earnings		
Subgroup : None			
2650	Retained Earnings	(245,301.00)	(415,879.00)
Subtotal : None		(245,301.00)	(415,879.00)
Total [2650.0]	Retained Earnings	(245,301.00)	(415,879.00)
Group : [3630.0]	Nursing Facility Income		
Subgroup : None			
3010	Program Fees	(4,384,302.00)	(3,928,716.00)
3012	Other Income	(150,000.00)	(150,000.00)
Subtotal : None		(4,534,302.00)	(4,078,716.00)
Total [3630.0]	Nursing Facility Income	(4,534,302.00)	(4,078,716.00)
Group : [3650.0]	Other Income		
Subgroup : None			
3011	Miscellaneous Income	(89,351.00)	(69,726.00)
3013	PPP Loan Forgiveness	0.00	(543,400.00)
Subtotal : None		(89,351.00)	(613,126.00)
Total [3650.0]	Other Income	(89,351.00)	(613,126.00)
Group : [3650.4]	Administrative & General Recoverable Income		
Subgroup : None			
3020	Consulting Fees	(292,290.00)	(247,671.00)
3031	Salary Reimbursement	(47,985.00)	(43,198.00)
Subtotal : None		(340,275.00)	(290,869.00)
Total [3650.4]	Administrative & General Recoverable Income	(340,275.00)	(290,869.00)
Group : [9314.1]	Administrator Salaries		
Subgroup : None			
93141	Administrator directly allocated	162,764.00	153,901.00
Subtotal : None		162,764.00	153,901.00
Total [9314.1]	Administrator Salaries	162,764.00	153,901.00
Group : [9312.1]	Administration Salaries		
Subgroup : None			
4402	Payroll Expenses:Payroll Epenses -Salaries	2,832,226.00	2,771,265.00
4410	Deferred Compensation	41,000.00	0.00
Subtotal : None		2,873,226.00	2,771,265.00
Total [9312.1]	Administration Salaries	2,873,226.00	2,771,265.00
Group : [9379.5]	Other Admin & General		
Subgroup : None			
4200	Contributions	5,260.00	5,200.00
4249	Postage and Delivery	5,845.00	5,623.00
4250	Office Expenses & Supplies	27,212.00	21,078.00
4252	Professional Fees:Professional Fees - Consulting	10,363.00	394.00
4254	Professional Fees:Professional Fees - Accounting	12,044.00	12,000.00
4255	Professional Fees:Professional Fees - Other	37,092.00	68,564.00
4257	Bank Charges	1,788.00	1,487.00
4261	Telephone	25,044.00	29,830.00
4270	Travel & Ent:Travel & Ent - Other	38,395.00	32,871.00
4275	Travel & Ent	(2,400.00)	0.00
4301	Dues & Subscriptions	37,713.00	20,951.00
4350	Auto Expense	79,700.00	86,700.00
6000	COVID-19	423.00	283.00
Subtotal : None		278,479.00	284,981.00
Total [9379.5]	Other Admin & General	278,479.00	284,981.00
Group : [9392.0]	Maintenance & Other Property Expense		
Subgroup : None			
5102	Utilities:Utilities - Other	7,676.00	8,533.00
Subtotal : None		7,676.00	8,533.00
Total [9392.0]	Maintenance & Other Property Expense	7,676.00	8,533.00
Group : [9935.2]	Non-Allowable Admin & Genral Expenses		
Subgroup : None			
4246	Marketing	123.00	218.00
4253	Professional Fees:Professional Fees - Legal Fees	5,175.00	11,489.00
Subtotal : None		5,298.00	11,707.00
Total [9935.2]	Non-Allowable Admin & Genral Expenses	5,298.00	11,707.00
Group : [9323.1]	Quality Assurance Professional Salaries		
Subgroup : None			
93231	Quality Assurance	851,906.00	986,263.00

158,668.00 Non-Allow

5,175.00 legal

Subtotal : None		<u>851,906.00</u>	<u>986,263.00</u>
Total [9323.1]	Quality Assurance Professional Salaries	<u>851,906.00</u>	<u>986,263.00</u>
Group : [9323.5]	Indirect Restorative Therapy Salaries		
Subgroup : None			
93235	Rehab oversite	<u>226,523.00</u>	<u>210,231.00</u>
Subtotal : None		<u>226,523.00</u>	<u>210,231.00</u>
Total [9323.5]	Indirect Restorative Therapy Salaries	<u>226,523.00</u>	<u>210,231.00</u>
Group : [CLA-4412]	Payroll Taxes		
Subgroup : None			
4400	Payroll Expenses:Payroll Expenses - Other	<u>4,326,499.00</u>	<u>4,466,550.00</u>
4401	Payroll Expenses:Payroll Expenses - Other	<u>(4,093,655.00)</u>	<u>(4,121,660.00)</u>
Subtotal : None		<u>232,844.00</u>	<u>344,890.00</u>
Total [CLA-4412]	Payroll Taxes	<u>232,844.00</u>	<u>344,890.00</u>
Group : [CLA-4424]	Workers Compensation		
Subgroup : None			
4241	Insurance:Insurance Insurance - Other	<u>19,296.00</u>	<u>14,324.00</u>
Subtotal : None		<u>19,296.00</u>	<u>14,324.00</u>
Total [CLA-4424]	Workers Compensation	<u>19,296.00</u>	<u>14,324.00</u>
Group : [CLA-4427]	Health/Life Insurance		
Subgroup : None			
4242	Insurance:Health and Life Insurance	<u>231,865.00</u>	<u>201,163.00</u>
Subtotal : None		<u>231,865.00</u>	<u>201,163.00</u>
Total [CLA-4427]	Health/Life Insurance	<u>231,865.00</u>	<u>201,163.00</u>
Group : [CLA-4439]	Benefits Other		
Subgroup : None			
4262	Education	<u>0.00</u>	<u>1,600.00</u>
4404	Pension Expense	<u>8,006.00</u>	<u>11,178.00</u>
Subtotal : None		<u>8,006.00</u>	<u>12,778.00</u>
Total [CLA-4439]	Benefits Other	<u>8,006.00</u>	<u>12,778.00</u>
Group : [9388.8]	Depreciation Equipment		
Subgroup : None			
4500	Depreciation Expense	<u>13,950.00</u>	<u>12,684.00</u>
Subtotal : None		<u>13,950.00</u>	<u>12,684.00</u>
Total [9388.8]	Depreciation Equipment	<u>13,950.00</u>	<u>12,684.00</u>
Group : [9382.1]	Other Equipment Rent		
Subgroup : None			
4536	Equipment Rental	<u>7,298.00</u>	<u>6,879.00</u>
Subtotal : None		<u>7,298.00</u>	<u>6,879.00</u>
Total [9382.1]	Other Equipment Rent	<u>7,298.00</u>	<u>6,879.00</u>
Group : [9382.2]	Property Rent (Unrelated Party)		
Subgroup : None			
4535	Rent	<u>137,631.00</u>	<u>133,689.00</u>
Subtotal : None		<u>137,631.00</u>	<u>133,689.00</u>
Total [9382.2]	Property Rent (Unrelated Party)	<u>137,631.00</u>	<u>133,689.00</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>

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