

Client: **A442447 - Ascentria Care Alliance, Inc.**
Engagement: **MD 2022 - Ascentria Care Alliance**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT Groupings Report**

Account	Description	CAID CP 12/31/2022	FS PP-1 12/31/2021
Group : [1025.0]	Cash & Equiviliant		
Subgroup : None			
10011	Suspense Cash	(23,275.00)	0.00
10020	Cash - Operating Ascentria Care Alliance	64,357.83	0.00
10021	Cash - Ascentria Payroll	23,670.99	0.00
10022	Cash - Development Gift Operating Accc	45,718.05	0.00
10027	ACA Payroll Operations CT#4398	6,999.97	0.00
10028	ACA Development Gift Fund CT#8330	2,427,278.23	0.00
10029	ACA Operating Account CT#2312	177,619.90	0.00
Subtotal : None		2,722,369.97	0.00
Total [1025.0]	Cash & Equiviliant	2,722,369.97	0.00
Group : [1040.0]	Short Term Investments		
Subgroup : None			
10051	Money Market PCard Cash Collateral BC	130,000.00	0.00
10181	Berkshire Bank Dev MM 1854	1,550,775.37	0.00
Subtotal : None		1,680,775.37	0.00
Total [1040.0]	Short Term Investments	1,680,775.37	0.00
Group : [1195.0]	Management Fees Receivable		
Subgroup : None			
10390	Management Fee Receivable	66,796.85	0.00
Subtotal : None		66,796.85	0.00
Total [1195.0]	Management Fees Receivable	66,796.85	0.00
Group : [1185.0]	Other Loans Receivable		
Subgroup : None			
10600	Gift Fund Loan Receivable	338,896.30	0.00
Subtotal : None		338,896.30	0.00
Total [1185.0]	Other Loans Receivable	338,896.30	0.00
Group : [1310.0]	Other Current Assets		
Subgroup : None			
10163	Pledge Receivable	30.00	0.00
10167	Mutual of America Pension	301,577.40	0.00
10211	Security Deposits	27,000.00	0.00
10240	Prepaid Rent	32,167.65	0.00
10250	Prepaid Insurance	107,199.57	0.00
10255	Prepaid Expenses & Other	234,767.61	0.00
10405	Trademarks	9,541.63	0.00
10502	Beneficial Interest in Life Insurance Polic	50,065.03	0.00
10520	Intangible Assets	63,291.58	0.00
Subtotal : None		825,640.47	0.00
Total [1310.0]	Other Current Assets	825,640.47	0.00
Group : [1511.1]	Land-Costs		
Subgroup : None			
10410	Land	1.00	0.00
Subtotal : None		1.00	0.00
Total [1511.1]	Land-Costs	1.00	0.00
Group : [1611.1]	Building Improvements Cost		
Subgroup : None			
10435	Leasehold Improvements	68,896.17	0.00
Subtotal : None		68,896.17	0.00
Total [1611.1]	Building Improvements Cost	68,896.17	0.00

Group : [1612.2]	A/D- Building Improvements		
Subgroup : None			
15435	Accum Depr - Leasehold Improvements	(56,515.68)	0.00
Subtotal : None		(56,515.68)	0.00
Total [1612.2]	A/D- Building Improvements	(56,515.68)	0.00
Group : [1651.1]	Equipment Costs		
Subgroup : None			
10465	Furniture & Equipment	107,806.29	0.00
10485	Accounting Systems Development	47,914.33	0.00
10491	Computer Equipment & Software	89,898.59	0.00
Subtotal : None		245,619.21	0.00
Total [1651.1]	Equipment Costs	245,619.21	0.00
Group : [1652.2]	A/D-Equipment		
Subgroup : None			
15465	Accum Depr - Furniture & Equipment	(89,967.26)	0.00
15485	Accum Amort- Acct Sys Dev	(47,914.33)	0.00
15491	Accum Depr - Computer Equipment & S	(39,853.86)	0.00
Subtotal : None		(177,735.45)	0.00
Total [1652.2]	A/D-Equipment	(177,735.45)	0.00
Group : [1965.1]	Long-Term Investments		
Subgroup : None			
10500	Investments Held in Trust	680,104.03	0.00
10501	LT Investments	596,861.81	0.00
10618	Ascentria Care Alliance Endowment Fun	204,195.43	0.00
Subtotal : None		1,481,161.27	0.00
Total [1965.1]	Long-Term Investments	1,481,161.27	0.00
Group : [2020.0]	A/P-Trade		
Subgroup : None			
20020	Accounts Payable - Ascentria	(293,164.78)	0.00
20105	Accounts Payable - P-Card	(73,169.64)	0.00
20316	Accrued Accounts Payable	(5,772.50)	0.00
Subtotal : None		(372,106.92)	0.00
Total [2020.0]	A/P-Trade	(372,106.92)	0.00
Group : [2030.0]	A/P-Acrued Expenses		
Subgroup : None			
20107	Accrued Employee Expenses	(9,286.91)	0.00
20170	Accrued COBRA	1,449.74	0.00
20310	Accrued Audit Fees	569.14	0.00
20315	Accrued Expenses	(4,670.91)	0.00
Subtotal : None		(11,938.94)	0.00
Total [2030.0]	A/P-Acrued Expenses	(11,938.94)	0.00
Group : [2130.0]	Banks		
Subgroup : None			
20510	Notes Payable	(1,569,991.00)	0.00
Subtotal : None		(1,569,991.00)	0.00
Total [2130.0]	Banks	(1,569,991.00)	0.00
Group : [2160.0]	Payments Due w/in One Year on Long Term Debt		
Subgroup : None			
20600	Current Portion LT Debt	(320,009.00)	0.00
Subtotal : None		(320,009.00)	0.00
Total [2160.0]	Payments Due w/in One Year on Long	(320,009.00)	0.00
Group : [2190.0]	Accued Salaries		
Subgroup : None			
20120	Accrued Wages	(318,188.21)	0.00
20225	Accrued Vacation - PTO	(8,692.31)	0.00
Subtotal : None		(326,880.52)	0.00
Total [2190.0]	Accued Salaries	(326,880.52)	0.00

Group : [2200.0]	Accrued Payroll Taxes Withheld		
Subgroup : None			
20125	Accrued Payroll Taxes	(20,560.79)	0.00
Subtotal : None		(20,560.79)	0.00
Total [2200.0]	Accrued Payroll Taxes Withheld	(20,560.79)	0.00
Group : [2220.0]	Other Payroll Liabilities		
Subgroup : None			
20180	Dental Insurance W/H	3,399.33	0.00
20200	Health Insurance W/H	76,876.00	0.00
20205	Medical Savings W/H	(37,350.02)	0.00
20206	Dependent Care W/H	1,176.52	0.00
20215	Accrued Pensions	45.71	0.00
20216	Mutual of America Pension Plan Payable	(419,004.84)	0.00
20220	STD W/H	(825.60)	0.00
20230	Vision W/H	(274.13)	0.00
Subtotal : None		(375,957.03)	0.00
Total [2220.0]	Other Payroll Liabilities	(375,957.03)	0.00
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
20305	Refundable Deposits	(382.50)	0.00
Subtotal : None		(382.50)	0.00
Total [2230.0]	Other Current Liabilities	(382.50)	0.00
Group : [2330.0]	Due to Affiliates/Related Parties		
Subgroup : None			
10352	Intercompany LHS	1,148,518.12	0.00
10354	Intercompany FH	997,037.75	0.00
10357	Intercompany LR	911,666.63	0.00
10358	Intercompany LHCM	28,648.46	0.00
10359	Intercompany LM	8,624.27	0.00
10360	Intercompany LALM	6,971.81	0.00
10362	Intercompany Ascentria Community Care	7,421,716.62	0.00
10363	Intercompany Ascentria Community Ser	(10,965,533.66)	0.00
10368	Intercompany Jamaica Plain	1,378,315.26	0.00
10370	Intercompany Presentation Rehab	1,414,355.72	0.00
10371	Intercompany Lutheran Rehab	996,969.45	0.00
Subtotal : None		3,347,290.43	0.00
Total [2330.0]	Due to Affiliates/Related Parties	3,347,290.43	0.00
Group : [2410.0]	Unrestricted Net Assets		
Subgroup : None			
30100	Unrestricted Net Assets	(1,053,027.09)	0.00
Subtotal : None		(1,053,027.09)	0.00
Total [2410.0]	Unrestricted Net Assets	(1,053,027.09)	0.00
Group : [2420.0]	Temporarily Restricted Net Assets		
Subgroup : None			
30200	Temporarily Restricted Net Assets	(4,897,765.48)	0.00
Subtotal : None		(4,897,765.48)	0.00
Total [2420.0]	Temporarily Restricted Net Assets	(4,897,765.48)	0.00
Group : [2430.0]	Permanently Restricted Net Assets		
Subgroup : None			
30300	Permanently Restricted Net Assets	(933,880.00)	0.00
Subtotal : None		(933,880.00)	0.00
Total [2430.0]	Permanently Restricted Net Assets	(933,880.00)	0.00
Group : [2650.0]	Retained Earnings		
Subgroup : None			
30000	Net Assets	(1,378,035.61)	0.00
Subtotal : None		(1,378,035.61)	0.00
Total [2650.0]	Retained Earnings	(1,378,035.61)	0.00

Group : [3630.0]		Nursing Facility Income	
Subgroup : None			
40000	Ascentria Management Fee Revenue	(8,741,111.71)	0.00
Subtotal : None		(8,741,111.71)	0.00
Total [3630.0]		(8,741,111.71)	0.00

Group : [3650.0]		Other Income	
Subgroup : None			
40120	Donation Revenue	(228,596.70)	0.00
40140	Contribution Revenue	(2,157,957.29)	0.00
40232	State Covid Related Funding	(4,861.12)	0.00
40260	Interest Income	(15,472.27)	0.00
40263	Interest Income - Related Party	(146,165.23)	0.00
40575	Inter-Agency Revenue	(389,383.50)	0.00
40850	Rental Income	(6,000.00)	0.00
40930	Unrealized Gain/Loss on Investment	266,030.81	0.00
40990	Prior Year Revenue	(45,287.46)	0.00
Subtotal : None		(2,727,692.76)	0.00
Total [3650.0]		(2,727,692.76)	0.00

Group : [9312.1]		Administratiion Salaries	
Subgroup : None			
50000	Salaries and Wages	7,142,478.75	0.00
Subtotal : None		7,142,478.75	0.00
Total [9312.1]		7,142,478.75	0.00

Group : [9379.5]		Other Admin & General	
Subgroup : None			
50185	Payroll Processing	301,282.06	0.00
50195	Benefit Processing	9,294.70	0.00
50250	Insurance Premiums	6,360.00	0.00
60400	Recreational Activities	405.32	0.00
60431	Stipends	6,675.00	0.00
60575	Inter-Agency Rental Expense	118,812.88	0.00
60610	Consultants	1,043,447.20	0.00
60630	Employee & Guest Meals	5,843.03	0.00
60650	Campaigns & Events	27,472.67	0.00
60655	Special Events	1,436.40	0.00
60660	Food	7,415.76	0.00
60750	Program Expenses	379.88	0.00
60760	Purchased Services	60,119.64	0.00
60825	Cable	4,114.78	0.00
61000	Audit Fees	37,370.95	0.00
61020	Professional Fees	20,857.50	0.00
62020	Board Expenses	206.85	0.00
63020	Advertising - Recruitment	49,662.26	0.00
63030	Bank Charges	43,237.78	0.00
63031	Credit Card Processing Fees	15.76	0.00
63120	Insurance	20,843.27	0.00
63121	Professional Liability Insurance	36,519.14	0.00
63122	Directors & Officers Insurance	3,948.24	0.00
63123	Brokerage Fees	68,700.00	0.00
63130	Licenses & Fees	7,237.00	0.00
63150	Moving Expense	1,048.00	0.00
63160	Network & Computer Expense	163,793.55	0.00
63165	Software Maintenance & Renewals	525,467.11	0.00
63170	Office Supplies	22,657.08	0.00
63180	Operating Expense	15.00	0.00
63190	Postage & Delivery	12,528.09	0.00
63200	Printing & Stationery	4,927.66	0.00
63210	Telephone	66,633.09	0.00
63220	Seminars & Workshops	15,024.35	0.00
63230	Dues, Subscriptions & Books	93,760.61	0.00
63250	Temporary Help	264,272.60	0.00

388,749.77

63260	Credit checks/ Cori checks	7,466.15	0.00
65000	Travel - Lodging	26,138.70	0.00
65010	Travel - Mileage	102,506.41	0.00
65020	Travel - Other	3,203.43	0.00
65070	Meeting Costs	35,548.01	0.00
68401	Amortization - Intangible Assets	7,032.42	0.00
69990	Prior Year Expense	583.01	0.00
70100	Contribution Expense	14,401.97	0.00
Subtotal : None		3,248,665.31	0.00
Total [9379.5]	Other Admin & General	3,248,665.31	0.00

Group : [9392.0]	Maintenance & Other Property Expense		
Subgroup : None			
60390	Program Utilities	12,598.56	0.00
60805	Supplies - Housekeeping	2,822.32	0.00
63070	Equipment Repair & Maintenance	850.70	0.00
64000	Building Repair & Maintenance	21,384.56	0.00
64010	Electricity	19,590.58	0.00
64020	Heating Fuel	17,857.14	0.00
64040	Property Repairs/Maintenance/Security	23,866.90	0.00
64080	Trash Removal	666.00	0.00
64090	Water/Sewer	1,021.13	0.00
Subtotal : None		100,657.89	0.00
Total [9392.0]	Maintenance & Other Property Expense	100,657.89	0.00

Group : [9935.2]	Non-Allowable Admin & Genral Expenses		
Subgroup : None			
61010	Legal Fees	54,592.15	0.00
63010	Advertising	4,070.43	0.00
63080	Finance/Late Charges	383.86	0.00
63140	Marketing Costs	7,780.52	0.00
66020	Interest - General	18,611.25	0.00
66040	Interest - Other	51,472.15	0.00
Subtotal : None		136,910.36	0.00
Total [9935.2]	Non-Allowable Admin & Genral Expense	136,910.36	0.00

Group : [CLA-4412]	Payroll Taxes		
Subgroup : None			
50140	Payroll Taxes	503,240.24	0.00
50170	Unemployment Expense	19,049.83	0.00
Subtotal : None		522,290.07	0.00
Total [CLA-4412]	Payroll Taxes	522,290.07	0.00

Group : [CLA-4424]	Workers Compensation		
Subgroup : None			
50180	Worker's Compensation	7,557.43	0.00
Subtotal : None		7,557.43	0.00
Total [CLA-4424]	Workers Compensation	7,557.43	0.00

Group : [CLA-4427]	Health/Life Insurance		
Subgroup : None			
50100	Dental Insurance	8,352.11	0.00
50115	Employee LTD/STD Expense	20,901.55	0.00
50120	Health Insurance	540,262.06	0.00
Subtotal : None		569,515.72	0.00
Total [CLA-4427]	Health/Life Insurance	569,515.72	0.00

Group : [CLA-4439]	Benefits Other		
Subgroup : None			
50150	Staff Appreciation	22,152.85	0.00
50155	Employee Wellness	101.75	0.00
50160	Tuition Assistance Program	11,802.30	0.00
Subtotal : None		34,056.90	0.00
Total [CLA-4439]	Benefits Other	34,056.90	0.00

Group : [9387.8]	Depreciation-Improvements		
Subgroup : None			
68435	Depreciation - Leasehold Improvements	6,889.56	0.00
Subtotal : None		6,889.56	0.00
Total [9387.8]	Depreciation-Improvements	6,889.56	0.00
Group : [9388.8]	Depreciation Equipment		
Subgroup : None			
68465	Depreciation - Furniture & Equipment	10,780.68	0.00
68491	Depreciation - Computer Equipment & S	12,754.10	0.00
Subtotal : None		23,534.78	0.00
Total [9388.8]	Depreciation Equipment	23,534.78	0.00
Group : [9380.5]	Insurance: Building. Building Improvements, Equipment		
Subgroup : None			
64045	Property Insurance	3,887.43	0.00
Subtotal : None		3,887.43	0.00
Total [9380.5]	Insurance: Building. Building Improve	3,887.43	0.00
Group : [9382.1]	Other Equipment Rent		
Subgroup : None			
63040	Equipment Leases	22,952.24	0.00
Subtotal : None		22,952.24	0.00
Total [9382.1]	Other Equipment Rent	22,952.24	0.00
Group : [9382.2]	Property Rent (Unrelated Party)		
Subgroup : None			
64060	Rent	366,747.00	0.00
Subtotal : None		366,747.00	0.00
Total [9382.2]	Property Rent (Unrelated Party)	366,747.00	0.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

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