

Client: **A443978 - Alliance Health, Inc.**
Engagement: **MDMC 2023 - Alliance Health, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MGT TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
Group : [BS] Balance Sheet						
Subgroup : None						
1010.5	Cash from Investments - Offset	841,194.00	0.00		0.00	0.00
1018	Citizens - Operating Account	1,093,867.00	1,445,094.00		0.00	1,445,094.00
1019	CANE Money Market	0.00	4,126,561.00		0.00	4,126,561.00
1020	Dedham Savings Bank	136,910.00	552,659.00			552,659.00
1023	Citizens - Fundraising Account	114,165.00	124,609.00		0.00	124,609.00
1040	Capital Analysis - Long Term	4,766,719.00	8,607,906.00		0.00	8,607,906.00
1040.5	Investments to Cash - Offset	(309,964.00)	0.00		0.00	0.00
1050	Capital Analysis - Short Term	10,594,374.00	12,120,631.00		0.00	12,120,631.00
1050.5	Capital Analysis Investments to Cash - Offset	(531,230.00)	0.00		0.00	0.00
1060	Accounts Receivable	670,372.00	0.00			0.00
1062	Due to/from Subsidiaries:Due to/from Subsidiaries AHHS	636,630.00	836,630.00			836,630.00
1063	Due to/from Subsidiaries:Due to/from Subsidiaries Mgmt Comp	2,000,000.00	0.00		0.00	0.00
1064	Due to/from Subsidiaries:Due to/from Serenity Hospice	456,845.00	1,011,278.00		0.00	1,011,278.00
1065	Note Receivable AHB	2,608,201.00	0.00			0.00
1066	Due to/from Subsidiaries:Due to/from Alliance Physical Therapy	195.00	1,199.00			1,199.00
1066.5	Due to/from Subsidiaries:Due to/from Doolittle	0.00	255,366.00		0.00	255,366.00
1067	Due to/from Subsidiaries:Due to/from Maples	5,669,362.00	4,074,828.00		0.00	4,074,828.00
1068	Due to/from Subsidiaries:Due to/from Marina Bay	1,015,382.00	0.00		0.00	0.00
1069	Intercompany Receivable	54,801.00	18,068.00		0.00	18,068.00
1090	Accounts Receivable (A/R) - Other	10,110.00	0.00		0.00	0.00
1091	457B Compensation	0.00	52,215.00		0.00	52,215.00
1280	Prepaid Insurance	1,654.00	1,886.00			1,886.00
1285	Prepaid Rent	43,992.00	34,359.00			34,359.00
1290	Prepaid Expenses	5,000.00	11,667.00			11,667.00
1295	Pre Paid Interest	(644.00)	1,737.00		0.00	1,737.00
1350	Inventory - PPE	78,775.00	0.00		0.00	0.00
1600	Leasehold Improvements	46,789.00	46,789.00			46,789.00
1630	Vehicles	0.00	27,821.00		0.00	27,821.00
1631	Accum Depr - Vehicle	0.00	(6,955.00)		0.00	(6,955.00)
1640	Furniture	28,544.00	29,897.00			29,897.00
1641	Accum Depr - Furniture	(12,307.00)	(15,212.00)			(15,212.00)
1650	Computer Equipment	29,996.00	37,066.00			37,066.00
1651	Accum Depr - Computer Equip	(23,441.00)	(29,931.00)			(29,931.00)
1661	Accum Depr - Leasehold Impr	(37,197.00)	(45,577.00)		0.00	(45,577.00)
2020	Accounts Payable	916.00	(1,877.00)			(1,877.00)
2030	Accrued Expenses	(31,113.00)	(34,364.00)			(34,364.00)
2114	Due to/from AHB	804,450.00	0.00			0.00
2190	403(b) Withholding	(250.00)	(450.00)			(450.00)
2191	401(k) Withholdings	(50.00)	0.00			0.00
2192	Accrued Vacation	(100,104.00)	(134,278.00)			(134,278.00)
2193	457B Payable	0.00	(52,215.00)		0.00	(52,215.00)
2195	FSA Withholding	(110.00)	(117.00)			(117.00)
2196	MAPFL Withholding	(5.00)	0.00		0.00	0.00
2200	AHI Citizens Line of Credit	(6,500,000.00)	(10,000.00)		0.00	(10,000.00)
2650	Retained Earnings	(26,723,246.00)	(24,162,827.00)			(24,162,827.00)
Subtotal : None		(2,560,418.00)	8,924,463.00		0.00	8,924,463.00
Total [BS] Balance Sheet		(2,560,418.00)	8,924,463.00		0.00	8,924,463.00
Group : [P&L] Income Statement						
Subgroup : None						
3010	Program Fees	(443,627.00)	0.00		0.00	0.00
3011	Miscellaneous Income	(5,340.00)	(31,392.00)			(31,392.00)
3180	Interest Income	(258,897.00)	(615,013.00)			(615,013.00)
3185	Interest Income from AHB Note	(151,834.00)	(14,476.00)			(14,476.00)
3190	Dividend Income	(732,435.00)	(1,223,686.00)		0.00	(1,223,686.00)
3200	Fundraising Income	(87,632.00)	(97,340.00)		0.00	(97,340.00)
3201	Contributions Income	(401,500.00)	0.00		0.00	0.00
4146	Loan Fees	22,583.00	13,333.00		0.00	13,333.00
4200	Contributions	841,608.00	115,518.00			115,518.00
4245	Interest - Expense	0.00	361.00		0.00	361.00
4246	Interest - Expense:Loan Interest	151,254.00	93,313.00		0.00	93,313.00
4249	Postage and Delivery	1,961.00	834.00			834.00
4250	Office Supplies	9,411.00	8,657.00			8,657.00
4251	Professional Fees:Professional Fees - Other	92,380.00	123,925.00		0.00	123,925.00
4252	Professional Fees:Consulting	17,369.00	0.00			0.00
4253	Professional Fees:Legal Fees	49,877.00	20,481.00			20,481.00
4257	Bank Service Charges	4,204.00	6,762.00			6,762.00
4259	Miscellaneous	48.00	279.00			279.00
4261	Telephone	4,857.00	5,446.00			5,446.00
4270	Travel & Ent:Travel & Ent - Other	119,863.00	170,593.00			170,593.00
4271	Utilities:Utilities - Other	2,055.00	1,731.00			1,731.00
4301	Dues and Subscriptions	15,648.00	13,426.00			13,426.00
4302	Employee Relations	0.00	158,036.00		0.00	158,036.00
4349	401K Expense	169.00	594.00		0.00	594.00
4350	Auto Expense	3,083.00	1,152.00		0.00	1,152.00
4351	Automobile Lease	6,888.00	574.00		0.00	574.00
4360	Professional Fees:Accounting	19,835.00	37,655.00			37,655.00
4400	Payroll Expenses:Payroll Expenses - Other	40,219.00	46,425.00		0.00	46,425.00
4402	Payroll Expenses:Salaries	898,803.00	1,016,136.00		0.00	1,016,136.00
4403	Deferred Compensation	20,500.00	22,500.00		0.00	22,500.00

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		12/31/2022	12/31/2023			12/31/2023
4410	Insurance:Health and Life Insurance	32,877.00	30,361.00			30,361.00
4411	Insurance:Insurance - Other	2,333.00	5,753.00		0.00	5,753.00
4500	Depreciation Expense	20,388.00	24,730.00		0.00	24,730.00
4535	Rent	29,492.00	30,444.00			30,444.00
4536	Equipment Rental	1,515.00	1,789.00			1,789.00
8000	Equity Transfer	0.00	(7,699,006.00)		0.00	(7,699,006.00)
8002	HUD Residual Receipts	(850,000.00)	0.00		0.00	0.00
8060	Unrealized Loss/Gain	2,802,340.00	(1,181,122.00)		0.00	(1,181,122.00)
8070	Realized Loss/Gain	249,889.00	(171,225.00)		0.00	(171,225.00)
8080	Fundraising Expense	25,908.00	85,284.00		0.00	85,284.00
9000	COVID-19 Expenses	4,326.00	72,705.00		0.00	72,705.00
Subtotal : None		2,560,418.00	(8,924,463.00)		0.00	(8,924,463.00)
Total [P&L] Income Statement		2,560,418.00	(8,924,463.00)		0.00	(8,924,463.00)
	Sum of Account Groups	0.00	0.00		0.00	0.00
	Net (Income) Loss	0.00	0.00		0.00	0.00

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