

Client: **A443978 - Alliance Health, Inc.**
Engagement: **MDMC 2023 - Alliance Health, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022	
Group : [1025.0]	Cash & Equiviliant			
Subgroup : None				
1018	Citizens - Operating Account	1,445,094.00	1,093,867.00	
1019	CANE Money Market	4,126,561.00	0.00	
1020	Dedham Savings Bank	552,659.00	136,910.00	
Subtotal : None		6,124,314.00	1,230,777.00	
Total [1025.0]	Cash & Equiviliant	6,124,314.00	1,230,777.00	
Group : [1040.0]	Short Term Investments			
Subgroup : None				
1010.5	Cash from Investments - Offset	0.00	841,194.00	
1040	Capital Analysis - Long Term	8,607,906.00	4,766,719.00	
1040.5	Investments to Cash - Offsett	0.00	(309,964.00)	
1050	Capital Analysis - Short Term	12,120,631.00	10,594,374.00	
1050.5	Capital Analysis Investments to Cash - Offset	0.00	(531,230.00)	
Subtotal : None		20,728,537.00	15,361,093.00	
Total [1040.0]	Short Term Investments	20,728,537.00	15,361,093.00	
Group : [1183.0]	Other Accounts Receivable			
Subgroup : None				
1060	Accounts Receivable	0.00	670,372.00	
Subtotal : None		0.00	670,372.00	
Total [1183.0]	Other Accounts Receivable	0.00	670,372.00	
Group : [1180.0]	A/R- Affiliates/Related Parties			
Subgroup : None				
1062	Due to/from Subsidiaries:Due to/from Subsidiaries AHHS	836,630.00	636,630.00	
1063	Due to/from Subsidiaries:Due to/from Subsidiaries Mgmt Company	0.00	2,000,000.00	
1064	Due to/from Subsidiaries:Due to/from Serenity Hospice	1,011,278.00	456,845.00	
1065	Note Receivable AHB	0.00	2,608,201.00	
1066	Due to/from Subsidiaries:Due to/from Alliance Physical Therapy & Wellnes	1,199.00	195.00	
1066.5	Due to/from Subsidiaries:Due to/from Doolittle	255,366.00	0.00	
1067	Due to/from Subsidiaries:Due to/from Maples	4,074,828.00	5,669,362.00	
1068	Due to/from Subsidiaries:Due to/from Marina Bay	0.00	1,015,382.00	
1069	Intercompany Receivable	18,068.00	54,801.00	
1090	Accounts Receivable (A/R) - Other	0.00	10,110.00	
Subtotal : None		6,197,369.00	12,451,526.00	
Total [1180.0]	A/R- Affiliates/Related Parties	6,197,369.00	12,451,526.00	
Group : [1310.0]	Other Current Assets			
Subgroup : None				
1023	Citizens - Fundraising Account	124,609.00	114,165.00	
1091	457B Compensation	52,215.00	0.00	
1280	Prepaid Insurance	1,886.00	1,654.00	
1285	Prepaid Rent	34,359.00	43,992.00	
1290	Prepaid Expenses	11,667.00	5,000.00	
1295	Pre Paid Interest	1,737.00	(644.00)	
1350	Inventory - PPE	0.00	78,775.00	
Subtotal : None		226,473.00	242,942.00	
Total [1310.0]	Other Current Assets	226,473.00	242,942.00	
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				
1661	Accum Depr - Leasehold Impr	(45,577.00)	(37,197.00)	
Subtotal : None		(45,577.00)	(37,197.00)	
Total [1612.2]	A/D- Building Improvements	(45,577.00)	(37,197.00)	(8,380.00)
Group : [1651.1]	Equipment Costs			
Subgroup : None				
1640	Furniture	29,897.00	28,544.00	
1650	Computer Equipment	37,066.00	29,996.00	
Subtotal : None		66,963.00	58,540.00	
Total [1651.1]	Equipment Costs	66,963.00	58,540.00	8,423.00
Group : [1652.2]	A/D-Equipment			
Subgroup : None				
1641	Accum Depr - Furniture	(15,212.00)	(12,307.00)	
1651	Accum Depr - Computer Equip	(29,931.00)	(23,441.00)	

Subtotal : None		(45,143.00)	(35,748.00)		
Total [1652.2]	A/D-Equipment	(45,143.00)	(35,748.00)	(9,395.00)	
Group : [1701.1]	Motor Vehicle-Costs				
Subgroup : None					
1630	Vehicles	27,821.00	0.00		
Subtotal : None		27,821.00	0.00		
Total [1701.1]	Motor Vehicle-Costs	27,821.00	0.00		
Group : [1702.2]	A/D-Motor Vehicle				
Subgroup : None					
1631	Accum Depr - Vehicle	(6,955.00)	0.00		
Subtotal : None		(6,955.00)	0.00		
Total [1702.2]	A/D-Motor Vehicle	(6,955.00)	0.00		
Group : [2020.0]	A/P-Trade				
Subgroup : None					
2020	Accounts Payable	(1,877.00)	916.00		
Subtotal : None		(1,877.00)	916.00		
Total [2020.0]	A/P-Trade	(1,877.00)	916.00		
Group : [2030.0]	A/P-Accrued Expenses				
Subgroup : None					
2030	Accrued Expenses	(34,364.00)	(31,113.00)		
Subtotal : None		(34,364.00)	(31,113.00)		
Total [2030.0]	A/P-Accrued Expenses	(34,364.00)	(31,113.00)		
Group : [2120.0]	Subsidiaries and Affiliates				
Subgroup : None					
2114	Due to/from AHB	0.00	804,450.00		
Subtotal : None		0.00	804,450.00		
Total [2120.0]	Subsidiaries and Affiliates	0.00	804,450.00		
Group : [2130.0]	Banks				
Subgroup : None					
2200	AHL Citizens Line of Credit	(10,000.00)	(6,500,000.00)		
Subtotal : None		(10,000.00)	(6,500,000.00)		
Total [2130.0]	Banks	(10,000.00)	(6,500,000.00)		
Group : [2190.0]	Accued Salaries				
Subgroup : None					
2192	Accrued Vacation	(134,278.00)	(100,104.00)		
Subtotal : None		(134,278.00)	(100,104.00)		
Total [2190.0]	Accued Salaries	(134,278.00)	(100,104.00)		
Group : [2220.0]	Other Payroll Liabilities				
Subgroup : None					
2190	403(b) Withholding	(450.00)	(250.00)		
2191	401(k) Withholdings	0.00	(50.00)		
2195	FSA Withholding	(117.00)	(110.00)		
Subtotal : None		(567.00)	(410.00)		
Total [2220.0]	Other Payroll Liabilities	(567.00)	(410.00)		
Group : [2230.0]	Other Current Liabilities				
Subgroup : None					
2193	457B Payable	(52,215.00)	0.00		
2196	MAPFL Withholding	0.00	(5.00)		
Subtotal : None		(52,215.00)	(5.00)		
Total [2230.0]	Other Current Liabilities	(52,215.00)	(5.00)		
Group : [2410.0]	Unrestricted Net Assets				
Subgroup : None					
2650	Retained Earnings	(24,162,827.00)	(26,723,246.00)		
Subtotal : None		(24,162,827.00)	(26,723,246.00)		
Total [2410.0]	Unrestricted Net Assets	(24,162,827.00)	(26,723,246.00)	26724496	2,561,669.00
Group : [3650.0]	Other Income				
Subgroup : None					
3010	Program Fees	0.00	(443,627.00)		
3011	Miscellaneous Income	(31,392.00)	(5,340.00)		
3180	Interest Income	(615,013.00)	(258,897.00)		
3185	Interest Income from AHB Note	(14,476.00)	(151,834.00)		
3190	Dividend Income	(1,223,686.00)	(732,435.00)		
3200	Fundraising Income	(97,340.00)	(87,632.00)		
3201	Contributions Income	0.00	(401,500.00)		
8000	Equity Transfer	(7,699,006.00)	0.00		
8002	HUD Residual Receipts	0.00	(850,000.00)		
8060	Unrealized Loss/Gain	(1,181,122.00)	2,802,340.00		
8070	Realized Loss/Gain	(171,225.00)	249,889.00		
Subtotal : None		(11,033,260.00)	120,964.00		
Total [3650.0]	Other Income	(11,033,260.00)	120,964.00		

Group : [9312.1]		Administratiion Salaries	
Subgroup : None			
4402	Payroll Expenses:Salaries	1,016,136.00	898,803.00
4403	Deferred Compensation	22,500.00	20,500.00
Subtotal : None		1,038,636.00	919,303.00
Total [9312.1]		1,038,636.00	919,303.00
Group : [9379.5]		Other Admin & General	
Subgroup : None			
4200	Contributions	115,518.00	841,608.00
4249	Postage and Delivery	834.00	1,961.00
4250	Office Supplies	8,657.00	9,411.00
4251	Professional Fees:Professional Fees - Other	123,925.00	92,380.00
4252	Professional Fees:Consulting	0.00	17,369.00
4257	Bank Service Charges	6,762.00	4,204.00
4259	Miscellaneous	279.00	48.00
4261	Telephone	5,446.00	4,857.00
4270	Travel & Ent:Travel & Ent - Other	170,593.00	119,863.00
4301	Dues and Subscriptions	13,426.00	15,648.00
4350	Auto Expense	1,152.00	3,083.00
4351	Automobile Lease	574.00	6,888.00
4360	Professional Fees:Accounting	37,655.00	19,835.00
8080	Fundraising Expense	85,284.00	25,908.00
9000	COVID-19 Expenses	72,705.00	4,326.00
Subtotal : None		642,810.00	1,167,389.00
Total [9379.5]		642,810.00	1,167,389.00
Group : [9392.0]		Maintenance & Other Property Expense	
Subgroup : None			
4271	Utilities:Utilities - Other	1,731.00	2,055.00
Subtotal : None		1,731.00	2,055.00
Total [9392.0]		1,731.00	2,055.00
Group : [9935.2]		Non-Allowable Admin & Genral Expenses	
Subgroup : None			
4146	Loan Fees	13,333.00	22,583.00
4245	Interest - Expense	361.00	0.00
4246	Interest - Expense:Loan Interest	93,313.00	151,254.00
4253	Professional Fees:Legal Fees	20,481.00	49,877.00
Subtotal : None		127,488.00	223,714.00
Total [9935.2]		127,488.00	223,714.00
Group : [CLA-4412]		Payroll Taxes	
Subgroup : None			
4400	Payroll Expenses:Payroll Expenses - Other	46,425.00	40,219.00
Subtotal : None		46,425.00	40,219.00
Total [CLA-4412]		46,425.00	40,219.00
Group : [CLA-4424]		Workers Compensation	
Subgroup : None			
4411	Insurance:Insurance - Other	5,753.00	2,333.00
Subtotal : None		5,753.00	2,333.00
Total [CLA-4424]		5,753.00	2,333.00
Group : [CLA-4427]		Health/Life Insurance	
Subgroup : None			
4410	Insurance:Health and Life Insurance	30,361.00	32,877.00
Subtotal : None		30,361.00	32,877.00
Total [CLA-4427]		30,361.00	32,877.00
Group : [CLA-4439]		Benefits Other	
Subgroup : None			
4302	Employee Relations	158,036.00	0.00
4349	401K Expense	594.00	169.00
Subtotal : None		158,630.00	169.00
Total [CLA-4439]		158,630.00	169.00
Group : [9388.8]		Depreciation Equipment	
Subgroup : None			
4500	Depreciation Expense	24,730.00	20,388.00
Subtotal : None		24,730.00	20,388.00
Total [9388.8]		24,730.00	20,388.00
Group : [9382.1]		Other Equipment Rent	
Subgroup : None			
4536	Equipment Rental	1,789.00	1,515.00
Subtotal : None		1,789.00	1,515.00
Total [9382.1]		1,789.00	1,515.00
Group : [9382.2]		Property Rent (Unrelated Party)	
Subgroup : None			

4535	Rent	<u>30,444.00</u>	<u>29,492.00</u>
Subtotal : None		<u>30,444.00</u>	<u>29,492.00</u>
Total [9382.2]	Property Rent (Unrelated Party)	<u>30,444.00</u>	<u>29,492.00</u>
NET (INCOME) LOSS		<u>0.00</u>	<u>0.00</u>
Sum of Account Groups		0.00	0.00

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