

Client: **A442447 - Ascentria Care Alliance, Inc.**
Engagement: **MD 2023 - Ascentria Care Alliance**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT Groupings Report**

Account	Description	CAID CP 12/31/2023	FS PP-1 12/31/2022
Group : [1025.0]	Cash & Equiviliant		
Subgroup : None			
10020	Cash - Operating Ascentria Care Alliance	(51,835.12)	0.00
10021	Cash - Ascentria Payroll	(3,738.04)	0.00
10022	Cash - Development Gift Operating Account	454.23	0.00
10027	ACA Payroll Operations CT#4398	11,187.85	0.00
10028	ACA Development Gift Fund CT#8330	2,188,339.93	0.00
10029	ACA Operating Account CT#2312	44,655.72	0.00
Subtotal : None		2,189,064.57	0.00
Total [1025.0]	Cash & Equiviliant	2,189,064.57	0.00
Group : [1040.0]	Short Term Investments		
Subgroup : None			
10181	Berkshire Bank Dev MM 1854	1,585,221.83	0.00
Subtotal : None		1,585,221.83	0.00
Total [1040.0]	Short Term Investments	1,585,221.83	0.00
Group : [1195.0]	Management Fees Receivable		
Subgroup : None			
10390	Management Fee Receivable	29,956.90	0.00
Subtotal : None		29,956.90	0.00
Total [1195.0]	Management Fees Receivable	29,956.90	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	42,900.69	0.00
10167	Mutual of America Pension	306,389.30	0.00
10211	Security Deposits	27,000.00	0.00
10250	Prepaid Insurance	260,304.36	0.00
10255	Prepaid Expenses & Other	332,355.46	0.00
10405	Trademarks	9,541.63	0.00
10502	Beneficial Interest in Life Insurance Policy	53,487.73	0.00
10520	Intangible Assets	49,226.74	0.00
10550	Right of Use Asset	882,539.51	0.00
10619	ACA Development Endowment Account - Cambridge	208,296.26	0.00
15496	Accum Depreciation - ROU Asset	(391,471.94)	0.00
Subtotal : None		1,780,569.74	0.00
Total [1310.0]	Other Current Assets	1,780,569.74	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	(63,405.24)	0.00
Subtotal : None		(63,405.24)	0.00
Total [1612.2]	A/D- Building Improvements	(63,405.24)	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	(100,747.94)	0.00
15485	Accum Amort- Acct Sys Dev	(47,914.33)	0.00
15491	Accum Depr - Computer Equipment & Software	(57,550.89)	0.00
Subtotal : None		(206,213.16)	0.00
Total [1652.2]	A/D-Equipment	(206,213.16)	0.00
Group : [1965.1]	Long-Term Investments		
Subgroup : None			
10500	Investments Held in Trust	754,629.42	0.00
10501	LT Investments	681,160.39	0.00
Subtotal : None		1,435,789.81	0.00
Total [1965.1]	Long-Term Investments	1,435,789.81	0.00
Group : [2020.0]	A/P-Trade		
Subgroup : None			
20020	Accounts Payable - Ascentria	(235,396.89)	0.00
20105	Accounts Payable - P-Card	(33,124.24)	0.00
20316	Accrued Accounts Payable	(2,239.66)	0.00
Subtotal : None		(270,760.79)	0.00
Total [2020.0]	A/P-Trade	(270,760.79)	0.00
Group : [2030.0]	A/P-Acrued Expenses		
Subgroup : None			
20107	Accrued Employee Expenses	(11,759.90)	0.00
20170	Accrued COBRA	(1,422.03)	0.00
20310	Accrued Audit Fees	(11,375.62)	0.00
20315	Accrued Expenses	(2,089.51)	0.00
Subtotal : None		(26,647.06)	0.00
Total [2030.0]	A/P-Acrued Expenses	(26,647.06)	0.00
Group : [2130.0]	Banks		
Subgroup : None			
20510	Notes Payable	(1,133,718.00)	0.00
20650	Current Lease Liability	(393,530.74)	0.00
20655	Long Term Lease Liability	(70,509.82)	0.00
Subtotal : None		(1,597,758.56)	0.00
Total [2130.0]	Banks	(1,597,758.56)	0.00
Group : [2160.0]	Payments Due w/in One Year on Long Term Debt		
Subgroup : None			
20600	Current Portion LT Debt	(336,282.00)	0.00
Subtotal : None		(336,282.00)	0.00
Total [2160.0]	Payments Due w/in One Year on Long Term Debt	(336,282.00)	0.00
Group : [2190.0]	Accued Salaries		
Subgroup : None			
20120	Accrued Wages	(302,778.05)	0.00
Subtotal : None		(302,778.05)	0.00
Total [2190.0]	Accued Salaries	(302,778.05)	0.00
Group : [2200.0]	Accrued Payroll Taxes Withheld		
Subgroup : None			
20125	Accrued Payroll Taxes	(24,242.90)	0.00
Subtotal : None		(24,242.90)	0.00
Total [2200.0]	Accrued Payroll Taxes Withheld	(24,242.90)	0.00
Group : [2220.0]	Other Payroll Liabilities		
Subgroup : None			
20205	Medical Savings W/H	(46,330.63)	0.00
20206	Dependent Care W/H	(1,711.98)	0.00
20215	Accrued Pensions	290.17	0.00
20216	Mutual of America Pension Plan Payable	(423,816.74)	0.00
Subtotal : None		(471,569.18)	0.00
Total [2220.0]	Other Payroll Liabilities	(471,569.18)	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 Affiliaites/Related Parties		
Subgroup : None			
10350	Intercompany Ascentria Care Alliance	1,032.19	0.00
10352	Intercompany LHS	975,042.53	0.00
10354	Intercompany FH	947,502.18	0.00
10357	Intercompany LR	1,146,299.63	0.00

10358	Intercompany LHCM	(2,059.37)	0.00		
10359	Intercompany LM	3,325.72	0.00		
10360	Intercompany LALM	(20,777.31)	0.00		
10362	Intercompany Ascentria Community Care	8,562,185.04	0.00		
10363	Intercompany Ascentria Community Services	(14,973,628.42)	0.00		
10368	Intercompany Jamaica Plain	1,132,941.79	0.00		
10370	Intercompany Presentation Rehab	1,078,843.01	0.00		
10371	Intercompany Lutheran Rehab	936,479.59	0.00		
Subtotal : None		(212,813.42)	0.00		
Total [2330.0] Due to Affiliates/Related Parties		(212,813.42)	0.00		
Group : [2410.0] Unrestricted Net Assets					
Subgroup : None					
30100	Unrestricted Net Assets	(1,392,076.09)	0.00		
Subtotal : None		(1,392,076.09)	0.00		
Total [2410.0] Unrestricted Net Assets		(1,392,076.09)	0.00		
Group : [2420.0] Temporarily Restricted Net Assets					
Subgroup : None					
30200	Temporarily Restricted Net Assets	(4,558,714.48)	0.00		
Subtotal : None		(4,558,714.48)	0.00		
Total [2420.0] Temporarily Restricted Net Assets		(4,558,714.48)	0.00	4897765	339,050.52
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	1713721	(1,056,390.70) (717,340.18)
Group : [3630.0] Nursing Facility Income					
Subgroup : None					
40000	Ascentria Management Fee Revenue	(17,526,490.99)	0.00		
40050	Management Fee Concession	2,234,869.00	0.00		
Subtotal : None		(15,291,621.99)	0.00		
Total [3630.0] Nursing Facility Income		(15,291,621.99)	0.00		
Group : [3650.0] Other Income					
Subgroup : None					
40110	Net Assets Released to Operations - Gifts	(167,988.48)	0.00		
40120	Donation Revenue	(492,478.70)	0.00		
40140	Contribution Revenue	(3,020,185.77)	0.00		
40232	State Covid Related Funding	(4,861.12)	0.00		
40260	Interest Income	(93,820.38)	0.00		
40263	Interest Income - Related Party	(146,165.23)	0.00		
40575	Inter-Agency Revenue	(1,963,618.39)	0.00		
40810	Other Revenue	(3,360.14)	0.00		
40850	Rental Income	(12,000.00)	0.00		
40930	Unrealized Gain/Loss on Investment	108,203.14	0.00		
40990	Prior Year Revenue	(70,681.36)	0.00		
Subtotal : None		(5,866,956.43)	0.00		
Total [3650.0] Other Income		(5,866,956.43)	0.00		
Group : [9312.1] Administration Salaries					
Subgroup : None					
50000	Salaries and Wages	13,733,126.79	0.00		
Subtotal : None		13,733,126.79	0.00		
Total [9312.1] Administration Salaries		13,733,126.79	0.00		
Group : [9379.5] Other Admin & General					
Subgroup : None					
50185	Payroll Processing	609,914.12	0.00	2,638,509.24	
50195	Benefit Processing	15,439.19	0.00		
50250	Insurance Premiums	12,720.00	0.00		
60240	Educational Supplies	17.00	0.00		
60340	Program Subscriptions/Books/Dues	14.95	0.00		
60400	Recreational Activities	405.32	0.00		
60431	Stipends	6,675.00	0.00		
60575	Inter-Agency Rental Expense	273,653.17	0.00		
60610	Consultants	1,660,238.19	0.00		
60630	Employee & Guest Meals	14,291.19	0.00		
60650	Campaigns & Events	27,472.67	0.00		
60655	Special Events	1,729.25	0.00		
60660	Food	22,477.03	0.00		

60685	Internal Expense GÇô Interpretation	339.50	0.00
60750	Program Expenses	12,071.46	0.00
60760	Purchased Services	180,233.99	0.00
60790	Supplies	732.13	0.00
60825	Cable	8,282.23	0.00
61000	Audit Fees	97,767.83	0.00
61020	Professional Fees	21,875.50	0.00
62020	Board Expenses	206.85	0.00
63020	Advertising - Recruitment	90,781.46	0.00
63030	Bank Charges	79,477.53	0.00
63031	Credit Card Processing Fees	3,721.14	0.00
63120	Insurance	55,698.08	0.00
63121	Professional Liability Insurance	36,409.60	0.00
63122	Directors & Officers Insurance	3,075.99	0.00
63123	Brokerage Fees	151,525.01	0.00
63130	Licenses & Fees	10,490.05	0.00
63150	Moving Expense	1,048.00	0.00
63160	Network & Computer Expense	263,314.39	0.00
63165	Software Maintenance & Renewals	1,071,364.74	0.00
63170	Office Supplies	58,256.86	0.00
63180	Operating Expense	15.00	0.00
63190	Postage & Delivery	23,938.14	0.00
63200	Printing & Stationery	13,472.86	0.00
63210	Telephone	136,550.60	0.00
63220	Seminars & Workshops	25,986.81	0.00
63230	Dues, Subscriptions & Books	207,742.38	0.00
63240	Supplies (Non-Medical)	250.77	0.00
63250	Temporary Help	435,489.52	0.00
63260	Credit checks/ Cori checks	27,713.55	0.00
64055	Taxes Other	320.03	0.00
65000	Travel - Lodging	65,804.99	0.00
65010	Travel - Mileage	184,413.42	0.00
65020	Travel - Other	15,038.85	0.00
65070	Meeting Costs	66,144.21	0.00
68401	Amortization - Intangible Assets	21,097.26	0.00
68497	Amortization Expense - ROU	376,754.01	0.00
68505	Equity Transfer Expense	225,000.00	0.00
69000	Bad Debt	47,573.00	0.00
69990	Prior Year Expense	4,907.09	0.00
70100	Contribution Expense	1,034,132.95	0.00
80000	Temporarily Restricted Net Assets Released - Gifts	167,988.48	0.00
Subtotal : None		7,872,053.34	0.00
Total [9379.5]	Other Admin & General	7,872,053.34	0.00
Group : [9392.0]		Maintenance & Other Property Expense	
Subgroup : None			
60390	Program Utilities	32,116.97	0.00
60805	Supplies - Housekeeping	6,691.66	0.00
60807	Supplies - Maintenance	112.62	0.00
63070	Equipment Repair & Maintenance	1,139.70	0.00
64000	Building Repair & Maintenance	46,295.00	0.00
64010	Electricity	29,284.42	0.00
64020	Heating Fuel	30,945.46	0.00
64040	Property Repairs/Maintenance/Security	44,488.17	0.00
64070	Service Contracts	1,985.00	0.00
64080	Trash Removal	1,306.00	0.00
64090	Water/Sewer	2,401.78	0.00
Subtotal : None		196,766.78	0.00
Total [9392.0]	Maintenance & Other Property Expense	196,766.78	0.00
Group : [9935.2]		Non-Allowable Admin & Genral Expenses	
Subgroup : None			
61010	Legal Fees	279,344.53	0.00
63010	Advertising	14,924.91	0.00
63080	Finance/Late Charges	1,086.32	0.00
63125	Advocacy Costs	330.00	0.00
63140	Marketing Costs	38,280.59	0.00
66020	Interest - General	24,797.36	0.00
66040	Interest - Other	143,588.04	0.00
Subtotal : None		502,351.75	0.00
Total [9935.2]	Non-Allowable Admin & Genral Expenses	502,351.75	0.00
Group : [CLA-4412]		Payroll Taxes	
Subgroup : None			
50140	Payroll Taxes	978,522.65	0.00
50170	Unemployment Expense	115,465.36	0.00
Subtotal : None		1,093,988.01	0.00
Total [CLA-4412]	Payroll Taxes	1,093,988.01	0.00

Group : [CLA-4424] Workers Compensation			
Subgroup : None			
50180	Worker's Compensation	11,750.98	0.00
Subtotal : None		11,750.98	0.00
Total [CLA-4424] Workers Compensation		11,750.98	0.00
Group : [CLA-4427] Health/Life Insurance			
Subgroup : None			
50100	Dental Insurance	18,364.07	0.00
50115	Employee LTD/STD Expense	31,644.23	0.00
50120	Health Insurance	1,201,387.59	0.00
Subtotal : None		1,251,395.89	0.00
Total [CLA-4427] Health/Life Insurance		1,251,395.89	0.00
Group : [CLA-4439] Benefits Other			
Subgroup : None			
50130	Other Employee Benefit	1,069.96	0.00
50150	Staff Appreciation	56,591.36	0.00
50155	Employee Wellness	101.75	0.00
50160	Tuition Assistance Program	42,733.06	0.00
Subtotal : None		100,496.13	0.00
Total [CLA-4439] Benefits Other		100,496.13	0.00
Group : [9387.8] Depreciation-Improvements			
Subgroup : None			
68435	Depreciation - Leasehold Improvements	13,779.12	0.00
Subtotal : None		13,779.12	0.00
Total [9387.8] Depreciation-Improvements		13,779.12	0.00
Group : [9388.8] Depreciation Equipment			
Subgroup : None			
68465	Depreciation - Furniture & Equipment	21,561.36	0.00
68491	Depreciation - Computer Equipment & Software	30,451.13	0.00
Subtotal : None		52,012.49	0.00
Total [9388.8] Depreciation Equipment		52,012.49	0.00
Group : [9380.5] Insurance: Building, Building Improvements, Equipment			
Subgroup : None			
64045	Property Insurance	2,115.93	0.00
Subtotal : None		2,115.93	0.00
Total [9380.5] Insurance: Building, Building Improvements, Equipr		2,115.93	0.00
Group : [9382.1] Other Equipment Rent			
Subgroup : None			
63040	Equipment Leases	47,518.54	0.00
66010	Interest Expense - Leases	14,398.43	0.00
Subtotal : None		61,916.97	0.00
Total [9382.1] Other Equipment Rent		61,916.97	0.00
Group : [9382.2] Property Rent (Unrelated Party)			
Subgroup : None			
64060	Rent	754,379.55	0.00
64065	Property Lease Expense	(386,011.80)	0.00
Subtotal : None		368,367.75	0.00
Total [9382.2] Property Rent (Unrelated Party)		368,367.75	0.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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