

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-01 - MGT Trial Balance Report**

Account	Description	FS PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE 12/31/2023	CAID CP 12/31/2023
Group : [1025.0]	Cash & Equiviliant					
Subgroup : None						
10020	Cash - Operating Ascentria Care Alliance	0.00	(51,835.12)		0.00	(51,835.12)
10021	Cash - Ascentria Payroll	0.00	(3,738.04)		0.00	(3,738.04)
10022	Cash - Development Gift Operating Accc	0.00	454.23		0.00	454.23
10027	ACA Payroll Operations CT#4398	0.00	11,187.85		0.00	11,187.85
10028	ACA Development Gift Fund CT#8330	0.00	2,188,339.93		0.00	2,188,339.93
10029	ACA Operating Account CT#2312	0.00	44,655.72		0.00	44,655.72
Subtotal : None		0.00	2,189,064.57		0.00	2,189,064.57
Total [1025.0]	Cash & Equiviliant	0.00	2,189,064.57		0.00	2,189,064.57
Group : [1040.0]	Short Term Investments					
Subgroup : None						
10181	Berkshire Bank Dev MM 1854	0.00	1,585,221.83		0.00	1,585,221.83
Subtotal : None		0.00	1,585,221.83		0.00	1,585,221.83
Total [1040.0]	Short Term Investments	0.00	1,585,221.83		0.00	1,585,221.83
Group : [1195.0]	Management Fees Receivable					
Subgroup : None						
10390	Management Fee Receivable	0.00	29,956.90		0.00	29,956.90
Subtotal : None		0.00	29,956.90		0.00	29,956.90
Total [1195.0]	Management Fees Receivable	0.00	29,956.90		0.00	29,956.90
Group : [1185.0]	Other Loans Receivable					
Subgroup : None						
10600	Gift Fund Loan Receivable	0.00	338,896.30		0.00	338,896.30
Subtotal : None		0.00	338,896.30		0.00	338,896.30
Total [1185.0]	Other Loans Receivable	0.00	338,896.30		0.00	338,896.30
Group : [1310.0]	Other Current Assets					
Subgroup : None						
10163	Pledge Receivable	0.00	42,900.69		0.00	42,900.69
10167	Mutual of America Pension	0.00	306,389.30		0.00	306,389.30
10211	Security Deposits	0.00	27,000.00		0.00	27,000.00
10250	Prepaid Insurance	0.00	260,304.36		0.00	260,304.36
10255	Prepaid Expenses & Other	0.00	332,355.46		0.00	332,355.46
10405	Trademarks	0.00	9,541.63		0.00	9,541.63
10502	Beneficial Interest in Life Insurance Polic	0.00	53,487.73		0.00	53,487.73
10520	Intangible Assets	0.00	49,226.74		0.00	49,226.74
10550	Right of Use Asset	0.00	882,539.51		0.00	882,539.51
10619	ACA Development Endowment Account	0.00	208,296.26		0.00	208,296.26
15496	Accum Depreciation - ROU Asset	0.00	(391,471.94)		0.00	(391,471.94)
Subtotal : None		0.00	1,780,569.74		0.00	1,780,569.74
Total [1310.0]	Other Current Assets	0.00	1,780,569.74		0.00	1,780,569.74
Group : [1511.1]	Land-Costs					
Subgroup : None						
10410	Land	0.00	1.00		0.00	1.00
Subtotal : None		0.00	1.00		0.00	1.00
Total [1511.1]	Land-Costs	0.00	1.00		0.00	1.00
Group : [1611.1]	Building Improvements Cost					
Subgroup : None						
10435	Leasehold Improvements	0.00	68,896.17		0.00	68,896.17
Subtotal : None		0.00	68,896.17		0.00	68,896.17
Total [1611.1]	Building Improvements Cost	0.00	68,896.17		0.00	68,896.17
Group : [1612.2]	A/D- Building Improvements					
Subgroup : None						
15435	Accum Depr - Leasehold Improvements	0.00	(63,405.24)		0.00	(63,405.24)
Subtotal : None		0.00	(63,405.24)		0.00	(63,405.24)
Total [1612.2]	A/D- Building Improvements	0.00	(63,405.24)		0.00	(63,405.24)
Group : [1651.1]	Equipment Costs					
Subgroup : None						
10465	Furniture & Equipment	0.00	107,806.29		0.00	107,806.29
10485	Accounting Systems Development	0.00	47,914.33		0.00	47,914.33
10491	Computer Equipment & Software	0.00	89,898.59		0.00	89,898.59
Subtotal : None		0.00	245,619.21		0.00	245,619.21
Total [1651.1]	Equipment Costs	0.00	245,619.21		0.00	245,619.21
Group : [1652.2]	A/D-Equipment					

Subgroup : None					
15465	Accum Depr - Furniture & Equipment	0.00	(100,747.94)	0.00	(100,747.94)
15485	Accum Amort- Acct Sys Dev	0.00	(47,914.33)	0.00	(47,914.33)
15491	Accum Depr - Computer Equipment & Sc	0.00	(57,550.89)	0.00	(57,550.89)
Subtotal : None		0.00	(206,213.16)	0.00	(206,213.16)
Total [1652.2]		A/D-Equipment	0.00	0.00	(206,213.16)
Group : [1965.1] Long-Term Investments					
Subgroup : None					
10500	Investments Held in Trust	0.00	754,629.42	0.00	754,629.42
10501	LT Investments	0.00	681,160.39	0.00	681,160.39
Subtotal : None		0.00	1,435,789.81	0.00	1,435,789.81
Total [1965.1]		Long-Term Investments	0.00	0.00	1,435,789.81
Group : [2020.0] A/P-Trade					
Subgroup : None					
20020	Accounts Payable - Ascentria	0.00	(235,396.89)	0.00	(235,396.89)
20105	Accounts Payable - P-Card	0.00	(33,124.24)	0.00	(33,124.24)
20316	Accrued Accounts Payable	0.00	(2,239.66)	0.00	(2,239.66)
Subtotal : None		0.00	(270,760.79)	0.00	(270,760.79)
Total [2020.0]		A/P-Trade	0.00	0.00	(270,760.79)
Group : [2030.0] A/P-Accrued Expenses					
Subgroup : None					
20107	Accrued Employee Expenses	0.00	(11,759.90)	0.00	(11,759.90)
20170	Accrued COBRA	0.00	(1,422.03)	0.00	(1,422.03)
20310	Accrued Audit Fees	0.00	(11,375.62)	0.00	(11,375.62)
20315	Accrued Expenses	0.00	(2,089.51)	0.00	(2,089.51)
Subtotal : None		0.00	(26,647.06)	0.00	(26,647.06)
Total [2030.0]		A/P-Accrued Expenses	0.00	0.00	(26,647.06)
Group : [2130.0] Banks					
Subgroup : None					
20510	Notes Payable	0.00	(1,133,718.00)	0.00	(1,133,718.00)
20650	Current Lease Liability	0.00	(393,530.74)	0.00	(393,530.74)
20655	Long Term Lease Liability	0.00	(70,509.82)	0.00	(70,509.82)
Subtotal : None		0.00	(1,597,758.56)	0.00	(1,597,758.56)
Total [2130.0]		Banks	0.00	0.00	(1,597,758.56)
Group : [2160.0] Payments Due w/in One Year on Long Term Debt					
Subgroup : None					
20600	Current Portion LT Debt	0.00	(336,282.00)	0.00	(336,282.00)
Subtotal : None		0.00	(336,282.00)	0.00	(336,282.00)
Total [2160.0]		Payments Due w/in One Year on Long	0.00	0.00	(336,282.00)
Group : [2190.0] Accued Salaries					
Subgroup : None					
20120	Accrued Wages	0.00	(302,778.05)	0.00	(302,778.05)
Subtotal : None		0.00	(302,778.05)	0.00	(302,778.05)
Total [2190.0]		Accued Salaries	0.00	0.00	(302,778.05)
Group : [2200.0] Accrued Payroll Taxes Withheld					
Subgroup : None					
20125	Accrued Payroll Taxes	0.00	(24,242.90)	0.00	(24,242.90)
Subtotal : None		0.00	(24,242.90)	0.00	(24,242.90)
Total [2200.0]		Accrued Payroll Taxes Withheld	0.00	0.00	(24,242.90)
Group : [2220.0] Other Payroll Liabilities					
Subgroup : None					
20205	Medical Savings W/H	0.00	(46,330.63)	0.00	(46,330.63)
20206	Dependent Care W/H	0.00	(1,711.98)	0.00	(1,711.98)
20215	Accrued Pensions	0.00	290.17	0.00	290.17
20216	Mutual of America Pension Plan Payable	0.00	(423,816.74)	0.00	(423,816.74)
Subtotal : None		0.00	(471,569.18)	0.00	(471,569.18)
Total [2220.0]		Other Payroll Liabilities	0.00	0.00	(471,569.18)
Group : [2230.0] Other Current Liabilities					
Subgroup : None					
20305	Refundable Deposits	0.00	(382.50)	0.00	(382.50)
Subtotal : None		0.00	(382.50)	0.00	(382.50)
Total [2230.0]		Other Current Liabilities	0.00	0.00	(382.50)
Group : [2330.0] Due to Affilaites/Related Parties					
Subgroup : None					
10350	Intercompany Ascentria Care Alliance	0.00	1,032.19	0.00	1,032.19
10352	Intercompany LHS	0.00	975,042.53	0.00	975,042.53
10354	Intercompany FH	0.00	947,502.18	0.00	947,502.18
10357	Intercompany LR	0.00	1,146,299.63	0.00	1,146,299.63
10358	Intercompany LHCM	0.00	(2,059.37)	0.00	(2,059.37)
10359	Intercompany LM	0.00	3,325.72	0.00	3,325.72

10360	Intercompany LALM	0.00	(20,777.31)	0.00	(20,777.31)
10362	Intercompany Ascentria Community Care	0.00	8,562,185.04	0.00	8,562,185.04
10363	Intercompany Ascentria Community Serv	0.00	(14,973,628.42)	0.00	(14,973,628.42)
10368	Intercompany Jamaica Plain	0.00	1,132,941.79	0.00	1,132,941.79
10370	Intercompany Presentation Rehab	0.00	1,078,843.01	0.00	1,078,843.01
10371	Intercompany Lutheran Rehab	0.00	936,479.59	0.00	936,479.59
Subtotal : None		0.00	(212,813.42)	0.00	(212,813.42)
Total [2330.0]	Due to Affiliates/Related Parties	0.00	(212,813.42)	0.00	(212,813.42)
Group : [2410.0]	Unrestricted Net Assets				
Subgroup : None					
30100	Unrestricted Net Assets	0.00	(1,392,076.09)	0.00	(1,392,076.09)
Subtotal : None		0.00	(1,392,076.09)	0.00	(1,392,076.09)
Total [2410.0]	Unrestricted Net Assets	0.00	(1,392,076.09)	0.00	(1,392,076.09)
Group : [2420.0]	Temporarily Restricted Net Assets				
Subgroup : None					
30200	Temporarily Restricted Net Assets	0.00	(4,558,714.48)	0.00	(4,558,714.48)
Subtotal : None		0.00	(4,558,714.48)	0.00	(4,558,714.48)
Total [2420.0]	Temporarily Restricted Net Assets	0.00	(4,558,714.48)	0.00	(4,558,714.48)
Group : [2430.0]	Permanently Restricted Net Assets				
Subgroup : None					
30300	Permanently Restricted Net Assets	0.00	(933,880.00)	0.00	(933,880.00)
Subtotal : None		0.00	(933,880.00)	0.00	(933,880.00)
Total [2430.0]	Permanently Restricted Net Assets	0.00	(933,880.00)	0.00	(933,880.00)
Group : [2650.0]	Retained Earnings				
Subgroup : None					
30000	Net Assets	0.00	(1,378,035.61)	0.00	(1,378,035.61)
Subtotal : None		0.00	(1,378,035.61)	0.00	(1,378,035.61)
Total [2650.0]	Retained Earnings	0.00	(1,378,035.61)	0.00	(1,378,035.61)
Group : [3630.0]	Nursing Facility Income				
Subgroup : None					
40000	Ascentria Management Fee Revenue	0.00	(17,526,490.99)	0.00	(17,526,490.99)
40050	Management Fee Concession	0.00	2,234,869.00	0.00	2,234,869.00
Subtotal : None		0.00	(15,291,621.99)	0.00	(15,291,621.99)
Total [3630.0]	Nursing Facility Income	0.00	(15,291,621.99)	0.00	(15,291,621.99)
Group : [3650.0]	Other Income				
Subgroup : None					
40110	Net Assets Released to Operations - Gift	0.00	(167,988.48)	0.00	(167,988.48)
40120	Donation Revenue	0.00	(492,478.70)	0.00	(492,478.70)
40140	Contribution Revenue	0.00	(3,020,185.77)	0.00	(3,020,185.77)
40232	State Covid Related Funding	0.00	(4,861.12)	0.00	(4,861.12)
40260	Interest Income	0.00	(93,820.38)	0.00	(93,820.38)
40263	Interest Income - Related Party	0.00	(146,165.23)	0.00	(146,165.23)
40575	Inter-Agency Revenue	0.00	(1,963,618.39)	0.00	(1,963,618.39)
40810	Other Revenue	0.00	(3,360.14)	0.00	(3,360.14)
40850	Rental Income	0.00	(12,000.00)	0.00	(12,000.00)
40930	Unrealized Gain/Loss on Investment	0.00	108,203.14	0.00	108,203.14
40990	Prior Year Revenue	0.00	(70,681.36)	0.00	(70,681.36)
Subtotal : None		0.00	(5,866,956.43)	0.00	(5,866,956.43)
Total [3650.0]	Other Income	0.00	(5,866,956.43)	0.00	(5,866,956.43)
Group : [9312.1]	Administratiion Salaries				
Subgroup : None					
50000	Salaries and Wages	0.00	13,733,126.79	0.00	13,733,126.79
Subtotal : None		0.00	13,733,126.79	0.00	13,733,126.79
Total [9312.1]	Administratiion Salaries	0.00	13,733,126.79	0.00	13,733,126.79
Group : [9379.5]	Other Admin & General				
Subgroup : None					
50185	Payroll Processing	0.00	609,914.12	0.00	609,914.12
50195	Benefit Processing	0.00	15,439.19	0.00	15,439.19
50250	Insurance Premiums	0.00	12,720.00	0.00	12,720.00
60240	Educational Supplies	0.00	17.00	0.00	17.00
60340	Program Subscriptions/Books/Dues	0.00	14.95	0.00	14.95
60400	Recreational Activities	0.00	405.32	0.00	405.32
60431	Stipends	0.00	6,675.00	0.00	6,675.00
60575	Inter-Agency Rental Expense	0.00	273,653.17	0.00	273,653.17
60610	Consultants	0.00	1,660,238.19	0.00	1,660,238.19
60630	Employee & Guest Meals	0.00	14,291.19	0.00	14,291.19
60650	Campaigns & Events	0.00	27,472.67	0.00	27,472.67
60655	Special Events	0.00	1,729.25	0.00	1,729.25
60660	Food	0.00	22,477.03	0.00	22,477.03
60685	Internal Expense GÇô Interpretation	0.00	339.50	0.00	339.50
60750	Program Expenses	0.00	12,071.46	0.00	12,071.46
60760	Purchased Services	0.00	180,233.99	0.00	180,233.99

60790	Supplies	0.00	732.13	0.00	732.13
60825	Cable	0.00	8,282.23	0.00	8,282.23
61000	Audit Fees	0.00	97,767.83	0.00	97,767.83
61020	Professional Fees	0.00	21,875.50	0.00	21,875.50
62020	Board Expenses	0.00	206.85	0.00	206.85
63020	Advertising - Recruitment	0.00	90,781.46	0.00	90,781.46
63030	Bank Charges	0.00	79,477.53	0.00	79,477.53
63031	Credit Card Processing Fees	0.00	3,721.14	0.00	3,721.14
63120	Insurance	0.00	55,698.08	0.00	55,698.08
63121	Professional Liability Insurance	0.00	36,409.60	0.00	36,409.60
63122	Directors & Officers Insurance	0.00	3,075.99	0.00	3,075.99
63123	Brokerage Fees	0.00	151,525.01	0.00	151,525.01
63130	Licenses & Fees	0.00	10,490.05	0.00	10,490.05
63150	Moving Expense	0.00	1,048.00	0.00	1,048.00
63160	Network & Computer Expense	0.00	263,314.39	0.00	263,314.39
63165	Software Maintenance & Renewals	0.00	1,071,364.74	0.00	1,071,364.74
63170	Office Supplies	0.00	58,256.86	0.00	58,256.86
63180	Operating Expense	0.00	15.00	0.00	15.00
63190	Postage & Delivery	0.00	23,938.14	0.00	23,938.14
63200	Printing & Stationery	0.00	13,472.86	0.00	13,472.86
63210	Telephone	0.00	136,550.60	0.00	136,550.60
63220	Seminars & Workshops	0.00	25,986.81	0.00	25,986.81
63230	Dues, Subscriptions & Books	0.00	207,742.38	0.00	207,742.38
63240	Supplies (Non-Medical)	0.00	250.77	0.00	250.77
63250	Temporary Help	0.00	435,489.52	0.00	435,489.52
63260	Credit checks/ Cori checks	0.00	27,713.55	0.00	27,713.55
64055	Taxes Other	0.00	320.03	0.00	320.03
65000	Travel - Lodging	0.00	65,804.99	0.00	65,804.99
65010	Travel - Mileage	0.00	184,413.42	0.00	184,413.42
65020	Travel - Other	0.00	15,038.85	0.00	15,038.85
65070	Meeting Costs	0.00	66,144.21	0.00	66,144.21
68401	Amortization - Intangible Assets	0.00	21,097.26	0.00	21,097.26
68497	Amortization Expense - ROU	0.00	376,754.01	0.00	376,754.01
68505	Equity Transfer Expense	0.00	225,000.00	0.00	225,000.00
69000	Bad Debt	0.00	47,573.00	0.00	47,573.00
69990	Prior Year Expense	0.00	4,907.09	0.00	4,907.09
70100	Contribution Expense	0.00	1,034,132.95	0.00	1,034,132.95
80000	Temporarily Restricted Net Assets Relea	0.00	167,988.48	0.00	167,988.48
Subtotal : None		0.00	7,872,053.34	0.00	7,872,053.34
Total [9379.5]		0.00	7,872,053.34	0.00	7,872,053.34
Group : [9392.0] Maintenance & Other Property Expense					
Subgroup : None					
60390	Program Utilities	0.00	32,116.97	0.00	32,116.97
60805	Supplies - Housekeeping	0.00	6,691.66	0.00	6,691.66
60807	Supplies - Maintenance	0.00	112.62	0.00	112.62
63070	Equipment Repair & Maintenance	0.00	1,139.70	0.00	1,139.70
64000	Building Repair & Maintenance	0.00	46,295.00	0.00	46,295.00
64010	Electricity	0.00	29,284.42	0.00	29,284.42
64020	Heating Fuel	0.00	30,945.46	0.00	30,945.46
64040	Property Repairs/Maintenance/Security	0.00	44,488.17	0.00	44,488.17
64070	Service Contracts	0.00	1,985.00	0.00	1,985.00
64080	Trash Removal	0.00	1,306.00	0.00	1,306.00
64090	Water/Sewer	0.00	2,401.78	0.00	2,401.78
Subtotal : None		0.00	196,766.78	0.00	196,766.78
Total [9392.0]		0.00	196,766.78	0.00	196,766.78
Group : [9935.2] Non-Allowable Admin & Genral Expenses					
Subgroup : None					
61010	Legal Fees	0.00	279,344.53	0.00	279,344.53
63010	Advertising	0.00	14,924.91	0.00	14,924.91
63080	Finance/Late Charges	0.00	1,086.32	0.00	1,086.32
63125	Advocacy Costs	0.00	330.00	0.00	330.00
63140	Marketing Costs	0.00	38,280.59	0.00	38,280.59
66020	Interest - General	0.00	24,797.36	0.00	24,797.36
66040	Interest - Other	0.00	143,588.04	0.00	143,588.04
Subtotal : None		0.00	502,351.75	0.00	502,351.75
Total [9935.2]		0.00	502,351.75	0.00	502,351.75
Group : [CLA-4412] Payroll Taxes					
Subgroup : None					
50140	Payroll Taxes	0.00	978,522.65	0.00	978,522.65
50170	Unemployment Expense	0.00	115,465.36	0.00	115,465.36
Subtotal : None		0.00	1,093,988.01	0.00	1,093,988.01
Total [CLA-4412]		0.00	1,093,988.01	0.00	1,093,988.01
Group : [CLA-4424] Workers Compensation					
Subgroup : None					
50180	Worker's Compensation	0.00	11,750.98	0.00	11,750.98
Subtotal : None		0.00	11,750.98	0.00	11,750.98

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

Tickmarks

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