

Client: **A364354 - Alliance Health Management Service, LLC**
Engagement: **MDMC 2023 - Alliance Health Management Service LLC**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT-CR Groupings Report**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022	
Group : [1025.0]	Cash & Equiviliant			
Subgroup : None				
1010	Citizens Bank	835,068.00	439,209.00	
Subtotal : None		835,068.00	439,209.00	
Total [1025.0]	Cash & Equiviliant	835,068.00	439,209.00	
Group : [1183.0]	Other Accounts Receivable			
Subgroup : None				
1061	Consulting Fees Receivable	25,667.00	56,836.00	
Subtotal : None		25,667.00	56,836.00	
Total [1183.0]	Other Accounts Receivable	25,667.00	56,836.00	
Group : [1195.0]	Management Fees Receivable			
Subgroup : None				
1060	Management Fees Receivable	537,706.00	2,045,059.00	
Subtotal : None		537,706.00	2,045,059.00	
Total [1195.0]	Management Fees Receivable	537,706.00	2,045,059.00	
Group : [1180.0]	A/R- Affiliates/Related Parties			
Subgroup : None				
1064	Intercompany Receivable	73,745.00	115,179.00	
1065	Due to/from AQM	22,636.00	50,017.00	
Subtotal : None		96,381.00	165,196.00	
Total [1180.0]	A/R- Affiliates/Related Parties	96,381.00	165,196.00	
Group : [1310.0]	Other Current Assets			
Subgroup : None				
1091	457B Compensation	104,431.00	0.00	
1290	Prepaid Expenses	2,709.00	2,359.00	
1295	Prepaid Insurance	4,443.00	4,791.00	
Subtotal : None		111,583.00	7,150.00	
Total [1310.0]	Other Current Assets	111,583.00	7,150.00	
Group : [1651.1]	Equipment Costs			
Subgroup : None				
1640	Furniture	10,294.00	5,854.00	
1650	Computer Equipment	65,592.00	54,348.00	
Subtotal : None		75,886.00	60,202.00	
Total [1651.1]	Equipment Costs	75,886.00	60,202.00	15,684.00
Group : [1652.2]	A/D-Equipment			
Subgroup : None				
1641	Accum Depr - Furniture	(5,796.00)	(4,817.00)	
1651	Accum Depr - Computer Equip	(51,211.00)	(38,617.00)	
Subtotal : None		(57,007.00)	(43,434.00)	
Total [1652.2]	A/D-Equipment	(57,007.00)	(43,434.00)	(13,573.00)
Group : [2020.0]	A/P-Trade			
Subgroup : None				
2020	Accounts Payable	(5,124.00)	11,395.00	
2025	Accounts Payable (A/P) - Other	(14,577.00)	0.00	
Subtotal : None		(19,701.00)	11,395.00	
Total [2020.0]	A/P-Trade	(19,701.00)	11,395.00	
Group : [2030.0]	A/P-Accrued Expenses			
Subgroup : None				
2030	Accrued Expenses	(229,951.00)	(194,918.00)	
Subtotal : None		(229,951.00)	(194,918.00)	
Total [2030.0]	A/P-Accrued Expenses	(229,951.00)	(194,918.00)	
Group : [2120.0]	Subsidiaries and Affiliates			
Subgroup : None				
1063	Due to/from AHI	0.00	(2,000,000.00)	
Subtotal : None		0.00	(2,000,000.00)	
Total [2120.0]	Subsidiaries and Affiliates	0.00	(2,000,000.00)	
Group : [2190.0]	Accued Salaries			
Subgroup : None				

2192	Accrued Vacation	(451,788.00)	(394,228.00)
Subtotal : None		(451,788.00)	(394,228.00)
Total [2190.0]	Accued Salaries	(451,788.00)	(394,228.00)
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
2193	457B Payable	(104,431.00)	0.00
Subtotal : None		(104,431.00)	0.00
Total [2230.0]	Other Current Liabilities	(104,431.00)	0.00
Group : [2650.0]	Retained Earnings		
Subgroup : None			
2650	Retained Earnings	(152,466.00)	(245,301.00)
Subtotal : None		(152,466.00)	(245,301.00)
Total [2650.0]	Retained Earnings	(152,466.00)	(245,301.00)
Group : [3630.0]	Nursing Facility Income		
Subgroup : None			
3010	Program Fees	(4,975,960.00)	(4,384,302.00)
3012	Other Income	(162,000.00)	(150,000.00)
3032	SNF Transitions Professional Fees	(845,088.00)	0.00
Subtotal : None		(5,983,048.00)	(4,534,302.00)
Total [3630.0]	Nursing Facility Income	(5,983,048.00)	(4,534,302.00)
Group : [3650.0]	Other Income		
Subgroup : None			
3011	Miscellaneous Income	(95,861.00)	(89,351.00)
3180	Interest Earned	(28,208.00)	0.00
Subtotal : None		(124,069.00)	(89,351.00)
Total [3650.0]	Other Income	(124,069.00)	(89,351.00)
Group : [3650.4]	Administrative & General Recoverable Income		
Subgroup : None			
3020	Consulting Fees	(195,719.00)	(292,290.00)
3031	Salary Reimbursement	(15,299.00)	(47,985.00)
Subtotal : None		(211,018.00)	(340,275.00)
Total [3650.4]	Administrative & General Recoverable Income	(211,018.00)	(340,275.00)
Group : [9314.1]	Administrator Salaries		
Subgroup : None			
93141	Administrator directly allocated	174,503.00	162,764.00
Subtotal : None		174,503.00	162,764.00
Total [9314.1]	Administrator Salaries	174,503.00	162,764.00
Group : [9312.1]	Administratiion Salaries		
Subgroup : None			
4402	Payroll Expenses:Payroll Epenses -Salaries	2,844,723.00	2,832,226.00
4410	Deferred Compensation	45,000.00	41,000.00
Subtotal : None		2,889,723.00	2,873,226.00
Total [9312.1]	Administratiion Salaries	2,889,723.00	2,873,226.00
Group : [9379.5]	Other Admin & General		
Subgroup : None			
4200	Contributions	2,687.00	5,260.00
4249	Postage and Delivery	6,226.00	5,845.00
4250	Office Expenses & Supplies	46,068.00	27,212.00
4252	Professional Fees:Professional Fees - Consulting	3,981.00	10,363.00
4254	Professional Fees:Professional Fees - Accounting	13,404.00	12,044.00
4255	Professional Fees:Professional Fees - Other	58,803.00	37,092.00
4257	Bank Charges	4,024.00	1,788.00
4261	Telephone	23,971.00	25,044.00
4270	Travel & Ent:Travel & Ent - Other	49,441.00	38,395.00
4275	Travel & Ent	0.00	(2,400.00)
4301	Dues & Subscriptions	44,608.00	37,713.00
4350	Auto Expense	93,100.00	79,700.00
6000	COVID-19	345.00	423.00
Subtotal : None		346,658.00	278,479.00
Total [9379.5]	Other Admin & General	346,658.00	278,479.00
Group : [9392.0]	Maintenance & Other Property Expense		
Subgroup : None			
5102	Utilities:Utilities - Other	8,077.00	7,676.00
Subtotal : None		8,077.00	7,676.00
Total [9392.0]	Maintenance & Other Property Expense	8,077.00	7,676.00
Group : [9935.2]	Non-Allowable Admin & Genral Expenses		

189,836.00 Non-Allow

Subgroup : None			
4246	Marketing	0.00	123.00
4247	Interest - Expense:Interest Expense - Other	51,200.00	0.00
4253	Professional Fees:Professional Fees - Legal Fees	4,018.00	5,175.00
Subtotal : None		55,218.00	5,298.00
Total [9335.2]	Non-Allowable Admin & Genral Expenses	55,218.00	5,298.00
Group : [9323.1]			
Subgroup : None			
93231	Quality Assurance	1,208,290.00	851,906.00
Subtotal : None		1,208,290.00	851,906.00
Total [9323.1]	Quality Assurance Professional Salaries	1,208,290.00	851,906.00
Group : [9323.5]			
Subgroup : None			
93235	Rehab oversite	81,367.00	226,523.00
Subtotal : None		81,367.00	226,523.00
Total [9323.5]	Indirect Restorative Therapy Salaries	81,367.00	226,523.00
Group : [CLA-4412]			
Subgroup : None			
4400	Payroll Expenses:Payroll Expenses - Other	4,695,550.00	4,326,499.00
4401	Payroll Expenses:Payroll Expenses - Other	(4,308,883.00)	(4,093,655.00)
Subtotal : None		386,667.00	232,844.00
Total [CLA-4412]	Payroll Taxes	386,667.00	232,844.00
Group : [CLA-4424]			
Subgroup : None			
4241	Insurance:Insurance Insurance - Other	18,162.00	19,296.00
Subtotal : None		18,162.00	19,296.00
Total [CLA-4424]	Workers Compensation	18,162.00	19,296.00
Group : [CLA-4427]			
Subgroup : None			
4242	Insurance:Health and Life Insurance	298,599.00	231,865.00
Subtotal : None		298,599.00	231,865.00
Total [CLA-4427]	Health/Life Insurance	298,599.00	231,865.00
Group : [CLA-4439]			
Subgroup : None			
4404	Pension Expense	20,568.00	8,006.00
Subtotal : None		20,568.00	8,006.00
Total [CLA-4439]	Benefits Other	20,568.00	8,006.00
Group : [9388.8]			
Subgroup : None			
4500	Depreciation Expense	13,573.00	13,950.00
Subtotal : None		13,573.00	13,950.00
Total [9388.8]	Depreciation Equipment	13,573.00	13,950.00
Group : [9382.1]			
Subgroup : None			
4536	Equipment Rental	7,709.00	7,298.00
Subtotal : None		7,709.00	7,298.00
Total [9382.1]	Other Equipment Rent	7,709.00	7,298.00
Group : [9382.2]			
Subgroup : None			
4535	Rent	142,074.00	137,631.00
Subtotal : None		142,074.00	137,631.00
Total [9382.2]	Property Rent (Unrelated Party)	142,074.00	137,631.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

4,018.00 legal

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}