

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:01 - MGT-CR TB Report**

Account	Description	FS PP-1 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2023
<b>Group : [BS] Balance Sheet</b>					
<b>Subgroup : None</b>					
1010	Citizens Bank	439,209.00		0.00	835,068.00
1060	Management Fees Receivable	2,045,059.00		0.00	537,706.00
1061	Consulting Fees Receivable	56,836.00		0.00	25,667.00
1063	Due to/from AHI	(2,000,000.00)		0.00	0.00
1064	Intercompany Receivable	115,179.00		0.00	73,745.00
1065	Due to/from AQM	50,017.00		0.00	22,636.00
1290	Prepaid Expenses	2,359.00		0.00	2,709.00
1295	Prepaid Insurance	4,791.00		0.00	4,443.00
1640	Furniture	5,854.00		0.00	10,294.00
1641	Accum Depr - Furniture	(4,817.00)		0.00	(5,796.00)
1650	Computer Equipment	54,348.00		0.00	65,592.00
1651	Accum Depr - Computer Equip	(38,617.00)		0.00	(51,211.00)
2020	Accounts Payable	11,395.00		0.00	(5,124.00)
2030	Accrued Expenses	(194,918.00)		0.00	(229,951.00)
2192	Accrued Vacation	(394,228.00)		0.00	(451,788.00)
2650	Retained Earnings	(245,301.00)		0.00	(152,466.00)
<b>Subtotal : None</b>		<b>(92,834.00)</b>		<b>0.00</b>	<b>666,947.00</b>
<b>Total [BS] Balance Sheet</b>		<b>(92,834.00)</b>		<b>0.00</b>	<b>666,947.00</b>
<b>Group : [P&amp;L] Income Statement</b>					
<b>Subgroup : None</b>					
3010	Program Fees	(4,384,302.00)		0.00	(4,975,960.00)
3011	Miscellaneous Income	(89,351.00)		0.00	(95,861.00)
3012	Other Income	(150,000.00)		0.00	(162,000.00)
3020	Consulting Fees	(292,290.00)		0.00	(195,719.00)
3031	Salary Reimbursement	(47,985.00)		0.00	(15,299.00)
4200	Contributions	5,260.00		0.00	2,687.00
4241	Insurance:Insurance Insurance - Other	19,296.00		0.00	18,162.00
4242	Insurance:Health and Life Insurance	231,865.00		0.00	298,599.00
4246	Marketing	123.00		0.00	0.00
4249	Postage and Delivery	5,845.00		0.00	6,226.00
4250	Office Expenses & Supplies	27,212.00		0.00	46,068.00
4252	Professional Fees:Professional Fees - Consulting	10,363.00		0.00	3,981.00
4253	Professional Fees:Professional Fees - Legal Fees	5,175.00		0.00	4,018.00
4254	Professional Fees:Professional Fees - Accounting	12,044.00		0.00	13,404.00
4255	Professional Fees:Professional Fees - Other	37,092.00		0.00	58,803.00
4257	Bank Charges	1,788.00		0.00	4,024.00
4261	Telephone	25,044.00		0.00	23,971.00
4270	Travel & Ent:Travel & Ent - Other	38,395.00		0.00	49,441.00
4275	Travel & Ent	(2,400.00)		0.00	0.00
4301	Dues & Subscriptions	37,713.00		0.00	44,608.00
4350	Auto Expense	79,700.00		0.00	93,100.00
4400	Payroll Expenses:Payroll Expenses - Other	4,326,499.00		0.00	4,695,550.00
4401	Payroll Expenses:Payroll Expenses - Other	0.00		(4,308,883.00)	(4,308,883.00)
4402	Payroll Expenses:Payroll Epenses -Salaries	(20,236.00)	CAIDJE - 1	2,844,723.00	2,844,723.00
4404	Pension Expense	8,006.00	CAIDJE - 1	2,844,723.00	
4410	Deferred Compensation	41,000.00		0.00	20,568.00
4500	Depreciation Expense	13,950.00		0.00	45,000.00
4535	Rent	137,631.00		0.00	13,573.00
4536	Equipment Rental	7,298.00		0.00	142,074.00
5102	Utilities:Utilities - Other	7,676.00		0.00	7,709.00
6000	COVID-19	423.00		0.00	8,077.00
93141	Administrator directly allocated	0.00		174,503.00	345.00
93231	Quality Assurance	0.00	CAIDJE - 1	174,503.00	174,503.00
93235	Rehab oversite	0.00	CAIDJE - 1	1,208,290.00	1,208,290.00
			CAIDJE - 1	1,208,290.00	
			CAIDJE - 1	81,367.00	81,367.00
			CAIDJE - 1	81,367.00	
<b>Subtotal : None</b>		<b>92,834.00</b>		<b>0.00</b>	<b>(666,947.00)</b>
<b>Total [P&amp;L] Income Statement</b>		<b>92,834.00</b>		<b>0.00</b>	<b>(666,947.00)</b>
<b>Sum of Account Groups</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Tickmarks

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