

Company name: South Hadley
Report name: Trial balance report
Reporting Book: ACCRUAL
Reporting Period: Current Year To Date
As Of Date: 12/31/2022
Location: South Hadley--South Hadley

Account Number	Account Name	Amount
10-001-02	Cash>Clearing>Payroll	3,047.56
10-010-81	Cash>Operating>South Hadley	36,401.88
10-011-81	Cash>Petty Cash>South Hadley	26.20
10-030-80	Cash>Govt>South Hadley	1,000.00
10-040-81	Cash>Non Govt>South Hadley	1,000.00
10-060-81	Cash>Resident Trust>South Hadley	26,666.70
10-061-81	Cash>Care Cost>South Hadley	4,890.40
11-100-00	Accounts Receivable>Miscellaneous	35,700.00
11-102-00	Accounts Receivable>Medicare A	203,095.86
11-103-00	Accounts Receivable>Part B	171,008.42
11-104-00	Accounts Receivable>Private	584,824.40
11-105-00	Accounts Receivable>HMO	54,548.66
11-106-00	Accounts Receivable>Medicare HMO	307,356.49
11-107-00	Accounts Receivable>Managed Medicaid	464,535.83
11-109-00	Accounts Receivable>Hospice	66,876.25
11-111-00	Accounts Receivable>Medicaid	926,585.65
11-112-00	Accounts Receivable>Income	38,904.02
11-117-00	Accounts Receivable>Medicaid HMO	151,195.32
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(89,344.39)
12-000-00	Prepaid Expenses	1,318.77
12-100-00	Prepaid Expenses>Miscellaneous	500.00
12-125-00	Prepaid Expenses>Personal Property Taxes	0.01
12-161-00	Prepaid Expenses>RE Taxes	(0.02)
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	5,926.95
12-165-00	Prepaid Expenses>Insurance - Property	2,654.29
12-881-00	Prepaid Expenses>Workers Comp	5,750.63
14-131-00	Fixed Assets>Leasehold Improvements	8,747.29
14-134-00	Fixed Assets>Computer Hardware	19,094.16
14-135-00	Fixed Assets>Computer Software	10,000.00
15-131-00	Accum Depn>Leasehold Improvements	(48.60)
15-134-00	Accum Depn>Computer Hardware	(3,500.64)
15-135-00	Accum Depn>Computer Software	(3,055.58)
	Total Assets	3,035,706.51

17-000-00	Other Assets>Deferred Financing Costs	30,283.33
17-283-91	Other Assets>Escrow>Property Tax	39,988.52
17-283-94	Other Assets>Escrow>Insurance	42,002.14
20-000-00	Accounts Payable	(1,493,483.91)
21-121-00	Other Current Payables>Rent	(264,997.67)
21-350-00	Other Current Payables>Resident Funds	(26,666.70)
21-354-00	Other Current Payables>DTF RFMS	109.60
23-000-00	Accrued Wages & Related	(293,752.05)
23-156-00	Accrued Wages & Related>PR Taxes	(13,312.12)
23-157-00	Accrued Wages & Related>Benefit Time	(56,390.47)
24-000-00	Accrued Expenses	(241,466.31)
24-101-00	Accrued Expense>Provider Tax	(561,883.78)
24-125-00	Accrued Expenses>Personal Property Taxes	3,132.81
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(5.67)
24-165-00	Accrued Expenses>Insurance - Property	93.97
24-239-00	Accrued Expenses>Accounting Fees	(25,545.60)
24-881-00	Accrued Expenses>Workers Comp	(6.59)
27-000-66	Due To/(From)> South Hadley Realty	(41,866.69)
27-000-68	Due To/(From)> Management	(6,847.32)
27-000-69	Due To/(From)>Hampden	(1,053,647.18)
27-000-71	Due To/(From)>Wilbraham	23,082.77
27-000-72	Due To/(From)>Opco Holdco	(254,941.59)
27-105-00	Due To/(From)>HMO	(78,205.28)
27-127-00	Due To (from)>Old Owner	65,091.38
27-152-00	Due To/(From)>Employee	10.00
27-172-00	Due To/(From)>Vendor	(503.95)
	Net Loss	1,174,021.85
	Total Liabilities & Equity	(3,035,706.51)
40-102-00	Room & Board Revenue>Medicare A	(1,332,077.11)
40-102-14	Room & Board Revenue>Medicare A>Sequester	12,306.52
40-104-00	Room & Board Revenue>Private	(1,165,975.00)
40-105-00	Room & Board Revenue>HMO	(79,948.11)
40-105-14	Room & Board Revenue>HMO>Sequester	1,216.85
40-106-00	Room & Board Revenue>Medicare HMO	(953,013.87)
40-107-00	Room & Board Revenue>Managed Medicaid	(1,460,340.18)
40-107-90	Room & Board Revenue>Managed Medicaid>SUDS Add On	(19,960.00)
40-107-91	Room & Board Revenue>Managed Medicaid>BEH Add On	(15,400.00)
40-109-00	Room & Board Revenue>Hospice	(458,599.85)
40-111-00	Room & Board Revenue>Medicaid	(4,301,267.31)

40-111-90	Room & Board Revenue>Medicaid>SUDS Add On	(38,300.00)
40-111-91	Room & Board Revenue>Medicaid>BEH Add On	(16,850.00)
40-117-00	Room & Board Revenue>Medicaid HMO	(254,598.62)
42-102-00	PT Revenue>Medicare A	(79,748.22)
42-102-01	PT Revenue>Medicare A>C/A	79,748.22
42-103-00	PT Revenue>Part B	(58,069.43)
42-104-00	PT Revenue>Private	(1,552.61)
42-105-00	PT Revenue>HMO	(19,931.77)
42-105-01	PT Revenue>HMO>C/A	16,233.18
42-106-00	PT Revenue>Medicare HMO	(135,399.76)
42-106-01	PT Revenue>Medicare HMO>C/A	85,672.36
42-107-00	PT Revenue>Managed Medicaid	(5,834.10)
42-107-01	PT Revenue>Managed Medicaid>C/A	5,834.10
42-111-00	PT Revenue>Medicaid	(6,568.11)
42-111-01	PT Revenue>Medicaid>C/A	6,568.11
42-117-00	PT Revenue>Medicaid HMO	(10,086.40)
42-117-01	PT Revenue>Medicaid HMO>C/A	10,086.40
43-102-00	OT Revenue>Medicare A	(91,654.47)
43-102-01	OT Revenue>Medicare A>C/A	91,654.47
43-103-00	OT Revenue>Part B	(60,145.37)
43-104-00	OT Revenue>Private	(1,676.39)
43-105-00	OT Revenue>HMO	(21,608.66)
43-105-01	OT Revenue>HMO>C/A	18,941.57
43-106-00	OT Revenue>Medicare HMO	(156,932.49)
43-106-01	OT Revenue>Medicare HMO	96,558.61
43-107-00	OT Revenue>Managed Medicaid	(7,750.18)
43-107-01	OT Revenue>Managed Medicaid>C/A	7,643.16
43-111-00	OT Revenue>Medicaid	(19,894.59)
43-111-01	OT Revenue>Medicaid>C/A	19,894.59
43-117-00	OT Revenue>Medicaid HMO	(14,215.38)
43-117-01	OT Revenue>Medicaid HMO>C/A	14,215.38
44-102-00	ST Revenue>Medicare A	(28,147.34)
44-102-01	ST Revenue>Medicare A>C/A	28,147.34
44-103-00	ST Revenue>Part B	(16,597.15)
44-104-00	ST Revenue>Private	(1,290.62)
44-105-00	ST Revenue>HMO	(7,412.75)
44-105-01	ST Revenue>HMO>C/A	6,767.52
44-106-00	ST Revenue>Medicare HMO	(55,565.03)
44-106-01	ST Revenue>Medicare HMO>C/A	27,164.18
44-107-00	ST Revenue>Managed Medicaid	(2,426.05)
44-107-01	ST Revenue>Managed Medicaid>C/A	2,426.05

44-111-00	ST Revenue>Medicaid	(5,813.31)
44-111-01	ST Revenue>Medicaid>C/A	5,813.31
44-117-00	ST Revenue>Medicaid HMO	(180.84)
44-117-01	ST Revenue>Medicaid HMO>C/A	180.84
46-102-00	Lab Rev>Medicare A	(858.62)
46-102-01	Lab Rev>Medicare A>C/A	858.62
46-106-00	Lab Rev>Medicare HMO	(1,640.66)
46-106-01	Lab Rev>Medicare HMO>C/A	1,640.66
47-102-00	Other Ancillary Rev>Medicare A	(245.00)
47-102-01	Other Ancillary Rev>Medicare A>C/A	244.90
47-103-00	Other Ancillary Rev>Part B	1.11
47-103-14	Other Ancillary Rev>Part B>Sequester	1,041.63
47-104-00	Other Ancillary Rev>Private	(769.89)
47-105-14	Other Ancillary Rev>HMO>Sequester	14.20
47-111-00	Other Ancillary Rev>Medicaid	(38,800.00)
48-103-00	Vaccine Rev>Part B	(2,297.80)
48-106-00	Vaccine Rev>Medicare HMO	(2,001.00)
51-100-00	Other Rev>Miscellaneous	(9.00)
51-160-00	Other Rev>Interest	(221.81)
51-162-00	Other Rev>Medicaid Covid-19	(442,979.88)
51-181-00	Other Rev>Vending Machines	(140.59)
51-200-74	Other Rev>Staff Testing Reimbursement>Covid19	(177,770.43)
51-285-00	Other Revenue>Settlement of Debt	(202.87)
51-818-00	Other Rev>Medical Records	(40.00)
52-102-00	Revenue Adjustments>Medicare A	(3,048.80)
52-103-00	Revenue Adjustments>Part B	17,942.32
52-105-00	Revenue Adjustments>Commercial HMO	283.00
52-106-00	Revenue Adjustments>Medicare HMO	(14,991.70)
52-107-00	Revenue Adjustments>Managed Medicaid	(24.30)
52-114-00	Revenue Adjustments>Other Payor	(2.70)
	Total Revenues	(11,031,776.92)
55-000-00	Nursing Rental Expense	82,089.48
55-000-57	Nursing Rental Expense>Concentrators	3,386.83
57-000-00	Oxygen Expense	5,126.48
58-000-00	Lab Expense	23,571.92
59-000-00	Radiology Expense	7,062.70
59-000-74	Radiology Expense>Covid	8.00
60-183-00	Nursing Expense>Supplies (Allowable)	12,857.86
60-183-74	Nursing Expense>Supplies (Allowable)>Covid19	3,615.38
60-183-76	Nursing Expense>Supplies>PPD	113,112.58

60-184-00	Nursing Expense>Minor Equip & Supplies (Allowable)	5,286.34
60-204-00	Nursing Expense>Training & Education	3,411.45
60-205-00	Nursing Expense>Sanitation & Incineration	1,170.73
60-207-00	Nursing Expense>Repairs & Maint	189.00
60-212-00	Nursing Expense>Clinical Consultants	31,230.65
60-213-00	Nursing Expense>Transportation	18,582.00
60-230-00	Nursing Expense>Data Processing	40,458.03
60-263-00	Nursing Expense>Consulting Fees	6,350.00
60-700-06	Nursing Expense>Contracted Service>Other	429.98
60-700-18	Nursing Expense>Contracted Service>RN	0.17
60-700-19	Nursing Expense>Contracted Service>LPN	0.25
60-700-20	Nursing Expense>Contracted Service>CNA	(0.34)
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	0.18
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	(0.07)
60-700-28	Nursing Expense>Contracted Service>RNCovid19	138,138.19
60-700-29	Nursing Expense>Contracted Service>LPNCovid19	188,051.98
60-700-30	Nursing Expense>Contracted Service>CNACovid19	418,960.25
60-700-31	Nursing Expense>Contracted Service>RNCovid19 Overtime	5,739.76
60-700-32	Nursing Expense>Contracted Service>LPNCovid19 Overtime	14,236.36
60-700-33	Nursing Expense>Contracted Service>CNACovid19 Overime	12,155.65
60-800-80	Nursing Expense>CMA>Wages	65,184.00
60-800-90	Nursing Expense>CMA>Sick/Vacation Pay	4,777.74
60-800-92	Nursing Expense>CMA>PTO Accrual	1,286.57
60-801-80	Nursing Expense>CNA>Wages	706,115.78
60-801-81	Nursing Expense>CNA>Overtime	106,891.90
60-801-82	Nursing Expense>CNA>Shift Premium Pay	631,194.25
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	81,799.50
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	770.16
60-801-86	Nursing Expense>CNA>COVID Sick Pay	1,564.00
60-801-87	Nursing Expense>CNA>Training Pay	1,766.00
60-801-88	Nursing Expense>CNA>Other Pay	2,657.50
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	71,584.89
60-801-91	Nursing Expense>CNA>Holiday Pay	21.50
60-801-92	Nursing Expense>CNA>PTO Accrual	33,853.28
60-805-80	Nursing Expense>LPN>Wages	606,993.02
60-805-81	Nursing Expense>LPN>Overtime	106,930.10
60-805-82	Nursing Expense>LPN>Shift Premium Pay	615,823.87
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	100,728.92
60-805-87	Nursing Expense>LPN>Training Pay	256.00
60-805-88	Nursing Expense>LPN>Other Pay	2,336.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	74,785.84

60-805-92	Nursing Expense>LPN>PTO Accrual	24,290.89
60-808-80	Nursing Expense>RN>Wages	261,725.21
60-808-81	Nursing Expense>RN>Overtime	25,487.16
60-808-82	Nursing Expense>RN>Shift Premium Pay	343,175.27
60-808-83	Nursing Expense>RN>Shift Bonus Pay	46,535.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	500.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	43,278.65
60-808-92	Nursing Expense>RN>PTO Accrual	14,173.61
60-880-00	Nursing Expense>Payroll Taxes	359,642.10
60-881-00	Nursing Expense>Workers Comp	45,690.83
60-882-00	Nursing Expense>Health Insurance	132,663.84
60-883-00	Nursing Expense>Other Benefits	8,147.01
61-282-80	Nursing Admin Expense>Rehab Director>Wages	37,240.00
61-282-90	Nursing Admin Expense>Rehab Director>Sick/Vacation Pay	760.00
61-282-92	Nursing Admin Expense>Rehab Director>PTO Accrual	2,982.24
61-750-00	Nursing Admin Expense>Medical Director	41,250.00
61-811-80	Nursing Admin Expense>Director>Wages	120,911.80
61-811-81	Nursing Admin Expense>Director>Overtime	18,168.39
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	5,948.79
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	517.90
61-811-88	Nursing Admin Expense>Director>Other Pay	1,557.69
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	5,711.53
61-811-92	Nursing Admin Expense>Director>PTO Accrual	3,443.72
61-812-80	Nursing Admin Expense>Assistant Director>Wages	13,077.05
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(0.77)
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	160,404.05
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	225.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	20,986.86
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	3,831.59
61-818-80	Nursing Admin Expense>Medical Records>Wages	46,728.73
61-818-81	Nursing Admin Expense>Medical Records>Overtime	353.88
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	5,011.95
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	1,181.26
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	3,341.15
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	152.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	163.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	58,949.88
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	10,595.07
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	1,500.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	3,696.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	1,096.00

61-880-00	Nursing Admin Expense>Payroll Taxes	45,290.54
61-881-00	Nursing Admin Expense>Workers Comp	5,688.25
61-882-00	Nursing Admin Expense>Health Insurance	16,896.16
61-883-00	Nursing Admin Expense>Other Benefits	958.57
62-000-00	Pharmacy Expense	150,632.71
62-102-00	Pharmacy Expense>Medicare A	31,217.49
62-105-00	Pharmacy Expense>HMO	19,336.45
62-111-00	Pharmacy Expense>Medicaid	(23,489.32)
62-145-00	Pharmacy Expense>RX	10,468.59
62-222-00	Pharmacy Expense>OTC	2,301.94
62-263-00	Pharmacy Expense>Consulting Fees	7,985.00
65-102-00	PT Expense>Medicare A	22,774.18
65-103-00	PT Expense>Medicare B	29,635.41
65-105-00	PT Expense>HMO	13,570.90
65-106-00	PT Expense>Medicare HMO	47,213.00
65-111-00	PT Expense>Medicaid	3,854.00
65-829-80	PT Expense>Staff>Wages	68,709.66
65-829-81	PT Expense>Staff>Overtime	2,236.78
65-829-92	PT Expense>Staff>PTO Accrual	4,388.84
66-000-00	OT Expense	(20.13)
66-102-00	OT Expense>Medicare A	31,914.98
66-103-00	OT Expense>Part B	39,226.35
66-105-00	OT Expense>HMO	20,425.64
66-106-00	OT Expense>Medicare HMO	56,296.00
66-111-00	OT Expense>Medicaid	6,361.00
66-829-80	OT Expense>Staff>Wages	67,815.83
66-829-88	OT Expense>Staff>Other Pay	1,134.00
66-829-90	OT Expense>Staff>Sick/Vacation Pay	1,153.38
66-829-91	OT Expense>Staff>Holiday Pay	583.09
66-829-92	OT Expense>Staff>PTO Accrual	3,095.54
67-102-00	ST Expense>Medicare A	7,590.85
67-103-00	ST Expense>Part B	8,607.77
67-105-00	ST Expense>HMO	9,528.24
67-106-00	ST Expense>Medicare HMO	8,230.00
67-111-00	ST Expense>Medicaid	1,094.00
67-700-00	ST Expense>Contracted Service	686.60
67-829-80	ST Expense>Staff>Wages	31,377.33
67-829-81	ST Expense>Staff>Overtime	1,042.26
67-829-92	ST Expense>Staff>PTO Accrual	2,198.05
68-183-00	Therapy Expense>Supplies	24.43
68-700-00	Therapy Expense>Contracted Service	20.13

68-827-00	Therapy Expense>Respiratory	1,411.00
68-880-00	Therapy Expense>Payroll Taxes	14,513.61
68-881-00	Therapy Expense>Workers Comp	2,106.32
68-882-00	Therapy Expense>Health Insurance	3,902.42
68-883-00	Therapy Expense>Other Benefits	407.03
69-700-00	Social Services Expense>Contracted Service	19,010.00
69-811-80	Social Services Expense>Director>Wages	68,538.60
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	5,739.63
69-811-92	Social Services Expense>Director>PTO Accrual	(2,345.41)
69-830-80	Social Services Expense>Assistant>Wages	58,284.92
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	4,901.85
69-830-92	Social Services Expense>Assistant>PTO Accrual	(327.78)
69-880-00	Social Services Expense>Payroll Taxes	12,489.61
69-881-00	Social Services Expense>Workers Comp	1,615.48
69-882-00	Social Services Expense>Health Insurance	4,640.25
69-883-00	Social Services Expense>Other Benefits	302.60
70-177-00	Dietary Expense>Supplements	12,862.61
70-178-00	Dietary Expense>Food	256,625.87
70-183-00	Dietary Expense>Supplies	27,491.71
70-184-00	Dietary Expense>Minor Equip & Supplies	2,264.62
70-191-00	Dietary Expense>Enteral Feeding Supplies	1,650.79
70-208-00	Dietary Expense>Equip-Rental	7,683.96
70-700-00	Dietary Expense>Contracted Service	488,943.56
71-000-00	Activity Expense	98.84
71-178-00	Activity Expense>Food	396.07
71-183-00	Activity Expense>Supplies	1,705.92
71-202-00	Activity Expense>Resident Missing Items	587.65
71-207-00	Activity Expense>Repairs & Maint	592.51
71-700-00	Activity Expense>Contracted Service	6,056.20
71-811-80	Activity Expense>Director>Wages	50,697.50
71-811-90	Activity Expense>Director>Sick/Vacation Pay	4,942.00
71-811-92	Activity Expense>Director>PTO Accrual	1,158.08
71-831-80	Activity Expense>Aide>Wages	103,808.89
71-831-81	Activity Expense>Aide>Overtime	4,427.63
71-831-83	Activity Expense>Aide>Shift Bonus Pay	75.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	238.24
71-831-88	Activity Expense>Aide>Other Pay	456.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	4,155.97
71-831-92	Activity Expense>Aide>PTO Accrual	1,320.41
71-880-00	Activity Expense>Payroll Taxes	15,414.29
71-881-00	Activity Expense>Workers Comp	2,428.93

71-882-00	Activity Expense>Health Insurance	5,642.40
71-883-00	Activity Expense>Other Benefits	391.36
72-700-00	Housekeeping Expense>Contracted Service	188,563.54
73-183-00	Laundry Expense>Supplies	85.00
73-700-00	Laundry Expense>Contracted Service	125,708.99
75-183-00	Maintenance Expense>Supplies	3,007.21
75-184-00	Maintenance Expense>Minor Equip & Supplies	1,537.97
75-205-00	Maintenance Expense>Sanitation & Incineration	15,801.05
75-207-00	Maintenance Expense>Repairs & Maint	16,300.18
75-217-00	Maintenance Expense>Extermination	149.68
75-218-00	Maintenance Expense>Snow Removal	18,533.75
75-219-00	Maintenance Expense>Landscaping	16,352.00
75-220-00	Maintenance Expense>Fire Drill	2,810.77
75-700-00	Maintenance Expense>Contracted Service	9,005.90
75-811-80	Maintenance Expense>Director>Wages	47,486.25
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	4,137.75
75-811-92	Maintenance Expense>Director>PTO Accrual	2,449.16
75-829-80	Maintenance Expense>Staff>Wages	31,294.24
75-829-81	Maintenance Expense>Staff>Overtime	2,657.89
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	2,327.50
75-829-92	Maintenance Expense>Staff>PTO Accrual	1,466.98
75-880-00	Maintenance Expense>Payroll Taxes	8,154.40
75-881-00	Maintenance Expense>Workers Comp	1,046.02
75-882-00	Maintenance Expense>Health Insurance	2,978.49
75-883-00	Maintenance Expense>Other Benefits	191.58
76-227-00	Utility Expense>Gas	37,552.16
76-228-00	Utility Expense>Electric	134,654.33
76-229-00	Utility Expense>Water/Sewer	40,392.95
80-101-00	Admin Expense>Provider Tax	772,861.47
80-162-00	Admin Expense>Insurance - General Liability & Other	65,196.12
80-164-00	Admin Expense>Surety Bond	500.00
80-165-00	Admin Expense>Insurance - Property	25,980.71
80-183-00	Admin Expense>Supplies	4,083.17
80-183-09	Admin Expense>Supplies>Toner	1,402.89
80-183-78	Admin Expense>Supplies>Paper	2,574.11
80-184-00	Admin Expense>Minor Equip & Supplies	9,214.10
80-208-00	Admin Expense>Equip-Rental	5,044.82
80-209-00	Admin Expense>Postage	1,606.49
80-210-00	Admin Expense>Internet	3,374.59
80-230-00	Admin Expense>Data Processing	27,775.00
80-231-00	Admin Expense>Telephone	9,878.18

80-232-00	Admin Expense>Cable TV	11,951.98
80-234-00	Admin Expense>Licenses	1,053.04
80-235-00	Admin Expense>Dues & Subscriptions	6,683.66
80-236-00	Admin Expense>Travel	6,321.69
80-238-00	Admin Expense>Legal Fees	27,241.86
80-239-00	Admin Expense>Accounting Fees	25,545.60
80-240-00	Admin Expense>Professional Fees	16,469.86
80-241-00	Admin Expense>IT Fees	20,752.34
80-242-00	Admin Expense>Fines & Penalties	45,966.00
80-243-00	Admin Expense>Late Fees	27,291.95
80-244-00	Admin Expense>Bank Fees	46,826.02
80-245-00	Admin Expense>Background Checks	272.94
80-249-00	Admin Expense>Recruiting	25,851.20
80-250-00	Admin Expense>Marketing & Advertising	6,370.90
80-251-00	Admin Expense>Bad Debt	104,103.81
80-252-00	Admin Expense>Startup Costs	56,468.27
80-279-00	Admin Expense>Management Fee	411,730.48
80-700-00	Admin Expense>Contracted Service	1,187.19
80-811-80	Admin Expense>Director>Wages	243,719.93
80-811-90	Admin Expense>Director>Sick/Vacation Pay	10,967.96
80-811-92	Admin Expense>Director>PTO Accrual	6,921.67
80-814-80	Admin Expense>Central Supply>Wages	26,304.27
80-814-81	Admin Expense>Central Supply>Overtime	918.78
80-814-90	Admin Expense>Central Supply>Sick/Vacation Pay	2,331.72
80-814-92	Admin Expense>Central Supply>PTO Accrual	1,029.53
80-838-80	Admin Expense>Receptionist>Wages	56,899.85
80-838-81	Admin Expense>Receptionist>Overtime	3,642.54
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	55.48
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	3,074.23
80-838-92	Admin Expense>Receptionist>PTO Accrual	1,603.04
80-839-80	Admin Expense>Admissions>Wages	137,680.36
80-839-81	Admin Expense>Admissions>Overtime	3,298.11
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	17,753.53
80-839-92	Admin Expense>Admissions>PTO Accrual	(1,254.43)
80-841-80	Admin Expense>Human Resources>Wages	68,514.98
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	295.05
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	2,629.36
80-841-92	Admin Expense>Human Resources>PTO Accrual	4,267.40
80-880-00	Admin Expense>Payroll Taxes	54,231.49
80-881-00	Admin Expense>Workers Comp	6,822.36
80-882-00	Admin Expense>Health Insurance	19,885.29

80-883-00	Admin Expense>Other Benefits	1,152.87
85-156-61	Employee Benefits Expense>PR Taxes>Fica	(461.57)
91-121-00	Property Expense>Rent	728,871.88
91-125-00	Property Expense>Personal Property Taxes	987.63
91-161-00	Property Expense>RE Taxes	69,050.26
92-000-00	Depreciation Expense	6,604.82
94-000-00	Interest Expense	58,775.63
	Total Expenses	12,205,798.77

Assets	3,035,706.51
Liabilities & Equity	(3,035,706.51)
Revenues	(11,031,776.92)
Expenses	12,205,798.77
Net Loss	1,174,021.85

The Vantage at South Hadley								
Trial Balance								
1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
6	L1.1	1		10-001-02	Cash>Clearing>Payroll	3,047.56		
6	L1.1	1		10-010-81	Cash>Operating>South Hadley	36,401.88		
6	L1.1	1		10-011-81	Cash>Petty Cash>South Hadley	26.20		
6	L1.1	1		10-030-80	Cash>Govt>South Hadley	1,000.00		
6	L1.1	1		10-040-81	Cash>Non Govt>South Hadley	1,000.00		
6	L1.1	1		10-060-81	Cash>Resident Trust>South Hadley	26,666.70		
6	L1.1	1		10-061-81	Cash>Care Cost>South Hadley	4,890.40		73,033
6	L1.5	1		11-100-00	Accounts Receivable>Miscellaneous	35,700.00		
6	L1.5	1		11-102-00	Accounts Receivable>Medicare A	203,095.86		
6	L1.5	1		11-103-00	Accounts Receivable>Part B	171,008.42		
6	L1.5	1		11-104-00	Accounts Receivable>Private	584,824.40		
6	L1.5	1		11-105-00	Accounts Receivable>HMO	54,548.66		
6	L1.5	1		11-106-00	Accounts Receivable>Medicare HMO	307,356.49		
6	L1.5	1		11-107-00	Accounts Receivable>Managed Medicaid	464,535.83		
6	L1.5	1		11-109-00	Accounts Receivable>Hospice	66,876.25		
6	L1.5	1		11-111-00	Accounts Receivable>Medicaid	926,585.65		
6	L1.5	1		11-112-00	Accounts Receivable>Income	38,904.02		
6	L1.5	1		11-117-00	Accounts Receivable>Medicaid HMO	151,195.32		
6	L1.5	1		11-120-00	Accounts Receivable>Allow for Doubtful Accts	(89,344.39)		2,915,287
6	L1.13	1		12-162-00	Prepaid Expenses>Insurance - General Liability & Other	5,926.95		
6	L1.13	1		12-165-00	Prepaid Expenses>Insurance - Property	2,654.29		
6	L1.13	1		12-881-00	Prepaid Expenses>Workers Comp	5,750.63		14,332
6	L1.14	1		12-125-00	Prepaid Expenses>Personal Property Taxes	0.01		
6	L1.14	1		12-161-00	Prepaid Expenses>RE Taxes	(0.02)		(0)
6	L1.15	1		12-000-00	Prepaid Expenses	1,318.77		
6	L1.15	1		12-100-00	Prepaid Expenses>Miscellaneous	500.00		1,819
6	L2.3	1		14-131-00	Fixed Assets>Leasehold Improvements	8,747.29		
6	L2.3	1		15-131-00	Accum Depn>Leasehold Improvements	(48.60)		8,699
6	L2.4	1		14-134-00	Fixed Assets>Computer Hardware	19,094.16		
6	L2.4	1		15-134-00	Accum Depn>Computer Hardware	(3,500.64)		15,594
6	L2.5	1		14-135-00	Fixed Assets>Computer Software	10,000.00		
6	L2.5	1		15-135-00	Accum Depn>Computer Software	(3,055.58)		6,944
6	L3.5	1		17-000-00	Other Assets>Deferred Financing Costs	30,283.33	are theses mortgage acquisition costs?	30,283
6	L3A.1	1		17-283-91	Other Assets>Escrow>Property Tax	39,988.52		
6	L3A.1	1		17-283-94	Other Assets>Escrow>Insurance	42,002.14		81,991
					Total Assets	3,147,980.50		3,147,981
6	L5.2	1		24-101-00	Accrued Expense>Provider Tax	(561,883.78)		
6	L5.2	1		24-125-00	Accrued Expenses>Personal Property Taxes	3,132.81		
6	L5.2	1		24-162-00	Accrued Expenses>Insurance - General Liability & Other	(5.67)		
6	L5.2	1		24-165-00	Accrued Expenses>Insurance - Property	93.97		
6	L5.2	1		24-239-00	Accrued Expenses>Accounting Fees	(25,545.60)		
6	L5.2	1		24-000-00	Accrued Expenses	(241,466.31)		(825,675)
6	L5.3	1		27-105-00	Due To/(From)>HMO	(78,205.28)		(78,205)
6	L5.4	1		21-350-00	Other Current Payables>Resident Funds	(26,666.70)		(26,667)
6	L5.7	1		23-000-00	Accrued Wages & Related	(293,752.05)		
6	L5.7	1		23-157-00	Accrued Wages & Related>Benefit Time	(56,390.47)		(350,143)
6	L5.8	1		23-156-00	Accrued Wages & Related>PR Taxes	(13,312.12)		
6	L5.8	1		24-881-00	Accrued Expenses>Workers Comp	(6.59)		(13,319)
6	L5.10	1		21-354-00	Other Current Payables>DTF RFMS	109.60		
6	L5.10	1		20-000-00	Accounts Payable	(1,493,483.91)		
6	L5.10	1		21-121-00	Other Current Payables>Rent	(264,997.67)		(1,758,372)
6	L5.10	1		27-152-00	Due To/(From)>Employee	10.00	minor 2022	
6	L5.10	1		27-172-00	Due To/(From)>Vendor	(503.95)		(494)
6	L6.2	1		27-000-66	Due To/(From)> South Hadley Realty	(41,866.69)	asset/liab	(41,867)
6	L6.2	1		27-000-68	Due To/(From)> Management	(6,847.32)	is this related party?	(6,847)
6	L6.2	1		27-000-69	Due To/(From)>Hampden	(1,053,647.18)	asset/liab	
6	L6.2	1		27-000-71	Due To/(From)>Wilbraham	23,082.77	asset/liab	
6	L6.2	1		27-000-72	Due To/(From)>Opco Holdco	(254,941.59)	asset/liab	
6	L6.2	1		27-127-00	Due To (from)>Old Owner	65,091.38	asset/liab	(1,220,415)
6	L8b.4	1			Net (Income)/ Loss	1,174,021.85		1,174,022
					Total Liabilities & Equity	(3,147,980.50)		(3,147,981)
2	L1.1	1		40-104-00	Room & Board Revenue>Private	(1,165,975.00)		(1,165,975)
2	L1.15	1		52-114-00	Revenue Adjustments>Other Payor	(2.70)	minor 2022	(3)
2	L1.1	2		42-104-00	PT Revenue>Private	(1,552.61)		
2	L1.1	2		43-104-00	OT Revenue>Private	(1,676.39)		
2	L1.1	2		44-104-00	ST Revenue>Private	(1,290.62)		
2	L1.1	2		47-104-00	Other Ancillary Rev>Private	(769.89)		(5,290)
2	L1.15	1		40-105-00	Room & Board Revenue>HMO	(79,948.11)		
2	L1.15	1		40-105-14	Room & Board Revenue>HMO>Sequester	1,216.85		
2	L1.15	1		40-109-00	Room & Board Revenue>Hospice	(458,599.85)		
2	L1.15	1		52-105-00	Revenue Adjustments>Commercial HMO	283.00		(537,048)
2	L1.15	2		42-105-00	PT Revenue>HMO	(19,931.77)		
2	L1.15	2		42-105-01	PT Revenue>HMO>C/A	16,233.18		
2	L1.15	2		43-105-00	OT Revenue>HMO	(21,608.66)		

The Vantage at South Hadley								
Trial Balance								
1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
2	L1.15	2		43-105-01	OT Revenue>HMO>C/A	18,941.57		
2	L1.15	2		44-105-00	ST Revenue>HMO	(7,412.75)		
2	L1.15	2		44-105-01	ST Revenue>HMO>C/A	6,767.52		
2	L1.15	2		47-105-14	Other Ancillary Rev>HMO>Sequester	14.20		(6,997)
2	L1.4	1		40-102-00	Room & Board Revenue>Medicare A	(1,332,077.11)		
2	L1.4	1		40-102-14	Room & Board Revenue>Medicare A>Sequester	12,306.52		
2	L1.4	1		52-102-00	Revenue Adjustments>Medicare A	(3,048.80)		
2	L1.4	1		52-103-00	Revenue Adjustments>Part B	17,942.32		(1,304,877)
2	L1.4	2		42-102-00	PT Revenue>Medicare A	(79,748.22)		
2	L1.4	2		42-102-01	PT Revenue>Medicare A>C/A	79,748.22		
2	L1.4	2		42-103-00	PT Revenue>Part B	(58,069.43)		
2	L1.4	2		43-102-00	OT Revenue>Medicare A	(91,654.47)		
2	L1.4	2		43-102-01	OT Revenue>Medicare A>C/A	91,654.47		
2	L1.4	2		43-103-00	OT Revenue>Part B	(60,145.37)		
2	L1.4	2		44-102-00	ST Revenue>Medicare A	(28,147.34)		
2	L1.4	2		44-102-01	ST Revenue>Medicare A>C/A	28,147.34		
2	L1.4	2		44-103-00	ST Revenue>Part B	(16,597.15)		
2	L1.4	2		46-102-00	Lab Rev>Medicare A	(858.62)		
2	L1.4	2		46-102-01	Lab Rev>Medicare A>C/A	858.62		
2	L1.4	2		47-102-00	Other Ancillary Rev>Medicare A	(245.00)		
2	L1.4	2		47-102-01	Other Ancillary Rev>Medicare A>C/A	244.90		
2	L1.4	2		47-103-00	Other Ancillary Rev>Part B	1.11		
2	L1.4	2		47-103-14	Other Ancillary Rev>Part B>Sequester	1,041.63		
2	L1.4	2		48-103-00	Vaccine Rev>Part B	(2,297.80)		(136,067)
2	L1.5	1		40-106-00	Room & Board Revenue>Medicare HMO	(953,013.87)		
2	L1.5	1		52-106-00	Revenue Adjustments>Medicare HMO	(14,991.70)		(968,006)
2	L1.5	2		42-106-00	PT Revenue>Medicare HMO	(135,399.76)		
2	L1.5	2		42-106-01	PT Revenue>Medicare HMO>C/A	85,672.36		
2	L1.5	2		43-106-00	OT Revenue>Medicare HMO	(156,932.49)		
2	L1.5	2		43-106-01	OT Revenue>Medicare HMO	96,558.61		
2	L1.5	2		44-106-00	ST Revenue>Medicare HMO	(55,565.03)		
2	L1.5	2		44-106-01	ST Revenue>Medicare HMO>C/A	27,164.18		
2	L1.5	2		46-106-00	Lab Rev>Medicare HMO	(1,640.66)		
2	L1.5	2		46-106-01	Lab Rev>Medicare HMO>C/A	1,640.66		
2	L1.5	2		48-106-00	Vaccine Rev>Medicare HMO	(2,001.00)		(140,503)
2	L1.6	1		40-111-00	Room & Board Revenue>Medicaid	(4,301,267.31)		
2	L1.6	1		40-111-90	Room & Board Revenue>Medicaid>SUDS Add On	(38,300.00)		
2	L1.6	1		40-111-91	Room & Board Revenue>Medicaid>BEH Add On	(16,850.00)		(4,356,417)
2	L1.6	2		42-111-00	PT Revenue>Medicaid	(6,568.11)		
2	L1.6	2		42-117-01	PT Revenue>Medicaid HMO>C/A	10,086.40		
2	L1.6	2		43-111-00	OT Revenue>Medicaid	(19,894.59)		
2	L1.6	2		43-111-01	OT Revenue>Medicaid>C/A	19,894.59		
2	L1.6	2		44-111-00	ST Revenue>Medicaid	(5,813.31)		
2	L1.6	2		44-111-01	ST Revenue>Medicaid>C/A	5,813.31		
2	L1.6	2		47-111-00	Other Ancillary Rev>Medicaid	(38,800.00)		(35,282)
2	L1.7	1		40-107-00	Room & Board Revenue>Managed Medicaid	(1,460,340.18)		
2	L1.7	1		40-107-90	Room & Board Revenue>Managed Medicaid>SUDS Add On	(19,960.00)		
2	L1.7	1		40-107-91	Room & Board Revenue>Managed Medicaid>BEH Add On	(15,400.00)		
2	L1.7	1		40-117-00	Room & Board Revenue>Medicaid HMO	(254,598.62)		
2	L1.7	1		52-107-00	Revenue Adjustments>Managed Medicaid	(24.30)		(1,750,323)
2	L1.7	2		42-107-00	PT Revenue>Managed Medicaid	(5,834.10)		
2	L1.7	2		42-107-01	PT Revenue>Managed Medicaid>C/A	5,834.10		
2	L1.7	2		42-111-01	PT Revenue>Medicaid>C/A	6,568.11		
2	L1.7	2		42-117-00	PT Revenue>Medicaid HMO	(10,086.40)		
2	L1.7	2		43-107-00	OT Revenue>Managed Medicaid	(7,750.18)		
2	L1.7	2		43-107-01	OT Revenue>Managed Medicaid>C/A	7,643.16		
2	L1.7	2		43-117-00	OT Revenue>Medicaid HMO	(14,215.38)		
2	L1.7	2		43-117-01	OT Revenue>Medicaid HMO>C/A	14,215.38		
2	L1.7	2		44-107-00	ST Revenue>Managed Medicaid	(2,426.05)		
2	L1.7	2		44-107-01	ST Revenue>Managed Medicaid>C/A	2,426.05		
2	L1.7	2		44-117-00	ST Revenue>Medicaid HMO	(180.84)		
2	L1.7	2		44-117-01	ST Revenue>Medicaid HMO>C/A	180.84		(3,625)
2	L3.11	1		51-200-74	Other Rev>Staff Testing Reimbursement>Covid19	(177,770.43)		
2	L3.11	1		51-818-00	Other Rev>Medical Records	(40.00)		(177,810)
2	L3.2	1		51-162-00	Other Rev>Medicaid Covid-19	(442,979.88)		(442,980)
2	L3.4	1		51-181-00	Other Rev>Vending Machines	(140.59)		(141)
2	L3.7	1		51-160-00	Other Rev>Interest	(221.81)		
2	L3.9	1		51-100-00	Other Rev>Miscellaneous	(9.00)	minor 2022	
2	L3.9	1		51-285-00	Other Revenue>Settlement of Debt	(202.87)		(212)
					Total Revenues	(11,031,776.92)		(11,031,555)
3	L1.1	1		61-750-00	Nursing Admin Expense>Medical Director	41,250.00	salary	
3	L1.1	1		61-811-80	Nursing Admin Expense>Director>Wages	120,911.80	salary	
3	L1.1	1		61-811-81	Nursing Admin Expense>Director>Overtime	18,168.39	salary	
3	L1.1	1		61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	5,948.79	salary	
3	L1.1	1		61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	517.90	salary	

The Vantage at South Hadley								
Trial Balance								
1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L1.1	1		61-811-88	Nursing Admin Expense>Director>Other Pay	1,557.69	salary	
3	L1.1	1		61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	5,711.53	salary	
3	L1.1	1		61-811-92	Nursing Admin Expense>Director>PTO Accrual	3,443.72	salary	
3	L1.1	1		61-812-80	Nursing Admin Expense>Assistant Director>Wages	13,077.05	salary	
3	L1.1	1		61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(0.77)	salary	210,586
3	L1.7	1		60-808-80	Nursing Expense>RN>Wages	261,725.21	salary	
3	L1.7	1		60-808-81	Nursing Expense>RN>Overtime	25,487.16	salary	
3	L1.7	1		60-808-82	Nursing Expense>RN>Shift Premium Pay	343,175.27	salary	
3	L1.7	1		60-808-83	Nursing Expense>RN>Shift Bonus Pay	46,535.00	salary	
3	L1.7	1		60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	500.00	salary	
3	L1.7	1		60-808-90	Nursing Expense>RN>Sick/Vacation Pay	43,278.65	salary	
3	L1.7	1		60-808-92	Nursing Expense>RN>PTO Accrual	14,173.61	salary	734,875
3	L1.11	1		60-700-18	Nursing Expense>Contracted Service>RN	0.17		
3	L1.11	1		60-700-28	Nursing Expense>Contracted Service>RNCovid19	138,138.19		
3	L1.11	1		60-700-31	Nursing Expense>Contracted Service>RNCovid19 Overtime	5,739.76		143,878
3	L1.12	1		60-805-80	Nursing Expense>LPN>Wages	606,993.02	salary	
3	L1.12	1		60-805-81	Nursing Expense>LPN>Overtime	106,930.10	salary	
3	L1.12	1		60-805-82	Nursing Expense>LPN>Shift Premium Pay	615,823.87	salary	
3	L1.12	1		60-805-83	Nursing Expense>LPN>Shift Bonus Pay	100,728.92	salary	
3	L1.12	1		60-805-87	Nursing Expense>LPN>Training Pay	256.00	salary	
3	L1.12	1		60-805-88	Nursing Expense>LPN>Other Pay	2,336.00	salary	
3	L1.12	1		60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	74,785.84	salary	
3	L1.12	1		60-805-92	Nursing Expense>LPN>PTO Accrual	24,290.89	salary	1,532,145
3	L1.16	1		60-700-19	Nursing Expense>Contracted Service>LPN	0.25		
3	L1.16	1		60-700-22	Nursing Expense>Contracted Service>LPN Overtime	0.18		
3	L1.16	1		60-700-29	Nursing Expense>Contracted Service>LPNCovid19	188,051.98		
3	L1.16	1		60-700-32	Nursing Expense>Contracted Service>LPNCovid19 Overtime	14,236.36		202,289
3	L1.17	1		60-800-80	Nursing Expense>CMA>Wages	65,184.00	salary	
3	L1.17	1		60-800-90	Nursing Expense>CMA>Sick/Vacation Pay	4,777.74	salary	
3	L1.17	1		60-800-92	Nursing Expense>CMA>PTO Accrual	1,286.57	salary	
3	L1.17	1		60-801-80	Nursing Expense>CNA>Wages	706,115.78	salary	
3	L1.17	1		60-801-81	Nursing Expense>CNA>Overtime	106,891.90	salary	
3	L1.17	1		60-801-82	Nursing Expense>CNA>Shift Premium Pay	631,194.25	salary	
3	L1.17	1		60-801-83	Nursing Expense>CNA>Shift Bonus Pay	81,799.50	salary	
3	L1.17	1		60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	770.16	salary	
3	L1.17	1		60-801-86	Nursing Expense>CNA>COVID Sick Pay	1,564.00	salary	
3	L1.17	1		60-801-87	Nursing Expense>CNA>Training Pay	1,766.00	salary	
3	L1.17	1		60-801-88	Nursing Expense>CNA>Other Pay	2,657.50	salary	
3	L1.17	1		60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	71,584.89	salary	
3	L1.17	1		60-801-91	Nursing Expense>CNA>Holiday Pay	21.50	salary	
3	L1.17	1		60-801-92	Nursing Expense>CNA>PTO Accrual	33,853.28	salary	1,709,467
3	L1.21	1		60-700-20	Nursing Expense>Contracted Service>CNA	(0.34)		
3	L1.21	1		60-700-23	Nursing Expense>Contracted Service>CNA Overtime	(0.07)		
3	L1.21	1		60-700-30	Nursing Expense>Contracted Service>CNACovid19	418,960.25		
3	L1.21	1		60-700-33	Nursing Expense>Contracted Service>CNACovid19 Overime	12,155.65		431,115
3	L1.23	1		60-204-00	Nursing Expense>Training & Education	3,411.45		3,411
3	L2.1	1		80-811-80	Admin Expense>Director>Wages	243,719.93	salary	
3	L2.1	1		80-811-90	Admin Expense>Director>Sick/Vacation Pay	10,967.96	salary	
3	L2.1	1		80-811-92	Admin Expense>Director>PTO Accrual	6,921.67	salary	261,610
3	L2.4	1		60-212-00	Nursing Expense>Clinical Consultants	31,230.65		
3	L2.4	1		60-263-00	Nursing Expense>Consulting Fees	6,350.00		
3	L2.4	1		60-700-06	Nursing Expense>Contracted Service>Other	429.98		
3	L2.4	1		80-700-00	Admin Expense>Contracted Service	1,187.19		39,198
3	L2.7	1		80-814-80	Admin Expense>Central Supply>Wages	26,304.27	salary	
3	L2.7	1		80-814-81	Admin Expense>Central Supply>Overtime	918.78	salary	
3	L2.7	1		80-814-90	Admin Expense>Central Supply>Sick/Vacation Pay	2,331.72	salary	
3	L2.7	1		80-814-92	Admin Expense>Central Supply>PTO Accrual	1,029.53	salary	
3	L2.7	1		80-838-80	Admin Expense>Receptionist>Wages	56,899.85	salary	
3	L2.7	1		80-838-81	Admin Expense>Receptionist>Overtime	3,642.54	salary	
3	L2.7	1		80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	55.48	salary	
3	L2.7	1		80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	3,074.23	salary	
3	L2.7	1		80-838-92	Admin Expense>Receptionist>PTO Accrual	1,603.04	salary	
3	L2.7	1		80-841-80	Admin Expense>Human Resources>Wages	68,514.98	salary	
3	L2.7	1		80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	295.05	salary	
3	L2.7	1		80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	2,629.36	salary	
3	L2.7	1		80-841-92	Admin Expense>Human Resources>PTO Accrual	4,267.40	salary	171,566
3	L2.11	1		60-230-00	Nursing Expense>Data Processing	40,458.03		
3	L2.11	1		80-230-00	Admin Expense>Data Processing	27,775.00		68,233
3	L2.12	1		80-183-00	Admin Expense>Supplies	4,083.17		
3	L2.12	1		80-183-09	Admin Expense>Supplies>Toner	1,402.89		
3	L2.12	1		80-183-78	Admin Expense>Supplies>Paper	2,574.11		
3	L2.12	1		80-184-00	Admin Expense>Minor Equip & Supplies	9,214.10		
3	L2.12	1		80-208-00	Admin Expense>Equip-Rental	5,044.82		
3	L2.12	1		80-209-00	Admin Expense>Postage	1,606.49		23,926
3	L2.13	1		80-210-00	Admin Expense>Internet	3,374.59		
3	L2.13	1		80-231-00	Admin Expense>Telephone	9,878.18		

The Vantage at South Hadley								
Trial Balance								
1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L2.13	1		80-241-00	Admin Expense>IT Fees	20,752.34		34,005
3	L2.14	1		80-232-00	Admin Expense>Cable TV	11,951.98		11,952
3	L2.15	1		80-236-00	Admin Expense>Travel	6,321.69		6,322
3	L2.17	1		80-234-00	Admin Expense>Licenses	1,053.04		
3	L2.17	1		80-235-00	Admin Expense>Dues & Subscriptions	6,683.66		7,737
3	L2.19	1		80-239-00	Admin Expense>Accounting Fees	25,545.60		25,546
3	L2.20	1		80-162-00	Admin Expense>Insurance - General Liability & Other	65,196.12		65,196
3	L2.22	1		60-213-00	Nursing Expense>Transportation	18,582.00		
3	L2.22	1		80-240-00	Admin Expense>Professional Fees	16,469.86		
3	L2.22	1		80-244-00	Admin Expense>Bank Fees	46,826.02		
3	L2.22	1		80-245-00	Admin Expense>Background Checks	272.94		
3	L2.22	1		80-249-00	Admin Expense>Recruiting	25,851.20		
3	L2.22	1		80-252-00	Admin Expense>Startup Costs	56,468.27		
3	L2.22	1		94-000-00	Interest Expense	58,775.63		
3	L2.22	1		80-164-00	Admin Expense>Surety Bond	500.00		223,746
3	L2B.1	1		80-101-00	Admin Expense>Provider Tax	772,861.47	offset	
3	L2B.1	1		80-242-00	Admin Expense>Fines & Penalties	45,966.00	offset	
3	L2B.1	1		80-243-00	Admin Expense>Late Fees	27,291.95	offset	
3	L2B.1	1		80-250-00	Admin Expense>Marketing & Advertising	6,370.90	offset	852,490
3	L2B.14	1		80-251-00	Admin Expense>Bad Debt	104,103.81	offset	104,104
3	L2B.6	1		80-238-00	Admin Expense>Legal Fees	27,241.86	offset	27,242
3	L2B.8	1		80-279-00	Admin Expense>Management Fee	411,730.48		411,730
3	L3.1	1		61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	58,949.88	salary	
3	L3.1	1		61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	10,595.07	salary	
3	L3.1	1		61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	1,500.00	salary	
3	L3.1	1		61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	3,696.00	salary	
3	L3.1	1		61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	1,096.00	salary	75,837
3	L3.5	1		75-811-80	Maintenance Expense>Director>Wages	47,486.25	salary	
3	L3.5	1		75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	4,137.75	salary	
3	L3.5	1		75-811-92	Maintenance Expense>Director>PTO Accrual	2,449.16	salary	
3	L3.5	1		75-829-80	Maintenance Expense>Staff>Wages	31,294.24	salary	
3	L3.5	1		75-829-81	Maintenance Expense>Staff>Overtime	2,657.89	salary	
3	L3.5	1		75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	2,327.50	salary	
3	L3.5	1		75-829-92	Maintenance Expense>Staff>PTO Accrual	1,466.98	salary	91,820
3	L3.6	1		75-882-00	Maintenance Expense>Health Insurance	2,978.49	Health Life	
3	L3.6	1		75-883-00	Maintenance Expense>Other Benefits	191.58	Other Ben	3,170
3	L3.7	1		75-880-00	Maintenance Expense>Payroll Taxes	8,154.40	PR Tax	
3	L3.7	1		75-881-00	Maintenance Expense>Workers Comp	1,046.02	Work Comp	9,200
3	L3.8	1		75-700-00	Maintenance Expense>Contracted Service	9,005.90		9,006
3	L3.9	1		60-205-00	Nursing Expense>Sanitation & Incineration	1,170.73		
3	L3.9	1		75-183-00	Maintenance Expense>Supplies	3,007.21		
3	L3.9	1		75-184-00	Maintenance Expense>Minor Equip & Supplies	1,537.97		
3	L3.9	1		75-205-00	Maintenance Expense>Sanitation & Incineration	15,801.05		
3	L3.9	1		75-217-00	Maintenance Expense>Extermination	149.68		
3	L3.9	1		75-218-00	Maintenance Expense>Snow Removal	18,533.75		
3	L3.9	1		75-219-00	Maintenance Expense>Landscaping	16,352.00		
3	L3.9	1		75-220-00	Maintenance Expense>Fire Drill	2,810.77		59,363
3	L3.10	1		76-227-00	Utility Expense>Gas	37,552.16		
3	L3.10	1		76-228-00	Utility Expense>Electric	134,654.33		
3	L3.10	1		76-229-00	Utility Expense>Water/Sewer	40,392.95		212,599
3	L3.11	1		60-207-00	Nursing Expense>Repairs & Maint	189.00		
3	L3.11	1		75-207-00	Maintenance Expense>Repairs & Maint	16,300.18		16,489
3	L3.21	1		70-177-00	Dietary Expense>Supplements	12,862.61		
3	L3.21	1		70-178-00	Dietary Expense>Food	256,625.87		269,488
3	L3.22	1		70-700-00	Dietary Expense>Contracted Service	488,943.56		488,944
3	L3.23	1		70-183-00	Dietary Expense>Supplies	27,491.71		
3	L3.23	1		70-184-00	Dietary Expense>Minor Equip & Supplies	2,264.62		
3	L3.23	1		70-191-00	Dietary Expense>Enteral Feeding Supplies	1,650.79		
3	L3.23	1		70-208-00	Dietary Expense>Equip-Rental	7,683.96		39,091
3	L3.27	1		72-700-00	Housekeeping Expense>Contracted Service	188,563.54		
3	L3.27	1		73-700-00	Laundry Expense>Contracted Service	125,708.99		314,273
3	L3.28	1		73-183-00	Laundry Expense>Supplies	85.00		85
3	L3.36	1		61-818-80	Nursing Admin Expense>Medical Records>Wages	46,728.73	salary	
3	L3.36	1		61-818-81	Nursing Admin Expense>Medical Records>Overtime	353.88	salary	
3	L3.36	1		61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	5,011.95	salary	
3	L3.36	1		61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	1,181.26	salary	
3	L3.36	1		61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	3,341.15	salary	
3	L3.36	1		61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	152.00	salary	
3	L3.36	1		61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	163.00	salary	56,932
3	L3.40	1		61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	160,404.05	salary	
3	L3.40	1		61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	225.00	salary	
3	L3.40	1		61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	20,986.86	salary	
3	L3.40	1		61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	3,831.59	salary	185,448
3	L3.48	1		69-811-80	Social Services Expense>Director>Wages	68,538.60	salary	
3	L3.48	1		69-811-90	Social Services Expense>Director>Sick/Vacation Pay	5,739.63	salary	
3	L3.48	1		69-811-92	Social Services Expense>Director>PTO Accrual	(2,345.41)	salary	

The Vantage at South Hadley								
Trial Balance								
1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L3.48	1		69-830-80	Social Services Expense>Assistant>Wages	58,284.92	salary	
3	L3.48	1		69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	4,901.85	salary	
3	L3.48	1		69-830-92	Social Services Expense>Assistant>PTO Accrual	(327.78)	salary	
3	L3.48	1		80-839-80	Admin Expense>Admissions>Wages	137,680.36	salary	
3	L3.48	1		80-839-81	Admin Expense>Admissions>Overtime	3,298.11	salary	
3	L3.48	1		80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	17,753.53	salary	
3	L3.48	1		80-839-92	Admin Expense>Admissions>PTO Accrual	(1,254.43)	salary	292,269
3	L3.49	1		69-882-00	Social Services Expense>Health Insurance	4,640.25	Health Life	
3	L3.49	1		69-883-00	Social Services Expense>Other Benefits	302.60	Other Ben	4,943
3	L3.50	1		69-880-00	Social Services Expense>Payroll Taxes	12,489.61	PR Tax	
3	L3.50	1		69-881-00	Social Services Expense>Workers Comp	1,615.48	Work Comp	14,105
3	L3.51	1		69-700-00	Social Services Expense>Contracted Service	19,010.00		19,010
3	L3.56	1		61-282-80	Nursing Admin Expense>Rehab Director>Wages	37,240.00	salary	
3	L3.56	1		61-282-90	Nursing Admin Expense>Rehab Director>Sick/Vacation Pay	760.00	salary	
3	L3.56	1		61-282-92	Nursing Admin Expense>Rehab Director>PTO Accrual	2,982.24	salary	40,982
3	L3.60	1		65-829-80	PT Expense>Staff>Wages	68,709.66	salary, offset	
3	L3.60	1		65-829-81	PT Expense>Staff>Overtime	2,236.78	salary, offset	
3	L3.60	1		65-829-92	PT Expense>Staff>PTO Accrual	4,388.84	salary, offset	
3	L3.60	1		66-829-80	OT Expense>Staff>Wages	67,815.83	salary, offset	
3	L3.60	1		66-829-88	OT Expense>Staff>Other Pay	1,134.00	salary, offset	
3	L3.60	1		66-829-90	OT Expense>Staff>Sick/Vacation Pay	1,153.38	salary, offset	
3	L3.60	1		66-829-91	OT Expense>Staff>Holiday Pay	583.09	salary, offset	
3	L3.60	1		66-829-92	OT Expense>Staff>PTO Accrual	3,095.54	salary, offset	
3	L3.60	1		67-829-80	ST Expense>Staff>Wages	31,377.33	salary, offset	
3	L3.60	1		67-829-81	ST Expense>Staff>Overtime	1,042.26	salary, offset	
3	L3.60	1		67-829-92	ST Expense>Staff>PTO Accrual	2,198.05	salary, offset	183,735
3	L3.62	1		65-102-00	PT Expense>Medicare A	22,774.18	offset	
3	L3.62	1		65-103-00	PT Expense>Medicare B	29,635.41	offset	
3	L3.62	1		65-105-00	PT Expense>HMO	13,570.90	offset	
3	L3.62	1		65-106-00	PT Expense>Medicare HMO	47,213.00	offset	
3	L3.62	1		65-111-00	PT Expense>Medicaid	3,854.00	offset	
3	L3.62	1		66-000-00	OT Expense	(20.13)	offset	
3	L3.62	1		66-102-00	OT Expense>Medicare A	31,914.98	offset	
3	L3.62	1		66-103-00	OT Expense>Part B	39,226.35	offset	
3	L3.62	1		66-105-00	OT Expense>HMO	20,425.64	offset	
3	L3.62	1		66-106-00	OT Expense>Medicare HMO	56,296.00	offset	
3	L3.62	1		66-111-00	OT Expense>Medicaid	6,361.00	offset	
3	L3.62	1		67-102-00	ST Expense>Medicare A	7,590.85	offset	
3	L3.62	1		67-103-00	ST Expense>Part B	8,607.77	offset	
3	L3.62	1		67-105-00	ST Expense>HMO	9,528.24	offset	
3	L3.62	1		67-106-00	ST Expense>Medicare HMO	8,230.00	offset	
3	L3.62	1		67-111-00	ST Expense>Medicaid	1,094.00		
3	L3.62	1		67-700-00	ST Expense>Contracted Service	686.60	offset	
3	L3.62	1		68-700-00	Therapy Expense>Contracted Service	20.13		
3	L3.62	1		68-827-00	Therapy Expense>Respiratory	1,411.00	offset	308,420
3	L3.64	1		71-811-80	Activity Expense>Director>Wages	50,697.50	salary	
3	L3.64	1		71-811-90	Activity Expense>Director>Sick/Vacation Pay	4,942.00	salary	
3	L3.64	1		71-811-92	Activity Expense>Director>PTO Accrual	1,158.08		
3	L3.64	1		71-831-80	Activity Expense>Aide>Wages	103,808.89		
3	L3.64	1		71-831-81	Activity Expense>Aide>Overtime	4,427.63		
3	L3.64	1		71-831-83	Activity Expense>Aide>Shift Bonus Pay	75.00		
3	L3.64	1		71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	238.24		
3	L3.64	1		71-831-88	Activity Expense>Aide>Other Pay	456.00		
3	L3.64	1		71-831-90	Activity Expense>Aide>Sick/Vacation Pay	4,155.97		
3	L3.64	1		71-831-92	Activity Expense>Aide>PTO Accrual	1,320.41		171,280
3	L3.65	1		71-882-00	Activity Expense>Health Insurance	5,642.40		
3	L3.65	1		71-883-00	Activity Expense>Other Benefits	391.36		6,034
3	L3.66	1		71-880-00	Activity Expense>Payroll Taxes	15,414.29		
3	L3.66	1		71-881-00	Activity Expense>Workers Comp	2,428.93		17,843
3	L3.67	1		71-700-00	Activity Expense>Contracted Service	6,056.20		6,056
3	L3.68	1		71-000-00	Activity Expense	98.84		
3	L3.68	1		71-178-00	Activity Expense>Food	396.07		
3	L3.68	1		71-183-00	Activity Expense>Supplies	1,705.92		
3	L3.68	1		71-202-00	Activity Expense>Resident Missing Items	587.65	offset	
3	L3.68	1		71-207-00	Activity Expense>Repairs & Maint	592.51		3,381
3	L3.87	1		58-000-00	Lab Expense	23,571.92		
3	L3.87	1		59-000-00	Radiology Expense	7,062.70		
3	L3.87	1		59-000-74	Radiology Expense>Covid	8.00		
3	L3.87	1		62-000-00	Pharmacy Expense	150,632.71	offset	
3	L3.87	1		62-102-00	Pharmacy Expense>Medicare A	31,217.49	offset	
3	L3.87	1		62-105-00	Pharmacy Expense>HMO	19,336.45	offset	
3	L3.87	1		62-111-00	Pharmacy Expense>Medicaid	(23,489.32)	offset	
3	L3.87	1		62-145-00	Pharmacy Expense>RX	10,468.59	offset	
3	L3.87	1		62-222-00	Pharmacy Expense>OTC	2,301.94	offset	221,110
3	L3.88	1		60-183-76	Nursing Expense>Supplies>PPD	113,112.58		113,113
3	L3.89	1		55-000-00	Nursing Rental Expense	82,089.48		

The Vantage at South Hadley								
Trial Balance								
1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L3.89	1		55-000-57	Nursing Rental Expense>Concentrators	3,386.83		
3	L3.89	1		57-000-00	Oxygen Expense	5,126.48		
3	L3.89	1		60-183-00	Nursing Expense>Supplies (Allowable)	12,857.86		
3	L3.89	1		60-183-74	Nursing Expense>Supplies (Allowable)>Covid19	3,615.38		
3	L3.89	1		60-184-00	Nursing Expense>Minor Equip & Supplies (Allowable)	5,286.34		
3	L3.89	1		68-183-00	Therapy Expense>Supplies	24.43		112,387
3	L3.92	1		62-263-00	Pharmacy Expense>Consulting Fees	7,985.00		7,985
3	L4.1	1		92-000-00	Depreciation Expense	6,604.82		6,605
3	L4.6	1		80-165-00	Admin Expense>Insurance - Property	25,980.71		25,981
3	L4.8	1		91-161-00	Property Expense>RE Taxes	69,050.26		69,050
3	L4.10	1		91-125-00	Property Expense>Personal Property Taxes	987.63		988
3	L4.14	1		91-121-00	Property Expense>Rent	728,871.88		728,872
3	Health Life	e		60-882-00	Nursing Expense>Health Insurance	132,663.84	reclass	
3	Health Life	e		61-882-00	Nursing Admin Expense>Health Insurance	16,896.16		
3	Health Life	e		68-882-00	Therapy Expense>Health Insurance	3,902.42	Health Life, directly assign	
3	Health Life	e		80-882-00	Admin Expense>Health Insurance	19,885.29	reclass	173,348
3	Other Ben	n		60-883-00	Nursing Expense>Other Benefits	8,147.01	reclass	
3	Other Ben	n		61-883-00	Nursing Admin Expense>Other Benefits	958.57	reclass	
3	Other Ben	n		68-883-00	Therapy Expense>Other Benefits	407.03	Other Ben, directly assign	
3	Other Ben	n		80-883-00	Admin Expense>Other Benefits	1,152.87	reclass	10,665
3	PR Tax	x		60-880-00	Nursing Expense>Payroll Taxes	359,642.10	reclass	
3	PR Tax	x		61-880-00	Nursing Admin Expense>Payroll Taxes	45,290.54	reclass	
3	PR Tax	x		68-880-00	Therapy Expense>Payroll Taxes	14,513.61	PR Tax, directly assign	
3	PR Tax	x		80-880-00	Admin Expense>Payroll Taxes	54,231.49	reclass	
3	PR Tax	x		85-156-61	Employee Benefits Expense>PR Taxes>Fica	(461.57)	reclass	473,216
3	Work Comp	p		60-881-00	Nursing Expense>Workers Comp	45,690.83	reclass	
3	Work Comp	p		61-881-00	Nursing Admin Expense>Workers Comp	5,688.25		
3	Work Comp	p		68-881-00	Therapy Expense>Workers Comp	2,106.32	Work Comp, directly assign	
3	Work Comp	p		80-881-00	Admin Expense>Workers Comp	6,822.36	reclass	60,308
					Total Operating Expenses	12,205,798.77		12,205,799
					Assets	3,147,980.50	3147980.5	
					Liabilities & Equity	(3,147,980.50)	-3147980.5	
					Revenues	(11,031,776.92)	(11,031,776.92)	
					Expense	12,205,798.77	12,205,798.77	
					Net Loss	1,174,021.85		