

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

Account Number	Account Name	Amount
10-001-02	Cash>Clearing>Payroll	(804.03)
10-010-82	Cash>Operating>Wilbraham	7,216.49
10-011-82	Cash>Petty Cash>Wilbraham	555.53
10-020-82	Cash>Payroll>Wilbraham	1,433.00
10-030-81	Cash>Govt>Wilbraham	1,000.00
10-040-82	Cash>Non Govt>Wilbraham	1,000.00
10-060-82	Cash>Resident Trust>Wilbraham	30,736.94
10-061-82	Cash>Care Cost>Wilbraham	4,957.35
11-100-00	Accounts Receivable>Miscellaneous	51,450.00
11-102-00	Accounts Receivable>Medicare A	78,938.16
11-103-00	Accounts Receivable>Part B	172,860.00
11-104-00	Accounts Receivable>Private	364,143.21
11-105-00	Accounts Receivable>HMO	66,231.58
11-106-00	Accounts Receivable>Medicare HMO	365,707.62
11-107-00	Accounts Receivable>Managed Medicaid	678,527.12
11-109-00	Accounts Receivable>Hospice	87,074.42
11-111-00	Accounts Receivable>Medicaid	1,311,308.18
11-112-00	Accounts Receivable>Income	71,163.01
11-117-00	Accounts Receivable>Medicaid HMO	69,128.81
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(53,091.74)
11-122-00	Accounts Receivable>Medicare Colns Write Off	675.52
12-000-00	Prepaid Expenses	3,374.86
12-100-00	Prepaid Expenses>Miscellaneous	600.00
12-161-00	Prepaid Expenses>RE Taxes	0.02
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	5,923.75
12-165-00	Prepaid Expenses>Insurance - Property	2,556.26
12-881-00	Prepaid Expenses>Workers Comp	5,750.63
14-131-00	Fixed Assets>Leasehold Improvements	40,213.09
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	3,675.00
14-133-00	Fixed Assets>Medical Equipment	11,591.24
14-134-00	Fixed Assets>Computer Hardware	23,944.95
14-135-00	Fixed Assets>Computer Software	9,827.60
15-131-00	Accum Depn>Leasehold Improvements	(352.59)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(218.75)
15-133-00	Accum Depn>Medical Equipment	(193.19)
15-134-00	Accum Depn>Computer Hardware	(4,058.01)
15-135-00	Accum Depn>Computer Software	(3,002.89)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>
	<b>Total Assets</b>	<b>3,409,843.14</b>
17-000-00	Other Assets>Deferred Financing Costs	30,283.33
17-283-91	Other Assets>Escrow>Property Tax	43,855.42
17-283-94	Other Assets>Escrow>Insurance	39,671.32
20-000-00	Accounts Payable	(1,529,799.87)
21-121-00	Other Current Payables>Rent	(271,872.67)
21-350-00	Other Current Payables>Resident Funds	(30,736.94)
21-354-00	Other Current Payables>DTF RFMS	42.65
23-000-00	Accrued Wages & Related	(311,045.24)
23-156-00	Accrued Wages & Related>PR Taxes	(11,841.29)
23-157-00	Accrued Wages & Related>Benefit Time	(154,788.12)
24-000-00	Accrued Expenses	(132,241.44)
24-101-00	Accrued Expense>Provider Tax	(541,146.23)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(5.66)
24-165-00	Accrued Expenses>Insurance - Property	(2,881.96)
24-239-00	Accrued Expenses>Accounting Fees	(25,545.60)
24-881-00	Accrued Expenses>Workers Comp	(6.59)
27-000-67	Due To/(From)> Wilbraham Realty	(38,796.31)
27-000-68	Due To/(From)> Management	(6,847.35)
27-000-69	Due To/(From)>Hampden	(1,321,528.23)
27-000-70	Due To/(From)>South Hadley	(23,082.76)
27-000-72	Due To/(From)>Opco Holdco	(254,676.69)
27-107-00	Due To/(From)>Managed Medicaid	6,299.40
27-127-00	Due To (from)>Old Owner	36,915.05
27-152-00	Due To/(From)>Employee	973.76
27-172-00	Due To/(From)>Vendor	36.86
	Net Loss	1,088,922.02
	<b>Total Liabilities &amp; Equity</b>	<b>(3,409,843.14)</b>
40-102-00	Room & Board Revenue>Medicare A	(1,409,873.22)
40-102-14	Room & Board Revenue>Medicare A>Sequester	10,583.72
40-104-00	Room & Board Revenue>Private	(654,480.00)
40-105-00	Room & Board Revenue>HMO	(151,686.29)
40-105-14	Room & Board Revenue>HMO>Sequester	286.59
40-106-00	Room & Board Revenue>Medicare HMO	(1,109,904.56)
40-106-01	Room & Board Revenue>Medicare HMO>C/A	(162.77)
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	775.91
40-107-00	Room & Board Revenue>Managed Medicaid	(2,110,673.49)
40-107-90	Room & Board Revenue>Managed Medicaid>SUDS Add On	(31,410.00)
40-109-00	Room & Board Revenue>Hospice	(263,226.72)
40-111-00	Room & Board Revenue>Medicaid	(4,980,628.83)
40-111-90	Room & Board Revenue>Medicaid>SUDS Add On	(50,850.00)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>
40-111-91	Room & Board Revenue>Medicaid>BEH Add On	(1,550.00)
40-117-00	Room & Board Revenue>Medicaid HMO	(198,721.71)
42-102-00	PT Revenue>Medicare A	(90,743.48)
42-102-01	PT Revenue>Medicare A>C/A	90,743.48
42-103-00	PT Revenue>Part B	(84,452.33)
42-105-00	PT Revenue>HMO	(6,537.54)
42-105-01	PT Revenue>HMO>C/A	5,937.54
42-106-00	PT Revenue>Medicare HMO	(192,459.32)
42-106-01	PT Revenue>Medicare HMO>C/A	125,364.54
42-107-00	PT Revenue>Managed Medicaid	(9,653.53)
42-107-01	PT Revenue>Managed Medicaid>C/A	9,653.53
42-111-00	PT Revenue>Medicaid	(43,367.92)
42-111-01	PT Revenue>Medicaid>C/A	43,367.92
42-117-00	PT Revenue>Medicaid HMO	(56,475.50)
42-117-01	PT Revenue>Medicaid HMO>C/A	44,346.18
43-102-00	OT Revenue>Medicare A	(80,083.63)
43-102-01	OT Revenue>Medicare A>C/A	80,083.63
43-103-00	OT Revenue>Part B	(68,189.24)
43-105-00	OT Revenue>HMO	(5,318.22)
43-105-01	OT Revenue>HMO>C/A	5,318.22
43-106-00	OT Revenue>Medicare HMO	(165,722.01)
43-106-01	OT Revenue>Medicare HMO	114,531.66
43-107-00	OT Revenue>Managed Medicaid	(7,652.27)
43-107-01	OT Revenue>Managed Medicaid>C/A	7,652.27
43-111-00	OT Revenue>Medicaid	(30,273.96)
43-111-01	OT Revenue>Medicaid>C/A	30,513.96
43-117-00	OT Revenue>Medicaid HMO	(46,845.34)
43-117-01	OT Revenue>Medicaid HMO>C/A	37,601.67
44-102-00	ST Revenue>Medicare A	(22,091.16)
44-102-01	ST Revenue>Medicare A>C/A	22,091.16
44-103-00	ST Revenue>Part B	(25,140.88)
44-105-00	ST Revenue>HMO	(821.14)
44-105-01	ST Revenue>HMO>C/A	821.14
44-106-00	ST Revenue>Medicare HMO	(58,800.11)
44-106-01	ST Revenue>Medicare HMO>C/A	34,347.59
44-107-00	ST Revenue>Managed Medicaid	(2,914.64)
44-107-01	ST Revenue>Managed Medicaid>C/A	2,914.64
44-111-00	ST Revenue>Medicaid	(18,551.50)
44-111-01	ST Revenue>Medicaid>C/A	18,641.50
44-117-00	ST Revenue>Medicaid HMO	(11,332.00)
44-117-01	ST Revenue>Medicaid HMO>C/A	7,114.74
46-102-00	Lab Rev>Medicare A	(928.23)
46-102-01	Lab Rev>Medicare A>C/A	928.23

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>
46-106-00	Lab Rev>Medicare HMO	(142.33)
46-106-01	Lab Rev>Medicare HMO>C/A	142.33
47-102-00	Other Ancillary Rev>Medicare A	(748.00)
47-102-01	Other Ancillary Rev>Medicare A>C/A	748.00
47-103-00	Other Ancillary Rev>Part B	(1,560.38)
47-103-14	Other Ancillary Rev>Part B>Sequester	1,873.84
47-106-00	Other Ancillary Rev>Medicare HMO	(53,280.72)
47-106-01	Other Ancillary Rev>Medicare HMO>C/A	706.00
47-111-00	Other Ancillary Rev>Medicaid	(8,690.00)
48-103-00	Vaccine Rev>Part B	(155.92)
51-160-00	Other Rev>Interest	(365.51)
51-162-00	Other Rev>Medicaid Covid-19	(434,150.45)
51-181-00	Other Rev>Vending Machines	(214.28)
51-200-74	Other Rev>Staff Testing Reimbursement>Covid19	(234,065.66)
51-818-00	Other Rev>Medical Records	(143.50)
52-102-00	Revenue Adjustments>Medicare A	27.91
52-103-00	Revenue Adjustments>Part B	12,486.54
52-105-00	Revenue Adjustments>Commercial HMO	(241.22)
52-106-00	Revenue Adjustments>Medicare HMO	(825.91)
52-107-00	Revenue Adjustments>Managed Medicaid	(1,240.51)
52-111-00	Revenue Adjustments>Medicaid	1,127.96
<b>Total Revenues</b>		<b>(12,016,613.53)</b>
55-000-00	Nursing Rental Expense	121,442.06
55-000-57	Nursing Rental Expense>Concentrators	4,720.74
57-000-00	Oxygen Expense	12,186.54
58-000-00	Lab Expense	22,694.96
59-000-00	Radiology Expense	7,338.43
59-000-74	Radiology Expense>Covid	9.50
60-183-00	Nursing Expense>Supplies (Allowable)	27,786.38
60-183-74	Nursing Expense>Supplies (Allowable)>Covid19	3,263.97
60-183-76	Nursing Expense>Supplies>PPD	113,195.13
60-184-00	Nursing Expense>Minor Equip & Supplies (Allowable)	6,327.79
60-204-00	Nursing Expense>Training & Education	231.45
60-205-00	Nursing Expense>Sanitation & Incineration	2,618.32
60-207-00	Nursing Expense>Repairs & Maint	892.50
60-211-00	Nursing Expense>Clinical Services	9.05
60-212-00	Nursing Expense>Clinical Consultants	8,930.50
60-213-00	Nursing Expense>Transportation	4,721.99
60-230-00	Nursing Expense>Data Processing	41,917.40
60-263-00	Nursing Expense>Consulting Fees	14,480.00
60-700-06	Nursing Expense>Contracted Service>Other	1,258.00
60-700-18	Nursing Expense>Contracted Service>RN	(0.05)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>
60-700-19	Nursing Expense>Contracted Service>LPN	(0.79)
60-700-21	Nursing Expense>Contracted Service>RN Overtime	0.81
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	(0.57)
60-700-28	Nursing Expense>Contracted Service>RNCovid19	198,861.42
60-700-29	Nursing Expense>Contracted Service>LPNCovid19	115,224.14
60-700-30	Nursing Expense>Contracted Service>CNACovid19	208,946.14
60-700-31	Nursing Expense>Contracted Service>RNCovid19 Overtime	52,162.31
60-700-32	Nursing Expense>Contracted Service>LPNCovid19 Overtime	11,556.47
60-700-33	Nursing Expense>Contracted Service>CNACovid19 Overime	32,497.45
60-800-80	Nursing Expense>CMA>Wages	69,248.00
60-800-83	Nursing Expense>CMA>Shift Bonus Pay	1,600.35
60-800-90	Nursing Expense>CMA>Sick/Vacation Pay	8,100.40
60-800-92	Nursing Expense>CMA>PTO Accrual	1,294.32
60-801-80	Nursing Expense>CNA>Wages	669,122.83
60-801-81	Nursing Expense>CNA>Overtime	195,799.54
60-801-82	Nursing Expense>CNA>Shift Premium Pay	865,173.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	94,390.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	1,420.05
60-801-86	Nursing Expense>CNA>COVID Sick Pay	705.00
60-801-87	Nursing Expense>CNA>Training Pay	7,829.39
60-801-88	Nursing Expense>CNA>Other Pay	1,852.50
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	71,607.69
60-801-92	Nursing Expense>CNA>PTO Accrual	47,696.23
60-805-80	Nursing Expense>LPN>Wages	869,819.42
60-805-81	Nursing Expense>LPN>Overtime	234,680.76
60-805-82	Nursing Expense>LPN>Shift Premium Pay	788,019.99
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	238,842.92
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	931.15
60-805-87	Nursing Expense>LPN>Training Pay	1,257.50
60-805-88	Nursing Expense>LPN>Other Pay	2,496.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	73,530.62
60-805-92	Nursing Expense>LPN>PTO Accrual	48,320.67
60-808-80	Nursing Expense>RN>Wages	93,017.48
60-808-81	Nursing Expense>RN>Overtime	22,809.39
60-808-82	Nursing Expense>RN>Shift Premium Pay	99,329.14
60-808-83	Nursing Expense>RN>Shift Bonus Pay	43,349.65
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	900.00
60-808-87	Nursing Expense>RN>Training Pay	495.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	2,669.58
60-808-92	Nursing Expense>RN>PTO Accrual	6,506.00
60-880-00	Nursing Expense>Payroll Taxes	402,235.52
60-881-00	Nursing Expense>Workers Comp	45,923.28
60-882-00	Nursing Expense>Health Insurance	127,536.61

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>
60-883-00	Nursing Expense>Other Benefits	7,406.65
61-750-00	Nursing Admin Expense>Medical Director	33,000.00
61-811-80	Nursing Admin Expense>Director>Wages	136,539.83
61-811-81	Nursing Admin Expense>Director>Overtime	12,212.25
61-811-82	Nursing Admin Expense>Director>Shift Premium Pay	439.41
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	6,923.60
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	12,122.65
61-811-91	Nursing Admin Expense>Director>Holiday Pay	596.15
61-811-92	Nursing Admin Expense>Director>PTO Accrual	5,463.08
61-812-80	Nursing Admin Expense>Assistant Director>Wages	76,381.10
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	36,257.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	7,673.50
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	518.02
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	137,337.60
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	2,052.80
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	320.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	15,737.90
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	11,453.05
61-818-80	Nursing Admin Expense>Medical Records>Wages	48,998.48
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	1.50
61-818-83	Nursing Admin Expense>Medical Records>Shift Bonus Pay	375.00
61-818-88	Nursing Admin Expense>Medical Records>Other Pay	432.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	8,056.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	377.92
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	4,153.85
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	49,620.66
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	1,736.41
61-821-82	Nursing Admin Expense>Nursing Secretary>Shift Premium Pay	941.50
61-821-83	Nursing Admin Expense>Nursing Secretary>Shift Bonus Pay	1,525.00
61-821-87	Nursing Admin Expense>Nursing Secretary>Training Pay	380.00
61-821-88	Nursing Admin Expense>Nursing Secretary>Other Pay	480.00
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	5,392.57
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	1,250.12
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	52,454.61
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	10,425.59
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	159.50
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	2,100.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	187.27
61-823-87	Nursing Admin Expense>Staff Coordinator>Training Pay	149.50
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	3,888.90
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	2,562.48
61-880-00	Nursing Admin Expense>Payroll Taxes	58,591.04
61-881-00	Nursing Admin Expense>Workers Comp	6,660.66

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>
61-882-00	Nursing Admin Expense>Health Insurance	18,432.02
61-883-00	Nursing Admin Expense>Other Benefits	1,174.40
62-000-00	Pharmacy Expense	92,631.90
62-102-00	Pharmacy Expense>Medicare A	16,869.77
62-105-00	Pharmacy Expense>HMO	27,657.51
62-111-00	Pharmacy Expense>Medicaid	18,802.12
62-145-00	Pharmacy Expense>RX	23,569.85
62-145-32	Pharmacy Expense>Vaccines	2,294.95
62-222-00	Pharmacy Expense>OTC	3,254.45
62-263-00	Pharmacy Expense>Consulting Fees	8,167.50
62-700-00	Pharmacy Expense>Contracted Service	2,053.00
65-102-00	PT Expense>Medicare A	47,265.79
65-103-00	PT Expense>Medicare B	35,115.76
65-104-00	PT Expense>Private	430.85
65-105-00	PT Expense>HMO	18,825.34
65-106-00	PT Expense>Medicare HMO	56,611.00
65-111-00	PT Expense>Medicaid	9,054.00
65-829-80	PT Expense>Staff>Wages	85,060.85
65-829-81	PT Expense>Staff>Overtime	3,342.03
65-829-83	PT Expense>Staff>Shift Bonus Pay	1,800.00
65-829-87	PT Expense>Staff>Training Pay	650.80
65-829-90	PT Expense>Staff>Sick/Vacation Pay	2,425.40
65-829-92	PT Expense>Staff>PTO Accrual	5,151.97
66-102-00	OT Expense>Medicare A	44,963.37
66-103-00	OT Expense>Part B	33,925.29
66-104-00	OT Expense>Private	253.48
66-105-00	OT Expense>HMO	12,628.30
66-106-00	OT Expense>Medicare HMO	52,625.00
66-111-00	OT Expense>Medicaid	7,098.00
66-829-80	OT Expense>Staff>Wages	60,970.16
66-829-83	OT Expense>Staff>Shift Bonus Pay	400.00
66-829-87	OT Expense>Staff>Training Pay	501.36
66-829-90	OT Expense>Staff>Sick/Vacation Pay	899.28
66-829-91	OT Expense>Staff>Holiday Pay	1,611.33
66-829-92	OT Expense>Staff>PTO Accrual	4,117.93
67-102-00	ST Expense>Medicare A	15,050.84
67-103-00	ST Expense>Part B	15,556.44
67-104-00	ST Expense>Private	63.29
67-105-00	ST Expense>HMO	7,303.47
67-106-00	ST Expense>Medicare HMO	18,333.00
67-111-00	ST Expense>Medicaid	7,819.00
67-700-00	ST Expense>Contracted Service	2,437.20
67-829-80	ST Expense>Staff>Wages	19,662.55

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>
67-829-81	ST Expense>Staff>Overtime	1,912.36
67-829-83	ST Expense>Staff>Shift Bonus Pay	1,110.00
67-829-92	ST Expense>Staff>PTO Accrual	2,251.41
68-827-00	Therapy Expense>Respiratory	7,033.00
68-880-00	Therapy Expense>Payroll Taxes	15,871.56
68-881-00	Therapy Expense>Workers Comp	2,053.51
68-882-00	Therapy Expense>Health Insurance	3,012.87
68-883-00	Therapy Expense>Other Benefits	363.35
69-700-00	Social Services Expense>Contracted Service	3,890.00
69-811-80	Social Services Expense>Director>Wages	46,153.74
69-811-83	Social Services Expense>Director>Shift Bonus Pay	6,200.00
69-811-84	Social Services Expense>Director>Retro Pay/Adjustment Pay	1,440.00
69-811-88	Social Services Expense>Director>Other Pay	923.08
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	4,307.70
69-811-92	Social Services Expense>Director>PTO Accrual	651.82
69-830-80	Social Services Expense>Assistant>Wages	61,489.40
69-830-83	Social Services Expense>Assistant>Shift Bonus Pay	200.00
69-830-87	Social Services Expense>Assistant>Training Pay	375.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	6,432.63
69-830-92	Social Services Expense>Assistant>PTO Accrual	381.94
69-880-00	Social Services Expense>Payroll Taxes	11,577.77
69-881-00	Social Services Expense>Workers Comp	1,298.16
69-882-00	Social Services Expense>Health Insurance	3,719.06
69-883-00	Social Services Expense>Other Benefits	210.35
70-177-00	Dietary Expense>Supplements	12,926.74
70-178-00	Dietary Expense>Food	295,250.74
70-183-00	Dietary Expense>Supplies	47,572.84
70-184-00	Dietary Expense>Minor Equip & Supplies	2,359.30
70-191-00	Dietary Expense>Enteral Feeding Supplies	7,505.03
70-208-00	Dietary Expense>Equip-Rental	2,942.56
70-700-00	Dietary Expense>Contracted Service	517,680.90
71-000-00	Activity Expense	220.00
71-178-00	Activity Expense>Food	395.45
71-183-00	Activity Expense>Supplies	1,872.70
71-202-00	Activity Expense>Resident Missing Items	1,442.79
71-700-00	Activity Expense>Contracted Service	6,419.50
71-811-80	Activity Expense>Director>Wages	44,596.16
71-811-83	Activity Expense>Director>Shift Bonus Pay	200.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	4,978.24
71-811-92	Activity Expense>Director>PTO Accrual	1,050.36
71-831-80	Activity Expense>Aide>Wages	35,194.40
71-831-81	Activity Expense>Aide>Overtime	732.72
71-831-83	Activity Expense>Aide>Shift Bonus Pay	600.00



<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>
71-831-87	Activity Expense>Aide>Training Pay	288.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	1,359.04
71-831-92	Activity Expense>Aide>PTO Accrual	1,177.12
71-880-00	Activity Expense>Payroll Taxes	7,956.42
71-881-00	Activity Expense>Workers Comp	914.68
71-882-00	Activity Expense>Health Insurance	2,454.61
71-883-00	Activity Expense>Other Benefits	158.05
72-183-00	Housekeeping Expense>Supplies	205.58
72-700-00	Housekeeping Expense>Contracted Service	231,613.80
73-700-00	Laundry Expense>Contracted Service	154,409.20
75-183-00	Maintenance Expense>Supplies	5,978.06
75-184-00	Maintenance Expense>Minor Equip & Supplies	906.31
75-205-00	Maintenance Expense>Sanitation & Incineration	15,675.00
75-207-00	Maintenance Expense>Repairs & Maint	22,091.62
75-217-00	Maintenance Expense>Extermination	1,677.80
75-218-00	Maintenance Expense>Snow Removal	11,910.00
75-219-00	Maintenance Expense>Landscaping	16,331.00
75-220-00	Maintenance Expense>Fire Drill	6,417.56
75-700-00	Maintenance Expense>Contracted Service	13,830.19
75-811-80	Maintenance Expense>Director>Wages	53,414.80
75-811-83	Maintenance Expense>Director>Shift Bonus Pay	249.50
75-811-88	Maintenance Expense>Director>Other Pay	1,042.24
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	8,859.04
75-811-92	Maintenance Expense>Director>PTO Accrual	1,328.80
75-829-80	Maintenance Expense>Staff>Wages	29,004.66
75-829-81	Maintenance Expense>Staff>Overtime	557.01
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	200.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	4,114.26
75-829-92	Maintenance Expense>Staff>PTO Accrual	284.62
75-880-00	Maintenance Expense>Payroll Taxes	8,563.50
75-881-00	Maintenance Expense>Workers Comp	981.51
75-882-00	Maintenance Expense>Health Insurance	2,739.97
75-883-00	Maintenance Expense>Other Benefits	160.37
76-227-00	Utility Expense>Gas	72,587.28
76-228-00	Utility Expense>Electric	172,492.20
76-229-00	Utility Expense>Water/Sewer	33,917.35
80-101-00	Admin Expense>Provider Tax	812,111.11
80-162-00	Admin Expense>Insurance - General Liability & Other	65,161.03
80-164-00	Admin Expense>Surety Bond	600.00
80-165-00	Admin Expense>Insurance - Property	25,020.74
80-183-00	Admin Expense>Supplies	6,851.13
80-183-09	Admin Expense>Supplies>Toner	748.17
80-183-78	Admin Expense>Supplies>Paper	3,689.28

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>
80-184-00	Admin Expense>Minor Equip & Supplies	9,866.64
80-208-00	Admin Expense>Equip-Rental	6,481.19
80-209-00	Admin Expense>Postage	1,262.06
80-210-00	Admin Expense>Internet	4,852.25
80-230-00	Admin Expense>Data Processing	36,957.07
80-231-00	Admin Expense>Telephone	9,644.54
80-232-00	Admin Expense>Cable TV	15,777.79
80-234-00	Admin Expense>Licenses	766.64
80-235-00	Admin Expense>Dues & Subscriptions	6,808.59
80-236-00	Admin Expense>Travel	6,047.48
80-238-00	Admin Expense>Legal Fees	21,322.38
80-239-00	Admin Expense>Accounting Fees	25,545.60
80-240-00	Admin Expense>Professional Fees	14,740.72
80-241-00	Admin Expense>IT Fees	20,234.15
80-242-00	Admin Expense>Fines & Penalties	14,312.35
80-243-00	Admin Expense>Late Fees	29,494.86
80-244-00	Admin Expense>Bank Fees	49,562.49
80-245-00	Admin Expense>Background Checks	196.19
80-249-00	Admin Expense>Recruiting	9,451.18
80-250-00	Admin Expense>Marketing & Advertising	19,409.11
80-251-00	Admin Expense>Bad Debt	113,475.42
80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	368.80
80-252-00	Admin Expense>Startup Costs	50,612.57
80-279-00	Admin Expense>Management Fee	517,071.23
80-700-00	Admin Expense>Contracted Service	1,420.80
80-811-80	Admin Expense>Director>Wages	225,868.48
80-811-83	Admin Expense>Director>Shift Bonus Pay	200.00
80-811-84	Admin Expense>Director>Retro Pay/Adjustment Pay	2,750.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	19,023.64
80-811-91	Admin Expense>Director>Holiday Pay	461.54
80-811-92	Admin Expense>Director>PTO Accrual	(207.42)
80-814-80	Admin Expense>Central Supply>Wages	16,907.25
80-814-81	Admin Expense>Central Supply>Overtime	468.98
80-814-83	Admin Expense>Central Supply>Shift Bonus Pay	400.00
80-814-90	Admin Expense>Central Supply>Sick/Vacation Pay	320.00
80-814-92	Admin Expense>Central Supply>PTO Accrual	815.38
80-838-80	Admin Expense>Receptionist>Wages	61,116.83
80-838-81	Admin Expense>Receptionist>Overtime	6,570.84
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	900.00
80-838-87	Admin Expense>Receptionist>Training Pay	139.86
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	5,974.94
80-838-92	Admin Expense>Receptionist>PTO Accrual	2,204.40
80-839-80	Admin Expense>Admissions>Wages	126,756.90

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	400.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	8,523.36
80-839-92	Admin Expense>Admissions>PTO Accrual	11,115.17
80-841-80	Admin Expense>Human Resources>Wages	38,015.63
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	200.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	4,484.38
80-841-92	Admin Expense>Human Resources>PTO Accrual	1,585.21
80-880-00	Admin Expense>Payroll Taxes	47,224.58
80-881-00	Admin Expense>Workers Comp	5,428.92
80-882-00	Admin Expense>Health Insurance	14,914.80
80-883-00	Admin Expense>Other Benefits	923.95
91-121-00	Property Expense>Rent	728,871.88
91-125-00	Property Expense>Personal Property Taxes	5,322.78
91-161-00	Property Expense>RE Taxes	46,760.64
92-000-00	Depreciation Expense	7,825.43
94-000-00	Interest Expense	58,775.63
<b>Total Expenses</b>		<b>13,105,535.55</b>

<b>Assets</b>	<b>3,409,843.14</b>
<b>Liabilities &amp; Equity</b>	<b>(3,409,843.14)</b>
<b>Revenues</b>	<b>(12,016,613.53)</b>
<b>Expenses</b>	<b>13,105,535.55</b>
<b>Net Loss</b>	<b>1,088,922.02</b>

The Vantage at Wilbraham								
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	(804.03)		
6	L1.1	1		10-010-82	Cash>Operating>Wilbraham	7,216.49		
6	L1.1	1		10-011-82	Cash>Petty Cash>Wilbraham	555.53		
6	L1.1	1		10-020-82	Cash>Payroll>Wilbraham	1,433.00		
6	L1.1	1		10-030-81	Cash>Govt>Wilbraham	1,000.00		
6	L1.1	1		10-040-82	Cash>Non Govt>Wilbraham	1,000.00		
6	L1.1	1		10-060-82	Cash>Resident Trust>Wilbraham	30,736.94		
6	L1.1	1		10-061-82	Cash>Care Cost>Wilbraham	4,957.35		46,095
6	L1.5	1		11-100-00	Accounts Receivable>Miscellaneous	51,450.00		
6	L1.5	1		11-102-00	Accounts Receivable>Medicare A	78,938.16		
6	L1.5	1		11-103-00	Accounts Receivable>Part B	172,860.00		
6	L1.5	1		11-104-00	Accounts Receivable>Private	364,143.21		
6	L1.5	1		11-105-00	Accounts Receivable>HMO	66,231.58		
6	L1.5	1		11-106-00	Accounts Receivable>Medicare HMO	365,707.62		
6	L1.5	1		11-107-00	Accounts Receivable>Managed Medicaid	678,527.12		
6	L1.5	1		11-109-00	Accounts Receivable>Hospice	87,074.42		
6	L1.5	1		11-111-00	Accounts Receivable>Medicaid	1,311,308.18		
6	L1.5	1		11-112-00	Accounts Receivable>Income	71,163.01		
6	L1.5	1		11-117-00	Accounts Receivable>Medicaid HMO	69,128.81		
6	L1.5	1		11-120-00	Accounts Receivable>Allow for Doubtful Accts	(53,091.74)		
6	L1.5	1		11-122-00	Accounts Receivable>Medicare Colns Write Off	675.52		3,264,116
6	L1.5	1		27-107-00	Due To/(From)>Managed Medicaid	6,299.40		6,299
6	L1.15	1		12-000-00	Prepaid Expenses	3,374.86		
6	L1.15	1		12-100-00	Prepaid Expenses>Miscellaneous	600.00		3,975
6	L1.14	1		12-161-00	Prepaid Expenses>RE Taxes	0.02		0
6	L1.13	1		12-162-00	Prepaid Expenses>Insurance - General Liability & Other	5,923.75		
6	L1.13	1		12-165-00	Prepaid Expenses>Insurance - Property	2,556.26		
6	L1.13	1		12-881-00	Prepaid Expenses>Workers Comp	5,750.63		14,231
6	L2.3	1		14-131-00	Fixed Assets>Leasehold Improvements	40,213.09		40,213
6	L2.4	1		14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	3,675.00		
6	L2.4	1		14-133-00	Fixed Assets>Medical Equipment	11,591.24		
6	L2.4	1		14-134-00	Fixed Assets>Computer Hardware	23,944.95		39,211
6	L2.5	1		14-135-00	Fixed Assets>Computer Software	9,827.60		9,828
6	L2.3	1	L1.3 7	15-131-00	Accum Depn>Leasehold Improvements	(352.59)		(353)
6	L2.4	1	L1.4 7	15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(218.75)		
6	L2.4	1	L1.4 7	15-133-00	Accum Depn>Medical Equipment	(193.19)		
6	L2.4	1	L1.4 7	15-134-00	Accum Depn>Computer Hardware	(4,058.01)		(4,470)
6	L2.5	1	L1.5 7	15-135-00	Accum Depn>Computer Software	(3,002.89)		(3,003)
6	L3.5	1		17-000-00	Other Assets>Deferred Financing Costs	30,283.33		30,283
6	L3A.1	1		17-283-91	Other Assets>Escrow>Property Tax	43,855.42		
6	L3A.1	1		17-283-94	Other Assets>Escrow>Insurance	39,671.32		83,527
				<b>Total Assets</b>		<b>3,529,952.61</b>		<b>3,529,953</b>
6	L5.10	1		20-000-00	Accounts Payable	(1,529,799.87)		
6	L5.10	1		21-121-00	Other Current Payables>Rent	(271,872.67)		(1,801,673)
6	L5.4	1		21-350-00	Other Current Payables>Resident Funds	(30,736.94)		(30,737)
6	L5.10	1		21-354-00	Other Current Payables>DTF RFMS	42.65		43
6	L5.7	1		23-000-00	Accrued Wages & Related	(311,045.24)		(311,045)
6	L5.8	1		23-156-00	Accrued Wages & Related>PR Taxes	(11,841.29)		(11,841)
6	L5.7	1		23-157-00	Accrued Wages & Related>Benefit Time	(154,788.12)		(154,788)
6	L5.2	1		24-000-00	Accrued Expenses	(132,241.44)		
6	L5.2	1		24-101-00	Accrued Expense>Provider Tax	(541,146.23)		
6	L5.2	1		24-162-00	Accrued Expenses>Insurance - General Liability & Other	(5.66)		
6	L5.2	1		24-165-00	Accrued Expenses>Insurance - Property	(2,881.96)		
6	L5.2	1		24-239-00	Accrued Expenses>Accounting Fees	(25,545.60)		(701,821)
6	L5.8	1		24-881-00	Accrued Expenses>Workers Comp	(6.59)		(7)
6	L6.2	1		27-000-67	Due To/(From)> Wilbraham Realty	(38,796.31)	asset/liab	(38,796)
6	L6.2	1		27-000-68	Due To/(From)> Management	(6,847.35)		(6,847)
6	L6.2	1		27-000-69	Due To/(From)>Hampden	(1,321,528.23)	asset/liab	
6	L6.2	1		27-000-70	Due To/(From)>South Hadley	(23,082.76)	asset/liab	
6	L6.2	1		27-000-72	Due To/(From)>Opco Holdco	(254,676.69)	asset/liab	(1,599,288)
6	L6.2	1		27-127-00	Due To (from)>Old Owner	36,915.05	asset/liab	36,915
6	L6.2	1		27-152-00	Due To/(From)>Employee	973.76		
6	L6.2	1		27-172-00	Due To/(From)>Vendor	36.86		1,011
6	L8b.4	1			Net (Income)/ Loss	1,088,922.02		1,088,922
				<b>Total Liabilities &amp; Equity</b>		<b>(3,529,952.61)</b>		<b>(3,529,953)</b>
2	L1.4	1		40-102-00	Room & Board Revenue>Medicare A	(1,409,873.22)		
2	L1.4	1		40-102-14	Room & Board Revenue>Medicare A>Sequester	10,583.72		(1,399,290)
2	L1.1	1		40-104-00	Room & Board Revenue>Private	(654,480.00)		(654,480)
2	L1.15	1		40-105-00	Room & Board Revenue>HMO	(151,686.29)		
2	L1.15	1		40-105-14	Room & Board Revenue>HMO>Sequester	286.59		(151,400)

The Vantage at Wilbraham Trial Balance 1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
2	L1.5	1		40-106-00	Room & Board Revenue>Medicare HMO	(1,109,904.56)		
2	L1.5	1		40-106-01	Room & Board Revenue>Medicare HMO>C/A	(162.77)		
2	L1.5	1		40-106-14	Room & Board Revenue>Medicare HMO>Sequester	775.91		(1,109,291)
2	L1.7	1		40-107-00	Room & Board Revenue>Managed Medicaid	(2,110,673.49)		
2	L1.7	1		40-107-90	Room & Board Revenue>Managed Medicaid>SUDS Add On	(31,410.00)		(2,142,083)
2	L1.15	1		40-109-00	Room & Board Revenue>Hospice	(263,226.72)		(263,227)
2	L1.6	1		40-111-00	Room & Board Revenue>Medicaid	(4,980,628.83)		
2	L1.6	1		40-111-90	Room & Board Revenue>Medicaid>SUDS Add On	(50,850.00)		
2	L1.6	1		40-111-91	Room & Board Revenue>Medicaid>BEH Add On	(1,550.00)		(5,033,029)
2	L1.7	1		40-117-00	Room & Board Revenue>Medicaid HMO	(198,721.71)		(198,722)
2	L1.4	2		42-102-00	PT Revenue>Medicare A	(90,743.48)		
2	L1.4	2		42-102-01	PT Revenue>Medicare A>C/A	90,743.48		
2	L1.4	2		42-103-00	PT Revenue>Part B	(84,452.33)		(84,452)
2	L1.15	2		42-105-00	PT Revenue>HMO	(6,537.54)		
2	L1.15	2		42-105-01	PT Revenue>HMO>C/A	5,937.54		(600)
2	L1.5	2		42-106-00	PT Revenue>Medicare HMO	(192,459.32)		
2	L1.5	2		42-106-01	PT Revenue>Medicare HMO>C/A	125,364.54		(67,095)
2	L1.7	2		42-107-00	PT Revenue>Managed Medicaid	(9,653.53)		
2	L1.7	2		42-107-01	PT Revenue>Managed Medicaid>C/A	9,653.53		-
2	L1.6	2		42-111-00	PT Revenue>Medicaid	(43,367.92)		(43,368)
2	L1.7	2		42-111-01	PT Revenue>Medicaid>C/A	43,367.92		
2	L1.7	2		42-117-00	PT Revenue>Medicaid HMO	(56,475.50)		(13,108)
2	L1.6	2		42-117-01	PT Revenue>Medicaid HMO>C/A	44,346.18		44,346
2	L1.4	2		43-102-00	OT Revenue>Medicare A	(80,083.63)		
2	L1.4	2		43-102-01	OT Revenue>Medicare A>C/A	80,083.63		
2	L1.4	2		43-103-00	OT Revenue>Part B	(68,189.24)		(68,189)
2	L1.15	2		43-105-00	OT Revenue>HMO	(5,318.22)		
2	L1.15	2		43-105-01	OT Revenue>HMO>C/A	5,318.22		-
2	L1.5	2		43-106-00	OT Revenue>Medicare HMO	(165,722.01)		
2	L1.5	2		43-106-01	OT Revenue>Medicare HMO	114,531.66		(51,190)
2	L1.7	2		43-107-00	OT Revenue>Managed Medicaid	(7,652.27)		
2	L1.7	2		43-107-01	OT Revenue>Managed Medicaid>C/A	7,652.27		-
2	L1.6	2		43-111-00	OT Revenue>Medicaid	(30,273.96)		
2	L1.6	2		43-111-01	OT Revenue>Medicaid>C/A	30,513.96		240
2	L1.7	2		43-117-00	OT Revenue>Medicaid HMO	(46,845.34)		
2	L1.7	2		43-117-01	OT Revenue>Medicaid HMO>C/A	37,601.67		(9,244)
2	L1.4	2		44-102-00	ST Revenue>Medicare A	(22,091.16)		
2	L1.4	2		44-102-01	ST Revenue>Medicare A>C/A	22,091.16		
2	L1.4	2		44-103-00	ST Revenue>Part B	(25,140.88)		(25,141)
2	L1.15	2		44-105-00	ST Revenue>HMO	(821.14)		
2	L1.15	2		44-105-01	ST Revenue>HMO>C/A	821.14		-
2	L1.5	2		44-106-00	ST Revenue>Medicare HMO	(58,800.11)		
2	L1.5	2		44-106-01	ST Revenue>Medicare HMO>C/A	34,347.59		(24,453)
2	L1.7	2		44-107-00	ST Revenue>Managed Medicaid	(2,914.64)		
2	L1.7	2		44-107-01	ST Revenue>Managed Medicaid>C/A	2,914.64		-
2	L1.6	2		44-111-00	ST Revenue>Medicaid	(18,551.50)		
2	L1.6	2		44-111-01	ST Revenue>Medicaid>C/A	18,641.50		90
2	L1.7	2		44-117-00	ST Revenue>Medicaid HMO	(11,332.00)		
2	L1.7	2		44-117-01	ST Revenue>Medicaid HMO>C/A	7,114.74		(4,217)
2	L1.4	2		46-102-00	Lab Rev>Medicare A	(928.23)		
2	L1.4	2		46-102-01	Lab Rev>Medicare A>C/A	928.23		-
2	L1.5	2		46-106-00	Lab Rev>Medicare HMO	(142.33)		
2	L1.5	2		46-106-01	Lab Rev>Medicare HMO>C/A	142.33		-
2	L1.4	2		47-102-00	Other Ancillary Rev>Medicare A	(748.00)		
2	L1.4	2		47-102-01	Other Ancillary Rev>Medicare A>C/A	748.00		
2	L1.4	2		47-103-00	Other Ancillary Rev>Part B	(1,560.38)		
2	L1.4	2		47-103-14	Other Ancillary Rev>Part B>Sequester	1,873.84		313
2	L1.5	2		47-106-00	Other Ancillary Rev>Medicare HMO	(53,280.72)		
2	L1.5	2		47-106-01	Other Ancillary Rev>Medicare HMO>C/A	706.00		(52,575)
2	L1.6	2		47-111-00	Other Ancillary Rev>Medicaid	(8,690.00)		(8,690)
2	L1.4	2		48-103-00	Vaccine Rev>Part B	(155.92)		(156)
2	L3.7	1		51-160-00	Other Rev>Interest	(365.51)		(366)
2	L3.2	1		51-162-00	Other Rev>Medicaid Covid-19	(434,150.45)		(434,150)
2	L3.4	1		51-181-00	Other Rev>Vending Machines	(214.28)		(214)
2	L3.11	1		51-200-74	Other Rev>Staff Testing Reimbursement>Covid19	(234,065.66)		
2	L3.11	1		51-818-00	Other Rev>Medical Records	(143.50)		(234,209)
2	L1.4	1		52-102-00	Revenue Adjustments>Medicare A	27.91		
2	L1.4	1		52-103-00	Revenue Adjustments>Part B	12,486.54		12,514
2	L1.15	1		52-105-00	Revenue Adjustments>Commercial HMO	(241.22)		(241)
2	L1.5	1		52-106-00	Revenue Adjustments>Medicare HMO	(825.91)		(826)
2	L1.7	1		52-107-00	Revenue Adjustments>Managed Medicaid	(1,240.51)		(1,241)
2	L1.6	1		52-111-00	Revenue Adjustments>Medicaid	1,127.96		1,128

The Vantage at Wilbraham Trial Balance 1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date (12,016,613.53)	Comment	Ln Total (12,016,614)
					Total Revenues			
3	L1.1	1		61-750-00	Nursing Admin Expense>Medical Director	33,000.00	salary	
3	L1.1	1		61-811-80	Nursing Admin Expense>Director>Wages	136,539.83	salary	
3	L1.1	1		61-811-81	Nursing Admin Expense>Director>Overtime	12,212.25	salary	
3	L1.1	1		61-811-82	Nursing Admin Expense>Director>Shift Premium Pay	439.41	salary	
3	L1.1	1		61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	6,923.60	salary	
3	L1.1	1		61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	12,122.65	salary	
3	L1.1	1		61-811-91	Nursing Admin Expense>Director>Holiday Pay	596.15	salary	
3	L1.1	1		61-811-92	Nursing Admin Expense>Director>PTO Accrual	5,463.08	salary	
3	L1.1	1		61-812-80	Nursing Admin Expense>Assistant Director>Wages	76,381.10	salary	
3	L1.1	1		61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	36,257.00	salary	
3	L1.1	1		61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	7,673.50	salary	
3	L1.1	1		61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	518.02	salary	
3	L1.1	1		61-819-80	Nursing Admin Expense>Nurse Admin>Wages	4,153.85	salary, assume DON	332,280
3	L1.7	1		60-808-80	Nursing Expense>RN>Wages	93,017.48	salary	
3	L1.7	1		60-808-81	Nursing Expense>RN>Overtime	22,809.39	salary	
3	L1.7	1		60-808-82	Nursing Expense>RN>Shift Premium Pay	99,329.14	salary	
3	L1.7	1		60-808-83	Nursing Expense>RN>Shift Bonus Pay	43,349.65	salary	
3	L1.7	1		60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	900.00	salary	
3	L1.7	1		60-808-87	Nursing Expense>RN>Training Pay	495.00	salary	
3	L1.7	1		60-808-90	Nursing Expense>RN>Sick/Vacation Pay	2,669.58	salary	
3	L1.7	1		60-808-92	Nursing Expense>RN>PTO Accrual	6,506.00	salary	269,076
3	L1.11	1		60-700-18	Nursing Expense>Contracted Service>RN	(0.05)		
3	L1.11	1		60-700-21	Nursing Expense>Contracted Service>RN Overtime	0.81		
3	L1.11	1		60-700-28	Nursing Expense>Contracted Service>RNCovid19	198,861.42		
3	L1.11	1		60-700-31	Nursing Expense>Contracted Service>RNCovid19 Overtime	52,162.31		251,024
3	L1.12	1		60-805-80	Nursing Expense>LPN>Wages	869,819.42	salary	
3	L1.12	1		60-805-81	Nursing Expense>LPN>Overtime	234,680.76	salary	
3	L1.12	1		60-805-82	Nursing Expense>LPN>Shift Premium Pay	788,019.99	salary	
3	L1.12	1		60-805-83	Nursing Expense>LPN>Shift Bonus Pay	238,842.92	salary	
3	L1.12	1		60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	931.15	salary	
3	L1.12	1		60-805-87	Nursing Expense>LPN>Training Pay	1,257.50	salary	
3	L1.12	1		60-805-88	Nursing Expense>LPN>Other Pay	2,496.00	salary	
3	L1.12	1		60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	73,530.62	salary	
3	L1.12	1		60-805-92	Nursing Expense>LPN>PTO Accrual	48,320.67	salary	2,257,899
3	L1.16	1		60-700-19	Nursing Expense>Contracted Service>LPN	(0.79)		
3	L1.16	1		60-700-22	Nursing Expense>Contracted Service>LPN Overtime	(0.57)		
3	L1.16	1		60-700-29	Nursing Expense>Contracted Service>LPNCovid19	115,224.14		
3	L1.16	1		60-700-32	Nursing Expense>Contracted Service>LPNCovid19 Overtime	11,556.47		126,779
3	L1.17	1		60-800-80	Nursing Expense>CMA>Wages	69,248.00	salary	
3	L1.17	1		60-800-83	Nursing Expense>CMA>Shift Bonus Pay	1,600.35	salary	
3	L1.17	1		60-800-90	Nursing Expense>CMA>Sick/Vacation Pay	8,100.40	salary	
3	L1.17	1		60-800-92	Nursing Expense>CMA>PTO Accrual	1,294.32	salary	
3	L1.17	1		60-801-80	Nursing Expense>CNA>Wages	669,122.83	salary	
3	L1.17	1		60-801-81	Nursing Expense>CNA>Overtime	195,799.54	salary	
3	L1.17	1		60-801-82	Nursing Expense>CNA>Shift Premium Pay	865,173.00	salary	
3	L1.17	1		60-801-83	Nursing Expense>CNA>Shift Bonus Pay	94,390.00	salary	
3	L1.17	1		60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	1,420.05	salary	
3	L1.17	1		60-801-86	Nursing Expense>CNA>COVID Sick Pay	705.00	salary	
3	L1.17	1		60-801-87	Nursing Expense>CNA>Training Pay	7,829.39	salary	
3	L1.17	1		60-801-88	Nursing Expense>CNA>Other Pay	1,852.50	salary	
3	L1.17	1		60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	71,607.69	salary	
3	L1.17	1		60-801-92	Nursing Expense>CNA>PTO Accrual	47,696.23	salary	2,035,839
3	L1.21	1		60-700-30	Nursing Expense>Contracted Service>CNACovid19	208,946.14		
3	L1.21	1		60-700-33	Nursing Expense>Contracted Service>CNACovid19 Overime	32,497.45		241,444
3	L1.23	1		60-204-00	Nursing Expense>Training & Education	231.45		231
3	L2.1	1		80-811-80	Admin Expense>Director>Wages	225,868.48	salary	
3	L2.1	1		80-811-83	Admin Expense>Director>Shift Bonus Pay	200.00	salary	
3	L2.1	1		80-811-84	Admin Expense>Director>Retro Pay/Adjustment Pay	2,750.00	salary	
3	L2.1	1		80-811-90	Admin Expense>Director>Sick/Vacation Pay	19,023.64	salary	
3	L2.1	1		80-811-91	Admin Expense>Director>Holiday Pay	461.54	salary	
3	L2.1	1		80-811-92	Admin Expense>Director>PTO Accrual	(207.42)	salary	248,096
3	L2.4	1		60-212-00	Nursing Expense>Clinical Consultants	8,930.50		
3	L2.4	1		60-263-00	Nursing Expense>Consulting Fees	14,480.00		
3	L2.4	1		60-700-06	Nursing Expense>Contracted Service>Other	1,258.00		
3	L2.4	1		80-700-00	Admin Expense>Contracted Service	1,420.80		26,089
3	L2.7	1		80-814-80	Admin Expense>Central Supply>Wages	16,907.25	salary	
3	L2.7	1		80-814-81	Admin Expense>Central Supply>Overtime	468.98	salary	
3	L2.7	1		80-814-83	Admin Expense>Central Supply>Shift Bonus Pay	400.00	salary	
3	L2.7	1		80-814-90	Admin Expense>Central Supply>Sick/Vacation Pay	320.00	salary	
3	L2.7	1		80-814-92	Admin Expense>Central Supply>PTO Accrual	815.38	salary	

The Vantage at Wilbraham								
Trial Balance								
1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L2.7	1		80-838-80	Admin Expense>Receptionist>Wages	61,116.83	salary	
3	L2.7	1		80-838-81	Admin Expense>Receptionist>Overtime	6,570.84	salary	
3	L2.7	1		80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	900.00	salary	
3	L2.7	1		80-838-87	Admin Expense>Receptionist>Training Pay	139.86	salary	
3	L2.7	1		80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	5,974.94	salary	
3	L2.7	1		80-838-92	Admin Expense>Receptionist>PTO Accrual	2,204.40	salary	
3	L2.7	1		80-841-80	Admin Expense>Human Resources>Wages	38,015.63	salary	
3	L2.7	1		80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	200.00	salary	
3	L2.7	1		80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	4,484.38	salary	
3	L2.7	1		80-841-92	Admin Expense>Human Resources>PTO Accrual	1,585.21	salary	140,104
3	L2.11	1		60-230-00	Nursing Expense>Data Processing	41,917.40		
3	L2.11	1		80-230-00	Admin Expense>Data Processing	36,957.07		78,874
3	L2.12	1		80-183-00	Admin Expense>Supplies	6,851.13		
3	L2.12	1		80-183-09	Admin Expense>Supplies>Toner	748.17		
3	L2.12	1		80-183-78	Admin Expense>Supplies>Paper	3,689.28		
3	L2.12	1		80-184-00	Admin Expense>Minor Equip & Supplies	9,866.64		
3	L2.12	1		80-208-00	Admin Expense>Equip-Rental	6,481.19		
3	L2.12	1		80-209-00	Admin Expense>Postage	1,262.06		28,898
3	L2.13	1		80-210-00	Admin Expense>Internet	4,852.25		
3	L2.13	1		80-231-00	Admin Expense>Telephone	9,644.54		
3	L2.13	1		80-241-00	Admin Expense>IT Fees	20,234.15		34,731
3	L2.14	1		80-232-00	Admin Expense>Cable TV	15,777.79		15,778
3	L2.15	1		80-236-00	Admin Expense>Travel	6,047.48		6,047
3	L2.17	1		80-234-00	Admin Expense>Licenses	766.64		
3	L2.17	1		80-235-00	Admin Expense>Dues & Subscriptions	6,808.59		7,575
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	65,161.03		65,161
3	L2.22	1		60-211-00	Nursing Expense>Clinical Services	9.05	minor 2022	
3	L2.22	1		60-213-00	Nursing Expense>Transportation	4,721.99		
3	L2.22	1		80-240-00	Admin Expense>Professional Fees	14,740.72		
3	L2.22	1		80-244-00	Admin Expense>Bank Fees	49,562.49		
3	L2.22	1		80-245-00	Admin Expense>Background Checks	196.19		
3	L2.22	1		80-249-00	Admin Expense>Recruiting	9,451.18		
3	L2.22	1		80-252-00	Admin Expense>Startup Costs	50,612.57		
3	L2.22	1		80-164-00	Admin Expense>Surety Bond	600.00		
3	L2.22	1		94-000-00	Interest Expense	58,775.63		188,670
3	L2B.1	1		80-101-00	Admin Expense>Provider Tax	812,111.11	offset	
3	L2B.1	1		80-242-00	Admin Expense>Fines & Penalties	14,312.35	offset	
3	L2B.1	1		80-243-00	Admin Expense>Late Fees	29,494.86	offset	
3	L2B.1	1		80-250-00	Admin Expense>Marketing & Advertising	19,409.11	offset	
3	L2B.1	1		80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	368.80	offset	875,696
3	L2B.14	1		80-251-00	Admin Expense>Bad Debt	113,475.42	offset	113,475
3	L2B.6	1		80-238-00	Admin Expense>Legal Fees	21,322.38	offset	21,322
3	L2B.8	1		80-279-00	Admin Expense>Management Fee	517,071.23		517,071
3	L3.1	1		61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	52,454.61	salary	
3	L3.1	1		61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	10,425.59	salary	
3	L3.1	1		61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	159.50	salary	
3	L3.1	1		61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	2,100.00	salary	
3	L3.1	1		61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	187.27	salary	
3	L3.1	1		61-823-87	Nursing Admin Expense>Staff Coordinator>Training Pay	149.50	salary	
3	L3.1	1		61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	3,888.90	salary	
3	L3.1	1		61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	2,562.48	salary	71,928
3	L3.5	1		75-811-80	Maintenance Expense>Director>Wages	53,414.80	salary	
3	L3.5	1		75-811-83	Maintenance Expense>Director>Shift Bonus Pay	249.50	salary	
3	L3.5	1		75-811-88	Maintenance Expense>Director>Other Pay	1,042.24	salary	
3	L3.5	1		75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	8,859.04	salary	
3	L3.5	1		75-811-92	Maintenance Expense>Director>PTO Accrual	1,328.80	salary	
3	L3.5	1		75-829-80	Maintenance Expense>Staff>Wages	29,004.66	salary	
3	L3.5	1		75-829-81	Maintenance Expense>Staff>Overtime	557.01	salary	
3	L3.5	1		75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	200.00	salary	
3	L3.5	1		75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	4,114.26	salary	
3	L3.5	1		75-829-92	Maintenance Expense>Staff>PTO Accrual	284.62	salary	99,055
3	L3.6	1		75-882-00	Maintenance Expense>Health Insurance	2,739.97	Health Life	
3	L3.6	1		75-883-00	Maintenance Expense>Other Benefits	160.37	Other Ben	2,900
3	L3.7	1		75-880-00	Maintenance Expense>Payroll Taxes	8,563.50	PR Tax	
3	L3.7	1		75-881-00	Maintenance Expense>Workers Comp	981.51	Work Comp	9,545
3	L3.8	1		75-700-00	Maintenance Expense>Contracted Service	13,830.19		13,830
3	L3.9	1		60-205-00	Nursing Expense>Sanitation & Incineration	2,618.32		
3	L3.9	1		75-183-00	Maintenance Expense>Supplies	5,978.06		
3	L3.9	1		75-184-00	Maintenance Expense>Minor Equip & Supplies	906.31		
3	L3.9	1		75-205-00	Maintenance Expense>Sanitation & Incineration	15,675.00		
3	L3.9	1		75-217-00	Maintenance Expense>Extermination	1,677.80		

The Vantage at Wilbraham								
Trial Balance								
1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L3.9	1		75-218-00	Maintenance Expense>Snow Removal	11,910.00		
3	L3.9	1		75-219-00	Maintenance Expense>Landscaping	16,331.00		
3	L3.9	1		75-220-00	Maintenance Expense>Fire Drill	6,417.56		61,514
3	L3.10	1		76-227-00	Utility Expense>Gas	72,587.28		
3	L3.10	1		76-228-00	Utility Expense>Electric	172,492.20		
3	L3.10	1		76-229-00	Utility Expense>Water/Sewer	33,917.35		278,997
3	L3.11	1		60-207-00	Nursing Expense>Repairs & Maint	892.50		
3	L3.11	1		75-207-00	Maintenance Expense>Repairs & Maint	22,091.62		22,984
3	L3.21	1		70-177-00	Dietary Expense>Supplements	12,926.74		
3	L3.21	1		70-178-00	Dietary Expense>Food	295,250.74		308,177
3	L3.22	1		70-700-00	Dietary Expense>Contracted Service	517,680.90		517,681
3	L3.23	1		70-183-00	Dietary Expense>Supplies	47,572.84		
3	L3.23	1		70-184-00	Dietary Expense>Minor Equip & Supplies	2,359.30		
3	L3.23	1		70-191-00	Dietary Expense>Enteral Feeding Supplies	7,505.03		
3	L3.23	1		70-208-00	Dietary Expense>Equip-Rental	2,942.56		60,380
3	L3.27	1		72-700-00	Housekeeping Expense>Contracted Service	231,613.80		
3	L3.27	1		73-700-00	Laundry Expense>Contracted Service	154,409.20		386,023
3	L3.28	1		72-183-00	Housekeeping Expense>Supplies	205.58		206
3	L3.36	1		61-818-80	Nursing Admin Expense>Medical Records>Wages	48,998.48	salary	
3	L3.36	1		61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	1.50	salary	
3	L3.36	1		61-818-83	Nursing Admin Expense>Medical Records>Shift Bonus Pay	375.00	salary	
3	L3.36	1		61-818-88	Nursing Admin Expense>Medical Records>Other Pay	432.00	salary	
3	L3.36	1		61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	8,056.00	salary	
3	L3.36	1		61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	377.92	salary	
3	L3.36	1		61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	49,620.66	salary	
3	L3.36	1		61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	1,736.41	salary	
3	L3.36	1		61-821-82	Nursing Admin Expense>Nursing Secretary>Shift Premium Pay	941.50	salary	
3	L3.36	1		61-821-83	Nursing Admin Expense>Nursing Secretary>Shift Bonus Pay	1,525.00	salary	
3	L3.36	1		61-821-87	Nursing Admin Expense>Nursing Secretary>Training Pay	380.00	salary	
3	L3.36	1		61-821-88	Nursing Admin Expense>Nursing Secretary>Other Pay	480.00	salary	
3	L3.36	1		61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	5,392.57	salary	
3	L3.36	1		61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	1,250.12	salary	119,567
3	L3.40	1		61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	137,337.60	salary	
3	L3.40	1		61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	2,052.80	salary	
3	L3.40	1		61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	320.00	salary	
3	L3.40	1		61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	15,737.90	salary	
3	L3.40	1		61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	11,453.05	salary	166,901
3	L3.48	1		69-811-80	Social Services Expense>Director>Wages	46,153.74	salary	
3	L3.48	1		69-811-83	Social Services Expense>Director>Shift Bonus Pay	6,200.00	salary	
3	L3.48	1		69-811-84	Social Services Expense>Director>Retro Pay/Adjustment Pay	1,440.00	salary	
3	L3.48	1		69-811-88	Social Services Expense>Director>Other Pay	923.08	salary	
3	L3.48	1		69-811-90	Social Services Expense>Director>Sick/Vacation Pay	4,307.70	salary	
3	L3.48	1		69-811-92	Social Services Expense>Director>PTO Accrual	651.82	salary	
3	L3.48	1		69-830-80	Social Services Expense>Assistant>Wages	61,489.40	salary	
3	L3.48	1		69-830-83	Social Services Expense>Assistant>Shift Bonus Pay	200.00	salary	
3	L3.48	1		69-830-87	Social Services Expense>Assistant>Training Pay	375.00	salary	
3	L3.48	1		69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	6,432.63	salary	
3	L3.48	1		69-830-92	Social Services Expense>Assistant>PTO Accrual	381.94	salary	
3	L3.48	1		80-839-80	Admin Expense>Admissions>Wages	126,756.90	salary	
3	L3.48	1		80-839-83	Admin Expense>Admissions>Shift Bonus Pay	400.00	salary	
3	L3.48	1		80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	8,523.36	salary	
3	L3.48	1		80-839-92	Admin Expense>Admissions>PTO Accrual	11,115.17	salary	275,351
3	L3.49	1		69-882-00	Social Services Expense>Health Insurance	3,719.06	Health Life	
3	L3.49	1		69-883-00	Social Services Expense>Other Benefits	210.35	Other Ben	3,929
3	L3.50	1		69-880-00	Social Services Expense>Payroll Taxes	11,577.77	PR Tax	
3	L3.50	1		69-881-00	Social Services Expense>Workers Comp	1,298.16	Work Comp	12,876
3	L3.51	1		69-700-00	Social Services Expense>Contracted Service	3,890.00		3,890
3	L3.60	1		65-829-80	PT Expense>Staff>Wages	85,060.85	salary, offset	
3	L3.60	1		65-829-81	PT Expense>Staff>Overtime	3,342.03	salary, offset	
3	L3.60	1		65-829-83	PT Expense>Staff>Shift Bonus Pay	1,800.00	salary, offset	
3	L3.60	1		65-829-87	PT Expense>Staff>Training Pay	650.80	salary, offset	
3	L3.60	1		65-829-90	PT Expense>Staff>Sick/Vacation Pay	2,425.40	salary, offset	
3	L3.60	1		65-829-92	PT Expense>Staff>PTO Accrual	5,151.97	salary, offset	
3	L3.60	1		66-829-80	OT Expense>Staff>Wages	60,970.16	salary, offset	
3	L3.60	1		66-829-83	OT Expense>Staff>Shift Bonus Pay	400.00	salary, offset	
3	L3.60	1		66-829-87	OT Expense>Staff>Training Pay	501.36	salary, offset	
3	L3.60	1		66-829-90	OT Expense>Staff>Sick/Vacation Pay	899.28	salary, offset	
3	L3.60	1		66-829-91	OT Expense>Staff>Holiday Pay	1,611.33	salary, offset	
3	L3.60	1		66-829-92	OT Expense>Staff>PTO Accrual	4,117.93	salary, offset	
3	L3.60	1		67-829-80	ST Expense>Staff>Wages	19,662.55	salary, offset	
3	L3.60	1		67-829-81	ST Expense>Staff>Overtime	1,912.36	salary, offset	
3	L3.60	1		67-829-83	ST Expense>Staff>Shift Bonus Pay	1,110.00	salary, offset	



The Vantage at Wilbraham								
Trial Balance								
1/1/22 - 12/31/22								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L3.60	1		67-829-92	ST Expense>Staff>PTO Accrual	2,251.41	salary, offset	191,867
3	L3.62	1		65-102-00	PT Expense>Medicare A	47,265.79	offset	
3	L3.62	1		65-103-00	PT Expense>Medicare B	35,115.76	offset	
3	L3.62	1		65-104-00	PT Expense>Private	430.85	offset	
3	L3.62	1		65-105-00	PT Expense>HMO	18,825.34	offset	
3	L3.62	1		65-106-00	PT Expense>Medicare HMO	56,611.00	offset	
3	L3.62	1		65-111-00	PT Expense>Medicaid	9,054.00	offset	
3	L3.62	1		66-102-00	OT Expense>Medicare A	44,963.37	offset	
3	L3.62	1		66-103-00	OT Expense>Part B	33,925.29	offset	
3	L3.62	1		66-104-00	OT Expense>Private	253.48	offset	
3	L3.62	1		66-105-00	OT Expense>HMO	12,628.30	offset	
3	L3.62	1		66-106-00	OT Expense>Medicare HMO	52,625.00	offset	
3	L3.62	1		66-111-00	OT Expense>Medicaid	7,098.00	offset	
3	L3.62	1		67-102-00	ST Expense>Medicare A	15,050.84	offset	
3	L3.62	1		67-103-00	ST Expense>Part B	15,556.44	offset	
3	L3.62	1		67-104-00	ST Expense>Private	63.29	offset	
3	L3.62	1		67-105-00	ST Expense>HMO	7,303.47	offset	
3	L3.62	1		67-106-00	ST Expense>Medicare HMO	18,333.00	offset	
3	L3.62	1		67-111-00	ST Expense>Medicaid	7,819.00	offset	
3	L3.62	1		67-700-00	ST Expense>Contracted Service	2,437.20	offset	
3	L3.62	1		68-827-00	Therapy Expense>Respiratory	7,033.00	offset	392,392
3	L3.64	1		71-811-80	Activity Expense>Director>Wages	44,596.16	salary	
3	L3.64	1		71-811-83	Activity Expense>Director>Shift Bonus Pay	200.00	salary	
3	L3.64	1		71-811-90	Activity Expense>Director>Sick/Vacation Pay	4,978.24	salary	
3	L3.64	1		71-811-92	Activity Expense>Director>PTO Accrual	1,050.36	salary	
3	L3.64	1		71-831-80	Activity Expense>Aide>Wages	35,194.40	salary	
3	L3.64	1		71-831-81	Activity Expense>Aide>Overtime	732.72	salary	
3	L3.64	1		71-831-83	Activity Expense>Aide>Shift Bonus Pay	600.00	salary	
3	L3.64	1		71-831-87	Activity Expense>Aide>Training Pay	288.00	salary	
3	L3.64	1		71-831-90	Activity Expense>Aide>Sick/Vacation Pay	1,359.04	salary	
3	L3.64	1		71-831-92	Activity Expense>Aide>PTO Accrual	1,177.12	salary	90,176
3	L3.65	1		71-882-00	Activity Expense>Health Insurance	2,454.61	Health Life	
3	L3.65	1		71-883-00	Activity Expense>Other Benefits	158.05	Other Ben	2,613
3	L3.66	1		71-880-00	Activity Expense>Payroll Taxes	7,956.42	PR Tax	
3	L3.66	1		71-881-00	Activity Expense>Workers Comp	914.68	Work Comp	8,871
3	L3.67	1		71-700-00	Activity Expense>Contracted Service	6,419.50		6,420
3	L3.68	1		71-000-00	Activity Expense	220.00		
3	L3.68	1		71-178-00	Activity Expense>Food	395.45		
3	L3.68	1		71-183-00	Activity Expense>Supplies	1,872.70		
3	L3.68	1		71-202-00	Activity Expense>Resident Missing Items	1,442.79	offset	3,931
3	L3.87	1		58-000-00	Lab Expense	22,694.96		
3	L3.87	1		59-000-00	Radiology Expense	7,338.43		
3	L3.87	1		59-000-74	Radiology Expense>Covid	9.50		
3	L3.87	1		62-000-00	Pharmacy Expense	92,631.90	offset	
3	L3.87	1		62-102-00	Pharmacy Expense>Medicare A	16,869.77	offset	
3	L3.87	1		62-105-00	Pharmacy Expense>HMO	27,657.51	offset	
3	L3.87	1		62-111-00	Pharmacy Expense>Medicaid	18,802.12	offset	
3	L3.87	1		62-145-00	Pharmacy Expense>RX	23,569.85	offset	
3	L3.87	1		62-145-32	Pharmacy Expense>Vaccines	2,294.95	offset	
3	L3.87	1		62-222-00	Pharmacy Expense>OTC	3,254.45	offset	215,123
3	L3.88	1		60-183-76	Nursing Expense>Supplies>PPD	113,195.13		113,195
3	L3.89	1		55-000-00	Nursing Rental Expense	121,442.06		
3	L3.89	1		55-000-57	Nursing Rental Expense>Concentrators	4,720.74		
3	L3.89	1		57-000-00	Oxygen Expense	12,186.54		
3	L3.89	1		60-183-00	Nursing Expense>Supplies (Allowable)	27,786.38		
3	L3.89	1		60-183-74	Nursing Expense>Supplies (Allowable)>Covid19	3,263.97		
3	L3.89	1		60-184-00	Nursing Expense>Minor Equip & Supplies (Allowable)	6,327.79		175,727
3	L3.92	1		62-263-00	Pharmacy Expense>Consulting Fees	8,167.50		
3	L3.92	1		62-700-00	Pharmacy Expense>Contracted Service	2,053.00		10,221
3	L4.1	1		92-000-00	Depreciation Expense	7,825.43		7,825
3	L4.6	1		80-165-00	Admin Expense>Insurance - Property	25,020.74		25,021
3	L4.8	1		91-161-00	Property Expense>RE Taxes	46,760.64		46,761
3	L4.10	1		91-125-00	Property Expense>Personal Property Taxes	5,322.78		5,323
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	127,536.61	reclass	
3	Health Life	e		61-882-00	Nursing Admin Expense>Health Insurance	18,432.02	reclass	
3	Health Life	e		68-882-00	Therapy Expense>Health Insurance	3,012.87	Health Life, directly assign	
3	Health Life	e		80-882-00	Admin Expense>Health Insurance	14,914.80	reclass	163,896
3	Other Ben	n		60-883-00	Nursing Expense>Other Benefits	7,406.65	reclass	
3	Other Ben	n		61-883-00	Nursing Admin Expense>Other Benefits	1,174.40	reclass	
3	Other Ben	n		68-883-00	Therapy Expense>Other Benefits	363.35	Other Ben, directly assign	
3	Other Ben	n		80-883-00	Admin Expense>Other Benefits	923.95	reclass	9,868

					The Vantage at Wilbraham			
					Trial Balance			
					1/1/22 - 12/31/22			
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	PR Tax	x		60-880-00	Nursing Expense>Payroll Taxes	402,235.52	reclass	
3	PR Tax	x		61-880-00	Nursing Admin Expense>Payroll Taxes	58,591.04	reclass	
3	PR Tax	x		68-880-00	Therapy Expense>Payroll Taxes	15,871.56	PR Tax, directly assign	
3	PR Tax	x		80-880-00	Admin Expense>Payroll Taxes	47,224.58	reclass	523,923
3	Work Comp	p		60-881-00	Nursing Expense>Workers Comp	45,923.28	reclass	
3	Work Comp	p		61-881-00	Nursing Admin Expense>Workers Comp	6,660.66	reclass	
3	Work Comp	p		68-881-00	Therapy Expense>Workers Comp	2,053.51	Work Comp, directly assign	
3	Work Comp	p		80-881-00	Admin Expense>Workers Comp	5,428.92	reclass	60,066
					<b>Total Operating Expenses</b>	<b>13,105,535.55</b>		<b>13,105,536</b>
							per schedule	
					<b>Assets</b>	<b>3,529,952.61</b>	3,529,952.61	
					<b>Liabilities &amp; Equity</b>	<b>(3,529,952.61)</b>	(3,529,952.61)	
					<b>Revenues</b>	<b>(12,016,613.53)</b>	(12,016,613.53)	
					<b>Expense</b>	<b>13,105,535.55</b>	13,105,535.55	
					<b>Net Loss</b>	<b>1,088,922.02</b>		