

04/01/22 **Hampden Rehab Center LLC**
12/31/22 General Ledger Trial Balance

Account No	Description	Current Activity	Year-to-Date
	Cash		
101000.000	Cash - Operating	\$273,549.48	(\$416,599.79)
102000.000	Cash - Petty	\$0.00	\$1,400.00
103000.000	Cash - Special	(\$46.87)	\$197.87
104000.000	PNA Checking Account	(\$4,957.47)	\$19,794.91
104100.000	PNA Savings Account	\$20,006.60	\$39,250.52
104200.000	Resident Council Account	(\$2,590.26)	\$12,944.55
	A/R - Operations		
111000.000	A/R - Private	(\$107,525.44)	\$482,779.35
112000.000	A/R - Medicare Part A	\$191.98	\$175,442.23
112500.000	A/R - Medicare Part B	(\$345.35)	\$9,602.19
113000.000	A/R - Medicaid	\$64,344.41	\$819,803.96
114000.000	A/R - Hospice	\$5,775.60	\$101,677.42
115000.000	A/R - Managed Care	(\$3,291.53)	\$178,619.94
115500.000	A/R - PACE	(\$7,123.63)	\$334,386.52
117100.000	A/R - Co-Insurance Part A	(\$7,734.70)	\$63,677.09
117200.000	A/R - Co-Insurance Part B	(\$1,925.52)	\$8,268.86
117400.000	A/R - Resources	\$14,343.74	\$170,726.36
117700.000	A/R - Other	\$0.00	\$3,842.43
117800.000	A/R - Medicare ACO	\$0.00	\$396.81
119000.000	Reserve For Bad Debts	\$54,694.36	(\$272,593.14)
	Prepaid Expenses		
151000.000	Prepaid - Expenses	(\$22,017.91)	\$12,617.00
152000.000	Prepaid - Insurance	\$196,870.48	\$196,870.48
153000.000	Prepaid - Legal Fees	(\$253.62)	\$0.00
157000.000	Prepaid - Other Expenses	(\$3,650.00)	\$0.00
158100.000	Exchange - PNA	\$0.00	(\$276.00)
158200.000	Exchange - Other	\$0.00	\$10.00
158300.000	Resident Refunds	\$1,217.60	\$1,590.00
	Total Current Assets	\$469,531.95	\$1,944,429.56
	Fixed Assets		
161000.000	Leashold Improvements	(\$89,151.09)	\$117,135.48
163000.000	Furniture & Fixture	(\$10,568.56)	\$557,552.02
163500.000	Equipment	(\$941.10)	\$71,811.64
164000.000	Computer Hardware	(\$6,227.00)	\$15,276.09
165000.000	Computer Software	(\$657.14)	\$399.20
166000.000	Other Assets	\$862.50	\$33,474.39
167000.000	Accum. Dep'n - Leasehold Improve.	(\$11,713.55)	(\$45,620.73)
167200.000	Accum. Dep'n - Furniture & Fixture	(\$111,510.41)	(\$553,139.59)
167300.000	Accum. Dep'n - Equipment	(\$13,559.29)	(\$61,315.15)
167400.000	Accum. Dep'n - Computer Hardware	(\$3,068.41)	(\$13,092.35)
167500.000	Accum. Amort. - Computer Software	(\$44.48)	(\$399.21)
167600.000	Accum. Dep'n - Other Assets	(\$3,786.27)	(\$8,644.30)
	Total Fixed Assets	(\$250,364.80)	\$113,437.49
	Capital Lease Assets		
171000.000	Capital Lease Assets	\$0.00	\$10,388.00
175000.000	Accum Amort - Capital Lease Assets	(\$2,078.00)	(\$9,350.00)
	Other Assets		
182000.000	Other Deposits	\$0.00	\$2,944.00
185000.000	Goodwill	\$0.00	\$9,481,742.45
185500.000	Accum Amort - Goodwill	(\$948,174.24)	(\$4,832,042.21)
186000.000	Deferred Closing Cost	\$0.00	\$124,102.00
186500.000	Accum Amort - Deferred Closing Cost	(\$41,367.33)	(\$68,945.55)

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Account No	Description	Current Activity	Year-to-Date
	Total Other Assets	(\$991,619.57)	\$4,708,838.69
	Current Liabilities		
201000.000	Accounts Payable	(\$142,138.38)	(\$854,907.20)
203000.000	Accrued Expenses	\$45,626.54	(\$63,313.56)
203100.000	PNA Checking Account - Due To Residents	\$4,937.47	(\$19,794.91)
203200.000	PNA Savings Account - Due To Residents	(\$20,006.60)	(\$39,250.52)
203300.000	Resident Council Account - Due To Residents	\$2,590.26	(\$12,944.55)
212000.000	State Withholding Taxes	\$0.00	\$0.00
216000.000	401K Withholding	(\$11,064.64)	(\$1,204.00)
216500.000	401K Loan Repayment	(\$1,036.38)	\$1,200.00
219100.000	Other Payroll W/H- Accident	\$10.00	\$416.03
219200.000	Other Payroll W/H- Cancer	\$0.00	\$98.40
219300.000	Other Payroll W/H- Critical Care	(\$9.41)	\$6,830.16
219400.000	Other Payroll W/H- Illness	\$0.00	(\$6,689.62)
219500.000	Other Payroll W/H- Life	\$0.00	\$585.70
219600.000	Other Payroll W/H LTD	\$38.06	(\$1,917.50)
219700.000	Other Payroll W/H STD	\$0.00	\$2,989.29
219800.000	Other Payroll W/H- Vision	\$41.81	\$448.48
220000.000	Accrued Salaries & Wages	(\$82,656.29)	(\$292,495.84)
221000.000	Accrued Vacation	(\$42,548.18)	(\$266,584.37)
222000.000	Accrued Sick	\$77,491.70	(\$34,736.14)
223000.000	Accrued Payroll Taxes	\$34,671.48	\$13,095.81
231000.000	Medicare Cost Settlement - Final	\$0.00	(\$1,813.00)
245000.000	Due Medicaid - User Fees	(\$73,220.36)	(\$218,767.44)
248000.000	Due Insurance Companies	\$0.00	\$49,026.36
261000.000	Due To/From Pointe Group Care, LLC	(\$246,644.42)	\$2,881,584.31
262000.000	Due To/From Eastpointe LLC	\$0.00	\$7.68
263000.000	Due To/From Southpointe LLC	\$1,476.40	\$0.00
268000.000	Due To/From 50 Christy Place, LLC	(\$26,132.81)	(\$572,367.20)
276000.000	Loan Payable - LOC	\$90,794.07	(\$70,704.56)
278990.000	Loan Payable - PPP	\$0.00	(\$1,675,490.00)
	Total Current Liabilities	(\$387,779.68)	(\$1,176,698.19)
	Long Term Liabilities		
281000.000	Capital Lease - Long Term Portion	\$1,194.00	\$0.00
282000.000	Capital Lease - Current Portion	\$1,091.00	(\$1,194.00)
	Total Long Term Liabilities	\$2,285.00	(\$1,194.00)
	Equity		
304000.000	Member Equity	\$0.00	(\$8,869,785.30)
305000.000	Member Equity - Pointe Aperion Invest LLC	\$0.00	(\$666,667.00)
306000.000	Member Distribution-Pointe Aperion Invest LLC	\$40,500.00	\$229,722.23
306100.000	Member Distribution - Ben Berkowitz	\$0.00	\$156,445.00
306200.000	Member Distribution - David Berkowitz	\$0.00	\$156,444.00
306300.000	Member Distribution - Yosef Meystel	\$0.00	\$156,444.00
307000.000	PAI Guarenteed Payments	\$4,278.91	\$173,636.32
308000.000	Retained Earnings	\$0.00	\$2,622,286.29
	Total Equity	\$44,778.91	(\$6,041,474.46)
	Room & Board		
401000.000	Private Income	\$20,380.00	(\$1,694,150.00)
402000.000	Medicare Income	(\$177,272.80)	(\$3,143,977.95)
402100.000	2% Medicare Sequestration	\$0.02	\$0.00
403000.000	Medicaid Income	(\$670,759.07)	(\$7,216,398.74)

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Account No	Description	Current Activity	Year-to-Date
405000.000	Hospice Income	(\$58,490.02)	(\$290,446.80)
406000.000	Managed Care Income	(\$165,016.10)	(\$1,386,145.25)
407000.000	PACE Income	(\$185,535.60)	(\$1,899,922.13)
409000.000	Medicare Cost Settlement	\$0.00	(\$7,167.00)
409600.000	Prior Year Retroactive	(\$40,593.95)	(\$40,593.95)
	Physical Therapy		
431200.000	Physical Therapy - Medicare A	(\$15,682.39)	(\$249,032.47)
431300.000	Physical Therapy - Medicare B	(\$4,403.31)	(\$71,834.83)
431400.000	Physical Therapy - Medicaid	(\$531.65)	(\$5,641.53)
431500.000	Physical Therapy - Managed Care	(\$14,477.97)	(\$196,695.14)
431600.000	Physical Therapy - PACE	(\$1,457.68)	(\$38,628.03)
	Occupational Therapy		
432200.000	Occ. Therapy - Medicare A	(\$12,690.63)	(\$235,462.36)
432300.000	Occ. Therapy - Medicare B	(\$5,306.72)	(\$58,240.71)
432400.000	Occ. Therapy - Medicaid	(\$105.84)	(\$6,170.16)
432500.000	Occ. Therapy - Managed Care	(\$13,857.64)	(\$172,708.67)
432600.000	Occ. Therapy - PACE	(\$1,094.32)	(\$41,493.45)
	Speech Therapy		
433200.000	Speech Therapy - Medicare A	(\$6,015.64)	(\$85,884.29)
433300.000	Speech Therapy - Medicare B	(\$5,926.34)	(\$50,715.05)
433400.000	Speech Therapy - Medicaid	\$0.00	(\$2,514.27)
433500.000	Speech Therapy - Managed Care	(\$2,706.42)	(\$49,434.52)
433600.000	Speech Therapy - PACE	(\$1,257.11)	(\$14,573.74)
	IV Therapy		
435200.000	IV Therapy - Medicare A	(\$1,536.00)	(\$4,682.00)
435500.000	IV Therapy - Managed Care	\$0.00	(\$362.00)
	Oxygen		
436200.000	Oxygen - Medicare A	\$0.00	(\$162.02)
436600.000	Oxygen - PACE	\$0.00	(\$157.31)
	Pharmacy		
437200.000	Pharmacy - Medicare A	(\$16,781.82)	(\$347,627.68)
437500.000	Pharmacy - Managed Care	(\$12,448.44)	(\$130,500.68)
437600.000	Pharmacy - PACE	(\$2,936.00)	(\$44,429.10)
	Laboratory		
438200.000	Laboratory - Medicare A	(\$9,075.24)	(\$157,435.04)
438500.000	Laboratory - Managed Care	(\$7,939.86)	(\$78,587.10)
438600.000	Laboratory - PACE	(\$1,014.24)	(\$20,081.48)
	X-Ray		
439200.000	X-Ray - Medicare A	(\$1,206.00)	(\$20,122.92)
439500.000	X-Ray - Managed Care	(\$1,268.00)	(\$11,306.00)
439600.000	X-Ray - PACE	\$0.00	(\$2,790.00)
	EKG		
441200.000	EKG - Medicare A	\$0.00	(\$339.68)
441500.000	EKG - Managed Care	\$0.00	(\$225.12)
	Medical Supplies		
444200.000	Medical Supplies - Medicare A	(\$480.26)	(\$6,706.92)
444500.000	Medical Supplies - Managed Care	(\$51.00)	(\$467.50)
444600.000	Medical Supplies - PACE	\$0.00	(\$293.26)
	Complex Medical		
445200.000	Complex Medical - Medicare A	\$0.00	(\$19,622.48)
445500.000	Complex Medical - Managed Care	(\$1,094.38)	(\$10,217.04)
	Cont. Adjustments		
482000.000	Cont. Adj. - Medicare A	\$63,467.98	\$1,127,077.86
483000.000	Cont. Adj. - Medicare B	\$1,803.43	\$21,848.37
484000.000	Cont. Adj. - Medicaid	\$637.49	\$14,325.96

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487000.000	Cont. Adj. - Managed Care	\$45,273.49	\$600,838.76
488000.000	Cont. Adj. - PACE	\$7,759.35	\$158,576.45
	Other Revenue		
409995.000	Small Balance Adjustments	\$6,950.10	\$24,785.47
491000.000	Barber/Beauty Income	(\$1,336.09)	(\$8,054.73)
492000.000	TV/Satellite Rental Income	(\$1,215.00)	(\$13,173.10)
492500.000	Telephone Rental Income	(\$780.00)	(\$11,047.91)
496000.000	Vending Income	(\$114.01)	(\$114.01)
497500.000	Interest Income	\$0.00	(\$36.50)
498000.000	Other Income	(\$16.72)	(\$25,056.87)
498100.000	Other Income -Stimulus	\$93,914.00	(\$103,445.21)
499100.000	Discounts Earned	\$0.00	\$0.00
	Total Operating Income	(\$1,202,288.40)	(\$16,027,421.83)
	Administrative		
611000.000	Salary - Administrator	\$15,968.76	\$143,130.58
611500.000	Salaries - Clerical	\$13,238.77	\$273,173.82
611700.000	Purchased Service - Admin.	\$5,176.46	\$5,176.46
611800.000	Purchased Service - Clerical	\$92,330.90	\$92,586.90
612000.000	Management Fees	\$65,915.32	\$955,431.76
612200.000	User Fee Assessment	\$73,220.36	\$844,944.64
612500.000	Payroll Taxes	\$27,918.97	\$626,757.95
612600.000	Group Health Insurance	\$38,940.34	\$438,262.09
612700.000	Group Dental Insurance	\$1,737.87	\$19,048.64
612800.000	Group Life/STD Insurance	\$1,407.02	\$30,467.45
612900.000	Workers Comp. Insurance	\$13,409.92	\$144,401.79
613000.000	Pension Expense	\$3,789.16	\$34,688.51
613100.000	Tuition & Edu. Reimbursement	\$0.00	\$600.00
613200.000	Seminars & In-service	\$2,895.65	\$8,790.52
613300.000	Employee Benefits - Other	\$3,976.11	\$13,196.58
613500.000	Mileage Reimbursement	\$33.82	\$3,902.58
613600.000	Software Support	\$23,936.42	\$76,489.45
614000.000	Legal Fees	\$12,108.80	\$42,837.75
614100.000	Accounting Fees	\$1,375.00	\$16,500.00
614200.000	Professional Services	\$8,649.99	\$8,649.99
614500.000	Data Processing/Billing Services	\$325.74	\$4,128.22
614600.000	Payroll Services	\$3,529.60	\$40,350.55
614700.000	Telephone	\$10,779.14	\$34,586.14
614800.000	Postage	\$166.80	\$4,815.92
615000.000	Office Supplies & Expenses	\$2,026.57	\$23,050.86
615100.000	Licenses & Dues	\$5,679.75	\$21,198.93
615200.000	Lic & Dues -non patient related	\$1,279.82	\$2,463.82
615300.000	Leases	\$756.81	\$8,882.12
615400.000	Equipment Rental	\$0.00	\$308.76
615600.000	Satellite Expenses	(\$3,153.72)	\$8,097.64
615800.000	Internet Access	\$567.43	\$9,028.69
616000.000	Late Charges	\$46.32	\$391.42
616100.000	Bank Charges	\$1,797.94	\$2,171.34
616200.000	Advertising - help wanted	\$0.00	\$1,348.31
616300.000	Advertising - Promotional	\$360.00	\$1,446.00
616400.000	Business Promotional Expenses	\$5,000.00	\$10,250.00
616600.000	CORI	\$298.98	\$1,909.20
616700.000	Filing Fees	\$0.00	\$520.00
616800.000	Credit Card Expense	\$351.43	\$3,558.05
616900.000	Marketing Expenses	\$0.00	\$5,800.00

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Account No	Description	Current Activity	Year-to-Date
617030.000	Interest Expense - LOC	\$5,999.53	\$49,057.31
617031.000	LOC Fees - Unused Line	\$161.51	\$4,801.81
617032.000	LOC Fees - Col Mgmt	\$4,715.02	\$9,282.50
617050.000	Finance Charge	(\$315.00)	\$0.00
617080.000	Finance Charge - IPFS Corp	\$676.85	\$2,899.15
617100.000	Fines & Penalties	\$0.00	\$977.99
617800.000	Stimulus 19 Expense	(\$224,973.39)	\$228,625.13
617900.000	Miscellaneous Expenses	\$165.76	\$1,967.72
618000.000	General Liability Insurance	\$26,138.74	\$212,249.79
619900.000	Prior Year Adjustments	\$0.00	\$66.78
	Property & Related		
621000.000	Rent Expense	\$131,524.88	\$1,578,299.00
623000.000	Personal Property Tax	\$284.30	\$991.82
625000.000	Dep'n - Leasehold Improvement	\$11,713.55	\$11,713.55
626000.000	Dep'n - Furniture & Fixture	\$111,510.41	\$111,510.41
626200.000	Dep'n - Equipment	\$13,559.29	\$13,559.29
626500.000	Dep'n - Computer Hardware	\$3,068.41	\$3,068.41
627000.000	Amort - Computer Software	\$44.48	\$44.48
627500.000	Amort - Other Assets	\$3,786.27	\$3,786.27
628000.000	Amort - Goodwill	\$948,174.24	\$948,174.24
628500.000	Amort - Deferred Closing Cost	\$41,367.33	\$41,367.33
629000.000	Amort - Capital Lease	\$2,078.00	\$2,078.00
	Plant Operation		
631000.000	Salaries - Plant	\$26,182.06	\$281,293.98
632000.000	Purchased Service - Plant	\$17,234.28	\$78,057.35
636000.000	Gas	\$4,608.00	\$38,393.97
636100.000	Electricity	\$26,401.34	\$184,478.12
636200.000	Water & Sewerage	(\$54,713.51)	\$99,286.49
637000.000	Trash Removal	(\$1,500.00)	\$5,917.55
637100.000	Service Contracts	\$0.00	\$377.86
637300.000	Snow Removal	\$1,180.00	\$12,300.00
638000.000	Repairs	\$0.00	\$3,544.29
639000.000	Supplies & Expenses - Plant	\$310.14	\$32,043.19
	Dietary		
641000.000	Salaries - Dietary	\$53,455.56	\$525,189.75
641100.000	Salaries - Dietician	\$8,417.46	\$55,056.03
642000.000	Purchased Service - Dietary	\$32.00	\$3,137.24
644000.000	Raw Food	\$20,428.41	\$279,883.49
645000.000	Food Supplements	\$773.25	\$11,881.83
649000.000	Supplies & Expenses - Dietary	\$4,522.49	\$38,500.02
	Laundry		
651000.000	Salaries - Laundry	\$15,245.76	\$133,845.49
653000.000	Linen & Bedding	\$447.05	\$17,186.55
659000.000	Supplies & Expenses - Laundry	\$759.96	\$14,215.71
	Housekeeping		
661000.000	Salaries - Housekeeping	\$29,041.74	\$262,015.01
669000.000	Supplies & Exp. - Housekeeping	\$1,822.55	\$43,555.19
	Nursing		
671000.000	Salary - Director of Nursing	\$13,557.00	\$140,376.43
671100.000	Salaries - ADON	\$10,161.74	\$115,504.89
671400.000	Salaries - Staff Development	\$9,869.04	\$126,180.69
671500.000	Salaries - Case Manager	\$10,347.59	\$120,331.71
671600.000	Salaries - MDS/OBRA	\$16,105.38	\$161,804.58
671800.000	Salaries - MMQ Eval Nurse	\$3,813.71	\$65,120.17
672100.000	Salaries - R.N. Unit A	\$17,998.83	\$381,446.76

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672200.000	Salaries - R.N. Unit B	\$6,249.50	\$179,800.40
672300.000	Salaries - R.N. Unit C	\$39,915.82	\$280,085.78
672400.000	Salaries - R.N. Unit D	\$0.00	\$57,290.41
673100.000	Salaries - L.P.N. Unit A	\$51,873.31	\$505,314.63
673200.000	Salaries - L.P.N. Unit B	\$44,180.29	\$547,923.40
673300.000	Salaries - L.P.N. Unit C	\$11,408.46	\$229,062.61
673400.000	Salaries - L.P.N. Unit D	\$1,088.21	\$71,918.20
674100.000	Salaries - C.N.A. Unit A	\$66,054.94	\$686,449.90
674200.000	Salaries - C.N.A. Unit B	\$51,880.43	\$506,328.36
674300.000	Salaries - C.N.A. Unit C	\$36,108.24	\$471,040.70
674400.000	Salaries - C.N.A. Unit D	\$4,856.31	\$56,057.25
674600.000	Salaries - R.C.A. Unit A	\$1,545.35	\$18,735.14
674700.000	Salaries - R.C.A. Unit B	(\$166.86)	\$2,616.98
674800.000	Salaries - R.C.A. Unit C	\$2,005.18	\$43,195.33
675100.000	Salaries - Medical Records	\$8,774.18	\$103,320.23
675200.000	Salaries - Nursing Clerical	\$10,429.98	\$120,610.23
676200.000	Purchased Serv. - RN Unit B	\$0.00	\$2,649.01
677200.000	Purchased Serv. - LPN Unit B	\$0.00	\$411.06
678100.000	Purchased Serv. - CNA Unit A	\$0.00	\$2,155.66
678200.000	Purchased Serv. - CNA Unit B	\$0.00	\$6,627.92
678300.000	Purchased Serv. - CNA Unit C	\$273.49	\$3,943.77
678500.000	Medical Director	\$1,500.00	\$18,000.00
678900.000	Nursing Consultant	\$25,919.69	\$25,919.69
679100.000	MDS Consultant	\$3,357.89	\$9,357.89
679200.000	MMQ Consultant	\$1,857.90	\$1,857.90
679400.000	Pharmacy Consultant	\$302.00	\$3,624.00
679900.000	Supplies & Expense - Nursing	\$21,757.60	\$264,855.63
	Social Services		
681000.000	Salaries - Social Services	\$15,338.61	\$191,920.68
681100.000	Salaries - Admissions	\$5,976.73	\$71,116.56
681200.000	Salaries - Clinical Liaison	\$8,086.69	\$105,626.80
682000.000	Purchased Serv - Social Services	\$3,357.37	\$4,685.52
682500.000	Purchased Service - Clinical Liaison	\$27,262.09	\$27,262.09
689000.000	Supplies & Expenses - Social Services	\$166.00	\$591.93
	Activities		
691000.000	Salaries - Activities	\$12,263.02	\$185,390.43
692000.000	Purchased Service - Activities	\$591.00	\$7,396.98
699000.000	Supplies & Expenses - Activities	\$1,880.11	\$11,397.69
	Rehab		
702000.000	Salaries - Rehab Aide	\$6,694.06	\$65,600.56
	Other Ancillaries		
801000.000	Outpatient Ancillary Expenses	\$10,787.36	\$16,976.90
803000.000	Prior Year Outpatient Expenses	\$0.00	\$1,769.15
804000.000	Supplies & Expenses - Rehab	\$400.57	\$976.27
	Physical Therapy		
712200.000	Physical Therapy - Medicare A	\$7,229.94	\$140,385.37
712300.000	Physical Therapy - Medicare B	\$4,397.10	\$82,315.31
712400.000	Physical Therapy - Medicaid	\$408.00	\$1,858.00
712500.000	Physical Therapy - Managed Care	\$6,758.40	\$86,594.20
	Occupational Therapy		
722200.000	Occ. Therapy - Medicare A	\$6,095.35	\$127,936.56
722300.000	Occ. Therapy - Medicare B	\$4,973.44	\$61,991.88
722400.000	Occ. Therapy - Medicaid	\$0.00	\$1,705.00
722500.000	Occ. Therapy - Managed Care	\$5,715.60	\$77,491.70
	Speech Therapy		

04/01/22 **Hampden Rehab Center LLC**
12/31/22 General Ledger Trial Balance

Account No	Description	Current Activity	Year-to-Date
732200.000	Speech Therapy - Medicare A	\$2,199.71	\$37,678.07
732300.000	Speech Therapy - Medicare B	\$6,262.90	\$54,453.10
732400.000	Speech Therapy - Medicaid	\$0.00	\$123.00
732500.000	Speech Therapy - Managed Care	\$601.70	\$19,105.90
	IV Therapy		
746100.000	IV Therapy - Private	\$0.00	\$1,949.00
746200.000	IV Therapy - Medicare A	\$768.00	\$2,747.00
746400.000	IV Therapy - Medicaid	\$0.00	\$2,841.00
746500.000	IV Therapy - Managed Care	\$0.00	\$181.00
	Oxygen		
754000.000	Oxygen	\$2,048.98	\$26,316.42
	Pharmacy		
756200.000	Pharmacy - Medicare A	\$8,390.91	\$173,822.83
756500.000	Pharmacy - Managed Care	\$7,692.22	\$87,464.89
759000.000	Supplies - Pharmacy	\$1,974.48	\$19,995.77
	Laboratory		
762200.000	Laboratory - Medicare A	\$1,845.43	\$28,718.11
762400.000	Laboratory - Medicaid	\$0.00	\$948.81
762500.000	Laboratory - Managed Care	\$1,320.06	\$15,101.34
762600.000	Laboratory - PACE	\$0.00	\$18.82
	X-Ray		
766100.000	X-Ray - Private	\$0.00	\$151.24
766200.000	X-Ray - Medicare A	\$603.00	\$10,345.11
766500.000	X-Ray - Managed Care	\$634.00	\$7,211.52
	Medical Supplies		
786100.000	Medical Supplies - Private	\$559.95	\$918.00
786200.000	Medical Supplies - Medicare A	\$240.13	\$3,346.78
786400.000	Medical Supplies - Medicaid	\$2,042.13	\$10,395.57
786500.000	Medical Supplies - Managed Care	\$642.82	\$1,200.65
786600.000	Medical Supplies - PACE	\$0.00	\$112.63
786800.000	Medical Supplies - Other	\$0.00	\$191.25
	Complex Medical		
792200.000	Complex Medical - Medicare A	\$0.00	\$8,741.22
792400.000	Complex Medical - Medicaid	\$0.00	\$3,214.07
792500.000	Complex Medical - Managed Care	\$0.00	\$4,561.33
	Transportation		
796100.000	Transportation - Private	\$0.00	\$2,067.46
796200.000	Transportation - Medicare A	\$3,296.22	\$35,218.54
796400.000	Transportation - Medicaid	\$323.00	\$2,835.68
796500.000	Transportation - Managed Care	\$2,433.34	\$9,176.22
	Total Operating Expenses	\$2,315,456.59	\$16,480,082.74

Note: Zero (0.00) balance indicates General Ledger is in balance.

\$0.00 \$0.00

Hampden Rehab Trial Balance 1/1/21 - 12/31/21								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
6	L1.1	1		10-001-02	Cash>Clearing>Payroll	(7,113.53)		
6	L1.1	1		10-010-80	Cash>Operating>Hampden	8,419.57		
6	L1.1	1		10-011-80	Cash>Petty Cash>Hampden	363.76		
6	L1.1	1		10-015-00	Cash>Petty Cash PNA	300.00		
6	L1.1	1		10-030-82	Cash>Govt>Hampden	1,000.00		
6	L1.1	1		10-040-80	Cash>Non Govt>Hampden	68,523.78		
6	L1.1	1		10-060-80	Cash>Resident Trust>Hampden	26,508.78		
6	L1.1	1		10-061-80	Cash>Care Cost>Hampden	5,200.86		103,203
6	L1.5	1		11-100-00	Accounts Receivable>Miscellaneous	32,000.00		
6	L1.5	1		11-102-00	Accounts Receivable>Medicare A	45,511.83		
6	L1.5	1		11-103-00	Accounts Receivable>Part B	110,922.10		
6	L1.5	1		11-104-00	Accounts Receivable>Private	277,139.40		
6	L1.5	1		11-105-00	Accounts Receivable>HMO	22,871.00		
6	L1.5	1		11-106-00	Accounts Receivable>Medicare HMO	120,445.72		
6	L1.5	1		11-107-00	Accounts Receivable>Managed Medicaid	632,636.47		
6	L1.5	1		11-109-00	Accounts Receivable>Hospice	26,850.36		
6	L1.5	1		11-111-00	Accounts Receivable>Medicaid	659,413.86		
6	L1.5	1		11-112-00	Accounts Receivable>Income	32,514.55		
6	L1.5	1		11-120-00	Accounts Receivable>Allow for Doubtful Accts	(93,239.39)		
6	L1.5	1		11-122-00	Accounts Receivable>Medicare Colns Write Off	3,366.71		1,870,433
6	L1.8	1		27-000-65	Due To/(From)>Hampden Realty	27,291.00		
6	L1.8	1		27-000-70	Due To/(From)>South Hadley	1,053,647.18		
6	L1.8	1		27-000-71	Due To/(From)>Wilbraham	1,321,528.23		
6	L1.8	1		27-000-72	Due To/(From)>Opco Holdco	371,196.15		
6	L1.8	1		27-127-00	Due To (from)>Old Owner	3,217.28		2,776,880
6	L1.13	1		12-162-00	Prepaid Expenses>Insurance - General Liability & Other	5,924.35		
6	L1.13	1		12-165-00	Prepaid Expenses>Insurance - Property	1,448.25		
6	L1.13	1		12-881-00	Prepaid Expenses>Workers Comp	5,750.75		13,123
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	0.48		0
6	L1.15	1		12-000-00	Prepaid Expenses	3,621.42		
6	L1.15	1		12-100-00	Prepaid Expenses>Miscellaneous	500.00		4,121
6	L2.3	1	L1.3 4	14-131-00	Fixed Assets>Leasehold Improvements	44,339.21		44,339
6	L2.4	1	L1.4 4	14-133-00	Fixed Assets>Medical Equipment	3,863.67		
6	L2.4	1	L1.4 4	14-134-00	Fixed Assets>Computer Hardware	19,961.60		23,825
6	L2.5	1	L1.5 4	14-135-00	Fixed Assets>Computer Software	9,000.00		9,000
6	L2.3	1	L1.3 7	15-131-00	Accum Depn>Leasehold Improvements	(1,197.03)		(1,197)
6	L2.4	1	L1.4 7	15-133-00	Accum Depn>Medical Equipment	(64.39)		
6	L2.4	1	L1.4 7	15-134-00	Accum Depn>Computer Hardware	(3,464.99)		(3,529)
6	L2.5	1	L1.5 7	15-135-00	Accum Depn>Computer Software	(2,750.00)		(2,750)
6	L3.5	1		17-000-00	Other Assets>Deferred Financing Costs	30,283.34		30,283
6	L3A.1	1		17-283-91	Other Assets>Escrow>Property Tax	29,092.71		
6	L3A.1	1		17-283-94	Other Assets>Escrow>Insurance	19,046.06		48,139
					Total Assets	4,915,871.11		4,915,871
6	L5.2	1		24-000-00	Accrued Expenses	(28,654.90)		
6	L5.2	1		24-101-00	Accrued Expense>Provider Tax	(464,760.59)		
6	L5.2	1		24-162-00	Accrued Expenses>Insurance - General Liability & Other	11.33		
6	L5.2	1		24-165-00	Accrued Expenses>Insurance - Property	2,787.97		
6	L5.2	1		24-239-00	Accrued Expenses>Accounting Fees	(25,545.60)		(516,162)
6	L5.3	1		27-105-00	Due To/(From)>HMO	(48,120.16)		
6	L5.3	1		27-170-00	Due To/(From)>MLTSS	(4,303.40)		(52,424)
6	L5.4	1		21-350-00	Other Current Payables>Resident Funds	(26,508.78)		
6	L5.4	1		21-353-00	Other Current Payables>Resident Refunds	40.00		(26,469)
6	L5.7	1		23-000-00	Accrued Wages & Related	(225,197.21)		
6	L5.7	1		23-157-00	Accrued Wages & Related>Benefit Time	(204,955.74)		(430,153)
6	L5.8	1		23-156-00	Accrued Wages & Related>PR Taxes	(15,679.11)		
6	L5.8	1		24-881-00	Accrued Expenses>Workers Comp	13.18		(15,666)
6	L5.10	1		20-000-00	Accounts Payable	(896,226.08)		
6	L5.10	1		21-121-00	Other Current Payables>Rent	(271,957.08)		
6	L5.10	1		21-354-00	Other Current Payables>DTF RFMS	(308.51)		(1,168,492)
6	L5.10	1		22-000-01	Note Payable>LOC> Vantage CNH	(2,794,429.55)		
6	L5.10	1		27-172-00	Due To/(From)>Vendor	(1,025.18)		(2,795,455)
6	L6.2	1		27-000-68	Due To/(From)> Management	(374,172.61)		(374,173)
6	L8b.4	1			Net (Income)/ Loss	463,120.91		463,121
					Total Liabilities & Equity	(4,915,871.11)		(4,915,871)
2	L1.1	1		40-104-00	Room & Board Revenue>Private	(1,342,685.00)		(1,342,685)
2	L1.1	2		42-104-00	PT Revenue>Private	(2,778.74)		
2	L1.1	2		43-104-00	OT Revenue>Private	(2,476.19)		
2	L1.1	2		44-104-00	ST Revenue>Private	(180.58)		(5,436)

Hampden Rehab								
Trial Balance								
1/1/21 - 12/31/21								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
2	L1.4	1		40-102-00	Room & Board Revenue>Medicare A	(533,257.63)		
2	L1.4	1		40-102-14	Room & Board Revenue>Medicare A>Sequester	5,836.62		
2	L1.4	1		52-102-00	Revenue Adjustments>Medicare A	(1,600.10)		
2	L1.4	1		52-103-00	Revenue Adjustments>Part B	4,654.37		(524,367)
2	L1.4	2		42-102-00	PT Revenue>Medicare A	(32,923.84)		
2	L1.4	2		42-102-01	PT Revenue>Medicare A>C/A	32,923.84		
2	L1.4	2		42-103-00	PT Revenue>Part B	(44,855.56)		
2	L1.4	2		43-102-00	OT Revenue>Medicare A	(41,419.74)		
2	L1.4	2		43-102-01	OT Revenue>Medicare A>C/A	41,419.74		
2	L1.4	2		43-103-00	OT Revenue>Part B	(51,508.47)		
2	L1.4	2		44-102-00	ST Revenue>Medicare A	(8,187.12)		
2	L1.4	2		44-102-01	ST Revenue>Medicare A>C/A	8,187.12		
2	L1.4	2		44-103-00	ST Revenue>Part B	(12,528.16)		
2	L1.4	2		46-102-00	Lab Rev>Medicare A	(219.99)		
2	L1.4	2		46-102-01	Lab Rev>Medicare A>C/A	219.99		
2	L1.4	2		47-103-00	Other Ancillary Rev>Part B	(1,549.15)		
2	L1.4	2		47-103-01	Other Ancillary Rev>Part B>C/A	0.02		
2	L1.4	2		47-103-14	Other Ancillary Rev>Part B>Sequester	1,431.25		
2	L1.4	2		48-103-00	Vaccine Rev>Part B	(2,140.90)		(111,151)
2	L1.5	1		40-106-00	Room & Board Revenue>Medicare HMO	(378,143.37)		
2	L1.5	1		40-106-14	Room & Board Revenue>Medicare HMO>Sequester	115.50		
2	L1.5	1		52-106-00	Revenue Adjustments>Medicare HMO	350.10		(377,678)
2	L1.5	2		42-106-00	PT Revenue>Medicare HMO	(92,551.57)		
2	L1.5	2		42-106-01	PT Revenue>Medicare HMO>C/A	30,979.41		
2	L1.5	2		43-106-00	OT Revenue>Medicare HMO	(118,063.24)		
2	L1.5	2		43-106-01	OT Revenue>Medicare HMO	32,514.75		
2	L1.5	2		44-106-00	ST Revenue>Medicare HMO	(28,407.59)		
2	L1.5	2		44-106-01	ST Revenue>Medicare HMO>C/A	8,363.76		
2	L1.5	2		46-106-00	Lab Rev>Medicare HMO	(174.12)		
2	L1.5	2		46-106-01	Lab Rev>Medicare HMO>C/A	174.12		
2	L1.5	2		47-106-00	Other Ancillary Rev>Medicare HMO	0.85		
2	L1.5	2		48-106-00	Vaccine Rev>Medicare HMO	(3,408.40)		(170,572)
2	L1.6	1		40-111-00	Room & Board Revenue>Medicaid	(3,040,155.33)		
2	L1.6	1		40-111-91	Room & Board Revenue>Medicaid>BEH Add On	(31,050.00)		
2	L1.6	1		52-111-00	Revenue Adjustments>Medicaid	452.92		(3,070,752)
2	L1.6	2		42-111-00	PT Revenue>Medicaid	(1,673.83)		
2	L1.6	2		42-111-01	PT Revenue>Medicaid>C/A	1,673.83		
2	L1.6	2		43-111-00	OT Revenue>Medicaid	(6,053.13)		
2	L1.6	2		43-111-01	OT Revenue>Medicaid>C/A	6,053.13		
2	L1.6	2		44-111-00	ST Revenue>Medicaid	(361.16)		
2	L1.6	2		44-111-01	ST Revenue>Medicaid>C/A	361.16		
2	L1.6	2		47-111-00	Other Ancillary Rev>Medicaid	(28,250.00)		(28,250)
2	L1.7	1		40-107-00	Room & Board Revenue>Managed Medicaid	(3,460,694.58)		
2	L1.7	1		40-107-90	Room & Board Revenue>Managed Medicaid>SUDS Add On	(18,300.00)		
2	L1.7	1		40-107-91	Room & Board Revenue>Managed Medicaid>BEH Add On	(20,100.00)		(3,499,095)
2	L1.7	2		42-107-00	PT Revenue>Managed Medicaid	(575.22)		
2	L1.7	2		42-107-01	PT Revenue>Managed Medicaid>C/A	575.22		
2	L1.7	2		43-107-00	OT Revenue>Managed Medicaid	(2,032.51)		
2	L1.7	2		43-107-01	OT Revenue>Managed Medicaid>C/A	2,032.51		
2	L1.7	2		44-107-00	ST Revenue>Managed Medicaid	(1,184.64)		
2	L1.7	2		44-107-01	ST Revenue>Managed Medicaid>C/A	1,184.64		-
2	L1.15	1		40-105-14	Room & Board Revenue>HMO>Sequester	1,121.33		
2	L1.15	1		40-109-00	Room & Board Revenue>Hospice	(261,585.51)		
2	L1.15	1		52-105-00	Revenue Adjustments>Commercial HMO	0.01		(260,464)
2	L1.15	2		42-105-00	PT Revenue>HMO	220.00		
2	L1.15	2		42-105-01	PT Revenue>HMO>C/A	(220.00)		
2	L1.15	2		43-105-00	OT Revenue>HMO	220.00		
2	L1.15	2		43-105-01	OT Revenue>HMO>C/A	(220.00)		
2	L1.15	2		44-105-00	ST Revenue>HMO	255.00		
2	L1.15	2		44-105-01	ST Revenue>HMO>C/A	(255.00)		-
2	L3.11	1		51-200-74	Other Rev>Staff Testing Reimbursement>Covid19	(96,045.10)		
2	L3.11	1		51-818-00	Other Rev>Medical Records	(427.66)		(96,473)
2	L3.2	1		51-162-00	Other Rev>Medicaid Covid-19	(354,813.33)		(354,813)
2	L3.4	1		51-181-00	Other Rev>Vending Machines	(87.51)		(88)
2	L3.7	1		51-160-00	Other Rev>Interest	(287.33)		(287)
					Total Revenues	(9,842,110.11)		(9,842,110)
3	L1.1	1		61-750-00	Nursing Admin Expense>Medical Director	18,333.37	salary	
3	L1.1	1		61-811-80	Nursing Admin Expense>Director>Wages	118,055.72	salary	
3	L1.1	1		61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	384.80	salary	
3	L1.1	1		61-811-88	Nursing Admin Expense>Director>Other Pay	1,488.48	salary	

Hampden Rehab Trial Balance 1/1/21 - 12/31/21								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L1.1	1		61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	5,891.90	salary	
3	L1.1	1		61-811-92	Nursing Admin Expense>Director>PTO Accrual	3,204.01	salary	
3	L1.1	1		61-812-80	Nursing Admin Expense>Assistant Director>Wages	90,976.91	salary	
3	L1.1	1		61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	253.00	salary	
3	L1.1	1		61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	7,650.00	salary	
3	L1.1	1		61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	1,878.74	salary	248,117
3	L1.11	1		60-700-18	Nursing Expense>Contracted Service>RN	(0.19)		
3	L1.11	1		60-700-21	Nursing Expense>Contracted Service>RN Overtime	0.30		
3	L1.11	1		60-700-28	Nursing Expense>Contracted Service>RNCovid19	21,725.48		
3	L1.11	1		60-700-31	Nursing Expense>Contracted Service>RNCovid19 Overtime	4,500.68		26,226
3	L1.12	1		60-805-80	Nursing Expense>LPN>Wages	556,438.20	salary	
3	L1.12	1		60-805-81	Nursing Expense>LPN>Overtime	104,136.76	salary	
3	L1.12	1		60-805-82	Nursing Expense>LPN>Shift Premium Pay	652,881.19	salary	
3	L1.12	1		60-805-83	Nursing Expense>LPN>Shift Bonus Pay	52,172.60	salary	
3	L1.12	1		60-805-88	Nursing Expense>LPN>Other Pay	5,452.00	salary	
3	L1.12	1		60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	61,612.30	salary	
3	L1.12	1		60-805-92	Nursing Expense>LPN>PTO Accrual	60,402.64	salary	1,493,096
3	L1.16	1		60-700-29	Nursing Expense>Contracted Service>LPNCovid19	58,571.53		
3	L1.16	1		60-700-32	Nursing Expense>Contracted Service>LPNCovid19 Overtime	4,289.69		62,861
3	L1.17	1		60-801-80	Nursing Expense>CNA>Wages	544,679.87	salary	
3	L1.17	1		60-801-81	Nursing Expense>CNA>Overtime	196,950.42	salary	
3	L1.17	1		60-801-82	Nursing Expense>CNA>Shift Premium Pay	705,221.00	salary	
3	L1.17	1		60-801-83	Nursing Expense>CNA>Shift Bonus Pay	97,021.00	salary	
3	L1.17	1		60-801-88	Nursing Expense>CNA>Other Pay	3,105.13	salary	
3	L1.17	1		60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	73,404.38	salary	
3	L1.17	1		60-801-92	Nursing Expense>CNA>PTO Accrual	69,772.71	salary	1,690,155
3	L1.21	1		60-700-20	Nursing Expense>Contracted Service>CNA	(0.12)		
3	L1.21	1		60-700-23	Nursing Expense>Contracted Service>CNA Overtime	(0.44)		
3	L1.21	1		60-700-30	Nursing Expense>Contracted Service>CNACovid19	176,358.25		
3	L1.21	1		60-700-33	Nursing Expense>Contracted Service>CNACovid19 Overime	18,564.84		194,923
3	L1.23	1		60-204-00	Nursing Expense>Training & Education	18,631.52		18,632
3	L1.7	1		60-808-80	Nursing Expense>RN>Wages	326,123.28	salary	
3	L1.7	1		60-808-81	Nursing Expense>RN>Overtime	9,998.93	salary	
3	L1.7	1		60-808-82	Nursing Expense>RN>Shift Premium Pay	124,976.20	salary	
3	L1.7	1		60-808-83	Nursing Expense>RN>Shift Bonus Pay	11,936.98	salary	
3	L1.7	1		60-808-88	Nursing Expense>RN>Other Pay	784.00	salary	
3	L1.7	1		60-808-90	Nursing Expense>RN>Sick/Vacation Pay	32,302.01	salary	
3	L1.7	1		60-808-92	Nursing Expense>RN>PTO Accrual	19,052.69	salary	525,174
3	L2.1	1		80-811-80	Admin Expense>Director>Wages	126,677.33	salary	
3	L2.1	1		80-811-90	Admin Expense>Director>Sick/Vacation Pay	11,034.91	salary	
3	L2.1	1		80-811-92	Admin Expense>Director>PTO Accrual	6,869.96	salary	144,582
3	L2.11	1		60-230-00	Nursing Expense>Data Processing	39,799.41		
3	L2.11	1		80-230-00	Admin Expense>Data Processing	25,434.96		65,234
3	L2.12	1		60-201-00	Nursing Expense>Forms & Printing	11.63		
3	L2.12	1		80-183-00	Admin Expense>Supplies	6,775.46		
3	L2.12	1		80-183-09	Admin Expense>Supplies>Toner	2,394.40		
3	L2.12	1		80-183-78	Admin Expense>Supplies>Paper	3,314.55		
3	L2.12	1		80-184-00	Admin Expense>Minor Equip & Supplies	8,101.34		
3	L2.12	1		80-208-00	Admin Expense>Equip-Rental	2,383.21		
3	L2.12	1		80-209-00	Admin Expense>Postage	1,498.54		24,479
3	L2.13	1		80-210-00	Admin Expense>Internet	3,477.20		
3	L2.13	1		80-231-00	Admin Expense>Telephone	9,180.57		
3	L2.13	1		80-241-00	Admin Expense>IT Fees	19,209.30		31,867
3	L2.14	1		80-232-00	Admin Expense>Cable TV	11,898.68		11,899
3	L2.15	1		80-236-00	Admin Expense>Travel	8,252.86		8,253
3	L2.17	1		80-234-00	Admin Expense>Licenses	546.72		
3	L2.17	1		80-235-00	Admin Expense>Dues & Subscriptions	5,665.80		6,213
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	65,168.40		65,168
3	L2.22	1		60-213-00	Nursing Expense>Transportation	2,606.00		
3	L2.22	1		80-240-00	Admin Expense>Professional Fees	14,876.67		
3	L2.22	1		80-244-00	Admin Expense>Bank Fees	54,731.03		
3	L2.22	1		80-245-00	Admin Expense>Background Checks	375.32		
3	L2.22	1		80-249-00	Admin Expense>Recruiting	9,453.27		
3	L2.22	1		80-252-00	Admin Expense>Startup Costs	36,334.60		
3	L2.22	1		94-000-00	Interest Expense	58,787.14		
3	L2.22	1		80-164-00	Admin Expense>Surety Bond	500.00	ask Moshe	177,664
3	L2.4	1		60-212-00	Nursing Expense>Clinical Consultants	25,495.19		
3	L2.4	1		60-263-00	Nursing Expense>Consulting Fees	13,800.00		
3	L2.4	1		60-700-06	Nursing Expense>Contracted Service>Other	1,184.00		
3	L2.4	1		80-700-00	Admin Expense>Contracted Service	532.05		41,011

Hampden Rehab Trial Balance 1/1/21 - 12/31/21								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L2.7	1		80-814-80	Admin Expense>Central Supply>Wages	26,222.15	salary	
3	L2.7	1		80-814-81	Admin Expense>Central Supply>Overtime	495.18	salary	
3	L2.7	1		80-814-83	Admin Expense>Central Supply>Shift Bonus Pay	240.00	salary	
3	L2.7	1		80-814-90	Admin Expense>Central Supply>Sick/Vacation Pay	1,859.25	salary	
3	L2.7	1		80-814-92	Admin Expense>Central Supply>PTO Accrual	154.50	salary	
3	L2.7	1		80-838-80	Admin Expense>Receptionist>Wages	75,491.82	salary	
3	L2.7	1		80-838-81	Admin Expense>Receptionist>Overtime	7,606.71	salary	
3	L2.7	1		80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	2,845.00	salary	
3	L2.7	1		80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	4,628.16	salary	
3	L2.7	1		80-838-92	Admin Expense>Receptionist>PTO Accrual	2,908.43	salary	
3	L2.7	1		80-841-80	Admin Expense>Human Resources>Wages	56,579.64	salary	
3	L2.7	1		80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	4,338.39	salary	
3	L2.7	1		80-841-92	Admin Expense>Human Resources>PTO Accrual	3,418.86	salary	186,788
3	L2B.1	1		80-101-00	Admin Expense>Provider Tax	665,780.19	offset	
3	L2B.1	1		80-242-00	Admin Expense>Fines & Penalties	44,741.35	offset	
3	L2B.1	1		80-243-00	Admin Expense>Late Fees	24,138.18	offset	
3	L2B.1	1		80-250-00	Admin Expense>Marketing & Advertising	8,725.27	offset	
3	L2B.1	1		80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	1,838.03	offset	745,223
3	L2B.14	1		80-251-00	Admin Expense>Bad Debt	93,904.03	offset	93,904
3	L2B.6	1		80-238-00	Admin Expense>Legal Fees	16,648.19	offset	16,648
3	L2B.8	1		80-279-00	Admin Expense>Management Fee	396,574.71		396,575
3	L3.1	1		61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	32,665.50	salary	
3	L3.1	1		61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	976.50	salary	
3	L3.1	1		61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	1,300.00	salary	
3	L3.1	1		61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	6,448.36	salary	41,390
3	L3.5	1		75-811-80	Maintenance Expense>Director>Wages	59,976.00	salary	
3	L3.5	1		75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	5,032.00	salary	
3	L3.5	1		75-811-92	Maintenance Expense>Director>PTO Accrual	4,399.80	salary	
3	L3.5	1		75-829-80	Maintenance Expense>Staff>Wages	33,815.60	salary	
3	L3.5	1		75-829-81	Maintenance Expense>Staff>Overtime	3,806.40	salary	
3	L3.5	1		75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	2,470.00	salary	
3	L3.5	1		75-829-92	Maintenance Expense>Staff>PTO Accrual	1,678.75	salary	111,179
3	L3.6	1		75-882-00	Maintenance Expense>Health Insurance	4,594.44	Health Life	
3	L3.6	1		75-883-00	Maintenance Expense>Other Benefits	372.80	Other Ben	4,967
3	L3.7	1		75-880-00	Maintenance Expense>Payroll Taxes	9,852.41	PR Tax	
3	L3.7	1		75-881-00	Maintenance Expense>Workers Comp	1,344.35	Work Comp	11,197
3	L3.8	1		75-700-00	Maintenance Expense>Contracted Service	18,438.07		18,438
3	L3.9	1		60-205-00	Nursing Expense>Sanitation & Incineration	1,037.10		
3	L3.9	1		75-183-00	Maintenance Expense>Supplies	9,166.56		
3	L3.9	1		75-205-00	Maintenance Expense>Sanitation & Incineration	17,438.41		
3	L3.9	1		75-217-00	Maintenance Expense>Extermination	1,514.00		
3	L3.9	1		75-218-00	Maintenance Expense>Snow Removal	925.00		
3	L3.9	1		75-219-00	Maintenance Expense>Landscaping	17,340.31		
3	L3.9	1		75-220-00	Maintenance Expense>Fire Drill	2,512.20		
3	L3.9	1		75-221-00	Maintenance Expense>Water Treatment	610.00		50,544
3	L3.10	1		76-227-00	Utility Expense>Gas	30,825.15		
3	L3.10	1		76-228-00	Utility Expense>Electric	107,725.64		138,551
3	L3.11	1		60-207-00	Nursing Expense>Repairs & Maint	189.00		
3	L3.11	1		75-207-00	Maintenance Expense>Repairs & Maint	18,247.33		18,436
3	L3.21	1		70-177-00	Dietary Expense>Supplements	12,315.56		
3	L3.21	1		70-178-00	Dietary Expense>Food	198,047.26		210,363
3	L3.22	1		70-700-00	Dietary Expense>Contracted Service	413,241.75		413,242
3	L3.23	1		70-183-00	Dietary Expense>Supplies	26,110.49		26,110
3	L3.27	1		72-700-00	Housekeeping Expense>Contracted Service	129,676.80		
3	L3.27	1		73-700-00	Laundry Expense>Contracted Service	86,451.20		216,128
3	L3.28	1		72-183-00	Housekeeping Expense>Supplies	53.96		
3	L3.28	1		73-183-00	Laundry Expense>Supplies	994.39		1,048
3	L3.36	1		61-818-80	Nursing Admin Expense>Medical Records>Wages	40,071.60	salary	
3	L3.36	1		61-818-81	Nursing Admin Expense>Medical Records>Overtime	991.80	salary	
3	L3.36	1		61-818-83	Nursing Admin Expense>Medical Records>Shift Bonus Pay	75.00	salary	
3	L3.36	1		61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	3,210.00	salary	
3	L3.36	1		61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	1,553.79	salary	45,902
3	L3.40	1		61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	121,704.00	salary	
3	L3.40	1		61-817-86	Nursing Admin Expense>MDS / RNAC>COVID Sick Pay	849.25	salary	
3	L3.40	1		61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	19,311.00	salary	
3	L3.40	1		61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(727.47)	salary	141,137
3	L3.48	1		69-811-80	Social Services Expense>Director>Wages	73,364.41	salary	
3	L3.48	1		69-811-90	Social Services Expense>Director>Sick/Vacation Pay	7,543.26	salary	
3	L3.48	1		69-811-92	Social Services Expense>Director>PTO Accrual	3,022.76	salary	
3	L3.48	1		80-839-80	Admin Expense>Admissions>Wages	81,053.00	salary	
3	L3.48	1		80-839-81	Admin Expense>Admissions>Overtime	1,518.75	salary	

Hampden Rehab Trial Balance 1/1/21 - 12/31/21								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L3.48	1		80-839-83	Admin Expense>Admissions>Shift Bonus Pay	100.00	salary	
3	L3.48	1		80-839-88	Admin Expense>Admissions>Other Pay	600.00	salary	
3	L3.48	1		80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	7,782.00	salary	
3	L3.48	1		80-839-92	Admin Expense>Admissions>PTO Accrual	2,934.40	salary	177,919
3	L3.49	1		69-882-00	Social Services Expense>Health Insurance	3,425.93	Health Life	
3	L3.49	1		69-883-00	Social Services Expense>Other Benefits	276.36	Other Ben	3,702
3	L3.50	1		69-880-00	Social Services Expense>Payroll Taxes	7,428.83	PR Tax	
3	L3.50	1		69-881-00	Social Services Expense>Workers Comp	1,018.42	Work Comp	8,447
3	L3.51	1		69-700-00	Social Services Expense>Contracted Service	1,720.00		1,720
3	L3.56	1		61-282-80	Nursing Admin Expense>Rehab Director>Wages	41,528.05	salary	
3	L3.56	1		61-282-83	Nursing Admin Expense>Rehab Director>Shift Bonus Pay	200.00	salary	
3	L3.56	1		61-282-92	Nursing Admin Expense>Rehab Director>PTO Accrual	3,216.63	salary	44,945
3	L3.60	1		65-829-80	PT Expense>Staff>Wages	39,566.30	salary, offset	
3	L3.60	1		65-829-81	PT Expense>Staff>Overtime	715.06	salary, offset	
3	L3.60	1		65-829-83	PT Expense>Staff>Shift Bonus Pay	200.00	salary, offset	
3	L3.60	1		65-829-90	PT Expense>Staff>Sick/Vacation Pay	523.60	salary, offset	
3	L3.60	1		65-829-92	PT Expense>Staff>PTO Accrual	2,583.54	salary, offset	
3	L3.60	1		66-829-80	OT Expense>Staff>Wages	44,979.58	salary, offset	
3	L3.60	1		66-829-83	OT Expense>Staff>Shift Bonus Pay	400.00	salary, offset	
3	L3.60	1		66-829-90	OT Expense>Staff>Sick/Vacation Pay	1,194.50	salary, offset	
3	L3.60	1		66-829-91	OT Expense>Staff>Holiday Pay	264.18	salary, offset	
3	L3.60	1		66-829-92	OT Expense>Staff>PTO Accrual	1,949.82	salary, offset	
3	L3.60	1		67-829-80	ST Expense>Staff>Wages	3,733.80	salary, offset	
3	L3.60	1		67-829-92	ST Expense>Staff>PTO Accrual	111.29	salary, offset	96,222
3	L3.62	1		65-102-00	PT Expense>Medicare A	8,314.69	offset	
3	L3.62	1		65-103-00	PT Expense>Medicare B	16,025.82	offset	
3	L3.62	1		65-104-00	PT Expense>Private	744.77	offset	
3	L3.62	1		65-105-00	PT Expense>HMO	28,500.54	offset	
3	L3.62	1		65-106-00	PT Expense>Medicare HMO	14,924.00	offset	
3	L3.62	1		65-111-00	PT Expense>Medicaid	879.00	offset	
3	L3.62	1		66-102-00	OT Expense>Medicare A	11,147.30	offset	
3	L3.62	1		66-103-00	OT Expense>Part B	22,787.10	offset	
3	L3.62	1		66-104-00	OT Expense>Private	338.00	offset	
3	L3.62	1		66-105-00	OT Expense>HMO	39,549.61	offset	
3	L3.62	1		66-106-00	OT Expense>Medicare HMO	15,592.00	offset	
3	L3.62	1		66-111-00	OT Expense>Medicaid	1,976.00	offset	
3	L3.62	1		67-102-00	ST Expense>Medicare A	2,078.01	offset	
3	L3.62	1		67-103-00	ST Expense>Part B	6,045.97	offset	
3	L3.62	1		67-104-00	ST Expense>Private	96.40	offset	
3	L3.62	1		67-105-00	ST Expense>HMO	12,149.11	offset	
3	L3.62	1		67-106-00	ST Expense>Medicare HMO	3,917.00	offset	
3	L3.62	1		67-111-00	ST Expense>Medicaid	659.00	offset	
3	L3.62	1		67-700-00	ST Expense>Contracted Service	589.40	offset	
3	L3.62	1		68-827-00	Therapy Expense>Respiratory	284.00	offset	186,598
3	L3.64	1		71-811-80	Activity Expense>Director>Wages	49,019.00	salary	
3	L3.64	1		71-811-83	Activity Expense>Director>Shift Bonus Pay	16,860.26	salary	
3	L3.64	1		71-811-88	Activity Expense>Director>Other Pay	420.00	salary	
3	L3.64	1		71-811-90	Activity Expense>Director>Sick/Vacation Pay	4,462.00	salary	
3	L3.64	1		71-811-92	Activity Expense>Director>PTO Accrual	4,024.65	salary	
3	L3.64	1		71-831-80	Activity Expense>Aide>Wages	218,422.68	salary	
3	L3.64	1		71-831-81	Activity Expense>Aide>Overtime	14,649.46	salary	
3	L3.64	1		71-831-83	Activity Expense>Aide>Shift Bonus Pay	6,220.00	salary	
3	L3.64	1		71-831-88	Activity Expense>Aide>Other Pay	382.50	salary	
3	L3.64	1		71-831-90	Activity Expense>Aide>Sick/Vacation Pay	12,605.04	salary	
3	L3.64	1		71-831-92	Activity Expense>Aide>PTO Accrual	12,545.24	salary	339,611
3	L3.65	1		71-882-00	Activity Expense>Health Insurance	13,351.47	Health Life	
3	L3.65	1		71-883-00	Activity Expense>Other Benefits	1,146.43	Other Ben	14,498
3	L3.66	1		71-880-00	Activity Expense>Payroll Taxes	29,566.99	PR Tax	
3	L3.66	1		71-881-00	Activity Expense>Workers Comp	4,080.79	Work Comp	33,648
3	L3.67	1		71-700-00	Activity Expense>Contracted Service	8,728.00		8,728
3	L3.68	1		71-000-00	Activity Expense	4,891.00		
3	L3.68	1		71-178-00	Activity Expense>Food	122.78		
3	L3.68	1		71-183-00	Activity Expense>Supplies	1,370.65		
3	L3.68	1		71-202-00	Activity Expense>Resident Missing Items	9.99	offset	6,394
3	L3.87	1		58-000-00	Lab Expense	4,644.10		
3	L3.87	1		59-000-00	Radiology Expense	1,346.20		
3	L3.87	1		59-000-74	Radiology Expense>Covid	3.50		
3	L3.87	1		62-000-00	Pharmacy Expense	31,325.82	offset	
3	L3.87	1		62-102-00	Pharmacy Expense>Medicare A	13,842.70	offset	
3	L3.87	1		62-104-00	Pharmacy Expense>Private	309.37	offset	
3	L3.87	1		62-105-00	Pharmacy Expense>HMO	(3,460.00)	offset	

Hampden Rehab								
Trial Balance								
1/1/21 - 12/31/21								
Sch	Line	Col	Sub	Account	Description	Year-to-Date	Comment	Ln Total
3	L3.87	1		62-111-00	Pharmacy Expense>Medicaid	3,114.51	offset	
3	L3.87	1		62-145-00	Pharmacy Expense>RX	1,140.39	offset	
3	L3.87	1		62-145-32	Pharmacy Expense>Vaccines	3,321.62	offset	
3	L3.87	1		62-222-00	Pharmacy Expense>OTC	1,787.98	offset	57,376
3	L3.88	1		60-183-76	Nursing Expense>Supplies>PPD	89,680.86		89,681
3	L3.89	1		55-000-00	Nursing Rental Expense	4,857.26		
3	L3.89	1		55-000-57	Nursing Rental Expense>Concentrators	277.45		
3	L3.89	1		57-000-00	Oxygen Expense	3,822.67		
3	L3.89	1		60-183-00	Nursing Expense>Supplies (Allowable)	3,982.34		
3	L3.89	1		60-183-74	Nursing Expense>Supplies (Allowable)>Covid19	3,842.69		
3	L3.89	1		60-184-00	Nursing Expense>Minor Equip & Supplies (Allowable)	2,901.03		
3	L3.89	1		68-183-00	Therapy Expense>Supplies	264.99		19,948
3	L3.92	1		62-263-00	Pharmacy Expense>Consulting Fees	6,050.00		
3	L3.92	1		62-700-00	Pharmacy Expense>Contracted Service	1,429.40		7,479
3	L4.1	1		92-000-00	Depreciation Expense	7,476.41		7,476
3	L4.6	1		80-165-00	Admin Expense>Insurance - Property	14,175.75		14,176
3	L4.8	1		91-161-00	Property Expense>RE Taxes	31,889.66		31,890
3	L4.10	1		91-125-00	Property Expense>Personal Property Taxes	1,733.41		1,733
3	L4.14	1		91-121-00	Property Expense>Rent	729,090.54		729,091
3	Health Life	e		60-882-00	Nursing Expense>Health Insurance	147,930.79	reclass	
3	Health Life	e		61-882-00	Nursing Admin Expense>Health Insurance	20,433.02	reclass	
3	Health Life	e		68-882-00	Therapy Expense>Health Insurance	2,562.81	Health Life, directly assign	
3	Health Life	e		80-882-00	Admin Expense>Health Insurance	17,486.15	reclass	188,413
3	Other Ben	n		60-883-00	Nursing Expense>Other Benefits	12,850.64	reclass	
3	Other Ben	n		61-883-00	Nursing Admin Expense>Other Benefits	1,457.59	reclass	
3	Other Ben	n		68-883-00	Therapy Expense>Other Benefits	358.84	Other Ben, directly assign	
3	Other Ben	n		80-883-00	Admin Expense>Other Benefits	1,493.39	reclass	16,160
3	PR Tax	x		60-880-00	Nursing Expense>Payroll Taxes	325,338.23	reclass	
3	PR Tax	x		61-880-00	Nursing Admin Expense>Payroll Taxes	42,364.43	reclass	
3	PR Tax	x		68-880-00	Therapy Expense>Payroll Taxes	7,782.42	PR Tax, directly assign	
3	PR Tax	x		80-880-00	Admin Expense>Payroll Taxes	38,203.97	reclass	413,689
3	Work Comp	p		60-881-00	Nursing Expense>Workers Comp	44,699.80	reclass	
3	Work Comp	p		61-881-00	Nursing Admin Expense>Workers Comp	5,696.52	reclass	
3	Work Comp	p		68-881-00	Therapy Expense>Workers Comp	1,182.92	Work Comp, directly assign	
3	Work Comp	p		80-881-00	Admin Expense>Workers Comp	5,238.77	reclass	56,818
					Total Operating Expenses	10,305,231.02		10,305,231
							per schedule	
					Assets	4,915,871.11	4,915,871.11	
					Liabilities & Equity	(4,915,871.11)	(4,915,871.11)	
					Revenues	(9,842,110.11)	9,842,110.11	
					Expense	10,305,231.02	10,305,231.02	
					Net Loss	463,120.91		