

**Company name:** Vantage Care Management

**Report name:** Trial balance report

**Reporting Book:** ACCRUAL

**Reporting Period:** Current Year To Date

**As Of Date:** 12/31/2022

**Location:** Vantage Care Mgmt--Vantage Care Management

Account	Account	Opening balance					Closing balance
Number	Name	on 01/01/2022	Debit	Credit	Adjusting Debit	Adjusting Credit	on 12/31/2022
10-001-02	Cash>Clearing>Payroll	0.00	738,196.00	738,196.00	0.00	0.00	0.00
10-010-87	Cash>Operating>Chase Management	978.03	1,207,000.00	1,205,852.13	0.00	0.00	2,125.90
11-279-80	Accounts Receivable>Management Fees>Hampden	0.00	403,370.49	403,370.48	0.00	0.00	0.01
11-279-81	Accounts Receivable>Management Fees>South Hadley	0.00	539,617.06	539,617.06	0.00	0.00	0.00
11-279-82	Accounts Receivable>Management Fees>Wilbraham	0.00	591,485.94	591,485.95	0.00	0.00	-0.01
20-000-00	Accounts Payable	0.00	40,000.00	40,000.00	0.00	0.00	0.00
21-273-00	Other Current Payables>Fica Payable	0.00	93,477.66	93,477.66	0.00	0.00	0.00
21-274-00	Other Current Payables>SUI Payable	0.00	2,599.96	2,599.96	0.00	0.00	0.00
21-275-00	Other Current Payables>FWT Payable	0.00	83,414.93	83,414.93	0.00	0.00	0.00
21-276-00	Other Current Payables>SWT Payable	0.00	29,922.03	29,922.03	0.00	0.00	0.00
21-277-00	Other Current Payables>Local Tax Payable	0.00	5,367.24	5,367.24	0.00	0.00	0.00
21-280-00	Other Current Payables>FUI Payable	0.00	243.27	243.27	0.00	0.00	0.00
23-000-00	Accrued Wages & Related	0.00	36,888.69	36,888.69	0.00	0.00	0.00
27-000-69	Due To/(From)>Hampden	1,639.24	574,200.37	201,667.00	0.00	0.00	374,172.61
27-000-70	Due To/(From)>South Hadley	1,639.24	6,874.61	1,666.50	0.00	0.00	6,847.35
27-000-71	Due To/(From)>Wilbraham	1,639.25	6,874.60	1,666.50	0.00	0.00	6,847.35
27-000-72	Due To/(From)>Opco Holdco	0.00	2,651.73	0.00	0.00	0.00	2,651.73
27-174-00	Due To/(From)>Other L&E	0.00	254,000.00	254,000.00	0.00	0.00	0.00
30-000-00	Retained Earnings	104.24	0.00	0.00	0.00	0.00	104.24
31-400-00	Partners' Equity	0.00	300,000.00	0.00	0.00	0.00	300,000.00
31-401-85	Partners' Equity>Sam Yurowitz>Capital Contributions	-3,000.00	0.00	13,500.00	0.00	0.00	-16,500.00
31-402-85	Partners' Equity>Yossi Brown>Capital Contributions	-3,000.00	0.00	13,500.00	0.00	0.00	-16,500.00
31-402-86	Partners' Equity>Yossi Brown>Draws	0.00	40,000.00	0.00	0.00	0.00	40,000.00
51-100-00	Other Rev>Miscellaneous	0.00	0.00	746,000.00	0.00	0.00	-746,000.00
51-279-80	Other Revenue>Management Fee>Hampden	0.00	0.00	396,574.71	0.00	0.00	-396,574.71
51-279-81	Other Revenue>Management Fee>South Hadley	0.00	1,875.00	413,605.48	0.00	0.00	-411,730.48
51-279-82	Other Revenue>Management Fee>Wilbraham	0.00	0.00	517,071.23	0.00	0.00	-517,071.23
60-204-00	Nursing Expense>Training & Education	0.00	1,055.60	0.00	0.00	0.00	1,055.60 E
60-212-00	Nursing Expense>Clinical Consultants	0.00	8,350.00	0.00	0.00	0.00	8,350.00 E
60-263-00	Nursing Expense>Consulting Fees	0.00	6,000.00	0.00	0.00	0.00	6,000.00 E
60-805-80	Nursing Expense>LPN>Wages	0.00	46,179.60	4,532.97	0.00	0.00	41,646.63 E
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	0.00	7,481.86	0.00	0.00	0.00	7,481.86 E
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	0.00	1,300.00	0.00	0.00	0.00	1,300.00 E
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	0.00	1,831.13	0.00	0.00	0.00	1,831.13 E
60-805-91	Nursing Expense>LPN>Holiday Pay	0.00	528.85	0.00	0.00	0.00	528.85 E
60-880-00	Nursing Expense>Payroll Taxes	0.00	5,852.59	1,957.94	0.00	0.00	3,894.65 E
60-882-00	Nursing Expense>Health Insurance	0.00	6,066.29	171.86	0.00	0.00	5,894.43 E
61-811-80	Nursing Admin Expense>Director>Wages	0.00	164,667.63	5,109.89	0.00	0.00	159,557.74 E
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	0.00	2,363.17	0.00	0.00	0.00	2,363.17 E
61-811-91	Nursing Admin Expense>Director>Holiday Pay	0.00	596.15	0.00	0.00	0.00	596.15 E
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	0.00	68,109.83	3,956.04	0.00	0.00	64,153.79 E
61-819-90	Nursing Admin Expense>Nurse Admin>Sick/Vacation Pay	0.00	9,975.00	0.00	0.00	0.00	9,975.00 E
61-819-91	Nursing Admin Expense>Nurse Admin>Holiday Pay	0.00	461.54	0.00	0.00	0.00	461.54 E
61-880-00	Nursing Admin Expense>Payroll Taxes	0.00	28,647.18	8,199.50	0.00	0.00	20,447.68 E
61-882-00	Nursing Admin Expense>Health Insurance	0.00	25,632.32	287.17	0.00	0.00	25,345.15 E

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Account	Account	Opening balance					Closing balance	
Number	Name	on 01/01/2022	Debit	Credit	Adjusting Debit	Adjusting Credit	on 12/31/2022	
80-183-00	Admin Expense>Supplies	0.00	54.18	0.00	0.00	0.00	54.18	E
80-184-00	Admin Expense>Minor Equip & Supplies	0.00	3,712.22	0.00	0.00	0.00	3,712.22	E
80-230-00	Admin Expense>Data Processing	0.00	27,303.40	2,137.56	0.00	0.00	25,165.84	E
80-231-00	Admin Expense>Telephone	0.00	261.99	0.00	0.00	0.00	261.99	E
80-236-00	Admin Expense>Travel	0.00	1,415.82	0.00	0.00	0.00	1,415.82	E
80-240-00	Admin Expense>Professional Fees	0.00	644,750.00	3,125.00	0.00	0.00	641,625.00	E
80-241-00	Admin Expense>IT Fees	0.00	150.00	0.00	0.00	0.00	150.00	E
80-244-00	Admin Expense>Bank Fees	0.00	335.00	0.00	0.00	0.00	335.00	E
80-246-00	Admin Expense>Donations/Charity	0.00	1,000.00	0.00	0.00	0.00	1,000.00	
80-250-00	Admin Expense>Marketing & Advertising	0.00	618.25	0.00	0.00	0.00	618.25	E
80-252-00	Admin Expense>Startup Costs	0.00	22,500.00	0.00	0.00	0.00	22,500.00	E
80-811-80	Admin Expense>Director>Wages	0.00	228,878.18	162,522.03	0.00	0.00	66,356.15	E
80-811-90	Admin Expense>Director>Sick/Vacation Pay	0.00	2,762.02	0.00	0.00	0.00	2,762.02	E
80-811-91	Admin Expense>Director>Holiday Pay	0.00	1,769.22	0.00	0.00	0.00	1,769.22	E
80-839-80	Admin Expense>Admissions>Wages	0.00	118,953.04	5,723.07	0.00	0.00	113,229.97	E
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	0.00	3,697.31	0.00	0.00	0.00	3,697.31	E
80-839-91	Admin Expense>Admissions>Holiday Pay	0.00	720.00	0.00	0.00	0.00	720.00	E
80-841-80	Admin Expense>Human Resources>Wages	0.00	52,467.05	2,967.03	0.00	0.00	49,500.02	E
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	0.00	1,666.00	0.00	0.00	0.00	1,666.00	E
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	0.00	6,580.38	0.00	0.00	0.00	6,580.38	E
80-842-80	Admin Expense>Marketing>Wages	0.00	13,529.71	791.21	0.00	0.00	12,738.50	E
80-842-91	Admin Expense>Marketing>Holiday Pay	0.00	184.62	0.00	0.00	0.00	184.62	E
80-880-00	Admin Expense>Payroll Taxes	0.00	27,706.82	6,509.97	0.00	0.00	21,196.85	E
80-882-00	Admin Expense>Health Insurance	0.00	28,302.37	377.28	0.00	0.00	27,925.09	E
85-156-54	Employee Benefits Expense>PR Taxes>HUD	0.00	4,678.67	4,654.47	0.00	0.00	24.20	E
85-156-61	Employee Benefits Expense>PR Taxes>Fica	0.00	71,553.72	68,517.98	0.00	0.00	3,035.74	E
85-156-62	Employee Benefits Expense>PR Taxes>SUI	0.00	3,737.19	3,737.19	0.00	0.00	0.00	E
85-156-63	Employee Benefits Expense>PR Taxes>FUI	0.00	358.69	358.69	0.00	0.00	0.00	E
85-882-00	Employee Benefits Expense>Health Insurance	0.00	66,167.30	63,647.80	0.00	0.00	2,519.50	E
85-884-00	Employee Benefits>Dental/Vision Insurance	0.00	659.64	659.64	0.00	0.00	0.00	E
85-885-00	Employee Benefits>Life Insurance	0.00	83.82	83.82	0.00	0.00	0.00	E
<b>Totals:</b>		<b>0.00</b>	<b>6,679,714.93</b>	<b>6,679,714.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	Total Expenses		1,370,627					

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Sch	Code	Note	Account Number	Account Name	Closing balance on 12/31/2022	Comment	Ln Total
4	L1.1		10-010-87	Cash>Operating>Chase Management	2,125.90		2,126
4	L1.4		27-000-69	Due To/(From)>Hampden	374,172.61		
4	L1.4		27-000-70	Due To/(From)>South Hadley	6,847.35		
4	L1.4		27-000-71	Due To/(From)>Wilbraham	6,847.35		
4	L1.4		27-000-72	Due To/(From)>Opco Holdco	2,651.73		390,519
4	L1.6		11-279-80	Accounts Receivable>Management Fees>Hampden	0.01		
4	L1.6		11-279-82	Accounts Receivable>Management Fees>Wilbraham	(0.01)		-
				<b>Total Assets</b>	<b>392,644.94</b>		<b>392,645</b>
4	L9.6		31-400-00	Partners' Equity	300,000.00		
4	L9.6		31-402-86	Partners' Equity>Yossi Brown>Draws	40,000.00		340,000
4	L9.7		31-401-85	Partners' Equity>Sam Yurowitz>Capital Contributions	(16,500.00)		
4	L9.7		31-402-85	Partners' Equity>Yossi Brown>Capital Contributions	(16,500.00)		(33,000)
4	L9.8			Net Income/ Loss	(699,645.18)		(699,645)
				<b>Total Liabilities &amp; Equity</b>	<b>(392,645.18)</b>		<b>(392,645)</b>
4	L1.1		51-279-80	Other Revenue>Management Fee>Hampden	(396,574.71)		
4	L1.1		51-279-81	Other Revenue>Management Fee>South Hadley	(411,730.48)		
4	L1.1		51-279-82	Other Revenue>Management Fee>Wilbraham	(517,071.23)		(1,325,376)
4	L1.2		51-100-00	Other Rev>Miscellaneous	(746,000.00)		(746,000)
				<b>Total Revenues</b>	<b>(2,071,376.42)</b>		<b>(2,071,376)</b>
2	L2.7		80-811-80	Admin Expense>Director>Wages	66,356.15	E	
2	L2.7		80-811-90	Admin Expense>Director>Sick/Vacation Pay	2,762.02	E	
2	L2.7		80-811-91	Admin Expense>Director>Holiday Pay	1,769.22	E	70,887
2	L2.8		80-839-80	Admin Expense>Admissions>Wages	113,229.97	E	
2	L2.8		80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	3,697.31	E	
2	L2.8		80-839-91	Admin Expense>Admissions>Holiday Pay	720.00	E	
2	L2.8		80-841-80	Admin Expense>Human Resources>Wages	49,500.02	E	
2	L2.8		80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	1,666.00	E	
2	L2.8		80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	6,580.38	E	
2	L2.8		80-842-80	Admin Expense>Marketing>Wages	12,738.50	E	
2	L2.8		80-842-91	Admin Expense>Marketing>Holiday Pay	184.62	E	188,317
2	L2.9		80-880-00	Admin Expense>Payroll Taxes	21,196.85	E	
2	L2.9		80-882-00	Admin Expense>Health Insurance	27,925.09	E	
2	L2.9		85-156-54	Employee Benefits Expense>PR Taxes>HUD	24.20	E	
2	L2.9		85-156-61	Employee Benefits Expense>PR Taxes>Fica	3,035.74	E	
2	L2.9		85-882-00	Employee Benefits Expense>Health Insurance	2,519.50	E	54,701
2	L2.10		60-204-00	Nursing Expense>Training & Education	1,055.60	E	
2	L2.10		60-212-00	Nursing Expense>Clinical Consultants	8,350.00	E	
2	L2.10		60-263-00	Nursing Expense>Consulting Fees	6,000.00	E	
2	L2.10		60-805-80	Nursing Expense>LPN>Wages	41,646.63	E	
2	L2.10		60-805-83	Nursing Expense>LPN>Shift Bonus Pay	7,481.86	E	
2	L2.10		60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,300.00	E	
2	L2.10		60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	1,831.13	E	
2	L2.10		60-805-91	Nursing Expense>LPN>Holiday Pay	528.85	E	
2	L2.10		60-880-00	Nursing Expense>Payroll Taxes	3,894.65	E	
2	L2.10		60-882-00	Nursing Expense>Health Insurance	5,894.43	E	
2	L2.10		80-183-00	Admin Expense>Supplies	54.18	E	

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Sch	Code	Note	Account Number	Account Name	Closing balance on 12/31/2022	Comment	Ln Total
2	L2.10		80-184-00	Admin Expense>Minor Equip & Supplies	3,712.22	E	
2	L2.10		80-230-00	Admin Expense>Data Processing	25,165.84	E	
2	L2.10		80-231-00	Admin Expense>Telephone	261.99	E	
2	L2.10		80-236-00	Admin Expense>Travel	1,489.82	E	
2	L2.10		80-240-00	Admin Expense>Professional Fees	641,625.00	E	
2	L2.10		80-241-00	Admin Expense>IT Fees	150.00	E	
2	L2.10		80-244-00	Admin Expense>Bank Fees	365.00	E	
2	L2.10		80-246-00	Admin Expense>Donations/Charity	1,000.00	offset	
2	L2.10		80-252-00	Admin Expense>Startup Costs	22,500.00	E	774,307
2	L2.14		61-811-80	Nursing Admin Expense>Director>Wages	159,557.74	E	
2	L2.14		61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	2,363.17	E	
2	L2.14		61-811-91	Nursing Admin Expense>Director>Holiday Pay	596.15	E	
2	L2.14		61-819-80	Nursing Admin Expense>Nurse Admin>Wages	64,153.79	E	
2	L2.14		61-819-90	Nursing Admin Expense>Nurse Admin>Sick/Vacation Pay	9,975.00	E	
2	L2.14		61-819-91	Nursing Admin Expense>Nurse Admin>Holiday Pay	461.54	E	237,107
2	L2.15		61-880-00	Nursing Admin Expense>Payroll Taxes	20,447.68	E	
2	L2.15		61-882-00	Nursing Admin Expense>Health Insurance	25,345.15	E	45,793
2	L4.5		80-250-00	Admin Expense>Marketing & Advertising	618.25	E offset	618
<b>Total Expenses</b>					<b>1,371,731.24</b>		<b>1,371,731</b>

<b>Assets</b>	<b>392,644.94</b>
<b>Liabilities &amp; Equity</b>	<b>(392,645.18)</b>
<b>Revenues</b>	<b>(2,071,376.42)</b>
<b>Expenses</b>	<b>1,371,731.24</b>
<b>Net Income</b>	<b>(699,645.18)</b>