

Client: **A442531 - Wingate Healthcare, Inc.**
Engagement: **MDMC 2022 - Wingate Healthcare, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - MGT Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [1025.0]	Cash & Equiviliant		
Subgroup : None			
10010	CASH-OPERATING	9,202,440.74	8,487,285.72
10040	CASH - MONEY MARKET	(1,334.79)	(1,334.79)
10075	CASH - ACH	(10,534,152.27)	(9,218,161.04)
11200	NET PAYROLL	57,951.82	31,113.80
Subtotal : None		(1,275,094.50)	(701,096.31)
Total [1025.0]	Cash & Equiviliant	(1,275,094.50)	(701,096.31)
Group : [1183.0]	Other Accounts Receivable		
Subgroup : None			
11210	OTHER RECEIVABLES	4,708.78	4,708.78
Subtotal : None		4,708.78	4,708.78
Total [1183.0]	Other Accounts Receivable	4,708.78	4,708.78
Group : [1180.0]	A/R- Affiliates/Related Parties		
Subgroup : None			
11000	A/R	8,130,529.93	6,904,449.55
11001	A/R - OTHER	1,387,270.60	1,431,861.19
11009	A/R CENTRAL OFFICE	13,590.71	(76,780.99)
11013	A/R - LEASING	46,546.87	46,546.87
11019	A/R - IT BILLING	90,793.45	90,793.45
11021	A/R - RENT RECEIVABLE	48,611.11	48,611.11
11305	A/R - WINGATE AT HAVERHILL	3,485.54	3,485.54
11309	A/R - WORCESTER	18,316.98	18,316.98
11317	A/R - WINGATE AT SO.HADLEY	1,665.18	1,665.18
11339	AR - LIABILITY INSURANCE	19,542.00	19,542.00
11341	A/R - OWW	19,268.10	19,268.10
11385	DUE FROM WHC WILBRAHAM LLC	40,251.25	40,251.25
18002	DUE TO/FROM CWC	28,242.88	28,242.88
18253	WINGATE AT ULSTER	(1,329,547.52)	(1,329,547.52)
18254	WINGATE AT DUTCHESS	338,487.72	338,487.72
18256	WINGATE AT ST. FRANCIS	5,927,965.32	5,927,965.32
18257	SRC SOUTH HADLEY	(20,734.00)	(20,734.00)
18500	INVESTMENT ON HEALTH CARE	3,800.00	3,800.00
18601	W.I.P. - NEEDHAM PROJECT	260.00	260.00
18602	W.I.P. - ANDOVER PROJECT	7,750.00	7,750.00
18604	W.I.P. - FELDMAN CONSULTING	400.00	400.00
18608	W.I.P. - HAVERHILL	35,094.10	35,094.10
18611	W.I.P. - BOSTON	1,050.00	1,050.00
18612	W.I.P. - ESL	75.00	75.00
18613	W.I.P. - SILVER LAKE	979.50	979.50
18614	W.I.P. - WINGATE SENIOR LIVING	60.50	60.50
21004	DUE TO SL SNF	2,905,009.01	2,905,590.46
21006	DUE TO SL INN	(140,182.44)	(140,182.44)
21008	DUE TO ADULT DAY CENTER	(5,510.00)	(5,510.00)
21010	DUE TO SL RES	2,453.98	2,453.98
21019	KINGSTON, INC.	(2,952,821.18)	(2,802,821.18)
21022	DUE TO RELATED ENTITIES	159,964.52	159,964.52
21029	DUE TO/FROM WORCESTER SKILLED	998,565.20	998,565.20
21043	NEEDHAM RESIDENCES	(113,129.63)	(2,687.05)
21051	DUE TO/FROM WEST RIVER HOSPICE	(331.18)	(331.18)
21053	DUE TO/FROM SENIOR RESID.REALT	148,320.16	128,210.82
21060	WHC HOLDINGS	1,212,967.26	5,035,910.85
21061	WHC NEEDHAM I LP	275,773.64	275,773.64
21062	WINGATE FINANCIAL ADVISORS	356.00	246.00
21063	WHC NEEDHAM II LP	(1,886.00)	(1,886.00)
21064	WINGATE AT DUTCHESS	2,860,446.38	2,860,446.38
21070	WINGATE AT ANDOVER	(1,465,961.50)	(1,465,961.50)
21072	WINGATE AT BEACON	2,124,286.86	2,124,286.86
21073	WINGATE AT NEEDHAM	(3,919,743.41)	(3,919,743.41)
21074	WINGATE AT READING	(1,687,901.63)	(1,687,901.63)
21075	WINGATE AT SUDBURY	(2,834,595.08)	(2,834,595.08)
21076	WINGATE AT ULSTER	(2,402,518.59)	(2,402,518.59)
21077	WINGATE AT WILBRAHAM	(1,843,683.70)	(1,843,683.70)
21078	WINGATE AT LOWELL	339,817.32	339,817.32
21079	WINGATE AT HAVERHILL	(2,001,095.83)	(2,001,095.83)
21080	WINGATE AT SOUTH HADLEY	(839,660.95)	(839,660.95)
21081	WINGATE AT EAST LONGMEADOW	322,738.46	322,738.46
21082	WINGATE AT SPRINGFIELD	1,556,814.85	1,556,814.85
21083	WINGATE AT WEST SPRINGFIELD	97,950.94	97,950.94
21084	WINGATE AT HAMPOEN	72,477.02	72,477.02
21085	WINGATE SNR LIVING CARE NEEDHA	2,565,278.92	2,859,009.92
21086	DUE TO WEST RIVER HOSPICE EAST	91,811.22	85,704.94
21090	DUE TO WEST RIVER MA	1,050.00	0.00
21095	WHC - PAYROLL	1,000.00	1,000.00
21099	DUE FROM VENTAS/NHP	122,886.26	122,886.26
21100	WINGATE AT DINING OF MA, LLC	(436.16)	(436.16)
21101	WINGATE AT DINING OF NY, LLC	3,000.00	3,000.00
21104	GINGER CARE	19,806.24	18,000.00
21105	WINGATE DIRECT CARE, LLC	758,102.40	717,512.74
21141	WINGATE PROP	(500,000.00)	(500,000.00)
21143	SRC OPS	(7,185,847.48)	(7,185,847.48)
21144	WHC BOSTON LLC	62,304.83	62,304.83
21145	WHC HAVERHILL ALF	(35,416.74)	(9,198.74)
21147	SRC MANAGEMENT	(2,873,489.94)	(2,423,489.94)
21148	DUE FROM WILBRAHAM LLC	67,275.00	67,275.00
21202	WINGATE RES AT BREWSTER	(1,159.86)	(1,159.86)
21203	WINGATE AT CHESTNUT HILL	(933,550.94)	(933,550.94)
21204	WINGATE AT BOYLSTON PLACE	(311,978.84)	(311,978.84)
21205	WINGATE AT NORTON	(773,563.95)	(773,563.95)
21206	WINGATE RES AT NORTON	(162,206.76)	(162,206.76)
21207	WINGATE AT BLACKSTONE	(344,700.87)	(322,221.81)
21208	WINGATE AT WESTON	(771,811.19)	(771,811.19)
21210	WINGATE AT HARWICH	(927,605.05)	(927,605.05)
21211	WINGATE AT SHARON	(523,943.69)	(523,943.69)
21212	WINGATE RESIDENCES ON THE EAST	(576,665.15)	(343,061.07)
21213	WINGATE AT MELBOURNE	(431,530.39)	(390,658.06)
21500	OFFICER LOAN	(1,069,873.12)	(1,069,873.12)
Subtotal : None		(6,050,589.56)	(2,239,550.48)
Total [1180.0]	A/R- Affiliates/Related Parties	(6,050,589.56)	(2,239,550.48)
Group : [1310.0]	Other Current Assets		
Subgroup : None			
13010	EXCHANGE - OTHER	0.00	59,458.26
13015	REFUND - CONTRA	0.00	12,823.61

13105	PREPAID INSURANCE	0.00	24,478.36	
13110	PREPAID TAXES	0.00	100,702.00	
13115	OTHER PREPAID EXPENSES	0.00	196,671.80	
Subtotal : None		0.00	394,034.03	
Total [1310.0]	Other Current Assets	0.00	394,034.03	
Group : [1611.1]	Building Improvements Cost			
Subgroup : None				
15130	LEASEHOLD IMPROVEMENTS	236,982.09	236,982.09	
Subtotal : None		236,982.09	236,982.09	
Total [1611.1]	Building Improvements Cost	236,982.09	236,982.09	0.00
Group : [1612.2]	A/D- Building Improvements			
Subgroup : None				
15131	ACCUM DEPR LEASEHOLD IMPRVMNTS	(225,507.26)	(213,727.45)	
23530	ACCUM DEPREC LEASEHD IMP	(26,566.80)	(26,566.80)	
Subtotal : None		(252,074.06)	(240,294.25)	
Total [1612.2]	A/D- Building Improvements	(252,074.06)	(240,294.25)	(11,779.81)
Group : [1651.1]	Equipment Costs			
Subgroup : None				
15070	FURNITURE & FIXTURES	305,936.67	305,936.67	
15080	EQUIPMENT	69,117.19	69,117.19	
15095	TELEPHONE EQUIPMENT	34,560.08	34,560.08	
15120	COMPUTER EQUIPMENT	508,680.71	508,680.71	
15200	COMPUTER EQUIP.CAP.LEASE	770,845.16	770,845.16	
23000	FURNISHINGS	4,155.94	4,155.94	
23020	OFFICE EQUIPMENT	124,814.02	124,814.02	
23040	TELEPHONE EQUIPMENT	2,315.25	2,315.25	
Subtotal : None		1,820,425.02	1,820,425.02	
Total [1651.1]	Equipment Costs	1,820,425.02	1,820,425.02	0.00
Group : [1652.2]	A/D-Equipment			
Subgroup : None				
15071	ACCUM. DEPR. - FURNISHINGS	(305,975.61)	(304,197.13)	
15081	ACCUM. DEPR. - EQUIPMENT	(67,090.61)	(58,555.13)	
15096	ACCUM. DEPR. - TELEPHONE	(34,560.08)	(31,469.96)	
15121	ACCUM DEPR COMPUTER EQUIPMENT	(304,940.08)	(251,795.87)	
15201	ACCUM AMOR-CAP.LEASE	(394,471.45)	(394,471.45)	
23500	ACCUM DEPR. FURNISHINGS	(4,155.94)	(4,155.94)	
23520	ACCUM. DEPR-OFFICE EQUIPT	(124,814.02)	(124,814.02)	
23540	ACCUM DEPREC TELE. EQUIP	(2,315.25)	(2,315.25)	
Subtotal : None		(1,238,323.04)	(1,171,774.75)	
Total [1652.2]	A/D-Equipment	(1,238,323.04)	(1,171,774.75)	(66,548.29)
Group : [1701.1]	Motor Vehicle-Costs			
Subgroup : None				
15090	MOTOR VEHICLE	145,624.06	145,624.06	
Subtotal : None		145,624.06	145,624.06	
Total [1701.1]	Motor Vehicle-Costs	145,624.06	145,624.06	
Group : [1702.2]	A/D-Motor Vehicle			
Subgroup : None				
15091	ACCUM. DEPR. - MOTOR VEHICLES	(79,842.03)	(28,021.46)	
23510	ACCUM DEPR-AUTO	(21,306.08)	(21,306.08)	
Subtotal : None		(101,148.11)	(49,327.54)	
Total [1702.2]	A/D-Motor Vehicle	(101,148.11)	(49,327.54)	
Group : [1710.1]	Software Costs			
Subgroup : None				
15100	COMPUTER SOFTWARE	489,613.41	489,613.41	
Subtotal : None		489,613.41	489,613.41	
Total [1710.1]	Software Costs	489,613.41	489,613.41	0.00
Group : [1710.2]	A/D Software			
Subgroup : None				
15101	ACCUM. DEP. COMP. SFTWR	(484,837.01)	(450,897.63)	
Subtotal : None		(484,837.01)	(450,897.63)	
Total [1710.2]	A/D Software	(484,837.01)	(450,897.63)	(33,939.38)
Group : [1985.0]	Other			
Subgroup : None				
18005	DEPOSITS	7,000.00	7,000.00	
18600	WORK IN PROGRESS	19,517.72	16,517.72	
Subtotal : None		26,517.72	23,517.72	
Total [1985.0]	Other	26,517.72	23,517.72	
Group : [2020.0]	A/P-Trade			
Subgroup : None				
20010	ACCOUNTS PAYABLE	(582,740.22)	(1,616,488.07)	
Subtotal : None		(582,740.22)	(1,616,488.07)	
Total [2020.0]	A/P-Trade	(582,740.22)	(1,616,488.07)	
Group : [2030.0]	A/P-Acrued Expenses			
Subgroup : None				
24110	ACCRUED EXPENSES	0.00	(207,774.45)	
24111	ACCRUED EXPENSES - OTHER	240,396.60	240,396.60	
24115	ACCRUED STATE TAX	0.00	(7,720.46)	
24320	ACCRUED INTEREST PAYABLE	0.00	0.42	
Subtotal : None		240,396.60	24,902.11	
Total [2030.0]	A/P-Acrued Expenses	240,396.60	24,902.11	
Group : [2120.0]	Subsidiaries and Affiliates			
Subgroup : None				
21098	DUE TO WEST RIVER CT	1,050.00	0.00	
21117	WSL NEEDHAM IL OP	(341,043.46)	0.00	
21119	WSL HAVERHILL AL	(150,000.00)	0.00	
21127	WSL NEEDHAM AL OP	(300,000.00)	0.00	
Subtotal : None		(789,993.46)	0.00	
Total [2120.0]	Subsidiaries and Affiliates	(789,993.46)	0.00	
Group : [2130.0]	Banks			
Subgroup : None				
23010	BANK LOAN #1	21,306.08	(933,450.92)	
23030	LOAN - MOTOR VEHICLE	(23,133.51)	(37,715.47)	
24500	CSI CAPITAL LEASE	810.34	810.34	
Subtotal : None		(1,017.09)	(970,356.05)	
Total [2130.0]	Banks	(1,017.09)	(970,356.05)	
Group : [2190.0]	Accued Salaries			
Subgroup : None				
24113	ACCRUED BONUSES	0.00	(242,789.64)	
24210	ACCRUED SALARIES	(75,329.32)	(1,714,391.60)	

4220	ACCURED VACATION		0.00		(91,037.53)
Subtotal : None			<u>(75,329.32)</u>		<u>(2,048,218.77)</u>
Total [2190.0]	Accued Salaries		<u>(75,329.32)</u>		<u>(2,048,218.77)</u>
Group : [2220.0]	Other Payroll Liabilities				
Subgroup : None					
24310	401K DUE-EMPLOYER MATCH		0.00		6,527.29
25020	WITHHELD CHILD DAY CARE		0.00		1,854.30
25024	401 K WITHHELD (EE)		0.00		24,521.62
25028	WITHHELD LIFE INSURANCE		0.00		(33,276.33)
Subtotal : None			<u>0.00</u>		<u>(373.12)</u>
Total [2220.0]	Other Payroll Liabilities		<u>0.00</u>		<u>(373.12)</u>
Group : [2230.0]	Other Current Liabilities				
Subgroup : None					
20011	AMEX		84,432.10		160,474.71
22100	FACILITY INSURANCE IMPOUND		(325,628.20)		(325,628.20)
27235	DEFERRED RENT		14,485.00		14,485.00
Subtotal : None			<u>(226,711.10)</u>		<u>(150,668.49)</u>
Total [2230.0]	Other Current Liabilities		<u>(226,711.10)</u>		<u>(150,668.49)</u>
Group : [2620.0]	Capital Stock				
Subgroup : None					
40000	COMMON STOCK		(100.00)		(100.00)
Subtotal : None			<u>(100.00)</u>		<u>(100.00)</u>
Total [2620.0]	Capital Stock		<u>(100.00)</u>		<u>(100.00)</u>
Group : [2630.0]	Additional Paid-In Capital				
Subgroup : None					
29100	ADDITIONAL PAID IN CAPITAL		(11,849,219.23)		(11,849,219.23)
Subtotal : None			<u>(11,849,219.23)</u>		<u>(11,849,219.23)</u>
Total [2630.0]	Additional Paid-In Capital		<u>(11,849,219.23)</u>		<u>(11,849,219.23)</u>
				14710312	2,861,092.77
Group : [2650.0]	Retained Earnings				
Subgroup : None					
29210	OWNERS DISTRIBUTIONS		63,000.00		183,739.60
29420	FUND BALANCE		35,841,161.93		32,693,895.21
29422	OWNERS CONTRIBUTION		(26,440,378.70)		(26,140,378.70)
40500	RETAINED EARNINGS		5,744,329.55		5,744,329.55
Subtotal : None			<u>15,208,112.78</u>		<u>12,481,585.66</u>
Total [2650.0]	Retained Earnings		<u>15,208,112.78</u>		<u>12,481,585.66</u>
				15,145,112.78	21,209,650.00
					(6,064,537.22)
Group : [3630.0]	Nursing Facility Income				
Subgroup : None					
34001	3RD PARTY MGMT FEES		(1,993,355.00)		(4,295,312.33)
Subtotal : None			<u>(1,993,355.00)</u>		<u>(4,295,312.33)</u>
Total [3630.0]	Nursing Facility Income		<u>(1,993,355.00)</u>		<u>(4,295,312.33)</u>
Group : [3650.0]	Other Income				
Subgroup : None					
35908	OTHER REVENUE		0.00		(4,906.12)
80501	GAIN ON FORGIVENESS OF DEBT		0.00		(119,369.54)
Subtotal : None			<u>0.00</u>		<u>(124,275.66)</u>
Total [3650.0]	Other Income		<u>0.00</u>		<u>(124,275.66)</u>
Group : [3650.4]	Administrative & General Recoverable Income				
Subgroup : None					
33008	CENTRAL OFFICE REIMB		(487,506.47)		(1,162,694.00)
Subtotal : None			<u>(487,506.47)</u>		<u>(1,162,694.00)</u>
Total [3650.4]	Administrative & General Recoverable Income		<u>(487,506.47)</u>		<u>(1,162,694.00)</u>
Group : [9312.1]	Administration Salaries				
Subgroup : None					
41002	SALARIES - ADMINISTRATION		179,996.92		362,960.05
41004	W.F.A. FEE		438,733.14		690,837.56
41008	SALARIES - DEVELOPMENT		70,971.00		108,822.20
41013	SALARIES-ADMIN/MARKETING		245,040.54		764,270.35
41030	SALARIES - ACCOUNTING		678,421.80		1,380,779.54
41031	SALARIES - ACCOUNTS PAYABLE		31,735.26		64,396.45
41032	SALARIES - ACCOUNTS RECEIVABLE		174,276.23		189,886.64
41034	SALARIES - MIS		232,512.50		401,384.26
41054	OPERATIONS PAYROLL		348,938.18		787,614.72
41055	SALARIES - REIMBURSEMENT		93,319.83		269,899.41
41081	HUMAN RESOURCES		175,495.30		286,642.52
41090	FACILITIES PAYROLL		216,071.70		329,296.33
41092	SALARIES - CLINICAL		349,170.57		962,467.20
41098	DIRECTOR OF PROFESSIONL DEVLPMNT		0.00		106,470.52
9312.1	Corporate overhead offset		0.00		(1,967,507.00)
Subtotal : None			<u>3,234,682.97</u>		<u>4,738,220.75</u>
Total [9312.1]	Administration Salaries		<u>3,234,682.97</u>		<u>4,738,220.75</u>
Group : [9379.5]	Other Admin & General				
Subgroup : None					
44007	OFFICERS LIFE INSURANCE		1,835.00		1,218.31
50504	ADVERTISING - HELP WANTED		2,000.00		3,513.25
51002	PAYROLL PROCESSING FEES		6,218.11		11,891.12
51003	COMPUTER EXPENSE		114,574.17		188,163.69
52000	PROFESSIONAL SERVICE		1,625,296.99		2,300,856.37
60000	POSTAGE		22,230.16		33,127.00
60500	CENTRAL OFFICE EXPENSE		0.00		9,834.26
60502	OFFICE SUPPLIES & EXPENSE		41,057.60		120,570.75
60504	SUPPLIES		2,501.33		254.96
61000	PURCHASED SERVICE		2,471.40		1,276.70
62002	TELEPHONE		92,391.68		190,429.21
65004	GENERAL LIABILITY INSURANCE		0.00		33,464.31
70009	RECRUITING		37,025.00		0.00
70013	DUES & JOURNALS		16,408.73		15,336.97
70015	SOFTWARE USER FEES		86,815.59		112,103.12
70017	STORAGE CHARGES		4,800.00		8,400.00
70049	BANK CHARGES		0.00		280.00
70077	COMPUTER EXPENSES		65,244.97		98,824.78
70078	SOFTWARE LICENSES/SUPPORT		0.00		1,935.49
70157	FILING FEES		325.00		4,998.50
70500	TRAVEL/CONVEN/MEETINGS		39,715.91		25,605.21
70510	MOTOR VEHICLE EXPENSE		46,227.32		147,517.89
71000	LICENSE FEE		200.00		0.00
72006	DIETARY SUPPLEMENTS		82.04		1,041.25
73037	AIRFARE - ADMIN		66,991.93		306,882.07
73038	HOTEL/LODGING - ADMIN		12,447.00		20,507.82
73040	MEALS & ENTERTAINMENT - ADMIN		18,614.12		29,378.03
74350	AUDIT FEES		158,006.25		154,560.00
75000	DONATIONS		5,400.00		83,328.00
78202	MOTOR VEHICLE EXCISE TAX		0.00		1,615.68
					<u><u>1,721,861.62</u></u>

78207	TAXES - OTHER	25.00	868.68	
78210	STATE INCOME TAX	13,135.74	25.00	
80100	BAD DEBT	0.00	1,715,480.10	
80200	Corporate Overhead Allocation	0.00	(1,308,184.78)	
80502	MISCELLANEOUS EXPENSES	0.00	4,910.98	
80600	PRIOR YEAR ADJUSTMENTS	(108,434.43)	(26,934.08)	
Subtotal : None		<u>2,373,606.61</u>	<u>4,293,080.64</u>	
Total [9379.5]	Other Admin & General	<u>2,373,606.61</u>	<u>4,293,080.64</u>	
Group : [9392.0]	Maintenance & Other Property Expense			
Subgroup : None				
60510	ALARM SERVICES	763.30	4,841.04	
62008	ELECTRICITY	34,819.72	26,499.55	
62015	WASTE REMOVAL	0.00	418.37	
65009	PROPERTY INSURANCE	0.00	185.94	
70024	REPAIRS & MAINTENANCE	2,926.00	10,992.15	
78206	TAXES - PERS PROPERTY	2,490.90	3,527.96	
Subtotal : None		<u>40,999.92</u>	<u>46,465.01</u>	
Total [9392.0]	Maintenance & Other Property Expense	<u>40,999.92</u>	<u>46,465.01</u>	
Group : [9935.2]	Non-Allowable Admin & Genral Expenses			
Subgroup : None				
50506	ADVERTISING PROMOTIONAL	34,061.01	26,884.80	22,617.29
50602	MARKETING	8,234.28	9,797.36	302,557.72
52006	LEGAL - OTHER	302,557.72	547,959.81	40,391.15
70131	PUBLIC RELATIONS	(19,678.00)	(22,864.00)	365,566.16
78302	LATE CHARGES	4,651.90	4,819.13	
78304	FINES & PENALTIES	35,739.25	886.84	
Subtotal : None		<u>365,566.16</u>	<u>567,483.94</u>	
Total [9935.2]	Non-Allowable Admin & Genral Expenses	<u>365,566.16</u>	<u>567,483.94</u>	
Group : [CLA-4412]	Payroll Taxes			
Subgroup : None				
42002	PAYROLL TAXES	248,997.10	471,944.29	
Subtotal : None		<u>248,997.10</u>	<u>471,944.29</u>	
Total [CLA-4412]	Payroll Taxes	<u>248,997.10</u>	<u>471,944.29</u>	
Group : [CLA-4424]	Workers Compensation			
Subgroup : None				
44008	INSURANCE - WORKERS COMP	1,957.11	4,752.20	
Subtotal : None		<u>1,957.11</u>	<u>4,752.20</u>	
Total [CLA-4424]	Workers Compensation	<u>1,957.11</u>	<u>4,752.20</u>	
Group : [CLA-4427]	Health/Life Insurance			
Subgroup : None				
44002	GROUP HEALTH INSURANCE	224,337.45	444,430.40	
44006	GROUP LIFE INSURANCE	12,484.28	24,271.61	
Subtotal : None		<u>236,821.73</u>	<u>468,702.01</u>	
Total [CLA-4427]	Health/Life Insurance	<u>236,821.73</u>	<u>468,702.01</u>	
Group : [CLA-4439]	Benefits Other			
Subgroup : None				
45002	TUITION & EDUCATION	575.00	0.00	
45008	EMPLOYEE BENEFITS - OTHER	1,374.73	0.00	
76000	EMPLOYEE EXPENSE	197,344.91	213,710.94	
76100	401K EXPENSE	25,328.29	19,895.62	
Subtotal : None		<u>224,622.93</u>	<u>233,606.56</u>	
Total [CLA-4439]	Benefits Other	<u>224,622.93</u>	<u>233,606.56</u>	
Group : [9387.8]	Depreciation-Improvements			
Subgroup : None				
77102	DEPRECIATION	60,138.00	8,262.62	
Subtotal : None		<u>60,138.00</u>	<u>8,262.62</u>	
Total [9387.8]	Depreciation-Improvements	<u>60,138.00</u>	<u>8,262.62</u>	
Group : [9382.1]	Other Equipment Rent			
Subgroup : None				
70202	EQUIPMENT RENTAL	27,581.35	39,513.68	
Subtotal : None		<u>27,581.35</u>	<u>39,513.68</u>	
Total [9382.1]	Other Equipment Rent	<u>27,581.35</u>	<u>39,513.68</u>	
Group : [9382.2]	Property Rent (Unrelated Party)			
Subgroup : None				
50004	RENT-REAL ESTATE AFFILIATE	(31,500.00)	(16,500.00)	
50006	RENT - OTHER	450,083.83	593,722.10	
Subtotal : None		<u>418,583.83</u>	<u>577,222.10</u>	
Total [9382.2]	Property Rent (Unrelated Party)	<u>418,583.83</u>	<u>577,222.10</u>	
Group : [9999-9]	Not Used			
Subgroup : None				
21057	WHC HAMPDEN, INC	2,100.00	0.00	
Subtotal : None		<u>2,100.00</u>	<u>0.00</u>	
Total [9999-9]	Not Used	<u>2,100.00</u>	<u>0.00</u>	
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>	
	Sum of Account Groups	<u>0.00</u>	<u>0.00</u>	

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