

Athena Health Care Associates
Balance Sheet
For the Three Months Ending 12/31/2023

	Athena	south rd	Totals
	ACTUAL		
CURRENT ASSETS			
	CASH		
1102	PETTY CASH		\$ 2,550.00
1112	CASH-CHECKING	\$6,409.59	\$ 7,991.24
1122	CASH- SAVINGS		\$ 51,098.62
1124	CASH - SAVINGS FOOD REBATE		\$ 59,426.55
	TOTAL CASH	\$6,409.59	\$ 121,066.41
	ACCOUNTS RECEIVABLE		
1300	ACCOUNTS RECEIVABLE	\$1,125,179.00	\$ 3,073,818.13
1306	ACCTS REC- CRESTFIELD		\$ 37,220.00
1308	ACCTS REC-NEWTOWN		\$ 2,000.00
1350	ACCTS REC-BEACON BROOK		\$ 210,000.00
1355	ACCTS REC- WILBRAHAM		\$ 244,064.25
1359	ACCTS REC- EVERGREEN		\$ 488,247.35
1360	AR RELATED PARTY	\$140,000.00	\$ 140,000.00
1364	A/R-HOSPICE RHODE ISLAND		\$ 546.70
1368	ACCTS REC-HEATHERWOOD		\$ 240,000.00
1370	ACCTS REC-DUE FROM HOMES		\$ 167,506.15
1373	ACCTS REC - PROCAIRE INVESTMENT		-\$ 5,066,845.96
1374	ACCTS REC - MASONIC/OVERLOOK		\$ 110,542.00
1376	ACCTS REC MERRIMACK		\$ 3,369,770.75
	TOTAL ACCOUNTS RECEIVABLE	\$1,265,179.00	\$3,016,869.37
	NOTES RECEIVABLE S/T		
1426	NOTES REC S/T		\$ 74,670.00
	TOTAL NOTES RECEIVABLE		\$ 74,670.00
	PREPAID EXPENSES		
1530	PREPAID INSURANCE		\$ 64,251.54
1540	INVENTORY	\$73,466.00	\$ 73,466.00
1580	PREPAID EXPENSES-OTHER		\$ 13,849.49
1712	DEPOSITS-TAXES/OTHER	\$803.95	\$ 245,621.95
1713	SECURITY DEPOISTS- S.L.P.		\$ 8,812.50
1719	DEPOSITS-OTHER		\$ 430.00
	TOTAL PREPAID EXPENSES	\$74,269.95	\$ 406,431.48
	TOTAL CURRENT ASSETS	\$1,345,858.54	\$ 3,619,037.26
NON-CURRENT ASSETS			
	NOTES RECEIVABLE L/T		
1720	INVESTMENT-OAKLAND GROVE		-\$ 824,535.39
1722	NOTES REC L/T	\$732,190.42	\$ 732,190.42
	TOTAL NOTES RECEIVABLE L/T	\$732,190.42	-\$ 92,344.97
	OTHER ASSETS		
1730	GOODWILL		\$ 1,638,751.00
1740	ACCUM AMORT- GOODWILL	\$105,569.74	-\$ 875,542.46
1743		(\$96,015.47)	-\$ 96,015.47
1745	INVESTMENT - GERARD HEALTHCARE		\$ 115,846.00
1756	DUE FORM STOCKHOLDERS/OWNERS		\$ 1,000.00
	TOTAL OTHER ASSETS	\$9,554.27	\$ 784,039.07
CAPITAL ASSETS			
1902	LAND	\$560,000.00	\$ 674,400.00
			\$ 0.00
1905	LAND IMPROVEMENTS	\$239,116.52	\$ 239,116.52
1909	ACCD DEPREC-LAND IMPROVES	(\$229,888.64)	-\$ 229,888.64
	BOOK VALUE LAND IMPROVEMENTS	\$9,227.88	\$ 9,227.88
			\$ 0.00
1912	BUILDING	\$2,240,000.00	\$ 2,350,600.00
1919	ACCD DEPREC-BUILDING	(\$933,333.34)	-\$ 954,531.68
	BOOK VALUE BUILDING	\$1,306,666.66	\$ 1,396,068.32
1922	BUILDING IMPROVEMENTS	\$529,794.33	\$ 529,794.33
1929	ACCD DEPR-BUILD IMPROVES	(\$418,458.14)	-\$ 418,458.14
	BOOK VALUE BUILDING IMPROV	\$111,336.19	\$ 111,336.19

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	ACTUAL			
1932	FIXED EQUIPMENT		\$150,616.54	\$ 150,616.54
1939	ACCD DEPREC-FIXED EQUIPMENT		(\$74,630.72)	-\$ 74,630.72
	BOOK VALUE FIXED EQUIPMENT		\$75,985.82	\$ 75,985.82
1952	FURNITURE & EQUIPMENT	\$1,487,065.91	\$54,184.94	\$ 1,541,250.85
1959	ACCD DEPREC-FURN & EQUIP	(\$1,262,850.85)	(\$12,935.09)	-\$ 1,275,785.94
	BOOK VALUE FIXED EQUIPMENT	\$224,215.06	\$41,249.85	\$ 265,464.91
1962	AUTO	\$37,063.78		\$ 37,063.78
1969	ACCD DEPREC-AUTO	(\$20,385.09)		-\$ 20,385.09
	BOOK VALUE AUTO	\$16,678.69		\$ 16,678.69
	TOTAL CAPITAL ASSETS	\$444,695.41	\$2,104,466.40	\$ 2,549,161.81
	TOTAL NON-CURRENT ASSETS	394,644.82	2,846,211.09	\$ 3,240,855.91
	TOTAL ASSETS	\$2,667,823.54	\$4,192,069.63	\$6,859,893.17
	CURRENT LIABILITIES			
	GENERAL LIABILITIES			
2102	ACCOUNTS PAYABLE-TRADE	\$5,028,628.58	\$154,114.63	\$ 5,182,743.21
2170	ACCRUED EXPENSES-OPERATING	\$64,135.89		\$ 64,135.89
2171	ACCD EXP-REAL ESTATE TAXES		(\$76,412.27)	-\$ 76,412.27
2172	ACCD EXP-PERSONAL PROP TAXES	(\$1,600.60)		-\$ 1,600.60
2179	ACCD EXP-SALES TAX	\$434,891.06		\$ 434,891.06
	TOTAL GENERAL LIABILITIES	\$5,526,054.93	\$77,702.36	\$ 5,603,757.29
	PAYROLL			
2540	WITHHELD LIFE INS. PREMIUMS	\$3,991.43		\$ 3,991.43
2550	ACCRUED PAYROLL	\$195,619.52		\$ 195,619.52
2560	ACCRUED FICA TAXES	(\$81,958.90)		-\$ 81,958.90
2565	ACCD HOLIDAY, SICK & VACATION	\$747,594.97		\$ 747,594.97
2566	DUE TO HOMES	\$234,741.55		\$ 234,741.55
	TOTAL PAYROLL LIABILITIES	\$1,099,988.57		\$ 1,099,988.57
	OTHER CURRENT LIABILITIES			
2702	ACCD STATE INCOME TAX	(\$20,162.00)		-\$ 20,162.00
	TOTAL OTHER LIABILITIES	(\$20,162.00)		-\$ 20,162.00
	TOTAL CURRENT LIABILITIES	\$6,605,881.50	\$0.00	\$77,702.36
	NON-CURRENT LIABILITIES			
	LONG-TERM LIABILITIES			
2920	MORTGAGE-		\$2,352,823.37	\$ 2,352,823.37
2965	DUE TO PARTNERSHIP	\$6,535,536.26		\$ 6,535,536.26
	TOTAL LONG-TERM LIABILITIES	\$6,535,536.26	\$0.00	\$ 8,888,359.63
	TOTAL LIABILITIES	\$13,141,417.76	\$0.00	\$2,430,525.73
	CAPITAL/FUNDING			
3100	CAPITAL STOCK	\$1,000.00		\$ 1,000.00
3200	ADDITIONAL PAID-IN		\$1,000,000.00	\$ 1,000,000.00
3250	UNDISTRIBUTED TAXABLE INCOME	(\$20,520,200.00)	(\$60,000.00)	-\$ 20,580,200.00
3400	RETAINED EARNINGS	\$11,199,940.76	\$715,263.72	\$ 11,915,204.48
4000:4999 + 5000:	CURRENT EARNINGS	(\$1,154,334.98)	\$106,280.18	-\$ 1,048,054.80
	TOTAL CAPITAL FUNDING	(10,473,594.22)	0.00	\$ 8,712,050.32
	TOTAL LIABILITIES & CAPITAL	\$2,667,823.54	\$0.00	\$4,192,069.63