

SUMMARY
Profit & Loss Statement
For the Three Months Ending 12/31/2023

	Athena	South Rd	Totals	
	ACTUALS			ACCOUNT
	TOTAL			NUMBER
	AMOUNT			
MANAGEMENT FEES				
MANAGEMENT FEE- ABBOTT	\$183,706.32		\$183,706.32	4000
MANAGEMENT FEE: EVERGREEN	692,682.02		\$692,682.02	4010
MANAGEMENT FEE- BAYVIEW	573,600.00		\$573,600.00	4005
MANAGEMENT FEE-GLASTONBURY	47,548.66		\$47,548.66	4020
MANAGEMENT FEE-LITCHFIELD	691,895.38		\$691,895.38	4030
MANAGEMENT FEE:	0.00		\$0.00	4040
MANAGEMENT FEE- SHERIDEN WOODS	546,200.40		\$546,200.40	4050
MANAGEMENT FEE-VALERIE	747,024.10		\$747,024.10	4060
MANAGEMENT FEE-WADSWORTH	0.00		\$0.00	4070
MANAGEMENT FEE-OAKLAND GROVE	27,319.25		\$27,319.25	4071
MANAGEMENT FEE-MIDDLESEX	0.00		\$0.00	4072
MANAGEMENT FEE-MEADOWBROOK	84,626.25		\$84,626.25	4073
MANAGEMENT FEE-HEATHER WOOD	0.00		\$0.00	4074
MANAGEMENT FEE-SHADY KNOLL	105,196.05		\$105,196.05	4075
MANAGEMENT FEE-COUNTRY SIDE	0.00		\$0.00	4076
MANAGEMENT FEE- MONTOWESE	212,836.85		\$212,836.85	4077
MANAGEMENT FEE-SUMMIT AT PLANTSVILLW	634,535.84		\$634,535.84	4078
MANAGEMENT FEE-CHERRY BROOK	223,200.00		\$223,200.00	4079
MANAGEMENT FEE: HOME HEALTH	147,176.77		\$147,176.77	4080
MANAGEMENT FEE:HOME HEALTH & HOSPICE	944,974.31		\$944,974.31	4081
MANAGEMENT FEE-BEACON BROOK	42,313.11		\$42,313.11	4082
MANAGEMENT FEE-MAEFAIR	174,382.16		\$174,382.16	4083
MANAGEMENT FEE-LAUREL RIDGE	78,764.69		\$78,764.69	4084
MANAGEMENT FEE: ZOE SENIOR RETIREMENT	0.00		\$0.00	4085
MANAGEMENT FEE:	120,000.00		\$120,000.00	4100
MANAGEMENT FEE:	350,000.00		\$350,000.00	4110
MANAGEMENT FEE:	70,000.00		\$70,000.00	4120
MANAGEMENT FEE:	0.00		\$0.00	4130
MANAGEMENT FEE-ORCHARD VIEW	0.00		\$0.00	4140
MANAGEMENT FEE:	0.00		\$0.00	4141
MANAGEMENT FEE:	0.00		\$0.00	4142
MANAGEMENT FEE-NORTHBRIDGE	0.00		\$0.00	4143
MANAGEMENT FEE-SOUTH SHORE	0.00		\$0.00	4144
MANAGEMENT FEE-SOUTHEAST	122,580.00		\$122,580.00	4145
MANAGEMENT FEE- TREMONT	0.00		\$0.00	4146
MANAGEMENT FEE-STONEHEDGE	0.00		\$0.00	4147
MANAGEMENT FEE-BERKSHIRE	31,484.09		\$31,484.09	4148
MANAGEMENT FEE-HOSPICE OF MASS	909,720.50		\$909,720.50	4149
MANAGEMENT FEE-HOSPICE WEST MASS	465,853.42		\$465,853.42	4150
MANAGEMENT FEE-CHAKALOS	78,984.48		\$78,984.48	4151
MANAGEMENT FEE-SUMMIT COMMONS	0.00		\$0.00	4152
MANAGEMENT FEE-WATerview VILLA	0.00		\$0.00	4153
MANAGEMENT FEE-CAPE HERITAGE	0.00		\$0.00	4154
MANAGEMENT FEE-CAPE REGENCY	0.00		\$0.00	4155
MANAGEMENT FEE-NORTHWOOD	0.00		\$0.00	4200
MANAGEMENT FEE-PLYMOUTH	0.00		\$0.00	4205
MANAGEMENT FEE-SOUTHBRIDGE	0.00		\$0.00	4210
MANAGEMENT FEE- WORCESTER	0.00		\$0.00	4211
MANAGEMNT FEE- TCU AT HUBBARD	0.00		\$0.00	4212
MANAGEMENT FEE- PARSONS HILL REHAB	0.00		\$0.00	4213
MANAGEMENT FEE-MARLBOROUGH HILLS	0.00		\$0.00	4214
MANAGEMENT FEE-THE OXFORD	0.00		\$0.00	4215
MANAGEMENT FEE-WEBSTER	0.00		\$0.00	4216
MANAGEMENT FEE-HIGHVIEW	0.00		\$0.00	4220
MANAGEMENT FEE-BROOKSIDE ASST LIVING	0.00		\$0.00	4225
MANAGEMENT FEE-LANESSA EXTENDED CARE	0.00		\$0.00	4226
MANAGEMENT FEE-SHARON HEALTH	0.00		\$0.00	4230
MANAGEMENT FEE-FAIRHAVEN HEALTHCARE	0.00		\$0.00	4231
MANAGEMENT FEE-LAFAYETTE	0.00		\$0.00	4232
MANAGEMENT FEE:	0.00		\$0.00	4233
TOTAL MANAGEMENT FEES	8,306,604.65		8,306,604.65	
OTHER REVENUES				

SUMMARY
Profit & Loss Statement
For the Three Months Ending 12/31/2023

	Athena	South Rd	Totals	
	ACTUALS			ACCOUNT
	TOTAL			NUMBER
	AMOUNT			
ASST LIVING INCOME	0.00		0.00	4234
BED INCOME	0.00		0.00	4235
INVESTMENT INCOME	0.00		0.00	4680
INTEREST INCOME	0.00		0.00	4845
INTEREST INCOME	46,574.75		46,574.75	4846
RENT INCOME	15,000.00		15,000.00	4858 + 4840
		\$620,004.00	620,004.00	
		39,350.00	39,350.00	
		86,000.00	86,000.00	
AR INCOME	0.00		0.00	4859
FEE INCOME	297,377.28	14,635.94	312,013.22	4860
SALES- ATHENA AP/PR	451,871.00		451,871.00	4862
EQUIP INCOME	0.00		0.00	4863
BAD DEBT RECOVERIES	0.00		0.00	4864
GAIN/(LOSS) SALE OF ASSET	0.00		0.00	4888
FEE INCOME THERAPY	0.00		0.00	4900
			0.00	
TOTAL OTHER REVENUES	810,823.03	759,989.94	1,570,812.97	
			0.00	
TOTAL REVENUES	9,117,427.68	759,989.94	9,877,417.62	

SUMMARY
Profit & Loss Statement
For the Three Months Ending 12/31/2023

	Athena	South Rd	Totals	ACCOUNT
	ACTUALS			NUMBER
	TOTAL			
	AMOUNT			
EXPENSES				
SALARIES & WAGES				
SALARIES				
SAL-OFFICERS	649,303.16		649,303.16	5101-010
SAL- FISCAL	1,519,911.82		1,519,911.82	5101-015
SAL-OPERATIONS	6,477,345.93		6,477,345.93	5101-020
SAL- CLINICAL EVALUATORS	981,731.53		981,731.53	5101-025
SAL-OFFICE	1,540,799.17		1,540,799.17	5101-030
SAL- THERAPY	328,536.82		328,536.82	5101-042
SAL- MIS	1,254,039.32		1,254,039.32	5101-045
SAL-PHYSICAL PLANT	0.00		0.00	5101-050
SAL ADMIN HOSPICE	0.00		0.00	5115-020
TOTAL SALARIES	12,751,667.75		12,751,667.75	
ADMINISTRATIVE & GENERAL				
LEGAL FEES	506,698.34	974.70	507,673.04	5124 + 5121
LOBBY FEES	0.00		0.00	5125
ACCOUNTING FEES	107,850.00	3,900.00	111,750.00	5126
OTHER PROFESSIONAL FEES	368,986.08	4,937.50	373,923.58	5128
LOBBYING	0.00		0.00	5127
TELEPHONE	39,784.18	3,159.76	42,943.94	5129
DIRECTOR FEES	0.00		0.00	5130
ADVERTISING-HELP WANTED	8,953.47		8,953.47	5131
ADVERTISING-DIRECTORY	0.00		0.00	5132
BUSINESS PROMOTION	120,214.07		120,214.07	5133
NOT RELATED TO PATIENT CARE	0.00		0.00	5134
MEMBERSHIP DUES	158.00		158.00	5135
SUBSCRIPTIONS	1,477.35		1,477.35	5136
LICENSES	0.00		0.00	5137
OFFICE SUPPLIES	238,962.77		238,962.77	5138
PURC SERV-ADMINISTRATIVE	152,320.27		152,320.27	5139
COURIER & POSTAGE	86,694.00		86,694.00	5140
ADMIN-EQUIP RENTAL	44,909.85		44,909.85	5141
EMPLOYEE TRAVEL	129,385.52		129,385.52	5142
R&D	0.00		0.00	5143
BANK CHARGES	18,929.35	1,419.83	20,349.18	5145
DONATIONS	5,200.00		5,200.00	5147
FREIGHT	60.00		60.00	5150
EXEC - DISABILITY	0.00		0.00	5153
AUTO RENTAL	26,721.60		26,721.60	5154
CELL PHONE EXPENSE	76,657.82		76,657.82	5155
AUTO EXPENSE	6,979.36		6,979.36	5160
PRINTING	0.00		0.00	5161
PARKING	0.00		0.00	5162
PHYSICAL PLANT	0.00		0.00	5163
INSURANCE-GENERAL	52,853.49	7,383.81	60,237.30	5170
INSURANCE-AUTO	868.75		868.75	5175
INSURANCE DISABILITY EXECUTIVES	0.00		0.00	5176
INSURANCE PARTNERS	0.00		0.00	5180
TOTAL ADMIN & GEN EXPENSE	1,994,664.27	21,775.60	2,016,439.87	
EMPLOYEE BENEFITS				
NON SALARY				
FICA EXPENSE	859,635.42		859,635.42	5360
STATE UNEMPLOYMENT TAXES	32,079.47		32,079.47	5361
FEDERAL UNEMPLOYMENT TAXES	10,487.11		10,487.11	5362
WORKMENS COMP INSURANCE	81,649.81		81,649.81	5363
HEALTH WELFARE INSURANCE	1,355,043.47		1,355,043.47	5364
PENSION EXPENSE	98,359.04		98,359.04	5366
MASS ST UNEMPLY TAX	47,746.35		47,746.35	5369
SEMINARS	6,818.04		6,818.04	5370
BUSINESS MEETINGS	29,320.92		29,320.92	5371 + 6334 + 6338
INCENTIVE	0.00		0.00	5372
TUITION REIMB	1,415.00		1,415.00	5375

SUMMARY
Profit & Loss Statement
For the Three Months Ending 12/31/2023

	Athena	South Rd	Totals	ACCOUNT
	ACTUALS			NUMBER
	TOTAL			
	AMOUNT			
EMPLOYEE RELATIONS	55,998.87		55,998.87	5378
OTHER BENEFITS	0.00		0.00	5380
TOTAL EMPLOYEE BENEFITS	2,578,553.50	0.00	2,578,553.50	
OPERATION OF PLANT				
NON SALARY				
MAINTENANCE SUPPLIES	84.96		84.96	5538
MAINTENANCE & REPAIRS	5,748.29	31,513.82	37,262.11	5539
MINOR PLANT & DECOR IMPROVEMENTS	0.00	19,087.71	19,087.71	5540
MAINT EQUIP RENTAL	0.00		0.00	5541
MINOR EQUIPMENT	0.00		0.00	5542
PURCHASE SERVICE-SECURITY	2,516.47		2,516.47	5544 + 5514
P/S-MAINTENANCE	61,037.82		61,037.82	5546
RUBBISH REMOVAL	3,176.81	8,505.91	11,682.72	5547
SNOW REMOVAL	0.00	17,290.00	17,290.00	5548
REAL PROP TAXES	0.00	151,674.48	151,674.48	5565
PERSONAL PROPERTY TAXES	12,255.30		12,255.30	5566
TOTAL O/P NON SALARY	84,819.65	228,071.92	312,891.57	
UTILITIES				
WATER/SEWER	0.00	3,938.08	3,938.08	5571
GAS/PROPANE	0.00	18,679.23	18,679.23	5572
FUEL OIL	0.00		0.00	5573
ELECTRICITY	2,532.51	54,666.59	57,199.10	5574
DATA PROCESSING	352,605.33		352,605.33	5575
TOTAL UTILITIES	355,137.84	77,283.90	432,421.74	
TOTAL OPERATION OF PLANT	439,957.49	305,355.82	745,313.31	
OTHER SUPPORT SERVICES				
NON SALARY				
PAYROLL PROCESSING	24,178.96		24,178.96	5576
HOUSEKEEPING SUPPLIES	0.00	15,131.91	15,131.91	5938
PS HOUSEKEEPING	0.00	75,909.57	75,909.57	5939
TELEPHONE-THERAPY	0.00		0.00	6129
HELP WANTED-THERAPY	0.00		0.00	6131
DUES-THERAPY	0.00		0.00	6135
SUBSCRIPTIONS-THERAPY	0.00		0.00	6136
LICENSES-THERAPY	0.00		0.00	6137
OFFICE-THERAPY	0.00		0.00	6138
PURCH SERV-THERAPY	0.00		0.00	6139
SEMIANRS-THERAPY	0.00		0.00	6140
EDUCATION-THERAPY	0.00		0.00	6141
TRAVEL-THERAPY	0.00		0.00	6142
DATA PROCESSING-THERAPY	0.00		0.00	6143
JUNK	0.00		0.00	6340
EQUIP EXPENSE	0.00		0.00	7000
MASS TRAVEL	88,287.19		88,287.19	8428
TOTAL OTHER SUPPORT SERVICES	112,466.15	91,041.48	203,507.63	
OTHER EXPENSES				
INVESTMENT EARNINGS/LOSSES	0.00		0.00	9550
BAD DEBTS	6,042.09		6,042.09	9602
LETTER OF CREDIT	0.00		0.00	9603
LAND OPTION EXPENSE	0.00		0.00	9612
TOTAL OTHER EXPENSES	6,042.09	0.00	6,042.09	
TOTAL OPERATING EXPENSE	17,883,351.25	418,172.90	18,301,524.15	
NET OPERATING INCOME	(8,765,923.57)	341,817.04	(8,424,106.53)	
INTEREST EXPENSE				
INTEREST-	0.00		0.00	9710

SUMMARY
Profit & Loss Statement
For the Three Months Ending 12/31/2023

	Athena	South Rd	Totals	ACCOUNT
	ACTUALS			NUMBER
	TOTAL			
AMOUNT				
INTEREST-	0.00	(108,372.24)	(108,372.24)	9715
INTEREST-	0.00	192,193.88	192,193.88	9720
INTEREST-	0.00		0.00	9721
INTEREST-	0.00		0.00	9722
INTEREST-	0.00		0.00	9723
INTEREST-	0.00		0.00	9724
INTEREST-	0.00		0.00	9725
INTEREST-	0.00		0.00	9730
INTEREST-	0.00		0.00	9731
INTEREST-	0.00		0.00	9732
INTEREST-	0.00		0.00	9733
INTEREST VENDORS	23,791.73	7678.78	31,470.51	9734
INT- NP: WEBSTER LINE OF CREDIT	0.00		0.00	9740
INTEREST-	0.00		0.00	9750
INTEREST-	0.00		0.00	9751
INTEREST-	0.00		0.00	9752
INTEREST-SHAREHOLDERS	0.01		0.01	9760
INTEREST-	0.00		0.00	9762
PENALTIES	0.00		0.00	9765
RENT EXPENSE	667,942.29		667,942.29	9770
TOTAL INTEREST & RENT EXPENSE	691,734.03	91,500.42	783,234.45	
DEPRECIATION & AMORTIZATION				
DEPR-LAND IMPROVES	0.00	871.92	871.92	9820
DEPR-BUILDING	3,686.67	74,666.67	78,353.34	9821
DERPR-BUILD IMPROVES	0.00	20,143.02	20,143.02	9823
DEPR-FIXED EQUIP	0.00	5,456.88	5,456.88	9825
DEPR-LEASEHOLD	0.00		0.00	9826
DEPREC-FURNITURE & EQUIPMENT	90,633.67	3,075.56	93,709.23	9827
DEPRC-AUTO	7,412.76		7,412.76	9830
AMRT-GOODWILL	0.00		0.00	9835
AMORT-FINANCE FEES	0.00	5,732.57	5,732.57	9845
AMORT-NON-COMPETE	0.00		0.00	9855
TOTAL DEPRECIATION & AMORTIZATION	101,733.10	109,946.62	211,679.72	
TAXES				
STATE INCOME TAXES	(56,667.75)	34,089.82	(22,577.93)	9902
FEDERAL INCOME TAXES	0.00		0.00	9912
OTHER TAXES	0.00		0.00	9955
DEFERRED TAXES	0.00		0.00	9956
TOTAL TAXES	(56,667.75)	34,089.82	(22,577.93)	
TOTAL EXPENSES	18,620,150.63	653,709.76	19,273,860.39	
NET INCOME (LOSS)	(9,502,722.95)	106,280.18	(9,396,442.77)	