

Client: **A442531 - Wingate Healthcare, Inc.**
Engagement: **MDMC 2023 - Wingate Healthcare, Inc.**
Period Ending: **12/31/2023**
Trial Balance: **T01 - Master TB**
Workpaper: **T:02 - MGT Groupings Report**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [1025.0] Cash & Equivallant			
Subgroup : None			
10010	CASH-OPERATING	0.00	9,202,440.74
10040	CASH - MONEY MARKET	0.00	(1,334.79)
1005	CASH - OPERATING	(5,160.32)	0.00
10075	CASH - ACH	0.00	(10,534,152.27)
11200	NET PAYROLL	0.00	57,951.82
Subtotal : None		(5,160.32)	(1,275,094.50)
Total [1025.0]	Cash & Equivallant	(5,160.32)	(1,275,094.50)
Group : [1183.0] Other Accounts Receivable			
Subgroup : None			
1105	AR	836,051.44	0.00
1106	AR - OTHER	1,129,789.00	0.00
1108	AR - CENTRAL OFFICE	683,392.67	0.00
1114	AR - MANAGEMENT FEES	4,649,694.97	0.00
11210	OTHER RECEIVABLES	0.00	4,708.78
1212	DUE FROM MEDICAID	1,210,000.00	0.00
Subtotal : None		8,508,928.08	4,708.78
Total [1183.0]	Other Accounts Receivable	8,508,928.08	4,708.78
Group : [1180.0] A/R- Affiliates/Related Parties			
Subgroup : None			
11000	A/R	0.00	8,130,529.93
11001	A/R - OTHER	0.00	1,387,270.60
11009	A/R CENTRAL OFFICE	0.00	13,590.71
11013	A/R - LEASING	0.00	46,546.87
11019	A/R - IT BILLING	0.00	90,793.45
11021	A/R - RENT RECEIVABLE	0.00	48,611.11
11305	A/R - WINGATE AT HAVERHILL	0.00	3,485.54
11309	A/R - WORCESTER	0.00	18,316.98
11317	A/R - WINGATE AT SO HADLEY	0.00	1,665.18
11339	AR - LIABILITY INSURANCE	0.00	19,542.00
11341	A/R - ORW	0.00	19,268.10
11385	DUE FROM WHC WILBRAHAM LLC	0.00	40,251.25
18002	DUE TO/FROM OVC	0.00	28,242.88
18253	WINGATE AT ULSTER	0.00	(1,329,547.52)
18254	WINGATE AT DUTCHESS	0.00	338,487.72
18256	WINGATE AT ST. FRANCIS	0.00	5,927,965.32
18257	SRC SOUTH HADLEY	0.00	(20,734.00)
18500	INVESTMENT ON HEALTH CARE	0.00	3,800.00
18601	W.I.P. - NEEDHAM PROJECT	0.00	260.00
18602	W.I.P. - ANDOVER PROJECT	0.00	7,750.00
18604	W.I.P. - FELDMAN CONSULTING	0.00	400.00
18608	W.I.P. - HAVERHILL	0.00	35,094.10
18611	W.I.P. - BOSTON	0.00	1,050.00
18612	W.I.P. - ESL	0.00	75.00
18613	W.I.P. - SILVER LAKE	0.00	979.50
18614	W.I.P. - WINGATE SENIOR LIVING	0.00	60.50
1902	INTERCOMPANY - AR	46,130,157.94	0.00
1905	INTERCOMPANY UNRESOLVED - AR	(3,223,051.46)	0.00
21004	DUE TO SL SNF	0.00	2,905,009.01
21006	DUE TO SL INN	0.00	(140,182.44)
21008	DUE TO ADULT DAY CENTER	0.00	(5,510.00)
21010	DUE TO SL RES	0.00	2,453.98
21019	KINGSTON, INC.	0.00	(2,952,821.18)
21022	DUE TO RELATED ENTITIES	0.00	159,964.52
21029	DUE TO/FROM WORCESTER SKILLED	0.00	998,565.20
21043	NEEDHAM RESIDENCES	0.00	(113,129.63)
21051	DUE TO/FROM WEST RIVER HOSPICE	0.00	(331.18)
21053	DUE TO/FROM SENIOR RESID.REALT	0.00	146,320.16
21060	WHC HOLDINGS	0.00	1,212,967.26
21061	WHC NEEDHAM I LP	0.00	275,773.64
21062	WINGATE FINANCIAL ADVISORS	0.00	356.00
21063	WHC NEEDHAM II LP	0.00	(1,886.00)
21064	WINGATE AT DUTCHESS	0.00	2,860,446.38
21070	WINGATE AT ANDOVER	0.00	(1,465,961.50)
21072	WINGATE AT BEACON	0.00	2,124,286.86
21073	WINGATE AT NEEDHAM	0.00	(3,919,743.41)
21074	WINGATE AT READING	0.00	(1,687,901.63)
21075	WINGATE AT SUDBURY	0.00	(2,834,595.08)
21076	WINGATE AT ULSTER	0.00	(2,402,518.59)
21077	WINGATE AT WILBRAHAM	0.00	(1,843,683.70)
21078	WINGATE AT LOWELL	0.00	339,817.32
21079	WINGATE AT HAVERHILL	0.00	(2,001,095.83)
21080	WINGATE AT SOUTH HADLEY	0.00	(839,660.95)
21081	WINGATE AT EAST LONGMEADOW	0.00	322,738.46
21082	WINGATE AT SPRINGFIELD	0.00	1,556,814.85
21083	WINGATE AT WEST SPRINGFIELD	0.00	97,950.94
21084	WINGATE AT HAMPDEN	0.00	72,477.02
21085	WINGATE SNR LIVING CARE NEEDHA	0.00	2,565,278.92
21086	DUE TO WEST RIVER HOSPICE EAST	0.00	91,811.22
21090	DUE TO WEST RIVER MA	0.00	1,050.00
21095	WHC - PAYROLL	0.00	1,000.00
21099	DUE FROM VENTAS/NHP	0.00	122,886.26
21100	WINGATE AT DINING OF MA, LLC	0.00	(436.16)
21101	WINGATE AT DINING OF NY, LLC	0.00	3,000.00
21104	GINGER CARE	0.00	19,806.24
21105	WINGATE DIRECT CARE, LLC	0.00	758,102.40
21141	WINGATE PROP	0.00	(500,000.00)
21143	SRC OPS	0.00	(7,185,847.48)
21144	WHC BOSTON LLC	0.00	62,304.83
21145	WHC HAVERHILL ALF	0.00	(35,416.74)
21147	SRC MANAGEMENT	0.00	(2,873,489.94)
21148	DUE FROM WILBRAHAM LLC	0.00	67,275.00
21202	WINGATE RES AT BREWSTER	0.00	(1,159.86)
21203	WINGATE AT CHESTNUT HILL	0.00	(933,550.94)
21204	WINGATE AT BOYLSTON PLACE	0.00	(311,978.84)
21205	WINGATE AT NORTON	0.00	(773,563.95)
21206	WINGATE RES AT NORTON	0.00	(162,206.76)
21207	WINGATE AT BLACKSTONE	0.00	(344,700.87)
21208	WINGATE AT WESTON	0.00	(771,811.19)
21210	WINGATE AT HARWICH	0.00	(927,605.05)
21211	WINGATE AT SHARON	0.00	(523,943.69)
21212	WINGATE RESIDENCES ON THE EAST	0.00	(576,665.15)
21213	WINGATE AT MELBOURNE	0.00	(431,530.39)

21500	OFFICER LOAN	0.00	(1,069,873.12)
Subtotal : None		<u>42,907,106.48</u>	<u>(6,050,589.56)</u>
Total [1180.0]	A/R- Affiliates/Related Parties	<u>42,907,106.48</u>	<u>(6,050,589.56)</u>
Group : [1310.0]	Other Current Assets		
Subgroup : None			
1405	PRE-PAID - INSURANCE	24,927.28	0.00
1407	PRE-PAID - OTHER	6,766.68	0.00
Subtotal : None		<u>31,693.96</u>	<u>0.00</u>
Total [1310.0]	Other Current Assets	<u>31,693.96</u>	<u>0.00</u>
Group : [1611.1]	Building Improvements Cost		
Subgroup : None			
1509	FIXED ASSET - LEASEHOLD IMPROVEMENTS	91,857.13	0.00
15130	LEASEHOLD IMPROVEMENTS	0.00	236,982.09
Subtotal : None		<u>91,857.13</u>	<u>236,982.09</u>
Total [1611.1]	Building Improvements Cost	<u>91,857.13</u>	<u>236,982.09</u>
Group : [1612.2]	A/D- Building Improvements		
Subgroup : None			
15131	ACCUM DEPR LEASEHOLD IMPRVMENTS	0.00	(225,507.26)
23530	ACCUM DEPREC LEASEHD IMP	0.00	(26,566.80)
Subtotal : None		<u>0.00</u>	<u>(252,074.06)</u>
Total [1612.2]	A/D- Building Improvements	<u>0.00</u>	<u>(252,074.06)</u>
Group : [1651.1]	Equipment Costs		
Subgroup : None			
15070	FURNITURE & FIXTURES	0.00	305,936.67
15080	EQUIPMENT	0.00	69,117.19
15095	TELEPHONE EQUIPMENT	0.00	34,560.08
1511	FIXED ASSET - FURNITURE & FIXTURES	23,304.80	0.00
1512	FIXED ASSET - EQUIPMENT	65,185.08	0.00
15120	COMPUTER EQUIPMENT	0.00	508,680.71
15200	COMPUTER EQUIP.CAP.LEASE	0.00	770,845.16
23000	FURNISHINGS	0.00	4,155.94
23020	OFFICE EQUIPMENT	0.00	124,814.02
23040	TELEPHONE EQUIPMENT	0.00	2,315.25
Subtotal : None		<u>88,489.88</u>	<u>1,820,425.02</u>
Total [1651.1]	Equipment Costs	<u>88,489.88</u>	<u>1,820,425.02</u>
Group : [1652.2]	A/D-Equipment		
Subgroup : None			
15071	ACCUM. DEPR. - FURNISHINGS	0.00	(305,975.61)
15081	ACCUM. DEPR. - EQUIPMENT	0.00	(67,090.61)
15096	ACCUM. DEPR. - TELEPHONE	0.00	(34,560.08)
15121	ACCUM DEPR COMPUTER EQUIPMENT	0.00	(304,940.08)
15201	ACCUM AMOR-CAP.LEASE	0.00	(394,471.45)
1611	ACCUM. DEPR. - FURNITURE & FIXTURES	(245.42)	0.00
1612	ACCUM. DEPR. - EQUIPMENT	(4,693.00)	0.00
23500	ACCUM DEPR. FURNISHINGS	0.00	(4,155.94)
23520	ACCUM. DEPR-OFFICE EQUIPT	0.00	(124,814.02)
23540	ACCUM DEPREC TELE. EQUIP	0.00	(2,315.25)
Subtotal : None		<u>(4,938.42)</u>	<u>(1,238,323.04)</u>
Total [1652.2]	A/D-Equipment	<u>(4,938.42)</u>	<u>(1,238,323.04)</u>
Group : [1701.1]	Motor Vehicle-Costs		
Subgroup : None			
15090	MOTOR VEHICLE	0.00	145,624.06
Subtotal : None		<u>0.00</u>	<u>145,624.06</u>
Total [1701.1]	Motor Vehicle-Costs	<u>0.00</u>	<u>145,624.06</u>
Group : [1702.2]	A/D-Motor Vehicle		
Subgroup : None			
15091	ACCUM. DEPR. - MOTOR VEHICLES	0.00	(79,842.03)
23510	ACCUM DEPR-AUTO	0.00	(21,306.08)
Subtotal : None		<u>0.00</u>	<u>(101,148.11)</u>
Total [1702.2]	A/D-Motor Vehicle	<u>0.00</u>	<u>(101,148.11)</u>
Group : [1710.1]	Software Costs		
Subgroup : None			
15100	COMPUTER SOFTWARE	0.00	489,613.41
1513	FIXED ASSET - COMPUTER SOFTWARE	208,353.76	0.00
Subtotal : None		<u>208,353.76</u>	<u>489,613.41</u>
Total [1710.1]	Software Costs	<u>208,353.76</u>	<u>489,613.41</u>
Group : [1710.2]	A/D Software		
Subgroup : None			
15101	ACCUM. DEP. COMP. SFTWR	0.00	(484,837.01)
1613	ACCUM. DEPR. - COMPUTER SOFTWARE	(19,099.08)	0.00
Subtotal : None		<u>(19,099.08)</u>	<u>(484,837.01)</u>
Total [1710.2]	A/D Software	<u>(19,099.08)</u>	<u>(484,837.01)</u>
Group : [1985.0]	Other		
Subgroup : None			
1705	CONSTRUCTION IN PROGRESS	14,284.55	0.00
18005	DEPOSITS	0.00	7,000.00
18600	WORK IN PROGRESS	0.00	19,517.72
Subtotal : None		<u>14,284.55</u>	<u>26,517.72</u>
Total [1985.0]	Other	<u>14,284.55</u>	<u>26,517.72</u>
Group : [2020.0]	A/P-Trade		
Subgroup : None			
20010	ACCOUNTS PAYABLE	0.00	(582,740.22)
2004	BEGINNING BALANCE ACCOUNTS PAYABLE	(143,301.23)	0.00
2005	ACCOUNTS PAYABLE	(1,145,526.49)	0.00
Subtotal : None		<u>(1,288,827.72)</u>	<u>(582,740.22)</u>
Total [2020.0]	A/P-Trade	<u>(1,288,827.72)</u>	<u>(582,740.22)</u>
Group : [2030.0]	A/P-Acrued Expenses		
Subgroup : None			
2205	ACCRUED EXPENSES	(447,155.00)	0.00
24111	ACCRUED EXPENSES - OTHER	0.00	240,396.60
Subtotal : None		<u>(447,155.00)</u>	<u>240,396.60</u>
Total [2030.0]	A/P-Acrued Expenses	<u>(447,155.00)</u>	<u>240,396.60</u>
Group : [2110.0]	Officer, Owners, Related Parties		
Subgroup : None			
2107	DUE TO OWNER	(3,662,486.00)	0.00
Subtotal : None		<u>(3,662,486.00)</u>	<u>0.00</u>
Total [2110.0]	Officer, Owners, Related Parties	<u>(3,662,486.00)</u>	<u>0.00</u>
Group : [2120.0]	Subsidiaries and Affiliates		
Subgroup : None			

21088	DUE TO WEST RIVER CT	0.00	1,050.00
21117	WSL NEEDHAM IL OP	0.00	(341,043.46)
21119	WSL HAVERHILL AL	0.00	(150,000.00)
21127	WSL NEEDHAM AL OP	0.00	(300,000.00)
Subtotal : None		0.00	(789,993.46)
Total [2120.0]	Subsidiaries and Affiliates	0.00	(789,993.46)
Group : [2130.0]	Banks		
Subgroup : None			
23010	BANK LOAN #1	0.00	21,306.08
23030	LOAN - MOTOR VEHICLE	0.00	(23,133.51)
24500	CSI CAPITAL LEASE	0.00	810.34
Subtotal : None		0.00	(1,017.09)
Total [2130.0]	Banks	0.00	(1,017.09)
Group : [2190.0]	Accued Salaries		
Subgroup : None			
2209	ACCRUED SALARIES	(20,374.59)	0.00
24210	ACCRUED SALARIES	0.00	(75,329.32)
Subtotal : None		(20,374.59)	(75,329.32)
Total [2190.0]	Accued Salaries	(20,374.59)	(75,329.32)
Group : [2200.0]	Accrued Payroll Taxes Withheld		
Subgroup : None			
2210	ACCRUED PAYROLL TAXES	(942.88)	0.00
Subtotal : None		(942.88)	0.00
Total [2200.0]	Accrued Payroll Taxes Withheld	(942.88)	0.00
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
20011	AMEX	0.00	84,432.10
22100	FACILITY INSURANCE IMPOUND	0.00	(325,628.20)
27235	DEFERRED RENT	0.00	14,485.00
Subtotal : None		0.00	(226,711.10)
Total [2230.0]	Other Current Liabilities	0.00	(226,711.10)
Group : [2330.0]	Due to Affiliates/Related Parties		
Subgroup : None			
2902	INTERCOMPANY - AP	(47,696,053.98)	0.00
Subtotal : None		(47,696,053.98)	0.00
Total [2330.0]	Due to Affiliates/Related Parties	(47,696,053.98)	0.00
Group : [2630.0]	Additional Paid-In Capital		
Subgroup : None			
29100	ADDITIONAL PAID IN CAPITAL	0.00	(11,849,219.23)
Subtotal : None		0.00	(11,849,219.23)
Total [2630.0]	Additional Paid-In Capital	0.00	(11,849,219.23)
Group : [2650.0]	Retained Earnings		
Subgroup : None			
29210	OWNERS DISTRIBUTIONS	0.00	63,000.00
29420	FUND BALANCE	0.00	35,841,161.93
29422	OWNERS CONTRIBUTION	0.00	(26,440,378.70)
3010	OWNER DISTRIBUTION	108,752.75	0.00
3011	RETAINED EARNINGS	686,103.97	0.00
40000	COMMON STOCK	0.00	(100.00)
40500	RETAINED EARNINGS	0.00	5,744,329.55
Subtotal : None		794,856.72	15,208,012.78
Total [2650.0]	Retained Earnings	794,856.72	15,208,012.78
Group : [3630.0]	Nursing Facility Income		
Subgroup : None			
34001	3RD PARTY MGMT FEES	0.00	(1,993,355.00)
4506	HO - MANAGEMENT FEE SNF	(970,846.03)	0.00
Subtotal : None		(970,846.03)	(1,993,355.00)
Total [3630.0]	Nursing Facility Income	(970,846.03)	(1,993,355.00)
Group : [3650.0]	Other Income		
Subgroup : None			
3012	INCOME - CURRENT YR	(481,311.55)	0.00
4507	HO - MANAGEMENT FEE WR	(199,062.33)	0.00
4508	HO - MANAGEMENT FEE AL	(1,974,495.44)	0.00
4509	HO - MANAGEMENT FEE IL	(528,546.79)	0.00
4525	HO - OTHER	(2,339,789.00)	0.00
Subtotal : None		(5,533,205.11)	0.00
Total [3650.0]	Other Income	(5,533,205.11)	0.00
Group : [3650.4]	Administrative & General Recoverable Income		
Subgroup : None			
33008	CENTRAL OFFICE REIMB	0.00	(487,506.47)
4516	HO - CENTRAL OFFICE SNF	(94,257.05)	0.00
4517	HO - CENTRAL OFFICE WR	(18,668.71)	0.00
4518	HO - CENTRAL OFFICE AL	(750,519.66)	0.00
4519	HO - CENTRAL OFFICE IL	(181,853.40)	0.00
Subtotal : None		(1,045,298.82)	(487,506.47)
Total [3650.4]	Administrative & General Recoverable Income	(1,045,298.82)	(487,506.47)
Group : [9312.1]	Administration Salaries		
Subgroup : None			
41002	SALARIES - ADMINISTRATION	0.00	179,996.92
41004	W.F.A. FEE	0.00	438,733.14
41008	SALARIES - DEVELOPMENT	0.00	70,971.00
41013	SALARIES-ADMIN/MARKETING	0.00	245,040.54
41030	SALARIES - ACCOUNTING	0.00	678,421.80
41031	SALARIES - ACCOUNTS PAYABLE	0.00	31,735.26
41032	SALARIES - ACCOUNTS RECEIVABLE	0.00	174,276.23
41034	SALARIES - MIS	0.00	232,512.50
41054	OPERATIONS PAYROLL	0.00	348,938.18
41055	SALARIES - REIMBURSEMENT	0.00	93,319.83
41081	HUMAN RESOURCES	0.00	175,495.30
41090	FACILITIES PAYROLL	0.00	216,071.70
41092	SALARIES - CLINICAL	0.00	349,170.57
8404	HO - SALARIES - WFA	946,724.54	0.00
8405	HO - SALARIES - ADMIN	305,248.38	0.00
8406	HO - SALARIES - HUMAN RESOURCES	312,245.56	0.00
8407	HO - SALARIES - MARKETING	278,062.63	0.00
8408	HO - SALARIES - DEVELOPMENT	45,580.80	0.00
8409	HO - SALARIES - MIS	186,937.39	0.00
8410	HO - SALARIES - ACCOUNTING	882,574.90	0.00
8411	HO - SALARIES - AP	18,252.64	0.00
8412	HO - SALARIES - AR	149,501.63	0.00
8414	HO - SALARIES OPERATIONS	418,185.59	0.00
8415	HO - SALARIES - CLINICAL	440,540.07	0.00

Subtotal : None		3,983,854.13	3,234,682.97		
Total [9312.1]	Administration Salaries	3,983,854.13	3,234,682.97		
Group : [9379.5]	Other Admin & General			#DIV/0!	#DIV/0!
Subgroup : None				0.00	
44007	OFFICERS LIFE INSURANCE	0.00	1,835.00		
50504	ADVERTISING - HELP WANTED	0.00	2,000.00		
51002	PAYROLL PROCESSING FEES	0.00	6,218.11		
51003	COMPUTER EXPENSE	0.00	114,574.17		
52000	PROFESSIONAL SERVICE	0.00	1,625,296.99		
60000	POSTAGE	0.00	22,230.16		
60502	OFFICE SUPPLIES & EXPENSE	0.00	41,057.60		
60504	SUPPLIES	0.00	2,501.33		
61000	PURCHASED SERVICE	0.00	2,471.40		
62002	TELEPHONE	0.00	92,391.68		
70009	RECRUITING	0.00	37,025.00		
70013	DUES & JOURNALS	0.00	16,408.73		
70015	SOFTWARE USER FEES	0.00	86,815.59		
70017	STORAGE CHARGES	0.00	4,800.00		
70077	COMPUTER EXPENSES	0.00	65,244.97		
70157	FILING FEES	0.00	325.00		
70500	TRAVEL/CONVEN/MEETINGS	0.00	39,715.91		
70510	MOTOR VEHICLE EXPENSE	0.00	46,227.32		
71000	LICENSE FEE	0.00	200.00		
72006	DIETARY SUPPLEMENTS	0.00	82.04		
73037	AIRFARE - ADMIN	0.00	66,991.93		
73038	HOTEL/LODGING - ADMIN	0.00	12,447.00		
73040	MEALS & ENTERTAINMENT - ADMIN	0.00	18,614.12		
74350	AUDIT FEES	0.00	158,006.25		
75000	DONATIONS	0.00	5,400.00		
78207	TAXES - OTHER	0.00	25.00		
78210	STATE INCOME TAX	0.00	13,135.74		
80600	PRIOR YEAR ADJUSTMENTS	0.00	(108,434.43)		
8505	HO - OFFICER EXPENSES	2,701.08	0.00		800,290.63
8514	HO - TRAVEL & ENTERTAINMENT	49,615.85	0.00		
8516	HO - RECRUITMENT	39,810.00	0.00		
8519	HO - ACCOUNTING	263,476.60	0.00		
8521	HO - TECHNOLOGY	235,967.57	0.00		
8522	HO - TELEPHONE	33,756.35	0.00		
8523	HO - BANK FEES	481.11	0.00		
8524	HO - GENERAL LIABILITY INSURANCE	1,671.96	0.00		
8527	HO - DUES & JOURNALS	8,043.30	0.00		
8528	HO - SUPPLIES	97,499.29	0.00		
8530	HO - PURCHASED SERVICES	367,940.73	0.00		
8531	HO - MOTOR VEHICLE	84,324.21	0.00		
8536	HO - PROCESSING FEES	3,790.25	0.00		
8537	HO - STORAGE CHARGES	397,349.59	0.00		
8541	HO - PRIOR YEAR	388,649.49	0.00		
8542	HO - OTHER EXP	275,000.00	0.00		
Subtotal : None		2,250,077.38	2,373,606.61		
Total [9379.5]	Other Admin & General	2,250,077.38	2,373,606.61		
Group : [9392.0]	Maintenance & Other Property Expense				
Subgroup : None					
60510	ALARM SERVICES	0.00	763.30		
62006	ELECTRICITY	0.00	34,819.72		
70024	REPAIRS & MAINTENANCE	0.00	2,926.00		
78206	TAXES - PERS PROPERTY	0.00	2,490.90		
8538	HO - ELECTRICITY	40,731.01	0.00		
8539	HO - REPAIRS	3,911.37	0.00		
Subtotal : None		44,642.38	40,999.92		
Total [9392.0]	Maintenance & Other Property Expense	44,642.38	40,999.92		
Group : [9935.2]	Non-Allowable Admin & Genral Expenses				
Subgroup : None					
50506	ADVERTISING PROMOTIONAL	0.00	34,061.01		
50602	MARKETING	0.00	8,234.28		
52006	LEGAL - OTHER	0.00	302,557.72		
70131	PUBLIC RELATIONS	0.00	(19,678.00)		
78302	LATE CHARGES	0.00	4,651.90		
78304	FINES & PENALTIES	0.00	35,739.25		
8517	HO - MARKETING	65,440.88	0.00		
8520	HO - LEGAL	342,944.47	0.00		
8535	HO - FINES & PENALTIES	5,550.31	0.00		
Subtotal : None		413,935.66	365,566.16		
Total [9935.2]	Non-Allowable Admin & Genral Expenses	413,935.66	365,566.16		
Group : [CLA-4412]	Payroll Taxes				
Subgroup : None					
42002	PAYROLL TAXES	0.00	248,997.10		
8416	HO - PAYROLL TAXES	249,062.99	0.00		
Subtotal : None		249,062.99	248,997.10		
Total [CLA-4412]	Payroll Taxes	249,062.99	248,997.10		
Group : [CLA-4424]	Workers Compensation				
Subgroup : None					
44008	INSURANCE - WORKERS COMP	0.00	1,957.11		
8525	HO - INSURANCE - WORKERS COMP	129,736.20	0.00		
Subtotal : None		129,736.20	1,957.11		
Total [CLA-4424]	Workers Compensation	129,736.20	1,957.11		
Group : [CLA-4427]	Health/Life Insurance				
Subgroup : None					
44002	GROUP HEALTH INSURANCE	0.00	224,337.45		
44006	GROUP LIFE INSURANCE	0.00	12,484.28		
8417	HO - HEALTH INSURANCE	348,707.50	0.00		
8418	HO - LIFE INSURANCE	13,515.14	0.00		
8419	HO - LIFE INSURANCE - OFFICERS	2,037.50	0.00		
Subtotal : None		364,260.14	236,821.73		
Total [CLA-4427]	Health/Life Insurance	364,260.14	236,821.73		
Group : [CLA-4439]	Benefits Other				
Subgroup : None					
45002	TUITION & EDUCATION	0.00	575.00		
45008	EMPLOYEE BENEFITS - OTHER	0.00	1,374.73		
76000	EMPLOYEE EXPENSE	0.00	197,344.91		
76100	401K EXPENSE	0.00	25,328.29		
8420	HO - OTHER BENEFITS	22,545.16	0.00		
8515	HO - TUITION & EDUCATION	2,642.77	0.00		
Subtotal : None		25,187.93	224,622.93		
Total [CLA-4439]	Benefits Other	25,187.93	224,622.93		
Group : [9387.8]	Depreciation-Improvements				
Subgroup : None					

77102	DEPRECIATION	0.00	60,138.00
9904	OTHER EXP - DEPRECIATION	24,037.50	0.00
Subtotal : None		24,037.50	60,138.00
Total [9387.8]	Depreciation-Improvements	24,037.50	60,138.00
Group : [9380.0]	Real Estate Taxes		
Subgroup : None			
8533	HO - PROPERTY & OTHER TAXES	42,502.03	0.00
Subtotal : None		42,502.03	0.00
Total [9380.0]	Real Estate Taxes	42,502.03	0.00
Group : [9382.1]	Other Equipment Rent		
Subgroup : None			
70202	EQUIPMENT RENTAL	0.00	27,581.35
8529	HO - EQUIPMENT RENTAL	56,120.94	0.00
Subtotal : None		56,120.94	27,581.35
Total [9382.1]	Other Equipment Rent	56,120.94	27,581.35
Group : [9382.2]	Property Rent (Unrelated Party)		
Subgroup : None			
50004	RENT-REAL ESTATE AFFILIATE	0.00	(31,500.00)
50006	RENT - OTHER	0.00	450,083.83
9906	OTHER EXP - RENT	465,380.11	0.00
Subtotal : None		465,380.11	418,583.83
Total [9382.2]	Property Rent (Unrelated Party)	465,380.11	418,583.83
Group : [9999-9]	Not Used		
Subgroup : None			
21057	WHC HAMPDEN, INC	0.00	2,100.00
Subtotal : None		0.00	2,100.00
Total [9999-9]	Not Used	0.00	2,100.00
	NET (INCOME) LOSS	0.00	0.00
	Sum of Account Groups	0.00	0.00

Tickmarks

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