

Client: **A442571 - Wellman Healthcare Group, Inc.**  
Engagement: **MDMC2022 - Wellman Healthcare Group**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	FS PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
<b>Group : [BS] Balance Sheet</b>						
<b>Subgroup : None</b>						
100200-00-10	Cash - Petty	0.00	121.97		0.00	121.97
100200.000	Cash - Petty	121.97	0.00		0.00	0.00
100900-00-10	Cash - Resident Trust	0.00	48,253.02		0.00	48,253.02
100900.000	Cash - Resident Trust	66,764.00	0.00		0.00	0.00
102100-00-10	Freedom Credit Union Operating	0.00	30,632.12		0.00	30,632.12
102100.000	Freedom Credit Union Operating	25,601.54	0.00		0.00	0.00
102150-00-10	Freedom Credit Union Payroll	0.00	5.00		0.00	5.00
102150.000	Freedom Credit Union Payroll	5.00	0.00		0.00	0.00
102250-00-10	Freedom Credit Union Money Market	0.00	17,111.93		0.00	17,111.93
102250.000	Freedom Credit Union Money Market	166,496.86	0.00		0.00	0.00
102300-00-10	Freedom Credit Union Reserve Capital	0.00	11,886.29		0.00	11,886.29
102300.000	Freedom Credit Union Reserve Capital	33,336.54	0.00		0.00	0.00
102328-00-10	Freedom Bank HHS Federal Stimulus	0.00	450,543.93		0.00	450,543.93
102328.000	Freedom Bank HHS Federal Stimulus	449,386.63	0.00		0.00	0.00
102332-00-10	Freedom Bank SBA EIDL Money Market	0.00	2,003,747.76		0.00	2,003,747.76
111000-00-10	A/R - Private	0.00	(29,847.85)		0.00	(29,847.85)
111000.000	A/R - Private	(74,256.81)	0.00		0.00	0.00
112000-00-10	A/R - Medicaid	0.00	486,036.48		0.00	486,036.48
112000.000	A/R - Medicaid	357,526.37	0.00		0.00	0.00
113000-00-10	A/R - Medicare Part A	0.00	156,005.79		0.00	156,005.79
113000.000	A/R - Medicare Part A	169,233.97	0.00		0.00	0.00
114000-00-10	A/R - Medicare Part B	0.00	22,268.55		0.00	22,268.55
114000.000	A/R - Medicare Part B	25,594.74	0.00		0.00	0.00
115000-00-10	A/R - Co-Insurance Part A	0.00	(64,278.64)		0.00	(64,278.64)
115000.000	A/R - Co-Insurance Part A	(30,619.26)	0.00		0.00	0.00
117000-00-10	A/R - Managed Care	0.00	19,011.67		0.00	19,011.67
117000.000	A/R - Managed Care	2,585.96	0.00		0.00	0.00
118000-00-10	A/R - Insurance	0.00	17,312.11		0.00	17,312.11
118000.000	A/R - Insurance	24,199.03	0.00		0.00	0.00
119000-00-10	A/R Medicaid Pending	0.00	4,420.34		0.00	4,420.34
119000.000	A/R Medicaid Pending	41,347.59	0.00		0.00	0.00
119300-00-10	A/R - Hospice	0.00	8,072.33		0.00	8,072.33
119300.000	A/R - Hospice	8,072.33	0.00		0.00	0.00
120000-00-10	A/R - Allowance For Bad Debt	0.00	(3,000.00)		0.00	(3,000.00)
120000.000	A/R - Allowance For Bad Debt	(20,000.00)	0.00		0.00	0.00
139000-00-10	A/R - Other	39,900.00	0.00		0.00	0.00
139150-00-10	L/R Wellman Realty LLC	0.00	53,000.00		0.00	53,000.00
139150.000	L/R Wellman Realty LLC	53,000.00	0.00		0.00	0.00
139200-00-10	Patient Exchange	0.00	231.73		0.00	231.73
139200.000	Patient Exchange	1,347.26	0.00		0.00	0.00
141000-00-10	Supplies - Medical Inventory	0.00	6,951.00		0.00	6,951.00
141000.000	Supplies - Medical Inventory	6,951.00	0.00		0.00	0.00
142000-00-10	Supplies - Dietary Inventory	0.00	7,368.57		0.00	7,368.57
142000.000	Supplies - Dietary Inventory	7,368.57	0.00		0.00	0.00
151000-00-10	Prepaid - Expenses	0.00	3,454.01		0.00	3,454.01
151000.000	Prepaid - Expenses	3,967.37	0.00		0.00	0.00
152000-00-10	Prepaid - Insurance	0.00	18,711.00		0.00	18,711.00
152000.000	Prepaid - Insurance	12,889.00	0.00		0.00	0.00
153000-00-10	Prepaid - Legal Fees	0.00	281.25		0.00	281.25
161100-00-10	Building Improvements	0.00	143,765.45		0.00	143,765.45
161100.000	Building Improvements	143,765.45	0.00		0.00	0.00
161150-00-10	Construction In Progress	0.00	260,628.98		0.00	260,628.98
161150.000	Construction In Progress	257,972.03	0.00		0.00	0.00
161500-00-10	Automobile-2020 Land Rover WC	0.00	108,214.69		0.00	108,214.69
162000-00-10	Furniture Fixture & Equipment	0.00	547,379.77		0.00	547,379.77
162000.000	Furniture Fixture & Equipment	500,031.30	0.00		0.00	0.00
162500-00-10	Computer Hardware	0.00	14,048.85		0.00	0.00
163000-00-10	Computer Software	0.00	26,123.10		0.00	26,123.10
163000.000	Computer Software	21,985.60	0.00		0.00	0.00
165100-00-10	Accum Deprec-Building Improvements	0.00	(72,869.15)		0.00	(72,869.15)
165100.000	Accum Deprec-Building Improvements	(65,680.67)	0.00		0.00	0.00
165500-00-10	Accum. Dep. - Automobile	0.00	(10,821.48)		0.00	(10,821.48)
166000-00-10	Accum. Dep. - FF&E	0.00	(431,258.67)		0.00	(431,258.67)
166000.000	Accum. Dep. - FF&E	(355,174.02)	0.00		0.00	0.00
167000-00-10	Accum. Dep. - Computer Software	0.00	(18,792.86)		0.00	(18,792.86)
167000.000	Accum. Dep. - Computer Software	(15,515.00)	0.00		0.00	0.00
181100-00-10	Special Deposits	0.00	1,536.00		0.00	1,536.00
181100.000	Special Deposits	1,536.00	0.00		0.00	0.00
200100-00-10	Accounts Payable	0.00	(537,601.95)		0.00	(537,601.95)
200100.000	Accounts Payable	(457,624.90)	0.00		0.00	0.00
200994-00-10	Resident Communication Grant	0.00	(877.25)		0.00	(877.25)
200994.000	Resident Communication Grant	(2,666.52)	0.00		0.00	0.00
201000-00-10	Employee Rewards Fund	0.00	100.00		0.00	100.00
201000.000	Employee Rewards Fund	100.00	0.00		0.00	0.00
201023.000	Deferred Revenue HHS Phase 4 Stimulus	(57,780.14)	0.00		0.00	0.00
201055.000	Loan-Marlin Business Bank	(41,316.02)	0.00		0.00	0.00
201056-00-10	Loan-Land Rover	0.00	(99,097.86)		0.00	(99,097.86)
201063-00-10	Due To Medicaid	0.00	(29,947.55)		0.00	(29,947.55)
201063.000	Due To Medicaid	(5,754.77)	0.00		0.00	0.00
201064-00-10	Due To Residents Activities	0.00	(1,168.65)		0.00	(1,168.65)
201064.000	Due To Residents Activities	(1,435.44)	0.00		0.00	0.00
201070-00-10	Due (to) From Wellman Realty LLC	0.00	(1,488,452.89)		0.00	(1,488,452.89)
201070.000	Due (to) From Wellman Realty LLC	(1,293,452.89)	0.00		0.00	0.00
202000-00-10	Accrued Salaries	0.00	(98,455.98)		0.00	(98,455.98)
202000.000	Accrued Salaries	(93,165.98)	0.00		0.00	0.00
202010-00-10	Accrued Vacation	0.00	(30,069.00)		0.00	(30,069.00)
202010.000	Accrued Vacation	(35,405.00)	0.00		0.00	0.00
202100-00-10	Accrued Payroll Taxes	0.00	(14,657.00)		0.00	(14,657.00)
202100.000	Accrued Payroll Taxes	(13,911.00)	0.00		0.00	0.00
202405-00-10	Accrued Interest-SBA EIDL Loan	0.00	(63,493.32)		0.00	(63,493.32)
215100.000	Resident Refunds-Do Not Use	0.00	(51,889.00)		0.00	(51,889.00)
215300-00-10	Resident Trust	0.00	(48,253.02)		0.00	(48,253.02)
215300.000	Resident Trust	(66,764.00)	0.00		0.00	0.00

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		12/31/2021	12/31/2022			12/31/2022
216000-00-10	Due (To) From DC	0.00	285,021.15		0.00	285,021.15
216000.000	Due (To) From DC	289,692.68	0.00		0.00	0.00
216004-00-10	Due From WC	0.00	27,006.06		0.00	27,006.06
216004.000	Due From WC	6,277.77	0.00		0.00	0.00
251020-00-10	Notes Payable-SBA EIDL Loan	0.00	(2,000,000.00)		0.00	(2,000,000.00)
301000-00-10	Capital Stock	0.00	(300.00)		0.00	(300.00)
301000.000	Capital Stock	(300.00)	0.00		0.00	0.00
301050-00-10	S/H Distribution DC	0.00	30,097.35		0.00	30,097.35
301050.000	S/H Distribution DC	418,307.83	0.00		0.00	0.00
308000-00-10	Retained Earnings	0.00	(69,884.89)		0.00	(69,884.89)
308000.000	Retained Earnings	(628,654.80)	0.00		0.00	0.00
<b>Subtotal : None</b>		<b>(110,063.98)</b>	<b>(369,717.61)</b>		<b>0.00</b>	<b>(369,717.61)</b>
<b>Total [BS] Balance Sheet</b>		<b>(110,063.98)</b>	<b>(369,717.61)</b>		<b>0.00</b>	<b>(369,717.61)</b>

**Group : [PL] Profit & Loss**

**Subgroup : None**

3003.8	SCO/PACE Revenue	0.00	0.00		(704,539.00)	(704,539.00)
3023	MEDICAID - RESOURCE	0.00	0.00	CAIDJE - 3	(704,539.00)	(673,216.00)
				CAIDJE - 1	(673,216.00)	
400100-10-10	Medicare A - Room And Board	0.00	(395,485.01)		0.00	(395,485.01)
400100.000	Medicare A - Room And Board	(1,039,504.49)	0.00		0.00	0.00
400250-10-10	Medicare A - Pharmacy	0.00	(20,224.16)		0.00	(20,224.16)
400250.000	Medicare A - Pharmacy	(43,761.60)	0.00		0.00	0.00
400400-10-10	Medicare A - Physical Therapy	0.00	(40,501.96)		0.00	(40,501.96)
400400.000	Medicare A - Physical Therapy	(97,376.78)	0.00		0.00	0.00
400450-10-10	Medicare A - Occupational Therapy	0.00	(64,912.48)		0.00	(64,912.48)
400450.000	Medicare A - Occupational Therapy	(174,436.72)	0.00		0.00	0.00
400500-10-10	Medicare A - Speech Therapy	0.00	(2,436.40)		0.00	(2,436.40)
400500.000	Medicare A - Speech Therapy	(2,155.21)	0.00		0.00	0.00
400700-10-10	Medicare A - X-Ray	0.00	(2,904.22)		0.00	(2,904.22)
400700.000	Medicare A - X-Ray	(4,245.00)	0.00		0.00	0.00
400850-10-10	Medicare A - Lab	0.00	(3,963.90)		0.00	(3,963.90)
400850.000	Medicare A - Lab	(8,638.08)	0.00		0.00	0.00
400900-10-10	Medicare A - Contractual Adjustment	0.00	134,942.95		0.00	134,942.95
400900.000	Medicare A - Contractual Adjustment	330,625.41	0.00		0.00	0.00
410100-11-10	Private - Room And Board	0.00	(570,150.00)		0.00	(570,150.00)
410100.000	Private - Room And Board	(459,200.00)	0.00		0.00	0.00
430100-12-10	Medicaid - Room And Board	0.00	(4,198,908.14)		1,377,755.00	(2,821,153.14)
				CAIDJE - 1	673,216.00	
				CAIDJE - 3	704,539.00	
430100.000	Medicaid - Room And Board	(3,319,373.71)	0.00		0.00	0.00
430102-12-10	Medicaid R&B Reduction 3.58 HPPD	0.00	29,947.55		0.00	29,947.55
430105-12-10	Medicaid - Direct Care Add On Revenue	0.00	(224,710.03)		0.00	(224,710.03)
430107-12-10	Medicaid - Add-Ons	0.00	(95,100.00)		0.00	(95,100.00)
430900.000	Medicaid - Contractual Adjustment	58.52	0.00		0.00	0.00
435100-13-10	Medicaid Pending-Room And Board	0.00	36,927.25		0.00	36,927.25
435100.000	Medicaid Pending-Room And Board	(41,347.59)	0.00		0.00	0.00
450100-14-10	Managed Care - Room And Board	0.00	(20,362.11)		0.00	(20,362.11)
450100.000	Managed Care - Room And Board	(48,832.36)	0.00		0.00	0.00
450250-14-10	Managed Care - Pharmacy	0.00	(2,775.80)		0.00	(2,775.80)
450250.000	Managed Care - Pharmacy	(3,922.14)	0.00		0.00	0.00
450400-14-10	Managed Care - Physical Therapy	0.00	(7,481.52)		0.00	(7,481.52)
450400.000	Managed Care - Physical Therapy	(3,353.11)	0.00		0.00	0.00
450450-14-10	Managed Care - Occupational Therapy	0.00	(8,061.74)		0.00	(8,061.74)
450450.000	Managed Care - Occupational Therapy	(3,998.51)	0.00		0.00	0.00
450500-14-10	Managed Care - Speech Therapy	0.00	(90.42)		0.00	(90.42)
450500.000	Managed Care - Speech Therapy	(359.21)	0.00		0.00	0.00
450850-14-10	Managed Care - Lab	0.00	(760.96)		0.00	(760.96)
450850.000	Managed Care - Lab	(157.74)	0.00		0.00	0.00
450900-14-10	Managed Care - Contractual Adjustment	0.00	16,992.92		0.00	16,992.92
450900.000	Managed Care - Contractual Adjustment	14,451.31	0.00		0.00	0.00
460100.000	Insurance - Room And Board	(14,550.00)	0.00		0.00	0.00
460250.000	Insurance - Pharmacy	(5,231.68)	0.00		0.00	0.00
460400-16-10	Insurance - Physical Therapy	0.00	(212.58)		0.00	(212.58)
460400.000	Insurance - Physical Therapy	(7,835.34)	0.00		0.00	0.00
460450.000	Insurance - Occupational Therapy	(12,271.03)	0.00		0.00	0.00
460850.000	Insurance - Lab	(385.42)	0.00		0.00	0.00
460900-16-10	Insurance - Contractual Adjustment	0.00	119.24		0.00	119.24
460900.000	Insurance - Contractual Adjustment	21,794.63	0.00		0.00	0.00
470100-15-10	Hospice - Room And Board	0.00	(299,568.33)		0.00	(299,568.33)
470100.000	Hospice - Room And Board	(51,204.29)	0.00		0.00	0.00
470400-15-10	Hospice - Physical Therapy	0.00	(106.29)		0.00	(106.29)
470500-15-10	Hospice - Speech Therapy	0.00	(90.42)		0.00	(90.42)
500260-18-10	Medicare B - Vaccines	0.00	(9,158.59)		0.00	(9,158.59)
500400-18-10	Medicare B - Physical Therapy	0.00	(63,868.87)		0.00	(63,868.87)
500400.000	Medicare B - Physical Therapy	(57,014.78)	0.00		0.00	0.00
500450-18-10	Medicare B - Occupational Therapy	0.00	(132,367.38)		0.00	(132,367.38)
500450.000	Medicare B - Occupational Therapy	(103,310.75)	0.00		0.00	0.00
500500-18-10	Medicare B - Speech Therapy	0.00	(3,522.22)		0.00	(3,522.22)
500500.000	Medicare B - Speech Therapy	(4,130.89)	0.00		0.00	0.00
500900-18-10	Medicare B - Contractual Adjustment	0.00	40,199.88		0.00	40,199.88
500900.000	Medicare B - Contractual Adjustment	31,238.59	0.00		0.00	0.00
505400-19-10	Managed Care B - Physical Therapy	0.00	(17,246.12)		0.00	(17,246.12)
505400.000	Managed Care B - Physical Therapy	(5,421.41)	0.00		0.00	0.00
505450-19-10	Managed Care B - Occupational Therapy	0.00	(15,341.26)		0.00	(15,341.26)
505450.000	Managed Care B - Occupational Therapy	(2,712.49)	0.00		0.00	0.00
505500-19-10	Managed Care B - Speech Therapy	0.00	(902.64)		0.00	(902.64)
505500.000	Managed Care B - Speech Therapy	(1,436.74)	0.00		0.00	0.00
505900-19-10	Managed Care B - Contractual Adjustment	0.00	5,685.69		0.00	5,685.69
505900.000	Managed Care B - Contractual Adjustment	1,349.71	0.00		0.00	0.00
506400.000	Insurance B - Physical Therapy	(105.84)	0.00		0.00	0.00
506450-20-10	Insurance B - Occupational Therapy	0.00	(214.04)		0.00	(214.04)
506450.000	Insurance B - Occupational Therapy	(199.22)	0.00		0.00	0.00
506900-20-10	Insurance B - Contractual Adjustment	0.00	59.69		0.00	59.69
599050-21-10	Interest Income	0.00	(6,224.58)		0.00	(6,224.58)

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599050.000	Interest Income	(2,598.15)	0.00		0.00	0.00
599062-21-10	State Covid-19 Testing Reimbursement	0.00	(137,172.00)		0.00	(137,172.00)
599062.000	State Covid-19 Testing Reimbursement	(236,921.00)	0.00		0.00	0.00
599066-21-10	HHS Phase 4 Stimulus	0.00	(57,780.14)		0.00	(57,780.14)
599068.000	HHS Federal Stimulus	(278,171.53)	0.00		0.00	0.00
599069.000	HHS Quality Incentive Payment (QIP)	(70,179.77)	0.00		0.00	0.00
599080-21-10	Misc. Income	0.00	(9,254.75)		0.00	(9,254.75)
599085-21-10	Prior Year Revenue	0.00	(9,417.23)		0.00	(9,417.23)
599085.000	Prior Year Revenue	(65.00)	0.00		0.00	0.00
599090-21-10	Small Balance Adjustments	0.00	119.92		0.00	119.92
599090.000	Small Balance Adjustments	12.65	0.00		0.00	0.00
610110-31-10	Wages - Activities	0.00	155,166.17		0.00	155,166.17
610110.000	Wages - Activities	152,329.31	0.00		0.00	0.00
610650-31-10	Activities Supplies & Expense	0.00	1,306.90		0.00	1,306.90
610650.000	Activities Supplies & Expense	1,290.45	0.00		0.00	0.00
610652-31-10	Activities-Special Events	0.00	419.63		0.00	419.63
610652.000	Activities-Special Events	200.00	0.00		0.00	0.00
610660-31-10	Activities - Entertainment P/S	0.00	2,705.00		0.00	2,705.00
610660.000	Activities - Entertainment P/S	1,452.49	0.00		0.00	0.00
620110.000	Wages - Social Services	15,558.00	0.00		0.00	0.00
620150.000	Social Services Consultant	7,875.00	0.00		0.00	0.00
620850-32-10	Purchased Serv-Social Services	0.00	42,180.50		0.00	42,180.50
620850.000	Purchased Serv-Social Services	27,986.50	0.00		0.00	0.00
630010-33-10	Wages-Director Of Nursing	0.00	122,365.39		0.00	122,365.39
630010.000	Wages-Director Of Nursing	122,524.22	0.00		0.00	0.00
630014-33-10	Wages-Asst Dir Of Nursing	0.00	5,344.00		0.00	5,344.00
630018-33-10	Wages-Nurse Weekend Supervisor	0.00	82,861.25		0.00	82,861.25
630018.000	Wages-Nurse Weekend Supervisor	61,124.75	0.00		0.00	0.00
630019-33-10	Wages-Charge Nurse	0.00	50,919.01		0.00	50,919.01
630019.000	Wages-Charge Nurse	34,084.88	0.00		0.00	0.00
630020-33-10	Wages-MDS Supervisor	0.00	64,253.40		0.00	64,253.40
630020.000	Wages-MDS Supervisor	35,288.00	0.00		0.00	0.00
630021-33-10	Wages -MMQ Nurse	0.00	41.88		0.00	41.88
630021.000	Wages -MMQ Nurse	22,431.90	0.00		0.00	0.00
630040-33-10	Wages SDC Nurse	0.00	66,922.50		0.00	66,922.50
630040.000	Wages SDC Nurse	68,270.22	0.00		0.00	0.00
630100-33-10	Wages - R.N.	0.00	182,574.69		0.00	182,574.69
630100.000	Wages - R.N.	163,040.42	0.00		0.00	0.00
630110-33-10	Wages - L.P.N.	0.00	404,403.87		0.00	404,403.87
630110.000	Wages - L.P.N.	281,390.29	0.00		0.00	0.00
630120-33-10	Wages - Nurses Aides	0.00	471,843.91		0.00	471,843.91
630120.000	Wages - Nurses Aides	602,888.39	0.00		0.00	0.00
630122-33-10	Wages-Nurse Scheduler	0.00	37,641.82		0.00	37,641.82
630122.000	Wages-Nurse Scheduler	27,919.32	0.00		0.00	0.00
630301-33-10	Purch Serv RN	0.00	334,142.55		0.00	334,142.55
630301.000	Purch Serv RN	196,407.51	0.00		0.00	0.00
630302-33-10	Purch Serv LPN	0.00	117,816.22		0.00	117,816.22
630302.000	Purch Serv LPN	139,791.95	0.00		0.00	0.00
630303-33-10	Purch Serv CNA	0.00	531,290.81		0.00	531,290.81
630303.000	Purch Serv CNA	243,489.26	0.00		0.00	0.00
630340-33-10	Nurse QA Consultants	0.00	95,323.75		0.00	95,323.75
630340.000	Nurse QA Consultants	110,545.00	0.00		0.00	0.00
640110-34-10	Central Supplies Nursing	0.00	34,187.33		0.00	34,187.33
640110.000	Central Supplies Nursing	29,664.40	0.00		0.00	0.00
640112-34-10	Nursing Publications	0.00	202.15		0.00	202.15
640112.000	Nursing Publications	138.40	0.00		0.00	0.00
640115-34-10	COVID-19 Expenses	0.00	1,563.66		0.00	1,563.66
640115.000	COVID-19 Expenses	14,916.71	0.00		0.00	0.00
640119-34-10	Covid-19 PPE Expenses	0.00	10,109.68		0.00	10,109.68
640119.000	Covid-19 PPE Expenses	43,418.15	0.00		0.00	0.00
640120-34-10	Covid-19 Testing	0.00	129,464.40		0.00	129,464.40
640120.000	Covid-19 Testing	200,970.00	0.00		0.00	0.00
640600-34-10	Supplies (Non-Medical)	0.00	559.02		0.00	559.02
640830-34-10	Education	0.00	250.00		0.00	250.00
650110-35-10	Wages - Medical Records	0.00	32,747.25		0.00	32,747.25
650110.000	Wages - Medical Records	14,673.41	0.00		0.00	0.00
650120-35-10	Medical Records Supplies & Expenses	0.00	77.79		0.00	77.79
650120.000	Medical Records Supplies & Expenses	499.92	0.00		0.00	0.00
660100-36-10	Medical Director	0.00	18,000.00		0.00	18,000.00
660100.000	Medical Director	12,000.00	0.00		0.00	0.00
660102.000	Wages - Medical Director	6,000.00	0.00		0.00	0.00
6622	OT - INDIRECT	0.00	0.00		30,531.00	30,531.00
				CAIDJE - 2	30,531.00	
6623	ST - INDIRECT	0.00	0.00		2,408.00	2,408.00
				CAIDJE - 2	2,408.00	
6624	PT - INDIRECT	0.00	0.00		17,857.00	17,857.00
				CAIDJE - 2	17,857.00	
690110-37-10	Wages - Dietary	0.00	3,742.37		0.00	3,742.37
690110.000	Wages - Dietary	233,463.45	0.00		0.00	0.00
690670-37-10	Supplies And Expense (Non-Food)	0.00	544.36		0.00	544.36
690670.000	Supplies And Expense (Non-Food)	14,448.57	0.00		0.00	0.00
690680-37-10	Food Nutritional Therapy	0.00	3,336.14		0.00	3,336.14
690680.000	Food Nutritional Therapy	11,154.93	0.00		0.00	0.00
690690-37-10	Food	0.00	3,911.60		0.00	3,911.60
690690.000	Food	108,396.57	0.00		0.00	0.00
690850-37-10	Purchased Services Dietician	0.00	11,738.25		0.00	11,738.25
690850.000	Purchased Services Dietician	13,265.75	0.00		0.00	0.00
690851-37-10	Purchased Services Dietary	0.00	345,999.20		0.00	345,999.20
690853-37-10	Purchased Food, Supplies & Nutritional	0.00	160,884.35		0.00	160,884.35
700695-38-10	Disposable Linen & Bedding	0.00	18,090.63		0.00	18,090.63
700695.000	Disposable Linen & Bedding	16,799.83	0.00		0.00	0.00
700730-38-10	Equipment Repair & Maintenance	0.00	17.57		0.00	17.57
700850-38-10	Purchased Services-Laundry	0.00	120,837.58		0.00	120,837.58
700850.000	Purchased Services-Laundry	104,597.34	0.00		0.00	0.00
710670-39-10	Supplies & Expense Housekeeping	0.00	3,311.61		0.00	3,311.61
710670.000	Supplies & Expense Housekeeping	2,266.07	0.00		0.00	0.00

Client: **A442571 - Wellman Healthcare Group, Inc.**  
Engagement: **MDMC2022 - Wellman Healthcare Group**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	FS PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
710850-39-10	Purchased Services-Housekeeping	0.00	120,837.50		0.00	120,837.50
710850.000	Purchased Services-Housekeeping	108,146.03	0.00		0.00	0.00
720110-40-10	Wages - Plant And Maintenance	0.00	74,540.06		0.00	74,540.06
720110.000	Wages - Plant And Maintenance	76,868.80	0.00		0.00	0.00
720510-40-10	Gas	0.00	9,719.00		0.00	9,719.00
720510.000	Gas	9,287.99	0.00		0.00	0.00
720512-40-10	Oil-Fuel	0.00	47,263.14		0.00	47,263.14
720512.000	Oil-Fuel	20,220.66	0.00		0.00	0.00
720520-40-10	Electricity	0.00	36,175.80		0.00	36,175.80
720520.000	Electricity	34,261.00	0.00		0.00	0.00
720530-40-10	Water And Sewer	0.00	52,507.71		0.00	52,507.71
720530.000	Water And Sewer	42,689.74	0.00		0.00	0.00
720660-40-10	Building Repair & Maintenance	0.00	5,936.30		0.00	5,936.30
720660.000	Building Repair & Maintenance	9,684.57	0.00		0.00	0.00
720670-40-10	Supplies & Expense Plant	0.00	7,407.82		0.00	7,407.82
720670.000	Supplies & Expense Plant	7,841.54	0.00		0.00	0.00
720730-40-10	Repair & Maintenance Equipment	0.00	7,639.57		0.00	7,639.57
720730.000	Repair & Maintenance Equipment	7,088.17	0.00		0.00	0.00
720735-40-10	Groundskeeping-Maintenance	0.00	432.15		0.00	432.15
720735.000	Groundskeeping-Maintenance	519.06	0.00		0.00	0.00
720740-40-10	Snow Removal-Maintenance	0.00	3,534.49		0.00	3,534.49
720740.000	Snow Removal-Maintenance	1,810.19	0.00		0.00	0.00
720745-40-10	Rubbish Removal-Maintenance	0.00	10,770.41		0.00	10,770.41
720745.000	Rubbish Removal-Maintenance	11,133.49	0.00		0.00	0.00
720850-40-10	Purchased Services Plant	0.00	9,086.41		0.00	9,086.41
720850.000	Purchased Services Plant	7,121.41	0.00		0.00	0.00
721100-41-10	Rent	0.00	420,000.00		0.00	420,000.00
721100.000	Rent	420,000.00	0.00		0.00	0.00
721102-41-10	Real Estate Tax	0.00	28,149.40		0.00	28,149.40
721102.000	Real Estate Tax	30,365.87	0.00		0.00	0.00
721105-41-10	Property Insurance	0.00	15,349.00		0.00	15,349.00
721105.000	Property Insurance	15,124.00	0.00		0.00	0.00
721120-41-10	Depreciation Improvements	0.00	7,188.48		0.00	7,188.48
721120.000	Depreciation Improvements	7,140.00	0.00		0.00	0.00
721135-41-10	Depreciation Equipment	0.00	76,084.65		0.00	76,084.65
721135.000	Depreciation Equipment	73,160.00	0.00		0.00	0.00
721136-41-10	Depreciation Motor Vehicle	0.00	10,821.48		0.00	10,821.48
721137-41-10	Depreciation Software, Computers	0.00	3,277.86		0.00	3,277.86
721137.000	Depreciation Software, Computers	1,294.00	0.00		0.00	0.00
730100-42-10	Wages - Administrator	0.00	138,553.00		0.00	138,553.00
730100.000	Wages - Administrator	144,873.60	0.00		0.00	0.00
730102-42-10	Wages - Executive Director	0.00	63,062.80		0.00	63,062.80
730102.000	Wages - Executive Director	18,327.00	0.00		0.00	0.00
730105.000	Purchased Services-Administrator	330.00	0.00		0.00	0.00
730110-42-10	Wages - Clerical	0.00	164,635.09		0.00	164,635.09
730110.000	Wages - Clerical	155,339.77	0.00		0.00	0.00
730112-42-10	Wages-Infection Control	0.00	15,375.75		0.00	15,375.75
730112.000	Wages-Infection Control	2,000.00	0.00		0.00	0.00
730200-42-10	Payroll Taxes	0.00	206,869.60		0.00	206,869.60
730200.000	Payroll Taxes	212,871.96	0.00		0.00	0.00
730250-42-10	Workers Compensation	0.00	29,913.00		0.00	29,913.00
730250.000	Workers Compensation	33,282.00	0.00		0.00	0.00
730300-42-10	Group Health Insurance	0.00	97,507.29		0.00	97,507.29
730300.000	Group Health Insurance	169,639.55	0.00		0.00	0.00
730310-42-10	Group Health-EE Deductions	0.00	(24,291.52)		0.00	(24,291.52)
730310.000	Group Health-EE Deductions	(44,334.06)	0.00		0.00	0.00
730320-42-10	Group Dental Insurance	0.00	10,102.51		0.00	10,102.51
730320.000	Group Dental Insurance	15,851.76	0.00		0.00	0.00
730325-42-10	Group Dental-EE Deductions	0.00	(3,813.38)		0.00	(3,813.38)
730325.000	Group Dental-EE Deductions	(6,877.89)	0.00		0.00	0.00
730330-42-10	Short/Long Term And Universal Life	0.00	2,108.38		0.00	2,108.38
730330.000	Short/Long Term And Universal Life	4,010.44	0.00		0.00	0.00
730331-42-10	ST/LT Univ Life-EE Deductions	0.00	(150.94)		0.00	(150.94)
730331.000	ST/LT Univ Life-EE Deductions	(1,141.39)	0.00		0.00	0.00
730335-42-10	Group Life	0.00	4,889.70		0.00	4,889.70
730335.000	Group Life	6,283.50	0.00		0.00	0.00
730400-42-10	Employee Benefits	0.00	15,762.45		0.00	15,762.45
730400.000	Employee Benefits	5,533.03	0.00		0.00	0.00
730430-42-10	Legal Fees	0.00	14,899.24		0.00	14,899.24
730430.000	Legal Fees	16,736.40	0.00		0.00	0.00
730432-42-10	Legal-Resident Matters	0.00	22,652.18		0.00	22,652.18
730432.000	Legal-Resident Matters	19,947.44	0.00		0.00	0.00
730440-42-10	Accounting Fees	0.00	41,904.25		0.00	41,904.25
730440.000	Accounting Fees	38,586.05	0.00		0.00	0.00
730445-42-10	Payroll Services	0.00	5,369.06		0.00	5,369.06
730445.000	Payroll Services	6,108.28	0.00		0.00	0.00
730470-42-10	User Fee	0.00	440,994.59		0.00	440,994.59
730470.000	User Fee	367,546.89	0.00		0.00	0.00
730510-42-10	Advertising Help Wanted	0.00	22,895.95		0.00	22,895.95
730510.000	Advertising Help Wanted	13,989.26	0.00		0.00	0.00
730513-42-10	Marketing And Development Expense	0.00	(167.11)		0.00	(167.11)
730513.000	Marketing And Development Expense	69.06	0.00		0.00	0.00
730580-42-10	Taxes - General	0.00	456.00		0.00	456.00
730580.000	Taxes - General	956.00	0.00		0.00	0.00
730670-42-10	Office Supplies	0.00	6,828.59		0.00	6,828.59
730670.000	Office Supplies	7,207.18	0.00		0.00	0.00
730700-42-10	Equipment Rental	0.00	7,392.30		0.00	7,392.30
730700.000	Equipment Rental	6,990.22	0.00		0.00	0.00
730720-42-10	Copier/Equipment Maintenance	0.00	593.97		0.00	593.97
730720.000	Copier/Equipment Maintenance	705.59	0.00		0.00	0.00
730730-42-10	Maintenance/Support Software	0.00	41,145.15		0.00	41,145.15
730730.000	Maintenance/Support Software	38,060.61	0.00		0.00	0.00
730750-42-10	Auto Expense	0.00	2,422.08		0.00	2,422.08
730750.000	Auto Expense	3,173.70	0.00		0.00	0.00
730752-42-10	Auto Lease	0.00	31,321.66		0.00	31,321.66
730752.000	Auto Lease	21,786.20	0.00		0.00	0.00

Client: **A442571 - Wellman Healthcare Group, Inc.**  
Engagement: **MDMC2022 - Wellman Healthcare Group**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	FS PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
730755-42-10	Insurance-Auto	0.00	6,604.89		0.00	6,604.89
730755.000	Insurance-Auto	3,616.77	0.00		0.00	0.00
730759-42-10	Insurance-Commercial	0.00	61,240.00		0.00	61,240.00
730759.000	Insurance-Commercial	53,634.16	0.00		0.00	0.00
730760-42-10	Telephone	0.00	20,328.13		0.00	20,328.13
730760.000	Telephone	19,547.78	0.00		0.00	0.00
730810-42-10	Dues & Subscriptions	0.00	5,414.60		0.00	5,414.60
730810.000	Dues & Subscriptions	5,785.63	0.00		0.00	0.00
730820-42-10	Travel, Gas & Tolls Expense	0.00	19,048.97		0.00	19,048.97
730820.000	Travel, Gas & Tolls Expense	12,828.67	0.00		0.00	0.00
730830-42-10	Education, Training, Seminars	0.00	560.00		0.00	560.00
730830.000	Education, Training, Seminars	820.00	0.00		0.00	0.00
730832-42-10	Convention And Meetings	0.00	37,438.42		0.00	37,438.42
730832.000	Convention And Meetings	24,619.74	0.00		0.00	0.00
730845-42-10	CORI Expense	0.00	1,100.30		0.00	1,100.30
730845.000	CORI Expense	1,484.14	0.00		0.00	0.00
730847-42-10	Employee Physicals	0.00	5,184.97		0.00	5,184.97
730847.000	Employee Physicals	4,987.61	0.00		0.00	0.00
730850-42-10	Professional Services	0.00	26,998.00		0.00	26,998.00
730850.000	Professional Services	53,496.00	0.00		0.00	0.00
730851-42-10	Recruiting Fees	0.00	31,120.00		0.00	31,120.00
730851.000	Recruiting Fees	1,500.00	0.00		0.00	0.00
730860-42-10	Postage	0.00	2,570.72		0.00	2,570.72
730860.000	Postage	2,443.26	0.00		0.00	0.00
730870-42-10	Licenses And Dues	0.00	1,466.00		0.00	1,466.00
730870.000	Licenses And Dues	1,655.00	0.00		0.00	0.00
730871-42-10	Interest Expense	0.00	2,382.07		0.00	2,382.07
730883.000	Personal Property Tax	458.18	0.00		0.00	0.00
730884-42-10	Interest Expense-SBA EIDL Loan	0.00	63,493.32		0.00	63,493.32
730885.000	Donations	7,240.00	0.00		0.00	0.00
730886.000	Interest Expense	7,216.21	0.00		0.00	0.00
730886.100	Interest Expense-D Cav Investors Cap.	1,578.84	0.00		0.00	0.00
730886.200	Interest Expense D Cavalier L.O.C.	401.88	0.00		0.00	0.00
730888-42-10	Interest-Motor Vehicle	0.00	1,291.95		0.00	1,291.95
730890-42-10	Bad Debt	0.00	(13,411.46)		0.00	(13,411.46)
730890.000	Bad Debt	(10,000.00)	0.00		0.00	0.00
730892-42-10	Prior Year Expense	0.00	101.07		0.00	101.07
730892.000	Prior Year Expense	(6,654.05)	0.00		0.00	0.00
730893-42-10	Personal Property Tax	0.00	36.13		0.00	36.13
730895-42-10	Resident Expenses	0.00	980.19		0.00	980.19
730895.000	Resident Expenses	2,427.31	0.00		0.00	0.00
730896-42-10	Donations	0.00	6,025.00		0.00	6,025.00
730900.000	Miscellaneous	0.00	19,405.00		0.00	19,405.00
730910-42-10	Service Charges - Bank	0.00	483.40		0.00	483.40
730910.000	Service Charges - Bank	145.00	0.00		0.00	0.00
730915-42-10	Late/Finance Charges	0.00	1,358.09		0.00	1,358.09
730915.000	Late/Finance Charges	404.38	0.00		0.00	0.00
730916-42-10	Fines And Penalties	0.00	398.63		0.00	398.63
730916.000	Fines And Penalties	10,400.00	0.00		0.00	0.00
800670-43-10	Phy Ther Supplies & Expense	0.00	39.15		0.00	39.15
800670.000	Phy Ther Supplies & Expense	74.36	0.00		0.00	0.00
800950-43-10	Purchased Services PT	0.00	76,739.65		(17,857.00)	58,882.65
800950.000	Purchased Services PT	111,777.34	0.00	CAIDJE - 2	(17,857.00)	0.00
810670-44-10	Occ Therapy Supplies & Expense	0.00	73.97		0.00	73.97
810670.000	Occ Therapy Supplies & Expense	55.96	0.00		0.00	0.00
810950-44-10	Purchased Services OT	0.00	129,126.88		(30,531.00)	98,595.88
810950.000	Purchased Services OT	181,900.10	0.00	CAIDJE - 2	(30,531.00)	0.00
820950-45-10	Purchased Services ST	0.00	5,925.26		(2,408.00)	3,517.26
820950.000	Purchased Services ST	4,285.74	0.00	CAIDJE - 2	(2,408.00)	0.00
850050-48-10	Pharmacy Consultant	0.00	1,488.48		0.00	1,488.48
850050.000	Pharmacy Consultant	1,860.48	0.00		0.00	0.00
850670-48-10	Supplies-Pharmacy	0.00	11,159.01		0.00	11,159.01
850670.000	Supplies-Pharmacy	5,824.82	0.00		0.00	0.00
850675-48-10	Pharmacy Part A	0.00	12,983.91		0.00	12,983.91
850675.000	Pharmacy Part A	28,026.00	0.00		0.00	0.00
850680-48-10	Pharmacy Medicaid	0.00	4,722.47		0.00	4,722.47
850680.000	Pharmacy Medicaid	1,811.27	0.00		0.00	0.00
850688-48-10	Pharmacy Contract	0.00	1,387.90		0.00	1,387.90
850688.000	Pharmacy Contract	4,522.23	0.00		0.00	0.00
860675.000	Med Supplies/Equipment Part A	(312.39)	0.00		0.00	0.00
865675-50-10	Laboratory Part A	0.00	2,238.67		0.00	2,238.67
865675.000	Laboratory Part A	4,376.67	0.00		0.00	0.00
865688-50-10	Laboratory Contract	0.00	134.86		0.00	134.86
865688.000	Laboratory Contract	213.95	0.00		0.00	0.00
867675-52-10	X-Ray Part A	0.00	2,805.15		0.00	2,805.15
867675.000	X-Ray Part A	1,433.00	0.00		0.00	0.00
867688-52-10	X-Ray Contract	0.00	221.00		0.00	221.00
867688.000	X-Ray Contract	92.00	0.00		0.00	0.00
868675.000	Ambulance Part A	3,150.00	0.00		0.00	0.00
869660-54-10	Oxygen Medicaid	0.00	280.00		0.00	280.00
869660.000	Oxygen Medicaid	2,040.00	0.00		0.00	0.00
869675.000	Oxygen Part A	210.00	0.00		0.00	0.00
869688.000	Oxygen Contract	70.00	0.00		0.00	0.00
870100-55-10	Other Ancillary Expense	0.00	3.00		0.00	3.00
<b>Subtotal - None</b>		<b>130,741.31</b>	<b>369,717.61</b>		<b>0.00</b>	<b>369,717.61</b>
<b>Total [PL] Profit &amp; Loss</b>		<b>130,741.31</b>	<b>369,717.61</b>		<b>0.00</b>	<b>369,717.61</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Tickmarks

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Client: **A442571 - Wellman Healthcare Group, Inc.**  
Engagement: **MDMC2022 - Wellman Healthcare Group**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
100200-00-10	Cash - Petty	121.97	0.00
100200.000	Cash - Petty	0.00	121.97
102100-00-10	Freedom Credit Union Operating	30,632.12	0.00
102100.000	Freedom Credit Union Operating	0.00	25,601.54
102150-00-10	Freedom Credit Union Payroll	5.00	0.00
102150.000	Freedom Credit Union Payroll	0.00	5.00
102250-00-10	Freedom Credit Union Money Market	17,111.93	0.00
102250.000	Freedom Credit Union Money Market	0.00	166,496.86
102300-00-10	Freedom Credit Union Reserve Capital	11,886.29	0.00
102300.000	Freedom Credit Union Reserve Capital	0.00	33,336.54
102332-00-10	Freedom Bank SBA EIDL Money Market	2,003,747.76	0.00
215100.000	Resident Refunds-Do Not Use	(51,889.00)	0.00
<b>Subtotal : None</b>		<b>2,011,616.07</b>	<b>225,561.91</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>2,011,616.07</b>	<b>225,561.91</b>
<b>Group : [S6L1.4C1]</b>	<b>Other Cash &amp; Equivalents</b>		
<b>Subgroup : None</b>			
102328-00-10	Freedom Bank HHS Federal Stimulus	450,543.93	0.00
102328.000	Freedom Bank HHS Federal Stimulus	0.00	449,386.63
<b>Subtotal : None</b>		<b>450,543.93</b>	<b>449,386.63</b>
<b>Total [S6L1.4C1]</b>	<b>Other Cash &amp; Equivalents</b>	<b>450,543.93</b>	<b>449,386.63</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C1 A/ R Self-Pay Patients (Private)]</b>			
111000-00-10	A/R - Private	(29,847.85)	0.00
111000.000	A/R - Private	0.00	(74,256.81)
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>(29,847.85)</b>	<b>(74,256.81)</b>
<b>Subgroup : [S6L1.5C1 A/R Managed Care Patients (Private)]</b>			
117000-00-10	A/R - Managed Care	19,011.67	0.00
117000.000	A/R - Managed Care	0.00	2,585.96
118000-00-10	A/R - Insurance	17,312.11	0.00
118000.000	A/R - Insurance	0.00	24,199.03
<b>Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)</b>		<b>36,323.78</b>	<b>26,784.99</b>
<b>Subgroup : [S6L1.5C1 A/r Medicare Non Managed Care]</b>			
113000-00-10	A/R - Medicare Part A	156,005.79	0.00
113000.000	A/R - Medicare Part A	0.00	169,233.97
114000-00-10	A/R - Medicare Part B	22,268.55	0.00
114000.000	A/R - Medicare Part B	0.00	25,594.74
115000-00-10	A/R - Co-Insurance Part A	(64,278.64)	0.00
115000.000	A/R - Co-Insurance Part A	0.00	(30,619.26)
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>113,995.70</b>	<b>164,209.45</b>
<b>Subgroup : [S6L1.5C1 A/R Mass Medicaid Non Managed Care]</b>			
112000-00-10	A/R - Medicaid	486,036.48	0.00
112000.000	A/R - Medicaid	0.00	357,526.37
119000-00-10	A/R Medicaid Pending	4,420.34	0.00
119000.000	A/R Medicaid Pending	0.00	41,347.59
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>490,456.82</b>	<b>398,873.96</b>
<b>Subgroup : [S6L1.5C1 A/R Other Public Patients]</b>			
119300-00-10	A/R - Hospice	8,072.33	0.00
119300.000	A/R - Hospice	0.00	8,072.33
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>8,072.33</b>	<b>8,072.33</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>619,000.78</b>	<b>523,683.92</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		



<b>Subgroup : None</b>			
120000-00-10	A/R - Allowance For Bad Debt	(3,000.00)	0.00
120000.000	A/R - Allowance For Bad Debt	0.00	(20,000.00)
<b>Subtotal : None</b>		<b>(3,000.00)</b>	<b>(20,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(3,000.00)</b>	<b>(20,000.00)</b>
<b>Group : [S6L1.7C1] Receivable from Officers/Owners/Employees</b>			
<b>Subgroup : None</b>			
216000-00-10	Due (To) From DC	285,021.15	0.00
<b>Subtotal : None</b>		<b>285,021.15</b>	<b>0.00</b>
<b>Total [S6L1.7C1]</b>	<b>Receivable from Officers/Owners/Empl</b>	<b>285,021.15</b>	<b>0.00</b>
<b>Group : [S6L1.8C1] Receivable from Affiliates/Related Parties</b>			
<b>Subgroup : None</b>			
139150-00-10	L/R Wellman Realty LLC	53,000.00	0.00
139150.000	L/R Wellman Realty LLC	0.00	53,000.00
216004-00-10	Due From WC	27,006.06	0.00
<b>Subtotal : None</b>		<b>80,006.06</b>	<b>53,000.00</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Part</b>	<b>80,006.06</b>	<b>53,000.00</b>
<b>Group : [S6L1.10C1] Supply Inventory</b>			
<b>Subgroup : None</b>			
141000-00-10	Supplies - Medical Inventory	6,951.00	0.00
141000.000	Supplies - Medical Inventory	0.00	6,951.00
142000-00-10	Supplies - Dietary Inventory	7,368.57	0.00
142000.000	Supplies - Dietary Inventory	0.00	7,368.57
<b>Subtotal : None</b>		<b>14,319.57</b>	<b>14,319.57</b>
<b>Total [S6L1.10C1]</b>	<b>Supply Inventory</b>	<b>14,319.57</b>	<b>14,319.57</b>
<b>Group : [S6L1.11C1] Other Receivables</b>			
<b>Subgroup : None</b>			
139000.000	A/R - Other	0.00	39,900.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>39,900.00</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>0.00</b>	<b>39,900.00</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
152000-00-10	Prepaid - Insurance	18,711.00	0.00
152000.000	Prepaid - Insurance	0.00	12,889.00
<b>Subtotal : None</b>		<b>18,711.00</b>	<b>12,889.00</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>18,711.00</b>	<b>12,889.00</b>
<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
151000-00-10	Prepaid - Expenses	3,454.01	0.00
151000.000	Prepaid - Expenses	0.00	3,967.37
153000-00-10	Prepaid - Legal Fees	281.25	0.00
181100-00-10	Special Deposits	1,536.00	0.00
<b>Subtotal : None</b>		<b>5,271.26</b>	<b>3,967.37</b>
<b>Total [S6L1.15C1]</b>	<b>Other Prepaid Expenses</b>	<b>5,271.26</b>	<b>3,967.37</b>
<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
100900-00-10	Cash - Resident Trust	48,253.02	0.00
100900.000	Cash - Resident Trust	0.00	66,764.00
139200-00-10	Patient Exchange	231.73	0.00
139200.000	Patient Exchange	0.00	1,347.26
181100.000	Special Deposits	0.00	1,536.00
<b>Subtotal : None</b>		<b>48,484.75</b>	<b>69,647.26</b>
<b>Total [S6L1.17C1]</b>	<b>Other Current Assets</b>	<b>48,484.75</b>	<b>69,647.26</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C1] Building Improvements</b>			
161100-00-10	Building Improvements	143,765.45	0.00
161100.000	Building Improvements	0.00	143,765.45
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>143,765.45</b>	<b>143,765.45</b>
<b>Subgroup : [S6L2.3C1] A/D Building Improvements</b>			
165100-00-10	Accum Deprec-Building Improvements	(72,869.15)	0.00

165100.000	Accum Deprec-Building Improvements	0.00	(65,680.67)	
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(72,869.15)</b>	<b>(65,680.67)</b>	(7,188.48)
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>70,896.30</b>	<b>78,084.78</b>	
<b>Group : [S6L2.4C1] Equipment</b>				
<b>Subgroup : [S6L2.4C1] Equipment Cost</b>				
162000-00-10	Furniture Fixture & Equipment	547,379.77	0.00	
162000.000	Furniture Fixture & Equipment	0.00	500,031.30	
162500.000	Computer Hardware	0.00	14,048.85	
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>547,379.77</b>	<b>514,080.15</b>	33,299.62
<b>Subgroup : [S6L2.4C1 A/D Equipment]</b>				
166000-00-10	Accum. Dep. - FF&E	(431,258.67)	0.00	
166000.000	Accum. Dep. - FF&E	0.00	(355,174.02)	
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(431,258.67)</b>	<b>(355,174.02)</b>	(76,084.65)
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>116,121.10</b>	<b>158,906.13</b>	
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>				
<b>Subgroup : [S6L2.5C1] Software Cost</b>				
163000-00-10	Computer Software	26,123.10	0.00	
163000.000	Computer Software	0.00	21,985.60	
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>26,123.10</b>	<b>21,985.60</b>	4,137.50
<b>Subgroup : [S6L2.5C1 A/D Software]</b>				
167000-00-10	Accum. Dep. - Computer Software	(18,792.86)	0.00	
167000.000	Accum. Dep. - Computer Software	0.00	(15,515.00)	
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(18,792.86)</b>	<b>(15,515.00)</b>	(3,277.86)
<b>Total [S6L2.5C1]</b>	<b>Software/Limited Life Assets</b>	<b>7,330.24</b>	<b>6,470.60</b>	
<b>Group : [S6L2.6C1] Motor Vehicle - Cost</b>				
<b>Subgroup : [S6L2.6C1] Motor Vehicle Cost</b>				
161500-00-10	Automobile-2020 Land Rover WC	108,214.69	0.00	
<b>Subtotal [S6L2.6C1A] Motor Vehicle Cost</b>		<b>108,214.69</b>	<b>0.00</b>	
<b>Subgroup : [S6L2.6C1 A/D Motor Vehicles]</b>				
165500-00-10	Accum. Dep. - Automobile	(10,821.48)	0.00	
<b>Subtotal [S6L2.6C1B] A/D Motor Vehicles</b>		<b>(10,821.48)</b>	<b>0.00</b>	
<b>Total [S6L2.6C1]</b>	<b>Motor Vehicle - Cost</b>	<b>97,393.21</b>	<b>0.00</b>	
<b>Group : [S6L3.4C1] Construction in Progress</b>				
<b>Subgroup : None</b>				
161150-00-10	Construction In Progress	260,628.98	0.00	
161150.000	Construction In Progress	0.00	257,972.03	
<b>Subtotal : None</b>		<b>260,628.98</b>	<b>257,972.03</b>	
<b>Total [S6L3.4C1]</b>	<b>Construction in Progress</b>	<b>260,628.98</b>	<b>257,972.03</b>	
<b>Group : [S6L5.1C1] Trade Payable</b>				
<b>Subgroup : None</b>				
200100-00-10	Accounts Payable	(537,601.95)	0.00	
200100.000	Accounts Payable	0.00	(457,624.90)	
<b>Subtotal : None</b>		<b>(537,601.95)</b>	<b>(457,624.90)</b>	
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(537,601.95)</b>	<b>(457,624.90)</b>	
<b>Group : [S6L5.2C1] Accrued Expenses</b>				
<b>Subgroup : None</b>				
202405-00-10	Accrued Interest-SBA EIDL Loan	(63,493.32)	0.00	
<b>Subtotal : None</b>		<b>(63,493.32)</b>	<b>0.00</b>	
<b>Total [S6L5.2C1]</b>	<b>Accrued Expenses</b>	<b>(63,493.32)</b>	<b>0.00</b>	
<b>Group : [S6L5.3C1] Due to Insurance Payers</b>				
<b>Subgroup : [S6L5.3C1] Due Medicaid MA - Nursing Care</b>				
201063-00-10	Due To Medicaid	(29,947.55)	0.00	
201063.000	Due To Medicaid	0.00	(5,754.77)	
<b>Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care</b>		<b>(29,947.55)</b>	<b>(5,754.77)</b>	

<b>Total [S6L5.3C1]</b>	<b>Due to Insurance Payers</b>	<b>(29,947.55)</b>	<b>(5,754.77)</b>	
<b>Group : [S6L5.4C1]</b>	<b>Patient Funds Due</b>			
<b>Subgroup : [S6L5.4C1]</b>	<b>Patient Funds Due ( Self Pay)</b>			
215300-00-10	Resident Trust	(48,253.02)	0.00	
215300.000	Resident Trust	0.00	(66,764.00)	
<b>Subtotal [S6L5.4C1A]</b>	<b>Patient Funds Due ( Self Pay)</b>	<b>(48,253.02)</b>	<b>(66,764.00)</b>	
<b>Total [S6L5.4C1]</b>	<b>Patient Funds Due</b>	<b>(48,253.02)</b>	<b>(66,764.00)</b>	
<b>Group : [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1]</b>	<b>Accrued Salaries</b>			
202000-00-10	Accrued Salaries	(98,455.98)	0.00	
202000.000	Accrued Salaries	0.00	(93,165.98)	
202010-00-10	Accrued Vacation	(30,069.00)	0.00	
202010.000	Accrued Vacation	0.00	(35,405.00)	
<b>Subtotal [S6L5.7C1A]</b>	<b>Accrued Salaries</b>	<b>(128,524.98)</b>	<b>(128,570.98)</b>	
<b>Subgroup : [S6L5.7C1]</b>	<b>Accrued Payroll Taxes Payable</b>			
202100-00-10	Accrued Payroll Taxes	(14,657.00)	0.00	
202100.000	Accrued Payroll Taxes	0.00	(13,911.00)	
<b>Subtotal [S6L5.7C1C]</b>	<b>Accrued Payroll Taxes Payable</b>	<b>(14,657.00)</b>	<b>(13,911.00)</b>	
<b>Total [S6L5.7C1]</b>	<b>Accrued Salaries &amp; Payroll Liabilities</b>	<b>(143,181.98)</b>	<b>(142,481.98)</b>	
<b>Group : [S6L5.10C1]</b>	<b>Other Current Liabilities</b>			
<b>Subgroup : None</b>				
200994-00-10	Resident Communication Grant	(877.25)	0.00	
200994.000	Resident Communication Grant	0.00	(2,666.52)	
201000-00-10	Employee Rewards Fund	100.00	0.00	
201000.000	Employee Rewards Fund	0.00	100.00	
201023.000	Deferred Revenue HHS Phase 4 Stimulus	0.00	(57,780.14)	
201064-00-10	Due To Residents Activities	(1,168.65)	0.00	
201064.000	Due To Residents Activities	0.00	(1,435.44)	
<b>Subtotal : None</b>		<b>(1,945.90)</b>	<b>(61,782.10)</b>	
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>(1,945.90)</b>	<b>(61,782.10)</b>	
<b>Group : [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp; Affiliates</b>			
<b>Subgroup : None</b>				
201070-00-10	Due (to) From Wellman Realty LLC	(1,488,452.89)	0.00	
201070.000	Due (to) From Wellman Realty LLC	0.00	(1,293,452.89)	
216000.000	Due (To) From DC	0.00	289,692.68	
216004.000	Due From WC	0.00	6,277.77	
<b>Subtotal : None</b>		<b>(1,488,452.89)</b>	<b>(997,482.44)</b>	
<b>Total [S6L6.2C1]</b>	<b>Due to Related Parties, Subsidiaries &amp;</b>	<b>(1,488,452.89)</b>	<b>(997,482.44)</b>	
<b>Group : [S6L6.3C1]</b>	<b>Other Long Term Debt</b>			
<b>Subgroup : None</b>				
201055.000	Loan-Marlin Business Bank	0.00	(41,316.02)	(41,316.02)
201056-00-10	Loan-Land Rover	(99,097.86)	0.00	
251020-00-10	Notes Payable-SBA EIDL Loan	(2,000,000.00)	0.00	
<b>Subtotal : None</b>		<b>(2,099,097.86)</b>	<b>(41,316.02)</b>	
<b>Total [S6L6.3C1]</b>	<b>Other Long Term Debt</b>	<b>(2,099,097.86)</b>	<b>(41,316.02)</b>	
<b>Group : [S6L8C.1C1]</b>	<b>Owners Equity Balance Prior Year-Corp</b>			
<b>Subgroup : None</b>				
301000-00-10	Capital Stock	(300.00)	0.00	
301000.000	Capital Stock	0.00	(300.00)	
301050-00-10	S/H Distribution DC	30,097.35	0.00	
301050.000	S/H Distribution DC	0.00	418,307.83	
308000-00-10	Retained Earnings	(69,884.89)	0.00	
308000.000	Retained Earnings	0.00	(628,654.80)	
<b>Subtotal : None</b>		<b>(40,087.54)</b>	<b>(210,646.97)</b>	
<b>Total [S6L8C.1C1]</b>	<b>Owners Equity Balance Prior Year-Corp</b>	<b>(40,087.54)</b>	<b>(210,646.97)</b>	
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>			
<b>Subgroup : None</b>				
410100-11-10	Private - Room And Board	(570,150.00)	0.00	
410100.000	Private - Room And Board	0.00	(459,200.00)	

<b>Subtotal : None</b>		<b>(570,150.00)</b>	<b>(459,200.00)</b>	
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(570,150.00)</b>	<b>(459,200.00)</b>	(6,169,859.77)
<b>Group : [S2L1.2C1]</b>	<b>Commerical Managed Care</b>			
<b>Subgroup : None</b>				
450100-14-10	Managed Care - Room And Board	(20,362.11)	0.00	
450100.000	Managed Care - Room And Board	0.00	(48,832.36)	
<b>Subtotal : None</b>		<b>(20,362.11)</b>	<b>(48,832.36)</b>	
<b>Total [S2L1.2C1]</b>	<b>Commerical Managed Care</b>	<b>(20,362.11)</b>	<b>(48,832.36)</b>	
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>				
400100-10-10	Medicare A - Room And Board	(395,485.01)	0.00	
400100.000	Medicare A - Room And Board	0.00	(1,039,504.49)	
<b>Subtotal : None</b>		<b>(395,485.01)</b>	<b>(1,039,504.49)</b>	
<b>Total [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>	<b>(395,485.01)</b>	<b>(1,039,504.49)</b>	
<b>Group : [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>			
<b>Subgroup : None</b>				
460100.000	Insurance - Room And Board	0.00	(14,550.00)	
<b>Subtotal : None</b>		<b>0.00</b>	<b>(14,550.00)</b>	
<b>Total [S2L1.5C1]</b>	<b>Medicare Managed Care (Part C)</b>	<b>0.00</b>	<b>(14,550.00)</b>	
<b>Group : [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>				
430100-12-10	Medicaid - Room And Board	(2,821,153.14)	0.00	
430100.000	Medicaid - Room And Board	0.00	(3,319,373.71)	
430102-12-10	Medicaid R&B Reduction 3.58 HPPD	29,947.55	0.00	
430105-12-10	Medicaid - Direct Care Add On Revenue	(224,710.03)	0.00	
430107-12-10	Medicaid - Add-Ons	(95,100.00)	0.00	
435100-13-10	Medicaid Pending-Room And Board	36,927.25	0.00	
435100.000	Medicaid Pending-Room And Board	0.00	(41,347.59)	
<b>Subtotal : None</b>		<b>(3,074,088.37)</b>	<b>(3,360,721.30)</b>	
<b>Total [S2L1.6C1]</b>	<b>MassHealth Fee-for-Service</b>	<b>(3,074,088.37)</b>	<b>(3,360,721.30)</b>	
<b>Group : [S2L1.8C1]</b>	<b>Senior Care Options</b>			
<b>Subgroup : None</b>				
3003.8	SCO/PACE Revenue	(704,539.00)	0.00	
<b>Subtotal : None</b>		<b>(704,539.00)</b>	<b>0.00</b>	
<b>Total [S2L1.8C1]</b>	<b>Senior Care Options</b>	<b>(704,539.00)</b>	<b>0.00</b>	
<b>Group : [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>			
<b>Subgroup : None</b>				
3023	MEDICAID - RESOURCE	(673,216.00)	0.00	
<b>Subtotal : None</b>		<b>(673,216.00)</b>	<b>0.00</b>	
<b>Total [S2L1.12C1]</b>	<b>Medicaid Patient Paid Amount</b>	<b>(673,216.00)</b>	<b>0.00</b>	
<b>Group : [S2L1.15C1]</b>	<b>Other Payer Revenue</b>			
<b>Subgroup : None</b>				
470100-15-10	Hospice - Room And Board	(299,568.33)	0.00	
470100.000	Hospice - Room And Board	0.00	(51,204.29)	
<b>Subtotal : None</b>		<b>(299,568.33)</b>	<b>(51,204.29)</b>	
<b>Total [S2L1.15C1]</b>	<b>Other Payer Revenue</b>	<b>(299,568.33)</b>	<b>(51,204.29)</b>	
<b>Group : [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>			
<b>Subgroup : None</b>				
450250-14-10	Managed Care - Pharmacy	(2,775.80)	0.00	
450250.000	Managed Care - Pharmacy	0.00	(3,922.14)	
450400-14-10	Managed Care - Physical Therapy	(7,481.52)	0.00	
450400.000	Managed Care - Physical Therapy	0.00	(3,353.11)	
450450-14-10	Managed Care - Occupational Therapy	(8,061.74)	0.00	
450450.000	Managed Care - Occupational Therapy	0.00	(3,998.51)	
450500-14-10	Managed Care - Speech Therapy	(90.42)	0.00	
450500.000	Managed Care - Speech Therapy	0.00	(359.21)	
450850-14-10	Managed Care - Lab	(760.96)	0.00	
450850.000	Managed Care - Lab	0.00	(157.74)	
450900-14-10	Managed Care - Contractual Adjustment	16,992.92	0.00	
450900.000	Managed Care - Contractual Adjustment	0.00	14,451.31	
460250.000	Insurance - Pharmacy	0.00	(5,231.68)	

460400-16-10	Insurance - Physical Therapy	(212.58)	0.00
460400.000	Insurance - Physical Therapy	0.00	(7,835.34)
460450.000	Insurance - Occupational Therapy	0.00	(12,271.03)
460850.000	Insurance - Lab	0.00	(385.42)
460900-16-10	Insurance - Contractual Adjustment	119.24	0.00
460900.000	Insurance - Contractual Adjustment	0.00	21,794.63
505400-19-10	Managed Care B - Physical Therapy	(17,246.12)	0.00
505400.000	Managed Care B - Physical Therapy	0.00	(5,421.41)
505450-19-10	Managed Care B - Occupational Therapy	(15,341.26)	0.00
505450.000	Managed Care B - Occupational Therapy	0.00	(2,712.49)
505500-19-10	Managed Care B - Speech Therapy	(902.64)	0.00
505500.000	Managed Care B - Speech Therapy	0.00	(1,436.74)
505900-19-10	Managed Care B - Contractual Adjustmen	5,685.69	0.00
505900.000	Managed Care B - Contractual Adjustmen	0.00	1,349.71
506400.000	Insurance B - Physical Therapy	0.00	(105.84)
506450-20-10	Insurance B - Occupational Therapy	(214.04)	0.00
506450.000	Insurance B - Occupational Therapy	0.00	(199.22)
506900-20-10	Insurance B - Contractual Adjustment	59.69	0.00
<b>Subtotal : None</b>		<b>(30,229.54)</b>	<b>(9,794.23)</b>
<b>Total [S2L1.2C2]</b>	<b>Ancillary-Commerical Managed Care</b>	<b>(30,229.54)</b>	<b>(9,794.23)</b>

<b>Group : [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>		
<b>Subgroup : None</b>			
400250-10-10	Medicare A - Pharmacy	(20,224.16)	0.00
400250.000	Medicare A - Pharmacy	0.00	(43,761.60)
400400-10-10	Medicare A - Physical Therapy	(40,501.96)	0.00
400400.000	Medicare A - Physical Therapy	0.00	(97,376.78)
400450-10-10	Medicare A - Occupational Therapy	(64,912.48)	0.00
400450.000	Medicare A - Occupational Therapy	0.00	(174,436.72)
400500-10-10	Medicare A - Speech Therapy	(2,436.40)	0.00
400500.000	Medicare A - Speech Therapy	0.00	(2,155.21)
400700-10-10	Medicare A - X-Ray	(2,904.22)	0.00
400700.000	Medicare A - X-Ray	0.00	(4,245.00)
400850-10-10	Medicare A - Lab	(3,963.90)	0.00
400850.000	Medicare A - Lab	0.00	(8,638.08)
400900-10-10	Medicare A - Contractual Adjustment	134,942.95	0.00
400900.000	Medicare A - Contractual Adjustment	0.00	346,015.41
500260-18-10	Medicare B - Vaccines	(9,158.59)	0.00
500400-18-10	Medicare B - Physical Therapy	(63,868.87)	0.00
500400.000	Medicare B - Physical Therapy	0.00	(57,014.78)
500450-18-10	Medicare B - Occupational Therapy	(132,367.38)	0.00
500450.000	Medicare B - Occupational Therapy	0.00	(103,310.75)
500500-18-10	Medicare B - Speech Therapy	(3,522.22)	0.00
500500.000	Medicare B - Speech Therapy	0.00	(4,130.89)
500900-18-10	Medicare B - Contractual Adjustment	40,199.88	0.00
500900.000	Medicare B - Contractual Adjustment	0.00	31,238.59
<b>Subtotal : None</b>		<b>(168,717.35)</b>	<b>(117,815.81)</b>
<b>Total [S2L1.4C2]</b>	<b>Ancillary-Medicare Fee-for-Service</b>	<b>(168,717.35)</b>	<b>(117,815.81)</b>

<b>Group : [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>		
<b>Subgroup : None</b>			
430900.000	Medicaid - Contractual Adjustment	0.00	58.52
<b>Subtotal : None</b>		<b>0.00</b>	<b>58.52</b>
<b>Total [S2L1.6C2]</b>	<b>Ancillary-MassHealth Fee-for-Service</b>	<b>0.00</b>	<b>58.52</b>

<b>Group : [S2L1.15C2]</b>	<b>Ancillary-Other Payer Revenue</b>		
<b>Subgroup : None</b>			
470400-15-10	Hospice - Physical Therapy	(106.29)	0.00
470500-15-10	Hospice - Speech Therapy	(90.42)	0.00
<b>Subtotal : None</b>		<b>(196.71)</b>	<b>0.00</b>
<b>Total [S2L1.15C2]</b>	<b>Ancillary-Other Payer Revenue</b>	<b>(196.71)</b>	<b>0.00</b>

<b>Group : [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable Revenue</b>		
<b>Subgroup : None</b>			
599062-21-10	State Covid-19 Testing Reimbursement	(137,172.00)	0.00
599062.000	State Covid-19 Testing Reimbursement	0.00	(236,921.00)
599066-21-10	HHS Phase 4 Stimulus	(57,780.14)	0.00
599068.000	HHS Federal Stimulus	0.00	(278,171.53)
599069.000	HHS Quality Incentive Payment (QIP)	0.00	(70,179.77)

730513-42-10	Marketing And Development Expense	(167.11)	0.00
<b>Subtotal : None</b>		<b>(195,119.25)</b>	<b>(585,272.30)</b>
<b>Total [S2L3.2C1]</b>	<b>Endowment &amp; Other Non Recoverable</b>	<b>(195,119.25)</b>	<b>(585,272.30)</b>
<b>Group : [S2L3.5C1]</b>	<b>Recovery of Bad Debts</b>		
<b>Subgroup : None</b>			
730890-42-10	Bad Debt	(13,411.46)	0.00
<b>Subtotal : None</b>		<b>(13,411.46)</b>	<b>0.00</b>
<b>Total [S2L3.5C1]</b>	<b>Recovery of Bad Debts</b>	<b>(13,411.46)</b>	<b>0.00</b>
<b>Group : [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>		
<b>Subgroup : None</b>			
599085-21-10	Prior Year Revenue	(9,417.23)	0.00
599085.000	Prior Year Revenue	0.00	(65.00)
<b>Subtotal : None</b>		<b>(9,417.23)</b>	<b>(65.00)</b>
<b>Total [S2L3.6C1]</b>	<b>Prior Year Retroactive Revenue</b>	<b>(9,417.23)</b>	<b>(65.00)</b>
<b>Group : [S2L3.7C1]</b>	<b>Interest Income</b>		
<b>Subgroup : None</b>			
599050-21-10	Interest Income	(6,224.58)	0.00
599050.000	Interest Income	0.00	(2,598.15)
<b>Subtotal : None</b>		<b>(6,224.58)</b>	<b>(2,598.15)</b>
<b>Total [S2L3.7C1]</b>	<b>Interest Income</b>	<b>(6,224.58)</b>	<b>(2,598.15)</b>
<b>Group : [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>		
<b>Subgroup : None</b>			
599080-21-10	Misc. Income	(9,254.75)	0.00
599090-21-10	Small Balance Adjustments	119.92	0.00
<b>Subtotal : None</b>		<b>(9,134.83)</b>	<b>0.00</b>
<b>Total [S2L3.11C1]</b>	<b>Variable Recoverable Income</b>	<b>(9,134.83)</b>	<b>0.00</b>
<b>Group : [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>		
<b>Subgroup : None</b>			
630010-33-10	Wages-Director Of Nursing	122,365.39	0.00
630010.000	Wages-Director Of Nursing	0.00	122,524.22
<b>Subtotal : None</b>		<b>122,365.39</b>	<b>122,524.22</b>
<b>Total [S3L1.1C1]</b>	<b>Director of Nurses Salary</b>	<b>122,365.39</b>	<b>122,524.22</b>
<b>Group : [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>		
<b>Subgroup : None</b>			
630014-33-10	Wages-Asst Dir Of Nursing	5,344.00	0.00
630018-33-10	Wages-Nurse Weekend Supervisor	82,861.25	0.00
630018.000	Wages-Nurse Weekend Supervisor	0.00	61,124.75
630019-33-10	Wages-Charge Nurse	50,919.01	0.00
630019.000	Wages-Charge Nurse	0.00	34,084.88
630100-33-10	Wages - R.N.	182,574.69	0.00
630100.000	Wages - R.N.	0.00	163,040.42
730112-42-10	Wages-Infection Control	15,375.75	0.00
730112.000	Wages-Infection Control	0.00	2,000.00
<b>Subtotal : None</b>		<b>337,074.70</b>	<b>260,250.05</b>
<b>Total [S3L1.7C1]</b>	<b>Registered Nurses Salaries</b>	<b>337,074.70</b>	<b>260,250.05</b>
<b>Group : [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
630301-33-10	Purch Serv RN	334,142.55	0.00
630301.000	Purch Serv RN	0.00	196,407.51
<b>Subtotal : None</b>		<b>334,142.55</b>	<b>196,407.51</b>
<b>Total [S3L1.11C1]</b>	<b>Registered Nurses Purchased Service</b>	<b>334,142.55</b>	<b>196,407.51</b>
<b>Group : [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>		
<b>Subgroup : None</b>			
630110-33-10	Wages - L.P.N.	404,403.87	0.00
630110.000	Wages - L.P.N.	0.00	281,390.29
<b>Subtotal : None</b>		<b>404,403.87</b>	<b>281,390.29</b>
<b>Total [S3L1.12C1]</b>	<b>Licensed Practical Nurses Salary</b>	<b>404,403.87</b>	<b>281,390.29</b>
<b>Group : [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>		
<b>Subgroup : None</b>			
630302-33-10	Purch Serv LPN	117,816.22	0.00

630302.000	Purch Serv LPN	0.00	139,791.95		
<b>Subtotal : None</b>		<b>117,816.22</b>	<b>139,791.95</b>		
<b>Total [S3L1.16C1]</b>	<b>Licensed Practical Nurses Purchased</b>	<b>117,816.22</b>	<b>139,791.95</b>	110085	7,731.22
<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>					
<b>Subgroup : None</b>					
630120-33-10	Wages - Nurses Aides	471,843.91	0.00		
630120.000	Wages - Nurses Aides	0.00	602,888.39		
<b>Subtotal : None</b>		<b>471,843.91</b>	<b>602,888.39</b>		
<b>Total [S3L1.17C1]</b>	<b>Certified Nurses Aides Salaries</b>	<b>471,843.91</b>	<b>602,888.39</b>		
<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Temporary Agency Staff</b>					
<b>Subgroup : None</b>					
630303-33-10	Purch Serv CNA	531,290.81	0.00		
630303.000	Purch Serv CNA	0.00	243,489.26		
<b>Subtotal : None</b>		<b>531,290.81</b>	<b>243,489.26</b>		
<b>Total [S3L1.21C1]</b>	<b>Certified Nurses Aides Purchased Serv</b>	<b>531,290.81</b>	<b>243,489.26</b>		
<b>Group : [S3L2.1C1] Administration Salaries</b>					
<b>Subgroup : [S3L2.1C1] Administrator Salaries</b>					
730100-42-10	Wages - Administrator	138,553.00	0.00		
730100.000	Wages - Administrator	0.00	144,873.60		
730102-42-10	Wages - Executive Director	63,062.80	0.00		
730102.000	Wages - Executive Director	0.00	18,327.00		
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>201,615.80</b>	<b>163,200.60</b>		
<b>Total [S3L2.1C1]</b>	<b>Administration Salaries</b>	<b>201,615.80</b>	<b>163,200.60</b>		
<b>Group : [S3L2.4C1] Administration Purchased Service</b>					
<b>Subgroup : None</b>					
730105.000	Purchased Services-Administrator	0.00	330.00		
<b>Subtotal : None</b>		<b>0.00</b>	<b>330.00</b>		
<b>Total [S3L2.4C1]</b>	<b>Administration Purchased Service</b>	<b>0.00</b>	<b>330.00</b>		
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>					
<b>Subgroup : None</b>					
730110-42-10	Wages - Clerical	164,635.09	0.00		
730110.000	Wages - Clerical	0.00	155,339.77		
<b>Subtotal : None</b>		<b>164,635.09</b>	<b>155,339.77</b>		
<b>Total [S3L2.7C1]</b>	<b>Clerical Staff Salaries</b>	<b>164,635.09</b>	<b>155,339.77</b>		
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>					
<b>Subgroup : None</b>					
730445-42-10	Payroll Services	5,369.06	0.00		
730445.000	Payroll Services	0.00	6,108.28		
<b>Subtotal : None</b>		<b>5,369.06</b>	<b>6,108.28</b>		
<b>Total [S3L2.11C1]</b>	<b>Electronic Data Processing, Payroll &amp; B</b>	<b>5,369.06</b>	<b>6,108.28</b>		
<b>Group : [S3L2.12C1] Office Supplies</b>					
<b>Subgroup : None</b>					
730670-42-10	Office Supplies	6,828.59	0.00		
730670.000	Office Supplies	0.00	7,207.18		
730720-42-10	Copier/Equipment Maintenance	593.97	0.00		
730720.000	Copier/Equipment Maintenance	0.00	705.59		
730730-42-10	Maintenance/Support Software	41,145.15	0.00		
730730.000	Maintenance/Support Software	0.00	38,060.61		
730860-42-10	Postage	2,570.72	0.00		
730860.000	Postage	0.00	2,443.26		
730910-42-10	Service Charges - Bank	483.40	0.00		
730910.000	Service Charges - Bank	0.00	145.00		
<b>Subtotal : None</b>		<b>51,621.83</b>	<b>48,561.64</b>		
<b>Total [S3L2.12C1]</b>	<b>Office Supplies</b>	<b>51,621.83</b>	<b>48,561.64</b>		
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>					
<b>Subgroup : None</b>					
730760-42-10	Telephone	20,328.13	0.00		
730760.000	Telephone	0.00	19,547.78		
<b>Subtotal : None</b>		<b>20,328.13</b>	<b>19,547.78</b>		
<b>Total [S3L2.13C1]</b>	<b>Telecommunications (e.g. Internet &amp; P</b>	<b>20,328.13</b>	<b>19,547.78</b>		

<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>			
<b>Subgroup : None</b>			
730832-42-10	Convention And Meetings	37,438.42	0.00
730832.000	Convention And Meetings	0.00	24,619.74
<b>Subtotal : None</b>		<b>37,438.42</b>	<b>24,619.74</b>
<b>Total [S3L2.15C1] Travel, Conventions &amp; Meetings</b>		<b>37,438.42</b>	<b>24,619.74</b>

<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>			
<b>Subgroup : None</b>			
730510-42-10	Advertising Help Wanted	22,895.95	0.00
730510.000	Advertising Help Wanted	0.00	13,989.26
730851-42-10	Recruiting Fees	31,120.00	0.00
730851.000	Recruiting Fees	0.00	1,500.00
<b>Subtotal : None</b>		<b>54,015.95</b>	<b>15,489.26</b>
<b>Total [S3L2.16C1] Advertising: Help Wanted</b>		<b>54,015.95</b>	<b>15,489.26</b>

<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>			
<b>Subgroup : None</b>			
730810-42-10	Dues & Subscriptions	5,414.60	0.00
730810.000	Dues & Subscriptions	0.00	5,785.63
730870-42-10	Licenses And Dues	1,466.00	0.00
730870.000	Licenses And Dues	0.00	1,655.00
<b>Subtotal : None</b>		<b>6,880.60</b>	<b>7,440.63</b>
<b>Total [S3L2.17C1] Licenses &amp; Dues: Patient Care Related</b>		<b>6,880.60</b>	<b>7,440.63</b>

<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
730440-42-10	Accounting Fees	41,904.25	0.00
730440.000	Accounting Fees	0.00	38,586.05
<b>Subtotal : None</b>		<b>41,904.25</b>	<b>38,586.05</b>
<b>Total [S3L2.19C1] Accounting Services (not related to Ap</b>		<b>41,904.25</b>	<b>38,586.05</b>

<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
730759-42-10	Insurance-Commercial	61,240.00	0.00
730759.000	Insurance-Commercial	0.00	53,634.16
<b>Subtotal : None</b>		<b>61,240.00</b>	<b>53,634.16</b>
<b>Total [S3L2.20C1] Insurance: Malpractice &amp; General Liabi</b>		<b>61,240.00</b>	<b>53,634.16</b>

<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
599090.000	Small Balance Adjustments	0.00	12.65
640115-34-10	COVID-19 Expenses	1,563.66	0.00
640115.000	COVID-19 Expenses	0.00	14,916.71
640119-34-10	Covid-19 PPE Expenses	10,109.68	0.00
640119.000	Covid-19 PPE Expenses	0.00	43,418.15
640120-34-10	Covid-19 Testing	129,464.40	0.00
640120.000	Covid-19 Testing	0.00	200,970.00
730580-42-10	Taxes - General	456.00	0.00
730580.000	Taxes - General	0.00	956.00
730850-42-10	Professional Services	26,998.00	0.00
730850.000	Professional Services	0.00	53,496.00
730885.000	Donations	0.00	7,240.00
730892-42-10	Prior Year Expense	101.07	0.00
730892.000	Prior Year Expense	0.00	(6,654.05)
730895-42-10	Resident Expenses	980.19	0.00
730895.000	Resident Expenses	0.00	2,427.31
730896-42-10	Donations	6,025.00	0.00
730900.000	Miscellaneous	19,405.00	0.00
<b>Subtotal : None</b>		<b>195,103.00</b>	<b>316,782.77</b>
<b>Total [S3L2.22C1] Other A &amp; G Expenses</b>		<b>195,103.00</b>	<b>316,782.77</b>

<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
730513.000	Marketing And Development Expense	0.00	69.06
<b>Subtotal : None</b>		<b>0.00</b>	<b>69.06</b>
<b>Total [S3L2B.1C1] Advertising Marketing</b>		<b>0.00</b>	<b>69.06</b>



<b>Group : [S3L2B.5C1] Legal: Resident Care</b>			
<b>Subgroup : None</b>			
730432-42-10	Legal-Resident Matters	22,652.18	0.00
730432.000	Legal-Resident Matters	0.00	19,947.44
<b>Subtotal : None</b>		<b>22,652.18</b>	<b>19,947.44</b>
<b>Total [S3L2B.5C1]</b>	<b>Legal: Resident Care</b>	<b>22,652.18</b>	<b>19,947.44</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
730430-42-10	Legal Fees	14,899.24	0.00
730430.000	Legal Fees	0.00	16,736.40
<b>Subtotal : None</b>		<b>14,899.24</b>	<b>16,736.40</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>14,899.24</b>	<b>16,736.40</b>
<b>Group : [S3L2B.10C1] Interest on Working Capital</b>			
<b>Subgroup : None</b>			
730886.100	Interest Expense-D Cav Investors Cap.	0.00	1,578.84
730886.200	Interest Expense D Cavalier L.O.C.	0.00	401.88
<b>Subtotal : None</b>		<b>0.00</b>	<b>1,980.72</b>
<b>Total [S3L2B.10C1]</b>	<b>Interest on Working Capital</b>	<b>0.00</b>	<b>1,980.72</b>
<b>Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>			
<b>Subgroup : None</b>			
730915-42-10	Late/Finance Charges	1,358.09	0.00
730915.000	Late/Finance Charges	0.00	404.38
730916-42-10	Fines And Penalties	398.63	0.00
730916.000	Fines And Penalties	0.00	10,400.00
<b>Subtotal : None</b>		<b>1,756.72</b>	<b>10,804.38</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>1,756.72</b>	<b>10,804.38</b>
<b>Group : [S3L2B.14C1] Bad Debt Expenses</b>			
<b>Subgroup : None</b>			
730890.000	Bad Debt	0.00	(10,000.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(10,000.00)</b>
<b>Total [S3L2B.14C1]</b>	<b>Bad Debt Expenses</b>	<b>0.00</b>	<b>(10,000.00)</b>
<b>Group : [S3L2B.15C1] User Fee Assessment</b>			
<b>Subgroup : None</b>			
730470-42-10	User Fee	440,994.59	0.00
730470.000	User Fee	0.00	367,546.89
<b>Subtotal : None</b>		<b>440,994.59</b>	<b>367,546.89</b>
<b>Total [S3L2B.15C1]</b>	<b>User Fee Assessment</b>	<b>440,994.59</b>	<b>367,546.89</b>
<b>Group : [S3L3.1C1] Staff Development Coordinator Salaries</b>			
<b>Subgroup : None</b>			
630040-33-10	Wages SDC Nurse	66,922.50	0.00
630040.000	Wages SDC Nurse	0.00	68,270.22
<b>Subtotal : None</b>		<b>66,922.50</b>	<b>68,270.22</b>
<b>Total [S3L3.1C1]</b>	<b>Staff Development Coordinator Salaries</b>	<b>66,922.50</b>	<b>68,270.22</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaries</b>			
<b>Subgroup : None</b>			
720110-40-10	Wages - Plant And Maintenance	74,540.06	0.00
720110.000	Wages - Plant And Maintenance	0.00	76,868.80
<b>Subtotal : None</b>		<b>74,540.06</b>	<b>76,868.80</b>
<b>Total [S3L3.5C1]</b>	<b>Plant Operations: Salaries</b>	<b>74,540.06</b>	<b>76,868.80</b>
<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
720735-40-10	Groundskeeping-Maintenance	432.15	0.00
720740-40-10	Snow Removal-Maintenance	3,534.49	0.00
720740.000	Snow Removal-Maintenance	0.00	1,810.19
720745-40-10	Rubbish Removal-Maintenance	10,770.41	0.00
720745.000	Rubbish Removal-Maintenance	0.00	11,133.49
720850-40-10	Purchased Services Plant	9,086.41	0.00
720850.000	Purchased Services Plant	0.00	7,121.41
<b>Subtotal : None</b>		<b>23,823.46</b>	<b>20,065.09</b>
<b>Total [S3L3.8C1]</b>	<b>Plant Operations: Purchased Service</b>	<b>23,823.46</b>	<b>20,065.09</b>

<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
700730-38-10	Equipment Repair & Maintenance	17.57	0.00
720660-40-10	Building Repair & Maintenance	5,936.30	0.00
720660.000	Building Repair & Maintenance	0.00	9,684.57
720670-40-10	Supplies & Expense Plant	7,407.82	0.00
720670.000	Supplies & Expense Plant	0.00	7,841.54
720730-40-10	Repair & Maintenance Equipment	7,639.57	0.00
720730.000	Repair & Maintenance Equipment	0.00	7,088.17
720735.000	Groundskeeping-Maintenance	0.00	519.06
<b>Subtotal : None</b>		<b>21,001.26</b>	<b>25,133.34</b>
<b>Total [S3L3.9C1]</b>	<b>Plant Operations: Supplies &amp; Expenses:</b>	<b>21,001.26</b>	<b>25,133.34</b>

<b>Group : [S3L3.10C1] Plant Operatins: Utilities</b>			
<b>Subgroup : None</b>			
720510-40-10	Gas	9,719.00	0.00
720510.000	Gas	0.00	9,287.99
720512-40-10	Oil-Fuel	47,263.14	0.00
720512.000	Oil-Fuel	0.00	20,220.66
720520-40-10	Electricity	36,175.80	0.00
720520.000	Electricity	0.00	34,261.00
720530-40-10	Water And Sewer	52,507.71	0.00
720530.000	Water And Sewer	0.00	42,689.74
<b>Subtotal : None</b>		<b>145,665.65</b>	<b>106,459.39</b>
<b>Total [S3L3.10C1]</b>	<b>Plant Operatins: Utilities</b>	<b>145,665.65</b>	<b>106,459.39</b>

<b>Group : [S3L3.16C1] Dietician: Purchased Service</b>			
<b>Subgroup : None</b>			
690850-37-10	Purchased Services Dietician	11,738.25	0.00
690850.000	Purchased Services Dietician	0.00	13,265.75
<b>Subtotal : None</b>		<b>11,738.25</b>	<b>13,265.75</b>
<b>Total [S3L3.16C1]</b>	<b>Dietician: Purchased Service</b>	<b>11,738.25</b>	<b>13,265.75</b>

<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
690110-37-10	Wages - Dietary	3,742.37	0.00
690110.000	Wages - Dietary	0.00	233,463.45
690680-37-10	Food Nutritional Therapy	3,336.14	0.00
690690-37-10	Food	3,911.60	0.00
<b>Subtotal : None</b>		<b>10,990.11</b>	<b>233,463.45</b>
<b>Total [S3L3.18C1]</b>	<b>Dietary: Salaries</b>	<b>10,990.11</b>	<b>233,463.45</b>

<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
690680.000	Food Nutritional Therapy	0.00	11,154.93
690690.000	Food	0.00	108,396.57
<b>Subtotal : None</b>		<b>0.00</b>	<b>119,551.50</b>
<b>Total [S3L3.21C1]</b>	<b>Dietary: Food</b>	<b>0.00</b>	<b>119,551.50</b>

<b>Group : [S3L3.22C1] Dietary: Purchased Service</b>			
<b>Subgroup : None</b>			
690851-37-10	Purchased Services Dietary	345,999.20	0.00
690853-37-10	Purchased Food, Supplies & Nutritional	160,884.35	0.00
<b>Subtotal : None</b>		<b>506,883.55</b>	<b>0.00</b>
<b>Total [S3L3.22C1]</b>	<b>Dietary: Purchased Service</b>	<b>506,883.55</b>	<b>0.00</b>

<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
690670-37-10	Supplies And Expense (Non-Food)	544.36	0.00
690670.000	Supplies And Expense (Non-Food)	0.00	14,448.57
<b>Subtotal : None</b>		<b>544.36</b>	<b>14,448.57</b>
<b>Total [S3L3.23C1]</b>	<b>Dietary: Supplies &amp; Expenses</b>	<b>544.36</b>	<b>14,448.57</b>

<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>			
<b>Subgroup : [S3L3.27C Housekeeping Purchased Service</b>			
710850-39-10	Purchased Services-Housekeeping	120,837.50	0.00
710850.000	Purchased Services-Housekeeping	0.00	108,146.03
<b>Subtotal [S3L3.27C1A] Housekeeping Purchased Service</b>		<b>120,837.50</b>	<b>108,146.03</b>

<b>Subgroup : [S3L3.27C Laundry Purchased Service</b>			
700850-38-10	Purchased Services-Laundry	120,837.58	0.00
700850.000	Purchased Services-Laundry	0.00	104,597.34
<b>Subtotal [S3L3.27C1B Laundry Purchased Service</b>		<b>120,837.58</b>	<b>104,597.34</b>
<b>Total [S3L3.27C1]</b>	<b>Housekeeping / Laundry: Purchased S</b>	<b>241,675.08</b>	<b>212,743.37</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C Housekeeping Supplies &amp; Expenses</b>			
710670-39-10	Supplies & Expense Housekeeping	3,311.61	0.00
710670.000	Supplies & Expense Housekeeping	0.00	2,266.07
<b>Subtotal [S3L3.28C1A Housekeeping Supplies &amp; Expenses</b>		<b>3,311.61</b>	<b>2,266.07</b>
<b>Total [S3L3.28C1]</b>	<b>Housekeeping / Laundry: Supplies &amp; E</b>	<b>3,311.61</b>	<b>2,266.07</b>
<b>Group : [S3L3.29C1] Housekeeping / Laundry: Linen &amp; Bedding</b>			
<b>Subgroup : None</b>			
700695-38-10	Disposable Linen & Bedding	18,090.63	0.00
700695.000	Disposable Linen & Bedding	0.00	16,799.83
<b>Subtotal : None</b>		<b>18,090.63</b>	<b>16,799.83</b>
<b>Total [S3L3.29C1]</b>	<b>Housekeeping / Laundry: Linen &amp; Bedc</b>	<b>18,090.63</b>	<b>16,799.83</b>
<b>Group : [S3L3.34C1] Quality Assurane (QA) Professional : Purchased Service</b>			
<b>Subgroup : None</b>			
630340-33-10	Nurse QA Consultants	95,323.75	0.00
630340.000	Nurse QA Consultants	0.00	110,545.00
<b>Subtotal : None</b>		<b>95,323.75</b>	<b>110,545.00</b>
<b>Total [S3L3.34C1]</b>	<b>Quality Assurane (QA) Professional : P</b>	<b>95,323.75</b>	<b>110,545.00</b>
<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			
<b>Subgroup : None</b>			
630122-33-10	Wages-Nurse Scheduler	37,641.82	0.00
630122.000	Wages-Nurse Scheduler	0.00	27,919.32
650110-35-10	Wages - Medical Records	32,747.25	0.00
650110.000	Wages - Medical Records	0.00	14,673.41
<b>Subtotal : None</b>		<b>70,389.07</b>	<b>42,592.73</b>
<b>Total [S3L3.36C1]</b>	<b>Unit Clerks &amp; Medical Records: Salarie</b>	<b>70,389.07</b>	<b>42,592.73</b>
<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C MMQ Salaries</b>			
630021-33-10	Wages -MMQ Nurse	41.88	0.00
630021.000	Wages -MMQ Nurse	0.00	22,431.90
<b>Subtotal [S3L3.40C1A MMQ Salaries</b>		<b>41.88</b>	<b>22,431.90</b>
<b>Subgroup : [S3L3.40C MDS Salaries</b>			
630020-33-10	Wages-MDS Supervisor	64,253.40	0.00
630020.000	Wages-MDS Supervisor	0.00	35,288.00
<b>Subtotal [S3L3.40C1B MDS Salaries</b>		<b>64,253.40</b>	<b>35,288.00</b>
<b>Total [S3L3.40C1]</b>	<b>Mgmt. Minute Questionnaire (MMQ) Ev</b>	<b>64,295.28</b>	<b>57,719.90</b>
<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
620110.000	Wages - Social Services	0.00	15,558.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>15,558.00</b>
<b>Total [S3L3.48C1]</b>	<b>Social Service Worker: Salaries</b>	<b>0.00</b>	<b>15,558.00</b>
<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
620150.000	Social Services Consultant	0.00	7,875.00
620850-32-10	Purchased Serv-Social Services	42,180.50	0.00
620850.000	Purchased Serv-Social Services	0.00	27,986.50
<b>Subtotal : None</b>		<b>42,180.50</b>	<b>35,861.50</b>
<b>Total [S3L3.51C1]</b>	<b>Social Service Worker: Purchased Serv</b>	<b>42,180.50</b>	<b>35,861.50</b>
<b>Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
6622	OT - INDIRECT	30,531.00	0.00
6623	ST - INDIRECT	2,408.00	0.00

6624	PT - INDIRECT	17,857.00	0.00
<b>Subtotal : None</b>		<b>50,796.00</b>	<b>0.00</b>
<b>Total [S3L3.59C1]</b>	<b>Indirect Restorative Therapy: Consulta</b>	<b>50,796.00</b>	<b>0.00</b>
<b>Group : [S3L3.62C1] Direct Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
800950-43-10	Purchased Services PT	58,882.65	0.00
800950.000	Purchased Services PT	0.00	111,777.34
810950-44-10	Purchased Services OT	98,595.88	0.00
810950.000	Purchased Services OT	0.00	181,900.10
820950-45-10	Purchased Services ST	3,517.26	0.00
820950.000	Purchased Services ST	0.00	4,285.74
<b>Subtotal : None</b>		<b>160,995.79</b>	<b>297,963.18</b>
<b>Total [S3L3.62C1]</b>	<b>Direct Restorative Therapy: Consultant</b>	<b>160,995.79</b>	<b>297,963.18</b>
<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
610110-31-10	Wages - Activities	155,166.17	0.00
610110.000	Wages - Activities	0.00	152,329.31
<b>Subtotal : None</b>		<b>155,166.17</b>	<b>152,329.31</b>
<b>Total [S3L3.64C1]</b>	<b>Recreational Therapy/Activities: Salari</b>	<b>155,166.17</b>	<b>152,329.31</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
610660-31-10	Activities - Entertainment P/S	2,705.00	0.00
610660.000	Activities - Entertainment P/S	0.00	1,452.49
<b>Subtotal : None</b>		<b>2,705.00</b>	<b>1,452.49</b>
<b>Total [S3L3.67C1]</b>	<b>Recreational Therapy/Activities: Purch</b>	<b>2,705.00</b>	<b>1,452.49</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
610650-31-10	Activities Supplies & Expense	1,306.90	0.00
610650.000	Activities Supplies & Expense	0.00	1,290.45
610652-31-10	Activities-Special Events	419.63	0.00
610652.000	Activities-Special Events	0.00	200.00
640110-34-10	Central Supplies Nursing	34,187.33	0.00
640110.000	Central Supplies Nursing	0.00	29,664.40
650120-35-10	Medical Records Supplies & Expenses	77.79	0.00
650120.000	Medical Records Supplies & Expenses	0.00	499.92
<b>Subtotal : None</b>		<b>35,991.65</b>	<b>31,654.77</b>
<b>Total [S3L3.68C1]</b>	<b>Recreational Therapy/Activities: Suppli</b>	<b>35,991.65</b>	<b>31,654.77</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
730750-42-10	Auto Expense	2,422.08	0.00
730750.000	Auto Expense	0.00	3,173.70
730752-42-10	Auto Lease	31,321.66	0.00
730752.000	Auto Lease	0.00	21,786.20
730755-42-10	Insurance-Auto	6,604.89	0.00
730755.000	Insurance-Auto	0.00	3,616.77
730820-42-10	Travel, Gas & Tolls Expense	19,048.97	0.00
730820.000	Travel, Gas & Tolls Expense	0.00	12,828.67
730888-42-10	Interest-Motor Vehicle	1,291.95	0.00
<b>Subtotal : None</b>		<b>60,689.55</b>	<b>41,405.34</b>
<b>Total [S3L3.78C1]</b>	<b>Travel: Motor Vehicle Expense</b>	<b>60,689.55</b>	<b>41,405.34</b>
<b>Group : [S3L3.80C1] Variable Job Related Education</b>			
<b>Subgroup : None</b>			
640830-34-10	Education	250.00	0.00
730830-42-10	Education, Training, Seminars	560.00	0.00
730830.000	Education, Training, Seminars	0.00	820.00
<b>Subtotal : None</b>		<b>810.00</b>	<b>820.00</b>
<b>Total [S3L3.80C1]</b>	<b>Variable Job Related Education</b>	<b>810.00</b>	<b>820.00</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
660100-36-10	Medical Director	18,000.00	0.00
660100.000	Medical Director	0.00	12,000.00
660102.000	Wages - Medical Director	0.00	6,000.00

<b>Subtotal : None</b>		<b>18,000.00</b>	<b>18,000.00</b>
<b>Total [S3L3.82C1]</b>	<b>Physician Services: Medical Director</b>	<b>18,000.00</b>	<b>18,000.00</b>

**Group : [S3L3.85C1] Physician Services: Employee Physicals**

<b>Subgroup : None</b>			
730847-42-10	Employee Physicals	5,184.97	0.00
730847.000	Employee Physicals	0.00	4,987.61
<b>Subtotal : None</b>		<b>5,184.97</b>	<b>4,987.61</b>
<b>Total [S3L3.85C1]</b>	<b>Physician Services: Employee Physicals</b>	<b>5,184.97</b>	<b>4,987.61</b>

**Group : [S3L3.87C1] Legend Drugs**

<b>Subgroup : None</b>			
850675-48-10	Pharmacy Part A	12,983.91	0.00
850675.000	Pharmacy Part A	0.00	28,026.00
850680-48-10	Pharmacy Medicaid	4,722.47	0.00
850680.000	Pharmacy Medicaid	0.00	1,811.27
850688-48-10	Pharmacy Contract	1,387.90	0.00
850688.000	Pharmacy Contract	0.00	4,522.23
860675.000	Med Supplies/Equipment Part A	0.00	(312.39)
865675-50-10	Laboratory Part A	2,238.67	0.00
865675.000	Laboratory Part A	0.00	4,376.67
865688-50-10	Laboratory Contract	134.86	0.00
865688.000	Laboratory Contract	0.00	213.95
867675-52-10	X-Ray Part A	2,805.15	0.00
867675.000	X-Ray Part A	0.00	1,433.00
867688-52-10	X-Ray Contract	221.00	0.00
867688.000	X-Ray Contract	0.00	92.00
868675.000	Ambulance Part A	0.00	3,150.00
869660-54-10	Oxygen Medicaid	280.00	0.00
869660.000	Oxygen Medicaid	0.00	2,040.00
869675.000	Oxygen Part A	0.00	210.00
869688.000	Oxygen Contract	0.00	70.00
870100-55-10	Other Ancillary Expense	3.00	0.00
<b>Subtotal : None</b>		<b>24,776.96</b>	<b>45,632.73</b>
<b>Total [S3L3.87C1]</b>	<b>Legend Drugs</b>	<b>24,776.96</b>	<b>45,632.73</b>

**Group : [S3L3.89C1] House Supplies Not Resold**

<b>Subgroup : None</b>			
640112-34-10	Nursing Publications	202.15	0.00
640112.000	Nursing Publications	0.00	138.40
640600-34-10	Supplies (Non-Medical)	559.02	0.00
800670-43-10	Phy Ther Supplies & Expense	39.15	0.00
800670.000	Phy Ther Supplies & Expense	0.00	74.36
810670-44-10	Occ Therapy Supplies & Expense	73.97	0.00
810670.000	Occ Therapy Supplies & Expense	0.00	55.96
850670-48-10	Supplies-Pharmacy	11,159.01	0.00
850670.000	Supplies-Pharmacy	0.00	5,824.82
<b>Subtotal : None</b>		<b>12,033.30</b>	<b>6,093.54</b>
<b>Total [S3L3.89C1]</b>	<b>House Supplies Not Resold</b>	<b>12,033.30</b>	<b>6,093.54</b>

**Group : [S3L3.92C1] Pharmacy Consultant**

<b>Subgroup : None</b>			
850050-48-10	Pharmacy Consultant	1,488.48	0.00
850050.000	Pharmacy Consultant	0.00	1,860.48
<b>Subtotal : None</b>		<b>1,488.48</b>	<b>1,860.48</b>
<b>Total [S3L3.92C1]</b>	<b>Pharmacy Consultant</b>	<b>1,488.48</b>	<b>1,860.48</b>

**Group : [S3L4.1C1] Depreciaton**

**Subgroup : [S3L4.1C1 Improvements Depreciation**

721120-41-10	Depreciation Improvements	7,188.48	0.00
721120.000	Depreciation Improvements	0.00	7,140.00
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>7,188.48</b>	<b>7,140.00</b>

**Subgroup : [S3L4.1C1 Equipment Depreciation**

721135-41-10	Depreciation Equipment	76,084.65	0.00
721135.000	Depreciation Equipment	0.00	73,160.00
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>76,084.65</b>	<b>73,160.00</b>

**Subgroup : [S3L4.1C1 Software Depreciaton**

721137-41-10	Depreciation Software, Computers	3,277.86	0.00
721137.000	Depreciation Software, Computers	0.00	1,294.00
<b>Subtotal [S3L4.1C1D] Software Depreciaton</b>		<b>3,277.86</b>	<b>1,294.00</b>
<b>Subgroup : [S3L4.1C1 Motor Vehicle Depreciation</b>			
721136-41-10	Depreciation Motor Vehicle	10,821.48	0.00
<b>Subtotal [S3L4.1C1E] Motor Vehicle Depreciation</b>		<b>10,821.48</b>	<b>0.00</b>
<b>Total [S3L4.1C1] Depreciaton</b>		<b>97,372.47</b>	<b>81,594.00</b>
<b>Group : [S3L4.2C1] Long Term Interest Expense SNF-CR</b>			
<b>Subgroup : None</b>			
730871-42-10	Interest Expense	2,382.07	0.00
730884-42-10	Interest Expense-SBA EIDL Loan	63,493.32	0.00
730886.000	Interest Expense	0.00	7,216.21
<b>Subtotal : None</b>		<b>65,875.39</b>	<b>7,216.21</b>
<b>Total [S3L4.2C1] Long Term Interest Expense SNF-CR</b>		<b>65,875.39</b>	<b>7,216.21</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
721105-41-10	Property Insurance	15,349.00	0.00
721105.000	Property Insurance	0.00	15,124.00
<b>Subtotal : None</b>		<b>15,349.00</b>	<b>15,124.00</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		<b>15,349.00</b>	<b>15,124.00</b>
<b>Group : [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
721102-41-10	Real Estate Tax	28,149.40	0.00
721102.000	Real Estate Tax	0.00	30,365.87
<b>Subtotal : None</b>		<b>28,149.40</b>	<b>30,365.87</b>
<b>Total [S3L4.8C1] Real Estate Tax Expense-SNF-CR</b>		<b>28,149.40</b>	<b>30,365.87</b>
<b>Group : [S3L4.10C1] Personal Property Tax Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
730883.000	Personal Property Tax	0.00	458.18
730893-42-10	Personal Property Tax	36.13	0.00
<b>Subtotal : None</b>		<b>36.13</b>	<b>458.18</b>
<b>Total [S3L4.10C1] Personal Property Tax Expense-SNF-C</b>		<b>36.13</b>	<b>458.18</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
730700-42-10	Equipment Rental	7,392.30	0.00
730700.000	Equipment Rental	0.00	6,990.22
<b>Subtotal : None</b>		<b>7,392.30</b>	<b>6,990.22</b>
<b>Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>		<b>7,392.30</b>	<b>6,990.22</b>
<b>Group : [S3L4.14C1] Real Poperly Rent Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
721100-41-10	Rent	420,000.00	0.00
721100.000	Rent	0.00	420,000.00
<b>Subtotal : None</b>		<b>420,000.00</b>	<b>420,000.00</b>
<b>Total [S3L4.14C1] Real Poperly Rent Expense-SNF-CR</b>		<b>420,000.00</b>	<b>420,000.00</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
730300-42-10	Group Health Insurance	97,507.29	0.00
730300.000	Group Health Insurance	0.00	169,639.55
730310-42-10	Group Health-EE Deductions	(24,291.52)	0.00
730310.000	Group Health-EE Deductions	0.00	(44,334.06)
730320-42-10	Group Dental Insurance	10,102.51	0.00
730320.000	Group Dental Insurance	0.00	15,851.76
730325-42-10	Group Dental-EE Deductions	(3,813.38)	0.00
730325.000	Group Dental-EE Deductions	0.00	(6,877.89)
730330-42-10	Short/Long Term And Universal Life	2,108.38	0.00
730330.000	Short/Long Term And Universal Life	0.00	4,010.44
730331-42-10	ST/LT Univ Life-EE Deductions	(150.94)	0.00
730331.000	ST/LT Univ Life-EE Deductions	0.00	(1,141.39)
730335-42-10	Group Life	4,889.70	0.00
730335.000	Group Life	0.00	6,283.50

<b>Subtotal : None</b>		<b>86,352.04</b>	<b>143,431.91</b>
<b>Total [CLA-53.01]</b>	<b>LA-Group Health/Life</b>	<b>86,352.04</b>	<b>143,431.91</b>
<b>Group : [CLA-53.03]</b>	<b>LA-Employee Benefits</b>		
<b>Subgroup : None</b>			
730400-42-10	Employee Benefits	15,762.45	0.00
730400.000	Employee Benefits	0.00	5,533.03
730845-42-10	CORI Expense	1,100.30	0.00
730845.000	CORI Expense	0.00	1,484.14
<b>Subtotal : None</b>		<b>16,862.75</b>	<b>7,017.17</b>
<b>Total [CLA-53.03]</b>	<b>LA-Employee Benefits</b>	<b>16,862.75</b>	<b>7,017.17</b>
<b>Group : [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>		
<b>Subgroup : None</b>			
730200-42-10	Payroll Taxes	206,869.60	0.00
730200.000	Payroll Taxes	0.00	212,871.96
<b>Subtotal : None</b>		<b>206,869.60</b>	<b>212,871.96</b>
<b>Total [CLA-53.04]</b>	<b>LA-Payroll Taxes</b>	<b>206,869.60</b>	<b>212,871.96</b>
<b>Group : [CLA-53.05]</b>	<b>LA-Workers Comp</b>		
<b>Subgroup : None</b>			
730250-42-10	Workers Compensation	29,913.00	0.00
730250.000	Workers Compensation	0.00	33,282.00
<b>Subtotal : None</b>		<b>29,913.00</b>	<b>33,282.00</b>
<b>Total [CLA-53.05]</b>	<b>LA-Workers Comp</b>	<b>29,913.00</b>	<b>33,282.00</b>
<b>Group : [9999]</b>	<b>Not Used</b>		
<b>Subgroup : None</b>			
3780	IV THERAPY - MEDICARE A	0.00	(15,390.00)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(15,390.00)</b>
<b>Total [9999]</b>	<b>Not Used</b>	<b>0.00</b>	<b>(15,390.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>20,677.33</b>

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