

Client: **A442571 - Wellman Healthcare Group, Inc.**
Engagement: **MDMC2023 - Wellman Healthcare Group**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	FS PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [BS] Balance Sheet						
Subgroup : None						
100200-00-10	Cash - Petty	121.97	122.00		0.00	122.00
100900-00-10	Cash - Resident Trust	48,253.02	50,680.00		0.00	50,680.00
102100-00-10	Freedom Credit Union Operating	30,632.12	66,950.00		0.00	66,950.00
102150-00-10	Freedom Credit Union Payroll	5.00	5.00		0.00	5.00
102250-00-10	Freedom Credit Union Money Market	17,111.93	3,130.00		0.00	3,130.00
102300-00-10	Freedom Credit Union Reserve Capital	11,886.29	11,916.00		0.00	11,916.00
102328-00-10	Freedom Bank MM 7515	450,543.93	2,574.00		0.00	2,574.00
102332-00-10	Freedom Bank SBA EIDL Money Market	2,003,747.76	2,812.00		0.00	2,812.00
102335-00-10	Freedom Bank CD 3081	0.00	2,046,676.00		0.00	2,046,676.00
102337-00-10	Freedom Bank CD 3073	0.00	458,215.00		0.00	458,215.00
111000-00-10	A/R - Private	(29,847.85)	(85,577.00)		0.00	(85,577.00)
112000-00-10	A/R - Medicaid	486,036.48	532,069.00		0.00	532,069.00
113000-00-10	A/R - Medicare Part A	156,005.79	139,550.00		0.00	139,550.00
114000-00-10	A/R - Medicare Part B	22,268.55	30,602.00		0.00	30,602.00
115000-00-10	A/R - Co-Insurance Part A	(64,278.64)	(53,801.00)		0.00	(53,801.00)
117000-00-10	A/R - Managed Care	19,011.67	5,151.00		0.00	5,151.00
118000-00-10	A/R - Insurance	17,312.11	8,649.00		0.00	8,649.00
119000-00-10	A/R Medicaid Pending	4,420.34	7,836.00		0.00	7,836.00
119300-00-10	A/R - Hospice	8,072.33	8,072.00		0.00	8,072.00
120000-00-10	A/R - Allowance For Bad Debt	(3,000.00)	(6,114.00)		0.00	(6,114.00)
131000-00-10	A/R - Employee Loans	0.00	103.00		0.00	103.00
139150-00-10	L/R Wellman Realty LLC	53,000.00	53,000.00		0.00	53,000.00
139200-00-10	Patient Exchange	231.73	146.00		0.00	146.00
141000-00-10	Supplies - Medical Inventory	6,951.00	6,951.00		0.00	6,951.00
142000-00-10	Supplies - Dietary Inventory	7,368.57	7,369.00		0.00	7,369.00
151000-00-10	Prepaid - Expenses	3,454.01	24,200.00		0.00	24,200.00
152000-00-10	Prepaid - Insurance	18,711.00	6,272.00		0.00	6,272.00
153000-00-10	Prepaid - Legal Fees	281.25	0.00		0.00	0.00
161100-00-10	Building Improvements	143,765.45	143,767.00		0.00	143,767.00
161150-00-10	Construction In Progress	260,628.98	274,976.00		0.00	274,976.00
161500-00-10	Automobile-2020 Land Rover WC	108,214.69	108,215.00		0.00	108,215.00
162000-00-10	Furniture Fixture & Equipment	547,379.77	561,955.00		0.00	561,955.00
163000-00-10	Computer Software	26,123.10	26,123.00		0.00	26,123.00
164000-00-10	Right of Use Asset & Lease Liability	0.00	37,495.00		0.00	37,495.00
165100-00-10	Accum Deprec-Building Improvements	(72,869.15)	(80,058.00)		0.00	(80,058.00)
165500-00-10	Accum. Dep. - Automobile	(10,821.48)	(32,464.00)		0.00	(32,464.00)
166000-00-10	Accum. Dep. - FF&E	(431,258.67)	(493,759.00)		0.00	(493,759.00)
167000-00-10	Accum. Dep. - Computer Software	(18,792.86)	(22,760.00)		0.00	(22,760.00)
181100-00-10	Special Deposits	1,536.00	1,536.00		0.00	1,536.00
200100-00-10	Accounts Payable	(537,601.95)	(651,182.00)		0.00	(651,182.00)
200300-00-10	Lease Liability-ST	0.00	(21,046.00)		0.00	(21,046.00)
200310-00-10	Lease Liability-LT	0.00	(16,449.00)		0.00	(16,449.00)
200990-00-10	Suspense	0.00	(1,684.00)		0.00	(1,684.00)
200994-00-10	Resident Communication Grant	(877.25)	0.00		0.00	0.00
201000-00-10	Employee Rewards Fund	100.00	0.00		0.00	0.00
201056-00-10	Loan-Land Rover	(99,097.86)	(86,009.00)		0.00	(86,009.00)
201063-00-10	Due To Medicaid	(29,947.55)	(144,529.90)		0.00	(144,529.90)
201064-00-10	Due To Residents Activities	(1,168.65)	(982.00)		0.00	(982.00)
201070-00-10	Due (to) From Wellman Realty LLC	(1,488,452.89)	(1,723,453.00)		0.00	(1,723,453.00)
202000-00-10	Accrued Salaries	(98,455.98)	(122,839.00)		0.00	(122,839.00)
202010-00-10	Accrued Vacation	(30,069.00)	(29,986.00)		0.00	(29,986.00)
202100-00-10	Accrued Payroll Taxes	(14,657.00)	(17,636.00)		0.00	(17,636.00)
202405-00-10	Accrued Interest-SBA EIDL Loan	(63,493.32)	(137,877.00)		0.00	(137,877.00)
215100.000	Resident Refunds-Do Not Use	(51,889.00)	(18,497.00)		0.00	(18,497.00)
215300-00-10	Resident Trust	(48,253.02)	(50,680.00)		0.00	(50,680.00)
216000-00-10	Due (To) From DC	285,021.15	285,024.00		0.00	285,024.00
216004-00-10	Due From WC	27,006.06	42,568.00		0.00	42,568.00
251020-00-10	Notes Payable-SBA EIDL Loan	(2,000,000.00)	(2,000,000.00)		0.00	(2,000,000.00)
299998-00-10	Current Maturities Offset	0.00	14,345.00		0.00	14,345.00
299999-00-10	Current Maturities on LTD	0.00	(14,345.00)		0.00	(14,345.00)
301000-00-10	Capital Stock	(300.00)	(300.00)		0.00	(300.00)
301050-00-10	S/H Distribution DC	30,097.35	0.00		0.00	0.00
308000-00-10	Retained Earnings	(69,884.89)	336,930.00		0.00	336,930.00
Subtotal : None		(369,717.61)	(506,043.90)		0.00	(506,043.90)
Total [BS] Balance Sheet		(369,717.61)	(506,043.90)		0.00	(506,043.90)
Group : [PL] Profit & Loss						
Subgroup : None						
3023	MEDICAID - RESOURCE	0.00	0.00		0.00	0.00
					CAIDJE - 1	(0.00)
400100-10-10	Medicare A - Room And Board	(395,485.01)	(104,258.00)		0.00	(104,258.00)
400250-10-10	Medicare A - Pharmacy	(20,224.16)	(7,002.00)		0.00	(7,002.00)
400400-10-10	Medicare A - Physical Therapy	(40,501.96)	(16,152.00)		0.00	(16,152.00)
400450-10-10	Medicare A - Occupational Therapy	(64,912.48)	(25,459.00)		0.00	(25,459.00)
400500-10-10	Medicare A - Speech Therapy	(2,436.40)	(445.00)		0.00	(445.00)
400700-10-10	Medicare A - X-Ray	(2,904.22)	0.00		0.00	0.00
400850-10-10	Medicare A - Lab	(3,963.90)	(642.00)		0.00	(642.00)
400900-10-10	Medicare A - Contractual Adjustment	134,942.95	51,376.00		0.00	51,376.00
410100-11-10	Private - Room And Board	(570,150.00)	(446,400.00)		0.00	(446,400.00)
430100-12-10	Medicaid - Room And Board	(4,198,908.14)	(4,626,141.00)		0.00	(4,626,141.00)
					CAIDJE - 1	(0.00)
430102-12-10	Medicaid 2% Downward Adj 3.58 HPPD	29,947.55	157,197.90		0.00	157,197.90
430105-12-10	Medicaid - Direct Care Add On Revenue	(224,710.03)	0.00		0.00	0.00
430107-12-10	Medicaid - Add-Ons	(95,100.00)	(427,500.00)		0.00	(427,500.00)
435100-13-10	Medicaid Pending-Room And Board	36,927.25	(3,416.00)		0.00	(3,416.00)
450100-14-10	Managed Care - Room And Board	(20,362.11)	(23,765.00)		0.00	(23,765.00)
450250-14-10	Managed Care - Pharmacy	(2,775.80)	(3,463.00)		0.00	(3,463.00)
450400-14-10	Managed Care - Physical Therapy	(7,481.52)	(3,252.00)		0.00	(3,252.00)
450450-14-10	Managed Care - Occupational Therapy	(8,061.74)	(4,796.00)		0.00	(4,796.00)
450500-14-10	Managed Care - Speech Therapy	(90.42)	(178.00)		0.00	(178.00)
450850-14-10	Managed Care - Lab	(760.96)	(73.00)		0.00	(73.00)
450900-14-10	Managed Care - Contractual Adjustment	16,992.92	11,351.00		0.00	11,351.00
460400-16-10	Insurance - Physical Therapy	(212.58)	(2,851.00)		0.00	(2,851.00)

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460900-16-10	Insurance - Contractual Adjustment	119.24	301.00		0.00	301.00
470100-15-10	Hospice - Room And Board	(299,568.33)	(535,842.00)		0.00	(535,842.00)
470400-15-10	Hospice - Physical Therapy	(106.29)	0.00		0.00	0.00
470500-15-10	Hospice - Speech Therapy	(90.42)	(89.00)		0.00	(89.00)
500260-18-10	Medicare B - Vaccines	(9,158.59)	(11,654.00)		0.00	(11,654.00)
500400-18-10	Medicare B - Physical Therapy	(63,868.87)	(76,390.00)		0.00	(76,390.00)
500450-18-10	Medicare B - Occupational Therapy	(132,367.38)	(159,748.00)		0.00	(159,748.00)
500500-18-10	Medicare B - Speech Therapy	(3,522.22)	(6,933.00)		0.00	(6,933.00)
500900-18-10	Medicare B - Contractual Adjustment	40,199.88	51,773.00		0.00	51,773.00
505400-19-10	Managed Care B - Physical Therapy	(17,246.12)	(14,649.00)		0.00	(14,649.00)
505450-19-10	Managed Care B - Occupational Therapy	(15,341.26)	(21,040.00)		0.00	(21,040.00)
505500-19-10	Managed Care B - Speech Therapy	(902.64)	(2,275.00)		0.00	(2,275.00)
505900-19-10	Managed Care B - Contractual Adjustment	5,685.69	4,469.00		0.00	4,469.00
506450-20-10	Insurance B - Occupational Therapy	(214.04)	0.00		0.00	0.00
506900-20-10	Insurance B - Contractual Adjustment	59.69	857.00		0.00	857.00
599050-21-10	Interest Income	(6,224.58)	(57,569.00)		0.00	(57,569.00)
599062-21-10	State Covid-19 Testing Reimbursement	(137,172.00)	(26,928.00)		0.00	(26,928.00)
599066-21-10	HHS Phase 4 Stimulus	(57,780.14)	0.00		0.00	0.00
599080-21-10	Misc. Income	(9,254.75)	(834.00)		0.00	(834.00)
599085-21-10	Prior Year Revenue	(9,417.23)	(3,068.00)		0.00	(3,068.00)
599090-21-10	Small Balance Adjustments	119.92	(126.00)		0.00	(126.00)
610110-31-10	Wages - Activities	155,166.17	155,979.00		0.00	155,979.00
610650-31-10	Activities Supplies & Expense	1,306.90	1,143.00		0.00	1,143.00
610652-31-10	Activities-Special Events	419.63	520.00		0.00	520.00
610660-31-10	Activities - Entertainment P/S	2,705.00	3,000.00		0.00	3,000.00
620150-32-10	Social Services Consultant	0.00	2,175.00		0.00	2,175.00
620850-32-10	Purchased Serv-Social Services	42,180.50	59,924.00		0.00	59,924.00
630010-33-10	Wages-Director Of Nursing	122,365.39	104,053.00		0.00	104,053.00
630014-33-10	Wages-Asst Dir Of Nursing	5,344.00	0.00		0.00	0.00
630018-33-10	Wages-Nurse Weekend Supervisor	82,861.25	94,303.00		0.00	94,303.00
630019-33-10	Wages-Charge Nurse	50,919.01	61,769.00		0.00	61,769.00
630020-33-10	Wages-MDS Supervisor	64,253.40	75,730.00		0.00	75,730.00
630021-33-10	Wages -MMQ Nurse	41.88	0.00		0.00	0.00
630040-33-10	Wages SDC Nurse	66,922.50	88,455.00		0.00	88,455.00
630100-33-10	Wages - R.N.	182,574.69	198,957.00		0.00	198,957.00
630110-33-10	Wages - L.P.N.	404,403.87	402,372.00		0.00	402,372.00
630120-33-10	Wages - Nurses Aides	471,843.91	583,008.00		0.00	583,008.00
630122-33-10	Wages-Nurse Scheduler	37,641.82	36,530.00		0.00	36,530.00
630300-33-10	Purch Service Dir Of Nurses	0.00	40,094.00		0.00	40,094.00
630301-33-10	Purch Serv RN	334,142.55	229,718.00		0.00	229,718.00
630302-33-10	Purch Serv LPN	117,816.22	168,059.00		0.00	168,059.00
630303-33-10	Purch Serv CNA	531,290.81	659,327.00		0.00	659,327.00
630340-33-10	Nurse QA Consultants	95,323.75	79,226.00		0.00	79,226.00
640110-34-10	Central Supplies Nursing	34,187.33	31,127.00		0.00	31,127.00
640112-34-10	Nursing Publications	202.15	684.00		0.00	684.00
640115-34-10	COVID-19 Expenses	1,563.66	1,556.00		0.00	1,556.00
640119-34-10	PPE Expenses	10,109.68	2,482.00		0.00	2,482.00
640120-34-10	Covid-19 Testing	129,464.40	2,741.00		0.00	2,741.00
640600-34-10	Supplies (Non-Medical)	559.02	0.00		0.00	0.00
640830-34-10	Education	250.00	63.00		0.00	63.00
650110-35-10	Wages - Medical Records	32,747.25	35,961.00		0.00	35,961.00
650120-35-10	Medical Records Supplies & Expenses	77.79	0.00		0.00	0.00
660100-36-10	Medical Director	18,000.00	18,000.00		0.00	18,000.00
6622	OT - INDIRECT	0.00	0.00		51,899.00	51,899.00
				CAIDJE - 2	51,899.00	
6623	ST - INDIRECT	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
6624	PT - INDIRECT	0.00	0.00		0.00	0.00
				CAIDJE - 2	(0.00)	
690110-37-10	Wages - Dietary	3,742.37	0.00		0.00	0.00
690670-37-10	Supplies And Expense (Non-Food)	544.36	420.00		0.00	420.00
690680-37-10	Food Nutritional Therapy	3,336.14	900.00		0.00	900.00
690690-37-10	Food	3,911.60	195.00		0.00	195.00
690730-37-10	Equipment Repair & Maintenance	0.00	1,077.00		0.00	1,077.00
690850-37-10	Purchased Services Dietician	11,738.25	10,587.00		0.00	10,587.00
690851-37-10	Purchased Services Dietary	345,999.20	373,703.00		0.00	373,703.00
690853-37-10	Purchased Food, Supplies & Nutritional	160,864.35	174,251.00		0.00	174,251.00
700690-38-10	Linen And Bedding	0.00	638.00		0.00	638.00
700695-38-10	Disposable Linen & Bedding	18,090.63	20,555.00		0.00	20,555.00
700730-38-10	Equipment Repair & Maintenance	17.57	0.00		0.00	0.00
700850-38-10	Purchased Services-Laundry	120,837.58	124,675.00		0.00	124,675.00
710670-39-10	Supplies & Expense Housekeeping	3,311.61	3,735.00		0.00	3,735.00
710730-39-10	Equipment Repair & Maint.-Housekeeping	0.00	87.00		0.00	87.00
710850-39-10	Purchased Services-Housekeeping	120,837.50	124,675.00		0.00	124,675.00
720110-40-10	Wages - Plant And Maintenance	74,540.06	96,042.00		0.00	96,042.00
720510-40-10	Gas	9,719.00	12,502.00		0.00	12,502.00
720512-40-10	Oil-Fuel	47,263.14	41,944.00		0.00	41,944.00
720520-40-10	Electricity	36,175.80	43,604.00		0.00	43,604.00
720530-40-10	Water And Sewer	52,507.71	55,659.00		0.00	55,659.00
720660-40-10	Building Repair & Maintenance	5,936.30	6,069.00		0.00	6,069.00
720670-40-10	Supplies & Expense Plant	7,407.82	6,041.00		0.00	6,041.00
720730-40-10	Repair & Maintenance Equipment	7,639.57	8,248.00		0.00	8,248.00
720735-40-10	Groundskeeping-Maintenance	432.15	775.00		0.00	775.00
720740-40-10	Snow Removal-Maintenance	3,534.49	3,555.00		0.00	3,555.00
720745-40-10	Rubbish Removal-Maintenance	10,770.41	12,408.00		0.00	12,408.00
720850-40-10	Purchased Services Plant	9,086.41	8,073.00		0.00	8,073.00
721100-41-10	Rent	420,000.00	420,000.00		0.00	420,000.00
721102-41-10	Real Estate Tax	28,149.40	27,787.00		0.00	27,787.00
721105-41-10	Property Insurance	15,349.00	16,436.00		0.00	16,436.00
721120-41-10	Depreciation Improvements	7,188.48	7,188.00		0.00	7,188.00
721135-41-10	Depreciation Equipment	76,084.65	62,501.00		0.00	62,501.00
721136-41-10	Depreciation Motor Vehicle	10,821.48	21,643.00		0.00	21,643.00
721137-41-10	Depreciation Software, Computers	3,277.86	3,967.00		0.00	3,967.00
730100-42-10	Wages - Administrator	138,553.00	126,786.00		0.00	126,786.00
730102-42-10	Wages - Executive Director	63,062.80	76,216.00		0.00	76,216.00
730110-42-10	Wages - Clerical	164,635.09	164,766.00		0.00	164,766.00

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730112-42-10	Wages-Infection Control	15,375.75	0.00		0.00	0.00
730200-42-10	Payroll Taxes	206,869.60	217,362.00		0.00	217,362.00
730250-42-10	Workers Compensation	29,913.00	37,624.00		0.00	37,624.00
730300-42-10	Group Health Insurance	97,507.29	148,711.00		0.00	148,711.00
730310-42-10	Group Health-EE Deductions	(24,291.52)	(48,629.00)		0.00	(48,629.00)
730320-42-10	Group Dental Insurance	10,102.51	10,806.00		0.00	10,806.00
730325-42-10	Group Dental-EE Deductions	(3,813.38)	(4,556.00)		0.00	(4,556.00)
730330-42-10	Short/Long Term And Universal Life	2,108.38	4,379.00		0.00	4,379.00
730331-42-10	ST/LT Univ Life-EE Deductions	(150.94)	0.00		0.00	0.00
730335-42-10	Group Life	4,889.70	5,629.00		0.00	5,629.00
730400-42-10	Employee Benefits	15,762.45	17,277.00		0.00	17,277.00
730430-42-10	Legal Fees	14,899.24	16,067.00		0.00	16,067.00
730432-42-10	Legal-Resident Matters	22,652.18	31,725.00		0.00	31,725.00
730440-42-10	Accounting Fees	41,904.25	59,689.00		0.00	59,689.00
730445-42-10	Payroll Services	5,369.06	5,392.00		0.00	5,392.00
730470-42-10	User Fee	440,994.59	519,635.00		0.00	519,635.00
730510-42-10	Advertising Help Wanted	22,895.95	30,185.00		0.00	30,185.00
730513-42-10	Marketing And Development Expense	(167.11)	(1,978.00)		0.00	(1,978.00)
730580-42-10	Taxes - General	456.00	456.00		0.00	456.00
730670-42-10	Office Supplies	6,828.59	7,119.00		0.00	7,119.00
730700-42-10	Equipment Rental	7,392.30	7,741.00		0.00	7,741.00
730720-42-10	Copier/Equipment Maintenance	593.97	1,091.00		0.00	1,091.00
730730-42-10	Maintenance/Support Software	41,145.15	48,093.00		0.00	48,093.00
730750-42-10	Auto Expense	2,422.08	7,239.00		0.00	7,239.00
730752-42-10	Auto Lease	31,321.66	20,754.00		0.00	20,754.00
730755-42-10	Insurance-Auto	6,604.89	8,158.00		0.00	8,158.00
730759-42-10	Insurance-Commercial	61,240.00	61,732.00		0.00	61,732.00
730760-42-10	Telephone	20,328.13	23,234.00		0.00	23,234.00
730810-42-10	Dues & Subscriptions	5,414.60	6,162.00		0.00	6,162.00
730820-42-10	Travel, Gas & Tolls Expense	19,048.97	20,909.00		0.00	20,909.00
730830-42-10	Education, Training, Seminars	560.00	185.00		0.00	185.00
730832-42-10	Convention And Meetings	37,438.42	39,206.00		0.00	39,206.00
730845-42-10	CORI Expense	1,100.30	1,484.00		0.00	1,484.00
730847-42-10	Employee Physicals	5,184.97	5,477.00		0.00	5,477.00
730850-42-10	Professional Services	26,998.00	250.00		0.00	250.00
730851-42-10	Recruiting Fees	31,120.00	16,750.00		0.00	16,750.00
730860-42-10	Postage	2,570.72	2,225.00		0.00	2,225.00
730870-42-10	Licenses And Dues	1,466.00	1,280.00		0.00	1,280.00
730871-42-10	Interest Expense	2,382.07	13.00		0.00	13.00
730884-42-10	Interest Expense-SBA EIDL Loan	63,493.32	74,383.00		0.00	74,383.00
730886-42-10	Interest Expense-User Fee	0.00	1,889.00		0.00	1,889.00
730888-42-10	Interest-Motor Vehicle	1,291.95	7,364.00		0.00	7,364.00
730890-42-10	Bad Debt	(13,411.46)	0.00		0.00	0.00
730892-42-10	Prior Year Expense	101.07	0.00		0.00	0.00
730893-42-10	Personal Property Tax	36.13	287.00		0.00	287.00
730895-42-10	Resident Expenses	980.19	1,310.00		0.00	1,310.00
730896-42-10	Donations	6,025.00	10,080.00		0.00	10,080.00
730900.000	Miscellaneous	19,405.00	0.00		0.00	0.00
730910-42-10	Service Charges - Bank	483.40	106.00		0.00	106.00
730915-42-10	Late/Finance Charges	1,358.09	538.00		0.00	538.00
730916-42-10	Fines And Penalties	398.63	0.00		0.00	0.00
800670-43-10	Phy Ther Supplies & Expense	39.15	0.00		0.00	0.00
800950-43-10	Purchased Services PT	76,739.65	68,456.00		0.00	68,456.00
				CAIDJE - 2	(0.00)	
810670-44-10	Occ Therapy Supplies & Expense	73.97	16.00		0.00	16.00
810950-44-10	Purchased Services OT	129,126.88	121,512.00		(51,899.00)	69,613.00
				CAIDJE - 2	(51,899.00)	
820950-45-10	Purchased Services ST	5,925.26	6,881.00		0.00	6,881.00
				CAIDJE - 2	(0.00)	
850050-48-10	Pharmacy Consultant	1,488.48	1,306.00		0.00	1,306.00
850670-48-10	Supplies-Pharmacy	11,159.01	8,332.00		0.00	8,332.00
850675-48-10	Pharmacy Part A	12,983.91	3,480.00		0.00	3,480.00
850680-48-10	Pharmacy Medicaid	4,722.47	5,620.00		0.00	5,620.00
850688-48-10	Pharmacy Contract	1,387.90	1,732.00		0.00	1,732.00
865675-50-10	Laboratory Part A	2,238.67	321.00		0.00	321.00
865688-50-10	Laboratory Contract	134.86	37.00		0.00	37.00
867675-52-10	X-Ray Part A	2,805.15	218.00		0.00	218.00
867688-52-10	X-Ray Contract	221.00	396.00		0.00	396.00
869660-54-10	Oxygen Medicaid	280.00	1,009.00		0.00	1,009.00
869690-54-10	Oxygen House Supply	0.00	1,760.00		0.00	1,760.00
870100-55-10	Other Ancillary Expense	3.00	738.00		0.00	738.00
870150-55-10	Physician Services	0.00	346.00		0.00	346.00
Subtotal : None		369,717.61	506,043.90		0.00	506,043.90
Total [PL] Profit & Loss		369,717.61	506,043.90		0.00	506,043.90
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A442571 - Wellman Healthcare Group, Inc.**
Engagement: **MDMC2023 - Wellman Healthcare Group**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID CP 12/31/2023	CARE PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
100200-00-10	Cash - Petty	122.00	121.97
102100-00-10	Freedom Credit Union Operating	66,950.00	30,632.12
102150-00-10	Freedom Credit Union Payroll	5.00	5.00
102250-00-10	Freedom Credit Union Money Market	3,130.00	17,111.93
102300-00-10	Freedom Credit Union Reserve Capital	11,916.00	11,886.29
102332-00-10	Freedom Bank SBA EIDL Money Market	2,812.00	2,003,747.76
215100.000	Resident Refunds-Do Not Use	(18,497.00)	(51,889.00)
Subtotal : None		66,438.00	2,011,616.07
Total [S6L1.1C1]	Cash and Cash Equivalents	66,438.00	2,011,616.07
Group : [S6L1.4C1] Other Cash & Equivalents			
Subgroup : None			
102328-00-10	Freedom Bank MM 7515	2,574.00	450,543.93
102335-00-10	Freedom Bank CD 3081	2,046,676.00	0.00
102337-00-10	Freedom Bank CD 3073	458,215.00	0.00
Subtotal : None		2,507,465.00	450,543.93
Total [S6L1.4C1]	Other Cash & Equivalents	2,507,465.00	450,543.93
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1A] A/ R Self-Pay Patients (Private)			
111000-00-10	A/R - Private	(85,577.00)	(29,847.85)
Subtotal [S6L1.5C1A]	A/ R Self-Pay Patients (Private)	(85,577.00)	(29,847.85)
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
117000-00-10	A/R - Managed Care	5,151.00	19,011.67
118000-00-10	A/R - Insurance	8,649.00	17,312.11
Subtotal [S6L1.5C1B]	A/R Managed Care Patients (Private)	13,800.00	36,323.78
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care			
113000-00-10	A/R - Medicare Part A	139,550.00	156,005.79
114000-00-10	A/R - Medicare Part B	30,602.00	22,268.55
115000-00-10	A/R - Co-Insurance Part A	(53,801.00)	(64,278.64)
Subtotal [S6L1.5C1D]	A/r Medicare Non Managed Care	116,351.00	113,995.70
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care			
112000-00-10	A/R - Medicaid	532,069.00	486,036.48
119000-00-10	A/R Medicaid Pending	7,836.00	4,420.34
Subtotal [S6L1.5C1F]	A/R Mass Medicaid Non Managed Care	539,905.00	490,456.82
Subgroup : [S6L1.5C1A/R Other Public Patients			
119300-00-10	A/R - Hospice	8,072.00	8,072.33
Subtotal [S6L1.5C1L]	A/R Other Public Patients	8,072.00	8,072.33
Total [S6L1.5C1]	Payer Accounts Receivable	592,551.00	619,000.78
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
120000-00-10	A/R - Allowance For Bad Debt	(6,114.00)	(3,000.00)
Subtotal : None		(6,114.00)	(3,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(6,114.00)	(3,000.00)
Group : [S6L1.7C1] Receivable from Officers/Owners/Employees			
Subgroup : None			
131000-00-10	A/R - Employee Loans	103.00	0.00
216000-00-10	Due (To) From DC	285,024.00	285,021.15
Subtotal : None		285,127.00	285,021.15
Total [S6L1.7C1]	Receivable from Officers/Owners/Emp	285,127.00	285,021.15
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
139150-00-10	L/R Wellman Realty LLC	53,000.00	53,000.00
216004-00-10	Due From WC	42,568.00	27,006.06

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