

Client: **A398212 - Mangwa Investments dba Savoy Nursing**
Engagement: **MDMC 2022 - Mangwa Investments dba Savoy Nursing**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [1] Assets and Liabilities						
Subgroup : None						
1011	Operating Checking _ Bank of America 1877	39,766.73	(12,851.17)		0.00	(12,851.17)
1012	Checking - Petty Cash Bank of America1932	9,806.15	40,203.46		0.00	40,203.46
1014	Credit Card	(96,178.16)	(101,669.85)		0.00	(101,669.85)
1016	Credit Card Receivables	0.00	(968.52)		0.00	(968.52)
1031	Petty Cash on Hand	400.00	705.97		0.00	705.97
1062	A/R - Patient Balances (OLD)	1,156,209.14	1,286,230.52		0.00	1,286,230.52
1175	Due From Employees	(4,699.55)	(5,183.97)		0.00	(5,183.97)
1251	Personal Needs Exchange	12,670.23	12,888.63		0.00	12,888.63
1256	Cash Exchange	16,719.15	16,966.91		0.00	16,966.91
1259	PPA Billing Exchange	(101,928.49)	(120,238.84)		0.00	(120,238.84)
1280	Prepaid Insurance	35,666.13	35,666.13		0.00	35,666.13
1300	Undeposited Funds	17,431.08	29,694.91		0.00	29,694.91
1400	Patient Exchange-Other	(1,653.00)	17,765.55		0.00	17,765.55
1651	Equipment	64,106.16	68,881.56		0.00	68,881.56
1652	Acc.Depr.-Equipment	(46,614.00)	(53,504.00)		0.00	(53,504.00)
1661	Nissan Pickup	27,301.25	27,301.25		0.00	27,301.25
1662	Nissan Pickup:Accumulated Depreciation-MV	(27,301.25)	(27,301.25)		0.00	(27,301.25)
1980	Goodwill	245,000.00	245,000.00		0.00	245,000.00
1981	Non-Compete	5,000.00	5,000.00		0.00	5,000.00
2021	Accounts Payable	(520,918.14)	(565,846.35)		0.00	(565,846.35)
2022	AP offset-Reality and other	(62,933.76)	(62,933.76)		0.00	(62,933.76)
2042	User Fee Payable	(433,478.12)	(408,464.78)		0.00	(408,464.78)
2191	Accrued Salaries & Wages	(56,069.48)	(56,069.48)		0.00	(56,069.48)
2192	Accrued Vacation Pay	(55,227.33)	(55,227.33)		0.00	(55,227.33)
2213	State Inc Tax Withheld	0.00	(90.00)		0.00	(90.00)
2217	FMLA State Tax Withheld	(806.64)	(806.64)		0.00	(806.64)
2223	Credit Union Withheld	(305.00)	(215.00)		0.00	(215.00)
2224	Garnishment	1,193.50	1,193.50		0.00	1,193.50
2225	401k Withheld	1,083.88	1,083.88		0.00	1,083.88
2226	401k Loan	219.39	219.39		0.00	219.39
2252	Patient Exchange-Other	18,160.17	0.00		0.00	0.00
2261	State Corp.Inc.Taxes Pay.	2,406.00	2,406.00		0.00	2,406.00
2301	shareholder loan	202,134.24	206,634.24		0.00	206,634.24
2350	Due To/From Mangwa Real Estate LLC	(309,458.91)	(309,458.91)		0.00	(309,458.91)
2351	Credit Card Receivables	(968.52)	0.00		0.00	0.00
2400	Seller's note payable	(215,216.31)	(215,216.31)		0.00	(215,216.31)
2501	CanCapital Working capital	(34,864.08)	(38,159.16)		0.00	(38,159.16)
2502	BlueVine Working Capital	(27,942.84)	17,198.44		0.00	17,198.44
2503	Retail Capital	(80,983.34)	77,881.66		0.00	77,881.66
2504	Kapitus Working Capital	0.00	(261,711.00)		0.00	(261,711.00)
2505	Medicaid Loan	0.00	(70,000.00)		0.00	(70,000.00)
2600	Distributions	(116,236.13)	187,500.00		0.00	187,500.00
2651	Retained Earnings	346,633.71	247,776.24		0.00	247,776.24
Pati	ent Exchange-Other	(25,502.52)	(25,502.52)		0.00	(25,502.52)
Subtotal : None		(17,378.66)	136,779.40		0.00	136,779.40
Total [1] Assets and Liabilities		(17,378.66)	136,779.40		0.00	136,779.40
Group : [2] Revenue and Expenses						
Subgroup : None						
3021	Private Income	(99,660.00)	(23,760.00)		0.00	(23,760.00)
3022	Medicare (Level I) Income	(543,535.35)	(1,571,236.48)		0.00	(1,571,236.48)
3023	Medicaid Income	(1,137,179.81)	(1,377,511.81)		0.00	(1,377,511.81)
3025	Hospice Income	(133,685.37)	(45,500.97)		0.00	(45,500.97)
3029	Senior Whole Health Inc	(555,155.32)	(373,054.70)		0.00	(373,054.70)
3038	Medicare Part A - Pharmacy	(100,530.84)	(389,029.92)		0.00	(389,029.92)
3039	Medicare Part A - Xray	(15,309.09)	(26,156.08)		0.00	(26,156.08)
3041	Medicare Part A - Physical Therapy	(78,162.84)	(390,426.64)		0.00	(390,426.64)
3042	Medicare Part A - Occupational Therapy	(69,680.52)	(202,154.40)		0.00	(202,154.40)
3043	Medicare Part A - Speech Therapy	(60,660.00)	(180,704.16)		0.00	(180,704.16)
3044	Medicare Part A - Med/Surg	(27,981.69)	(190,097.41)		0.00	(190,097.41)
3045	Medicare Part A - Lab	(13,585.50)	(28,690.20)		0.00	(28,690.20)
3046	Contractual Allocation Part A	365,910.48	1,407,258.81		0.00	1,407,258.81
3130	Payroll Reimbursement	0.00	(5,639.88)		0.00	(5,639.88)
3180	Interest Income	(11.71)	0.00		0.00	0.00
3190	Other Income	(98,385.97)	(284,748.75)		0.00	(284,748.75)
3733	Medicare B Ded Sequestration	0.00	303.64		0.00	303.64
3735	P.T. - Part B	(98,180.00)	(86,560.00)		0.00	(86,560.00)
3739	P.T. - SWH	(20,720.00)	(2,260.00)		0.00	(2,260.00)
3745	O.T. - Part B	(66,640.00)	(40,200.00)		0.00	(40,200.00)
3749	O.T. - SWH	(22,140.00)	(2,120.00)		0.00	(2,120.00)
3755	S.T. - Part B	(44,940.00)	(44,640.00)		0.00	(44,640.00)
3759	S.T. - SWH	(7,580.00)	0.00		0.00	0.00

Client: **A398212 - Mangwa Investments dba Savoy Nursing**
Engagement: **MDMC 2022 - Mangwa Investments dba Savoy Nursing**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
3995	Ancil.Contr.Adj.-Part B	48,778.29	48,750.05		0.00	48,750.05
3999	Ancil.Contr.Adj.-SWH	2.33	0.00		0.00	0.00
4110	Salaries-Administrator	0.00	0.00		0.00	0.00
4120	Salaries-Officer	84,969.00	88,369.20	CAIDJE - 1	(0.00)	88,369.20
				CAIDJE - 1	(0.00)	
4140	Salaries-Clerical	63,727.10	70,137.60		0.00	70,137.60
4150	Payroll Services	11,478.79	7,838.66		0.00	7,838.66
4152	Billing Services	1,920.00	2,036.00		0.00	2,036.00
4153	401K Administration	(131.84)	583.42		0.00	583.42
4154	401K ER Match	4,098.58	4,746.40		0.00	4,746.40
4210	Interest Expense	8,204.10	17,932.26		0.00	17,932.26
4250	Office Suppl. & Expense	6,486.11	30,179.82		0.00	30,179.82
4252	Tuition And Education	3,146.75	3,852.39		0.00	3,852.39
4259	Postage	886.77	206.07		0.00	206.07
4260	Bank Charges	5,043.64	1,497.47		0.00	1,497.47
4261	Telephone Expense	7,380.13	7,663.11		0.00	7,663.11
4270	CMS Penalties	0.00	28,233.40		0.00	28,233.40
4275	Motor Vehicle Expense	3,830.97	11,851.35		0.00	11,851.35
4281	Travel	2,235.22	5,374.19		0.00	5,374.19
4294	Advertising-Help Wanted	5,287.17	4,277.02		0.00	4,277.02
4301	Licenses & Dues-Pat.Rel.	710.00	5,288.00		0.00	5,288.00
4305	Dues & Subscriptions	2,684.40	1,237.40		0.00	1,237.40
4333	Employee Benefits-Other	8,550.00	(7,381.89)		0.00	(7,381.89)
4360	Accounting	14,685.31	4,301.05		0.00	4,301.05
4370	Legal	4,000.00	0.00		0.00	0.00
4401	P/R Tax - Empl'Er Fica	102,427.42	103,972.52		0.00	103,972.52
4402	P/R Tax- Futa	2,097.68	2,077.88		0.00	2,077.88
4403	P/R Tax-MA Unemploy-SUIER	16,861.00	11,567.71		0.00	11,567.71
4404	P/R Tax-MA Hlth Ins-SDIER	786.26	4,874.22		0.00	4,874.22
4405	MLOA TAX-MA ER	6,392.11	5,873.52		0.00	5,873.52
4406	P/R Tax - Medicare	23,968.24	24,316.14		0.00	24,316.14
4407	Families First FMLA - PSL Payment Crd	(3,675.20)	(11,407.15)		0.00	(11,407.15)
4408	Families First ER Medicare Credit	(185.43)	(872.69)		0.00	(872.69)
4415	Group Health Ins	184,267.60	205,104.17		0.00	205,104.17
4416	Insurance - Workers Comp	23,440.00	33,233.15		0.00	33,233.15
4418	Group Life Ins Aul	9,955.14	9,234.14		0.00	9,234.14
4419	Ee W/H - GH&L	(69,114.11)	(79,338.66)		0.00	(79,338.66)
4420	Insurance-Other	105,427.22	117,812.65		0.00	117,812.65
4440	Reconciliation Discrepancies	(2,325.91)	0.00		0.00	0.00
4460	Depreciation - Equip	6,412.00	6,890.00		0.00	6,890.00
4510	Real Estate Taxes	17,857.95	16,959.53		0.00	16,959.53
4535	Rent or Lease of Buildings	144,000.00	204,000.00		0.00	204,000.00
5105	Salaries-Plant	47,831.34	48,019.57		0.00	48,019.57
5110	Plant-Purchased Svc.	66,772.35	26,386.76		0.00	26,386.76
5115	Plant-Supplies & Exp	8,561.38	1,785.38		0.00	1,785.38
5121	Electricity	20,076.66	19,871.68		0.00	19,871.68
5122	Water And Sewer	12,887.89	11,770.70		0.00	11,770.70
5124	Gas	7,784.88	9,879.98		0.00	9,879.98
5205	Salaries - Dietary	164,052.68	179,269.90		0.00	179,269.90
5220	Food	136,905.56	112,606.60		0.00	112,606.60
5231	Salaries-Dietician	0.00	2,183.71		0.00	2,183.71
5232	Dietician Purchased Svc	7,600.00	10,560.00		0.00	10,560.00
5235	Dietary-Supplies & Exp	9,283.72	10,518.82		0.00	10,518.82
5310	Salaries-Laundry	50,751.64	55,258.36		0.00	55,258.36
5330	Laundry-Supplies & Exp	6,245.96	8,848.12		0.00	8,848.12
5410	Salaries-Housekeeping	43,631.67	40,482.22		0.00	40,482.22
5415	Housekeeping-Purchased Svc	0.00	650.00		0.00	650.00
5420	Housekeeping-Supplies & Exp	2,580.34	6,380.81		0.00	6,380.81
6020	Salary-Direc.Of Nursing	76,669.95	76,404.60		0.00	76,404.60
6031	Salaries-R.N. Unit I	107,875.27	121,223.75		0.00	121,223.75
6035	RN-Purchased Svc	2,055.80	10,862.28		0.00	10,862.28
6036	MMQ-Purchased Svc	18,325.08	15,600.00		0.00	15,600.00
6041	Salaries-L.P.N. Unit I	422,633.72	375,973.82		0.00	375,973.82
6045	LPN-Purchased Svc	3,745.50	100,706.46		0.00	100,706.46
6051	Salaries - CNA Unit I	455,547.61	502,599.31		0.00	502,599.31
6052	Salaries - CNA Unit I:Agency Labor Cost	0.00	5,000.00		0.00	5,000.00
6055	CNA-Purchased Svc	32,553.83	22,262.83		0.00	22,262.83
6504	MDS Coordinator	10,878.55	11,508.00		0.00	11,508.00
6505	Salaries-Medical Records	63,115.64	64,802.25		0.00	64,802.25
6522	Nursing Supplies And Exp.	237,111.64	161,444.29		0.00	161,444.29
6530	Pharmacy Consultant	1,404.00	1,576.98		0.00	1,576.98
6810	Salaries-Social Service	61,849.14	59,392.77		0.00	59,392.77
7021	Salaries-Activities	64,785.97	54,493.24		0.00	54,493.24
7023	Activities Suppl. & Exp.	8,843.00	11,388.94		0.00	11,388.94

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Engagement: **MDMC 2022 - Mangwa Investments dba Savoy Nursing**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
7130	Medical Records Consult	0.00	19.48		0.00	19.48
7712	Pharmacy - Part A	33,510.28	97,257.48		0.00	97,257.48
7722	Med Supplies - Part A	8,137.43	16,274.86		0.00	16,274.86
7732	P.T. - Part A	26,054.28	97,606.66		0.00	97,606.66
7733	P.T. - Other Public	0.00	(22,873.54)		0.00	(22,873.54)
7735	P.T. - Part B	51,066.70	51,601.77		0.00	51,601.77
7739	P.T. - SWH	12,031.30	810.75		0.00	810.75
7742	O.T. - Part A	23,226.84	50,538.60		0.00	50,538.60
7745	O.T. - Part B	34,612.28	23,880.63		0.00	23,880.63
7749	O.T. - SWH	11,566.70	276.14		0.00	276.14
7752	S.T. - Part A	15,959.16	45,176.04		0.00	45,176.04
7753	S.T. - Other Public	37.80	37.80		0.00	37.80
7755	S.T. - Part B	25,184.61	22,363.82		0.00	22,363.82
7759	S.T. - SWH	4,226.25	828.00		0.00	828.00
7782	Lab - Part A	4,528.50	7,172.55		0.00	7,172.55
7789	Lab - SWH	35.00	72.10		0.00	72.10
7882	Other Ancill - Part A	5,103.03	6,539.02		0.00	6,539.02
8001	PPP Loan	(636,618.00)	0.00		0.00	0.00
8010	Bad Debt Expense	17,808.00	12,815.50		0.00	12,815.50
8012	User Fee Expense	180,521.75	156,544.03		0.00	156,544.03
8025	State excise tax	0.00	456.00		0.00	456.00
9000	Other Miscellaneous Expense	6,778.31	7,935.54		0.00	7,935.54
9001	Reconciliation Discrepancies	0.00	785.48		0.00	785.48
9002	Software	12,496.41	13,048.61		0.00	13,048.61
Subtotal : None		17,378.66	(136,779.40)		0.00	(136,779.40)
Total [2] Revenue and Expenses		17,378.66	(136,779.40)		0.00	(136,779.40)
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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Engagement: **MDMC 2022 - Mangwa Investments dba Savoy Nursing**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CAID PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1011	Operating Checking _ Bank of America 1	(12,851.17)	39,766.73
1012	Checking - Petty Cash Bank of America1	40,203.46	9,806.15
1031	Petty Cash on Hand	705.97	400.00
1256	Cash Exchange	16,966.91	16,719.15
1300	Undeposited Funds	29,694.91	17,431.08
Subtotal : None		74,720.08	84,123.11
Total [S6L1.1C1]	Cash and Cash Equivalents	74,720.08	84,123.11
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1062	A/R - Patient Balances (OLD)	1,286,230.52	1,156,209.14
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		1,286,230.52	1,156,209.14
Total [S6L1.5C1]	Payer Accounts Receivable	1,286,230.52	1,156,209.14
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1280	Prepaid Insurance	35,666.13	35,666.13
Subtotal : None		35,666.13	35,666.13
Total [S6L1.13C1]	Prepaid Insurance	35,666.13	35,666.13
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1981	Non-Compete	5,000.00	5,000.00
Subtotal : None		5,000.00	5,000.00
Total [S6L1.17C1]	Other Current Assets	5,000.00	5,000.00
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1A] Equipment Cost			
1651	Equipment	68,881.56	64,106.16
Subtotal [S6L2.4C1A] Equipment Cost		68,881.56	64,106.16
Subgroup : [S6L2.4C1A/D Equipment			
1652	Acc.Depr.-Equipment	(53,504.00)	(46,614.00)
Subtotal [S6L2.4C1b] A/D Equipment		(53,504.00)	(46,614.00)
Total [S6L2.4C1]	Equipment	15,377.56	17,492.16
Group : [S6L2.6C1]	Motor Vehicle - Cost		
Subgroup : [S6L2.6C1A] Motor Vehicle Cost			
1661	Nissan Pickup	27,301.25	27,301.25
Subtotal [S6L2.6C1A] Motor Vehicle Cost		27,301.25	27,301.25
Subgroup : [S6L2.6C1A/D Motor Vehicles			
1662	Nissan Pickup:Accumulated Depreciator	(27,301.25)	(27,301.25)

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