

**FOCUS SH I HOLDINGS II LLC**

**FILED**  
**Commonwealth of Virginia**  
**State Corporation Commission**  
**Bureau of Insurance**

**July 18, 2024**

**Commissioner of Insurance**

**BY:** Youngu Jones

**T/A THE VIRGINIAN**

**9229 Arlington Boulevard**

**Fairfax, Virginia 22031**

**DISCLOSURE  
STATEMENT**

**(As of Fiscal Year End  
12/31/2023)**

**THIS DISCLOSURE STATEMENT, FILED WITH THE STATE CORPORATION  
COMMISSION, BUREAU OF INSURANCE, DOES NOT CONSTITUTE APPROVAL,  
RECOMMENDATION, OR ENDORSEMENT OF THE FACILITY BY THE STATE  
CORPORATION COMMISSION.**

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## DISCLOSURE STATEMENT

### 1. CONTINUING CARE PROVIDER

Focus SH I Holdings II LLC

Trading as:

The Virginian

9229 Arlington Boulevard

Fairfax, Virginia 22031

Telephone: (703) 385-0555

Focus SH I Holdings II LLC (Focus) is a for profit, private limited liability company registered to do business in the Commonwealth of Virginia on September 18, 2019. Focus' subsidiaries, FFI Virginian SNF Tenant LLC and FFI Virginian Tenant, LLC, are the operators responsible for care at The Virginian in Fairfax, Virginia. The Virginian is a full continuum of care senior living community with a health care center.

### 2. OFFICERS, DIRECTORS, TRUSTEES, MANAGING AND GENERAL PARTNERS, AND CERTAIN PERSONS WHO HOLD EQUITY OR BENEFICIAL INTEREST

#### A. Focus Managers:

Paul Froning

200 W Madison St, Suite 2650

Chicago, IL 60606

Title: Managing Member

Mr. Froning is co-founder and Principal of Focus Healthcare Partners LLC.

Mr. Froning has more than 26 years of involvement in healthcare and senior housing as an investor, operator, advisor, and investment banker. Prior to founding Focus, Mr. Froning was a Managing Director of Fortress Investment Group until October 2009, with senior responsibility over healthcare private equity investments by Fortress including the day-to-day oversight of the

**operation and restructuring of Holiday Retirement, the second largest Senior Housing owner and operator in the United States with more than 35,000 units. Prior to Fortress, Mr. Froning was an Executive Vice President and Chief Investment Officer of Brookdale Senior Living and was directly responsible for all of Brookdale's external growth. Under his guidance, Brookdale grew from less than 15,000 units to more than 50,000 units and became the largest owner and operator in senior housing. Prior to Brookdale, Mr. Froning was a senior investment officer at healthcare and real estate investment fund managers JER Partners, Lazard Frères and Security Capital. Mr. Froning earned a B.A. from the University of Notre Dame.**

**Curt Schaller**

**200 W Madison St, Suite 2650**

**Chicago, IL 60606**

**Title: Managing Member**

**Mr. Schaller is co-founder and Principal of Focus Healthcare Partners LLC. Mr. Schaller has been involved in the healthcare real estate sector for over 25 years and prior to co-founding Focus served in senior leadership positions with two of the leading lenders in healthcare, General Electric and Merrill Lynch Capital. Mr. Schaller has sourced and closed over 200 senior housing and healthcare transactions with an investment value exceeding \$4.5 billion. Mr. Schaller most recently was the Senior Managing Director for GE Healthcare Financial Services' \$8 billion real estate investment group. Mr. Schaller joined GE as part of its purchase of Merrill Lynch Capital in early 2008. Mr. Schaller joined Merrill Lynch Capital as Director of Originations in 2003 and was recruited to develop its fledgling healthcare group. Under his guidance, Merrill's real estate portfolio grew from less than \$300 million to over \$3 billion in under five years. Prior to Merrill Lynch, Mr. Schaller held a**

variety of other positions in the healthcare real estate industry at GE and Heller Healthcare Finance. Mr. Schaller is a respected leader in the healthcare industry having served on the executive boards of both the American Seniors Housing Association and the National Investment Center for the Seniors Housing & Care Industry (NIC). Mr. Schaller earned a B.A, from the University of Wisconsin – Madison.

B. There are no individual persons that own ten percent or greater equity or beneficial interest in the provider.

C. All forms of direct or indirect ownership of a provider, including ownership through another legal entity:

i. FFI Virginian Owner LLC is 100% owned by Focus SH1 Holdings II LLC.

D. Ownership or control of any voting class of securities issued by the provider:

i. The securities are not issued by provider.

E. Any contract, including a lease or management contract, with a provider where the amount of consideration under the contract is tied to the financial performance of the provider.

i. There is a management agreement with Life Care Services LLC wherein management fees are tied to operating revenue.

**3. BUSINESS EXPERIENCE OF; ACQUISITION OF GOODS AND SERVICES FROM; CRIMINAL, CIVIL AND REGULATORY PROCEEDINGS AGAINST THE PROVIDER, ITS OFFICERS, DIRECTORS, TRUSTEES, MANAGING AND GENERAL PARTNERS; CERTAIN PERSONS WHO HOLD EQUITY OR BENEFICIAL INTERESTS; AND MANAGEMENT**

A. Description of Business Experience in the Operation or Management of Similar Facilities:

i. The provider does not operate any other facilities.

**B. Entities in which Officers or Directors Hold Ten Percent (10%) or Greater Interest and Provide Goods, Leases, or Services to Provider of a Value of \$500 or More Within Any Year:**

- i. No current Officer or Director of the provider has a ten percent (10%) or greater equity interest in any professional service firm, association, foundation, trust, partnership, corporation, or any other business entity which is presently providing or intending to provide goods, leases or services to the provider of a value of \$500 or more within any year.

**C. Description of Legal Matters Regarding Provider and Management of Provider:**

Neither the provider nor the management company:

- i. Has been convicted of a felony or pleaded nolo contendere to a criminal charge, or been held liable or enjoined in a civil action by final judgment if the crime or civil action involved fraud;
- ii. Is subject to an injunctive or restrictive order of a court of record. Had any state or federal license or permit suspended or revoked as a result of an action brought by a governmental agency or department, arising out of or relating to business activities or providing health care services within the past five (5) years. Had any state or federal license or permit suspended or revoked as a result of actions affecting a license to operate a foster care facility, nursing home, retirement home, home for the aged or facility registered under this chapter or similar laws in another state; or
- iii. Is currently the subject of any state or federal prosecution or administrative investigation involving allegations of fraud, embezzlement, fraudulent conversion, misappropriation of property or moral turpitude.

**4. OWNERSHIP OF REAL PROPERTY**

The owner of the property is FFI VIRGINIAN OWNER LLC, with a mailing address of 200 W Madison St Suite 2650 C/O Focus Healthcare Partners LLC Chicago IL 60606. The facility has a seven (7) story building operating as a rental full continuum senior living community.

**5. LOCATION AND DESCRIPTION OF REAL PROPERTY**

**A. Location of Property:**

The Virginian  
9229 Arlington Boulevard  
Fairfax, Virginia 22031

**B. Description of Property:**

The property consists of thirty-two and seven tenth (32.7) landscaped and wooded acres with a seven-floor (7) full continuum of care rental senior living community. The community contains approximately one hundred and thirty-six (136) one (1) and two (2) bedroom apartments for independent living, one hundred sixteen (116) studio one (1) and two (2) bedroom apartment units for assisted living, and a ninety (90) bed Health Care Center that is licensed for one hundred (100) Health Care Center beds and can be configured for the use of the maximum number of beds on an as needed basis. Also included are a medical clinic, a physical therapy room, a beauty shop, library, arts and crafts room and game rooms. The community has an assembly room seating two hundred sixty-nine (269) people, a large dining room seating three hundred fifty (350) people and a kitchen equipped to serve upward to four hundred fifty (450) people. Additional space is set aside for a laundry room, chapel, business offices, maintenance offices, workshop, and storage areas for resident use. Each residential floor is equipped with a large lounge or party room and two (2) resident laundry rooms. **The community has been in operation since December 15, 1980.**

**6. AFFILIATIONS WITH RELIGIOUS, CHARITABLE OR OTHER NON-PROFIT**

**ORGANIZATION: TAX STATUS OF PROVIDER**

- A. The provider is an independent for-profit organization that is not affiliated with another religious or charitable organization.**
- B. The provider is a subject to taxation under the Internal Revenue Code.**

**7. SERVICES PROVIDED UNDER CONTINUING CARE CONTRACTS**

**The following attachments (Exhibits B through F) address the many services made available at extra cost to the residents:**

**Exhibit B-1 –Assisted Living/Memory Care Additional Charges**

**Pricing**

**Exhibit B-2 – Health Care Center- Additional Service Rates**

**Exhibit C-1 – Plant Operations Additional Services**

**Exhibit C-2 – Housekeeping Service Rates**

**Exhibit D – Salon Beauty Shop Service Fees**

**Exhibit E-1 – Dining Services Additional Fees**

**Exhibit F – Transportation Fees**

**The fees in Exhibits B through F are basically cost to the provider, plus a small percentage. Hence, they may vary up or down depending on the cost to Focus.**

**8. FEES REQUIRED OF RESIDENTS**

**Individuals applying for admission to the community operated by the Focus submit an application and pay a non-refundable fee of \$250 per individual (\$500 per couple).**

- A. For a description of all fees required of residents, see Exhibits G, J-1, and Exhibits B through F.**

**Proposed use of funds prior to resident's occupancy of the community:**

**Upon approval of an Applicant, a \$1,000 apartment holding deposit is required for a specific unit. These funds are placed in a deposit**

account until the resident moves into the facility. If a prospective resident does not move into the community, the deposit is refunded in full. Any earnings on such deposits inure to the benefit of the Focus.

**B. There is no applicable entrance fee as the community is not offering continuing care contracts.**

**C. Manner by which the provider may adjust periodic charges or other recurring fees and any limitations on such adjustments:**

The provider, in its sole and absolute discretion, may with 30 days notice to the residents, increase the amount of the monthly fees once each year and increase the amount of Special Charges from time to time as it deems necessary. It is the policy of the provider to establish the above fees consistent with providing the best possible care and housing for its residents consistent with sound fiscal policy. If a resident or residents wish to transfer from one type of apartment unit to another and such transfer is approved, the Monthly Fee is adjusted to the published rate then in effect for that residence unit.

**D. For a table showing frequency and average dollar amount of each increase for the previous five (5) years by the provider at the community see Exhibit J-1.**

## **9. RESERVE FUNDING**

The community is a rental community and has never offered continuing care contracts since acquisition in April of 2019. Liability for current residents' entrance fees is held in a cash bank account with the restriction that the provider cannot distribute cash unless cash is in excess of \$2 million.

## **10. CERTIFIED FINANCIAL STATEMENTS**

Certified financial statements for the Focus for the two (2) most recent fiscal years are attached as Exhibit K.

**11. PRO FORMA INCOME STATEMENT**

Pro forma income statement for the twelve-month (12) fiscal period ending December 31, 2024, is attached as Exhibit L.

**12. ADMISSION OF NEW RESIDENTS**

Focus is committed to the service of individuals 65 years or older who:

- A. Wish to preserve their independence and personal dignity as long as possible.
- B. Desire to have health care available to them at a reasonable cost, if needed.
- C. Wish to live in a safe and secure atmosphere with opportunities for active relationships with their peers on a daily basis. New residents must meet criteria appropriate to their identified level of service or care, including Independent Living, Assisted Living, or Memory Care, as determined by the community. In addition, applicants for residency must demonstrate that he/she has sufficient financial resources to provide the funds for meeting the costs of, monthly maintenance fees, special charges, and personal expenses for his/her life expectancy.

Attached are copies of the community's "Policies and Procedures for Admission to the Independent Living and Assisted Living Centers in the Home for Adults" (see Exhibit I).

**13. ACCESS TO THE FACILITY BY NON-RESIDENTS**

**General Access:**

Currently, the community accepts qualified residents on a space available basis into the adult apartment home or assisted living units under various monthly care contract plans at its community. The monthly care plan does not entitle the individual to health care services. An individual is charged a monthly occupancy fee that varies depending on the type of apartment accommodation chosen. For a table of the rates charged for each type of plan and accommodation, see

**Exhibits G. Services and accommodations provided under the monthly plan may be terminated by the resident at any time upon giving thirty (30) days written notice to Focus. Focus may terminate the monthly care agreement at any time with cause or upon giving thirty (30) days written notice to the Resident.**

**Guest apartments may be provided in the home for the benefit of residents who wish to receive overnight guests on a one- (1) or two (2) day visiting basis. They are assigned on a first come, first serve basis. Residents may also entertain guests for meals in the main dining room of the home. Adequate space is available to accommodate this privilege. Residents may entertain guests in their apartment overnight or for a visit.**

**Health Care Center:**

**The community accepts a limited number of outside patients in the Health Care Center. Outside patients are charged the monthly health care rates. The number admitted is strictly controlled and is based on the availability of rooms with residents receiving priority on space for their care in the Health Care Center. A reserve of vacant rooms is always left open for resident care.**

**14. SOURCE AND APPLICATION OF FUNDS FOR UNOPENED FACILITY**

**The facilities owned or leased by Focus are currently in operation; therefore, this section is not applicable.**

**15. PROCEDURE FOR RESIDENT TO FILE A COMPLAINT OR DISCLOSE CONCERN**

**Community administration and staff are dedicated to making the residents at its facility, The Virginian, comfortable, secure, and satisfied in the community. Occasionally, something may occur that may cause a resident some distress. The community encourages residents, their families, and other interested parties to make concerns known so those problems can be effectively resolved. The following is a brief grievance procedure to assist a resident in voicing his or her concern.**

- A. A complaint regarding housekeeping or maintenance needs may be first communicated to the Director of Housekeeping Services or Director of Maintenance Services.
- B. A complaint regarding the Health Care Center or any medical needs may be communicated to the Director of Nursing Services.
- C. A concern of social or personal nature may be communicated to the Director of Social Services.
- D. A question or concern regarding the monthly fee invoices may be communicated to the Business Office.
- E. A question or concern regarding any of the activities or programs may be directed to the Director of Activities.
- F. A concern regarding any aspect of food services may be directed to the Director of Food Services.

The community encourages open lines of communication with Department Directors, so that complaints may be quickly and satisfactorily resolved.

For any grievance, including those listed above, you are always invited and welcome to share your concerns with the Administration. Administration will make every effort to investigate the problem and offer a solution.

**16. OTHER MATERIAL INFORMATION**

**NOT APPLICABLE**

**17. COMMONWEALTH OF VIRGINIA AGENCIES FOR RESIDENT CONCERNS**

The Department of Social Services licenses the Home for Adults and the Department of Health licenses the Health Care Center facilities operated by Focus at The Virginian.

The following agencies are available for questions or unresolved issues:

Fairfax Area Agency on Aging  
12011 Government Center Parkway  
Fairfax, Virginia 22035-1104  
(703) 324-7948

**Department of Social Services  
320 Hospital Drive  
Warrenton, Virginia 22186  
(540) 422-8400**

**Department of Health  
109 Governor Street  
Richmond, Virginia 23219  
(804) 367-2100**



## Exhibit B-1

# Assisted Living/Memory Care Additional Charges and Pricing

Name of Resident \_\_\_\_\_ Room Number \_\_\_\_\_

Signature of Resident/POA Authorizing Start of Service (required) \_\_\_\_\_

Staff Member Signature \_\_\_\_\_ Start Date: \_\_\_\_\_ End Date \_\_\_\_\_

Medication Administration	
Description	AL Rate
<b>Medication Administration</b> Excludes diabetes management. Includes injections, eye drops, nebulizer, and medicated ointments, creams, patches.	Level 1(1-10 Medications): \$900.00/Mo Level 2 (11-19 Medications): \$1,200.00/Mo  Level 3 (20+ Medications, Diabetic Management, Nursing Support): \$2,000.00/Mo  <i>*does not apply for MC</i>

Other Administrative Services	
Description	AL/MC/HCC Rate
Long-Term Care Insurance Billing – Initial	\$150
Long-Term Care Insurance Billing – Subsequent	\$100

**Rates subject to change with 30-day notice**  
9229 Arlington Boulevard, Fairfax, Virginian | 703-385-0555



## Exhibit B-2

### Health Care Center Additional Services Rates

Name of Resident \_\_\_\_\_ Room Number \_\_\_\_\_

Signature of Resident/POA Authorizing Start of Service (required) \_\_\_\_\_

Staff Member Signature \_\_\_\_\_ Start Date: \_\_\_\_\_ End Date \_\_\_\_\_

SERVICE	RATE
<b>Certified Nursing Assistant Services</b>	
Feeding Assistance	\$15 per day/\$9 partial day (If family assists with 1-2 meals)
Incontinency Care (not including supplies)	\$16 per day/\$9 partial day
Baths/Showers beyond 2 per week	\$40 per extra shower
<b>Nursing Services</b>	
Blood Sugars (finger sticks & injections)	1X day/monthly charge \$527
Blood Sugars	2X day/monthly charge \$1054
Blood Sugars	3X day/monthly charge \$1358
Blood Sugars	4X day/monthly charge \$1544
Injection Charge (non-blood sugars)	\$12 per injection
Isolation Charge	\$80 per day
IV Start	\$55 per start
IV daily fee	\$35 per day
Lab Service-Glucose Test (includes supplies)	\$6 per finger stick
Nebulizer treatments	\$30 per day for 2 or more treatments. One/day: \$10
Bladder Scan	\$90
H Tank - Oxygen	\$35 per tank
O2 Concentrator Rental Fee	\$50
O2 Set Up	\$75 per set up
O2 Services (Includes supplies, O2 from Roberts, use of concentrators, assistance, occasional e-tank for appointments, trips, etc.)	\$15 per day
Suction	\$50 Base rate/month (plus \$20 per day of use)
Wound/Ostomy Care (II, III or IV)	\$30 per treatment
Pacemaker Check	\$40 per check

PT/INR "Coumadin" finger sticks (non-Medicare)	\$30 per finger stick
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Wound VAC	\$160 per day
LTC Insurance Forms	\$75 per form

**This list does not include all charges for Medical Supplies. This list is available at the Front Desk list.**

**Rates subject to change with 60-day notice  
9229 Arlington Boulevard, Fairfax, Virginia | 703-385-0555**



## **Exhibit C-1**

### **Plant Operations Additional Services**

<b>SERVICE</b>	<b>RATE</b>
Private labor for miscellaneous services (2 complimentary hours at Move-In)	\$65.00/hourly
Replacement Key Fobs (complimentary Key Fobs per person at Move-In)	\$20.00/each
Replacement Mailbox Key (complimentary Key Fobs per person at Move-In)	\$10.00/each
IT Personal Services (complimentary hour at Move-In)	\$65.00/hourly
Personal Call Pendant, Replacement (Assisted Living Only)	\$250.00/each
Cable/Internet/Wi-Fi:	
Verizon Premium Cable Package (IL, AL, and MC)	No Cost
Verizon Premium Channels	Cost per Vendor
Silver TV, (Health Care Center only)	\$45.00/monthly

**Rates subject to change with 30-day notice**  
**9229 Arlington Boulevard, Fairfax, Virginian | 703-385-0555**



## Exhibit C-2 Housekeeping Service Rates

<b>Housekeeping Services</b>	<b>Rate</b>
Special and Additional Cleaning	\$40/per hour

<b>Laundry Service</b>	
<b>Independent Living Personal Services or Additional Assisted Living or Memory Care Services</b>	<b>Rate</b>
Laundry	\$25 per load

**Rates subject to change with 30-day notice**  
**9229 Arlington Boulevard, Fairfax, Virginian | 703-385-0555**



## **Exhibit D**

### **Salon Beauty Shop Service Fees**

<b>Hair Care</b>	<b>Rate</b>
Shampoo, Cut and Style	\$25.00+
Facial Hair Removal	\$15.00+
Permanent Wave	\$65.00+
Color or Highlights	\$85.00+

<b>Nail Care</b>	
Manicure	\$20.00+

<b>Massage Therapy</b>	
Massage Therapy	\$50.00 per 15 min+

**Gratuities are NOT Permitted - No Cash Transactions**

**Rates subject to change with 30-day notice**  
**9229 Arlington Boulevard, Fairfax, Virginia | 703-385-0555**



## Exhibit E-1 Dining Services Additional Services

SERVICE	RATE
Assisted Living Room Service (without medical exemption)	\$12.00/per service
Independent Living Room Service and Packaging	\$20.00/per service
Independent Living To-go meals Packaging Fee	\$3.00/per meal
Private Catering	See Dining Team
House Wine and Beer (2 complimentary servings a day for Independent Living)	\$6.00/per serving
Premium Alcohol Beverages	See Menu
<b>Guest Meals in Main Dining Room</b>	
Breakfast	\$15.00
Lunch	\$17.00
Dinner	\$22.00 (\$9:00 for children under 12)
Holiday & Virginian Special Event Dinners	Special events cost are individually posted

**Rates subject to change with 30-day notice**

**9229 Arlington Boulevard, Fairfax, Virginian | 703-385-0555**



## **Exhibit F Transportation Services**

<b>SERVICE</b>	<b>RATE</b>
Valet Service (included with Concierge Club Members)	\$10.00/per service
Sedan Service up to 5 miles*	\$15.00/& return
Sedan Service up to 10 miles*	\$25.00/& return
Sedan Service up to 15 miles, each additional 5 miles add \$10.00* * Assisted Living and Memory Care residents must have an escort	\$35.00/& return
Personal Escort	\$40.00/hourly
Driver Wait Time	\$30.00/hourly

**Rates subject to change with 30-day notice  
9229 Arlington Boulevard, Fairfax, Virginian | 703-385-0555**

- \* 1. Any parking fees or tolls incurred will be charged to the Resident.
- 2. Driver Escort or Partner Care charges begin once a Resident is picked-up until they are returned to the facility.
- 3. Wait time for limousine or wheelchair transportation services in excess of 12 miles roundtrip, will be allocated one (1) hour of driver time at no cost for each ride. Drive time in excess of one hour will be charged at a rate of \$40 per hour in half hour increments.



## Exhibit G Independent Living Rental Rates

<b>Base Monthly Fees</b>			
<b>Unit Type</b>	<b>Model</b>	<b>Square Feet</b>	<b>Monthly Rate*+</b>
1 Bedroom, 1 Bath	The Rosslyn	532-584	\$5,730-\$6,630
1 Bedroom, 2 Bath + Den	The Reston	846-873	\$7,130-\$7,860
2 Bedroom, 1 Bath	The Arlington	737-1,041	\$6,560-\$7,240
2 Bedroom, 2 Bath	The Leesburg	754-880	\$6,470-\$7,580
2 Bedroom, 2 Bath	The Sterling	846-873	\$6,890-\$7,720
2 Bedroom, 2 Bath	The Alexandria	1,109-1,164	\$7,440-\$8,830
3 Bedroom, 2 Bath	The Middleburg	1,294-1,462	\$9,660

\*Monthly Rates May Vary Depending on Location, View, or Additional Features

+*Deposit:* *\$1,000 credited to first billing cycle*

+*One time community fee:* *\$15,000*

+*Second Occupant Fee:* *\$2,300*



## Exhibit G Assisted Living Rental Rates

<b>Base Monthly Fees (Includes Level 1 Care for Resident 1)</b>			
<b>Unit Type</b>	<b>Model</b>	<b>Square Feet</b>	<b>Monthly Rate*+</b>
Studio	The Annandale	224-328	\$7,320-\$8,710
1 Bedroom, 1 Bath	The Springfield	532-584	\$9,850-\$10,590
2 Bedroom, 1 Bath	The Merrifield	716-863	\$11,460-\$11,920
2 Bedroom, 2 Bath	The Burke	754-880	\$12,560

*\*Monthly Rates May Vary Depending on Location, View, Care or Additional Features*

- +Deposit: \$1,000 credited to first billing cycle
- +One time Community Fee: \$15,000
- +Second Occupant Fee: \$2,400 (Level 1 included)
  
- + Assisted Living Base Rate Includes Level 1 Care: First Person Included
  - Twice a week Bathing, Care Reminders,
  - Weekly Housekeeping, Weekly Laundry
  
- + Additional Levels of Care:
  - Level 2, includes above & 1-person physical assist with AOL's \$1,995/monthly pp
  - Level 3, Includes Base Care & Level 2, and Incontinent Care, Mobility and Transfer Assistance \$2,695/monthly pp
  
- +Medication Management/Administration:
  - Level 1, 1- 10 Medications \$900.00/monthly pp
  - Level 2, 11-19 Medications \$1,200.00/monthly pp
  - Level 3, 20+ Medications, Diabetic mgt., Nursing Support \$2,000.00/monthly pp



## Exhibit G Memory Care Rental Rates

Level I Base Monthly Fees			
Unit Type	Model	Square Feet	Monthly Rate*+
Studio	The Clifton	350	\$13,510
1 Bedroom, 1 Bath	The Chantilly	565	\$16,500
Shared- 2 Bedroom, 1 Bath	The Clarendon	565	\$10,660

*\*Monthly Rates may vary depending on location, view, or additional features*

+Deposit:

*\$1,000 credited to first billing cycle.*

+One time community fee:

*\$15,000*

**+Base Rate Includes Care:**

Twice a week Bathing, Care Reminders, Weekly Housekeeping, Weekly Laundry, & 1-person physical assist with ADL's, Incontinent Care, Mobility and Transfer Assistance

**+Medication Management/Administration:**

Medications, Diabetic Management, Nursing Support                      Included

Should a resident need higher care than our Shenandoah Memory Care provides, we offer higher acuity Memory Care in our Healthcare Center in Willow.

# **Exhibit G-2**

## **Health Care Center Private Pay Rates**

<b>Bed Type</b>	<b>Base Price</b>
Semiprivate	\$457/day
Private	\$554/day

**Rates subject to change with 30-day notice**  
**9229 Arlington Boulevard, Fairfax, Virginia | 703-385-0555**

# **Exhibit I**

## **Policies and Procedures for Admission to the Independent Living and Assisted Living Centers in the Home for Adults**

### **INDEPENDENT LIVING TERMS OF RESIDENCY**

#### **I. Eligibility and Capacity for Independent Living.**

To be accepted for residency, you must meet our residency criteria as set forth in our current Residency Policy.

The portion of the Community in which you reside (“Independent Living”) consists of residential apartments with convenience services designed for persons who are capable of providing for their own health care and personal care needs. This portion of the Community does not offer assistance with medications, bathing, dressing, mobility needs, or other personal care needs.

You represent to us that you are capable of providing for your own health care and personal care needs and will provide for all such needs so long as you reside in the Independent Living portion of the Community.

If at any time you become incapable of providing or fail to provide for your health care or personal care needs, or if you develop a physical or mental condition that creates a danger to others, you agree to promptly move out of your Residence and into either a higher level of care at the Community or an appropriate outside accommodation of your choice. Any determination that you are required to move for reasons set forth in this paragraph shall be made in the sole judgment of the Community, in consultation with you and a physician.

In the event that Resident’s required level of care changes, the Resident must reapply for admission to a new level of care. If accepted, a new Residence Agreement, appropriate for the new level of care will be executed between the Community and the Resident as a condition to the Resident’s continued residence at the Community in the new level of care. A Resident’s admission to a new level of care is contingent on space being available at the Community in the required new level of care.

#### **II. Independence.**

You understand that this is an independent living community in which you will be allowed complete independence in your activities of daily living, personal decision making, and privacy. As you live independently, there may be times when you are injured attempting to perform your activities of daily living, such as walking, dressing, bathing, transferring from your bed to bathroom, chair to bed, etc. You hereby agree that injuries, including those from falls, which occur while you are performing activities of daily independent living, cannot be reasonably prevented.

#### **III. Community Rules and Regulations.**

The Community has established guidelines to maintain a highly desirable living environment for all residents. You agree to comply with, and will have your guests comply with, the guidelines and policies outlined in the Resident Guide, as they now exist or as they may be amended from time to

time. The Resident Guide has been provided to you. We may amend the Resident Guide from time to time without your consent to meet changing operational needs. Changes to the Resident Guide will become effective following thirty (30) days' advance written notice to you.

#### **IV. Right of Entry**

We have the right to enter your Residence for any reasonable purpose, including, but not limited to, making any changes necessary to protect your health or safety or the general welfare of the other residents of the Community, provided we have given you reasonable notice, made reasonable efforts to respect your privacy and enter only at reasonable times. Prior to making any changes, we will advise you of the nature of the changes, the reason for the changes, and whether such changes will require that you vacate your Residence.

When responding to an emergency, you agree to allow us entry into your Residence at any time.

#### **V. Falls and Accidents.**

Because our community and staff do not provide one-on-one care, nor are residents monitored continuously 24-hours a day, residents are at risk of suffering bodily injury resulting from falls and accidents. Whether you have sustained a previous fall prior to moving into the Community or not, you understand that residents can and do fall in any setting. We make no representation or guarantees that our employees can prevent falls. Falls can occur anywhere. Bones weakened by osteoporosis can break without warning. As a result, you and your Responsible Party understand that the Community cannot guarantee that you will not experience a fall, an accident, or injuries resulting therefrom, at the Community. You understand that falls can happen in spite of every possible precaution and intervention. Following a pre-residency assessment and during any time period prior to any annual follow up assessment provided by the community moving forward, the Community requires you to inform it of any fall risk you are concerned about. Additionally, the Community needs: (1) You to update it on all medical conditions due to the possible impact on your risk of falling; and (2) You to support the Community's recommendations to reduce the risk of falls or injuries, which may include the use of assistive devices or physical or occupational therapy, or a transfer to a different apartment location.

# **ASSISTED LIVING TERMS OF RESIDENCY**

## **I. Eligibility.**

To be accepted for residency, you must meet our residency criteria that include age, financial, and health guidelines.

## **II. Residency Requirements.**

Prior to residency, there will be a thorough evaluation of your health and medical information. Within thirty (30) days prior to admission, an independent physician will complete a physical examination (including screening for tuberculosis). The report of such examination, signed by the examining physician, shall be provided to us and contain the following: date of physical examination; height, weight and blood pressure; significant medical history; general physical condition, including a systems review as is medically indicated; any diagnosis or significant problems; any allergies; any recommendations for care including medication, diet and therapy; the type or types of tests for tuberculosis used and the results; a statement that resident does not have any conditions or care needs that Assisted Living Facilities are prohibited to admit under Virginia law; and a statement that specifies whether resident is considered to be ambulatory or non- ambulatory. The Virginian will consider your: (a) physical and mental status, (b) need for personal assistance, (c) need for assistance with activities of daily living and instrumental activities of daily living, and (d) ability to evacuate in the event of an emergency.

## **III. Resident Assessment.**

A Uniform Assessment Instrument (hereafter: "UAI") will be completed, which is an instrument used to assess your needs. It is required by law to be completed within ninety (90) days prior to the date of admission, when there is a change in your condition that may change your level of care, and at least annually. Upon receiving the UAI prior to admission of a resident, the Executive Director or designee shall provide written assurance to the resident that the Community has the appropriate license to meet his care needs at the time of admission. Copies of the written assurance shall be given to the legal representative and case manager, if any, and a copy signed by the resident, or his legal representative shall be kept in the resident's record.

At our request or at the request of your personal representative, your physician, the Department of Social Services, or the local Department of Social Services, an independent assessment may be completed to determine whether your needs are being met. If the independent assessment confirms your placement is appropriate, the entity requesting the independent assessment is responsible for payment of the assessment, if applicable.

## **IV. Individualized Service Plan (ISP).**

Your individualized service plan is a written plan which includes a description of your identified needs, a written description of the services we will provide to you and which staff member will provide them, when and where we will provide the services, and the expected outcome. The service plan to address your immediate needs shall be completed within 72 hours of admission. Within thirty (30) calendar days after residency, a comprehensive ISP will be completed. The ISP will be reviewed per state regulation and shall be reevaluated as needed on an ongoing basis to determine its continued appropriateness and to identify when your condition or preferences have changed. Changes to the ISP may be made at any time as necessary. If the Community determines that there has been a change of condition, it may reassess you and revise your pricing more frequently.

## Exhibit J-1 The Virginian Working Forecast FY2024

3523 The Virginian (Consol)													
NOI & NAI													
Working Forecast													
	Actual	Actual	Actual	Projected									
	Jan-2024	Feb-2024	Mar-2024	Apr-2024	May-2024	Jun-2024	Jul-2024	Aug-2024	Sep-2024	Oct-2024	Nov-2024	Dec-2024	FY2024
<b>Operating Revenue</b>													
Total Apartment Revenue	743,516	773,521	790,890	823,335	849,793	885,589	910,743	935,748	973,561	991,456	1,008,630	1,025,814	10,712,596
Total Health Center Revenue	1,356,163	1,219,066	1,451,782	1,123,322	1,160,653	1,142,494	1,181,454	1,200,449	1,178,602	1,238,142	1,197,960	1,257,015	14,707,102
Total Assisted Living Revenue	797,893	706,229	729,794	663,745	661,555	670,300	670,190	670,242	670,064	670,066	669,824	669,947	8,249,850
Total Assisted Living - Dementia Revenue	410,634	459,021	449,115	437,888	433,879	441,590	441,590	441,590	441,590	441,590	441,590	441,590	5,281,667
Total Other Operating Revenue	(3,911)	7,955	3,978	4,155	4,155	4,155	4,155	4,155	4,155	4,155	4,155	4,155	45,417
<b>Total Operating Revenue</b>	<b>3,304,295</b>	<b>3,165,791</b>	<b>3,425,559</b>	<b>3,052,446</b>	<b>3,110,034</b>	<b>3,144,128</b>	<b>3,208,133</b>	<b>3,252,184</b>	<b>3,267,972</b>	<b>3,345,408</b>	<b>3,322,159</b>	<b>3,398,521</b>	<b>38,996,632</b>
<i>Check</i>													
<b>Operating Expenses</b>													
940 GA Overhead	538,796	532,321	508,961	510,417	508,272	522,322	483,742	485,461	483,177	490,631	490,454	498,354	6,052,909
950 Plant Overhead	198,671	230,924	194,058	214,280	201,890	212,143	208,444	204,548	226,340	215,878	211,956	228,223	2,547,354
960 Environmental Services Overhead	113,703	111,845	100,073	100,740	103,194	100,738	103,201	103,204	100,705	103,159	100,699	103,158	1,244,419
970 Foodservice Overhead	541,348	512,848	496,621	383,139	396,454	394,404	392,393	396,326	381,194	391,376	382,757	395,267	5,064,126
980 Resident Services Overhead	77,881	101,526	113,899	99,269	102,158	98,665	101,533	101,870	98,911	102,438	100,197	103,508	1,201,854
830 Assisted Living	228,251	231,532	199,744	212,201	215,072	208,201	214,131	214,261	208,313	214,317	208,340	214,038	2,568,402
840 Memory Care	137,083	128,888	135,309	116,473	116,493	111,554	115,215	115,200	111,455	115,132	111,473	115,147	1,429,422
850 Skilled Nursing	900,157	825,219	816,951	659,308	680,110	665,756	683,628	693,052	677,151	706,273	683,837	716,218	8,707,662
<b>Total Operating Expense</b>	<b>2,735,891</b>	<b>2,675,103</b>	<b>2,565,616</b>	<b>2,295,826</b>	<b>2,323,642</b>	<b>2,313,784</b>	<b>2,302,286</b>	<b>2,313,922</b>	<b>2,287,247</b>	<b>2,339,205</b>	<b>2,289,713</b>	<b>2,373,913</b>	<b>28,816,147</b>
<b>Net Operating Income</b>	<b>568,405</b>	<b>490,689</b>	<b>859,943</b>	<b>756,620</b>	<b>786,393</b>	<b>830,344</b>	<b>905,847</b>	<b>938,262</b>	<b>980,725</b>	<b>1,006,203</b>	<b>1,032,446</b>	<b>1,024,608</b>	<b>10,180,485</b>
NOI % Margin	17.2%	15.5%	25.1%	24.8%	25.3%	26.4%	28.2%	28.9%	30.0%	30.1%	31.1%	30.1%	26.1%
<b>EBITDA</b>	<b>1,189,228</b>	<b>859,789</b>	<b>1,537,350</b>	<b>746,620</b>	<b>776,393</b>	<b>820,344</b>	<b>895,847</b>	<b>928,262</b>	<b>970,725</b>	<b>996,203</b>	<b>1,022,446</b>	<b>1,014,608</b>	<b>11,757,815</b>



**Exhibit K**  
**Certified Financial Statements**  
**for December 31, 2023 and 2022**

**FOCUS SH I HOLDINGS II LLC**

**CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**FOCUS SH I HOLDINGS II LLC**

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## INDEPENDENT AUDITOR'S REPORT

To the Management of  
Focus SH I Holdings II LLC  
Chicago, Illinois

### Opinion

We have audited the accompanying consolidated financial statements of Focus SH I Holdings II LLC (the "Company"), which comprise the consolidated balance sheets as of December 31, 2023 and 2022, and the related consolidated statements of income, retained earnings, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing these consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

CJBS, LLC

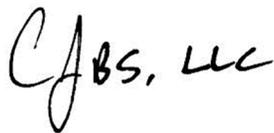
2100 Sanders Road, Suite 200, Northbrook, Illinois 60062-6141 • p. 847-945-2888 • f. 847-945-9512

[www.cjbs.com](http://www.cjbs.com)

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

A handwritten signature in black ink that reads "CJBS, LLC". The letters are cursive and somewhat stylized, with the "C" and "J" being particularly prominent.

CJBS, LLC  
Northbrook, IL

April 29, 2024

**FOCUS SH I HOLDINGS II LLC**  
**CONSOLIDATED BALANCE SHEETS**  
**DECEMBER 31, 2023 AND 2022**

	<b><u>ASSETS</u></b>	
	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>Assets</b>		
Cash and cash equivalents	\$ 2,409,328	\$ 4,514,823
Restricted cash	163,016	163,016
Accounts receivable (net of allowance of \$4,119 and \$265,861)	1,991,020	1,324,041
Prepaid expenses and other assets	<u>1,086,773</u>	<u>1,714,868</u>
Total current assets	5,650,137	7,716,748
Property and equipment		
Land	16,587,997	16,225,098
Buildings	114,292,698	87,551,192
Intangibles	12,299,259	12,347,207
Construction in progress	483,060	14,029,154
Vehicles	26,439	5,000
Furniture, fixtures, and equipment	<u>9,991,890</u>	<u>6,219,625</u>
	153,681,343	136,377,276
Accumulated depreciation and amortization	<u>( 11,124,260)</u>	<u>( 7,089,607)</u>
Total property and equipment, net	142,557,083	129,287,669
Right-of-use assets		
Right-of-use asset for operating lease, net	21,132	-
Right-of-use asset for finance lease, net	<u>399,694</u>	<u>-</u>
Total right-of-use assets, net	420,826	-
Other long-term assets	<u>388,062</u>	<u>-</u>
Total assets	<u>\$ 149,016,108</u>	<u>\$ 137,004,417</u>
	<b><u>LIABILITIES AND MEMBERS' CAPITAL</u></b>	
<b>Current Liabilities</b>		
Accounts payable and accrued expenses	\$ 3,509,852	\$ 4,870,740
Resident security deposits	45,270	227,444
Current operating lease liability	14,875	-
Current finance lease liability	<u>89,901</u>	<u>-</u>
Total current liabilities	3,659,898	5,098,184
Mortgage payable (net of unamortized debt issuance costs of \$599,557 and \$701,808)	91,205,235	71,834,291
Operating lease liabilities, long-term	6,257	-
Finance lease liabilities, long-term	<u>314,893</u>	<u>-</u>
Total liabilities	95,186,283	76,932,475
<b>Members' Capital</b>	<u>53,829,825</u>	<u>60,071,942</u>
Total liabilities and members' capital	<u>\$ 149,016,108</u>	<u>\$ 137,004,417</u>

See independent auditor's report.

**FOCUS SH I HOLDINGS II LLC**  
**CONSOLIDATED STATEMENTS OF OPERATIONS**  
**DECEMBER 31, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
<b>Revenues</b>		
Rental revenue	\$ 40,943,066	\$ 35,143,712
Net resident services	3,886,482	5,019,554
Gain on sale of assets	-	2,806,578
	<u>44,829,548</u>	<u>42,969,844</u>
<b>Expenses</b>		
Salaries and related payroll costs	22,930,524	22,863,440
Property-operating	7,771,193	7,990,612
Repairs and maintenance	823,835	842,668
Administrative and general	2,547,280	1,659,953
Utilities	1,077,733	1,148,363
Real estate taxes	625,635	626,991
Management fees	1,980,660	1,799,449
Interest	5,732,947	2,858,126
Depreciation	4,052,502	3,236,205
Amortization	537,159	295,293
	<u>48,079,468</u>	<u>43,321,100</u>
Net loss before income taxes	<u>( 3,249,920)</u>	<u>( 351,256)</u>
Provision for income taxes	<u>-</u>	<u>8,349</u>
Net loss	<u><u>(\$ 3,249,920)</u></u>	<u><u>(\$ 359,605)</u></u>

See independent auditor's report

**FOCUS SH I HOLDINGS II LLC**

**CONSOLIDATED STATEMENTS OF CHANGES IN MEMBERS' CAPITAL**

**DECEMBER 31, 2023 AND 2022**

	<b><u>Focus SH I Holdings II LLC</u></b>
<b>Balance, December 31, 2021</b>	\$ 45,480,502
Contributions	14,328,000
Minority Interest	623,045
Net loss	<u>( 359,605)</u>
<b>Balance, December 31, 2022</b>	60,071,942
Contributions	6,669,000
Minority Interest	( 715,197)
Distributions	( 8,946,000)
Net loss	<u>( 3,249,920)</u>
<b>Balance, December 31, 2023</b>	<u><u>\$ 53,829,825</u></u>

See independent auditor's report.

**FOCUS SH I HOLDINGS II LLC**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**DECEMBER 31, 2023 AND 2022**

	<b>2023</b>
<b>Cash Flows from Operating Activities:</b>	
Net loss	(\$ 3,249,920)
Adjustments to reconcile net income to net cash provided by operating activities:	
Change in allowance for doubtful accounts	( 261,742)
Depreciation and amortization	5,061,216
Gain on sale of assets	-
Changes in operating assets and liabilities:	
(Increases) decreases in assets:	
Accounts receivable	( 405,237)
Prepaid expenses and other assets	628,095
Other long-term assets	( 388,062)
Increases (decreases) in liabilities:	
Accounts payable and accrued expenses	565,998
Resident security deposits	( 182,174)
<b>Net cash provided by (used in) operating activities</b>	<b>1,768,174</b>
<b>Cash Flows from Investing Activities:</b>	
Proceeds from sale of assets	-
Minority Interest	( 715,197)
Additions to investment properties	( 4,265,294)
<b>Net cash used in investing activities</b>	<b>( 4,980,491)</b>
<b>Cash Flows from Financing Activities:</b>	
Payment from owner	-
Loan issuance costs paid	( 363,708)
Proceeds on long-term financing	28,613,630
Principal payment on note payable	( 24,800,000)
Contributions	6,669,000
Payments on finance lease obligations	( 66,100)
Distributions	( 8,946,000)
<b>Net cash provided by financing activities</b>	<b>1,106,822</b>
<b>Net (decrease) increase in cash and cash equivalents and restricted cash</b>	<b>( 2,105,495)</b>
<b>Cash and cash equivalents and restricted cash, beginning of year</b>	<b>4,677,839</b>
<b>Cash and cash equivalents and restricted cash, end of year</b>	<b>\$ 2,572,344</b>
<b>Supplemental Cash Flow Disclosure</b>	
Interest paid	<b>\$ 5,607,875</b>
<b>Supplemental Disclosure of Non-cash Investing and Financing Activities</b>	
Financed capital purchases	<b>\$ 15,455,063</b>
Right-of-Use, lease assets acquired through new right of use lease obligations	<b>\$ 518,842</b>
Capital expenditures included in accounts payable	<b>\$ 185,997</b>

See independent auditor's report.

## **FOCUS SH I HOLDINGS II LLC**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

#### **NOTE A – ORGANIZATION**

Focus SH I Holdings II LLC (the "Company"), a Delaware Limited Liability Company, was formed on December 27, 2018 to acquire, purchase, own, hold, manage, develop, renovate, redevelop, reposition, enhance, operate, improve, rent, lease, fund, finance, encumber, sell, transfer, exchange, dispose of, invest in or otherwise deal with any senior housing and/or senior care facilities through one or more direct or indirect subsidiaries.

On April 25, 2019, Focus SH I Holdings II LLC acquired 100% ownership of The Virginian, a licensed senior housing care facility in Fairfax, Virginia. On September 1, 2021, it acquired 90% ownership of Fountain View Village, a licensed senior housing care facility in Fountain Hills, Arizona.

The consolidated financial statements include Focus SH I Holdings II LLC and its subsidiaries as follows:

- Focus SH I TRS II LLC
- FFI Virginian Owner LLC
- FFI Virginian Tenant LLC
- FFI Virginian SNF Tenant LLC
- FFI Virginian Land Owner LLC
- FSH LCS Fountain View JV LLC
- FSH LCS FVV TRS LLC
- FFI Fountain View Member LLC
- FFI Fountain View Owner LLC
- FFI Fountain View Tenant LLC
- FFI Fountain View SNF Tenant LLC

Collectively these entities are (the "Subsidiaries").

The Company shall exist in perpetuity, unless dissolved sooner in accordance with provisions of the LLC Agreement.

On September 30, 2022, the skilled nursing land, building, and operations of FFI Fountain View Owner LLC were sold. As a result of this sale, the Company recorded a gain in the consolidated statement of operations for the year ended December 31, 2022.

#### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **Basis of Accounting**

The accompanying consolidated financial statements have been prepared on the GAAP basis of accounting.

**FOCUS SH I HOLDINGS II LLC**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Principles of Consolidation**

The consolidated financial statements include Focus SH I Holdings II LLC and its subsidiaries:

- Focus SH I TRS II LLC
- FFI Virginian Owner LLC
- FFI Virginian Tenant LLC
- FFI Virginian SNF Tenant LLC
- FFI Virginian Land Owner LLC
- FSH LCS Fountain View JV LLC
- FSH LCS FVV TRS LLC
- FFI Fountain View Member LLC
- FFI Fountain View Owner LLC
- FFI Fountain View Tenant LLC
- FFI Fountain View SNF Tenant LLC

The Subsidiaries are related through common ownership and management. All intercompany balances and transactions have been eliminated.

**Cash and Cash Equivalents**

The Company considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Restricted cash consists of money contributed by a former resident to be used to assist less fortunate residents.

**Estimates**

Management uses estimates and assumptions in preparing these consolidated financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

**Tenant receivables and bad debts**

Tenant receivables are reported net of an allowance for doubtful accounts. Accounts are written off and charged to bad debt expense when they are determined to be uncollectible based upon a periodic review of the accounts by management. Management's estimate of the allowance is based on historical collection experience and a review of the current status of receivables. It is reasonable that management's estimate of the allowance may change.

**Real estate held for investment**

Real estate consisting of land, buildings, improvements and furniture and fixtures is recorded at cost. Costs related to acquisition, development, construction, and improvements are capitalized. Expenditures for repairs and maintenance are charged to expense when incurred.

**FOCUS SH I HOLDINGS II LLC**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Deferred loan costs**

The Company incurred costs in obtaining the mortgage financing that are deferred and amortized over the life of the note payable secured by real estate using the straight-line method. Amortization expense for the years ended December 31, 2023 and 2022 was \$471,555 and \$295,293, respectively and is included in amortization in the consolidated statement of operations.

Estimated amortization expense for each of the next four years is as follows:

December 31, 2024	\$ 170,289
December 31, 2025	\$ 83,172
December 31, 2026	\$ 83,172
December 31, 2027	\$ 83,172
Thereafter	\$ 179,752

**Property and Equipment**

Acquisitions of property and equipment are recorded at cost. Improvements and replacements of property and equipment are capitalized. Maintenance and repairs that do not improve or extend the lives of property and equipment are charged to expense as incurred. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, and any gain or loss is reported in the statement of income. Depreciation is provided over the estimated useful lives ranging from 3 to 39 years for each class of depreciable assets and is computed using the straight-line method.

Equipment and improvements are reviewed for potential impairment whenever events or circumstances indicate that carrying amounts may not be recoverable. There were no impairment charges for the years ended December 31, 2023 and 2022.

**Income Tax Status**

Certain subsidiaries have elected to be taxed as a C Corp and electing to pay taxes at both the federal and state jurisdictions. Income taxes are accounted for under the asset and liability method, which requires the recognition of deferred tax assets and liabilities for the expected future tax consequences of events that have been included in the financial statements. Deferred tax assets and liabilities are determined on the basis of the differences between the financial statement and tax bases of assets and liabilities by using enacted tax rates in effect for the year in which the differences are expected to reverse. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date.

As of December 31, 2023, the Company did not have any uncertain tax positions that it is obligated to disclose in accordance with FASB Accounting Standards Codification 740, Income Taxes. This is based on management's policy of regularly researching and consulting with third-party professionals to understand, evaluate, and properly reflect in its financials the ramifications of decisions regarding matters of taxation and any related uncertainty.

**FOCUS SH I HOLDINGS II LLC**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Any uncertain tax positions are recorded in accordance with ASC 740 on the basis of a two-step process in which (1) it is determined whether it is more likely than not that the tax positions will be sustained on the basis of the technical merits of the position and (2) for those tax positions that meet the more likely than not recognition threshold, recognize the largest amount of tax benefit that is more than 50 percent likely to be realized upon ultimate settlement with the related tax authority.

**Revenue Recognition**

The Company recognizes revenue from contracts with customers in accordance with ASC Topic 606 using the practical expedient in paragraph 606-10-10-4 that allows for the use of a portfolio approach, because it has determined that the effect of applying the guidance to our portfolios of contracts within the scope of ASC Topic 606 on our consolidated financial statements would not differ materially from applying the guidance to each individual contract within the respective portfolio or our performance obligations within that portfolio. The five step model defined by ASC Topic 606 requires us to: (1) identify our contracts with customers; (2) identify our performance obligations under those contracts; (3) determine the transaction prices of those contracts; (4) allocate the transaction prices to our performance obligations in those contracts; and (5) recognize revenue when each performance obligation under those contracts is satisfied. Revenue is recognized when promised goods or services are transferred to the customer in an amount that reflects the consideration expected in exchange for those goods or services.

A substantial portion of revenue at the senior housing community relates to contracts with residents for housing services that are generally short term in nature and initially is subject to ASC Topic 842. We have concluded that the non-lease components of these agreements are the predominant components of the contracts; therefore, we recognize revenue for these agreements under ASC Topic 606. Our contracts with residents and other customers that are within the scope of ASC Topic 606 are generally short term in nature. We have determined that services performed under those contracts are considered one performance obligation in accordance with ASC Topic 606 as such services are regarded as a series of distinct events with the same timing and pattern of transfer to the resident or customer. Revenue is recognized for those contracts when our performance obligation is satisfied by transferring control of the service provided to the resident or customer, which is generally when the services are provided over time.

*Senior Living Revenue:* Resident fees in the independent living, assisted living and memory care units consist of regular monthly charges for basic housing and support services and fees for additional requested services, such as assisted living services, personalized health services and ancillary services. Fees are specified in our agreements with residents, which are generally short term (30 days to one year), with regular monthly charges billed in advance. Funds received from residents in advance of services being provided are not material to our consolidated financial statements. Revenue recorded in connection with community fees is not material to our consolidated financial statements. Revenue for basic housing and support services and additional requested services is recognized in accordance with ASC Topic 606 and measured based on the consideration specified in the resident agreement and is recorded when the services are provided.

**FOCUS SH I HOLDINGS II LLC**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

In the skilled nursing units, the Company is paid fixed and variable daily rates from governmental and contracted third party payers and charge a predetermined fixed daily rate for private pay residents. These daily rates and certain other fees are billed monthly in arrears. Although there are complex regulatory compliance rules governing fixed daily rates, there is no episodic payments or capitation arrangements. The Company currently uses the “most likely amount” technique to estimate revenue in accordance with ASC Topic 606, although rates are generally known prior to services being performed, whether included in the resident agreement or contracted with governmental or third-party payers. Rate adjustments from Medicare or Medicaid are recorded when known (without regard to when the assessment is paid or withheld), and subsequent adjustments to these amounts are recorded in revenues when known. Billings under certain of these programs are subject to audit and possible retroactive adjustment, and related revenue is recorded at the amount we ultimately expect to receive, which is inclusive of the estimated retroactive adjustments or refunds, if any, under reimbursement programs. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods or as final settlements are determined. Revenue is recognized when performance obligations are satisfied by transferring control of the service provided to the resident, which is generally when services are provided over the duration of care. We derived approximately 22.7% and 16.6% of our senior living revenues for the year ended December 31, 2023 and 2022, respectively, from payments under Medicare and Medicaid programs.

The following table presents revenue disaggregated by type of contract and payer:

	<b><u>2023</u></b>	<b><u>2022</u></b>
Basic housing and support services	\$ 17,521,973	\$ 27,151,990
Medicare and Medicaid programs	10,238,946	7,139,669
Additional requested services, and private pay and other SNF services	<u>17,068,629</u>	<u>5,871,607</u>
Total revenues	<u>\$ 44,829,548</u>	<u>\$ 40,163,266</u>

**Intangibles**

Intangibles consist of goodwill created in the course of the asset purchase of The Virginian on April 25, 2019 and Fountain View Village on September 1, 2021. The purchase price and acquisition costs greater than the specific value of the assets acquired was classified as goodwill. Goodwill is reviewed annually for impairment. During 2023, there was no impairment to the stated amount of goodwill.

**Recent Accounting Pronouncements**

In June 2016, the FASB issued ASU 2016-13, *Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and subsequently issued multiple ASUs that amend or clarify certain matters relating to FASB ASC 326. The guidance amends how entities measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. Also, it requires the application of a current expected credit loss model, which is a new impairment model based on expected losses. Under this model, an entity recognizes an allowance for expected credit losses based on historical experience, current conditions, and forecasted information rather than the prior methodology of delaying the recognition of credit losses until it is probable a loss has been incurred. The standard also requires additional quantitative and qualitative disclosures regarding credit risk

## **FOCUS SH I HOLDINGS II LLC**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

#### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

expected credit losses, and the changes in the estimate that has taken place during the period. As amended, for entities other than public business entities, ASU 2016-13 is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. The Company's prior methodology for estimating credit losses on its receivables did not differ significantly from the new requirements of Topic 326. The Company adopted ASU 2016-13 effective January 1, 2023, and the adoption of the standard did not materially impact the financial statements.

In February 2016, FASB issued ASU 2016-02, *Leases* (Topic 842), which supersedes the current lease requirements in ASC 840. The ASU requires lessees to recognize a right-to-use asset and related lease liability for all leases, with a limited exception for short-term leases. Leases are classified as either finance or operating, with the classification affecting the pattern of expense recognition in the statements of income. Under ASC 840, leases were classified as either capital or operating, with only capital leases recognized on the balance sheets. The reporting of lease-related expenses in the statements of income and cash flows is generally consistent with the previous guidance.

The new lease standard became effective for the Company on January 1, 2022. The Company adopted ASC 842 on January 1, 2022, using the modified retrospective basis and did not restate comparative periods as permitted under ASU 2018-11.

ASC 842 requires that lessees recognize right-of-use assets ("ROU") and lease liabilities calculated based on the present value of lease payments for all lease agreements with terms that are greater than twelve months. ASC 842 distinguishes leases as either a finance lease or an operating lease that affects how the leases are measured and presented in the statements of activities and cash flows. The lease agreements generally do not provide an implicit rate; therefore, the Company used an incremental risk-free rate, as of the lease implementation dates, to determine the present value of its future minimum lease payments.

#### **NOTE C - CONCENTRATION**

Financial instruments that potentially subject the Company to a concentration of credit risk consist principally of cash deposits. Accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000.

The Company's investment in real estate is dispersed across two separate regions of the US, which somewhat mitigates the risk of potential losses and unforeseen economic conditions which could have an adverse effect on operations.

#### **NOTE D – LEASES**

The Company's leased assets include network and housekeeping equipment which are classified as finance leases and copiers which are classified as operating leases. The initial terms of the leases range from 3 years to 5 years. Short term operating leases with an initial term of twelve months or less are not recorded on the Company's consolidated balance sheet. Renewal options are excluded from the calculation of lease liabilities unless the renewal is reasonably assured. The leases are reflected on the consolidated balance sheet as right-of-use assets and operating and finance lease liabilities.

**FOCUS SH I HOLDINGS II LLC**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE D – LEASES (continued)**

The components of lease expense at December 31, 2023 were as follows:

Lease cost:		
Operating lease cost	\$	15,066
Financing lease cost:		
Amortization of right-of-use assets		70,579
Interest on lease liabilities		11,767
		<hr/>
Total lease cost	\$	<u>97,412</u>

The following summarizes the weighted average remaining lease terms and discount rate as of December 31, 2023:

**Weighted Average Remaining Lease Term**

Operating leases	1.4 years
Finance leases	4.1 – 4.3 years

**Weighted Average Discount Rate**

Operating leases	1.33%
Finance leases	3.81%

The maturities of lease liabilities as of December 31, 2023 were as follows:

	Operating Leases	Finance Leases
2024	\$ 15,066	\$ 102,959
2025	6,278	102,959
2026	-	102,959
2027	-	102,959
2028	-	25,210
		<hr/>
Total lease payments	21,344	437,046
Less imputed interest	( 212 )	( 32,252 )
		<hr/>
Total	<u>\$ 21,132</u>	<u>\$ 404,794</u>

The following summarizes cash flow information related to leases for the year ended December 31, 2023:

Operating cash flows payments for operating leases	\$	15,066
Operating cash flows payments for finance leases – interest	\$	11,767
Financing cash flows payments for finance leases – principal	\$	66,100

**FOCUS SH I HOLDINGS II LLC**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2023 AND 2022**

**NOTE E- NOTES PAYABLE**

On April 25, 2019, a subsidiary took out a mortgage in the amount of \$36,850,000 with BMO Harris Bank. This loan has a variable interest rate based on LIBOR plus an applicable margin and is due on April 25, 2025. During the years ended December 31, 2023 and 2022, the Company borrowed an additional \$11,068,693 and \$10,886,099, respectively. As of December 31, 2023, the outstanding principal balance is \$58,804,792.

Interest payments are made monthly with the principal balance due in April 2025. The interest rate as of December 31, 2023 and 2022 was 7.95% and 6.73%, respectively.

On September 1, 2021, a subsidiary took out a mortgage with PNC Bank in the amount of \$29,800,000. This loan has a variable interest rate based on LIBOR plus an applicable margin and is due on September 1, 2026. Interest payments are being made monthly with the principal balance due on the date of maturity. The Company prepaid \$5,000,000 of principal during 2022. On March 31, 2023, FFI Fountain View Owner LLC financed a new mortgage in the amount of \$33,000,000 with Poppy Bank. This loan has a variable interest rate based on SOFR and is due on March 31, 2030. Proceeds from the financing were used to pay off the balance of the existing mortgage with PNC Bank of \$24,800,000 with the remaining proceeds distributed to the joint venture partners. The interest rate as of December 31, 2023 and 2022 was 8.33% and 6.62%, respectively.

**NOTE F – REAL ESTATE HELD FOR INVESTMENT**

Real estate investments are stated at cost and consist of the following at December 31, 2023 and 2022:

	<b><u>2023</u></b>	<b><u>2022</u></b>
Land	\$ 16,587,997	\$ 16,225,098
Buildings and Additions	114,292,698	87,551,192
Furniture and Fixtures	9,991,890	6,219,625
Accumulated Depreciation	<u>( 10,262,453)</u>	<u>( 6,587,956)</u>
Total	<u>\$ 130,610,132</u>	<u>\$ 103,407,959</u>

Depreciation expense was \$3,680,124 and \$2,816,205 for the years ended December 31, 2023 and 2022, respectively.

**NOTE G – SUBSEQUENT EVENTS**

Management has evaluated events subsequent to the consolidated balance sheet date through April 29, 2024, the date which the consolidated financial statements were available to be issued. On April 24, 2024, the Company was granted a one-year extension by BMO Harris Bank on the loan maturity date from April 2024 to April 2025.

**Exhibit L**  
**The Virginian Working Forecast**  
**FY2024 Pro Forma Income Statement**

3523 The Virginian (Consol)													
NOI & NAI													
Working Forecast													
	Actual	Actual	Actual	Projected									
	Jan-2024	Feb-2024	Mar-2024	Apr-2024	May-2024	Jun-2024	Jul-2024	Aug-2024	Sep-2024	Oct-2024	Nov-2024	Dec-2024	FY2024
<b>Operating Revenue</b>													
Total Apartment Revenue	743,516	773,521	790,890	823,335	849,793	885,589	910,743	935,748	973,561	991,456	1,008,630	1,025,814	10,712,596
Total Health Center Revenue	1,356,163	1,219,066	1,451,782	1,123,322	1,160,653	1,142,494	1,181,454	1,200,449	1,178,602	1,238,142	1,197,960	1,257,015	14,707,102
Total Assisted Living Revenue	797,893	706,229	729,794	663,745	661,555	670,300	670,190	670,242	670,064	670,066	669,824	669,947	8,249,850
Total Assisted Living - Dementia Revenue	410,634	459,021	449,115	437,888	433,879	441,590	441,590	441,590	441,590	441,590	441,590	441,590	5,281,667
Total Other Operating Revenue	(3,911)	7,955	3,978	4,155	4,155	4,155	4,155	4,155	4,155	4,155	4,155	4,155	45,417
<b>Total Operating Revenue</b>	<b>3,304,295</b>	<b>3,165,791</b>	<b>3,425,559</b>	<b>3,052,446</b>	<b>3,110,034</b>	<b>3,144,128</b>	<b>3,208,133</b>	<b>3,252,184</b>	<b>3,267,972</b>	<b>3,345,408</b>	<b>3,322,159</b>	<b>3,398,521</b>	<b>38,996,632</b>
<i>Check</i>													
<b>Operating Expenses</b>													
940 GA Overhead	538,796	532,321	508,961	510,417	508,272	522,322	483,742	485,461	483,177	490,631	490,454	498,354	6,052,909
950 Plant Overhead	198,671	230,924	194,058	214,280	201,890	212,143	208,444	204,548	226,340	215,878	211,956	228,223	2,547,354
960 Environmental Services Overhead	113,703	111,845	100,073	100,740	103,194	100,738	103,201	103,204	100,705	103,159	100,699	103,158	1,244,419
970 Foodservice Overhead	541,348	512,848	496,621	383,139	396,454	394,404	392,393	396,326	381,194	391,376	382,757	395,267	5,064,126
980 Resident Services Overhead	77,881	101,526	113,899	99,269	102,158	98,665	101,533	101,870	98,911	102,438	100,197	103,508	1,201,854
830 Assisted Living	228,251	231,532	199,744	212,201	215,072	208,201	214,131	214,261	208,313	214,317	208,340	214,038	2,568,402
840 Memory Care	137,083	128,888	135,309	116,473	116,493	111,554	115,215	115,200	111,455	115,132	111,473	115,147	1,429,422
850 Skilled Nursing	900,157	825,219	816,951	659,308	680,110	665,756	683,628	693,052	677,151	706,273	683,837	716,218	8,707,662
<b>Total Operating Expense</b>	<b>2,735,891</b>	<b>2,675,103</b>	<b>2,565,616</b>	<b>2,295,826</b>	<b>2,323,642</b>	<b>2,313,784</b>	<b>2,302,286</b>	<b>2,313,922</b>	<b>2,287,247</b>	<b>2,339,205</b>	<b>2,289,713</b>	<b>2,373,913</b>	<b>28,816,147</b>
<b>Net Operating Income</b>	<b>568,405</b>	<b>490,689</b>	<b>859,943</b>	<b>756,620</b>	<b>786,393</b>	<b>830,344</b>	<b>905,847</b>	<b>938,262</b>	<b>980,725</b>	<b>1,006,203</b>	<b>1,032,446</b>	<b>1,024,608</b>	<b>10,180,485</b>
NOI % Margin	17.2%	15.5%	25.1%	24.8%	25.3%	26.4%	28.2%	28.9%	30.0%	30.1%	31.1%	30.1%	26.1%
<b>EBITDA</b>	<b>1,189,228</b>	<b>859,789</b>	<b>1,537,350</b>	<b>746,620</b>	<b>776,393</b>	<b>820,344</b>	<b>895,847</b>	<b>928,262</b>	<b>970,725</b>	<b>996,203</b>	<b>1,022,446</b>	<b>1,014,608</b>	<b>11,757,815</b>

SUPPLEMENTARY FINANCIAL  
INFORMATION

**The Virginian**  
**Consolidated Balance Sheet**  
**DEC-23**

	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
<b>Cash and Cash Equivalents</b>					
1001051 Checking #1 - BMO	794,406.19	-	488,690.53	-	1,283,096.72
1001075 Checking #1 - United Missouri Bank	8,418.18	-	-	-	8,418.18
1001151 Checking #2 - BMO Construction	-	-	179,718.61	-	179,718.61
1001244 Checking #3 - US Bank	20,000.00	-	-	-	20,000.00
1001251 Checking #3 - BMO	-	-	-	402.35	402.35
1001299 Checking #3 - Other	-	40,015.83	-	3,833.32	43,849.15
1001851 Outstanding A/P Clearing - BMO	(280,226.22)	-	(2,295.00)	-	(282,521.22)
<b>Total Cash and Cash Equivalents</b>	<b>542,598.15</b>	<b>40,015.83</b>	<b>666,114.14</b>	<b>4,235.67</b>	<b>1,252,963.79</b>
<b>Accounts/Notes Receivable</b>					
1102001 A/R - Residents - Ind. Living - Private Pay	(177,910.70)	-	-	-	(177,910.70)
1102001 A/R - Residents - A/L - Private Pay	126,473.81	-	-	-	126,473.81
1102001 A/R - Residents - A/L Dementia	38,882.79	-	-	-	38,882.79
1102001 A/R - Residents - Health Ctr - Private Pay	-	407,089.04	-	-	407,089.04
1102001 A/R - Residents - Health Ctr - Medicare A	-	995,952.27	-	-	995,952.27
1102001 A/R - Residents - Health Ctr - Medicare B	-	4,509.75	-	-	4,509.75
1102001 A/R - Residents - Health Ctr - Other Insurance #1	-	406,993.59	-	-	406,993.59
1102001 A/R - Residents - Health Ctr - HMO #1	-	56,738.99	-	-	56,738.99
1102001 A/R - Residents - Health Ctr - HMO #3	-	16,865.76	-	-	16,865.76
1102001 A/R - Residents - Health Ctr - Medicaid	-	196,214.28	-	-	196,214.28
1102098 A/R - Resident Clearing	(156,417.68)	439.00	-	-	(155,978.68)
1102099 A/R - Residents - Allow for Uncollectable	2,284.18	(4,118.64)	-	-	(1,834.46)
1108901 A/R - LCS	-	-	-	-	-
1109001 A/R - Other #1	15,446.81	-	-	-	15,446.81
1109002 A/R - Other #2	40,000.00	-	-	-	40,000.00
1161000 Inter-Company Receivables Affiliate #1	-	-	-	5,766.62	-
<b>Total Accounts/Notes Receivable</b>	<b>(111,240.79)</b>	<b>2,080,684.04</b>	<b>-</b>	<b>5,766.62</b>	<b>1,969,443.25</b>
<b>Inventory</b>					
1201000 Inventory - Food	61,191.55	-	-	-	61,191.55
<b>Total Inventory</b>	<b>61,191.55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,191.55</b>
<b>Prepaid and Deferred</b>					
1250500 Prepaid - General Insurance	13,130.46	-	285,301.33	-	298,431.79
1251000 Prepaid - Group Medical	138,924.26	(344.37)	-	-	138,579.89
1251500 Prepaid - Worker's Comp	77,188.51	-	-	-	77,188.51
1253500 Prepaid - Maintenance Contracts	42,357.97	-	-	-	42,357.97
1254500 Prepaid - Other	33,385.47	2,670.71	-	-	36,056.18
<b>Total Prepaid and Deferred</b>	<b>304,986.67</b>	<b>2,326.34</b>	<b>285,301.33</b>	<b>-</b>	<b>592,614.34</b>
<b>Total Current Assets</b>	<b>797,535.58</b>	<b>2,123,026.21</b>	<b>951,415.47</b>	<b>10,002.29</b>	<b>3,881,979.55</b>

**The Virginian**  
**Consolidated Balance Sheet**  
**DEC-23**

	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
<b>L-T Assets With Limited/Restricted Use</b>					
1550001 Memorial Fund #1	163,016.30	-	-	-	163,016.30
<b>Total L-T Assets With Limited/Restricted Use</b>	<b>163,016.30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,016.30</b>
<b>Fixed Assets</b>					
1701098 Fixed Assets Clearing	-	-	-	-	-
1701001 Fixed Asset - Buildings Main	-	-	86,382,569.96	-	86,382,569.96
1755001 Fixed Asset - Maintenance Equipment	-	-	7,655,930.53	-	7,655,930.53
<b>Total Fixed Asset Costs</b>	<b>-</b>	<b>-</b>	<b>94,038,500.49</b>	<b>-</b>	<b>94,038,500.49</b>
1701099 Fixed Asset - Buildings Main Accum Depr	-	-	(6,559,809.39)	-	-
1755099 Fixed Asset - Maintenance Equipment Accum Dep	-	-	(1,883,129.69)	-	-
<b>Total Accumulated Depreciation</b>	<b>-</b>	<b>-</b>	<b>(8,442,939.08)</b>	<b>-</b>	<b>-</b>
<b>Net Depreciable Assets</b>	<b>-</b>	<b>-</b>	<b>85,595,561.41</b>	<b>-</b>	<b>85,595,561.41</b>
<b>Other Assets</b>					
1601000 Projects under Development	-	-	-	424,637.05	424,637.05
1651000 Land	-	-	11,197,502.70	309,577.30	11,507,080.00
1858001 Goodwill	11,199,259.00	-	-	-	11,199,259.00
1858099 Goodwill - Accum Amort	-	-	-	-	-
1889101 ROU - Lease - Equipment	-	-	433,581.37	-	433,581.37
1889199 ROU - Lease - Equipment - Accum Amort	-	-	(65,603.81)	-	(65,603.81)
1961000 Refundable Deposits	-	-	-	-	-
<b>Total Other Assets</b>	<b>11,199,259.00</b>	<b>-</b>	<b>11,565,480.26</b>	<b>734,214.35</b>	<b>23,498,953.61</b>
<b>Total Assets</b>	<b>12,159,810.88</b>	<b>2,123,026.21</b>	<b>98,112,457.14</b>	<b>744,216.64</b>	<b>113,139,510.87</b>

**The Virginian**  
**Consolidated Balance Sheet**  
**DEC-23**

	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
<b>Liabilities</b>					
<b>Accounts Payable</b>					
2021000 Accts Payable - Trade	789,267.05	-	154,899.43	-	944,166.48
2022000 Accts Payable - (Manu	-	-	-	-	-
2031500 Accounts Payable - Life Care Services	38,598.21	-	-	-	38,598.21
2031900 Accounts Payable - Credit Card	-	-	-	-	-
2032000 Accounts Payable - Other	9,176,449.68	(9,852,088.64)	675,638.96	-	(0.00)
2051000 Inter-company Payables Affiliate #1	-	-	5,766.62	-	-
<b>Total Accounts Payable</b>	<b>10,004,314.94</b>	<b>(9,852,088.64)</b>	<b>836,305.01</b>	<b>-</b>	<b>982,764.69</b>
<b>Accrued Payroll Liabilities</b>					
2101000 Accrued Payroll	633,912.26	-	-	-	633,912.26
2111000 Accrued Vacation	478,693.50	-	-	-	478,693.50
<b>Total Accrued Payroll Liabilities</b>	<b>1,112,605.76</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,112,605.76</b>
<b>Accrued Interest and Current Debt</b>					
2015500 Obligations Under Capital Lease - Equipment	-	-	82,822.91	-	82,822.91
2229000 Accrued Interest - Other	-	-	404,042.43	-	404,042.43
<b>Total Accrued Interest and Current Debt</b>	<b>-</b>	<b>-</b>	<b>486,865.34</b>	<b>-</b>	<b>486,865.34</b>
<b>Accrued Liabilities</b>					
2200500 Accrued - Real Estate Taxes	-	-	-	-	-
2206000 Accrued - Sales and Use Tax	-	-	-	-	-
2209000 Accrued - Other	96,425.00	3,610.25	95,892.00	-	195,927.25
2218000 Deferred Lease Liability	(1,997,071.23)	3,966,232.01	(1,969,160.78)	-	(0.00)
2527001 Deferred Lease Liability-LT	6,188,753.93	648,477.76	(6,837,231.69)	-	(0.00)
<b>Total Accrued Liabilities</b>	<b>4,288,107.70</b>	<b>4,618,320.02</b>	<b>(8,710,500.47)</b>	<b>-</b>	<b>195,927.25</b>
<b>Other Current Liabilities</b>					
2401010 Wait List - IL	-	-	-	-	-
2402010 Deposit - IL	79,980.08	-	-	-	79,980.08
2402020 Deposit - AL	(104,940.00)	-	-	-	(104,940.00)
<b>Total Other Current Liabilities</b>	<b>(24,959.92)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24,959.92)</b>
<b>Total Current Liabilities</b>	<b>15,380,068.48</b>	<b>(5,233,768.62)</b>	<b>(7,387,330.12)</b>	<b>-</b>	<b>2,758,969.74</b>
<b>Long-Term Liabilities</b>					
2502000 Mortgage Payable - LT	-	-	58,804,791.60	-	58,804,791.60
2507001 Financing Costs	-	-	(1,187,117.14)	-	(1,187,117.14)
2507099 Financing Costs - Accum Amort	-	-	1,100,456.00	-	1,100,456.00

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**Consolidated Balance Sheet**  
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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
2511000 Obligations Under Capital Lease - Equipment	-	-	289,929.31	-	289,929.31
2525001 Gift Annuity - Long Term	163,016.30	-	-	-	163,016.30
2584001 Deferred Revenue	-	-	-	-	-
2801000 Deferred Income Tax - Federal	-	-	-	-	-
<b>Total Long-Term Liabilities</b>	<b>163,016.30</b>	<b>-</b>	<b>59,008,059.77</b>	<b>-</b>	<b>59,171,076.07</b>
<b>Total Liabilities</b>	<b>15,543,084.78</b>	<b>(5,233,768.62)</b>	<b>51,620,729.65</b>	<b>-</b>	<b>61,930,045.81</b>
<b>Equity</b>					
3100001 Capital Contributions - Partner #1	10,276,051.82	400,000.00	44,990,487.93	799,460.25	56,466,000.00
3800000 Retained Earnings	(13,338,582.63)	6,343,803.90	4,027,866.41	(49,476.95)	(3,016,389.27)
3850000 Retained Earnings - Current YTD	(320,743.09)	612,990.93	(2,526,626.85)	(5,766.66)	(2,240,145.67)
<b>Total Equity</b>	<b>(3,383,273.90)</b>	<b>7,356,794.83</b>	<b>46,491,727.49</b>	<b>744,216.64</b>	<b>51,209,465.06</b>
<b>Total Liabilities and Equity</b>	<b>12,159,810.88</b>	<b>2,123,026.21</b>	<b>98,112,457.14</b>	<b>744,216.64</b>	<b>113,139,510.87</b>

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
<b>Operating Revenue</b>					
<b>Independent Living Revenue</b>					
<b>Apartments:</b>					
4001001 First Person Fees	1,041,422.52	-	-	-	1,041,422.52
4001501 Second Person Fees	19,619.98	-	-	-	19,619.98
4006001 Community Fee	60,000.00	-	-	-	60,000.00
4051001 Apt. Disc. - Promotion	(202,688.06)	-	-	-	(202,688.06)
4059001 Apt. Disc. - Other	-	-	-	-	-
4071001 Additional Meals Income	59.29	-	-	-	59.29
4071501 Dining Allowance	(127.50)	-	-	-	(127.50)
4072001 Guest Meals Income	1,159.44	-	-	-	1,159.44
4073001 Employee Meals Income	-	-	-	-	-
4074001 Lounge Income	-	-	-	-	-
4075001 Catering Income	-	-	-	-	-
4076001 Tray Service Income	45.00	-	-	-	45.00
4077001 Coffee Shop Income	-	-	-	-	-
4081001 AIL	-	-	-	-	-
4082001 Housekeeping	-	-	-	-	-
4083001 Transportation	241.74	-	-	-	241.74
4084001 Laundry - Non Taxable	925.00	-	-	-	925.00
4085001 Maintenance - Non Taxable	329.11	-	-	-	329.11
4087001 Wellness	34.00	-	-	-	34.00
4101001 Arts & Crafts	669.90	-	-	-	669.90
4102001 Guest Room	43.47	-	-	-	43.47
4103001 Beauty & Barber - Non Taxable	2,036.00	-	-	-	2,036.00
4103501 Massage Therapy	765.00	-	-	-	765.00
4104701 Adult Day Care	-	-	-	-	-
4106001 Telephone Services	741.81	-	-	-	741.81
4106501 Internet Access & Email	-	-	-	-	-
4107001 Gift/Convenience Store - Non Tax	-	-	-	-	-
4108001 Deposit Income	-	-	-	-	-
4109001 Other Income	500.00	-	-	-	500.00
4269001 Medical Supplies - Other	-	-	-	-	-
4282001 Physical Therapy	-	-	-	-	-
4292001 Laboratory	50.00	-	-	-	50.00
<b>Total Apartments</b>	<b>925,826.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>925,826.70</b>
<b>Total Independent Living Revenue</b>	<b>925,826.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>925,826.70</b>
<b>Health Center</b>					
<b>Private Pay:</b>					
4201001 Semi Private	-	241,222.00	-	-	241,222.00
4202001 Private Room	-	167,162.00	-	-	167,162.00
4203001 Converted	-	-	-	-	-
4242001 Contractual - Room and Board	-	-	-	-	-

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
4006001 Community Fee	-	-	-	-	-
<b>Total Room &amp; Board - Private</b>	-	<b>408,384.00</b>	-	-	<b>408,384.00</b>
4071001 Additional Meals Income	-	-	-	-	-
4072001 Guest Meals Income	-	95.40	-	-	95.40
4073001 Employee Meals Income	-	-	-	-	-
4074001 Lounge Income	-	-	-	-	-
4077001 Coffee Shop Income	-	-	-	-	-
4081001 AIL	-	-	-	-	-
4083001 Transportation	-	-	-	-	-
4084001 Laundry - Non Taxable	-	2,960.00	-	-	2,960.00
4087001 Wellness	-	4,310.00	-	-	4,310.00
4102001 Guest Room	-	-	-	-	-
4103001 Beauty & Barber - Non Taxable	-	687.00	-	-	687.00
4103501 Massage Therapy	-	-	-	-	-
4104701 Adult Day Care	-	(1,002.84)	-	-	(1,002.84)
4107001 Gift/Convenience Store - Non Tax	-	-	-	-	-
4109001 Other Income	-	7,744.68	-	-	7,744.68
4243001 Contractual - Ancillaries	-	(1,807.11)	-	-	(1,807.11)
4261001 Vaccinations	-	-	-	-	-
4263001 Drugs	-	1,733.72	-	-	1,733.72
4264001 Dressings, Splints, and Casts	-	5,640.00	-	-	5,640.00
4265001 Incontinent Supplies	-	9,622.06	-	-	9,622.06
4269001 Medical Supplies - Other	-	10,785.15	-	-	10,785.15
4281001 Occupational Therapy	-	2,710.00	-	-	2,710.00
4282001 Physical Therapy	-	2,110.00	-	-	2,110.00
4283001 Speech Therapy	-	1,600.00	-	-	1,600.00
4292001 Laboratory	-	363.58	-	-	363.58
4293001 Medical Equipment	-	-	-	-	-
4294001 Oxygen	-	465.00	-	-	465.00
4296001 Xray	-	-	-	-	-
<b>Total Ancillaries - Private</b>	-	<b>48,016.64</b>	-	-	<b>48,016.64</b>
<b>Total Private Pay</b>	-	<b>456,400.64</b>	-	-	<b>456,400.64</b>
<b>Medicare Part A:</b>					
4201001 Semi Private	-	345,256.00	-	-	345,256.00
4202001 Private Room	-	190,174.00	-	-	190,174.00
4203001 Converted	-	-	-	-	-
4242001 Contractual - Room and Board	-	303,875.75	-	-	303,875.75
<b>Total Room &amp; Board - Medicare Part A</b>	-	<b>839,305.75</b>	-	-	<b>839,305.75</b>

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
4243001 Contractual - Ancillaries	-	(258,577.97)	-	-	(258,577.97)
4263001 Drugs	-	49,486.02	-	-	49,486.02
4265001 Incontinent Supplies	-	-	-	-	-
4269001 Medical Supplies - Other	-	16,310.03	-	-	16,310.03
4281001 Occupational Therapy	-	83,460.00	-	-	83,460.00
4282001 Physical Therapy	-	83,500.00	-	-	83,500.00
4283001 Speech Therapy	-	21,300.00	-	-	21,300.00
4284001 Respiratory Therapy & Supply	-	-	-	-	-
4292001 Laboratory	-	2,321.79	-	-	2,321.79
4294001 Oxygen	-	-	-	-	-
4296001 Xray	-	2,200.13	-	-	2,200.13
<b>Total Ancillaries - Medicare A</b>	-	<b>(0.00)</b>	-	-	<b>(0.00)</b>
<b>Total Medicare Part A</b>	-	<b>839,305.75</b>	-	-	<b>839,305.75</b>
<b>Medicare Part B:</b>					
4243001 Contractual - Ancillaries	-	(4,406.37)	-	-	(4,406.37)
4281001 Occupational Therapy	-	3,010.00	-	-	3,010.00
4282001 Physical Therapy	-	6,470.00	-	-	6,470.00
4283001 Speech Therapy	-	900.00	-	-	900.00
<b>Total Ancillaries - Medicare Part B</b>	-	<b>5,973.63</b>	-	-	<b>5,973.63</b>
<b>Total Medicare Part B</b>	-	<b>5,973.63</b>	-	-	<b>5,973.63</b>
<b>Medicaid:</b>					
4201001 Semi Private	-	64,107.00	-	-	64,107.00
4203001 Converted	-	-	-	-	-
4242001 Contractual - Room and Board	-	(23,949.88)	-	-	(23,949.88)
<b>Total Room &amp; Board - Medicaid</b>	-	<b>40,157.12</b>	-	-	<b>40,157.12</b>
4084001 Lanudry - Non-taxable	-	-	-	-	-
4243001 Contractual - Ancillaries	-	(5,276.28)	-	-	(5,276.28)
4263001 Drugs	-	121.91	-	-	121.91
4265001 Incontinent Supplies	-	496.00	-	-	496.00
4269001 Medical Supplies - Other	-	4,583.37	-	-	4,583.37
4292001 Laboratory	-	-	-	-	-
4293001 Medical Equipment	-	-	-	-	-
4294001 Oxygen	-	75.00	-	-	75.00
<b>Total Ancillaries - Medicaid</b>	-	<b>-</b>	-	-	<b>-</b>
<b>Total Medicaid</b>	-	<b>40,157.12</b>	-	-	<b>40,157.12</b>

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
<b>HMO/Managed Care:</b>					
4201001 Semi Private	-	-	-	-	-
4202001 Private Room	-	-	-	-	-
4203001 Converted	-	-	-	-	-
4242001 Contractual - Room and Board	-	-	-	-	-
<b>Total Room &amp; Board - HMO/Managed Care</b>	-	-	-	-	-
4243001 Contractual - Ancillaries	-	-	-	-	-
4263001 Drugs	-	-	-	-	-
4265001 Incontinent Supplies	-	-	-	-	-
4269001 Medical Supplies - Other	-	-	-	-	-
4281001 Occupational Therapy	-	2,710.00	-	-	2,710.00
4282001 Physical Therapy	-	2,860.00	-	-	2,860.00
4283001 Speech Therapy	-	-	-	-	-
4292001 Laboratory	-	-	-	-	-
4296001 Xray	-	-	-	-	-
<b>Total Ancillaries - HMO/Managed Care</b>	-	5,570.00	-	-	5,570.00
<b>Total HMO/Managed Care</b>	-	5,570.00	-	-	5,570.00
<b>Hospice</b>					
4201001 Semi Private	-	-	-	-	-
4203001 Converted	-	-	-	-	-
<b>Total Room &amp; Board - Hospice</b>	-	-	-	-	-
4243001 Contractual - Ancillaries	-	-	-	-	-
4265001 Incontinent Supplies	-	-	-	-	-
4269001 Medical Supplies - Other	-	-	-	-	-
4292001 Laboratory	-	-	-	-	-
4293001 Medical Equipment	-	-	-	-	-
<b>Total Ancillaries - Hospice</b>	-	-	-	-	-
<b>Total Hospice</b>	-	-	-	-	-
<b>Other Insurance:</b>					
4281001 Occupational Therapy	-	-	-	-	-
4282001 Physical Therapy	-	-	-	-	-
<b>Total Ancillaries - Other Insurance</b>	-	-	-	-	-
<b>Total Other Insurance</b>	-	-	-	-	-

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
4011099 Bad Debt - Contra	-	-	-	-	-
<b>Total Bad Debt</b>	-	-	-	-	-
<b>Total Health Center Revenue</b>	-	1,347,407.14	-	-	1,347,407.14
<b>Assisted Living</b>					
<b>Private Pay:</b>					
4001001 First Person Fees	540,086.73	-	-	-	540,086.73
4001501 Second Person Fees	20,507.08	-	-	-	20,507.08
4003001 Base	-	-	-	-	-
4003501 Level 1	3,402.26	-	-	-	3,402.26
4004001 Level 2	19,181.20	-	-	-	19,181.20
4004501 Level 3	22,952.43	-	-	-	22,952.43
4006001 Community Fee	35,000.00	-	-	-	35,000.00
<b>Total R&amp;B - Private Pay</b>	641,129.70	-	-	-	641,129.70
4051001 Apt. Disc. - Promotion	(28,750.00)	-	-	-	(28,750.00)
4071001 Additional Meals Income	8.47	-	-	-	8.47
4071501 Dining Allowance	(79.50)	-	-	-	(79.50)
4072001 Guest Meals Income	1,695.53	-	-	-	1,695.53
4073001 Employee Meals Income	-	-	-	-	-
4074001 Lounge Income	-	-	-	-	-
4076001 Tray Service Income	36.00	-	-	-	36.00
4077001 Coffee Shop Income	-	-	-	-	-
4081001 AIL	-	-	-	-	-
4083001 Transportation	63.95	-	-	-	63.95
4084001 Laundry - Non Taxable	2,825.00	-	-	-	2,825.00
4085001 Maintenance - Non Taxable	(935.00)	-	-	-	(935.00)
4087001 Wellness	3,053.00	-	-	-	3,053.00
4101001 Arts & Crafts	248.38	-	-	-	248.38
4102001 Guest Room	-	-	-	-	-
4103001 Beauty & Barber - Non Taxable	2,328.00	-	-	-	2,328.00
4103501 Massage Therapy	335.00	-	-	-	335.00
4104701 Adult Day Care	50,911.13	-	-	-	50,911.13
4106001 Telephone Services	775.97	-	-	-	775.97
4107001 Gift/Convenience Store - Non Tax	-	-	-	-	-
4107002 Gift/Convenience Store - Taxable	-	-	-	-	-
4108001 Deposit Income	-	-	-	-	-
4109001 Other Income	-	-	-	-	-
4243001 Contractual - Ancillaries	-	-	-	-	-
4265001 Incontinent Supplies	-	-	-	-	-
4269001 Medical Supplies - Other	3,834.13	-	-	-	3,834.13
4292001 Laboratory	907.20	-	-	-	907.20

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
4294001 Oxygen	-	-	-	-	-
<b>Total Other Revenue - Private Pay</b>	<b>37,257.26</b>	-	-	-	<b>37,257.26</b>
<b>Total Assisted Living Revenue</b>	<b>678,386.96</b>	-	-	-	<b>678,386.96</b>
<b>Assisted Living-Dementia</b>					
<b>Private Pay:</b>					
4001001 First Person Fees	376,643.10	-	-	-	376,643.10
4003501 Level 1	-	-	-	-	-
4004001 Level 2	-	-	-	-	-
4004501 Level 3	-	-	-	-	-
4004601 Level 4	-	-	-	-	-
<b>Total R&amp;B - Private Pay</b>	<b>376,643.10</b>	-	-	-	<b>376,643.10</b>
4072001 Guest Meals Income	-	-	-	-	-
4073001 Employee Meals Income	-	-	-	-	-
<b>Total Other Revenue - Private Pay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Assisted Living - Dementia</b>	<b>376,643.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>376,643.10</b>
<b>Other Operating Revenue</b>					
4901001 Space Rentals	3,978.00	-	-	-	3,978.00
4904001 Miscellaneous	107.50	-	-	-	107.50
4905001 Contributions - Cash	-	-	-	-	-
<b>Total Other Operating Revenue</b>	<b>4,085.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,085.50</b>
<b>Total Operating Revenue</b>	<b>1,984,942.26</b>	<b>1,347,407.14</b>	<b>-</b>	<b>-</b>	<b>3,332,349.40</b>

**General & Administrative**

<b>Wages:</b>					
5001000 Salaries and Wages	Dept Mgr & /	-	-	-	-
5001000 Salaries and Wages	Accounting	28,519.97	-	-	28,519.97
5001000 Salaries and Wages	Human Reso	18,534.48	-	-	18,534.48
5001000 Salaries and Wages	Marketing	41,741.24	-	-	41,741.24
5001000 Salaries and Wages	Clerical/Secr	7,134.27	-	-	7,134.27
5001000 Salaries and Wages	Information	-	-	-	-
5001000 Salaries and Wages	Other G&A	4,525.29	-	-	4,525.29
5003000 Overtime	Accounting	202.72	-	-	202.72
5003000 Overtime	Human Reso	-	-	-	-

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		Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5003000 Overtime	Marketing	0.58	-	-	-	0.58
5003000 Overtime	Clerical/Sec	82.36	-	-	-	82.36
5003000 Overtime	Information	-	-	-	-	-
5003000 Overtime	Other G&A	10.31	-	-	-	10.31
5004000 Commissions		-	-	-	-	-
5051000 Conditional Compensation		56,500.00	-	-	-	56,500.00
5091000 Vacation Adjustment		2,738.04	-	-	-	2,738.04
<b>Total Wages</b>		<b>159,989.26</b>	-	-	-	<b>159,989.26</b>
<b>Labor - Outside Contract:</b>						
5104000 Labor O/S - Other		-	-	-	-	-
<b>Total Labor - Outside Contract</b>		-	-	-	-	-
<b>Benefits and Taxes:</b>						
5031000 FICA		7,917.83	-	-	-	7,917.83
5032000 FUTA		43.19	-	-	-	43.19
5033000 SUTA		8.61	-	-	-	8.61
5034000 Workers Comp		2,169.71	-	-	-	2,169.71
5034500 Workers Comp Prior Ye		-	-	-	-	-
5121000 Employee Insurance		(313.00)	-	-	-	(313.00)
5121001 Employee Insurance - Health		4,830.62	-	-	-	4,830.62
5121002 Employee Insurance - Dental		77.90	-	-	-	77.90
5121003 Employee Insurance - Life		373.86	-	-	-	373.86
5121004 Employee Insurance - STD		-	-	-	-	-
5121005 Employee Insurance - LTD		317.37	-	-	-	317.37
5121006 Employee Insurance - Vision		-	-	-	-	-
5121007 Health Savings Plan		416.68	-	-	-	416.68
5121010 Health Reimbursement Plan		(6.16)	-	-	-	(6.16)
5122500 401k/403b Employer Match		2,923.11	-	-	-	2,923.11
5125000 Flex Benefits		-	-	-	-	-
5129000 Employee Benefits - Miscellaneous		(169.38)	-	-	-	(169.38)
5129999 Benefits Offset		-	-	-	-	-
<b>Total Benefits and Taxes</b>		<b>18,590.34</b>	-	-	-	<b>18,590.34</b>
<b>Other Expenses:</b>						
5131000 Recruiting		-	-	-	-	-
5131500 Orientation, EEO & Other		-	-	-	-	-
5132500 Uniforms		386.64	-	-	-	386.64
5132700 Employee Badges		162.50	-	-	-	162.50
5133000 Physicals		-	-	-	-	-
5133500 Pre-Employment Screenings		6,912.10	-	-	-	6,912.10
5134000 Education Assistance		-	-	-	-	-
5134300 Outside Training & Seminars		750.00	-	-	-	750.00
5134500 Training		2,406.51	-	-	-	2,406.51

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5135000 LCS Store Items	-	-	-	-	-
5137003 Employee Amenities - Meals	162.77	-	-	-	162.77
5138000 Flowers & Memorials	-	-	-	-	-
5138500 Employee Christmas Boxes	-	-	-	-	-
5171000 Travel - Airlines/Hotel/Car Rent	43.60	-	-	-	43.60
5172000 Travel - Meals	-	-	-	-	-
5191000 Professional Dues & Fees	-	-	-	-	-
5211000 Bank Charges	-	-	-	-	-
5217000 Late Fees	-	-	-	-	-
5221000 Consultants	100.00	-	-	-	100.00
5231000 Contributions	-	-	-	-	-
5251000 Copy Machine	1,283.67	-	-	-	1,283.67
5261000 Subscriptions - Publications	39.93	381.53	-	-	421.46
5262000 Subscriptions - News Papers	-	-	-	-	-
5271000 Licenses & Fees	39.06	241.15	-	-	280.21
5301000 Audit Fees	-	-	2,350.87	-	2,350.87
5301500 Tax Returns	-	-	-	-	-
5302000 Cost Report Preparation	775.00	-	-	-	775.00
5303000 Legal Fees	-	-	-	-	-
5309000 Other Legal & Professional	-	-	-	-	-
5321000 Postage	977.06	(0.63)	-	-	976.43
5322000 UPS	-	-	-	-	-
5323000 Federal Express	79.01	-	-	-	79.01
5324000 Other Carrier	-	-	-	-	-
5351000 Insurance - General/Professional	2,188.41	-	42,308.25	-	44,496.66
5384000 Maintenance Charges	-	-	-	-	-
5385000 3rd Party IT Services	19,975.26	-	-	-	19,975.26
5385001 Application Software	17,084.41	3,929.65	-	-	21,014.06
5385002 Computer Hardware and Repairs	-	-	-	-	-
5385004 Internet Access and VPN	-	-	-	-	-
5385006 Outside Tech Support	-	-	-	-	-
5403000 Management Fee	82,833.51	46,728.35	-	-	129,561.86
5409000 Management Fee - Other	-	-	-	-	-
5411000 Salaries & Benefits - LCS Employ	27,626.28	17,005.53	-	-	44,631.81
5501000 Marketing & Sales-Postage/Office Sup	594.64	-	-	-	594.64
5501500 Marketing & Sales-Advertising Agency	46,684.78	-	-	-	46,684.78
5501550 Marketing & Sales-Advertising Site Pla	-	-	-	-	-
5502000 Marketing & Sales - Events - Leads & F	886.40	-	-	-	886.40
5503500 Marketing & Sales - Telemarketing & (	-	-	-	-	-
5504100 Marketing & Sales - Resident Referral	317.79	-	-	-	317.79
5504200 Marketing & Sales - Paid Agency Refer	16,060.30	-	-	-	16,060.30
5504300 Marketing & Sales - Printing	219.59	-	-	-	219.59
5504600 Marketing & Sales - Premiums/Giveav	-	-	-	-	-
5505000 Marketing & Sales - Travel & Training	166.23	-	-	-	166.23
5505500 Marketing & Sales - Community Outre	241.41	-	-	-	241.41
5506000 Marketing & Sales - Sales Incentives	-	-	-	-	-
5507000 Marketing & Sales - Development Cor	-	-	-	-	-

# The Virginian

## Operating Statement

DEC-23

	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5509500 Marketing & Sales - Miscellaneous	12,312.14	-	-	-	12,312.14
5602000 Rental & Leasing - Storage Space	-	-	-	-	-
5603000 Rental & Leasing - Equipment	537.31	-	-	-	537.31
5641000 Auto & Bus Expense	95.04	-	-	-	95.04
5678000 Accounting/Payroll Services	-	-	-	-	-
5702005 M&R - Equipment - Copy Machine	-	-	-	-	-
5702090 M&R - Equipment - Other	-	-	-	-	-
5753000 Telephone - Regular Service	875.08	-	-	-	875.08
5754000 Telephone - Cellular Phone	1,155.39	-	-	-	1,155.39
5755000 Telephone - Pagers	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	1,200.34	-	-	-	1,200.34
5801300 Supplies - Minor Equipment	-	-	-	-	-
5801500 Supplies - Chemicals	-	-	-	-	-
5803000 Supplies - Paper & Forms	664.23	-	-	-	664.23
5804000 Supplies - Repair - Equipment	-	-	-	-	-
5805400 Supplies - Other	-	-	-	-	-
5805500 Supplies - Inventory Adjustment	-	-	-	-	-
5931000 Taxes - Real Estate	-	-	39,286.41	(4,833.91)	34,452.50
5932000 Taxes - Personal Property	-	-	2,072.96	-	2,072.96
5934000 Taxes - Sales and Use	-	-	-	-	-
5939000 Taxes - Other	4,345.23	-	-	-	4,345.23
5990001 Vendor Discounts Taken	-	-	-	-	-

Total Other Expenses	250,181.62	68,285.58	86,018.49	(4,833.91)	399,651.78
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Total General and Administrative Expenses	428,761.22	68,285.58	86,018.49	(4,833.91)	578,231.38
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### Plant

#### Wages:

5001000 Salaries and Wages	Dept Mgr	13,285.71	-	-	-	13,285.71
5001000 Salaries and Wages	General M	37,123.57	-	-	-	37,123.57
5001000 Salaries and Wages	Grounds	8,624.18	-	-	-	8,624.18
5001000 Salaries and Wages	Security	12,960.94	-	-	-	12,960.94
5001000 Salaries and Wages	Clerical/Se	4,385.44	-	-	-	4,385.44
5001000 Salaries and Wages	Refurbishr	-	-	-	-	-
5001000 Salaries and Wages	Other Plar	-	-	-	-	-
5003000 Overtime	General P	13.37	-	-	-	13.37
5003000 Overtime	Grounds	(15.16)	-	-	-	(15.16)
5003000 Overtime	Security	471.31	-	-	-	471.31
5003000 Overtime	Clerical/S	11.20	-	-	-	11.20
5051000 Conditional Compensation		2,000.00	-	-	-	2,000.00
5091000 Vacation Adjustment		2,565.70	-	-	-	2,565.70

Total Wages	81,426.26	-	-	-	81,426.26
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# The Virginian

## Operating Statement

DEC-23

	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
<b>Labor - Outside Contract:</b>					
5104000 Labor O/S - Other	-	-	-	-	-
<b>Total Labor O/S:</b>	-	-	-	-	-
<b>Benefits and Taxes:</b>					
5031000 FICA	5,857.40	-	-	-	5,857.40
5032000 FUTA	31.39	-	-	-	31.39
5033000 SUTA	7.46	-	-	-	7.46
5034000 Workers Comp	1,062.21	-	-	-	1,062.21
5121000 Employee Insurance	-	-	-	-	-
5121001 Employee Insurance - Health	5,634.80	-	-	-	5,634.80
5121002 Employee Insurance - Dental	68.70	-	-	-	68.70
5121003 Employee Insurance - Life	256.66	-	-	-	256.66
5121004 Employee Insurance - STD	-	-	-	-	-
5121005 Employee Insurance - LTD	220.46	-	-	-	220.46
5121006 Employee Insurance - Vision	-	-	-	-	-
5121007 Health Savings Plan	83.34	-	-	-	83.34
5121009 Family Leave Insurance	-	-	-	-	-
5121010 Health Reimbursement Plan	(18.48)	-	-	-	(18.48)
5122500 401k/403b Employer Match	757.33	-	-	-	757.33
5129000 Employee Benefits - Miscellaneous	-	-	-	-	-
<b>Total Benefits and Taxes</b>	<b>13,961.27</b>	-	-	-	<b>13,961.27</b>
<b>Other Expenses:</b>					
5132000 Relocation	-	-	-	-	-
5132500 Uniforms	456.28	-	-	-	456.28
5134000 Education Assistance	-	-	-	-	-
5134500 Training	-	-	-	-	-
5137003 Employee Amenities - Meals	-	-	-	-	-
5191000 Professional Dues & Fees	-	-	-	-	-
5221000 Consultants	-	-	-	-	-
5271000 Licenses & Fees	-	-	-	-	-
5602000 Rental & Leasing - Storage Space	-	-	-	-	-
5603000 Rental & Leasing - Equipment	81.00	-	-	-	81.00
5609000 Rental & Leasing - Other	-	-	-	-	-
5641000 Auto & Bus Expense	675.92	-	-	-	675.92
5651000 Regular Disposal	1,366.53	-	-	-	1,366.53
5652000 Hazardous Waste	-	-	-	-	-
5701001 M&R - Bldg - Fire Protection-Sec	6,643.14	-	-	-	6,643.14
5701005 M&R - Bldg - Security Services	-	-	-	-	-
5701010 M&R - Bldg - Elevator Service	2,113.32	-	-	-	2,113.32
5701020 M&R - Bldg - Extermination Servi	1,909.71	-	-	-	1,909.71
5701090 M&R - Bldg - Other	7,898.08	-	-	-	7,898.08
5702001 M&R - Equipment - TV	-	-	-	-	-
5702015 M&R - Equipment - HVAC	12,531.32	-	-	-	12,531.32

# The Virginian

## Operating Statement

DEC-23

	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5702090 M&R - Equipment - Other	11,992.69	-	-	-	11,992.69
5703005 M&R - Grounds - Lawn Care	4,518.46	-	-	-	4,518.46
5703090 M&R - Grounds - Other	1,481.00	-	-	-	1,481.00
5781000 Cable TV	2,130.64	-	-	-	2,130.64
5801000 Supplies - Expendable/Durable Go	26.74	-	-	-	26.74
5801300 Supplies - Minor Equipment	1,168.38	-	-	-	1,168.38
5801500 Supplies - Chemicals	1,449.60	-	-	-	1,449.60
5803000 Supplies - Paper & Forms	-	-	-	-	-
5803500 Supplies - Repair - Building	3,668.07	-	-	-	3,668.07
5804000 Supplies - Repair - Equipment	-	-	-	-	-
5804500 Supplies - Repair - Grounds	-	-	-	-	-
5805400 Supplies - Other	-	-	-	-	-
5805500 Supplies - Inventory Adjustment	-	-	-	-	-
5990001 Vendor Discounts Taken	-	-	-	-	-
<b>Total Non-Utility Other Expenses</b>	<b>60,110.88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,110.88</b>
<b>Utilities:</b>					
5771000 Utilities - Gas	13,621.47	-	-	-	13,621.47
5772000 Utilities - Electric	26,936.70	-	-	-	26,936.70
5773000 Utilities - Water	7,205.83	-	-	-	7,205.83
5775000 Utilities - Fuel Oil	-	-	-	-	-
5776001 Sewage Treatment	-	-	-	-	-
5777001 Soft Water Expense	-	-	-	-	-
<b>Total Utilities</b>	<b>47,764.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,764.00</b>
<b>Total Other Expenses</b>	<b>107,874.88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,874.88</b>
<b>Total Plant Expenses</b>	<b>203,262.41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>203,262.41</b>
<b>Environmental Services</b>					
<b>Wages:</b>					
5001000 Salaries and Wages	Dept Mgr	5,821.26	-	-	5,821.26
5001000 Salaries and Wages	Housekeep	38,361.68	-	-	38,361.68
5001000 Salaries and Wages	Laundry	16,314.35	-	-	16,314.35
5001000 Salaries and Wages	Janitors	12,857.93	-	-	12,857.93
5001000 Salaries and Wages	Supervisor	-	-	-	-
5001000 Salaries and Wages	Other Env	-	-	-	-
5003000 Overtime	Dept Mgr	11.31	-	-	11.31
5003000 Overtime	Housekeep	489.60	-	-	489.60
5003000 Overtime	Laundry	169.55	-	-	169.55
5003000 Overtime	Janitors	384.01	-	-	384.01
5051000 Conditional Compensation		-	-	-	-
5091000 Vacation Adjustment		(2,467.34)	-	-	(2,467.34)

# The Virginian

## Operating Statement

DEC-23

	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
<b>Total Wages</b>	<b>71,942.35</b>	-	-	-	<b>71,942.35</b>
<b>Benefits and Taxes:</b>					
5031000 FICA	5,270.34	-	-	-	5,270.34
5032000 FUTA	54.31	-	-	-	54.31
5033000 SUTA	13.61	-	-	-	13.61
5034000 Workers Comp	1,032.10	-	-	-	1,032.10
5121001 Employee Insurance - Health	8,731.74	-	-	-	8,731.74
5121002 Employee Insurance - Dental	75.10	-	-	-	75.10
5121003 Employee Insurance - Life	248.96	-	-	-	248.96
5121004 Employee Insurance - STD	-	-	-	-	-
5121005 Employee Insurance - LTD	224.07	-	-	-	224.07
5121006 Employee Insurance - Vision	-	-	-	-	-
5121007 Health Savings Plan	583.32	-	-	-	583.32
5121010 Health Reimbursement Plan	(46.18)	-	-	-	(46.18)
5122500 401k/403b Employer Match	788.94	-	-	-	788.94
5129000 Employee Benefits - Miscellaneou	-	-	-	-	-
<b>Total Benefits and Taxes</b>	<b>16,976.31</b>	-	-	-	<b>16,976.31</b>
<b>Other Expenses:</b>					
5131000 Recruiting	-	-	-	-	-
5132500 Uniforms	801.08	-	-	-	801.08
5671090 Housekeeping Service Other	-	-	-	-	-
5672000 Laundry Service Purchased	87.24	-	-	-	87.24
5702090 M&R - Equipment - Other	2,683.16	-	-	-	2,683.16
5801000 Supplies - Expendable/Durable Go	8,560.90	-	-	-	8,560.90
5801500 Supplies - Chemicals	6,250.44	-	-	-	6,250.44
5802000 Supplies - Linen & Etc.	1,519.75	-	-	-	1,519.75
5803000 Supplies - Paper & Forms	-	-	-	-	-
5804000 Supplies - Repair - Equipment	-	-	-	-	-
5805400 Supplies - Other	-	-	-	-	-
5805500 Supplies - Inventory Adjustment	-	-	-	-	-
<b>Total Other Expenses:</b>	<b>19,902.57</b>	-	-	-	<b>19,902.57</b>
<b>Total Environmental Service Expense</b>	<b>108,821.23</b>	-	-	-	<b>108,821.23</b>
 <b>Food Service</b>					
<b>Wages:</b>					
5001000 Salaries and Wages	Dept Mgr	26,296.86	-	-	26,296.86
5001000 Salaries and Wages	Food Prod	53,532.82	-	-	53,532.82
5001000 Salaries and Wages	Dining Roc	71,261.52	-	-	71,261.52
5001000 Salaries and Wages	Utility Wo	20,320.89	-	-	20,320.89
5001000 Salaries and Wages	Clerical/Se	5,215.58	-	-	5,215.58

# The Virginian

## Operating Statement

DEC-23

		Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5001000 Salaries and Wages	Supervisor	16,419.04	-	-	-	16,419.04
5001000 Salaries and Wages	Dietary Ai	-	-	-	-	-
5001000 Salaries and Wages	Coffee Shc	-	-	-	-	-
5001000 Salaries and Wages	Other F &	8,265.46	-	-	-	8,265.46
5003000 Overtime	Dept Mgr	-	-	-	-	-
5003000 Overtime	Food Pro	1,345.64	-	-	-	1,345.64
5003000 Overtime	Dining Rc	4,851.01	-	-	-	4,851.01
5003000 Overtime	Utility W	1,260.44	-	-	-	1,260.44
5003000 Overtime	Clerical/S	293.67	-	-	-	293.67
5003000 Overtime	Supervisc	15.69	-	-	-	15.69
5003000 Overtime	Dietary A	-	-	-	-	-
5003000 Overtime	Coffee Sh	-	-	-	-	-
5003000 Overtime	Other F &	-	-	-	-	-
5051000 Conditional Compensation		-	-	-	-	-
5091000 Vacation Adjustment		1,069.02	-	-	-	1,069.02
<b>Total Wages</b>		<b>210,147.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,147.64</b>
<b>Labor - Outside Contract:</b>						
5104000 Labor O/S - Other		-	-	-	-	-
<b>Total Labor O/S:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Benefits and Taxes:</b>						
5031000 FICA		15,584.68	-	-	-	15,584.68
5032000 FUTA		188.50	-	-	-	188.50
5033000 SUTA		44.56	-	-	-	44.56
5034000 Workers Comp		3,012.81	-	-	-	3,012.81
5121001 Employee Insurance - Health		11,799.42	-	-	-	11,799.42
5121002 Employee Insurance - Dental		115.50	-	-	-	115.50
5121003 Employee Insurance - Life		524.59	-	-	-	524.59
5121004 Employee Insurance - STD		-	-	-	-	-
5121005 Employee Insurance - LTD		483.27	-	-	-	483.27
5121006 Employee Insurance - Vision		-	-	-	-	-
5121007 Health Savings Plan		750.02	-	-	-	750.02
5121009 Family Leave Insurance		-	-	-	-	-
5121010 Health Reimbursement Plan		(27.72)	-	-	-	(27.72)
5122500 401k/403b Employer Match		2,112.94	-	-	-	2,112.94
5129000 Employee Benefits - Miscellaneous		-	-	-	-	-
<b>Total Benefits and Taxes</b>		<b>34,588.57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,588.57</b>
<b>Other Expenses:</b>						
5132500 Uniforms		2,849.06	-	-	-	2,849.06
5134500 Training		-	-	-	-	-
5137003 Employee Amenities - Meals		-	-	-	-	-
5138000 Flowers & Memorials		-	-	-	-	-

# The Virginian

## Operating Statement

DEC-23

	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5163000 Wellness Program - Food/Snacks	-	-	-	-	-
5169000 Wellness Program - Other	-	-	-	-	-
5171000 Travel - Airlines/Hotel/Car Rent	-	-	-	-	-
5191000 Professional Dues & Fees	-	-	-	-	-
5221000 Consultants	-	-	-	-	-
5271000 Licenses & Fees	40.94	-	-	-	40.94
5551000 Food - Fresh Bakery	18,853.89	-	-	-	18,853.89
5552000 Food - Fresh Dairy/Eggs	11,952.88	-	-	-	11,952.88
5553000 Food - Meat	37,838.23	-	-	-	37,838.23
5553500 Food - Seafood	11,772.85	-	-	-	11,772.85
5554000 Food - Produce	19,116.90	-	-	-	19,116.90
5554500 Food - Frozen	10,494.57	-	-	-	10,494.57
5554700 Food - Beverages	9,787.26	-	-	-	9,787.26
5555000 Food - Food - Other	20,875.30	-	-	-	20,875.30
5556000 Food - Coffee Shop	-	-	-	-	-
5557000 Food - Food for Events	7,371.97	-	-	-	7,371.97
5559000 Food - Inventory Adjustment	(14,813.48)	-	-	-	(14,813.48)
5571000 Lounge Beverage Suppl	743.81	-	-	-	743.81
5591000 Catering Expense	-	-	-	-	-
5603000 Rental & Leasing - Equipment	-	-	-	-	-
5609000 Rental & Leasing - Other	9,357.66	-	-	-	9,357.66
5673000 Food Service - Contract	-	-	-	-	-
5676000 Janitorial Service	-	-	-	-	-
5702090 M&R - Equipment - Other	17.96	-	-	-	17.96
5801000 Supplies - Expendable/Durable Go	8,516.50	-	-	-	8,516.50
5801300 Supplies - Minor Equipment	-	-	-	-	-
5801500 Supplies - Chemicals	4,097.45	-	-	-	4,097.45
5802000 Supplies - Linen & Etc.	-	-	-	-	-
5803000 Supplies - Paper & Forms	2,070.88	-	-	-	2,070.88
5804000 Supplies - Repair - Equipment	-	-	-	-	-
5805000 Supplies - Silverware & Dishes	-	-	-	-	-
5805400 Supplies - Other	22.26	-	-	-	22.26
5805500 Supplies - Inventory Adjustment	-	-	-	-	-
5980001 Expense Allocation	-	-	-	-	-
5991001 Vendor Rebates	(1,006.68)	-	-	-	(1,006.68)
<b>Total Other Expenses</b>	<b>159,960.21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,960.21</b>
<b>Total Food &amp; Beverage Service Expense</b>	<b>404,696.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>404,696.42</b>

### Resident Services

#### Wages:

5001000 Salaries and Wages	Drivers	15,810.58	-	-	-	15,810.58
5001000 Salaries and Wages	Activities	1,078.30	-	-	-	1,078.30
5001000 Salaries and Wages	Concierge,	8,639.90	-	-	-	8,639.90

# The Virginian

## Operating Statement

DEC-23

		Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5001000 Salaries and Wages	Supportive	-	-	-	-	-
5001000 Salaries and Wages	Chaplain	4,395.27	-	-	-	4,395.27
5001000 Salaries and Wages	Dept Mgr	17,719.77	-	-	-	17,719.77
5001000 Salaries and Wages	Beauty & I	-	-	-	-	-
5001000 Salaries and Wages	Other Res	10,200.92	-	-	-	10,200.92
5003000 Overtime	Drivers	35.28	-	-	-	35.28
5003000 Overtime	Activities	-	-	-	-	-
5003000 Overtime	Concierge	27.01	-	-	-	27.01
5003000 Overtime	Supportiv	-	-	-	-	-
5003000 Overtime	Chaplain	-	-	-	-	-
5003000 Overtime	Other Re:	124.67	-	-	-	124.67
5051000 Conditional Compensation		-	-	-	-	-
5091000 Vacation Adjustment		844.45	-	-	-	844.45
<b>Total Wages</b>		<b>58,876.15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,876.15</b>
<b>Benefits and Taxes:</b>						
5031000 FICA		4,265.65	-	-	-	4,265.65
5032000 FUTA		45.68	-	-	-	45.68
5033000 SUTA		12.41	-	-	-	12.41
5034000 Workers Comp		820.15	-	-	-	820.15
5121001 Employee Insurance - Health		2,819.12	-	-	-	2,819.12
5121002 Employee Insurance - Dental		48.80	-	-	-	48.80
5121003 Employee Insurance - Life		182.94	-	-	-	182.94
5121004 Employee Insurance - STD		-	-	-	-	-
5121005 Employee Insurance - LTD		165.90	-	-	-	165.90
5121006 Employee Insurance - Vision		-	-	-	-	-
5121007 Health Savings Plan		333.32	-	-	-	333.32
5121010 Health Reimbursement Plan		(6.16)	-	-	-	(6.16)
5122500 401k/403b Employer Match		673.46	-	-	-	673.46
5129000 Employee Benefits - Miscellaneous		-	-	-	-	-
<b>Total Benefits</b>		<b>9,361.27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,361.27</b>
<b>Other Expenses:</b>						
5132500 Uniforms		-	-	-	-	-
5133500 Pre-Employment Screenings		-	-	-	-	-
5134500 Training		-	-	-	-	-
5137003 Employee Amenities - Meals		207.08	-	-	-	207.08
5171000 Travel - Airlines/Hotel/Car Rent		-	-	-	-	-
5191000 Professional Dues & Fees		-	-	-	-	-
5221000 Consultants		526.50	-	-	-	526.50
5271000 Licenses & Fees		135.00	-	-	-	135.00
5440100 Pastoral Care Expense		43.89	-	-	-	43.89
5609000 Rental & Leasing - Other		-	-	-	-	-
5702090 M&R - Equipment - Other		-	-	-	-	-
5801000 Supplies - Expendable/Durable Go		1,282.53	-	-	-	1,282.53

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5803000 Supplies - Paper & Forms	-	-	-	-	-
5804000 Supplies - Repair - Equipment	55.10	-	-	-	55.10
5805400 Supplies - Other	293.05	-	-	-	293.05
5805500 Supplies - Inventory Adjustment	-	-	-	-	-
5810001 Resident Personal Expense	-	-	-	-	-
5821000 Activities - Arts and Crafts	368.50	-	-	-	368.50
5822000 Activities - Recreation	6,945.00	-	-	-	6,945.00
5823000 Activities - Computer Lab	-	-	-	-	-
5824000 Activities - Trips	3,172.52	-	-	-	3,172.52
5825000 Activities - Wellness	448.20	-	-	-	448.20
5829000 Activities - Other	4,728.73	-	-	-	4,728.73
5882000 Other Ancillaries - Laboratory	-	-	-	-	-
5902000 Physical Therapy	-	-	-	-	-
<b>Total Other Expenses</b>	<b>18,206.10</b>	-	-	-	<b>18,206.10</b>
<b>Total Resident Services Expense</b>	<b>86,443.52</b>	-	-	-	<b>86,443.52</b>
 <b>Health Center</b>					
<b>Wages:</b>					
5001000 Salaries and Wages	-	-	-	-	-
5001000 Salaries and Wages	-	8,516.47	-	-	8,516.47
5001000 Salaries and Wages	-	7,791.22	-	-	7,791.22
5001000 Salaries and Wages	-	6,634.62	-	-	6,634.62
5001000 Salaries and Wages	-	20,269.22	-	-	20,269.22
5001000 Salaries and Wages	-	20,265.70	-	-	20,265.70
5001000 Salaries and Wages	-	167,998.52	-	-	167,998.52
5001000 Salaries and Wages	-	132,864.09	-	-	132,864.09
5001000 Salaries and Wages	-	35,105.20	-	-	35,105.20
5001000 Salaries and Wages	-	-	-	-	-
5001000 Salaries and Wages	-	2,357.14	-	-	2,357.14
5001000 Salaries and Wages	-	-	-	-	-
5003000 Overtime	-	143.99	-	-	143.99
5003000 Overtime	-	1,045.90	-	-	1,045.90
5003000 Overtime	-	17,159.33	-	-	17,159.33
5003000 Overtime	-	8,774.98	-	-	8,774.98
5003000 Overtime	-	7,173.23	-	-	7,173.23
5003000 Overtime	-	-	-	-	-
5051000 Conditional Compensation	-	6,000.00	-	-	6,000.00
5091000 Vacation Adjustment	-	(14,753.03)	-	-	(14,753.03)
<b>Total Wages</b>	-	<b>427,346.58</b>	-	-	<b>427,346.58</b>
<b>Labor - Outside Contract:</b>					
5101000 Labor O/S - RN's	(1,232.00)	20,059.00	-	-	18,827.00
5102000 Labor O/S - LPN's	-	22,458.00	-	-	22,458.00

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5103000 Labor O/S - Aides	-	99,522.33	-	-	99,522.33
5104000 Labor O/S - Other	-	-	-	-	-
<b>Total Labor - Outside Contract</b>	<b>(1,232.00)</b>	<b>142,039.33</b>	<b>-</b>	<b>-</b>	<b>140,807.33</b>
<b>Benefits and Taxes:</b>					
5031000 FICA	-	33,481.79	-	-	33,481.79
5032000 FUTA	-	236.49	-	-	236.49
5033000 SUTA	-	56.33	-	-	56.33
5034000 Workers Comp	-	6,613.30	-	-	6,613.30
5121001 Employee Insurance - Health	-	9,767.72	-	-	9,767.72
5121002 Employee Insurance - Dental	-	104.50	-	-	104.50
5121003 Employee Insurance - Life	-	948.14	-	-	948.14
5121004 Employee Insurance - STD	-	-	-	-	-
5121005 Employee Insurance - LTD	-	797.07	-	-	797.07
5121006 Employee Insurance - Vision	-	-	-	-	-
5121007 Health Savings Plan	-	1,375.06	-	-	1,375.06
5121010 Health Reimbursement Plan	-	(70.83)	-	-	(70.83)
5122500 401k/403b Employer Match	-	4,729.11	-	-	4,729.11
5129000 Employee Benefits - Miscellaneous	-	-	-	-	-
<b>Total Benefits</b>	<b>-</b>	<b>58,038.68</b>	<b>-</b>	<b>-</b>	<b>58,038.68</b>
<b>HC Administrative Expense:</b>					
5132000 Relocation	-	-	-	-	-
5132500 Uniforms	-	5,934.26	-	-	5,934.26
5132700 Employee Badges	-	-	-	-	-
5134000 Education Assistance	-	-	-	-	-
5134300 Outside Training & Seminars	-	-	-	-	-
5134500 Training	-	-	-	-	-
5137003 Employee Amenities - Meals	-	-	-	-	-
5138500 Employee Christmas Boxes	-	-	-	-	-
5171000 Travel - Airlines/Hotel/Car Rent	-	-	-	-	-
5172000 Travel - Meals	-	-	-	-	-
5191000 Professional Dues & Fees	-	-	-	-	-
5221000 Consultants	-	954.00	-	-	954.00
5271000 Licenses & Fees	-	121.50	-	-	121.50
5603000 Rental & Leasing - Equipment	-	1,907.75	-	-	1,907.75
5609000 Rental & Leasing - Other	-	-	-	-	-
5652000 Hazardous Waste	-	-	-	-	-
5674000 Nursing Care Purchased	-	-	-	-	-
5702090 M&R - Equipment - Other	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	-	254.34	-	-	254.34
5801300 Supplies - Minor Equipment	-	-	-	-	-
5802500 Supplies - Medical Records	-	-	-	-	-
5803000 Supplies - Paper & Forms	-	858.10	-	-	858.10
5804000 Supplies - Repair - Equipment	-	2,166.00	-	-	2,166.00

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5805400 Supplies - Other	-	1,547.54	-	-	1,547.54
5829000 Activities - Other	-	-	-	-	-
5841000 Medical Director Fees	-	4,200.00	-	-	4,200.00
5875000 Drugs - House Use	-	-	-	-	-
5991001 Vendor Rebates	-	-	-	-	-
<b>Total HC Administrative Expense</b>	-	<b>17,943.49</b>	-	-	<b>17,943.49</b>
<b>Ancillary Expenses:</b>					
<b>Private Pay:</b>					
5852000 Medical Supplies - Incontinent S	-	-	-	-	-
5853000 Medical Supplies - Supplements/N	-	-	-	-	-
5854000 Medical Supplies - Chargeable	(6,829.45)	25,821.95	-	-	18,992.50
5855000 Medical Supplies - Non Chargeabl	(3,761.98)	7,777.10	-	-	4,015.12
5873000 Drugs - Legend	-	901.08	-	-	901.08
5876000 Drugs - Other	-	-	-	-	-
5881000 Other Ancillaries - Ambulance	-	-	-	-	-
5882000 Other Ancillaries - Laboratory	-	6,295.57	-	-	6,295.57
5883000 Other Ancillaries - Medical Equi	-	-	-	-	-
5884000 Other Ancillaries - Oxygen	-	808.52	-	-	808.52
5886000 Other Ancillaries - Xray	-	-	-	-	-
5901000 Occupational Therapy	-	-	-	-	-
5902000 Physical Therapy	-	2,935.80	-	-	2,935.80
5903000 Speech Therapy	-	-	-	-	-
<b>Total Private Pay</b>	<b>(10,591.43)</b>	<b>44,540.02</b>	-	-	<b>33,948.59</b>
<b>Medicare Part A:</b>					
5852000 Medical Supplies - Incontinent S	-	-	-	-	-
5854000 Medical Supplies - Chargeable	-	-	-	-	-
5855000 Medical Supplies - Non Chargeabl	-	-	-	-	-
5873000 Drugs - Legend	-	48,963.25	-	-	48,963.25
5876000 Drugs - Other	-	-	-	-	-
5881000 Other Ancillaries - Ambulance	-	-	-	-	-
5882000 Other Ancillaries - Laboratory	-	1,428.70	-	-	1,428.70
5883000 Other Ancillaries - Medical Equi	-	-	-	-	-
5884000 Other Ancillaries - Oxygen	-	-	-	-	-
5886000 Other Ancillaries - Xray	-	(1,428.70)	-	-	(1,428.70)
5887000 Other Ancillaries - Prosthetic D	-	-	-	-	-
5901000 Occupational Therapy	-	47,261.90	-	-	47,261.90
5902000 Physical Therapy	-	51,263.33	-	-	51,263.33
5903000 Speech Therapy	-	22,187.91	-	-	22,187.91
5904000 Respiratory Therapy	-	-	-	-	-
<b>Total Medicare Part A</b>	-	<b>169,676.39</b>	-	-	<b>169,676.39</b>

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<b>Medicare Part B:</b>					
5901000 Occupational Therapy	-	1,087.24	-	-	1,087.24
5902000 Physical Therapy	-	2,989.50	-	-	2,989.50
5903000 Speech Therapy	-	-	-	-	-
<b>Total Medicare Part B</b>	-	<b>4,076.74</b>	-	-	<b>4,076.74</b>
<b>Medicaid:</b>					
5873000 Drugs - Legend	-	121.91	-	-	121.91
5882000 Other Ancillaries - Laboratory	-	-	-	-	-
<b>Total Medicaid</b>	-	<b>121.91</b>	-	-	<b>121.91</b>
<b>HMO/Managed Care:</b>					
5901000 Occupational Therapy	-	1,043.53	-	-	1,043.53
5902000 Physical Therapy	-	946.83	-	-	946.83
5903000 Speech Therapy	-	-	-	-	-
<b>Total HMO/Managed Care</b>	-	<b>1,990.36</b>	-	-	<b>1,990.36</b>
<b>Other Insurance:</b>					
5873000 Drugs - Legend	-	-	-	-	-
<b>Total Other Insurance</b>	-	-	-	-	-
<b>Total Ancillary Expense</b>	<b>(10,591.43)</b>	<b>220,405.42</b>	-	-	<b>209,813.99</b>
<b>Total Health Center Expense</b>	<b>(11,823.43)</b>	<b>865,773.50</b>	-	-	<b>853,950.07</b>
<b>Assisted Living</b>					
<b>Wages:</b>					
5001000 Salaries and Wages	Dept Mgr	24,513.85	-	-	24,513.85
5001000 Salaries and Wages	Activities	13,464.75	-	-	13,464.75
5001000 Salaries and Wages	Clerical/Se	-	-	-	-
5001000 Salaries and Wages	Non-Licen	105,535.48	-	-	105,535.48
5001000 Salaries and Wages	Licensed -	26,859.70	-	-	26,859.70
5001000 Salaries and Wages	Licensed -	-	-	-	-
5001000 Salaries and Wages	Other Assi	-	-	-	-
5003000 Overtime	Activities	419.99	-	-	419.99
5003000 Overtime	Clerical/S	-	-	-	-
5003000 Overtime	Non-Licer	5,641.08	-	-	5,641.08
5003000 Overtime	Licensed	742.19	-	-	742.19
5003000 Overtime	Licensed	-	-	-	-
5003000 Overtime	Other As:	-	-	-	-
5051000 Conditional Compensation		-	-	-	-
5091000 Vacation Adjustment		7,685.96	-	-	7,685.96

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<b>Total Wages</b>	<b>184,863.00</b>	-	-	-	<b>184,863.00</b>
<b>Labor - Outside Contract:</b>					
5101000 Labor O/S - RN's	-	-	-	-	-
5102000 Labor O/S - LPN's	-	-	-	-	-
5103000 Labor O/S - Aides	-	-	-	-	-
5104000 Labor O/S - Other	-	-	-	-	-
<b>Total Labor - Outside Contract</b>	-	-	-	-	-
<b>Benefits and Taxes:</b>					
5031000 FICA	13,696.04	-	-	-	13,696.04
5032000 FUTA	30.17	-	-	-	30.17
5033000 SUTA	5.87	-	-	-	5.87
5034000 Workers Comp	2,930.90	-	-	-	2,930.90
5121001 Employee Insurance - Health	16,322.20	-	-	-	16,322.20
5121002 Employee Insurance - Dental	198.50	-	-	-	198.50
5121003 Employee Insurance - Life	535.34	-	-	-	535.34
5121004 Employee Insurance - STD	-	-	-	-	-
5121005 Employee Insurance - LTD	472.54	-	-	-	472.54
5121006 Employee Insurance - Vision	-	-	-	-	-
5121007 Health Savings Plan	1,000.00	-	-	-	1,000.00
5121010 Health Reimbursement Plan	(89.27)	-	-	-	(89.27)
5122500 401k/403b Employer Match	3,480.90	-	-	-	3,480.90
5129000 Employee Benefits - Miscellaneous	-	-	-	-	-
<b>Total Benefits and Taxes</b>	<b>38,583.19</b>	-	-	-	<b>38,583.19</b>
<b>Other Expenses:</b>					
5132500 Uniforms	4,799.89	-	-	-	4,799.89
5134000 Education Assistance	-	-	-	-	-
5134500 Training	-	-	-	-	-
5221000 Consultants	517.50	-	-	-	517.50
5702090 M&R - Equipment - Other	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	797.80	-	-	-	797.80
5803000 Supplies - Paper & Forms	-	-	-	-	-
5805500 Supplies - Inventory Adjustment	-	-	-	-	-
5822000 Activities - Recreation	-	-	-	-	-
5829000 Activities - Other	-	-	-	-	-
5853000 Medical Supplies - Supplements/N	34.50	-	-	-	34.50
5854000 Medical Supplies - Chargeable	1,127.49	-	-	-	1,127.49
5855000 Medical Supplies - Non Chargeabl	1,288.04	-	-	-	1,288.04
5873000 Drugs - Legend	870.00	-	-	-	870.00
5875000 Drugs - House Use	-	-	-	-	-
5882000 Other Ancillaries - Laboratory	-	-	-	-	-
5883000 Other Ancillaries - Medical Equi	-	-	-	-	-
5886000 Other Ancillaries - Xray	-	-	-	-	-

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5902000 Physical Therapy	2,091.60	-	-	-	2,091.60
<b>Total Other Expenses</b>	<b>11,526.82</b>	-	-	-	<b>11,526.82</b>
<b>Total Assisted Living Expense</b>	<b>234,973.01</b>	-	-	-	<b>234,973.01</b>
<b>Assisted Living - Dementia</b>					
<b>Wages:</b>					
5001000 Salaries and Wages      Dept Mgr	8,090.67	-	-	-	8,090.67
5001000 Salaries and Wages      Activities	8,247.12	-	-	-	8,247.12
5001000 Salaries and Wages      Non-Licen	88,987.39	-	-	-	88,987.39
5001000 Salaries and Wages      Licensed -	7,256.81	-	-	-	7,256.81
5001000 Salaries and Wages      Licensed -	-	-	-	-	-
5001000 Salaries and Wages      Other Assi	(194.15)	-	-	-	(194.15)
5003000 Overtime                  Activities	44.86	-	-	-	44.86
5003000 Overtime                  Non-Licen	3,570.00	-	-	-	3,570.00
5003000 Overtime                  Licensed	-	-	-	-	-
5003000 Overtime                  Other As:	-	-	-	-	-
5051000 Conditional Compensation	-	-	-	-	-
<b>Total Wages</b>	<b>116,002.70</b>	-	-	-	<b>116,002.70</b>
<b>Labor - Outside Contract:</b>					
5103000 Labor O/S - Aides	-	-	-	-	-
5104000 Labor O/S - Other	-	-	-	-	-
<b>Total Labor - Outside Contract</b>	-	-	-	-	-
<b>Benefits and Taxes:</b>					
5031000 FICA	8,434.21	-	-	-	8,434.21
5032000 FUTA	18.72	-	-	-	18.72
5033000 SUTA	4.40	-	-	-	4.40
5034000 Workers Comp	1,769.41	-	-	-	1,769.41
5121001 Employee Insurance - Health	5,322.90	-	-	-	5,322.90
5121002 Employee Insurance - Dental	50.40	-	-	-	50.40
5121003 Employee Insurance - Life	293.02	-	-	-	293.02
5121004 Employee Insurance - STD	-	-	-	-	-
5121005 Employee Insurance - LTD	269.92	-	-	-	269.92
5121007 Health Savings Plan	500.04	-	-	-	500.04
5121010 Health Reimbursement Plan	(6.16)	-	-	-	(6.16)
5122500 401k/403b Employer Match	1,389.46	-	-	-	1,389.46
<b>Total Benefits and Taxes</b>	<b>18,046.32</b>	-	-	-	<b>18,046.32</b>
<b>Other Expenses:</b>					
5132500 Uniforms	-	-	-	-	-
5134500 Training	-	-	-	-	-

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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
5191000 Professional Dues & Fees	-	-	-	-	-
5221000 Consultants	-	-	-	-	-
5609000 Rental & Leasing - Other	-	-	-	-	-
5702090 M&R - Equipment - Other	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	-	-	-	-	-
5805500 Supplies - Inventory Adjustment	-	-	-	-	-
5822000 Activities - Recreation	-	-	-	-	-
5829000 Activities - Other	-	-	-	-	-
5854000 Medical Supplies - Chargeable	-	-	-	-	-
5855000 Medical Supplies - Non Chargeabl	-	-	-	-	-
5902000 Physical Therapy	-	-	-	-	-
<b>Total Other Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Assisted Living - Dementia</b>	<b>134,049.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>134,049.02</b>
<b>Community Home Health</b>					
<b>Labor - Outside Contract:</b>					
5104000 Labor O/S - Other	-	-	-	-	-
<b>Total Labor - Outside Contract</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Expenses:</b>					
5384000 Maintenance Charges	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	-	-	-	-	-
<b>Total Other Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Community Home Health</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Clinic</b>					
<b>Private Pay:</b>					
5886000 Other Ancillaries - Xray	-	-	-	-	-
<b>Total Private Pay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Clinic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating Expense</b>	<b>1,589,183.40</b>	<b>934,059.08</b>	<b>86,018.49</b>	<b>(4,833.91)</b>	<b>2,604,427.06</b>
<b>Net Operating Income</b>	<b>395,758.86</b>	<b>413,348.06</b>	<b>(86,018.49)</b>	<b>4,833.91</b>	<b>727,922.34</b>
<b>Other Income</b>					
8051000 Gifts & Contributions	-	-	-	-	-

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8044000 Rental Income 2	-	-	4,737,559.51	-	4,737,559.51
8061001 Rental Income	-	-	(8,121,283.04)	-	(8,121,283.04)
8205000 Interest Income - Non Operating	-	-	-	-	-
8301000 Gain/Loss on sale of investments	-	-	-	-	-
8351000 Unrealized Gain/Loss on Investme	-	-	-	-	-
8401000 Gain/Loss on sale of assets	-	-	-	-	-
<b>Total Other Income</b>	-	-	<b>(3,383,723.53)</b>	-	<b>(3,383,723.53)</b>
<b>Other Expenses</b>					
9101000 Amortization Expense	-	-	41,015.39	-	41,015.39
9103000 Amortization Expense - ROU Leases	-	-	7,226.36	-	7,226.36
9151000 Depreciation Expense	-	-	303,661.41	-	303,661.41
9205000 Interest Expense - Non Operating	-	-	405,174.03	-	405,174.03
9206000 Payments or (Receipts) under Swap	-	-	(40,537.46)	-	(40,537.46)
9331000 Lease/Rent Expense	(8,053,128.76)	3,655,588.77	-	-	(4,397,539.99)
9332000 Lease/Rent Expense 2	1,013,816.46	-	-	-	1,013,816.46
9403500 Acquisition Costs	25,609.09	67,442.91	-	-	93,052.00
9601000 Extraordinary Loss	-	-	-	-	-
9801000 Misc. Expense	-	-	22,272.12	-	22,272.12
<b>Total Other Expenses</b>	<b>(7,013,703.21)</b>	<b>3,723,031.68</b>	<b>738,811.85</b>	-	<b>(2,551,859.68)</b>
<b>Net Income/(Loss)</b>	<b>7,409,462.07</b>	<b>(3,309,683.62)</b>	<b>(4,208,553.87)</b>	<b>4,833.91</b>	<b>(103,941.51)</b>

**SUMMARY**

**Operating Revenue**

Total Independent Living Revenue	925,826.70	-	-	-	925,826.70
Total Health Center Revenue	-	1,347,407.14	-	-	1,347,407.14
Total Assisted Living Revenue	678,386.96	-	-	-	678,386.96
Total Assisted Living - Dementia	376,643.10	-	-	-	376,643.10
Total Other Operating Revenue	4,085.50	-	-	-	4,085.50
<b>Total Operating Revenue</b>	<b>1,984,942.26</b>	<b>1,347,407.14</b>	<b>-</b>	<b>-</b>	<b>3,332,349.40</b>

**Operating Expense**

Total General and Administrative Expense	428,761.22	68,285.58	86,018.49	(4,833.91)	578,231.38
Total Plant Expenses	203,262.41	-	-	-	203,262.41
Total Environmental Service Expense	108,821.23	-	-	-	108,821.23
Total Food & Beverage Service Expense	404,696.42	-	-	-	404,696.42
Total Resident Services Expense	86,443.52	-	-	-	86,443.52
Total Health Center Expense	(11,823.43)	865,773.50	-	-	853,950.07
Total Assisted Living Expense	234,973.01	-	-	-	234,973.01

**The Virginian**  
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	Virginian Tenant LLC	Virginian SNF Tenant LLC	Virginian Owner LLC	Virginian Land Owner LLC	Consolidated
<b>Total Assisted Living - Dementia Expense</b>	134,049.02	-	-	-	134,049.02
<b>Total Community Home Health Expense</b>	-	-	-	-	-
<b>Total Clinic Expense</b>	-	-	-	-	-
<b>Total Operating Expense</b>	1,589,183.40	934,059.08	86,018.49	(4,833.91)	2,604,427.06

**The Virginian**  
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	Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
<b>Operating Revenue</b>												
<b>Independent Living Revenue</b>												
<b>Apartments:</b>												
4001001 First Person Fees	1,041,422.52	603,203.43	438,219.09	-	-	-	-	-	-	-	1,041,422.52	603,203.43
4001501 Second Person Fees	19,619.98	17,677.32	1,942.66	-	-	-	-	-	-	-	19,619.98	17,677.32
4006001 Community Fee	60,000.00	32,291.67	27,708.33	-	-	-	-	-	-	-	60,000.00	32,291.67
4051001 Apt. Disc. - Promotion	(202,688.06)	-	(202,688.06)	-	-	-	-	-	-	-	(202,688.06)	-
4059001 Apt. Disc. - Other	-	-	-	-	-	-	-	-	-	-	-	-
4071001 Additional Meals Income	59.29	368.90	(309.61)	-	-	-	-	-	-	-	59.29	368.90
4071501 Dining Allowance	(127.50)	(518.54)	391.04	-	-	-	-	-	-	-	(127.50)	(518.54)
4072001 Guest Meals Income	1,159.44	300.00	859.44	-	-	-	-	-	-	-	1,159.44	300.00
4073001 Employee Meals Income	-	-	-	-	-	-	-	-	-	-	-	-
4074001 Lounge Income	-	3,000.00	(3,000.00)	-	-	-	-	-	-	-	-	3,000.00
4075001 Catering Income	-	-	-	-	-	-	-	-	-	-	-	-
4076001 Tray Service Income	45.00	112.12	(67.12)	-	-	-	-	-	-	-	45.00	112.12
4077001 Coffee Shop Income	-	120.39	(120.39)	-	-	-	-	-	-	-	-	120.39
4081001 All	-	-	-	-	-	-	-	-	-	-	-	-
4082001 Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-
4083001 Transportation	241.74	856.39	(614.65)	-	-	-	-	-	-	-	241.74	856.39
4084001 Laundry - Non Taxable	925.00	924.08	0.92	-	-	-	-	-	-	-	925.00	924.08
4085001 Maintenance - Non Taxable	329.11	424.09	(94.98)	-	-	-	-	-	-	-	329.11	424.09
4087001 Wellness	34.00	1,502.89	(1,468.89)	-	-	-	-	-	-	-	34.00	1,502.89
4101001 Arts & Crafts	669.90	-	669.90	-	-	-	-	-	-	-	669.90	-
4102001 Guest Room	43.47	-	43.47	-	-	-	-	-	-	-	43.47	-
4103001 Beauty & Barber - Non Taxable	2,036.00	3,013.54	(977.54)	-	-	-	-	-	-	-	2,036.00	3,013.54
4103501 Massage Therapy	765.00	390.49	374.51	-	-	-	-	-	-	-	765.00	390.49
4104701 Adult Day Care	-	-	-	-	-	-	-	-	-	-	-	-
4106001 Telephone Services	741.81	1,075.18	(333.37)	-	-	-	-	-	-	-	741.81	1,075.18
4106501 Internet Access & Email	-	-	-	-	-	-	-	-	-	-	-	-
4107001 Gift/Convenience Store - Non Tax	-	-	-	-	-	-	-	-	-	-	-	-
4108001 Deposit Income	-	-	-	-	-	-	-	-	-	-	-	-
4109001 Other Income	500.00	100.00	400.00	-	-	-	-	-	-	-	500.00	100.00
4269001 Medical Supplies - Other	-	-	-	-	-	-	-	-	-	-	-	-
4282001 Physical Therapy	-	-	-	-	-	-	-	-	-	-	-	-
4292001 Laboratory	50.00	-	50.00	-	-	-	-	-	-	-	50.00	-
<b>Total Apartments</b>	<b>925,826.70</b>	<b>664,841.95</b>	<b>260,984.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>925,826.70</b>	<b>664,841.95</b>
<b>Total Independent Living Revenue</b>	<b>925,826.70</b>	<b>664,841.95</b>	<b>260,984.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>925,826.70</b>	<b>664,841.95</b>
<b>Health Center</b>												
<b>Private Pay:</b>												
4201001 Semi Private	-	-	-	241,222.00	552,854.00	(311,632.00)	-	-	-	-	241,222.00	552,854.00
4202001 Private Room	-	-	-	167,162.00	-	167,162.00	-	-	-	-	167,162.00	-
4203001 Converted	-	-	-	-	-	-	-	-	-	-	-	-
4242001 Contractual - Room and Board	-	-	-	-	-	-	-	-	-	-	-	-
4006001 Community Fee	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Room &amp; Board - Private</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>408,384.00</b>	<b>552,854.00</b>	<b>(144,470.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>408,384.00</b>	<b>552,854.00</b>
4071001 Additional Meals Income	-	-	-	-	-	-	-	-	-	-	-	-
4072001 Guest Meals Income	-	-	-	95.40	100.00	(4.60)	-	-	-	-	95.40	100.00
4073001 Employee Meals Income	-	-	-	-	-	-	-	-	-	-	-	-
4074001 Lounge Income	-	-	-	-	-	-	-	-	-	-	-	-
4077001 Coffee Shop Income	-	-	-	-	-	-	-	-	-	-	-	-
4081001 All	-	-	-	-	47,531.52	(47,531.52)	-	-	-	-	-	47,531.52
4083001 Transportation	-	-	-	-	2,127.06	(2,127.06)	-	-	-	-	-	2,127.06
4084001 Laundry - Non Taxable	-	-	-	2,960.00	3,943.00	(983.00)	-	-	-	-	2,960.00	3,943.00
4087001 Wellness	-	-	-	4,310.00	5,198.46	(888.46)	-	-	-	-	4,310.00	5,198.46
4102001 Guest Room	-	-	-	-	-	-	-	-	-	-	-	-
4103001 Beauty & Barber - Non Taxable	-	-	-	687.00	1,561.16	(874.16)	-	-	-	-	687.00	1,561.16
4103501 Massage Therapy	-	-	-	-	-	-	-	-	-	-	-	-
4104701 Adult Day Care	-	-	-	(1,002.84)	1,033.07	(2,035.91)	-	-	-	-	(1,002.84)	1,033.07
4107001 Gift/Convenience Store - Non Tax	-	-	-	-	-	-	-	-	-	-	-	-
4109001 Other Income	-	-	-	7,744.68	-	7,744.68	-	-	-	-	7,744.68	-
4243001 Contractual - Ancillaries	-	-	-	(1,807.11)	-	(1,807.11)	-	-	-	-	(1,807.11)	-
4261001 Vaccinations	-	-	-	-	-	-	-	-	-	-	-	-
4263001 Drugs	-	-	-	1,733.72	670.97	1,062.75	-	-	-	-	1,733.72	670.97
4264001 Dressings, Splints, and Casts	-	-	-	5,640.00	-	5,640.00	-	-	-	-	5,640.00	-
4265001 Incontinent Supplies	-	-	-	9,622.06	13,831.18	(4,209.12)	-	-	-	-	9,622.06	13,831.18
4269001 Medical Supplies - Other	-	-	-	10,785.15	12,821.92	(2,036.77)	-	-	-	-	10,785.15	12,821.92
4281001 Occupational Therapy	-	-	-	2,710.00	483.75	2,226.25	-	-	-	-	2,710.00	483.75
4282001 Physical Therapy	-	-	-	2,110.00	590.31	1,519.69	-	-	-	-	2,110.00	590.31
4283001 Speech Therapy	-	-	-	1,600.00	553.08	1,046.92	-	-	-	-	1,600.00	553.08
4292001 Laboratory	-	-	-	363.58	-	363.58	-	-	-	-	363.58	-
4293001 Medical Equipment	-	-	-	-	43.15	(43.15)	-	-	-	-	-	43.15
4294001 Oxygen	-	-	-	465.00	-	465.00	-	-	-	-	465.00	-
4296001 Xray	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ancillaries - Private</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,016.64</b>	<b>90,488.62</b>	<b>(42,471.98)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,016.64</b>	<b>90,488.62</b>
<b>Total Private Pay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>456,400.64</b>	<b>643,342.62</b>	<b>(186,941.98)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>456,400.64</b>	<b>643,342.62</b>
<b>Medicare Part A:</b>												
4201001 Semi Private	-	-	-	345,256.00	-	345,256.00	-	-	-	-	345,256.00	-
4202001 Private Room	-	-	-	190,174.00	-	190,174.00	-	-	-	-	190,174.00	-
4203001 Converted	-	-	-	-	-	-	-	-	-	-	-	-
4242001 Contractual - Room and Board	-	-	-	303,875.75	639,065.00	(335,189.25)	-	-	-	-	303,875.75	639,065.00
<b>Total Room &amp; Board - Medicare Part A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>839,305.75</b>	<b>639,065.00</b>	<b>200,240.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>839,305.75</b>	<b>639,065.00</b>
4243001 Contractual - Ancillaries	-	-	-	(258,577.97)	(153,083.63)	(105,494.34)	-	-	-	-	(258,577.97)	(153,083.63)
4263001 Drugs	-	-	-	49,486.02	38,499.45	10,986.57	-	-	-	-	49,486.02	38,499.45
4265001 Incontinent Supplies	-	-	-	-	173.24	(173.24)	-	-	-	-	-	173.24
4269001 Medical Supplies - Other	-	-	-	16,310.03	11,637.27	4,672.76	-	-	-	-	16,310.03	11,637.27
4281001 Occupational Therapy	-	-	-	83,460.00	38,283.87	45,176.13	-	-	-	-	83,460.00	38,283.87
4282001 Physical Therapy	-	-	-	83,500.00	45,504.73	37,995.27	-	-	-	-	83,500.00	45,504.73
4283001 Speech Therapy	-	-	-	21,300.00	15,905.74	5,394.26	-	-	-	-	21,300.00	15,905.74

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	Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
4284001 Respiratory Therapy & Supply	-	-	-	-	-	-	-	-	-	-	-	-
4292001 Laboratory	-	-	-	2,321.79	-	2,321.79	-	-	-	-	2,321.79	-
4294001 Oxygen	-	-	-	-	-	-	-	-	-	-	-	-
4296001 Xray	-	-	-	2,200.13	3,079.33	(879.20)	-	-	-	-	2,200.13	3,079.33
<b>Total Ancillaries - Medicare A</b>	-	-	-	(0.00)	0.00	(0.00)	-	-	-	-	(0.00)	0.00
<b>Total Medicare Part A</b>	-	-	-	839,305.75	639,065.00	200,240.75	-	-	-	-	839,305.75	639,065.00
<b>Medicare Part B:</b>												
4243001 Contractual - Ancillaries	-	-	-	(4,406.37)	(554.12)	(3,852.25)	-	-	-	-	(4,406.37)	(554.12)
4281001 Occupational Therapy	-	-	-	3,010.00	2,862.09	147.91	-	-	-	-	3,010.00	2,862.09
4282001 Physical Therapy	-	-	-	6,470.00	5,231.67	1,238.33	-	-	-	-	6,470.00	5,231.67
4283001 Speech Therapy	-	-	-	900.00	2,286.29	(1,386.29)	-	-	-	-	900.00	2,286.29
<b>Total Ancillaries - Medicare Part B</b>	-	-	-	5,973.63	9,825.93	(3,852.30)	-	-	-	-	5,973.63	9,825.93
<b>Total Medicare Part B</b>	-	-	-	5,973.63	9,825.93	(3,852.30)	-	-	-	-	5,973.63	9,825.93
<b>Medicaid:</b>												
4201001 Semi Private	-	-	-	64,107.00	-	64,107.00	-	-	-	-	64,107.00	-
4203001 Converted	-	-	-	-	-	-	-	-	-	-	-	-
4242001 Contractual - Room and Board	-	-	-	(23,949.88)	45,105.00	(69,054.88)	-	-	-	-	(23,949.88)	45,105.00
<b>Total Room &amp; Board - Medicaid</b>	-	-	-	40,157.12	45,105.00	(4,947.88)	-	-	-	-	40,157.12	45,105.00
4084001 Laundry - Non-taxable	-	-	-	-	-	-	-	-	-	-	-	-
4243001 Contractual - Ancillaries	-	-	-	(5,276.28)	(5,493.37)	217.09	-	-	-	-	(5,276.28)	(5,493.37)
4263001 Drugs	-	-	-	121.91	75.45	46.46	-	-	-	-	121.91	75.45
4265001 Incontinent Supplies	-	-	-	496.00	2,863.36	(2,367.36)	-	-	-	-	496.00	2,863.36
4269001 Medical Supplies - Other	-	-	-	4,583.37	2,549.21	2,034.16	-	-	-	-	4,583.37	2,549.21
4292001 Laboratory	-	-	-	-	-	-	-	-	-	-	-	-
4293001 Medical Equipment	-	-	-	-	5.35	(5.35)	-	-	-	-	-	5.35
4294001 Oxygen	-	-	-	75.00	-	75.00	-	-	-	-	75.00	-
<b>Total Ancillaries - Medicaid</b>	-	-	-	-	(0.00)	0.00	-	-	-	-	-	(0.00)
<b>Total Medicaid</b>	-	-	-	40,157.12	45,105.00	(4,947.88)	-	-	-	-	40,157.12	45,105.00
<b>HMO/Managed Care:</b>												
4201001 Semi Private	-	-	-	-	-	-	-	-	-	-	-	-
4202001 Private Room	-	-	-	-	-	-	-	-	-	-	-	-
4203001 Converted	-	-	-	-	-	-	-	-	-	-	-	-
4242001 Contractual - Room and Board	-	-	-	-	13,950.00	(13,950.00)	-	-	-	-	-	13,950.00
<b>Total Room &amp; Board - HMO/Managed Care</b>	-	-	-	-	13,950.00	(13,950.00)	-	-	-	-	-	13,950.00
4243001 Contractual - Ancillaries	-	-	-	-	(4,159.92)	4,159.92	-	-	-	-	-	(4,159.92)
4263001 Drugs	-	-	-	-	642.18	(642.18)	-	-	-	-	-	642.18
4265001 Incontinent Supplies	-	-	-	-	-	-	-	-	-	-	-	-
4269001 Medical Supplies - Other	-	-	-	-	1,520.82	(1,520.82)	-	-	-	-	-	1,520.82
4281001 Occupational Therapy	-	-	-	2,710.00	719.46	1,990.54	-	-	-	-	2,710.00	719.46
4282001 Physical Therapy	-	-	-	2,860.00	901.24	1,958.76	-	-	-	-	2,860.00	901.24
4283001 Speech Therapy	-	-	-	-	376.22	(376.22)	-	-	-	-	-	376.22
4292001 Laboratory	-	-	-	-	-	-	-	-	-	-	-	-
4296001 Xray	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ancillaries - HMO/Managed Care</b>	-	-	-	5,570.00	(0.00)	5,570.00	-	-	-	-	5,570.00	(0.00)
<b>Total HMO/Managed Care</b>	-	-	-	5,570.00	13,950.00	(8,380.00)	-	-	-	-	5,570.00	13,950.00
<b>Hospice</b>												
4201001 Semi Private	-	-	-	-	-	-	-	-	-	-	-	-
4203001 Converted	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Room &amp; Board - Hospice</b>	-	-	-	-	-	-	-	-	-	-	-	-
4243001 Contractual - Ancillaries	-	-	-	-	-	-	-	-	-	-	-	-
4265001 Incontinent Supplies	-	-	-	-	-	-	-	-	-	-	-	-
4269001 Medical Supplies - Other	-	-	-	-	-	-	-	-	-	-	-	-
4292001 Laboratory	-	-	-	-	-	-	-	-	-	-	-	-
4293001 Medical Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ancillaries - Hospice</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Hospice</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Insurance:</b>												
4281001 Occupational Therapy	-	-	-	-	-	-	-	-	-	-	-	-
4282001 Physical Therapy	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ancillaries - Other Insurance</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Insurance</b>	-	-	-	-	-	-	-	-	-	-	-	-
4011099 Bad Debt - Contra	-	-	-	-	(19,972.00)	19,972.00	-	-	-	-	-	(19,972.00)
<b>Total Bad Debt</b>	-	-	-	-	(19,972.00)	19,972.00	-	-	-	-	-	(19,972.00)
<b>Total Health Center Revenue</b>	-	-	-	1,347,407.14	1,331,316.56	16,090.58	-	-	-	-	1,347,407.14	1,331,316.56
<b>Assisted Living</b>												
<b>Private Pay:</b>												
4001001 First Person Fees	540,086.73	772,778.00	(232,691.27)	-	-	-	-	-	-	-	540,086.73	772,778.00
4001501 Second Person Fees	20,507.08	41,268.39	(20,761.31)	-	-	-	-	-	-	-	20,507.08	41,268.39
4003001 Base	-	-	-	-	-	-	-	-	-	-	-	-
4003501 Level 1	3,402.26	-	3,402.26	-	-	-	-	-	-	-	3,402.26	-



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	Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
5121000 Employee Insurance	(313.00)	-	313.00	-	-	-	-	-	-	-	(313.00)	-
5121001 Employee Insurance - Health	4,830.62	6,636.63	1,806.01	-	-	-	-	-	-	-	4,830.62	6,636.63
5121002 Employee Insurance - Dental	77.90	76.85	(1.05)	-	-	-	-	-	-	-	77.90	76.85
5121003 Employee Insurance - Life	373.86	344.64	(29.22)	-	-	-	-	-	-	-	373.86	344.64
5121004 Employee Insurance - STD	-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD	317.37	284.66	(32.71)	-	-	-	-	-	-	-	317.37	284.66
5121006 Employee Insurance - Vision	-	-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan	416.68	583.00	166.32	-	-	-	-	-	-	-	416.68	583.00
5121010 Health Reimbursement Plan	(6.16)	188.00	194.16	-	-	-	-	-	-	-	(6.16)	188.00
5122500 401k/403b Employer Match	2,923.11	2,096.86	(826.25)	-	-	-	-	-	-	-	2,923.11	2,096.86
5125000 Flex Benefits	-	-	-	-	-	-	-	-	-	-	-	-
5129000 Employee Benefits - Miscellaneous	(169.38)	-	169.38	-	-	-	-	-	-	-	(169.38)	-
5129999 Benefits Offset	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits and Taxes</b>	<b>18,590.34</b>	<b>21,326.01</b>	<b>2,735.67</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,590.34</b>	<b>21,326.01</b>
Other Expenses:												
5131000 Recruiting	-	7,496.40	7,496.40	-	-	-	-	-	-	-	-	7,496.40
5131500 Orientation, EEO & Other	-	56.88	56.88	-	-	-	-	-	-	-	-	56.88
5132500 Uniforms	386.64	-	(386.64)	-	-	-	-	-	-	-	386.64	-
5132700 Employee Badges	162.50	-	(162.50)	-	-	-	-	-	-	-	162.50	-
5133000 Physicals	-	-	-	-	-	-	-	-	-	-	-	-
5133500 Pre-Employment Screenings	6,912.10	1,068.67	(5,843.43)	-	-	-	-	-	-	-	6,912.10	1,068.67
5134000 Education Assistance	-	-	-	-	-	-	-	-	-	-	-	-
5134300 Outside Training & Seminars	750.00	-	(750.00)	-	-	-	-	-	-	-	750.00	-
5134500 Training	2,406.51	1,811.82	(594.69)	-	-	-	-	-	-	-	2,406.51	1,811.82
5135000 LCS Store Items	-	-	-	-	-	-	-	-	-	-	-	-
5137003 Employee Amenities - Meals	162.77	883.00	720.23	-	-	-	-	-	-	-	162.77	883.00
5138000 Flowers & Memorials	-	80.30	80.30	-	-	-	-	-	-	-	-	80.30
5138500 Employee Christmas Boxes	-	2,170.00	2,170.00	-	-	-	-	-	-	-	-	2,170.00
5171000 Travel - Airlines/Hotel/Car Rent	43.60	51.60	8.00	-	-	-	-	-	-	-	43.60	51.60
5172000 Travel - Meals	-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees	-	151.64	151.64	-	-	-	-	-	-	-	-	151.64
5211000 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-
5217000 Late Fees	-	-	-	-	-	-	-	-	-	-	-	-
5221000 Consultants	100.00	160.00	60.00	-	-	-	-	-	-	-	100.00	160.00
5231000 Contributions	-	263.89	263.89	-	-	-	-	-	-	-	-	263.89
5251000 Copy Machine	1,283.67	1,200.00	(83.67)	-	-	-	-	-	-	-	1,283.67	1,200.00
5261000 Subscriptions - Publications	39.93	654.09	614.16	381.53	-	(381.53)	-	-	-	-	421.46	654.09
5262000 Subscriptions - News Papers	-	-	-	-	-	-	-	-	-	-	-	-
5271000 Licenses & Fees	39.06	336.75	297.69	241.15	-	(241.15)	-	-	-	-	280.21	336.75
5301000 Audit Fees	-	-	-	-	-	-	2,350.87	2,548.33	-	-	2,350.87	2,548.33
5301500 Tax Returns	-	-	-	-	-	-	-	-	-	-	-	-
5302000 Cost Report Preparation	775.00	775.00	-	-	-	-	-	-	-	-	775.00	775.00
5303000 Legal Fees	-	337.00	337.00	-	-	-	-	-	-	-	-	337.00
5309000 Other Legal & Professional	-	-	-	-	-	-	-	-	-	-	-	-
5321000 Postage	977.06	408.98	(568.08)	(0.63)	-	0.63	-	-	-	-	976.43	408.98
5322000 UPS	-	-	-	-	-	-	-	-	-	-	-	-
5323000 Federal Express	79.01	73.96	(5.05)	-	-	-	-	-	-	-	79.01	73.96
5324000 Other Carrier	-	-	-	-	-	-	-	-	-	-	-	-
5351000 Insurance - General/Professional	2,188.41	2,177.18	(11.23)	-	-	-	42,308.25	38,535.36	-	-	44,496.66	40,712.54
5384000 Maintenance Charges	-	-	-	-	-	-	-	-	-	-	-	-
5385000 3rd Party IT Services	19,975.26	15,000.00	(4,975.26)	-	-	-	-	-	-	-	19,975.26	15,000.00
5385001 Application Software	17,084.41	18,176.66	1,092.25	3,929.65	675.00	(3,254.65)	-	-	-	-	21,014.06	18,851.66
5385002 Computer Hardware and Repairs	-	1,046.10	1,046.10	-	-	-	-	-	-	-	-	1,046.10
5385004 Internet Access and VPN	-	-	-	-	-	-	-	-	-	-	-	-
5385006 Outside Tech Support	-	-	-	-	-	-	-	-	-	-	-	-
5403000 Management Fee	82,833.51	87,510.58	4,677.07	46,728.35	57,429.76	10,701.41	-	-	-	-	129,561.86	144,940.34
5409000 Management Fee - Other	-	-	-	-	-	-	-	-	-	-	-	-
5411000 Salaries & Benefits - LCS Employ	27,626.28	28,863.12	1,236.84	17,005.53	16,945.60	(59.93)	-	-	-	-	44,631.81	45,808.72
5501000 Marketing & Sales-Postage/Office Supplies	594.64	400.00	(194.64)	-	-	-	-	-	-	-	594.64	400.00
5501500 Marketing & Sales-Advertising Agency Related-Traditional Media	46,684.78	43,589.00	(3,095.78)	-	-	-	-	-	-	-	46,684.78	43,589.00
5501550 Marketing & Sales-Advertising Site Placed	-	500.00	500.00	-	-	-	-	-	-	-	-	500.00
5502000 Marketing & Sales - Events - Leads & Prospect/Adult Children	886.40	7,500.00	6,613.60	-	-	-	-	-	-	-	886.40	7,500.00
5503500 Marketing & Sales - Telemarketing & Call Center	-	-	-	-	-	-	-	-	-	-	-	-
5504100 Marketing & Sales - Resident Referrals	317.79	-	(317.79)	-	-	-	-	-	-	-	317.79	-
5504200 Marketing & Sales - Paid Agency Referrals	16,060.30	6,000.00	(10,060.30)	-	-	-	-	-	-	-	16,060.30	6,000.00
5504300 Marketing & Sales - Printing	219.59	400.00	180.41	-	-	-	-	-	-	-	219.59	400.00
5504600 Marketing & Sales - Premiums/Giveaways	-	500.00	500.00	-	-	-	-	-	-	-	-	500.00
5505000 Marketing & Sales - Travel & Training	166.23	800.00	633.77	-	-	-	-	-	-	-	166.23	800.00
5505500 Marketing & Sales - Community Outreach/Networking	241.41	400.00	158.59	-	-	-	-	-	-	-	241.41	400.00
5506000 Marketing & Sales - Sales Incentives	-	-	-	-	-	-	-	-	-	-	-	-
5507000 Marketing & Sales - Development Community	-	-	-	-	-	-	-	-	-	-	-	-
5509500 Marketing & Sales - Miscellaneous	12,312.14	1,000.00	(11,312.14)	-	-	-	-	-	-	-	12,312.14	1,000.00
5602000 Rental & Leasing - Storage Space	-	-	-	-	-	-	-	-	-	-	-	-
5603000 Rental & Leasing - Equipment	537.31	13.96	(523.35)	-	-	-	-	-	-	-	537.31	13.96
5641000 Auto & Bus Expense	95.04	-	(95.04)	-	-	-	-	-	-	-	95.04	-
5678000 Accounting/Payroll Services	-	-	-	-	-	-	-	-	-	-	-	-
5702005 M&R - Equipment - Copy Machine	-	-	-	-	-	-	-	-	-	-	-	-
5702090 M&R - Equipment - Other	-	-	-	-	-	-	-	-	-	-	-	-
5753000 Telephone - Regular Service	875.08	959.00	83.92	-	-	-	-	-	-	-	875.08	959.00
5754000 Telephone - Cellular Phone	1,155.39	1,000.00	(155.39)	-	-	-	-	-	-	-	1,155.39	1,000.00
5755000 Telephone - Pagers	-	-	-	-	-	-	-	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	1,200.34	5,821.00	4,620.66	-	-	-	-	-	-	-	1,200.34	5,821.00
5801300 Supplies - Minor Equipment	-	-	-	-	-	-	-	-	-	-	-	-
5801500 Supplies - Chemicals	-	-	-	-	-	-	-	-	-	-	-	-
5803000 Supplies - Paper & Forms	664.23	995.11	330.88	-	-	-	-	-	-	-	664.23	995.11
5804000 Supplies - Repair - Equipment	-	-	-	-	-	-	-	-	-	-	-	-
5805400 Supplies - Other	-	-	-	-	-	-	-	-	-	-	-	-
5805500 Supplies - Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
5931000 Taxes - Real Estate	-	-	-	-	-	-	39,286.41	37,474.69	(4,833.91)	-	34,452.50	37,474.69
5932000 Taxes - Personal Property	-	-	-	-	-	-	2,072.96	1,087.19	-	-	2,072.96	1,087.19
5934000 Taxes - Sales and Use	-	240.00	240.00	-	-	-	-	-	-	-	-	240.00
5939000 Taxes - Other	4,345.23	4,275.00	(70.23)	-	-	-	-	-	-	-	4,345.23	4,275.00
5990001 Vendor Discounts Taken	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses</b>	<b>250,181.62</b>	<b>245,146.69</b>	<b>(5,034.93)</b>	<b>68,285.58</b>	<b>75,050.36</b>	<b>6,764.78</b>	<b>86,018.49</b>	<b>79,645.57</b>	<b>(4,833.91)</b>	<b>-</b>	<b>399,651.78</b>	<b>399,842.63</b>
<b>Total General and Administrative Expense</b>	<b>428,761.22</b>	<b>400,861.65</b>	<b>(27,899.57)</b>	<b>68,285.58</b>	<b>75,050.36</b>	<b>6,764.78</b>	<b>86,018.49</b>	<b>79,645.57</b>	<b>(4,833.91)</b>	<b>-</b>	<b>578,231.38</b>	<b>555,557.59</b>

**The Virginian**  
Operating Statement  
DEC-23

	Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
<b>Plant</b>												
Wages:												
5001000 Salaries and Wages	Dept Mgr & Asst	13,285.71	12,569.86	(715.85)	-	-	-	-	-	-	13,285.71	12,569.86
5001000 Salaries and Wages	General Maint.	37,123.57	38,603.38	1,479.81	-	-	-	-	-	-	37,123.57	38,603.38
5001000 Salaries and Wages	Grounds	8,624.18	3,365.71	(5,258.47)	-	-	-	-	-	-	8,624.18	3,365.71
5001000 Salaries and Wages	Security	12,960.94	-	(12,960.94)	-	-	-	-	-	-	12,960.94	-
5001000 Salaries and Wages	Clerical/Secretary	4,385.44	4,416.81	31.37	-	-	-	-	-	-	4,385.44	4,416.81
5001000 Salaries and Wages	Refurbishment	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	Other Plant	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	General Maint.	13.37	-	(13.37)	-	-	-	-	-	-	13.37	-
5003000 Overtime	Grounds	(15.16)	-	15.16	-	-	-	-	-	-	(15.16)	-
5003000 Overtime	Security	471.31	-	(471.31)	-	-	-	-	-	-	471.31	-
5003000 Overtime	Clerical/Secretary	11.20	-	(11.20)	-	-	-	-	-	-	11.20	-
5051000 Conditional Compensation		2,000.00	-	(2,000.00)	-	-	-	-	-	-	2,000.00	-
5091000 Vacation Adjustment		2,565.70	218.00	(2,347.70)	-	-	-	-	-	-	2,565.70	218.00
<b>Total Wages</b>		<b>81,426.26</b>	<b>59,173.77</b>	<b>(22,252.49)</b>	-	-	-	-	-	-	<b>81,426.26</b>	<b>59,173.77</b>
Labor - Outside Contract:												
5104000 Labor O/S - Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Labor O/S:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits and Taxes:												
5031000 FICA		5,857.40	4,510.12	(1,347.28)	-	-	-	-	-	-	5,857.40	4,510.12
5032000 FUTA		31.39	-	(31.39)	-	-	-	-	-	-	31.39	-
5033000 SUTA		7.46	-	(7.46)	-	-	-	-	-	-	7.46	-
5034000 Workers Comp		1,062.21	887.28	(174.93)	-	-	-	-	-	-	1,062.21	887.28
5121000 Employee Insurance		-	-	-	-	-	-	-	-	-	-	-
5121001 Employee Insurance - Health		5,634.80	6,099.94	465.14	-	-	-	-	-	-	5,634.80	6,099.94
5121002 Employee Insurance - Dental		68.70	76.23	7.53	-	-	-	-	-	-	68.70	76.23
5121003 Employee Insurance - Life		256.66	174.64	(82.02)	-	-	-	-	-	-	256.66	174.64
5121004 Employee Insurance - STD		-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD		220.46	156.59	(63.87)	-	-	-	-	-	-	220.46	156.59
5121006 Employee Insurance - Vision		-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan		83.34	417.00	333.66	-	-	-	-	-	-	83.34	417.00
5121009 Family Leave Insurance		-	-	-	-	-	-	-	-	-	-	-
5121010 Health Reimbursement Plan		(18.48)	63.00	81.48	-	-	-	-	-	-	(18.48)	63.00
5122500 401k/403b Employer Match		757.33	1,165.95	408.62	-	-	-	-	-	-	757.33	1,165.95
5129000 Employee Benefits - Miscellaneous		-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits and Taxes</b>		<b>13,961.27</b>	<b>13,550.76</b>	<b>(410.51)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,961.27</b>	<b>13,550.76</b>
Other Expenses:												
5132000 Relocation		-	-	-	-	-	-	-	-	-	-	-
5132500 Uniforms		456.28	300.35	(155.93)	-	-	-	-	-	-	456.28	300.35
5134000 Education Assistance		-	-	-	-	-	-	-	-	-	-	-
5134500 Training		-	-	-	-	-	-	-	-	-	-	-
5137003 Employee Amenities - Meals		-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees		-	-	-	-	-	-	-	-	-	-	-
5221000 Consultants		-	-	-	-	-	-	-	-	-	-	-
5271000 Licenses & Fees		-	278.93	278.93	-	-	-	-	-	-	-	278.93
5602000 Rental & Leasing - Storage Space		-	-	-	-	-	-	-	-	-	-	-
5603000 Rental & Leasing - Equipment		81.00	74.20	(6.80)	-	-	-	-	-	-	81.00	74.20
5609000 Rental & Leasing - Other		-	-	-	-	-	-	-	-	-	-	-
5641000 Auto & Bus Expense		675.92	1,047.90	371.98	-	-	-	-	-	-	675.92	1,047.90
5651000 Regular Disposal		1,366.53	4,348.41	2,981.88	-	-	-	-	-	-	1,366.53	4,348.41
5652000 Hazardous Waste		-	62.08	62.08	-	-	-	-	-	-	-	62.08
5701001 M&R - Bldg - Fire Protection-Sec		6,643.14	1,400.00	(5,243.14)	-	-	-	-	-	-	6,643.14	1,400.00
5701005 M&R - Bldg - Security Services		-	6,468.87	6,468.87	-	-	-	-	-	-	-	6,468.87
5701010 M&R - Bldg - Elevator Service		2,113.32	3,735.91	1,622.59	-	-	-	-	-	-	2,113.32	3,735.91
5701020 M&R - Bldg - Extermination Servi		1,909.71	944.30	(965.41)	-	-	-	-	-	-	1,909.71	944.30
5701090 M&R - Bldg - Other		7,898.08	102.45	(7,795.63)	-	-	-	-	-	-	7,898.08	102.45
5702001 M&R - Equipment - TV		-	-	-	-	-	-	-	-	-	-	-
5702015 M&R - Equipment - HVAC		12,531.32	7,083.33	(5,447.99)	-	-	-	-	-	-	12,531.32	7,083.33
5702090 M&R - Equipment - Other		11,992.69	8,205.18	(3,787.51)	-	-	-	-	-	-	11,992.69	8,205.18
5703005 M&R - Grounds - Lawn Care		4,518.46	4,213.78	(304.68)	-	-	-	-	-	-	4,518.46	4,213.78
5703090 M&R - Grounds - Other		1,481.00	930.00	(551.00)	-	-	-	-	-	-	1,481.00	930.00
5781000 Cable TV		2,130.64	5,466.39	3,335.75	-	-	-	-	-	-	2,130.64	5,466.39
5801000 Supplies - Expendable/Durable Go		26.74	2,500.00	2,473.26	-	-	-	-	-	-	26.74	2,500.00
5801300 Supplies - Minor Equipment		1,168.38	407.34	(761.04)	-	-	-	-	-	-	1,168.38	407.34
5801500 Supplies - Chemicals		1,449.60	-	(1,449.60)	-	-	-	-	-	-	1,449.60	-
5803000 Supplies - Paper & Forms		-	-	-	-	-	-	-	-	-	-	-
5803500 Supplies - Repair - Building		3,668.07	3,000.00	(668.07)	-	-	-	-	-	-	3,668.07	3,000.00
5804000 Supplies - Repair - Equipment		-	2,547.77	2,547.77	-	-	-	-	-	-	-	2,547.77
5804500 Supplies - Repair - Grounds		-	260.13	260.13	-	-	-	-	-	-	-	260.13
5805400 Supplies - Other		-	-	-	-	-	-	-	-	-	-	-
5805500 Supplies - Inventory Adjustment		-	-	-	-	-	-	-	-	-	-	-
5990001 Vendor Discounts Taken		-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Utility Other Expenses</b>		<b>60,110.88</b>	<b>53,377.32</b>	<b>(6,733.56)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,110.88</b>	<b>53,377.32</b>
Utilities:												
5771000 Utilities - Gas		13,621.47	17,043.00	3,421.53	-	-	-	-	-	-	13,621.47	17,043.00
5772000 Utilities - Electric		26,936.70	21,230.00	(5,706.70)	-	-	-	-	-	-	26,936.70	21,230.00
5773000 Utilities - Water		7,205.83	11,255.00	4,049.17	-	-	-	-	-	-	7,205.83	11,255.00
5775000 Utilities - Fuel Oil		-	-	-	-	-	-	-	-	-	-	-
5776001 Sewage Treatment		-	-	-	-	-	-	-	-	-	-	-
5777001 Soft Water Expense		-	-	-	-	-	-	-	-	-	-	-
<b>Total Utilities</b>		<b>47,764.00</b>	<b>49,528.00</b>	<b>1,764.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,764.00</b>	<b>49,528.00</b>
<b>Total Other Expenses</b>		<b>107,874.88</b>	<b>102,905.32</b>	<b>(4,969.56)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,874.88</b>	<b>102,905.32</b>
<b>Total Plant Expenses</b>		<b>203,262.41</b>	<b>175,629.85</b>	<b>(27,632.56)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>203,262.41</b>	<b>175,629.85</b>
<b>Environmental Services</b>												
Wages:												

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		Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
5001000 Salaries and Wages	Dept Mgr & Asst	5,821.26	10,409.12	4,587.86	-	-	-	-	-	-	-	5,821.26	10,409.12
5001000 Salaries and Wages	Housekeeping	38,361.68	35,238.81	(3,122.87)	-	-	-	-	-	-	-	38,361.68	35,238.81
5001000 Salaries and Wages	Laundry	16,314.35	15,226.95	(1,087.40)	-	-	-	-	-	-	-	16,314.35	15,226.95
5001000 Salaries and Wages	Janitors	12,857.93	9,539.02	(3,318.91)	-	-	-	-	-	-	-	12,857.93	9,539.02
5001000 Salaries and Wages	Supervisors	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	Other Env Serv.	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	Dept Mgr & Asst	11.31	-	(11.31)	-	-	-	-	-	-	-	11.31	-
5003000 Overtime	Housekeeping	489.60	332.20	(157.40)	-	-	-	-	-	-	-	489.60	332.20
5003000 Overtime	Laundry	169.55	-	(169.55)	-	-	-	-	-	-	-	169.55	-
5003000 Overtime	Janitors	384.01	-	(384.01)	-	-	-	-	-	-	-	384.01	-
5051000 Conditional Compensation		-	-	-	-	-	-	-	-	-	-	-	-
5091000 Vacation Adjustment		(2,467.34)	-	2,467.34	-	-	-	-	-	-	-	(2,467.34)	-
<b>Total Wages</b>		<b>71,942.35</b>	<b>70,746.10</b>	<b>(1,196.25)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,942.35</b>	<b>70,746.10</b>
<b>Benefits and Taxes:</b>													
5031000 FICA		5,270.34	5,412.08	141.74	-	-	-	-	-	-	-	5,270.34	5,412.08
5032000 FUTA		54.31	-	(54.31)	-	-	-	-	-	-	-	54.31	-
5033000 SUTA		13.61	-	(13.61)	-	-	-	-	-	-	-	13.61	-
5034000 Workers Comp		1,032.10	1,049.73	17.63	-	-	-	-	-	-	-	1,032.10	1,049.73
5121001 Employee Insurance - Health		8,731.74	11,779.76	3,048.02	-	-	-	-	-	-	-	8,731.74	11,779.76
5121002 Employee Insurance - Dental		75.10	101.04	25.94	-	-	-	-	-	-	-	75.10	101.04
5121003 Employee Insurance - Life		248.96	218.70	(30.26)	-	-	-	-	-	-	-	248.96	218.70
5121004 Employee Insurance - STD		-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD		224.07	187.79	(36.28)	-	-	-	-	-	-	-	224.07	187.79
5121006 Employee Insurance - Vision		-	-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan		583.32	750.00	166.68	-	-	-	-	-	-	-	583.32	750.00
5121010 Health Reimbursement Plan		(46.18)	313.00	359.18	-	-	-	-	-	-	-	(46.18)	313.00
5122500 401k/403b Employer Match		788.94	543.15	(245.79)	-	-	-	-	-	-	-	788.94	543.15
5129000 Employee Benefits - Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits and Taxes</b>		<b>16,976.31</b>	<b>20,355.24</b>	<b>3,378.93</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,976.31</b>	<b>20,355.24</b>
<b>Other Expenses:</b>													
5131000 Recruiting		-	-	-	-	-	-	-	-	-	-	-	-
5132500 Uniforms		801.08	398.77	(402.31)	-	-	-	-	-	-	-	801.08	398.77
5671090 Housekeeping Service Other		-	-	-	-	-	-	-	-	-	-	-	-
5672000 Laundry Service Purchased		87.24	9.59	(77.65)	-	-	-	-	-	-	-	87.24	9.59
5702090 M&R - Equipment - Other		2,683.16	855.00	(1,828.16)	-	-	-	-	-	-	-	2,683.16	855.00
5801000 Supplies - Expendable/Durable Go		8,560.90	8,216.00	(344.90)	-	-	-	-	-	-	-	8,560.90	8,216.00
5801500 Supplies - Chemicals		6,250.44	4,651.00	(1,599.44)	-	-	-	-	-	-	-	6,250.44	4,651.00
5802000 Supplies - Linen & Etc.		1,519.75	622.00	(897.75)	-	-	-	-	-	-	-	1,519.75	622.00
5803000 Supplies - Paper & Forms		-	5.94	5.94	-	-	-	-	-	-	-	-	5.94
5804000 Supplies - Repair - Equipment		-	350.79	350.79	-	-	-	-	-	-	-	-	350.79
5805400 Supplies - Other		-	-	-	-	-	-	-	-	-	-	-	-
5805500 Supplies - Inventory Adjustment		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses:</b>		<b>19,902.57</b>	<b>15,109.10</b>	<b>(4,793.47)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,902.57</b>	<b>15,109.10</b>
<b>Total Environmental Service Expense</b>		<b>108,821.23</b>	<b>106,210.44</b>	<b>(2,610.79)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,821.23</b>	<b>106,210.44</b>
<b>Food Service</b>													
<b>Wages:</b>													
5001000 Salaries and Wages	Dept Mgr & Asst	26,296.86	18,734.57	(7,562.29)	-	-	-	-	-	-	-	26,296.86	18,734.57
5001000 Salaries and Wages	Food Production	53,532.82	73,161.44	19,628.62	-	-	-	-	-	-	-	53,532.82	73,161.44
5001000 Salaries and Wages	Dining Room	71,261.52	56,622.86	(14,638.66)	-	-	-	-	-	-	-	71,261.52	56,622.86
5001000 Salaries and Wages	Utility Workers	20,320.89	21,707.90	1,387.01	-	-	-	-	-	-	-	20,320.89	21,707.90
5001000 Salaries and Wages	Clerical/Secretary	5,215.58	-	(5,215.58)	-	-	-	-	-	-	-	5,215.58	-
5001000 Salaries and Wages	Supervisors	16,419.04	21,055.77	4,636.73	-	-	-	-	-	-	-	16,419.04	21,055.77
5001000 Salaries and Wages	Dietary Aides	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	Coffee Shop/Lounge	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	Other F & B	8,265.46	3,808.57	(4,456.89)	-	-	-	-	-	-	-	8,265.46	3,808.57
5003000 Overtime	Dept Mgr & Asst	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	Food Production	1,345.64	642.33	(703.31)	-	-	-	-	-	-	-	1,345.64	642.33
5003000 Overtime	Dining Room	4,851.01	551.77	(4,299.24)	-	-	-	-	-	-	-	4,851.01	551.77
5003000 Overtime	Utility Workers	1,260.44	-	(1,260.44)	-	-	-	-	-	-	-	1,260.44	-
5003000 Overtime	Clerical/Secretary	293.67	-	(293.67)	-	-	-	-	-	-	-	293.67	-
5003000 Overtime	Supervisors	15.69	-	(15.69)	-	-	-	-	-	-	-	15.69	-
5003000 Overtime	Dietary Aides	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	Coffee Shop/Lounge	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	Other F & B	-	-	-	-	-	-	-	-	-	-	-	-
5051000 Conditional Compensation		-	-	-	-	-	-	-	-	-	-	-	-
5091000 Vacation Adjustment		1,069.02	1,172.00	102.98	-	-	-	-	-	-	-	1,069.02	1,172.00
<b>Total Wages</b>		<b>210,147.64</b>	<b>197,457.22</b>	<b>(12,690.42)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>210,147.64</b>	<b>197,457.22</b>
<b>Labor - Outside Contract:</b>													
5104000 Labor O/S - Other		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Labor O/S:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Benefits and Taxes:</b>													
5031000 FICA		15,584.68	15,015.82	(568.86)	-	-	-	-	-	-	-	15,584.68	15,015.82
5032000 FUTA		188.50	16.29	(172.21)	-	-	-	-	-	-	-	188.50	16.29
5033000 SUTA		44.56	12.26	(32.30)	-	-	-	-	-	-	-	44.56	12.26
5034000 Workers Comp		3,012.81	2,900.18	(112.63)	-	-	-	-	-	-	-	3,012.81	2,900.18
5121001 Employee Insurance - Health		11,799.42	16,355.93	4,556.51	-	-	-	-	-	-	-	11,799.42	16,355.93
5121002 Employee Insurance - Dental		115.50	188.53	73.03	-	-	-	-	-	-	-	115.50	188.53
5121003 Employee Insurance - Life		524.59	428.27	(96.32)	-	-	-	-	-	-	-	524.59	428.27
5121004 Employee Insurance - STD		-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD		483.27	362.50	(120.77)	-	-	-	-	-	-	-	483.27	362.50
5121006 Employee Insurance - Vision		-	-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan		750.02	1,400.00	649.98	-	-	-	-	-	-	-	750.02	1,400.00
5121009 Family Leave Insurance		-	-	-	-	-	-	-	-	-	-	-	-
5121010 Health Reimbursement Plan		(27.72)	700.00	727.72	-	-	-	-	-	-	-	(27.72)	700.00
5122500 401k/403b Employer Match		2,112.94	2,168.28	55.34	-	-	-	-	-	-	-	2,112.94	2,168.28
5129000 Employee Benefits - Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits and Taxes</b>		<b>34,588.57</b>	<b>39,548.05</b>	<b>4,959.48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,588.57</b>	<b>39,548.05</b>

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	Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
Other Expenses:												
5132500 Uniforms	2,849.06	6,201.13	3,352.07	-	-	-	-	-	-	-	2,849.06	6,201.13
5134500 Training	-	-	-	-	-	-	-	-	-	-	-	-
5137003 Employee Amenities - Meals	-	-	-	-	-	-	-	-	-	-	-	-
5138000 Flowers & Memorials	-	-	-	-	-	-	-	-	-	-	-	-
5163000 Wellness Program - Food/Snacks	-	-	-	-	-	-	-	-	-	-	-	-
5169000 Wellness Program - Other	-	-	-	-	-	-	-	-	-	-	-	-
5171000 Travel - Airlines/Hotel/Car Rent	-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees	-	-	-	-	-	-	-	-	-	-	-	-
5221000 Consultants	-	-	-	-	-	-	-	-	-	-	-	-
5271000 Licenses & Fees	40.94	53.81	12.87	-	-	-	-	-	-	-	40.94	53.81
5551000 Food - Fresh Bakery	18,853.89	5,426.41	(13,427.48)	-	-	-	-	-	-	-	18,853.89	5,426.41
5552000 Food - Fresh Dairy/Eggs	11,952.88	13,232.14	1,279.26	-	-	-	-	-	-	-	11,952.88	13,232.14
5553000 Food - Meat	37,838.23	24,872.30	(12,965.93)	-	-	-	-	-	-	-	37,838.23	24,872.30
5553500 Food - Seafood	11,772.85	10,320.71	(1,452.14)	-	-	-	-	-	-	-	11,772.85	10,320.71
5554000 Food - Produce	19,116.90	20,995.27	1,878.37	-	-	-	-	-	-	-	19,116.90	20,995.27
5554500 Food - Frozen	10,494.57	17,965.28	7,470.71	-	-	-	-	-	-	-	10,494.57	17,965.28
5554700 Food - Beverages	9,787.26	10,894.60	1,107.34	-	-	-	-	-	-	-	9,787.26	10,894.60
5555000 Food - Food - Other	20,875.30	22,419.28	1,543.98	-	-	-	-	-	-	-	20,875.30	22,419.28
5556000 Food - Coffee Shop	-	-	-	-	-	-	-	-	-	-	-	-
5557000 Food - Food for Events	7,371.97	5,000.00	(2,371.97)	-	-	-	-	-	-	-	7,371.97	5,000.00
5559000 Food - Inventory Adjustment	(14,813.48)	-	14,813.48	-	-	-	-	-	-	-	(14,813.48)	-
5571000 Lounge Beverage Suppl	743.81	-	(743.81)	-	-	-	-	-	-	-	743.81	-
5591000 Catering Expense	-	-	-	-	-	-	-	-	-	-	-	-
5603000 Rental & Leasing - Equipment	-	-	-	-	-	-	-	-	-	-	-	-
5609000 Rental & Leasing - Other	9,357.66	1,000.00	(8,357.66)	-	-	-	-	-	-	-	9,357.66	1,000.00
5673000 Food Service - Contract	-	-	-	-	-	-	-	-	-	-	-	-
5676000 Janitorial Service	-	-	-	-	-	-	-	-	-	-	-	-
5702090 M&R - Equipment - Other	17.96	3,060.00	3,042.04	-	-	-	-	-	-	-	17.96	3,060.00
5801000 Supplies - Expendable/Durable Go	8,516.50	6,800.00	(1,716.50)	-	-	-	-	-	-	-	8,516.50	6,800.00
5801300 Supplies - Minor Equipment	-	-	-	-	-	-	-	-	-	-	-	-
5801500 Supplies - Chemicals	4,097.45	2,876.00	(1,221.45)	-	-	-	-	-	-	-	4,097.45	2,876.00
5802000 Supplies - Linen & Etc.	-	400.00	400.00	-	-	-	-	-	-	-	-	400.00
5803000 Supplies - Paper & Forms	2,070.88	-	(2,070.88)	-	-	-	-	-	-	-	2,070.88	-
5804000 Supplies - Repair - Equipment	-	100.00	100.00	-	-	-	-	-	-	-	-	100.00
5805000 Supplies - Silverware & Dishes	-	-	-	-	-	-	-	-	-	-	-	-
5805400 Supplies - Other	22.26	100.00	77.74	-	-	-	-	-	-	-	22.26	100.00
5805500 Supplies - Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
5980001 Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	-
5991001 Vendor Rebates	(1,006.68)	(3,333.00)	(2,326.32)	-	-	-	-	-	-	-	(1,006.68)	(3,333.00)
<b>Total Other Expenses</b>	<b>159,960.21</b>	<b>148,383.93</b>	<b>(11,576.28)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,960.21</b>	<b>148,383.93</b>
<b>Total Food &amp; Beverage Service Expense</b>	<b>404,696.42</b>	<b>385,389.20</b>	<b>(19,307.22)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>404,696.42</b>	<b>385,389.20</b>
<b>Resident Services</b>												
Wages:												
5001000 Salaries and Wages Drivers	15,810.58	8,102.35	(7,708.23)	-	-	-	-	-	-	-	15,810.58	8,102.35
5001000 Salaries and Wages Activities	1,078.30	9,949.12	8,870.82	-	-	-	-	-	-	-	1,078.30	9,949.12
5001000 Salaries and Wages Concierge/Valets	8,639.90	-	(8,639.90)	-	-	-	-	-	-	-	8,639.90	-
5001000 Salaries and Wages Supportive Services	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages Chaplain	4,395.27	4,140.76	(254.51)	-	-	-	-	-	-	-	4,395.27	4,140.76
5001000 Salaries and Wages Dept Mgr & Asst	17,719.77	20,511.04	2,791.27	-	-	-	-	-	-	-	17,719.77	20,511.04
5001000 Salaries and Wages Beauty & Barber	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages Other Res Serv	10,200.92	9,857.23	(343.69)	-	-	-	-	-	-	-	10,200.92	9,857.23
5003000 Overtime Drivers	35.28	-	(35.28)	-	-	-	-	-	-	-	35.28	-
5003000 Overtime Activities	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime Concierge/Valets	27.01	-	(27.01)	-	-	-	-	-	-	-	27.01	-
5003000 Overtime Other Res Serv	124.67	-	(124.67)	-	-	-	-	-	-	-	124.67	-
5051000 Conditional Compensation	-	-	-	-	-	-	-	-	-	-	-	-
5091000 Vacation Adjustment	844.45	1,027.00	182.55	-	-	-	-	-	-	-	844.45	1,027.00
<b>Total Wages</b>	<b>58,876.15</b>	<b>53,587.51</b>	<b>(5,288.64)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,876.15</b>	<b>53,587.51</b>
Labor - Outside Contract:												
5104000 Labor O/S - Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Labor O/S:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits and Taxes:												
5031000 FICA	4,265.65	4,020.88	(244.77)	-	-	-	-	-	-	-	4,265.65	4,020.88
5032000 FUTA	45.68	-	(45.68)	-	-	-	-	-	-	-	45.68	-
5033000 SUTA	12.41	-	(12.41)	-	-	-	-	-	-	-	12.41	-
5034000 Workers Comp	820.15	791.04	(29.11)	-	-	-	-	-	-	-	820.15	791.04
5121001 Employee Insurance - Health	2,819.12	1,514.73	(1,304.39)	-	-	-	-	-	-	-	2,819.12	1,514.73
5121002 Employee Insurance - Dental	48.80	15.20	(33.60)	-	-	-	-	-	-	-	48.80	15.20
5121003 Employee Insurance - Life	182.94	110.02	(72.92)	-	-	-	-	-	-	-	182.94	110.02
5121004 Employee Insurance - STD	-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD	165.90	88.72	(77.18)	-	-	-	-	-	-	-	165.90	88.72
5121006 Employee Insurance - Vision	-	-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan	333.32	180.00	(153.32)	-	-	-	-	-	-	-	333.32	180.00
5121010 Health Reimbursement Plan	(6.16)	21.00	27.16	-	-	-	-	-	-	-	(6.16)	21.00
5122500 401k/403b Employer Match	673.46	445.08	(228.38)	-	-	-	-	-	-	-	673.46	445.08
5129000 Employee Benefits - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits</b>	<b>9,361.27</b>	<b>7,186.67</b>	<b>(2,174.60)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,361.27</b>	<b>7,186.67</b>
Other Expenses:												
5132500 Uniforms	-	-	-	-	-	-	-	-	-	-	-	-
5133500 Pre-Employment Screenings	-	-	-	-	-	-	-	-	-	-	-	-
5134500 Training	-	-	-	-	-	-	-	-	-	-	-	-
5137003 Employee Amenities - Meals	207.08	-	(207.08)	-	-	-	-	-	-	-	207.08	-
5171000 Travel - Airlines/Hotel/Car Rent	-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees	-	-	-	-	-	-	-	-	-	-	-	-
5221000 Consultants	526.50	515.00	(11.50)	-	-	-	-	-	-	-	526.50	515.00
5271000 Licenses & Fees	135.00	155.00	20.00	-	-	-	-	-	-	-	135.00	155.00
5440100 Pastoral Care Expense	43.89	200.00	156.11	-	-	-	-	-	-	-	43.89	200.00
5609000 Rental & Leasing - Other	-	-	-	-	-	-	-	-	-	-	-	-
5702090 M&R - Equipment - Other	-	-	-	-	-	-	-	-	-	-	-	-



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	Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
Total HC Administrative Expense	-	-	-	17,943.49	6,432.86	(11,510.63)	-	-	-	-	17,943.49	6,432.86
<b>Ancillary Expenses:</b>												
<b>Private Pay:</b>												
5852000 Medical Supplies - Incontinent S	-	-	-	-	-	-	-	-	-	-	-	-
5853000 Medical Supplies - Supplements/N	-	-	-	-	-	-	-	-	-	-	-	-
5854000 Medical Supplies - Chargeable	(6,829.45)	-	6,829.45	25,821.95	12,571.91	(13,250.04)	-	-	-	-	18,992.50	12,571.91
5855000 Medical Supplies - Non Chargeabl	(3,761.98)	-	3,761.98	7,777.10	12,938.42	5,161.32	-	-	-	-	4,015.12	12,938.42
5873000 Drugs - Legend	-	-	-	901.08	3,594.21	2,693.13	-	-	-	-	901.08	3,594.21
5876000 Drugs - Other	-	-	-	-	-	-	-	-	-	-	-	-
5881000 Other Ancillaries - Ambulance	-	-	-	-	53.95	53.95	-	-	-	-	-	53.95
5882000 Other Ancillaries - Laboratory	-	-	-	6,295.57	-	(6,295.57)	-	-	-	-	6,295.57	-
5883000 Other Ancillaries - Medical Equi	-	-	-	-	-	-	-	-	-	-	-	-
5884000 Other Ancillaries - Oxygen	-	-	-	808.52	450.80	(357.72)	-	-	-	-	808.52	450.80
5886000 Other Ancillaries - Xray	-	-	-	-	-	-	-	-	-	-	-	-
5901000 Occupational Therapy	-	-	-	-	464.44	464.44	-	-	-	-	-	464.44
5902000 Physical Therapy	-	-	-	2,935.80	4,808.31	1,872.51	-	-	-	-	2,935.80	4,808.31
5903000 Speech Therapy	-	-	-	-	673.47	673.47	-	-	-	-	-	673.47
<b>Total Private Pay</b>	<b>(10,591.43)</b>	<b>-</b>	<b>10,591.43</b>	<b>44,540.02</b>	<b>35,555.52</b>	<b>(8,984.50)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,948.59</b>	<b>35,555.52</b>
<b>Medicare Part A:</b>												
5852000 Medical Supplies - Incontinent S	-	-	-	-	-	-	-	-	-	-	-	-
5854000 Medical Supplies - Chargeable	-	-	-	-	3,459.77	3,459.77	-	-	-	-	-	3,459.77
5855000 Medical Supplies - Non Chargeabl	-	-	-	-	126.89	126.89	-	-	-	-	-	126.89
5873000 Drugs - Legend	-	-	-	48,963.25	33,826.39	(15,136.86)	-	-	-	-	48,963.25	33,826.39
5876000 Drugs - Other	-	-	-	-	-	-	-	-	-	-	-	-
5881000 Other Ancillaries - Ambulance	-	-	-	-	-	-	-	-	-	-	-	-
5882000 Other Ancillaries - Laboratory	-	-	-	1,428.70	6,908.85	5,480.15	-	-	-	-	1,428.70	6,908.85
5883000 Other Ancillaries - Medical Equi	-	-	-	-	-	-	-	-	-	-	-	-
5884000 Other Ancillaries - Oxygen	-	-	-	-	320.96	320.96	-	-	-	-	-	320.96
5886000 Other Ancillaries - Xray	-	-	-	(1,428.70)	3,292.46	4,721.16	-	-	-	-	(1,428.70)	3,292.46
5887000 Other Ancillaries - Prosthetic D	-	-	-	-	-	-	-	-	-	-	-	-
5901000 Occupational Therapy	-	-	-	47,261.90	36,420.00	(10,841.90)	-	-	-	-	47,261.90	36,420.00
5902000 Physical Therapy	-	-	-	51,263.33	40,049.00	(11,214.33)	-	-	-	-	51,263.33	40,049.00
5903000 Speech Therapy	-	-	-	22,187.91	13,841.00	(8,346.91)	-	-	-	-	22,187.91	13,841.00
5904000 Respiratory Therapy	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Medicare Part A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169,676.39</b>	<b>138,245.33</b>	<b>(31,431.06)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169,676.39</b>	<b>138,245.33</b>
<b>Medicare Part B:</b>												
5901000 Occupational Therapy	-	-	-	1,087.24	2,204.54	1,117.30	-	-	-	-	1,087.24	2,204.54
5902000 Physical Therapy	-	-	-	2,989.50	3,846.51	857.01	-	-	-	-	2,989.50	3,846.51
5903000 Speech Therapy	-	-	-	-	2,061.61	2,061.61	-	-	-	-	-	2,061.61
<b>Total Medicare Part B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,076.74</b>	<b>8,112.65</b>	<b>4,035.91</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,076.74</b>	<b>8,112.65</b>
<b>Medicaid:</b>												
5873000 Drugs - Legend	-	-	-	121.91	100.00	(21.91)	-	-	-	-	121.91	100.00
5882000 Other Ancillaries - Laboratory	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Medicaid</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121.91</b>	<b>100.00</b>	<b>(21.91)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121.91</b>	<b>100.00</b>
<b>HMO/Managed Care:</b>												
5901000 Occupational Therapy	-	-	-	1,043.53	16.74	(1,026.79)	-	-	-	-	1,043.53	16.74
5902000 Physical Therapy	-	-	-	946.83	20.60	(926.23)	-	-	-	-	946.83	20.60
5903000 Speech Therapy	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total HMO/Managed Care</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,990.36</b>	<b>37.34</b>	<b>(1,953.02)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,990.36</b>	<b>37.34</b>
<b>Other Insurance:</b>												
5873000 Drugs - Legend	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Insurance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Ancillary Expense</b>	<b>(10,591.43)</b>	<b>-</b>	<b>10,591.43</b>	<b>220,405.42</b>	<b>182,050.84</b>	<b>(38,354.58)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>209,813.99</b>	<b>182,050.84</b>
<b>Total Health Center Expense</b>	<b>(11,823.43)</b>	<b>-</b>	<b>11,823.43</b>	<b>865,773.50</b>	<b>693,321.94</b>	<b>(172,451.56)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>853,950.07</b>	<b>693,321.94</b>
<b>Assisted Living</b>												
<b>Wages:</b>												
5001000 Salaries and Wages	24,513.85	26,949.35	2,435.50	-	-	-	-	-	-	-	24,513.85	26,949.35
5001000 Salaries and Wages	13,464.75	11,530.64	(1,934.11)	-	-	-	-	-	-	-	13,464.75	11,530.64
5001000 Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	105,535.48	92,942.17	(12,593.31)	-	-	-	-	-	-	-	105,535.48	92,942.17
5001000 Salaries and Wages	26,859.70	27,868.42	1,008.72	-	-	-	-	-	-	-	26,859.70	27,868.42
5001000 Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	419.99	-	(419.99)	-	-	-	-	-	-	-	419.99	-
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	5,641.08	1,550.30	(4,090.78)	-	-	-	-	-	-	-	5,641.08	1,550.30
5003000 Overtime	742.19	457.86	(284.33)	-	-	-	-	-	-	-	742.19	457.86
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5051000 Conditional Compensation	-	-	-	-	-	-	-	-	-	-	-	-
5091000 Vacation Adjustment	7,685.96	1,680.00	(6,005.96)	-	-	-	-	-	-	-	7,685.96	1,680.00
<b>Total Wages</b>	<b>184,863.00</b>	<b>162,978.73</b>	<b>(21,884.27)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>184,863.00</b>	<b>162,978.73</b>
<b>Labor - Outside Contract:</b>												
5101000 Labor O/S - RN's	-	-	-	-	-	-	-	-	-	-	-	-
5102000 Labor O/S - LPN's	-	-	-	-	-	-	-	-	-	-	-	-
5103000 Labor O/S - Aides	-	-	-	-	-	-	-	-	-	-	-	-
5104000 Labor O/S - Other	-	34,888.00	34,888.00	-	-	-	-	-	-	-	-	34,888.00
<b>Total Labor - Outside Contract</b>	<b>-</b>	<b>34,888.00</b>	<b>34,888.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,888.00</b>
<b>Benefits and Taxes:</b>												
5031000 FICA	13,696.04	12,339.35	(1,356.69)	-	-	-	-	-	-	-	13,696.04	12,339.35
5032000 FUTA	30.17	-	(30.17)	-	-	-	-	-	-	-	30.17	-



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	Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
5104000 Labor O/S - Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Labor - Outside Contract	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses:												
5384000 Maintenance Charges	-	-	-	-	-	-	-	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Community Home Health	-	-	-	-	-	-	-	-	-	-	-	-
Clinic												
Private Pay:												
5886000 Other Ancillaries - Xray	-	-	-	-	-	-	-	-	-	-	-	-
Total Private Pay	-	-	-	-	-	-	-	-	-	-	-	-
Total Clinic	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expense</b>	<b>1,589,183.40</b>	<b>1,491,898.48</b>	<b>(97,284.92)</b>	<b>934,059.08</b>	<b>768,372.31</b>	<b>(165,686.77)</b>	<b>86,018.49</b>	<b>79,645.57</b>	<b>(4,833.91)</b>	<b>-</b>	<b>2,604,427.06</b>	<b>2,339,916.36</b>
<b>Net Operating Income</b>	<b>395,758.86</b>	<b>567,173.95</b>	<b>(171,415.09)</b>	<b>413,348.06</b>	<b>562,944.25</b>	<b>(149,596.19)</b>	<b>(86,018.49)</b>	<b>(79,645.57)</b>	<b>4,833.91</b>	<b>-</b>	<b>727,922.34</b>	<b>1,050,472.63</b>
Other Income												
8051000 Gifts & Contributions	-	-	-	-	-	-	-	-	-	-	-	-
8044000 Rental Income 2	-	-	-	-	-	-	4,737,559.51	-	-	-	4,737,559.51	-
8061001 Rental Income	-	-	-	-	-	-	(8,121,283.04)	881,704.00	-	-	(8,121,283.04)	881,704.00
8205000 Interest Income - Non Operating	-	-	-	-	-	-	-	-	-	-	-	-
8301000 Gain/Loss on sale of investments	-	-	-	-	-	-	-	-	-	-	-	-
8351000 Unrealized Gain/Loss on Investme	-	-	-	-	-	-	-	-	-	-	-	-
8401000 Gain/Loss on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Income	-	-	-	-	-	-	(3,383,723.53)	881,704.00	-	-	(3,383,723.53)	881,704.00
Other Expenses												
9101000 Amortization Expense	-	-	-	-	-	-	41,015.39	31,918.14	-	-	41,015.39	31,918.14
9103000 Amortization Expense - ROU Leases	-	-	-	-	-	-	7,226.36	-	-	-	7,226.36	-
9151000 Depreciation Expense	-	-	-	-	-	-	303,661.41	209,295.18	-	-	303,661.41	209,295.18
9205000 Interest Expense - Non Operating	-	-	-	-	-	-	405,174.03	371,115.00	-	-	405,174.03	371,115.00
9206000 Payments or (Receipts) under Swap	-	-	-	-	-	-	(40,537.46)	-	-	-	(40,537.46)	-
9331000 Lease/Rent Expense	(8,053,128.76)	830,773.00	(8,883,901.76)	3,655,588.77	50,931.00	#####	-	-	-	-	(4,397,539.99)	881,704.00
9332000 Lease/Rent Expense 2	1,013,816.46	-	1,013,816.46	-	-	-	-	-	-	-	1,013,816.46	-
9403500 Acquisition Costs	25,609.09	31,350.00	(5,740.91)	67,442.91	3,100.00	64,342.91	-	-	-	-	93,052.00	34,450.00
9601000 Extraordinary Loss	-	-	-	-	-	-	-	-	-	-	-	-
9801000 Misc. Expense	-	-	-	-	-	-	22,272.12	10,000.00	-	-	22,272.12	10,000.00
Total Other Expenses	(7,013,703.21)	862,123.00	7,875,826.21	3,723,031.68	54,031.00	#####	738,811.85	622,328.32	-	-	(2,551,859.68)	1,538,482.32
Net Income/(Loss)	7,409,462.07	(294,949.05)	7,704,411.12	(3,309,683.62)	508,913.25	#####	(4,208,553.87)	179,730.11	4,833.91	-	(103,941.51)	393,694.31
<b>SUMMARY</b>												
Operating Revenue												
Total Independent Living Revenue	925,826.70	664,841.95	260,984.75	-	-	-	-	-	-	-	925,826.70	664,841.95
Total Health Center Revenue	-	-	-	1,347,407.14	1,331,316.56	16,090.58	-	-	-	-	1,347,407.14	1,331,316.56
Total Assisted Living Revenue	678,386.96	969,887.62	(291,500.66)	-	-	-	-	-	-	-	678,386.96	969,887.62
Total Assisted Living - Dementia	376,643.10	420,196.86	(43,553.76)	-	-	-	-	-	-	-	376,643.10	420,196.86
Total Other Operating Revenue	4,085.50	4,146.00	(60.50)	-	-	-	-	-	-	-	4,085.50	4,146.00
Total Operating Revenue	1,984,942.26	2,059,072.43	(74,130.17)	1,347,407.14	1,331,316.56	16,090.58	-	-	-	-	3,332,349.40	3,390,388.99
Operating Expense												
Total General and Administrative Expense	428,761.22	400,861.65	(27,899.57)	68,285.58	75,050.36	6,764.78	86,018.49	79,645.57	(4,833.91)	-	578,231.38	555,557.59
Total Plant Expenses	203,262.41	175,629.85	(27,632.56)	-	-	-	-	-	-	-	203,262.41	175,629.85
Total Environmental Service Expense	108,821.23	106,210.44	(2,610.79)	-	-	-	-	-	-	-	108,821.23	106,210.44
Total Food & Beverage Service Expense	404,696.42	385,389.20	(19,307.22)	-	-	-	-	-	-	-	404,696.42	385,389.20
Total Resident Services Expense	86,443.52	70,619.18	(15,824.34)	-	-	-	-	-	-	-	86,443.52	70,619.18
Total Health Center Expense	(11,823.43)	-	11,823.43	865,773.50	693,321.94	(172,451.56)	-	-	-	-	853,950.07	693,321.94
Total Assisted Living Expense	234,973.01	236,087.11	(1,114.10)	-	-	-	-	-	-	-	234,973.01	236,087.11
Total Assisted Living - Dementia Expense	134,049.02	117,101.05	(16,947.97)	-	-	-	-	-	-	-	134,049.02	117,101.05
Total Community Home Health Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Clinic Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense	1,589,183.40	1,491,898.48	(97,284.92)	934,059.08	768,372.31	(165,686.77)	86,018.49	79,645.57	(4,833.91)	-	2,604,427.06	2,339,916.36

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	Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
Operating Revenue												
Independent Living Revenue												
Apartments:												
4001001 First Person Fees	5,657,708.78	5,648,452.65	9,256.13	-	-	-	-	-	-	-	5,657,708.78	5,648,452.65
4001501 Second Person Fees	200,363.96	179,968.51	20,395.45	-	-	-	-	-	-	-	200,363.96	179,968.51
4006001 Community Fee	406,200.00	364,250.04	41,949.96	-	-	-	-	-	-	-	406,200.00	364,250.04
4051001 Apt. Disc. - Promotion	(241,654.06)	-	(241,654.06)	-	-	-	-	-	-	-	(241,654.06)	-
4059001 Apt. Disc. - Other	-	-	-	-	-	-	-	-	-	-	-	-
4071001 Additional Meals Income	1,012.14	3,392.46	(2,380.32)	-	-	-	-	-	-	-	1,012.14	3,392.46
4071501 Dining Allowance	(3,747.31)	(5,214.36)	1,467.05	-	-	-	-	-	-	-	(3,747.31)	(5,214.36)
4072001 Guest Meals Income	4,069.98	3,600.00	469.98	-	-	-	-	-	-	-	4,069.98	3,600.00
4073001 Employee Meals Income	-	-	-	-	-	-	-	-	-	-	-	-
4074001 Lounge Income	-	10,500.00	(10,500.00)	-	-	-	-	-	-	-	-	10,500.00
4075001 Catering Income	-	-	-	-	-	-	-	-	-	-	-	-
4076001 Tray Service Income	880.00	1,115.46	(235.46)	-	-	-	-	-	-	-	880.00	1,115.46
4077001 Coffee Shop Income	-	1,190.65	(1,190.65)	-	-	-	-	-	-	-	-	1,190.65
4081001 Ail	-	-	-	-	-	-	-	-	-	-	-	-
4082001 Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-
4083001 Transportation	7,822.42	8,577.07	(754.65)	-	-	-	-	-	-	-	7,822.42	8,577.07
4084001 Laundry - Non Taxable	6,509.28	9,418.97	(2,909.69)	-	-	-	-	-	-	-	6,509.28	9,418.97
4085001 Maintenance - Non Taxable	5,266.19	4,346.04	920.15	-	-	-	-	-	-	-	5,266.19	4,346.04
4087001 Wellness	5,068.00	15,061.50	(9,993.50)	-	-	-	-	-	-	-	5,068.00	15,061.50
4101001 Arts & Crafts	6,561.70	-	6,561.70	-	-	-	-	-	-	-	6,561.70	-
4102001 Guest Room	556.07	-	556.07	-	-	-	-	-	-	-	556.07	-
4103001 Beauty & Barber - Non Taxable	19,177.00	30,154.29	(10,977.29)	-	-	-	-	-	-	-	19,177.00	30,154.29
4103501 Massage Therapy	7,590.00	3,890.15	3,699.85	-	-	-	-	-	-	-	7,590.00	3,890.15
4104701 Adult Day Care	-	-	-	-	-	-	-	-	-	-	-	-
4106001 Telephone Services	7,261.28	10,942.49	(3,681.21)	-	-	-	-	-	-	-	7,261.28	10,942.49
4106501 Internet Access & Email	-	-	-	-	-	-	-	-	-	-	-	-
4107001 Gift/Convenience Store - Non Tax	-	-	-	-	-	-	-	-	-	-	-	-
4108001 Deposit Income	-	-	-	-	-	-	-	-	-	-	-	-
4109001 Other Income	713.76	1,200.00	(486.24)	-	-	-	-	-	-	-	713.76	1,200.00
4269001 Medical Supplies - Other	148.25	-	148.25	-	-	-	-	-	-	-	148.25	-
4282001 Physical Therapy	-	-	-	-	-	-	-	-	-	-	-	-
4292001 Laboratory	630.00	-	630.00	-	-	-	-	-	-	-	630.00	-
<b>Total Apartments</b>	<b>6,092,137.44</b>	<b>6,290,845.92</b>	<b>(198,708.48)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,092,137.44</b>	<b>6,290,845.92</b>
<b>Total Independent Living Revenue</b>	<b>6,092,137.44</b>	<b>6,290,845.92</b>	<b>(198,708.48)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,092,137.44</b>	<b>6,290,845.92</b>
<b>Health Center</b>												
Private Pay:												
4201001 Semi Private	-	-	-	2,245,447.11	5,898,811.00	(3,653,363.89)	-	-	-	-	2,245,447.11	5,898,811.00
4202001 Private Room	-	-	-	2,211,364.92	-	2,211,364.92	-	-	-	-	2,211,364.92	-
4203001 Converted	-	-	-	25,115.45	-	25,115.45	-	-	-	-	25,115.45	-
4242001 Contractual - Room and Board	-	-	-	(51,492.00)	-	(51,492.00)	-	-	-	-	(51,492.00)	-
4006001 Community Fee	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Room &amp; Board - Private</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,430,435.48</b>	<b>5,898,811.00</b>	<b>(1,468,375.52)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,430,435.48</b>	<b>5,898,811.00</b>
4071001 Additional Meals Income	-	-	-	-	-	-	-	-	-	-	-	-
4072001 Guest Meals Income	-	-	-	372.03	1,200.00	(827.97)	-	-	-	-	372.03	1,200.00
4073001 Employee Meals Income	-	-	-	-	-	-	-	-	-	-	-	-
4074001 Lounge Income	-	-	-	-	-	-	-	-	-	-	-	-
4077001 Coffee Shop Income	-	-	-	-	-	-	-	-	-	-	-	-
4081001 Ail	-	-	-	-	-	-	-	-	-	-	-	-
4083001 Transportation	-	-	-	59,595.64	531,839.16	(472,243.52)	-	-	-	-	59,595.64	531,839.16
4084001 Laundry - Non Taxable	-	-	-	16,189.67	24,215.76	(8,026.09)	-	-	-	-	16,189.67	24,215.76
4087001 Wellness	-	-	-	27,780.00	44,119.02	(16,339.02)	-	-	-	-	27,780.00	44,119.02
4102001 Guest Room	-	-	-	53,010.00	59,182.44	(6,172.44)	-	-	-	-	53,010.00	59,182.44
4103001 Beauty & Barber - Non Taxable	-	-	-	11,241.00	17,773.17	(6,532.17)	-	-	-	-	11,241.00	17,773.17
4103501 Massage Therapy	-	-	-	35.00	-	35.00	-	-	-	-	35.00	-
4104701 Adult Day Care	-	-	-	12,783.00	11,559.24	1,223.76	-	-	-	-	12,783.00	11,559.24
4107001 Gift/Convenience Store - Non Tax	-	-	-	-	-	-	-	-	-	-	-	-
4109001 Other Income	-	-	-	20,384.35	-	20,384.35	-	-	-	-	20,384.35	-
4243001 Contractual - Ancillaries	-	-	-	(3,215.61)	-	(3,215.61)	-	-	-	-	(3,215.61)	-
4261001 Vaccinations	-	-	-	-	-	-	-	-	-	-	-	-
4263001 Drugs	-	-	-	6,999.38	7,461.50	(462.12)	-	-	-	-	6,999.38	7,461.50
4264001 Dressings, Splints, and Casts	-	-	-	25,770.00	-	25,770.00	-	-	-	-	25,770.00	-
4265001 Incontinent Supplies	-	-	-	138,751.09	151,688.24	(12,937.15)	-	-	-	-	138,751.09	151,688.24
4269001 Medical Supplies - Other	-	-	-	138,868.94	141,025.83	(2,156.89)	-	-	-	-	138,868.94	141,025.83
4281001 Occupational Therapy	-	-	-	6,074.40	5,292.59	781.81	-	-	-	-	6,074.40	5,292.59
4282001 Physical Therapy	-	-	-	5,136.85	6,434.52	(1,297.67)	-	-	-	-	5,136.85	6,434.52
4283001 Speech Therapy	-	-	-	4,382.79	6,037.75	(1,654.96)	-	-	-	-	4,382.79	6,037.75
4292001 Laboratory	-	-	-	1,276.95	-	1,276.95	-	-	-	-	1,276.95	-
4293001 Medical Equipment	-	-	-	-	485.31	(485.31)	-	-	-	-	-	485.31
4294001 Oxygen	-	-	-	6,705.00	-	6,705.00	-	-	-	-	6,705.00	-
4296001 Xray	-	-	-	198.54	-	198.54	-	-	-	-	198.54	-
<b>Total Ancillaries - Private</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>532,339.02</b>	<b>1,008,314.52</b>	<b>(475,975.50)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>532,339.02</b>	<b>1,008,314.52</b>
<b>Total Private Pay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,962,774.50</b>	<b>6,907,125.52</b>	<b>(1,944,351.02)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,962,774.50</b>	<b>6,907,125.52</b>
<b>Medicare Part A:</b>												
4201001 Semi Private	-	-	-	4,576,868.63	-	4,576,868.63	-	-	-	-	4,576,868.63	-
4202001 Private Room	-	-	-	2,074,488.00	-	2,074,488.00	-	-	-	-	2,074,488.00	-
4203001 Converted	-	-	-	17,230.00	-	17,230.00	-	-	-	-	17,230.00	-
4242001 Contractual - Room and Board	-	-	-	3,001,309.30	7,104,938.00	(4,103,628.70)	-	-	-	-	3,001,309.30	7,104,938.00
<b>Total Room &amp; Board - Medicare Part A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,669,895.93</b>	<b>7,104,938.00</b>	<b>2,564,957.93</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,669,895.93</b>	<b>7,104,938.00</b>
4243001 Contractual - Ancillaries	-	-	-	(2,833,817.61)	(1,724,340.72)	(1,109,476.89)	-	-	-	-	(2,833,817.61)	(1,724,340.72)
4263001 Drugs	-	-	-	615,693.75	433,240.87	182,452.88	-	-	-	-	615,693.75	433,240.87
4265001 Incontinent Supplies	-	-	-	1,232.00	1,948.26	(716.26)	-	-	-	-	1,232.00	1,948.26
4269001 Medical Supplies - Other	-	-	-	224,410.44	130,664.35	93,746.09	-	-	-	-	224,410.44	130,664.35
4281001 Occupational Therapy	-	-	-	790,545.83	431,451.89	359,093.94	-	-	-	-	790,545.83	431,451.89
4282001 Physical Therapy	-	-	-	870,846.46	512,796.01	358,050.45	-	-	-	-	870,846.46	512,796.01
4283001 Speech Therapy	-	-	-	248,697.08	179,584.68	69,112.40	-	-	-	-	248,697.08	179,584.68
4284001 Respiratory Therapy & Supply	-	-	-	-	-	-	-	-	-	-	-	-
4292001 Laboratory	-	-	-	33,302.06	-	33,302.06	-	-	-	-	33,302.06	-
4294001 Oxygen	-	-	-	-	-	-	-	-	-	-	-	-
4296001 Xray	-	-	-	31,859.99	34,654.66	(2,794.67)	-	-	-	-	31,859.99	34,654.66
<b>Total Ancillaries - Medicare A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,230.00)</b>	<b>0.00</b>	<b>(17,230.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,230.00)</b>	<b>0.00</b>
<b>Total Medicare Part A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,652,665.93</b>	<b>7,104,938.00</b>	<b>2,547,727.93</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,652,665.93</b>	<b>7,104,938.00</b>

The Virginian  
Operating Statement  
DEC-23

	Virginian Tenant LLC			Virginian SMF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
<b>Medicare Part B:</b>												
4243001 Contractual - Ancillaries	-	-	-	(17,489.22)	(6,208.58)	(11,280.64)	-	-	-	-	(17,489.22)	(6,208.58)
4281001 Occupational Therapy	-	-	-	6,453.53	31,734.92	(25,281.39)	-	-	-	-	6,453.53	31,734.92
4282001 Physical Therapy	-	-	-	45,244.83	58,041.39	(12,796.56)	-	-	-	-	45,244.83	58,041.39
4283001 Speech Therapy	-	-	-	3,300.79	25,377.72	(22,076.93)	-	-	-	-	3,300.79	25,377.72
<b>Total Ancillaries - Medicare Part B</b>	-	-	-	<b>37,509.93</b>	<b>108,945.45</b>	<b>(71,435.52)</b>	-	-	-	-	<b>37,509.93</b>	<b>108,945.45</b>
<b>Total Medicare Part B</b>	-	-	-	<b>37,509.93</b>	<b>108,945.45</b>	<b>(71,435.52)</b>	-	-	-	-	<b>37,509.93</b>	<b>108,945.45</b>
<b>Medicaid:</b>												
4201001 Semi Private	-	-	-	734,420.96	-	734,420.96	-	-	-	-	734,420.96	-
4203001 Converted	-	-	-	2,220.00	-	2,220.00	-	-	-	-	2,220.00	-
4242001 Contractual - Room and Board	-	-	-	(223,518.40)	525,645.00	(749,163.40)	-	-	-	-	(223,518.40)	525,645.00
<b>Total Room &amp; Board - Medicaid</b>	-	-	-	<b>513,122.56</b>	<b>525,645.00</b>	<b>(12,522.44)</b>	-	-	-	-	<b>513,122.56</b>	<b>525,645.00</b>
4084001 Laundry - Non-taxable	-	-	-	100.00	-	100.00	-	-	-	-	100.00	-
4243001 Contractual - Ancillaries	-	-	-	(31,585.77)	(64,662.31)	33,076.54	-	-	-	-	(31,585.77)	(64,662.31)
4263001 Drugs	-	-	-	4,028.97	870.06	3,158.91	-	-	-	-	4,028.97	870.06
4265001 Incontinent Supplies	-	-	-	12,336.00	33,700.95	(21,364.95)	-	-	-	-	12,336.00	33,700.95
4269001 Medical Supplies - Other	-	-	-	47,852.90	30,032.67	17,820.23	-	-	-	-	47,852.90	30,032.67
4292001 Laboratory	-	-	-	80.00	-	80.00	-	-	-	-	80.00	-
4293001 Medical Equipment	-	-	-	2,835.00	58.64	(58.64)	-	-	-	-	2,835.00	58.64
4294001 Oxygen	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ancillaries - Medicaid</b>	-	-	-	<b>35,647.10</b>	<b>0.00</b>	<b>35,647.10</b>	-	-	-	-	<b>35,647.10</b>	<b>0.00</b>
<b>Total Medicaid</b>	-	-	-	<b>548,769.66</b>	<b>525,645.00</b>	<b>23,124.66</b>	-	-	-	-	<b>548,769.66</b>	<b>525,645.00</b>
<b>HMO/Managed Care:</b>												
4201001 Semi Private	-	-	-	86,314.00	-	86,314.00	-	-	-	-	86,314.00	-
4202001 Private Room	-	-	-	-	-	-	-	-	-	-	-	-
4203001 Converted	-	-	-	90.00	-	90.00	-	-	-	-	90.00	-
4242001 Contractual - Room and Board	-	-	-	32,102.74	164,250.00	(132,147.26)	-	-	-	-	32,102.74	164,250.00
<b>Total Room &amp; Board - HMO/Managed Care</b>	-	-	-	<b>118,506.74</b>	<b>164,250.00</b>	<b>(45,743.26)</b>	-	-	-	-	<b>118,506.74</b>	<b>164,250.00</b>
4243001 Contractual - Ancillaries	-	-	-	22,231.29	(48,746.27)	70,977.56	-	-	-	-	22,231.29	(48,746.27)
4263001 Drugs	-	-	-	7,000.96	7,446.95	(445.99)	-	-	-	-	7,000.96	7,446.95
4265001 Incontinent Supplies	-	-	-	-	-	-	-	-	-	-	-	-
4269001 Medical Supplies - Other	-	-	-	1,716.93	18,050.90	(16,333.97)	-	-	-	-	1,716.93	18,050.90
4281001 Occupational Therapy	-	-	-	20,789.96	8,387.10	12,402.86	-	-	-	-	20,789.96	8,387.10
4282001 Physical Therapy	-	-	-	26,783.20	10,512.78	16,270.42	-	-	-	-	26,783.20	10,512.78
4283001 Speech Therapy	-	-	-	820.85	4,348.54	(3,527.69)	-	-	-	-	820.85	4,348.54
4292001 Laboratory	-	-	-	106.65	-	106.65	-	-	-	-	106.65	-
4296001 Xray	-	-	-	220.14	-	220.14	-	-	-	-	220.14	-
<b>Total Ancillaries - HMO/Managed Care</b>	-	-	-	<b>79,669.98</b>	<b>0.00</b>	<b>79,669.98</b>	-	-	-	-	<b>79,669.98</b>	<b>0.00</b>
<b>Total HMO/Managed Care</b>	-	-	-	<b>198,176.72</b>	<b>164,250.00</b>	<b>33,926.72</b>	-	-	-	-	<b>198,176.72</b>	<b>164,250.00</b>
<b>Hospice</b>												
4201001 Semi Private	-	-	-	-	-	-	-	-	-	-	-	-
4203001 Converted	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Room &amp; Board - Hospice</b>	-	-	-	-	-	-	-	-	-	-	-	-
4243001 Contractual - Ancillaries	-	-	-	-	-	-	-	-	-	-	-	-
4265001 Incontinent Supplies	-	-	-	-	-	-	-	-	-	-	-	-
4269001 Medical Supplies - Other	-	-	-	-	-	-	-	-	-	-	-	-
4292001 Laboratory	-	-	-	-	-	-	-	-	-	-	-	-
4293001 Medical Equipment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ancillaries - Hospice</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Hospice</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Insurance:</b>												
4281001 Occupational Therapy	-	-	-	-	-	-	-	-	-	-	-	-
4282001 Physical Therapy	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ancillaries - Other Insurance</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Insurance</b>	-	-	-	-	-	-	-	-	-	-	-	-
4011099 Bad Debt - Contra	-	-	-	(69,919.93)	(74,055.00)	4,135.07	-	-	-	-	(69,919.93)	(74,055.00)
<b>Total Bad Debt</b>	-	-	-	<b>(69,919.93)</b>	<b>(74,055.00)</b>	<b>4,135.07</b>	-	-	-	-	<b>(69,919.93)</b>	<b>(74,055.00)</b>
<b>Total Health Center Revenue</b>	-	-	-	<b>15,329,976.81</b>	<b>14,736,848.97</b>	<b>593,127.84</b>	-	-	-	-	<b>15,329,976.81</b>	<b>14,736,848.97</b>
<b>Assisted Living</b>												
<b>Private Pay:</b>												
4001001 First Person Fees	5,892,680.38	7,276,776.50	#####	-	-	-	-	-	-	-	5,892,680.38	7,276,776.50
4001501 Second Person Fees	362,485.41	435,193.93	(72,708.52)	-	-	-	-	-	-	-	362,485.41	435,193.93
4003001 Base	293,974.60	-	293,974.60	-	-	-	-	-	-	-	293,974.60	-
4003501 Level 1	38,531.12	-	38,531.12	-	-	-	-	-	-	-	38,531.12	-
4004001 Level 2	82,564.38	-	82,564.38	-	-	-	-	-	-	-	82,564.38	-
4004501 Level 3	63,982.35	-	63,982.35	-	-	-	-	-	-	-	63,982.35	-
4006001 Community Fee	150,500.00	534,750.00	(384,250.00)	-	-	-	-	-	-	-	150,500.00	534,750.00
<b>Total R&amp;B - Private Pay</b>	<b>6,884,718.24</b>	<b>8,246,720.43</b>	#####	-	-	-	-	-	-	-	<b>6,884,718.24</b>	<b>8,246,720.43</b>
4051001 Apt. Disc. - Promotion	(32,750.00)	-	(32,750.00)	-	-	-	-	-	-	-	(32,750.00)	-
4071001 Additional Meals Income	1,173.48	-	1,173.48	-	-	-	-	-	-	-	1,173.48	-
4071501 Dining Allowance	(1,319.47)	-	(1,319.47)	-	-	-	-	-	-	-	(1,319.47)	-
4072001 Guest Meals Income	5,441.47	3,600.00	1,841.47	-	-	-	-	-	-	-	5,441.47	3,600.00
4073001 Employee Meals Income	-	-	-	-	-	-	-	-	-	-	-	-
4074001 Lounge Income	-	-	-	-	-	-	-	-	-	-	-	-
4076001 Tray Service Income	83.00	-	83.00	-	-	-	-	-	-	-	83.00	-
4077001 Coffee Shop Income	-	-	-	-	-	-	-	-	-	-	-	-
4081001 All	120,964.00	598,021.45	(477,057.45)	-	-	-	-	-	-	-	120,964.00	598,021.45
4083001 Transportation	8,998.05	7,200.00	1,798.05	-	-	-	-	-	-	-	8,998.05	7,200.00
4084001 Laundry - Non Taxable	66,308.93	67,158.38	(849.45)	-	-	-	-	-	-	-	66,308.93	67,158.38
4085001 Maintenance - Non Taxable	(3,137.26)	1,200.00	(4,337.26)	-	-	-	-	-	-	-	(3,137.26)	1,200.00



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	Virginian Tenant LLC			Virginian SMF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget		
5137003 Employee Amenities - Meals	7,683.44	10,644.00	2,960.56	-	-	-	-	-	-	-	7,683.44	10,644.00
5138000 Flowers & Memorials	12,338.55	966.42	(11,372.13)	-	-	-	-	-	-	-	12,338.55	966.42
5138500 Employee Christmas Boxes	1,919.26	27,527.00	25,607.74	-	-	-	-	-	-	-	1,919.26	27,527.00
5171000 Travel - Airlines/Hotel/Car Rent	601.35	619.18	17.83	-	-	-	-	-	-	-	601.35	619.18
5172000 Travel - Meals	-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees	1,750.00	1,819.67	69.67	-	-	-	-	-	-	-	1,750.00	1,819.67
5211000 Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-
5217000 Late Fees	46.03	-	(46.03)	-	-	-	-	-	-	-	46.03	-
5221000 Consultants	10,652.33	1,920.00	(8,732.33)	-	-	-	-	-	-	-	10,652.33	1,920.00
5231000 Contributions	4,500.00	3,166.67	(1,333.33)	-	-	-	-	-	-	-	4,500.00	3,166.67
5251000 Copy Machine	15,284.81	14,400.00	(884.81)	-	-	-	31.51	-	-	-	15,316.32	14,400.00
5261000 Subscriptions - Publications	8,512.84	7,849.09	(663.75)	1,907.69	4,750.00	2,842.31	-	-	-	-	10,420.53	12,599.09
5262000 Subscriptions - News Papers	-	-	-	-	-	-	-	-	-	-	-	-
5271000 Licenses & Fees	2,387.48	4,040.96	1,653.48	1,688.05	-	(1,688.05)	-	-	-	-	4,075.53	4,040.96
5301000 Audit Fees	-	-	-	4,800.00	-	(4,800.00)	-	29,000.00	30,579.96	-	33,800.00	30,579.96
5301500 Tax Returns	-	-	-	-	-	-	-	-	-	-	-	-
5302000 Cost Report Preparation	9,300.00	9,300.00	-	-	-	-	-	-	-	-	9,300.00	9,300.00
5303000 Legal Fees	-	4,044.00	4,044.00	-	-	-	-	-	-	-	-	4,044.00
5309000 Other Legal & Professional	-	-	-	-	-	-	-	-	-	-	-	-
5321000 Postage	7,277.74	4,907.76	(2,369.98)	(0.63)	-	0.63	-	-	-	-	7,277.11	4,907.76
5322000 UPS	-	-	-	-	-	-	-	-	-	-	-	-
5323000 Federal Express	847.23	887.52	40.29	-	-	-	-	-	-	-	847.23	887.52
5324000 Other Carrier	134.73	-	(134.73)	-	-	-	-	-	-	-	134.73	-
5351000 Insurance - General/Professional	25,226.00	25,158.54	(67.46)	-	-	-	440,615.14	443,332.47	-	-	465,841.14	468,491.01
5384000 Maintenance Charges	-	-	-	-	-	-	-	-	-	-	-	-
5385000 3rd Party IT Services	367,588.24	180,000.00	(187,588.24)	-	-	-	-	-	-	-	367,588.24	180,000.00
5385001 Application Software	211,006.69	209,809.92	(1,196.77)	20,524.32	8,100.00	(12,424.32)	-	-	-	-	231,531.01	217,909.92
5385002 Computer Hardware and Repairs	1,097.10	12,066.51	10,969.41	-	-	-	-	-	-	-	1,097.10	12,066.51
5385004 Internet Access and VPN	-	-	-	-	-	-	-	-	-	-	-	-
5385006 Outside Tech Support	-	-	-	-	-	-	-	-	-	-	-	-
5403000 Management Fee	779,993.65	869,745.71	89,752.06	641,791.48	629,463.42	(12,328.06)	-	-	-	-	1,421,785.13	1,499,209.13
5409000 Management Fee - Other	-	-	-	-	-	-	-	-	-	-	-	-
5411000 Salaries & Benefits - LCS Employ	341,443.81	343,027.76	1,583.95	204,124.07	203,347.20	(776.87)	-	-	-	-	545,567.88	546,374.96
5501000 Marketing & Sales-Postage/Office Supplies	14,336.34	4,800.00	(9,536.34)	-	-	-	-	-	-	-	14,336.34	4,800.00
5501500 Marketing & Sales-Advertising Agency Related-Traditional Media	468,135.88	536,625.00	68,489.12	-	-	-	-	-	-	-	468,135.88	536,625.00
5501550 Marketing & Sales-Advertising Site Placed	655.83	6,000.00	5,344.17	-	-	-	-	-	-	-	655.83	6,000.00
5502000 Marketing & Sales - Events - Leads & Prospect/Adult Children	39,664.93	60,000.00	20,335.07	-	-	-	-	-	-	-	39,664.93	60,000.00
5503500 Marketing & Sales - Telemarketing & Call Center	-	-	-	-	-	-	-	-	-	-	-	-
5504100 Marketing & Sales - Resident Referrals	5,388.11	-	(5,388.11)	-	-	-	-	-	-	-	5,388.11	-
5504200 Marketing & Sales - Paid Agency Referrals	138,846.41	72,000.00	(66,846.41)	-	-	-	-	-	-	-	138,846.41	72,000.00
5504300 Marketing & Sales - Printing	1,081.09	4,800.00	3,718.91	-	-	-	-	-	-	-	1,081.09	4,800.00
5504600 Marketing & Sales - Premiums/Giveaways	1,612.84	6,000.00	4,387.16	-	-	-	-	-	-	-	1,612.84	6,000.00
5505000 Marketing & Sales - Travel & Training	5,301.51	9,600.00	4,298.49	-	-	-	-	-	-	-	5,301.51	9,600.00
5505500 Marketing & Sales - Community Outreach/Networking	4,702.70	4,800.00	97.30	-	-	-	-	-	-	-	4,702.70	4,800.00
5506000 Marketing & Sales - Sales Incentives	3,265.00	-	(3,265.00)	-	-	-	-	-	-	-	3,265.00	-
5507000 Marketing & Sales - Development Community	-	-	-	-	-	-	-	-	-	-	-	-
5509500 Marketing & Sales - Miscellaneous	44,632.85	12,000.00	(32,632.85)	-	-	-	-	-	-	-	44,632.85	12,000.00
5602000 Rental & Leasing - Storage Space	476.68	-	(476.68)	-	-	-	-	-	-	-	476.68	-
5603000 Rental & Leasing - Equipment	25,868.21	167.51	(25,700.70)	-	-	-	-	-	-	-	25,868.21	167.51
5641000 Auto & Bus Expense	95.04	-	(95.04)	-	-	-	-	-	-	-	95.04	-
5678000 Accounting/Payroll Services	2,560.00	-	(2,560.00)	-	-	-	-	-	-	-	2,560.00	-
5702005 M&R - Equipment - Copy Machine	-	-	-	-	-	-	-	-	-	-	-	-
5702090 M&R - Equipment - Other	-	-	-	-	-	-	-	-	-	-	-	-
5753000 Telephone - Regular Service	10,104.84	11,508.05	1,403.21	-	-	-	-	-	-	-	10,104.84	11,508.05
5754000 Telephone - Cellular Phone	15,105.27	12,000.00	(3,105.27)	-	-	-	-	-	-	-	15,105.27	12,000.00
5755000 Telephone - Pagers	151.05	-	(151.05)	-	-	-	-	-	-	-	151.05	-
5801000 Supplies - Expendable/Durable Go	55,933.10	60,228.00	4,294.90	30.96	-	(30.96)	-	-	-	-	55,964.06	60,228.00
5801300 Supplies - Minor Equipment	209.23	-	(209.23)	-	-	-	-	-	-	-	209.23	-
5801500 Supplies - Chemicals	-	-	-	-	-	-	-	-	-	-	-	-
5803000 Supplies - Paper & Forms	5,505.10	10,374.57	4,869.47	301.21	-	(301.21)	-	-	-	-	5,806.31	10,374.57
5804000 Supplies - Repair - Equipment	124.99	-	(124.99)	-	-	-	-	-	-	-	124.99	-
5805400 Supplies - Other	-	-	-	-	-	-	-	-	-	-	-	-
5805500 Supplies - Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
5931000 Taxes - Real Estate	-	-	-	-	-	-	417,435.53	449,696.28	5,766.66	-	423,202.19	449,696.28
5932000 Taxes - Personal Property	-	-	-	-	-	-	15,017.82	13,046.28	-	-	15,017.82	13,046.28
5934000 Taxes - Sales and Use	593.07	1,350.00	756.93	-	-	-	-	-	-	-	593.07	1,350.00
5939000 Taxes - Other	52,142.54	51,300.00	(842.54)	-	-	-	-	-	-	-	52,142.54	51,300.00
5990001 Vendor Discounts Taken	(8,666.22)	-	8,666.22	(250.72)	-	250.72	-	-	-	-	(8,916.94)	-
<b>Total Other Expenses</b>	<b>2,813,198.04</b>	<b>2,721,194.30</b>	<b>(92,003.74)</b>	<b>874,916.43</b>	<b>845,660.62</b>	<b>(29,255.81)</b>	<b>902,100.00</b>	<b>936,654.99</b>	<b>5,766.66</b>	<b>-</b>	<b>4,595,981.13</b>	<b>4,503,509.91</b>
<b>Total General and Administrative Expense</b>	<b>4,479,795.49</b>	<b>4,564,067.46</b>	<b>84,271.97</b>	<b>874,640.53</b>	<b>845,660.62</b>	<b>(28,979.91)</b>	<b>902,100.00</b>	<b>936,654.99</b>	<b>5,766.66</b>	<b>-</b>	<b>6,262,302.68</b>	<b>6,346,383.07</b>
<b>Plant</b>												
<b>Wages:</b>												
5001000 Salaries and Wages	Dept Mgr & Asst	148,320.88	148,000.00	(320.88)	-	-	-	-	-	-	148,320.88	148,000.00
5001000 Salaries and Wages	General Maint.	419,338.23	454,523.68	35,185.45	-	-	-	-	-	-	419,338.23	454,523.68
5001000 Salaries and Wages	Grounds	73,669.04	39,628.57	(34,040.47)	-	-	-	-	-	-	73,669.04	39,628.57
5001000 Salaries and Wages	Security	26,450.73	-	(26,450.73)	-	-	-	-	-	-	26,450.73	-
5001000 Salaries and Wages	Clerical/Secretary	50,887.43	52,004.37	1,116.94	-	-	-	-	-	-	50,887.43	52,004.37
5001000 Salaries and Wages	Refurbishment	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	Other Plant	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	General Maint.	530.36	-	(530.36)	-	-	-	-	-	-	530.36	-
5003000 Overtime	Grounds	223.08	-	(223.08)	-	-	-	-	-	-	223.08	-
5003000 Overtime	Security	829.79	-	(829.79)	-	-	-	-	-	-	829.79	-
5003000 Overtime	Clerical/Secretary	55.42	-	(55.42)	-	-	-	-	-	-	55.42	-
5051000 Conditional Compensation	-	5,500.00	-	(5,500.00)	-	-	-	-	-	-	5,500.00	-
5091000 Vacation Adjustment	-	9,215.42	2,616.00	(6,599.42)	-	-	-	-	-	-	9,215.42	2,616.00
<b>Total Wages</b>		<b>735,020.38</b>	<b>696,772.62</b>	<b>(38,247.76)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>735,020.38</b>	<b>696,772.62</b>
<b>Labor - Outside Contract:</b>												
5104000 Labor O/S - Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Labor O/S:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Benefits and Taxes:</b>												
5031000 FICA	-	53,636.79	53,102.98	(533.81)	-	-	-	-	-	-	53,636.79	53,102.98
5032000 FUTA	-	723.93	537.42	(186.51)	-	-	-	-	-	-	723.93	537.42
5033000 SUTA	-	180.68	290.40	109.72	-	-	-	-	-	-	180.68	290.40
5034000 Workers Comp	-	10,431.08	10,447.06	15.98	-	-	-	-	-	-	10,431.08	10,447.06
5121000 Employee Insurance	-	-	-	-	-	-	-	-	-	-	-	-
5121001 Employee Insurance - Health	-	53,399.19	73,199.26	19,800.07	-	-	-	-	-	-	53,399.19	73,199.26
5121002 Employee Insurance - Dental	-	672.95	914.82	2								

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	Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
5121007 Health Savings Plan	500.01	5,004.00	4,503.99	-	-	-	-	-	-	-	500.01	5,004.00
5121009 Family Leave Insurance	-	-	-	-	-	-	-	-	-	-	-	-
5121010 Health Reimbursement Plan	495.69	756.00	260.31	-	-	-	-	-	-	-	495.69	756.00
5122500 401k/403b Employer Match	8,993.91	14,004.57	5,010.66	-	-	-	-	-	-	-	8,993.91	14,004.57
5129000 Employee Benefits - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits and Taxes</b>	<b>133,371.67</b>	<b>162,235.83</b>	<b>28,864.16</b>	-	-	-	-	-	-	-	<b>133,371.67</b>	<b>162,235.83</b>
<b>Other Expenses:</b>												
5132000 Relocation	-	-	-	-	-	-	-	-	-	-	-	-
5132500 Uniforms	5,170.49	3,630.98	(1,539.51)	-	-	-	-	-	-	-	5,170.49	3,630.98
5134000 Education Assistance	-	-	-	-	-	-	-	-	-	-	-	-
5134500 Training	-	-	-	-	-	-	-	-	-	-	-	-
5137003 Employee Amenities - Meals	-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees	-	-	-	-	-	-	-	-	-	-	-	-
5221000 Consultants	-	-	-	-	-	-	-	-	-	-	-	-
5271000 Licenses & Fees	-	3,347.20	3,347.20	-	-	-	-	-	-	-	-	3,347.20
5602000 Rental & Leasing - Storage Space	-	-	-	-	-	-	-	-	-	-	-	-
5603000 Rental & Leasing - Equipment	-	-	-	-	-	-	-	-	-	-	-	-
5609000 Rental & Leasing - Other	972.00	890.45	(81.55)	-	-	-	-	-	-	-	972.00	890.45
5641000 Auto & Bus Expense	18,882.29	12,574.80	(6,307.49)	-	-	-	-	-	-	-	18,882.29	12,574.80
5651000 Regular Disposal	52,423.24	52,180.93	(242.31)	-	-	-	-	-	-	-	52,423.24	52,180.93
5652000 Hazardous Waste	627.79	745.00	117.21	-	-	-	-	-	-	-	627.79	745.00
5701001 M&R Bldg - Fire Protection-Sec	47,868.05	16,800.00	(31,068.05)	-	-	-	-	-	-	-	47,868.05	16,800.00
5701005 M&R Bldg - Security Services	83,921.45	77,626.44	(6,295.01)	-	-	-	-	-	-	-	83,921.45	77,626.44
5701010 M&R Bldg - Elevator Service	47,498.66	44,830.90	(2,667.76)	-	-	-	-	-	-	-	47,498.66	44,830.90
5701020 M&R Bldg - Extermination Servi	22,265.82	11,331.60	(10,934.22)	-	-	-	-	-	-	-	22,265.82	11,331.60
5701090 M&R Bldg - Other	13,234.43	1,229.45	(12,004.98)	-	-	-	-	-	-	-	13,234.43	1,229.45
5702001 M&R Equipment - TV	2,424.75	-	(2,424.75)	-	-	-	-	-	-	-	2,424.75	-
5702015 M&R Equipment - HVAC	34,564.43	84,999.96	50,435.53	-	-	-	-	-	-	-	34,564.43	84,999.96
5702090 M&R Equipment - Other	138,318.45	98,462.16	(39,856.29)	-	-	-	-	-	-	-	138,318.45	98,462.16
5703005 M&R - Grounds - Lawn Care	85,332.17	62,565.36	(22,766.81)	-	-	-	-	-	-	-	85,332.17	62,565.36
5703090 M&R - Grounds - Other	1,661.59	11,160.00	9,498.41	-	-	-	-	-	-	-	1,661.59	11,160.00
5781000 Cable TV	45,184.07	57,210.03	12,025.96	-	-	-	-	-	-	-	45,184.07	57,210.03
5801000 Supplies - Expendable/Durable Go	11,245.13	30,000.00	18,754.87	120.21	-	(120.21)	-	-	-	-	11,365.34	30,000.00
5801300 Supplies - Minor Equipment	11,574.79	4,224.45	(7,350.34)	-	-	-	-	-	-	-	11,574.79	4,224.45
5801500 Supplies - Chemicals	6,397.53	-	(6,397.53)	-	-	-	-	-	-	-	6,397.53	-
5803000 Supplies - Paper & Forms	-	-	-	-	-	-	-	-	-	-	-	-
5803500 Supplies - Repair - Building	113,442.90	36,000.00	(77,442.90)	-	-	-	-	-	-	-	113,442.90	36,000.00
5804000 Supplies - Repair - Equipment	16,801.27	26,770.49	9,969.22	-	-	-	-	-	-	-	16,801.27	26,770.49
5804500 Supplies - Repair - Grounds	-	2,705.52	2,705.52	-	-	-	-	-	-	-	-	2,705.52
5805400 Supplies - Other	2,622.05	-	(2,622.05)	-	-	-	-	-	-	-	2,622.05	-
5805500 Supplies - Inventory Adjustment	35.66	-	(35.66)	-	-	-	-	-	-	-	35.66	-
5990001 Vendor Discounts Taken	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Utility Other Expenses</b>	<b>762,469.01</b>	<b>639,285.72</b>	<b>123,183.29</b>	<b>120.21</b>	<b>-</b>	<b>(120.21)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>762,589.22</b>	<b>639,285.72</b>
<b>Utilities:</b>												
5771000 Utilities - Gas	96,901.64	108,524.00	11,622.36	-	-	-	-	-	-	-	96,901.64	108,524.00
5772000 Utilities - Electric	338,911.12	345,196.00	6,284.88	-	-	-	-	-	-	-	338,911.12	345,196.00
5773000 Utilities - Water	108,205.38	127,423.00	19,217.62	-	-	-	-	-	-	-	108,205.38	127,423.00
5775000 Utilities - Fuel Oil	-	538.54	538.54	-	-	-	-	-	-	-	-	538.54
5776001 Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-
5777001 Soft Water Expense	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Utilities</b>	<b>544,018.14</b>	<b>581,681.54</b>	<b>37,663.40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>544,018.14</b>	<b>581,681.54</b>
<b>Total Other Expenses</b>	<b>1,306,487.15</b>	<b>1,220,967.26</b>	<b>(85,519.89)</b>	<b>120.21</b>	<b>-</b>	<b>(120.21)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,306,607.36</b>	<b>1,220,967.26</b>
<b>Total Plant Expenses</b>	<b>2,174,879.20</b>	<b>2,079,975.72</b>	<b>(94,903.48)</b>	<b>120.21</b>	<b>-</b>	<b>(120.21)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,174,999.41</b>	<b>2,079,975.72</b>
<b>Environmental Services</b>												
<b>Wages:</b>												
5001000 Salaries and Wages	88,507.63	122,559.03	34,051.40	-	-	-	-	-	-	-	88,507.63	122,559.03
5001000 Salaries and Wages	438,700.30	414,908.60	(23,791.70)	-	-	-	-	-	-	-	438,700.30	414,908.60
5001000 Salaries and Wages	189,935.44	179,285.05	(10,650.39)	-	-	-	-	-	-	-	189,935.44	179,285.05
5001000 Salaries and Wages	122,756.62	112,314.27	(10,442.35)	-	-	-	-	-	-	-	122,756.62	112,314.27
5001000 Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	181.69	-	(181.69)	-	-	-	-	-	-	-	181.69	-
5003000 Overtime	2,632.83	3,911.38	1,278.55	-	-	-	-	-	-	-	2,632.83	3,911.38
5003000 Overtime	2,513.84	-	(2,513.84)	-	-	-	-	-	-	-	2,513.84	-
5003000 Overtime	2,098.77	-	(2,098.77)	-	-	-	-	-	-	-	2,098.77	-
5051000 Conditional Compensation	2,100.00	-	(2,100.00)	-	-	-	-	-	-	-	2,100.00	-
5091000 Vacation Adjustment	12,456.26	-	(12,456.26)	-	-	-	-	-	-	-	12,456.26	-
<b>Total Wages</b>	<b>861,883.38</b>	<b>832,978.33</b>	<b>(28,905.05)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>861,883.38</b>	<b>832,978.33</b>
<b>Benefits and Taxes:</b>												
5031000 FICA	60,708.60	63,722.84	3,014.24	-	-	-	-	-	-	-	60,708.60	63,722.84
5032000 FUTA	1,265.87	882.00	(383.87)	-	-	-	-	-	-	-	1,265.87	882.00
5033000 SUTA	305.48	501.60	196.12	-	-	-	-	-	-	-	305.48	501.60
5034000 Workers Comp	12,359.01	12,359.73	(9.72)	-	-	-	-	-	-	-	12,359.01	12,359.73
5121001 Employee Insurance - Health	112,960.01	141,357.08	28,397.07	-	-	-	-	-	-	-	112,960.01	141,357.08
5121002 Employee Insurance - Dental	943.45	1,212.44	268.99	-	-	-	-	-	-	-	943.45	1,212.44
5121003 Employee Insurance - Life	2,827.07	2,646.51	(180.56)	-	-	-	-	-	-	-	2,827.07	2,646.51
5121004 Employee Insurance - STD	-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD	2,581.11	2,282.39	(298.72)	-	-	-	-	-	-	-	2,581.11	2,282.39
5121006 Employee Insurance - Vision	-	-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan	6,916.51	9,000.00	2,083.49	-	-	-	-	-	-	-	6,916.51	9,000.00
5121010 Health Reimbursement Plan	1,239.19	3,756.00	2,516.81	-	-	-	-	-	-	-	1,239.19	3,756.00
5122500 401k/403b Employer Match	9,651.15	6,569.38	(3,081.77)	-	-	-	-	-	-	-	9,651.15	6,569.38
5129000 Employee Benefits - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits and Taxes</b>	<b>211,767.45</b>	<b>244,289.97</b>	<b>32,522.52</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>211,767.45</b>	<b>244,289.97</b>
<b>Other Expenses:</b>												
5131000 Recruiting	-	-	-	-	-	-	-	-	-	-	-	-
5132500 Uniforms	8,487.26	4,915.89	(3,571.37)	-	-	-	-	-	-	-	8,487.26	4,915.89
5671090 Housekeeping Service Other	-	-	-	-	-	-	-	-	-	-	-	-
5672000 Laundry Service Purchased	410.84	115.10	(295.74)	-	-	-	-	-	-	-	410.84	115.10
5702090 M&R - Equipment - Other	16,116.75	10,260.00	(5,856.75)	-	-	-	-	-	-	-	16,116.75	10,260.00
5801000 Supplies - Expendable/Durable Go	82,402.17	86,038.00	3,635.83	-	-	-	-	-	-	-	82,402.17	86,038.00
5801500 Supplies - Chemicals	67,083.04	55,812.00	(11,271.04)	-	-	-	-	-	-	-	67,083.04	55,812.00
5802000 Supplies - Linen & Etc	11,605.00	7,464.00	(4,141.00)	-	-	-	-	-	-	-	11,605.00	7,464.00
5803000 Supplies - Paper & Forms	-	61.19	61.19	-	-	-	-	-	-	-	-	61.19
5804000 Supplies - Repair - Equipment	4,961.06	3,704.22	(1,256.84)	-	-	-	-	-	-	-	4,961.06	3,704.22
5805400 Supplies - Other	-	-	-	-	-							

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	Virginian Tenant LLC			Virginian SMF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated Budget	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
5805500 Supplies - Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Expenses:	191,066.12	168,370.40	(22,695.72)	-	-	-	-	-	-	-	191,066.12	168,370.40
Total Environmental Service Expense	1,264,716.95	1,245,638.70	(19,078.25)	-	-	-	-	-	-	-	1,264,716.95	1,245,638.70
<b>Food Service</b>												
<b>Wages:</b>												
5001000 Salaries and Wages Dept Mgr & Asst	288,991.58	220,584.44	(68,407.14)	-	-	-	-	-	-	-	288,991.58	220,584.44
5001000 Salaries and Wages Food Production	475,245.99	677,230.39	201,984.40	-	-	-	-	-	-	-	475,245.99	677,230.39
5001000 Salaries and Wages Dining Room	679,502.79	685,234.98	5,732.19	-	-	-	-	-	-	-	679,502.79	685,234.98
5001000 Salaries and Wages Utility Workers	198,949.41	208,998.74	10,049.33	-	-	-	-	-	-	-	198,949.41	208,998.74
5001000 Salaries and Wages Clerical/Secretary	12,513.37	-	(12,513.37)	-	-	-	-	-	-	-	12,513.37	-
5001000 Salaries and Wages Supervisors	160,062.23	247,914.71	87,852.48	-	-	-	-	-	-	-	160,062.23	247,914.71
5001000 Salaries and Wages Dietary Aides	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages Coffee Shop/Lounge	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages Other F & B	56,963.11	44,842.86	(12,120.25)	-	-	-	-	-	-	-	56,963.11	44,842.86
5003000 Overtime Dept Mgr & Asst	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime Food Production	17,387.90	5,926.75	(11,461.15)	-	-	-	-	-	-	-	17,387.90	5,926.75
5003000 Overtime Dining Room	64,831.10	6,684.19	(58,146.91)	-	-	-	-	-	-	-	64,831.10	6,684.19
5003000 Overtime Utility Workers	5,639.14	-	(5,639.14)	-	-	-	-	-	-	-	5,639.14	-
5003000 Overtime Clerical/Secretary	479.43	-	(479.43)	-	-	-	-	-	-	-	479.43	-
5003000 Overtime Supervisors	150.34	-	(150.34)	-	-	-	-	-	-	-	150.34	-
5003000 Overtime Dietary Aides	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime Coffee Shop/Lounge	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime Other F & B	-	-	-	-	-	-	-	-	-	-	-	-
5051000 Conditional Compensation	14,250.00	-	(14,250.00)	-	-	-	-	-	-	-	14,250.00	-
5091000 Vacation Adjustment	29,554.56	14,064.00	(15,490.56)	-	-	-	-	-	-	-	29,554.56	14,064.00
Total Wages	2,004,520.95	2,111,481.05	106,960.10	-	-	-	-	-	-	-	2,004,520.95	2,111,481.05
<b>Labor - Outside Contract:</b>												
5104000 Labor O/S - Other	159,243.66	-	(159,243.66)	-	-	-	-	-	-	-	159,243.66	-
Total Labor O/S:	159,243.66	-	(159,243.66)	-	-	-	-	-	-	-	159,243.66	-
<b>Benefits and Taxes:</b>												
5031000 FICA	147,573.28	160,452.40	12,879.12	-	-	-	-	-	-	-	147,573.28	160,452.40
5032000 FUTA	2,700.25	2,263.97	(436.28)	-	-	-	-	-	-	-	2,700.25	2,263.97
5033000 SUTA	648.18	1,355.33	707.15	-	-	-	-	-	-	-	648.18	1,355.33
5034000 Workers Comp	27,855.28	30,996.74	3,141.46	-	-	-	-	-	-	-	27,855.28	30,996.74
5121001 Employee Insurance - Health	120,361.17	179,485.46	59,124.29	-	-	-	-	-	-	-	120,361.17	179,485.46
5121002 Employee Insurance - Dental	1,321.60	2,068.90	747.30	-	-	-	-	-	-	-	1,321.60	2,068.90
5121003 Employee Insurance - Life	5,246.70	4,755.43	(491.27)	-	-	-	-	-	-	-	5,246.70	4,755.43
5121004 Employee Insurance - STD	-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD	4,726.76	4,041.97	(684.79)	-	-	-	-	-	-	-	4,726.76	4,041.97
5121006 Employee Insurance - Vision	-	-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan	9,896.07	11,700.00	1,803.93	-	-	-	-	-	-	-	9,896.07	11,700.00
5121009 Family Leave Insurance	-	-	-	-	-	-	-	-	-	-	-	-
5121010 Health Reimbursement Plan	743.46	5,850.00	5,106.54	-	-	-	-	-	-	-	743.46	5,850.00
5122500 401k/403b Employer Match	22,894.44	24,059.47	1,165.03	-	-	-	-	-	-	-	22,894.44	24,059.47
5129000 Employee Benefits - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Total Benefits and Taxes	343,967.19	427,029.66	83,062.47	-	-	-	-	-	-	-	343,967.19	427,029.66
<b>Other Expenses:</b>												
5132500 Uniforms	51,634.96	68,649.27	17,014.31	-	-	-	-	-	-	-	51,634.96	68,649.27
5134500 Training	-	-	-	-	-	-	-	-	-	-	-	-
5137003 Employee Amenities - Meals	-	-	-	-	-	-	-	-	-	-	-	-
5138000 Flowers & Memorials	2,623.60	-	(2,623.60)	-	-	-	-	-	-	-	2,623.60	-
5163000 Wellness Program - Food/Snacks	-	-	-	-	-	-	-	-	-	-	-	-
5169000 Wellness Program - Other	-	-	-	-	-	-	-	-	-	-	-	-
5171000 Travel - Airlines/Hotel/Car Rent	-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees	181.24	-	(181.24)	-	-	-	-	-	-	-	181.24	-
5221000 Consultants	-	-	-	-	-	-	-	-	-	-	-	-
5271000 Licenses & Fees	553.44	645.70	92.26	-	-	-	-	-	-	-	553.44	645.70
5551000 Food - Fresh Bakery	84,189.41	57,048.67	(27,140.74)	-	-	-	-	-	-	-	84,189.41	57,048.67
5552000 Food - Fresh Dairy/Eggs	108,833.07	139,111.55	30,278.48	-	-	-	-	-	-	-	108,833.07	139,111.55
5553000 Food - Meat	239,034.69	261,486.36	22,451.67	-	-	-	-	-	-	-	239,034.69	261,486.36
5553500 Food - Seafood	94,808.76	108,503.26	13,694.50	-	-	-	-	-	-	-	94,808.76	108,503.26
5554000 Food - Produce	180,659.75	220,726.49	40,066.74	-	-	-	-	-	-	-	180,659.75	220,726.49
5554500 Food - Frozen	141,700.97	188,871.70	47,170.73	-	-	-	-	-	-	-	141,700.97	188,871.70
5554700 Food - Beverages	98,509.03	114,536.62	16,027.59	-	-	-	-	-	-	-	98,509.03	114,536.62
5555000 Food - Food - Other	207,606.65	235,697.39	28,090.74	-	-	-	-	-	-	-	207,606.65	235,697.39
5556000 Food - Coffee Shop	-	-	-	-	-	-	-	-	-	-	-	-
5557000 Food - Food for Events	84,273.97	60,000.00	(24,273.97)	-	-	-	-	-	-	-	84,273.97	60,000.00
5559000 Food - Inventory Adjustment	(34,031.35)	-	34,031.35	-	-	-	-	-	-	-	(34,031.35)	-
5571000 Lounge Beverage Suppl	743.81	-	(743.81)	-	-	-	-	-	-	-	743.81	-
5591000 Catering Expense	-	-	-	-	-	-	-	-	-	-	-	-
5603000 Rental & Leasing - Equipment	1,062.63	-	(1,062.63)	-	-	-	-	-	-	-	1,062.63	-
5609000 Rental & Leasing - Other	35,969.11	12,000.00	(23,969.11)	-	-	-	-	-	-	-	35,969.11	12,000.00
5673000 Food Service - Contract	-	-	-	-	-	-	-	-	-	-	-	-
5676000 Janitorial Service	-	-	-	-	-	-	-	-	-	-	-	-
5702090 M&R - Equipment - Other	38,653.31	36,720.00	(1,933.31)	-	-	-	-	-	-	-	38,653.31	36,720.00
5801000 Supplies - Expendable/Durable Go	127,245.49	71,700.00	(55,545.49)	-	-	-	-	-	-	-	127,245.49	71,700.00
5801300 Supplies - Minor Equipment	809.96	-	(809.96)	-	-	-	-	-	-	-	809.96	-
5801500 Supplies - Chemicals	44,188.69	27,912.00	(16,276.69)	-	-	-	-	-	-	-	44,188.69	27,912.00
5802000 Supplies - Linen & Etc	784.18	4,800.00	4,015.82	-	-	-	-	-	-	-	784.18	4,800.00
5803000 Supplies - Paper & Forms	5,111.44	-	(5,111.44)	-	-	-	-	-	-	-	5,111.44	-
5804000 Supplies - Repair - Equipment	816.42	1,200.00	383.58	-	-	-	-	-	-	-	816.42	1,200.00
5805000 Supplies - Silverware & Dishes	-	-	-	-	-	-	-	-	-	-	-	-
5805400 Supplies - Other	22.26	1,200.00	1,177.74	-	-	-	-	-	-	-	22.26	1,200.00
5805500 Supplies - Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
5980001 Expense Allocation	-	-	-	-	-	-	-	-	-	-	-	-
5991001 Vendor Rebates	(32,283.68)	(39,996.00)	(7,712.32)	-	-	-	-	-	-	-	(32,283.68)	(39,996.00)
Total Other Expenses	1,483,701.81	1,570,813.01	87,111.20	-	-	-	-	-	-	-	1,483,701.81	1,570,813.01
Total Food & Beverage Service Expense	3,991,433.61	4,109,323.72	117,890.11	-	-	-	-	-	-	-	3,991,433.61	4,109,323.72
<b>Resident Services</b>												
<b>Wages:</b>												
5001000 Salaries and Wages Drivers	166,560.18	95,398.69	(71,161.49)	-	-	-	-	-	-	-	166,560.18	95,398.69
5001000 Salaries and Wages Activities	23,426.09	117,142.86	93,716.77	-	-	-	-	-	-	-	23,426.09	117,142.86
5001000 Salaries and Wages Concierge/Valets	20,860.69	-	(20,860.69)	-	-	-	-	-	-	-	20,860.69	-
5001000 Salaries and Wages Supportive Services	703.89	-	(703.89)	-	-	-	-	-	-	-	703.89	-
5001000 Salaries and Wages Chaplain	51,532.81	48,754.09	(2,778.72)	-	-	-	-	-	-	-	51,532.81	48,754.09

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		Virginian Tenant LLC			Virginian SMF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated Budget	
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
5001000 Salaries and Wages	Dept Mgr & Asst	177,922.93	241,501.00	63,578.07	-	-	-	-	-	-	-	177,922.93	241,501.00
5001000 Salaries and Wages	Beauty & Barber	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	Other Res Serv	126,974.30	116,060.99	(10,913.31)	-	-	-	-	-	-	-	126,974.30	116,060.99
5003000 Overtime	Drivers	2,299.42	-	(2,299.42)	-	-	-	-	-	-	-	2,299.42	-
5003000 Overtime	Activities	304.92	-	(304.92)	-	-	-	-	-	-	-	304.92	-
5003000 Overtime	Concierge/Valets	139.85	-	(139.85)	-	-	-	-	-	-	-	139.85	-
5003000 Overtime	Other Res Serv	507.75	-	(507.75)	-	-	-	-	-	-	-	507.75	-
5051000 Conditional Compensation		3,570.00	-	(3,570.00)	-	-	-	-	-	-	-	3,570.00	-
5091000 Vacation Adjustment		(4,182.83)	12,324.00	16,506.83	-	-	-	-	-	-	-	(4,182.83)	12,324.00
<b>Total Wages</b>		<b>570,620.00</b>	<b>631,181.64</b>	<b>60,561.64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>570,620.00</b>	<b>631,181.64</b>
Labor - Outside Contract:													
5104000 Labor O/S - Other		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Labor O/S:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Benefits and Taxes:</b>													
5031000 FICA		43,374.31	47,342.61	3,968.30	-	-	-	-	-	-	-	43,374.31	47,342.61
5032000 FUTA		647.36	467.65	(179.71)	-	-	-	-	-	-	-	647.36	467.65
5033000 SUTA		162.25	290.40	128.15	-	-	-	-	-	-	-	162.25	290.40
5034000 Workers Comp		7,886.19	9,313.81	1,427.62	-	-	-	-	-	-	-	7,886.19	9,313.81
5121001 Employee Insurance - Health		26,081.76	18,176.80	(7,904.96)	-	-	-	-	-	-	-	26,081.76	18,176.80
5121002 Employee Insurance - Dental		384.80	182.35	(202.45)	-	-	-	-	-	-	-	384.80	182.35
5121003 Employee Insurance - Life		1,736.87	1,316.03	(420.84)	-	-	-	-	-	-	-	1,736.87	1,316.03
5121004 Employee Insurance - STD		-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD		1,680.35	1,065.70	(614.65)	-	-	-	-	-	-	-	1,680.35	1,065.70
5121006 Employee Insurance - Vision		-	-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan		2,916.61	2,160.00	(756.61)	-	-	-	-	-	-	-	2,916.61	2,160.00
5121010 Health Reimbursement Plan		165.23	252.00	86.77	-	-	-	-	-	-	-	165.23	252.00
5122500 401k/403b Employer Match		8,710.66	5,326.99	(3,383.67)	-	-	-	-	-	-	-	8,710.66	5,326.99
5129000 Employee Benefits - Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits</b>		<b>93,746.39</b>	<b>85,894.33</b>	<b>(7,852.06)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,746.39</b>	<b>85,894.33</b>
<b>Other Expenses:</b>													
5132500 Uniforms		173.80	-	(173.80)	-	-	-	-	-	-	-	173.80	-
5133500 Pre-Employment Screenings		-	-	-	-	-	-	-	-	-	-	-	-
5134500 Training		-	-	-	-	-	-	-	-	-	-	-	-
5137003 Employee Amenities - Meals		207.08	-	(207.08)	-	-	-	-	-	-	-	207.08	-
5171000 Travel - Airlines/Hotel/Car Rent		-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees		-	-	-	-	-	-	-	-	-	-	-	-
5221000 Consultants		5,643.00	6,180.00	537.00	-	-	-	-	-	-	-	5,643.00	6,180.00
5271000 Licenses & Fees		4,540.00	5,285.00	745.00	-	-	-	-	-	-	-	4,540.00	5,285.00
5440100 Pastoral Care Expense		1,239.38	2,400.00	1,160.62	-	-	-	-	-	-	-	1,239.38	2,400.00
5699000 Rental & Leasing - Other		-	-	-	-	-	-	-	-	-	-	-	-
5702090 M&R - Equipment - Other		-	-	-	-	-	-	-	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go		8,444.61	7,860.00	(584.61)	-	-	-	-	-	-	-	8,444.61	7,860.00
5803000 Supplies - Paper & Forms		-	-	-	-	-	-	-	-	-	-	-	-
5804000 Supplies - Repair - Equipment		55.10	-	(55.10)	-	-	-	-	-	-	-	55.10	-
5805400 Supplies - Other		293.05	-	(293.05)	-	-	-	-	-	-	-	293.05	-
5805500 Supplies - Inventory Adjustment		-	-	-	-	-	-	-	-	-	-	-	-
5810001 Resident Personal Expense		118.98	-	(118.98)	-	-	-	-	-	-	-	118.98	-
5821000 Activities - Arts and Crafts		2,747.36	15,180.00	12,432.64	-	-	-	-	-	-	-	2,747.36	15,180.00
5822000 Activities - Recreation		59,231.60	8,640.00	(50,591.60)	-	-	-	-	-	-	-	59,231.60	8,640.00
5823000 Activities - Computer Lab		125.00	-	(125.00)	-	-	-	-	-	-	-	125.00	-
5824000 Activities - Trips		33,364.51	8,640.00	(24,724.51)	-	-	-	-	-	-	-	33,364.51	8,640.00
5825000 Activities - Wellness		7,462.52	3,720.00	(3,742.52)	-	-	-	-	-	-	-	7,462.52	3,720.00
5829000 Activities - Other		36,916.24	63,660.00	26,743.76	-	-	-	-	-	-	-	36,916.24	63,660.00
5882000 Other Ancillaries - Laboratory		-	-	-	-	-	-	-	-	-	-	-	-
5902000 Physical Therapy		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses</b>		<b>160,562.23</b>	<b>121,565.00</b>	<b>(38,997.23)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160,562.23</b>	<b>121,565.00</b>
<b>Total Resident Services Expense</b>		<b>824,928.62</b>	<b>838,640.97</b>	<b>13,712.35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>824,928.62</b>	<b>838,640.97</b>
<b>Health Center</b>													
<b>Wages:</b>													
5001000 Salaries and Wages	Health Center Admin	-	-	-	-	156,000.00	156,000.00	-	-	-	-	-	156,000.00
5001000 Salaries and Wages	Dept Mgr & Asst	-	-	-	233,220.49	252,367.42	19,146.93	-	-	-	-	233,220.49	252,367.42
5001000 Salaries and Wages	Activities	-	-	-	90,644.99	91,592.86	947.87	-	-	-	-	90,644.99	91,592.86
5001000 Salaries and Wages	Social Services	-	-	-	82,464.50	75,000.00	(7,464.50)	-	-	-	-	82,464.50	75,000.00
5001000 Salaries and Wages	MDS Coordinator - R	-	-	-	142,730.72	202,628.57	59,897.85	-	-	-	-	142,730.72	202,628.57
5001000 Salaries and Wages	Clerical/Secretary/	-	-	-	250,192.36	297,685.69	47,493.33	-	-	-	-	250,192.36	297,685.69
5001000 Salaries and Wages	Non-Licensed - CNA'	-	-	-	1,615,205.66	1,207,032.76	(408,172.90)	-	-	-	-	1,615,205.66	1,207,032.76
5001000 Salaries and Wages	Licensed - LPN's	-	-	-	1,491,614.78	1,417,192.16	(74,422.62)	-	-	-	-	1,491,614.78	1,417,192.16
5001000 Salaries and Wages	Licensed - RN's	-	-	-	327,993.77	353,089.13	25,095.36	-	-	-	-	327,993.77	353,089.13
5001000 Salaries and Wages	Other Health Center	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	Supervisors	-	-	-	192,984.48	319,154.19	126,169.71	-	-	-	-	192,984.48	319,154.19
5001000 Salaries and Wages	Medication Aide	-	-	-	74.75	-	(74.75)	-	-	-	-	74.75	-
5003000 Overtime	Activities	-	-	-	1,017.56	-	(1,017.56)	-	-	-	-	1,017.56	-
5003000 Overtime	Clerical/Secretary/	-	-	-	8,582.50	-	(8,582.50)	-	-	-	-	8,582.50	-
5003000 Overtime	Non-Licensed - CNA'	-	-	-	103,709.69	19,258.27	(84,451.42)	-	-	-	-	103,709.69	19,258.27
5003000 Overtime	Licensed - LPN's	-	-	-	113,205.81	23,330.81	(89,875.00)	-	-	-	-	113,205.81	23,330.81
5003000 Overtime	Licensed - RN's	-	-	-	15,467.93	-	(15,467.93)	-	-	-	-	15,467.93	-
5003000 Overtime	Supervisors	-	-	-	5,657.18	1,441.52	(4,215.66)	-	-	-	-	5,657.18	1,441.52
5051000 Conditional Compensation		-	-	-	108,512.71	39,000.00	(69,512.71)	-	-	-	-	108,512.71	39,000.00
5091000 Vacation Adjustment		-	-	-	15,607.30	51,696.00	36,088.70	-	-	-	-	15,607.30	51,696.00
<b>Total Wages</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,798,887.18</b>	<b>4,506,469.38</b>	<b>(292,417.80)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,798,887.18</b>	<b>4,506,469.38</b>
Labor - Outside Contract:													
5101000 Labor O/S - RN's		-	-	-	94,424.25	40,500.00	(53,924.25)	-	-	-	-	94,424.25	40,500.00
5102000 Labor O/S - LPN's		-	-	-	344,935.02	70,500.00	(274,435.02)	-	-	-	-	344,935.02	70,500.00
5103000 Labor O/S - Aides		-	-	-	583,396.09	70,000.00	(513,396.09)	-	-	-	-	583,396.09	70,000.00
5104000 Labor O/S - Other		-	-	-	49,532.50	413,652.96	364,120.46	-	-	-	-	49,532.50	413,652.96
<b>Total Labor - Outside Contract</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,072,287.86</b>	<b>594,652.96</b>	<b>(477,634.90)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,072,287.86</b>	<b>594,652.96</b>
<b>Benefits and Taxes:</b>													
5031000 FICA		-	-	-	359,810.80	340,790.16	(19,020.64)	-	-	-	-	359,810.80	340,790.16
5032000 FUTA		-	-	-	5,001.57	3,067.58	(1,933.99)	-	-	-	-	5,001.57	3,067.58
5033000 SUTA		-	-	-	1,208.13	1,708.77	500.64	-	-	-	-	1,208.13	1,708.77
5034000 Workers Comp		-	-	-	75,288.60	74,465.49	(823.11)	-	-	-	-	75,288.60	74,465.49
5121001 Employee Insurance - Health		-	-	-	250,273.63	312,193.69	61,920.06</						





The Virginian  
Operating Statement  
DEC-23

	Virginian Tenant LLC			Virginian SNF Tenant LLC			Virginian Owner LLC		Virginian Land Owner LLC		Virginian Consolidated	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Actual	Budget	Actual	Budget
5191000 Professional Dues & Fees	-	-	-	-	-	-	-	-	-	-	-	-
5221000 Consultants	-	-	-	-	-	-	-	-	-	-	-	-
5609000 Rental & Leasing - Other	-	-	-	-	-	-	-	-	-	-	-	-
5702090 M&R - Equipment - Other	-	-	-	-	-	-	-	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	-	-	-	-	-	-	-	-	-	-	-	-
5805500 Supplies - Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
5822000 Activities - Recreation	-	-	-	-	-	-	-	-	-	-	-	-
5829000 Activities - Other	-	-	-	-	-	-	-	-	-	-	-	-
5854000 Medical Supplies - Chargeable	-	-	-	-	-	-	-	-	-	-	-	-
5855000 Medical Supplies - Non Chargeabl	-	-	-	-	-	-	-	-	-	-	-	-
5902000 Physical Therapy	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Assisted Living - Dementia	1,424,559.10	1,383,131.82	(41,427.28)	-	-	-	-	-	-	-	1,424,559.10	1,383,131.82
Community Home Health												
Labor - Outside Contract:												
5104000 Labor O/S - Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Labor - Outside Contract	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses:												
5384000 Maintenance Charges	-	-	-	-	-	-	-	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Community Home Health	-	-	-	-	-	-	-	-	-	-	-	-
Clinic												
Private Pay:												
5886000 Other Ancillaries - Xray	-	-	-	-	-	-	-	-	-	-	-	-
Total Private Pay	-	-	-	-	-	-	-	-	-	-	-	-
Total Clinic	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense	17,003,056.66	16,957,771.65	(45,285.01)	10,141,692.80	8,927,041.09	(1,214,651.71)	902,100.00	936,654.99	5,766.66	-	28,052,616.12	26,821,467.73
Net Operating Income	1,466,103.91	3,506,833.34	#####	5,186,152.48	5,809,807.89	(623,655.41)	(902,100.00)	(936,654.99)	(5,766.66)	-	5,744,389.73	8,379,986.23
Other Income												
8051000 Gifts & Contributions	-	-	-	-	-	-	-	-	-	-	-	-
8044000 Rental Income 2	-	-	-	-	-	-	4,737,559.51	-	-	-	4,737,559.51	-
8061001 Rental Income	-	-	-	-	-	-	1,024,356.96	10,027,344.00	-	-	1,024,356.96	10,027,344.00
8205000 Interest Income - Non Operating	-	-	-	-	-	-	-	-	-	-	-	-
8301000 Gain/Loss on sale of investments	-	-	-	-	-	-	-	-	-	-	-	-
8351000 Unrealized Gain/Loss on Investme	-	-	-	-	-	-	-	-	-	-	-	-
8401000 Gain/Loss on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Income	-	-	-	-	-	-	5,761,916.47	10,027,344.00	-	-	5,761,916.47	10,027,344.00
Other Expenses												
9101000 Amortization Expense	-	-	-	-	-	-	392,106.63	383,017.68	-	-	392,106.63	383,017.68
9103000 Amortization Expense - ROU Leases	-	-	-	-	-	-	65,603.81	-	-	-	65,603.81	-
9151000 Depreciation Expense	-	-	-	-	-	-	2,761,887.68	2,511,542.16	-	-	2,761,887.68	2,511,542.16
9205000 Interest Expense - Non Operating	-	-	-	-	-	-	4,290,118.06	3,952,210.00	-	-	4,290,118.06	3,952,210.00
9206000 Payments or (Receipts) under Swap	-	-	-	-	-	-	(343,358.27)	-	-	-	(343,358.27)	-
9331000 Lease/Rent Expense	547,938.24	9,431,840.00	#####	4,200,161.77	595,504.00	3,604,657.77	-	-	-	-	4,748,100.01	10,027,344.00
9332000 Lease/Rent Expense 2	1,013,816.46	-	#####	-	-	-	-	-	-	-	1,013,816.46	-
9403500 Acquisition Costs	224,414.53	215,200.00	9,214.53	371,735.55	37,200.00	334,535.55	-	-	-	-	596,150.08	252,400.00
9601000 Extraordinary Loss	677.77	-	677.77	1,264.23	-	1,264.23	-	-	-	-	1,942.00	-
9801000 Misc. Expense	-	-	-	-	-	-	220,085.41	120,000.00	-	-	220,085.41	120,000.00
Total Other Expenses	1,786,847.00	9,647,040.00	#####	4,573,161.55	632,704.00	(3,940,457.55)	7,386,443.32	6,966,769.84	-	-	13,746,451.87	17,246,513.84
Net Income/(Loss)	(320,743.09)	(6,140,206.66)	#####	612,990.93	5,177,103.89	(4,564,112.96)	(2,526,626.85)	2,123,919.17	(5,766.66)	-	(2,240,145.67)	1,160,816.39
SUMMARY												
Operating Revenue												
Total Independent Living Revenue	6,092,137.44	6,290,845.92	(198,708.48)	-	-	-	-	-	-	-	6,092,137.44	6,290,845.92
Total Health Center Revenue	-	-	-	15,329,976.81	14,736,848.97	593,127.84	-	-	-	-	15,329,976.81	14,736,848.97
Total Assisted Living Revenue	7,744,929.38	9,539,622.10	#####	-	-	-	-	-	-	-	7,744,929.38	9,539,622.10
Total Assisted Living - Dementia	4,583,580.25	4,584,384.97	(804.72)	-	-	-	-	-	-	-	4,583,580.25	4,584,384.97
Total Other Operating Revenue	48,513.50	49,752.00	(1,238.50)	(2,131.53)	-	(2,131.53)	-	-	-	-	46,381.97	49,752.00
Total Operating Revenue	18,469,160.57	20,464,604.99	#####	15,327,845.28	14,736,848.97	590,996.31	-	-	-	-	33,797,005.85	35,201,453.96
Operating Expense												
Total General and Administrative Expense	4,479,795.49	4,564,067.46	84,271.97	874,640.53	845,660.62	(28,979.91)	902,100.00	936,654.99	5,766.66	-	6,262,302.68	6,346,383.07
Total Plant Expenses	2,174,879.20	2,079,975.72	(94,903.48)	120.21	-	(120.21)	-	-	-	-	2,174,999.41	2,079,975.72
Total Environmental Service Expense	1,264,716.95	1,245,638.70	(19,078.25)	-	-	-	-	-	-	-	1,264,716.95	1,245,638.70
Total Food & Beverage Service Expense	3,991,433.61	4,109,323.72	117,890.11	-	-	-	-	-	-	-	3,991,433.61	4,109,323.72
Total Resident Services Expense	824,928.62	838,640.97	13,712.35	-	-	-	-	-	-	-	824,928.62	838,640.97
Total Health Center Expense	56.11	-	(56.11)	9,266,932.06	8,081,380.47	(1,185,551.59)	-	-	-	-	9,266,988.17	8,081,380.47
Total Assisted Living Expense	2,842,687.58	2,736,993.27	(105,694.31)	-	-	-	-	-	-	-	2,842,687.58	2,736,993.27
Total Assisted Living - Dementia Expense	1,424,559.10	1,383,131.82	(41,427.28)	-	-	-	-	-	-	-	1,424,559.10	1,383,131.82
Total Community Home Health Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Clinic Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense	17,003,056.66	16,957,771.65	(45,285.01)	10,141,692.80	8,927,041.09	(1,214,651.71)	902,100.00	936,654.99	5,766.66	-	28,052,616.12	26,821,467.73

**The Virginian**  
12 Month Revenue and Expense  
Dec-2023

	Jan-2023 Actual	Feb-2023 Actual	Mar-2023 Actual	Apr-2023 Actual	May-2023 Actual	Jun-2023 Actual	Jul-2023 Actual	Aug-2023 Actual	Sep-2023 Actual	Oct-2023 Actual	Nov-2023 Actual	Dec-2023 Actual
<b>Operating Revenue</b>												
<b>Independent Living Revenue</b>												
<b>Apartments</b>												
4001001 First Person Fees	354,927.32	366,857.40	357,690.75	371,870.98	380,297.13	383,216.59	442,209.94	476,116.33	488,815.51	505,634.27	488,650.04	1,041,422.52
4001501 Second Person Fees	13,094.20	13,320.00	15,329.68	15,676.67	16,120.00	14,720.00	13,952.22	13,387.72	15,606.73	29,916.76	19,620.00	19,619.98
4006001 Community Fee	3,200.00	35,000.00	35,000.00	30,000.00	25,000.00	(5,000.00)	33,000.00	75,000.00	20,000.00	25,000.00	70,000.00	60,000.00
4051001 Apt. Disc. - Promotion	-	-	-	-	-	-	(9,000.00)	(6,550.00)	(7,956.00)	(10,000.00)	(5,460.00)	(202,688.06)
4059001 Apt. Disc. - Other	-	-	-	-	-	-	-	-	-	-	-	-
4071001 Additional Meals Income	102.26	112.08	106.95	58.47	104.74	78.55	61.31	43.08	116.79	141.11	27.51	59.29
4071501 Dining Allowance	(550.00)	(92.33)	(100.00)	(232.00)	(232.00)	(100.00)	(200.00)	(416.00)	(694.00)	(591.48)	(412.00)	(127.50)
4072001 Guest Meals Income	161.40	122.18	139.67	186.11	254.25	104.69	161.40	336.37	395.21	207.74	841.52	1,159.44
4073001 Employee Meals Income	-	-	-	-	-	-	-	-	-	-	-	-
4074001 Lounge Income	-	-	-	-	-	-	-	-	-	-	-	-
4075001 Catering Income	-	-	-	-	-	-	-	-	-	-	-	-
4076001 Tray Service Income	135.00	90.00	30.00	45.00	75.00	45.00	45.00	15.00	75.00	30.00	250.00	45.00
4077001 Coffee Shop Income	-	-	-	-	-	-	-	-	-	-	-	-
4081001 All	-	-	-	-	-	-	-	-	-	-	875.00	(875.00)
4082001 Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-
4083001 Transportation	606.79	754.74	708.81	731.32	527.57	763.43	618.30	756.42	912.37	751.85	406.08	241.74
4084001 Laundry - Non Taxable	725.00	500.00	500.00	325.00	425.00	500.00	534.28	425.00	500.00	500.00	725.00	925.00
4085001 Maintenance - Non Taxable	330.00	-	285.00	-	110.00	2,880.00	-	160.00	200.00	197.08	775.00	329.11
4087001 Wellness	784.00	714.00	544.00	510.00	748.00	544.00	272.00	204.00	170.00	306.00	238.00	34.00
4101001 Arts & Crafts	-	-	1,902.01	-	330.73	73.00	-	100.00	1,090.00	437.51	1,490.93	669.90
4102001 Guest Room	-	-	500.00	-	-	-	-	-	-	-	12.60	43.47
4103001 Beauty & Barber - Non Taxable	2,189.00	1,500.00	1,706.00	1,109.00	1,634.00	1,299.00	1,552.00	1,221.00	1,794.00	1,210.00	1,927.00	2,036.00
4103501 Massage Therapy	840.00	240.00	660.00	540.00	360.00	600.00	720.00	240.00	900.00	825.00	900.00	765.00
4104701 Adult Day Care	-	-	-	-	-	-	-	-	-	-	-	-
4106001 Telephone Services	590.48	670.90	705.00	378.00	326.96	476.00	490.52	593.58	698.33	784.37	805.33	741.81
4106501 Internet Access & Email	-	-	-	-	-	-	-	-	-	-	-	-
4107001 Gift/Convenience Store - Non Tax	-	-	-	-	-	-	-	-	-	-	-	-
4108001 Deposit Income	-	-	-	-	-	-	-	-	-	-	-	-
4109001 Other Income	12.00	39.00	73.76	39.00	-	-	-	-	-	50.00	-	500.00
4269001 Medical Supplies - Other	117.84	14.52	-	-	1.98	-	-	-	-	11.57	2.34	-
4282001 Physical Therapy	-	-	20.00	40.00	100.00	65.00	50.00	50.00	75.00	-	-	50.00
4292001 Laboratory	180.00	-	-	-	-	-	-	-	-	-	-	-
<b>Total Apartments</b>	<b>377,445.29</b>	<b>419,842.49</b>	<b>415,801.63</b>	<b>421,277.55</b>	<b>426,226.36</b>	<b>400,265.26</b>	<b>484,934.59</b>	<b>561,682.50</b>	<b>522,623.94</b>	<b>556,286.78</b>	<b>579,924.35</b>	<b>925,826.70</b>
<b>Total Independent Living Revenue</b>	<b>377,445.29</b>	<b>419,842.49</b>	<b>415,801.63</b>	<b>421,277.55</b>	<b>426,226.36</b>	<b>400,265.26</b>	<b>484,934.59</b>	<b>561,682.50</b>	<b>522,623.94</b>	<b>556,286.78</b>	<b>579,924.35</b>	<b>925,826.70</b>
<b>Health Center</b>												
<b>Private Pay:</b>												
4201001 Semi Private	164,725.00	154,192.00	173,610.00	206,148.00	225,985.42	156,596.00	156,151.69	175,833.00	188,283.00	185,026.00	217,675.00	241,222.00
4202001 Private Room	228,720.00	191,362.00	200,052.00	160,968.00	153,498.00	149,240.00	186,274.46	187,440.00	174,340.00	220,583.39	191,725.07	167,162.00
4203001 Converted	3,609.64	4,420.13	2,672.70	8,302.98	6,110.00	-	-	-	-	-	-	-
4242001 Contractual - Room and Board	(11,528.00)	(10,332.00)	(11,439.00)	(9,327.00)	(8,866.00)	-	-	-	-	-	-	-
4006001 Community Fee	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Room &amp; Board - Private</b>	<b>385,526.64</b>	<b>339,642.13</b>	<b>364,895.70</b>	<b>366,091.98</b>	<b>376,727.42</b>	<b>305,836.00</b>	<b>342,426.15</b>	<b>363,273.00</b>	<b>362,623.00</b>	<b>405,609.39</b>	<b>409,400.07</b>	<b>408,384.00</b>
4071001 Additional Meals Income	-	-	-	-	-	-	-	-	-	-	-	-
4072001 Guest Meals Income	44.37	28.04	19.03	76.65	108.38	109.93	5.78	48.61	76.12	(439.05)	198.77	95.40
4073001 Employee Meals Income	-	-	-	-	-	-	-	-	-	-	-	-
4074001 Lounge Income	-	-	-	-	-	-	-	-	-	-	-	-
4077001 Coffee Shop Income	-	-	-	-	-	-	-	-	-	-	-	-
4081001 All	34,059.75	28,640.00	(3,361.00)	158.89	-	-	98.00	-	-	-	-	-
4083001 Transportation	3,141.00	1,798.00	2,536.00	1,599.00	1,237.60	950.00	1,661.07	1,050.00	930.00	930.00	338.00	-
4084001 Laundry - Non Taxable	2,560.00	2,240.00	2,140.00	2,740.00	2,240.00	2,320.00	1,780.00	2,100.00	1,700.00	2,580.00	2,380.00	2,960.00
4087001 Wellness	3,627.00	3,959.00	4,259.00	5,517.00	5,985.00	5,440.00	5,602.00	4,095.00	2,823.00	3,751.00	3,642.00	4,310.00
4102001 Guest Room	-	-	-	-	-	-	-	-	-	-	-	-
4103001 Beauty & Barber - Non Taxable	1,251.00	1,050.00	1,307.00	887.00	1,025.00	776.00	956.00	732.00	661.00	957.00	952.00	687.00
4103501 Massage Therapy	-	-	-	-	-	-	-	-	35.00	-	-	-
4104701 Adult Day Care	819.00	735.00	600.00	738.00	450.00	720.00	512.00	504.00	5,929.00	78.00	2,700.84	(1,002.84)
4107001 Gift/Convenience Store - Non Tax	-	-	-	-	-	-	-	-	-	-	-	-
4109001 Other Income	-	-	-	-	-	-	-	4,807.81	(1,954.67)	4,863.20	4,923.33	7,744.68
4243001 Contractual - Ancillaries	-	-	-	-	-	-	-	-	(129.79)	(857.22)	(421.49)	(1,807.11)
4261001 Vaccinations	-	-	-	-	-	-	-	-	-	-	-	-
4263001 Drugs	134.94	87.17	320.39	62.29	1,263.83	100.05	128.81	1,522.67	941.38	146.67	557.46	1,733.72
4264001 Dressings, Splints, and Casts	-	-	-	-	-	-	-	-	6,990.00	5,910.00	7,330.00	5,640.00
4265001 Incontinent Supplies	11,265.00	11,692.00	10,276.00	10,304.00	10,640.00	14,130.00	14,364.00	22,211.00	1,764.00	11,668.03	10,815.00	9,622.06
4269001 Medical Supplies - Other	11,631.06	13,786.14	11,727.03	12,803.05	12,859.22	9,299.87	12,067.07	8,902.16	10,361.03	12,466.37	12,180.79	10,785.15
4281001 Occupational Therapy	-	-	891.41	-	412.99	100.00	250.00	-	1,360.00	350.00	2,710.00	-
4282001 Physical Therapy	-	-	826.39	-	390.46	100.00	300.00	-	810.00	600.00	2,110.00	-
4283001 Speech Therapy	160.87	-	-	720.80	(648.88)	-	(200.00)	-	300.00	1,450.00	1,000.00	1,600.00
4292001 Laboratory	-	-	-	-	-	34.04	220.69	205.22	219.62	233.80	-	363.58
4293001 Medical Equipment	-	-	-	-	-	-	-	-	-	-	-	-
4294001 Oxygen	-	-	-	-	-	900.00	1,005.00	930.00	900.00	930.00	1,575.00	465.00
4296001 Xray	-	-	-	-	-	-	-	198.54	-	-	-	-
<b>Total Ancillaries - Private</b>	<b>68,693.99</b>	<b>64,015.35</b>	<b>31,541.25</b>	<b>35,606.68</b>	<b>36,003.60</b>	<b>34,979.89</b>	<b>38,750.42</b>	<b>47,307.01</b>	<b>31,565.69</b>	<b>46,836.80</b>	<b>49,021.70</b>	<b>48,016.64</b>
<b>Total Private Pay</b>	<b>454,220.63</b>	<b>403,657.48</b>	<b>396,436.95</b>	<b>401,698.66</b>	<b>412,731.02</b>	<b>340,815.89</b>	<b>381,176.57</b>	<b>410,580.01</b>	<b>394,188.69</b>	<b>452,446.19</b>	<b>458,421.77</b>	<b>456,400.64</b>
<b>Medicare Part A:</b>												
4201001 Semi Private	377,227.40	316,186.70	367,653.00	363,728.25	386,673.28	416,905.00	437,436.00	422,771.00	385,480.00	410,201.00	347,351.00	345,256.00
4202001 Private Room	153,480.00	153,970.00	183,194.00	157,788.00	167,488.00	176,046.00	200,638.00	182,404.00	196,120.00	154,896.00	158,290.00	190,174.00
4203001 Converted	4,860.00	2,515.00	3,870.00	3,015.00	2,970.00	-	-	-	-	-	-	-
4242001 Contractual - Room and Board	206,916.87	165,560.75	223,514.90	200,289.58	232,197.90	261,160.42	250,199.10	297,708.72	270,167.89	299,815.09	289,902.33	303,875.75
<b>Total Room &amp; Board - Medicare Part A</b>	<b>742,484.27</b>	<b>638,232.45</b>	<b>778,231.90</b>	<b>724,820.83</b>	<b>789,329.18</b>	<b>854,111.42</b>	<b>888,273.10</b>	<b>902,883.72</b>	<b>851,767.89</b>	<b>864,012.09</b>	<b>795,543.33</b>	<b>839,305.75</b>
4243001 Contractual - Ancillaries	(172,537.29)	(167,034.19)	(207,069.73)	(176,712.34)	(219,945.82)	(297,042.20)	(272,256.52)	(284,664.32)	(259,873.62)	(274,269.12)	(243,834.49)	(258,577.97)
4263001 Drugs	34,991.38	42,764.13	51,577.21	43,902.48	70,212.76	63,859.82	71,444.71	59,612.52	45,160.18	47,458.33	35,224.21	49,486.02
4265001 Incontinent Supplies	-	-	-	896.00	-	-	112.00	429.00	-	-	-	-
4269001 Medical Supplies - Other	13,723.04	12,041.19	16,422.4									





**The Virginian**  
12 Month Revenue and Expense  
Dec-2023

		Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Jun-2023	Jul-2023	Aug-2023	Sep-2023	Oct-2023	Nov-2023	Dec-2023
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
5001000 Salaries and Wages	General Maint.	32,039.56	29,344.85	34,332.69	33,656.62	32,262.56	31,359.53	33,049.93	38,953.38	39,267.25	39,150.77	38,797.52	37,123.57
5001000 Salaries and Wages	Grounds	3,574.46	3,693.09	4,110.48	3,957.90	4,078.20	3,952.07	5,066.47	7,994.48	9,248.14	11,495.77	7,873.80	8,624.18
5001000 Salaries and Wages	Security	-	-	-	-	-	-	-	-	-	5,639.64	7,830.15	12,968.45
5001000 Salaries and Wages	Clerical/Secretary	3,923.45	3,793.21	4,528.54	4,216.48	4,350.21	4,181.10	4,340.01	4,373.29	4,200.22	4,345.37	4,250.11	4,385.44
5001000 Salaries and Wages	Refrurbishment	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	Other Plant	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	General Maint.	5.51	131.21	102.60	4.16	(2.96)	25.74	16.84	93.24	33.98	23.93	82.74	13.37
5003000 Overtime	Grounds	11.77	0.32	1.42	7.74	2.50	5.17	5.54	7.67	26.31	20.93	148.87	(15.16)
5003000 Overtime	Security	-	-	-	-	-	-	-	-	-	66.45	292.03	471.31
5003000 Overtime	Clerical/Secretary	-	0.61	17.84	0.39	(0.14)	-	-	7.48	0.28	3.73	14.03	11.20
5051000 Conditional Compensation		-	-	1,000.00	-	-	1,000.00	500.00	-	-	-	1,000.00	2,000.00
5091000 Vacation Adjustment		(592.05)	1,427.51	(1,447.49)	1,441.06	86.41	672.15	461.42	(321.02)	1,783.52	2,713.90	424.31	2,565.70
<b>Total Wages</b>		<b>51,940.72</b>	<b>50,390.80</b>	<b>49,074.66</b>	<b>55,198.63</b>	<b>54,062.50</b>	<b>54,052.90</b>	<b>56,725.92</b>	<b>64,394.24</b>	<b>67,416.84</b>	<b>76,766.20</b>	<b>73,570.71</b>	<b>81,426.26</b>
Labor - Outside Contract:		-	-	-	-	-	-	-	-	-	-	-	-
5104000 Labor O/S - Other		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Labor O/S:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Benefits and Taxes:		-	-	-	-	-	-	-	-	-	-	-	-
5031000 FICA		3,833.18	3,578.07	3,815.54	3,832.27	4,432.58	3,904.90	4,036.74	4,674.96	4,962.85	5,366.17	5,342.13	5,857.40
5032000 FUTA		377.51	53.66	8.62	12.18	25.99	(8.31)	7.15	84.01	41.92	49.76	40.05	31.39
5033000 SUTA		214.56	52.99	(157.29)	3.21	5.64	(0.50)	1.54	18.21	14.11	9.66	11.09	7.46
5034000 Workers Comp		790.36	734.92	761.75	805.64	913.97	786.92	784.80	909.02	922.59	987.85	971.05	1,062.21
5121000 Employee Insurance		-	-	-	-	-	-	-	-	-	-	-	-
5121001 Employee Insurance - Health		3,947.87	3,395.68	3,395.68	3,997.84	3,997.84	3,997.84	3,997.84	4,298.92	6,067.44	5,032.64	5,634.80	5,634.80
5121002 Employee Insurance - Dental		55.25	44.30	44.30	49.90	49.90	49.90	49.90	52.70	76.30	63.10	68.70	68.70
5121003 Employee Insurance - Life		165.32	161.08	161.08	174.12	164.74	164.74	164.74	204.02	214.46	214.46	263.18	256.66
5121004 Employee Insurance - STD		-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD		153.34	147.84	147.84	158.70	142.90	142.90	142.90	176.11	184.98	184.98	225.89	220.46
5121006 Employee Insurance - Vision		-	-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan		83.33	-	-	-	-	-	-	250.00	-	-	83.34	83.34
5121009 Family Leave Insurance		-	-	-	-	-	-	-	-	-	-	-	-
5121010 Health Reimbursement Plan		125.01	125.01	125.01	125.01	125.01	(18.48)	(18.48)	(18.48)	(18.48)	(18.48)	(18.48)	(18.48)
5122500 401k/403b Employer Match		753.15	741.44	1,067.78	710.29	840.86	526.77	533.55	881.95	691.07	755.66	734.06	757.33
5129000 Employee Benefits - Miscellaneous		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits and Taxes</b>		<b>10,498.88</b>	<b>9,034.99</b>	<b>9,370.31</b>	<b>9,869.16</b>	<b>10,699.43</b>	<b>9,546.68</b>	<b>9,700.68</b>	<b>11,531.42</b>	<b>13,157.24</b>	<b>12,645.80</b>	<b>13,355.81</b>	<b>13,961.27</b>
Other Expenses:		-	-	-	-	-	-	-	-	-	-	-	-
5132000 Relocation		-	-	-	-	-	-	-	-	-	-	-	-
5132500 Uniforms		332.00	265.60	278.20	720.25	492.14	431.92	339.43	588.76	411.12	584.71	270.08	456.28
5134000 Education Assistance		-	-	-	-	-	-	-	-	-	-	-	-
5134500 Training		-	-	-	-	-	-	-	-	-	-	-	-
5137003 Employee Amenities - Meals		-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Fees & Fees		-	-	-	-	-	-	-	-	-	-	-	-
5221000 Consultants		-	-	-	-	-	-	-	-	-	-	-	-
5271000 Licenses & Fees		-	-	-	-	-	-	-	-	-	-	-	-
5602000 Rental & Leasing - Storage Space		-	-	-	-	-	-	-	-	-	-	-	-
5603000 Rental & Leasing - Equipment		81.00	81.00	81.00	81.00	81.00	81.00	81.00	81.00	81.00	81.00	81.00	81.00
5609000 Rental & Leasing - Other		-	-	-	-	-	-	-	-	-	-	-	-
5641000 Auto & Bus Expense		502.02	432.79	803.33	1,188.00	984.43	1,092.05	2,012.28	2,885.81	1,153.71	1,293.81	5,858.14	675.92
5651000 Regular Disposal		3,910.19	4,425.63	4,196.06	4,353.92	6,531.90	3,248.10	6,488.40	5,092.15	5,313.72	3,745.23	3,751.41	1,366.53
5652000 Hazardous Waste		50.00	50.00	20.00	50.00	100.00	50.00	50.00	(50.00)	307.79	-	-	-
5701001 M&R - Bldg - Fire Protection-Sec		5,892.05	691.18	3,725.62	9,105.41	3,528.69	4,563.15	505.93	3,546.18	3,439.59	2,788.81	3,438.30	6,643.14
5701005 M&R - Bldg - Security Services		6,881.80	6,139.68	6,540.88	6,420.50	6,641.24	8,799.80	9,129.45	8,653.64	8,861.00	8,664.20	7,269.26	-
5701010 M&R - Bldg - Elevator Service		2,688.54	2,000.01	5,332.96	2,214.49	5,680.01	7,294.34	4,079.15	4,229.15	4,884.15	4,269.15	2,733.99	2,113.32
5701020 M&R - Bldg - Extermination Servi		1,818.90	1,818.90	1,818.90	1,818.90	1,818.90	1,818.90	1,818.90	1,818.90	1,818.90	1,818.90	1,818.90	1,818.90
5701090 M&R - Bldg - Other		-	-	-	833.35	-	-	-	-	-	1,200.00	3,303.00	7,898.08
5702001 M&R - Equipment - TV		-	-	-	-	-	-	-	184.44	429.54	500.00	1,310.77	-
5702015 M&R - Equipment - HVAC		1,431.95	3,880.00	12,482.00	1,881.00	799.00	985.16	-	-	-	-	574.00	12,531.32
5702090 M&R - Equipment - Other		7,428.69	20,164.56	3,257.56	8,666.46	18,947.18	8,235.39	12,924.02	20,275.74	8,653.59	10,100.07	7,672.50	11,992.69
5703005 M&R - Grounds - Lawn Care		5,639.00	4,111.00	5,085.55	5,384.08	14,452.68	4,646.55	5,789.05	5,416.55	14,593.55	7,878.34	7,817.36	4,518.46
5703090 M&R - Grounds - Other		-	-	-	-	-	-	-	180.59	-	-	-	1,481.00
5781000 Cable TV		2,521.07	2,611.59	2,559.93	2,761.84	3,127.04	3,127.04	3,127.28	3,127.28	5,753.00	12,004.82	2,697.74	2,130.64
5801000 Supplies - Expendable/Durable Go		2,474.61	382.62	244.64	931.13	1,667.18	1,730.72	462.39	2,407.69	891.06	8.45	138.11	26.74
5801300 Supplies - Minor Equipment		608.14	1,655.07	543.37	2,310.19	752.43	379.21	320.30	1,622.68	2,128.31	67.37	86.71	1,168.38
5801500 Supplies - Chemicals		-	155.81	-	304.22	227.32	1,561.17	569.86	403.03	524.18	330.65	891.69	1,449.60
5803000 Supplies - Paper & Forms		-	-	-	-	-	-	-	-	-	-	-	-
5803500 Supplies - Repair - Building		7,415.77	14,553.22	8,459.53	26,899.72	3,879.13	8,033.43	8,399.41	7,011.73	7,908.99	12,900.96	4,342.94	3,668.07
5804000 Supplies - Repair - Equipment		1,485.42	975.24	2,239.65	898.52	1,156.40	1,306.36	3,504.80	525.95	4,495.08	213.85	-	-
5804500 Supplies - Repair - Grounds		-	-	-	-	-	-	-	-	-	-	-	-
5805400 Supplies - Other		-	-	-	-	-	-	-	-	-	-	-	-
5805500 Supplies - Inventory Adjustment		-	-	-	-	-	-	2,622.05	-	-	-	-	-
5990001 Vendor Discounts Taken		-	-	-	-	-	-	-	-	-	-	35.66	-
<b>Total Non-Utility Other Expenses</b>		<b>51,061.15</b>	<b>64,373.90</b>	<b>57,669.18</b>	<b>76,792.98</b>	<b>70,501.47</b>	<b>57,500.88</b>	<b>62,223.70</b>	<b>68,101.27</b>	<b>71,290.49</b>	<b>68,781.55</b>	<b>54,181.77</b>	<b>60,110.88</b>
Utilities:		-	-	-	-	-	-	-	-	-	-	-	-
5771000 Utilities - Gas		11,432.23	10,289.87	9,016.26	10,764.82	7,232.67	7,812.11	4,893.84	4,386.08	4,317.74	4,596.97	8,537.58	13,621.47
5772000 Utilities - Electric		35,174.87	27,523.82	28,133.61	27,577.89	23,488.87	28,700.50	29,977.67	27,601.37	31,213.16	24,402.47	28,180.19	26,936.70
5773000 Utilities - Water		11,000.00	3,407.62	11,000.00	11,000.00	4,994.95	10,000.00	10,000.00	10,000.00	9,596.98	10,000.00	10,000.00	7,205.83
5775000 Utilities - Fuel Oil		-	-	-	-	-	-	-	-	-	-	-	-
5776001 Sewage Treatment		-	-	-	-	-	-	-	-	-	-	-	-
5777001 Soft Water Expense		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Utilities</b>		<b>57,607.10</b>	<b>41,221.31</b>	<b>48,149.87</b>	<b>49,342.71</b>	<b>35,716.49</b>	<b>46,512.61</b>	<b>44,871.51</b>	<b>41,987.45</b>	<b>45,127.88</b>	<b>38,999.44</b>	<b>46,717.77</b>	<b>47,764.00</b>
<b>Total Other Expenses</b>		<b>108,668.25</b>	<b>105,595.21</b>	<b>105,819.05</b>	<b>126,</b>								

**The Virginian**  
12 Month Revenue and Expense  
Dec-2023

	Jan-2023 Actual	Feb-2023 Actual	Mar-2023 Actual	Apr-2023 Actual	May-2023 Actual	Jun-2023 Actual	Jul-2023 Actual	Aug-2023 Actual	Sep-2023 Actual	Oct-2023 Actual	Nov-2023 Actual	Dec-2023 Actual
5801000 Supplies - Expendable/Durable Go												
5801500 Supplies - Chemicals	4,925.52	4,567.15	6,895.63	5,548.93	7,238.60	6,729.47	6,779.80	8,330.14	6,913.16	7,193.24	8,719.63	8,560.90
5802000 Supplies - Linen & Etc.	5,616.96	3,376.72	5,135.27	5,241.75	5,639.64	6,261.45	5,742.99	7,269.88	5,901.28	5,523.37	5,123.29	6,250.44
5803000 Supplies - Paper & Forms	909.34	932.29	1,321.20	324.35	534.24	656.20	819.93	1,691.53	1,279.37	420.86	1,195.94	1,515.75
5804000 Supplies - Repair - Equipment	-	315.34	672.45	(19.69)	-	202.51	129.95	1,517.42	1,293.69	849.39	-	-
5805400 Supplies - Other	-	-	-	-	-	-	-	-	-	-	-	-
5805500 Supplies - Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses:</b>	<b>15,493.90</b>	<b>9,988.44</b>	<b>15,719.72</b>	<b>12,015.10</b>	<b>17,485.79</b>	<b>14,603.68</b>	<b>14,995.52</b>	<b>20,596.05</b>	<b>17,829.99</b>	<b>15,548.28</b>	<b>16,887.08</b>	<b>19,902.57</b>
<b>Total Environmental Service Expense</b>	<b>116,573.22</b>	<b>104,427.78</b>	<b>109,750.53</b>	<b>103,892.53</b>	<b>100,530.59</b>	<b>103,080.38</b>	<b>102,036.61</b>	<b>103,770.60</b>	<b>106,024.64</b>	<b>100,064.99</b>	<b>105,743.85</b>	<b>108,821.23</b>
<b>Food Service</b>												
<b>Wages:</b>												
5001000 Salaries and Wages	18,252.05	16,675.08	24,439.71	24,871.65	25,700.71	24,871.65	25,700.71	25,700.71	24,871.64	26,162.25	25,448.57	26,296.86
5001000 Salaries and Wages	34,017.51	30,508.23	37,319.06	37,043.83	37,534.35	38,581.58	38,581.58	44,122.10	43,850.56	45,323.24	34,654.13	45,323.82
5001000 Salaries and Wages	42,557.09	43,528.38	45,168.59	46,207.36	50,730.23	55,734.02	61,687.10	56,436.70	70,486.74	68,386.08	67,294.98	71,261.52
5001000 Salaries and Wages	11,292.22	13,368.06	15,389.44	14,891.28	15,733.41	15,251.44	16,483.74	17,662.48	19,308.89	18,850.67	20,396.89	20,320.89
5001000 Salaries and Wages	-	-	-	-	-	-	-	-	-	2,157.43	5,140.36	5,215.58
5001000 Salaries and Wages	14,251.34	13,072.29	14,275.84	13,798.56	14,618.68	13,545.65	14,446.91	8,989.26	8,714.64	9,858.44	18,071.58	16,419.04
5001000 Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	3,255.45	2,653.78	3,110.70	1,756.09	2,957.26	385.98	6,284.35	6,387.37	6,181.33	7,081.66	8,643.68	8,265.46
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	1,306.21	2,215.03	324.74	855.06	873.78	1,254.55	2,369.23	3,974.21	1,330.12	174.63	1,364.70	1,345.64
5003000 Overtime	4,830.58	5,479.70	6,545.48	4,241.61	5,807.93	5,108.50	4,356.99	5,066.83	7,080.18	6,248.60	5,213.69	4,851.01
5003000 Overtime	1,019.05	385.62	157.80	63.45	282.44	203.17	330.26	997.79	209.65	97.74	631.73	1,260.44
5003000 Overtime	-	-	-	-	-	-	-	-	-	39.65	146.11	293.67
5003000 Overtime	-	-	-	-	108.29	(47.65)	-	0.48	-	120.76	(47.23)	15.69
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5051000 Conditional Compensation	-	-	3,000.00	1,000.00	5,000.00	3,000.00	1,000.00	-	1,000.00	250.00	-	-
5091000 Vacation Adjustment	5,006.80	4,976.42	3,669.68	2,618.39	2,600.37	2,676.23	1,439.72	(1,762.66)	5,632.48	(1,314.21)	2,942.32	1,069.02
<b>Total Wages</b>	<b>135,788.30</b>	<b>132,886.59</b>	<b>153,401.04</b>	<b>147,347.28</b>	<b>161,947.45</b>	<b>160,565.12</b>	<b>172,857.58</b>	<b>167,575.27</b>	<b>188,666.23</b>	<b>183,436.94</b>	<b>189,901.51</b>	<b>210,147.64</b>
<b>Labor - Outside Contract:</b>												
5104000 Labor O/S - Other	34,203.43	25,341.61	23,272.07	19,298.29	17,497.03	13,426.93	14,564.81	11,020.73	618.76	-	-	-
<b>Total Labor O/S:</b>	<b>34,203.43</b>	<b>25,341.61</b>	<b>23,272.07</b>	<b>19,298.29</b>	<b>17,497.03</b>	<b>13,426.93</b>	<b>14,564.81</b>	<b>11,020.73</b>	<b>618.76</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Benefits and Taxes:</b>												
5031000 FICA	9,807.32	9,838.84	11,061.33	10,733.31	11,967.05	11,733.31	12,823.36	12,959.39	13,885.73	13,671.13	13,871.83	15,584.68
5032000 FUTA	963.97	2,426.71	1,666.63	1,454.94	77.78	87.32	151.62	103.64	209.72	175.19	183.23	188.50
5033000 SUTA	553.99	1,776.01	(362.05)	44.20	(21.94)	18.56	36.20	27.18	46.84	42.73	41.30	44.56
5034000 Workers Comp	1,879.92	1,875.16	2,115.08	2,136.24	2,344.80	2,237.72	2,367.20	2,382.83	2,499.34	2,564.17	2,544.17	3,012.83
5121001 Employee Insurance - Health	8,885.16	7,680.84	8,788.62	9,390.78	9,390.78	9,390.78	9,992.94	10,595.10	11,148.99	11,799.42	12,100.50	11,799.42
5121002 Employee Insurance - Dental	109.70	98.70	104.30	109.90	109.90	109.90	115.50	115.50	115.50	115.50	115.50	115.50
5121003 Employee Insurance - Life	340.29	343.82	357.07	408.98	426.35	432.78	506.05	468.54	455.91	443.46	538.86	524.59
5121004 Employee Insurance - STD	-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD	304.03	307.08	318.26	361.96	376.54	381.98	450.86	419.40	419.36	408.86	495.16	483.27
5121006 Employee Insurance - Vision	-	-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan	666.68	666.68	750.02	1,125.02	750.02	750.02	750.02	1,000.02	791.69	958.36	937.52	750.02
5121009 Family Leave Insurance	-	-	-	-	-	-	-	-	-	-	-	-
5121010 Health Reimbursement Plan	187.50	187.50	187.50	187.50	187.50	(27.72)	(27.72)	(27.72)	(27.72)	(27.72)	(27.72)	(27.72)
5122500 401k/403b Employer Match	1,341.98	1,455.63	2,473.75	1,702.54	1,721.54	1,717.69	1,811.19	2,764.21	1,992.91	1,869.83	1,930.23	2,112.94
5129000 Employee Benefits - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits and Taxes</b>	<b>25,029.54</b>	<b>22,876.97</b>	<b>25,960.51</b>	<b>26,346.37</b>	<b>27,330.92</b>	<b>26,832.34</b>	<b>28,971.62</b>	<b>30,344.09</b>	<b>31,532.27</b>	<b>31,420.61</b>	<b>32,733.38</b>	<b>34,588.57</b>
<b>Other Expenses:</b>												
5132500 Uniforms	4,512.78	3,667.10	3,392.15	3,581.38	4,713.42	3,830.29	4,974.05	4,154.61	3,766.70	7,431.41	4,762.01	2,849.06
5134500 Training	-	-	-	-	-	-	-	-	-	-	-	-
5137003 Employee Amenities - Meals	-	-	-	-	-	-	-	-	-	-	-	-
5138000 Flowers & Memorials	-	-	-	-	-	-	-	-	-	1,515.10	1,108.50	-
5163000 Wellness Program - Food/Snacks	-	-	-	-	-	-	-	-	-	-	-	-
5169000 Wellness Program - Other	-	-	-	-	-	-	-	-	-	-	-	-
5171000 Travel - Airlines/Hotels/Car Rent	-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees	-	-	-	-	-	-	-	-	-	181.24	-	-
5221000 Consultants	-	-	-	-	-	-	-	-	-	-	-	-
5271000 Licenses & Fees	-	-	-	-	-	450.00	-	62.50	-	-	-	40.94
5551000 Food - Fresh Bakery	1,744.23	3,130.55	2,475.78	3,608.59	4,317.88	2,388.61	2,076.91	3,983.16	9,213.08	14,712.32	17,684.41	18,853.89
5552000 Food - Fresh Dairy/Eggs	7,640.21	7,425.47	8,511.31	8,120.27	8,513.41	10,152.90	8,476.31	8,146.34	10,180.55	10,337.30	9,376.12	11,952.88
5553000 Food - Meat	13,715.94	11,519.90	16,859.13	15,483.61	18,324.67	20,765.81	16,212.97	17,347.69	29,724.72	20,483.02	20,759.00	27,838.23
5553500 Food - Seafood	4,558.41	5,919.72	4,437.98	5,121.02	7,581.29	8,257.40	6,022.38	5,697.01	11,727.16	12,592.86	11,120.68	11,772.85
5554000 Food - Produce	10,023.79	10,079.84	14,463.39	11,663.90	16,446.13	15,918.98	14,350.32	14,292.19	16,583.68	17,853.19	19,767.48	19,116.90
5554500 Food - Frozen	11,634.52	9,837.31	11,425.36	12,106.24	15,388.85	14,685.58	11,020.54	13,007.67	18,094.10	8,153.82	10,052.41	10,494.57
5554700 Food - Beverages	8,313.09	6,354.79	9,208.12	7,603.65	7,959.26	7,328.40	6,207.95	7,885.92	8,788.72	10,786.20	8,305.67	9,787.26
5555000 Food - Other	14,439.37	13,717.03	16,572.93	14,520.31	18,520.37	16,724.86	16,819.60	16,965.81	22,291.31	21,315.29	15,044.47	20,875.30
5557000 Food - Food for Events	8,172.45	7,687.71	8,282.60	7,107.69	9,456.58	6,502.51	6,643.74	8,106.71	4,250.03	4,149.99	6,542.39	7,371.97
5559000 Food - Inventory Adjustment	-	-	(6,425.99)	-	-	(7,727.80)	-	-	-	(5,064.08)	-	(14,813.48)
5571000 Lounge Beverage Suppl	-	-	-	-	-	-	-	-	-	-	-	743.81
5591000 Catering Expense	-	-	-	-	-	-	-	-	-	-	-	-
5603000 Rental & Leasing - Equipment	-	-	-	-	-	-	-	-	-	1,062.63	-	-
5609000 Rental & Leasing - Other	757.65	760.62	662.94	1,584.70	3,217.71	1,590.56	2,120.56	1,590.95	1,671.17	7,919.40	4,735.19	9,357.66
5673000 Food Service - Contract	-	-	-	-	-	-	-	-	-	-	-	-
5676000 Janitorial Service	-	-	-	-	-	-	-	-	-	-	-	-
5702090 M&R - Equipment - Other	5,246.09	2,003.49	222.08	1,219.13	284.20	1,143.10	3,420.40	3,009.59	3,647.13	6,202.42	12,237.72	17.96
5801000 Supplies - Expendable/Durable Go	11,838.46	9,633.28	7,779.62	7								

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	Jan-2023 Actual	Feb-2023 Actual	Mar-2023 Actual	Apr-2023 Actual	May-2023 Actual	Jun-2023 Actual	Jul-2023 Actual	Aug-2023 Actual	Sep-2023 Actual	Oct-2023 Actual	Nov-2023 Actual	Dec-2023 Actual
5033000 SUTA	160.89	38.66	(105.12)	17.02	2.48	15.17	6.03	2.77	(0.12)	6.39	5.67	12.41
5034000 Workers Comp	570.32	518.40	700.88	618.90	792.75	503.75	585.71	717.99	492.88	789.75	774.71	820.15
5121001 Employee Insurance - Health	1,204.32	1,204.32	1,204.32	1,204.32	3,391.10	2,708.94	1,903.98	1,903.98	2,819.12	2,819.12	2,819.12	2,819.12
5121002 Employee Insurance - Dental	11.20	11.20	16.80	16.80	43.20	37.60	32.00	32.00	43.20	43.20	48.80	48.80
5121003 Employee Insurance - Life	92.50	105.67	136.36	137.17	155.10	151.42	151.42	151.42	149.45	154.50	182.94	182.94
5121004 Employee Insurance - STD	-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD	100.52	114.33	137.28	137.28	137.90	153.02	145.02	145.02	135.16	143.02	165.90	165.90
5121006 Employee Insurance - Vision	-	-	-	-	-	-	-	-	-	-	-	-
5121007 Health Savings Plan	83.34	83.34	83.34	83.34	416.66	333.32	416.66	166.66	249.99	333.32	333.32	333.32
5121010 Health Reimbursement Plan	41.67	41.67	41.67	41.67	41.67	(6.16)	(6.16)	(6.16)	(6.16)	(6.16)	(6.16)	(6.16)
5122500 401k/403k Employer Match	321.96	749.67	1,094.97	654.68	823.17	765.75	576.54	1,357.66	434.16	517.03	741.61	673.46
5129000 Employee Benefits - Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Benefits</b>	<b>5,757.29</b>	<b>5,547.38</b>	<b>6,952.00</b>	<b>6,100.17</b>	<b>9,755.63</b>	<b>8,256.11</b>	<b>7,608.68</b>	<b>8,940.59</b>	<b>7,560.43</b>	<b>8,755.71</b>	<b>9,151.13</b>	<b>9,361.27</b>
<b>Other Expenses:</b>												
5132500 Uniforms	-	-	-	-	-	-	-	-	-	173.80	-	-
5133500 Pre-Employment Screenings	-	-	-	-	-	-	-	-	-	-	-	-
5134500 Training	-	-	-	-	-	-	-	-	-	-	-	-
5137003 Employee Amenities - Meals	-	-	-	-	-	-	-	-	-	-	-	207.08
5171000 Travel - Airlines/Hotel/Car Rent	-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees	-	-	-	-	-	-	-	-	-	-	-	-
5221000 Consultants	648.00	216.00	486.00	432.00	378.00	432.00	432.00	270.00	594.00	580.50	648.00	526.50
5271000 Licenses & Fees	135.00	135.00	135.00	-	-	3,460.00	135.00	135.00	135.00	135.00	135.00	135.00
5440100 Pastoral Care Expense	52.77	88.90	90.59	118.05	-	43.07	118.09	150.00	237.18	250.00	46.84	43.89
5609000 Rental & Leasing - Other	-	-	-	-	-	-	-	-	-	-	-	-
5702900 M&R - Equipment - Other	-	-	-	-	-	-	-	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	538.37	264.76	483.74	752.32	269.42	766.16	1,385.28	44.81	1,168.53	449.85	1,038.84	1,282.53
5803000 Supplies - Paper & Forms	-	-	-	-	-	-	-	-	-	-	-	-
5804000 Supplies - Repair - Equipment	-	-	-	-	-	-	-	-	-	-	-	55.10
5805400 Supplies - Other	-	-	-	-	-	-	-	-	-	-	-	293.05
5805500 Supplies - Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
5810001 Resident Personal Expense	-	-	-	-	-	-	-	-	-	-	-	-
5821000 Activities - Arts and Crafts	-	-	249.85	80.40	41.52	48.13	166.61	18.01	525.00	1,100.25	149.09	368.50
5822000 Activities - Recreation	3,679.99	6,647.50	3,580.00	3,634.99	5,385.98	5,535.98	4,570.88	5,730.88	5,182.07	4,287.23	4,051.10	6,945.00
5823000 Activities - Computer Lab	-	-	-	-	-	-	-	-	-	-	-	-
5824000 Activities - Trips	1,290.07	3,769.36	2,349.72	3,974.29	3,183.01	2,851.52	2,593.52	4,246.85	1,808.62	1,596.71	2,528.32	3,172.52
5825000 Activities - Wellness	529.20	547.20	424.80	417.60	786.60	712.80	577.80	639.00	534.60	1,119.32	725.40	448.20
5829000 Activities - Other	2,743.28	3,635.56	1,667.74	4,016.79	5,401.76	2,444.43	2,586.44	2,208.51	1,873.20	582.70	5,027.10	4,728.73
5882000 Other Ancillaries - Laboratory	-	-	-	-	-	-	-	-	-	-	-	-
5902000 Physical Therapy	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses</b>	<b>9,616.68</b>	<b>15,304.28</b>	<b>9,467.44</b>	<b>13,426.44</b>	<b>15,446.29</b>	<b>16,294.09</b>	<b>12,565.62</b>	<b>13,443.06</b>	<b>11,923.20</b>	<b>10,394.34</b>	<b>14,474.69</b>	<b>18,206.10</b>
<b>Total Resident Services Expense</b>	<b>55,849.59</b>	<b>57,670.61</b>	<b>62,846.69</b>	<b>61,843.86</b>	<b>69,323.07</b>	<b>68,537.53</b>	<b>71,923.22</b>	<b>78,345.50</b>	<b>62,462.01</b>	<b>69,847.68</b>	<b>79,835.34</b>	<b>86,443.52</b>
<b>Health Center</b>												
<b>Wages:</b>												
5001000 Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	9,413.49	26,589.61	29,593.62	17,513.95	20,013.74	19,368.13	27,925.80	30,425.82	23,140.09	12,478.02	8,241.75	8,516.47
5001000 Salaries and Wages	8,959.64	8,119.40	8,336.79	8,483.23	9,169.98	9,198.36	10,220.88	11,914.97	2,509.92	2,503.19	3,437.41	7,791.22
5001000 Salaries and Wages	5,532.33	6,073.58	8,181.07	8,850.75	7,836.34	8,018.57	8,087.05	7,477.90	7,039.22	3,818.51	3,814.56	6,634.62
5001000 Salaries and Wages	14,415.02	9,931.34	7,658.04	5,589.01	10,049.44	9,275.27	10,049.45	10,049.45	9,725.27	14,005.49	21,263.72	20,265.22
5001000 Salaries and Wages	24,411.47	19,331.11	16,167.67	19,670.55	26,060.14	21,438.55	19,677.85	23,926.20	19,092.81	21,019.46	19,130.85	20,265.70
5001000 Salaries and Wages	99,554.84	83,434.03	82,941.83	110,333.86	154,503.75	152,749.91	167,770.68	163,792.16	154,615.26	157,779.27	119,731.55	167,998.52
5001000 Salaries and Wages	126,216.70	107,712.07	96,917.50	92,454.42	98,417.61	118,584.74	140,816.72	151,351.32	155,020.90	146,547.00	124,709.67	158,864.00
5001000 Salaries and Wages	21,141.08	20,392.62	20,896.67	23,445.87	31,367.31	34,067.31	33,168.11	30,616.97	26,012.14	29,129.02	22,651.47	35,105.20
5001000 Salaries and Wages	30,953.66	23,394.38	25,393.03	13,341.39	23,850.51	11,664.26	15,535.35	14,588.52	13,780.50	15,212.78	2,912.96	2,357.14
5001000 Salaries and Wages	-	-	-	-	-	-	-	74.75	-	-	-	-
5003000 Overtime	-	-	-	193.84	333.31	205.05	4.04	-	18.86	118.47	-	-
5003000 Overtime	1,081.74	633.64	248.85	477.35	859.85	560.81	395.95	272.97	315.39	1,641.22	1,048.83	1,045.90
5003000 Overtime	4,752.62	4,460.62	5,223.98	6,249.19	12,070.24	9,354.84	9,856.66	9,856.66	7,761.56	12,032.61	4,927.32	17,155.33
5003000 Overtime	7,225.72	6,526.48	4,855.93	7,566.20	8,887.52	13,342.33	16,386.55	9,480.88	8,986.74	10,856.31	9,816.17	8,774.98
5003000 Overtime	134.70	107.51	430.63	283.41	779.72	2,050.57	1,621.84	1,214.57	474.57	1,105.63	91.55	1,173.23
5003000 Overtime	613.95	856.25	1,625.24	51.65	1,002.95	(358.58)	472.87	504.90	290.10	870.15	(272.30)	-
5051000 Conditional Compensation	3,350.00	17,905.51	10,242.20	3,815.00	10,100.00	16,275.00	6,650.00	7,250.00	16,425.00	8,000.00	2,500.00	6,000.00
5091000 Vacation Adjustment	4,536.33	2,741.57	5,723.90	3,797.83	13,050.56	11,798.66	2,334.39	(4,778.13)	(4,706.63)	1,189.75	(5,327.90)	(14,753.03)
<b>Total Wages</b>	<b>363,793.19</b>	<b>338,209.72</b>	<b>324,435.95</b>	<b>321,949.66</b>	<b>428,213.50</b>	<b>438,172.04</b>	<b>471,143.24</b>	<b>468,036.91</b>	<b>440,482.84</b>	<b>438,307.47</b>	<b>338,796.08</b>	<b>427,346.58</b>
<b>Labor - Outside Contract:</b>												
5101000 Labor O/S - RN's	7,020.00	19,220.50	27,054.00	6,506.75	440.00	-	-	-	2,464.00	1,400.00	11,492.00	18,827.00
5102000 Labor O/S - LPN's	30,550.15	25,759.14	53,365.65	58,351.33	57,732.67	30,850.00	112.00	-	1,850.00	47,645.50	22,454.90	22,454.90
5103000 Labor O/S - Aides	26,528.97	63,029.24	85,205.34	75,645.36	36,056.72	14,383.48	-	-	8,225.00	52,302.40	122,497.25	99,522.33
5104000 Labor O/S - Other	28,924.50	16,380.00	4,228.00	-	-	-	-	-	-	-	-	-
<b>Total Labor - Outside Contract</b>	<b>93,029.62</b>	<b>124,389.88</b>	<b>169,885.99</b>	<b>140,343.44</b>	<b>94,229.39</b>	<b>45,217.48</b>	<b>112.00</b>	<b>-</b>	<b>12,570.00</b>	<b>70,067.98</b>	<b>181,634.75</b>	<b>140,807.33</b>
<b>Benefits and Taxes:</b>												
5031000 FICA	28,274.01	24,096.30	24,510.68	24,220.23	31,152.56	32,020.39	34,860.72	35,563.23	33,634.97	32,310.43	25,685.49	33,481.79
5032000 FUTA	2,432.06	343.96	1,221.41	204.02	419.57	317.81	328.56	244.33	129.93	104.48	117.95	236.49
5033000 SUTA	1,437.56	269.41	(826.62)	15.37	(65.61)	88.86	80.97	61.44	36.99	21.83	31.60	56.33
5034000 Workers Comp	6,168.07	5,224.11	5,266.99	5,296.43	6,724.24	6,679.36	7,016.99	7,334.61	6,960.76	6,666.17	5,337.57	6,613.30
5121001 Employee Insurance - Health	23,280.46	22,878.30	21,543.56	19,737.08	22,891.34	22,892.58	22,891.34	22,725.22	23,989.27	21,006.90	17,469.86	9,767.72
5121002 Employee Insurance - Dental	277.30	271.70	233.00	216.20	251.80	270.60	270.60	272.60	286.60	254.80	202.00	104.50
5121003 Employee Insurance - Life	986.78	988.12	845.32	748.56	952.34	1,085.68	1,120.00	1,200.74	1,224.22	1,073.11	916.86	948.14
5121004 Employee Insurance - STD	-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD	861.30	786.74	734.06	6								

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	Jan-2023 Actual	Feb-2023 Actual	Mar-2023 Actual	Apr-2023 Actual	May-2023 Actual	Jun-2023 Actual	Jul-2023 Actual	Aug-2023 Actual	Sep-2023 Actual	Oct-2023 Actual	Nov-2023 Actual	Dec-2023 Actual
5855000 Medical Supplies - Non Chargeabl												
5873000 Drugs - Legend	4,564.26	5,007.61	6,442.63	6,488.17	6,365.84	6,622.08	7,929.18	7,920.44	8,314.29	5,174.21	9,915.20	4,015.12
5875000 Drugs - Other	6,144.43	1,275.84	1,800.93	1,391.54	6,744.35	1,506.96	1,488.49	1,934.02	8,542.34	3,091.00	1,453.27	901.08
5881000 Other Ancillaries - Ambulance	-	-	-	-	-	-	-	-	-	-	-	-
5882000 Other Ancillaries - Laboratory	-	-	-	-	-	-	-	-	-	-	-	-
5883000 Other Ancillaries - Medical Equi	-	-	-	-	-	-	-	-	-	-	-	-
5884000 Other Ancillaries - Oxygen	361.60	434.03	483.32	348.09	410.24	323.68	453.79	321.45	385.87	1,418.30	852.00	808.52
5886000 Other Ancillaries - Xray	-	-	-	-	-	-	-	-	-	-	-	-
5901000 Occupational Therapy	-	-	-	-	-	-	-	-	-	183.83	642.46	-
5902000 Physical Therapy	3,090.60	3,499.20	3,286.80	4,671.00	5,295.60	4,640.40	4,932.00	3,744.00	3,423.79	3,744.23	3,896.46	2,935.80
5903000 Speech Therapy	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Private Pay</b>	<b>30,511.30</b>	<b>18,941.97</b>	<b>25,303.64</b>	<b>20,522.17</b>	<b>32,892.76</b>	<b>25,554.74</b>	<b>27,631.47</b>	<b>27,789.24</b>	<b>35,870.12</b>	<b>29,449.18</b>	<b>32,111.47</b>	<b>33,948.59</b>
<b>Medicare Part A:</b>												
5852000 Medical Supplies - Incontinent S	-	-	-	-	-	-	-	-	-	-	-	-
5854000 Medical Supplies - Chargeable	-	-	1,865.83	1,520.00	988.00	76.00	2,252.38	1,765.20	690.00	-	-	-
5855000 Medical Supplies - Non Chargeabl	-	-	-	-	-	-	-	-	-	-	-	-
5873000 Drugs - Legend	17,256.04	41,189.37	41,524.99	38,793.69	65,263.37	61,808.63	59,503.72	52,631.79	34,473.29	39,611.72	21,634.62	48,965.25
5875000 Drugs - Other	-	-	-	-	-	-	-	-	-	-	-	-
5881000 Other Ancillaries - Ambulance	450.00	-	-	-	-	-	-	-	-	-	-	-
5882000 Other Ancillaries - Laboratory	4,967.51	6,058.38	8,263.69	7,212.79	5,734.94	7,071.00	5,287.69	9,464.50	8,515.10	10,683.12	3,769.30	1,428.70
5883000 Other Ancillaries - Medical Equi	-	-	-	-	-	-	-	-	-	-	-	-
5884000 Other Ancillaries - Oxygen	128.68	224.04	112.02	448.08	560.10	224.04	336.06	336.06	336.06	112.02	-	-
5885000 Other Ancillaries - Xray	1,538.22	4,913.70	4,718.96	4,062.13	3,261.94	2,397.73	4,060.43	1,796.43	1,866.27	4,842.90	(3,414.20)	(1,428.70)
5887000 Other Ancillaries - Prosthetic D	-	-	-	-	-	-	-	-	-	-	-	-
5901000 Occupational Therapy	44,231.35	38,779.54	48,155.41	45,378.60	47,615.56	48,961.64	52,078.86	52,801.93	45,646.84	49,688.67	41,882.52	47,261.90
5902000 Physical Therapy	47,817.91	44,783.80	51,838.17	48,993.81	51,641.50	52,943.12	55,837.29	56,822.96	49,522.27	53,860.41	45,444.16	51,263.33
5903000 Speech Therapy	16,491.27	14,707.78	20,179.38	17,656.38	16,763.19	15,711.51	18,753.22	22,430.53	21,328.62	25,254.47	20,582.09	22,187.91
5904000 Respiratory Therapy	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Medicare Part A</b>	<b>132,880.98</b>	<b>150,656.61</b>	<b>176,658.45</b>	<b>164,065.48</b>	<b>191,828.60</b>	<b>189,193.67</b>	<b>198,109.65</b>	<b>198,049.40</b>	<b>162,378.45</b>	<b>184,053.31</b>	<b>129,898.49</b>	<b>169,676.39</b>
<b>Medicare Part B:</b>												
5901000 Occupational Therapy	25.35	671.66	235.93	-	-	131.01	245.09	146.29	329.67	881.93	1,528.66	1,087.24
5902000 Physical Therapy	1,313.11	-	2,671.11	1,565.70	1,192.07	1,572.58	783.39	2,030.45	3,026.90	2,801.02	4,049.34	2,989.50
5903000 Speech Therapy	145.56	-	654.46	-	72.70	-	72.86	295.40	455.47	1,214.94	660.82	-
<b>Total Medicare Part B</b>	<b>1,484.02</b>	<b>671.66</b>	<b>2,503.04</b>	<b>2,220.16</b>	<b>1,264.77</b>	<b>1,703.59</b>	<b>1,101.24</b>	<b>2,472.14</b>	<b>3,812.04</b>	<b>4,897.89</b>	<b>6,238.82</b>	<b>4,076.74</b>
<b>Medicaid:</b>												
5873000 Drugs - Legend	15.75	219.00	413.71	96.21	86.51	66.62	124.62	97.04	91.62	164.13	173.31	121.91
5882000 Other Ancillaries - Laboratory	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Medicaid</b>	<b>15.75</b>	<b>219.00</b>	<b>413.71</b>	<b>96.21</b>	<b>86.51</b>	<b>66.62</b>	<b>124.62</b>	<b>97.04</b>	<b>91.62</b>	<b>164.13</b>	<b>173.31</b>	<b>121.91</b>
<b>HMO/Managed Care:</b>												
5901000 Occupational Therapy	914.13	864.67	227.52	-	915.03	911.36	872.92	359.43	820.94	877.29	674.95	1,043.53
5902000 Physical Therapy	1,767.71	949.89	941.20	720.48	1,080.69	977.42	941.18	312.62	898.78	737.43	660.20	946.83
5903000 Speech Therapy	-	-	-	-	155.00	303.80	246.76	-	255.20	25.28	-	-
<b>Total HMO/Managed Care</b>	<b>2,681.84</b>	<b>1,859.56</b>	<b>1,168.72</b>	<b>720.48</b>	<b>2,150.72</b>	<b>2,192.58</b>	<b>2,060.86</b>	<b>672.05</b>	<b>1,974.92</b>	<b>1,640.00</b>	<b>1,335.15</b>	<b>1,990.36</b>
<b>Other Insurance:</b>												
5873000 Drugs - Legend	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Insurance</b>	<b>-</b>											
<b>Total Ancillary Expense</b>	<b>167,573.89</b>	<b>172,348.80</b>	<b>206,047.56</b>	<b>187,624.50</b>	<b>228,223.36</b>	<b>218,711.20</b>	<b>229,027.84</b>	<b>229,079.87</b>	<b>204,127.15</b>	<b>220,204.51</b>	<b>169,757.24</b>	<b>209,813.99</b>
<b>Total Health Center Expense</b>	<b>702,657.37</b>	<b>703,343.49</b>	<b>770,347.38</b>	<b>717,681.49</b>	<b>827,645.28</b>	<b>786,688.59</b>	<b>788,987.41</b>	<b>791,225.99</b>	<b>743,190.87</b>	<b>815,307.91</b>	<b>765,962.32</b>	<b>853,950.07</b>
<b>Assisted Living</b>												
<b>Wages:</b>												
5001000 Salaries and Wages	27,437.73	25,295.38	28,005.60	27,102.19	28,005.60	24,089.34	16,177.81	23,879.23	23,723.07	24,513.85	23,723.08	24,513.85
5001000 Salaries and Wages	12,600.68	11,885.83	12,813.58	11,553.54	12,834.92	12,478.86	13,181.58	12,946.58	12,200.01	13,002.87	12,629.12	13,464.75
5001000 Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-
5001000 Salaries and Wages	118,221.67	91,033.61	95,644.82	94,884.76	103,476.65	109,737.00	112,053.71	108,949.61	107,335.40	108,022.80	115,184.88	105,535.48
5001000 Salaries and Wages	25,664.10	23,995.58	32,839.33	35,144.51	28,935.18	27,895.14	29,699.98	24,928.61	26,132.99	26,415.45	24,156.75	26,859.70
5001000 Salaries and Wages	1,858.75	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	24.76	268.64	290.23	31.62	274.14	268.12	322.40	329.88	63.43	230.53	368.97	419.99
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	7,118.56	4,252.83	4,870.42	3,561.01	5,659.17	3,804.01	4,958.66	3,638.91	3,239.98	3,817.78	2,552.31	5,641.08
5003000 Overtime	669.28	1,361.86	1,015.40	374.43	1,615.97	759.08	1,106.47	422.11	230.49	1,572.25	725.25	742.19
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5003000 Overtime	-	-	-	-	-	-	-	-	-	-	-	-
5051000 Conditional Compensation	6,250.00	3,300.00	950.00	1,045.00	3,900.00	1,320.00	1,000.00	5,000.00	2,000.00	-	-	-
5091000 Vacation Adjustment	8,217.28	4,488.83	5,501.53	962.46	7,535.90	5,195.91	2,479.52	(608.80)	4,062.46	5,771.27	(3,909.04)	7,685.96
<b>Total Wages</b>	<b>208,062.81</b>	<b>165,482.56</b>	<b>181,930.91</b>	<b>175,059.52</b>	<b>192,237.53</b>	<b>185,547.46</b>	<b>180,620.13</b>	<b>179,486.13</b>	<b>178,987.83</b>	<b>182,431.97</b>	<b>174,981.32</b>	<b>184,863.00</b>
<b>Labor - Outside Contract:</b>												
5101000 Labor O/S - RN's	-	-	-	20.00	-	-	-	-	-	-	-	-
5102000 Labor O/S - LPN's	-	-	-	-	-	-	-	-	-	-	-	-
5103000 Labor O/S - Aides	9,249.20	6,503.37	2,134.65	-	228.00	-	-	-	-	-	-	-
5104000 Labor O/S - Other	48,083.00	15,120.00	14,826.00	7,325.50	581.00	322.00	-	-	-	-	-	-
<b>Total Labor - Outside Contract</b>	<b>57,332.20</b>	<b>21,623.37</b>	<b>16,950.66</b>	<b>7,345.50</b>	<b>809.00</b>	<b>322.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Benefits and Taxes:</b>												
5031000 FICA	14,543.49	11,511.13	13,232.81	12,375.99	13,494.26	13,524.59	13,248.28	13,057.51	13,401.81	13,718.95	13,281.04	13,696.04
5032000 FUTA	1,456.53	229.61	155.97	186.62	70.24	103.00	68.43	75.55	56.85	50.37	21.59	30.17
5033000 SUTA	846.51	178.99	(457.48)	42.04	15.05	25.55	18.49	21.34	14.82	12.87	5.92	5.87
5034000 Workers Comp	3,134.38	2,465.15	2,724.08	2,738.54	2,842.51	2,857.32	2,653.96	2,631.07	2,639.29	3,048.87	2,919.61	2,930.90
5121001 Employee Insurance - Health	17,335.30	16,402.06	14,324.50	15,359.30	15,359.30	15,359.30	13,710.10	13,710.10	14,372.26	15,105.98	16,009.22	16,322.20
5121002 Employee Insurance - Dental	224.00	198.80	179.20	192.40	192.40	198.00	187.30	187.30	192.90	190.10	198.50	198.50
5121003 Employee Insurance - Life	546.36	486.77	465.04	480.86	489.82	490.48	451.36	493.58	517.06	556.43	576.24	535.34
5121004 Employee Insurance - STD	-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD	483.32	432.73	412.47	425.72</								

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	Jan-2023 Actual	Feb-2023 Actual	Mar-2023 Actual	Apr-2023 Actual	May-2023 Actual	Jun-2023 Actual	Jul-2023 Actual	Aug-2023 Actual	Sep-2023 Actual	Oct-2023 Actual	Nov-2023 Actual	Dec-2023 Actual
5001000 Salaries and Wages Activities	9,363.95	8,613.90	8,553.79	8,277.84	8,102.09	9,694.48	9,142.51	6,832.85	4,043.91	7,564.62	8,427.68	8,247.12
5001000 Salaries and Wages Non-Licensed - Care	49,575.17	53,723.05	70,021.48	71,435.14	71,687.15	76,134.17	72,949.10	80,119.05	82,861.80	87,757.67	84,543.55	88,987.39
5001000 Salaries and Wages Licensed - LPN's	7,624.45	7,012.56	6,734.17	6,007.65	7,149.23	7,356.11	6,858.02	7,455.25	7,696.58	6,285.81	6,880.95	7,256.81
5001000 Salaries and Wages Other Assisted Living	-	-	-	-	-	-	-	-	-	-	1,817.50	1,337.84
5003000 Overtime Activities	-	-	-	-	49.64	43.59	36.28	37.32	159.58	(35.72)	(3.56)	44.86
5003000 Overtime Non-Licensed - Care	4,044.13	3,725.88	4,988.00	5,184.75	4,843.03	4,692.11	3,763.67	4,896.89	3,244.69	4,531.77	5,710.04	3,570.00
5003000 Overtime Licensed - LPN's	42.80	(6.67)	-	-	-	77.94	1.53	28.43	120.80	(27.26)	-	-
5003000 Overtime Other Assisted Living	-	-	-	-	-	-	-	-	-	-	-	-
5051000 Conditional Compensation	1,200.00	4,000.00	1,350.00	350.00	100.00	-	-	-	-	-	-	-
<b>Total Wages</b>	<b>79,575.79</b>	<b>84,376.42</b>	<b>99,738.11</b>	<b>99,085.05</b>	<b>100,021.81</b>	<b>105,828.08</b>	<b>100,841.78</b>	<b>107,460.46</b>	<b>105,959.03</b>	<b>115,985.06</b>	<b>114,726.18</b>	<b>116,002.70</b>
Labor - Outside Contract:												
5103000 Labor O/S - Aides	-	-	-	-	-	-	-	-	-	-	-	-
5104000 Labor O/S - Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Labor - Outside Contract</b>	<b>-</b>											
Benefits and Taxes:												
5031000 FICA	6,029.09	6,634.93	7,582.53	7,398.97	7,516.06	7,809.92	7,562.31	7,940.47	7,828.14	7,634.34	8,391.34	8,434.21
5032000 FUTA	547.82	101.72	60.30	49.98	29.61	(8.45)	-	34.73	20.09	46.58	44.12	18.72
5033000 SUTA	322.12	84.23	(297.90)	14.56	(48.66)	(1.32)	-	7.53	5.73	10.01	11.83	4.40
5034000 Workers Comp	1,318.45	1,462.46	1,648.81	1,628.69	1,655.73	1,681.42	1,576.94	1,641.47	1,616.99	1,623.30	1,735.77	1,769.41
5121000 Employee Insurance - Health	2,215.56	4,925.28	4,624.20	4,624.20	4,624.20	4,624.20	5,226.36	5,226.36	4,973.55	5,322.90	5,322.90	5,322.90
5121002 Employee Insurance - Dental	28.00	58.80	56.00	56.00	56.00	56.00	50.40	50.40	47.60	44.80	50.40	50.40
5121003 Employee Insurance - Life	154.14	227.69	266.04	286.42	286.42	286.42	278.84	278.84	283.41	274.28	293.02	293.02
5121004 Employee Insurance - STD	-	-	-	-	-	-	-	-	-	-	-	-
5121005 Employee Insurance - LTD	144.10	208.15	242.41	259.48	259.48	259.48	258.14	258.14	261.88	254.18	269.92	269.92
5121007 Health Savings Plan	166.68	375.03	500.04	500.04	500.04	500.04	500.04	500.04	458.37	416.70	500.04	500.04
5121010 Health Reimbursement Plan	41.66	41.66	41.66	41.66	41.66	(6.16)	(6.16)	(6.16)	(6.16)	(6.16)	(6.16)	(6.16)
5122500 401k/403b Employer Match	671.87	956.03	1,510.11	1,251.05	1,212.95	1,315.98	1,292.65	1,984.77	1,069.83	1,107.68	1,245.40	1,389.46
<b>Total Benefits and Taxes</b>	<b>11,639.49</b>	<b>15,075.98</b>	<b>16,234.20</b>	<b>16,111.05</b>	<b>16,133.49</b>	<b>16,517.53</b>	<b>16,739.52</b>	<b>17,916.59</b>	<b>16,559.43</b>	<b>16,126.45</b>	<b>17,858.58</b>	<b>18,046.32</b>
Other Expenses:												
5132500 Uniforms	-	-	-	-	-	-	-	-	-	-	-	-
5134500 Training	-	-	-	-	-	-	-	-	-	-	-	-
5191000 Professional Dues & Fees	-	-	-	-	-	-	-	-	-	-	-	-
5221000 Consultants	-	-	-	-	-	-	-	-	-	-	-	-
5609000 Rental & Leasing - Other	-	-	-	-	-	-	-	-	-	-	-	-
5702000 M&R - Equipment - Other	-	-	-	-	-	-	-	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	-	-	-	-	-	-	-	-	-	-	-	-
5805500 Supplies - Inventory Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
5822000 Activities - Recreation	-	-	-	-	-	-	-	-	-	-	-	-
5829000 Activities - Other	-	-	-	-	-	-	-	-	-	-	-	-
5854000 Medical Supplies - Chargeable	-	-	-	-	-	-	-	-	-	-	-	-
5855000 Medical Supplies - Non Chargeabl	-	-	-	-	-	-	-	-	-	-	-	-
5902000 Physical Therapy	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses</b>	<b>-</b>											
<b>Total Assisted Living - Dementia</b>	<b>91,215.28</b>	<b>99,452.40</b>	<b>115,972.31</b>	<b>115,196.10</b>	<b>116,155.30</b>	<b>122,345.61</b>	<b>117,581.30</b>	<b>125,377.05</b>	<b>122,518.46</b>	<b>132,111.51</b>	<b>132,584.76</b>	<b>134,049.02</b>
Community Home Health												
Labor - Outside Contract:												
5104000 Labor O/S - Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Labor - Outside Contract</b>	<b>-</b>											
Other Expenses:												
5384000 Maintenance Charges	-	-	-	-	-	-	-	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses</b>	<b>-</b>											
<b>Total Community Home Health</b>	<b>-</b>											
Clinic												
Private Pay:												
5886000 Other Ancillaries - Xray	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Private Pay</b>	<b>-</b>											
<b>Total Clinic</b>	<b>-</b>											
<b>Total Operating Expense</b>	<b>2,179,253.22</b>	<b>2,016,209.07</b>	<b>2,230,712.83</b>	<b>2,134,740.73</b>	<b>2,313,831.06</b>	<b>2,256,745.07</b>	<b>2,288,053.17</b>	<b>2,314,668.03</b>	<b>2,249,321.94</b>	<b>2,324,978.82</b>	<b>2,312,993.04</b>	<b>2,523,242.48</b>
<b>Net Operating Income</b>	<b>437,748.17</b>	<b>468,384.60</b>	<b>464,027.58</b>	<b>496,569.33</b>	<b>394,511.27</b>	<b>381,684.82</b>	<b>622,523.38</b>	<b>668,996.52</b>	<b>607,308.17</b>	<b>668,234.43</b>	<b>633,161.20</b>	<b>809,106.92</b>
Other Income												
8051000 Gifts & Contributions	-	-	-	-	-	-	-	-	-	-	-	-
8061001 Rental Income	-	-	-	-	-	-	-	-	-	-	-	-
8205000 Interest Income - Non Operating	-	-	-	-	-	-	-	-	-	-	-	-
8301000 Gain/Loss on sale of Investments	-	-	-	-	-	-	-	-	-	-	-	-
8351000 Unrealized Gain/Loss on Investme	-	-	-	-	-	-	-	-	-	-	-	-
8401000 Gain/Loss on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Income</b>	<b>-</b>											
Other Expenses												
9101000 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
9103000 Amortization Expense - ROU Leases	-	-	-	-	-	-	-	-	-	-	-	-
9151000 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
9205000 Interest Expense - Non Operating	-	-	-	-	-	-	-	-	-	-	-	-
9206000 Payments or (Receipts) under Swap	-	-	-	-	-	-	-	-	-	-	-	-
9331000 Lease/Rent Expense	743,428.00	743,428.00	743,428.00	743,428.00	881,704.00	881,704.00	881,704.00	881,704.00	881,704.00	881,704.00	881,704.00	(4,397,539.99)
9332000 Lease/Rent Expense 2	-	-	-	-	-	-	-	-	-	-	-	1,013,816.46
9403500 Acquisition Costs	34,649.09	36,515.01	29,163.47	27,989.90	29,196.03	28,914.88	38,421.21	54,385.18	59,271.33	80,548.34	84,043.64	93,052.00
9601000 Extraordinary Loss	1,264.23	-	677.77	-	-	-	-	-	-	-	-	-
9801000 Misc. Expense	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses</b>	<b>779,341.32</b>	<b>779,943.01</b>	<b>773,269.24</b>	<b>771,417.90</b>	<b>910,900.03</b>	<b>910,618.88</b>	<b>920,125.21</b>	<b>936,089.18</b>	<b>940,975.33</b>	<b>962,252.34</b>	<b>965,747.64</b>	<b>(3,290,671.53)</b>
<b>Net Income/(Loss)</b>	<b>(41,593.15)</b>	<b>(11,558.41)</b>	<b>(109,241.66)</b>	<b>(274,848.57)</b>	<b>(516,388.76)</b>	<b>(528,934.06)</b>	<b>(297,601.83)</b>	<b>(267,092.66)</b>	<b>(333,667.16)</b>	<b>(294,017.91)</b>	<b>(332,586.44)</b>	<b>4,099,778.45</b>
<b>SUMMARY</b>												
Operating Revenue												
Total Independent Living Revenue	377,445.29	419,842.49	415,801.63	421,277.55	426,226.36	400,265.26	484,934.59	561,682.50	522,623.94	556,286.78	579,924.35	925,826.70
Total Health Center Revenue	1,232,625.13	1,081,977.12	1,274,886.30	1,205,894.50	1,256,329.80	1,245,769.78	1,358,194.28	1,346,894.12	1,294,369.64	1,383,883.14	1,301,745.86	1,347,407.14
Total Assisted Living Revenue	663,549.99	640,867.68	657,093.12	621,658.68	627,680.35	579,884.77	664,723.06	637,616.52	649,064.92	652,672.97	678,386.96	678,386.96
Total Assisted Living - Dementia	339,235.48	337,760.88	342,981.33	378,501.33	393,960.32	404,754.08	402,724.62	400,785.50	397,957.07	400,443.45	407,833.06	376,643.10
<b>Total Other Operating Revenue</b>	<b>4,145.50</b>	<b>4,145.50</b>	<b>3,978.00</b>	<b>3,978.00</b>	<b>4,145.50</b>	<b>7,956.00</b>	<b>2,372.07</b>	<b>4,062.94</b>	<b>3,534.96</b>	<b>3,978.00</b>	<b>4,085.50</b>	<b>-</b>
<b>Total Operating Revenue</b>	<b>2,617,001.39</b>	<b>2,484,593.67</b>	<b>2,694,740.41</b>	<b>2,631,310.06</b>	<b>2,</b>							





















**The Virginian**  
**12 Month Revenue and Expense**  
Dec-2023

	Jan-2023 Actual	Feb-2023 Actual	Mar-2023 Actual	Apr-2023 Actual	May-2023 Actual	Jun-2023 Actual	Jul-2023 Actual	Aug-2023 Actual	Sep-2023 Actual	Oct-2023 Actual	Nov-2023 Actual	Dec-2023 Actual
9601000 Extraordinary Loss	-	-	-	-	-	-	-	-	-	-	-	-
9801000 Misc. Expense	12,622.64	12,459.92	13,541.30	18,505.80	26,191.63	49,790.84	10,580.12	13,074.00	12,564.95	16,286.97	12,195.12	22,272.12
<b>Total Other Expenses</b>	<b>543,237.53</b>	<b>537,215.59</b>	<b>590,021.94</b>	<b>560,131.68</b>	<b>616,383.45</b>	<b>668,713.62</b>	<b>591,022.49</b>	<b>643,779.49</b>	<b>639,007.29</b>	<b>629,751.89</b>	<b>628,366.50</b>	<b>738,811.85</b>
<b>Net Income/(Loss)</b>	<b>125,430.67</b>	<b>133,223.54</b>	<b>80,417.19</b>	<b>110,531.73</b>	<b>192,268.61</b>	<b>138,392.88</b>	<b>216,084.02</b>	<b>164,389.89</b>	<b>169,193.60</b>	<b>177,465.20</b>	<b>174,529.69</b>	<b>(4,208,553.87)</b>
<b>SUMMARY</b>												
<b>Operating Revenue</b>												
Total Independent Living Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Health Center Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Assisted Living Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Assisted Living - Dementia	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>-</b>											
<b>Operating Expense</b>												
Total General and Administrative Expense	74,759.80	72,988.87	72,988.87	72,764.59	73,051.94	74,597.50	74,597.49	73,534.62	73,503.11	74,486.91	78,807.81	86,018.49
Total Plant Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Environmental Service Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Food & Beverage Service Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Resident Services Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Health Center Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Assisted Living Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Assisted Living - Dementia Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Community Home Health Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Clinic Expense	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expense</b>	<b>74,759.80</b>	<b>72,988.87</b>	<b>72,988.87</b>	<b>72,764.59</b>	<b>73,051.94</b>	<b>74,597.50</b>	<b>74,597.49</b>	<b>73,534.62</b>	<b>73,503.11</b>	<b>74,486.91</b>	<b>78,807.81</b>	<b>86,018.49</b>























**The Virginian**  
**12 Month Revenue and Expense**  
Dec-2023

	Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Jun-2023	Jul-2023	Aug-2023	Sep-2023	Oct-2023	Nov-2023	Dec-2023	Total Actual
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Other Expenses:</b>													
5384000 Maintenance Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
5801000 Supplies - Expendable/Durable Go	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Community Home Health</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Clinic</b>													
<b>Private Pay:</b>													
5886000 Other Ancillaries - Xray	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Private Pay</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Clinic</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expense</b>	<b>1,089.61</b>	<b>963.36</b>	<b>963.36</b>	<b>963.36</b>	<b>963.36</b>	<b>963.36</b>	<b>963.36</b>	<b>932.70</b>	<b>932.70</b>	<b>932.70</b>	<b>932.70</b>	<b>(4,833.91)</b>	<b>5,766.66</b>
<b>Net Operating Income</b>	<b>(1,089.61)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>4,833.91</b>	<b>(5,766.66)</b>
<b>Other Income</b>													
8051000 Gifts & Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
8061001 Rental Income	-	-	-	-	-	-	-	-	-	-	-	-	-
8205000 Interest Income - Non Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
8301000 Gain/Loss on sale of investments	-	-	-	-	-	-	-	-	-	-	-	-	-
8351000 Unrealized Gain/Loss on Investme	-	-	-	-	-	-	-	-	-	-	-	-	-
8401000 Gain/Loss on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Income</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Expenses</b>													
9101000 Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9103000 Amortization Expense - ROU Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
9151000 Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9205000 Interest Expense - Non Operating	-	-	-	-	-	-	-	-	-	-	-	-	-
9206000 Payments or (Receipts) under Swap	-	-	-	-	-	-	-	-	-	-	-	-	-
9331000 Lease/Rent Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
9403500 Acquisition Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
9601000 Extraordinary Loss	-	-	-	-	-	-	-	-	-	-	-	-	-
9801000 Misc. Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Income/(Loss)</b>	<b>(1,089.61)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>4,833.91</b>	<b>(5,766.66)</b>
<b>SUMMARY</b>													
<b>Operating Revenue</b>													
Total Independent Living Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Health Center Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assisted Living Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assisted Living - Dementia	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expense</b>													
Total General and Administrative Expense	1,089.61	963.36	963.36	963.36	963.36	963.36	963.36	932.70	932.70	932.70	932.70	(4,833.91)	5,766.66
Total Plant Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Environmental Service Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Food & Beverage Service Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Resident Services Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Health Center Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assisted Living Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assisted Living - Dementia Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Community Home Health Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Clinic Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expense</b>	<b>1,089.61</b>	<b>963.36</b>	<b>963.36</b>	<b>963.36</b>	<b>963.36</b>	<b>963.36</b>	<b>963.36</b>	<b>932.70</b>	<b>932.70</b>	<b>932.70</b>	<b>932.70</b>	<b>(4,833.91)</b>	<b>5,766.66</b>
<b>Net Operating Income</b>	<b>(1,089.61)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>4,833.91</b>	<b>(5,766.66)</b>
<b>Total Other Income</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenses</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Income/(Loss)</b>	<b>(1,089.61)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(963.36)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>(932.70)</b>	<b>4,833.91</b>	<b>(5,766.66)</b>

Units				
Recap of Detail Below	IL	AL	MC	HCC
Units 12/1/2023	93	58	38	80
Move Outs				(43)
Vacate by Death	(2)	(2)	(1)	
LOC		(1)	0	2
Move Ins	5	3		34
Census Units 12/31/2023	96	58	37	73

Residents				
Recap of Detail Below	IL	AL	MC	HCC
Residents 12/1/2023	115	69	38	80
Move Outs				(43)
Vacate by Death	(3)	(2)	(1)	
LOC	(1)	(1)	0	2
Move Ins	5	3		34
Census Residents 12/31/2023	116	69	37	73

Date	Apt	From	To	Comment	Move Ins	Move Out	Vac By Death	LOC Change	Other Deaths
			IL						
12/01/23	401B			RRES 12/1	1				
12/06/23	444B				1				
12/15/23	414A			RRES 12/1	1				
12/31/23	458A			RRES 12/3	1				
12/31/23	253A			RRES 12/3	1				
12/25/23	401A						(1)		
12/25/23	401B						(1)		
12/12/23	414A						(1)		
12/22/23	528A	IL	AL					(1)	
<b>Total Dec</b>					5	0	0	(3)	(1)

Date	Apt	From	To	Comment	Ins	Move Out	Move Death	Vac By Change	LOC Deaths	Other
			AL		0					
12/22/23	246A	IL	SNF					(1)		
12/13/23	331A			RRES 12/7	1					
12/22/23	328A	IL	AL					1		
12/29/23	337A			RRES 12/7	1					
12/20/23	350A			RRES 12/1	1					
12/07/23	224A	AL	MC					(1)		
12/08/23	344A						(1)			
12/01/23	356A						(1)			
<b>Total Dec</b>					3	0	0	(2)	(1)	0

Date	Apt	From	To	Comment	Ins	Move Out	Move Death	Vac By Change	LOC Deaths	Other
			MCU		0					
12/08/23	M104A	AL	MC					1		
12/04/23	M104A							(1)		
12/30/23	M129A						(1)			
<b>Total Dec</b>					0	0	0	(1)	0	0

Date	Room	From	To	Comment	Move Ins	Move Out	Vac By Death	LOC Change	Other Deaths
			HCC		0				
12/22/23		IL	SNF					1	
12/04/23								1	
					34	(43)			
<b>Total Dec</b>					34	(43)	0	2	0

**The Virginian**  
Occupancy Reporting

	Actual Dec '23	Budget Dec '23	Variance Dec '23
IL Available Units	114	114	
IL Average Occupancy	83.0	85.8	(2.7)
IL Second Person Occupancy	20.7	12.9	7.8
IL Average % Occupancy	72.8%	75.2%	-2.4%
AL Available Units	71	71	
AL Average Occupancy	54.3	67.0	(12.7)
AL Second Person Occupancy	10.4	11.0	(0.6)
AL Average % Occupancy	76.4%	94.4%	-17.9%
MC Available Units	38	38	
MC Average Occupancy	37.8	36.0	1.8
MC Average % Occupancy	99.4%	94.7%	4.7%
HC Available Units	81	81	
HC Average Occupancy	73.3	78.0	(4.7)
HC Average % Occupancy	90.5%	96.3%	-5.8%
<b>Total Available Units</b>	<b>304</b>	<b>304</b>	
<b>Total Average Occupancy</b>	<b>248.4</b>	<b>266.8</b>	<b>(18.4)</b>
<b>Total Average % Occupancy</b>	<b>81.7%</b>	<b>87.7%</b>	<b>-6.0%</b>

	Actual Avg YTD	Budget Avg YTD	Variance YTD
IL Available Units	114	114	
IL Average Occupancy	66.8	72.8	(6.0)
IL Second Person Occupancy	15.5	10.9	4.6
IL Average % Occupancy	58.6%	63.8%	-5.2%
AL Available Units	71	71	
AL Average Occupancy	53.9	57.5	(3.6)
AL Second Person Occupancy	12.1	9.7	2.5
AL Average % Occupancy	76.0%	81.0%	-5.0%
MC Available Units	38	38	
MC Average Occupancy	35.9	34.5	1.4
MC Average % Occupancy	94.4%	90.8%	3.7%
HC Available Units	81	81	
HC Average Occupancy	73.5	74.0	(0.5)
HC Average % Occupancy	90.8%	91.4%	-0.6%
<b>Total Available Units</b>	<b>304</b>	<b>304</b>	
<b>Total Average Occupancy</b>	<b>230.2</b>	<b>238.8</b>	<b>(8.6)</b>
<b>Total Average % Occupancy</b>	<b>75.7%</b>	<b>78.5%</b>	<b>-2.8%</b>

	Actual Dec '23	Budget Dec '23	Variance Dec '23
HC Available Units	81.0	81.0	
HC Average Occupancy	73.3	78.0	(4.7)
HC Average % Occupancy	90.5%	96.3%	-5.8%
HC Private Pay Average Occupancy	27.8	37.0	(9.2)
HC Private Pay Total Days	863.0	1,147.0	(284.0)
% of Total HC Census	36.5%		
HC Medicare A Average Occupancy	40.5	35.0	5.5
HC Medicare A Total Days	1,257.0	1,085.0	172.0
% of Total HC Census	53.2%		
HC Medicaid Average Occupancy	4.9	5.0	(0.1)
HC Medicaid Total Days	153.0	155.0	(2.0)
% of Total HC Census	6.5%		
HC HMO / Ins Average Occupancy	0.0	1.0	(1.0)
HC HMO / Ins Total Days	0.0	31.0	(31.0)
% of Total HC Census	0.0%		

	Actual Avg YTD	Budget Avg YTD	Variance YTD
HC Available Units	81.0	81.0	
HC Average Occupancy	73.5	74.0	(0.5)
HC Average % Occupancy	90.8%	91.4%	-0.6%
HC Private Pay Average Occupancy	26.7	34.5	(7.8)
HC Private Pay Total Days	813.0	1,049.8	(236.8)
HC Medicare A Average Occupancy	41.8	33.5	8.3
HC Medicare A Total Days	1,273.3	1,019.3	254.0
HC Medicaid Average Occupancy	4.4	5.0	(0.6)
HC Medicaid Total Days	133.2	152.1	(18.9)
HC HMO / Ins Average Occupancy	0.6	1.0	(0.4)
HC HMO / Ins Total Days	18.7	30.4	(11.8)

2.00

	Actual Avg Jan '23	Budget Avg Jan '23	Actual Avg Feb '23	Budget Avg Feb '23	Actual Avg Mar '23
IL Average Occupancy	57.03	61.00	58.82	63.00	58.19
IL Second Person Occupancy	10.23	9.15	10.00	9.45	11.16
AL Average Occupancy	52.16	50.50	52.75	51.50	53.58
AL Second Person Occupancy	13.71	8.00	14.00	9.00	14.68
MC Average Occupancy	31.61	30.50	31.46	31.50	32.19
HC Average Occupancy	71.23	70.00	68.43	70.00	73.26
<b>Total Average Occupancy</b>	<b>212.03</b>	<b>212.00</b>	<b>211.46</b>	<b>216.00</b>	<b>217.23</b>
# of days					
IL Days (1st/2nd)	1768 / 317		1647 / 280		1804 / 346
AL Days (1st/2nd)	1617 / 425		1477 / 392		1661 / 455
MC Days	980.00		881.00		998.00
HC Private Pay Average Occupancy	27.29	32.00	26.68	32.00	25.97
HC Private Pay Total Days	846.00	992.00	747.00	896.00	805.00
HC Medicare A Average Occupancy	39.71	32.00	37.75	32.00	41.48
HC Medicare A Total Days	1,231.00	992.00	1,057.00	896.00	1,286.00
HC Medicaid Average Occupancy	4.23	5.00	4.00	5.00	4.00
HC Medicaid Total Days	131.00	155.00	112.00	140.00	124.00
HC HMO / Ins Average Occupancy	0.00	1.00	0.00	1.00	1.81
HC HMO / Ins Total Days	0.00	31.00	0.00	28.00	56.00
<b>Total Average Occupancy</b>	<b>2,208.00</b>		<b>1,916.00</b>		<b>2,271.00</b>

Budget Avg Mar '23	Actual Avg Apr '23	Budget Avg Apr '23	Actual Avg May '23	Budget Avg May '23	Actual Avg Jun '23	Budget Avg Jun '23	Actual Avg Jul '23	Budget Avg Jul '23	Actual Avg Aug '23	Budget Avg Aug '23	Actual Avg Sep '23	Budget Avg Sep '23	Actual Avg Oct '23	Budget Avg Oct '23	Actual Avg Nov '23
65.00	59.03	67.00	60.68	69.00	60.87	71.00	66.87	73.25	70.10	75.75	73.33	78.25	75.97	80.75	77.50
9.75	11.37	10.05	13.00	10.35	13.00	10.65	15.35	10.99	18.13	11.36	20.63	11.74	21.00	12.11	21.73
52.50	53.23	53.50	53.42	54.50	51.73	55.50	57.84	57.00	55.23	59.00	55.10	61.00	53.97	63.00	54.00
9.00	14.13	9.00	14.97	9.00	12.20	9.00	12.19	10.00	10.84	10.00	9.40	10.00	9.74	11.00	9.20
32.50	35.13	33.50	36.71	34.50	37.83	35.50	37.87	36.00	37.55	36.00	37.40	36.00	37.48	36.00	37.67
71.00	72.50	72.00	73.58	73.00	74.70	73.00	76.29	75.00	73.61	75.00	77.23	76.00	75.81	77.00	72.60
221.00	219.90	226.00	224.39	231.00	225.13	235.00	238.87	241.25	236.48	245.75	243.07	251.25	243.23	256.75	241.77
	1771 / 341		1881 / 403		1826 / 390		2073 / 476		2173 / 562		2200 / 619		2355/651		2325 / 652
	1597 / 424		1656 / 464		1552 / 366		1793 / 378		1712 / 336		1653 / 282		1673/302		1620 / 276
	1,054.00		1,138.00		1,135.00		1,174.00		1,164.00		1,122.00		1,162.00		1,130.00
33.00	27.00	33.00	27.19	34.00	24.60	34.00	24.06	35.00	25.42	35.00	26.07	36.00	28.48	36.00	30.17
1,023.00	810.00	990.00	843.00	1,054.00	738.00	1,020.00	746.00	1,085.00	788.00	1,085.00	782.00	1,080.00	883.00	1,116.00	905.00
32.00	40.03	33.00	41.61	33.00	44.77	33.00	46.87	34.00	44.19	34.00	45.53	34.00	42.00	35.00	37.43
992.00	1,201.00	990.00	1,290.00	1,023.00	1,343.00	990.00	1,453.00	1,054.00	1,370.00	1,054.00	1,366.00	1,020.00	1,302.00	1,085.00	1,123.00
5.00	4.00	5.00	4.00	5.00	4.50	5.00	4.00	5.00	4.00	5.00	4.87	5.00	5.00	5.00	5.00
155.00	120.00	150.00	124.00	155.00	135.00	150.00	124.00	155.00	124.00	155.00	146.00	150.00	155.00	155.00	150.00
1.00	1.47	1.00	0.77	1.00	0.83	1.00	1.35	1.00	0.00	1.00	0.77	1.00	0.32	1.00	0.00
31.00	44.00	30.00	24.00	31.00	25.00	30.00	42.00	31.00	0.00	31.00	23.00	30.00	10.00	31.00	0.00
	2,175.00		2,281.00		2,241.00		2,365.00		2,282.00		2,317.00		2,350.00		2,178.00

Budget Avg Nov '23	Actual Avg Dec '23	Budget Avg Dec '23
83.25	83.03	85.75
12.49	20.68	12.86
65.00	54.26	67.00
11.00	10.42	11.00
36.00	37.77	36.00
78.00	73.32	78.00
262.25	248.39	266.75
	2574 / 641	
	1682 / 323	
	1,171.00	
37.00	27.84	37.00
1,110.00	863.00	1,147.00
35.00	40.55	35.00
1,050.00	1,257.00	1,085.00
5.00	4.94	5.00
150.00	153.00	155.00
1.00	0.00	1.00
30.00	0.00	31.00
	2,273.00	

**The Virginian**  
**Explanation of Material Differences**  
**Operating Projection for 2023 and 2023 Actual Results**

<b>Operating Revenue</b>	<b>2023 Projected</b>		<b>2023 Actual</b>		<b>Variance</b>
Apartment (1)	\$	6,250,171	\$	6,092,137	\$ (158,034)
Health Center (2)	\$	14,949,405	\$	15,329,977	\$ 380,572
Assisted Living (3)	\$	9,484,028	\$	7,744,929	\$ (1,739,099)
Assisted Living - Dementia	\$	4,618,296	\$	4,583,580	\$ (34,716)
Other Operating	\$	49,584	\$	46,382	\$ (3,202)
<b>Total Revenue</b>	<b>\$</b>	<b>35,351,484</b>	<b>\$</b>	<b>33,797,005</b>	<b>\$ (1,554,479)</b>
<b>Operating Expenses</b>					
General & Admin	\$	6,344,222	\$	6,262,303	\$ 81,919
Plant (4)	\$	2,065,151	\$	2,174,999	\$ (109,848)
Environmental Services	\$	1,269,877	\$	1,264,717	\$ 5,160
Foodservice	\$	4,059,024	\$	3,991,434	\$ 67,590
Resident Services	\$	804,519	\$	824,929	\$ (20,410)
Assisted Living	\$	2,861,722	\$	2,842,688	\$ 19,034
Assisted Living - Dementia	\$	1,346,979	\$	1,424,559	\$ (77,580)
Health Center (5)	\$	8,274,099	\$	9,266,988	\$ (992,889)
<b>Total Expenses</b>	<b>\$</b>	<b>27,025,593</b>	<b>\$</b>	<b>28,052,617</b>	<b>\$ (1,027,024)</b>
<b>Net Operating Income</b>	<b>\$</b>	<b>8,325,891</b>	<b>\$</b>	<b>5,744,388</b>	<b>\$ (2,581,503)</b>

**Footnotes to Explanation of Material Variances**

- 1) Apartment Revenue - The community experienced lower occupancy levels than anticipated.
- 2) Health Center Revenue - The community experienced better occupancy than anticipated.
- 3) Assisted Living Revenue - The community experienced lower occupancy levels than anticipated.
- 4) Plant Expense - Maintenance and Repair cost higher than anticipated.
- 5) Health Center Expenses - The community had to use agency staff more than anticipated.