

Client: **A443041 - 16 Pleasant Street, Inc.**  
Engagement: **MDMC 2023 - 16 Pleasant Street, Inc. d/b/a Bridgewater Nursing Home**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	PP-1 12/31/2022	FS 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
<b>Group : [BS] Balance Sheet Accounts</b>						
<b>Subgroup : None</b>						
100100.000	Cash - Operating	91,137.74	1,634.48		0.00	1,634.48
100200.000	Cash - Petty	335.00	335.00		0.00	335.00
100900.000	Cash - Resident Trust	0.00	145.60		0.00	145.60
111000.000	A/R - Private	224,798.85	92,822.71		0.00	92,822.71
112000.000	A/R - Medicaid	236,043.97	380,042.72		0.00	380,042.72
113000.000	A/R - Medicare Part A	27,577.72	23,039.68		0.00	23,039.68
191140.000	Reserve For Bad Debts	(52,400.00)	(120,700.00)		0.00	(120,700.00)
191280.000	Prepaid Insurance	12,942.20	13,424.96		0.00	13,424.96
191611.000	Building Improvements	91,642.00	74,246.00		17,396.00	91,642.00
				CAIDJE -	2,600.00	
				CAIDJE -	7,996.00	
				CAIDJE -	6,800.00	
191612.000	Accum. Deprec. - Building Improvements	(56,327.23)	(44,744.23)		(16,036.00)	(60,780.23)
				CAIDJE -	(2,600.00)	
				CAIDJE -	(7,996.00)	
				CAIDJE -	(5,100.00)	
				CAIDJE -	(340.00)	
191651.000	Equipment	183,770.37	179,209.37		4,561.00	183,770.37
				CAIDJE -	4,561.00	
191652.000	Accum. Deprec. - Equipment	(178,492.80)	(174,814.80)		(4,561.00)	(179,375.80)
				CAIDJE -	(4,561.00)	
200100.000	Accounts Payable	(307,559.56)	(274,563.84)		0.00	(274,563.84)
200200.000	Accrued Accounts Payable	10,457.53	0.00		0.00	0.00
202147.000	REHABILITATION ASSOC.,INC.	(92,540.83)	(358,487.83)		0.00	(358,487.83)
202157.000	140 WEBB STREET,INC.	(72,509.00)	(50,933.00)		0.00	(50,933.00)
202190.000	Accrued Salaries	(22,954.00)	(33,633.00)		0.00	(33,633.00)
202191.000	Accrued Vacation	(45,911.00)	(57,659.00)		0.00	(57,659.00)
202214.000	Accrued Payroll Taxes	(7,045.00)	(9,340.00)		0.00	(9,340.00)
301000.000	Capital Stock	(1,000.00)	(1,000.00)		0.00	(1,000.00)
302000.000	Additional Paid-in Capital	(1,425,103.80)	(1,775,103.80)		0.00	(1,775,103.80)
308000.000	Retained Earnings	1,231,300.47	1,384,837.84		(1,700.00)	1,383,137.84
				CAIDJE -	(0.00)	
				CAIDJE -	(1,700.00)	
<b>Subtotal : None</b>		<b>(151,837.37)</b>	<b>(751,241.14)</b>		<b>(340.00)</b>	<b>(751,581.14)</b>
<b>Total [BS] Balance Sheet Accounts</b>		<b>(151,837.37)</b>	<b>(751,241.14)</b>		<b>(340.00)</b>	<b>(751,581.14)</b>
<b>Group : [PL] P &amp; L Accounts</b>						
<b>Subgroup : None</b>						
400100.000	Medicare A - Room And Board	(958,860.68)	(543,787.10)		0.00	(543,787.10)
400105.000	Medicare A - 2% Withholding	8,772.36	8,859.74		0.00	8,859.74
400250.000	Medicare A - Pharmacy	(51,061.32)	(33,169.86)		0.00	(33,169.86)
400400.000	Medicare A - Physical Therapy	(112,350.40)	(93,256.86)		0.00	(93,256.86)
400450.000	Medicare A - Occupational Therapy	(126,054.48)	(97,476.80)		0.00	(97,476.80)
400500.000	Medicare A - Speech Therapy	(26,429.24)	(20,441.50)		0.00	(20,441.50)
400700.000	Medicare A - X-Ray	(2,158.00)	(1,332.00)		0.00	(1,332.00)
400850.000	Medicare A - Lab	(8,944.08)	(10,315.88)		0.00	(10,315.88)
400900.000	Medicare A - Contractual Adjustment	326,997.44	255,992.90		0.00	255,992.90
400999.000	Medicare A - Prior Year Adjustment	(4,765.00)	(8,185.00)		0.00	(8,185.00)
410100.000	Private - Room And Board	(414,770.00)	(117,430.00)		0.00	(117,430.00)
430100.000	Medicaid - Room And Board	(558,259.98)	(1,257,600.79)		313,203.00	(944,397.79)
				CAIDJE -	313,203.00	
430100.500	Ma COVID Add-on	0.00	(19,152.00)		0.00	(19,152.00)
4302	LICENSE & DUES NON-PATINT	750.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4332	OTHER BENEFITS - DON	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4338	401K - DON	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4407	P/R TAXES DON	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4426	GRP. INS. DON	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
4427	W/C INS. DON	0.00	0.00		0.00	0.00
				CAIDJE -	(0.00)	
460100.000	Insurance - Room And Board	0.00	(10,142.00)		0.00	(10,142.00)
460400.000	PT- Insurance	0.00	(3,038.36)		0.00	(3,038.36)
460450.000	OT- Insurance	0.00	(3,783.02)		0.00	(3,783.02)
460500.000	ST- Insurance	0.00	(1,365.26)		0.00	(1,365.26)
460900.000	Insurance - Contractual Adjustment	0.00	8,186.64		0.00	8,186.64
470100.000	Hospice - Room And Board	(634,349.61)	(579,611.99)		0.00	(579,611.99)
500111.000	Medicare B - 2% Withholding	612.75	9,705.75		0.00	9,705.75
500400.000	Medicare B - Physical Therapy	(42,509.50)	(149,211.96)		0.00	(149,211.96)

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Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
500450.000	Medicare B - Occupational Therapy	(42,775.12)	(122,021.47)		0.00	(122,021.47)
500500.000	Medicare B - Speech Therapy	(14,942.60)	(21,383.60)		0.00	(21,383.60)
500900.000	Medicare B - Contractual Adjustment	58,768.12	176,453.53		0.00	176,453.53
503000.000	MEDICAID RESOURCE INCOME	(257,589.00)	0.00		(313,203.00)	(313,203.00)
				CAIDJE -	(313,203.00)	
505400.000	Managed Care B - Physical Therapy	875.16	(5,677.22)		0.00	(5,677.22)
505450.000	Managed Care B - Occupational Therapy	0.00	(4,533.40)		0.00	(4,533.40)
505500.000	Managed Care B- Speech Therapy	0.00	(177.84)		0.00	(177.84)
505900.000	Managed Care B Contractual Allowance	(386.18)	5,087.76		0.00	5,087.76
599060.000	Emergency Paid Sick Leave Reimb	(7,201.00)	0.00		0.00	0.00
599750.000	COVID Testing Revenue	(188,617.21)	0.00		0.00	0.00
704140.000	SALARIES-CLERICAL	40,317.89	43,196.07		0.00	43,196.07
704150.000	PAYROLL SERVICE	5,574.34	6,722.41		0.00	6,722.41
704160.000	MANAGEMENT FEES	240,000.00	240,000.00		0.00	240,000.00
704240.000	TONER/INK EXPENSE	995.64	914.07		0.00	914.07
704246.000	BANK CHARGES/FEES	0.00	25.00		0.00	25.00
704248.000	EMPLOYEE BENEFITS	645.00	1,645.00		0.00	1,645.00
				CAIDJE -	(0.00)	
704249.000	POSTAGE	22.67	103.97		0.00	103.97
704250.000	SUPPL.& EXP. - OFFICE	4,174.47	5,357.58		0.00	5,357.58
704252.000	TUITION & EDUCATION	0.00	575.00		0.00	575.00
704253.000	TAXES	110.00	110.00		0.00	110.00
704258.000	FINES & PENALTIES	11,336.26	1,508.07		0.00	1,508.07
704259.000	MISCELLANEOUS EXPENSE	15.94	2,532.84		0.00	2,532.84
704261.000	TELEPHONE	3,062.81	3,131.57		0.00	3,131.57
704294.000	ADVERT.- HELP WANTED	0.00	18,515.38		0.00	18,515.38
704295.000	ADVERT.- PROMOTIONAL	975.00	2,563.95		0.00	2,563.95
704296.000	PROMOTIONAL/MARKETING EXP.	3,253.94	281.75		0.00	281.75
704301.000	LIC.& DUES - PATIENT RELATED	3,285.80	4,195.80		0.00	4,195.80
				CAIDJE -	(0.00)	
704310.000	EMPLOYEE UNIFORM EXPENSE	82.55	190.95		0.00	190.95
704333.000	EMPLOYEE BENEFITS - OTHER	2,457.01	2,122.22		0.00	2,122.22
704340.000	401K EMPLOYER MATCH	315.07	125.13		0.00	125.13
				CAIDJE -	(0.00)	
704341.000	401K ALLOCATED	314.00	0.00		0.00	0.00
704360.000	ACCOUNTING	24,000.00	24,000.00		0.00	24,000.00
704370.000	LEGAL	2,800.00	7,900.99		0.00	7,900.99
704400.000	PAYROLL TAXES	81,895.67	115,017.19		0.00	115,017.19
				CAIDJE -	(0.00)	
704401.000	State Family Medical Leave Tax	3,189.06	4,143.02		0.00	4,143.02
704405.000	PAYROLL TAXES - ALLOCATE	20,146.00	24,473.00		0.00	24,473.00
704415.000	GROUP HEALTH INSURANCE	37,602.55	53,508.72		0.00	53,508.72
				CAIDJE -	(0.00)	
704416.000	GROUP INS. ALLOCATION	2,973.00	7,953.00		0.00	7,953.00
704418.000	GROUP LIFE INSURANCE	525.59	732.76		0.00	732.76
704419.000	WORKMAN'S COMP.INSURANCE	17,233.00	11,831.00		0.00	11,831.00
				CAIDJE -	(0.00)	
704421.000	INSURANCE - LIABILITY	23,119.24	23,838.16		0.00	23,838.16
704422.000	INSURANCE - UMBRELLA	4,802.00	4,987.04		0.00	4,987.04
704429.000	WORKER'S COMP. - ALLOCATED	3,487.00	3,378.00		0.00	3,378.00
704511.000	PERSONAL PROP. TAX	108.91	93.58		0.00	93.58
704535.000	RENT REAL ESTATE AFFIL.	9,000.00	9,500.00		0.00	9,500.00
704560.000	DEPRECIATION- BUILDING IMPROV.	4,453.00	4,113.00		340.00	4,453.00
				CAIDJE -	340.00	
704570.000	DEPRECIATION - EQUIPMENT	1,176.17	883.00		0.00	883.00
704590.000	INSURANCE - PROPERTY & EQUIP.	5,552.00	6,606.00		0.00	6,606.00
705105.000	SALARIES - PLANT MAINTENANCE	0.00	21,258.50		0.00	21,258.50
705106.000	MAINTENCE ALLOCATION	11,692.00	29,993.00		0.00	29,993.00
705110.000	PURCH.SERV.- PLANT & EQUIP.	21,811.95	19,287.51		0.00	19,287.51
705111.000	TRASH REMOVAL	6,819.00	6,092.71		0.00	6,092.71
705112.000	MEDICAL WASTE REMOVAL	398.39	211.20		0.00	211.20
705115.000	SUPPL.& EXP. - PLANT	6,287.15	12,264.49		0.00	12,264.49
705116.000	TRASH LINERS	2,083.02	3,016.66		0.00	3,016.66
705121.000	ELECTRICITY	28,299.76	28,978.73		0.00	28,978.73
705122.000	WATER AND SEWERAGE	6,315.66	6,396.47		0.00	6,396.47
705123.000	FUEL OIL	19,038.53	12,964.69		0.00	12,964.69
705124.000	NATURAL GAS	2,600.15	2,253.81		0.00	2,253.81
705205.000	SALARIES - DIETARY	157,400.29	183,209.98		0.00	183,209.98
705206.000	DIETARY SALARY - ALLOCATED	36,051.00	44,176.00		0.00	44,176.00
705220.000	RAW FOOD	93,754.03	103,881.84		0.00	103,881.84
705221.000	PURCH.SERV. - DIETARY	1,170.00	1,825.05		0.00	1,825.05
705222.000	FOOD - DIET SUPPLEMENTS	5,624.67	4,030.67		0.00	4,030.67
705233.000	PURCH.SERV. - DIETICIAN	9,130.00	9,515.00		0.00	9,515.00
705235.000	SUPPL.& EXP. - DIETARY	14,905.71	18,935.80		0.00	18,935.80
705310.000	SALARIES - LAUNDRY	23,312.32	22,783.65		0.00	22,783.65

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Trial Balance: **T-01 - Master TB**  
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
705320.000	PURCH.SERV. - LAUNDRY	1,836.00	1,610.12		0.00	1,610.12
705330.000	SUPPL. & EXP. - LAUNDRY	3,532.54	6,299.27		0.00	6,299.27
705340.000	LINEN & BEDDING	437.81	245.40		0.00	245.40
705410.000	SALARIES - HOUSEKEEPING	25,561.12	46,108.21		0.00	46,108.21
705415.000	PURCH.SERV. - HOUSEKEEPING	775.00	1,175.00		0.00	1,175.00
705420.000	SUPPL. & EXP. - HOUSEKEEPING	2,272.32	1,278.57		0.00	1,278.57
706020.000	SALARY - D.O.N.	87,482.20	87,626.35		0.00	87,626.35
706021.000	D.O.N. SALARY - ALLOCATED	25,850.00	0.00		0.00	0.00
706030.000	SALARIES - R.N.	125,209.46	81,644.69		0.00	81,644.69
706031.000	RN SALARIES - ALLOCATED	0.00	78,513.00		0.00	78,513.00
706035.000	PURCH.SERV. - R.N.	298,530.15	116,361.82		0.00	116,361.82
706040.000	SALARIES - L.P.N.	117,148.75	264,871.21		0.00	264,871.21
706041.000	LPN SALARIES - ALLOCATED	85,066.00	56,611.00		0.00	56,611.00
706045.000	PURCH.SERV. - L.P.N.	80,941.38	57,982.02		0.00	57,982.02
706050.000	SALARIES - NURSE AIDE	245,308.07	429,485.25		0.00	429,485.25
706051.000	C.N.A. - ALLOCATED	64,998.00	71,327.00		0.00	71,327.00
706055.000	PURCH.SERV. - N.AIDE	318,823.34	169,254.06		0.00	169,254.06
706508.000	SALARIES - MDS NURSE	37,446.50	37,919.00		0.00	37,919.00
706509.000	MDS SALARY - ALLOCATED	2,266.00	0.00		0.00	0.00
706511.000	MEDICAL DIRECTOR	12,000.00	12,000.00		0.00	12,000.00
706515.000	EMPLOYEE - OSHA REQUIRED	400.14	2,273.89		0.00	2,273.89
706516.000	EMPLOYEE BACKGROUND CHECK	486.21	690.93		0.00	690.93
706520.000	OXYGEN - HOUSE	838.64	1,523.87		0.00	1,523.87
706521.000	Supplies and expense- COVID related	129,924.99	24,960.93		0.00	24,960.93
706522.000	SUPPL. & EXP. - NURSING	31,027.37	45,180.89		0.00	45,180.89
706523.000	BRIEFS/DIAPERS/LINERS	17,459.18	17,908.67		0.00	17,908.67
706525.000	UNDERPADS/CHUX	6,728.31	7,469.31		0.00	7,469.31
706530.000	PHARMACY CONSULTANT	1,035.00	1,061.38		0.00	1,061.38
706810.000	SAL. - SOCIAL SERV.	71,524.20	76,890.01		0.00	76,890.01
707021.000	SALARIES - ACTIVITIES	28,650.25	55,432.75		0.00	55,432.75
707022.000	PURCH.SERV.-ACTIV.ENTERTAINERS	2,000.00	2,975.00		0.00	2,975.00
707023.000	SUPPL. & EXP. - ACTIVITIES	1,955.09	1,436.41		0.00	1,436.41
707025.000	CABLE T.V. EXPENSE	2,462.25	2,770.45		0.00	2,770.45
707800.000	ANCILL.EXP. - PART A	2,710.99	1,611.62		0.00	1,611.62
707910.000	AIR FLUIDIZED THER. - PART A	1,032.76	843.10		0.00	843.10
707912.000	PHARMACY - PART A	24,667.42	16,763.05		0.00	16,763.05
707922.000	PHYS.THER. - PART A	34,921.25	23,014.10		0.00	23,014.10
707923.000	PHYS.THER. - MEDICAID	0.00	586.00		0.00	586.00
707926.000	PHYS.THER. - H.M.O.	0.00	1,061.01		0.00	1,061.01
707928.000	PHYS.THER. - PART B	12,884.83	41,089.79		0.00	41,089.79
707932.000	OCCUP.THER. - PART A	44,393.19	23,564.97		0.00	23,564.97
707933.000	OCCUP.THER. - MEDICAID	0.00	600.00		0.00	600.00
707936.000	OT- HMO	0.00	1,101.69		0.00	1,101.69
707938.000	OCCUP.THER. - PART B	13,716.06	30,309.07		0.00	30,309.07
707942.000	SPEECH THER. - PART A	8,299.27	4,732.61		0.00	4,732.61
707943.000	SPEECH THER. - MEDICAID	0.00	485.00		0.00	485.00
707946.000	SPEECH THER. - H.M.O.	0.00	272.24		0.00	272.24
707948.000	SPEECH THER. - PART B	5,724.74	8,335.34		0.00	8,335.34
707952.000	LABORATORY - PART A	4,457.01	5,681.54		0.00	5,681.54
707953.000	Laboratory- Medicaid	324.45	831.38		0.00	831.38
707959.000	LABORATORY - H.M.O.	0.00	294.78		0.00	294.78
707968.000	X-RAY - PART A	1,079.00	740.00		0.00	740.00
707987.000	CHAIRCAR - PART A (NON-ALLOW)	150.00	1,209.00		0.00	1,209.00
707988.000	AMBULANCE - PART A	1,112.36	8,429.87		0.00	8,429.87
708010.000	BAD DEBT EXPENSE	43,802.07	65,807.63		0.00	65,807.63
708020.000	M'CARE A BAD DEBTS (CO-INS.)	7,806.83	31,928.40		0.00	31,928.40
708025.000	STATE INCOME TAX	456.00	456.00		0.00	456.00
708040.000	STATE USER FEE EXPENSE	163,875.23	191,563.10		0.00	191,563.10
<b>Subtotal : None</b>		<b>151,837.37</b>	<b>751,241.14</b>		<b>340.00</b>	<b>751,581.14</b>
<b>Total [PL] P &amp; L Accounts</b>		<b>151,837.37</b>	<b>751,241.14</b>		<b>340.00</b>	<b>751,581.14</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

Tickmarks

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Period Ending: **12/31/2023**  
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Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
<b>Group : [S6L1.1C1] Cash and Cash Equivalents</b>			
<b>Subgroup : None</b>			
100100.000	Cash - Operating	1,634.48	91,137.74
100200.000	Cash - Petty	335.00	335.00
100900.000	Cash - Resident Trust	145.60	0.00
<b>Subtotal : None</b>		<b>2,115.08</b>	<b>91,472.74</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>2,115.08</b>	<b>91,472.74</b>
<b>Group : [S6L1.5C1] Payer Accounts Receivable</b>			
<b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care</b>			
111000.000	A/R - Private	92,822.71	224,798.85
112000.000	A/R - Medicaid	380,042.72	236,043.97
113000.000	A/R - Medicare Part A	23,039.68	27,577.72
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>495,905.11</b>	<b>488,420.54</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>495,905.11</b>	<b>488,420.54</b>
<b>Group : [S6L1.6C1] Less Reserve for Bad Debts</b>			
<b>Subgroup : None</b>			
191140.000	Reserve For Bad Debts	(120,700.00)	(52,400.00)
<b>Subtotal : None</b>		<b>(120,700.00)</b>	<b>(52,400.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(120,700.00)</b>	<b>(52,400.00)</b>
<b>Group : [S6L1.13C1] Prepaid Insurance</b>			
<b>Subgroup : None</b>			
191280.000	Prepaid Insurance	13,424.96	12,942.20
<b>Subtotal : None</b>		<b>13,424.96</b>	<b>12,942.20</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>13,424.96</b>	<b>12,942.20</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C1A] Building Improvements</b>			
191611.000	Building Improvements	91,642.00	74,246.00
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>91,642.00</b>	<b>74,246.00</b>
<b>Subgroup : [S6L2.3C1A/D Building Improvements</b>			
191612.000	Accum. Deprec. - Building Improvements	(60,780.23)	(40,631.23)
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(60,780.23)</b>	<b>(40,631.23)</b>
<b>Total [S6L2.3C1]</b>	<b>Improvements - Cost</b>	<b>30,861.77</b>	<b>33,614.77</b>
<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C1A] Equipment Cost</b>			
191651.000	Equipment	183,770.37	179,209.37
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>183,770.37</b>	<b>179,209.37</b>
<b>Subgroup : [S6L2.4C1A/D Equipment</b>			
191652.000	Accum. Deprec. - Equipment	(179,375.80)	(173,931.80)
<b>Subtotal [S6L2.4C1b] A/D Equipment</b>		<b>(179,375.80)</b>	<b>(173,931.80)</b>
<b>Total [S6L2.4C1]</b>	<b>Equipment</b>	<b>4,394.57</b>	<b>5,277.57</b>
<b>Group : [S6L5.1C1] Trade Payable</b>			
<b>Subgroup : None</b>			
200100.000	Accounts Payable	(274,563.84)	(307,559.56)
200200.000	Accrued Accounts Payable	0.00	10,457.53
<b>Subtotal : None</b>		<b>(274,563.84)</b>	<b>(297,102.03)</b>
<b>Total [S6L5.1C1]</b>	<b>Trade Payable</b>	<b>(274,563.84)</b>	<b>(297,102.03)</b>
<b>Group : [S6L5.7C1] Accrued Salaries &amp; Payroll Liabilities</b>			
<b>Subgroup : [S6L5.7C1A] Accrued Salaries</b>			
202190.000	Accrued Salaries	(33,633.00)	(22,954.00)
202191.000	Accrued Vacation	(57,659.00)	(45,911.00)
<b>Subtotal [S6L5.7C1A] Accrued Salaries</b>		<b>(91,292.00)</b>	<b>(68,865.00)</b>

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