

Client: **A443317 - Emanuel Development Corporation**
Engagement: **MD 2023 - Presentation Rehab & Skilled Care Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	IMPORT 12/31/2023	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [BS] Balance Sheet						
Subgroup : None						
1010.00	CASH IN BANK OPERATING ACCT	785,673.90	670,821.48		0.00	670,821.48
1020.00	CASH PAYROLL ACCOUNT	194,910.99	200,172.46		0.00	200,172.46
1020.16	PEOPLES UNITED BANK - PPP	0.00	0.00		0.00	0.00
1061.00	A/R PRIVATE	80,781.52	42,918.40		0.00	42,918.40
1061.10	A/R PRIV CO-INS	8,094.44	3,638.80		0.00	3,638.80
1062.00	A/R MEDICARE A	439,575.61	162,779.72		0.00	162,779.72
1063.00	A/R MEDICAID	1,022,123.96	1,000,978.14		0.00	1,000,978.14
1063.10	A/R MEDICAID CO-INS	80,305.96	44,374.44		0.00	44,374.44
1063.11	A/R NAVICARE SCO	303.58	0.00		0.00	0.00
1063.12	A/R UHP SCO	16,725.24	0.00		0.00	0.00
1063.14	A/R NEIGHBORHOOD HLTH PLN SKILL	0.00	350.00		0.00	350.00
1063.17	A/R CCA SCO CUSTODIAL	166,609.06	156,838.81		0.00	156,838.81
1063.18	A/R NETWORK HEALTH SKILLED	0.00	22,759.01		0.00	22,759.01
1063.24	A/R MANAGED CARE CUSTODIAL	75,127.88	102,071.98		0.00	102,071.98
1064.00	A/R MEDICAID PAT PD AMT	27,215.51	(1,981.03)		0.00	(1,981.03)
1067.00	A/R VA	191,331.89	156,611.70		0.00	156,611.70
1069.00	A/R HOSPICE	165,543.86	101,404.86		0.00	101,404.86
1070.00	A/R HMO/MANAGED CARE	84,471.76	216,261.59		0.00	216,261.59
1075.00	A/R OTHER CO-INS	43,283.50	416.58		0.00	416.58
1081.00	A/R MANAGED CARE PART B	34,379.68	30,563.77		0.00	30,563.77
1084.00	A/R MEDICARE B	90,961.26	39,903.38		0.00	39,903.38
1140.00	RESERVE FOR BAD DEBTS	(43,307.40)	(50,105.81)		0.00	(50,105.81)
1170.00	DUE FROM EMPLOYEES	0.00	0.00		0.00	0.00
1180.00	OTHER RECEIVABLES	54,024.90	118.50		0.00	118.50
1200.00	INVENTORY	29,078.80	11,664.70		0.00	11,664.70
1256.00	REFUNDS CONTRA	1,110.00	9.00		0.00	9.00
1280.00	PREPAID INSURANCE	14,935.39	34,944.99		0.00	34,944.99
1300.00	OTHER PREPAID EXPENSE	16,209.31	15,584.68		0.00	15,584.68
1511.00	LAND	500,000.00	500,000.00		0.00	500,000.00
1521.00	BUILDING	20,000,000.00	20,000,000.00		0.00	20,000,000.00
1522.00	ACCUM DEPR BUILDING	(2,000,000.00)	(2,500,000.02)		0.00	(2,500,000.02)
1608.00	VEHICLE	45,551.00	51,641.00		0.00	51,641.00
1611.00	BUILDING IMPROVEMENTS	491,713.12	582,493.44		0.00	582,493.44
1612.00	ACCUM DEPR BLDG IMPROVEMENTS	(27,944.47)	(56,114.36)		0.00	(56,114.36)
1639.00	CONSTRUCTION IN PROGRESS	7,459.23	3,624.00		0.00	3,624.00
1651.00	EQUIPMENT	712,881.43	733,951.28		0.00	733,951.28
1651.60	COMPUTER EQUIPMENT	76,356.90	103,340.71		0.00	103,340.71
1652.00	ACCUM DEPR EQUIPMENT	(238,412.16)	(311,413.57)		0.00	(311,413.57)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(26,887.84)	(45,535.88)		0.00	(45,535.88)
1711.00	SOFTWARE	8,144.73	8,144.73		0.00	8,144.73
1712.00	ACCUM DEPR SOFTWARE	(8,018.70)	(8,144.73)		0.00	(8,144.73)
1716.00	ACCUM DEPR VEHICLE	(11,387.70)	(20,836.20)		0.00	(20,836.20)
1717.00	GOODWILL	1,800,000.00	1,500,000.00		0.00	1,500,000.00
1975.00	MORTGAGE ACQUISITION COSTS	289,390.06	250,700.14		0.00	250,700.14
2020.00	ACCOUNTS PAYABLE	(1,023,873.96)	(918,491.54)		0.00	(918,491.54)
2022.00	ACCRUED PAYROLL	(254,251.40)	(305,308.69)		0.00	(305,308.69)
2026.00	DUE TO/FROM MEDICAID	0.00	(80,948.63)		0.00	(80,948.63)
2027.00	DUE TO/FROM MEDICARE	0.00	0.00		0.00	0.00
2030.00	ACCRUED EXPENSES	(104,020.95)	(108,970.65)		0.00	(108,970.65)
2043.00	USER FEE LIAB MEDICAID	(218,767.59)	(239,086.88)		0.00	(239,086.88)
2050.00	DEFERRED REVENUE	0.00	0.00		0.00	0.00
2117.00	DUE TO/FROM LAUREL RIDGE REHAB	(641,428.12)	(636,254.80)		0.00	(636,254.80)
2120.00	DUE TO/FROM LUTHERAN REHAB	0.00	0.00		0.00	0.00
2135.00	DUE TO/FROM ASCENTRIA	(768,152.00)	(535,241.00)		0.00	(535,241.00)
2142.00	DUE TO/FROM LHS	0.00	752.40		0.00	752.40
2170.00	SHORT TERM A BOND	(420,064.85)	(437,619.41)		0.00	(437,619.41)
2171.00	SHORT TERM B BOND	(100,059.59)	0.00		0.00	0.00
2172.00	CAPITAL PROJECT LOAN	0.00	(244,986.80)		0.00	(244,986.80)
2191.00	ACCRUED VACATION	(144,835.00)	(191,334.00)		0.00	(191,334.00)
2192.00	ACCRUED SICK/PERSONAL	(17,876.00)	0.00		0.00	0.00
2214.00	ACCRUED PAYROLL TAXES	(32,927.55)	(41,542.33)		0.00	(41,542.33)
2214.10	ACCRUED FICA	0.00	0.00		0.00	0.00
2218.10	403B WITHHOLDINGS	0.00	(6,230.86)		0.00	(6,230.86)
2270.00	ACCRUED INT PAYABLE	(67,907.66)	(78,752.95)		0.00	(78,752.95)
2310.30	1ST MORTGAGE (A BOND)	(14,378,008.53)	(13,931,484.08)		0.00	(13,931,484.08)
2314.00	WORKING CAPITAL LINE	0.00	0.00		0.00	0.00
2320.30	2ND MORTGAGE (B BOND)	0.00	0.00		0.00	0.00
2330.00	3RD MORTGAGE (C BOND)	0.00	0.00		0.00	0.00
2400.00	FAIR VALUE OF INT SWAP	513,821.23	378,623.67		0.00	378,623.67
2620.00	CURRENT YR DISTRUB/CONTRIB	0.00	0.00		0.00	0.00
2650.00	RETAINED EARNINGS	(5,686,862.79)	(7,539,967.23)		0.00	(7,539,967.23)
Subtotal : None		1,853,101.44	(1,161,893.09)		0.00	(1,161,893.09)
Total [BS] Balance Sheet		1,853,101.44	(1,161,893.09)		0.00	(1,161,893.09)
Group : [PL] Profit & Loss						
Subgroup : None						
3021.00	REVENUE PRIVATE	(1,456,140.00)	(935,790.00)		0.00	(935,790.00)
3022.00	REVENUE MEDICARE A	(1,734,585.00)	(1,642,328.19)		0.00	(1,642,328.19)
3023.00	REVENUE MEDICAID	(11,603,766.00)	(13,670,326.26)		1,027,722.00	(12,642,604.26)
3023.x1	MassHealth Mgd Care	0.00	0.00		0.00	0.00
3023.x2	Medicaid Patient Paid Amount	(988,201.00)	0.00		(1,027,722.00)	(1,027,722.00)
3023.xx	Other Patient Revenue	(12,502.00)	0.00		0.00	0.00
3026.00	REVENUE NAVICARE SCO	(5,820.00)	0.00		(687,571.57)	(687,571.57)
3026.11	REVENUE UHP SCO	(29,300.00)	0.00		(142,539.74)	(142,539.74)
3026.14	REVENUE NEIGHBORHOOD HP SKILL	0.00	(520.00)		0.00	(520.00)
3026.15	REVENUE CCA SKILLED	(77,310.00)	(182,415.00)		(422,464.60)	(604,879.60)
3026.17	REVENUE CCA SCO CUSTODIAL	(1,002,450.00)	(1,111,535.00)		830,111.31	(281,423.69)
3026.18	REVENUE NETWORK HEALTH SKILLED	0.00	(18,200.00)		0.00	(18,200.00)
3026.24	REVENUE MANAGED CARE CUSTODIAL	(192,193.00)	(357,242.52)		0.00	(357,242.52)
3026.xx	Non MA Mgd Medicaid	0.00	0.00		0.00	0.00
3027.00	REVENUE VA	(1,235,760.00)	(1,577,570.00)		0.00	(1,577,570.00)
3029.00	REVENUE HOSPICE	(1,341,770.00)	(788,726.22)		0.00	(788,726.22)
3029.10	HOSPICE NURSING SUPPLY REVENUE	0.00	0.00		0.00	0.00
3030.00	REVENUE MANAGED CARE SKILLED	(469,490.00)	(563,590.00)		422,464.60	(141,125.40)
3030.xx	Medicare Mgd Care (Part C)	0.00	0.00		0.00	0.00
3031.00	REVENUE UHP HMO/PPO	0.00	(15,405.00)		0.00	(15,405.00)
3032.00	REVENUE MASS. COVID SICK PAY	(15,661.13)	0.00		0.00	0.00

Client: **A443317 - Emanuel Development Corporation**
Engagement: **MD 2023 - Presentation Rehab & Skilled Care Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Worksheet: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
3034.00	REVENUE COVID TESTING	(293,004.00)	(67,344.00)		0.00	(67,344.00)
3061.00	REVENUE DONATIONS	(300.00)	0.00		0.00	0.00
3076.00	REVENUE BEHAVIORAL ADD ON	(103,000.00)	(314,500.00)		0.00	(314,500.00)
3077.00	REVENUE OTHER MEDICAID ADD ONS	0.00	(12,600.00)		0.00	(12,600.00)
3078.00	REVENUE HHS STIMULUS	(45,366.71)	0.00		0.00	0.00
3079.00	REVENUE MEDICAID STIMULUS	(375,708.60)	0.00		0.00	0.00
3080.00	REVENUE MEDICAID 10% ADD ON	0.00	0.00		0.00	0.00
3147.00	REVENUE TELEPHONE	(1,260.00)	(1,245.00)		0.00	(1,245.00)
3148.00	REVENUE TV	(2,310.00)	(1,850.00)		0.00	(1,850.00)
3150.00	REVENUE VENDING	0.00	0.00		0.00	0.00
3153.00	PURCHASE DISCOUNTS	(26,434.97)	(28,009.99)		0.00	(28,009.99)
3160.00	BAD DEBT RECOVERY	0.00	0.00		0.00	0.00
3165.00	MEDICARE BAD DEBT RECOVERY	0.00	0.00		0.00	0.00
3170.70	PRIOR YR OTHER INCOME	3,130.19	0.00		0.00	0.00
3180.00	REVENUE INTEREST	(176.45)	(650.14)		0.00	(650.14)
3189.00	REVENUE DIRECT CARE ADD-ON	0.00	0.00		0.00	0.00
3190.00	OTHER INCOME	(7,489.64)	(16,931.04)		0.00	(16,931.04)
3190.10	OTHER INCOME - VA PHARMACY	(35,480.05)	(52,157.28)		0.00	(52,157.28)
3191.00	ACO BONUS	0.00	0.00		0.00	0.00
3725.10	PHARMACY PRIVATE	0.00	(883.03)		0.00	(883.03)
3725.20	PHARMACY PART A	(78,089.49)	(71,143.05)		0.00	(71,143.05)
3725.30	PHARMACY MEDICAID	(4,068.85)	(34,186.00)		0.00	(34,186.00)
3725.70	PHARMACY VA	(97,674.92)	(128,657.92)		0.00	(128,657.92)
3725.80	PHARMACY MGD CARE	(25,391.93)	(43,118.32)		0.00	(43,118.32)
3726.20	IV THER PART A	(8,308.63)	(2,819.95)		0.00	(2,819.95)
3726.70	IV THER VA	0.00	0.00		0.00	0.00
3726.80	IV THER MGD CARE	(1,215.00)	(101.00)		0.00	(101.00)
3727.80	MED/SURG MGD CARE	0.00	0.00		0.00	0.00
3730.20	LAB PART A	(16,837.74)	(14,349.70)		0.00	(14,349.70)
3730.70	LAB VA	(5,629.24)	(3,868.65)		0.00	(3,868.65)
3730.80	LAB MGD CARE	(4,195.23)	(6,036.25)		0.00	(6,036.25)
3732.20	RADIOLOGY PART A	(2,927.00)	(2,310.32)		0.00	(2,310.32)
3732.30	RADIOLOGY MEDICAID	0.00	0.00		0.00	0.00
3732.70	RADIOLOGY VA	(1,147.05)	(228.32)		0.00	(228.32)
3732.80	RADIOLOGY MGD CARE	(763.05)	(1,072.32)		0.00	(1,072.32)
3741.20	RESP THER/02 PART A	(108.90)	0.00		0.00	0.00
3741.80	RESP THER/02 MGD CARE	0.00	0.00		0.00	0.00
3742.10	PHYS THER PRIVATE	0.00	0.00		0.00	0.00
3742.20	PHYS THER PART A	(157,220.76)	(128,757.83)		0.00	(128,757.83)
3742.30	PHYS THER MEDICAID	(13,537.84)	(14,082.82)		0.00	(14,082.82)
3742.50	PHYS THER PART B	(155,942.26)	(106,267.28)		0.00	(106,267.28)
3742.60	PHYS THER MGD CARE PART B	(21,644.82)	(30,715.15)		0.00	(30,715.15)
3742.70	PHYS THER VA	(28,746.66)	(25,210.83)		0.00	(25,210.83)
3742.80	PHYS THER MGD CARE	(62,388.34)	(84,912.82)		0.00	(84,912.82)
3743.20	OCCUP THER PART A	(169,823.29)	(159,437.51)		0.00	(159,437.51)
3743.30	OCCUP THER MEDICAID	(17,888.13)	(17,686.75)		0.00	(17,686.75)
3743.50	OCCUP THER PART B	(186,428.93)	(128,674.46)		0.00	(128,674.46)
3743.60	OCCUP THER MGD CARE PART B	(21,571.37)	(32,918.33)		0.00	(32,918.33)
3743.70	OCCUP THER VA	(40,911.18)	(40,414.58)		0.00	(40,414.58)
3743.80	OCCUP THER MGD CARE	(73,632.75)	(105,125.35)		0.00	(105,125.35)
3744.10	SPEECH/LANG PRIVATE	0.00	0.00		0.00	0.00
3744.20	SPEECH/LANG PART A	(45,079.29)	(52,634.91)		0.00	(52,634.91)
3744.30	SPEECH/LANG MEDICAID	(2,252.97)	(4,919.49)		0.00	(4,919.49)
3744.50	SPEECH/LANG PART B	(55,845.00)	(37,170.84)		0.00	(37,170.84)
3744.60	SPEECH/LANG MGD CARE PART B	(9,525.93)	(8,727.84)		0.00	(8,727.84)
3744.70	SPEECH THER VA	(7,553.25)	(8,039.82)		0.00	(8,039.82)
3744.80	SPEECH/LANG MGD CARE	(15,253.29)	(13,867.71)		0.00	(13,867.71)
3794.20	COMP MED EQUIP PART A	0.00	0.00		0.00	0.00
3794.70	COMP MED EQUIP VA	0.00	0.00		0.00	0.00
3801.00	CONT ADJ PRIVATE	81,887.46	256.04		0.00	256.04
3802.00	CONT ADJ PART A	(1,009,220.61)	(764,483.50)		0.00	(764,483.50)
3802.01	CONT ADJ PART A ANCILLARIES	478,395.30	431,453.27		0.00	431,453.27
3802.10	2% MEDICARE REDUCTION	29,882.34	40,438.76		0.00	40,438.76
3803.00	CONT ADJ MEDICAID	5,008,101.83	5,276,732.15		0.00	5,276,732.15
3803.10	CONT ADJ HOSPICE	480,379.13	231,156.87		0.00	231,156.87
3803.12	CONT ADJ NAVICARE SCO	2,177.04	303.58		0.00	303.58
3803.13	CONT ADJ UHP SCO	12,574.76	523.00		0.00	523.00
3803.15	CONT ADJ MANAGED CARE	1,068.10	0.00		0.00	0.00
3803.16	CONT ADJ NEIGHBORHOOD HP SKILL	0.00	170.00		0.00	170.00
3803.40	CONT ADJ RCC MEDICAID	0.00	82.10		0.00	82.10
3805.00	CONT ADJ PART B	36,001.49	32,708.07		0.00	32,708.07
3805.10	2% MEDICARE B REDUCTION	3,498.37	3,978.87		0.00	3,978.87
3806.00	CONT ADJ UHP	0.00	(1,397.00)		0.00	(1,397.00)
3807.00	CONT ADJ MGD CARE PART B	9,776.02	23,585.39		0.00	23,585.39
3808.00	CONT ADJ MGD CARE	65,282.22	87,824.89		0.00	87,824.89
3808.01	CONT ADJ MGD CARE ANCILLARIES	182,014.74	254,233.77		0.00	254,233.77
3809.00	CONT ADJ EVERCARE B	0.00	0.00		0.00	0.00
3809.10	CONT ADJ FALLON B	0.00	0.00		0.00	0.00
3812.00	CONT ADJ CCA SKILLED	11,060.00	33,544.56		0.00	33,544.56
3812.10	CONT ADJ CCA SCO CUSTODIAL	424,875.65	448,670.31		0.00	448,670.31
3813.00	CONT ADJUST VA	434,933.46	665,216.17		0.00	665,216.17
3814.00	CONT ADJ NETWORK HEALTH SKILL	0.00	(4,559.01)		0.00	(4,559.01)
3816.00	CONT ADJ MGD CARE CUSTODIAL	77,686.60	130,555.23		0.00	130,555.23
4110.00	SALARY ADMINISTRATOR	153,129.80	129,363.92		0.00	129,363.92
4111.00	CONTRA SAL ADMINISTRATOR	0.00	31,748.68		0.00	31,748.68
4112.00	PURCH SERV ACCOUNTING/ADMIN	17,310.00	0.00		0.00	0.00
4114.00	SALARIES ADMISSIONS	285,534.73	244,929.10		0.00	244,929.10
4115.00	CONTRA SAL ADMISSIONS	(51,835.68)	(29,197.40)		0.00	(29,197.40)
4140.00	SALARIES CLERICAL	232,311.36	253,709.16		0.00	253,709.16
4141.00	CONTRA CLERICAL SALARIES	8,307.84	13,314.03		0.00	13,314.03
4142.00	PURCHASE SER CLERICAL SERVICES	0.00	0.00		0.00	0.00
4150.00	PAYROLL SERVICES	21,113.06	20,871.91		0.00	20,871.91
4151.00	BILLING/COMP SERVICES	85,002.97	106,321.17		0.00	106,321.17
4153.00	CORI EXPENSE	3,914.36	6,075.04		0.00	6,075.04
4158.00	BANK CHARGES	3,659.19	5,085.10		0.00	5,085.10
4160.00	MANAGEMENT FEES	817,969.03	778,247.74		0.00	778,247.74
4161.00	USER FEES MEDICAID	859,280.95	929,920.04		0.00	929,920.04
4249.00	POSTAGE	6,584.86	5,047.46		0.00	5,047.46
4250.00	OFFICE SUPP & EXP	21,816.91	24,843.58		0.00	24,843.58
4251.00	PROF SERVICE	11,367.11	11,518.86		0.00	11,518.86

Client: **A443317 - Emanuel Development Corporation**
Engagement: **MD 2023 - Presentation Rehab & Skilled Care Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Worksheet: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
4251.10	PURCH SERV ADMISSIONS	0.00	0.00		0.00	0.00
4252.00	TUITION & EDUCATION	3,125.00	12,065.00		0.00	12,065.00
4253.00	PERS PROP TAX	0.00	0.00		0.00	0.00
4255.00	DONATIONS	0.00	0.00		0.00	0.00
4257.00	LATE CHARGES	118.36	39.75		0.00	39.75
4258.00	FINES & PENALTIES	125,830.00	3,250.00		0.00	3,250.00
4259.00	MISCELLANEOUS EXPENSE	8,139.46	10,812.79		0.00	10,812.79
4261.00	TELEPHONE	30,232.22	32,826.93		0.00	32,826.93
4280.00	TRAVEL/CONV/MEETINGS	8,323.71	2,768.64		0.00	2,768.64
4281.00	MOTOR VEHICLE EXPENSE	0.00	0.00		0.00	0.00
4294.00	MARKETING	7,699.99	4,929.90		0.00	4,929.90
4295.00	ADVERTISING HELP WANTED	49,536.29	82,549.20		0.00	82,549.20
4298.00	ADVERTISING PROMOTIONAL	3,980.50	4,896.29		0.00	4,896.29
4301.00	LIC & DUES PT RELATED	7,056.00	12,006.50		0.00	12,006.50
4302.00	LIC & DUES NOT PT RELATED	10,085.61	10,662.66		0.00	10,662.66
4306.00	SALARIES STAFF DEVELOPMENT	67,395.86	86,749.31		0.00	86,749.31
4329.00	OTHER EMP BENEFITS	38,759.35	38,845.01		0.00	38,845.01
4360.00	ACCOUNTING OTHER	35,689.50	40,250.85		0.00	40,250.85
4370.00	LEGAL	16,417.79	37,513.75		0.00	37,513.75
4370.10	LEGAL/GUARDIAN FEES/PT RELATED	19,961.81	14,068.64		0.00	14,068.64
4372.00	LEGAL FILING FEES	0.00	0.00		0.00	0.00
4400.00	P/R TAXES TOTAL	578,015.61	641,619.82		0.00	641,619.82
4400.10	UNEMPLOYMENT CLAIMS	8,101.42	2,178.00		0.00	2,178.00
4415.00	GROUP HEALTH INS	553,833.28	445,000.24		0.00	445,000.24
4416.00	GROUP DENTAL	(33.42)	1,075.49		0.00	1,075.49
4417.00	GROUP VISION	26.83	2.31		0.00	2.31
4418.00	GROUP LIFE/DISABILITY	1,422.09	1,358.84		0.00	1,358.84
4419.00	403B MATCH	0.00	6,639.00		0.00	6,639.00
4420.00	GEN/PROF LIAB INS	105,757.48	97,740.31		0.00	97,740.31
4425.00	WORKERS COMP	131,203.80	77,185.10		0.00	77,185.10
4427.00	COVID TESTING	154,260.00	0.00		0.00	0.00
4439.00	SEMINARS/INSERVICES	0.00	0.00		0.00	0.00
4439.01	Education -	0.00	0.00		0.00	0.00
4510.00	REAL ESTATE TAXES	0.00	0.00		0.00	0.00
4520.10	INTEREST EXPENSE BANK A BOND	698,180.76	650,851.49		0.00	650,851.49
4521.10	INTEREST EXPENSE BANK B BOND	16,443.60	249.92		0.00	249.92
4523.10	INTEREST EXPENSE SELLER C BOND	0.00	0.00		0.00	0.00
4528.00	AMORT MORT ACQ COSTS	38,689.92	38,689.92		0.00	38,689.92
4528.10	AMORTIZATION OF GOODWILL	300,000.00	300,000.00		0.00	300,000.00
4529.00	INTEREST LINE OF CREDIT	0.00	0.00		0.00	0.00
4531.00	INTEREST PPP LOAN	0.00	0.00		0.00	0.00
4538.00	LEASE PAYMENTS	8,064.00	9,789.00		0.00	9,789.00
4550.00	DEPREC BUILDING	499,999.96	500,000.02		0.00	500,000.02
4560.00	DEPREC BLDG IMPROVEMENTS	15,795.41	28,169.89		0.00	28,169.89
4570.00	DEPREC EQUIPMENT	66,688.59	73,001.41		0.00	73,001.41
4570.10	DEPREC COMPUTER EQUIPMENT	13,811.19	18,648.04		0.00	18,648.04
4575.00	DEPREC SOFTWARE	756.60	126.03		0.00	126.03
4577.00	DEPRECIATION VEHICLE	9,110.16	9,448.50		0.00	9,448.50
4590.00	INSURANCE BLDG & EQUIP	20,156.73	17,820.91		0.00	17,820.91
5105.00	SALARIES PLANT	158,417.67	163,824.76		0.00	163,824.76
5106.00	CONTRA SAL MAINT	(26,402.00)	(22,716.00)		0.00	(22,716.00)
5110.00	PURCH SERV PLANT	176,508.88	201,949.47		0.00	201,949.47
5115.00	SUPP & EXP PLANT	36,492.38	38,126.17		0.00	38,126.17
5121.00	ELECTRICITY	148,198.14	134,621.64		0.00	134,621.64
5122.00	WATER & SEWERAGE	74,078.45	74,236.54		0.00	74,236.54
5124.00	GAS	23,669.71	16,428.43		0.00	16,428.43
5125.00	CABLE TELEVISION	17,526.03	17,942.49		0.00	17,942.49
5205.00	SALARIES DIETARY	407,303.57	507,644.75		0.00	507,644.75
5220.00	RAW FOOD	300,681.23	339,447.96		0.00	339,447.96
5232.00	CONTRA SALARY DIETICIAN	64,755.72	34,720.86		0.00	34,720.86
5233.00	PURCH SERV DIETICIAN	1,863.00	1,224.00		0.00	1,224.00
5235.00	SUPP & EXP DIETARY	42,189.44	52,240.34		0.00	52,240.34
5310.00	SALARIES LAUNDRY	118,648.62	132,276.07		0.00	132,276.07
5330.00	SUPP & EXP LAUNDRY	7,200.00	9,403.96		0.00	9,403.96
5340.00	LAUNDRY-LINEN & BEDDING	6,564.89	6,725.01		0.00	6,725.01
5410.00	SALARIES HOUSEKEEPING	281,308.73	298,766.37		0.00	298,766.37
5411.00	CONTRA SALARIES HOUSEKEEPING	0.00	0.00		0.00	0.00
5415.00	PURCH SERV HOUSEKEEPING	0.00	0.00		0.00	0.00
5420.00	SUPP & EXP HOUSEKEEPING	31,481.07	34,279.61		0.00	34,279.61
6020.00	SALARY DIRECTOR OF NURSING	150,088.70	160,629.43		0.00	160,629.43
6021.00	CONTRA SALARY DON	0.00	0.00		0.00	0.00
6022.00	SALARIES NSG SUPERVISOR	236,021.38	197,685.16		0.00	197,685.16
6025.00	SALARIES QA/PROGRAM DIRECTOR	104,547.04	111,116.13		0.00	111,116.13
6025.10	CONTRA SALARY QA/PROGRAM DIR	0.00	0.00		0.00	0.00
6026.00	SALARIES MDS/CASE MNGR	191,932.16	152,407.43		0.00	152,407.43
6026.10	CONTRA SALARIES MDS/CASE MGR	(2,763.60)	555.40		0.00	555.40
6030.10	SALARIES RN	371,409.49	274,592.67		0.00	274,592.67
6030.15	RN OVERTIME	0.00	6,491.80		0.00	6,491.80
6030.18	RN BONUS	0.00	181,033.10		0.00	181,033.10
6035.10	PURCH SERV RN	377,957.45	579,939.91		0.00	579,939.91
6040.10	SALARIES LPN	1,779,530.19	1,400,396.20		0.00	1,400,396.20
6040.15	LPN OVERTIME	0.00	343,125.20		0.00	343,125.20
6040.18	LPN BONUS	0.00	194,209.14		0.00	194,209.14
6045.10	PURCH SERV LPN	334,382.96	401,331.08		0.00	401,331.08
6050.10	SALARIES CNA	2,012,764.40	2,058,267.71		0.00	2,058,267.71
6050.15	CNA OVERTIME	0.00	344,287.08		0.00	344,287.08
6050.18	CNA BONUS	0.00	174,737.50		0.00	174,737.50
6055.10	PURCH SERV CNA	402,364.65	363,840.42		0.00	363,840.42
6060.00	SALARIES REHAB AIDES	30,201.10	50,856.98		0.00	50,856.98
6061.00	SALARY SUPPLY CLERK	9,463.52	9,305.93		0.00	9,305.93
6062.00	SALARY SCHEDULER	52,659.06	50,972.30		0.00	50,972.30
6065.00	PURCHASE SERVICE SCHEDULER	0.00	0.00		0.00	0.00
6502.00	NURSING CONSULTANT	75,364.02	93,270.26		0.00	93,270.26
6503.00	MDS/PPS CONSULTANTS	8,000.00	8,000.00		0.00	8,000.00
6504.00	CONTRA SALARIES REHAB AIDE	0.00	0.00		0.00	0.00
6505.00	SALARIES MEDICAL RECORDS	60,973.09	63,999.57		0.00	63,999.57
6506.00	SALARIES MMQ NURSE	61,922.41	41,446.21		0.00	41,446.21
6506.10	MMQ CONTRA SALARY	(12,446.40)	(11,058.20)		0.00	(11,058.20)
6511.00	MEDICAL DIRECTOR	0.00	16,500.00		0.00	16,500.00
6512.00	SUB-ACUTE MEDICAL DIRECTOR	48,000.00	24,000.00		0.00	24,000.00

Client: **A443317 - Emanuel Development Corporation**
Engagement: **MD 2023 - Presentation Rehab & Skilled Care Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Worksheet: **T:01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
6514.00	EMPLOYEE PHYSICALS	3,508.00	5,840.00		0.00	5,840.00
6522.00	SUPP & EXP NURSING	253,361.18	251,987.41		0.00	251,987.41
6530.00	PHARMACY CONSULTANT	2,928.00	3,048.00		0.00	3,048.00
6535.00	MEDICAL RECORDS CONSULT	1,464.00	1,464.00		0.00	1,464.00
6810.00	SALARIES SOCIAL SERVICE	16,367.52	42,940.29		0.00	42,940.29
6811.00	CONTRA SAL SOCIAL SERVICE	0.00	0.00		0.00	0.00
6830.00	PURCH SERV SOCIAL SERVICE	120,380.00	83,785.00		0.00	83,785.00
7021.00	SALARIES ACTIVITIES	138,470.26	96,899.59		0.00	96,899.59
7022.00	PURCH SERV ACTIVITIES	4,275.02	2,730.00		0.00	2,730.00
7023.00	SUPP & EXP ACTIVITIES	725.39	1,302.03		0.00	1,302.03
7424.00	Admin Group Health	0.00	0.00		0.00	0.00
7624.00	Admin other benefits	0.00	0.00		0.00	0.00
7724.00	Admin P/R Taxes	0.00	0.00		0.00	0.00
7824.00	Admin workers comp	0.00	0.00		0.00	0.00
7825.10	PHARMAY PRIVATE	618.54	511.43		0.00	511.43
7825.20	PHARMACY PART A	81,476.00	77,069.84		0.00	77,069.84
7825.30	PHARMACY MEDICAID	24,599.62	41,102.71		0.00	41,102.71
7825.70	PHARMACY VA	110,033.95	135,779.05		0.00	135,779.05
7825.80	PHARMACY MGD CARE	25,691.32	42,399.26		0.00	42,399.26
7826.10	IV THER PRIVATE	0.00	176.00		0.00	176.00
7826.20	IV THER PART A	18,069.69	7,165.42		0.00	7,165.42
7826.30	IV THER MEDICAID	2,719.95	880.00		0.00	880.00
7826.70	IV THER VA	193.26	384.26		0.00	384.26
7826.80	IV THER MGD CARE	1,608.90	2,034.80		0.00	2,034.80
7827.10	MED/SURG PRIVATE	128.14	70.28		0.00	70.28
7827.20	MED/SURG PART A	704.20	3,539.48		0.00	3,539.48
7827.30	MED/SURG MEDICAID	576.38	1,098.69		0.00	1,098.69
7827.70	MED/SURG VA	5,184.46	5,028.53		0.00	5,028.53
7827.80	MED/SURG MGD CARE	1,463.06	239.42		0.00	239.42
7830.10	LAB PRIVATE	374.83	541.16		0.00	541.16
7830.20	LAB PART A	17,839.20	15,373.88		0.00	15,373.88
7830.30	LAB MEDICAID	4,574.65	3,975.96		0.00	3,975.96
7830.70	LAB VA	5,721.72	4,530.73		0.00	4,530.73
7830.80	LAB MGD CARE	4,133.88	6,104.29		0.00	6,104.29
7832.10	RADIOLOGY PRIVATE	0.00	0.00		0.00	0.00
7832.20	RADIOLOGY PART A	3,400.32	3,309.00		0.00	3,309.00
7832.30	RADIOLOGY MEDICAID	742.64	1,347.63		0.00	1,347.63
7832.70	RADIOLOGY VA	1,112.05	228.32		0.00	228.32
7832.80	RADIOLOGY MGD CARE	691.05	1,986.70		0.00	1,986.70
7841.20	RESP THER/02 PART A	0.00	0.00		0.00	0.00
7841.30	RESP THER/02 MEDICAID	162.30	0.00		0.00	0.00
7841.70	RESP THER/02 VA	0.00	0.00		0.00	0.00
7841.78	RESP THER/02 SUPPLIES	23,029.59	23,199.33		0.00	23,199.33
7842.00	PURCH SVC REHAB CONSULTANT	6,086.00	17,340.00		0.00	17,340.00
7842.10	PHYS THER PRIVATE	0.00	0.00		0.00	0.00
7842.20	PHYS THER PART A	0.00	0.00		0.00	0.00
7842.30	PHYS THER MEDICAID	0.00	0.00		0.00	0.00
7842.39	REHAB MANAGER	94,295.72	105,202.28		0.00	105,202.28
7842.40	CONTRA SALARIES REHAB MNGT	9,228.45	0.00		0.00	0.00
7842.50	PHYS THER PART B	0.00	0.00		0.00	0.00
7842.62	SALARIES PT	59,622.21	55,610.53		0.00	55,610.53
7842.68	PURCHASE SERVICES PT	81,110.00	65,632.80		0.00	65,632.80
7842.69	CONTRA SALARIES PT	11,141.78	1,152.49		0.00	1,152.49
7842.70	CONTRA SALARIES PTA	0.00	1,419.23		0.00	1,419.23
7842.71	PURCHASE SERVICES PTA	570.00	587.25		0.00	587.25
7842.72	SALARIES PTA	86,084.46	76,488.95		0.00	76,488.95
7842.79	PHYS THER SUPPLIES	6,294.29	4,482.33		0.00	4,482.33
7842.80	PHYS THER MGD CARE	0.00	0.00		0.00	0.00
7843.00	OCCUP THER INDIRECT	0.00	0.00		0.00	0.00
7843.10	OCCUP THER PRIVATE	0.00	0.00		0.00	0.00
7843.20	OCCUP THER PART A	0.00	0.00		0.00	0.00
7843.30	OCCUP THER MEDICAID	0.00	0.00		0.00	0.00
7843.50	OCCUP THER PART B	0.00	0.00		0.00	0.00
7843.62	SALARIES OT	114,721.57	111,417.66		0.00	111,417.66
7843.68	PURCHASE SERVICES OT	3,910.50	12,668.76		0.00	12,668.76
7843.69	CONTRA SALARIES OT	(17,786.57)	(4,028.84)		0.00	(4,028.84)
7843.70	CONTRA SALARIES COTA	0.00	637.97		0.00	637.97
7843.71	PURCHASE SERVICES COTA	0.00	0.00		0.00	0.00
7843.72	SALARIES COTA	71,120.39	68,115.62		0.00	68,115.62
7843.79	OCCUP THER SUPPLIES	0.00	1,000.61		0.00	1,000.61
7843.80	OCCUP THER MGD CARE	0.00	0.00		0.00	0.00
7844.00	SPEECH THER INDIRECT	0.00	0.00		0.00	0.00
7844.10	SPEECH/LANG PRIVATE	104.56	0.00		0.00	0.00
7844.20	SPEECH/LANG PART A	994.12	1,683.08		0.00	1,683.08
7844.22	SPEECH/LANG EVERCARE A	0.00	0.00		0.00	0.00
7844.30	SPEECH/LANG MEDICAID	522.80	409.80		0.00	409.80
7844.50	SPEECH/LANG PART B	0.00	0.00		0.00	0.00
7844.62	SALARIES SLP	67,581.36	70,660.40		0.00	70,660.40
7844.68	PURCHASE SERVICES SLP	3,363.80	0.00		0.00	0.00
7844.69	CONTRA SALARIES SLP	(4,999.20)	(6,006.14)		0.00	(6,006.14)
7844.70	SPEECH/LANG VA	0.00	103.08		0.00	103.08
7844.80	SPEECH/LANG MGD CARE	0.00	0.00		0.00	0.00
7854.20	AMBULANCE PART A	22,688.27	20,297.71		0.00	20,297.71
7854.30	AMBULANCE MEDICAID	11,866.71	6,954.00		0.00	6,954.00
7854.70	AMBULANCE VA	550.40	2,981.97		0.00	2,981.97
7854.80	AMBULANCE MGD CARE	2,501.68	2,588.40		0.00	2,588.40
7894.10	COMP MED EQUIP PRIVATE	160.00	40.00		0.00	40.00
7894.20	COMP MED EQUIP PART A	7,336.97	8,322.04		0.00	8,322.04
7894.30	COMP MED EQUIP MEDICAID	2,082.00	4,847.00		0.00	4,847.00
7894.70	COMP MED EQUIP VA	117.00	1,354.00		0.00	1,354.00
7894.80	COMP MED EQUIP MGD CARE	729.00	1,547.00		0.00	1,547.00
8010.00	BAD DEBTS	101,000.00	75,000.00		0.00	75,000.00
8050.00	PRIOR YEAR ADJUSTMENTS	32,415.40	51,453.64		0.00	51,453.64
8060.00	REG SAL/BEN ADMIN OTHER	0.00	319,889.00		0.00	319,889.00
8061.00	REG SAL/BEN RN	0.00	229,060.00		0.00	229,060.00
8062.00	REG SUPPLIES & EXPENSE	0.00	3,252.00		0.00	3,252.00
8063.00	REG PURCHASED SERVICE RN	0.00	88,810.00		0.00	88,810.00
8064.00	REG TRAVEL	0.00	22,841.00		0.00	22,841.00
8070.00	TEMP REG EXP CONCESSION	0.00	(442,620.00)		0.00	(442,620.00)
9049.00	EQUITY TRANSFER/INCOME	0.00	(225,000.00)		0.00	(225,000.00)

Client: **A443317 - Emanuel Development Corporation**
Engagement: **MD 2023 - Presentation Rehab & Skilled Care Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD SNF-CR TB Report**

Account	Description	CAID PP-1	IMPORT	JE Ref #	CAIDJE	CAID CP
		12/31/2022	12/31/2023			12/31/2023
9050.00	CHANGE FAIR VAL INT RATE SWAP	(1,742,225.53)	135,197.56		0.00	135,197.56
9051.00	FORGIVENESS OF DEBT	0.00	0.00		0.00	0.00
9052.00	PPP LOAN FORGIVENESS	0.00	0.00		0.00	0.00
Subtotal : None		(1,853,101.44)	1,161,893.09		0.00	1,161,893.09
Total [PL] Profit & Loss		(1,853,101.44)	1,161,893.09		0.00	1,161,893.09
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A443317 - Emanuel Development Corporation**
Engagement: **MD 2023 - Presentation Rehab & Skilled Care Center**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings Reports**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1010.00	CASH IN BANK OPERATING ACCT	670,821.48	785,673.90
1020.00	CASH PAYROLL ACCOUNT	200,172.46	194,910.99
Subtotal : None		870,993.94	980,584.89
Total [S6L1.1C1]	Cash and Cash Equivalents	870,993.94	980,584.89
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]			
1061.00	A/R PRIVATE	42,918.40	80,781.52
1061.10	A/R PRIV CO-INS	3,638.80	8,094.44
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		46,557.20	88,875.96
Subgroup : [S6L1.5C A/R Managed Care Patients (Private)]			
1063.24	A/R MANAGED CARE CUSTODIAL	102,071.98	75,127.88
1070.00	A/R HMO/MANAGED CARE	216,261.59	84,471.76
1075.00	A/R OTHER CO-INS	416.58	43,283.50
1081.00	A/R MANAGED CARE PART B	30,563.77	34,379.68
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		349,313.92	237,262.82
Subgroup : [S6L1.5C A/r Medicare Non Managed Care]			
1062.00	A/R MEDICARE A	162,779.72	439,575.61
1084.00	A/R MEDICARE B	39,903.38	90,961.26
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		202,683.10	530,536.87
Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care]			
1063.00	A/R MEDICAID	1,000,978.14	1,022,123.96
1063.10	A/R MEDICAID CO-INS	44,374.44	80,305.96
1064.00	A/R MEDICAID PAT PD AMT	(1,981.03)	27,215.51
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		1,043,371.55	1,129,645.43
Subgroup : [S6L1.5C A/R Mass Medicaid Managed Care]			
1063.11	A/R NAVICARE SCO	0.00	303.58
1063.14	A/R NEIGHBORHOOD HLTH PLN SKILL	350.00	0.00
1063.17	A/R CCA SCO CUSTODIAL	156,838.81	166,609.06
1063.18	A/R NETWORK HEALTH SKILLED	22,759.01	0.00
Subtotal [S6L1.5C1G] A/R Mass Medicaid Managed Care		179,947.82	166,912.64
Subgroup : [S6L1.5C A/R Mass Senior Care Organization]			
1063.12	A/R UHP SCO	0.00	16,725.24
Subtotal [S6L1.5C1H] A/R Mass Senior Care Organization		0.00	16,725.24
Subgroup : [S6L1.5C A/R Other Public Patients]			
1067.00	A/R VA	156,611.70	191,331.89
1069.00	A/R HOSPICE	101,404.86	165,543.86
Subtotal [S6L1.5C1L] A/R Other Public Patients		258,016.56	356,875.75
Total [S6L1.5C1]	Payer Accounts Receivable	2,079,890.15	2,526,834.71
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140.00	RESERVE FOR BAD DEBTS	(50,105.81)	(43,307.40)
Subtotal : None		(50,105.81)	(43,307.40)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(50,105.81)	(43,307.40)
Group : [S6L1.10C1]	Supply Inventory		
Subgroup : None			
1200.00	INVENTORY	11,664.70	29,078.80
Subtotal : None		11,664.70	29,078.80
Total [S6L1.10C1]	Supply Inventory	11,664.70	29,078.80
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
1180.00	OTHER RECEIVABLES	118.50	54,024.90
1256.00	REFUNDS CONTRA	9.00	1,110.00
Subtotal : None		127.50	55,134.90
Total [S6L1.11C1]	Other Receivables	127.50	55,134.90
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1280.00	PREPAID INSURANCE	34,944.99	14,935.39
Subtotal : None		34,944.99	14,935.39
Total [S6L1.13C1]	Prepaid Insurance	34,944.99	14,935.39

Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1300.00	OTHER PREPAID EXPENSE	15,584.68	16,209.31
Subtotal : None		15,584.68	16,209.31
Total [S6L1.15C1]	Other Prepaid Expenses	15,584.68	16,209.31
Group : [S6L2.1C1] Land			
Subgroup : None			
1511.00	LAND	500,000.00	500,000.00
Subtotal : None		500,000.00	500,000.00
Total [S6L2.1C1]	Land	500,000.00	500,000.00
Group : [S6L2.2C1] Building			
Subgroup : [S6L2.2C Building Costs			
1521.00	BUILDING	20,000,000.00	20,000,000.00
Subtotal [S6L2.2C1A] Building Costs		20,000,000.00	20,000,000.00
Subgroup : [S6L2.2C A/D Building			
1522.00	ACCUM DEPR BUILDING	(2,500,000.02)	(2,000,000.00)
Subtotal [S6L2.2C1B] A/D Building		(2,500,000.02)	(2,000,000.00)
Total [S6L2.2C1]	Building	17,499,999.98	18,000,000.00
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C Building Improvements			
1611.00	BUILDING IMPROVEMENTS	582,493.44	491,713.12
Subtotal [S6L2.3C1A] Building Improvements		582,493.44	491,713.12
Subgroup : [S6L2.3C A/D Building Improvements			
1612.00	ACCUM DEPR BLDG IMPROVEMENTS	(56,114.36)	(27,944.47)
Subtotal [S6L2.3C1D] A/D Building Improvements		(56,114.36)	(27,944.47)
Total [S6L2.3C1]	Improvements - Cost	526,379.08	463,768.65
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C Equipment Cost			
1651.00	EQUIPMENT	733,951.28	712,881.43
1651.60	COMPUTER EQUIPMENT	103,340.71	76,356.90
Subtotal [S6L2.4C1A] Equipment Cost		837,291.99	789,238.33
Subgroup : [S6L2.4C A/D Equipment			
1652.00	ACCUM DEPR EQUIPMENT	(311,413.57)	(238,412.16)
1653.00	ACCUM DEPRN COMPUTER EQUIP	(45,535.88)	(26,887.84)
Subtotal [S6L2.4C1b] A/D Equipment		(356,949.45)	(265,300.00)
Total [S6L2.4C1]	Equipment	480,342.54	523,938.33
Group : [S6L2.5C1] Software/Limited Life Assets			
Subgroup : [S6L2.5C Software Cost			
1711.00	SOFTWARE	8,144.73	8,144.73
Subtotal [S6L2.5C1A] Software Cost		8,144.73	8,144.73
Subgroup : [S6L2.5C A/D Software			
1712.00	ACCUM DEPR SOFTWARE	(8,144.73)	(8,018.70)
Subtotal [S6L2.5C1B] A/D Software		(8,144.73)	(8,018.70)
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	126.03
Group : [S6L2.6C1] Motor Vehicle - Cost			
Subgroup : [S6L2.6C Motor Vehicle Cost			
1608.00	VEHICLE	51,641.00	45,551.00
Subtotal [S6L2.6C1A] Motor Vehicle Cost		51,641.00	45,551.00
Subgroup : [S6L2.6C A/D Motor Vehicles			
1716.00	ACCUM DEPR VEHICLE	(20,836.20)	(11,387.70)
Subtotal [S6L2.6C1B] A/D Motor Vehicles		(20,836.20)	(11,387.70)
Total [S6L2.6C1]	Motor Vehicle - Cost	30,804.80	34,163.30
Group : [S6L3.3C1] Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C Purchased Goodwill			
1717.00	GOODWILL	1,500,000.00	1,800,000.00
Subtotal [S6L3.3C1B] Purchased Goodwill		1,500,000.00	1,800,000.00
Total [S6L3.3C1]	Other Deferred Charges and Non Current A	1,500,000.00	1,800,000.00
Group : [S6L3.4C1] Construction in Progress			
Subgroup : None			
1639.00	CONSTRUCTION IN PROGRESS	3,624.00	7,459.23
Subtotal : None		3,624.00	7,459.23
Total [S6L3.4C1]	Construction in Progress	3,624.00	7,459.23

Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
1975.00	MORTGAGE ACQUISITION COSTS	250,700.14	289,390.06	
Subtotal : None		250,700.14	289,390.06	
Total [S6L3.5C1]	Mortgage Acquisition Costs	250,700.14	289,390.06	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2020.00	ACCOUNTS PAYABLE	(918,491.54)	(1,023,873.96)	
Subtotal : None		(918,491.54)	(1,023,873.96)	
Total [S6L5.1C1]	Trade Payable	(918,491.54)	(1,023,873.96)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2030.00	ACCRUED EXPENSES	(108,970.65)	(104,020.95)	
2043.00	USER FEE LIAB MEDICAID	(239,086.88)	(218,767.59)	
Subtotal : None		(348,057.53)	(322,788.54)	
Total [S6L5.2C1]	Accrued Expenses	(348,057.53)	(322,788.54)	
Group : [S6L5.3C1] Due to Insurance Payers				
Subgroup : [S6L5.3C] Due Medicaid MA - Nursing Care				
2026.00	DUE TO/FROM MEDICAID	(80,948.63)	0.00	
Subtotal [S6L5.3C1B] Due Medicaid MA - Nursing Care		(80,948.63)	0.00	
Total [S6L5.3C1]	Due to Insurance Payers	(80,948.63)	0.00	
Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other				
Subgroup : [S6L5.6C] Current LT Debt-Banks				
2172.00	CAPITAL PROJECT LOAN	(244,986.80)	0.00	
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(244,986.80)	0.00	
Total [S6L5.6C1]	Long Term Debt, Current Portion-Banks, M	(244,986.80)	0.00	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C] Accrued Salaries				
2022.00	ACCRUED PAYROLL	(305,308.69)	(254,251.40)	
2191.00	ACCRUED VACATION	(191,334.00)	(144,835.00)	
2192.00	ACCRUED SICK/PERSONAL	0.00	(17,876.00)	
Subtotal [S6L5.7C1A] Accrued Salaries		(496,642.69)	(416,962.40)	
Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable				
2214.00	ACCRUED PAYROLL TAXES	(41,542.33)	(32,927.55)	
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(41,542.33)	(32,927.55)	
Subgroup : [S6L5.7C] Other Payroll Liabilities				
2218.10	403B WITHHOLDINGS	(6,230.86)	0.00	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(6,230.86)	0.00	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(544,415.88)	(449,889.95)	
Group : [S6L5.9C1] Accrued Interest Payable				
Subgroup : None				
2270.00	ACCRUED INT PAYABLE	(78,752.95)	(67,907.66)	
Subtotal : None		(78,752.95)	(67,907.66)	
Total [S6L5.9C1]	Accrued Interest Payable	(78,752.95)	(67,907.66)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : None				
2400.00	FAIR VALUE OF INT SWAP	378,623.67	513,821.23	
Subtotal : None		378,623.67	513,821.23	
Total [S6L5.10C1]	Other Current Liabilities	378,623.67	513,821.23	
Group : [S6L6.1C1] Mortgage Payable				
Subgroup : None				
2170.00	SHORT TERM A BOND	(437,619.41)	(420,064.85)	(14,369,103.49)
2171.00	SHORT TERM B BOND	0.00	(100,059.59)	(14,798,073.38)
2310.30	1ST MORTGAGE (A BOND)	(13,931,484.08)	(14,378,008.53)	(428,969.89)
Subtotal : None		(14,369,103.49)	(14,898,132.97)	
Total [S6L6.1C1]	Mortgage Payable	(14,369,103.49)	(14,898,132.97)	
Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates				
Subgroup : None				
2117.00	DUE TO/FROM LAUREL RIDGE REHAB	(636,254.80)	(641,428.12)	
2135.00	DUE TO/FROM ASCENTRIA	(535,241.00)	(768,152.00)	
2142.00	DUE TO/FROM LHS	752.40	0.00	
Subtotal : None		(1,170,743.40)	(1,409,580.12)	
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries & Affiliates	(1,170,743.40)	(1,409,580.12)	
Group : [S6L8B.4C1] Owners Equity Balance-Retained Earnings				
Subgroup : None				
2650.00	RETAINED EARNINGS	(7,539,967.23)	(5,686,862.79)	-5054159 (2,485,808.23)
Subtotal : None		(7,539,967.23)	(5,686,862.79)	

Total [S6L8B.4C1]	Owners Equity Balance-Retained Earnings	<u>(7,539,967.23)</u>	<u>(5,686,862.79)</u>
Group : [S2L1.1C1]	Private Pay		
Subgroup : None			
3021.00	REVENUE PRIVATE	(935,790.00)	(1,456,140.00)
3801.00	CONT ADJ PRIVATE	256.04	81,887.46
Subtotal : None		<u>(935,533.96)</u>	<u>(1,374,252.54)</u>
Total [S2L1.1C1]	Private Pay	<u>(935,533.96)</u>	<u>(1,374,252.54)</u>
Group : [S2L1.3C1]	Commerical Non Managed Care		
Subgroup : None			
3030.00	REVENUE MANAGED CARE SKILLED	(141,125.40)	(469,490.00)
3031.00	REVENUE UHP HMO/PPO	(15,405.00)	0.00
3803.15	CONT ADJ MANAGED CARE	0.00	1,068.10
3806.00	CONT ADJ UHP	(1,397.00)	0.00
3808.00	CONT ADJ MGD CARE	87,824.89	65,282.22
Subtotal : None		<u>(70,102.51)</u>	<u>(403,139.68)</u>
Total [S2L1.3C1]	Commerical Non Managed Care	<u>(70,102.51)</u>	<u>(403,139.68)</u>
Group : [S2L1.4C1]	Medicare-Fee-For-Service		
Subgroup : None			
3022.00	REVENUE MEDICARE A	(1,642,328.19)	(1,734,585.00)
3802.00	CONT ADJ PART A	(764,483.50)	(1,009,220.61)
3802.10	2% MEDICARE REDUCTION	40,438.76	29,882.34
3805.10	2% MEDICARE B REDUCTION	3,978.87	3,498.37
Subtotal : None		<u>(2,362,394.06)</u>	<u>(2,710,424.90)</u>
Total [S2L1.4C1]	Medicare-Fee-For-Service	<u>(2,362,394.06)</u>	<u>(2,710,424.90)</u>
Group : [S2L1.5C1]	Medicare Managed Care (Part C)		
Subgroup : None			
3026.15	REVENUE CCA SKILLED	(604,879.60)	(77,310.00)
3812.00	CONT ADJ CCA SKILLED	33,544.56	11,060.00
Subtotal : None		<u>(571,335.04)</u>	<u>(66,250.00)</u>
Total [S2L1.5C1]	Medicare Managed Care (Part C)	<u>(571,335.04)</u>	<u>(66,250.00)</u>
Group : [S2L1.6C1]	MassHealth Fee-for-Service		
Subgroup : None			
3023.00	REVENUE MEDICAID	(12,642,604.26)	(11,603,766.00)
3029.00	REVENUE HOSPICE	(788,726.22)	(1,341,770.00)
3076.00	REVENUE BEHAVIORAL ADD ON	(314,500.00)	(103,000.00)
3077.00	REVENUE OTHER MEDICAID ADD ONS	(12,600.00)	0.00
3803.00	CONT ADJ MEDICAID	5,276,732.15	5,008,101.83
3803.10	CONT ADJ HOSPICE	231,156.87	480,379.13
Subtotal : None		<u>(8,250,541.46)</u>	<u>(7,560,055.04)</u>
Total [S2L1.6C1]	MassHealth Fee-for-Service	<u>(8,250,541.46)</u>	<u>(7,560,055.04)</u>
Group : [S2L1.8C1]	Senior Care Options		
Subgroup : None			
3026.14	REVENUE NEIGHBORHOOD HP SKILL	(520.00)	0.00
3026.17	REVENUE CCA SCO CUSTODIAL	(281,423.69)	(1,002,450.00)
3026.18	REVENUE NETWORK HEALTH SKILLED	(18,200.00)	0.00
3026.24	REVENUE MANAGED CARE CUSTODIAL	(357,242.52)	(192,193.00)
3803.16	CONT ADJ NEIGHBORHOOD HP SKILL	170.00	0.00
3803.40	CONT ADJ RCC MEDICAID	82.10	0.00
3812.10	CONT ADJ CCA SCO CUSTODIAL	448,670.31	424,875.65
3814.00	CONT ADJ NETWORK HEALTH SKILL	(4,559.01)	0.00
3816.00	CONT ADJ MGD CARE CUSTODIAL	130,555.23	77,686.60
Subtotal : None		<u>(82,467.58)</u>	<u>(692,080.75)</u>
Total [S2L1.8C1]	Senior Care Options	<u>(82,467.58)</u>	<u>(692,080.75)</u>
Group : [S2L1.9C1]	Care One		
Subgroup : None			
3026.00	REVENUE NAVICARE SCO	(687,571.57)	(5,820.00)
3803.12	CONT ADJ NAVICARE SCO	303.58	2,177.04
Subtotal : None		<u>(687,267.99)</u>	<u>(3,642.96)</u>
Total [S2L1.9C1]	Care One	<u>(687,267.99)</u>	<u>(3,642.96)</u>
Group : [S2L1.10C1]	Pace		
Subgroup : None			
3026.11	REVENUE UHP SCO	(142,539.74)	(29,300.00)
3803.13	CONT ADJ UHP SCO	523.00	12,574.76
Subtotal : None		<u>(142,016.74)</u>	<u>(16,725.24)</u>
Total [S2L1.10C1]	Pace	<u>(142,016.74)</u>	<u>(16,725.24)</u>
Group : [S2L1.12C1]	Medicaid Patient Paid Amount		
Subgroup : None			
3023.x2	Medicaid Patient Paid Amount	(1,027,722.00)	(988,201.00)
Subtotal : None		<u>(1,027,722.00)</u>	<u>(988,201.00)</u>
Total [S2L1.12C1]	Medicaid Patient Paid Amount	<u>(1,027,722.00)</u>	<u>(988,201.00)</u>
Group : [S2L1.14C1]	Veterans & Other Public		
Subgroup : None			

3027.00	REVENUE VA	(1,577,570.00)	(1,235,760.00)
3813.00	CONT ADJUST VA	665,216.17	434,933.46
Subtotal : None		(912,353.83)	(800,826.54)
Total [S2L1.14C1]	Veterans & Other Public	(912,353.83)	(800,826.54)

Group : [S2L1.15C1]	Other Payer Revenue		
Subgroup : None			
3023.xx	Other Patient Revenue	0.00	(12,502.00)
Subtotal : None		0.00	(12,502.00)
Total [S2L1.15C1]	Other Payer Revenue	0.00	(12,502.00)

Group : [S2L1.1C2]	Ancillary-Private Pay		
Subgroup : None			
3725.10	PHARMACY PRIVATE	(883.03)	0.00
Subtotal : None		(883.03)	0.00
Total [S2L1.1C2]	Ancillary-Private Pay	(883.03)	0.00

Group : [S2L1.4C2]	Ancillary-Medicare Fee-for-Service		
Subgroup : None			
3190.10	OTHER INCOME - VA PHARMACY	(52,157.28)	(35,480.05)
3725.20	PHARMACY PART A	(71,143.05)	(78,089.49)
3725.30	PHARMACY MEDICAID	(34,186.00)	(4,068.85)
3725.70	PHARMACY VA	(128,657.92)	(97,674.92)
3725.80	PHARMACY MGD CARE	(43,118.32)	(25,391.93)
3726.20	IV THER PART A	(2,819.95)	(8,308.83)
3726.80	IV THER MGD CARE	(101.00)	(1,215.00)
3730.20	LAB PART A	(14,349.70)	(16,837.74)
3730.70	LAB VA	(3,868.65)	(5,629.24)
3730.80	LAB MGD CARE	(6,036.25)	(4,195.23)
3732.20	RADIOLOGY PART A	(2,310.32)	(2,927.00)
3732.70	RADIOLOGY VA	(228.32)	(1,147.05)
3732.80	RADIOLOGY MGD CARE	(1,072.32)	(763.05)
3741.20	RESP THER/02 PART A	0.00	(108.90)
3742.20	PHYS THER PART A	(128,757.83)	(157,220.76)
3742.30	PHYS THER MEDICAID	(14,082.82)	(13,537.84)
3742.50	PHYS THER PART B	(106,267.28)	(155,942.26)
3742.60	PHYS THER MGD CARE PART B	(30,715.15)	(21,644.82)
3742.70	PHYS THER VA	(25,210.83)	(28,746.66)
3742.80	PHYS THER MGD CARE	(84,912.82)	(62,388.34)
3743.20	OCCUP THER PART A	(159,437.51)	(169,823.29)
3743.30	OCCUP THER MEDICAID	(17,686.75)	(17,888.13)
3743.50	OCCUP THER PART B	(128,674.46)	(186,428.93)
3743.60	OCCUP THER MGD CARE PART B	(32,918.33)	(21,571.37)
3743.70	OCCUP THER VA	(40,414.58)	(40,911.18)
3743.80	OCCUP THER MGD CARE	(105,125.35)	(73,632.75)
3744.20	SPEECH/LANG PART A	(52,634.91)	(45,079.29)
3744.30	SPEECH/LANG MEDICAID	(4,919.49)	(2,252.97)
3744.50	SPEECH/LANG PART B	(37,170.84)	(55,845.00)
3744.60	SPEECH/LANG MGD CARE PART B	(8,727.84)	(9,525.93)
3744.70	SPEECH THER VA	(8,039.82)	(7,553.25)
3744.80	SPEECH/LANG MGD CARE	(13,867.71)	(15,253.29)
3802.01	CONT ADJ PART A ANCILLARIES	431,453.27	478,395.30
3805.00	CONT ADJ PART B	32,708.07	36,001.49
3807.00	CONT ADJ MGD CARE PART B	23,585.39	9,776.02
3808.01	CONT ADJ MGD CARE ANCILLARIES	254,233.77	182,014.74
Subtotal : None		(617,632.90)	(660,895.79)
Total [S2L1.4C2]	Ancillary-Medicare Fee-for-Service	(617,632.90)	(660,895.79)

Group : [S2L3.2C1]	Endowment & Other Non Recoverable Revenue		
Subgroup : None			
3032.00	REVENUE MASS. COVID SICK PAY	0.00	(15,661.13)
3034.00	REVENUE COVID TESTING	(67,344.00)	(293,004.00)
3061.00	REVENUE DONATIONS	0.00	(300.00)
3078.00	REVENUE HHS STIMULUS	0.00	(45,366.71)
3079.00	REVENUE MEDICAID STIMULUS	0.00	(375,708.60)
9049.00	EQUITY TRANSFER/INCOME	(225,000.00)	0.00
Subtotal : None		(292,344.00)	(730,040.44)
Total [S2L3.2C1]	Endowment & Other Non Recoverable Revenue	(292,344.00)	(730,040.44)

Group : [S2L3.6C1]	Prior Year Retroactive Revenue		
Subgroup : None			
3170.70	PRIOR YR OTHER INCOME	0.00	3,130.19
8050.00	PRIOR YEAR ADJUSTMENTS	51,453.64	32,415.40
Subtotal : None		51,453.64	35,545.59
Total [S2L3.6C1]	Prior Year Retroactive Revenue	51,453.64	35,545.59

Group : [S2L3.7C1]	Interest Income		
Subgroup : None			
3180.00	REVENUE INTEREST	(650.14)	(176.45)
9050.00	CHANGE FAIR VAL INT RATE SWAP	135,197.56	(1,742,225.53)
Subtotal : None		134,547.42	(1,742,401.98)
Total [S2L3.7C1]	Interest Income	134,547.42	(1,742,401.98)

Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
3190.00	OTHER INCOME	(16,931.04)	(7,489.64)
Subtotal : None		(16,931.04)	(7,489.64)
Total [S2L3.9C1] Administrative & General Recoverable Inco		(16,931.04)	(7,489.64)

Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
3147.00	REVENUE TELEPHONE	(1,245.00)	(1,260.00)
3148.00	REVENUE TV	(1,850.00)	(2,310.00)
3153.00	PURCHASE DISCOUNTS	(28,009.99)	(26,434.97)
Subtotal : None		(31,104.99)	(30,004.97)
Total [S2L3.11C1] Variable Recoverable Income		(31,104.99)	(30,004.97)

Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
6020.00	SALARY DIRECTOR OF NURSING	160,629.43	150,088.70
Subtotal : None		160,629.43	150,088.70
Total [S3L1.1C1] Director of Nurses Salary		160,629.43	150,088.70

Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
6022.00	SALARIES NSG SUPERVISOR	197,685.16	236,021.38
6030.10	SALARIES RN	274,592.67	371,409.49
6030.15	RN OVERTIME	6,491.80	0.00
6030.18	RN BONUS	181,033.10	0.00
Subtotal : None		659,802.73	607,430.87
Total [S3L1.7C1] Registered Nurses Salaries		659,802.73	607,430.87

Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6035.10	PURCH SERV RN	579,939.91	377,957.45
Subtotal : None		579,939.91	377,957.45
Total [S3L1.11C1] Registered Nurses Purchased Service Tem		579,939.91	377,957.45

Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
6040.10	SALARIES LPN	1,400,396.20	1,779,530.19
6040.15	LPN OVERTIME	343,125.20	0.00
6040.18	LPN BONUS	194,209.14	0.00
Subtotal : None		1,937,730.54	1,779,530.19
Total [S3L1.12C1] Licensed Practical Nurses Salary		1,937,730.54	1,779,530.19

Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6045.10	PURCH SERV LPN	401,331.08	334,382.96
Subtotal : None		401,331.08	334,382.96
Total [S3L1.16C1] Licensed Practical Nurses Purchased Serv		401,331.08	334,382.96

Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
6050.10	SALARIES CNA	2,058,267.71	2,012,764.40
6050.15	CNA OVERTIME	344,287.08	0.00
6050.18	CNA BONUS	174,737.50	0.00
6060.00	SALARIES REHAB AIDES	50,856.98	30,201.10
Subtotal : None		2,628,149.27	2,042,965.50
Total [S3L1.17C1] Certified Nurses Aides Salaries		2,628,149.27	2,042,965.50

Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
6055.10	PURCH SERV CNA	363,840.42	402,364.65
Subtotal : None		363,840.42	402,364.65
Total [S3L1.21C1] Certified Nurses Aides Purchased Service		363,840.42	402,364.65

Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C Administrator Salaries			
4110.00	SALARY ADMINISTRATOR	129,363.92	153,129.80
Subtotal [S3L2.1C1A] Administrator Salaries		129,363.92	153,129.80
Total [S3L2.1C1] Administration Salaries		129,363.92	153,129.80

Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
4114.00	SALARIES ADMISSIONS	244,929.10	285,534.73
4115.00	CONTRA SAL ADMISSIONS	(29,197.40)	(51,835.68)
4140.00	SALARIES CLERICAL	253,709.16	232,311.36
4141.00	CONTRA CLERICAL SALARIES	13,314.03	8,307.84
Subtotal : None		482,754.89	474,318.25
Total [S3L2.7C1] Clerical Staff Salaries		482,754.89	474,318.25

Group : [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services			
Subgroup : None			
4150.00	PAYROLL SERVICES	20,871.91	21,113.06
4151.00	BILLING/COMP SERVICES	106,321.17	85,002.97
Subtotal : None		127,193.08	106,116.03
Total [S3L2.11C1] Electronic Data Processing, Payroll & Bookkeeping Services		127,193.08	106,116.03

Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
4158.00	BANK CHARGES	5,085.10	3,659.19
4249.00	POSTAGE	5,047.46	6,584.86
4250.00	OFFICE SUPP & EXP	24,843.58	21,816.91
Subtotal : None		34,976.14	32,060.96
Total [S3L2.12C1] Office Supplies		34,976.14	32,060.96

Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
4261.00	TELEPHONE	32,826.93	30,232.22
Subtotal : None		32,826.93	30,232.22
Total [S3L2.13C1] Telecommunications (e.g. Internet & Phone)		32,826.93	30,232.22

Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
4280.00	TRAVEL/CONV/MEETINGS	2,768.64	8,323.71
Subtotal : None		2,768.64	8,323.71
Total [S3L2.15C1] Travel, Conventions & Meetings		2,768.64	8,323.71

Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4295.00	ADVERTISING HELP WANTED	82,549.20	49,536.29
Subtotal : None		82,549.20	49,536.29
Total [S3L2.16C1] Advertising: Help Wanted		82,549.20	49,536.29

Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
4301.00	LIC & DUES PT RELATED	12,006.50	7,056.00
Subtotal : None		12,006.50	7,056.00
Total [S3L2.17C1] Licenses & Dues: Patient Care Related Portion		12,006.50	7,056.00

Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Nursing Job Related Education			
4252.00	TUITION & EDUCATION	12,065.00	3,125.00
Subtotal [S3L2.18C1] Nursing Job Related Education		12,065.00	3,125.00
Total [S3L2.18C1] Continuing Professional Education / Training & Development		12,065.00	3,125.00

Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4360.00	ACCOUNTING OTHER	40,250.85	35,689.50
Subtotal : None		40,250.85	35,689.50
Total [S3L2.19C1] Accounting Services (not related to Appeals)		40,250.85	35,689.50

Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4420.00	GEN/PROF LIAB INS	97,740.31	105,757.48
Subtotal : None		97,740.31	105,757.48
Total [S3L2.20C1] Insurance: Malpractice & General Liability		97,740.31	105,757.48

Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims			
Subgroup : None			
4400.10	UNEMPLOYMENT CLAIMS	2,178.00	8,101.42
Subtotal : None		2,178.00	8,101.42
Total [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims		2,178.00	8,101.42

Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
4112.00	PURCH SERV ACCOUNTING/ADMIN	0.00	17,310.00
4251.00	PROF SERVICE	11,518.86	11,367.11
4259.00	MISCELLANEOUS EXPENSE	10,812.79	8,139.46
4528.10	AMORTIZATION OF GOODWILL	300,000.00	300,000.00
Subtotal : None		322,331.65	336,816.57
Total [S3L2.22C1] Other A & G Expenses		322,331.65	336,816.57

Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4294.00	MARKETING	4,929.90	7,699.99
4298.00	ADVERTISING PROMOTIONAL	4,896.29	3,980.50
Subtotal : None		9,826.19	11,680.49
Total [S3L2B.1C1] Advertising Marketing		9,826.19	11,680.49

Group : [S3L2B.2C1] Licenses & Dues Not Patient Related to Resident Care

Subgroup : None			
4302.00	LIC & DUES NOT PT RELATED	10,662.66	10,085.61
Subtotal : None		10,662.66	10,085.61
Total [S3L2B.2C1] Licenses & Dues Not Patient Related to Re:		10,662.66	10,085.61
Group : [S3L2B.5C1] Legal: Resident Care			
Subgroup : None			
4370.10	LEGAL/GUARDIAN FEES/PT RELATED	14,068.64	19,961.81
Subtotal : None		14,068.64	19,961.81
Total [S3L2B.5C1] Legal: Resident Care		14,068.64	19,961.81
Group : [S3L2B.6C1] Legal: Other			
Subgroup : None			
4370.00	LEGAL	37,513.75	16,417.79
Subtotal : None		37,513.75	16,417.79
Total [S3L2B.6C1] Legal: Other		37,513.75	16,417.79
Group : [S3L2B.8C1] Management Company Fees			
Subgroup : None			
4160.00	MANAGEMENT FEES	778,247.74	817,969.03
8060.00	REG SAL/BEN ADMIN OTHER	319,889.00	0.00
8061.00	REG SAL/BEN RN	229,060.00	0.00
8062.00	REG SUPPLIES & EXPENSE	3,252.00	0.00
8063.00	REG PURCHASED SERVICE RN	88,810.00	0.00
8064.00	REG TRAVEL	22,841.00	0.00
8070.00	TEMP REG EXP CONCESSION	(442,620.00)	0.00
Subtotal : None		999,479.74	817,969.03
Total [S3L2B.8C1] Management Company Fees		999,479.74	817,969.03
Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest			
Subgroup : None			
4257.00	LATE CHARGES	39.75	118.36
4258.00	FINES & PENALTIES	3,250.00	125,830.00
Subtotal : None		3,289.75	125,948.36
Total [S3L2B.11C1] Fines, Late Fees, Penalties including Intere		3,289.75	125,948.36
Group : [S3L2B.14C1] Bad Debt Expenses			
Subgroup : None			
8010.00	BAD DEBTS	75,000.00	101,000.00
Subtotal : None		75,000.00	101,000.00
Total [S3L2B.14C1] Bad Debt Expenses		75,000.00	101,000.00
Group : [S3L2B.15C1] User Fee Assessment			
Subgroup : None			
4161.00	USER FEES MEDICAID	929,920.04	859,280.95
Subtotal : None		929,920.04	859,280.95
Total [S3L2B.15C1] User Fee Assessment		929,920.04	859,280.95
Group : [S3L3.1C1] Staff Development Coordinator Salaries			
Subgroup : None			
4306.00	SALARIES STAFF DEVELOPMENT	86,749.31	67,395.86
Subtotal : None		86,749.31	67,395.86
Total [S3L3.1C1] Staff Development Coordinator Salaries		86,749.31	67,395.86
Group : [S3L3.5C1] Plant Operations: Salaires			
Subgroup : None			
5105.00	SALARIES PLANT	163,824.76	158,417.67
5106.00	CONTRA SAL MAINT	(22,716.00)	(26,402.00)
Subtotal : None		141,108.76	132,015.67
Total [S3L3.5C1] Plant Operations: Salaires		141,108.76	132,015.67
Group : [S3L3.8C1] Plant Operations: Purchased Service			
Subgroup : None			
5110.00	PURCH SERV PLANT	201,949.47	176,508.88
Subtotal : None		201,949.47	176,508.88
Total [S3L3.8C1] Plant Operations: Purchased Service		201,949.47	176,508.88
Group : [S3L3.9C1] Plant Operations: Supplies & Expenses			
Subgroup : None			
5115.00	SUPP & EXP PLANT	38,126.17	36,492.38
Subtotal : None		38,126.17	36,492.38
Total [S3L3.9C1] Plant Operations: Supplies & Expenses		38,126.17	36,492.38
Group : [S3L3.10C1] Plant Operations: Utilities			
Subgroup : None			
5121.00	ELECTRICITY	134,621.64	148,198.14
5122.00	WATER & SEWERAGE	74,236.54	74,078.45
5124.00	GAS	16,428.43	23,669.71
Subtotal : None		225,286.61	245,946.30
Total [S3L3.10C1] Plant Operations: Utilities		225,286.61	245,946.30

Group : [S3L3.13C1] Dietician: Salaries			
Subgroup : None			
5232.00	CONTRA SALARY DIETICIAN	34,720.86	64,755.72
Subtotal : None		34,720.86	64,755.72
Total [S3L3.13C1] Dietician: Salaries		34,720.86	64,755.72

Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
5233.00	PURCH SERV DIETICIAN	1,224.00	1,863.00
Subtotal : None		1,224.00	1,863.00
Total [S3L3.16C1] Dietician: Purchased Service		1,224.00	1,863.00

Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205.00	SALARIES DIETARY	507,644.75	407,303.57
Subtotal : None		507,644.75	407,303.57
Total [S3L3.18C1] Dietary: Salaries		507,644.75	407,303.57

Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
5220.00	RAW FOOD	339,447.96	300,681.23
Subtotal : None		339,447.96	300,681.23
Total [S3L3.21C1] Dietary: Food		339,447.96	300,681.23

Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5235.00	SUPP & EXP DIETARY	52,240.34	42,189.44
Subtotal : None		52,240.34	42,189.44
Total [S3L3.23C1] Dietary: Supplies & Expenses		52,240.34	42,189.44

Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
5410.00	SALARIES HOUSEKEEPING	298,766.37	281,308.73
Subtotal [S3L3.24C1] Housekeeping Salries		298,766.37	281,308.73

Subgroup : [S3L3.24C1] Laundry Salaries			
5310.00	SALARIES LAUNDRY	132,276.07	118,648.62
Subtotal [S3L3.24C1] Laundry Salaries		132,276.07	118,648.62

Total [S3L3.24C1] Housekeeping / Laundry: Salaries		431,042.44	399,957.35
---	--	-------------------	-------------------

Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
5420.00	SUPP & EXP HOUSEKEEPING	34,279.61	31,481.07
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		34,279.61	31,481.07

Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
5330.00	SUPP & EXP LAUNDRY	9,403.96	7,200.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		9,403.96	7,200.00

Total [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense		43,683.57	38,681.07
---	--	------------------	------------------

Group : [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding			
Subgroup : None			
5340.00	LAUNDRY-LINEN & BEDDING	6,725.01	6,564.89
Subtotal : None		6,725.01	6,564.89
Total [S3L3.29C1] Housekeeping / Laundry: Linen & Bedding		6,725.01	6,564.89

Group : [S3L3.31C1] Quality Assurance (QA) Professional: Salaires			
Subgroup : None			
6025.00	SALARIES QA/PROGRAM DIRECTOR	111,116.13	104,547.04
Subtotal : None		111,116.13	104,547.04
Total [S3L3.31C1] Quality Assurance (QA) Professional: Salai		111,116.13	104,547.04

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries			
Subgroup : None			
6061.00	SALARY SUPPLY CLERK	9,305.93	9,463.52
6062.00	SALARY SCHEDULER	50,972.30	52,659.06
6505.00	SALARIES MEDICAL RECORDS	63,999.57	60,973.09
Subtotal : None		124,277.80	123,095.67
Total [S3L3.36C1] Unit Clerks & Medical Records: Salaries		124,277.80	123,095.67

Group : [S3L3.39C1] Unit Clerks & Medical Records: Purchased Service			
Subgroup : None			
6535.00	MEDICAL RECORDS CONSULT	1,464.00	1,464.00
Subtotal : None		1,464.00	1,464.00
Total [S3L3.39C1] Unit Clerks & Medical Records: Purchased		1,464.00	1,464.00

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries			
Subgroup : [S3L3.40C1] MMQ Salaries			
6506.00	SALARIES MMQ NURSE	41,446.21	61,922.41
6506.10	MMQ CONTRA SALARY	(11,058.20)	(12,446.40)

Subtotal [S3L3.40C1] MMQ Salaries		30,388.01	49,476.01
Subgroup : [S3L3.40C1] MDS Salaries			
6026.00	SALARIES MDS/CASE MNGR	152,407.43	191,932.16
6026.10	CONTRA SALARIES MDS/CASE MGR	555.40	(2,763.60)
Subtotal [S3L3.40C1] MDS Salaries		152,962.83	189,168.56
Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation		183,350.84	238,644.57
Group : [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service			
Subgroup : [S3L3.43C1] MDS Purchase Service			
6502.00	NURSING CONSULTANT	93,270.26	75,364.02
6503.00	MDS/PPS CONSULTANTS	8,000.00	8,000.00
Subtotal [S3L3.43C1] MDS Purchase Service		101,270.26	83,364.02
Total [S3L3.43C1] MMQ Evaluation Nurse/MDS Coordinator: Purchased Service		101,270.26	83,364.02
Group : [S3L3.48C1] Social Service Worker: Salaries			
Subgroup : None			
6810.00	SALARIES SOCIAL SERVICE	42,940.29	16,367.52
Subtotal : None		42,940.29	16,367.52
Total [S3L3.48C1] Social Service Worker: Salaries		42,940.29	16,367.52
Group : [S3L3.60C1] Direct Restorative Therapy: Salaries			
Subgroup : None			
7842.39	REHAB MANAGER	105,202.28	94,295.72
7842.40	CONTRA SALARIES REHAB MNGT	0.00	9,228.45
7842.62	SALARIES PT	55,610.53	59,622.21
7842.68	PURCHASE SERVICES PT	65,632.80	81,110.00
7842.69	CONTRA SALARIES PT	1,152.49	11,141.78
7842.70	CONTRA SALARIES PTA	1,419.23	0.00
7842.72	SALARIES PTA	76,488.95	86,084.46
7843.62	SALARIES OT	111,417.66	114,721.57
7843.69	CONTRA SALARIES OT	(4,028.84)	(17,786.57)
7843.70	CONTRA SALARIES COTA	637.97	0.00
7843.72	SALARIES COTA	68,115.62	71,120.39
7844.62	SALARIES SLP	70,660.40	67,581.36
7844.69	CONTRA SALARIES SLP	(6,006.14)	(4,999.20)
Subtotal : None		546,302.95	572,120.17
Total [S3L3.60C1] Direct Restorative Therapy: Salaries		546,302.95	572,120.17
Group : [S3L3.62C1] Direct Restorative Therapy: Consultants			
Subgroup : None			
7842.00	PURCH SVC REHAB CONSULTANT	17,340.00	6,086.00
7842.71	PURCHASE SERVICES PTA	587.25	570.00
7843.68	PURCHASE SERVICES OT	12,668.76	3,910.50
7843.79	OCCUP THER SUPPLIES	1,000.61	0.00
7844.10	SPEECH/LANG PRIVATE	0.00	104.56
7844.20	SPEECH/LANG PART A	1,683.08	994.12
7844.30	SPEECH/LANG MEDICAID	409.80	522.80
7844.68	PURCHASE SERVICES SLP	0.00	3,363.80
7844.70	SPEECH/LANG VA	103.08	0.00
Subtotal : None		33,792.58	15,551.78
Total [S3L3.62C1] Direct Restorative Therapy: Consultants		33,792.58	15,551.78
Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries			
Subgroup : None			
7021.00	SALARIES ACTIVITIES	96,899.59	138,470.26
Subtotal : None		96,899.59	138,470.26
Total [S3L3.64C1] Recreational Therapy/Activities: Salaries		96,899.59	138,470.26
Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service			
Subgroup : None			
5125.00	CABLE TELEVISION	17,942.49	17,526.03
7022.00	PURCH SERV ACTIVITIES	2,730.00	4,275.02
Subtotal : None		20,672.49	21,801.05
Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service		20,672.49	21,801.05
Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses			
Subgroup : None			
7023.00	SUPP & EXP ACTIVITIES	1,302.03	725.39
Subtotal : None		1,302.03	725.39
Total [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses		1,302.03	725.39
Group : [S3L3.78C1] Travel: Motor Vehicle Expense			
Subgroup : None			
4577.00	DEPRECIATION VEHICLE	9,448.50	9,110.16
Subtotal : None		9,448.50	9,110.16
Total [S3L3.78C1] Travel: Motor Vehicle Expense		9,448.50	9,110.16
Group : [S3L3.82C1] Physician Services: Medical Director			
Subgroup : None			

6511.00	MEDICAL DIRECTOR	16,500.00	0.00
6512.00	SUB-ACUTE MEDICAL DIRECTOR	24,000.00	48,000.00
Subtotal : None		40,500.00	48,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	40,500.00	48,000.00

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

Subgroup : None			
6514.00	EMPLOYEE PHYSICALS	5,840.00	3,508.00
Subtotal : None		5,840.00	3,508.00
Total [S3L3.85C1]	Physician Services: Employee Physicals	5,840.00	3,508.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
7825.10	PHARMAY PRIVATE	511.43	618.54
7825.20	PHARMACY PART A	77,069.84	81,476.00
7825.30	PHARMACY MEDICAID	41,102.71	24,599.62
7825.70	PHARMACY VA	135,779.05	110,033.95
7825.80	PHARMACY MGD CARE	42,399.26	25,691.32
7826.10	IV THER PRIVATE	176.00	0.00
7826.20	IV THER PART A	7,165.42	18,069.69
7826.30	IV THER MEDICAID	880.00	2,719.95
7826.70	IV THER VA	384.26	193.26
7826.80	IV THER MGD CARE	2,034.80	1,608.90
7827.10	MED/SURG PRIVATE	70.28	128.14
7827.20	MED/SURG PART A	3,539.48	704.20
7827.30	MED/SURG MEDICAID	1,098.69	576.38
7827.70	MED/SURG VA	5,028.53	5,184.46
7827.80	MED/SURG MGD CARE	239.42	1,463.06
7830.10	LAB PRIVATE	541.16	374.83
7830.20	LAB PART A	15,373.88	17,839.20
7830.30	LAB MEDICAID	3,975.96	4,574.65
7830.70	LAB VA	4,530.73	5,721.72
7830.80	LAB MGD CARE	6,104.29	4,133.88
7832.20	RADIOLOGY PART A	3,309.00	3,400.32
7832.30	RADIOLOGY MEDICAID	1,347.63	742.64
7832.70	RADIOLOGY VA	228.32	1,112.05
7832.80	RADIOLOGY MGD CARE	1,986.70	691.05
7841.30	RESP THER/02 MEDICAID	0.00	162.30
7841.78	RESP THER/02 SUPPLIES	23,199.33	23,029.59
7854.20	AMBULANCE PART A	20,297.71	22,688.27
7854.30	AMBULANCE MEDICAID	6,954.00	11,866.71
7854.70	AMBULANCE VA	2,981.97	550.40
7854.80	AMBULANCE MGD CARE	2,588.40	2,501.68
7894.10	COMP MED EQUIP PRIVATE	40.00	160.00
7894.20	COMP MED EQUIP PART A	8,322.04	7,336.97
7894.30	COMP MED EQUIP MEDICAID	4,847.00	2,082.00
7894.70	COMP MED EQUIP VA	1,354.00	117.00
7894.80	COMP MED EQUIP MGD CARE	1,547.00	729.00
Subtotal : None		427,008.29	382,881.73
Total [S3L3.87C1]	Legend Drugs	427,008.29	382,881.73

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

Subgroup : None			
4427.00	COVID TESTING	0.00	154,260.00
6522.00	SUPP & EXP NURSING	251,987.41	253,361.18
6830.00	PURCH SERV SOCIAL SERVICE	83,785.00	120,380.00
7842.79	PHYS THER SUPPLIES	4,482.33	6,294.29
Subtotal : None		340,254.74	534,295.47
Total [S3L3.89C1]	House Supplies Not Resold	340,254.74	534,295.47

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
6530.00	PHARMACY CONSULTANT	3,048.00	2,928.00
Subtotal : None		3,048.00	2,928.00
Total [S3L3.92C1]	Pharmacy Consultant	3,048.00	2,928.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C Building Depreciation			
4550.00	DEPREC BUILDING	500,000.02	499,999.96
Subtotal [S3L4.1C1A] Building Depreciation		500,000.02	499,999.96

Subgroup : [S3L4.1C Improvements Depreciation

4560.00	DEPREC BLDG IMPROVEMENTS	28,169.89	15,795.41
Subtotal [S3L4.1C1B] Improvements Depreciation		28,169.89	15,795.41

Subgroup : [S3L4.1C Equipment Depreciation

4570.00	DEPREC EQUIPMENT	73,001.41	66,688.59
4570.10	DEPREC COMPUTER EQUIPMENT	18,648.04	13,811.19
Subtotal [S3L4.1C1C] Equipment Depreciation		91,649.45	80,499.78

Subgroup : [S3L4.1C Software Depreciaton

4575.00	DEPREC SOFTWARE	126.03	756.60
---------	-----------------	--------	--------

Subtotal [S3L4.1C1D] Software Depreciaton		<u>126.03</u>	<u>756.60</u>
Total [S3L4.1C1] Depreciaton		<u>619,945.39</u>	<u>597,051.75</u>
Group : [S3L4.2C1] Long Term Interest Expense SNF-CR			
Subgroup : None			
4520.10 INTEREST EXPENSE BANK A BOND	650,851.49		698,180.76
4521.10 INTEREST EXPENSE BANK B BOND	249.92		16,443.60
4528.00 AMORT MORT ACQ COSTS	<u>38,689.92</u>		<u>38,689.92</u>
Subtotal : None	<u>689,791.33</u>		<u>753,314.28</u>
Total [S3L4.2C1] Long Term Interest Expense SNF-CR	<u>689,791.33</u>		<u>753,314.28</u>
Group : [S3L4.6C1] Building Insurance Expense-SNF-CR			
Subgroup : None			
4590.00 INSURANCE BLDG & EQUIP	<u>17,820.91</u>		<u>20,156.73</u>
Subtotal : None	<u>17,820.91</u>		<u>20,156.73</u>
Total [S3L4.6C1] Building Insurance Expense-SNF-CR	<u>17,820.91</u>		<u>20,156.73</u>
Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR			
Subgroup : None			
4538.00 LEASE PAYMENTS	<u>9,789.00</u>		<u>8,064.00</u>
Subtotal : None	<u>9,789.00</u>		<u>8,064.00</u>
Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR	<u>9,789.00</u>		<u>8,064.00</u>
Group : [CLA-53.01] LA-Group Health/Life			
Subgroup : None			
4415.00 GROUP HEALTH INS	<u>445,000.24</u>		<u>553,833.28</u>
4416.00 GROUP DENTAL	<u>1,075.49</u>		<u>(33.42)</u>
4417.00 GROUP VISION	<u>2.31</u>		<u>26.83</u>
4418.00 GROUP LIFE/DISABILITY	<u>1,358.84</u>		<u>1,422.09</u>
Subtotal : None	<u>447,436.88</u>		<u>555,248.78</u>
Total [CLA-53.01] LA-Group Health/Life	<u>447,436.88</u>		<u>555,248.78</u>
Group : [CLA-53.02] LA-Employee Pensions			
Subgroup : None			
4419.00 403B MATCH	<u>6,639.00</u>		<u>0.00</u>
Subtotal : None	<u>6,639.00</u>		<u>0.00</u>
Total [CLA-53.02] LA-Employee Pensions	<u>6,639.00</u>		<u>0.00</u>
Group : [CLA-53.03] LA-Employee Benefits			
Subgroup : None			
4111.00 CONTRA SAL ADMINISTRATOR	<u>31,748.68</u>		<u>0.00</u>
4153.00 CORI EXPENSE	<u>6,075.04</u>		<u>3,914.36</u>
4329.00 OTHER EMP BENEFITS	<u>38,845.01</u>		<u>38,759.35</u>
Subtotal : None	<u>76,668.73</u>		<u>42,673.71</u>
Total [CLA-53.03] LA-Employee Benefits	<u>76,668.73</u>		<u>42,673.71</u>
Group : [CLA-53.04] LA-Payroll Taxes			
Subgroup : None			
4400.00 P/R TAXES TOTAL	<u>641,619.82</u>		<u>578,015.61</u>
Subtotal : None	<u>641,619.82</u>		<u>578,015.61</u>
Total [CLA-53.04] LA-Payroll Taxes	<u>641,619.82</u>		<u>578,015.61</u>
Group : [CLA-53.05] LA-Workers Comp			
Subgroup : None			
4425.00 WORKERS COMP	<u>77,185.10</u>		<u>131,203.80</u>
Subtotal : None	<u>77,185.10</u>		<u>131,203.80</u>
Total [CLA-53.05] LA-Workers Comp	<u>77,185.10</u>		<u>131,203.80</u>
NET (INCOME) LOSS	<u>0.00</u>		<u>0.00</u>
Sum of Account Groups	(0.00)		0.00

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}