

Client: **A443478 - 548 Elm Street Operating Company, LLC-Northampton**
Engagement: **MD 2023 - Care One at Northampton**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2023
Group : [001] Balance Sheet					
Subgroup : None					
10040	Cash - Cash in Transit	44,979.53		0.00	6,936.89
12020	AR - Resident	1,411,943.95		0.00	1,855,506.96
12021	AR - Resident Legal	37,047.18		0.00	37,047.18
12050	AR - Monthly Accrual	(96,000.00)		0.00	(146,435.50)
12070	AR - Medicare Settlements	(24,872.00)		0.00	(24,872.00)
12105	AR - Recoupment	731.69		0.00	731.69
12110	AR - Security Deposit Refund	9,898.39		0.00	1,804.08
12130	AR - Advance Billing	81,908.70		0.00	56,756.87
12220	Allowance for Bad Debts	(48,570.21)		0.00	(186,722.36)
12221	Allowance for Bad Debts legal	(18,500.00)		0.00	(18,500.00)
13010	Prepaid Property Insurance	4,863.02		0.00	6,201.10
13035	Prepaid GLPL - Third Party	8,343.58		0.00	9,903.56
13040	Prepaid Other Insurance	47.51		0.00	777.20
13130	Prepaid Expenses - Other	2,453.95		0.00	864.27
18000	Resident PNA Funds	25,169.01		0.00	36,148.16
20000	AP - Trade	(404,299.29)		0.00	(693,049.52)
20010	AP - Period Accrual	(20,579.64)		0.00	(15,519.93)
20020	AP - General Accruals	(752,488.09)		0.00	(644,155.01)
21016	Accrued Pharmacy	(12,791.62)		0.00	(23,930.71)
21035	Accrued Property Insurance	(2,445.90)		0.00	(4,069.57)
21040	Accrued Workers Comp Insurance	(337,322.24)		0.00	(422,294.12)
21044	Accrued GLPL - Third Party	(574,153.21)		0.00	(663,869.12)
21050	Accrued Other Insurance	(203.07)		0.00	(417.67)
21120	Accrued Vacation	(155,180.86)		0.00	(155,180.86)
21150	Accrued Health Insurance	(20,359.27)		0.00	(26,994.62)
21160	Accrued Dental Insurance	6,254.29		0.00	9,028.86
21170	Accrued Vision Insurance	(1,532.64)		0.00	(1,115.09)
21175	Accrued Whole Life Insurance	(2,351.10)		0.00	(2,822.14)
21180	Accrued Supplemental Life Payable	(2,723.32)		0.00	(4,531.92)
21190	Accrued AD&D Payable	45.23		0.00	45.23
21200	Accrued Critical Illness	(96.37)		0.00	570.70
21210	Accrued Short Term Disability	250.04		0.00	(3,422.41)
21220	Accrued Long Term Disability	(583.66)		0.00	(2,023.83)
21230	Accrued FSA Payable	(220.00)		0.00	615.71
21235	Accrued HSA Payable	(1,875.00)		0.00	(2,090.32)
21260	Accrued 401K Employer Match	(31,292.94)		0.00	(33,937.27)
21280	Other Payroll Withholdings	(92.65)		0.00	131.05
21510	Accrued Provider Tax Payable	(161,446.77)		0.00	(190,645.66)
21550	Accrued Sales & Use Tax Payable	(2,503.79)		0.00	(2,416.63)
21700	Unearned Room & Board	(81,908.70)		0.00	(56,756.87)
21710	Unearned Revenues	(56,289.88)		0.00	0.02
23000	Due to / from Affiliates	(11,829,664.96)		0.00	(12,454,861.10)
24005	PNA Security Deposit	(25,169.01)		0.00	(36,148.16)
30060	Retained Earnings	11,216,447.52		0.00	13,031,580.12
Subtotal : None		(1,815,132.60)		0.00	(1,070,938.87)
Total [001] Balance Sheet		(1,815,132.60)		0.00	(1,070,938.87)
Group : [002] P & L					
Subgroup : None					
4020.89	Routine Services-Med	(599,301.00)		(1,069,544.00)	(1,069,544.00)
			CAIDJE - 2	(1,069,544.00)	
			CAIDJE - 4	(0.00)	
4022.00	Resource revenue - Mcaid	0.00		(1,154,011.00)	(1,154,011.00)
			CAIDJE - 2	(1,154,011.00)	
4049.00	OTHER REVENUE	(352,454.00)		(291,686.00)	(291,686.00)
			CAIDJE - 2	(291,686.00)	
			CAIDJE - 4	(0.00)	
41000.1	TotalMedicare-Room & Board	(4,116,740.00)		0.00	(3,408,654.00)
41000.2	TotalMedicaid-Room & Board	(8,876,055.93)		2,223,555.00	(8,455,164.81)
			CAIDJE - 2	1,069,544.00	
			CAIDJE - 2	1,154,011.00	
			CAIDJE - 4	(0.00)	
41000.3	TotalInsMgCare-Room & Board	(1,750,684.00)		291,686.00	(2,562,212.00)

Client: **A443478 - 548 Elm Street Operating Company, LLC-Northampton**
Engagement: **MD 2023 - Care One at Northampton**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	JE Ref #	CAIDJE	CAID CP
		12/31/2022			12/31/2023
			CAIDJE - 2	291,686.00	
			CAIDJE - 4	(0.00)	
41000.4	TotalPrivate-Room & Board	(2,088,284.00)		0.00	(1,883,079.00)
41050.1	TotalMedicare-Contractual Allowance	221,520.69		0.00	131,621.08
41050.2	TotalMedicaid-Contractual Allowance	4,555,841.26		0.00	4,284,306.02
41050.3	TotalInsMgCare-Contractual Allowance	585,414.61		0.00	904,854.26
41050.4	TotalPrivate-Contractual Allowance	46,864.00		0.00	62,530.00
41110.1	TotalMedicare-Lab	(361,957.59)		0.00	(257,539.77)
41110.3	TotalInsMgCare-Lab	(159,460.02)		0.00	(192,949.26)
41112.0	-Flu Shots	(703.92)		0.00	(9,978.80)
41115.1	TotalMedicare-Pharmacy Legend	(228,639.88)		0.00	(229,481.57)
41115.2	TotalMedicaid-Pharmacy Legend	(12,405.59)		0.00	(18,045.68)
41115.3	TotalInsMgCare-Pharmacy Legend	(116,337.89)		0.00	(194,720.68)
41115.4	Pharmacy Legend - Private	(14.86)		0.00	0.00
41120.1	TotalMedicare-Pharmacy Non-Legend	(6,361.93)		0.00	(3,000.95)
41120.2	TotalMedicaid-Pharmacy Non-Legend	(3,365.73)		0.00	(2,383.24)
41120.3	TotalInsMgCare-Pharmacy Non-Legend	(3,669.42)		0.00	(2,144.91)
41125.1	TotalMedicare-Physical Therapy	(619,790.00)		0.00	(662,051.00)
41125.2	TotalMedicaid-Physical Therapy	(2,193.00)		0.00	(8,544.00)
41125.3	TotalInsMgCare-Physical Therapy	(341,451.00)		0.00	(514,986.00)
41130.1	TotalMedicare-Occupational Therapy	(799,267.00)		0.00	(648,438.00)
41130.2	TotalMedicaid-Occupational Therapy	(185.00)		0.00	(8,544.00)
41130.3	TotalInsMgCare-Occupational Therapy	(406,647.00)		0.00	(541,253.00)
41140.1	TotalMedicare-Speech Therapy	(426,231.00)		0.00	(328,491.00)
41140.2	TotalMedicaid-Speech Therapy	(4,095.00)		0.00	(1,800.00)
41140.3	TotalInsMgCare-Speech Therapy	(228,969.00)		0.00	(263,808.00)
41150.1	TotalMedicare-IV Therapy	(16,082.12)		0.00	(24,785.34)
41150.2	IV Therapy - Medicaid	(90.69)		0.00	0.00
41150.3	TotalInsMgCare-IV Therapy	(2,262.35)		0.00	(7,542.44)
41155.1	TotalMedicare-X-Ray	(21,132.50)		0.00	(11,022.50)
41155.3	TotalInsMgCare-X-Ray	(10,082.50)		0.00	(2,707.50)
41300.1	TotalMedicare-Ancillary Contractual Adjustment	2,338,401.47		284.53	2,031,028.09
			CAIDJE - 2	284.53	
41300.2	TotalMedicaid-Ancillary Contractual Adjustment	22,335.01		(284.53)	39,316.92
			CAIDJE - 2	(284.53)	
41300.3	TotalInsMgCare-Ancillary Contractual Adjustment	1,242,306.78		0.00	1,680,826.07
46065	Other Revenue	(687,251.71)		0.00	(105,169.15)
5061.00	Dietician	79,997.00		0.00	0.00
			CAIDJE - 3	(0.00)	
5180.00	Staff Development	0.00		0.00	0.00
			CAIDJE - 3	(0.00)	
5250.00	Therapy Management Payroll	0.00		0.00	0.00
			CAIDJE - 1	(0.00)	
56610	Administrator	150,501.56		0.00	150,619.24
56620	Business Office	146,841.26		0.00	154,542.04
56630	Facility HR	22,000.00		0.00	24,000.00
56650	Admissions	169,346.86		0.00	187,432.92
56660	Nursing Administration	178,928.19		0.00	183,816.73
			CAIDJE - 3	(0.00)	
56661	Director of Nrusing	144,653.76		0.00	148,890.68
56662	Assistant Director of Nursing	104,582.38		0.00	105,134.85
56670	MDS	159,481.76		0.00	167,990.57
56690	RN's	456,883.43		0.00	531,929.85
56700	LPN's	1,438,713.84		0.00	1,331,250.08
56710	CNA's	1,478,606.07		0.00	1,618,174.32
56720	Physical Therapy	159,087.01		0.00	276,094.79
			CAIDJE - 1	(0.00)	
56730	Occupational Therapy	270,707.21		0.00	268,589.36
			CAIDJE - 1	(0.00)	
56740	Speech Therapy	173,159.30		0.00	159,881.38
			CAIDJE - 1	(0.00)	
56750	Medical Records	45,735.78		0.00	50,106.71
56760	Social Worker	30,477.88		0.00	156,079.94
56790	Respiratory	87,469.26		0.00	87,295.89
56835	Recreation	154,256.32		0.00	149,961.50
56840	Dietary	386,061.84		0.00	517,492.27

Client: **A443478 - 548 Elm Street Operating Company, LLC-Northampton**
Engagement: **MD 2023 - Care One at Northampton**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	JE Ref #	CAIDJE	CAID CP
		12/31/2022			12/31/2023
			CAIDJE - 3	(0.00)	
56850	Housekeeping	174,601.19		0.00	308,636.69
56860	Laundry	29,416.68		0.00	49,606.36
56870	Maintenance	102,789.39		0.00	101,794.72
57330	Rehabilitation Director	113,968.61		0.00	116,016.20
61000	Medicare Tax Expense	88,127.94		0.00	96,536.41
61001	Social Security Tax Expense	368,873.07		0.00	413,048.25
61002	Taxes & Benefits - Wage Transfer	(1,775.02)		0.00	(267.80)
61005	SUI Tax Expense	33,692.45		0.00	37,525.80
61010	FUTA Tax Expense	5,442.87		0.00	7,944.92
61015	Other Payroll Tax Expense	25,120.46		0.00	26,829.64
61020	401K Employer Match Expense	30,129.00		0.00	33,405.06
61030	Health Insurance Expense	293,410.27		0.00	300,193.17
61045	Workers Comp Insurance Expense	95,763.97		0.00	101,094.66
61070	Basic Life Insurance	1,478.94		0.00	1,724.46
61090	Employee Relations	17,697.69		0.00	20,176.40
61095	Employee Training	225.57		0.00	155.00
61100	Tuition Reimbursement	2,500.00		0.00	0.00
61105	Other Employee Benefits	1,242.03		0.00	1,368.22
61120	Holiday Party	4,000.00		0.00	3,386.67
63000	Telephone Expense	48,373.80		0.00	64,469.44
63020	Telephone Equip Repair	1,213.51		0.00	600.00
63030	Telephone Maint Contracts	5,109.49		0.00	5,109.49
63050	Cell Phone Expense	2,040.99		0.00	1,717.17
63065	Accounting	4,697.00		0.00	1,400.00
63070	Legal Fees	1,465.87		0.00	1,368.19
63071	Legal Settlements	12,758.97		0.00	0.00
63075	Criminal Record Check	7,821.72		0.00	10,682.77
63080	Compliance Expense	9,503.66		0.00	4,473.01
63085	Administrative Fee - Related Party	322,580.37		0.00	334,573.08
63095	Consulting Fees	8,653.00		0.00	11,496.06
63100	Other Professional Fees	23,979.32		0.00	33,156.12
63105	Postage	1,645.75		0.00	672.84
63120	Office Supplies - WB Mason Only	9,521.88		0.00	7,959.48
63121	Other Office Supplies	6,093.34		0.00	3,622.78
63135	Printed Forms	2,677.64		0.00	3,567.93
63160	Data Processing Expense	58,970.13		0.00	72,543.21
63165	Network Support	82,182.77		0.00	84,825.73
63176	IT Allocation - Related Party	16,610.61		0.00	17,228.16
63195	Travel - Mileage	1,862.35		0.00	840.00
63196	Travel - Taxi/Limo	395.63		0.00	15.00
63215	Travel - Meals	22.23		0.00	0.00
63220	Travel - Other	1,618.98		0.00	831.36
63230	Bank Charges	19,491.35		0.00	15,842.00
63245	Service Fees	2,343.21		0.00	2,876.72
63250	Other Fees	337.00		0.00	309.00
63265	General Liability Insurance Expense - Third Party	104,299.14		0.00	105,643.12
63271	Property Insurance - Third Party	7,437.31		0.00	11,064.08
63275	Other Insurance Expense	1,337.69		0.00	1,591.39
63280	Off Site Storage	21,750.48		0.00	12,370.29
63290	Dues & Subscriptions	26,399.27		0.00	24,392.85
63300	Professional Education	250.00		0.00	442.94
63310	Hiring Expense	4,162.55		0.00	15,566.85
63330	License & Permits	1,385.00		0.00	860.00
63335	Uniform Expense	3,944.11		0.00	6,571.44
63380	Consolidated Billing - Administration	5,043.59		0.00	5,289.21
63385	Healthcare Provider Tax	625,695.01		0.00	727,663.75
63390	Sales & Use Tax Expense	3,120.00		0.00	3,120.00
63395	Personal Property Tax Expense	9,986.92		0.00	6,738.94
63400	Real Estate Tax Expense - Third Party	73,800.54		0.00	63,370.83
63415	Annual Report Fees	2,119.35		0.00	1,048.00
63425	Miscellaneous Expense	(116.78)		0.00	0.00
64000	RN - Agency	364,788.77		0.00	259,518.13
64005	LPN - Agency	1,081,764.03		0.00	645,939.15
64010	CNA - Agency	1,102,336.60		0.00	918,107.07
64015	Nursing Supplies	11,219.80		0.00	22,474.44

Client: **A443478 - 548 Elm Street Operating Company, LLC-Northampton**
Engagement: **MD 2023 - Care One at Northampton**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	JE Ref #	CAIDJE	CAID CP
		12/31/2022			12/31/2023
64030	Pharmacy Consultant	12,407.50		0.00	16,295.13
64035	Medical Director Expense	54,000.00		0.00	46,000.00
64055	Other Physician Expense	4,300.00		0.00	1,059.41
64065	Medical Record Supplies	32.00		0.00	(194.45)
64200	Therapeutic Recreation Supplies	117.14		0.00	66.64
64205	Resident Entertainment	1,219.46		0.00	1,246.94
64210	Cable Television	25,462.78		0.00	26,253.24
64215	Facility Entertainment	149.62		0.00	0.00
64300	LCSW Contractor Expense	97,744.25		0.00	20,542.50
64405	Raw Food	239,476.58		0.00	271,319.35
64410	Dietary Supplement	11,693.99		0.00	12,929.46
64415	Dietary Supplies	32,542.29		0.00	32,012.48
64420	Other Dietary Expense	4,518.18		0.00	4,746.14
66600	Laundry Supplies	5,429.73		0.00	11,298.04
66610	Laundry Outside Services	71,986.34		0.00	(763.78)
66615	Laundry Expense	5,810.30		0.00	6,387.20
66620	Housekeeping Supplies	23,879.90		0.00	32,985.15
66630	Housekeeping Outside Services	107,979.49		0.00	0.00
67010	Maintenance Supplies	36,237.87		0.00	26,745.46
67015	Maintenance Outside Service	17,198.95		0.00	34,178.94
67025	Minor Equipment/Tools	552.82		0.00	32.61
67030	Facility Equipment Repairs & Maintenance	13,684.75		0.00	9,297.02
67035	Building Repairs & Maintenance	7,487.64		0.00	14,598.94
67045	Grounds Maintenance	18,732.00		0.00	23,457.10
67050	Snow Removal	15,440.00		0.00	7,055.00
67055	Pest Control	4,141.60		0.00	4,537.00
67060	Fire Alarm Service	5,554.69		0.00	10,058.29
67065	Fire Safety Consulting	3,700.00		0.00	0.00
67070	Electric	151,404.81		0.00	129,892.85
67075	Gas - Utility Expense	62,500.85		0.00	52,605.35
67076	Automobile Fuel Expense	143.54		0.00	0.00
67080	Water & Sewer	101,600.37		0.00	77,690.07
67095	Sanitation	35,115.14		0.00	40,837.09
67100	Medical Waste Disposal	729.38		0.00	1,590.39
68015	Other Medical Services Expense	6,703.72		0.00	904.68
68025	Enteral Food Supplement	12,498.26		0.00	16,944.90
68030	Incontinent Briefs Expense	54,236.20		0.00	62,805.30
68045	Medical Supplies Expense	60,237.35		0.00	59,064.03
68055	Medical Supplies - Other	5,556.29		0.00	2,535.44
68070	Wound Care Expense	39,739.76		0.00	33,209.06
68075	Drugs-Prescription, Legend Drugs Other	18,023.84		0.00	45,375.30
68080	Drugs-Prescription, Legend Drugs Managed Care	118,884.86		0.00	180,260.11
68085	Drugs-Prescription, Medicare A	230,311.98		0.00	190,358.62
68090	Drugs-Non-Prescription, Non-Legend	25,548.54		0.00	39,138.66
68095	Pharmacy Supplies	1,143.31		0.00	1,191.30
68100	IV Expense	29,236.51		0.00	73,863.53
68105	Oxygen Supplies	1,773.31		0.00	1,702.14
68110	Oxygen	26,470.46		0.00	32,200.44
68115	Lab Expense	278,355.38		0.00	84,878.82
68120	X-Ray Expense	14,310.00		0.00	22,862.46
68130	DME (Durable Medical EQPT)	3,845.47		0.00	6,177.64
68135	Equipment Rental - Other (Drugs & Supplies)	45,922.86		0.00	48,077.16
68140	Ambulance Expense	37,188.91		0.00	54,307.68
68170	Resident Replacement Items	6,346.98		0.00	5,099.77
69000	PT Contractor Expense	73,185.00		0.00	0.00
69005	PT Supplies	12,610.24		0.00	15,121.53
69010	OT Contractor Expense	40,319.60		0.00	(40,319.60)
69020	ST Contractor Expense	4,320.00		0.00	5,400.00
69035	RT Supplies	110.06		0.00	147.02
69045	PT/OT Equipment Rental	19,638.99		0.00	16,839.84
69515	Newspaper	826.80		0.00	(826.80)
69520	Gift Shop Supplies	2,268.37		0.00	3,861.69
69525	Facility Other Supplies	273.99		0.00	771.70
76005	Marketing Expense	39,092.17		0.00	33,100.48
76006	Marketing Corp Expense	97,749.29		0.00	29,226.05
76010	Marketing - Meals	2,407.36		0.00	5,001.63

Client: **A443478 - 548 Elm Street Operating Company, LLC-Northampton**
Engagement: **MD 2023 - Care One at Northampton**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - SNF-CR TB Report**

Account	Description	CAID PP-1	JE Ref #	CAIDJE	CAID CP
		12/31/2022			12/31/2023
76020	Shows & Conferences	239.99		0.00	0.00
77005	Charitable Contributions	400.00		0.00	100.00
77010	Sponsorships	2,400.00		0.00	5,770.74
79100	Bad Debt Expense	44,183.90		0.00	228,077.24
79105	Bad Debt Expense - Medicare	24,126.06		0.00	11,899.75
79110	Bad Debt Expense - Other	18,500.00		0.00	0.00
79500	Management Fees	666,274.09		0.00	685,137.12
80005	Rent - Related Party	621,582.12		0.00	637,121.64
80010	Office Equipment Rental	10,409.68		0.00	15,464.88
87200	Health Insurance Reserve Adjustment	(125,787.00)		0.00	(134,597.00)
87205	Workers Comp Reserve Adjustment	(47,197.26)		0.00	0.00
87210	GLPL Reserve Adjustment	20,671.63		0.00	0.00
87500	Interest Income	(188.39)		0.00	(627.77)
Subtotal : None		1,815,132.60		0.00	1,070,938.87
Total [002] P & L		1,815,132.60		0.00	1,070,938.87
Sum of Account Groups		0.00		0.00	0.00
Net (Income) Loss		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: **A443478 - 548 Elm Street Operating Company, LLC-Northampton**
Engagement: **MD 2023 - Care One at Northampton**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	CAID CP 12/31/2023	CAID PP-1 12/31/2022
Group : [S6L1.1C1] Cash and Cash Equivalents			
Subgroup : None			
10040	Cash - Cash in Transit	6,936.89	44,979.53
Subtotal : None		6,936.89	44,979.53
Total [S6L1.1C1] Cash and Cash Equivalents		6,936.89	44,979.53
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1] A/R Managed Care Patients (Private)			
12020	AR - Resident	1,855,506.96	1,411,943.95
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		1,855,506.96	1,411,943.95
Total [S6L1.5C1] Payer Accounts Receivable		1,855,506.96	1,411,943.95
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
12050	AR - Monthly Accrual	(146,435.50)	(96,000.00)
12220	Allowance for Bad Debts	(186,722.36)	(48,570.21)
12221	Allowance for Bad Debts legal	(18,500.00)	(18,500.00)
Subtotal : None		(351,657.86)	(163,070.21)
Total [S6L1.6C1] Less Reserve for Bad Debts		(351,657.86)	(163,070.21)
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
12021	AR - Resident Legal	37,047.18	37,047.18
12100	AR - Clearing	(30,657.85)	0.00
12105	AR - Recoupment	731.69	731.69
12110	AR - Security Deposit Refund	1,804.08	9,898.39
12130	AR - Advance Billing	56,756.87	81,908.70
Subtotal : None		65,681.97	129,585.96
Total [S6L1.11C1] Other Receivables		65,681.97	129,585.96
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
13010	Prepaid Property Insurance	6,201.10	4,863.02
13035	Prepaid GLPL - Third Party	9,903.56	8,343.58
13040	Prepaid Other Insurance	777.20	47.51
Subtotal : None		16,881.86	13,254.11
Total [S6L1.13C1] Prepaid Insurance		16,881.86	13,254.11
Group : [S6L1.14C1] Prepaid Taxes			
Subgroup : None			
13090	Prepaid Real Estate Taxes	(0.02)	0.00
Subtotal : None		(0.02)	0.00
Total [S6L1.14C1] Prepaid Taxes		(0.02)	0.00
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
13130	Prepaid Expenses - Other	864.27	2,453.95
Subtotal : None		864.27	2,453.95
Total [S6L1.15C1] Other Prepaid Expenses		864.27	2,453.95
Group : [S6L5.1C1] Trade Payable			
Subgroup : None			
20000	AP - Trade	(693,049.52)	(404,299.29)
20010	AP - Period Accrual	(15,519.93)	(20,579.64)
20020	AP - General Accruals	(644,155.01)	(752,488.09)
Subtotal : None		(1,352,724.46)	(1,177,367.02)
Total [S6L5.1C1] Trade Payable		(1,352,724.46)	(1,177,367.02)
Group : [S6L5.2C1] Accrued Expenses			
Subgroup : None			
21016	Accrued Pharmacy	(23,930.71)	(12,791.62)
21035	Accrued Property Insurance	(4,069.57)	(2,445.90)
21040	Accrued Workers Comp Insurance	(422,204.42)	(227,222.24)

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}