

Client: **A443474 - 49 Thomas Patten Drive Operating Company, LLC-Randolph**
Engagement: **MD 2022 - Care One at Randolph**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - SNF-CR TB Report**

Account	Description	CAID PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [001] Balance Sheet						
Subgroup : None						
10010	Cash - Lockbox	0.00	5,000.00		0.00	5,000.00
10040	Cash - Cash in Transit	33,332.72	10,829.98		0.00	10,829.98
10090	Cash - Petty Cash - PNA	250.00	250.00		0.00	250.00
12020	AR - Resident	3,012,640.22	2,765,383.72		0.00	2,765,383.72
12050	AR - Monthly Accrual	60,000.00	(52,000.00)		0.00	(52,000.00)
12065	AR - Medicare Bad Debt Coinsurance Advance	11,158.23	0.00		0.00	0.00
12070	AR - Medicare Settlements	0.00	(11,159.00)		0.00	(11,159.00)
12100	AR - Clearing	7,321.61	0.00		0.00	0.00
12110	AR - Security Deposit Refund	(13,012.27)	(11,261.27)		0.00	(11,261.27)
12130	AR - Advanced Billing	10,892.86	1,508.20		0.00	1,508.20
12220	Allowance for Bad Debts	(632,179.14)	(613,769.70)		0.00	(613,769.70)
12221	Allowance for Bad Debts Legal	0.00	(133,750.00)		0.00	(133,750.00)
12550	Other Receivable - Related Party	0.01	0.01		0.00	0.01
13035	Prepaid GLPL - Third Party	11,691.02	11,980.60		0.00	11,980.60
13040	Prepaid Other Insurance	2,128.70	1,244.53		0.00	1,244.53
13130	Prepaid Expenses - Other	583.35	555.83		0.00	555.83
18000	Resident PNA Funds	71,653.65	55,117.57		0.00	55,117.57
20000	AP - Trade	(641,502.23)	(408,714.67)		0.00	(408,714.67)
20010	AP - Period Accrual	(22,170.96)	(42,666.49)		0.00	(42,666.49)
20020	AP - General Accruals	(335,731.69)	(776,094.01)		0.00	(776,094.01)
20030	AP - Related Party	(96,669.36)	(83,321.05)		0.00	(83,321.05)
21016	Accrued Pharmacy	(15,075.64)	(17,694.21)		0.00	(17,694.21)
21040	Accrued Workers Comp Insurance	22,835.76	58,618.05		0.00	58,618.05
21044	Accrued GLPL - Third Party	264,367.85	120,528.77		0.00	120,528.77
21046	Accrued Auto Insurance	(1,348.70)	0.12		0.00	0.12
21050	Accrued Other Insurance	0.00	(286.46)		0.00	(286.46)
21120	Accrued Vacation	(189,828.47)	(189,128.77)		0.00	(189,128.77)
21150	Accrued Health Insurance	(66,286.59)	(36,317.91)		0.00	(36,317.91)
21160	Accrued Dental Insurance	13,616.28	11,415.51		0.00	11,415.51
21170	Accrued Vision Insurance	(940.59)	(1,265.48)		0.00	(1,265.48)
21175	Accrued Whole Life Insurance	(2,824.41)	(2,780.54)		0.00	(2,780.54)
21180	Accrued Supplemental Life Payable	(2,235.42)	(3,833.55)		0.00	(3,833.55)
21190	Accrued AD&D Payable	74.30	74.30		0.00	74.30
21200	Accrued Critical Illness	1,317.32	(218.02)		0.00	(218.02)
21210	Accrued Short Term Disability	4,116.84	2,912.54		0.00	2,912.54
21220	Accrued Long Term Disability	191.01	(751.35)		0.00	(751.35)
21230	Accrued FSA Payable	(589.56)	(589.56)		0.00	(589.56)
21235	Accrued HSA Payable	(2,250.00)	(2,250.00)		0.00	(2,250.00)
21260	Accrued 401K Employer Match	(35,775.76)	(41,828.95)		0.00	(41,828.95)
21280	Other Payroll Withholdings	176.66	331.49		0.00	331.49
21455	Social Security Payable	(147,939.93)	0.00		0.00	0.00
21510	Accrued Provider Tax Payable	(190,244.64)	(171,595.90)		0.00	(171,595.90)
21550	Accrued Sales & Use Tax Payable	(3,193.04)	(3,053.28)		0.00	(3,053.28)
21700	Unearned Room & Board	(10,892.86)	(1,508.20)		0.00	(1,508.20)
21710	Unearned Revenues	0.00	(60,981.52)		0.00	(60,981.52)
23000	Due to / from Affiliates	(502,916.58)	(108,625.35)		0.00	(108,625.35)
24005	PNA Security Deposit	(71,653.65)	(55,117.57)		0.00	(55,117.57)
30060	Retained Earnings	853,751.27	(695,596.90)		0.00	(695,596.90)
Subtotal : None		1,396,838.17	(480,408.49)		0.00	(480,408.49)
Total [001] Balance Sheet		1,396,838.17	(480,408.49)		0.00	(480,408.49)

Group : [002] P & L						
Subgroup : None						
4031.00	RTN SVCS - MEDICARE + CHOICE	(1,298,700.00)	0.00		0.00	0.00
4051.00	SCO/PACE	(1,336,160.00)	0.00		0.00	0.00
41000.1	Room & Board - Medicare	(8,282,684.00)	(7,005,000.00)		0.00	(7,005,000.00)
41000.2	Room & Board - Medicaid	(10,692,482.70)	(12,865,199.39)		0.00	(12,865,199.39)
41000.3	Room & Board - Managed Care	(1,182,650.00)	(2,204,974.00)		0.00	(2,204,974.00)
41000.4	Room & Board - Private	(862,240.00)	(742,677.00)		0.00	(742,677.00)
41000.5	Room & Board - Other	(281,358.00)	(174,636.00)		0.00	(174,636.00)
41050.1	Contractual Allowance - Medicare	(1,262,063.36)	(521,994.47)		0.00	(521,994.47)
41050.2	Contractual Allowance - Medicaid	6,430,078.64	6,781,369.98		0.00	6,781,369.98
41050.3	Contractual Allowance - Managed Care	692,769.85	564,412.90		0.00	564,412.90
41050.4	Contractual Allowance - Private	118,600.00	58,077.90		0.00	58,077.90
41050.5	Contractual Allowance - Other	60,273.16	6,827.47		0.00	6,827.47
41110.1	Lab - Medicare	(162,705.53)	(85,032.72)		0.00	(85,032.72)
41110.2	Lab - Medicaid	(983.13)	(367.50)		0.00	(367.50)
41110.3	Lab - Managed Care	(66,559.39)	(27,807.46)		0.00	(27,807.46)
41110.4	Lab - Private	(818.84)	891.04		0.00	891.04

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Worksheet: **T-01 - SNF-CR TB Report**

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41110.5	Lab - Other	(165.00)	0.00		0.00	0.00
41112	Flu Shots	(601.87)	0.00		0.00	0.00
41115.1	Pharmacy Legend - Medicare	(376,531.60)	(310,538.94)		0.00	(310,538.94)
41115.2	Pharmacy Legend - Medicaid	(14,473.46)	(8,656.27)		0.00	(8,656.27)
41115.3	Pharmacy Legend - Managed Care	(152,417.25)	(128,706.22)		0.00	(128,706.22)
41115.4	Pharmacy Legend - Private	9.40	0.00		0.00	0.00
41115.5	Pharmacy Legend - Other	(28.86)	(16.14)		0.00	(16.14)
41120.1	Pharmacy Non-Legend - Medicare	(3,806.29)	(4,467.56)		0.00	(4,467.56)
41120.2	Pharmacy Non-Legend - Medicaid	(243.42)	(1,126.94)		0.00	(1,126.94)
41120.3	Pharmacy Non-Legend - Managed Care	(878.81)	(1,637.44)		0.00	(1,637.44)
41125.1	Physical Therapy - Medicare	(1,078,714.00)	(1,256,631.00)		0.00	(1,256,631.00)
41125.2	Physical Therapy - Medicaid	(10,757.00)	(12,064.00)		0.00	(12,064.00)
41125.3	Physical Therapy - Managed Care	(421,163.00)	(412,333.00)		0.00	(412,333.00)
41125.4	Physical Therapy - Private	0.00	(1,878.00)		0.00	(1,878.00)
41130.1	Occupational Therapy - Medicare	(1,430,773.00)	(1,395,904.00)		0.00	(1,395,904.00)
41130.2	Occupational Therapy - Medicaid	(9,229.00)	(12,820.00)		0.00	(12,820.00)
41130.3	Occupational Therapy - Managed Care	(501,318.00)	(410,475.00)		0.00	(410,475.00)
41130.4	Occupational Therapy - Private	0.00	(563.00)		0.00	(563.00)
41130.5	Occupational Therapy - Other	0.00	(189.00)		0.00	(189.00)
41140.1	Speech Therapy - Medicare	(242,415.00)	(366,030.00)		0.00	(366,030.00)
41140.2	Speech Therapy - Medicaid	(2,484.00)	(5,886.00)		0.00	(5,886.00)
41140.3	Speech Therapy - Managed Care	(71,586.00)	(86,418.00)		0.00	(86,418.00)
41140.5	Speech Therapy - Other	0.00	(126.00)		0.00	(126.00)
41150.1	IV Therapy - Medicare	(27,575.87)	(21,700.19)		0.00	(21,700.19)
41150.3	IV Therapy - Managed Care	(5,704.12)	(2,553.73)		0.00	(2,553.73)
41150.4	IV Therapy - Private	1,370.06	0.00		0.00	0.00
41155.1	X-Ray - Medicare	0.00	(15,807.20)		0.00	(15,807.20)
41155.3	X-Ray- Managed Care	0.00	(3,700.00)		0.00	(3,700.00)
41300.1	Ancillary Contractual Adjustment - Medicare	3,146,411.04	3,234,346.99		0.00	3,234,346.99
41300.2	Ancillary Contractual Adjustment - Medicaid	38,170.01	40,920.71		0.00	40,920.71
41300.3	Ancillary Contractual Adjustment - Managed C.	1,142,778.59	1,038,900.59		0.00	1,038,900.59
41300.4	Ancillary Contractual Adjustment - Private	0.00	833.16		0.00	833.16
41300.5	Ancillary Contractual Adjustment - Other	193.86	331.14		0.00	331.14
46065	Other Revenue	(365,418.65)	(777,126.17)		0.00	(777,126.17)
5061.00	Dietician	61,140.00	0.00		0.00	0.00
5250.00	Therapy Management Payroll	62,900.00	0.00		0.00	0.00
56610	Administrator	180,130.72	210,132.51		0.00	210,132.51
56620	Business Office	106,248.61	126,916.03		0.00	126,916.03
56630	Facility HR	26,000.00	24,000.00		0.00	24,000.00
56640	Facility Marketing	0.00	470.23		0.00	470.23
56650	Admissions	310,551.09	290,882.67		0.00	290,882.67
56660	Nursing Administration	262,601.76	205,672.41		0.00	205,672.41
56661	Director of Nursing	162,956.53	125,792.26		0.00	125,792.26
56662	Assistant Director of Nursing	56,880.86	94,701.24		0.00	94,701.24
56670	MDS	237,945.17	279,255.61		0.00	279,255.61
56680	Central Supply	49,598.52	46,422.20		0.00	46,422.20
56690	RN's	732,123.30	556,275.24		0.00	556,275.24
56700	LPN's	1,941,730.08	2,107,377.84		0.00	2,107,377.84
56710	CNA's	2,204,207.02	2,247,999.51		0.00	2,247,999.51
56720	Physical Therapy	272,754.17	331,025.25		0.00	331,025.25
56730	Occupational Therapy	326,779.16	369,371.06		0.00	369,371.06
56740	Speech Therapy	27,401.69	98,180.03		0.00	98,180.03
56750	Medical Records	37,942.04	39,515.81		0.00	39,515.81
56760	Social Worker	140,992.21	152,517.54		0.00	152,517.54
56790	Respiratory	83,021.33	70,574.29		0.00	70,574.29
56835	Recreation	160,684.91	203,167.55		0.00	203,167.55
56840	Dietary	458,048.68	573,912.27		0.00	573,912.27
56850	Housekeeping	306,141.62	334,529.47		0.00	334,529.47
56860	Laundry	57,364.29	63,084.20		0.00	63,084.20
56870	Maintenance	91,612.35	90,613.91		0.00	90,613.91
57330	Director of Rehabilitation	115,269.51	116,884.79		0.00	116,884.79
60050	Contract Labor	0.00	20,880.00		0.00	20,880.00
6052.1	Contract Nsg - CNA	375.00	0.00		0.00	0.00
61000	Medicare Tax Expense	117,081.74	123,359.92		0.00	123,359.92
61001	Social Security Tax Expense	497,460.12	527,364.64		0.00	527,364.64
61002	Benefit Allocation - Wage Transfer	16,706.22	8,159.04		0.00	8,159.04
61005	SUI Tax Expense	131,851.76	80,433.62		0.00	80,433.62
61010	FUTA Tax Expense	9,009.85	8,468.65		0.00	8,468.65
61015	Other Payroll Tax Expense	38,562.55	36,755.66		0.00	36,755.66
61020	401K Employer Match Expense	37,613.26	40,147.65		0.00	40,147.65
61030	Health Insurance Expense	456,302.88	397,906.84		0.00	397,906.84
61045	Workers Comp Insurance Expense	161,359.33	172,894.02		0.00	172,894.02
61070	Basic Life Insurance	1,833.80	1,783.38		0.00	1,783.38

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61090	Employee Relations	33,093.29	14,194.36		0.00	14,194.36
61095	Employee Training	640.00	1,200.00		0.00	1,200.00
61105	Other Employee Benefits	1,365.65	1,426.47		0.00	1,426.47
61120	Holiday Party	0.00	4,000.00		0.00	4,000.00
61125	Flowers & Gifts to Employees	0.00	403.16		0.00	403.16
63000	Telephone Expense	48,184.24	75,441.24		0.00	75,441.24
63015	Telephone Data Connection	7,407.32	0.00		0.00	0.00
63020	Telephone Equip Repair	417.50	6,471.78		0.00	6,471.78
63030	Telephone Maint Contracts	5,109.49	5,535.28		0.00	5,535.28
63050	Cell Phone Expense	5,418.26	4,786.96		0.00	4,786.96
63065	Accounting	1,436.84	4,697.00		0.00	4,697.00
63070	Legal Fees	25,598.35	67,608.24		0.00	67,608.24
63071	Legal Settlements	0.00	10,414.77		0.00	10,414.77
63075	Criminal Record Check	11,515.50	11,099.27		0.00	11,099.27
63080	Compliance Expense	(21,418.83)	9,515.50		0.00	9,515.50
63085	Administrative Fee - Related Party	380,297.64	459,941.91		0.00	459,941.91
63095	Consulting Fees	14,975.04	9,095.24		0.00	9,095.24
63100	Other Professional Fees	67,551.75	36,263.14		0.00	36,263.14
63105	Postage	2,097.73	1,657.65		0.00	1,657.65
63120	Office Supplies - WB Mason Only	15,302.91	17,895.51		0.00	17,895.51
63121	Other Office Supplies	11,051.49	5,219.96		0.00	5,219.96
63135	Printed Forms	4,176.90	1,651.07		0.00	1,651.07
63145	Forms and Brochures	111.84	201.90		0.00	201.90
63156	Minor Computer Equipment	7,965.12	938.27		0.00	938.27
63160	Data Processing Expense	73,118.75	77,333.83		0.00	77,333.83
63165	Network Support	96,009.40	77,084.33		0.00	77,084.33
63170	Network Wiring	535.76	(9.99)		0.00	(9.99)
63176	IT Allocation - Related Party	19,582.68	23,683.77		0.00	23,683.77
63185	Minor Equipment - Administration	1,587.50	1,850.00		0.00	1,850.00
63195	Travel - Mileage	9.86	0.00		0.00	0.00
63205	Travel - Hotel	0.00	150.80		0.00	150.80
63210	Travel - Parking/Tolls	44.50	0.00		0.00	0.00
63220	Travel - Other	8,952.49	7,926.05		0.00	7,926.05
63230	Bank Charges	(14,247.92)	37,146.35		0.00	37,146.35
63240	Collection Fees	44,925.15	35,848.08		0.00	35,848.08
63245	Service Fees	134.00	3,057.37		0.00	3,057.37
63250	Other Fees	0.00	516.00		0.00	516.00
63260	Auto Insurance Expense	3,694.66	1,348.78		0.00	1,348.78
63265	General Liability Insurance Expense - Third Pa	138,248.16	137,227.58		0.00	137,227.58
63272	Property Insurance - Related Party	7,624.50	6,913.07		0.00	6,913.07
63275	Other Insurance Expense	1,869.20	2,294.44		0.00	2,294.44
63280	Off Site Storage	6,489.80	6,387.59		0.00	6,387.59
63290	Dues & Subscriptions	30,804.99	22,826.88		0.00	22,826.88
63305	Placement Fees	0.00	8,820.00		0.00	8,820.00
63310	Hiring Expense	4,447.17	16,832.79		0.00	16,832.79
63330	License & Permits	1,967.44	4,930.00		0.00	4,930.00
63335	Uniform Expense	18,358.26	10,786.66		0.00	10,786.66
63380	Consolidated Billing - Administration	10,347.19	5,439.73		0.00	5,439.73
63385	Healthcare Provider Tax	629,710.38	669,705.12		0.00	669,705.12
63390	Sales & Use Tax Expense	4,200.00	4,200.00		0.00	4,200.00
63395	Personal Property Tax Expense	21,496.80	19,826.14		0.00	19,826.14
63401	Real Estate Tax Expense - Related Party	198,134.56	176,819.06		0.00	176,819.06
63415	Annual Report Fees	1,547.00	3,478.24		0.00	3,478.24
63425	Miscellaneous Expense	493.40	0.00		0.00	0.00
64000	RN - Agency	(0.12)	123,518.05		0.00	123,518.05
64005	LPN - Agency	29,119.65	93,787.96		0.00	93,787.96
64010	CNA - Agency	0.00	64,682.50		0.00	64,682.50
64015	Nursing Supplies	8,561.71	33,602.28		0.00	33,602.28
64030	Pharmacy Consultant	13,189.11	15,488.17		0.00	15,488.17
64035	Medical Director Expense	53,750.00	65,750.00		0.00	65,750.00
64050	Contract Nursing Expense	6,896.00	38,445.00		0.00	38,445.00
64055	Other Physician Expense	1,910.00	828.00		0.00	828.00
64060	Physician Consultant Expense	3,500.00	13,380.00		0.00	13,380.00
64065	Medical Record Supplies	(10.00)	(207.00)		0.00	(207.00)
64205	Resident Entertainment	606.65	716.34		0.00	716.34
64210	Cable Television	10,101.32	12,939.03		0.00	12,939.03
64300	LCSW Contractor Expense	33,286.00	4,927.50		0.00	4,927.50
64405	Raw Food	312,947.69	302,724.84		0.00	302,724.84
64410	Dietary Supplement	21,875.88	18,559.66		0.00	18,559.66
64415	Dietary Supplies	41,554.86	36,973.32		0.00	36,973.32
64420	Other Dietary Expense	4,617.20	4,682.63		0.00	4,682.63
66600	Laundry Supplies	12,345.58	11,835.08		0.00	11,835.08
66615	Laundry Expense	3,084.68	5,473.61		0.00	5,473.61

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66620	Housekeeping Supplies	52,539.03	42,556.95		0.00	42,556.95
67000	Security Services Expense	361.23	0.00		0.00	0.00
67010	Maintenance Supplies	57,284.71	61,633.77		0.00	61,633.77
67015	Maintenance Outside Service	48,144.78	81,612.72		0.00	81,612.72
67025	Minor Equipment/Tools	276.50	661.72		0.00	661.72
67030	Facility Equipment Repairs & Maintenance	20,357.30	13,592.10		0.00	13,592.10
67035	Building Repairs & Maintenance	51,261.82	65,502.75		0.00	65,502.75
67045	Grounds Maintenance	20,912.00	23,008.00		0.00	23,008.00
67050	Snow Removal	24,318.89	57,919.75		0.00	57,919.75
67055	Pest Control	750.00	1,125.00		0.00	1,125.00
67060	Fire Alarm Service	15,701.11	34,247.39		0.00	34,247.39
67070	Electric	145,952.93	319,578.60		0.00	319,578.60
67075	Gas - Utility Expense	53,109.26	71,610.84		0.00	71,610.84
67076	Automobile Fuel Expense	23.99	25.50		0.00	25.50
67080	Water & Sewer	177,703.36	179,501.00		0.00	179,501.00
67095	Sanitation	33,269.43	32,852.84		0.00	32,852.84
67100	Medical Waste Disposal	862.79	1,426.11		0.00	1,426.11
68005	Dental Services Expense	4,917.00	1,988.00		0.00	1,988.00
68010	Podiatry Services Expense	6,347.00	2,308.00		0.00	2,308.00
68015	Other Medical Services Expense	751.52	157.00		0.00	157.00
68025	Enteral Food Supplement	21,837.96	4,389.70		0.00	4,389.70
68030	Incontinent Briefs Expense	49,458.42	58,925.86		0.00	58,925.86
68045	Medical Supplies Expense	97,994.64	103,475.71		0.00	103,475.71
68055	Medical Supplies - Other	1,896.23	5,454.85		0.00	5,454.85
68070	Wound Care Expense	31,361.87	20,050.17		0.00	20,050.17
68075	Drugs-Prescription, Legend Drugs Other	15,121.38	12,881.12		0.00	12,881.12
68080	Drugs-Prescription, Legend Drugs Managed C	119,832.21	112,063.05		0.00	112,063.05
68085	Drugs-Prescription, Medicare A	360,432.21	302,961.50		0.00	302,961.50
68090	Drugs-Non-Prescription, Non-Legend	42,620.83	24,912.72		0.00	24,912.72
68095	Pharmacy Supplies	664.16	1,430.35		0.00	1,430.35
68100	IV Expense	69,412.69	50,671.89		0.00	50,671.89
68105	Oxygen Supplies	27,139.70	24,431.15		0.00	24,431.15
68110	Oxygen	55,143.50	28,835.69		0.00	28,835.69
68115	Lab Expense	448,288.54	287,844.92		0.00	287,844.92
68120	X-Ray Expense	18,497.38	20,458.26		0.00	20,458.26
68130	DME (Durable Medical EQPT)	680.01	1,551.41		0.00	1,551.41
68135	Equipment Rental - Other (Drugs & Supplies)	39,457.79	23,584.97		0.00	23,584.97
68140	Ambulance Expense	91,646.66	72,248.15		0.00	72,248.15
68170	Resident Replacement Items	5,947.88	2,217.51		0.00	2,217.51
69005	PT Supplies	9,434.56	9,022.05		0.00	9,022.05
69010	OT Contractor Expense	12,935.00	0.00		0.00	0.00
69020	ST Contractor Expense	80,029.00	18,000.00		0.00	18,000.00
69035	RT Supplies	63.34	(7.20)		0.00	(7.20)
69045	PT/OT Equipment Rental	20,490.12	20,490.12		0.00	20,490.12
69510	Beauty & Barber Expense	1,120.00	1,668.00		0.00	1,668.00
69520	Activity Supplies	8,515.86	1,623.09		0.00	1,623.09
69525	Facility Other Supplies	530.00	857.21		0.00	857.21
76005	Marketing Expense	1,655.74	26,683.77		0.00	26,683.77
76006	Marketing Expense - Corporate	97,500.94	97,652.99		0.00	97,652.99
76010	Marketing - Meals	24,080.66	74,993.99		0.00	74,993.99
76020	Shows & Conferences	0.00	150.00		0.00	150.00
77010	Sponsorships	30,046.29	2,500.00		0.00	2,500.00
79100	Bad Debt Expense	232,454.37	456,674.86		0.00	456,674.86
79105	Bad Debt Expense - Medicare	6,008.27	11,158.23		0.00	11,158.23
79110	Bad Debt Expense - Other	0.00	173,992.00		0.00	173,992.00
79500	Management Fees	925,751.73	859,506.52		0.00	859,506.52
80005	Rent - Related Party	979,851.48	762,008.02		0.00	762,008.02
80010	Office Equipment Rental	20,097.12	13,590.46		0.00	13,590.46
87200	Health Insurance Reserve Adjustment	28,656.87	(160,886.00)		0.00	(160,886.00)
87205	Workers Comp Reserve Adjustment	(114,893.54)	(66,576.13)		0.00	(66,576.13)
87210	GLPL Reserve Adjustment	86,387.00	28,234.43		0.00	28,234.43
87215	Bad Debt Reserve Adjustment	24,824.31	0.00		0.00	0.00
87500	Interest Income	(523.51)	(110.14)		0.00	(110.14)
Subtotal : None		(1,396,838.17)	480,408.49		0.00	480,408.49
Total [002] P & L		(1,396,838.17)	480,408.49		0.00	480,408.49
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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