

Client: **A442687 - William B. Rice Eventide Home, Inc.**
Engagement: **MCMD 2022 - William B. Rice Eventide Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **T:01 - SNF TB Report**

Account	Description	CAID PP-1 12/31/2021	FS CP 12/31/2022	JE Ref #	CAIDJE	CAID CP 12/31/2022
Group : [BS] Balance Sheet Groupings						
Subgroup : None						
1013-100	Cash - Petty Cash	300.00	417.00		0.00	417.00
1014-100	Cash - Petty Cash Activities	300.00	300.00		0.00	300.00
1015-100	Cash - Activities	6,541.00	6,541.00		0.00	6,541.00
1020-100	Cash - Operating	310,238.00	96,585.00		0.00	96,585.00
1022-100	Liquidity Reserve	969,126.00	1,250,000.00		0.00	1,250,000.00
103000	CASH & EQUIVALENTS	127,732.00	64,165.00		0.00	64,165.00
103010	CASH EQUIV. - OFFSET	(127,732.00)	(64,165.00)		0.00	(64,165.00)
1031-100	Working Capital Reserve	500,000.00	4,000,000.00		0.00	4,000,000.00
1032-100	Liquidity Support	969,126.00	1,250,000.00		0.00	1,250,000.00
1060-100	Accounts Receivable	768,401.00	802,532.00		0.00	802,532.00
1100-100	Due From Construction	870,568.00	870,568.00		0.00	870,568.00
1140-100	Reserve for Bad Debt	(125,134.00)	(110,433.00)		0.00	(110,433.00)
1156-100	Due From Fairing Way IL	2,919,598.00	2,919,598.00		0.00	2,919,598.00
1175-100	Due From Fairing Way - Invoice	22,644.00	(13,993.00)		0.00	(13,993.00)
1180-100	Due From Fairing Way - Payroll	26,786.00	42,986.00		0.00	42,986.00
1190-100	Invest Inrt - Rec-Unrestrict	4,484.00	1,243.00		0.00	1,243.00
1192-100	Invest Interest - Rec-Restrict	65.00	65.00		0.00	65.00
1230-100	Due From IL Phase I Deposit	(600,000.00)	(600,000.00)		0.00	(600,000.00)
1250-100	Patient Exchange	10,119.00	10,119.00		0.00	10,119.00
1256-100	Refund	(32,182.00)	(17,758.00)		0.00	(17,758.00)
1280-100	Prepaid Insurance	11,920.00	27,419.00		0.00	27,419.00
1405-100	CD - Colonial Fund	12,243.00	12,243.00		0.00	12,243.00
1410-100	Endowment Fund Investment	1,816,850.00	1,410,577.00		0.00	1,410,577.00
1460-100	Grossman Fund Investment	64,966.00	57,078.00		0.00	57,078.00
1470-100	Valuation Allow - Unrestricted	368,813.00	368,813.00		0.00	368,813.00
1480-100	Valuation Allow - Rrestricted	(4,179.00)	(4,179.00)		0.00	(4,179.00)
1513-100	Land - Southfield	2,543,296.00	2,543,296.00		0.00	2,543,296.00
1521-100	Building	48,977,281.00	48,977,281.00		0.00	48,977,281.00
1522-100	Accum Depr - Building	(6,440,981.00)	(7,665,413.00)		0.00	(7,665,413.00)
1560-100	Furniture and Fixtures - SNF	750,188.00	750,188.00		0.00	750,188.00
1611-100	Building Improvements	36,500.00	71,723.00		0.00	71,723.00
1612-100	Accum Depr - Bldng Imprvmts	(5,588.00)	(8,721.00)		0.00	(8,721.00)
1651-100	Equipment	52,477.00	85,021.00		0.00	85,021.00
1652-100	Accum Depr - Equipment	(392,544.00)	(474,321.00)		0.00	(474,321.00)
1701-100	Motor Vehicles	34,849.00	60,097.00		0.00	60,097.00
1702-100	Accum Depr - Motor Vehicles	(34,849.00)	(12,019.00)		0.00	(12,019.00)
1711-100	Software	53,405.00	53,405.00		0.00	53,405.00
1712-100	Accum Depr - Software	(53,405.00)	(53,405.00)		0.00	(53,405.00)
1960-100	Utility Deposits	3,226.00	3,226.00		0.00	3,226.00
1975-100	Mortgage Acquisition Costs	307,670.00	307,670.00		0.00	307,670.00
1976-100	Acc Amort Mtge Acqitn Costs	(87,127.00)	(101,079.00)		0.00	(101,079.00)
2030-200	Accrued Expenses	(701,024.00)	(631,977.00)		0.00	(631,977.00)
2045-200	Accrued User Fee	(140,172.00)	(69,483.00)		0.00	(69,483.00)
2110-200	Accounts Payable	(431,999.00)	(419,627.00)		0.00	(419,627.00)
2133-200	Prepaid Insurance	0.00	(8.00)		0.00	(8.00)
2150-200	Due to Eventide Construction	2,594,752.00	(1,466,997.00)		0.00	(1,466,997.00)
2151-200	Due to IL	(6,167,140.00)	(6,167,139.00)		0.00	(6,167,139.00)
2160-200	Loan - Eastern Bank	1,234,515.00	1,581,638.00		0.00	1,581,638.00
2161-200	Loan - EBSB	(17,885,791.00)	(17,885,791.00)		0.00	(17,885,791.00)
2169-200	Ford Truck Loan	0.00	(38,803.00)		0.00	(38,803.00)
217001	Current Mat. of LTD	(349,874.00)	(372,613.00)		0.00	(372,613.00)
217002	LTD Offset	349,874.00	372,613.00		0.00	372,613.00
2190-200	Accrued Salaries	(55,080.00)	(112,248.00)		0.00	(112,248.00)
2191-200	Accrued Vacation	(42,162.00)	1,993.00		0.00	1,993.00
2213-200	State Withholding Tax	4,796.00	0.00		0.00	0.00
2214-200	Accrued Payroll Taxes	(34,976.00)	(35,549.00)		0.00	(35,549.00)
2216-200	Medical FSA Withheld	41,069.00	58,883.00		0.00	58,883.00
2217-200	Employee Withhold - Unum	(1,391.00)	1,864.00		0.00	1,864.00
2218-200	Accrued Unemployment	(1,949.00)	0.00		0.00	0.00
2220-200	Employee Withhold - 403B	71.00	(675.00)		0.00	(675.00)
2221-200	MA Disb EE PFML	9,803.00	0.00		0.00	0.00
2222-200	Employee Withhold - Life Insur	(1,011.00)	(1,989.00)		0.00	(1,989.00)
2224-200	Employee Withhold - Vision	(121.00)	(2,264.00)		0.00	(2,264.00)
2225-200	MA DOR Child Support	452.00	167.00		0.00	167.00
2270-200	Accrued Interest Payable	(19,916.00)	(19,916.00)		0.00	(19,916.00)
2650-250	Retained Earnings	(14,105,043.00)	(13,611,824.00)		0.00	(13,611,824.00)
2651-250	Fund Balance - Unrestricted	(19,366,996.00)	(19,366,996.00)		0.00	(19,366,996.00)
2655-250	Fund Balance - Restricted	(41,000.00)	(41,000.00)		0.00	(41,000.00)

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Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
2800-250	Fund Bal - Temp Restricted	(18,900.00)	(18,900.00)		0.00	(18,900.00)
Subtotal : None		(493,222.00)	(1,328,971.00)		0.00	(1,328,971.00)
Total [BS] Balance Sheet Groupings		(493,222.00)	(1,328,971.00)		0.00	(1,328,971.00)
Group : [P&L] Profit & Loss Groupings						
Subgroup : None						
3021-300	Revenue - Private	(1,464,930.00)	(1,461,893.00)		0.00	(1,461,893.00)
3022-300	Revenue - Medicare A	(3,858,456.00)	(4,927,830.00)		0.00	(4,927,830.00)
3023-300	Revenue - Medicaid	(1,384,668.00)	(1,050,719.00)		543,936.00	(506,783.00)
				CAIDJE -	543,936.00	
3029-300	Revenue - Hospice	(155,121.00)	(299,191.00)		0.00	(299,191.00)
3030-300	Revenue - HMO / Managed Care	(102,522.00)	(108,946.00)		0.00	(108,946.00)
304010	MEDICAID REVENUE	480,257.00	0.00		0.00	0.00
304020	MEDICAID RESOURCE REVENUE	(480,257.00)	0.00		(543,936.00)	(543,936.00)
				CAIDJE - £	(543,936.00)	
3120-300	2% Sequestration Medicare A	371.00	57,378.00		0.00	57,378.00
3142-300	Revenue - Staff Meals	(8,510.00)	(8,925.00)		0.00	(8,925.00)
3154-300	Small Balance Variances	(35.00)	14.00		0.00	14.00
3156-300	Rental Income - Fairing Way	(396,934.00)	(578,917.00)		0.00	(578,917.00)
3175-300	Contributions, Donations	(17,455.00)	(31,594.00)		0.00	(31,594.00)
3180-300	Revenue - Interest	(4,127.00)	(2,903.00)		0.00	(2,903.00)
3190-300	Other Income	(53,440.00)	(149.00)		0.00	(149.00)
3585-000	G/L INV	(313,820.00)	(79,269.00)		0.00	(79,269.00)
3588-800	Dividend Income - Unrestricted	(51,765.00)	(44,329.00)		0.00	(44,329.00)
3597-800	Unrealized Gain (Loss) Invest	97,824.00	423,685.00		0.00	423,685.00
3725-300	Pharmacy - Part A Income	(176,854.00)	(258,816.00)		0.00	(258,816.00)
3726-300	Pharmacy - HMO/Mgd Care Income	(8,609.00)	(4,759.00)		0.00	(4,759.00)
3727-300	Med/Surg Sup - Part A Income	(5,761.00)	(2,709.00)		0.00	(2,709.00)
3729-300	Med/Surg Sup - HMO/Mngd Care	(192.00)	(5.00)		0.00	(5.00)
3730-300	Laboratory - Part A Income	(28,234.00)	(41,421.00)		0.00	(41,421.00)
3731-300	Lab - HMO/Mgd Care Income	(1,419.00)	(952.00)		0.00	(952.00)
3732-300	Radiology - Part A Income	(3,285.00)	(5,469.00)		0.00	(5,469.00)
3733-300	Radiolog - HMO/Mgd Care Income	(88.00)	0.00		0.00	0.00
3734-300	Oxygen - Part A Income	(5,365.00)	(5,242.00)		0.00	(5,242.00)
3735-300	Oxygen - HMO/Mgd Care Income	(330.00)	(60.00)		0.00	(60.00)
3742-300	Physical Thrpy - Part A Income	(746,000.00)	(742,300.00)		0.00	(742,300.00)
3743-300	Physical Thrpy - Part B Income	(29,444.00)	(34,600.00)		0.00	(34,600.00)
3744-300	Phys Thrpy - HMO/Mngd Care Inc	(29,850.00)	(20,700.00)		0.00	(20,700.00)
3748-300	Out Patient Phys Therapy	(56,950.00)	121.00		0.00	121.00
3752-300	Occup Therapy - Part A Income	(621,600.00)	(686,300.00)		0.00	(686,300.00)
3753-300	Occup Therapy - Part B Income	(19,350.00)	(14,900.00)		0.00	(14,900.00)
3754-300	Occup Thrpy -HMO/Mgd Care Inc	(24,900.00)	(20,050.00)		0.00	(20,050.00)
3758-300	Out Patient Occ Therapy	(18,350.00)	0.00		0.00	0.00
3762-300	Speech Thrpy - Part A Income	(298,775.00)	(261,175.00)		0.00	(261,175.00)
3763-300	Speech Thrpy - Part B Income	(5,875.00)	(13,675.00)		0.00	(13,675.00)
3764-300	Speech Thrpy- HMO/Mgd Care Inc	(8,125.00)	(4,250.00)		0.00	(4,250.00)
3768-300	Out Patient Speech Therapy	(2,275.00)	0.00		0.00	0.00
3802-300	Contractual Adj -Part A Anc.	1,885,872.00	2,003,431.00		0.00	2,003,431.00
3805-300	Contractual Adj - Part B	17,994.00	23,295.00		0.00	23,295.00
3808-300	Contract Adj - HMO/Mgd Care	73,512.00	50,776.00		0.00	50,776.00
3809-300	Contract Adj -OutPatient Thrpy	30,905.00	0.00		0.00	0.00
3900-000	HHS Relief Grant Revenue	(194,788.00)	0.00		0.00	0.00
3900-300	HHS Relief Grant Revenue	0.00	(424,733.00)		0.00	(424,733.00)
3950-000	MA State Grant Revenue	(124,603.00)	0.00		0.00	0.00
3950-300	MA State Grant Revenue	0.00	(264,132.00)		0.00	(264,132.00)
3977-300	Gain on Sale of Motor Vehicle	0.00	(16,000.00)		0.00	(16,000.00)
3980-000	PPP Loan Forgiveness	(902,103.00)	0.00		0.00	0.00
4110-400	Salaries - Administrator	176,029.00	181,782.00		0.00	181,782.00
4122-800	Dir Outreach & Development	41,288.00	28,384.00		0.00	28,384.00
4125-400	Salaries - Admissions	76,604.00	85,535.00		0.00	85,535.00
4130-400	Salaries - Conceirge	37,555.00	14,343.00		0.00	14,343.00
4140-400	Salaries - Clerical	263,029.00	352,684.00		0.00	352,684.00
4247-400	Cori Expense	1,787.00	1,254.00		0.00	1,254.00
4248-400	Computer / IT Maintenance	99,610.00	108,125.00		0.00	108,125.00
4249-400	Postage	3,893.00	5,132.00		0.00	5,132.00
4250-400	Office Supplies & Expense	7,459.00	15,949.00		0.00	15,949.00
4251-400	Professional Services	85,734.00	36,128.00		0.00	36,128.00
4252-400	Staff Development Education	1,043.00	539.00		0.00	539.00
4254-400	Payroll Expenses	34,939.00	30,864.00		0.00	30,864.00
4256-400	Education - Administration	0.00	7,886.00		0.00	7,886.00
4257-400	Late Charges	25.00	5,006.00		0.00	5,006.00

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		12/31/2021	12/31/2022			12/31/2022
4258-400	Fines & Penalties	1,257.00	4,405.00		0.00	4,405.00
4259-400	Miscellaneous Expense	16,941.00	8,361.00		0.00	8,361.00
4261-400	Telephone	28,374.00	13,347.00		0.00	13,347.00
4263-400	Bank Charges	5,965.00	24,758.00		0.00	24,758.00
4266-400	Promotional-Market/Advertise	4,195.00	3,794.00		0.00	3,794.00
4267-800	WBRH Marketing	0.00	33,853.00		0.00	33,853.00
4275-400	Motor Vehicle Expense	1,933.00	3,031.00		0.00	3,031.00
4276-400	Motor Vehicle Excise Tax	83.00	173.00		0.00	173.00
4277-400	Southfield Landowners Assoc.	6,441.00	12,855.00		0.00	12,855.00
4285-400	Convention & Meetings	1,885.00	425.00		0.00	425.00
4290-800	Invest Mngmt Fee - Restricted	489.00	451.00		0.00	451.00
4291-800	Invest Mngmt Fee - UnRestrict	20,540.00	16,864.00		0.00	16,864.00
4302-400	License & Dues	9,150.00	7,277.00		0.00	7,277.00
4303-400	License & Dues - Non-Patient	800.00	1,381.00		0.00	1,381.00
4308-400	Education - Administrator	0.00	1,343.00		0.00	1,343.00
4329-400	Employ Benefits - Gifts/Events	2,835.00	2,210.00		0.00	2,210.00
4334-400	403B Expense	6,964.00	(3,068.00)		0.00	(3,068.00)
4335-400	403B Match	59,517.00	66,019.00		0.00	66,019.00
4360-400	Accounting	41,862.00	44,014.00		0.00	44,014.00
4371-800	Legal - Board Of Directors	0.00	8,575.00		0.00	8,575.00
4400-400	Payroll Taxes - FICA/Med	280,659.00	336,259.00		0.00	336,259.00
4405-400	Unemployment Expense	103,886.00	36,501.00		0.00	36,501.00
4406-400	MA Employer Training	6,519.00	6,380.00		0.00	6,380.00
4407-400	Health Reimbursement Account	0.00	11,658.00		0.00	11,658.00
4408-400	Flexible Spending Admin Fees	0.00	2,295.00		0.00	2,295.00
4410-400	Group Life & Disability Ins	4,877.00	19,755.00		0.00	19,755.00
4415-400	Group Health -Total	238,318.00	287,208.00		0.00	287,208.00
4416-400	Group Health -Vision	3,254.00	0.00		0.00	0.00
4417-400	Group Life - Accident Insuranc	3,968.00	5,647.00		0.00	5,647.00
4418-400	Group Dental	9,617.00	11,824.00		0.00	11,824.00
4419-400	MA Disb ER PFML	8,611.00	15,610.00		0.00	15,610.00
4420-400	Insurance - Property	30,473.00	34,922.00		0.00	34,922.00
4421-400	Insurance - Liability	79,288.00	81,035.00		0.00	81,035.00
4422-800	Insurance - D & O	8,659.00	11,234.00		0.00	11,234.00
4423-400	Insurance - Motor Vehicle	735.00	248.00		0.00	248.00
4425-400	Workers Comp Insurance	83,423.00	56,890.00		0.00	56,890.00
4520-400	Interest Expense	0.00	3,768.00		0.00	3,768.00
4521-800	Interest - MIFA Loan	783,198.00	767,628.00		0.00	767,628.00
4528-400	Amort Mortgage Acq Costs	14,107.00	13,952.00		0.00	13,952.00
4550-800	Depreciation - Building	1,207,485.00	1,224,432.00		0.00	1,224,432.00
4555-800	Deprec - Building Improvements	0.00	3,133.00		0.00	3,133.00
4570-800	Depreciation - Equipment	92,158.00	6,751.00		0.00	6,751.00
4571-800	Depreciation - Furn & Fixtures	0.00	75,026.00		0.00	75,026.00
4580-400	Depreciation - Motor Vehicle	0.00	12,019.00		0.00	12,019.00
4600-400	Purchase Discount	(2,565.00)	0.00		0.00	0.00
4690-400	Dues and Licenses	500.00	0.00		0.00	0.00
5105-510	Salaries - Maintenance	86,913.00	134,374.00		0.00	134,374.00
5110-510	Purch Service - Maintenance	52,695.00	88,408.00		0.00	88,408.00
5112-510	Plant - Contract Purchase Serv	61,602.00	9,411.00		0.00	9,411.00
5115-510	Maintenance Supplies & Exp	51,654.00	28,596.00		0.00	28,596.00
5118-510	Plant Covid-19 Expenses	0.00	(118.00)		0.00	(118.00)
5121-510	Electricity	51,669.00	52,564.00		0.00	52,564.00
5122-510	Water & Sewer	53,176.00	44,271.00		0.00	44,271.00
5124-510	Gas / Oil	5,642.00	3,737.00		0.00	3,737.00
5205-520	Salaries - Dietary	460,679.00	607,739.00		0.00	607,739.00
5220-520	Dietary Food	193,893.00	220,363.00		0.00	220,363.00
5230-520	Fairing Way Meals	(19,557.00)	(18,560.00)		0.00	(18,560.00)
5231-520	Fairing Way Events	(9,501.00)	(20,471.00)		0.00	(20,471.00)
5233-520	Purchased Service - Dietician	60,000.00	68,640.00		0.00	68,640.00
5234-520	Purchased Service - Dietary	2,441.00	8,631.00		0.00	8,631.00
5235-520	Dietary Supplies - Disposable	36,437.00	40,504.00		0.00	40,504.00
5236-520	Dietary Non-Disposable Equip	6,877.00	5,637.00		0.00	5,637.00
5237-520	Dietary - Repairs & Maintenananc	9,948.00	13,275.00		0.00	13,275.00
5238-520	Dietary Misc Expense	177.00	4,358.00		0.00	4,358.00
5310-530	Salaries - Laundry	58,811.00	57,668.00		0.00	57,668.00
5320-530	Purchased Service - Laundry	0.00	1,682.00		0.00	1,682.00
5330-530	Laundry Supplies & Expense	7,620.00	9,739.00		0.00	9,739.00
5338-530	Laundry Covid-19 Expenses	0.00	60.00		0.00	60.00
5340-530	Laundry - Linen & Bedding	5,350.00	6,574.00		0.00	6,574.00
5410-540	Salaries - Housekeeping	95,139.00	104,406.00		0.00	104,406.00
5420-540	Housekeeping Supplies & Exp	9,851.00	15,457.00		0.00	15,457.00

Client: **A442687 - William B. Rice Eventide Home, Inc.**
Engagement: **MCMD 2022 - William B. Rice Eventide Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Worksheet: **T:01 - SNF TB Report**

Account	Description	CAID PP-1	FS CP	JE Ref #	CAIDJE	CAID CP
		12/31/2021	12/31/2022			12/31/2022
6020-600	Salary - Director of Nursing	119,586.00	129,025.00		0.00	129,025.00
6030-600	Salaries - RN	184,322.00	290,405.00		0.00	290,405.00
6035-600	Purchased Services - RN	122,675.00	164,130.00		0.00	164,130.00
6040-600	Salaries LPN	541,045.00	575,077.00		0.00	575,077.00
6045-600	Purchased Services - LPN	209,646.00	197,742.00		0.00	197,742.00
6060-600	Salaries - C N A	740,770.00	726,211.00		0.00	726,211.00
6065-600	Purchased Services - CNA	95,110.00	289,044.00		0.00	289,044.00
6100-600	Nurse Consultant	7,666.00	0.00		0.00	0.00
6500-600	Salaries - SDC / ICN	98,602.00	104,639.00		0.00	104,639.00
6505-600	Salaries - Medical Records	65,427.00	72,432.00		0.00	72,432.00
6506-600	Salaries - MDS Nurse	86,275.00	85,147.00		0.00	85,147.00
6510-600	Nursing Administration	53,459.00	62,895.00		0.00	62,895.00
6511-600	Medical Director	24,000.00	24,000.00		0.00	24,000.00
6520-600	House Drugs	8,139.00	327.00		0.00	327.00
6522-600	Nursing Supplies & Expense	116,543.00	143,203.00		0.00	143,203.00
6523-600	Nursing - Dietary Supplements	6,832.00	7,682.00		0.00	7,682.00
6524-600	Medical Waste	7,471.00	6,015.00		0.00	6,015.00
6526-600	Covid Testing	190,345.00	94,785.00		0.00	94,785.00
6528-600	Nursing Covid Expenses	32,395.00	12,907.00		0.00	12,907.00
6530-600	Pharmacy Consultant	6,244.00	7,749.00		0.00	7,749.00
6810-680	Salaries - Social Service	122,117.00	133,138.00		0.00	133,138.00
6850-680	Social Service Purchased Servi	3,828.00	5,160.00		0.00	5,160.00
7021-700	Salaries - Activities	172,317.00	190,833.00		0.00	190,833.00
7022-700	Purchased Services - Activiti	4,545.00	7,280.00		0.00	7,280.00
7023-700	Activities Supplies & Expense	6,826.00	3,699.00		0.00	3,699.00
7024-700	Cable Expense	6,596.00	8,228.00		0.00	8,228.00
7600-000	Indirect Therapy Salaries	42,694.00	0.00		0.00	0.00
7642-760	Physical Therapy Salaries	82,932.00	114,777.00		0.00	114,777.00
7643-760	Occupational Therapy Salaries	171,209.00	164,810.00		0.00	164,810.00
7644-760	Speech Therapy Salaries	97,949.00	87,720.00		0.00	87,720.00
7645-760	PT Assistant Salaries	110,068.00	118,236.00		0.00	118,236.00
7646-760	COTA Salaries	16,959.00	40,008.00		0.00	40,008.00
7680-760	Indirect Therapy Costs	41,639.00	64,319.00		0.00	64,319.00
7681-760	PT Purchased Services	17,195.00	16,645.00		0.00	16,645.00
7682-760	PTA Purchased Services	1,307.00	8,847.00		0.00	8,847.00
7683-760	OT Purchase Services	0.00	4,056.00		0.00	4,056.00
7684-760	COTA Purchase Services	0.00	128.00		0.00	128.00
7685-760	ST Purchase Services	549.00	0.00		0.00	0.00
7690-760	Out Patient Medical Director	24,000.00	24,000.00		0.00	24,000.00
7825-770	Ancillary Exp - Phar - Part A	175,518.00	258,518.00		0.00	258,518.00
7827-770	Anc Exp - Phar - HMO/Mngd Care	7,739.00	4,759.00		0.00	4,759.00
7829-770	Anc Exp-Med/Surg Sup-Part A	5,721.00	3,123.00		0.00	3,123.00
7830-770	Ancillary Exp - Lab - Part A	28,702.00	41,817.00		0.00	41,817.00
7831-770	Anc Exp - Lab - HMO/Mgd Care	1,780.00	975.00		0.00	975.00
7832-770	Ancillary Exp - Rad - Part A	12,128.00	5,672.00		0.00	5,672.00
7833-770	Anc Exp - Rad - HMO/Mgd Care	243.00	0.00		0.00	0.00
7834-770	Anc Expence - O2 Part A	5,433.00	6,162.00		0.00	6,162.00
7835-770	Anc Exp - O2 - HMO/Mgd Care	320.00	0.00		0.00	0.00
7842-770	Anc Exp - Phy Thrpy - Part A	0.00	188.00		0.00	188.00
7852-770	Anc Exp - Occup Thrpy Pt A	0.00	288.00		0.00	288.00
7870-400	Indirect Therapy Expenses	0.00	209.00		0.00	209.00
8010-400	Bad Debts	127,293.00	20,004.00		0.00	20,004.00
8012-400	User Fee Expense	207,387.00	201,871.00		0.00	201,871.00
8250-800	Eventide Fundraising Expense	23,194.00	23,500.00		0.00	23,500.00
Subtotal : None		493,222.00	1,328,971.00		0.00	1,328,971.00
Total [P&L] Profit & Loss Groupings		493,222.00	1,328,971.00		0.00	1,328,971.00
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

Tickmarks

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Client: **A442687 - William B. Rice Eventide Home, Inc.**
Engagement: **MCMD 2022 - William B. Rice Eventide Home, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID CP 12/31/2022	CARE PP-1 12/31/2021	
Group : [S6L1.1C1]	Cash and Cash Equivalents			
Subgroup : None				
1013-100	Cash - Petty Cash	417.00	300.00	
1014-100	Cash - Petty Cash Activities	300.00	300.00	
1015-100	Cash - Activities	6,541.00	6,541.00	
1020-100	Cash - Operating	96,585.00	310,238.00	
103000	CASH & EQUIVALENTS	64,165.00	127,732.00	
103010	CASH EQUIV. - OFFSET	(64,165.00)	(127,732.00)	
1405-100	CD - Colonial Fund	12,243.00	12,243.00	
Subtotal : None		116,086.00	329,622.00	
Total [S6L1.1C1]	Cash and Cash Equivalents	116,086.00	329,622.00	
Group : [S6L1.4C1]	Other Cash & Equivalents			
Subgroup : None				
1022-100	Liquidity Reserve	1,250,000.00	969,126.00	
1031-100	Working Capital Reserve	4,000,000.00	500,000.00	
1032-100	Liquidity Support	1,250,000.00	969,126.00	
Subtotal : None		6,500,000.00	2,438,252.00	
Total [S6L1.4C1]	Other Cash & Equivalents	6,500,000.00	2,438,252.00	
Group : [S6L1.5C1]	Payer Accounts Receivable			
Subgroup : [S6L1.5C] A/R Medicare Managed Care				
1060-100	Accounts Receivable	802,532.00	768,401.00	
Subtotal [S6L1.5C1E] A/R Medicare Managed Care		802,532.00	768,401.00	
Total [S6L1.5C1]	Payer Accounts Receivable	802,532.00	768,401.00	
Group : [S6L1.6C1]	Less Reserve for Bad Debts			
Subgroup : None				
1140-100	Reserve for Bad Debt	(110,433.00)	(125,134.00)	
Subtotal : None		(110,433.00)	(125,134.00)	
Total [S6L1.6C1]	Less Reserve for Bad Debts	(110,433.00)	(125,134.00)	
Group : [S6L1.9C1]	Interest Receivable			
Subgroup : None				
1190-100	Invest Inrt - Rec-Unrestrict	1,243.00	4,484.00	
1192-100	Invest Interest - Rec-Restrict	65.00	65.00	
Subtotal : None		1,308.00	4,549.00	
Total [S6L1.9C1]	Interest Receivable	1,308.00	4,549.00	
Group : [S6L1.13C1]	Prepaid Insurance			
Subgroup : None				
1280-100	Prepaid Insurance	27,419.00	11,920.00	
2133-200	Prepaid Insurance	(8.00)	0.00	
Subtotal : None		27,411.00	11,920.00	
Total [S6L1.13C1]	Prepaid Insurance	27,411.00	11,920.00	
Group : [S6L2.1C1]	Land			
Subgroup : None				
1513-100	Land - Southfield	2,543,296.00	2,543,296.00	
Subtotal : None		2,543,296.00	2,543,296.00	
Total [S6L2.1C1]	Land	2,543,296.00	2,543,296.00	
Group : [S6L2.2C1]	Building			
Subgroup : [S6L2.2C] Building Costs				
1521-100	Building	48,977,281.00	48,977,281.00	
Subtotal [S6L2.2C1A] Building Costs		48,977,281.00	48,977,281.00	
Subgroup : [S6L2.2C] A/D Building				
1522-100	Accum Depr - Building	(7,665,413.00)	(6,440,981.00)	
Subtotal [S6L2.2C1B] A/D Building		(7,665,413.00)	(6,440,981.00)	(1,224,432.00)
Total [S6L2.2C1]	Building	41,311,868.00	42,536,300.00	
Group : [S6L2.3C1]	Improvements - Cost			
Subgroup : [S6L2.3C] Building Improvements				
1611-100	Building Improvements	71,723.00	36,500.00	
Subtotal [S6L2.3C1A] Building Improvements		71,723.00	36,500.00	35,223.00
Subgroup : [S6L2.3C] A/D Building Improvements				
1612-100	Accum Depr - Bldg Imprvmts	(8,721.00)	(5,588.00)	
Subtotal [S6L2.3C1D] A/D Building Improvements		(8,721.00)	(5,588.00)	(3,133.00)

Total [S6L2.3C1]	Improvements - Cost	63,002.00	30,912.00	
Group : [S6L2.4C1]	Equipment			
Subgroup : [S6L2.4C1]	Equipment Cost			
1560-100	Furniture and Fixtures - SNF	750,188.00	750,188.00	
1651-100	Equipment	85,021.00	52,477.00	
Subtotal [S6L2.4C1A]	Equipment Cost	835,209.00	802,665.00	32,544.00
Subgroup : [S6L2.4C1]	A/D Equipment			
1652-100	Accum Depr - Equipment	(474,321.00)	(392,544.00)	
Subtotal [S6L2.4C1b]	A/D Equipment	(474,321.00)	(392,544.00)	(81,777.00)
Total [S6L2.4C1]	Equipment	360,888.00	410,121.00	
Group : [S6L2.5C1]	Software/Limited Life Assets			
Subgroup : [S6L2.5C1]	Software Cost			
1711-100	Software	53,405.00	53,405.00	
Subtotal [S6L2.5C1A]	Software Cost	53,405.00	53,405.00	0.00
Subgroup : [S6L2.5C1]	A/D Software			
1712-100	Accum Depr - Software	(53,405.00)	(53,405.00)	
Subtotal [S6L2.5C1B]	A/D Software	(53,405.00)	(53,405.00)	0.00
Total [S6L2.5C1]	Software/Limited Life Assets	0.00	0.00	
Group : [S6L2.6C1]	Motor Vehicle - Cost			
Subgroup : [S6L2.6C1]	Motor Vehicle Cost			
1701-100	Motor Vehicles	60,097.00	34,849.00	
Subtotal [S6L2.6C1A]	Motor Vehicle Cost	60,097.00	34,849.00	25,248.00
Subgroup : [S6L2.6C1]	A/D Motor Vehicles			
1702-100	Accum Depr - Motor Vehicles	(12,019.00)	(34,849.00)	
Subtotal [S6L2.6C1B]	A/D Motor Vehicles	(12,019.00)	(34,849.00)	22,830.00
Total [S6L2.6C1]	Motor Vehicle - Cost	48,078.00	0.00	
Group : [S6L3.1C1]	Long Term Investments			
Subgroup : None				
1410-100	Endowment Fund Investment	1,410,577.00	1,816,850.00	
1470-100	Valuation Allow - Unrestricted	368,813.00	368,813.00	
Subtotal : None		1,779,390.00	2,185,663.00	
Total [S6L3.1C1]	Long Term Investments	1,779,390.00	2,185,663.00	
Group : [S6L3.2C1]	Non Current Assets Whose Use is Limited			
Subgroup : None				
1460-100	Grossman Fund Investment	57,078.00	64,966.00	
1480-100	Valuation Allow - Rrestricted	(4,179.00)	(4,179.00)	
Subtotal : None		52,899.00	60,787.00	
Total [S6L3.2C1]	Non Current Assets Whose Use is Limited	52,899.00	60,787.00	
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets			
Subgroup : [S6L3.3C1]	Utility Deposits			
1960-100	Utility Deposits	3,226.00	3,226.00	
Subtotal [S6L3.3C1D]	Utility Deposits	3,226.00	3,226.00	
Total [S6L3.3C1]	Other Deferred Charges and Non Current Assets	3,226.00	3,226.00	
Group : [S6L3.5C1]	Mortgage Acquisition Costs			
Subgroup : None				
1975-100	Mortgage Acquisition Costs	307,670.00	307,670.00	
Subtotal : None		307,670.00	307,670.00	
Total [S6L3.5C1]	Mortgage Acquisition Costs	307,670.00	307,670.00	
Group : [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs			
Subgroup : None				
1976-100	Acc Amort Mtge Acqitn Costs	(101,079.00)	(87,127.00)	
Subtotal : None		(101,079.00)	(87,127.00)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(101,079.00)	(87,127.00)	
Group : [S6L5.1C1]	Trade Payable			
Subgroup : None				
1250-100	Patient Exchange	10,119.00	10,119.00	
1256-100	Refund	(17,758.00)	(32,182.00)	
2110-200	Accounts Payable	(419,627.00)	(431,999.00)	
Subtotal : None		(427,266.00)	(454,062.00)	
Total [S6L5.1C1]	Trade Payable	(427,266.00)	(454,062.00)	
Group : [S6L5.2C1]	Accrued Expenses			
Subgroup : None				

2030-200	Accrued Expenses	(631,977.00)	(701,024.00)
2045-200	Accrued User Fee	(69,483.00)	(140,172.00)
Subtotal : None		(701,460.00)	(841,196.00)
Total [S6L5.2C1]	Accrued Expenses	(701,460.00)	(841,196.00)

Group : [S6L5.6C1] Long Term Debt, Current Portion-Banks, Mortgages, Other

Subgroup : [S6L5.6C] Current LT Debt-Banks

2169-200	Ford Truck Loan	(38,803.00)	0.00
Subtotal [S6L5.6C1A] Current LT Debt-Banks		(38,803.00)	0.00

Total [S6L5.6C1]	Long Term Debt, Current Portion-Ban	(38,803.00)	0.00
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Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities

Subgroup : [S6L5.7C] Accrued Salaries

2190-200	Accrued Salaries	(112,248.00)	(55,080.00)
2191-200	Accrued Vacation	1,993.00	(42,162.00)
Subtotal [S6L5.7C1A] Accrued Salaries		(110,255.00)	(97,242.00)

Subgroup : [S6L5.7C] Accrued Payroll Taxes Withheld

2213-200	State Withholding Tax	0.00	4,796.00
Subtotal [S6L5.7C1B] Accrued Payroll Taxes Withheld		0.00	4,796.00

Subgroup : [S6L5.7C] Accrued Pauroll Taxes Payable

2214-200	Accrued Payroll Taxes	(35,549.00)	(34,976.00)
Subtotal [S6L5.7C1C] Accrued Pauroll Taxes Payable		(35,549.00)	(34,976.00)

Subgroup : [S6L5.7C] Other Payroll Liabilities

2216-200	Medical FSA Withheld	58,883.00	41,069.00
2217-200	Employee Withhold - Unum	1,864.00	(1,391.00)
2218-200	Accrued Unemployment	0.00	(1,949.00)
2220-200	Employee Withhold - 403B	(675.00)	71.00
2221-200	MA Disb EE PFML	0.00	9,803.00
2222-200	Employee Withhold - Life Insur	(1,989.00)	(1,011.00)
2224-200	Employee Withhold - Vision	(2,264.00)	(121.00)
2225-200	MA DOR Child Support	167.00	452.00
Subtotal [S6L5.7C1D] Other Payroll Liabilities		55,986.00	46,923.00

Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(89,818.00)	(80,499.00)
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Group : [S6L5.9C1] Accrued Interest Payable

Subgroup : None

2270-200	Accrued Interest Payable	(19,916.00)	(19,916.00)
Subtotal : None		(19,916.00)	(19,916.00)

Total [S6L5.9C1]	Accrued Interest Payable	(19,916.00)	(19,916.00)
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Group : [S6L6.1C1] Motgage Payable

Subgroup : None

2160-200	Loan - Eastern Bank	1,581,638.00	1,234,515.00
2161-200	Loan - EBSB	(17,885,791.00)	(17,885,791.00)
217001	Current Mat. of LTD	(372,613.00)	(349,874.00)
217002	LTD Offset	372,613.00	349,874.00
Subtotal : None		(16,304,153.00)	(16,651,276.00)
Total [S6L6.1C1]	Motgage Payable	(16,304,153.00)	(16,651,276.00)

347,123.00

Group : [S6L6.2C1] Due to Related Parties, Subsidiaries & Affiliates

Subgroup : None

1100-100	Due From Construction	870,568.00	870,568.00
1156-100	Due From Fairing Way IL	2,919,598.00	2,919,598.00
1175-100	Due From Fairing Way - Invoice	(13,993.00)	22,644.00
1180-100	Due From Fairing Way - Payroll	42,986.00	26,786.00
1230-100	Due From IL Phase I Deposit	(600,000.00)	(600,000.00)
2150-200	Due to Eventide Construction	(1,466,997.00)	2,594,752.00
2151-200	Due to IL	(6,167,139.00)	(6,167,140.00)
Subtotal : None		(4,414,977.00)	(332,792.00)
Total [S6L6.2C1]	Due to Related Parties, Subsidiaries &	(4,414,977.00)	(332,792.00)

Group : [S6L8A.1C1] Net Assets Without Donor Restrictions

Subgroup : None

2650-250	Retained Earnings	(13,611,824.00)	(14,105,043.00)
2651-250	Fund Balance - Unrestricted	(19,366,996.00)	(19,366,996.00)
Subtotal : None		(32,978,820.00)	(33,472,039.00)
Total [S6L8A.1C1]	Net Assets Without Donor Restriction	(32,978,820.00)	(33,472,039.00)

Group : [S6L8A.1C2] Net Assets With Donor Restrictions

Subgroup : None

2655-250	Fund Balance - Restricted	(41,000.00)	(41,000.00)
2800-250	Fund Bal - Temp Restricted	(18,900.00)	(18,900.00)
Subtotal : None		(59,900.00)	(59,900.00)
Total [S6L8A.1C2]	Net Assets With Donor Restrictions	(59,900.00)	(59,900.00)

(33,038,720.00)

33539638

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Group : [S2L1.1C1] Private Pay			
Subgroup : None			
3021-300	Revenue - Private	(1,461,893.00)	(1,464,930.00)
Subtotal : None		(1,461,893.00)	(1,464,930.00)
Total [S2L1.1C1] Private Pay		(1,461,893.00)	(1,464,930.00)
Group : [S2L1.4C1] Medicare-Fee-For-Service			
Subgroup : None			
3022-300	Revenue - Medicare A	(4,927,830.00)	(3,858,456.00)
3120-300	2% Sequestration Medicare A	57,378.00	371.00
Subtotal : None		(4,870,452.00)	(3,858,085.00)
Total [S2L1.4C1] Medicare-Fee-For-Service		(4,870,452.00)	(3,858,085.00)
Group : [S2L1.5C1] Medicare Managed Care (Part C)			
Subgroup : None			
3030-300	Revenue - HMO / Managed Care	(108,946.00)	(102,522.00)
Subtotal : None		(108,946.00)	(102,522.00)
Total [S2L1.5C1] Medicare Managed Care (Part C)		(108,946.00)	(102,522.00)
Group : [S2L1.6C1] MassHealth Fee-for-Service			
Subgroup : None			
3023-300	Revenue - Medicaid	(506,783.00)	(1,384,668.00)
3029-300	Revenue - Hospice	(299,191.00)	(155,121.00)
Subtotal : None		(805,974.00)	(1,539,789.00)
Total [S2L1.6C1] MassHealth Fee-for-Service		(805,974.00)	(1,539,789.00)
Group : [S2L1.12C1] Medicaid Patient Paid Amount			
Subgroup : None			
304020	MEDICAID RESOURCE REVENUE	(543,936.00)	0.00
Subtotal : None		(543,936.00)	0.00
Total [S2L1.12C1] Medicaid Patient Paid Amount		(543,936.00)	0.00
Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service			
Subgroup : None			
3725-300	Pharmacy - Part A Income	(258,816.00)	(176,854.00)
3727-300	Med/Surg Sup - Part A Income	(2,709.00)	(5,761.00)
3730-300	Laboratory - Part A Income	(41,421.00)	(28,234.00)
3732-300	Radiology - Part A Income	(5,469.00)	(3,285.00)
3734-300	Oxygen - Part A Income	(5,242.00)	(5,365.00)
3742-300	Physical Thrpy - Part A Income	(742,300.00)	(746,000.00)
3743-300	Physical Thrpy - Part B Income	(34,600.00)	(29,444.00)
3752-300	Occup Therapy - Part A Income	(686,300.00)	(621,600.00)
3753-300	Occup Therapy - Part B Income	(14,900.00)	(19,350.00)
3762-300	Speech Thrpy - Part A Income	(261,175.00)	(298,775.00)
3763-300	Speech Thrpy - Part B Income	(13,675.00)	(5,875.00)
3802-300	Contractual Adj -Part A Anc.	2,003,431.00	1,885,872.00
3805-300	Contractual Adj - Part B	23,295.00	17,994.00
Subtotal : None		(39,881.00)	(36,677.00)
Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service		(39,881.00)	(36,677.00)
Group : [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)			
Subgroup : None			
3726-300	Pharmacy - HMO/Mgd Care Income	(4,759.00)	(8,609.00)
3729-300	Med/Surg Sup - HMO/Mngd Care	(5.00)	(192.00)
3731-300	Lab - HMO/Mgd Care Income	(952.00)	(1,419.00)
3733-300	Radiolog - HMO/Mgd Care Income	0.00	(88.00)
3735-300	Oxygen - HMO/Mgd Care Income	(60.00)	(330.00)
3744-300	Phys Thrpy - HMO/Mngd Care Inc	(20,700.00)	(29,850.00)
3754-300	Occup Thrpy -HMO/Mgd Care Inc	(20,050.00)	(24,900.00)
3764-300	Speech Thrpy- HMO/Mgd Care Inc	(4,250.00)	(8,125.00)
3808-300	Contract Adj - HMO/Mgd Care	50,776.00	73,512.00
Subtotal : None		0.00	(1.00)
Total [S2L1.5C2] Ancillary-Medicare Managed Care (Part C)		0.00	(1.00)
Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue			
Subgroup : None			
3175-300	Contributions, Donations	(31,594.00)	(17,455.00)
3585-000	G/L INV	(79,269.00)	(313,820.00)
3597-800	Unrealized Gain (Loss) Invest	423,685.00	97,824.00
3900-000	HHS Relief Grant Revenue	0.00	(194,788.00)
3900-300	HHS Relief Grant Revenue	(424,733.00)	0.00
3950-000	MA State Grant Revenue	0.00	(124,603.00)
3950-300	MA State Grant Revenue	(264,132.00)	0.00
3977-300	Gain on Sale of Motor Vehicle	(16,000.00)	0.00
3980-000	PPP Loan Forgiveness	0.00	(902,103.00)
5231-520	Fairing Way Events	(20,471.00)	(9,501.00)
Subtotal : None		(412,514.00)	(1,464,446.00)
Total [S2L3.2C1] Endowment & Other Non Recoverable Revenue		(412,514.00)	(1,464,446.00)
Group : [S2L3.7C1] Interest Income			

Subgroup : None			
3180-300	Revenue - Interest	(2,903.00)	(4,127.00)
3588-800	Dividend Income - Unrestricted	(44,329.00)	(51,765.00)
Subtotal : None		(47,232.00)	(55,892.00)
Total [S2L3.7C1]	Interest Income	(47,232.00)	(55,892.00)
Group : [S2L3.9C1] Administrative & General Recoverable Income			
Subgroup : None			
3190-300	Other Income	(149.00)	(53,440.00)
3748-300	Out Patient Phys Therapy	121.00	(56,950.00)
Subtotal : None		(28.00)	(110,390.00)
Total [S2L3.9C1]	Administrative & General Recoverable	(28.00)	(110,390.00)
Group : [S2L3.11C1] Variable Recoverable Income			
Subgroup : None			
3142-300	Revenue - Staff Meals	(8,925.00)	(8,510.00)
3154-300	Small Balance Variances	14.00	(35.00)
4600-400	Purchase Discount	0.00	(2,565.00)
Subtotal : None		(8,911.00)	(11,110.00)
Total [S2L3.11C1]	Variable Recoverable Income	(8,911.00)	(11,110.00)
Group : [SOBREL2.4C1] Outpatient Service Revenue			
Subgroup : None			
3758-300	Out Patient Occ Therapy	0.00	(18,350.00)
3768-300	Out Patient Speech Therapy	0.00	(2,275.00)
3809-300	Contract Adj -OutPatient Thrpy	0.00	30,905.00
Subtotal : None		0.00	10,280.00
Total [SOBREL2.4C1]	Outpatient Service Revenue	0.00	10,280.00
Group : [SOBREL2.8C1] Other Revenue			
Subgroup : None			
3156-300	Rental Income - Fairing Way	(578,917.00)	(396,934.00)
Subtotal : None		(578,917.00)	(396,934.00)
Total [SOBREL2.8C1]	Other Revenue	(578,917.00)	(396,934.00)
Group : [S3L1.1C1] Director of Nurses Salary			
Subgroup : None			
6020-600	Salary - Director of Nursing	129,025.00	119,586.00
Subtotal : None		129,025.00	119,586.00
Total [S3L1.1C1]	Director of Nurses Salary	129,025.00	119,586.00
Group : [S3L1.7C1] Registered Nurses Salaries			
Subgroup : None			
6030-600	Salaries - RN	290,405.00	184,322.00
6510-600	Nursing Administration	62,895.00	53,459.00
Subtotal : None		353,300.00	237,781.00
Total [S3L1.7C1]	Registered Nurses Salaries	353,300.00	237,781.00
Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6035-600	Purchased Services - RN	164,130.00	122,675.00
Subtotal : None		164,130.00	122,675.00
Total [S3L1.11C1]	Registered Nurses Purchased Service	164,130.00	122,675.00
Group : [S3L1.12C1] Licensed Practical Nurses Salary			
Subgroup : None			
6040-600	Salaries LPN	575,077.00	541,045.00
Subtotal : None		575,077.00	541,045.00
Total [S3L1.12C1]	Licensed Practical Nurses Salary	575,077.00	541,045.00
Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff			
Subgroup : None			
6045-600	Purchased Services - LPN	197,742.00	209,646.00
Subtotal : None		197,742.00	209,646.00
Total [S3L1.16C1]	Licensed Practical Nurses Purchased	197,742.00	209,646.00
Group : [S3L1.17C1] Certified Nurses Aides Salaries			
Subgroup : None			
6060-600	Salaries - C N A	726,211.00	740,770.00
Subtotal : None		726,211.00	740,770.00
Total [S3L1.17C1]	Certified Nurses Aides Salaries	726,211.00	740,770.00
Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff			
Subgroup : None			
6065-600	Purchased Services - CNA	289,044.00	95,110.00
Subtotal : None		289,044.00	95,110.00
Total [S3L1.21C1]	Certified Nurses Aides Purchased Ser	289,044.00	95,110.00
Group : [S3L2.1C1] Administration Salaries			
Subgroup : [S3L2.1C] Administrator Salaries			

4110-400	Salaries - Administrator	181,782.00	176,029.00
Subtotal [S3L2.1C1A] Administrator Salaries		181,782.00	176,029.00
Total [S3L2.1C1] Administration Salaries		181,782.00	176,029.00
Group : [S3L2.7C1] Clerical Staff Salaries			
Subgroup : None			
4122-800	Dir Outreach & Development	28,384.00	41,288.00
4125-400	Salaries - Admissions	85,535.00	76,604.00
4130-400	Salaries - Conceirge	14,343.00	37,555.00
4140-400	Salaries - Clerical	352,684.00	263,029.00
Subtotal : None		480,946.00	418,476.00
Total [S3L2.7C1] Clerical Staff Salaries		480,946.00	418,476.00
Group : [S3L2.12C1] Office Supplies			
Subgroup : None			
4248-400	Computer / IT Maintenance	108,125.00	99,610.00
4249-400	Postage	5,132.00	3,893.00
4250-400	Office Supplies & Expense	15,949.00	7,459.00
4263-400	Bank Charges	24,758.00	5,965.00
Subtotal : None		153,964.00	116,927.00
Total [S3L2.12C1] Office Supplies		153,964.00	116,927.00
Group : [S3L2.13C1] Telecommunications (e.g. Internet & Phone)			
Subgroup : None			
4261-400	Telephone	13,347.00	28,374.00
Subtotal : None		13,347.00	28,374.00
Total [S3L2.13C1] Telecommunications (e.g. Internet & F		13,347.00	28,374.00
Group : [S3L2.15C1] Travel, Conventions & Meetings			
Subgroup : None			
4285-400	Convention & Meetings	425.00	1,885.00
Subtotal : None		425.00	1,885.00
Total [S3L2.15C1] Travel, Conventions & Meetings		425.00	1,885.00
Group : [S3L2.16C1] Advertising: Help Wanted			
Subgroup : None			
4291-800	Invest Mngmt Fee - UnRestrict	16,864.00	20,540.00
Subtotal : None		16,864.00	20,540.00
Total [S3L2.16C1] Advertising: Help Wanted		16,864.00	20,540.00
Group : [S3L2.17C1] Licenses & Dues: Patient Care Related Portion			
Subgroup : None			
4302-400	License & Dues	7,277.00	9,150.00
Subtotal : None		7,277.00	9,150.00
Total [S3L2.17C1] Licenses & Dues: Patient Care Related		7,277.00	9,150.00
Group : [S3L2.18C1] Continuing Professional Education / Training & Development			
Subgroup : [S3L2.18C1] Administration Education / Training			
4256-400	Education - Administration	7,886.00	0.00
4308-400	Education - Administrator	1,343.00	0.00
Subtotal [S3L2.18C1] Administration Education / Training		9,229.00	0.00
Total [S3L2.18C1] Continuing Professional Education / T		9,229.00	0.00
Group : [S3L2.19C1] Accounting Services (not related to Appeals)			
Subgroup : None			
4360-400	Accounting	44,014.00	41,862.00
Subtotal : None		44,014.00	41,862.00
Total [S3L2.19C1] Accounting Services (not related to A		44,014.00	41,862.00
Group : [S3L2.20C1] Insurance: Malpractice & General Liability			
Subgroup : None			
4421-400	Insurance - Liability	81,035.00	79,288.00
Subtotal : None		81,035.00	79,288.00
Total [S3L2.20C1] Insurance: Malpractice & General Liat		81,035.00	79,288.00
Group : [S3L2.22C1] Other A & G Expenses			
Subgroup : None			
4251-400	Professional Services	36,128.00	85,734.00
4259-400	Miscellaneous Expense	8,361.00	16,941.00
6526-600	Covid Testing	94,785.00	190,345.00
8250-800	Eventide Fundraising Expense	23,500.00	23,194.00
Subtotal : None		162,774.00	316,214.00
Total [S3L2.22C1] Other A & G Expenses		162,774.00	316,214.00
Group : [S3L2B.1C1] Advertising Marketing			
Subgroup : None			
4266-400	Promotional-Market/Advertise	3,794.00	4,195.00

Subtotal : None		<u>3,794.00</u>	<u>4,195.00</u>
Total [S3L2B.1C1]	Advertising Marketing	<u>3,794.00</u>	<u>4,195.00</u>

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

Subgroup : None			
4303-400	License & Dues - Non-Patient	1,381.00	800.00
4690-400	Dues and Licenses	0.00	500.00
Subtotal : None		<u>1,381.00</u>	<u>1,300.00</u>
Total [S3L2B.2C1]	Licenses & Dues Not Patient Related to Resident Care	<u>1,381.00</u>	<u>1,300.00</u>

Group : [S3L2B.6C1] Legal: Other

Subgroup : None			
4371-800	Legal - Board Of Directors	8,575.00	0.00
Subtotal : None		<u>8,575.00</u>	<u>0.00</u>
Total [S3L2B.6C1]	Legal: Other	<u>8,575.00</u>	<u>0.00</u>

Group : [S3L2B.8C1] Management Company Fees

Subgroup : None			
4277-400	Southfield Landowners Assoc.	12,855.00	6,441.00
4290-800	Invest Mngmt Fee - Restricted	451.00	489.00
Subtotal : None		<u>13,306.00</u>	<u>6,930.00</u>
Total [S3L2B.8C1]	Management Company Fees	<u>13,306.00</u>	<u>6,930.00</u>

Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest

Subgroup : None			
4257-400	Late Charges	5,006.00	25.00
4258-400	Fines & Penalties	4,405.00	1,257.00
Subtotal : None		<u>9,411.00</u>	<u>1,282.00</u>
Total [S3L2B.11C1]	Fines, Late Fees, Penalties including Interest	<u>9,411.00</u>	<u>1,282.00</u>

Group : [S3L2B.13C1] Pre-Opening Expenses

Subgroup : None			
8010-400	Bad Debts	20,004.00	127,293.00
Subtotal : None		<u>20,004.00</u>	<u>127,293.00</u>
Total [S3L2B.13C1]	Pre-Opening Expenses	<u>20,004.00</u>	<u>127,293.00</u>

Group : [S3L2B.15C1] User Fee Assessment

Subgroup : None			
8012-400	User Fee Expense	201,871.00	207,387.00
Subtotal : None		<u>201,871.00</u>	<u>207,387.00</u>
Total [S3L2B.15C1]	User Fee Assessment	<u>201,871.00</u>	<u>207,387.00</u>

Group : [S3L2B.16C1] Other Non Allowable A&G Expenses

Subgroup : None			
4267-800	WBREH Marketing	33,853.00	0.00
Subtotal : None		<u>33,853.00</u>	<u>0.00</u>
Total [S3L2B.16C1]	Other Non Allowable A&G Expenses	<u>33,853.00</u>	<u>0.00</u>

Group : [S3L3.1C1] Staff Development Coordinator Salaries

Subgroup : None			
6500-600	Salaries - SDC / ICN	104,639.00	98,602.00
Subtotal : None		<u>104,639.00</u>	<u>98,602.00</u>
Total [S3L3.1C1]	Staff Development Coordinator Salaries	<u>104,639.00</u>	<u>98,602.00</u>

Group : [S3L3.5C1] Plant Operations: Salaires

Subgroup : None			
5105-510	Salaries - Maintenance	134,374.00	86,913.00
Subtotal : None		<u>134,374.00</u>	<u>86,913.00</u>
Total [S3L3.5C1]	Plant Operations: Salaires	<u>134,374.00</u>	<u>86,913.00</u>

Group : [S3L3.8C1] Plant Operations: Purchased Service

Subgroup : None			
5110-510	Purch Service - Maintenance	88,408.00	52,695.00
5112-510	Plant - Contract Purchase Serv	9,411.00	61,602.00
6524-600	Medical Waste	6,015.00	7,471.00
Subtotal : None		<u>103,834.00</u>	<u>121,768.00</u>
Total [S3L3.8C1]	Plant Operations: Purchased Service	<u>103,834.00</u>	<u>121,768.00</u>

Group : [S3L3.9C1] Plant Operations: Supplies & Expenses

Subgroup : None			
5115-510	Maintenance Supplies & Exp	28,596.00	51,654.00
5118-510	Plant Covid-19 Expenses	(118.00)	0.00
Subtotal : None		<u>28,478.00</u>	<u>51,654.00</u>
Total [S3L3.9C1]	Plant Operations: Supplies & Expenses	<u>28,478.00</u>	<u>51,654.00</u>

Group : [S3L3.10C1] Plant Operatins: Utilities

Subgroup : None			
5121-510	Electricity	52,564.00	51,669.00
5122-510	Water & Sewer	44,271.00	53,176.00

5124-510	Gas / Oil	3,737.00	5,642.00
Subtotal : None		100,572.00	110,487.00
Total [S3L3.10C1]	Plant Operatins: Utilities	100,572.00	110,487.00
Group : [S3L3.16C1] Dietician: Purchased Service			
Subgroup : None			
5233-520	Purchased Service - Dietician	68,640.00	60,000.00
Subtotal : None		68,640.00	60,000.00
Total [S3L3.16C1]	Dietician: Purchased Service	68,640.00	60,000.00
Group : [S3L3.18C1] Dietary: Salaries			
Subgroup : None			
5205-520	Salaries - Dietary	607,739.00	460,679.00
Subtotal : None		607,739.00	460,679.00
Total [S3L3.18C1]	Dietary: Salaries	607,739.00	460,679.00
Group : [S3L3.21C1] Dietary: Food			
Subgroup : None			
5220-520	Dietary Food	220,363.00	193,893.00
5230-520	Fairing Way Meals	(18,560.00)	(19,557.00)
Subtotal : None		201,803.00	174,336.00
Total [S3L3.21C1]	Dietary: Food	201,803.00	174,336.00
Group : [S3L3.22C1] Dietary: Purchased Service			
Subgroup : None			
5234-520	Purchased Service - Dietary	8,631.00	2,441.00
Subtotal : None		8,631.00	2,441.00
Total [S3L3.22C1]	Dietary: Purchased Service	8,631.00	2,441.00
Group : [S3L3.23C1] Dietary: Supplies & Expenses			
Subgroup : None			
5235-520	Dietary Supplies - Disposable	40,504.00	36,437.00
5236-520	Dietary Non-Disposable Equip	5,637.00	6,877.00
5237-520	Dietary - Repairs & Maintenanc	13,275.00	9,948.00
5238-520	Dietary Misc Expense	4,358.00	177.00
Subtotal : None		63,774.00	53,439.00
Total [S3L3.23C1]	Dietary: Supplies & Expenses	63,774.00	53,439.00
Group : [S3L3.24C1] Housekeeping / Laundry: Salaries			
Subgroup : [S3L3.24C1] Housekeeping Salries			
5410-540	Salaries - Housekeeping	104,406.00	95,139.00
Subtotal [S3L3.24C1] Housekeeping Salries		104,406.00	95,139.00
Subgroup : [S3L3.24C1] Laundry Salaries			
5310-530	Salaries - Laundry	57,668.00	58,811.00
Subtotal [S3L3.24C1] Laundry Salaries		57,668.00	58,811.00
Total [S3L3.24C1]	Housekeeping / Laundry: Salaries	162,074.00	153,950.00
Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service			
Subgroup : [S3L3.27C1] Laundry Purchased Service			
5320-530	Purchased Service - Laundry	1,682.00	0.00
Subtotal [S3L3.27C1] Laundry Purchased Service		1,682.00	0.00
Total [S3L3.27C1]	Housekeeping / Laundry: Purchased	1,682.00	0.00
Group : [S3L3.28C1] Housekeeping / Laundry: Supplies & Expense			
Subgroup : [S3L3.28C1] Housekeeping Supplies & Expenses			
5420-540	Housekeeping Supplies & Exp	15,457.00	9,851.00
Subtotal [S3L3.28C1] Housekeeping Supplies & Expenses		15,457.00	9,851.00
Subgroup : [S3L3.28C1] Laundry Supplies & Expense			
5330-530	Laundry Supplies & Expense	9,739.00	7,620.00
5338-530	Laundry Covid-19 Expenses	60.00	0.00
Subtotal [S3L3.28C1] Laundry Supplies & Expense		9,799.00	7,620.00
Total [S3L3.28C1]	Housekeeping / Laundry: Supplies &	25,256.00	17,471.00
Group : [S3L3.29C1] Housekeepong / Laundry: Linen & Bedding			
Subgroup : None			
5340-530	Laundry - Linen & Bedding	6,574.00	5,350.00
Subtotal : None		6,574.00	5,350.00
Total [S3L3.29C1]	Housekeepong / Laundry: Linen & Be	6,574.00	5,350.00
Group : [S3L3.34C1] Quality Assurane (QA) Professional : Purchased Service			
Subgroup : None			
6100-600	Nurse Consultant	0.00	7,666.00
Subtotal : None		0.00	7,666.00
Total [S3L3.34C1]	Quality Assurane (QA) Professional :	0.00	7,666.00

Group : [S3L3.36C1] Unit Clerks & Medical Records: Salaries

Subgroup : None

6505-600	Salaries - Medical Records	72,432.00	65,427.00
Subtotal : None		72,432.00	65,427.00
Total [S3L3.36C1]	Unit Clerks & Medical Records: Salaries	72,432.00	65,427.00

Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries

Subgroup : [S3L3.40C1] MDS Salaries

6506-600	Salaries - MDS Nurse	85,147.00	86,275.00
Subtotal [S3L3.40C1] MDS Salaries		85,147.00	86,275.00
Total [S3L3.40C1]	Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries	85,147.00	86,275.00

Group : [S3L3.48C1] Social Service Worker: Salaries

Subgroup : None

6810-680	Salaries - Social Service	133,138.00	122,117.00
Subtotal : None		133,138.00	122,117.00
Total [S3L3.48C1]	Social Service Worker: Salaries	133,138.00	122,117.00

Group : [S3L3.51C1] Social Service Worker: Purchased Service

Subgroup : None

6850-680	Social Service Purchased Services	5,160.00	3,828.00
Subtotal : None		5,160.00	3,828.00
Total [S3L3.51C1]	Social Service Worker: Purchased Service	5,160.00	3,828.00

Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants

Subgroup : None

7680-760	Indirect Therapy Costs	64,319.00	41,639.00
Subtotal : None		64,319.00	41,639.00
Total [S3L3.59C1]	Indirect Restorative Therapy: Consultants	64,319.00	41,639.00

Group : [S3L3.60C1] Direct Restorative Therapy: Salaries

Subgroup : None

7642-760	Physical Therapy Salaries	114,777.00	125,626.00
7643-760	Occupational Therapy Salaries	164,810.00	171,209.00
7644-760	Speech Therapy Salaries	87,720.00	97,949.00
7645-760	PT Assistant Salaries	118,236.00	110,068.00
7646-760	COTA Salaries	40,008.00	16,959.00
Subtotal : None		525,551.00	521,811.00
Total [S3L3.60C1]	Direct Restorative Therapy: Salaries	525,551.00	521,811.00

Group : [S3L3.62C1] Direct Restorative Therapy: Consultants

Subgroup : None

7681-760	PT Purchased Services	16,645.00	17,195.00
7682-760	PTA Purchased Services	8,847.00	1,307.00
7683-760	OT Purchase Services	4,056.00	0.00
7684-760	COTA Purchase Services	128.00	0.00
7685-760	ST Purchase Services	0.00	549.00
Subtotal : None		29,676.00	19,051.00
Total [S3L3.62C1]	Direct Restorative Therapy: Consultants	29,676.00	19,051.00

Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries

Subgroup : None

7021-700	Salaries - Activities	190,833.00	172,317.00
Subtotal : None		190,833.00	172,317.00
Total [S3L3.64C1]	Recreational Therapy/Activities: Salaries	190,833.00	172,317.00

Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service

Subgroup : None

7022-700	Purchased Services - Activities	7,280.00	4,545.00
Subtotal : None		7,280.00	4,545.00
Total [S3L3.67C1]	Recreational Therapy/Activities: Purchased Service	7,280.00	4,545.00

Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies & Expenses

Subgroup : None

7023-700	Activities Supplies & Expense	3,699.00	6,826.00
7024-700	Cable Expense	8,228.00	6,596.00
Subtotal : None		11,927.00	13,422.00
Total [S3L3.68C1]	Recreational Therapy/Activities: Supplies & Expenses	11,927.00	13,422.00

Group : [S3L3.78C1] Travel: Motor Vehicle Expense

Subgroup : None

4275-400	Motor Vehicle Expense	3,031.00	1,933.00
4276-400	Motor Vehicle Excise Tax	173.00	83.00
4423-400	Insurance - Motor Vehicle	248.00	735.00
Subtotal : None		3,452.00	2,751.00
Total [S3L3.78C1]	Travel: Motor Vehicle Expense	3,452.00	2,751.00

Group : [S3L3.80C1] Variable Job Related Education

Subgroup : None			
4252-400	Staff Development Education	539.00	1,043.00
4406-400	MA Employer Training	6,380.00	6,519.00
Subtotal : None		6,919.00	7,562.00
Total [S3L3.80C1]	Variable Job Related Education	6,919.00	7,562.00

Group : [S3L3.82C1] Physician Services: Medical Director

Subgroup : None			
6511-600	Medical Director	24,000.00	24,000.00
Subtotal : None		24,000.00	24,000.00
Total [S3L3.82C1]	Physician Services: Medical Director	24,000.00	24,000.00

Group : [S3L3.87C1] Legend Drugs

Subgroup : None			
7825-770	Ancillary Exp - Phar - Part A	258,518.00	175,518.00
7827-770	Anc Exp - Phar - HMO/Mngd Care	4,759.00	7,739.00
7829-770	Anc Exp-Med/Surg Sup-Part A	3,123.00	5,721.00
7830-770	Ancillary Exp - Lab - Part A	41,817.00	28,702.00
7831-770	Anc Exp - Lab - HMO/Mgd Care	975.00	1,780.00
7832-770	Ancillary Exp - Rad - Part A	5,672.00	12,128.00
7833-770	Anc Exp - Rad - HMO/Mgd Care	0.00	243.00
7834-770	Anc Expence - O2 Part A	6,162.00	5,433.00
7835-770	Anc Exp - O2 - HMO/Mgd Care	0.00	320.00
7842-770	Anc Exp - Phy Thrpy - Part A	188.00	0.00
7852-770	Anc Exp - Occup Thrpy Pt A	288.00	0.00
7870-400	Indirect Therapy Expenses	209.00	0.00
Subtotal : None		321,711.00	237,584.00
Total [S3L3.87C1]	Legend Drugs	321,711.00	237,584.00

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

Subgroup : None			
6520-600	House Drugs	327.00	8,139.00
6522-600	Nursing Supplies & Expense	143,203.00	116,543.00
6523-600	Nursing - Dietary Supplements	7,682.00	6,832.00
6528-600	Nursing Covid Expenses	12,907.00	32,395.00
Subtotal : None		164,119.00	163,909.00
Total [S3L3.89C1]	House Supplies Not Resold	164,119.00	163,909.00

Group : [S3L3.92C1] Pharmacy Consultant

Subgroup : None			
6530-600	Pharmacy Consultant	7,749.00	6,244.00
Subtotal : None		7,749.00	6,244.00
Total [S3L3.92C1]	Pharmacy Consultant	7,749.00	6,244.00

Group : [S3L4.1C1] Depreciaton

Subgroup : [S3L4.1C] Building Depreciation			
4550-800	Depreciation - Building	1,224,432.00	1,207,485.00
Subtotal [S3L4.1C1A] Building Depreciation		1,224,432.00	1,207,485.00

Subgroup : [S3L4.1C] Improvements Depreciation

4555-800	Deprec - Building Improvements	3,133.00	0.00
Subtotal [S3L4.1C1B] Improvements Depreciation		3,133.00	0.00

Subgroup : [S3L4.1C] Equipment Depreciation

4570-800	Depreciation - Equipment	6,751.00	92,158.00
4571-800	Depreciation - Furn & Fixtures	75,026.00	0.00
Subtotal [S3L4.1C1C] Equipment Depreciation		81,777.00	92,158.00

Subgroup : [S3L4.1C] Motor Vehicle Depreciation

4580-400	Depreciation - Motor Vehicle	12,019.00	0.00
Subtotal [S3L4.1C1E] Motor Vehicle Depreciation		12,019.00	0.00

Total [S3L4.1C1]	Depreciaton	1,321,361.00	1,299,643.00
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Group : [S3L4.2C1] Long Term Interest Expense SNF-CR

Subgroup : None			
4520-400	Interest Expense	3,768.00	0.00
4521-800	Interest - MIFA Loan	767,628.00	783,198.00
4528-400	Amort Mortgage Acq Costs	13,952.00	14,107.00
Subtotal : None		785,348.00	797,305.00
Total [S3L4.2C1]	Long Term Interest Expense SNF-CR	785,348.00	797,305.00

Group : [S3L4.6C1] Building Insurance Expense-SNF-CR

Subgroup : None			
4420-400	Insurance - Property	34,922.00	30,473.00
Subtotal : None		34,922.00	30,473.00
Total [S3L4.6C1]	Building Insurance Expense-SNF-CR	34,922.00	30,473.00

Group : [CLA-53.01] LA-Group Health/Life

Subgroup : None

4410-400	Group Life & Disability Ins	19,755.00	4,877.00
4415-400	Group Health -Total	287,208.00	238,318.00
4416-400	Group Health -Vision	0.00	3,254.00
4417-400	Group Life - Accident Insuranc	5,647.00	3,968.00
4418-400	Group Dental	11,824.00	9,617.00
4422-800	Insurance - D & O	11,234.00	8,659.00
Subtotal : None		335,668.00	268,693.00
Total [CLA-53.01]	LA-Group Health/Life	335,668.00	268,693.00
Group : [CLA-53.02]	LA-Employee Pensions		
Subgroup : None			
4334-400	403B Expense	(3,068.00)	6,964.00
4335-400	403B Match	66,019.00	59,517.00
Subtotal : None		62,951.00	66,481.00
Total [CLA-53.02]	LA-Employee Pensions	62,951.00	66,481.00
Group : [CLA-53.03]	LA-Employee Benefits		
Subgroup : None			
4247-400	Cori Expense	1,254.00	1,787.00
4329-400	Employ Benefits - Gifts/Events	2,210.00	2,835.00
4407-400	Health Reimbursement Account	11,658.00	0.00
4408-400	Flexible Spending Admin Fees	2,295.00	0.00
4419-400	MA Disb ER PFML	15,610.00	8,611.00
Subtotal : None		33,027.00	13,233.00
Total [CLA-53.03]	LA-Employee Benefits	33,027.00	13,233.00
Group : [CLA-53.04]	LA-Payroll Taxes		
Subgroup : None			
4254-400	Payroll Expenses	30,864.00	34,939.00
4400-400	Payroll Taxes - FICA/Med	336,259.00	280,659.00
4405-400	Unemployment Expense	36,501.00	103,886.00
Subtotal : None		403,624.00	419,484.00
Total [CLA-53.04]	LA-Payroll Taxes	403,624.00	419,484.00
Group : [CLA-53.05]	LA-Workers Comp		
Subgroup : None			
4425-400	Workers Comp Insurance	56,890.00	83,423.00
Subtotal : None		56,890.00	83,423.00
Total [CLA-53.05]	LA-Workers Comp	56,890.00	83,423.00
Group : [SOBREL3.4C1]	Outpatient Services Expenses		
Subgroup : None			
7690-760	Out Patient Medical Director	24,000.00	24,000.00
Subtotal : None		24,000.00	24,000.00
Total [SOBREL3.4C1]	Outpatient Services Expenses	24,000.00	24,000.00
NET (INCOME) LOSS		0.00	0.00
Sum of Account Groups		0.00	0.00

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