

Client: **Cobalt Lodge**  
 Engagement: **Medicaid - Cobalt Lodge 2019 Cost Report**  
 Period Ending: **9/30/2019**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	FINAL 9/30/2019
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>	
<b>Subgroup : [2]</b>	<b>Administrators</b>	
88.100	Salaries - Administrator	<u>73,996.00</u>
<b>Subtotal [2]</b>	<b>Administrators</b>	<b><u>73,996.00</u></b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>	
88.101	SALARIES - ASSISTANT ADMINISTRATOR	203.00
88.102	Salaries -Assistant Administr	47,110.00
88.104	Salaries - Office	132,334.00
88.111	Owner / Vice President	33,789.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b><u>213,436.00</u></b>
<b>Subgroup : [5B]</b>	<b>Food Service Supervisor</b>	
83.100	Salaries - Dietary Supervisor	124,800.00
83.101	DIET SALARIES-SUPERVISOR	343.00
<b>Subtotal [5B]</b>	<b>Food Service Supervisor</b>	<b><u>125,143.00</u></b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>	
83.102	Salaries - Dietary	<u>186,316.00</u>
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b><u>186,316.00</u></b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>	
85.102	Salaries - Housekeeping	<u>128,377.00</u>
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b><u>128,377.00</u></b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>	
82.100	Salaries - Maintenance Superv	<u>51,744.00</u>
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b><u>51,744.00</u></b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>	
82.102	Salaries - Maintenance	<u>27,589.00</u>
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b><u>27,589.00</u></b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>	
71.100	Salaries - DNS	<u>107,564.00</u>
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b><u>107,564.00</u></b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>	
71.101	SNF NURSING EXP-SALARY	591.00

71.103	Salaries - RN	275,622.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>276,213.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>	
71.115	Salaries - Nursing Admin	125,746.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>125,746.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>	
71.105	Salaries - LPN	318,011.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>318,011.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>	
71.111	Salaries - Aides	625,658.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>625,658.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>	
87.102	Salaries - Recreation	60,483.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>60,483.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>	
86.501	Salaries Social Services	27,247.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>27,247.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>2,347,523.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>	
<b>Subgroup : [1]</b>	<b>Dietitian</b>	
83.106	Dietician	11,240.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>11,240.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>	
86.152	Dentist	6,578.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>6,578.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>	
86.521	Purchased Services	4,333.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>4,333.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>	
72.093	Salaries - Physical Therapist	166,694.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>166,694.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>	
86.150	Purchased Services - Medical	122,179.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>122,179.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>	

76.597	Salaries - Speech Therapy	33,958.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b><u>33,958.00</u></b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>	
75.093	Salaries - Occupational Thera	141,820.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b><u>141,820.00</u></b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>	
71.141	Contracted Labor - RN	133,099.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b><u>133,099.00</u></b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>	
71.142	Contracted Labor - LPN	161,395.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b><u>161,395.00</u></b>
<b>Subgroup : [11C]</b>	<b>Aides</b>	
71.143	Contracted Labor - Aides	89,433.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b><u>89,433.00</u></b>
<b>Subgroup : [12]</b>	<b>Other</b>	
86.148	Medical Records	1,126.00
<b>Subtotal [12]</b>	<b>Other</b>	<b><u>1,126.00</u></b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b><u>871,855.00</u></b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>	
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>	
88.593	Business Insurance	76,295.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b><u>76,295.00</u></b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>	
88.591	Payroll Tax - FUI	4,005.00
88.592	Payroll Tax - SUI	40,298.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b><u>44,303.00</u></b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>	
88.590	Payroll Tax - FICA	175,345.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b><u>175,345.00</u></b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>	
88.594	Group Insurance	79,175.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b><u>79,175.00</u></b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>	
88.198	PENSION CONTRIBUTION	(10,000.00)
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b><u>(10,000.00)</u></b>

<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>	
88.186	Professional Fees - Accounting	44,054.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>44,054.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>	
88.185	Professional Fees - Legal	13,433.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>13,433.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>	
88.131	Office Supplies	14,808.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>14,808.00</b>
<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>	
89.171	Telephone	16,620.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>16,620.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and beepers</b>	
89.173	Non-Allowable Cellphone	3,015.00
<b>Subtotal [1H2]</b>	<b>Cellular Phones and beepers</b>	<b>3,015.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>	
89.163	Business Taxes - B&O Tax	327,644.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>327,644.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>784,692.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>	
<b>Subgroup : [5]</b>	<b>Education Expense</b>	
71.155	Purchased Services - Education	65.00
88.179	Seminar Expense	190.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>255.00</b>
<b>Subgroup : [7]</b>	<b>Other</b>	
88.176	Owner's Drawing Account	41,585.00
88.178	Travel & Entertainment	15,383.00
<b>Subtotal [7]</b>	<b>Other</b>	<b>56,968.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>	
89.115	Advertising	30,819.00
89.183	Public Relations	6,486.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>37,305.00</b>
<b>Subgroup : [M6]</b>	<b>Barber and Beauty Supplies</b>	
63.113	Barber & Hair Dresser	511.00
<b>Subtotal [M6]</b>	<b>Barber and Beauty Supplies</b>	<b>511.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>	

88.313	Postage	856.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>856.00</b>
<b>Subgroup : [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>	
89.128	Dues & Subscriptions	9,850.00
<b>Subtotal [M8]</b>	<b>Dues and Membership Fees to Professional Associations</b>	<b>9,850.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>	
88.154	Computer Purchased Services	26,642.00
88.182	Payroll Service Fee	11,782.00
89.172	Internet	3,042.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>41,466.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>	
88.190	Credit Card Usage Fee	966.00
88.191	Bank Service Fee	3,196.00
89.129	Licenses	1,294.00
89.165	Fines & Penalties	784.00
89.200	July 2019 Fire Expense	57,759.00
<b>Subtotal [M13]</b>	<b>Other</b>	<b>63,999.00</b>
<b>Total [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and Gen.</b>	<b>211,210.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	
<b>Subgroup : [2A1]</b>	<b>Raw Food</b>	
83.121	Food	108,304.00
<b>Subtotal [2A1]</b>	<b>Raw Food</b>	<b>108,304.00</b>
<b>Subgroup : [2A2]</b>	<b>Non-Food Supplies</b>	
83.130	Dishes & Utensils	313.00
83.131	Dietary Supplies	11,227.00
<b>Subtotal [2A2]</b>	<b>Non-Food Supplies</b>	<b>11,540.00</b>
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>119,844.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	
<b>Subgroup : [3B]</b>	<b>Purchased Services</b>	
84.140	Contracted Laundry Service	66,825.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<b>66,825.00</b>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>66,825.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	
<b>Subgroup : [4C]</b>	<b>Other</b>	
85.131	Housekeeping Supplies	8,598.00
<b>Subtotal [4C]</b>	<b>Other</b>	<b>8,598.00</b>

<b>Subgroup : [5A2]</b>	<b>Purchased from</b>	
61.010	Drugs	117,338.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<b>117,338.00</b>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>	
71.135	Supplies - Nursing	181,289.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<b>181,289.00</b>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>	
71.177	Patient Transportation	16,522.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<b>16,522.00</b>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>	
62.020	Oxygen Supplies	12,218.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<b>12,218.00</b>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>	
60.030	Lab - Purchased Services	12,097.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<b>12,097.00</b>
<b>Subgroup : [5I]</b>	<b>Recreation</b>	
82.149	Cable/Satelite TV	6,274.00
87.131	Supplies - Recreation	11,775.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<b>18,049.00</b>
<b>Subgroup : [5L]</b>	<b>Other</b>	
72.095	Physical Therapy - Supplies	1,138.00
<b>Subtotal [5L]</b>	<b>Other</b>	<b>1,138.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Co</b>	<b>367,249.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>	
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>	
82.101	PLANT OPER & MAINT	(105.00)
82.131	Supplies - Maintenance	13,568.00
82.145	Building Services - Repair &	21,640.00
82.146	Equip Services - Repair & Mai	29,485.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>64,588.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>	
82.122	Fuel - Gas	11,266.00
82.127	Fuel - Heating Oil	32,456.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>43,722.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>	
82.123	Electricity	49,384.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>49,384.00</b>

<b>Subgroup : [6D]</b>	<b>Water</b>	
82.125	Water, Sewer, Trash	<u>14,025.00</u>
<b>Subtotal [6D]</b>	<b>Water</b>	<b><u>14,025.00</u></b>
 <b>Subgroup : [6F]</b>	 <b>Other</b>	
82.126	Hazardous Waste	1,843.00
82.144	Outdoor Services	<u>1,478.00</u>
<b>Subtotal [6F]</b>	<b>Other</b>	<b><u>3,321.00</u></b>
 <b>Subgroup : [8B]</b>	 <b>Mortgage Expense</b>	
93.501	AMORT EXPENSE-ORGANI	<u>1,182.00</u>
<b>Subtotal [8B]</b>	<b>Mortgage Expense</b>	<b><u>1,182.00</u></b>
 <b>Subgroup : [10A]</b>	 <b>Real estate taxes paid by owner</b>	
92.232	Real Property Tax	<u>52,362.00</u>
<b>Subtotal [10A]</b>	<b>Real estate taxes paid by owner</b>	<b><u>52,362.00</u></b>
 <b>Subgroup : [10C]</b>	 <b>Personal property taxes</b>	
92.233	Personal Property Tax	<u>2,884.00</u>
<b>Subtotal [10C]</b>	<b>Personal property taxes</b>	<b><u>2,884.00</u></b>
 <b>Total [22]</b>	 <b>Maintenance and Property</b>	 <b><u>231,468.00</u></b>
 <b>Group : [26]</b>	 <b>Interest</b>	
 <b>Subgroup : [12A1]</b>	 <b>First Mortgage</b>	
94.211	INTEREST EXPENSE-BUI	<u>23,509.00</u>
<b>Subtotal [12A1]</b>	<b>First Mortgage</b>	<b><u>23,509.00</u></b>
 <b>Total [26]</b>	 <b>Interest</b>	 <b><u>23,509.00</u></b>
 <b>Group : [27]</b>	 <b>Interest and Insurance</b>	
 <b>Subgroup : [12D]</b>	 <b>Other Interest Expense</b>	
94.231	Interest On Credit Loan	<u>14,333.00</u>
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b><u>14,333.00</u></b>
 <b>Subgroup : [14A]</b>	 <b>Insurance on Property</b>	
92.242	Insurance - Liability	<u>27,512.00</u>
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b><u>27,512.00</u></b>
 <b>Subgroup : [14B]</b>	 <b>Insurance of Automobiles</b>	
92.243	Insurance - Auto	<u>5,245.00</u>
<b>Subtotal [14B]</b>	<b>Insurance of Automobiles</b>	<b><u>5,245.00</u></b>
 <b>Total [27]</b>	 <b>Interest and Insurance</b>	 <b><u>47,090.00</u></b>
 <b>Group : [30]</b>	 <b>Statement of Revenue</b>	

<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>	
41.301	Medicaid	(2,696,021.00)
41.392	ADJ REV-OTHER	7,262.00
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(2,688,759.00)</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>	
41.208	Medicare	(1,167,263.00)
<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(1,167,263.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>	
41.101	Private	(991,863.00)
41.401	Commercial	(270,870.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(1,262,733.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(5,118,755.00)</b>
<b>Group : [31]</b>	<b>Current Assets</b>	
<b>Subgroup : [A1]</b>	<b>Cash</b>	
10.100	Cash - Petty Cash	26,271.00
10.105	Bank - Recreation	75.00
10.110	Bank - Operating	(118,441.00)
10.140	Bank - Payroll	36,198.00
10.170	Bank-Project Holding Account	83,557.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>27,660.00</b>
<b>Subgroup : [A2]</b>	<b>Accounts Receivable</b>	
11.100	Private	203,622.00
11.120	Medicare	121,546.00
11.130	Medicaid	548,949.00
11.160	Commercial	67,599.00
11.170	Allowance For Bad Debt	(30,500.00)
11.484	A/R Refund Clearing	40,848.00
11.486	Due From Affiliates	424,885.00
<b>Subtotal [A2]</b>	<b>Accounts Receivable</b>	<b>1,376,949.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>	
14.310	Insurance - Property	5,514.00
14.320	Insurance - Liability	2,441.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>7,955.00</b>
<b>Subgroup : [B1]</b>	<b>Land</b>	
15.000	Land	25,000.00
<b>Subtotal [B1]</b>	<b>Land</b>	<b>25,000.00</b>
<b>Subgroup : [B2]</b>	<b>Land Improvements</b>	
15.050	Land Improvements	345,218.00
16.050	Land Improvements	(75,469.00)

<b>Subtotal [B2]</b>	<b>Land Improvements</b>	<b>269,749.00</b>
<b>Subgroup : [B3]</b>	<b>Buildings</b>	
15.100	Buildings	61,013.00
15.110	Building Improvements	618,833.00
15.120	Building Addition	774,191.00
16.100	Buildings	(1,267,398.00)
<b>Subtotal [B3]</b>	<b>Buildings</b>	<b>186,639.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>	
15.250	Furniture & Equipment	99,316.00
15.253	Office Equipment	74,911.00
15.254	Kitchen Equipment	34,488.00
15.255	Laundry Equipment	3,738.00
15.256	Nursing Equipment	112,923.00
15.257	Housekeeping	4,608.00
15.280	Minor Equipment	22,023.00
16.256	Nursing Equipment	(386,321.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>(34,314.00)</b>
<b>Subgroup : [B7]</b>	<b>Motor Vehicles</b>	
15.261	Vehicles	64,346.00
<b>Subtotal [B7]</b>	<b>Motor Vehicles</b>	<b>64,346.00</b>
<b>Total [31]</b>	<b>Current Assets</b>	<b>1,923,984.00</b>
<b>Group : [31-32]</b>	<b>Non-Current Assets</b>	
<b>Subgroup : [D7]</b>	<b>Other Assets</b>	
16.404	Refinancing Closing Cost	2,364.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>2,364.00</b>
<b>Total [31-32]</b>	<b>Non-Current Assets</b>	<b>2,364.00</b>
<b>Group : [33]</b>	<b>Current Liabilities</b>	
<b>Subgroup : [A1]</b>	<b>Accounts Payable</b>	
21.000	Trade Accounts	(1,110,894.00)
21.100	AP Accrued	83,056.00
<b>Subtotal [A1]</b>	<b>Accounts Payable</b>	<b>(1,027,838.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable</b>	
22.511	Notes & Loans	(301,034.00)
22.530	2017 Ford F350	(38,701.00)
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>(339,735.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>	
21.331	Payroll Accrued	(79,277.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(79,277.00)</b>

<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>	
21.921	State Excise Or B&O Tax	(74,117.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(74,117.00)</b>
 <b>Total [33]</b>	<b>Current Liabilities</b>	 <b>(1,520,967.00)</b>
 <b>Group : [34]</b>	<b>Non-Current Liabilities</b>	
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>	
22.730	Renovation Loan Citizens Bank	(387,415.00)
22.740	Septic Loan Citizens Bank	(45,942.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(433,357.00)</b>
 <b>Total [34]</b>	<b>Non-Current Liabilities</b>	 <b>(433,357.00)</b>
 <b>Group : [35]</b>	<b>Equity</b>	
<b>Subgroup : [B2]</b>	<b>Capital Stock</b>	
35.101	Common Stock	(5,000.00)
<b>Subtotal [B2]</b>	<b>Capital Stock</b>	<b>(5,000.00)</b>
 <b>Subgroup : [B5]</b>	<b>Cummulated Earnings</b>	
29.501	Distribution TPZ, MPZ	367,384.00
29.502	Distribution JZ	35,550.00
35.301	Retained Earnings	(322,468.00)
<b>Subtotal [B5]</b>	<b>Cummulated Earnings</b>	<b>80,466.00</b>
 <b>Total [35]</b>	<b>Equity</b>	 <b>75,466.00</b>
 <b>NET (INCOME) LOSS</b>		 <b>0.00</b>
 <b>Sum of Account Groups</b>		 <b>0.00</b>