

		FOR BHF USE			

LL2

**Supportive Living Facility**

**2018  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES  
COST REPORT FOR  
SUPPORTIVE LIVING FACILITIES  
(FISCAL YEAR 2018)**

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

<p><b>I. Facility ID Number:</b> <u>1000107</u></p> <p><b>Facility Name:</b> <u>Evergreen Place Litchfield</u></p> <p><b>Address:</b> <u>1015 East Tyler Ave</u> <u>Litchfield</u> <u>62056</u>  <small>Number City Zip Code</small></p> <p><b>County:</b> <u>Montgomery</u></p> <p><b>Telephone Number:</b> ( <u>217</u> ) <u>324-1500</u> <b>Fax #</b> ( )</p> <p><b>Federal Employer ID Number:</b> _____</p> <p><b>Date Current Owners were Certified:</b> <u>2008</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input checked="" type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td><b>IRS Exemption Code</b> _____</td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>David M Underwood</u> <b>Telephone Number:</b> ( ) _____  <b>Email Address:</b> _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> County	<b>IRS Exemption Code</b> _____	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other _____		<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2018</u> to <u>12/31/2018</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width:100%"> <tr> <td style="width:20%;"><b>Officer or Administrator of Provider</b></td> <td>(Signed) _____ (Date) _____</td> </tr> <tr> <td></td> <td>(Type or Print Name) <u>David M Underwood</u></td> </tr> <tr> <td></td> <td>(Title) <u>EVP/CFO</u></td> </tr> <tr> <td><b>Paid Preparer</b></td> <td>(Signed) _____ (Date) _____</td> </tr> <tr> <td></td> <td>(Print Name and Title) _____</td> </tr> <tr> <td></td> <td>(Firm Name &amp; Address) _____</td> </tr> <tr> <td></td> <td>(Telephone) ( ) _____ Fax # ( ) _____</td> </tr> </table> <p align="right">MAIL TO: BUREAU OF HEALTH FINANCE  IL DEPT OF HEALTHCARE AND FAMILY SERVICES  201 S. Grand Avenue East  Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	<b>Officer or Administrator of Provider</b>	(Signed) _____ (Date) _____		(Type or Print Name) <u>David M Underwood</u>		(Title) <u>EVP/CFO</u>	<b>Paid Preparer</b>	(Signed) _____ (Date) _____		(Print Name and Title) _____		(Firm Name & Address) _____		(Telephone) ( ) _____ Fax # ( ) _____
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																					
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Facility Name: Evergreen Place Litchfield

Report Period Beginning:

1/1/2018

Ending: 12/31/2018

## IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
<b>A. General Services</b>								
1	Dietary and Food Purchase	177,686	161,209		338,895		338,895	1
2	Housekeeping, Laundry and Maintenance	78,901	33,814		112,715		112,715	2
3	Heat and Other Utilities			141,254	141,254		141,254	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	<b>256,587</b>	<b>195,023</b>	<b>141,254</b>	<b>592,864</b>		<b>592,864</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	314,469	5,040	4,661	324,170		324,170	6
7	Activities and Social Services	23,606	3,667		27,273		27,273	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	<b>338,075</b>	<b>8,707</b>	<b>4,661</b>	<b>351,443</b>		<b>351,443</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	163,425	12,690	165,538	341,653	(8,359)	333,294	10
11	Marketing Materials, Promotions and Advertising			40,766	40,766		40,766	11
12	Employee Benefits and Payroll Taxes			138,176	138,176		138,176	12
13	Insurance-Property, Liability and Malpractice			65,644	65,644		65,644	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	<b>163,425</b>	<b>12,690</b>	<b>410,124</b>	<b>586,239</b>	<b>(8,359)</b>	<b>577,880</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>758,087</b>	<b>216,420</b>	<b>556,039</b>	<b>1,530,546</b>	<b>(8,359)</b>	<b>1,522,187</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation			312,840	312,840		312,840	17
18	Interest			412,712	412,712	(24,259)	388,453	18
19	Real Estate Taxes			63,645	63,645		63,645	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			27,725	27,725		27,725	21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			<b>816,922</b>	<b>816,922</b>	<b>(24,259)</b>	<b>792,663</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>758,087</b>	<b>216,420</b>	<b>1,372,961</b>	<b>2,347,468</b>	<b>(32,618)</b>	<b>2,314,850</b>	<b>24</b>

Facility Name: Evergreen Place Litchfield

Report Period Beginning 1/1/2018 Ending: 12/31/2018

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.95	\$ 30.67	1
2	Licensed Practical Nurses	0.73	18.59	2
3	Certified Nurse Assistants	8.37	12.45	3
4	Activity Director & Assistants	0.16	13.36	4
5	Social Service Workers	0.65	14.31	5
6	Head Cook			6
7	Cook Helpers/Assistants	8.18	10.29	7
8	Dishwashers			8
9	Maintenance Workers	0.97	18.78	9
10	Housekeepers	1.92	9.92	10
11	Laundry			11
12	Managers			12
13	Other Administrative			13
14	Clerical	2.99	14.60	14
15	Marketing			15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>24.92</b>	<b>\$ 12.98</b>	<b>17</b>

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1	Heritage Enterprises	0.10%		\$ 50,000	1
2	Cinnaire	99.90%		5,000	2
3					3
4					4
5					5
<b>Total</b>				<b>\$ 55000</b>	<b>6</b>

VI. (B) Management fees paid to unrelated parties

		Amount of Fee	
1	Heritage Operations Group LLC	\$ 67,894	1
2			2
<b>Total</b>		<b>\$ 67,894</b>	<b>3</b>

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
Evergreen Streator LP		Streator	

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES  NO

Name of related entity: \_\_\_\_\_ If yes, what is the value of those services? \$ \_\_\_\_\_

(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES  NO

If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

Facility Name: Evergreen Place Litchfield

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

VIII. OWNERSHIP COSTS

A. Purchase price of land 59,450 Year land was acquired 2008

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. \*Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	69				\$ 9,158,426	\$ 251,966		\$ 251,966	\$	\$ 2,528,683	1
2											2
3											3
4											4
5											5
<b>Improvement Type</b>											
6		Landscaping		2009	13,600						6
7		Electric Door Opener		2011	3,575						7
8		Flooring		2014	3,052						8
9		10 Ton Compressor Installation		2014	3,767						9
10		Reconstruct fire panels		2014	5,000						10
11		Install new plank flooring		2015	3,312						11
12		New compressor and expansion valve		2016	2,876						12
13		Install new entryway carpet		2016	3,112						13
14		Common area upgrade - new flooring		2017	3,494						14
15		Carpet roll acquisitions - resident rooms		2018	9,464						15
16		Nurse call and Phone system installation		2018	54,116						16
17		<b>TOTAL (lines 1 thru 16)</b>			\$ 9,263,794	\$ 251,966		\$ 251,966	\$	\$ 2,528,683	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 727,857	\$ 60,874	\$ 60,874	\$		\$ 705,963	18
19	Vehicles							19
20	<b>TOTAL (lines 18 and 19)</b>	\$ 727,857	\$ 60,874	\$ 60,874	\$		\$ 705,963	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	<b>TOTALS (lines 21, 22 and 23)</b>	\$	\$	\$	24

Facility Name: Evergreen Place Litchfield

Report Period Beginning: 1/1/2018

Ending: 2/31/2018

**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

1. Name of Party Holding Lease: None

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  YES  NO

		1	2	3	4	5	6	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building			/ /	\$			3
4	Additions			/ /				4
5				/ /				5
6				/ /				6
7	<b>TOTAL</b>				\$			7

8. Is movable equipment rental included in building rental?  YES  NO

9. Rental amount for movable equipment \$ \_\_\_\_\_

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

**X. INTEREST EXPENSE**

	1	Name of Lender	2		3	4	6		7	8	9	
			Related**				Purpose of Loan	Date of Note				
			YES	NO			Original	Balance				
		<b>A. Directly Facility Related</b>										
		<b>Long-Term</b>										
1		IHDA		x		/ /	\$	7,069,953	/ /		\$	412,712
2						/ /			/ /			2
3						/ /			/ /			3
		<b>Working Capital</b>										
4						/ /			/ /			4
5						/ /			/ /			5
6						/ /			/ /			6
7		<b>TOTAL Facility Related</b>					\$	7,069,953			\$	412,712
		<b>B. Non-Facility Related</b>										
8		Interest Income				/ /			/ /			-24,259
9						/ /			/ /			9
10		<b>TOTALS (lines 7, 8 and 9)</b>					\$	7,069,953			\$	388,453

\* If there is an option to buy the building, please provide complete details on an attached schedule.

\*\* If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

Facility Name: Evergreen Place Litchfield

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 1,331,217	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance )	233,147		3
4	Supply Inventory (priced <u>FIFO</u> )	15,433		4
5	Short-Term Investments			5
6	Prepaid Insurance	80,359		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(4,948)		8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,655,208	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	788,611		13
14	Buildings, at Historical Cost	8,528,007		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	727,857		16
17	Accumulated Depreciation (book methods)	(3,234,646)		17
18	Deferred Charges	168,662		18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 6,978,491	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,633,699	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 135,316	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	65,513		31
32	Accrued Interest Payable	31,251		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<u>Deferred Development Fees</u>	560,367		35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 792,447	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,069,953		39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 7,069,953	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 7,862,400	\$	45
46	<b>TOTAL EQUITY</b>	\$ 771,299	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 8,633,699	\$	47

\*(See instructions.)

Facility Name: Evergreen Place Litchfield

Report Period Beginning: 1/1/2018

Ending:

12/31/2018

## XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

		1	
I. Revenue		Amount	
<b>A. SLF Resident Care</b>			
1	Gross SLF Resident Revenue	\$ 2,262,328	1
2	Discounts and Allowances		2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	<b>\$ 2,262,328</b>	<b>3</b>
<b>B. Other Operating Revenue</b>			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	6,214	8
9	Non-Resident Meals		9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	<b>\$ 6,214</b>	<b>11</b>
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income	24,259	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	<b>\$ 24,259</b>	<b>14</b>
<b>D. Other Revenue (specify):</b>			
15	Miscellaneous	543	15
16			16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	<b>\$ 543</b>	<b>17</b>
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	<b>\$ 2,293,344</b>	<b>18</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	592,864	19
20	Health Care/ Personal Care	351,443	20
21	General Administration	586,239	21
<b>B. Capital Expense</b>			
22	Ownership	816,922	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	<b>\$ 2,347,468</b>	<b>28</b>
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	<b>\$ (54,124)</b>	<b>29</b>
30	<b>Income Taxes</b>		<b>30</b>
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	<b>\$ (54,124)</b>	<b>31</b>
<b>III. Net Resident Care Revenue detailed by Payer Source</b>			
32	Medicaid - Net Inpatient Revenue		32
33	Private Pay - Net Inpatient Revenue		33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>		<b>37</b>

Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg 3 Line #	Adjustment Amount			
PETTY CASH	1,331,217						1,009	1,009	CASH 1,331,217
CASH IN BANK							1,100	1,100	ACCTS RI 291,802
CASH IN BANK-PAYROLL							1,101	1,101	ALLOW. I -58,655
ACCOUNTS RECEIVABLE	233,147						1,110	1,110	ACCTS RECEIV-M/C
MEDICARE RECEIVABLES							1,125	1,125	ACCTS RECEIV-IPA
IPA INCOME RECEIVABLE							1,135	1,135	ACCTS RECEIV-IC
MEDICARE COST REPORT							1,140	1,140	UNAPPLIED CASH RECEIPTS
ACCOUNTS RECEIVABLE-IC							1,145	1,145	A/R SUSPENSE-REFUNDS
UNAPPLIED CASH RECEIPTS							1,200	1,200	PREPAID 80,359
A/R SUSPENSE-REFUNDS							1,220	1,220	OTHER PREPAID EXPENSES
ACCRUED INTEREST REC							1,300	1,300	DIETARY 15,433
PREPAID INSURANCE	80,359						1,310	1,310	SUPPLIES
OTHER PREPAID EXPENSES							1,320	1,320	LINEN INVENTORY
FOOD INVENTORY	15,433						1,409	1,409	LAND 788,611
SUPPLIES INVENTORY							1,450	1,450	FURNITU 727,857
LAND	788,611						1,460		ACCUM I -705,963
FURNITURE & EQUIPMENT	727,857						1,475	1,475	BUILDING 8,528,007
ACCUM DEPR-FURN & EQUIP	-705,963						1,490	1,490	ACCUM I -2,528,683
BUILDING & IMPROVEMENT	8,528,007						1,530	1,530	RESIDENT 1,799
ACCUM DEPR-BUILDING	-2,528,683						1,550	1,550	LOAN FEI 168,662
RESIDENT FUNDS	1,799						1,551	1,551	LOAN FEES ADDED
LOAN FEES	168,662						1,850	1,850	INTERCO -4,948
REAL ESTATE TAX ESCROW							2,010	2,010	ACCOUN' -135,316
REIMBURSABLE PURCHASES							2,100	2,095	BONUSES PAYABLE
INTRACOMPANY	-4,948						2,100	2,100	ACCRUEI 0
ACCOUNTS PAYABLE	-135,316						2,100	2,100	PR CLEARING-BENEFITS
BONUSES PAYABLE							2,100	2,100	PR CLEARING-LABOR
ACCRUED PAYROLL	0						2,110	2,110	ACCRUEI 0
ACCRUED VACATION PAY	0						2,120	2,120	U.C. TAXES PAYABLE
UC TAXES PAYABLE							2,125	2,125	FICA TAX 0
FICA TAX PAYABLE	0	0					2,130	2,130	FEDERAL W/H TAX PAYABLE
FIT PAYABLE							2,140	2,140	STATE W/H TAX PAYABLE
STATE W/H PAYABLE		0					2,152	2,152	WORKERS COMP ACCRUAL
EARNED INCOME CREDIT							2,225	2,225	EMPLOYEEE INSURANCE REFUND
UC FED CREDIT REDUCTION							2,230	2,230	PAYROLL SAVINGS
PAYROLL SAVINGS							2,235	2,240	UNITED FUND