Chosen Valley Care Center
Balance Sheet
As Of 3/31/2026

	CURRENT PERIOD
	Actual $
Assets	
Current Assets	
Cash	
100301 Cash	(600,894.64)
100303 Future Investing	538,444.94
100401 Petty Cash	233.00
100701 Payroll Account	4,563.95
100801 Money Market	5,080,672.14
100901 Savings Account	224,636.82
101801 Petty Cash - Assisted Living	25.00
TOTAL Cash	**5,247,681.21**
Accounts Receivable	
110101 Accounts Receivable - Private	510,486.94
110201 Accounts Receivable - Medicaid	711,163.72
110301 Accounts Receivable - Medicare	289,733.03
110402 Accounts Receivable - Medicar	27,059.16
110601 3RD Party Payer Settlement	(1,398.00)
110701 Accrued Interest Receivable	(369.97)
110802 Accounts Receivable - Medicaid	1,256.48
110902 Accounts Receivable - Private	100,288.69
111201 A/R Medicare M/A Co-Ins	26,309.05
111301 A/R HMO	295,885.75
111401 A/R MSHO	134,014.64
111901 Allowance for Doubtful Account	(27,000.00)
120101 A.L. A/R Private Pay	9,428.19
120201 A.L. A/R Medicaid	102,113.80
120401 A/R Private Pay I.L.	1,146.09
136001 Other Receivables	169,802.48
TOTAL Accounts Receivable	**2,349,920.05**
Other Current Assets	
Prepaid Expenses	
132101 Prepaid Insurance	43,017.22
132201 Prepaid Dues	9,695.63
132301 Prepaid Service Contracts	(4,063.08)
135001 Prepaid Fuel	3,919.99
TOTAL Prepaid Expenses	**52,569.76**
TOTAL Other Current Assets	**52,569.76**
TOTAL Current Assets	**7,650,171.02**
Fixed Assets	
Building & Improvements	
140201 Buildings & Improvement	15,647,396.15
140301 A/D Buildings & Improvement	(4,668,594.67)
140801 Capital Improvement	317,127.11
142001 Capital Repairs & Replacement	306,882.44
142101 Construction In Progress	5,000.33
142201 A/D Capital Repairs & Replace	(208,416.00)
TOTAL Building & Improvements	**11,399,395.36**
Equipment & Furnishings	

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Equipment & Furnishings (con't)	
140401 Equipment & Furnishings	1,854,932.26
140501 A/D Equipment & Furnishings	(1,575,277.96)
TOTAL Equipment & Furnishings	**279,654.30**
Land	
140101 Land	24,078.07
141001 Land Improvements	353,418.96
141101 A/D Land Improvements	(311,042.56)
TOTAL Land	**66,454.47**
Apartments	
140601 Apartment	1,158,049.14
140901 A/D Apartments	(981,342.26)
TOTAL Apartments	**176,706.88**
Assisted Living Building	
161001 Assisted Living Building	2,380,582.42
161101 A.L. A/D Building	(1,609,944.29)
TOTAL Assisted Living Building	**770,638.13**
Assisted Living Land Improvements	
162001 A.L. Land Improvements	9,196.62
162101 A.L. A/D Land Improvements	(7,732.89)
TOTAL Assisted Living Land Improvements	**1,463.73**
Assisted Living Equipment	
160001 A.L. Equipment & Furnishings	219,556.75
160101 A.L. A/D Equipment & Furnishi	(138,055.31)
TOTAL Assisted Living Equipment	**81,501.44**
TOTAL Fixed Assets	**12,775,814.31**
Other Assets	
Bond Funds	
151001 Bond Fund	200,120.24
TOTAL Bond Funds	**200,120.24**
Bond Fund Construction Account	
TOTAL Bond Fund Construction Account	**0.00**
Project Fund Refunding Account	
TOTAL Project Fund Refunding Account	**0.00**
Project Fund Capital Interest Account	
TOTAL Project Fund Capital Interest Account	**0.00**
Debt Service Reserve Fund	
151401 Debt Service Reserve	810,186.02
TOTAL Debt Service Reserve Fund	**810,186.02**
Repair and Replacement Fund	
151501 Repair And Replacement Fund	110,225.04
TOTAL Repair and Replacement Fund	**110,225.04**
Loan Origination Costs	
150201 Def Loan Origination Cost	211,998.62
TOTAL Loan Origination Costs	**211,998.62**
Trust Fund	
111001 Trust Fund Cash	7,642.86
TOTAL Trust Fund	**7,642.86**

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	CURRENT PERIOD Actual $
Family Council	
TOTAL Family Council	**0.00**
TOTAL Other Assets	**1,340,172.78**
TOTAL Assets	**21,766,158.11**
Liabilities and Equities	
Liabilities	
Liability	
130000 Refunds Due/Clearing Acct.	(5,354.05)
200401 Trust Fund Liability	7,642.86
200501 Apartment Security Deposits	16,696.46
200701 A.L. Damage Deposits	39,129.32
200801 Family Council Liability	62.00
TOTAL Liability	**58,176.59**
Accounts Payable	
200201 Current Portion Note Payable	155,000.00
201101 Accounts Payable	82,989.03
201111 CMS Penalties Payable	0.25
TOTAL Accounts Payable	**237,989.28**
Payroll Payable	
202501 Federal Tax Withheld	400.93
203301 Accrued Salaries	193,030.36
203501 Accrued Vacation	640,124.52
203901 Sick Accrual	76,727.15
204001 Pretax Plan AFLAC	2,473.16
204101 Dental Insurance	4,468.42
204401 Employee TDA Payable	(2,145.11)
204501 Employer Portion TDA Payable	19,396.88
TOTAL Payroll Payable	**934,476.31**
Other Current Liabilities	
203401 Deferred Revenue	62,597.72
203701 Other	8,466.79
203801 Accrued R.E.Tax Apartments	14,880.90
204301 Accrued Interest	88,117.22
204701 Accrued Security Deposit Inte	(1,637.69)
219801 Current Portion Bonds Payable	(155,000.00)
TOTAL Other Current Liabilities	**17,424.94**
Long Term Liabialities	
210401 Bonds Payable-2019	12,270,000.00
Underwriter's Discount	
210601 Underwriter's Discount-2019	(159,960.58)
TOTAL Underwriter's Discount	**(159,960.58)**
Net Premium	
210501 Net Premium-2019	452,701.65
TOTAL Net Premium	**452,701.65**
TOTAL Long Term Liabialities	**12,562,741.07**
TOTAL Liabilities	**13,810,808.19**

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	CURRENT PERIOD
	Actual $
Equity	
Equity	
230201 Donated Equity	21,905.69
TOTAL Equity	**21,905.69**
Retained Earnings	
230301 Retained Earnings	5,333,114.95
230302 Retained Earnings - Therapies	1,071,862.40
230401 Retained Earnings - Assisted	3,056,324.44
TOTAL Retained Earnings	**9,461,301.79**
Net Income	
Current Year Earnings	**(1,527,857.56)**
TOTAL Net Income	**(1,527,857.56)**
TOTAL Equity	**7,955,349.92**
TOTAL Liabilities and Equities	**21,766,158.11**