

Client: **A140583 - Bear Mountain-Carvalho Grove (Fall River)**
Engagement: **MDMC 2022 - Bear Mountain-Carvalho Grove (Fall River)**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T-01 - MCD TB Report**

Account	Description	PP-1 12/31/2021	FS 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [1] Balance Sheet						
Subgroup : None						
100010	Petty Cash	1,000.00	1,000.00		0.00	1,000.00
100020	Cash - Operating	34,855.77	42,068.81		0.00	42,068.81
100028	Cash - Controlled Disb (PREM)	131,931.62	168,117.42		0.00	168,117.42
100041	Cash Comm AR Accts	2,289.10	0.00		0.00	0.00
100050	Patient Funds Account	137,756.26	91,271.99		0.00	91,271.99
100060	Resident Trust Fund Advances	1,000.00	1,000.00		0.00	1,000.00
100070	AR Medicaid	639,060.06	569,980.41		0.00	569,980.41
100075	AR Medicare A	176,813.67	253,660.42		0.00	253,660.42
100080	AR Managed Care	422,495.28	445,722.15		0.00	445,722.15
100085	AR Private	28,410.62	40,917.22		0.00	40,917.22
100090	AR Medicare B	67,627.28	66,423.61		0.00	66,423.61
100095	AR Other	7,022.93	3,119.27		0.00	3,119.27
100105	Allowance - Doubtful Accounts	(232,086.07)	(501,300.00)		0.00	(501,300.00)
100310	Due To/from Seller	229,322.14	229,322.14		0.00	229,322.14
100317	Due To/from Bear Mt Health	64,439,934.17	71,661,415.09		0.00	71,661,415.09
100318	Due To/from Bear Mt Mgmt	(1,447,494.45)	(3,177,063.65)		0.00	(3,177,063.65)
100344	Due to/fr Bear Mt Franklin	(11,070,776.21)	(11,883,675.27)		0.00	(11,883,675.27)
100345	Due to/fr Bear Mt Hanover	(14,685,495.15)	(15,600,106.41)		0.00	(15,600,106.41)
100346	Due to/fr Bear Mt Newburyport	(10,828,605.62)	(11,939,652.55)		0.00	(11,939,652.55)
100347	Due to/fr Bear Mt Swansea	(11,569,725.58)	(12,016,323.86)		0.00	(12,016,323.86)
100348	Due to/fr Bear Mt Stoughton	(15,872,996.42)	(17,989,718.88)		0.00	(17,989,718.88)
100400	Prepaid Expenses	1,228.55	3,020.21		0.00	3,020.21
100410	Prepaid Insurance	3,330.08	3,539.12		0.00	3,539.12
100449	Federal EE Credit Program	0.00	65,095.59		0.00	65,095.59
100500	Leasehold Improvements	28,351.40	139,667.77		0.00	139,667.77
100510	Furniture Fixtures & Equipment	32,965.59	48,043.67		0.00	48,043.67
100530	Computer Equip & Software	6,203.75	6,203.75		0.00	6,203.75
100535	Computer Equip - Capital Lease	26,982.59	26,982.59		0.00	26,982.59
100600	Accum Amort - Leasehold Imp	(2,033.22)	(10,434.30)		0.00	(10,434.30)
100610	Accum Depr - F F & E	(5,848.02)	(10,835.46)		0.00	(10,835.46)
100630	Accum Amort - Software	(620.40)	(1,861.20)		0.00	(1,861.20)
100635	Accum Depr - Capital Lse Comp	(11,842.38)	(17,238.90)		0.00	(17,238.90)
100700	Deposits	15,495.00	15,448.10		0.00	15,448.10
100701	Security Deposit Building	168,473.00	168,473.00		0.00	168,473.00
200000	Accounts Payable	(1,283,092.26)	(1,885,586.65)		0.00	(1,885,586.65)
200010	Accrued Accounts Payable	(25,807.62)	(6,359.18)		0.00	(6,359.18)
200015	Provider Tax Payable	(156,131.65)	(430,245.68)		0.00	(430,245.68)
200020	Payroll Payable	(71,245.60)	(92,132.41)		0.00	(92,132.41)
200025	Payroll Taxes Payable	(187,199.55)	(191,139.83)		0.00	(191,139.83)
200026	Vol EE Benefits Payable	0.00	155.84		0.00	155.84
200028	Vol EE 401K Payable	(577.92)	(866.45)		0.00	(866.45)
200029	Vol EE HSA Payable	0.00	(31.53)		0.00	(31.53)
200040	Interest Payable	(5,202.43)	0.00		0.00	0.00
200050	Real Estate Tax Payable	(30,177.68)	(120,710.72)		0.00	(120,710.72)
200055	Rent Payable	(249,588.52)	(1,003,333.40)		0.00	(1,003,333.40)
200060	Accrued PTO Benefits	(99,665.50)	(90,501.78)		0.00	(90,501.78)
200065	Payroll Adjustments	(865.75)	(865.75)		0.00	(865.75)
200069	Patient Refund	19,998.77	19,854.30		0.00	19,854.30
200070	Patient Funds Liability	(137,756.26)	(91,271.99)		0.00	(91,271.99)
250100	LT Line Of Credit	(312,787.08)	0.00		0.00	0.00
290100	Deferred Rent	(22,438.08)	(21,258.36)		0.00	(21,258.36)
290200	Deferred Revenue HHS	(332,000.00)	0.00		0.00	0.00
300040	Retained Earnings	1,056,348.57	2,019,511.79		0.00	2,019,511.79
Subtotal : None		(963,163.22)	(992,499.95)		0.00	(992,499.95)
Total [1] Balance Sheet		(963,163.22)	(992,499.95)		0.00	(992,499.95)
Group : [2] Income Statement						
Subgroup : None						
3003.8	SCO revenue	(1,676,422.00)	0.00		(2,459,644.00)	(2,459,644.00)
400000	PVT Room & Board	(363,152.00)	(515,824.00)	CAIDJE - 1	(2,459,644.00)	(515,824.00)
400020	PVT Pharmacy	(1,169.27)	881.83		0.00	881.83
400047	PVT Ancillaries	70.20	0.00		0.00	0.00
400055	PVT Contractual Allow (R&B)	7,414.00	6,669.00		0.00	6,669.00
400100	MD Room & Board	(8,204,663.00)	(10,988,368.00)		2,459,644.00	(8,528,724.00)
400103	MD State Add-On	0.00	(3,100.00)	CAIDJE - 1	2,459,644.00	(3,100.00)
400115	MD Lab	(2,059.67)	(533.13)		0.00	(533.13)
400120	MD Pharmacy	(16,787.80)	(36,747.35)		0.00	(36,747.35)
400127	MD Oxygen	(11,717.40)	0.00		0.00	0.00
400130	MD X-Ray	(2,551.65)	(234.00)		0.00	(234.00)
400135	MD Physical Therapy	(2,571.98)	(2,164.52)		0.00	(2,164.52)
400140	MD Occupational Therapy	(3,855.66)	(3,748.29)		0.00	(3,748.29)
400145	MD Speech Therapy	(3,052.96)	0.00		0.00	0.00
400155	MD Contractual Allow (R&B)	5,186,744.17	5,417,072.43		(366,824.62)	5,050,247.81
400160	MD Contractual Allow (Ancill)	39,728.84	43,427.29	CAIDJE - 1	(366,824.62)	43,427.29
400200	MA Room & Board	(1,363,600.00)	(1,415,537.00)		0.00	(1,415,537.00)
400215	MA Lab	(30,025.57)	(14,586.43)		0.00	(14,586.43)
400220	MA Pharmacy	(129,410.44)	(171,568.21)		0.00	(171,568.21)

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		12/31/2021	12/31/2022			12/31/2022
400225	MA IV Therapy	(2,669.74)	(19,287.52)		0.00	(19,287.52)
400227	MA Oxygen	(1,367.30)	0.00		0.00	0.00
400230	MA X-Ray	(3,647.15)	(3,112.00)		0.00	(3,112.00)
400235	MA Physical Therapy	(421,652.27)	(435,796.16)		0.00	(435,796.16)
400240	MA Occupational Therapy	(397,582.53)	(408,700.20)		0.00	(408,700.20)
400245	MA Speech Therapy	(168,213.86)	(149,956.42)		0.00	(149,956.42)
400246	MA Nursing	(696,352.17)	(555,952.77)		0.00	(555,952.77)
400255	MA Contractual Allow (R&B)	1,061,260.63	1,089,090.26		0.00	1,089,090.26
400260	MA Contractual Allow (Ancill	52,531.14	(55,913.93)		0.00	(55,913.93)
400269	MA Sequester	0.00	22,858.93		0.00	22,858.93
400270	MA Revenue Adjustments	10,709.00	0.00		0.00	0.00
400272	M MA Room & Board	(489,552.00)	(522,806.00)		421,685.99	(101,120.01)
				CAIDJE - 1	421,685.99	
400274	M MA Lab	(611.94)	0.00		0.00	0.00
400275	M MA Pharmacy	(4,603.94)	(578.86)		0.00	(578.86)
400277	M MA Oxygen	(694.27)	0.00		0.00	0.00
400279	M MA Physial Therapy	(7,316.20)	0.00		0.00	0.00
400280	M MA Occuational Therapy	(6,847.95)	0.00		0.00	0.00
400281	M MA Speech Therapy	(3,366.67)	0.00		0.00	0.00
400286	M MA Nursing	(21,542.81)	0.00		0.00	0.00
400288	M MA Contractual Allow (R&B)	80,148.61	60,620.01		0.00	60,620.01
400289	M MA Contractual Allow (Anci	(1,194.62)	578.86		0.00	578.86
400300	H Room & Board	(5,911.00)	(2,030.00)		(54,861.37)	(56,891.37)
				CAIDJE - 1	(54,861.37)	
400315	H Lab	(196.25)	0.00		0.00	0.00
400320	H Pharmacy	(932.73)	(2,702.93)		0.00	(2,702.93)
400330	H X-Ray	0.00	(80.00)		0.00	(80.00)
400335	H Physical Therapy	(437.58)	0.00		0.00	0.00
400340	H Occupational Therapy	(363.65)	0.00		0.00	0.00
400345	H Speech Therapy	(89.84)	0.00		0.00	0.00
400355	H Contractual Allow (R&B)	(172.51)	(317.63)		0.00	(317.63)
400360	H Contractual Allow (Ancilla	1,307.84	2,782.93		0.00	2,782.93
400400	MG Room & Board	(210,085.00)	(61,464.00)		0.00	(61,464.00)
400415	MG Lab	(8,359.75)	(1,827.02)		0.00	(1,827.02)
400420	MG Pharmacy	(65,535.69)	(52,987.20)		0.00	(52,987.20)
400425	MG IV Therapy	0.00	(3,027.35)		0.00	(3,027.35)
400427	MG Oxygen	(440.92)	0.00		0.00	0.00
400430	MG X-Ray	(1,155.50)	(397.00)		0.00	(397.00)
400435	MG Physical Therapy	(93,941.42)	(72,313.55)		0.00	(72,313.55)
400440	MG Occupational Therapy	(86,824.25)	(81,737.90)		0.00	(81,737.90)
400445	MG Speech Therapy	(36,921.90)	(15,547.17)		0.00	(15,547.17)
400455	MG Contractual Allow (R&B)	110,348.57	34,973.00		0.00	34,973.00
400460	MG Contractual Allow (Ancill	222,248.55	163,704.92		0.00	163,704.92
400635	MB Physical Therapy	(58,472.20)	(41,262.75)		0.00	(41,262.75)
400640	MB Occupational Therapy	(74,699.58)	(46,199.95)		0.00	(46,199.95)
400645	MB Speech Therapy	(47,923.76)	(11,726.26)		0.00	(11,726.26)
400660	MB Contractual Allow (Ancill	31,425.18	21,922.21		0.00	21,922.21
400669	MB Sequester	0.00	844.60		0.00	844.60
400840	Vending Income	(328.57)	(397.02)		0.00	(397.02)
400855	Grant Revenue	(145,729.79)	(687,021.13)		0.00	(687,021.13)
400856	Loan Forgiveness PPP	(1,159,600.00)	0.00		0.00	0.00
400860	Miscellaneous Revenue	(974.45)	(283.22)		0.00	(283.22)
400861	COVID Testing Revenue	(227,096.43)	(227,940.00)		0.00	(227,940.00)
400870	Interest Income	(71.42)	(16,080.15)		0.00	(16,080.15)
500010	Salaries - Administrator	146,428.22	117,992.63		0.00	117,992.63
500025	Salaries - Clinical/Nurse Lia	83,926.80	(5,514.27)		0.00	(5,514.27)
500040	Salaries - Business Office	170,897.33	151,369.19		0.00	151,369.19
500050	Salaries - Admissions	75,164.67	41,687.82		0.00	41,687.82
500150	Advertising - Help Wanted	2,823.26	2,021.57		0.00	2,021.57
500180	Travel & Mileage	1,414.12	5,836.66		0.00	5,836.66
500200	Bank Charges	12,889.95	8,592.38		0.00	8,592.38
500220	Payroll Processing Fees - ADP	17,067.17	26,514.68		0.00	26,514.68
500240	Dues & Subscriptions	25,120.04	26,151.61		0.00	26,151.61
500260	Office Supplies	14,709.72	9,870.49		0.00	9,870.49
500280	Postage	2,984.61	2,938.38		0.00	2,938.38
500310	Rental Of Office Equipment	9,318.47	13,600.27		0.00	13,600.27
500320	Accounting Fees	5,775.00	9,215.11		0.00	9,215.11
500330	Contract Svcs - Office	59,136.68	71,029.67		0.00	71,029.67
500332	Contract Svcs - IT Support	16,655.74	9,574.14		0.00	9,574.14
500340	Legal Fees	25,160.98	10,936.94		0.00	10,936.94
500360	Consulting Other	14,692.25	56,639.80		0.00	56,639.80
500400	Business License Fees	580.00	520.00		0.00	520.00
500420	Licenses & Permits	2,378.85	3,959.00		0.00	3,959.00
500440	Telephone	26,468.73	26,576.29		0.00	26,576.29
500450	Insurance - Non Property	130,854.99	81,803.21		0.00	81,803.21
500460	Meetings & Seminars	420.00	0.00		0.00	0.00
500480	Advertising - Promotional	484.41	577.02		0.00	577.02
500485	Business Development	0.00	152.86		0.00	152.86
500490	Fines & Penalties	60,679.35	0.00		0.00	0.00
500495	Bad Debt	96,000.00	319,214.00		0.00	319,214.00
500510	Taxes - Real Estate	146,701.64	90,533.04		0.00	90,533.04
500520	Taxes - Personal Property	4,398.02	5,084.47		0.00	5,084.47
500530	Insurance - Property	29,115.29	25,398.00		0.00	25,398.00

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		12/31/2021	12/31/2022			12/31/2022
500551	Provider Tax	580,116.07	650,117.07		0.00	650,117.07
500800	Management Fee	473,029.00	471,622.00		0.00	471,622.00
500900	Rent Expense - Building	746,282.12	753,744.88		0.00	753,744.88
500905	SL Rent	6,282.50	(1,179.72)		0.00	(1,179.72)
501100	Deprec - FF&E	3,839.40	4,987.44		0.00	4,987.44
501300	Deprec - Leasehold Improvmts	1,725.42	8,401.08		0.00	8,401.08
501400	Amort - Computers	620.40	1,240.80		0.00	1,240.80
501410	Deprec - Capital Lse Computers	9,693.78	5,396.52		0.00	5,396.52
502000	Interest Working Capital	59,430.10	21,189.44		0.00	21,189.44
502150	Interest Other	623.93	45,346.51		0.00	45,346.51
503200	(Gain) Loss Payables	0.00	(4,519.62)		0.00	(4,519.62)
510003	Benefits Expense - PTO ETO	(14,567.88)	1,284.69		0.00	1,284.69
510010	Payroll Taxes - FICA	366,355.61	416,408.13		0.00	416,408.13
510020	Payroll Taxes - FUTA	6,728.95	6,398.30		0.00	6,398.30
510030	Payroll Taxes - SUTA	93,682.60	71,467.83		0.00	71,467.83
510040	Workers' Compensation	100,153.38	86,443.41		0.00	86,443.41
510050	Group Health Insurance	222,403.48	287,117.34		0.00	287,117.34
510060	Employee Grp Life Insurance	6,839.50	0.00		0.00	0.00
510080	Employ Benes - Non Payroll	17,613.95	8,334.23		0.00	8,334.23
510100	Employee Disability Ins	446.25	702.59		0.00	702.59
510105	Employee Pers Fam Med Lve Ins	26,529.54	17,261.64		0.00	17,261.64
510110	Pre Employment EE Costs	7,442.50	2,927.00		0.00	2,927.00
510145	Mileage Reimbursement	0.00	237.71		0.00	237.71
520010	Salaries - Food Serv Dir	64,741.38	52,493.32		0.00	52,493.32
520020	Salaries - Cooks	117,054.04	112,261.64		0.00	112,261.64
520030	Salaries - Dietary Aides	201,144.97	211,176.76		0.00	211,176.76
520040	Salaries - Dietician	31,906.31	25,119.00		0.00	25,119.00
520100	Raw Food	207,165.82	264,427.83		0.00	264,427.83
520120	Food Supplements	20,584.61	17,910.53		0.00	17,910.53
520140	Dietary Supplies	25,883.63	32,561.15		0.00	32,561.15
520160	Contract Svcs - Dietary	3,323.59	2,745.44		0.00	2,745.44
530010	Salaries - Houskpg Supv	53,614.42	48,969.28		0.00	48,969.28
530020	Salaries - Houskpg Staff	201,347.58	208,140.00		0.00	208,140.00
530120	Housekeeping Supplies	36,932.23	44,589.36		0.00	44,589.36
540020	Salaries - Laundry Staff	83,661.35	34,921.48		0.00	34,921.48
540100	Laundry Supplies	7,738.34	9,351.07		0.00	9,351.07
540140	Linens Purchases	14,398.84	15,913.15		0.00	15,913.15
550010	Salaries - Maint Supervisor	62,114.62	55,956.35		0.00	55,956.35
550020	Salaries - Maintenance Staff	10,766.36	12,614.39		0.00	12,614.39
550100	Maintenance Supplies	43,610.06	40,385.08		0.00	40,385.08
550110	Repairs & Maintenance	26,140.88	40,404.16		0.00	40,404.16
550120	Contract Svcs Maintenance	18,407.97	35,057.25		0.00	35,057.25
550130	Minor Equipment	10,573.45	16,538.17		0.00	16,538.17
550140	Pest Control	1,812.00	5,980.31		0.00	5,980.31
550145	Contract Svcs - Landscaping/S	5,005.00	319.00		0.00	319.00
550150	Gas & Electric	133,298.82	165,793.44		0.00	165,793.44
550160	Fuel Oil	259.99	2,041.88		0.00	2,041.88
550170	Cable TV	18,245.05	20,703.60		0.00	20,703.60
550180	Water & Sewer	31,811.34	31,548.53		0.00	31,548.53
550190	Trash Removal	15,321.56	16,514.56		0.00	16,514.56
560010	Salaries - DNS	129,864.55	119,157.41		0.00	119,157.41
560020	Salaries - ADNS	85,283.23	84,617.81		0.00	84,617.81
560040	Salaries - Nursing Scheduler	29,295.34	45,407.19		0.00	45,407.19
560050	Salaries - Unit Coordinator	112,345.62	115,366.65		0.00	115,366.65
560060	Salaries - MDS Coordinator	107,737.07	83,766.08		0.00	83,766.08
560090	Salaries - Medical Records	24,729.16	29,849.95		0.00	29,849.95
560100	Salaries - Infection Control	0.00	1,627.50		0.00	1,627.50
562020	Salaries - RN	189,095.64	224,737.67		0.00	224,737.67
562030	Salaries - LPN	1,207,242.47	1,298,341.53		0.00	1,298,341.53
562032	Salaries - MMQ	58,061.58	51,536.85		0.00	51,536.85
562040	Salaries - CNA	1,373,266.77	1,638,169.22		0.00	1,638,169.22
562100	Medical Supplies	96,407.67	108,697.90		0.00	108,697.90
562101	Covid Medical Supplies	6,142.46	0.00		0.00	0.00
562120	Diapers/Disposables	43,281.00	46,280.15		0.00	46,280.15
562140	Tube Feeding (Non Part B)	560.50	1,655.54		0.00	1,655.54
562160	Oxygen Supplies	10,262.30	16,917.79		0.00	16,917.79
562180	Contract Svcs - Nursing	303,098.17	382,292.10		(366,097.00)	16,195.10
				CAIDJE - 2	(366,097.00)	
564100	Contract Svcs - Pharmacy	8,720.44	9,551.62		0.00	9,551.62
564120	Over The Counter Drugs	14,459.48	18,330.82		0.00	18,330.82
564140	Prescription Drugs	225,073.81	286,602.63		0.00	286,602.63
566010	I.V. Therapy/RT Exp	10,576.62	9,771.28		0.00	9,771.28
566030	Contract Svcs - Med Director	42,000.00	42,000.00		0.00	42,000.00
566070	Contract Svcs - Soc Services	2,696.96	2,708.72		0.00	2,708.72
566100	Medical Records Supplies	0.00	1,460.09		0.00	1,460.09
566120	Contract Svcs -Medical Records	616.00	0.00		0.00	0.00
566140	Patient Transportation	77,655.11	34,920.49		0.00	34,920.49
566160	Med Equip Rental	51,520.58	51,952.88		0.00	51,952.88
566180	Patient Expenses	327.21	705.31		0.00	705.31
566190	Lab Fees	21,754.99	25,547.91		0.00	25,547.91
566191	Lab Fees COVID	180,540.00	0.00		0.00	0.00
566200	X-Ray Services	9,540.20	7,671.00		0.00	7,671.00
566210	Patient Consolidated Billing	35,049.28	10,000.83		0.00	10,000.83

Client: **A140583 - Bear Mountain-Carvalho Grove (Fall River)**
Engagement: **MDMC 2022 - Bear Mountain-Carvalho Grove (Fall River)**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2021	12/31/2022			12/31/2022
570010	Salaries - Dir Rehab	13,504.11	66,678.72		0.00	66,678.72
570020	Salaries - Therapy Aides	2,817.42	(1,128.70)		0.00	(1,128.70)
570040	Contract Svcs - Rehab	331,934.52	74,604.05		0.00	74,604.05
570050	Salaries - PT	16,362.05	655.20		0.00	655.20
570055	Salaries - PT Aides	7,413.19	61,385.32		0.00	61,385.32
570060	Physical Therapy Supplies	2,159.76	6,142.77		0.00	6,142.77
570070	Salaries - ST Staff	14,255.37	12,875.67		0.00	12,875.67
570090	Salaries - OT	11,525.69	37,089.75		0.00	37,089.75
570100	Salaries - COTA	9,259.52	22,347.42		0.00	22,347.42
570110	Occupational Therapy Supplies	67.31	77.81		0.00	77.81
570160	Respiratory Therapy Supplies	35.06	0.00		0.00	0.00
580010	Salaries - Activities Director	58,827.22	65,615.24		0.00	65,615.24
580020	Salaries - Activities -Staff	58,152.86	43,511.61		0.00	43,511.61
580100	Activities Supplies	3,063.99	7,419.19		0.00	7,419.19
580120	Contract Svcs - Entertainment	610.00	4,840.00		0.00	4,840.00
590010	Salaries - Social Svc Dir	85,645.47	81,572.61		0.00	81,572.61
590020	Salaries - Social Svc Staff	6,526.65	31,958.16		0.00	31,958.16
6042.2	lpn p/s	0.00	0.00		180,953.00	180,953.00
6052.2	CNA P/S	0.00	0.00	CAIDJE - 2	180,953.00	185,144.00
				CAIDJE - 2	185,144.00	185,144.00
Subtotal : None		963,163.22	992,499.95		0.00	992,499.95
Total [2] Income Statement		963,163.22	992,499.95		0.00	992,499.95

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Client: **A140583 - Bear Mountain-Carvalho Grove (Fall River)**
Engagement: **MDMC 2022 - Bear Mountain-Carvalho Grove (Fall River)**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
100010	Petty Cash	1,000.00	1,000.00
100020	Cash - Operating	42,068.81	34,855.77
100028	Cash - Controlled Disb (PREM)	168,117.42	131,931.62
100041	Cash Comm1 AR Accts	0.00	2,289.10
Subtotal : None		211,186.23	170,076.49
Total [S6L1.1C1]	Cash and Cash Equivalents	211,186.23	170,076.49
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
100085	AR Private	40,917.22	28,410.62
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		40,917.22	28,410.62
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)]			
100080	AR Managed Care	445,722.15	422,495.28
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		445,722.15	422,495.28
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
100075	AR Medicare A	253,660.42	176,813.67
100090	AR Medicare B	66,423.61	67,627.28
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		320,084.03	244,440.95
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
100070	AR Medicaid	569,980.41	639,060.06
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		569,980.41	639,060.06
Total [S6L1.5C1]	Payer Accounts Receivable	1,376,703.81	1,334,406.91
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
100105	Allowance - Doubtful Accounts	(501,300.00)	(232,086.07)
Subtotal : None		(501,300.00)	(232,086.07)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(501,300.00)	(232,086.07)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
100060	Resident Trust Fund Advances	1,000.00	1,000.00
100095	AR Other	3,119.27	7,022.93
100310	Due To/from Seller	229,322.14	229,322.14
100449	Federal EE Credit Program	65,095.59	0.00
200069	Patient Refund	19,854.30	19,998.77
Subtotal : None		318,391.30	257,343.84
Total [S6L1.11C1]	Other Receivables	318,391.30	257,343.84
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
100410	Prepaid Insurance	3,539.12	3,330.08
Subtotal : None		3,539.12	3,330.08
Total [S6L1.13C1]	Prepaid Insurance	3,539.12	3,330.08
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
100400	Prepaid Expenses	3,020.21	1,228.55
Subtotal : None		3,020.21	1,228.55
Total [S6L1.15C1]	Other Prepaid Expenses	3,020.21	1,228.55
Group : [S6L2.3C1]	Improvements - Cost		
Subgroup : [S6L2.3C1Leasehold Improvements]			
100500	Leasehold Improvements	139,667.77	28,351.40
Subtotal [S6L2.3C1B] Leasehold Improvements		139,667.77	28,351.40
Subgroup : [S6L2.3C1A/D Leasehold Improvements]			
100600	Accum Amort - Leasehold Imp	(10,434.30)	(2,033.22)

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