

Client: **A301360 - Gordon Operating Company, LLC**
Engagement: **MDMC 2023 - Gordon Operating Co**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1 12/31/2022	FS 12/31/2023	JE Ref #	CAIDJE	CAID 12/31/2023
Group : [1000] Balance Sheet						
Subgroup : None						
1011.00	Cash - Citizens Bank	2,700,615.91	1,300,305.11		0.00	1,300,305.11
1015.00	Cash - Petty Cash	2,003.08	1,866.96		0.00	1,866.96
1021.00	Cash - Payroll	0.00	0.25		0.00	0.25
1060.00C	AR - SWH Prepayments	(218,955.97)	(234,163.40)		0.00	(234,163.40)
1060.01	A/R - Private	297,405.40	661,460.90		0.00	661,460.90
1060.02	A/R - Medicaid	1,192,991.89	1,041,888.69		0.00	1,041,888.69
1060.06	A/R - Medicare Part A	624,451.66	512,933.08		0.00	512,933.08
1140.00	Reserve for Bad Debts	(209,000.00)	(72,000.00)		0.00	(72,000.00)
1256.00	Patient Refunds	0.00	1,482.90		0.00	1,482.90
1280.00	Prepaid Insurance	76,255.80	85,695.92		0.00	85,695.92
1300.00	Prepaid Expenses - Other	40,019.55	46,637.79		0.00	46,637.79
1651.00	Equipment	79,638.51	79,638.51		0.00	79,638.51
1652.00	Accum. Depr. - Equipment	(68,918.45)	(68,918.45)		0.00	(68,918.45)
1940.00	Purchased Goodwill	7,139,340.24	7,139,340.24		0.00	7,139,340.24
1945.00	ACCUMULATED AMORTIZATION - GW	(4,460,153.65)	(5,174,087.65)		0.00	(5,174,087.65)
2020.00	Accounts Payable	(819,204.99)	(986,647.17)		0.00	(986,647.17)
2030.00	Accrued Expenses	(233,623.00)	(266,861.21)		0.00	(266,861.21)
2190.00	Accrued Salaries	(163,641.87)	(200,147.35)		0.00	(200,147.35)
2191.00	Accrued Vacation Pay	(114,298.00)	(108,522.00)		0.00	(108,522.00)
2200.00	Deferred Revenue- Medicaid	0.00	(74,771.24)		0.00	(74,771.24)
2214.00	Accrued Payroll Taxes	(9,144.00)	(8,682.00)		0.00	(8,682.00)
2262.00	State tax payable	(59,800.00)	(2,862.00)		0.00	(2,862.00)
2645.00	Distributions	751,088.00	5,634,708.00		0.00	5,634,708.00
2650.00	Members' Capital	(5,877,340.41)	(5,795,982.58)		0.00	(5,795,982.58)
Subtotal : None		669,729.70	3,512,313.30		0.00	3,512,313.30
Total [1000] Balance Sheet		669,729.70	3,512,313.30		0.00	3,512,313.30
Group : [2000] Income Statment						
Subgroup : None						
3020.01	Employee Retention Credit	0.00	(2,868,904.38)		0.00	(2,868,904.38)
3021.00	Private Income	(1,698,015.00)	(2,178,755.00)		0.00	(2,178,755.00)
3022.00	Medicare Income	(6,753,932.65)	(8,028,074.11)		0.00	(8,028,074.11)
3022.01	Medicare Contra Revenue	73,866.66	134,515.10		0.00	134,515.10
3022.03	Federal COVID Relief	(215,008.85)	0.00		0.00	0.00
3023.00	Medicaid Income	(3,399,203.14)	(5,032,747.70)		0.00	(5,032,747.70)
3023.03	Medicaid COVID Relief	(873,838.31)	(76,176.00)		0.00	(76,176.00)
3024.00	Medicaid Pending Income	(89,967.90)	(125,017.66)		0.00	(125,017.66)
3026.00	Managed Care Non-Contracted	(9,600.00)	(4,680.00)		0.00	(4,680.00)
3026.01	Blue Cross Blue Shield Income	(13,710.00)	0.00		0.00	0.00
3026.04	Tufts Medicare Pref Income	(153,974.00)	(185,832.00)		0.00	(185,832.00)
3026.09	Senior Whole Health Income	(3,634,906.43)	(2,356,393.56)		0.00	(2,356,393.56)
3026.10	SWH S/T Income	(116,834.00)	(5,170.00)		0.00	(5,170.00)
3026.11	Fallon Income	(58,975.05)	(89,162.20)		0.00	(89,162.20)
3027.00	RESOURCE INCOME	(872,293.00)	0.00		0.00	0.00
3028.00	Hospice - MCD	(714,825.76)	(1,681,299.19)		0.00	(1,681,299.19)
3028.01	Hospice - PVT	(95,325.00)	(310,880.00)		0.00	(310,880.00)
3170.00	Prior Year Retroactive	468.41	5,638.30		0.00	5,638.30
3180.00	Interest Income	(314.05)	(269,893.40)		0.00	(269,893.40)
3185.00	Barber & Beauty Income	(2,766.60)	(2,375.10)		0.00	(2,375.10)
3190.00	Other Income	(222.30)	(1,707.29)		0.00	(1,707.29)
3192.00	Purchase Discounts	(3.44)	0.00		0.00	0.00
3193.00	Telephone/Television Revenue	(17,774.87)	(17,886.00)		0.00	(17,886.00)
3711.00	Pharmacy - Private	40.00	0.00		0.00	0.00
3711.01	Pharmacy - Medicare Part A	(381,698.56)	(440,932.37)		0.00	(440,932.37)
3711.02	Pharmacy - Medicaid	(79.53)	0.00		0.00	0.00
3711.11	Pharmacy - Managed Care	(476.50)	0.00		0.00	0.00
3712.01	Med Supplies - Medicare Part A	(3,794.56)	(3,384.51)		0.00	(3,384.51)
3712.02	Med Supplies - Medicaid	(19.33)	0.00		0.00	0.00
3713.01	I.V. Therapy - Medicare Part A	(15,590.69)	(30,628.75)		0.00	(30,628.75)
3714.01	X-Ray - Medicare Part A	(26,288.45)	(28,424.20)		0.00	(28,424.20)
3715.01	Labs - Medicare Part A	(110,688.95)	0.00		0.00	0.00
3715.11	Labs - Mgd Care Non-Contract	(365.67)	0.00		0.00	0.00
3716.01	Oxygen - Medicare Part A	(3,178.80)	(4,036.04)		0.00	(4,036.04)
3717.01	Ambulance - Medicare A	(27,437.01)	(40,579.00)		0.00	(40,579.00)
3721.01	PT - Medicare Part A	(805,392.88)	(963,695.99)		0.00	(963,695.99)
3721.02	PT - Medicaid	(1,344.46)	(1,123.88)		0.00	(1,123.88)
3721.04	PT - BCBS	(1,696.91)	0.00		0.00	0.00
3721.06	PT - Tufts	(35,229.16)	(41,377.89)		0.00	(41,377.89)
3721.07	PT - Hospice	(109.48)	0.00		0.00	0.00
3721.11	PT - Managed Care Non Contract	(2,222.23)	0.00		0.00	0.00
3721.13	PT - SWH	(33,231.24)	(8,600.04)		0.00	(8,600.04)
3722.00	PT - Part B	(23,709.73)	(22,012.69)		0.00	(22,012.69)
3731.01	OT - Medicare Part A	(799,063.33)	(965,492.16)		0.00	(965,492.16)
3731.02	OT - Medicaid	(381.75)	(1,329.13)		0.00	(1,329.13)

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3731.04	OT - BCBS	(1,511.69)	0.00		0.00	0.00
3731.06	OT - Tufts	(34,440.38)	(44,180.90)		0.00	(44,180.90)
3731.07	OT - Hospice	(70.42)	0.00		0.00	0.00
3731.11	OT - Mgd Care Non Contract	(1,805.44)	0.00		0.00	0.00
3731.13	OT - SWH	(23,381.49)	(8,562.01)		0.00	(8,562.01)
3732.00	OT - Part B	(12,818.38)	(27,182.34)		0.00	(27,182.34)
3741.01	ST - Medicare Part A	(83,134.15)	(103,455.88)		0.00	(103,455.88)
3741.02	ST - Medicaid	(2,595.33)	(2,065.42)		0.00	(2,065.42)
3741.04	ST - BCBS	(935.57)	0.00		0.00	0.00
3741.06	ST - Tufts	(2,244.95)	(2,632.09)		0.00	(2,632.09)
3741.07	Speech Therapy - Hospice	0.00	(89.84)		0.00	(89.84)
3741.11	ST - Managed Care	0.00	(89.84)		0.00	(89.84)
3741.13	ST - SWH	(10,704.52)	(6,058.38)		0.00	(6,058.38)
3742.00	ST - Part B	(20,982.43)	(20,717.06)		0.00	(20,717.06)
3792.01	Contract Allowance - MRA	2,256,267.38	2,580,628.90		0.00	2,580,628.90
3793.99	Ancillary Medicaid	4,786.07	4,518.43		0.00	4,518.43
3798.00	Contract Allowance - Part B	6,764.03	9,481.27		0.00	9,481.27
3799.00	Contract Allowance - HMO/Mgd	130,609.35	85,443.59		0.00	85,443.59
4110.01	Salary Alloc - Administrator	227,093.60	250,137.60		0.00	250,137.60
4140.00	Salaries - Clerical	314,613.98	379,186.22		0.00	379,186.22
4140.01	Salaries- Receptionist	48,698.46	50,431.33		0.00	50,431.33
4150.00	Payroll Services	55,569.56	76,416.14		0.00	76,416.14
4151.00	Computer Expense	164,871.75	167,732.87		0.00	167,732.87
4160.00	Management Fees	1,038,914.09	1,172,780.95		0.00	1,172,780.95
4161.00	Home Office Expense	788.83	0.00		0.00	0.00
4249.00	Postage	5,273.69	5,891.33		0.00	5,891.33
4250.00	Office Supplies & Expense	40,085.79	62,574.05		0.00	62,574.05
4250.01	Bank Charges	29,209.32	29,260.91		0.00	29,260.91
4251.00	Professional Service	60,285.02	20,330.48		0.00	20,330.48
4252.00	Tuition & Education	18,093.23	9,764.06		0.00	9,764.06
4253.01	Provider User Fees	811,426.38	898,281.14		0.00	898,281.14
4255.00	Donations	5,623.55	3,290.33		0.00	3,290.33
4258.00	Fines & Penalties	1,040.00	13,641.33		0.00	13,641.33
4259.00	Miscellaneous Expense	4,445.47	459.72		0.00	459.72
4261.00	Telephone	47,659.43	55,124.80		0.00	55,124.80
4280.00	Travel/Conventions/Meetings	1,005.05	2,465.03		0.00	2,465.03
4294.00	Advertising - Promotional	2,202.50	1,857.56		0.00	1,857.56
4295.00	Advertising - Help wanted	23,193.91	2,436.48		0.00	2,436.48
4296.00	Marketing Expense	4,262.02	34,978.09		0.00	34,978.09
4301.00	License & Dues	30,081.52	20,519.13		0.00	20,519.13
4333.00	Employee Benefits	49,938.15	55,724.45		0.00	55,724.45
4360.00	Accounting Fees	52,535.96	48,435.18		0.00	48,435.18
4370.00	Legal Fees	43,600.82	545,005.91		0.00	545,005.91
4400.00	Payroll Taxes	585,915.74	644,718.61		0.00	644,718.61
4401.00	Payroll Taxes - FUTA/MUTA	112,763.00	117,857.83		0.00	117,857.83
4402.00	GROUP HEALTH NON NURSING	6,437.93	0.00		0.00	0.00
4415.00	Group Health Insurance	409,362.04	378,766.48		0.00	378,766.48
4416.00	Workmens Compensation	103,289.00	104,411.00		0.00	104,411.00
4418.00	Group Life Insurance	6,249.96	6,249.96		0.00	6,249.96
4420.00	Insurance - Other	70,769.00	72,694.80		0.00	72,694.80
4425.00	Auto Insurance	9,045.59	6,469.00		0.00	6,469.00
4438.00	Equipment Rental	12,573.37	0.00		0.00	0.00
4511.00	PERSONAL PROPERTY TAXES	3,505.24	1,447.24		0.00	1,447.24
4527.00	AMORTIZATION-GOODWILL	713,934.00	713,934.00		0.00	713,934.00
4535.00	Rent/Real Estate/Affiliate	1,392,444.64	1,413,651.13		0.00	1,413,651.13
4570.00	Depreciation - Equipment	1,806.92	0.00		0.00	0.00
5105.00	Salaries - Plant	138,171.15	141,017.28		0.00	141,017.28
5110.00	Purchase Service - Plant	135,411.92	153,154.87		0.00	153,154.87
5115.00	Supplies & Expense - Plant	64,690.81	48,167.43		0.00	48,167.43
5121.00	Electricity	104,844.02	(2,569.00)		0.00	(2,569.00)
5122.00	Water and Sewer	66,854.63	81,316.12		0.00	81,316.12
5123.00	Fuel	1,588.11	670.51		0.00	670.51
5124.00	Gas	10,557.61	29,426.95		0.00	29,426.95
5125.00	COVID Supplies- Maint	1,319.63	0.00		0.00	0.00
5205.00	Salaries - Dietary	591,536.76	627,756.32		0.00	627,756.32
5205.08	Dietician	68,980.78	72,148.68		0.00	72,148.68
5220.00	Raw Food	405,972.51	456,680.22		0.00	456,680.22
5225.00	Covid Supplies- Dietary	3,800.00	0.00		0.00	0.00
5233.00	Purchase Service - Dietary	7,184.76	683.66		0.00	683.66
5235.00	Supplies and Expense - Dietary	83,947.42	63,558.90		0.00	63,558.90
5310.00	Salaries - Laundry	174,499.04	183,043.59		0.00	183,043.59
5325.00	Covid Supplies- Laundry	1,950.00	541.84		0.00	541.84
5330.00	Supplies & Expense - Laundry	8,707.69	9,188.63		0.00	9,188.63
5340.00	Linen & Bedding	15,404.41	14,123.16		0.00	14,123.16
5345.00	Covid Linen and Bedding	800.00	0.00		0.00	0.00
5410.00	Salaries - Housekeeping	378,064.91	415,903.45		0.00	415,903.45
5415.00	Purchahsed Service- HSk	706.56	0.00		0.00	0.00
5420.00	Supplies & Exp - Housekeeping	56,408.98	49,180.75		0.00	49,180.75
6020.02	Salary Allocation - DNS	128,720.00	133,884.40		0.00	133,884.40

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		12/31/2022	12/31/2023			12/31/2023
6020.10	Salaries- Assistant DON	101,571.98	119,661.29		0.00	119,661.29
6021.00	Salaries - Nursing Supervisors	298,460.04	335,255.60		0.00	335,255.60
6030.00	Whitfield RN	189,183.83	277,036.69		0.00	277,036.69
6034.00	Whitfield RN	0.00	2,805.00		0.00	2,805.00
6036.00	Huttleston RN	196,481.43	187,473.22		0.00	187,473.22
6036.06	Huttleston RN Charge	0.00	41,019.91		0.00	41,019.91
6037.00	Cooke RN	138,267.95	161,737.12		0.00	161,737.12
6040.00	Whitfield LPN	320,531.31	0.00		0.00	0.00
6040.03	Whitfield LPN Per Diem	0.00	(31,348.00)		0.00	(31,348.00)
6040.06	Whitfield LPN Charge	90,032.89	0.00		0.00	0.00
6044.00	Whitfield LPN	0.00	282,939.57		0.00	282,939.57
6044.06	Whitfield LPN Charge	0.00	101,273.69		0.00	101,273.69
6046.00	Huttleston LPN	581,569.26	630,759.98		0.00	630,759.98
6046.06	Huttleston LPN Charge	179,081.93	148,270.33		0.00	148,270.33
6047.00	Cooke LPN	305,393.70	306,755.70		0.00	306,755.70
6047.06	Cooke LPN Charge	81,740.27	81,212.00		0.00	81,212.00
6050.00	Whitfield RN Pool	15,367.53	7,926.82		0.00	7,926.82
6050.01	Whitfield LPN Pool	23,515.54	49,362.32		0.00	49,362.32
6050.10	Huttleston RN Pool	22,699.59	9,199.80		0.00	9,199.80
6050.11	Huttleston LPN Pool	28,316.88	68,562.33		0.00	68,562.33
6050.12	Cooke RN Pool	11,015.42	16,757.38		0.00	16,757.38
6050.13	Cooke LPN Pool	10,429.76	17,270.63		0.00	17,270.63
6051.00	Salaries - CNA	2,350,185.50	2,667,675.10		0.00	2,667,675.10
6055.00	CNA Pool Costs	330,591.27	297,952.60		0.00	297,952.60
6058.00	Salaries - Staffing Clerk	66,241.55	73,927.87		0.00	73,927.87
6060.00	Salaries - Restorative CNA	93,294.44	95,213.59		0.00	95,213.59
6070.00	Salaries - Unit Assistant	16,802.47	72,152.99		0.00	72,152.99
6506.00	Salaries - MDS/PPS	312,036.53	256,317.93		0.00	256,317.93
6506.01	Salaries - Staff Development	97,136.92	84,528.69		0.00	84,528.69
6506.05	MDS Consultant	0.00	3,910.00		0.00	3,910.00
6507.00	MMQ Consultant	24,589.50	23,809.50		0.00	23,809.50
6511.00	Medical Director	93,459.28	68,500.00		0.00	68,500.00
6522.00	Supplies & Expense - Nursing	342,498.71	397,785.04		0.00	397,785.04
6525.00	COVID Nursing Supplies	35,246.82	13,211.68		0.00	13,211.68
6810.00	Salaries - Social Service	351,129.52	397,415.86		0.00	397,415.86
6830.00	Social Service Consultant	20,540.50	0.00		0.00	0.00
6900.00	Salaries - Medical records	130,004.99	128,699.91		0.00	128,699.91
7021.00	Salaries - Recreation	203,346.01	224,890.41		0.00	224,890.41
7022.00	Purchase Serv - Recreation	22,173.00	19,791.72		0.00	19,791.72
7023.00	Supplies & Expense-Recreation	20,498.38	23,286.00		0.00	23,286.00
7023.01	Cable TV	5,853.06	6,440.50		0.00	6,440.50
7130.00	Medical Records Consultant	9,848.36	9,865.32		0.00	9,865.32
7801.01	PT Consultant	483,877.88	552,373.72		0.00	552,373.72
7806.01	O.T. PURCHASED SERVICES	447,622.31	545,168.63		0.00	545,168.63
7811.01	ST - Purchased Services	65,550.31	66,949.18		0.00	66,949.18
7911.01	Pharmacy - Medicare Part A	362,630.66	453,262.53		0.00	453,262.53
7911.02	Pharmacy - Medicaid	8,607.32	12,655.32		0.00	12,655.32
7911.04	Pharmacy - BCBS	132.55	0.00		0.00	0.00
7911.05	Pharmacy - Harvard Pilgrim	371.14	0.00		0.00	0.00
7911.06	Pharmacy - Tufts	10,637.30	12,757.71		0.00	12,757.71
7911.11	Pharmacy - Mgd Care Non-Contr	28,552.47	471.26		0.00	471.26
7911.13	Pharmacy - Part B	3,862.70	2,651.34		0.00	2,651.34
7911.15	Pharmacy- Fallon	654.00	477.03		0.00	477.03
7911.99	Pharmacy - General	230.48	618.11		0.00	618.11
7912.01	Medical Supplies - Medicare A	4,154.72	434.20		0.00	434.20
7912.02	Medical Supplies - Medicaid	2,089.32	2,667.87		0.00	2,667.87
7912.06	Medical Supplies - Tufts	80.41	85.23		0.00	85.23
7912.13	Medical Supplies Expense - SWH	971.40	1,495.56		0.00	1,495.56
7912.99	Medical Supplies - General	99.02	0.00		0.00	0.00
7913.01	I.V. Therapy Expense- Medicar	22,970.16	37,215.99		0.00	37,215.99
7913.02	I.V. Therapy Expense- Medicaid	1,818.32	2,006.57		0.00	2,006.57
7913.06	I.V. Therapy Expense- Tufts	5,531.80	580.50		0.00	580.50
7913.13	I.V. Therapy Expense - SWH	11.22	18.04		0.00	18.04
7914.01	X-Ray - Medicare Part	33,063.60	27,199.79		0.00	27,199.79
7914.02	X-Ray - Medicaid	0.00	103.58		0.00	103.58
7914.06	X-Ray - Tufts	679.00	0.00		0.00	0.00
7914.11	X-Ray Managed Care	363.00	0.00		0.00	0.00
7914.12	X-Ray - Evercare	164.81	0.00		0.00	0.00
7914.13	X-Ray - SWH	679.00	0.00		0.00	0.00
7914.99	X-Ray - General	0.00	7,105.48		0.00	7,105.48
7915.01	Labs - Medicare Part A	54,230.39	71,399.38		0.00	71,399.38
7915.04	Labs - BCBS	165.34	0.00		0.00	0.00
7915.05	Labs - Harvard Pilgrim	42.82	0.00		0.00	0.00
7915.06	Labs - Tufts	1,770.02	3,193.86		0.00	3,193.86
7915.11	Labs - Mgd Care Non Contract	149.76	29.76		0.00	29.76
7915.13	Labs - SWH	1,279.44	38.98		0.00	38.98
7915.15	Labs- Fallon	212.98	162.98		0.00	162.98
7915.20	Labs Patient COVID Tests	37,395.00	0.00		0.00	0.00
7915.22	Labs- Employee COVID Tests	136,440.00	0.00		0.00	0.00

Client: **A301360 - Gordon Operating Company, LLC**
Engagement: **MDMC 2023 - Gordon Operating Co**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:01 - MCD TB Report**

Account	Description	PP-1	FS	JE Ref #	CAIDJE	CAID
		12/31/2022	12/31/2023			12/31/2023
7915.99	Labs - General	18,307.47	25,770.70		0.00	25,770.70
7916.01	Oxygen - Medicare Part A	3,251.76	3,126.54		0.00	3,126.54
7916.02	Oxygen - Medicaid	3,710.00	170.00		0.00	170.00
7916.13	Oxygen - SWH	891.00	0.00		0.00	0.00
7916.99	Oxygen - General	42,459.46	43,798.93		0.00	43,798.93
7917.01	Ambulance - Medicare Part A	47,847.82	68,750.43		0.00	68,750.43
7917.02	Ambulance Medicaid	0.00	1,057.00		0.00	1,057.00
7917.06	Ambulance - Tufts	1,242.00	2,280.00		0.00	2,280.00
7917.99	Ambulance- General	0.00	23,849.19		0.00	23,849.19
7922.00	Physical Therapy - Part A	1,289.96	732.00		0.00	732.00
7925.00	PT Supplies	10,886.31	13,131.50		0.00	13,131.50
7935.00	OT Supplies	255.91	4,710.87		0.00	4,710.87
7942.00	Speech Therapy - Part A	2,418.68	2,956.46		0.00	2,956.46
7944.00	ST COB	97.20	0.00		0.00	0.00
7945.00	ST Supplies	390.00	395.00		0.00	395.00
7988.50	Consolidated Billing	7,204.59	13,014.00		0.00	13,014.00
8010.00	Bad Debt Expense	50,573.58	117,316.90		0.00	117,316.90
8025.00	STATE INCOME TAX	59,800.00	22,774.00		0.00	22,774.00
Subtotal : None		(669,729.70)	(3,512,313.30)		0.00	(3,512,313.30)
Total [2000] Income Statment		(669,729.70)	(3,512,313.30)		0.00	(3,512,313.30)

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Client: **A301360 - Gordon Operating Company, LLC**
Engagement: **MDMC 2023 - Gordon Operating Co**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2023	PP-1 12/31/2022
Group : [S6L1.1C1]	Cash and Cash Equivalents		
Subgroup : None			
1011.00	Cash - Citizens Bank	1,300,305.11	2,700,615.91
1015.00	Cash - Petty Cash	1,866.96	2,003.08
1021.00	Cash - Payroll	0.25	0.00
Subtotal : None		1,302,172.32	2,702,618.99
Total [S6L1.1C1]	Cash and Cash Equivalents	1,302,172.32	2,702,618.99
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/ R Self-Pay Patients (Private)]			
1060.01	A/R - Private	661,460.90	297,405.40
Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)		661,460.90	297,405.40
Subgroup : [S6L1.5C1A/r Medicare Non Managed Care]			
1060.06	A/R - Medicare Part A	512,933.08	624,451.66
Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care		512,933.08	624,451.66
Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care]			
1060.00C	AR - SWH Prepayments	(234,163.40)	(218,955.97)
1060.02	A/R - Medicaid	1,041,888.69	1,192,991.89
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		807,725.29	974,035.92
Total [S6L1.5C1]	Payer Accounts Receivable	1,982,119.27	1,895,892.98
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
1140.00	Reserve for Bad Debts	(72,000.00)	(209,000.00)
Subtotal : None		(72,000.00)	(209,000.00)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(72,000.00)	(209,000.00)
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
1280.00	Prepaid Insurance	85,695.92	76,255.80
Subtotal : None		85,695.92	76,255.80
Total [S6L1.13C1]	Prepaid Insurance	85,695.92	76,255.80
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
1300.00	Prepaid Expenses - Other	46,637.79	40,019.55
Subtotal : None		46,637.79	40,019.55
Total [S6L1.15C1]	Other Prepaid Expenses	46,637.79	40,019.55
Group : [S6L1.17C1]	Other Current Assets		
Subgroup : None			
1256.00	Patient Refunds	1,482.90	0.00
Subtotal : None		1,482.90	0.00
Total [S6L1.17C1]	Other Current Assets	1,482.90	0.00
Group : [S6L2.4C1]	Equipment		
Subgroup : [S6L2.4C1Equipment Cost]			
1651.00	Equipment	79,638.51	79,638.51
Subtotal [S6L2.4C1A] Equipment Cost		79,638.51	79,638.51
Subgroup : [S6L2.4C1A/D Equipment]			
1652.00	Accum. Depr. - Equipment	(68,918.45)	(68,918.45)
Subtotal [S6L2.4C1b] A/D Equipment		(68,918.45)	(68,918.45)
Total [S6L2.4C1]	Equipment	10,720.06	10,720.06
Group : [S6L3.3C1]	Other Deferred Charges and Non Current Assets		
Subgroup : [S6L3.3C1Purchased Goodwill]			
1940.00	Purchased Goodwill	7,139,340.24	7,139,340.24
1945.00	ACCUMULATED AMORTIZATION - GW	(5,174,087.65)	(4,460,153.65)
Subtotal [S6L3.3C1B] Purchased Goodwill		1,965,252.59	2,679,186.59

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