

Client: **A443497 - 199 Andover Street Operating Company LLC-Peabody**
Engagement: **MD 2022 - Care One at Peabody**
Period Ending: **12/31/2022**
Trial Balance: **T-00 - Master TB**
Worksheet: **T:01 - SNF-CR TB Report**

Account	Description	PP-1 12/31/2021	IMPORT 12/31/2022	JE Ref #	CAIDJE	CAID 12/31/2022
Group : [001] Balance Sheet						
Subgroup : None						
12020	AR - Resident	2,321,205.71	2,872,224.09		0.00	2,872,224.09
12050	AR - Monthly Accrual	(17,000.17)	(154,000.00)		0.00	(154,000.00)
12060	AR - Medicare Bad Debt Coinsurance Advance	0.00	(44,713.00)		0.00	(44,713.00)
12065	AR - Medicare Bad Debt Coinsurance Advance	67,233.80	18,151.11		0.00	18,151.11
12070	AR - Medicare Settlements	(36,482.00)	(60,791.00)		0.00	(60,791.00)
12100	AR - Clearing	29,764.55	0.00		0.00	0.00
12110	AR - Security Deposit Refund	(2,522.97)	(2,515.87)		0.00	(2,515.87)
12130	AR - Advanced Billing	14,346.33	21,128.17		0.00	21,128.17
12220	Allowance for Bad Debts	(300,436.66)	(370,461.57)		0.00	(370,461.57)
13035	Prepaid GLPL - Third Party	10,438.42	10,696.98		0.00	10,696.98
13040	Prepaid Other Insurance	596.02	(915.90)		0.00	(915.90)
13130	Prepaid Expenses - Other	583.34	555.88		0.00	555.88
15116	ARF Clearing	0.00	276.25		0.00	276.25
18000	Resident PNA Funds	151,111.05	162,082.01		0.00	162,082.01
20000	AP - Trade	(834,649.53)	(924,544.67)		0.00	(924,544.67)
20010	AP - Period Accrual	(36,756.84)	(49,504.95)		0.00	(49,504.95)
20020	AP - General Accruals	(705,672.44)	(459,794.67)		0.00	(459,794.67)
20030	AP - Related Party	(97,151.07)	(92,794.08)		0.00	(92,794.08)
21016	Accrued Pharmacy	(22,723.19)	(14,142.04)		0.00	(14,142.04)
21040	Accrued Workers Comp Insurance	(179,153.17)	(168,765.11)		0.00	(168,765.11)
21044	Accrued GLPL - Third Party	(544,599.65)	(656,030.54)		0.00	(656,030.54)
21050	Accrued Other Insurance	0.00	(277.47)		0.00	(277.47)
21120	Accrued Vacation	(237,471.58)	(228,478.45)		0.00	(228,478.45)
21150	Accrued Health Insurance	(75,082.10)	(37,270.20)		0.00	(37,270.20)
21160	Accrued Dental Insurance	10,635.52	8,002.45		0.00	8,002.45
21170	Accrued Vision Insurance	(1,376.48)	(1,817.06)		0.00	(1,817.06)
21175	Accrued Whole Life Insurance	(2,362.06)	(2,388.28)		0.00	(2,388.28)
21180	Accrued Supplemental Life Payable	(451.68)	(1,488.58)		0.00	(1,488.58)
21190	Accrued AD&D Payable	47.40	47.40		0.00	47.40
21200	Accrued Critical Illness	3,976.23	2,999.39		0.00	2,999.39
21210	Accrued Short Term Disability	653.23	(435.65)		0.00	(435.65)
21220	Accrued Long Term Disability	(254.49)	(973.79)		0.00	(973.79)
21235	Accrued HSA Payable	(375.00)	(375.00)		0.00	(375.00)
21260	Accrued 401K Employer Match	(36,719.24)	(45,223.62)		0.00	(45,223.62)
21280	Other Payroll Withholdings	(18.71)	(79.35)		0.00	(79.35)
21455	Social Security Payable	(142,262.64)	0.00		0.00	0.00
21510	Accrued Provider Tax Payable	(212,421.52)	(193,406.22)		0.00	(193,406.22)
21550	Accrued Sales & Use Tax Payable	(2,796.53)	(2,691.88)		0.00	(2,691.88)
21700	Unearned Room & Board	(14,346.33)	(21,128.17)		0.00	(21,128.17)
21710	Unearned Revenues	0.00	(87,686.28)		0.00	(87,686.28)
23000	Due to / from Affiliates	(1,159,583.24)	(230,322.60)		0.00	(230,322.60)
24005	PNA Security Deposit	(151,111.05)	(162,082.01)		0.00	(162,082.01)
30060	Retained Earnings	1,535,407.37	2,050,678.74		0.00	2,050,678.74
Subtotal : None		(667,781.37)	1,131,744.46		0.00	1,131,744.46
Total [001] Balance Sheet		(667,781.37)	1,131,744.46		0.00	1,131,744.46

Group : [002] P & L						
Subgroup : None						
4020.89	Routine Services-Med	0.00	0.00		(1,989,651.00)	(1,989,651.00)
				CAIDJE - 1	(1,989,651.00)	
4031.00	RTN SERVICES - MEDICARE + CHOICE	0.00	0.00		(1,966,575.00)	(1,966,575.00)
				CAIDJE - 1	(1,966,575.00)	
41000.1	Room & Board - Medicare	(5,656,136.00)	(7,609,290.00)		0.00	(7,609,290.00)
41000.2	Room & Board - Medicaid	(15,334,045.07)	(13,684,961.20)		1,989,651.00	(11,695,310.20)
				CAIDJE -	1,989,651.00	
41000.3	Room & Board - Managed Care	(3,368,887.00)	(3,549,016.00)		1,966,575.00	(1,582,441.00)
				CAIDJE -	1,966,575.00	
41000.4	Room & Board - Private	(798,188.00)	(926,722.00)		0.00	(926,722.00)
41050.1	Contractual Allowance - Medicare	(916,723.87)	(1,201,332.60)		0.00	(1,201,332.60)
41050.2	Contractual Allowance - Medicaid	7,822,380.80	6,437,316.38		0.00	6,437,316.38
41050.3	Contractual Allowance - Managed Care	982,921.30	1,004,573.19		0.00	1,004,573.19
41050.4	Contractual Allowance - Private	58,327.00	31,758.00		0.00	31,758.00
41110.1	Lab - Medicare	(130,524.91)	(190,405.84)		0.00	(190,405.84)
41110.3	Lab - Managed Care	(68,176.70)	(84,424.04)		0.00	(84,424.04)
41110.4	Lab - Private	(1,216.98)	837.93		0.00	837.93
41112	Flu Shots	(855.60)	0.00		0.00	0.00
41112.0	Flu Shots	0.00	(1,071.44)		0.00	(1,071.44)
41115.1	Pharmacy Legend - Medicare	(348,685.98)	(397,724.48)		0.00	(397,724.48)
41115.2	Pharmacy Legend - Medicaid	(44,927.00)	(26,021.39)		0.00	(26,021.39)

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		12/31/2021	12/31/2022			12/31/2022
41115.3	Pharmacy Legend - Managed Care	(198,779.82)	(173,615.38)		0.00	(173,615.38)
41115.4	Pharmacy Legend - Private	0.00	(7.46)		0.00	(7.46)
41120.1	Pharmacy Non-Legend - Medicare	(9,131.95)	(16,718.92)		0.00	(16,718.92)
41120.2	Pharmacy Non-Legend - Medicaid	(2,951.30)	(4,815.95)		0.00	(4,815.95)
41120.3	Pharmacy Non-Legend - Managed Care	(5,869.94)	(8,842.96)		0.00	(8,842.96)
41125.1	Physical Therapy - Medicare	(733,481.00)	(634,260.00)		0.00	(634,260.00)
41125.2	Physical Therapy - Medicaid	(42,528.00)	0.00		0.00	0.00
41125.3	Physical Therapy - Managed Care	(528,156.00)	(444,475.00)		0.00	(444,475.00)
41125.4	Physical Therapy - Private	(3,898.00)	(67.00)		0.00	(67.00)
41130.1	Occupational Therapy - Medicare	(716,788.00)	(831,650.00)		0.00	(831,650.00)
41130.2	Occupational Therapy - Medicaid	(33,381.00)	(500.00)		0.00	(500.00)
41130.3	Occupational Therapy - Managed Care	(530,154.00)	(524,505.00)		0.00	(524,505.00)
41130.4	Occupational Therapy - Private	(4,028.00)	0.00		0.00	0.00
41140.1	Speech Therapy - Medicare	(308,952.00)	(367,425.00)		0.00	(367,425.00)
41140.2	Speech Therapy - Medicaid	(5,364.00)	(1,278.00)		0.00	(1,278.00)
41140.3	Speech Therapy - Managed Care	(144,018.00)	(176,400.00)		0.00	(176,400.00)
41150.1	IV Therapy - Medicare	(67,456.37)	(33,554.76)		0.00	(33,554.76)
41150.2	IV Therapy - Medicaid	(1,297.08)	(281.24)		0.00	(281.24)
41150.3	IV Therapy - Managed Care	(14,654.94)	(33,859.37)		0.00	(33,859.37)
41155.1	X-Ray - Medicare	(36,487.50)	(51,375.00)		0.00	(51,375.00)
41155.3	X-Ray- Managed Care	(14,812.50)	(25,125.00)		0.00	(25,125.00)
41155.4	X-Ray -Private	0.00	(187.50)		0.00	(187.50)
41235	Transportation	(501.00)	0.00		0.00	0.00
41300.1	Ancillary Contractual Adjustment - Medicare	2,182,980.14	2,468,154.46		572.26	2,468,726.72
				CAIDJE -	572.26	
41300.2	Ancillary Contractual Adjustment - Medicaid	132,570.42	33,818.91		149.11	33,968.02
				CAIDJE -	149.11	
41300.3	Ancillary Contractual Adjustment - Managed C.	1,472,366.31	1,463,029.45		0.00	1,463,029.45
41300.4	Ancillary Contractual Adjustment - Private	2,839.60	145.40		(721.37)	(575.97)
				CAIDJE -	(721.37)	
46065	Other Revenue	(524,508.30)	(931,900.02)		0.00	(931,900.02)
5061.00	Dietician	0.00	0.00		81,982.00	81,982.00
				CAIDJE -	81,982.00	
56610	Administrator	238,059.02	251,234.93		0.00	251,234.93
56620	Business Office	158,209.54	185,115.69		0.00	185,115.69
56630	Facility HR	24,000.00	24,000.00		0.00	24,000.00
56650	Admissions	416,573.67	488,227.13		0.00	488,227.13
56660	Nursing Administration	122,688.15	238,552.54		0.00	238,552.54
56661	Director of Nursing	169,241.66	162,169.40		0.00	162,169.40
56662	Assistant Director of Nursing	101,021.34	120,075.79		0.00	120,075.79
56670	MDS	195,618.96	280,867.95		0.00	280,867.95
56680	Central Supply	21,612.54	21,014.25		0.00	21,014.25
56690	RN's	969,865.52	1,128,790.53		0.00	1,128,790.53
56700	LPN's	1,880,709.74	1,812,379.15		0.00	1,812,379.15
56710	CNA's	1,827,241.43	2,477,832.86		0.00	2,477,832.86
56720	Physical Therapy	271,261.09	239,697.31		0.00	239,697.31
56730	Occupational Therapy	260,418.39	289,768.71		0.00	289,768.71
				CAIDJE -	(0.00)	
56740	Speech Therapy	73,781.16	96,792.92		0.00	96,792.92
				CAIDJE -	(0.00)	
56750	Medical Records	28,579.54	32,352.66		0.00	32,352.66
56760	Social Worker	160,242.53	225,712.68		0.00	225,712.68
56790	Respiratory	75,528.56	77,100.31		0.00	77,100.31
56835	Recreation	225,988.94	156,565.80		0.00	156,565.80
56840	Dietary	572,245.58	632,208.39		(81,982.00)	550,226.39
				CAIDJE -	(81,982.00)	
56870	Maintenance	164,596.57	152,479.58		0.00	152,479.58
57330	Director of Rehabilitation	102,742.94	106,020.46		0.00	106,020.46
60050	Contract Labor	(7,450.62)	(3,018.82)		0.00	(3,018.82)
61000	Medicare Tax Expense	112,998.25	129,979.34		0.00	129,979.34
61001	Social Security Tax Expense	471,047.14	550,699.22		0.00	550,699.22
61002	Benefit Allocation - Wage Transfer	(4,518.85)	2,381.55		0.00	2,381.55
61005	SUI Tax Expense	47,027.61	43,094.45		0.00	43,094.45
61010	FUTA Tax Expense	6,912.05	7,138.59		0.00	7,138.59
61015	Other Payroll Tax Expense	34,963.20	36,846.71		0.00	36,846.71
61020	401K Employer Match Expense	38,708.52	43,497.98		0.00	43,497.98
61030	Health Insurance Expense	402,011.00	403,029.12		0.00	403,029.12
61045	Workers Comp Insurance Expense	187,844.91	223,331.13		0.00	223,331.13
61070	Basic Life Insurance	1,867.06	1,942.70		0.00	1,942.70
61085	Employee Medical Expenses	40.00	0.00		0.00	0.00
61090	Employee Relations	48,935.14	47,761.38		0.00	47,761.38
61105	Other Employee Benefits	1,088.12	1,386.11		0.00	1,386.11
61120	Holiday Party	(1,500.00)	4,000.00		0.00	4,000.00

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		12/31/2021	12/31/2022			12/31/2022
63000	Telephone Expense	37,075.64	37,207.72		0.00	37,207.72
63015	Telephone Data Connection	449.07	0.00		0.00	0.00
63020	Telephone Equip Repair	2,716.30	1,743.65		0.00	1,743.65
63030	Telephone Maint Contracts	5,109.49	4,257.91		0.00	4,257.91
63050	Cell Phone Expense	3,505.20	3,328.52		0.00	3,328.52
63065	Accounting	1,436.84	4,697.00		0.00	4,697.00
63070	Legal Fees	105,259.68	28,151.71		0.00	28,151.71
63071	Legal Settlements	182,697.86	20,737.79		0.00	20,737.79
63075	Criminal Record Check	6,142.99	7,565.37		0.00	7,565.37
63080	Compliance Expense	9,663.70	9,515.50		0.00	9,515.50
63085	Administrative Fee - Related Party	339,551.52	410,662.41		0.00	410,662.41
63095	Consulting Fees	15,027.84	9,312.44		0.00	9,312.44
63100	Other Professional Fees	42,423.71	45,808.04		0.00	45,808.04
63105	Postage	1,363.36	688.91		0.00	688.91
63115	Overnight Delivery	904.39	1,518.13		0.00	1,518.13
63120	Office Supplies - WB Mason Only	17,361.29	13,910.33		0.00	13,910.33
63121	Other Office Supplies	6,589.16	4,654.21		0.00	4,654.21
63135	Printed Forms	3,708.58	2,077.98		0.00	2,077.98
63156	Minor Computer Equipment	6,911.77	672.47		0.00	672.47
63160	Data Processing Expense	53,512.44	53,617.23		0.00	53,617.23
63165	Network Support	102,600.32	87,748.24		0.00	87,748.24
63175	Internet Connection Fee	1,447.58	0.00		0.00	0.00
63176	IT Allocation - Related Party	17,484.48	21,146.19		0.00	21,146.19
63195	Travel - Mileage	1,336.90	2,235.33		0.00	2,235.33
63196	Travel - Taxi/Limo	0.00	235.66		0.00	235.66
63220	Travel - Other	3,371.26	2,766.75		0.00	2,766.75
63230	Bank Charges	18,564.10	34,240.62		0.00	34,240.62
63240	Collection Fees	3,290.40	4,658.45		0.00	4,658.45
63245	Service Fees	0.00	3,235.90		0.00	3,235.90
63250	Other Fees	9,750.00	300.00		0.00	300.00
63265	General Liability Insurance Expense - Third Pa	124,034.61	123,123.34		0.00	123,123.34
63272	Property Insurance - Related Party	6,058.28	10,236.96		0.00	10,236.96
63275	Other Insurance Expense	2,026.16	2,615.35		0.00	2,615.35
63280	Off Site Storage	19,044.13	54,009.54		0.00	54,009.54
63290	Dues & Subscriptions	28,569.96	21,979.77		0.00	21,979.77
63295	Professional Licenses	2.50	0.00		0.00	0.00
63310	Hiring Expense	5,769.82	5,801.74		0.00	5,801.74
63330	License & Permits	2,310.00	5,375.00		0.00	5,375.00
63335	Uniform Expense	5,421.29	3,485.09		0.00	3,485.09
63380	Consolidated Billing - Administration	1,573.39	6,001.56		0.00	6,001.56
63385	Healthcare Provider Tax	830,744.92	762,284.43		0.00	762,284.43
63390	Sales & Use Tax Expense	3,600.00	3,600.00		0.00	3,600.00
63395	Personal Property Tax Expense	13,265.42	11,438.25		0.00	11,438.25
63401	Real Estate Tax Expense - Related Party	159,846.20	155,426.40		0.00	155,426.40
63415	Annual Report Fees	2,406.00	2,987.35		0.00	2,987.35
63425	Miscellaneous Expense	(62.48)	(339.94)		0.00	(339.94)
64000	RN - Agency	229,927.97	177,170.75		0.00	177,170.75
64005	LPN - Agency	452,338.25	602,357.77		0.00	602,357.77
64010	CNA - Agency	569,192.20	370,609.44		0.00	370,609.44
64015	Nursing Supplies	15,967.53	27,708.26		0.00	27,708.26
64030	Pharmacy Consultant	11,114.00	11,794.00		0.00	11,794.00
64035	Medical Director Expense	60,000.00	60,000.00		0.00	60,000.00
64050	Contract Nursing Expense	0.00	836.97		0.00	836.97
64055	Other Physician Expense	9,271.92	11,040.64		0.00	11,040.64
64060	Physician Consultant Expense	(6,000.00)	0.00		0.00	0.00
64065	Medical Record Supplies	(40.00)	(126.00)		0.00	(126.00)
64205	Resident Entertainment	1,732.23	6,213.27		0.00	6,213.27
64210	Cable Television	16,192.20	32,194.30		0.00	32,194.30
64300	LCSW Contractor Expense	2,400.00	1,425.00		0.00	1,425.00
64405	Raw Food	331,650.70	372,811.63		0.00	372,811.63
64410	Dietary Supplement	18,748.61	13,186.70		0.00	13,186.70
64415	Dietary Supplies	42,667.67	38,498.54		0.00	38,498.54
64420	Other Dietary Expense	7,196.42	7,257.32		0.00	7,257.32
66600	Laundry Supplies	1,619.97	0.00		0.00	0.00
66610	Laundry Outside Services	194,221.92	200,124.90		0.00	200,124.90
66620	Housekeeping Supplies	2,898.91	2,164.26		0.00	2,164.26
66630	Housekeeping Outside Services	291,332.60	300,186.92		0.00	300,186.92
67010	Maintenance Supplies	38,300.67	54,860.28		0.00	54,860.28
67015	Maintenance Outside Service	52,750.05	37,210.85		0.00	37,210.85
67025	Minor Equipment/Tools	0.00	94.62		0.00	94.62
67030	Facility Equipment Repairs & Maintenance	32,424.98	27,182.55		0.00	27,182.55
67035	Building Repairs & Maintenance	67,373.88	26,030.64		0.00	26,030.64
67040	Painting & Decorating	0.00	2,866.84		0.00	2,866.84

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67045	Grounds Maintenance	16,991.95	29,606.30		0.00	29,606.30
67050	Snow Removal	11,325.00	22,532.00		0.00	22,532.00
67055	Pest Control	18,211.08	16,995.54		0.00	16,995.54
67060	Fire Alarm Service	18,739.16	11,367.14		0.00	11,367.14
67070	Electric	88,428.52	118,274.94		0.00	118,274.94
67075	Gas - Utility Expense	42,535.26	46,544.94		0.00	46,544.94
67076	Automobile Fuel Expense	0.00	76.01		0.00	76.01
67080	Water & Sewer	75,149.18	68,489.61		0.00	68,489.61
67085	Oil	0.00	780.25		0.00	780.25
67095	Sanitation	48,600.99	37,058.42		0.00	37,058.42
67100	Medical Waste Disposal	5,048.36	4,065.63		0.00	4,065.63
68005	Dental Services Expense	1,484.25	2,968.50		0.00	2,968.50
68015	Other Medical Services Expense	1,108.57	6,393.35		0.00	6,393.35
68025	Enteral Food Supplement	18,340.25	15,012.65		0.00	15,012.65
68030	Incontinent Briefs Expense	60,042.42	73,252.22		0.00	73,252.22
68045	Medical Supplies Expense	121,212.36	107,997.25		0.00	107,997.25
68055	Medical Supplies - Other	(1,647.77)	7,743.42		0.00	7,743.42
68070	Wound Care Expense	78,547.61	52,996.73		0.00	52,996.73
68075	Drugs-Prescription, Legend Drugs Other	24,067.24	40,447.46		0.00	40,447.46
68080	Drugs-Prescription, Legend Drugs Managed C	154,890.81	222,431.34		0.00	222,431.34
68085	Drugs-Prescription, Medicare A	328,350.48	345,405.33		0.00	345,405.33
68090	Drugs-Non-Prescription, Non-Legend	65,347.00	34,984.97		0.00	34,984.97
68095	Pharmacy Supplies	1,859.05	1,678.89		0.00	1,678.89
68100	IV Expense	167,494.67	102,010.38		0.00	102,010.38
68105	Oxygen Supplies	772.28	1,385.51		0.00	1,385.51
68110	Oxygen	22,589.50	28,211.65		0.00	28,211.65
68115	Lab Expense	383,305.03	249,748.31		0.00	249,748.31
68120	X-Ray Expense	23,098.24	24,021.60		0.00	24,021.60
68130	DME (Durable Medical EQPT)	2,679.09	4,675.99		0.00	4,675.99
68135	Equipment Rental - Other (Drugs & Supplies)	105,091.54	56,923.70		0.00	56,923.70
68140	Ambulance Expense	16,870.97	37,753.21		0.00	37,753.21
68170	Resident Replacement Items	1,901.32	8,606.00		0.00	8,606.00
69005	PT Supplies	12,448.13	8,990.58		0.00	8,990.58
69035	RT Supplies	289.81	0.00		0.00	0.00
69045	PT/OT Equipment Rental	11,720.88	11,630.88		0.00	11,630.88
69515	Newspaper	0.00	338.04		0.00	338.04
69520	Activity Supplies	3,829.73	5,229.02		0.00	5,229.02
69525	Facility Other Supplies	4,077.36	11,474.93		0.00	11,474.93
69535	Other Facility Operating Expense	634.67	0.00		0.00	0.00
76005	Marketing Expense	9,057.15	36,927.00		0.00	36,927.00
76006	Marketing Expense - Corporate	96,332.61	98,748.59		0.00	98,748.59
76010	Marketing - Meals	1,957.59	1,560.86		0.00	1,560.86
77010	Sponsorships	6,046.29	0.00		0.00	0.00
79100	Bad Debt Expense	265,118.02	452,109.32		0.00	452,109.32
79105	Bad Debt Expense - Medicare	25,666.19	77,829.19		0.00	77,829.19
79500	Management Fees	897,059.01	1,032,308.94		0.00	1,032,308.94
80005	Rent - Related Party	976,663.73	947,865.60		0.00	947,865.60
80010	Office Equipment Rental	14,504.26	17,075.02		0.00	17,075.02
87200	Health Insurance Reserve Adjustment	218,048.13	(141,961.00)		0.00	(141,961.00)
87205	Workers Comp Reserve Adjustment	(58,391.43)	(64,494.22)		0.00	(64,494.22)
87210	GLPL Reserve Adjustment	77,131.00	25,209.31		0.00	25,209.31
87215	Bad Debt Reserve Adjustment	97,913.60	0.00		0.00	0.00
87500	Interest Income	(928.68)	(295.18)		0.00	(295.18)
Subtotal : None		667,781.37	(1,131,744.46)		0.00	(1,131,744.46)
Total [002] P & L		667,781.37	(1,131,744.46)		0.00	(1,131,744.46)
Sum of Account Groups		0.00	0.00		0.00	0.00
Net (Income) Loss		0.00	0.00		0.00	0.00

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Client: **A443497 - 199 Andover Street Operating Company LLC-Peabody**
Engagement: **MD 2022 - Care One at Peabody**
Period Ending: **12/31/2022**
Trial Balance: **T-00 - Master TB**
Workpaper: **T:02 - SNF-CR Groupings**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [S6L1.5C1]	Payer Accounts Receivable		
Subgroup : [S6L1.5C1A/R Managed Care Patients (Private)			
12020	AR - Resident	2,872,224.09	2,321,205.71
Subtotal [S6L1.5C1B] A/R Managed Care Patients (Private)		2,872,224.09	2,321,205.71
Total [S6L1.5C1]	Payer Accounts Receivable	2,872,224.09	2,321,205.71
Group : [S6L1.6C1]	Less Reserve for Bad Debts		
Subgroup : None			
12050	AR - Monthly Accrual	(154,000.00)	(17,000.17)
12220	Allowance for Bad Debts	(370,461.57)	(300,436.66)
Subtotal : None		(524,461.57)	(317,436.83)
Total [S6L1.6C1]	Less Reserve for Bad Debts	(524,461.57)	(317,436.83)
Group : [S6L1.11C1]	Other Receivables		
Subgroup : None			
12065	AR - Medicare Bad Debt Coinsurance Ac	18,151.11	67,233.80
12100	AR - Clearing	0.00	29,764.55
12110	AR - Security Deposit Refund	(2,515.87)	(2,522.97)
12130	AR - Advanced Billing	21,128.17	14,346.33
15116	ARF Clearing	276.25	0.00
Subtotal : None		37,039.66	108,821.71
Total [S6L1.11C1]	Other Receivables	37,039.66	108,821.71
Group : [S6L1.13C1]	Prepaid Insurance		
Subgroup : None			
13035	Prepaid GLPL - Third Party	10,696.98	10,438.42
13040	Prepaid Other Insurance	(915.90)	596.02
Subtotal : None		9,781.08	11,034.44
Total [S6L1.13C1]	Prepaid Insurance	9,781.08	11,034.44
Group : [S6L1.15C1]	Other Prepaid Expenses		
Subgroup : None			
13130	Prepaid Expenses - Other	555.88	583.34
Subtotal : None		555.88	583.34
Total [S6L1.15C1]	Other Prepaid Expenses	555.88	583.34
Group : [S6L5.1C1]	Trade Payable		
Subgroup : None			
20000	AP - Trade	(924,544.67)	(834,649.53)
20010	AP - Period Accrual	(49,504.95)	(36,756.84)
Subtotal : None		(974,049.62)	(871,406.37)
Total [S6L5.1C1]	Trade Payable	(974,049.62)	(871,406.37)
Group : [S6L5.2C1]	Accrued Expenses		
Subgroup : None			
20020	AP - General Accruals	(459,794.67)	(705,672.44)

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