

Report # 300

Johnson Memorial Corporation
Consolidated Balance Sheet
09/30/2010
(UNAUDITED)

ASSETS	Consolidated Total	Consolidating Adjustment	Johnson Memorial Corporation	Johnson Memorial Hospital	Johnson Development	Evergreen Health Care	Home & Community	Johnson Health Care	Other Corporations	
									Johnson Professional Associates	Johnson Medical Specialists
Current Assets										
Cash and cash equivalents	5,924,225		27,141	4,142,245	27,578	948,424	244,480	121,746	232,218	180,393
Patient accounts receivable, net	10,922,037			7,869,667		1,538,665	785,391	70,855	657,659	-
Other receivables	354,835			307,732		26,878	20,225			
Prepaid expenses	1,660,331		19,326	1,147,129		137,382	160,100	14,972	181,422	2,504
Due from affiliates	2,504	111,882		(111,882)						
Due from Johnson Professional Associates	166,071			166,071						
Due from Johnson Medical Specialists	1,191,702			1,154,583		37,119				
Inventories	481,512			414,474		67,038				
Other current assets										
Total current assets	20,703,217	111,882	46,467	15,090,019	27,578	2,755,506	1,210,196	207,373	1,071,299	182,897
Other Assets										
Interest in surrender value of life insurance										
Assets whose use is limited										
Investment deficit in affiliated corporations	4,124,507			4,124,507						
Other investments	3,065,208	3,119,194	(3,119,194)	2,868,975			180,799			
Property, plant & equipment, net	38,960,356		15,434	23,070,812		10,773,209	74,398			
Property under capital leases	527,664			527,664						
Due from self insurance trust										
Deferred costs, deposits, and other assets	1,440,949		2,769	1,275,326		138,550	24,304			
Total assets	68,821,901	3,231,076	1,811,111	46,957,303	27,578	13,667,265	1,489,697	207,373	1,247,601	182,897
LIABILITIES										
Liabilities										
Accounts payable	706,940									
Accounts payable - post petition	3,774,391			3,417,590		356,801		9,400	188,081	
Accrued payroll and benefits	4,258,064			2,629,814		528,485		27,241	693,795	
Payable under Chapter 11 Plan at NPV	9,080,473			8,754,452		326,021				
Other accrued expenses	3,461,872		19,969	2,530,954		886,053		24,777	64,121	(64,002)
Line of credit - Healthcare Financing Group	4,000,000			4,000,000						
Notes payable - Peoples United Bank	31,463,740		3,420,000	12,843,750		15,199,990				
Current portion of other long term debt and leases	1,579,563			1,541,785		37,778				
Deferred revenue	360,687			360,687						
Self insurance liability & asset retirement obligation	214,620						214,620	6,782		
Estimated amounts due to third parties	1,677,505			1,558,482		112,241				
Accrued pension obligation	726,116			585,928						
Due to affiliated corporations										
Due to self insurance trust		111,882	(792,271)			381,807	1,599	1,506		
Due to Johnson Memorial Corporation & Affiliates	8,299,950		35,791			72,184		8,892	8,120,889	168,570
Other current liabilities	387,474								279,499	
Total liabilities	69,991,395	111,882	2,683,489	38,223,342	-	17,901,360	1,541,771	78,598	9,346,385	104,568
Long-term obligations										
Long-term debt										
Obligations under capital leases										
Accrued pension obligation										
Due to (from) affiliated corporations										
Due to (from) self insurance trust										
Other long-term obligations										
Common stock	2,000									
Retained earnings	(6,383,793)									1,000
Net assets of affiliated corporations										(6,723,024)
Unrestricted net assets	(7,794,382)	3,119,194	(3,119,194)	(6,734,115)	25,856	(3,230,331)	(516,670)	130,573		
Temporarily restricted assets	40,979		2,590,305	4,126,830						
Permanently restricted assets	4,297,065			(16,032,743)						
Unrealized gain (loss)	(15,919,970)		91,462	27,373,989	1,722	(1,003,764)	232,071	(1,798)	(1,376,760)	(261,902)
Current year net income (loss)	24,528,607		(434,951)	8,733,961	27,578	(4,234,095)	(52,074)	128,775	(8,098,784)	78,329
NET ASSETS (DEFICIT)	(1,189,494)	3,119,194	(872,378)	8,733,961	27,578	(4,234,095)	(52,074)	128,775	(8,098,784)	78,329
Total liabilities and net assets	68,821,901	3,231,076	1,811,111	46,957,303	27,578	13,667,265	1,489,697	207,373	1,247,601	182,897

Johnson Memorial Corporation
Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Period Activity</u>
1011-1002 (CASH PEOPLES CHECKING)	27,142.34	(189,169.11)
Cash	27,142.34	(189,169.11)
1040-1104 (AR DR Morgan)	60,613.00	1,074.00
1040-1106 (AR NRRON)	0.00	16,988.75
1040-1111 (AR - Dr. Watson/ECHN 107)	85,014.12	0.00
1040-1112 (AR - TENANT AR RESERVE)	(85,014.12)	(0.11)
1040-1105 (AR - Dr. Morgan Reserve)	(60,613.00)	(1,796.00)
Other Accounts Receivable	0.00	16,266.64
1120-1150 (PREPAID PREPAIDS)	4,340.00	3,840.00
1120-1151 (PREPAID PREPAID PROP TAXI	7,536.83	(2,512.29)
1120-1152 (PREPAID DEPOSIT Tolland offic	7,449.45	(3,000.00)
Prepaid Expenses	19,326.28	(1,672.29)
1047-1510 (DUE FROM J.P.A. DUE FROM J	362,248.73	21,053.00
1048-1512 (JPA Allowance)	(362,248.73)	(156,854.60)
Due from Johnson Professional Assoc.	0.00	(135,801.60)
1111-3015 (INVESTMENT IN AFFILIATED C	(3,119,194.00)	
Investment deficit in affiliated corporations	(3,119,194.00)	
1111-3012 (INVESTMENTS WELLCARE STI	1,100.00	0.00
1020-1010 (TRUST JMC TRUST ACCOUNT)	14,334.20	829.83
Other investment	15,434.20	829.83
1250-1250 (LAND GALBRAITH ROAD)	185,192.08	0.00
Land - Stafford	185,192.08	0.00
1250-1252 (LAND HAZARD AVENUE)	530,000.00	0.00
Land - Enfield	530,000.00	0.00
1280-6800 (WELLS WELLS)	222,379.99	0.00
1280-6805 (WELLS WELLS PROJECT)	51,584.00	0.00
1380-6800 (ACC DEP RE WELLS)	(133,337.39)	(834.64)
1200-6806 (Wells Uranium extraction)	22,149.04	
Wells - Stafford	162,775.64	(834.64)
1200-6500 (BUILDINGS JOHNSON SURGEI	1,012,278.10	0.00
1200-6505 (BUILDINGS JSC COMPRESSOF	6,393.23	0.00
1200-6506 (BUILDINGS JSC WATER TANK	5,437.00	0.00
1200-6507 (BUILDINGS JSC STEAM BOILEI	25,468.00	0.00
1200-6510 (BUILDINGS JSC OR)	168,693.69	0.00
1200-6520 (BUILDINGS JSC MRI/CT SCAN)	78,500.72	0.00
1200-6530 (BUILDINGS JSC RADIOLOGY)	88,113.94	0.00
1200-6540 (BUILDINGS JSC OFFICE REMC	131,459.75	0.00
1200-6545 (BUILDINGS JSC DUMPSTER P/	13,824.85	0.00
1300-6505 (ACCUM DEP RE JSC COMPRES	(12,567.00)	(177.00)
1300-6506 (ACCUM DEP RE JSC WATER T/	(4,073.65)	(45.31)
1300-6510 (ACCUM DEP RE JSC OR)	(135,892.55)	(937.19)
1300-6520 (ACCUM DEP RE JSC MRI/CT SC	(62,348.00)	(436.00)
1300-6530 (ACCUM DEP RE JSC RADIOLC	(85,540.28)	(514.73)
1300-6540 (ACCUM DEP RE JSC OFFICE RI	(55,375.00)	(825.00)
1300-6545 (ACCUM DEP RE - JSC DUMPST	(4,729.60)	(71.66)
1300-6500 (ACCUMULATED DEPRECIATIO	(887,164.16)	(3,223.13)
1200-6568 (BLDG JSC Quiet room)	7,400.00	

Johnson Memorial Corporation
Balance Sheet
For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Period Activity</u>
1300-6568 (ACC DEP Jsc Quiet room)	(2,600.00)	(62.00)
JSC Building & Improvement - Enfield	287,279.04	(6,292.02)
1200-6550 (BUILDINGS JSC BLD ADDITION	915,277.43	0.00
1200-6560 (BUILDINGS JSC BLD ADDITN-IF	927,150.43	0.00
1200-6562 (BUILDINGS JSC ROOF REPAIR	40,021.94	0.00
1200-6563 (BUILDINGS JSC MISC REPAIRS	7,545.00	0.00
1200-6564 (BUILDINGS JSC BATHROOM (A	5,100.22	0.00
1200-6565 (BUILDINGS JSC -PAINTING (05	7,400.00	0.00
1200-6566 (BUILDINGS JSC - 10 TON CONI	10,548.50	0.00
1200-6567 (BUILDINGS JSC TOMOGRAPHY	7,700.71	0.00
1300-6550 (ACCUM DEP RE - JSC BLD ADI	(629,430.88)	(2,667.08)
1300-6560 (ACCUM DEP RE JSC BLD ADDI	(250,895.49)	(2,757.10)
1300-6561 (ACCUM DEP RE JSC ADDITN -F	(164.04)	0.00
1300-6562 (ACCUM DEP RE JSC ROOF RI	(26,681.60)	(333.52)
1300-6563 (ACCUM DEP RE JSC MISC REP	(7,545.00)	0.00
1300-6564 (ACCUM DEP RE JSC BATHROO	(901.00)	(17.00)
1300-6565 (ACCUM DEP RE JSC -PAINTING	(7,417.00)	0.00
1300-6566 (ACCUM DEP RE JSC - 10 TON C	(5,801.00)	(87.90)
1300-6567 (ACCUM DEP REN JSC TOMOGF	(2,822.80)	(42.78)
JSC Building Addition - Enfield	989,085.42	(5,905.38)
1200-6575 (BUILDINGS PARKING LOT - ST.	102,108.92	0.00
1300-6575 (ACCUM DEP RE PARKING LOT	(47,153.40)	(709.09)
1200-6576 (Bldg - Cmec shrubs)	7,032.45	
1300-6576 (Acc dep- CMEC shrubs)	(4,946.60)	(118.00)
Land Improvement - Stafford	57,041.37	(827.09)
1200-6570 (BUILDINGS PARKING LOT ENF	41,552.00	0.00
1200-6580 (BUILDINGS ENFIELD SIDEWAL	1,062.00	0.00
1200-6590 (BUILDINGS ENFIELD RETENTI	9,350.00	0.00
1300-6570 (ACCUM DEP RE PARKING LOT	(41,552.00)	884.97
1300-6580 (ACCUM DEP RE ENFIELD SIDE	(1,062.00)	44.02
1300-6590 (ACCUM DEP RE ENFIELD RETE	(5,519.49)	(38.33)
Land Improvement - Enfield	3,830.51	890.66
1200-6700 (BUILDINGS NRRON BUILDING)	2,047,101.61	0.00
1200-6710 (BUILDINGS NRRON INTERIOR	274,616.63	0.00
1200-6720 (BUILDINGS ONCOLOGY OFFIC	244,658.61	0.00
1200-6722 (BUILDINGS TELE-COMMUNICA	1,502.15	0.00
1300-6700 (ACCUMULATED DEPRECIATIO	(931,837.20)	(7,638.03)
Phoenix Cancer Center Building - Enfield	1,636,041.80	(7,638.03)
1200-6000 (BUILDINGS NIRENBERG BUILC	1,694,222.96	0.00
1200-6010 (BUILDINGS NIRENBERG -PEDI.	204,449.14	0.00
1200-6020 (BUILDINGS NIRENBERG - CAR	3,771.65	0.00
1200-6025 (BUILDINGS NIRENBERG-SUITE	24,746.26	0.00
1300-6000 (ACC DEP RE NIRENBERG BUIL	(859,621.21)	(3,953.00)
1300-6010 (ACC DEP RE NIRENBERG -PED	(190,791.79)	(1,138.05)
1300-6020 (ACC DEP RENIRENBERG - CAR	(5,957.67)	0.00
1300-6025 (ACC DEP RE NIRENBERG-SUIT	(13,787.00)	(171.90)
1200-6900 (BLDG- Nirenberg OB)	31,459.24	

Johnson Memorial Corporation

Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Period Activity</u>
1200-6901 (BLDG- Nirenberg Endo)	38,904.95	517.00
1300-6900 (ACCUM DEPR- Nirenberg OB)	(16,238.96)	(218.29)
1300-6901 (ACCUM DEPR- Nirenberg Endo)	(18,196.16)	(299.84)
1200-6903 (BLDG- energy management)	50,190.00	
1300-6903 (Acc dep - Energy Management)	(17,559.00)	(418.00)
1200-6904 (BLDG - HVAC upgrade)	23,490.00	
1300-6904 (Acc dep - HVAC upgrade)	(3,523.50)	(195.75)
1300-6905 (ACCUM DEP OCC MED SUITE 10)	(389.05)	
1200-6905 (BUILDINGS OCC MED SUITE 10)	7,780.91	
1200-6906 ((BLDG - ENDO buildout))	0.00	(3,000.00)
Nirenberg Building , Suites 1-6 - Enfield	952,950.77	(8,877.83)
1200-6400 (BUILDINGS ENFIELD MENTAL I)	85,303.31	0.00
1200-6401 (BUILDINGS MH -JPA WAITING)	1,918.00	0.00
1200-6402 (BUILDINGS MH - PHP FLOORIN)	5,886.00	0.00
1300-6400 (ACCUM DEP RE ENFIELD MENT)	(65,399.58)	(473.91)
1300-6401 (ACCUM DEP RE MH -JPA WAITIN)	(1,152.00)	(16.00)
1300-6402 (ACCUM DEP RE MH - PHP FLOC)	(3,533.76)	(49.08)
1200-6403 (BUILDINGS PHY THERAPY 151)	20,518.60	
1300-6403 (ACCUM DEP PHY THERAPY 151)	(1,025.93)	
JPA Mental Health Improvements - Enfield	42,514.64	(538.99)
1200-6600 (BUILDINGS TOLLAND OFFICE I)	0.00	(42,773.81)
1300-6600 (ACCUM DEP RE TOLLAND OFFI)	0.00	17,584.62
1200-6601 (Tolland Session Space)	19,924.00	10,912.00
1300-6601 (Acc Dep Tolland Session Space)	(1,000.00)	(1,000.00)
Tolland Office Improvements	18,924.00	(15,277.19)
Property, plant and equipment	4,865,635.27	(45,300.51)
1150-1170 (DEFERRED DEFERRED REFINA)	41,518.55	0.00
1150-1180 (DEFERRED AMORT OF REFINA)	(38,749.12)	(922.57)
Deferred Refinancing Cost	2,769.43	(922.57)
TOTAL ASSETS	1,811,113.52	(355,769.61)
2055-2934 (ACCRUED INTEREST EXPENSI)	5,009.33	(307.20)
2055-2937 (DEFER INCOME ACCR EXPENSI)	14,960.00	5,960.00
Accounts Payable & Accrued Expenses	19,969.33	5,652.80
2049-2750 (MORTGAGE 04 NRRON MORTG)	3,420,000.00	(15,000.00)
Mortgage Payable	3,420,000.00	(15,000.00)
2084-5114 (DUE TO JMH ENFIELD MOB #2)	360.98	0.00
2084-5120 (DUE TO JMH - FROM JMC)	(999,938.70)	96,323.52
2084-5123 (DUE TO JMH - TOLLAND OFFIC)	20,147.83	2,096.18
2084-5130 (DUE TO JMH - CANCER CENTE)	85,945.61	3,019.61
2084-5140 (DUE TO JMH - MENTAL HEALT)	47,597.30	189.93
2084-5145 (DUE TO JMH - NATCHAUG HO)	137.63	0.00
2084-5160 (DUE TO JMH - BILL PHYSICIAN)	2,471.72	0.00
2084-5170 (DUE TO JMH - 115 ELM - SPINE)	51,007.05	4,000.00
Due to Johnson Memorial Hospital & Affiliates	(792,270.58)	105,629.24
2084-5103 (DUE TO JMH - TRUST)	(0.14)	0.00
2085-5090 (DUE HOCHS - TRUST)	(0.01)	0.00
2085-5091 (DUE EVERGREEN - TRUST)	0.38	0.00

Johnson Memorial Corporation
Balance Sheet
For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Period Activity</u>
Due to Affiliate Trust	0.20	0.00
2055-2900 (TENANT LEASE DEPOSIT-NRR)	30,562.75	16,988.75
2055-2905 (TENANT LEASE DEPOSIT-CT M)	0.00	(2,337.00)
2055-2911 (TENANT LEASE DEPOSIT-NEP)	500.00	0.00
2055-2912 (TENANT LEASE DEPOSIT-KLU)	0.00	(420.00)
2055-2913 (TENANT LEASE DEPOSIT-CMG)	2,753.44	2,753.44
2055-2914 (TENANT LEASE DEPOSIT-THO)	658.31	658.31
2055-2915 (TENANT LEASE DEPOSIT-GLA)	1,316.64	1,316.64
Other Liabilities	35,791.14	18,960.14
Total Liabilities	2,683,490.09	115,242.18
2200-9125 (NET ASSETS OF AFFILIATED C	(3,119,194.00)	0.00
Net assets of affiliated corporations	(3,119,194.00)	0.00
2200-9000 (FUND BALANCE FUND BAL BE	(5,232,933.43)	0.00
2200-9101 (Transfer to JMH)	7,915,441.77	
Unrestricted net assets	2,682,508.34	0.00
2200-9010 (FUND BALANCE UNREALIZED	(741.85)	829.83
Unrealized gain (loss)	(741.85)	829.83
Gain/loss ytd	(434,949.06)	(471,841.62)
TOTAL LIABILITIES & FUND BALANCE	1,811,113.52	(355,769.61)

Johnson Development Fund Inc.

Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Curr Yr</u>	<u>Prior Yr</u>
1000-1120 (CASH CAMPAIGN AND DONOR DESI	27,577	30,855
Cash	27,577	30,855
1020-1320 (PLEDGES AUXILIARY)	2,000	2,000
1020-1340 (PLEDGES SPRING GALA)	0	0
1020-1395 (PLEDGES RIDE FOR RENOVATION)	0	0
1020-1376 (Pledges Rcble - Quiet Room)	(100)	(100)
1020-1341 (AR- Gala 2008)	4,247	4,247
Pledges Receivable	6,147	6,147
1030-1030 (ALLOWANCE ALLOWANCE FOR UNC	(6,147)	(6,147)
Less: Allowance for Uncollectible Accounts	(6,147)	(6,147)
Total Assest	27,578	30,855
2005-2300 (UNEARNED INCOME UNEARNED GA	(0)	(126)
2005-2305 (UNEARNED INCOME UNEARNED GC	0	126
Deferred Revenue	(0)	(0)
2000-2110 (DUE TO/FROM JMH DUE FROM JMH)	(0)	5,000
Due to Johnson Memorial Hospital	(0)	5,000
Net Revenues over Expenses	(1,723)	(23,127)
2100-2220 (FUND BALANCE TRANSFER TO JMC	244,477	244,477
2100-2230 (FUND BALANCE TRANSFER TO JMH	595,541	595,541
2100-2240 (FUND BALANCE TRANSFER TO JMH	12,643	12,643
2100-2250 (FUND BALANCE TRANSFER TO EHC	8,138	8,138
2100-2260 (FUND BALANCE TRANSFER TO H&C	78,974	78,974
2100-2270 (FUND BALANCE TRANSFER TO JSC)	28,915	28,915
2100-2280 (FUND BALANCE TRANSFER TO JPA)	1,795	1,795
2100-2290 (FUND BALANCE TRANSFER TO NRR	(657)	(657)
2100-2210 (FUND BALANCE FUND BALANCE BE	(69,542)	(92,669)
2100-2211 (FUND BALANCE STOCK GAIN/LOSS	(17,954)	(17,954)
2100-2500 (FUND BALANCE TRANSFER FROM J	274,704	274,704
2100-9999 (FUND BALANCE BALANCE SHEET C	(1,220,383)	(1,220,383)
1000-1010 (FUND BALANCE)	(9,052)	(9,052)
Fund Balance - Unrestricted	(70,679)	(72,401)
2100-2550 (FUND BALANCE - TEMPORARILY RE	98,257	98,257
Fund Balance - Temporarily Restricted	98,257	98,257
Total Liabilities and Fund Balance	27,578	30,855

Johnson Health Care Inc.
Consolidated Balance Sheet
Monthly Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>2011</u>	<u>2010</u>
041011-1011 (JHC CASH GENERAL FUND)	122,282	26,720
041011-1012 (JHC CASH PAYROLL ACCOUNT)	0	9,862
061011-1012 (CASH PAYROLL ACCOUNT)	(257)	0
061011-1014 (JOMC PETTY CASH)	250	250
Cash	122,275	36,832
061011-1015 (CASH CASH CLEARING)	4,146	(1,821)
061031-1031 (JOMC ACCOUNTS RECEIVABLE)	86,143	89,564
061060-1060 (JOMC CONTRACTUAL ALLOWANCE)	(16,351)	(20,529)
061061-1061 (JOMC ALLOWANCE FOR UNCOLLECTIBLE)	(3,812)	(4,500)
Patient Accounts Receivable, Net of Reserves	70,125	62,715
041120-1120 (JHC MISC PREPAID EXP)	0	9,324
061111-1111 (INVENTORY ON HAND)	0	4,147
061120-1120 (MISC PREPAID EXP)	11,434	10,796
061120-1121 (PREPAID INSURANCE)	3,537	1,956
Prepaid Expenses	14,972	26,223
TOTAL CURRENT ASSETS	207,372	125,770
061130-1151 (PP & E - BUILDING)	39,529	39,529
061130-1181 (P, P & E MOVABLE EQUIP)	16,790	16,790
061130-1191 (P, P & E START UP COST)	18,017	18,017
061130-1216 (P, P & E NEW ACQUISITION)	101,976	101,976
061130-1217 (P, P & E JOMC MOVE)	191,440	191,440
061240-1281 (DEP P, P & EQUIP MOVABLE)	(367,752)	(363,283)
Net, Property, Plant, Equipment	(0)	4,469
041085-1098 (DUE FR JPA)	70,746	72,708
041085-1100 (RESERVE FOR UNCOLLECTIBLE DUE FROM AFFILIATES)	(70,746)	0
Due From Affiliates	0	72,708
061032-1040 (JOMC A/R - HCHS)	(0)	0
Due from Home and Community	(0)	0
061085-1097 (DUE FR JMC-TRUST)	(0)	(0)
Due from Self Insurance Trust	(0)	(0)
TOTAL OTHER ASSETS	(1)	77,177
TOTAL ASSETS	207,372	202,946
042020-2020 (JHC ACCOUNTS PAYABLE)	7,303	10,912
020000-0000 (MAT MAN CLEARING SUSPENSE)	2,098	0
Accounts Payable	9,400	10,912
042020-2021 (JHC ACCRUED ACCOUNTS PAYABLE)	7,600	3,347
042023-2023 (JHC ACCRUED PENSION LIABILITY)	717	0
062020-2021 (ACCRUED ACCOUNTS PAYABLE)	14,960	24,689
062020-2040 (ACCRUED WORK COMP)	1,500	0
Accrued Expenses	24,777	28,036
042031-2031 (JHC ACCRUED PAYROLL)	8,906	8,492
042031-2032 (JHC ACCRUED VACATION)	12,067	11,710
042035-2035 (JHC WITHOLDING TAXES PAYABLE)	2,403	1,209
042035-2036 (JHC FICA TAX PAYABLE)	0	1,261
042035-2037 (JHC CT INCOME TAX PAYABLE)	321	335
042049-2406 (JHC P/R DEDUCTIONS MISC TAXES)	3,317	1,380

Johnson Health Care Inc.
Consolidated Balance Sheet
Monthly Balance Sheet
For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>2011</u>	<u>2010</u>
042049-2412 (PAYROLL DEDUCTIONS FSA -	227	327
Accrued Salary & Wages Payable	27,241	24,714
042140-2027 (DUE TO AFFILIATES)	1,506	(6,963)
Current Portion Due to Affiliates	1,506	(6,963)
TOTAL CURRENT LIABILITIES	62,924	56,699
062140-2087 (DUE TO JMC)	8,892	0
Due to Affiliates	8,892	0
062020-2038 (ACCRUED MALPRACTICE LIAB	6,782	15,674
Other Long Term Liabilities	6,782	15,674
TOTAL OTHER LIABILITIES	15,674	15,674
042210-2211 (FUND BALANCE GEN FUND BA	(6,605)	(93,294)
042210-2212 (FUND BALANCE FACILITY DON	11,000	11,000
042210-2215 (FUND BALANCE TRANS FROM	48,208	48,208
042210-2218 (FUND BALANCE TRANS TO JM	(89,617)	(89,617)
042210-2999 (FUND BALANCE BALANCE SHE	206,070	206,070
062210-2211 (GEN FUND BAL - BEG OF YEAF	96,339	96,339
062210-2215 (TRANSFER FROM DEVELOPMI	24	24
062210-2999 (BALANCE SHEET CLEARING A	(134,845)	(134,845)
NET ASSETS	130,573	43,885
CURRENT YEAR PROFIT / (LOSS)	(1,800)	86,689
TOTAL LIABILITIES & FUND BALANCE	207,372	202,946

Johnson Memorial Hospital Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Prior Year Balance</u>
1012-0120 (CASH - DISBURSEMENT)	(\$503,672.86)	\$0.00
1012-0121 (CASH - NON GOV & SWEEP)	\$1,108,598.57	\$1,113,000.00
1012-0122 (CASH - NOT USED)	\$0.00	(\$6,383.93)
1013-0131 (PETTY CASH - ACCOUNTING)	\$500.00	\$500.00
1013-0132 (PETTY CASH - CAFETERIA)	\$700.00	\$0.00
1013-0133 (PETTY CASH - ADMINISTRATION)	\$278.15	\$278.15
1013-0134 (PETTY CASH - PT RELATIONS)	\$0.00	\$24.18
1013-0137 (PETTY CASH - NURSING)	\$200.00	\$0.00
1013-0138 (PETTY CASH - DEVELOPMENT)	\$326.33	\$326.33
1013-0141 (PETTY CASH - ENGINEERING)	\$800.00	\$800.00
1013-0143 (PETTY CASH - FOR COPAYS)	\$100.00	\$100.00
1013-0144 (PETTY CASH - JSC)	\$25.00	\$25.00
1012-0135 (CASH - VISA/ MC - Peoples)	\$14,776.33	\$53,078.55
1012-0110 (CASH - GOVERNMENT PMTS)	(\$28,262.03)	\$1,631,325.85
1012-0105 (CASH - PAYROLL / TAXES)	(\$17,694.82)	(\$34,566.08)
1012-0115 (CASH - CONCENTRATION ACCT)	\$3,555,226.29	\$0.00
1012-0200 (Escrow Acct - Reid & Riege)	\$3,211.86	\$204,758.49
1012-0150 (Cash - imprest acct)	\$7,131.73	\$6,679.08
1012-0190 (Escrow Acct - Neubert, Pepe & Cash and cash equivalents	\$0.00	\$63,065.00
	\$4,142,244.55	\$3,033,010.62
1031-0440 (Accounts Receivable - Credit	\$553,612.95	\$897,677.58
1031-0441 (Accounts Receivable)	\$18,142,919.58	\$23,029,439.28
1060-0660 (CONTRACTUALS - IP)	(\$3,732,706.97)	(\$5,370,641.97)
1060-0670 (CONTRACTUALS - OP)	(\$4,310,906.36)	(\$5,649,814.36)
1060-0671 (ALLOW FOR UNCOLLE ACCOUNTS -	(\$2,783,252.12)	(\$4,160,762.00)
1031-0445 (NET OP SURG A/R (JSC))	\$0.00	\$42,798.83
1031-0446 (JSC reserve - old ar)	\$0.00	(\$42,798.83)
Patient accounts receivable, net of allowances	\$7,869,667.08	\$8,745,898.53
1054-1175 (OTHER A/R DUE FROM AMBULANCE	\$1,090.00	\$2,180.00
1054-1191 (ACCRU INTEREST RECEIVABLE)	\$0.00	\$306.26
1054-1199 (DUE FR PEOPLES-SAFETY NATL CA	\$274,905.13	\$304,890.80
1040-0660 (CAMPAIGN-CURR PLEDGES REC)	\$107,193.55	\$126,870.13
1040-0661 (CAPITAL- ALLOWANCE FOR UNCOLL	(\$107,193.55)	(\$126,870.13)
1054-1198 (OTHER AR- DUE FROM LIBERTY IN	\$31,737.00	\$0.00
Other receivables	\$307,732.13	\$307,377.06
1121-1090 (PREPAID EXP(AP SYSTEM GENERAT	\$16,000.86	\$22,436.39
1121-1095 (PREPAID EXPENSE - INSURANCE)	\$518,149.77	\$664,253.12
1121-1100 (PREPAID EXPENSES)	\$612,958.10	\$570,024.82
Prepaid expenses	\$1,147,108.73	\$1,256,714.33
1050-1100 (EHCC - LOC)	\$317,529.00	\$0.00
1050-1104 (EVERGREEN DUE FROM EVERGREEN)	\$64,277.62	\$560,669.49
1064-1111 (JOHNSON DEVELOPMENT FUND DUE	\$0.00	\$5,000.00
1067-1114 (JMC ENFIELD MOB #2 - NIRENBER	\$360.98	\$360.98
1067-1120 (JMC DUE FROM JMC)	(\$999,938.70)	(\$126,225.92)
1067-1123 (JMC DUE FROM JMC - TOLLAND OF	\$20,147.83	\$12,340.54
1067-1130 (JMC DUE FROM JMC - PCCC (COMM	\$85,945.61	\$42,158.10
1067-1140 (JMC DUE FROM JMC - MENTAL HEA	\$47,597.30	\$41,389.79

Johnson Memorial Hospital Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Prior Year Balance</u>
1067-1145 (JMC DUE FROM JMC - NATCHAUG H	\$137.63	\$137.63
1067-1160 (JMC DUE FR JMC-BILL TO CMG)	\$2,471.72	\$2,365.88
1067-1162 (JMC DUE FR JMC - 115 ELM)	\$51,007.05	\$27,475.54
1062-1119 (HEALTH CARE DUE FROM OCC MED)	\$1,505.85	(\$6,963.17)
1068-1112 (HCHS DUE FROM HCHS)	\$297,096.52	\$27,783.49
Due from affiliated corporations	(\$111,861.59)	\$586,492.35
1047-1110 (JPA DUE FROM JPA)	\$7,968,984.51	\$5,440,396.54
1047-1109 (JPA RESERVE)	(\$7,968,984.51)	(\$5,440,396.54)
1063-1106 (DUE FROM JOHNSON MEDICAL SPEC	\$166,071.49	\$196,402.16
Due from Johnson Medical Specialists	\$166,071.49	\$196,402.16
1103-1000 (INVENTORY/DIETARY ON-HAND INV	\$18,236.17	\$20,998.03
1104-1000 (INVENTORY /PANDEMIC SUPPLIES)	\$42,381.69	\$42,381.69
1106-1000 (INVENTORY / JSC SURGERY ON HA	\$158,073.75	\$113,683.42
1111-1000 (INVENTORY/GENERAL STORES ON-H	\$74,680.22	\$69,945.07
1112-1000 (INVENTORY/PHARMACY ON-HAND IN	\$270,576.73	\$205,907.55
1113-1000 (INVENTORY/LAB ON-HAND INVENTO	\$134,435.79	\$157,091.79
1114-1000 (INVENTORY/OPERATING ROOM ON-H	\$456,198.33	\$553,231.58
Inventories	\$1,154,582.68	\$1,163,239.13
1300-1357 (INV CUR - PARAGON SYSTEM)	\$414,473.98	\$414,222.93
Other current assets	\$414,473.98	\$414,222.93
Total current assets	\$15,090,019.05	\$15,703,357.11
1325-1325 (INV IN PERPETUAL TRUST BENEF	\$3,283,243.06	\$3,164,546.06
1023-0223 (BOARD DESIG CASH PERM RESTR B	\$841,760.00	\$841,760.00
1023-0225 (BOARD DESIG CASH BANK OF AMER	(\$2,322.70)	\$1,175.72
1023-0230 (BOARD DESIG CASH PHILA WILLIA	\$1,826.77	\$1,826.77
Assets whose use is limited	\$4,124,507.13	\$4,009,308.55
1300-1351 (INV HEALTH CONN)	\$4,541.00	\$7,554.70
1300-1353 (INV CONN HOSP LAB NETWORK LL	\$13,683.00	\$11,895.00
1350-1362 (INV - JOINT VENTURE NRRON INV	\$2,825,241.50	\$2,503,896.00
1300-1358 (TOLLAND CON - DIAG IMAGING)	\$25,509.19	(\$0.28)
Other Investments	\$2,868,974.69	\$2,523,345.42
1600-1600 (PPE - BUILDINGS)	\$23,615,088.21	\$23,565,893.21
1600-1603 (PPE - LAND)	\$406,997.45	\$406,997.45
1600-1605 (PPE - LAND IMPROVEMENTS)	\$1,237,587.12	\$1,237,587.12
1600-1610 (PPE - FIXED EQUIPMENT)	\$11,749,358.18	\$11,322,304.78
1600-1615 (PPE - MOVEABLE EQUIPMENT)	\$19,951,131.36	\$18,302,101.53
1600-1620 (PPE - TOLLAND OFFICE)	\$38,586.00	\$0.00
1600-1625 (PPE - NEW ACQUISITIONS - CA)	\$135,441.52	\$0.00
1600-1705 (RESV DEPRE-LAND IMPROV)	(\$984,873.28)	(\$964,558.99)
1600-1715 (RESV DEPRE - BUILDING)	(\$11,324,837.49)	(\$10,633,370.27)
1600-1720 (RESV DEPRE - FIXED EQUIP)	(\$8,588,628.24)	(\$8,145,419.23)
1600-1725 (RESV DEPRE - MOVEABLE EQ)	(\$13,369,436.37)	(\$11,560,859.83)
1600-1730 (RESERVE - TOLLAND OFFICE)	(\$1,929.30)	\$0.00
1200-1225 (11 URANIUM TREATMENT)	\$61,300.00	\$0.00
1600-1606 (FIXED ASSET)	\$253,798.00	\$253,798.00
1600-1706 (ACCUM DEPRE - FIXED ASSET)	(\$108,771.00)	(\$72,514.00)
Property, plant and equipment, net	\$23,070,812.16	\$23,711,959.77

Johnson Memorial Hospital Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Prior Year Balance</u>
1800-1811 (CAP LEASE PROP----)	\$352,232.61	\$0.00
1800-1815 (CAP LEASE PROP-JSC LEASES)	\$9,889.85	\$32,318.45
1800-1825 (CAP LEASE PROP FLEET - CHILLE	\$165,541.57	\$234,041.53
Property under capital leases, net	\$527,664.03	\$266,359.98
1067-1103 (JMC DUE FR JMC - TRUST)	(\$0.14)	(\$0.14)
Due from self- insurance trust	(\$0.14)	(\$0.14)
1700-1700 (DEFERRED FINANCING -)	\$194,607.42	\$201,855.18
1700-1701 (DEFERRED FINANCING COST CHEFA	\$0.00	\$15,750.00
1012-0125 (CASH - WC 08 -COLLATERAL)	\$550,518.98	\$557,746.40
1012-0126 (CASH - WC 08 AIG CLAIMS ESCRO	\$0.00	\$1,337.81
1012-0127 (CASH - WORKERS COMP ES)	\$0.00	\$711.48
1700-1702 (Deferred Financing - HFG)	\$530,199.92	\$0.00
Deferred financing costs, deposits, and other asse	\$1,275,326.32	\$777,400.87
Total Assets	\$46,957,303.24	\$46,991,731.56
2021-2204 (A/P ACCOUNTS PAYABLE ACCRUA)	(\$376,871.54)	\$592,748.59
2021-2206 (A/P POST PETITION)	\$3,731,218.18	\$1,116,108.20
2021-2210 (A/P MAT MGMT CLEARING)	\$63,244.13	\$130,459.92
Accounts payable - post petition	\$3,417,590.77	\$1,839,316.71
2031-2310 (ACCR PR- NET WAGES)	\$1,125,091.21	\$1,106,344.70
2031-2314 (ACCR PR- FICA TAX ON PTO)	\$76,171.33	\$93,338.92
2031-2316 (ACCR PR- PTO)	\$995,703.72	\$1,220,122.80
2034-2400 (PR TAX PBLE- FED & FICA TAXE	\$321,746.00	\$314,292.33
2034-2401 (TAX PAY CONN INCOME TAX)	\$41,120.69	\$43,795.22
2034-2403 (TAX PAY FIXED MASS TAX)	\$3,789.41	\$2,801.83
2049-2432 (DEDUC LINCOLN (incl er port))	\$64,032.57	\$131,071.95
2049-2440 (DEDUC PAY FLEX SPENDING ACC)	\$0.00	(\$92.34)
2049-2450 (DEDUC PAY CHILD SUPPORT)	\$178.00	\$0.00
2049-2453 (DEDUC PAY METLIFE TSA)	\$0.60	(\$127.20)
2049-2461 (DEDUC PAY GIFT SHOP DEDUCTION	\$1,735.47	\$0.00
2049-2511 (DEDUC PAY UNITED WAY)	\$0.00	\$7.00
2049-2555 (DEDUC PAY GARNISHMENT)	\$70.00	\$70.00
2049-2550 (DEDUC PAY OTHER PAYROLL DEDUC	\$175.00	\$0.00
Accrued Expenses (payroll)	\$2,629,814.00	\$2,911,625.21
2021-2201 (A/r credit balances)	\$485,647.13	\$897,677.58
2021-2203 (A/P ACCR MCK PENALTY)	\$240,000.00	\$0.00
2021-2215 (A/P Self Insured Clearing Acc	\$0.00	\$827.11
2021-2225 (ACCRU JMH LEGAL FEE)	\$612,599.62	\$285,734.67
2021-2235 (ACCRU JMH AUDIT FEE)	\$139,663.00	\$100,000.00
2021-2256 (A/P ACCRUED CREDITOR FEE)	\$788,793.26	\$398,668.74
2021-2259 (A/P DUE TO JMH GIFT SHOP)	\$0.00	(\$0.44)
2022-2710 (INS LIAB WORKERS COMP LIABILI	\$264,251.07	\$332,961.00
Other accrued expenses	\$2,530,954.08	\$2,015,868.66
2021-2207 (BANKRUPCY DISBURSEMENTS)	\$8,754,452.00	\$0.00
2060-2815 (CUR LEASE - JSC Leases)	\$14,242.71	\$23,611.06
2060-2895 (CUR LEASE PAY FIRST AMER #24	\$17,271.94	\$17,271.94
2060-2897 (CUR LEASE PAY FIRST AMER #18-	\$1,437.33	\$1,437.33
2060-2898 (CUR LEASE PAY FIRST AMER #20-	\$799.02	\$799.02

Johnson Memorial Hospital Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Prior Year Balance</u>
2122-2920 (L/T LOAN - CHA - ENERGY PROJ)	\$0.00	\$561,487.58
2060-2811 (CUR LEASE - ALARIS IV PUMPS)	\$219,084.89	\$0.00
Current portion of long-term debt & leases	\$9,007,287.89	\$604,606.93
2122-2930 (HFG Loan)	\$4,000,000.00	\$0.00
HFG Loan	\$4,000,000.00	\$0.00
Total Current liabilities	\$21,585,646.74	\$7,371,417.51
2021-2200 (A/P ACCOUNTS PAYABLE)	\$0.00	\$8,635,482.07
2021-2202 (ADDITIONAL UNSECURED LIABIITE)	\$0.00	\$1,698,446.53
Accounts payable	\$0.00	\$10,333,928.60
2122-2921 (L/T MORTGAGE - PEOPLES)	\$12,843,750.00	\$13,186,250.00
Notes payable - Peoples United Bank	\$12,843,750.00	\$13,186,250.00
2060-2814 (ACCRUED ADMIN CLAIM)	\$0.00	\$20,092.00
2060-2825 (CUR LEASE PAY - CHILLERS)	\$0.00	\$0.18
2090-2910 (L/T Mckesson 2008 Settlement)	\$0.00	\$3,780,994.75
2090-2995 (L/T LEASE PAY FA35 - IDB)	\$225,074.80	\$0.00
2122-2923 (L/T KEY LOAN FOR PARAGON)	\$922,514.72	\$2,870,658.08
2122-2948 (L/T LOAN INTEREST EXP PAYABLE)	\$141,359.26	\$294,153.21
Long-term debt & leases	\$1,288,948.78	\$6,965,898.22
2065-2720 (CURRENT - PENSION RESERVES)	\$360,687.08	\$6,382,284.00
Current portion of pension obligation	\$360,687.08	\$6,382,284.00
2134-2720 (L/T PENSION RESERVES)	\$0.00	\$16,607,140.36
Accrued pension obligation	\$0.00	\$16,607,140.36
2077-2777 (GENERAL RESERVE)	\$251,072.68	\$337,351.35
2079-2779 (DUE TO MEDICARE FY 2008)	\$173,190.00	\$146,500.00
2079-2776 (DUE TO MEDICARE FY 2009)	\$278,000.00	\$278,000.00
2079-2778 (DUE TO MEDICARE FY 2010)	\$43,057.00	\$0.00
2079-2782 (DUE TO ST OF CONN FY 07)	\$0.00	(\$107,031.00)
2079-2783 (DUE TO ST OF CONN FY 08)	(\$274,173.30)	(\$274,173.30)
2079-2784 (DUE TO ST OF CONN FY 09)	\$174,681.48	\$0.00
2079-2785 (DUE TO/FR ST OF CONN FY 10)	(\$60,000.00)	\$0.00
Estimated amounts due to 3rd party	\$585,827.86	\$380,647.05
2022-2715 (INS LIAB SELF INSURANCE ACCR)	\$1,269,265.46	\$2,204,000.46
Self-insurance	\$1,269,265.46	\$2,204,000.46
2077-2999 (ENVIRONMENTAL ASSET RETIREMT)	\$289,217.00	\$270,929.00
Other L.T. Liabilities	\$289,217.00	\$270,929.00
Total L.T. liabilities	\$16,637,696.18	\$56,331,077.69
2200-2600 (FUND BAL GEN - BEG OF Y)	\$3,364,365.93	\$9,108,358.67
2200-2615 (FUND BAL TRANSFER TO JMC)	(\$0.25)	(\$0.25)
2200-2630 (FUND BAL UNRESTRICTED FUNDS)	(\$10,095,731.02)	(\$9,977,034.02)
2200-2619 (FUND BAL TRANSFER FROM DEVELO)	(\$2,750.00)	\$0.00
Unrestricted Net Asset	(\$6,734,115.34)	(\$868,675.60)
2200-2640 (FUND BAL PERM RESTRICTED)	\$843,586.77	\$843,586.77
2200-2645 (FUND BAL BENEF INT/PERPETUAL)	\$3,283,243.06	\$3,164,546.06
Permanently restricted assets	\$4,126,829.83	\$4,008,132.83
2200-2650 (FUND BAL UNREALIZED GAIN/LOSS)	(\$16,032,742.80)	(\$14,106,227.49)
Unrealized gain or loss	(\$16,032,742.80)	(\$14,106,227.49)
Net assets	\$8,733,960.39	(\$16,710,763.00)

**Johnson Memorial Hospital
Balance Sheet**

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Prior Year Balance</u>
<i>gain(loss) ytd</i>	<i>\$27,373,988.70</i>	<i>(\$5,743,992.74)</i>
Total liabilities and net assets	\$46,957,303.31	\$46,991,732.20
1000-0021 (DEFAULT DEPARTMENT PROFESSION)	(\$0.01)	(\$0.01)
1000-0040 (DEFAULT DEPARTMENT DEFAULT CO)	(\$0.20)	(\$0.20)
1000-0050 (DEFAULT DEPARTMENT PAYROLL DE)	\$0.07	\$0.07
1400-1400 (PERPETUAL TRUSTS BEN INT-PER)	\$0.20	\$0.80
1104-1004 (INVENTORY / INFO SERV. RECLAS)	(\$0.02)	(\$0.02)
1111-1002 (INVENTORY/GENERAL STORES PRIC)	\$0.03	\$0.00
junk	\$0.07	\$0.64

Johnson Professional Associates

Consolidated Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)



	<u>Current Year</u>	<u>Prior Year</u>
1000-1010 (CASH - PATIENT DEPOSITS)	60,316.24	98,336.63
1000-1020 (PETTY CASH - MH)	270.00	270.00
1000-1121 (PETTY CASH - ENDO)	200.00	
1000-1122 (PETTY CASH - PILAGEN)	31.00	250.00
1000-1125 (PETTY CASH - WHITE)	200.00	
1000-1124 (PETTY CASH - DUDEK)	200.00	
1000-1126 (PETTY CASH - LAURA MULKA)	200.00	
1000-1015 (CASH - OPERATING 965)	170,800.41	
CASH	232,217.65	98,856.63
5100-1160 (IM PATIENT RECEIVABLES)	257,850.16	209,140.07
7300-1160 (ENDO AR)	57,619.28	56,258.23
2300-1160 (OB-GYN PATIENT RECEIVABLES)	124,928.51	146,334.98
7500-1160 (PCP PATIENT RECEIVABLES)	117,041.08	6,491.00
4300-1160 (BH PATIENT RECEIVABLES)	158,401.53	143,595.99
6500-1160 (SURG PATIENT RECEIVABLES)	90,476.54	
6600-1160 (ORTHOPEID PATIENT RECEIVABLES)	153,821.40	
2400-1160 (INFU -PATIENT RECEIVABLES)	44,414.94	
7600-1160 (GERI PATIENT RECEIVABLES)	6,044.83	
2100-1160 (HP PATIENT RECEIVABLES)	765,254.84	
2200-1160 (PATH PATIENT RECEIVABLES)	91,362.87	
6300-1160 (CS PATIENT RECEIVABLES)	0.00	1,805.60
1200-1161 (ACCRUED REVENUE)	209,440.00	
1200-1015 (PATIENT AR CASH CLEARING)	(3,655.60)	(13,107.55)
1200-1163 (G&A OTHER A/R)	1,276.38	0.00
PATIENT RECEIVABLES	2,074,276.76	550,518.32
5100-1170 (IM ALLOWANCE FOR CONTRACTUALS)	(169,717.00)	(104,570.00)
7300-1170 (ENDO ALLOWANCE FOR CONTRACTUA	(30,544.00)	(23,628.00)
2300-1170 (OB-GYN ALLOWANCE FOR CONTRACT	(59,204.00)	(66,041.00)
7500-1170 (PCP ALLOWANCE FOR CONTRACTUAL	(65,602.00)	(2,726.00)
4300-1170 (BH ALLOWANCE FOR CONTRACTUAL)	(101,995.00)	(84,722.00)
6500-1170 (SURG ALLOW FOR CONTRACTUALS)	(51,626.00)	
6600-1170 (ORTHOPEID ALLOW FOR CONTRACTUA	(86,278.00)	
2400-1170 (INFU - ALLOW FOR CONTRACTUALS	(29,603.00)	
7600-1170 (GERI ALLOWANCE FOR CONTRACTUA	(3,435.00)	
2100-1170 (HP ALLOW FOR CONTRACTUALS)	(458,464.00)	
2200-1170 (PATH- ALLOWANCE FOR CONTRACTU	(52,662.00)	
1200-1171 (CONT RESV - ACCRUED REVENUE)	(131,947.00)	
CONTRACTUAL ALLOWANCES	(1,241,077.00)	(281,687.00)
5100-1180 (IM ALLOWANCE FOR UNCOLLECTIBL	(22,033.00)	(41,828.00)
7300-1180 (ENDO ALLOWANCE FOR UNCOLLECTI	(1,354.00)	(12,399.00)
2300-1180 (OB-GYN ALLOWANCE FOR BAD DEBT	(3,286.00)	(30,584.00)
7500-1180 (PCP ALLOWANCE FOR BAD DEBT)	(2,572.00)	(1,431.00)
4300-1180 (BH ALLOWANCE FOR BAD DEBT)	(16,922.00)	(23,550.00)
6500-1180 (SURG ALLOW FOR BAD DEBT)	(11,655.00)	
6600-1180 (ORTHOPEID ALLOWANCE FOR BAD DE	(20,263.00)	
2400-1180 (INFU - ALLOWANCE FOR BAD DEBT	(2,962.00)	
7600-1180 (GERI ALLOWANCE FOR BAD DEBT)	(522.00)	



Johnson Professional Associates
Consolidated Balance Sheet
For Period: 12-2010 (09/01/2010 - 09/30/2010)



	<u>Current Year</u>	<u>Prior Year</u>
2100-1180 (HP ALLOWANCE FOR BAD DEBT)	(92,037.00)	
2200-1180 (PATH ALLOWANCES FOR BAD DENTS)	(1,935.00)	
6300-1180 (CS ALLOWANCE FOR BAD DEBT)	0.00	(1,805.60)
ALLOWANCES FOR UNCOLLECTIBLE	(175,541.00)	(111,597.60)
1000-1230 (G&A PREPAID EXPENSES)	0.00	5,573.27
1200-1210 (G&A PREPAID INSURANCE)	5,032.13	1,806.00
2300-1210 (OB-GYN PREPAID INSURANCE)	1,366.08	1,346.54
4300-1210 (BH PREPAID INSURANCE)	1,254.43	5,500.08
5100-1210 (IM PREPAID INSURANCE)	17,796.00	6,301.00
7300-1210 (ENDO PREPAID INSURANCE)	6,804.00	5,972.72
6600-1210 (DUDEK PREPAID INSURANCE)	15,176.00	
2100-1210 (HP PREPAID INSURANCE)	106,252.00	
2200-1210 (PATH PREPAID INSURANCE)	12,737.00	
2400-1210 (ONCO PREPAID INSURANCE)	350.00	
7500-1210 (PCP PREPAID INSURANCE)	7,850.00	
7600-1210 (GERI PREPAID INSURANCE)	6,804.00	
PREPAID EXPENSES	181,421.64	26,499.61
1000-1256 (DUE FROM DR REHEIS)	57,300.00	59,600.00
1000-1257 (DUE FROM DR. WHITE)	99,499.67	789,750.00
1000-1299 (AMORTIZATION OF MD LOANS)	(1,685,727.31)	(1,667,773.29)
1000-1356 (DUE FROM DR REHEIS - INTER)	58,537.41	58,537.41
1000-1357 (DUE FROM DR WHITE - INTEREST)	48,744.20	273,045.84
1000-1261 (DUE FR DR WATSON)	249,500.00	249,500.00
1000-1361 (DUE FR DR WATSON-INTEREST)	17,134.73	17,134.73
1000-1180 (BAD DEBT RESERVE ON MD TRAD L	1,155,011.30	220,205.39
OTHER RECEIVABLES	0.00	0.08
TOTAL CURRENT ASSETS	1,071,298.05	282,590.04
1000-1700 (FIXED ASSETS OB OFFICE)	122,491.51	94,297.24
1000-1701 (OB - ACCUMULATED DEPRECIATION	(94,274.67)	(87,401.29)
1000-1720 (FIXED ASSETS MH OFFICE)	8,277.94	8,277.94
1000-1721 (MH - ACCUMULATED DEPRECIATION	(6,131.21)	(4,475.53)
1000-1730 (FIXED ASSETS ENDO MOVEABLE)	50,156.18	33,764.29
1000-1731 (ACCUMULATED DEPRECIATION ENDO	(21,349.71)	(14,701.52)
1000-1740 (FIXED ASSETS DR PILAGIN MAGAU	4,125.23	4,125.23
1000-1741 (ACCUM DEPREC - DR PILAGIN ASS	(2,062.62)	
1000-1745 (FIXED ASSETS DR WHITE)	12,958.00	
1000-1746 (ACCUM DEPREC DR WHITE EQUIP)	(597.98)	
1000-1750 (FIXED ASSETS DR DUDEK)	71,280.78	
1000-1751 (ACCUM DEPREC DR DUDEK ASSETS)	(5,091.48)	
6600-1800 (ORTHOPEDE LEASEHOLD IMPROVEMEN	37,780.00	
6600-1801 (ORTHOPEDE ACCUM DEPREC LEASEHO	(1,259.33)	
FIXED ASSETS/LEASEHOLD IMPROVEMENTS	176,302.64	33,886.36
TOTAL OTHER ASSETS	176,302.64	33,886.36
TOTAL ASSETS	1,247,600.69	316,476.40
2000-2110 (ACCOUNTS PAYABLE)	188,081.28	534,572.24
ACCOUNTS PAYABLE	188,081.28	534,572.24



Johnson Professional Associates
Consolidated Balance Sheet
For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Year</u>	<u>Prior Year</u>
1200-2120 (G&A ACCRUED EXPENSES)	11,000.00	5,000.00
2000-2120 (ACCRUED EXPENSES PAYABLE)	53,121.36	118,923.34
ACCRUED EXPENSES	64,121.36	123,923.34
2000-2121 (ACCRUED STATE INCOME TAX)	9,759.23	7,595.49
2000-2122 (ACCRUED MASS INCOME TAX)	211.57	0.00
2000-2170 (FEDERAL INCOME TAX WITHHELD)	44,605.02	14,005.21
2000-2175 (FICA TAX WITHHELD)	20,099.74	8,577.93
2000-2185 (EMPLOYEE'S IRA DEDUCTION)	0.00	(215,254.50)
2000-2186 (EMPLER & EMPLEE IRA LIAB)	42,121.27	283,083.12
2000-2210 (CT UNEMPLOYMENT PAYABLE)	6,636.17	1,438.68
2000-2220 (FEDERAL UNEMPLOYMENT PAYABLE)	3,204.49	1,536.32
2000-2230 (ACCRUED VACATION/PERSONAL TIM)	285,021.56	69,897.55
2000-2240 (ACCRUED WAGES PAYABLE)	270,345.16	80,394.03
2000-2412 (PAYROLL DEDUCTION FSA - HEALT)	(410.80)	(1,285.76)
2000-2190 (401(K) CONTRIBUTIONS and MATC)	12,200.88	
ACCRUED PAYROLLS	693,794.29	249,988.07
TOTAL CURRENT LIABILITIES	945,996.93	908,483.65
2000-2500 (DUE TO JOHNSON MEMORIAL CORP)	210,344.60	53,490.00
2000-2510 (DUE TO JHC)	70,746.49	72,707.89
1200-1165 (DUE FROM JMS)	(1,592.56)	(6,579.40)
DUE TO AFFILIATES	279,498.53	119,618.49
2000-2505 (DUE TO HEALTH CT MSO)	0.00	418,097.41
DUE TO CT HEALTH MSO	0.00	418,097.41
2000-2520 (DEFERRED EXPENSES DUE TO JMH)	7,968,984.51	5,440,396.54
2000-2522 (DUE TO JMC)	151,904.13	151,904.13
DEFERRED EXPENSES/DUE TO JMH	8,120,888.64	5,592,300.67
TOTAL LIABILITIES	9,346,384.10	7,038,500.22
2000-2895 (COMMON STOCK)	1,000.00	1,000.00
COMMON STOCK	1,000.00	1,000.00
2000-2900 (RETAINED EARNINGS)	(6,723,023.82)	(6,084,596.34)
RETAINED EARNINGS	(6,723,023.82)	(6,084,596.34)
CURRENT YEAR PROFIT / (LOSS)	(1,376,759.59)	(638,427.48)
TOTAL LIABILITIES AND FUND BAL	<u>1,247,600.69</u>	<u>316,476.40</u>

Home & Community Health Services Inc
Balance Sheet
For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Prior Year Balance</u>
1000-1010 (Cash Operating)	243,967	241,676
1000-1015 (Cash Payroll)	(1,703)	0
1000-1022 (Cash in Transit)	1,816	52,954
1000-1025 (Petty Cash)	400	300
Cash	244,480	294,929
1200-1219 (A/R McKesson)	902,104	765,322
1200-1245 (Allowance for Bad Debt CY)	(73,817)	(126,862)
1200-1248 (MCR Reserve)	(42,897)	(10,861)
Patient Accounts Receivable, Net of Reserves for	785,391	627,600
1100-1340 (Malpractice Due from JMC Trus	0	0
Due from Self Insurance Trust	0	0
1250-1250 (Accrued A/R)	20,225	42,820
1250-1272 (Suspense)	0	0
Other Accounts Receivable	20,225	42,820
1100-1410 (Prepaid Business Insurance)	64,231	15,713
1100-1415 (Prepaid Dues & Subscriptions)	5,788	4,287
1100-1427 (Prepaid - Other)	90,081	58,461
Prepaid Expenses	160,101	78,461
TOTAL CURRENT ASSETS	1,210,196	1,043,810
1000-1160 (Smith & Barney Restricted Fun	180,799	166,060
Investments	180,799	166,060
1300-1721 (Furniture & Major Moveable Eq	55,827	55,827
1300-1722 (A/D Furniture & Moveable Eq)	(53,433)	(52,833)
1300-1760 (Computers)	199,051	199,051
1300-1762 (A/D Computers)	(188,732)	(171,743)
1300-1800 (Computers McKesson)	619,739	619,739
1300-1805 (A/D - Computers McKesson)	(582,589)	(569,160)
1300-1900 (Hartford Foundation Grant)	60,830	60,830
1300-1910 (A/D Hartford Foundation Restr	(36,295)	(24,129)
Net, Property, Plant, Equipment	74,398	117,581
1100-1185 (Deposit - 101 Phoenix)	7,134	7,134
Security Deposits	7,134	7,134
1100-1180 (OLD W/C Escrow ACCT)	17,170	15,446
1100-1181 (New W/C Escrow ACCT)	0	8,860
Other Asset	17,170	24,306
TOTAL OTHER ASSETS	279,500	315,081
TOTAL ASSETS	1,489,697	1,358,891
2000-2010 (Accounts Payable Trade)	171,742	139,622
2000-2012 (Accounts Payable Mckesson Loa	0	102,014
2000-2031 (Accounts Payable Affiliates)	0	164,502
2000-2044 (Accrued Workers Comp)	254,584	303,631
2000-2045 (Accrued Malpractice)	20,597	20,329
2000-2055 (Accrued Audit)	37,592	35,000
2000-2095 (Other Accrued Misc)	23,660	29,509
2000-2255 (Accrued Interest Payable)	1,225	1,225
2000-0000 (MAT MAN CLEARING SUSPENSE)	57	

Home & Community Health Services Inc
Balance Sheet
For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Balance</u>	<u>Prior Year Balance</u>
Accounts Payable and accrued expenses	509,458	795,831
2000-2035 (Accrued Payroll)	144,557	163,571
2000-2037 (Flex Plan Dependent)	(0)	(0)
2000-2038 (Accrued Vacation)	146,262	140,690
2000-2040 (Accrued 403(B) Lincoln)	8,209	2,167
2000-2041 (Accrued Mileage)	2,195	9,176
2000-2115 (Accrued FICA ER Payable)	3,524	12,150
2000-2120 (EE FICA Payable)	66,521	0
2000-2125 (SUTA Employment Payable)	2,299	708
2000-2140 (CT Income Tax Payable)	4,738	0
2000-2145 (MA Income Tax Payable)	426	0
Accrued salaries and benefits	378,729	328,462
2000-2290 (Line of Credit -HFG)	175,000	
Line of credit loan	175,000	0
2000-1246 (Overpayments - Other)	(818)	0
2000-2211 (Reserve for Medicare and Medi)	55,515	60,912
2000-2230 (CR Bal in A/R Due Third Parti	85,591	92,787
Due to third-party payers	140,288	153,698
2000-2280 (Due to Affiliates S/T)	123,675	202,763
Due to JMC and affiliates	123,675	202,763
2000-2220 (Deferred Grants/Contributions)	3,085	1,548
2000-2234 (Deferred MCR Revenue)	211,535	200,194
Deferred Revenue	214,620	201,742
TOTAL CURRENT LIABILITIES	1,541,771	1,682,497
2200-2520 (Fund Balance - Unrestricted)	(516,670)	(136,253)
Unrestricted	(516,670)	(136,253)
2200-2530 (Fund Balance - Temp Restrict	40,979	55,451
Temporarily restricted	40,979	55,451
2200-2550 (Fund Balance - Permanently Re	170,235	170,235
Permanently restricted	170,235	170,235
2200-2540 (Unrealized (Gain)/Loss)	21,311	(1,450)
Unrealized Gain or Loss	21,311	(1,450)
CURRENT YEAR PROFIT / (LOSS)	232,071	(411,589)
Total net assets (deficit)	(52,074)	(323,606)
Total Liabilities and net assets (deficit)	1,489,697	1,358,891

Evergreen Health Care Center

Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current</u>	<u>Prior Month</u>	<u>Prior Year</u>
1000-1005 (PEOPLES GENERAL FL	943,552.24	915,606.29	1,202,046.51
1000-1015 (CASH - PAYROLL)	(54,846.12)	(4,033.70)	(3,301.72)
1000-1025 (PETTY CASH - GENERA	300.00	671.43	1,714.23
1000-1020 (OPERATING-DEBTOR II	(6,096.83)	(15,981.42)	(15,486.09)
1000-1200 (UNUSED CASH PRINCII	65,299.62	65,264.74	64,766.15
1000-1300 (CASH - W/C 08-AIG)	215.36	215.36	215.36
1000-1301 (CASH - -W/C 08- SELF)	0.00	0.00	46,767.60
Cash and cash equivalents	948,424.27	961,742.70	1,296,722.04
1200-1219 (ACCOUNTS RECEIVABI	1,804,811.74	2,031,091.29	1,630,303.22
1200-1245 (RESERVE FOR BAD DE	(266,147.21)	(304,667.91)	(256,683.87)
Accounts receivable, net	1,538,664.53	1,726,423.38	1,373,619.35
1200-1230 (MISC ACCOUNTS RECE	26,878.00	3,578.00	544,714.67
Other accounts receivable	26,878.00	3,578.00	544,714.67
1100-1410 (PREPAID INSURANCE)	119,795.39	58,262.06	(35,987.79)
1100-1427 (PREPAID EXPENSES -S	735.00	0.00	0.00
1100-1428 (PREPAID EXPENSES)	7,858.68	8,873.97	4,822.68
1100-1429 (PREPAID - OTHER)	8,992.45	8,992.45	
Prepaid and other current assets	137,381.52	76,128.48	(31,165.11)
1150-1500 (INVENTORY)	37,119.21	29,618.79	37,728.73
Inventory	37,119.21	29,618.79	37,728.73
1000-1030 (PATIENT TRUST PETTY	280.00	280.00	280.00
1000-1040 (CASH - PATIENT TRUS	66,758.35	73,335.36	58,628.84
Other current assets	67,038.35	73,615.36	58,908.84
Total current assets	2,755,505.88	2,871,106.71	3,280,528.52
1300-1700 (LAND IMPROVEMENTS	1,526,366.83	1,526,366.83	1,526,366.83
1300-1701 (ACCUM DEBRE LAND II	(409,327.00)	(401,141.00)	(311,100.00)
1300-1710 (BUILDINGS)	11,315,028.99	11,315,028.99	11,315,028.99
1300-1711 (ACCUM DEPRE - 90 BE	(6,703,067.00)	(6,653,994.00)	(6,114,191.00)
1300-1715 (BUILDING IMPROVEME	4,418,663.83	4,418,663.83	4,418,663.83
1300-1721 (MOVEABLE EQUIPMEN	2,248,332.11	2,262,981.11	2,270,569.11
1300-1722 (ACCUM DEPRE - MOVE	(1,894,733.00)	(1,876,494.00)	(1,735,283.00)
1300-1760 (COMPUTER EQUIPMEN	271,944.56	271,944.56	256,606.82
Property, plant & equipment	10,773,209.32	10,863,356.32	11,626,661.58
1350-1800 (PEOPLES FINANCING C	138,550.45	138,873.41	142,748.93
Deferred costs, net	138,550.45	138,873.41	142,748.93
Total Assets	13,667,265.65	13,873,336.44	15,049,939.03
2000-2100 (ACCOUNTS PAYABLE)	0.00	722,566.21	722,566.21
Accounts payable and accrued expenses	0.00	722,566.21	722,566.21
2000-2035 (ACCRUED PAYROLL P/	138,696.21	350,960.49	293,040.19
2000-2036 (FLEX SPENDING PAYAI	(184.20)	0.00	0.00
2000-2038 (ACCRUED VACATION F	279,939.05	284,102.65	282,248.32
2000-2010 (FICA TAX WITHHELD)	0.00	0.00	(52,557.93)
2000-2015 (FEDERAL TAX WITHHE	86,316.84	91,601.10	(31,763.15)
2000-2020 (MASS STATE TAX WIT	1,111.77	1,136.43	(717.22)
2000-2025 (CT STATE TAX WITHHE	11,605.48	12,207.16	(11,130.29)
2000-2044 (WORKERS COMPENSA	11,000.00	10,135.31	12,500.00
Accrued payroll and benefits	528,485.15	750,143.14	491,619.92

Evergreen Health Care Center

Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current</u>	<u>Prior Month</u>	<u>Prior Year</u>
2000-2103 (A/P POST PETITION)	356,798.65	245,240.12	189,492.36
Accounts payable - post petition	356,798.65	245,240.12	189,492.36
2000-2047 (ACCRUED BANKRUPTC	37,998.69	33,665.69	35,400.00
2000-2051 (A/R - CLEARING ACCO	73,359.56	0.00	0.00
2000-2055 (ACCRUED ACCOUNTIN	57,313.08	73,979.74	37,313.00
2000-2060 (ACCRUED LEGAL EXPE	20,300.00	20,300.00	0.00
2000-2070 (A/R - CREDIT BALANCE	193,163.97	275,760.44	281,330.66
2000-2095 (ACCRUED EXPENSES -	23,628.52	13,539.99	16,713.57
2000-2115 (ACCRUED PROVIDER T	419,822.90	356,874.80	424,226.90
2000-2225 (ACCRUED INTEREST P	18,485.46	19,837.91	18,477.49
2000-2105 (A/P - AFFILIATES)	34,809.58	34,809.58	6,099.58
2000-2106 (MATERIALS MANAGEM	7,171.74	7,398.44	
Other accrued expenses	886,053.50	836,166.59	819,561.20
2100-2300 (PEOPLES MORTGAGE	15,199,990.00	15,199,990.00	15,199,990.00
Notes payable -Peoples United Bank	15,199,990.00	15,199,990.00	15,199,990.00
2000-2080 (NOTES PAYABLE)	(0.50)	82,831.36	82,831.36
2100-2290 (LEASES PAYABLE)	37,778.15	38,752.25	49,102.47
2100-2350 (PLAN PAYMENTS PAYA	326,021.00	0.00	
Current portion of long term debt & leases	363,798.65	121,583.61	131,933.83
2000-2110 (DEFERRED INCOME)	0.00	11,278.52	4,751.69
Deferred revenue	0.00	11,278.52	4,751.69
2000-2045 (SELF INSURANCE TRU:	112,241.00	151,133.00	151,133.00
Self insurance liability	112,241.00	151,133.00	151,133.00
2200-2280 (DUE TO AFFILIATES)	64,277.62	214,308.33	497,290.49
2000-2290 (HFG LOC)	317,529.00	0.00	
Due to affiliates	381,806.62	214,308.33	497,290.49
2000-2250 (PATIENT TRUST)	67,038.35	73,615.36	58,908.84
2000-2300 (RESIDENT BAZAAR LIA	5,145.95	6,964.15	13,022.49
Patient Related	72,184.30	80,579.51	71,931.33
Total current liabilities	17,901,357.87	18,332,989.03	18,280,270.03
ytd gain/loss	(1,003,761.22)	(1,229,321.59)	51,584.18
2200-2520 (FUND BALANCE - UNRE	3,230,331.00	3,230,331.00	3,281,915.18
Net assets	3,230,331.00	3,230,331.00	3,281,915.18
Total Libilites & Fund Balance	13,667,265.65	13,873,336.44	15,049,939.03

Johnson Medical Specialists PC

Balance Sheet

For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Curr Yr</u>	<u>Prior Yr</u>
1000-1010 (CASH PEOPLES CHECKING)	180,393.24	204,977.24
1000-1015 (CASH EMPLOYEE SAVINGS)	0.00	8.09
1000-1021 (PETTY CASH DR WATSON)	0.00	200.00
Cash	180,393.24	205,185.33
1000-1020 (ACCOUNTS RECEIVABLE)	0.00	389,695.45
1000-1022 (PATIENT ACCOUNTS RECEIVABLE)	3,956.68	92,672.71
1000-1023 (AR CONTRACTUAL ALLOWANCE)	(1,956.68)	(50,520.26)
1000-1024 (ALLOWANCE FOR DOUBTFUL AC	(2,000.00)	(13,000.00)
Accounts Receivable, net	0.00	418,847.90
1000-1200 (PREPAID ERRORS & OMISSIONS)	0.00	11,142.29
1000-1250 (PREPAID INSURANCE)	0.00	15,492.25
1000-1225 (PREPAID MALPRACTICE WATSO	0.00	21,483.83
Prepaid Expenses	0.00	48,118.37
TOTAL CURRENT ASSETS	180,393.24	672,151.60
1000-2280 (DUE FROM AFFILIATES)	2,504.70	175,000.00
Promissory note receivable	2,504.70	175,000.00
1000-1025 (DUE FROM DR CAROL WATSON)	184,678.75	134,117.89
1000-1026 (RESERVE FOR BAD DEBT CAROI	(184,678.75)	(76,886.21)
Due Fr Dr Carol Watson, Net	0.00	57,231.68
1000-1700 (COMPUTER EQUIPMENT)	6,983.29	6,983.29
1000-1750 (ACCUMULATED DEPRECIATION)	(6,983.29)	(5,947.70)
Net, Property, Plant, Equipment	0.00	1,035.59
TOTAL OTHER ASSETS	2,504.70	233,267.27
TOTAL ASSETS	182,897.94	905,418.87
2000-2010 (ACCOUNTS PAYABLE)	0.00	19,186.77
Accounts payable	0.00	19,186.77
2000-2012 (ACCRUED EXPENSES)	2,496.45	235,048.72
2000-2250 (FEDERAL INCOME TAXES PAYAE	(67,121.00)	2,574.00
2000-2260 (STATE INCOME TAXES PAYABLE	622.26	(4,403.00)
Accrued expenses	(64,002.29)	233,219.72
2000-2035 (ACCRUED SALARIES PAYABLE)	0.00	31,792.12
2000-2036 (EE FLEX SPENDING ACCOUNT)	0.00	(999.84)
2000-2037 (ACCRUED PROFIT SHARING)	0.00	21,799.00
2000-2038 (ACCRUED BENEFIT TIME)	0.00	26,632.56
2000-2039 (PAYROLL LIABILITIES)	0.00	(0.05)
2000-2040 (ACCRUED PENSION EXPENSE)	0.00	2,008.09
2000-2041 (ACCRUED PTO DR WATSONS CF	0.00	28,568.34
Accrued salaries and benefits	0.00	109,800.22
2000-2280 (DUE TO AFFILIATES)	166,977.07	196,402.16
2000-2270 (DUE TO JPA)	1,592.55	6,579.39
Due to JMC and affiliates	168,569.62	202,981.55
TOTAL CURRENT LIABILITIES	104,567.33	565,188.26
2200-2100 (COMMON STOCK \$1 PAR, 1000 S	1,000.00	1,000.00
Common Stock	1,000.00	1,000.00
2000-2520 (RETAINED EARNINGS)	240,711.66	240,711.66

Johnson Medical Specialists PC
Balance Sheet
For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Curr Yr</u>	<u>Prior Yr</u>
2200-2540 (NET INCOME)	98,518.95	0.00
Retained Earnings	339,230.61	240,711.66
CURRENT YEAR PROFIT / (LOSS)	(261,900.00)	98,518.95
TOTAL LIABILITIES & NET ASSETS	<u>182,897.94</u>	<u>905,418.87</u>

Report # 350

Johnson Memorial Corporation
 Consolidated P&L
 OCHA Report 350
 FYE 9/30/2010

	Totals	JMH	JMC	Johnson Develop	HCHS	Johnson Hlth Care	Johnson Prof Assoc	Johnson Med Spec	Evergreen
A. Operating Revenues									
1 Total Gross Patient Revenue	193,977,842	151,379,363	-	-	6,299,546	692,000	9,772,178	447,174	25,387,581
2 Less: Allowances	104,765,918	89,762,616	-	-	720,134	103,617	5,488,096	171,367	8,520,088
3 Less: Charity Care	280,655	280,655	-	-	-	-	-	-	-
4 Less: Other Deductions	-	-	-	-	-	-	-	-	-
Total Net Patient Revenue	88,931,269	61,336,092	-	-	5,579,412	588,383	4,284,082	275,807	16,867,493
5 Other Operating Revenue	3,721,409	571,177	1,120,082	24,554	663,784	20,754	870,255	309,967	140,836
6 Net Assets Released fr Restrict	-	-	-	-	-	-	-	-	-
Total Operating Revenue	92,652,678	61,907,269	1,120,082	24,554	6,243,196	609,137	5,154,337	585,774	17,008,329
B. Operating Expenses:									
1 Salaries and Wages	45,109,618	26,664,933	-	-	3,480,939	237,556	4,922,117	279,196	9,524,877
2 Fringe Benefits	12,718,541	8,386,427	-	-	1,050,075	58,602	602,285	48,111	2,573,041
3 Physicians Fees	658,322	438,777	-	-	22,000	-	168,695	4,850	24,000
4 Supplies and Drugs	9,029,298	7,355,031	-	-	460,332	50,564	86,010	19,539	1,057,822
5 Depreciation and Amort	4,456,036	3,172,136	358,561	-	43,183	4,469	25,380	1,036	851,271
6 Bad Debts	5,923,792	5,072,682	-	-	17,207	73,008	526,088	111,850	122,957
7 Interest Expense	900,612	592,676	63,615	-	14,745	1,836	-	1,560	226,180
8 Malpractice Insurance Cost	788,038	322,204	-	-	30,465	6,129	334,383	71,554	23,303
9 Other Operating Expenses	24,658,977	17,168,702	1,087,364	22,832	890,054	178,773	854,181	309,978	4,147,093
Total Operating Expenses	104,243,234	69,173,568	1,509,540	22,832	6,009,000	610,937	7,519,139	847,674	18,550,544
Income/(Loss) from Operations	(11,590,556)	(7,266,299)	(389,458)	1,722	234,196	(1,800)	(2,364,802)	(261,900)	(1,542,215)
C. Non-Operating Revenue:									
1 Income from Investments	86,413	134,029	(45,491)	-	(2,125)	-	-	-	-
2 Gifts, contributions, donations	-	-	-	-	-	-	-	-	-
3 Other Non-Operating Gains/(Losses)	36,032,758	34,506,260	-	-	-	-	988,043	-	538,455
Total Non Operating Revenue	36,119,171	34,640,289	(45,491)	-	(2,125)	-	988,043	-	538,455
Excess(deficiency) of Revenue Over Expenses	24,528,615	27,373,990	(434,949)	1,722	232,071	(1,800)	(1,376,759)	(261,900)	(1,003,760)

Johnson Memorial Hospital Income Statement

For Period: 12-2010 (09/01/2010 - 09/30/2010)

<u>Curr Mo. Act</u>	<u>Curr Budg</u>	<u>varlance</u>	<u>%</u>		<u>YTD Actual</u>	<u>YTD Budget</u>	<u>varlance</u>	<u>%</u>
5,242,392	6,575,038	(1,332,646)	-20%	Inpatient revenue	67,574,808	76,335,064	(8,760,256)	-11%
6,882,701	8,318,736	(1,436,035)	-17%	Outpatient revenue	83,804,555	93,381,823	(9,577,268)	-10%
12,125,093	14,893,774	(2,768,681)	-19%	Total Gross Patient Revenue	151,379,364	169,716,887	(18,337,523)	-11%
(6,896,109)	(8,573,520)	1,677,411	-20%	Contractuals	(87,892,262)	(97,791,147)	9,898,885	-10%
(123,858)	(15,815)	(108,043)	683%	Other Administrative Adjustments	(1,713,594)	(180,614)	(1,532,980)	849%
(3,391)	(37,161)	33,770	-91%	Charity Care	(280,655)	(425,738)	145,083	-34%
(219,712)	0	(219,712)		Settlements - prior year	(156,760)	0	(156,760)	
(342,916)	(391,704)	48,788	-12%	Provision for Bad Debt	(2,544,094)	(4,457,461)	1,913,367	-43%
4,539,107	5,875,574	(1,336,468)	-23%	Total Net Patient Revenue	58,791,997	66,861,927	(8,069,930)	-12%
178,087	65,344	112,742	173%	Other Revenue	571,177	784,176	(212,999)	-27%
4,717,194	5,940,919	(1,223,725)	-21%	Total Net Revenue	59,363,174	67,646,103	(8,282,929)	-12%
Operating Costs								
2,053,079	2,431,036	(377,957)	-16%	Salaries & Wages	26,664,933	29,150,589	(2,485,657)	-9%
2,142,333	625,785	1,516,548	242%	Employee Benefits	8,386,427	7,590,218	796,209	10%
321,783	85,208	236,575	278%	Professional Fees	3,567,373	1,509,121	2,058,251	136%
43,336	51,218	(7,882)	-15%	Outsourced Staffing & Contract Services	930,677	602,311	328,366	55%
327,737	407,480	(79,742)	-20%	Purchased Services	4,699,154	4,791,076	(91,922)	-2%
517,464	738,287	(220,823)	-30%	Supplies, Drugs & other patient care	7,355,031	8,564,033	(1,209,002)	-14%
46,281	154,019	(107,738)	-70%	Leases/Service agreements	1,281,003	1,854,670	(573,667)	-31%
44,272	45,020	(748)	-2%	Rent	541,664	540,268	1,396	0%
(364,861)	82,711	(447,572)	-541%	Insurance	471,201	992,400	(521,199)	-53%
166,909	158,738	8,171	5%	Engineering/Utilities	1,959,049	1,904,730	54,319	3%
67,261	535,468	(468,207)	-87%	IT / Phone	1,041,285	3,814,926	(2,773,641)	-73%
199,810	82,682	117,129	142%	Recruitment/Retention/HR	368,145	992,722	(624,577)	-63%
13,189	11,268	1,921	17%	Repairs/Maintenance	172,350	135,333	37,017	27%
40,679	35,311	5,368	15%	Freight/Postage/copiers/courier/shreddir	425,443	425,831	(388)	-0%
8,270	9,046	(776)	-9%	Food / Laundry / Support Services	18,267	110,695	(92,428)	-84%
17,853	21,856	(4,003)	-18%	Dues and Subscriptions (formerly Finan	256,480	264,486	(8,006)	-3%
85,383	149,760	(64,378)	-43%	Other	601,265	837,644	(236,379)	-28%
2,528,588	0	2,528,588		Provision for Bad Debt - Non Patient Re	2,528,588	0	2,528,588	
8,259,366	5,624,892	2,634,474	47%	Total Net Operating Expenses	61,268,332	64,081,053	(2,812,721)	-4%
0	0	0		Loss on Disposals	0	0	0	
(34,633,733)	0	(34,633,733)		Loss(Gain) on Rejected Leases	(34,613,501)	0	(34,613,501)	
31,091,560	316,026	30,775,534	9738%	EBITDA	32,708,342	3,565,050	29,143,293	817%
(386,789)	0	(386,789)		Bankrupcy Related Expenses	1,596,330	1,000,000	596,330	60%
157,968	267,193	(109,225)	-41%	Depreciation	3,172,136	3,206,320	(34,184)	-1%
57,754	57,431	323	1%	Interest expense	592,676	690,888	(98,212)	-14%
(171,067)	324,624	(495,691)	-153%	Total	5,361,142	4,897,208	463,934	9%
31,262,626	(8,598)	31,271,224	-363716%	NET GAIN (LOSS) from OPERATIONS	27,347,201	(1,332,158)	28,679,359	-2153%
				Non - Operating Income				
(2,061)	6,865	(8,926)	-130%	Endowment Income	134,029	226,163	(92,134)	-41%

Johnson Memorial Hospital Income Statement

For Period: 12-2010 (09/01/2010 - 09/30/2010)



<u>Curr Mo. Act</u>	<u>Curr Budg</u>	<u>variance</u>	<u>%</u>		<u>YTD Actual</u>	<u>YTD Budget</u>	<u>variance</u>	<u>%</u>
(107,241)	0	(107,241)		Equity Investment	(107,241)	0	(107,241)	
(109,301)	6,865	(116,166)	-1692%	Total Non-Operating Income	26,788	226,163	(199,375)	-88%
31,153,325	(1,733)	31,155,058	-179806	TOTAL GAIN (LOSS)	27,373,989	(1,105,995)	28,479,984	-2575%



JOHNSON MEMORIAL CORPORATION

Income Statement

Actual vs Budget Comparison

For Period: 12-2010 (09/01/2010 - 09/30/2010)

<u>Actual Month</u>	<u>Budget Month</u>	<u>Variance</u>	<u>% Var</u>		<u>Actual YTD</u>	<u>Budget YTD</u>	<u>Variance</u>	<u>% Var YTD</u>
Income:								
\$97,914	\$86,404	\$11,510	13%	Rental	\$1,117,325	\$1,036,841	\$80,484	1%
(\$2,757)	\$0	(\$2,757)		Miscellaneous Income	(\$2,757)	\$0	(\$2,757)	
\$100,671	\$86,404	\$14,267	17%	Total Revenue	\$1,120,082	\$1,036,841	\$83,241	1%
Expenses:								
\$18,789	\$13,085	\$5,704	44%	Rent / Condo fees/ Common Charges	\$178,163	\$157,064	\$21,099	4%
\$2,893	\$4,083	(\$1,190)	-29%	Utilities	\$41,876	\$49,029	(\$7,153)	-2%
\$715	\$1,479	(\$764)	-52%	Grounds	\$8,420	\$17,770	(\$9,350)	-4%
\$1,357	\$598	\$759	127%	Purchased Services	\$6,676	\$7,187	(\$511)	11%
\$0	\$202	(\$202)	-100%	Repairs / Maintenance	\$2,595	\$2,380	\$215	-8%
\$250	\$562	(\$312)	-56%	Insurance	\$4,130	\$6,788	(\$2,658)	-5%
\$33,452	\$2,934	\$30,518	1040%	Other Expenses	\$67,629	\$35,186	\$32,443	87%
\$321,695	\$184	\$321,511	174734%	Professional / Consult/ Compliance	\$323,020	\$2,274	\$320,746	14139%
\$158,651	\$0	\$158,651		Bad Debt	\$199,540	\$0	\$199,540	
\$537,802	\$23,127	\$514,675	2225%	Total Expense	\$832,050	\$277,678	\$554,372	185%
(\$437,132)	\$63,277	(\$500,409)	-791%	EBITDA	\$288,032	\$759,163	(\$471,131)	-66%
\$0	\$0	\$0		Bankruptcy Related Expenses	\$255,314	\$0	\$255,314	
\$5,009	\$9,411	(\$4,402)	-47%	Interest	\$63,615	\$112,965	(\$49,350)	-4%
\$29,701	\$29,668	\$33	0%	Depreciation	\$358,561	\$356,192	\$2,369	0%
\$0	\$0	\$0		Total Other expenses	\$255,314	\$0	\$255,314	
\$34,710	\$39,079	(\$4,369)	-11%	Total	\$677,490	\$469,157	\$208,333	-1%
(\$471,842)	\$24,198	(\$496,040)	-2050%	Operating Income	(\$389,458)	\$290,006	(\$679,464)	-171%
\$0	(\$8,862)	\$8,862	-100%	Investment Income	\$45,491	(\$35,448)	\$80,939	-25%
\$0	\$0	\$0		Interest income	\$0	\$0	\$0	
\$0	\$0	\$0		JPA Forgiveness of Debt	\$0	\$0	\$0	
(\$471,842)	\$33,060	(\$504,902)	-1527%	Net income (loss)	(\$434,949)	\$325,454	(\$760,403)	-155%

Johnson Development Fund, Inc.
Income & Expense Statement
Actual vs Budget Comparison
For Period: 12-2010 (09/01/2010 - 09/30/2010)

<u>Current Month</u> <u>ACTUAL</u>	<u>Current Month</u> <u>BUDGET</u>	<u>Curr Mo.</u> <u>Var</u>	<u>% Var</u>		<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>YTD</u> <u>VARIANCE</u>	<u>% Var</u> <u>YTD</u>
Income:								
Appeals								
\$0	\$0	\$0		EHCC Campaign	\$0	\$0	\$0	
\$0	\$0	\$0		H&CHS Annual Appeal	\$0	\$0	\$0	
\$0	\$0	\$0		JMH Auxiliary	\$0	\$0	\$0	
\$0	\$0	\$0		JMH Appeals	\$0	\$0	\$0	
\$0	\$0	\$0		Surgery Center Appeal	\$0	\$0	\$0	
Memorials								
\$0	\$0	\$0		JMH Memorials	\$0	\$171	\$171	100%
\$0	\$0	\$0		EHCC Memorials	\$0	\$0	\$0	
\$0	\$0	\$0		H&CHS Memorials	\$0	\$0	\$0	
\$0	\$0	\$0		PCCC Memorials	\$0	\$0	\$0	
		\$0		JSC Memorials			\$0	
Temporarily Restricted Funds								
\$0	\$952	(\$952)	-100%	JMH	\$723	\$11,457	\$11,457	100%
\$0	\$0	\$0		EHCC	\$0	\$0	\$0	
\$0	\$0	\$0		H&CHS	\$0	\$0	\$0	
\$0	\$0	\$0		PCCC	\$22,760	\$0	\$0	
\$0	\$1,250	(\$1,250)	-100%	JMH Unrestricted	\$0	\$15,000	\$15,000	100%
\$0	\$0	\$0		Donated Items	\$0	\$0	\$0	
Special Events								
	\$0	\$0		PCCC Events	\$0	\$0	\$0	
\$0	\$0	\$0		Wine Tasting	\$0	\$0	\$0	
\$0	\$0	\$0		Spring Gala	\$0	\$0	\$0	
\$0	\$0	\$0		Ride for Renovation	\$0	\$0	\$0	
\$0	\$0	\$0		Golf Tournament	\$0	\$0	\$0	
\$0	\$0	\$0		Bicycle Ride	\$0	\$0	\$0	
\$17	\$25	(\$8)	-32%	Miscellaneous	\$1,071	\$238	\$238	100%
\$0	\$0	\$0		Interest	\$0	\$0	\$0	
\$17	\$2,227	(\$2,210)	-99%	TOTAL INCOME	\$24,554	\$26,866	\$26,866	100%
Expenses:								
\$0	\$0	\$0		Allowance for Uncollectable Pledges	\$0	\$0	\$0	
\$0	\$0	\$0		Donated Item's Expense	\$0	\$0	\$0	
Special Events Expense								
\$0	\$0	\$0		Wine Tasting	\$0	\$0	\$0	
\$0	\$0	\$0		Springs Gala	\$0	\$0	\$0	
\$0	\$0	\$0		Ride for Renovation	\$0	\$0	\$0	
\$0	\$0	\$0		Bicycle Ride	\$0	\$0	\$0	
\$0	\$0	\$0		PCCC Events	\$0	\$0	\$0	
\$0	\$0	\$0		Golf Tournament	\$0	\$0	\$0	
\$25	\$0	\$25		Miscellaneous	\$25	\$0	\$0	
\$25	\$0	\$25		Total Special Events Expense	\$25	\$0	\$0	
(\$8)	\$2,227	(\$2,235)	-100%	Net Income After Allowances and Exp	\$24,529	\$26,866	\$26,866	100%

Johnson Development Fund, Inc.

Income & Expense Statement

Actual vs Budget Comparison

For Period: 12-2010 (09/01/2010 - 09/30/2010)

<u>Current Month ACTUAL</u>	<u>Current Month BUDGET</u>	<u>Curr Mo. Var</u>	<u>% Var</u>		<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>YTD VARIANCE</u>	<u>% Var YTD</u>
				Direct Expenses:				
\$0	\$0	\$0		Salaries & Benefits	\$0	\$0	\$0	
\$0	\$0	\$0		Salaries & Benefits - ED Capital Campaign	\$0	\$0	\$0	
\$0	\$0	\$0		Rent Expense	\$0	\$0	\$0	
\$0	\$0	\$0		Planned Giving	\$0	\$0	\$0	
\$0	\$0	\$0		EHCC Appeal Expense	\$0	\$0	\$0	
\$0	\$0	\$0		H&CHS Appeal Expense	\$0	\$0	\$0	
\$0	\$0	\$0		Surgery Center Expenses	\$0	\$0	\$0	
\$0	\$0	\$0		General Supplies & Expenses	\$0	\$0	\$0	
\$0	\$0	\$0		JMH Appeal Expense	\$22,807	\$0	\$22,807	
\$0	\$0	\$0		ED Capital Campaign Expense	\$0	\$0	\$0	
\$0	\$0	\$0		Cost Sharing Arrangement	\$0	\$0	\$0	
\$0	\$0	\$0		TOTAL DIRECT EXPENSES	\$22,807	\$0	\$22,807	
(\$8)	\$2,227	(\$2,235)	-100%	Net Revenues Over Expenses	\$1,723	\$26,866	\$26,866	100%
\$0	\$0	\$0		Trash	\$0	\$0	\$0	

Home & Community Health Services, Inc.

Statement of Operations
For Period: 12-2010 (09/01/2010 - 09/30/2010)



<u>Curr Month Act</u>	<u>Curr Month Bud</u>	<u>Curr Month Var</u>	<u>% var</u>		<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>%YTD Var</u>
REVENUE:								
\$282,127	\$596,893	(\$314,766)	-53%	Gross Patient Revenue	\$6,299,546	\$7,262,174	(\$962,628)	-13%
\$41,091	\$91,177	(\$50,086)	-55%	Contractual Allowances	\$720,134	\$1,109,324	(\$389,190)	-35%
\$241,036	\$505,716	(\$264,680)	-52%	Net Patient Revenue	\$5,579,412	\$6,152,850	(\$573,438)	-9%
\$245,748		\$245,748		Hospice Medicaid RBSNF Revenue	\$246,452		\$246,452	
\$5,111	\$0	\$5,111		Flu Clinic Revenue	\$258,268	\$200,000	\$58,268	29%
(\$10,967)	\$9,615	(\$20,582)	-214%	Other Revenue	\$159,064	\$93,537	\$65,527	70%
\$480,928	\$515,331	(\$34,403)	-7%	Total Operating Revenue	\$6,243,196	\$6,446,387	(\$203,191)	-3%
OPERATING EXPENSES:								
\$278,105	\$331,387	(\$53,282)	-16%	Salaries & Wages	\$3,480,939	\$3,945,762	(\$464,823)	-12%
\$52,676	\$88,048	(\$35,372)	-40%	Benefits & Taxes	\$1,050,075	\$1,076,176	(\$26,101)	-2%
\$2,500	\$5,117	(\$2,617)	-51%	Professional Fees	\$65,197	\$65,182	\$15	0%
\$19,534	\$11,412	\$8,122	71%	Outsourced Staffing	\$98,742	\$87,754	\$10,988	13%
(\$37,952)	\$25,799	(\$63,751)	-247%	Supplies, Drugs and other patient care	\$460,332	\$448,235	\$12,097	3%
\$2,006	\$5,568	(\$3,562)	-64%	Leases / Service agreements	\$51,587	\$66,926	(\$15,339)	-23%
(\$1,104)	\$1,217	(\$2,321)	-191%	Recruitment/Retention/HR	\$8,330	\$17,093	(\$8,763)	-51%
	\$0	\$0		Utilities		\$0	\$0	
\$12,541	\$14,790	(\$2,249)	-15%	IT/ Phones	\$153,709	\$177,986	(\$24,277)	-14%
\$7,134	\$7,261	(\$127)	-2%	Rent	\$85,608	\$87,132	(\$1,524)	-2%
\$31,326	\$30,231	\$1,095	4%	Cost Sharing - Salary only	\$375,912	\$362,717	\$13,195	4%
\$2,995	\$4,132	(\$1,137)	-28%	General Supplies	\$37,852	\$49,493	(\$11,641)	-24%
\$624	\$2,052	(\$1,428)	-70%	Repairs/ Maintenance	\$9,255	\$24,690	(\$15,435)	-63%
\$901	\$973	(\$72)	-7%	Freight / Postage	\$11,528	\$11,698	(\$170)	-1%
\$501	\$173	\$328	190%	Finance	\$6,823	\$1,764	\$5,059	287%
	\$0	\$0		Dietary/ Laundry/ Support Services			\$0	
\$3,550	\$488	\$3,062	627%	Insurance Expense	\$37,976	\$5,966	\$32,010	537%
\$14,752	\$10,118	\$4,634	46%	Provision for Uncollectible Accounts	\$17,207	\$123,057	(\$105,850)	-86%
\$390,089	\$538,766	(\$148,677)	-28%	Total Operating Expenses	\$5,951,071	\$6,551,631	(\$600,560)	-9%
\$90,838	(\$23,435)	\$114,273	-488%	EBITDA	\$292,125	(\$105,244)	\$397,369	-378%
\$1,561	\$2,453	(\$892)	-36%	Interest Expense	\$14,745	\$29,469	(\$14,724)	-50%
\$3,599	\$3,594	\$5	0%	Depreciation & Amortization	\$43,183	\$43,183	\$0	0%
\$5,159	\$6,047	(\$888)	-15%	SUB-TOTAL OTHER EXPENSES	\$57,929	\$72,652	(\$14,723)	-20%
\$85,679	(\$29,482)	\$115,161	-391%	Total Operating Income (Loss)	\$234,196	(\$177,896)	\$412,092	-232%
		\$0		Non-Operating Income			\$0	
\$1,473	(\$399)	\$1,872	-469%	Investment Income	\$2,125	(\$4,733)	\$6,858	-145%
\$84,206	(\$29,083)	\$113,289	-390%	Net Income (Loss)	\$232,071	(\$173,163)	\$405,234	-234%

Johnson Health Care Inc
Statement of Operations
For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Curr Mo. Act</u>	<u>Curr Mo. Bud</u>	<u>Curr Mo. Var</u>	<u>% Var</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>YTD Var</u>	<u>% Var YTD</u>
Revenue								
Inpatient revenue			\$0				\$0	
Outpatient revenue	\$57,526	\$63,033	(\$5,507)	-9%	\$692,000	\$777,700	(\$85,700)	-11%
Total Gross Patient Revenue	\$57,526	\$63,033	(\$5,507)	-9%	\$692,000	\$777,700	(\$85,700)	-11%
Contractuals	(\$5,016)	(\$13,428)	\$8,412	-63%	(\$98,423)	(\$161,954)	\$63,531	-39%
Other Allowances	(\$502)	\$0	(\$502)		(\$5,194)	\$0	(\$5,194)	
Total Net Patient Revenue	\$52,009	\$49,605	\$2,404	5%	\$588,383	\$615,746	(\$27,363)	-4%
Other Revenue	\$0	\$0	\$0		\$20,754	\$3,000	\$17,754	592%
Total Net Revenue	\$52,009	\$49,605	\$2,404	5%	\$609,137	\$618,746	(\$9,609)	-2%
Operating Costs								
Salaries & Wages	\$13,323	\$22,525	(\$9,202)	-41%	\$237,556	\$267,251	(\$29,695)	-11%
Outsourced Staffing	\$9,425	\$5,492	\$3,933	72%	\$58,602	\$70,003	(\$11,401)	-16%
Benefits & Taxes	\$5,899	\$4,984	\$915	18%	\$41,507	\$59,306	(\$17,799)	-30%
Professional Fees			\$0				\$0	
Purchase Services	\$0	\$0	\$0		\$0	\$0	\$0	
General Supplies	\$98	\$813	(\$715)	-88%	\$5,897	\$9,739	(\$3,842)	-39%
Supplies, Drugs & other patient care	\$8,578	\$5,138	\$3,440	67%	\$50,564	\$62,095	(\$11,531)	-19%
Leases/Service agreements	\$0	\$312	(\$312)	-100%	\$3,663	\$3,735	(\$72)	-2%
Recruitment/Retention/HR	\$0	\$0	\$0		\$0	\$0	\$0	
Utilities	\$364	\$361	\$3	1%	(\$313)	\$4,327	(\$4,640)	-107%
Rent	\$4,215	\$3,532	\$683	19%	\$49,801	\$42,087	\$7,714	18%
Repairs/Maintenance	\$0	\$50	(\$50)	-100%	(\$2,850)	\$600	(\$3,450)	-575%
Freight/Postage	\$387	\$406	(\$19)	-5%	\$4,673	\$4,864	(\$191)	-4%
IT / Phone	\$1,955	\$1,619	\$336	21%	\$26,066	\$19,406	\$6,660	34%
Insurance	\$3,267	\$288	\$2,979	1034%	\$6,129	\$3,445	\$2,684	78%
Finance	\$111	\$140	(\$29)	-21%	\$1,141	\$1,661	(\$520)	-31%
Provision for Uncollectible Accounts	\$72,807	\$375	\$72,432	19315%	\$73,008	\$1,500	\$71,508	4767%
Cost Sharing to JMH	\$4,099	\$4,182	(\$83)	-2%	\$49,188	\$50,174	(\$986)	-2%
Dietary/ Laundry / Support Services			\$0				\$0	
Total Net Operating Expenses	\$124,529	\$50,217	\$74,312	148%	\$604,632	\$600,193	\$4,439	1%
EBITDA	(\$72,521)	(\$612)	(\$71,909)	11750%	\$4,506	\$18,553	(\$14,047)	-76%
Interest expense	\$0	\$0	\$0		\$1,836	\$0	\$1,836	
Depreciation & Amortization	\$0	\$1,387	(\$1,387)	-100%	\$4,469	\$16,653	(\$12,184)	-73%
Total Other Expenses	\$0	\$1,387	(\$1,387)	-100%	\$6,305	\$16,653	(\$10,348)	-62%
Total Operating Income (LOSS)	(\$72,521)	(\$1,999)	(\$70,522)	3528%	(\$1,800)	\$1,900	(\$3,700)	-195%

Johnson Professional Associates PC

Statement of Operations
For Period: 12-2010 (09/01/2010 - 09/30/2010)



	<u>Curr Act</u>	<u>Curr Bud</u>	<u>Var</u>	<u>% Var</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>YTD Var</u>	<u>% Var YTD</u>
Revenue			\$0				\$0	
Patient Revenues	\$1,115,793	\$410,616	\$705,177	172%	\$9,772,178	\$3,861,937	\$5,910,241	153%
Total Gross Patient Revenue	\$1,115,793	\$410,616	\$705,177	172%	\$9,772,178	\$3,861,937	\$5,910,241	153%
Contractuals	(\$618,618)	(\$115,800)	(\$502,818)	434%	(\$5,488,096)	(\$1,360,654)	(\$4,127,442)	303%
Other Allowances			\$0				\$0	
Total Net Patient Revenue	\$497,175	\$294,816	\$202,359	69%	\$4,284,082	\$2,501,283	\$1,782,799	71%
Other Revenue	\$47,524	\$117,656	(\$70,132)	-60%	\$870,255	\$1,514,597	(\$644,342)	-43%
Total Net Revenue	\$544,700	\$412,472	\$132,228	32%	\$5,154,337	\$4,015,880	\$1,138,457	28%
Operating Costs								
Salaries & Wages	\$512,567	\$176,958	\$335,609	190%	\$4,922,117	\$2,163,874	\$2,758,243	127%
Benefits & Taxes	\$52,499	\$24,555	\$27,944	114%	\$602,285	\$326,530	\$275,755	84%
Professional Fees	\$44,017	\$7,212	\$36,805	510%	\$213,480	\$86,500	\$126,980	147%
Outsourced Staffing	\$0	\$0	\$0		\$0	\$0	\$0	
Purchased Services	\$47,195	\$13,915	\$33,280	239%	\$354,270	\$166,279	\$187,991	113%
General Supplies	\$6,019	\$5,631	\$388	7%	\$117,868	\$71,860	\$46,008	64%
Supplies, Drugs & other p	\$22,435	\$5,899	\$16,536	280%	\$86,010	\$70,791	\$15,219	22%
Leases/Service agreemer	\$976	\$3,360	(\$2,384)	-71%	\$36,914	\$41,301	(\$4,387)	-11%
Recruitment/Retention/HF	\$0	\$0	\$0		\$10,977	\$20,300	(\$9,323)	-46%
Utilities	\$4,262	\$1,041	\$3,221	309%	\$19,274	\$12,500	\$6,774	54%
Rent	\$30,994	\$7,600	\$23,394	308%	\$199,673	\$91,208	\$108,465	119%
Repairs/Maintenance	\$0	\$466	(\$466)	-100%	\$9,257	\$5,600	\$3,657	65%
Freight/Postage	\$300	\$634	(\$334)	-53%	\$5,809	\$5,800	\$9	0%
Dietary/ Laundry / Suppor	\$388	\$45	\$343	761%	\$1,389	\$540	\$849	157%
IT / Phone	\$7,765	\$415	\$7,350	1771%	\$28,731	\$4,983	\$23,748	477%
Finance	\$13,966	\$286	\$13,680	4783%	\$21,936	\$3,719	\$18,217	490%
Insurance	\$48,605	\$5,238	\$43,367	828%	\$337,682	\$62,853	\$274,829	437%
Provision for Uncollectible	\$72,190	\$3,044	\$69,146	2272%	\$536,051	\$35,980	\$500,071	1390%
Cost Sharing to JMH			\$0				\$0	
Total Net Operating Expe	\$864,178	\$256,299	\$607,879	237%	\$7,503,722	\$3,170,618	\$4,333,104	137%
Extraordinary items	(\$988,043)	\$0	(\$988,043)		(\$988,043)	\$0	(\$988,043)	
Recovery of Bad Debt- Ec	(\$9,963)	\$0	(\$9,963)		(\$9,963)	\$0	(\$9,963)	
EBITDA	\$678,528	\$156,173	\$522,355	334%	(\$1,351,380)	\$845,262	(\$2,196,642)	-260%
Interest expense	\$0	\$5,140	(\$5,140)	-100%	\$0	\$61,680	(\$61,680)	-100%
Depreciation & Amortizati	\$9,568	\$579	\$8,989	1552%	\$25,380	\$12,964	\$12,416	96%
Total Other Expenses	\$9,568	\$5,719	\$3,849	67%	\$25,380	\$74,644	(\$49,264)	-66%
Total Operating Income (LOSS)	\$668,960	\$150,454	\$518,506	345%	(\$1,376,760)	\$770,618	(\$2,147,378)	-279%

Johnson Medical Specialists, PC
Consolidated Income Statement
For Period: 12-2010 (09/01/2010 - 09/30/2010)

	<u>Current Month actual</u>	<u>Current Month Budget</u>	<u>variance</u>	<u>%</u>	<u>Current YTD Actual</u>	<u>Current YTD Budget</u>	<u>YTD variance</u>	<u>%</u>
Revenue								
Gross Revenue		\$84,579	(\$84,579)	-100%	\$447,174	\$1,022,996	(\$575,822)	-56%
Contractual Allowances	(\$65)	(\$33,835)	\$33,770	-100%	(\$171,367)	(\$409,198)	\$237,831	-58%
Total Net Patient Revenue	(\$65)	\$50,744	(\$50,809)	-100%	\$275,807	\$613,798	(\$337,991)	-55%
Other Revenue	\$2,635	\$211,710	(\$209,075)	-99%	\$309,967	\$2,556,726	(\$2,246,759)	-88%
Total Net Revenue	\$2,570	\$262,454	(\$259,884)	-99%	\$585,774	\$3,170,524	(\$2,584,750)	-82%
Operating Costs								
Salaries & Wages		\$60,084	(\$60,084)	-100%	\$279,196	\$700,885	(\$421,689)	-60%
Outsourced Staffing		\$7,851	(\$7,851)	-100%	\$20,248	\$94,963	(\$74,715)	-79%
Benefits & Taxes	\$1,591	\$9,427	(\$7,836)	-83%	\$48,111	\$130,551	(\$82,440)	-63%
Professional Fees		\$150,102	(\$150,102)	-100%	\$214,271	\$1,820,280	(\$1,606,009)	-88%
General Supplies	(\$5)	\$3,030	(\$3,035)	-100%	\$8,148	\$35,240	(\$27,092)	-77%
Supplies, Drugs & other patient care		\$9,475	(\$9,475)	-100%	\$19,539	\$113,700	(\$94,161)	-83%
Leases/Service agreements	\$140	\$3,893	(\$3,753)	-96%	\$29,932	\$46,705	(\$16,773)	-36%
Recruitment/Retention/HR			\$0				\$0	
Utilities		\$922	(\$922)	-100%	\$1,778	\$11,108	(\$9,330)	-84%
Rent		\$2,628	(\$2,628)	-100%	\$28,362	\$31,536	(\$3,174)	-10%
Repairs/Maintenance		\$100	(\$100)	-100%	\$250	\$1,700	(\$1,450)	-85%
Freight/Postage		\$105	(\$105)	-100%	\$1,226	\$1,250	(\$24)	-2%
IT / Phone	(\$37)	\$915	(\$952)	-104%	\$11,030	\$10,971	\$59	1%
Insurance Expense		\$13,288	(\$13,288)	-100%	\$84,788	\$159,532	(\$74,744)	-47%
Provision for Uncollectible Accounts	(\$1,649)	\$2,030	(\$3,679)	-181%	\$111,850	\$24,554	\$87,296	356%
Cost Sharing to JMH	\$3,950	\$3,317	\$633	19%	\$47,400	\$39,804	\$7,596	19%
Dietary/ Laundry / Support Services		\$100	(\$100)	-100%	\$2,875	\$1,200	\$1,675	140%
Total Net Operating Expenses	\$3,990	\$267,267	(\$263,277)	-99%	\$909,004	\$3,223,979	(\$2,314,975)	-72%
EBITDA	(\$1,420)	(\$4,813)	\$3,393	-71%	(\$323,230)	(\$53,455)	(\$269,775)	505%
Interest expense	\$1,074	\$0	\$1,074		\$1,560	\$0	\$1,560	
Depreciation & Amortization		\$0	\$0		\$1,036	\$1,037	(\$1)	-0%
Income Taxes	(\$8,923)	\$125	(\$9,048)	-7238%	(\$63,925)	\$1,750	(\$65,675)	-3753%
Total Other Expenses	(\$7,849)	\$125	(\$7,974)	-6379%	(\$61,330)	\$2,787	(\$64,117)	-2301%
Total Operating Income (LOSS)	\$6,429	(\$4,938)	\$11,367	-230%	(\$261,900)	(\$56,242)	(\$205,658)	366%

Evergreen Healthcare
Income Statement
Actual vs Budget Comparison

For Period: 12-2010 (09/01/2010 - 09/30/2010)

<u>Curr Mo.</u> <u>Actual</u>	<u>Curr Mo.</u> <u>Budget</u>	<u>Var</u>	<u>% Var</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>Var YTD</u>	<u>% Var YTD</u>
ROOM & BOARD REVENUE							
\$229,135	\$252,973	(\$23,838)	-9%	\$2,847,899	\$3,134,729	(\$286,830)	-9%
\$1,131,891	\$715,979	\$415,912	58%	\$13,569,841	\$8,872,110	\$4,697,731	53%
\$518,296	\$492,983	\$25,313	5%	\$6,917,458	\$6,108,842	\$808,616	13%
\$175,111	\$63,177	\$111,934	177%	\$2,052,382	\$782,870	\$1,269,512	162%
(\$704,357)	\$0	(\$704,357)		(\$8,520,088)	\$0	(\$8,520,088)	
\$1,350,076	\$1,525,112	(\$175,036)	-11%	\$16,867,493	\$18,898,551	(\$2,031,058)	-11%
(\$62,948)	(\$62,103)	(\$845)	1%	(\$758,828)	(\$767,281)	\$8,453	-1%
\$1,287,128	\$1,463,009	(\$175,881)	-12%	\$16,108,665	\$18,131,270	(\$2,022,605)	-11%
Other Revenue							
\$17,760	\$28,991	(\$11,231)	-39%	\$103,245	\$359,220	(\$255,975)	-71%
\$3,336	\$2,683	\$653	24%	\$37,591	\$32,185	\$5,406	17%
\$1,308,224	\$1,494,683	(\$186,459)	-12%	\$16,249,501	\$18,522,675	(\$2,273,174)	-12%
\$766,702	\$822,672	(\$55,970)	-7%	\$9,524,877	\$9,899,961	(\$375,084)	-4%
\$204,849	\$235,059	(\$30,210)	-13%	\$2,573,041	\$2,823,069	(\$250,028)	-9%
\$29,585	\$30,211	(\$626)	-2%	\$321,210	\$383,094	(\$61,884)	-16%
\$24,248	\$15,872	\$8,376	53%	\$149,317	\$187,360	(\$38,043)	-20%
\$69,736	\$97,284	(\$27,548)	-28%	\$1,057,822	\$1,207,792	(\$149,970)	-12%
(\$1,844)	\$3,826	(\$5,670)	-148%	\$39,142	\$46,055	(\$6,913)	-15%
\$3,189	\$1,125	\$2,064	184%	\$16,666	\$13,500	\$3,166	23%
\$29,245	\$21,735	\$7,510	35%	\$388,235	\$441,259	(\$53,024)	-12%
\$15,000	\$15,330	(\$330)	-2%	\$180,000	\$183,960	(\$3,960)	-2%
\$12,154	\$9,664	\$2,490	26%	\$157,377	\$116,144	\$41,233	36%
\$972	\$780	\$192	25%	\$12,132	\$9,404	\$2,728	29%
\$33,000	\$37,746	(\$4,746)	-13%	\$413,832	\$466,691	(\$52,859)	-11%
\$87,874	\$87,143	\$731	1%	\$1,054,488	\$1,045,716	\$8,772	1%
(\$31,240)	\$7,203	(\$38,443)	-534%	\$53,241	\$86,381	(\$33,140)	-38%
\$321,862	\$3,463	\$318,399	9194%	\$648,390	\$41,600	\$606,790	1459%
(\$38,521)	\$15,541	(\$54,062)	-348%	\$122,957	\$192,578	(\$69,621)	-36%
\$1,526,812	\$1,404,654	\$122,158	9%	\$16,712,726	\$17,144,564	(\$431,838)	-3%
	\$0	\$0		\$1,539	\$0	\$1,539	
(\$218,588)	\$90,029	(\$308,617)	-343%	(\$464,765)	\$1,378,111	(\$1,842,876)	-134%
\$75,821	\$64,455	\$11,366	18%	\$851,271	\$773,526	\$77,745	10%
\$18,485	\$31,675	(\$13,190)	-42%	\$226,180	\$380,100	(\$153,920)	-40%
\$94,306	\$96,130	(\$1,824)	-2%	\$1,077,451	\$1,153,626	(\$76,175)	-7%
(\$538,455)		(\$538,455)		(\$538,455)		(\$538,455)	
\$225,560	(\$6,101)	\$231,661	-3797%	(\$1,003,761)	\$224,485	(\$1,228,246)	-547%