

Aged Trial Balance

ABC HEALTH SERVICES

	0 To 60 Days	61 To 90 Days	91 To 120 Days	Over 120 Days	Total Due
Insurance Category: AETNA USHC HMO					
Totals for Insurance Category AETNA USHC HMO	3962.00	0.00	0.00	0.00	3962.00
Insurance Category: AETNA USHC PPO					
Totals for Insurance Category AETNA USHC PPO	364.00	0.00	0.00	0.00	364.00
Insurance Category: AUTO ACCIDENT					
Totals for Insurance Category AUTO ACCIDENT	1248.00	0.00	0.00	-65.68	1182.32
Insurance Category: BLUE SHIELD OF MA					
Totals for Insurance Category BLUE SHIELD OF MA	7186.82	0.00	0.00	-256.37	6930.45
Insurance Category: COMMERCIAL					
Totals for Insurance Category COMMERCIAL	9420.60	3116.00	4352.00	7304.96	24193.56
Insurance Category: HARVARD PILGRIM HEALTHCARE					
Totals for Insurance Category HARVARD PILGRIM HEALTHCARE	1464.00	0.00	0.00	-11.11	1452.89
Insurance Category: MEDICAID OF MA					
Totals for Insurance Category MEDICAID OF MA	3619.00	639.00	603.00	0.00	4861.00
Insurance Category: MEDICARE OF MA					
Totals for Insurance Category MEDICARE OF MA	7470.26	4664.00	174.00	2326.89	14635.15
Insurance Category: Self-Pay					
Totals for Insurance Category Self-Pay	3505.53	297.69	554.97	7835.98	12194.17
Insurance Category: TUFTS ASSOCIATED HEALTH PLAN					
Totals for Insurance Category TUFTS ASSOCIATED HEALTH PLAN	1420.83	0.00	-19.00	-179.30	1222.53
Insurance Category: UNITED HEALTHCARE					
Totals for Insurance Category UNITED HEALTHCARE	2073.00	743.00	368.00	1973.00	5157.00
Insurance Category: WORKERS COMPENSATION					
Totals for Insurance Category WORKERS COMPENSATION	1417.00	2219.00	0.00	3535.49	7171.49
Report Totals	43151.04	11678.69	6032.97	22463.86	83326.56

Aged Trial Balance

ABC HEALTH SERVICES

Accounts Receivable Analysis

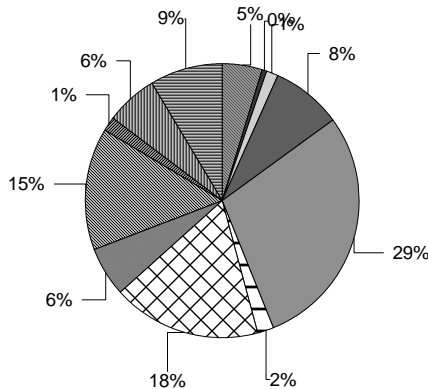
	0 To 60 Days	%	61 To 90 Days	%	91 To 120 Days	%	Over 120 Days	%	Total Due	% Categ	% Total
Insurance Category: AETNA USHC HMO											
AETNA US HEALTHCARE	3962.00	100%	0.00	0%	0.00	0%	0.00	0%	3962.00	100%	5%
Totals for: AEHMO	3962.00	100%	0.00	0%	0.00	0%	0.00	0%	3962.00		5%
Insurance Category: AETNA USHC PPO											
AETNA	364.00	100%	0.00	0%	0.00	0%	0.00	0%	364.00	100%	0%
Totals for: AEPPPO	364.00	100%	0.00	0%	0.00	0%	0.00	0%	364.00		0%
Insurance Category: AUTO ACCIDENT											
LIBERTY MUTUAL AUTO	0.00	0%	0.00	0%	0.00	0%	-65.68	100%	-65.68	-6%	0%
TRAVELERS / AUTO	1248.00	100%	0.00	0%	0.00	0%	0.00	0%	1248.00	106%	1%
Totals for: AUTO	1248.00	106%	0.00	0%	0.00	0%	-65.68	-6%	1182.32		1%
Insurance Category: BLUE SHIELD OF MA											
BLUE SHIELD / BLUE CARD	125.00	50%	0.00	0%	0.00	0%	125.00	50%	250.00	4%	0%
BLUE SHIELD / FEDERAL	319.00	100%	0.00	0%	0.00	0%	0.00	0%	319.00	5%	0%
BLUE SHIELD OF MA/HMO	4377.14	110%	0.00	0%	0.00	0%	-381.37	-10%	3995.77	58%	5%
BLUE SHIELD / INDEMNITY	100.00	100%	0.00	0%	0.00	0%	0.00	0%	100.00	1%	0%
BLUE SHIELD / PPO BLUE CARE ELECT	2036.00	100%	0.00	0%	0.00	0%	0.00	0%	2036.00	29%	2%
MEDEX	229.68	100%	0.00	0%	0.00	0%	0.00	0%	229.68	3%	0%
Totals for: BSMA	7186.82	104%	0.00	0%	0.00	0%	-256.37	-4%	6930.45		8%
Insurance Category: COMMERCIAL											
ALIGN NETWORKS	0.00	0%	0.00	0%	658.00	59%	456.00	41%	1114.00	5%	1%
AMERICAN SPECIALTY HEALTH INC	4138.00	40%	712.00	7%	0.00	0%	5559.00	53%	10409.00	43%	12%
CELTICARE HEALTH PLAN	299.00	100%	0.00	0%	0.00	0%	0.00	0%	299.00	1%	0%
COMMONWEALTH INDEMNITY PLAN	19.60	-38%	0.00	0%	0.00	0%	-71.04	138%	-51.44	0%	0%
HEALTH PLANS INC	375.00	100%	0.00	0%	0.00	0%	0.00	0%	375.00	2%	0%
LIBERTY MUTUAL INSURANCE	724.00	26%	1763.00	63%	0.00	0%	319.00	11%	2806.00	12%	3%
NETWORK HEALTH / TUFTS	165.00	100%	0.00	0%	0.00	0%	0.00	0%	165.00	1%	0%
NEIGHBORHOOD HEALTH PLANS SMALL	2542.00	95%	140.00	5%	0.00	0%	0.00	0%	2682.00	11%	3%
PROGRESSIVE AUTO INS	1158.00	24%	162.00	3%	2371.00	50%	1042.00	22%	4733.00	20%	6%
THE HARTFORD	0.00	0%	339.00	20%	1323.00	80%	0.00	0%	1662.00	7%	2%
Totals for: COMM	9420.60	39%	3116.00	13%	4352.00	18%	7304.96	30%	24193.56		29%
Insurance Category: HARVARD PILGRIM HEALTHCARE											
HARVARD PILGRIM HMO	754.00	101%	0.00	0%	0.00	0%	-11.11	-1%	742.89	51%	1%
HARVARD PILGRIM PPO	710.00	100%	0.00	0%	0.00	0%	0.00	0%	710.00	49%	1%
Totals for: HPHC	1464.00	101%	0.00	0%	0.00	0%	-11.11	-1%	1452.89		2%
Insurance Category: MEDICARE OF MA											
MEDICARE OF MA	7470.26	51%	4664.00	32%	174.00	1%	2326.89	16%	14635.15	100%	18%
Totals for: MCMA	7470.26	51%	4664.00	32%	174.00	1%	2326.89	16%	14635.15		18%
Insurance Category: MEDICAID OF MA											
MEDICAID OF MA	1695.00	100%	0.00	0%	0.00	0%	0.00	0%	1695.00	35%	2%
NEIGHBORHOOD HEALTH PLAN	1924.00	61%	639.00	20%	603.00	19%	0.00	0%	3166.00	65%	4%

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	0 To 60 Days	%	61 To 90 Days	%	91 To 120 Days	%	Over 120 Days	%	Total Due	% Categ	% Total
Totals for: MDMA	3619.00	74%	639.00	13%	603.00	12%	0.00	0%	4861.00		6%
Insurance Category: Self-Pay											
Self-Pay	3505.53	29%	297.69	2%	554.97	5%	7835.98	64%	12194.17	100%	15%
Totals for: Self-Pay	3505.53	29%	297.69	2%	554.97	5%	7835.98	64%	12194.17		15%
Insurance Category: TUFTS ASSOCIATED HEALTH PLAN											
TUFTS:TBA NAV	134.00	1055%	0.00	0%	0.00	0%	-121.30	-955%	12.70	1%	0%
TUFTS PPO	145.00	167%	0.00	0%	-19.00	-22%	-39.00	-45%	87.00	7%	0%
TUFTS HEALTH PLAN	5.90	100%	0.00	0%	0.00	0%	0.00	0%	5.90	0%	0%
TUFTS MEDICARE PREFERRED HMO	965.93	100%	0.00	0%	0.00	0%	0.00	0%	965.93	79%	1%
TUFTS HMO	0.00	0%	0.00	0%	0.00	0%	-19.00	100%	-19.00	-2%	0%
TUFTS POS	170.00	100%	0.00	0%	0.00	0%	0.00	0%	170.00	14%	0%
Totals for: TUFT	1420.83	116%	0.00	0%	-19.00	-2%	-179.30	-15%	1222.53		1%
Insurance Category: UNITED HEALTHCARE											
UNITED HEALTHCARE	1211.00	33%	454.00	12%	368.00	10%	1667.00	45%	3700.00	72%	4%
UNITED HEALTHCARE EAST COAST	568.00	100%	0.00	0%	0.00	0%	0.00	0%	568.00	11%	1%
UNITED HEALTHCARE	294.00	33%	289.00	33%	0.00	0%	306.00	34%	889.00	17%	1%
Totals for: UNHC	2073.00	40%	743.00	14%	368.00	7%	1973.00	38%	5157.00		6%
Insurance Category: WORKERS COMPENSATION											
MED RISK EPO	1417.00	100%	0.00	0%	0.00	0%	0.00	0%	1417.00	20%	2%
PARTNER'S HEALTHCARE WORKERS COMP	0.00	0%	2219.00	100%	0.00	0%	0.00	0%	2219.00	31%	3%
SEDGWICK WC CLAIMS - FREEPORT	0.00	0%	0.00	0%	0.00	0%	3687.00	100%	3687.00	51%	4%
SEDGWICK CLAIMS MANAGEMENT SERVIC	0.00	0%	0.00	0%	0.00	0%	-151.51	100%	-151.51	-2%	0%
Totals for: WCOM	1417.00	20%	2219.00	31%	0.00	0%	3535.49	49%	7171.49		9%
Analysis Totals:	43151.04	52%	11678.69	14%	6032.97	7%	22463.86	27%	83326.56		

Insurance Category Analysis



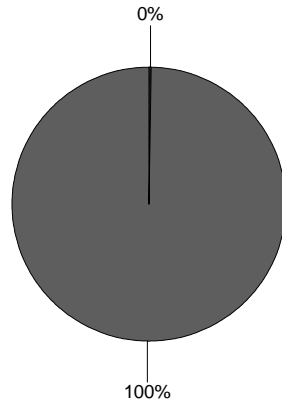
■ AETNA USHC HMO	5%
■ AETNA USHC PPO	0%
■ AUTO ACCIDENT	1%
■ BLUE SHIELD OF MA	8%
■ COMMERCIAL	29%
■ HARVARD PILGRIM HEALTHCARE	2%
■ MEDICARE OF MA	18%
■ MEDICAID OF MA	6%
■ Self-Pay	15%
■ TUFTS ASSOCIATED HEALTH PLAN	1%
■ UNITED HEALTHCARE	6%
■ WORKERS COMPENSATION	9%
Total:	100%

Aged Trial Balance ABC HEALTH SERVICES

Account Type Analysis

Account Type	0 To 60 Days	%	61 To 90 Days	%	91 To 120 Days	%	Over 120 Days	%	Total Due	% Total
BANKRUPT BANKRUPTCY	0.00	0%	0.00	0%	0.00	0%	-733.37	100%	-733.37	-1%
DECEASED DECEASED	0.00	0%	0.00	0%	0.00	0%	229.00	100%	229.00	0%
INSONLY BILL INSURANCE ONLY - NO BALAN	-63.00	0%	0.00	0%	0.00	0%	0.00	0%	-63.00	0%
STANDARD STANDARD ACCOUNT	43214.04	52%	11678.69	14%	6032.97	7%	22968.23	27%	83893.93	101%
Analysis Totals:	43151.04	52%	11678.69	14%	6032.97	7%	22463.86	27%	83326.56	

Account Type Analysis



■	BANKRUPTCY	-1%
■	DECEASED	0%
■	BILL INSURANCE ONLY - NO BALANCE TO PT	0%
■	STANDARD ACCOUNT	99%
Total:		100%