



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
BUREAU OF FINANCIAL OPERATIONS
3rd Floor Bertolino Building
Harrisburg, Pennsylvania 17105-2675

APR 26 2007

TELEPHONE NUMBER
(717) 787-9200
FAX NUMBER
(717) 705-6334

JOHN H. BUNGO, CGFM, CFS
DIRECTOR

Mr. John Mains
Director
Mainstay, Inc.
475 E. Park Avenue
Sellersville, Pennsylvania 18960

Dear Mr. Mains:

I am enclosing the final report of the Mainstay, Inc. Park Avenue Manor (Mainstay) recently completed by this office. Your response has been incorporated into the final report and labeled as Appendix.

I would like to express my appreciation to all the courtesy extended to my staff during the course of fieldwork.

The final report will be forwarded to the Department's Adult Residential Licensing (ARL) Program to begin the Department's resolution process concerning the report contents. The staff from ARL may be in contact with you to follow up on the action taken to comply with the report's recommendations.

If you have any questions concerning this matter, please contact Richard Polek, Audit Resolution Section at (717) 787-8890.

Sincerely,

John H. Bungo, CGFM, CFS

Enclosures

cc: Mr. Kevin Casey
Ms. Karen Kroh
Mr. Matthew Jones
Ms. Nancy Ringo
Mr. Timothy O'Leary
Mr. Jeffrey Bechtel

Some information has been redacted from this audit report. The redaction is indicated by magic marker highlight. If you want to request an unredacted copy of this audit report, you should submit a written Right to Know Law (RTKL) request to DPW's RTKL Office. The request should identify the audit report and ask for an unredacted copy. The RTKL Office will consider your request and respond in accordance with the RTKL (65 P.S. §§ 67.101 et seq.). The DPW RTKL Office can be contacted by email at: ra-dpwtkl@pa.gov.



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JOHN H. BUNGO, CGFM, CFS
DIRECTOR

TELEPHONE NUMBER
(717) 787-9200
FAX NUMBER
(717) 705-6334

Mr. Kevin Casey
Deputy Secretary
Adult Residential Licensing Program
Room 512 Health & Welfare Building
P.O. Box 2675
Harrisburg, Pennsylvania 17105

Dear Mr. Casey:

In response to a request from the Southeast Office of Adult Residential Licensing (ARL) Program, the Bureau of Financial Operations (BFO) performed an audit of Mainstay, Inc. Park Avenue Manor (Mainstay) Personal Care Home (PCH) resident financial records. The audit was performed to assist your staff in determining compliance with applicable regulations and ascertain resident fund balances.

The mission of the BFO, accomplished through audit and review activities, is to assist Department of Public Welfare (DPW) management to administer human service programs of the highest quality, at the lowest cost with integrity.

Results In Brief

- Mainstay's action to currently charge residents for account settlements not received in prior periods contravenes the DPW's Regulation 2600.27(c). The total amount of these charges is \$8,783.
- The actual dates of discharge differed from dates detailed on Mainstay's November 2006 invoices. This led to both overcharging and undercharging of residents with the net result as an overcharge of \$447.
- Other prior period charges were inappropriately collected from current payments.

Background

Established in March 1973, Mainstay is licensed to operate two PCH's. One home is located in Pennsburg, Montgomery County and the other in Sellersville, Bucks County. Due to a fire on October 30, 2006, the residents who occupied the Pennsburg facility had to relocate. No residents were hurt in the fire.

At the Pennsburg home 28 individuals resided. After the fire, the residents were first relocated to a Montgomery County operated PCH and then to several PCH's within the southeast region. While at the Montgomery County PCH, Mainstay provided staff to assist with the residents needs.

To these 28 individuals, Mainstay provided financial management and acted as the representative payee for Supplemental Security Income (SSI) payments for ten individuals. Mainstay received payments pertaining to November 2006 room and board directly from individuals, families, and the Social Security Administration. These November 2006 payments need to be divided among the parties providing room and board.

On November 9, 2006, the Southeast Regional ARL Director made a request to BFO to conduct an audit of Mainstay's residents' financial records.

Objective/Scope/Methodology

The objective of the audit was to determine Mainstay's compliance with applicable regulations and ascertain resident fund balances.

In accomplishing our objective, we had discussions with management, reviewed financial records, tested transactions and made inquiries of management regarding discrepancies.

Government auditing standards require that auditors obtain an understanding of management controls that are relevant to the audit objective described above. The applicable controls were examined to the extent necessary to provide reasonable assurance of compliance with generally accepted accounting principals. Based on the BFO's understanding of the controls, no significant deficiencies came to our attention other than those described in the issues in this report.

The BFO fieldwork was conducted intermittently between November 22, 2006 and December 22, 2006, and was performed in accordance with generally accepted government auditing standards. This report, when presented in its final form, is available for public inspection.

Results Of Fieldwork

As of November 9, 2006, Mainstay completed final invoices and computed balances for the residents affected by the fire. The BFO reviewed this process and in most incidences restated the resident fund balance as of the date of discharge. As a result, the new PCH's where residents relocated have open claims totaling \$3,052, the residents have open claims of \$536, and Mainstay has open claims of \$2,613 (Exhibit A). Adjustments to Mainstay computed balances were made for the following reasons:

Issue No. 1 – Current Resident Revenue Applied To Prior Period Charges

Mainstay applied SSI revenue received in November 2006 to prior period charges. As a result, four individual account balances registered an amount owed to Mainstay rather than amounts available to the new PCH and/or the resident. The total amount of these prior period charges is \$8,783.

Both the DPW and Social Security Administration guidelines require that current payments be used for current expenses. Title 55 Pennsylvania DPW Regulation 2600.27(c) states, "The administrator or staff person may seek and accept payment from funds received as retroactive awards of SSI benefits, but only to the extent that the retroactive awards cover periods of time during which the resident actually resided in the home and for which full payment has not been received." The Social Security Handbook Section 2104 makes reference that, "... SSI benefits are normally paid on the first day of the month they are due. For example August benefits are paid on August 1."

As such, Mainstay may detail charges on their books and records for prior periods; however, payments for prior periods from SSI funds can only come from retroactive awards. Therefore, November 2006 SSI payments can only be used for current or future expenses. Application of the above guidelines results in a liability to Mainstay of \$2,106.

Recommendation

BFO recommends Mainstay pay the amounts due the appropriate parties (\$2,106) as detailed on Exhibit A.

Issue No. 2 – Invoiced Dates Differed From The Residents Discharge Dates

Mainstay's final invoice date for all Park Avenue residents was November 9, 2006. In most incidences this date differed from the actual discharge date by one day. This discrepancy resulted in both overcharges and undercharges to the residents with the net result being an overcharge of \$447.

Results Of Fieldwork (Continued)

At the time of discharge the residents affected by the fire were staying at a temporary location. Montgomery County provided the short term domicile and Mainstay provided staff. On or about the same time Mainstay was requested to complete a final accounting of resident funds so that the individuals could receive their monthly allowance and payment could be passed to the new PCH's.

November 9, 2006, was selected as a discharge date for all individuals to facilitate the invoice process. Upon review Mainstay's final invoiced amount was adjusted to reflect the actual date of discharge.

Recommendation

The BFO recommends in accordance with Exhibit A Mainstay adjust the residents final billing to agree to the actual day of discharge. Differences with payment or receipt amounts should be pursued with each affected resident.

Issue No. 3 - Personal Care Supplement Retro Payment Inappropriately Collected

Individuals residing in a PCH and receiving an SSI benefit may also be eligible for a Personal Care Supplement payment. The supplement payment is generally paid through an individual to the PCH for room and board. In July 2006, Pennsylvania increased the supplemental payment amount by \$45 a month. This increased amount would be forthcoming in some future period and a retro payment would be made back to July 1, 2006.

The ARL established parameters for the retro payments that in part stated a PCH can only lay claim to retro personal care supplemental payments if the individuals are residing in the home on the date the retroactive benefits are received. As such, all other retro payments belong to the individuals.

Mainstay recorded in its books and records receivables for the retro payments beginning in July 2006. As of discharge, many individuals had received the retro payments and properly paid Mainstay. However, four individuals did not receive the retro payments. The fund balance for these individuals was overcharged by \$344.

Recommendation

The BFO recommends Mainstay pay the amounts due to the appropriate parties as detailed on Exhibit A.

Results Of Fieldwork (Continued)

Issue No. 4 - Other Prior Period Charges

In preparing the residents final invoices Mainstay included prior period charges for items other than those presented in Issue No. 1. All of the affected residents receive either a social security or SSI benefit. Therefore, the same guidelines apply; current payments are to be applied to current expenses.

For these individuals Mainstay's receivable was reduced by \$2,708. Of this amount 83% pertained to one resident. Resident's accounts were adjusted for the following reasons:

- A resident was working at the facility and paying reduced rent. There is a dispute between Mainstay, the resident, and the resident's family as to when the individual stopped working.
- A resident damaged his room and Mainstay charged \$600 in labor and materials for repairs. Of this amount only \$240 could be documented as additional cost to the facility.
- Two minor adjustments were made for an unexplained charge and an overcharge to residents.

Applicable regulations and guidelines allow the recording of disputed expenses. However, a resident can not be charged a disputed expense until the dispute has been resolved. Additionally, in the situation where residents are moving to a new PCH disputed expenses can not be charged against current payments.

Recommendation

BFO recommends Mainstay pay the amounts due the appropriate parties as detailed on Exhibit A.

Exit Conference/Summation

After the residents were relocated, Mainstay completed a final accounting for each individual. Based on their calculations, Mainstay processed payments to the affected residents in the amount of \$10,366.

BFO's review of Mainstay's process resulted in additional payments due both the residents and the new PCH's. Also, Exhibit A details a column titled Personal Needs

Results Of Fieldwork (Continued)

Allowances (PNA), which represents payments that may be due residents from the new PCH's. Follow-up may be necessary to ensure these payments were actually received.

At the request of Mainstay's management, an audit exit conference was held on April 19, 2007. In attendance, along with BFO and Mainstay staff was a representative from the office of ARL. Based on discussions at the meeting, it was agreed that ARL would investigate the issues raised by Mainstay surrounding the Montgomery County Assistance Office and the eligibility process for the Personal Care Supplement. Mainstay management agreed to pay the residents affected by the fire relocation the amounts delineated in the audit report. No changes were made to the report.

In accordance with our established procedures, please provide a response within 60 days to the Audit Resolution Section concerning actions to be taken to ensure that the recommendations are implemented. Any additional clarification or assistance can be provided by the BFO upon request.

Please contact Richard Polek, Audit Resolution Section, at (717) 787-8890 if you have any questions concerning this matter.

Sincerely,



John H. Bungo, CGFM, CFS

Attachments

cc: Ms. Karen Kroh
Mr. Matthew Jones
Ms. Nancy Ringo
Mr. Timothy O'Leary
Mr. John Mains
Mr. Jeffrey Bechtel

EXHIBIT

Mainstay, Inc. Park Avenue Manor												
Schedule Of Resident Fund Balances As Of Date Of Discharge												
Resident	Rep Payee	Actual Date Relocated	Date of Final	Mainstay Final	Days Adjustme	Cost of Adjusted	Retro Payment	SSI Prior Charges	PNA	Other	Recalculated Payment	
001	PCH	11/8/2006	11/9/2006	\$ 401.82	1	\$ 31.91	\$ -	\$ -	\$ -	\$ -	\$ 433.73	
002	PCH	11/9/2006	11/9/2006	331.55	0	-	-	-	-	-	331.55	
003	PCH	11/9/2006	11/9/2006	739.36	0	-	-	-	-	-	739.36	
004	PCH	11/9/2006	11/9/2006	(4,157.32)	0	-	-	4,746.70	-	-	589.38 (c)	
005	PCH	11/6/2006	11/9/2006	(1,855.63)	0	-	7.50	-	-	360.00	(1,488.13)	
006	PCH	11/8/2006	11/9/2006	(792.15)	1	31.24	4.50	1,676.22	-	-	919.81 (c)	
007	PCH	11/8/2006	11/9/2006	1,400.90	1	33.16	148.50	-	-	-	1,552.56	
008	PCH	11/8/2006	11/9/2006	1,048.18	1	31.91	183.00	-	-	-	1,263.09	
009	PCH	11/9/2006	11/9/2006	(1,194.53)	0	-	-	1,596.45	-	-	401.92 (c)	
010	PCH	11/8/2006	11/9/2006	(599.58)	1	31.24	-	763.30	-	-	194.96 (c)	
011	Self	11/10/2006	11/9/2006	(232.17)	-1	(33.17)	-	-	-	-	(265.34)	
012	Self	11/8/2006	11/9/2006	1,154.85	1	31.91	-	-	-	-	1,186.76	
013	Self	11/8/2006	11/9/2006	1,695.24	1	31.91	-	-	-	27.00	1,754.15	
014	Self	11/8/2006	11/9/2006	136.95	1	31.91	-	-	-	-	168.86	
015	Self	11/9/2006	11/9/2006	(111.89)	0	-	-	-	-	73.08	(38.81)	
016	Self	11/8/2006	11/9/2006	754.79	1	31.91	-	-	-	-	786.70	
017	Self	11/8/2006	11/9/2006	807.75	1	31.24	-	-	-	-	838.99	
018	Self	11/8/2006	11/9/2006	(387.80)	1	31.24	-	-	-	-	(356.56)	
019	Self	11/8/2006	11/9/2006	368.92	1	31.91	-	-	-	-	400.83	
020	Self	11/8/2006	11/9/2006	366.92	1	31.24	-	-	-	-	398.16	
021	Relative/Family	11/10/2006	11/9/2006	165.83	-1	(31.17)	-	-	-	-	134.66	
022	Relative/Family	11/6/2006	11/9/2006		0							
023	Relative/Family	11/9/2006	11/9/2006	(331.67)	0	-	-	-	-	-	(331.67)	
024	Relative/Family	11/8/2006	11/9/2006	563.83	1	33.17	-	-	-	-	597.00	
025	Relative/Family	11/9/2006	11/9/2006	448.67	0	-	-	-	-	-	448.67	
026	Relative/Family	11/8/2006	11/9/2006	(203.28)	1	31.91	-	-	-	-	(171.37)	
027	Relative/Family	11/9/2006	11/9/2006	650.82	0	-	-	-	-	-	650.82	
028	(a) Relative/Family	11/8/2006	11/9/2006	(2,191.17)	1	33.17	-	-	-	2,247.52	89.52	
TOTAL						\$ 446.64	\$ 343.50	\$ 8,782.67		\$ 2,707.60		

(a) There is a payment dispute between the residents family and the PHC
(c) The \$2,106 liability sum of these four individuals equals the amount stated in Issue No. 1

Mainstay, Inc. Park Avenue Manor										
Schedule Of Resident Fund Balances As Of Date Of Discharge										
Resident	Recalculated Payment	Paid Out	Open	New			Payment Recipient			PNA (b)
				Facility	Resident	Mainstay	Resident	Mainstay	PNA (b)	
001	\$ 433.73	\$ (381.82)	\$ 51.91	\$ 31.91	\$ 20.00	\$ -	\$ 24.57		\$ 24.57	
002	331.55	(331.55)	-	-	-	-	60.00		60.00	
003	739.36	(739.36)	-	-	-	-	60.00		60.00	
004	589.38	-	589.38	562.38	27.00	-	-		-	
005	(1488.13)	-	(1488.13)	-	-	(1488.13)	-		-	
006	919.81	-	919.81	915.31	4.50	-	-		-	
007	1,582.56	(1,400.90)	181.66	33.16	148.50	-	60.00		60.00	
008	1,263.09	(1,048.18)	214.91	31.91	183.00	-	60.00		60.00	
009	401.92	-	401.92	383.92	18.00	-	-		-	
010	194.96	-	194.96	187.46	7.50	-	-		-	
011	(265.34)	-	(265.34)	-	-	(265.34)	-		-	
012	1,186.76	(1,154.85)	31.91	31.91	-	-	68.62		68.62	
013	1,754.15	(1,695.24)	58.91	31.91	27.00	-	60.00		60.00	
014	168.86	(136.95)	31.91	31.91	-	-	-		-	
015	(38.81)	-	(38.81)	-	-	(38.81)	60.00		60.00	
016	786.70	(754.79)	31.91	31.91	-	-	83.05		83.05	
017	838.99	(807.75)	31.24	31.24	-	-	93.00		93.00	
018	(356.56)	-	(356.56)	-	10.50	(286.06)	-		-	
019	400.83	(368.92)	31.91	31.91	-	-	63.00		63.00	
020	398.16	(366.92)	31.24	31.24	-	-	78.00		78.00	
021	134.66	(165.83)	(31.17)	-	-	(31.17)	-		-	
022										
023	(331.67)	-	(331.67)	-	-	(331.67)	-		-	
024	597.00	(563.83)	33.17	33.17	-	-	-		-	
025	448.67	(448.67)	-	-	-	-	-		-	
026	(171.37)	-	(171.37)	-	-	(171.37)	-		-	
027	650.82	-	650.82	650.82	-	-	-		-	
028	89.52	-	89.52	89.52	-	-	-		-	
TOTAL				\$ 3,052.07	\$ 535.52	\$ (2,612.55)				

(b) PNA is due resident from the new PCH

(c) The \$2,106 liability sum of these four individuals equals the amount stated in Issue No. 1

**AUDITEE'S RESPONSE
APPENDIX**

MAINSTAY INC.
T/A PARK AVENUE MANOR
475 East Park Ave.
Sellersville, PA 18960

February 12, 2007

Mr. John H. Bungo, CGFM, CFS
Commonwealth of Pennsylvania
Department of Public Welfare
Bureau of Financial Operations
3rd Floor, Bertolino Bldg.
Harrisburg, PA 17105-2675

Re: Mainstay, Inc. Draft Report Dated Feb. 6, 2007

Dear Mr. Bungo:

We have preliminarily reviewed the draft audit report dated February 6, 2007, concerning the client final accounting resulting from a fire at our Pennsburg site on October 30, 2006. We are awaiting to hear from your Mr. Daniel Higgins, Audit Manager, as stated in your letter.

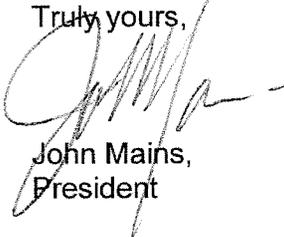
Although we may be in technical violation (disputed) of some regulation we find that the draft Audit Report is deficient in that it does address the role of the Department of Welfare in causing the alleged violations to occur in the first place. Therefore, we are formally requesting that before the audit report is finalized that your Department investigate the reasons why the Department of Welfare failed in its responsibility to adequately monitor its contract with the Department of Aging.

This failure caused a loss in excess of \$30,000 to Mainstay, Inc. part of which is the carry forward charged to our former guests which caused the alleged violations to occur. We had already given Mr. Higgins a copy of a letter to Diane Kirk, Montgomery County Department of Aging and Adult Services detailing our losses resulting from of the Department of Welfare's failure. Any finding concerning this matter should be part of the final Audit Report. We strongly feel that any recommendation by your Department should include holding the Department of Welfare responsible for the financial loses we suffered because of their errors. At which time we will gladly discuss a settlement of all issues.

We will be requesting an exit interview. We are requesting a list of prospective attendees to the exit interview conference so that we can adequately explore all of our options.

We are publishing this letter and a modified (for quest privacy) copy of our letter to Diane Kirk dated January 30, 2006, on our website and will incorporate these items into our next mailing to the media and to the Pennsylvania House and Senate. We believe that an open airing of the issues is required. As we must be held accountable for our actions, so must the Department of Welfare be held accountable for theirs.

Truly yours,



John Mains,
President

cc: Estelle B. Richman, Secretary DPW
Kevin Casey, Deputy Secretary
Karen Kroh, Director
Mathew Jones, Director of Operations
Nancy Ringo
Timothy O'Leary
Daniel Higgins, Audit Manager

Encl: Letter to Diane Kirk dated January 30, 2006

MAINSTAY INC.
T/A PARK AVENUE MANOR
475 East Park Ave.
Sellersville, PA 18960

January 30, 2006

Diane Kirk
Montgomery County Aging and Adult Services
Human Services Center
1430 DeKalb Street
Norristown, PA 19404

Dear Ms. Kirk:

It has come to our attention that the following guest at Park Avenue Manor of Pennsburg are behind in their payment of room and board and services because of State supplement issues. We understand that part of the problem is that there is a delay of many months between the time of the initial application and the time that the Department of Welfare certifies the guest's eligibility. As you know, we are predominately an SSI home and there are new regulations that put additional financial constraints on our budget. Is there any way to expedite these applications so that we can get paid promptly so that we don't get stiffed the overdue amount due to us between the time of initial application and certification by the Department of Welfare? Is the Department of Aging willing to pay us to reimburse us for these lost revenues? We cannot afford to carry residents at a reduced rate for such an extended period of time. As of January 1, 2004, we have been shorted the following:

Current Residents:

Name	Amount	Months Due
[REDACTED]	388.60	2
[REDACTED]	4,527.00	10
[REDACTED]	1,117.80	6
[REDACTED]	4,497.30	11
[REDACTED]	891.80	6
[REDACTED]	1,890.96	4
[REDACTED]	3,150.70	8
[REDACTED]	553.10	1
[REDACTED]	112.60	1
[REDACTED]	1,933.60	4

TOTAL: 19,063.46

Left before Payment Received:

Name	Amount	Months Due
[REDACTED]	2,053.50	6
[REDACTED]	3,643.66	12
[REDACTED]	1,182.90	3
[REDACTED]	239.90	3
[REDACTED]	1,843.40	5

TOTAL: 8963.36

As you can see several residents have left before we have received payment for services. We cannot allow this trend to continue.

Truly Yours,

John Mains,
President

cc: Debbie Madow
Linda Forest

MAINSTAY INC.
T/A PARK AVENUE MANOR
475 East Park Ave.
Sellersville, PA 18960

February 26, 2007

Mr. Daniel Higgins, Audit Manager
Division of Audit and Review
Bureau of Financial Operations
Department of Public Welfare
502 Philadelphia State Office Building
1400 Spring Garden St.
Philadelphia, PA 19130

Re: Draft Audit Report - Concerning the October 30th fire @ Pennsburg.

Dear Mr. Higgins:

The following is a summary of our telephone conversation of February 20th.

Issue No. 1 - Current Resident Revenue Applied To Prior Period Charges

Mainstay Inc. stands firm in it's position. The amounts claimed are the result of mismanagement by the Department of Welfare of a contract between themselves and the Department of Aging and Adult Services. It would be grossly inequitable to require us to repay funds that were earned but not paid to us because of an error on the part of DPW.

Issue No. 2 - Invoice Dates Differ From The Residents Discharge Dates

The issue had previously been resolved. It concerned \$447 and was caused by a one-day difference in the final discharge date. Checks were issued to the effected residents.

Issue No. 3 - Personal Care Supplement Retro Payment Inappropriately Collected

The issue involves an alleged total overcharge of \$344 and involves four individuals. If upon further investigation we are in error, we will make full restitution on this issue.

Issue No. 4 - Other Prior Period Charges

- The issue is misstated. The gentlemen involved was a private pay person. We did not handle his funds. Our initial error was that when his status changed, we were slow in presenting him with a timely bill. The family refused to step forward and pay us what was due. Our experience in trying to collect delinquent funds is poor. The amount in question is probably uncollectible.
- The person involved damaged property at he home. It was not his first offense. The amount charged is low for the repairs done. If an outside contractor had been involved the charge would have been much higher. We feel the amount charged was fair. There are no regulations concerning amounts to be charged for damage repairs caused by residents. We stand firm in our position and will make no adjustment.

Tel: 215-257-1586 Fax: 215-257-6643 Email: mainstayinc@comcast.net Web: www.mainstayincorp.com

Appendix A, Part II

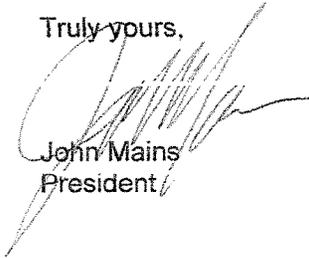
Page 1 of 3

- The two minor adjustments referred to involve a total of \$100.08. Upon further explanation we are willing to make a proper adjustment if we are found in error.

Please be advised that we are requesting an exit interview to resolve all outstanding issues. Particularly those concerning Issue 1 and DPW's mismanagement of their contract with the Department of Aging which was the root cause of the problem. To that end we are requesting a list of attendees to the exit interview and strongly suggest that decision maker be present so that the issue can be fully resolved.

The original letter to Diane Kirk of Montgomery County Aging and Adult Services was composed before the issue was finally solved. We have attached an updated list showing the amount (\$39,532.35) that Mainstay inc. was shorted because of DPW's mismanagement.

Truly yours,



John Mains
President

Cc Estelle B. Richman, Secretary
Kevin Casey, Deputy Secretary
Karen Kroh, Director
Mathew Jones, Director of Operations
John H. Bungo, CGFM, CFS
Nancy Ringo, Licensing Director
Timothy O'Leary

**AMOUNTS OWED TO MAINSTAY, INC. DUE TO MISMANAGEMENT BY
THE DEPARTMENT OF WELFARE
February 20, 2007**

CURRENT RESIDENTS:

Name	Amount	Months Due
█	2,519.10	8
█	2,375.10	7
█	2,980.30	11
█	591.00	1

TOTAL: 8,465.50

LEFT BEFORE PAYMENT RECEIVED:

Name	Amount	Months Due
█	2,386.11	6
█	2,053.50	5
█	3,643.66	12
█	2,069.88	4
█	1,577.20	4
█	4,345.90	13
█	186.60	2
█	4,566.00	6
█	1,351.30	11
█	574.90	1
█	1,131.90	3
█	602.00	1
█	922.00	2
█	2,231.00	4
█	1,925.20	4
█	636.90	3
█	92.60	1
█	770.70	3

TOTAL: 31,067.35

GRAND TOTAL: 39,532.85