

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL 12/31/2021	UNADJ 12/31/2022	JE Ref #	MCD Journal Entry	MCD Balance 12/31/2022
<b>Group : [TB]</b>	<b>Trial Balance</b>					
<b>Subgroup : [1]</b>	<b>Balance Sheet</b>					
1000	Petty Cash	200.00	0.00		0.00	0.00
1000.01.00	Petty Cash - Operating	0.00	200.00		0.00	200.00
1001	Petty Cash - Resident Trust	700.55	0.00		0.00	0.00
1001.01.00	Petty Cash - Resident Trust	0.00	1,207.00		0.00	1,207.00
1005	Cash - Checking	802,791.98	0.00		0.00	0.00
1005.01.00	Cash - Checking	0.00	233,070.00		0.00	233,070.00
1006.01.00	Cash - New AP Account	0.00	(36,520.00)		0.00	(36,520.00)
1010	Cash - Payroll	(36,292.53)	0.00		0.00	0.00
1010.01.00	Cash - Payroll	0.00	(29,427.00)		0.00	(29,427.00)
1040	Cash - Resident Trust	99,152.37	0.00		0.00	0.00
1040.01.00	Cash - Resident Trust	0.00	71,989.00		0.00	71,989.00
1050	Cash - Money Market Accounts	2,942,927.00	0.00		0.00	0.00
1050.01.00	Cash - Money Market Accounts	0.00	2.00		0.00	2.00
1060	Endowment Investments At Cost	39,562,775.88	0.00		0.00	0.00
1060.01.00	Endowment Investments At Cost	0.00	40,578,356.00		0.00	40,578,356.00
1065	Donated Stock-Held For Invest (Citizens)	2,453.86	0.00		0.00	0.00
1070	Beneficial Interest In Perpetual Trusts	743,855.62	0.00		0.00	0.00
1070.01.00	Beneficial Interest In Perpetual Trusts	0.00	580,982.00		0.00	580,982.00
1076	Investments In 457b Trust	592,618.09	0.00		0.00	0.00
1076.01.00	Investments In 457b Trust	0.00	439,169.00		0.00	439,169.00
1080	Endowment Investments Market Adjust.	23,213,180.44	0.00		0.00	0.00
1080.01.00	Endowment Investments Market Adjust.	0.00	15,529,733.00		0.00	15,529,733.00
1100	AR - Private	(8,102.86)	0.00		0.00	0.00
1100.01.00	AR - Private	0.00	28,119.00		0.00	28,119.00
1115	AR - Medicare A	61,921.52	0.00		0.00	0.00
1115.01.00	AR - Medicare A	0.00	44,722.00		0.00	44,722.00
1120	AR - Medicare B	33,883.16	0.00		0.00	0.00
1120.01.00	AR - Medicare B	0.00	42,348.00		0.00	42,348.00
1130	AR - Medicaid	894,876.89	0.00		0.00	0.00
1130.01.00	AR - Medicaid	0.00	1,065,600.00		0.00	1,065,600.00
1135.01.00	AR - Hospice	0.00	28,930.00		0.00	28,930.00
1140.01.00	AR - Medicaid Pending	0.00	52,879.00		0.00	52,879.00
1150	AR - Other Ins R&B	101.23	0.00		0.00	0.00
1155	AR - Other Ins Ancillaries	7,425.36	0.00		0.00	0.00
1155.01.00	AR - Other Ins Ancillaries	0.00	4,329.00		0.00	4,329.00
1165	AR - Coinsurance Other	(9,255.71)	0.00		0.00	0.00
1165.01.00	AR - Coinsurance Other	0.00	(8,161.00)		0.00	(8,161.00)
1170	AR - Resources	(2,695.56)	0.00		0.00	0.00
1170.01.00	AR - Resources	0.00	21,365.00		0.00	21,365.00
1190	A/R - Outpatient	14,240.52	0.00		0.00	0.00
1190.01.00	A/R - Outpatient	0.00	21,353.00		0.00	21,353.00
1199	Allow For Doubtful Accts.	(19,000.00)	0.00		0.00	0.00
1199.01.00	Allow For Doubtful Accts.	0.00	(44,000.00)		0.00	(44,000.00)
1205	Prepaid Expenses	105,186.45	0.00		0.00	0.00
1205.01.00	Prepaid Expenses	0.00	147,638.00		0.00	147,638.00
1210	Prepaid Insurance	194,518.13	0.00		0.00	0.00
1210.01.00	Prepaid Insurance	0.00	209,114.00		0.00	209,114.00
1225	Pledges Receivable	74,500.00	0.00		0.00	0.00
1225-LT	Pledges - LT	91,177.00	91,264.00		0.00	91,264.00
1225.01.00	Pledges Receivable	0.00	9,500.00		0.00	9,500.00
1230	A/R - Non Trade	143,223.27	0.00		0.00	0.00
1230.01.00	A/R - Non Trade	0.00	34,187.00		0.00	34,187.00
1500	Building	13,358,903.15	0.00		0.00	0.00
1500.01.00	Building	0.00	13,358,903.00		0.00	13,358,903.00
1505	Building Improvements	9,780,564.38	0.00		0.00	0.00
1505.01.00	Building Improvements	0.00	10,411,999.00		0.00	10,411,999.00
1510	Equipment	3,530,246.87	0.00		0.00	0.00
1510.01.00	Equipment	0.00	3,915,257.00		0.00	3,915,257.00
1520	Land	35,044.62	0.00		0.00	0.00
1520.01.00	Land	0.00	35,045.00		0.00	35,045.00
1525	Land Improvements	1,457,126.55	0.00		0.00	0.00
1525.01.00	Land Improvements	0.00	1,627,232.00		0.00	1,627,232.00
1535	Motor Vehicles	27,135.00	0.00		0.00	0.00
1535.01.00	Motor Vehicles	0.00	37,288.00		0.00	37,288.00
1540.01.00	Fully Depreciated Motor Vehicl	0.00	27,135.00		0.00	27,135.00
1545	Software	199,483.07	0.00		0.00	0.00
1545.01.00	Software	0.00	199,483.00		0.00	199,483.00
1595	Long Term Debt Issuance Cost	378,170.26	0.00		0.00	0.00
1595.01.00	Long Term Debt Issuance Cost	0.00	378,170.00		0.00	378,170.00
1600	AD Building	(8,579,407.90)	0.00		0.00	0.00
1600.01.00	AD Building	0.00	(8,899,489.00)		0.00	(8,899,489.00)
1601	AD LTD Issuance Cost	(257,658.20)	0.00		0.00	0.00
1601.01.00	AD LTD Issuance Cost	0.00	(273,842.00)		0.00	(273,842.00)
1605	AD Building Improvement	(6,480,988.28)	0.00		0.00	0.00
1605.01.00	AD Building Improvement	0.00	(6,947,789.00)		0.00	(6,947,789.00)
1610	AD Equipment	(2,488,326.34)	0.00		0.00	0.00
1610.01.00	AD Equipment	0.00	(2,713,838.00)		0.00	(2,713,838.00)
1625	AD Land Improvements	(714,306.21)	0.00		0.00	0.00
1625.01.00	AD Land Improvements	0.00	(789,284.00)		0.00	(789,284.00)
1635	AD Motor Vehicles	(27,135.00)	0.00		0.00	0.00

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2021	12/31/2022			12/31/2022
1635.01.00	AD Motor Vehicles	0.00	(3,663.00)		0.00	(3,663.00)
1640.01.00	AD Motor Vehicle-fully Depre	0.00	(27,135.00)		0.00	(27,135.00)
1645	AD Software	(185,338.63)	0.00		0.00	0.00
1645.01.00	AD Software	0.00	(193,169.00)		0.00	(193,169.00)
1700	Note Receivable - Harmon Apartments	2,917,043.00	0.00		0.00	0.00
1700.01.00	Note Receivable Harmon Apartments	0.00	2,917,043.00		0.00	2,917,043.00
1701	Accrued Interest - Harmon Apts	291,360.96	0.00		0.00	0.00
1701.01.00	Accrued Interest - Harmon Apts	0.00	261,806.00		0.00	261,806.00
2000	Accounts Payable	(252,891.97)	0.00		0.00	0.00
2000.01.00	Accounts Payable	0.00	(352,365.00)		0.00	(352,365.00)
2001	Accrued Expenses	(257,272.74)	0.00		0.00	0.00
2001.01.00	Accrued Expenses	0.00	(96,804.00)		0.00	(96,804.00)
2006	Deferred Comp Payable (457b)	(592,618.11)	0.00		0.00	0.00
2006.01.00	Deferred Comp Payable (457b)	0.00	(439,169.00)		0.00	(439,169.00)
2025	Accrued Payroll Tax	(13,016.00)	0.00		0.00	0.00
2025.01.00	Accrued Payroll Tax	0.00	(18,521.00)		0.00	(18,521.00)
2026	TSA Withheld	237.20	0.00		0.00	0.00
2030	Accrued Earned Time	(625,764.27)	0.00		0.00	0.00
2030.01.00	Accrued Earned Time	0.00	(626,180.00)		0.00	(626,180.00)
2031	Unreimb Med/Child Care Deduct	(12,372.01)	0.00		0.00	0.00
2031.01.00	Unreimb Med/Child Care Deduct	0.00	79.00		0.00	79.00
2032	Short Term Disability Payable	6,194.63	0.00		0.00	0.00
2032.01.00	Short Term Disability Payable	0.00	6,010.00		0.00	6,010.00
2035	Accrued Tax Deferred Annuity	(106,726.27)	0.00		0.00	0.00
2035.01.00	Accrued Tax Deferred Annuity	0.00	(117,000.00)		0.00	(117,000.00)
2055	Resident Trust Funds	(99,152.37)	0.00		0.00	0.00
2055.01.00	Resident Trust Funds	0.00	(71,989.00)		0.00	(71,989.00)
2056.01.00	Resident Fund-Due to TBH	0.00	265.00		0.00	265.00
2060	Accrued Salary Expense	(176,667.79)	0.00		0.00	0.00
2060.01.00	Accrued Salary Expense	0.00	(237,684.00)		0.00	(237,684.00)
2100	Long Term Debt	(7,935,000.00)	0.00		0.00	0.00
2100.01.00	Long Term Debt	0.00	(7,260,000.00)		0.00	(7,260,000.00)
2105	Current Portion LT Debt	(650,000.00)	0.00		0.00	0.00
2105.01.00	Current Portion LT Debt	0.00	(675,000.00)		0.00	(675,000.00)
2200	Interest Rate Swap Value	(592,375.00)	0.00		0.00	0.00
2200.01.00	Interest Rate Swap - MS	0.00	(52,762.00)		0.00	(52,762.00)
2201	Interest Rate Swap - Citizens	2,172.31	0.00		0.00	0.00
2201.01.00	Interest Rate Swap - Citizens	0.00	386,926.00		0.00	386,926.00
2500	Perm. Restricted - R.W.B.	(1,000.00)	0.00		0.00	0.00
2500.01.01	Perm. Restricted - R.W.B.	0.00	(1,000.00)		0.00	(1,000.00)
2505	Perm. Restricted - C.C.C.	(2,500.00)	0.00		0.00	0.00
2505.01.01	Perm. Restricted - C.C.C.	0.00	(2,500.00)		0.00	(2,500.00)
2510	Perm. Restricted - I.C	(5,000.00)	0.00		0.00	0.00
2510.01.01	Perm. Restricted - I.C	0.00	(5,000.00)		0.00	(5,000.00)
2520	Perm. Restricted - J/M	(55,716.00)	0.00		0.00	0.00
2520.01.01	Perm. Restricted - J/M	0.00	(55,716.00)		0.00	(55,716.00)
2525	Perm. Restricted - T.R.F.	(48,039.00)	0.00		0.00	0.00
2525.01.01	Perm. Restricted - T.R.F.	0.00	(48,039.00)		0.00	(48,039.00)
2530	Perm. Restrictred - G.M.	(30,521.00)	0.00		0.00	0.00
2530.01.01	Perm. Restrictred - G.M.	0.00	(30,521.00)		0.00	(30,521.00)
2535	Perm. Restricted - M.H.G.	(50,000.00)	0.00		0.00	0.00
2535.01.01	Perm. Restricted - M.H.G.	0.00	(50,000.00)		0.00	(50,000.00)
2540	Perm. Restricted - B.L.	(25,000.00)	0.00		0.00	0.00
2540.01.01	Perm. Restricted - B.L.	0.00	(25,000.00)		0.00	(25,000.00)
2545	Perm. Restricted - A.M.M.	(1,500.00)	0.00		0.00	0.00
2545.01.01	Perm. Restricted - A.M.M.	0.00	(1,500.00)		0.00	(1,500.00)
2550	Perm. Restricted - A.A.R.	(10,000.00)	0.00		0.00	0.00
2550.01.01	Perm. Restricted - A.A.R.	0.00	(10,000.00)		0.00	(10,000.00)
2555	Perm. Restricted - A.N.W.	(67,069.00)	0.00		0.00	0.00
2555.01.01	Perm. Restricted - A.N.W.	0.00	(67,069.00)		0.00	(67,069.00)
2560	Perm. Restricted - C.T.B.	(263,987.54)	0.00		0.00	0.00
2560.01.01	Perm. Restricted - C.T.B.	0.00	(266,259.00)		0.00	(266,259.00)
2561	Perm. Restricted - CTB Income	(6,024.84)	0.00		0.00	0.00
2561.01.01	Perm. Restricted - CTB Income	0.00	(6,025.00)		0.00	(6,025.00)
2565	Perm. Restricted - R.W.B.	(250.00)	0.00		0.00	0.00
2565.01.01	Perm. Restricted - R.W.B.	0.00	(250.00)		0.00	(250.00)
2566	Perm. Restricted - PL	(50,000.00)	0.00		0.00	0.00
2566.01.01	Perm. Restricted - PL	0.00	(50,000.00)		0.00	(50,000.00)
2567	Perm. Restricted - FB	(10,000.00)	0.00		0.00	0.00
2567.01.01	Perm. Restricted - FB	0.00	(10,000.00)		0.00	(10,000.00)
2568	Perm. Restricted - EL	(10,000.00)	0.00		0.00	0.00
2568.01.01	Perm. Restricted - EL	0.00	(10,000.00)		0.00	(10,000.00)
2570	Perm. Restricted - S.S.D.	(888.00)	0.00		0.00	0.00
2570.01.01	Perm. Restricted - S.S.D.	0.00	(888.00)		0.00	(888.00)
2575	Perm. Restricted - M.L.F.	(1,000.00)	0.00		0.00	0.00
2575.01.01	Perm. Restricted - M.L.F.	0.00	(1,000.00)		0.00	(1,000.00)
2580	Perm. Restricted - A.L.W.	(6,250.00)	0.00		0.00	0.00
2580.01.01	Perm. Restricted - A.L.W.	0.00	(6,250.00)		0.00	(6,250.00)
2585	Perm. Restricted - W.F.W.	(6,000.00)	0.00		0.00	0.00
2585.01.01	Perm. Restricted - W.F.W.	0.00	(6,000.00)		0.00	(6,000.00)
2586	Perm. Restricted - G. Robinson Trust	(584,752.15)	0.00		0.00	0.00
2586.01.01	Perm. Restricted - G. Robinson Trust	0.00	(451,570.00)		0.00	(451,570.00)
2587	Perm. Restricted - R. Brigham Trust	(159,103.46)	0.00		0.00	0.00

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2021	12/31/2022			12/31/2022
2587.01.01	Perm. Restricted - R. Brigham Trust	0.00	(129,412.00)		0.00	(129,412.00)
2590	Perm. Restricted - Other	(15,950.00)	0.00		0.00	0.00
2590.01.01	Perm. Restricted - Other	0.00	(15,950.00)		0.00	(15,950.00)
2591	Perm. Restricted - Gladys Brooks Foundation	(150,000.00)	0.00		0.00	0.00
2591.01.01	Perm. Restricted - Gladys Brooks Foundat	0.00	(150,000.00)		0.00	(150,000.00)
2900	Unrestricted	(57,888,456.09)	0.00		0.00	0.00
2900.01.00	Unrestricted	0.00	(69,510,292.00)		0.00	(69,510,292.00)
2921	Temporarily Restricted	(1,930,628.35)	0.00		0.00	0.00
2921.01.01	Temporarily Restricted	0.00	(1,612,575.00)		0.00	(1,612,575.00)
<b>Subtotal [1] Balance Sheet</b>		<b>10,063,392.14</b>	<b>(9,637,910.00)</b>		<b>0.00</b>	<b>(9,637,910.00)</b>
<b>Subgroup : [2] Income Statement</b>						
3100	Private Room & Board	(851,550.00)	0.00		0.00	0.00
3100.02.00	Private Room & Board	0.00	(661,100.00)		0.00	(661,100.00)
3115	Medicare	(410,025.00)	0.00		0.00	0.00
3115.02.00	Medicare R&B	0.00	(465,850.00)		0.00	(465,850.00)
3120	Medicare Prior year	(810.29)	0.00		0.00	0.00
3120.02.00	Medicare Prior year	0.00	217.00		0.00	217.00
3130	Medicaid	(11,165,931.98)	0.00		2,563,539.00	2,563,539.00
				MCD Journal Entry - 1	2,563,539.00	
3130.02.00	Medicaid R&B	0.00	(12,037,478.00)		0.00	(12,037,478.00)
3131	HHS Stimulus Payments - COVID (MassHeal	(510,073.00)	0.00		0.00	0.00
3131.02.00	HHS Stimulus Payments - COVID (MassHeal	0.00	(819,110.00)		0.00	(819,110.00)
3140	Medicaid Pending	72,472.37	0.00		0.00	0.00
3140.02.00	Medicaid Pending	0.00	(55,247.00)		0.00	(55,247.00)
3163	R&B Contractual Adj. - Medicare	(171,762.34)	0.00		0.00	0.00
3163.02.00	R&B Contractual Adj. - Medicare	0.00	(139,835.00)		0.00	(139,835.00)
3165	R&B Contractual Adj. - Medicaid	1,637.44	0.00		0.00	0.00
3165.02.00	R&B Contractual Adj. - Medicaid	0.00	396.00		0.00	396.00
3167	R&B Contractual Adj. - Hospice	(376.11)	0.00		0.00	0.00
3168	R&B Contractual Adj. - Private	9,750.00	0.00		0.00	0.00
3168.02.00	R&B Contractual Adj. - Private	0.00	6,559.00		0.00	6,559.00
3170	Resident Resources	0.00	0.00		(2,563,539.00)	(2,563,539.00)
				MCD Journal Entry - 1	(2,563,539.00)	
3180	Hospice Room & Board	(121,256.01)	0.00		0.00	0.00
3180.02.00	Hospice Room & Board	0.00	(171,957.00)		0.00	(171,957.00)
3200	Hospice R&B Prior Year	(376.11)	0.00		0.00	0.00
3210	Medicaid/COB Prior Year	723.10	0.00		0.00	0.00
3300	Pharmacy - Non-Medicare	(640.00)	0.00		0.00	0.00
3303	Pharmacy - Medicare A	(18,477.55)	0.00		0.00	0.00
3303.03.00	Pharmacy - Medicare A	0.00	(25,032.00)		0.00	(25,032.00)
3304	Pharmacy - Medicare B	(22,013.55)	0.00		0.00	0.00
3304.03.00	Pharmacy - Medicare B	0.00	(12,138.00)		0.00	(12,138.00)
3305	Vaccine Administration	(3,820.00)	0.00		0.00	0.00
3305.03.00	Vaccine Administration	0.00	(100.00)		0.00	(100.00)
3306	Pharmacy - BC/BS	(650.00)	0.00		0.00	0.00
3306.03.00	Pharmacy - BC/BS	0.00	(350.00)		0.00	(350.00)
3323	IV Therapy ME A	(23,742.24)	0.00		0.00	0.00
3323.03.00	IV Therapy ME A	0.00	(12,371.00)		0.00	(12,371.00)
3330	Phys Therapy - Private	(18,926.18)	0.00		0.00	0.00
3330.03.00	Phys Therapy - Private	0.00	(23,668.00)		0.00	(23,668.00)
3333	Phys Therapy - Medicare A	(11,206.91)	0.00		0.00	0.00
3333.03.00	Phys Therapy - Medicare A	0.00	(6,999.00)		0.00	(6,999.00)
3334	Phys Therapy - Medicare B	(212,961.42)	0.00		0.00	0.00
3334.03.00	Phys Therapy - Medicare B	0.00	(191,943.00)		0.00	(191,943.00)
3335	PT - Other Insurers	(9,127.64)	0.00		0.00	0.00
3335.03.00	PT - Other Insurers	0.00	(8,013.00)		0.00	(8,013.00)
3340	Occup Therapy - Private	(9,311.73)	0.00		0.00	0.00
3340.03.00	Occup Therapy - Private	0.00	(4,979.00)		0.00	(4,979.00)
3343	Occup Therapy - Medicare A	(6,377.06)	0.00		0.00	0.00
3343.03.00	Occup Therapy - Medicare A	0.00	(2,564.00)		0.00	(2,564.00)
3344	Occup Therapy - Medicare B	(110,680.04)	0.00		0.00	0.00
3344.03.00	Occup Therapy - Medicare B	0.00	(127,680.00)		0.00	(127,680.00)
3345	OT - Other Insurers	(1,354.00)	0.00		0.00	0.00
3345.03.00	OT - Other Insurers	0.00	(936.00)		0.00	(936.00)
3350	Speech Therapy - Private	(559.33)	0.00		0.00	0.00
3350.03.00	Speech Therapy - Private	0.00	(3,495.00)		0.00	(3,495.00)
3353	Speech Therapy - Medicare A	(6,934.52)	0.00		0.00	0.00
3353.03.00	Speech Therapy - Medicare A	0.00	(5,806.00)		0.00	(5,806.00)
3354	Speech Therapy - Medicare B	(40,361.35)	0.00		0.00	0.00
3354.03.00	Speech Therapy - Medicare B	0.00	(21,087.00)		0.00	(21,087.00)
3355	ST - Other Insurers	(691.28)	0.00		0.00	0.00
3363	Other Medical Services - Mcr A	(2,736.24)	0.00		0.00	0.00
3363.03.00	Other Medical Services - Mcr A	0.00	(4,791.00)		0.00	(4,791.00)
3364	HHS Stimulus Payments - COVID (Part B)	(644,697.38)	0.00		0.00	0.00
3364.03.00	HHS Stimulus Payments - COVID (Part B)	0.00	(3,540.00)		0.00	(3,540.00)
3374	PEN	3,064.40	0.00		0.00	0.00
3374.03.00	DME - Mcr B	0.00	1,400.00		0.00	1,400.00
3380	Day Program Revenue (B.Fitt)	(680.00)	0.00		0.00	0.00
3380.05.00	Day Program Revenue (B.Fitt)	0.00	(290.00)		0.00	(290.00)
3382	Outpatient Revenue (Seating Clinic)	(38,817.02)	0.00		0.00	0.00
3382.03.00	Outpatient Revenue (Seating Clinic)	0.00	(41,614.00)		0.00	(41,614.00)
3481	C/A - PT Contractual - Part B	39,326.14	0.00		0.00	0.00

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2021	12/31/2022			12/31/2022
3481.03.00	C/A - PT Contractual - Part B	0.00	35,259.00		0.00	35,259.00
3482	C/A - OT Contractual - Part B	18,666.56	0.00		0.00	0.00
3482.03.00	C/A - OT Contractual - Part B	0.00	19,563.00		0.00	19,563.00
3483	C/A - ST Contractual - Part B	37.36	0.00		0.00	0.00
3484	C/A - PT Contractual - Non Mcr B	4,979.79	0.00		0.00	0.00
3484.03.00	C/A - PT Contractual - Non Mcr B	0.00	4,120.00		0.00	4,120.00
3485	C/A - OT Contractual - Non Mcr B	130.29	0.00		0.00	0.00
3486.03.00	C/A - ST Contractual - Non Mcr B	0.00	1,829.00		0.00	1,829.00
3489	C/A - Medicare A Ancillaries	69,474.52	0.00		0.00	0.00
3489.02.00	C/A - Medicare A Ancillaries	0.00	57,564.00		0.00	57,564.00
3490.02.00	C/A - Medicare Room & Board	0.00	584.00		0.00	584.00
3491	C/A - Non Medicare Room & Board	(310.31)	0.00		0.00	0.00
3494	C/A - Medicare B	28,143.83	0.00		0.00	0.00
3494.03.00	C/A - Medicare B	0.00	26,389.00		0.00	26,389.00
3495	C/A - VA	1,108.17	0.00		0.00	0.00
3496	C/A - Non Me Ancillaries	13,762.57	0.00		0.00	0.00
3496.03.00	C/A - Non Me Ancillaries	0.00	19,036.00		0.00	19,036.00
3499.02.00	C/A - Medicare A - Prior Year	0.00	74.00		0.00	74.00
3500	Interest - Operating	(113,640.09)	0.00		0.00	0.00
3500.06.00	Interest - Harmon	0.00	(94,381.00)		0.00	(94,381.00)
3509.06.00	Harmon Management Fee	0.00	(19,096.00)		0.00	(19,096.00)
3510	Donations - Unrstrct.	(696,179.73)	0.00		0.00	0.00
3510.07.00	Donations - Unrstrct.	0.00	(16,278.00)		0.00	(16,278.00)
3515	Donations - Temp. Rstrct.	(342,385.00)	0.00		0.00	0.00
3515.07.00	Donations - Temp. Rstrct.	0.00	(392,100.00)		0.00	(392,100.00)
3516	Release Of Restrictions - Unrstrct.	(192,033.00)	0.00		0.00	0.00
3516.07.00	Release Of Restrictions - Unrstrct.	0.00	(661,334.00)		0.00	(661,334.00)
3517	Release Of Restrictions - Rstrct.	192,033.00	0.00		0.00	0.00
3517.07.00	Release Of Restrictions - Rstrct.	0.00	661,334.00		0.00	661,334.00
3518	Discounts Earned	(3,998.09)	0.00		0.00	0.00
3518.06.00	Discounts Earned	0.00	(389.00)		0.00	(389.00)
3520	Grant Income	(150,918.64)	0.00		0.00	0.00
3520.07.00	Grant Income	0.00	(592,180.00)		0.00	(592,180.00)
3521	Capital Campaign (2018-2023)	69,050.00	0.00		0.00	0.00
3522	Capital Campaign - Restricted	(150,000.00)	0.00		0.00	0.00
3539	Resident Phone Charges	(6,290.85)	0.00		0.00	0.00
3539.06.00	Resident Phone Revenue	0.00	(6,129.00)		0.00	(6,129.00)
3540	Miscellaneous	(74,979.87)	0.00		0.00	0.00
3540.06.00	Miscellaneous	0.00	(68,602.00)		0.00	(68,602.00)
3550	Trusts	(14,338.00)	0.00		0.00	0.00
3550.07.00	Trusts	0.00	(9,795.00)		0.00	(9,795.00)
3551	Investment Income - CBT Fund - Perm. Rstrct	(686.54)	0.00		0.00	0.00
3565	Dividends - Investments - Unrstrct.	(325,123.20)	0.00		0.00	0.00
3565.08.00	Dividends - Investments - Unrstrct.	0.00	(464,432.00)		0.00	(464,432.00)
3575.08.00	Interest - Investments - Unrstrct.	0.00	(2,346.00)		0.00	(2,346.00)
3900	Realized Gain/Loss Investments - Unrstrct.	(3,516,791.82)	0.00		0.00	0.00
3900.08.00	Realized Gain/Loss Investments - Unrstrct	0.00	(1,157,246.00)		0.00	(1,157,246.00)
3901	Realized Gain/Loss - Temp. Rstrct.	(139,715.28)	0.00		0.00	0.00
3902	Realized Gains And Losses - Perm. Rstrct.	(7,706.47)	0.00		0.00	0.00
3920	Net Investment Income - Temp. Rstrct.	(12,441.91)	0.00		0.00	0.00
3930	Unrealized Gains And Losses - Unrstrct.	(5,471,555.66)	0.00		0.00	0.00
3930.08.00	Unrealized Gains And Losses - Unrstrct.	0.00	8,763,236.00		0.00	8,763,236.00
3931	Unrealized Gain/Loss - Temp. Rstrct.	(217,365.48)	0.00		0.00	0.00
3933	Unrealized Gains And Losses - Perm Rstrct.	(70,851.71)	0.00		0.00	0.00
3933.08.00	Unrealized Gains And Losses - Perm. Rstr	0.00	162,874.00		0.00	162,874.00
3935	Short Term Capital Gain/Loss - Unrstrct.	(9,023.84)	0.00		0.00	0.00
3935.08.00	Short Term Capital Gain/Loss - Unrstrct.	0.00	(71,981.00)		0.00	(71,981.00)
3950	(Gain) or Loss on Swap	(524,700.25)	0.00		0.00	0.00
3950.06.00	(Gain) or Loss on Swap	0.00	(924,366.00)		0.00	(924,366.00)
3955	Debt Forgiveness - PPP Loan	(1,959,500.00)	0.00		0.00	0.00
4000	Salaries - Administrator	413,575.68	0.00		0.00	0.00
4000.10.00	Salaries - Administrator	0.00	432,284.00		0.00	432,284.00
4010	Salaries - Finance / HR	494,490.76	0.00		0.00	0.00
4010.15.00	Salaries - Finance / HR	0.00	527,668.00		0.00	527,668.00
4011	Clerical OT	4,231.85	0.00		0.00	0.00
4011.15.00	Clerical OT	0.00	9,684.00		0.00	9,684.00
4015	Salaries Fund Raising	150,481.79	0.00		0.00	0.00
4015.18.00	Salaries Fund Raising	0.00	183,425.00		0.00	183,425.00
4016	Salaries-Fund Raising Overtime	147.90	0.00		0.00	0.00
4016.18.00	Salaries Fund Raising - OT	0.00	50.00		0.00	50.00
4020	IT Services	117,268.37	0.00		0.00	0.00
4020.14.00	IT Services	0.00	121,757.00		0.00	121,757.00
4021	IT Supplies	3,433.07	0.00		0.00	0.00
4021.14.00	IT Supplies	0.00	281.00		0.00	281.00
4022	Outsourced IT Dept	89,632.50	0.00		0.00	0.00
4022.14.00	Outsourced IT Dept.	0.00	95,641.00		0.00	95,641.00
4023	Uniforms	1,968.62	0.00		0.00	0.00
4023.12.00	Uniforms	0.00	4,402.00		0.00	4,402.00
4030	Office Supplies	11,418.82	0.00		0.00	0.00
4030.12.00	Office Supplies	0.00	9,068.00		0.00	9,068.00
4031	Printer and Copier Toner	11,432.18	0.00		0.00	0.00
4031.12.00	Printer and Copier Toner	0.00	8,221.00		0.00	8,221.00
4040	Consulting Fees	52,321.47	0.00		0.00	0.00

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2021	12/31/2022			12/31/2022
4040.12.00	Consulting Fees	0.00	47,635.00		0.00	47,635.00
4041	Consulting Fees - Nursing	54,618.49	0.00		0.00	0.00
4041.85.00	Consulting Fees - Nursing	0.00	95,938.00		0.00	95,938.00
4042	Document Storage	8,224.54	0.00		0.00	0.00
4042.12.00	Document Storage	0.00	8,463.00		0.00	8,463.00
4045	Acctg & Billing Services	37,787.50	0.00		0.00	0.00
4045.12.00	Acctg & Billing Services	0.00	36,340.00		0.00	36,340.00
4050	Printing & Postage	4,324.07	0.00		0.00	0.00
4050.12.00	Postage	0.00	7,136.00		0.00	7,136.00
4055	Interest Expense	469,727.50	0.00		0.00	0.00
4055.99.00	Interest Expense	0.00	442,700.00		0.00	442,700.00
4056.99.00	Other Interest Expense	0.00	5.00		0.00	5.00
4060	Bank Charges - Operating	14,329.28	0.00		0.00	0.00
4060.12.00	Bank Charges - Operating	0.00	21,560.00		0.00	21,560.00
4065	Grant Expense	350.00	0.00		0.00	0.00
4065.19.00	Grant Expense	0.00	8,360.00		0.00	8,360.00
4070	Publications	139.00	0.00		0.00	0.00
4080	Telephone	29,084.05	0.00		0.00	0.00
4080.12.00	Telephone	0.00	28,128.00		0.00	28,128.00
4100	Travel Reimbursement	900.74	0.00		0.00	0.00
4100.12.00	Travel Reimbursement	0.00	1,585.00		0.00	1,585.00
4110	MBTA Pass	8,599.00	0.00		0.00	0.00
4110.12.00	MBTA Pass	0.00	11,524.00		0.00	11,524.00
4112	Resident Goods Reimbursement	781.31	0.00		0.00	0.00
4112.12.00	Resident Goods Lost/Broken Reimbursement	0.00	1,137.00		0.00	1,137.00
4113	Resident Trust Reimbursement	100.00	0.00		0.00	0.00
4113.12.00	Resident Trust Reimbursement	0.00	97.00		0.00	97.00
4120	Recruitment - Help Wanted	16,860.33	0.00		0.00	0.00
4120.12.00	Advertising - Help Wanted	0.00	3,757.00		0.00	3,757.00
4130	Advertising - Promotions	618.36	0.00		0.00	0.00
4132.18.00	Special Event Expense	0.00	684.00		0.00	684.00
4133.18.00	Capital Campaign Consultants - DCA	0.00	92.00		0.00	92.00
4135	Marketing And Printing	28,593.68	0.00		0.00	0.00
4135.18.00	Marketing And Printing	0.00	23,115.00		0.00	23,115.00
4138	Office Supplies - Fundraising	118.53	0.00		0.00	0.00
4138.18.00	Office Supplies - Fundraising	0.00	7,840.00		0.00	7,840.00
4140	Membership - Trade Associations	9,704.28	0.00		0.00	0.00
4140.12.00	Memberships - Trade Associations	0.00	11,254.00		0.00	11,254.00
4150	Membership - Business Associations	2,580.00	0.00		0.00	0.00
4150.12.00	Memberships - Business Associations	0.00	530.00		0.00	530.00
4160	Education & Training - Admin	70.00	0.00		0.00	0.00
4160.12.00	Education & Training - Admin	0.00	1,485.00		0.00	1,485.00
4170	Education & Training - Job Rel	8,583.96	0.00		0.00	0.00
4170.12.00	Education & Training - Job Rel	0.00	6,533.00		0.00	6,533.00
4185	Misc Employee Benefits	40,969.88	0.00		0.00	0.00
4185.12.00	Misc Employee Benefits	0.00	81,991.00		0.00	81,991.00
4200	TDA - Administrator	4,841.00	0.00		0.00	0.00
4200.10.00	TDA - Administrator	0.00	2,875.00		0.00	2,875.00
4200.15.00	TDA - Finance / HR	0.00	11,103.00		0.00	11,103.00
4200.18.00	TDA - Fundraising	0.00	1,458.00		0.00	1,458.00
4200.20.00	TDA - Plant	0.00	3,781.00		0.00	3,781.00
4200.22.00	TDA - Assist. Technology	0.00	1,458.00		0.00	1,458.00
4200.25.00	TDA - Dietary	0.00	4,062.00		0.00	4,062.00
4200.30.00	TDA - Laundry	0.00	417.00		0.00	417.00
4200.35.00	TDA - Housekeeping	0.00	4,896.00		0.00	4,896.00
4200.40.00	TDA - Soc Svcs / Admissions	0.00	6,479.00		0.00	6,479.00
4200.50.00	TDA - Activities	0.00	2,500.00		0.00	2,500.00
4200.55.00	TDA - DON	0.00	3,125.00		0.00	3,125.00
4200.60.00	TDA - Nursing Supervisors	0.00	5,937.00		0.00	5,937.00
4200.65.00	TDA - Unit Secretaries	0.00	1,667.00		0.00	1,667.00
4200.70.00	TDA - RN	0.00	8,020.00		0.00	8,020.00
4200.75.00	TDA - LPN	0.00	14,686.00		0.00	14,686.00
4200.80.00	TDA - CNA	0.00	38,712.00		0.00	38,712.00
4200.85.00	TDA - PT	0.00	91.00		0.00	91.00
4200.86.00	TDA - OT	0.00	1,979.00		0.00	1,979.00
4200.87.00	TDA - ST	0.00	2,604.00		0.00	2,604.00
4210	TDA - DON	2,548.67	0.00		0.00	0.00
4220	TDA - Nursing Supervisors	9,112.97	0.00		0.00	0.00
4221	TDA - RN	10,740.92	0.00		0.00	0.00
4222	TDA - LPN	14,672.96	0.00		0.00	0.00
4223	TDA - CNA	27,459.03	0.00		0.00	0.00
4224	TDA - PT	1,751.79	0.00		0.00	0.00
4225	TDA - OT	1,916.43	0.00		0.00	0.00
4226	TDA - ST	2,399.16	0.00		0.00	0.00
4230	TDA - Unit Secretaries	3,178.18	0.00		0.00	0.00
4240	TDA - Plant	4,176.87	0.00		0.00	0.00
4250	TDA - Dietary	2,970.91	0.00		0.00	0.00
4260	TDA - Laundry	1,304.42	0.00		0.00	0.00
4261	TDA - Housekeeping	4,141.81	0.00		0.00	0.00
4270	TDA - Finance / HR	7,327.25	0.00		0.00	0.00
4280	TDA - Soc Svcs / Admissions	2,121.37	0.00		0.00	0.00
4282	TDA - Activities	1,616.31	0.00		0.00	0.00
4283	TDA - Assist. Technology	1,170.00	0.00		0.00	0.00

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2021	12/31/2022			12/31/2022
4285	TDA - Restore Aides	650.00	0.00		0.00	0.00
4295	TDA - Other	2,626.29	0.00		0.00	0.00
4310	Prof Fees - Acct Other	59,781.75	0.00		0.00	0.00
4310.12.00	Prof Fees - Acct Other	0.00	69,662.00		0.00	69,662.00
4340	Prof Fees - Legal Other	7,405.00	0.00		0.00	0.00
4340.12.00	Prof Fees - Legal Other	0.00	6,787.00		0.00	6,787.00
4350	Life/Disability - Administrator	1,356.94	0.00		0.00	0.00
4350.10.00	Life/Disability - Administrator	0.00	1,237.00		0.00	1,237.00
4350.15.00	Life/Disability - Finance / HR	0.00	1,503.00		0.00	1,503.00
4350.16.00	Life/Disability - BFit	0.00	758.00		0.00	758.00
4350.18.00	Life/Disability - Fundraising & Marketin	0.00	624.00		0.00	624.00
4350.20.00	Life/Disability - Plant	0.00	1,554.00		0.00	1,554.00
4350.22.00	Life/Disability - Assist. Technology	0.00	808.00		0.00	808.00
4350.25.00	Life/Disability - Dietary	0.00	3,032.00		0.00	3,032.00
4350.30.00	Life/Disability - Laundry	0.00	794.00		0.00	794.00
4350.35.00	Life/Disability - Housekeeping	0.00	2,584.00		0.00	2,584.00
4350.40.00	Life/Disability - Soc Svcs / Admissions	0.00	665.00		0.00	665.00
4350.45.00	Life/Disability - Wellness Screeners	0.00	291.00		0.00	291.00
4350.50.00	Life/Disability - Activities	0.00	1,170.00		0.00	1,170.00
4350.55.00	Life/Disability - DON	0.00	655.00		0.00	655.00
4350.60.00	Disability - Nursing Supervisors	0.00	2,693.00		0.00	2,693.00
4350.65.00	Life/Disability - Unit Secretary	0.00	1,326.00		0.00	1,326.00
4350.70.00	Life/Disability - RN	0.00	4,162.00		0.00	4,162.00
4350.75.00	Life/Disability - LPN	0.00	7,020.00		0.00	7,020.00
4350.80.00	Life/Disability - CNA	0.00	17,972.00		0.00	17,972.00
4350.90.00	Disability - Rehab And OT	0.00	1,994.00		0.00	1,994.00
4355	Life/Disability - DON	885.19	0.00		0.00	0.00
4360	Disability - Nursing Supervisors	3,049.54	0.00		0.00	0.00
4361	Life/Disability - RN	5,280.08	0.00		0.00	0.00
4362	Life/Disability - LPN	7,321.79	0.00		0.00	0.00
4363	Life/Disability - CNA	19,281.24	0.00		0.00	0.00
4365	Life/Disability - Unit Secretary	1,307.33	0.00		0.00	0.00
4370	Life/Disability - Plant	1,853.85	0.00		0.00	0.00
4372	Life/Disability - BFit	831.85	0.00		0.00	0.00
4375	Life/Disability - Dietary	3,385.17	0.00		0.00	0.00
4380	Life/Disability - Laundry	985.05	0.00		0.00	0.00
4381	Life/Disability - Housekeeping	2,860.71	0.00		0.00	0.00
4385	Life/Disability - Finance / HR	2,138.93	0.00		0.00	0.00
4390	Life/Disability - Soc Svcs / Admissions	926.99	0.00		0.00	0.00
4391	Life/Disability - Wellness Screeners	119.30	0.00		0.00	0.00
4392	Life/Disability - Activities	1,239.28	0.00		0.00	0.00
4393	Life/Disability - Assist. Technology	593.02	0.00		0.00	0.00
4394	Life/Disability - Fundraising & Marketing	586.98	0.00		0.00	0.00
4395	Disability - Rehab And OT	2,471.53	0.00		0.00	0.00
4400	Payroll Taxes - Administrator	28,243.52	0.00		0.00	0.00
4400.10.00	Payroll Taxes - Administrator	0.00	27,632.00		0.00	27,632.00
4400.15.00	Payroll Taxes - Finance/HR	0.00	40,357.00		0.00	40,357.00
4400.16.00	Payroll Taxes - BFit	0.00	4,875.00		0.00	4,875.00
4400.18.00	Payroll Taxes - Fundraising	0.00	13,367.00		0.00	13,367.00
4400.20.00	Payroll Taxes - Plant	0.00	18,946.00		0.00	18,946.00
4400.22.00	Payroll Taxes - Assist. Technology	0.00	4,411.00		0.00	4,411.00
4400.25.00	Payroll Taxes - Dietary	0.00	50,389.00		0.00	50,389.00
4400.30.00	Payroll Taxes - Laundry	0.00	8,969.00		0.00	8,969.00
4400.35.00	Payroll Taxes - Housekeeping	0.00	37,242.00		0.00	37,242.00
4400.40.00	Payroll Taxes - Soc Svcs / Admissions	0.00	12,550.00		0.00	12,550.00
4400.45.00	Payroll Taxes - Wellness Screeners	0.00	2,493.00		0.00	2,493.00
4400.50.00	Payroll Taxes - Activities	0.00	16,696.00		0.00	16,696.00
4400.55.00	Payroll Taxes - DON	0.00	8,823.00		0.00	8,823.00
4400.60.00	Payroll Taxes - Nursing Supervisors	0.00	48,586.00		0.00	48,586.00
4400.65.00	Payroll Taxes - Unit Secretary	0.00	27,222.00		0.00	27,222.00
4400.70.00	Payroll Taxes - RN	0.00	61,153.00		0.00	61,153.00
4400.75.00	Payroll Taxes - LPN	0.00	117,240.00		0.00	117,240.00
4400.80.00	Payroll Taxes - CNA	0.00	282,350.00		0.00	282,350.00
4400.85.00	Payroll Taxes - PT	0.00	15,087.00		0.00	15,087.00
4400.86.00	Payroll Taxes - OT	0.00	7,622.00		0.00	7,622.00
4400.87.00	Payroll Taxes - ST	0.00	9,642.00		0.00	9,642.00
4400.90.00	Payroll Tax - Restorative Aides	0.00	10,447.00		0.00	10,447.00
4410	Payroll Taxes - DON	10,775.90	0.00		0.00	0.00
4420	Payroll Taxes - Nursing Supervisors	46,388.81	0.00		0.00	0.00
4421	Payroll Taxes - RN	65,284.21	0.00		0.00	0.00
4422	Payroll Taxes - LPN	99,013.03	0.00		0.00	0.00
4423	Payroll Taxes - CNA	247,866.03	0.00		0.00	0.00
4430	Payroll Taxes - Unit Secretary	23,147.53	0.00		0.00	0.00
4440	Payroll Taxes - Plant	15,419.55	0.00		0.00	0.00
4450	Payroll Taxes - Dietary	47,200.74	0.00		0.00	0.00
4460	Payroll Taxes - Laundry	8,889.47	0.00		0.00	0.00
4461	Payroll Taxes - Housekeeping	31,890.85	0.00		0.00	0.00
4470	Payroll Taxes - Finance/HR	39,931.15	0.00		0.00	0.00
4472	Payroll Taxes - BFit	5,861.06	0.00		0.00	0.00
4476	Payroll Taxes - Fundraising	11,427.98	0.00		0.00	0.00
4480	Payroll Taxes - Soc Svcs / Admissions	11,462.01	0.00		0.00	0.00
4481	Payroll Taxes - Wellness Screeners	2,309.02	0.00		0.00	0.00
4482	Payroll Taxes - Activities	13,064.00	0.00		0.00	0.00

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2021	12/31/2022			12/31/2022
4483	Payroll Taxes - Assist. Technology	3,922.36	0.00		0.00	0.00
4485	Payroll Tax - Restorative Aides	8,699.16	0.00		0.00	0.00
4494	Payroll Taxes - PT	13,076.49	0.00		0.00	0.00
4495	Payroll Taxes - OT	7,148.15	0.00		0.00	0.00
4496	Payroll Taxes - ST	9,126.89	0.00		0.00	0.00
4500	Workers Comp - Administrator	107.05	0.00		0.00	0.00
4500.10.00	Workers Comp - Administrator	0.00	65.00		0.00	65.00
4500.15.00	Workers Comp - Finance/HR	0.00	11,724.00		0.00	11,724.00
4500.18.00	Workers Comp - Fund Raising	0.00	8,237.00		0.00	8,237.00
4500.20.00	Workers Comp - Plant	0.00	19,628.00		0.00	19,628.00
4500.22.00	Workers Comp - Assist. Technology	0.00	11,502.00		0.00	11,502.00
4500.25.00	Workers Comp - Dietary	0.00	13,117.00		0.00	13,117.00
4500.30.00	Workers Comp - Laundry	0.00	3,035.00		0.00	3,035.00
4500.35.00	Workers Comp - Housekeeping	0.00	17,637.00		0.00	17,637.00
4500.40.00	Workers Comp - Soc Svcs / Admissions	0.00	3,355.00		0.00	3,355.00
4500.50.00	Workers Comp - Activities	0.00	14,268.00		0.00	14,268.00
4500.60.00	Workers Comp - Nursing Supervisors	0.00	18,837.00		0.00	18,837.00
4500.65.00	Workers Comp - Unit Secretaries	0.00	2,966.00		0.00	2,966.00
4500.70.00	Workers Comp - RN	0.00	17,624.00		0.00	17,624.00
4500.75.00	Workers Comp - LPN	0.00	36,629.00		0.00	36,629.00
4500.80.00	Workers Comp - CNA	0.00	76,397.00		0.00	76,397.00
4500.90.00	Workers Comp - Rehab Aides	0.00	35,392.00		0.00	35,392.00
4510	Workers Comp - DON	781.14	0.00		0.00	0.00
4520	Workers Comp - Nursing Supervisors	17,522.70	0.00		0.00	0.00
4530	Workers Comp - Unit Secretaries	3,743.90	0.00		0.00	0.00
4531	Workers Comp - BFit	460.88	0.00		0.00	0.00
4540	Workers Comp - Plant	17,191.96	0.00		0.00	0.00
4550	Workers Comp - Dietary	12,995.26	0.00		0.00	0.00
4560	Workers Comp - Laundry	3,072.12	0.00		0.00	0.00
4561	Workers Comp - Housekeeping	16,138.71	0.00		0.00	0.00
4570	Workers Comp - Finance/HR	9,674.97	0.00		0.00	0.00
4580	Workers Comp - Soc Svcs / Admissions	2,767.48	0.00		0.00	0.00
4581	Workers Comp - Activities	12,474.17	0.00		0.00	0.00
4586	Workers Comp - RN	21,004.28	0.00		0.00	0.00
4587	Workers Comp - LPN	34,907.05	0.00		0.00	0.00
4588	Workers Comp - CNA	76,951.10	0.00		0.00	0.00
4589	Workers Comp - Assist. Technology	10,072.26	0.00		0.00	0.00
4590	Workers Comp - Rehab Aides	5,319.83	0.00		0.00	0.00
4595	Workers Comp - Restorative Therapy	13,631.20	0.00		0.00	0.00
4596	Workers Comp - Fund Raising	7,257.98	0.00		0.00	0.00
4600	Health Ins - Administrator	(58.24)	0.00		0.00	0.00
4600.10.00	Health Ins - Administrator	0.00	(3.00)		0.00	(3.00)
4600.15.00	Health Ins - Finance / HR	0.00	31,326.00		0.00	31,326.00
4600.16.00	Health Ins - BFit	0.00	7,952.00		0.00	7,952.00
4600.18.00	Health Ins - Fundraising	0.00	22,481.00		0.00	22,481.00
4600.20.00	Health Ins - Plant	0.00	41,249.00		0.00	41,249.00
4600.22.00	Health Ins - Assistive Tech	0.00	22,369.00		0.00	22,369.00
4600.25.00	Health Ins - Dietary	0.00	53,201.00		0.00	53,201.00
4600.30.00	Health Ins - Laundry	0.00	7,718.00		0.00	7,718.00
4600.35.00	Health Ins - Housekeeping	0.00	42,360.00		0.00	42,360.00
4600.40.00	Health Ins - Soc Svcs / Admissions	0.00	18,249.00		0.00	18,249.00
4600.45.00	Health Ins - Wellness Screeners	0.00	238.00		0.00	238.00
4600.50.00	Health Ins - Activities	0.00	30,672.00		0.00	30,672.00
4600.55.00	Health Ins - DON	0.00	(4.00)		0.00	(4.00)
4600.60.00	Health Ins - Nursing Supervisors	0.00	35,204.00		0.00	35,204.00
4600.65.00	Health Ins - Unit Secretary	0.00	7,723.00		0.00	7,723.00
4600.70.00	Health Ins - RN	0.00	47,486.00		0.00	47,486.00
4600.75.00	Health Ins - LPN	0.00	100,293.00		0.00	100,293.00
4600.80.00	Health Ins - CNA	0.00	170,957.00		0.00	170,957.00
4600.85.00	Health Ins. - PT	0.00	30,678.00		0.00	30,678.00
4600.86.00	Health Ins. - OT	0.00	8,194.00		0.00	8,194.00
4600.90.00	Health Ins - Rehab Aides	0.00	1,192.00		0.00	1,192.00
4610	Health Ins - DON	(263.89)	0.00		0.00	0.00
4620	Health Ins - Nursing Supervisors	40,322.95	0.00		0.00	0.00
4621	Health Ins - RN	39,230.49	0.00		0.00	0.00
4622	Health Ins - LPN	80,385.08	0.00		0.00	0.00
4623	Health Ins - CNA	165,007.41	0.00		0.00	0.00
4630	Health Ins - Unit Secretary	6,613.43	0.00		0.00	0.00
4640	Health Ins - Plant	43,751.91	0.00		0.00	0.00
4641	Health Ins - Assistive Tech	24,609.05	0.00		0.00	0.00
4650	Health Ins - Dietary	29,239.29	0.00		0.00	0.00
4660	Health Ins - Laundry	6,450.06	0.00		0.00	0.00
4661	Health Ins - Housekeeping	37,822.21	0.00		0.00	0.00
4670	Health Ins - Finance / HR	26,710.55	0.00		0.00	0.00
4672	Health Ins - BFit	12,362.37	0.00		0.00	0.00
4676	Health Ins - Fundraising	18,759.79	0.00		0.00	0.00
4680	Health Ins - Soc Svcs / Admissions	7,284.25	0.00		0.00	0.00
4682	Health Ins - Activities	26,053.75	0.00		0.00	0.00
4690	Health Ins - Rehab Aides	2,405.36	0.00		0.00	0.00
4692	Health Ins. - PT	26,439.34	0.00		0.00	0.00
4693	Health Ins. - ST	544.90	0.00		0.00	0.00
4694	Health Ins. - Restorative Aides	10,516.26	0.00		0.00	0.00
4695	Health Ins. - OT	6,915.58	0.00		0.00	0.00

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2021	12/31/2022			12/31/2022
4700	Unemployment Health Ins Tax	10,663.30	0.00		0.00	0.00
4700.12.00	Unemployment Health Ins Tax	0.00	14,997.00		0.00	14,997.00
4705	Unemployment Charges	50,256.11	0.00		0.00	0.00
4705.12.00	Unemployment Charges	0.00	22,476.00		0.00	22,476.00
4716	Benefit Pay - Administrator	28,379.82	0.00		0.00	0.00
4716.10.00	Benefit Pay - Administrator	0.00	33,535.00		0.00	33,535.00
4716.15.00	Benefit Pay - Finance / HR	0.00	63,882.00		0.00	63,882.00
4716.16.00	Benefit Pay - BFit	0.00	14,534.00		0.00	14,534.00
4716.18.00	Benefit Pay - Fundraising	0.00	2,691.00		0.00	2,691.00
4716.20.00	Benefit Pay - Plant	0.00	26,626.00		0.00	26,626.00
4716.22.00	Benefit Pay - Assist Tech.	0.00	10,590.00		0.00	10,590.00
4716.25.00	Benefit Pay - Dietary	0.00	84,502.00		0.00	84,502.00
4716.30.00	Benefit Pay - Laundry	0.00	19,790.00		0.00	19,790.00
4716.35.00	Benefit Pay - Housekeeping	0.00	45,413.00		0.00	45,413.00
4716.40.00	Benefit Pay - Soc Svcs / Admissions	0.00	3,318.00		0.00	3,318.00
4716.45.00	Benefit Pay - Wellness Screeners	0.00	298.00		0.00	298.00
4716.50.00	Benefit Pay - Activities	0.00	20,710.00		0.00	20,710.00
4716.55.00	Benefit Pay - DON	0.00	30,343.00		0.00	30,343.00
4716.60.00	Benefit Pay - Nursing Supervisor	0.00	73,955.00		0.00	73,955.00
4716.65.00	Benefit Pay - Unit Secretary	0.00	38,154.00		0.00	38,154.00
4716.70.00	Benefit Pay - RN	0.00	93,027.00		0.00	93,027.00
4716.75.00	Benefit Pay - LPN	0.00	185,796.00		0.00	185,796.00
4716.80.00	Benefit Pay - CNA	0.00	384,436.00		0.00	384,436.00
4716.85.00	Benefit Pay - PT	0.00	9,871.00		0.00	9,871.00
4716.86.00	Benefit Pay - OT	0.00	788.00		0.00	788.00
4716.87.00	Benefit Pay - ST	0.00	543.00		0.00	543.00
4716.90.00	Benefit Pay - Restorative Aides	0.00	19,888.00		0.00	19,888.00
4717	Benefit Pay - Finance / HR	58,376.65	0.00		0.00	0.00
4718	Benefit Pay - BFit	7,135.67	0.00		0.00	0.00
4719	Benefit Pay - Fundraising	8,334.12	0.00		0.00	0.00
4720	Benefit Pay - Plant	19,282.94	0.00		0.00	0.00
4721	Benefit Pay - Dietary	73,697.14	0.00		0.00	0.00
4722	Benefit Pay - Laundry	15,226.68	0.00		0.00	0.00
4723	Benefit Pay - Housekeeping	37,750.35	0.00		0.00	0.00
4724	Benefit Pay - Soc Svcs / Admissions	2,606.71	0.00		0.00	0.00
4725	Benefit Pay - Wellness Screeners	179.14	0.00		0.00	0.00
4726	Benefit Pay - Activities	10,506.28	0.00		0.00	0.00
4727	Benefit Pay - DON	11,829.18	0.00		0.00	0.00
4728	Benefit Pay - Nursing Supervisor	44,032.39	0.00		0.00	0.00
4729	Benefit Pay - Unit Secretary	24,225.30	0.00		0.00	0.00
4730	Benefit Pay - RN	75,154.57	0.00		0.00	0.00
4731	Benefit Pay - LPN	104,346.40	0.00		0.00	0.00
4732	Benefit Pay - CNA	291,542.31	0.00		0.00	0.00
4734	Benefit Pay - Assist Tech.	10,486.18	0.00		0.00	0.00
4735	Benefit Pay - PT	4,759.12	0.00		0.00	0.00
4736	Benefit Pay - OT	2,843.93	0.00		0.00	0.00
4737	Benefit Pay - ST	599.99	0.00		0.00	0.00
4738	Benefit Pay - Restorative Aides	20,061.14	0.00		0.00	0.00
4745	Donations	1,520.00	0.00		0.00	0.00
4750	Bad Debt	(4,176.11)	0.00		0.00	0.00
4750.12.00	Bad Debt	0.00	25,512.00		0.00	25,512.00
4760	User Fee Expense	756,000.38	0.00		0.00	0.00
4760.99.00	User Fee	0.00	758,295.00		0.00	758,295.00
4770	ET Accrual - Administrator	7,819.73	0.00		0.00	0.00
4770.10.00	ET Accrual - Administrator	0.00	(658.00)		0.00	(658.00)
4770.15.00	ET Accrual - Finance/HR	0.00	2,324.00		0.00	2,324.00
4770.16.00	ET Accrual - BFit	0.00	(8,533.00)		0.00	(8,533.00)
4770.18.00	ET Accrual - Fundraising	0.00	(1,236.00)		0.00	(1,236.00)
4770.20.00	ET Accrual - Plant	0.00	(5,911.00)		0.00	(5,911.00)
4770.22.00	ET Accrual - Asst Technology	0.00	(1,030.00)		0.00	(1,030.00)
4770.25.00	ET Accrual - Dietary	0.00	2,186.00		0.00	2,186.00
4770.30.00	ET Accrual - Laundry	0.00	(2,270.00)		0.00	(2,270.00)
4770.35.00	ET Accrual - Housekeeping	0.00	3,465.00		0.00	3,465.00
4770.40.00	ET Accrual - Social Services	0.00	(568.00)		0.00	(568.00)
4770.50.00	ET Accrual - Activities	0.00	(934.00)		0.00	(934.00)
4770.55.00	ET Accrual - DON	0.00	(21,288.00)		0.00	(21,288.00)
4770.60.00	ET Accrual - Nursing Supervisor	0.00	14,412.00		0.00	14,412.00
4770.65.00	ET Accrual - Unit Secretary	0.00	(1,602.00)		0.00	(1,602.00)
4770.70.00	ET Accrual - RN	0.00	7,282.00		0.00	7,282.00
4770.75.00	ET Accrual - LPN	0.00	2,981.00		0.00	2,981.00
4770.80.00	ET Accrual - CNA	0.00	15,745.00		0.00	15,745.00
4770.85.00	ET Accrual - PT	0.00	(5,054.00)		0.00	(5,054.00)
4770.86.00	ET Accrual - OT	0.00	6,328.00		0.00	6,328.00
4770.87.00	ET Accrual - ST	0.00	(4,903.00)		0.00	(4,903.00)
4770.90.00	ET Accrual - Rehab Aides	0.00	(318.00)		0.00	(318.00)
4771	ET Accrual - Finance/HR	4,071.77	0.00		0.00	0.00
4772	ET Accrual - BFit	1,778.68	0.00		0.00	0.00
4773	ET Accrual - Fundraising	2,963.10	0.00		0.00	0.00
4774	ET Accrual - Plant	2,538.71	0.00		0.00	0.00
4775	ET Accrual - Dietary	(5,089.48)	0.00		0.00	0.00
4776	ET Accrual - Laundry	1,069.74	0.00		0.00	0.00
4777	ET Accrual - Housekeeping	2,512.90	0.00		0.00	0.00
4778	ET Accrual - Social Services	2,017.92	0.00		0.00	0.00



Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2021	12/31/2022			12/31/2022
4780	ET Accrual - Activities	581.49	0.00		0.00	0.00
4781	ET Accrual - DON	1,241.58	0.00		0.00	0.00
4782	ET Accrual - Nursing Supervisor	(4,854.22)	0.00		0.00	0.00
4783	ET Accrual - Unit Secretary	8,027.14	0.00		0.00	0.00
4784	ET Accrual - RN	6,798.76	0.00		0.00	0.00
4785	ET Accrual - LPN	22,057.77	0.00		0.00	0.00
4786	ET Accrual - CNA	18,127.63	0.00		0.00	0.00
4788	ET Accrual - Asst Technology	(1,116.59)	0.00		0.00	0.00
4791	ET Accrual - PT	6,806.50	0.00		0.00	0.00
4792	ET Accrual - OT	(3,509.08)	0.00		0.00	0.00
4793	ET Accrual - ST	1,270.89	0.00		0.00	0.00
4794	ET Accrual - Rehab Aides	(2,435.96)	0.00		0.00	0.00
4810	Insurance - Motor Vehicle	6,044.00	0.00		0.00	0.00
4810.12.00	Insurance - Motor Vehicle	0.00	6,289.00		0.00	6,289.00
4815	Insurance - Other	97,996.04	0.00		0.00	0.00
4815.12.00	Insurance - Other	0.00	106,952.00		0.00	106,952.00
4820	Insurance - Property	28,340.00	0.00		0.00	0.00
4820.12.00	Insurance - Property	0.00	31,305.00		0.00	31,305.00
4825	Investment Fees	117,627.76	0.00		0.00	0.00
4825.12.00	Investment Fees	0.00	128,076.00		0.00	128,076.00
4826	Investment Fees - Temp. Rstrct.	4,673.12	0.00		0.00	0.00
4827	Investment Fees - Perm. Rstrct.	254.86	0.00		0.00	0.00
4830	B-Fit! Expenses	1,031.26	0.00		0.00	0.00
4830.16.00	B-Fit! Expenses	0.00	736.00		0.00	736.00
4835.16.00	B-Fit! Meals	0.00	4,400.00		0.00	4,400.00
4870	Taxes And Fees	7,110.76	0.00		0.00	0.00
4870.12.00	Taxes and Fees	0.00	24,853.00		0.00	24,853.00
4900	Depreciation Building	320,065.98	0.00		0.00	0.00
4900.99.00	Depreciation Building	0.00	320,082.00		0.00	320,082.00
4901	Amortization Expense	16,183.29	0.00		0.00	0.00
4901.99.00	Amortization Expense	0.00	16,183.00		0.00	16,183.00
4905	Depreciation Bldg Improvements	420,745.00	0.00		0.00	0.00
4905.99.00	Depreciation Bldg Improvements	0.00	466,801.00		0.00	466,801.00
4910	Depreciation Furniture & Equip	207,415.00	0.00		0.00	0.00
4910.99.00	Depreciation Furniture & Equip	0.00	225,512.00		0.00	225,512.00
4925	Depreciation Land Improvements	68,572.51	0.00		0.00	0.00
4925.99.00	Depreciation Land Improvements	0.00	74,978.00		0.00	74,978.00
4935.99.00	Depreciation Motor Vehicle	0.00	3,663.00		0.00	3,663.00
4945	Depreciation Software	8,109.98	0.00		0.00	0.00
4945.99.00	Depreciation Software	0.00	7,830.00		0.00	7,830.00
5100	Salaries - Plant	229,762.09	0.00		0.00	0.00
5100.20.00	Salaries - Plant	0.00	237,443.00		0.00	237,443.00
5103	Plant OT	6,198.48	0.00		0.00	0.00
5103.20.00	Plant OT	0.00	5,581.00		0.00	5,581.00
5110	Plant Repairs And Maintenance	1,232.50	0.00		0.00	0.00
5110.20.00	Plant Repairs And Maintenance	0.00	19,816.00		0.00	19,816.00
5120	Purchased Services - Plant	77,894.92	0.00		0.00	0.00
5120.20.00	Purchased Services - Plant	0.00	98,065.00		0.00	98,065.00
5121	Purchased Services - Snow Removal	15,319.82	0.00		0.00	0.00
5121.20.00	Purchased Services - Snow Removal	0.00	19,446.00		0.00	19,446.00
5122	Purchased Services - Medical Waste	905.16	0.00		0.00	0.00
5122.20.00	Purchased Services - Medical Waste	0.00	2,389.00		0.00	2,389.00
5130	Supplies - Plant	31,929.26	0.00		0.00	0.00
5130.20.00	Supplies - Plant	0.00	39,337.00		0.00	39,337.00
5140	Gas & Truck Maintenance	148.34	0.00		0.00	0.00
5140.20.00	Gas & Truck Maintenance	0.00	212.00		0.00	212.00
5150	Truck Registration & Taxes	180.00	0.00		0.00	0.00
5160	Landscaping Service - Plant	67,433.82	0.00		0.00	0.00
5160.20.00	Landscaping Service - Plant	0.00	62,624.00		0.00	62,624.00
5170	Utilities - Gas	88,941.71	0.00		0.00	0.00
5170.20.00	Utilities - Gas	0.00	79,801.00		0.00	79,801.00
5175	Utilities - Electric	150,327.41	0.00		0.00	0.00
5175.20.00	Utilities - Electric	0.00	141,767.00		0.00	141,767.00
5180	Utilities - Water & Sewer	69,176.25	0.00		0.00	0.00
5180.20.00	Utilities - Water & Sewer	0.00	81,466.00		0.00	81,466.00
5185	Utilities - Trash	24,683.26	0.00		0.00	0.00
5185.20.00	Utilities - Trash	0.00	28,338.00		0.00	28,338.00
5190	Utilities - Cable TV	30,404.78	0.00		0.00	0.00
5190.20.00	Utilities - Cable TV	0.00	29,615.00		0.00	29,615.00
5191	Utilities - Internet	19,892.25	0.00		0.00	0.00
5191.20.00	Utilities - Internet	0.00	17,308.00		0.00	17,308.00
5200	Salaries - Food Service	537,662.09	0.00		0.00	0.00
5200.25.00	Salaries - Food Service	0.00	576,022.00		0.00	576,022.00
5203	Food Service OT	17,873.07	0.00		0.00	0.00
5203.25.00	Food Service OT	0.00	21,568.00		0.00	21,568.00
5210	Groceries	328,107.22	0.00		0.00	0.00
5210.25.00	Groceries	0.00	393,535.00		0.00	393,535.00
5220	Dietician	48,355.00	0.00		0.00	0.00
5220.25.00	Dietician	0.00	46,355.00		0.00	46,355.00
5225	Dietary - Purchased Services	15,533.48	0.00		0.00	0.00
5225.25.00	Dietary - Purchased Services	0.00	14,571.00		0.00	14,571.00
5230	Supplies - Food Service	50,379.75	0.00		0.00	0.00
5230.25.00	Supplies - Food Service	0.00	62,195.00		0.00	62,195.00

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2021	12/31/2022			12/31/2022
5233	Dietary Event Food and Supplies	(29.35)	0.00		0.00	0.00
5235.25.00	Office Supplies - Dietary	0.00	228.00		0.00	228.00
5240	Vending	27.50	0.00		0.00	0.00
5240.25.00	Vending	0.00	36.00		0.00	36.00
5300	Salaries - Laundry	100,349.31	0.00		0.00	0.00
5300.30.00	Salaries - Laundry	0.00	97,193.00		0.00	97,193.00
5303	Laundry OT	4,569.18	0.00		0.00	0.00
5303.30.00	Laundry OT	0.00	4,174.00		0.00	4,174.00
5320	Purchased Services-Laundry	177.30	0.00		0.00	0.00
5330	Supplies - Laundry	11,522.04	0.00		0.00	0.00
5330.30.00	Supplies - Laundry	0.00	9,699.00		0.00	9,699.00
5335.35.00	Office Supplies - Housekeeping	0.00	210.00		0.00	210.00
5340	Linen & Bedding	17,115.99	0.00		0.00	0.00
5340.35.00	Linen & Bedding	0.00	14,029.00		0.00	14,029.00
5400	Salaries - Housekeeping	352,159.15	0.00		0.00	0.00
5400.35.00	Salaries - Housekeeping	0.00	394,436.00		0.00	394,436.00
5403	Housekeeping OT	43,684.28	0.00		0.00	0.00
5403.35.00	Housekeeping OT	0.00	65,699.00		0.00	65,699.00
5420	Purchased Services-Housekeep	9,640.00	0.00		0.00	0.00
5420.35.00	Purchased Services-Housekeep	0.00	7,105.00		0.00	7,105.00
5430	Supplies - Housekeeping	77,681.41	0.00		0.00	0.00
5430.35.00	Supplies - Housekeeping	0.00	76,703.00		0.00	76,703.00
6000	Salaries - DON	127,578.70	0.00		0.00	0.00
6000.55.00	Salaries - DON	0.00	85,188.00		0.00	85,188.00
6005	Nursing Supervisor	584,857.97	0.00		(183,230.00)	(183,230.00)
				MCD Journal Entry - 3	(183,230.00)	
6005.1	MMQ Salaries	0.00	0.00		82,841.00	82,841.00
				MCD Journal Entry - 3	82,841.00	
6005.2	MDS Salaries	0.00	0.00		100,389.00	100,389.00
				MCD Journal Entry - 3	100,389.00	
6005.60.00	Nursing Supervisor	0.00	581,359.00		0.00	581,359.00
6010	Salaries - RNs	684,870.15	0.00		0.00	0.00
6010.70.00	Salaries - RNs	0.00	596,730.00		0.00	596,730.00
6013	RNs OT	116,135.83	0.00		0.00	0.00
6013.70.00	RNs OT	0.00	130,277.00		0.00	130,277.00
6020	Salaries - LPNs	983,555.60	0.00		0.00	0.00
6020.75.00	Salaries - LPNs	0.00	1,159,962.00		0.00	1,159,962.00
6023	LPNs OT	263,982.86	0.00		0.00	0.00
6023.75.00	LPNs OT	0.00	273,112.00		0.00	273,112.00
6030	Salaries - CNAs	2,637,739.35	0.00		0.00	0.00
6030.80.00	Salaries - CNAs	0.00	2,883,329.00		0.00	2,883,329.00
6033	CNAs OT	378,370.07	0.00		0.00	0.00
6033.80.00	CNAs OT	0.00	465,104.00		0.00	465,104.00
6035	Office Supplies - Nursing	1,111.77	0.00		0.00	0.00
6035.85.00	Office Supplies - Nursing	0.00	295.00		0.00	295.00
6040	Salaries - Unit Secretary	257,226.29	0.00		0.00	0.00
6040.65.00	Salaries - Unit Secretary	0.00	297,409.00		0.00	297,409.00
6043	Unit Secretary OT	25,714.73	0.00		0.00	0.00
6043.65.00	Unit Secretary OT	0.00	24,949.00		0.00	24,949.00
6045	Purchased Services - RN	2,400.00	0.00		0.00	0.00
6045.70.00	Purchased Services - RN	0.00	51,070.00		0.00	51,070.00
6046	Purchased Services - LPN	4,770.00	0.00		0.00	0.00
6047	Purchased Services - C.N.A.	29,250.00	0.00		0.00	0.00
6047.80.00	Purchased Services - C.N.A.	0.00	249,816.00		0.00	249,816.00
7000	Medical Director	24,945.50	0.00		0.00	0.00
7000.85.00	Medical Director	0.00	26,946.00		0.00	26,946.00
7010	Physician Services	16,644.19	0.00		0.00	0.00
7010.85.00	Physician Services	0.00	17,138.00		0.00	17,138.00
7020	IV Therapy - Facility	5,181.31	0.00		0.00	0.00
7020.85.00	IV Therapy - Facility	0.00	5,605.00		0.00	5,605.00
7021.85.00	IV Therapy - Medicaid	0.00	12.00		0.00	12.00
7023	IV Therapy ME A	8,752.70	0.00		0.00	0.00
7023.85.00	IV Therapy ME A	0.00	6,138.00		0.00	6,138.00
7030	OTC - House	162.69	0.00		0.00	0.00
7030.85.00	OTC - House	0.00	215.00		0.00	215.00
7031	OTC-Medicare	3,325.17	0.00		0.00	0.00
7031.85.00	OTC-Medicare	0.00	280.00		0.00	280.00
7032	OTC-Medicaid	3.00	0.00		0.00	0.00
7033	Pharmacy Medicare A-chargable	19,544.24	0.00		0.00	0.00
7033.85.00	Pharmacy Medicare A-chargable	0.00	21,888.00		0.00	21,888.00
7035.85.00	Pharmacy-Other Ins -chargable	0.00	225.00		0.00	225.00
7037	Pharmacy - House	13,410.92	0.00		0.00	0.00
7037.85.00	Pharmacy - House	0.00	17,540.00		0.00	17,540.00
7041	Medical Supply Unit 1	372,906.64	0.00		0.00	0.00
7041.85.00	Medical Supply Unit 1	0.00	386,398.00		0.00	386,398.00
7050	Medical Equipment Non Cap	5,747.08	0.00		0.00	0.00
7050.85.00	Medical Equipment Non Cap	0.00	2,749.00		0.00	2,749.00
7051	Medical-Oxygen	11,898.93	0.00		0.00	0.00
7051.85.00	Medical-Oxygen	0.00	9,133.00		0.00	9,133.00
7060	Other Medical Services Non Mcr	1,502.42	0.00		0.00	0.00
7060.85.00	Other Medical Services Non Mcr	0.00	1,781.00		0.00	1,781.00
7063	Other Medical Services (Lab) ME A	6,041.03	0.00		0.00	0.00
7063.85.00	Other Medical Services (Lab) ME A	0.00	7,170.00		0.00	7,170.00

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Workpaper: **T:01 - MCD TB Report**

Account	Description	1st PP-FINAL	UNADJ	JE Ref #	MCD Journal Entry	MCD Balance
		12/31/2021	12/31/2022			12/31/2022
7090	Rehab Supplies	9,683.55	0.00		0.00	0.00
7090.95.00	Rehab Supplies	0.00	7,045.00		0.00	7,045.00
7091	Rehab-Wheelchair Reimbursement	1,516.12	0.00		0.00	0.00
7095.95.00	Office Supplies - Therapy	0.00	435.00		0.00	435.00
7098	Pharmacy Books And Records	(983.20)	0.00		0.00	0.00
7098.85.00	Pharmacy Books And Records	0.00	228.00		0.00	228.00
7099	COVID-19 Related Costs	638,635.82	0.00		0.00	0.00
7099.85.00	COVID-19 Related Costs	0.00	300,821.00		0.00	300,821.00
7100	Pharmacy Consultant	6,714.24	0.00		0.00	0.00
7100.85.00	Pharmacy Consultant	0.00	7,019.00		0.00	7,019.00
7110	Salaries - Social Services	155,165.27	0.00		0.00	0.00
7110.40.00	Salaries - Social Services	0.00	174,800.00		0.00	174,800.00
7120	Purchased Services Social Serv	30,205.02	0.00		0.00	0.00
7120.40.00	Purchased Services Social Serv	0.00	12,571.00		0.00	12,571.00
7200	Speech Therapy Indir Salary Staff	0.00	0.00		116,684.73	116,684.73
				MCD Journal Entry - 2	116,684.73	
7210	Speech Therapy Salaries	121,000.80	0.00		(116,684.73)	(116,684.73)
				MCD Journal Entry - 2	(116,684.73)	
7210.87.00	Speech Therapy Salaries	0.00	128,027.00		0.00	128,027.00
7300	Occup Therapy Indirect Staff	0.00	0.00		93,199.29	93,199.29
				MCD Journal Entry - 2	93,199.29	
7310	Occup Therapy Salaries	94,068.28	0.00		(93,199.29)	(93,199.29)
				MCD Journal Entry - 2	(93,199.29)	
7310.86.00	Occup Therapy Salaries	0.00	102,258.00		0.00	102,258.00
7350	Restorative Aides	99,396.04	0.00		0.00	0.00
7350.90.00	Restorative Aides	0.00	131,556.00		0.00	131,556.00
7353	Restorative Aids OT	1,091.42	0.00		0.00	0.00
7353.90.00	Restorative Aids OT	0.00	833.00		0.00	833.00
7400	Phys Ther Indirect Staff	(5,600.00)	0.00		171,886.65	171,886.65
				MCD Journal Entry - 2	171,886.65	
7400.85.00	Phys Ther Indirect Staff	0.00	(1,400.00)		0.00	(1,400.00)
7410	Phys Therapy Salaries	177,633.49	0.00		(171,886.65)	(171,886.65)
				MCD Journal Entry - 2	(171,886.65)	
7410.85.00	Phys Therapy Salaries	0.00	188,594.00		0.00	188,594.00
7420	Phys Ther Indirect Consultant	68,956.82	0.00		0.00	0.00
7420.85.00	Phys Ther Indirect Consultant	0.00	67,274.00		0.00	67,274.00
7600	Salaries -Wellness Screeners	24,889.87	0.00		0.00	0.00
7600.45.00	Salaries - Wellnes Screeners	0.00	28,514.00		0.00	28,514.00
7603	Salaries -Wellness Screeners OT	6,899.12	0.00		0.00	0.00
7603.45.00	Salaries - Wellnes Screeners OT	0.00	4,681.00		0.00	4,681.00
7620	Mission Purchased Services	13,837.50	0.00		0.00	0.00
7620.40.00	Mission Purchased Services	0.00	17,083.00		0.00	17,083.00
7630	Care Management-Supplies	50.15	0.00		0.00	0.00
7640	B-Fit Expenses	490.77	0.00		0.00	0.00
7640.16.00	B-Fit Expenses	0.00	3,406.00		0.00	3,406.00
8000	Salaries - Activities	176,874.40	0.00		0.00	0.00
8000.50.00	Salaries - Activities	0.00	212,404.00		0.00	212,404.00
8003	Ther Recreation OT	1,709.09	0.00		0.00	0.00
8003.50.00	Ther Recreation OT	0.00	1,916.00		0.00	1,916.00
8120	Purchased Services - Rec	4,809.12	0.00		0.00	0.00
8120.50.00	Purchased Services - Rec	0.00	7,709.00		0.00	7,709.00
8125	Resident Transportation Charges	16,217.19	0.00		0.00	0.00
8125.50.00	Resident Transportation Charges	0.00	8,215.00		0.00	8,215.00
8130	Supplies - Rec	37,761.01	0.00		0.00	0.00
8130.50.00	Supplies - Rec	0.00	43,920.00		0.00	43,920.00
8132	Store Supplies Recreation	1,579.74	0.00		0.00	0.00
8132.50.00	Store Supplies Recreation	0.00	623.00		0.00	623.00
8135.50.00	Office Supplies - Activities	0.00	11.00		0.00	11.00
8210	Salaries - B-Fit	72,467.90	0.00		0.00	0.00
8210.16.00	Salaries - B-Fit	0.00	49,958.00		0.00	49,958.00
9000	Assistive Technology-Salaries	49,636.41	0.00		0.00	0.00
9000.22.00	Assistive Technology-Salaries	0.00	53,250.00		0.00	53,250.00
9001	Assistive Technology - OT	565.91	0.00		0.00	0.00
9001.22.00	Assistive Technology - OT	0.00	282.00		0.00	282.00
9020	Assistive Techgy-Purch Service	10,735.42	0.00		0.00	0.00
9020.22.00	Assistive Techgy-Purch Service	0.00	11,215.00		0.00	11,215.00
9030	Assistive Technology-Supplies	9,189.01	0.00		0.00	0.00
9030.22.00	Assistive Technology-Supplies	0.00	12,466.00		0.00	12,466.00
9500	Transfer To Operations From Endowment	(3,300,000.00)	0.00		0.00	0.00
9500.99.00	Transfer To Operations From Endowment	0.00	(3,400,000.00)		0.00	(3,400,000.00)
9501	Transfer From Endowment To Operations	3,300,000.00	0.00		0.00	0.00
9501.99.00	Transfer From Endowment To Operations	0.00	3,400,000.00		0.00	3,400,000.00
<b>Subtotal [2] Income Statement</b>		<b>(10,063,392.14)</b>	<b>9,637,910.00</b>		<b>0.00</b>	<b>9,637,910.00</b>
<b>Total [TB] Trial Balance</b>		<b>(0.00)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Sum of Account Groups</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>

**Tickmarks**

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	

---

{p}	
{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	

Client: **A420383 - The Boston Home, Inc.**  
Engagement: **MCMD 2022 - The Boston Home, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T:01 - Master TB**  
Worksheet: **T:02 - SNF-CR Groupings**

Account	Description	MCD Balance 12/31/2022	1st PP-FINAL 12/31/2021
<b>Group : [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>		
<b>Subgroup : None</b>			
1000	Petty Cash	0.00	200.00
1000.01.00	Petty Cash - Operating	200.00	0.00
1001	Petty Cash - Resident Trust	0.00	700.55
1001.01.00	Petty Cash - Resident Trust	1,207.00	0.00
1005	Cash - Checking	0.00	802,791.98
1005.01.00	Cash - Checking	233,070.00	0.00
1006.01.00	Cash - New AP Account	(36,520.00)	0.00
1010	Cash - Payroll	0.00	(36,292.53)
1010.01.00	Cash - Payroll	(29,427.00)	0.00
1040	Cash - Resident Trust	0.00	99,152.37
1040.01.00	Cash - Resident Trust	71,989.00	0.00
1050	Cash - Money Market Accounts	0.00	2,942,927.00
1050.01.00	Cash - Money Market Accounts	2.00	0.00
<b>Subtotal : None</b>		<b>240,521.00</b>	<b>3,809,479.37</b>
<b>Total [S6L1.1C1]</b>	<b>Cash and Cash Equivalents</b>	<b>240,521.00</b>	<b>3,809,479.37</b>
<b>Group : [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>		
<b>Subgroup : [S6L1.5C A/ R Self-Pay Patients (Private)]</b>			
1100	AR - Private	0.00	(8,102.86)
1100.01.00	AR - Private	28,119.00	0.00
1150	AR - Other Ins R&B	0.00	101.23
1155	AR - Other Ins Ancillaries	0.00	7,425.36
1155.01.00	AR - Other Ins Ancillaries	4,329.00	0.00
1165	AR - Colnsurance Other	0.00	(9,255.71)
1165.01.00	AR - Colnsurance Other	(8,161.00)	0.00
1190	A/R - Outpatient	0.00	14,240.52
1190.01.00	A/R - Outpatient	21,353.00	0.00
<b>Subtotal [S6L1.5C1A] A/ R Self-Pay Patients (Private)</b>		<b>45,640.00</b>	<b>4,408.54</b>
<b>Subgroup : [S6L1.5C A/r Medicare Non Managed Care]</b>			
1115	AR - Medicare A	0.00	61,921.52
1115.01.00	AR - Medicare A	44,722.00	0.00
1120	AR - Medicare B	0.00	33,883.16
1120.01.00	AR - Medicare B	42,348.00	0.00
<b>Subtotal [S6L1.5C1D] A/r Medicare Non Managed Care</b>		<b>87,070.00</b>	<b>95,804.68</b>
<b>Subgroup : [S6L1.5C A/R Mass Medicaid Non Managed Care]</b>			
1130	AR - Medicaid	0.00	894,876.89
1130.01.00	AR - Medicaid	1,065,600.00	0.00
1140.01.00	AR - Medicaid Pending	52,879.00	0.00
1170	AR - Resources	0.00	(2,695.56)
1170.01.00	AR - Resources	21,365.00	0.00
<b>Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care</b>		<b>1,139,844.00</b>	<b>892,181.33</b>
<b>Subgroup : [S6L1.5C A/R Other Public Patients]</b>			
1135.01.00	AR - Hospice	28,930.00	0.00
<b>Subtotal [S6L1.5C1L] A/R Other Public Patients</b>		<b>28,930.00</b>	<b>0.00</b>
<b>Total [S6L1.5C1]</b>	<b>Payer Accounts Receivable</b>	<b>1,301,484.00</b>	<b>992,394.55</b>
<b>Group : [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>		
<b>Subgroup : None</b>			
1199	Allow For Doubtful Accts.	0.00	(19,000.00)
1199.01.00	Allow For Doubtful Accts.	(44,000.00)	0.00
<b>Subtotal : None</b>		<b>(44,000.00)</b>	<b>(19,000.00)</b>
<b>Total [S6L1.6C1]</b>	<b>Less Reserve for Bad Debts</b>	<b>(44,000.00)</b>	<b>(19,000.00)</b>
<b>Group : [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>		
<b>Subgroup : None</b>			
1700	Note Receivable - Harmon Apartments	0.00	2,917,043.00
1700.01.00	Note Receivable Harmon Apartments	2,917,043.00	0.00
1701	Accrued Interest - Harmon Apts	0.00	291,360.96
1701.01.00	Accrued Interest - Harmon Apts	261,806.00	0.00
<b>Subtotal : None</b>		<b>3,178,849.00</b>	<b>3,208,403.96</b>
<b>Total [S6L1.8C1]</b>	<b>Receivable from Affiliates/Related Parties</b>	<b>3,178,849.00</b>	<b>3,208,403.96</b>
<b>Group : [S6L1.11C1]</b>	<b>Other Receivables</b>		
<b>Subgroup : None</b>			
1230	A/R - Non Trade	0.00	143,223.27
1230.01.00	A/R - Non Trade	34,187.00	0.00
<b>Subtotal : None</b>		<b>34,187.00</b>	<b>143,223.27</b>
<b>Total [S6L1.11C1]</b>	<b>Other Receivables</b>	<b>34,187.00</b>	<b>143,223.27</b>
<b>Group : [S6L1.13C1]</b>	<b>Prepaid Insurance</b>		
<b>Subgroup : None</b>			
1210	Prepaid Insurance	0.00	194,518.13
1210.01.00	Prepaid Insurance	209,114.00	0.00
<b>Subtotal : None</b>		<b>209,114.00</b>	<b>194,518.13</b>
<b>Total [S6L1.13C1]</b>	<b>Prepaid Insurance</b>	<b>209,114.00</b>	<b>194,518.13</b>

<b>Group : [S6L1.15C1] Other Prepaid Expenses</b>			
<b>Subgroup : None</b>			
1205	Prepaid Expenses	0.00	105,186.45
1205.01.00	Prepaid Expenses	147,638.00	0.00
<b>Subtotal : None</b>		<b>147,638.00</b>	<b>105,186.45</b>
<b>Total [S6L1.15C1] Other Prepaid Expenses</b>		<b>147,638.00</b>	<b>105,186.45</b>
<b>Group : [S6L1.17C1] Other Current Assets</b>			
<b>Subgroup : None</b>			
1225	Pledges Receivable	0.00	74,500.00
1225.01.00	Pledges Receivable	9,500.00	0.00
<b>Subtotal : None</b>		<b>9,500.00</b>	<b>74,500.00</b>
<b>Total [S6L1.17C1] Other Current Assets</b>		<b>9,500.00</b>	<b>74,500.00</b>
<b>Group : [S6L2.1C1] Land</b>			
<b>Subgroup : None</b>			
1520	Land	0.00	35,044.62
1520.01.00	Land	35,045.00	0.00
<b>Subtotal : None</b>		<b>35,045.00</b>	<b>35,044.62</b>
<b>Total [S6L2.1C1] Land</b>		<b>35,045.00</b>	<b>35,044.62</b>
<b>Group : [S6L2.2C1] Building</b>			
<b>Subgroup : [S6L2.2C] Building Costs</b>			
1500	Building	0.00	13,358,903.15
1500.01.00	Building	13,358,903.00	0.00
<b>Subtotal [S6L2.2C1A] Building Costs</b>		<b>13,358,903.00</b>	<b>13,358,903.15</b>
			(0.15)
<b>Subgroup : [S6L2.2C A/D] Building</b>			
1600	AD Building	0.00	(8,579,407.90)
1600.01.00	AD Building	(8,899,489.00)	0.00
<b>Subtotal [S6L2.2C1B] A/D Building</b>		<b>(8,899,489.00)</b>	<b>(8,579,407.90)</b>
			(320,081.10)
<b>Total [S6L2.2C1] Building</b>		<b>4,459,414.00</b>	<b>4,779,495.25</b>
<b>Group : [S6L2.3C1] Improvements - Cost</b>			
<b>Subgroup : [S6L2.3C] Building Improvements</b>			
1505	Building Improvements	0.00	9,780,564.38
1505.01.00	Building Improvements	10,411,999.00	0.00
1525	Land Improvements	0.00	1,457,126.55
1525.01.00	Land Improvements	1,627,232.00	0.00
<b>Subtotal [S6L2.3C1A] Building Improvements</b>		<b>12,039,231.00</b>	<b>11,237,690.93</b>
			801,540.07
<b>Subgroup : [S6L2.3C A/D] Building Improvements</b>			
1605	AD Building Improvement	0.00	(6,480,988.28)
1605.01.00	AD Building Improvement	(6,947,789.00)	0.00
1625	AD Land Improvements	0.00	(714,306.21)
1625.01.00	AD Land Improvements	(789,284.00)	0.00
<b>Subtotal [S6L2.3C1D] A/D Building Improvements</b>		<b>(7,737,073.00)</b>	<b>(7,195,294.49)</b>
			(541,778.51)
<b>Total [S6L2.3C1] Improvements - Cost</b>		<b>4,302,158.00</b>	<b>4,042,396.44</b>
<b>Group : [S6L2.4C1] Equipment</b>			
<b>Subgroup : [S6L2.4C] Equipment Cost</b>			
1510	Equipment	0.00	3,530,246.87
1510.01.00	Equipment	3,915,257.00	0.00
<b>Subtotal [S6L2.4C1A] Equipment Cost</b>		<b>3,915,257.00</b>	<b>3,530,246.87</b>
			385,010.13
<b>Subgroup : [S6L2.4C A/D] Equipment</b>			
1610	AD Equipment	0.00	(2,488,326.34)
1610.01.00	AD Equipment	(2,713,838.00)	0.00
<b>Subtotal [S6L2.4C1B] A/D Equipment</b>		<b>(2,713,838.00)</b>	<b>(2,488,326.34)</b>
			(225,511.66)
<b>Total [S6L2.4C1] Equipment</b>		<b>1,201,419.00</b>	<b>1,041,920.53</b>
<b>Group : [S6L2.5C1] Software/Limited Life Assets</b>			
<b>Subgroup : [S6L2.5C] Software Cost</b>			
1545	Software	0.00	199,483.07
1545.01.00	Software	199,483.00	0.00
<b>Subtotal [S6L2.5C1A] Software Cost</b>		<b>199,483.00</b>	<b>199,483.07</b>
			(0.07)
<b>Subgroup : [S6L2.5C A/D] Software</b>			
1645	AD Software	0.00	(185,338.63)
1645.01.00	AD Software	(193,169.00)	0.00
<b>Subtotal [S6L2.5C1B] A/D Software</b>		<b>(193,169.00)</b>	<b>(185,338.63)</b>
			(7,830.37)
<b>Total [S6L2.5C1] Software/Limited Life Assets</b>		<b>6,314.00</b>	<b>14,144.44</b>
<b>Group : [S6L2.6C1] Motor Vehicle - Cost</b>			
<b>Subgroup : [S6L2.6C] Motor Vehicle Cost</b>			
1535	Motor Vehicles	0.00	27,135.00
1535.01.00	Motor Vehicles	37,288.00	0.00
1540.01.00	Fully Depreciated Motor Vehicle	27,135.00	0.00
<b>Subtotal [S6L2.6C1A] Motor Vehicle Cost</b>		<b>64,423.00</b>	<b>27,135.00</b>
			37,288.00
<b>Subgroup : [S6L2.6C A/D] Motor Vehicles</b>			
1635	AD Motor Vehicles	0.00	(27,135.00)
1635.01.00	AD Motor Vehicles	(3,663.00)	0.00
1640.01.00	AD Motor Vehicle-fully Depre	(27,135.00)	0.00

Subtotal [S6L2.6C1B] A/D Motor Vehicles		(30,798.00)	(27,135.00)	(3,663.00)
Total [S6L2.6C1]	Motor Vehicle - Cost	33,625.00	0.00	
Group : [S6L3.1C1] Long Term Investments				
Subgroup : None				
1060	Endowment Investments At Cost	0.00	39,562,775.88	
1060.01.00	Endowment Investments At Cost	40,578,356.00	0.00	
1065	Donated Stock-Held For Invest (Citizens)	0.00	2,453.86	
1070	Beneficial Interest In Perpetual Trusts	0.00	743,855.62	
1070.01.00	Beneficial Interest In Perpetual Trusts	580,982.00	0.00	
1076	Investments In 457b Trust	0.00	592,618.09	
1076.01.00	Investments In 457b Trust	439,169.00	0.00	
1080	Endowment Investments Market Adjust.	0.00	23,213,180.44	
1080.01.00	Endowment Investments Market Adjust.	15,529,733.00	0.00	
1225-LT	Pledges - LT	91,264.00	91,177.00	
Subtotal : None		57,219,504.00	64,206,060.89	
Total [S6L3.1C1]	Long Term Investments	57,219,504.00	64,206,060.89	
Group : [S6L3.5C1] Mortgage Acquisition Costs				
Subgroup : None				
1595	Long Term Debt Issuance Cost	0.00	378,170.26	
1595.01.00	Long Term Debt Issuance Cost	378,170.00	0.00	
Subtotal : None		378,170.00	378,170.26	
Total [S6L3.5C1]	Mortgage Acquisition Costs	378,170.00	378,170.26	
Group : [S6L3.6C1] Accum Amort of Mortgage Acquisition Costs				
Subgroup : None				
1601	AD LTD Issuance Cost	0.00	(257,658.20)	
1601.01.00	AD LTD Issuance Cost	(273,842.00)	0.00	
Subtotal : None		(273,842.00)	(257,658.20)	
Total [S6L3.6C1]	Accum Amort of Mortgage Acquisition Costs	(273,842.00)	(257,658.20)	
Group : [S6L5.1C1] Trade Payable				
Subgroup : None				
2000	Accounts Payable	0.00	(252,891.97)	
2000.01.00	Accounts Payable	(352,365.00)	0.00	
Subtotal : None		(352,365.00)	(252,891.97)	
Total [S6L5.1C1]	Trade Payable	(352,365.00)	(252,891.97)	
Group : [S6L5.2C1] Accrued Expenses				
Subgroup : None				
2001	Accrued Expenses	0.00	(257,272.74)	
2001.01.00	Accrued Expenses	(96,804.00)	0.00	
Subtotal : None		(96,804.00)	(257,272.74)	
Total [S6L5.2C1]	Accrued Expenses	(96,804.00)	(257,272.74)	
Group : [S6L5.4C1] Patient Funds Due				
Subgroup : [S6L5.4C] Patient Funds Due ( Self Pay)				
2055	Resident Trust Funds	0.00	(99,152.37)	
2055.01.00	Resident Trust Funds	(71,989.00)	0.00	
2056.01.00	Resident Fund-Due to TBH	265.00	0.00	
Subtotal [S6L5.4C1A] Patient Funds Due ( Self Pay)		(71,724.00)	(99,152.37)	
Total [S6L5.4C1]	Patient Funds Due	(71,724.00)	(99,152.37)	
Group : [S6L5.7C1] Accrued Salaries & Payroll Liabilities				
Subgroup : [S6L5.7C] Accrued Salaries				
2030	Accrued Earned Time	0.00	(625,764.27)	
2030.01.00	Accrued Earned Time	(626,180.00)	0.00	
2060	Accrued Salary Expense	0.00	(176,667.79)	
2060.01.00	Accrued Salary Expense	(237,684.00)	0.00	
Subtotal [S6L5.7C1A] Accrued Salaries		(863,864.00)	(802,432.06)	
Subgroup : [S6L5.7C] Accrued Payroll Taxes Payable				
2025	Accrued Payroll Tax	0.00	(13,016.00)	
2025.01.00	Accrued Payroll Tax	(18,521.00)	0.00	
Subtotal [S6L5.7C1C] Accrued Payroll Taxes Payable		(18,521.00)	(13,016.00)	
Subgroup : [S6L5.7C] Other Payroll Liabilities				
2006	Deferred Comp Payable (457b)	0.00	(592,618.11)	
2006.01.00	Deferred Comp Payable (457b)	(439,169.00)	0.00	
2026	TSA Withheld	0.00	237.20	
2031	Unreimb Med/Child Care Deduct	0.00	(12,372.01)	
2031.01.00	Unreimb Med/Child Care Deduct	79.00	0.00	
2032	Short Term Disability Payable	0.00	6,194.63	
2032.01.00	Short Term Disability Payable	6,010.00	0.00	
Subtotal [S6L5.7C1D] Other Payroll Liabilities		(433,080.00)	(598,558.29)	
Total [S6L5.7C1]	Accrued Salaries & Payroll Liabilities	(1,315,465.00)	(1,414,006.35)	
Group : [S6L5.10C1] Other Current Liabilities				
Subgroup : None				
2035	Accrued Tax Deferred Annuity	0.00	(106,726.27)	
2035.01.00	Accrued Tax Deferred Annuity	(117,000.00)	0.00	
2200	Interest Rate Swap Value	0.00	(592,375.00)	
2200.01.00	Interest Rate Swap - MS	(52,762.00)	0.00	
2201	Interest Rate Swap - Citizens	0.00	2,172.31	
2201.01.00	Interest Rate Swap - Citizens	386,926.00	0.00	



<b>Subtotal : None</b>		<b>217,164.00</b>	<b>(696,928.96)</b>	
<b>Total [S6L5.10C1]</b>	<b>Other Current Liabilities</b>	<b>217,164.00</b>	<b>(696,928.96)</b>	
<b>Group : [S6L6.1C1]</b>	<b>Motgage Payable</b>			
<b>Subgroup : None</b>				
2100	Long Term Debt	0.00	(7,935,000.00)	
2100.01.00	Long Term Debt	(7,260,000.00)	0.00	
2105	Current Portion LT Debt	0.00	(650,000.00)	
2105.01.00	Current Portion LT Debt	(675,000.00)	0.00	
<b>Subtotal : None</b>		<b>(7,935,000.00)</b>	<b>(8,585,000.00)</b>	
<b>Total [S6L6.1C1]</b>	<b>Motgage Payable</b>	<b>(7,935,000.00)</b>	<b>(8,585,000.00)</b>	650,000.00
<b>Group : [S6L8A.1C1]</b>	<b>Net Assets Without Donor Restrictions</b>			
<b>Subgroup : None</b>				
2900	Unrestricted	0.00	(57,888,456.09)	
2900.01.00	Unrestricted	(69,510,292.00)	0.00	
<b>Subtotal : None</b>		<b>(69,510,292.00)</b>	<b>(57,888,456.09)</b>	
<b>Total [S6L8A.1C1]</b>	<b>Net Assets Without Donor Restrictions</b>	<b>(69,510,292.00)</b>	<b>(57,888,456.09)</b>	
<b>Group : [S6L8A.1C2]</b>	<b>Net Assets With Donor Restrictions</b>			
<b>Subgroup : None</b>				
2500	Perm. Restricted - R.W.B.	0.00	(1,000.00)	(72,522,816.00)
2500.01.01	Perm. Restricted - R.W.B.	(1,000.00)	0.00	
2505	Perm. Restricted - C.C.C.	0.00	(2,500.00)	
2505.01.01	Perm. Restricted - C.C.C.	(2,500.00)	0.00	
2510	Perm. Restricted - I.C	0.00	(5,000.00)	
2510.01.01	Perm. Restricted - I.C	(5,000.00)	0.00	
2520	Perm. Restricted - J/M	0.00	(55,716.00)	
2520.01.01	Perm. Restricted - J/M	(55,716.00)	0.00	
2525	Perm. Restricted - T.R.F.	0.00	(48,039.00)	
2525.01.01	Perm. Restricted - T.R.F.	(48,039.00)	0.00	
2530	Perm. Restrctred - G.M.	0.00	(30,521.00)	
2530.01.01	Perm. Restrctred - G.M.	(30,521.00)	0.00	
2535	Perm. Restricted - M.H.G.	0.00	(50,000.00)	
2535.01.01	Perm. Restricted - M.H.G.	(50,000.00)	0.00	
2540	Perm. Restricted - B.L.	0.00	(25,000.00)	
2540.01.01	Perm. Restricted - B.L.	(25,000.00)	0.00	
2545	Perm. Restricted - A.M.M.	0.00	(1,500.00)	
2545.01.01	Perm. Restricted - A.M.M.	(1,500.00)	0.00	
2550	Perm. Restricted - A.A.R.	0.00	(10,000.00)	
2550.01.01	Perm. Restricted - A.A.R.	(10,000.00)	0.00	
2555	Perm. Restricted - A.N.W.	0.00	(67,069.00)	
2555.01.01	Perm. Restricted - A.N.W.	(67,069.00)	0.00	
2560	Perm. Restricted - C.T.B.	0.00	(263,987.54)	
2560.01.01	Perm. Restricted - C.T.B.	(266,259.00)	0.00	
2561	Perm. Restricted - CTB Income	0.00	(6,024.84)	
2561.01.01	Perm. Restricted - CTB Income	(6,025.00)	0.00	
2565	Perm. Restricted - R.W.B.	0.00	(250.00)	
2565.01.01	Perm. Restricted - R.W.B.	(250.00)	0.00	
2566	Perm. Restricted - PL	0.00	(50,000.00)	
2566.01.01	Perm. Restricted - PL	(50,000.00)	0.00	
2567	Perm. Restricted - FB	0.00	(10,000.00)	
2567.01.01	Perm. Restricted - FB	(10,000.00)	0.00	
2568	Perm. Restricted - EL	0.00	(10,000.00)	
2568.01.01	Perm. Restricted - EL	(10,000.00)	0.00	
2570	Perm. Restricted - S.S.D.	0.00	(888.00)	
2570.01.01	Perm. Restricted - S.S.D.	(888.00)	0.00	
2575	Perm. Restricted - M.L.F.	0.00	(1,000.00)	
2575.01.01	Perm. Restricted - M.L.F.	(1,000.00)	0.00	
2580	Perm. Restricted - A.L.W.	0.00	(6,250.00)	
2580.01.01	Perm. Restricted - A.L.W.	(6,250.00)	0.00	
2585	Perm. Restricted - W.F.W.	0.00	(6,000.00)	
2585.01.01	Perm. Restricted - W.F.W.	(6,000.00)	0.00	
2586	Perm. Restricted - G. Robinson Trust	0.00	(584,752.15)	
2586.01.01	Perm. Restricted - G. Robinson Trust	(451,570.00)	0.00	
2587	Perm. Restricted - R. Brigham Trust	0.00	(159,103.46)	
2587.01.01	Perm. Restricted - R. Brigham Trust	(129,412.00)	0.00	
2590	Perm. Restricted - Other	0.00	(15,950.00)	
2590.01.01	Perm. Restricted - Other	(15,950.00)	0.00	
2591	Perm. Restricted - Gladys Brooks Foundation	0.00	(150,000.00)	
2591.01.01	Perm. Restricted - Gladys Brooks Foundat	(150,000.00)	0.00	
2921	Temporarily Restricted	0.00	(1,930,628.35)	
2921.01.01	Temporarily Restricted	(1,612,575.00)	0.00	
<b>Subtotal : None</b>		<b>(3,012,524.00)</b>	<b>(3,491,179.34)</b>	
<b>Total [S6L8A.1C2]</b>	<b>Net Assets With Donor Restrictions</b>	<b>(3,012,524.00)</b>	<b>(3,491,179.34)</b>	(72,522,816.00) #####
<b>Group : [S2L1.1C1]</b>	<b>Private Pay</b>			
<b>Subgroup : None</b>				
3100	Private Room & Board	0.00	(851,550.00)	
3100.02.00	Private Room & Board	(661,100.00)	0.00	
3168	R&B Contractual Adj. - Private	0.00	9,750.00	
3168.02.00	R&B Contractual Adj. - Private	6,559.00	0.00	
<b>Subtotal : None</b>		<b>(654,541.00)</b>	<b>(841,800.00)</b>	
<b>Total [S2L1.1C1]</b>	<b>Private Pay</b>	<b>(654,541.00)</b>	<b>(841,800.00)</b>	
<b>Group : [S2L1.4C1]</b>	<b>Medicare-Fee-For-Service</b>			
<b>Subgroup : None</b>				
3115	Medicare	0.00	(410,025.00)	
3115.02.00	Medicare R&B	(465,850.00)	0.00	

3163	R&B Contractual Adj. - Medicare	0.00	(171,762.34)
3163.02.00	R&B Contractual Adj. - Medicare	(139,835.00)	0.00
3490.02.00	C/A - Medicare Room & Board	584.00	0.00
3491	C/A - Non Medicare Room & Board	0.00	(310.31)
<b>Subtotal : None</b>		<b>(605,101.00)</b>	<b>(582,097.65)</b>
<b>Total [S2L1.4C1] Medicare-Fee-For-Service</b>		<b>(605,101.00)</b>	<b>(582,097.65)</b>

<b>Group : [S2L1.6C1] MassHealth Fee-for-Service</b>			
<b>Subgroup : None</b>			
3130	Medicaid	2,563,539.00	(11,165,931.98)
3130.02.00	Medicaid R&B	(12,037,478.00)	0.00
3140	Medicaid Pending	0.00	72,472.37
3140.02.00	Medicaid Pending	(55,247.00)	0.00
3165	R&B Contractual Adj. - Medicaid	0.00	1,637.44
3165.02.00	R&B Contractual Adj. - Medicaid	396.00	0.00
3180.02.00	Hospice Room & Board	(171,957.00)	0.00
<b>Subtotal : None</b>		<b>(9,700,747.00)</b>	<b>(11,091,822.17)</b>
<b>Total [S2L1.6C1] MassHealth Fee-for-Service</b>		<b>(9,700,747.00)</b>	<b>(11,091,822.17)</b>

<b>Group : [S2L1.12C1] Medicaid Patient Paid Amount</b>			
<b>Subgroup : None</b>			
3170	Resident Resources	(2,563,539.00)	0.00
<b>Subtotal : None</b>		<b>(2,563,539.00)</b>	<b>0.00</b>
<b>Total [S2L1.12C1] Medicaid Patient Paid Amount</b>		<b>(2,563,539.00)</b>	<b>0.00</b>

<b>Group : [S2L1.14C1] Veterans &amp; Other Public</b>			
<b>Subgroup : None</b>			
3167	R&B Contractual Adj. - Hospice	0.00	(376.11)
3180	Hospice Room & Board	0.00	(121,256.01)
<b>Subtotal : None</b>		<b>0.00</b>	<b>(121,632.12)</b>
<b>Total [S2L1.14C1] Veterans &amp; Other Public</b>		<b>0.00</b>	<b>(121,632.12)</b>

<b>Group : [S2L1.1C2] Ancillary-Private Pay</b>			
<b>Subgroup : None</b>			
3300	Pharmacy - Non-Medicare	0.00	(640.00)
3306.03.00	Pharmacy - BC/BS	(350.00)	0.00
3330	Phys Therapy - Private	0.00	(18,926.18)
3330.03.00	Phys Therapy - Private	(23,668.00)	0.00
3335	PT - Other Insurers	0.00	(9,127.64)
3335.03.00	PT - Other Insurers	(8,013.00)	0.00
3340	Occup Therapy - Private	0.00	(9,311.73)
3340.03.00	Occup Therapy - Private	(4,979.00)	0.00
3345	OT - Other Insurers	0.00	(1,354.00)
3345.03.00	OT - Other Insurers	(936.00)	0.00
3350	Speech Therapy - Private	0.00	(559.33)
3350.03.00	Speech Therapy - Private	(3,495.00)	0.00
3355	ST - Other Insurers	0.00	(691.28)
3484.03.00	C/A - PT Contractual - Non Mcr B	4,120.00	0.00
3486.03.00	C/A - ST Contractual - Non Mcr B	1,829.00	0.00
3496.03.00	C/A - Non Me Ancillaries	19,036.00	0.00
<b>Subtotal : None</b>		<b>(16,456.00)</b>	<b>(40,610.16)</b>
<b>Total [S2L1.1C2] Ancillary-Private Pay</b>		<b>(16,456.00)</b>	<b>(40,610.16)</b>

<b>Group : [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>			
<b>Subgroup : None</b>			
3303	Pharmacy - Medicare A	0.00	(18,477.55)
3303.03.00	Pharmacy - Medicare A	(25,032.00)	0.00
3304	Pharmacy - Medicare B	0.00	(22,013.55)
3304.03.00	Pharmacy - Medicare B	(12,138.00)	0.00
3305	Vaccine Administration	0.00	(3,820.00)
3305.03.00	Vaccine Administration	(100.00)	0.00
3306	Pharmacy - BC/BS	0.00	(650.00)
3323	IV Therapy ME A	0.00	(23,742.24)
3323.03.00	IV Therapy ME A	(12,371.00)	0.00
3333	Phys Therapy - Medicare A	0.00	(11,206.91)
3333.03.00	Phys Therapy - Medicare A	(6,999.00)	0.00
3334	Phys Therapy - Medicare B	0.00	(212,961.42)
3334.03.00	Phys Therapy - Medicare B	(191,943.00)	0.00
3343	Occup Therapy - Medicare A	0.00	(6,377.06)
3343.03.00	Occup Therapy - Medicare A	(2,564.00)	0.00
3344	Occup Therapy - Medicare B	0.00	(110,680.04)
3344.03.00	Occup Therapy - Medicare B	(127,680.00)	0.00
3353	Speech Therapy - Medicare A	0.00	(6,934.52)
3353.03.00	Speech Therapy - Medicare A	(5,806.00)	0.00
3354	Speech Therapy - Medicare B	0.00	(40,361.35)
3354.03.00	Speech Therapy - Medicare B	(21,087.00)	0.00
3363	Other Medical Services - Mcr A	0.00	(2,736.24)
3363.03.00	Other Medical Services - Mcr A	(4,791.00)	0.00
3374	PEN	0.00	3,064.40
3374.03.00	DME - Mcr B	1,400.00	0.00
3481	C/A - PT Contractual - Part B	0.00	39,326.14
3481.03.00	C/A - PT Contractual - Part B	35,259.00	0.00
3482	C/A - OT Contractual - Part B	0.00	18,666.56
3482.03.00	C/A - OT Contractual - Part B	19,563.00	0.00
3483	C/A - ST Contractual - Part B	0.00	37.36
3484	C/A - PT Contractual - Non Mcr B	0.00	4,979.79
3485	C/A - OT Contractual - Non Mcr B	0.00	130.29
3489	C/A - Medicare A Ancillaries	0.00	69,474.52
3489.02.00	C/A - Medicare A Ancillaries	57,564.00	0.00

3494	C/A - Medicare B	0.00	28,143.83
3494.03.00	C/A - Medicare B	26,389.00	0.00
3495	C/A - VA	0.00	1,108.17
3496	C/A - Non Me Ancillaries	0.00	13,762.57
<b>Subtotal : None</b>		<b>(270,336.00)</b>	<b>(281,267.25)</b>
<b>Total [S2L1.4C2] Ancillary-Medicare Fee-for-Service</b>		<b>(270,336.00)</b>	<b>(281,267.25)</b>

**Group : [S2L3.2C1] Endowment & Other Non Recoverable Revenue**

<b>Subgroup : None</b>			
3131	HHS Stimulus Payments - COVID (MassHealth)	0.00	(510,073.00)
3131.02.00	HHS Stimulus Payments - COVID (MassHealth)	(819,110.00)	0.00
3364	HHS Stimulus Payments - COVID (Part B)	0.00	(644,697.38)
3364.03.00	HHS Stimulus Payments - COVID (Part B)	(3,540.00)	0.00
3509.06.00	Harmon Management Fee	(19,096.00)	0.00
3510	Donations - Unrstrct.	0.00	(696,179.73)
3510.07.00	Donations - Unrstrct.	(16,278.00)	0.00
3515	Donations - Temp. Rstrct.	0.00	(342,385.00)
3515.07.00	Donations - Temp. Rstrct.	(392,100.00)	0.00
3516	Release Of Restrictions - Unrstrct.	0.00	(192,033.00)
3516.07.00	Release Of Restrictions - Unrstrct.	(661,334.00)	0.00
3517	Release Of Restrictions - Rstrct.	0.00	192,033.00
3517.07.00	Release Of Restrictions - Rstrct.	661,334.00	0.00
3520	Grant Income	0.00	(150,918.64)
3520.07.00	Grant Income	(592,180.00)	0.00
3521	Capital Campaign (2018-2023)	0.00	69,050.00
3522	Capital Campaign - Restricted	0.00	(150,000.00)
3550	Trusts	0.00	(14,338.00)
3550.07.00	Trusts	(9,795.00)	0.00
3551	Investment Income - CBT Fund - Perm. Rstrct.	0.00	(686.54)
3565	Dividends - Investments - Unrstrct.	0.00	(325,123.20)
3565.08.00	Dividends - Investments - Unrstrct.	(464,432.00)	0.00
3900	Realized Gain/Loss Investments - Unrstrct.	0.00	(3,516,791.82)
3900.08.00	Realized Gain/Loss Investments - Unrstrct.	(1,157,246.00)	0.00
3901	Realized Gain/Loss - Temp. Rstrct.	0.00	(139,715.28)
3902	Realized Gains And Losses - Perm. Rstrct.	0.00	(7,706.47)
3920	Net Investment Income - Temp. Rstrct.	0.00	(12,441.91)
3930	Unrealized Gains And Losses - Unrstrct.	0.00	(5,471,555.66)
3930.08.00	Unrealized Gains And Losses - Unrstrct.	8,763,236.00	0.00
3931	Unrealized Gain/Loss - Temp. Rstrct.	0.00	(217,365.48)
3933	Unrealized Gains And Losses - Perm. Rstrct.	0.00	(70,851.71)
3933.08.00	Unrealized Gains And Losses - Perm. Rstrct.	162,874.00	0.00
3935	Short Term Capital Gain/Loss - Unrstrct.	0.00	(9,023.84)
3935.08.00	Short Term Capital Gain/Loss - Unrstrct.	(71,981.00)	0.00
3950	(Gain) or Loss on Swap	0.00	(524,700.25)
3950.06.00	(Gain) or Loss on Swap	(924,366.00)	0.00
3955	Debt Forgiveness - PPP Loan	0.00	(1,959,500.00)
9500	Transfer To Operations From Endowment	0.00	(3,300,000.00)
9500.99.00	Transfer To Operations From Endowment	(3,400,000.00)	0.00
9501	Transfer From Endowment To Operations	0.00	3,300,000.00
9501.99.00	Transfer From Endowment To Operations	3,400,000.00	0.00
<b>Subtotal : None</b>		<b>4,455,986.00</b>	<b>(14,695,003.91)</b>
<b>Total [S2L3.2C1] Endowment &amp; Other Non Recoverable Revenue</b>		<b>4,455,986.00</b>	<b>(14,695,003.91)</b>

**Group : [S2L3.6C1] Prior Year Retroactive Revenue**

<b>Subgroup : None</b>			
3120	Medicare Prior year	0.00	(810.29)
3120.02.00	Medicare Prior year	217.00	0.00
3200	Hospice R&B Prior Year	0.00	(376.11)
3210	Medicaid/COB Prior Year	0.00	723.10
3499.02.00	C/A - Medicare A - Prior Year	74.00	0.00
<b>Subtotal : None</b>		<b>291.00</b>	<b>(463.30)</b>
<b>Total [S2L3.6C1] Prior Year Retroactive Revenue</b>		<b>291.00</b>	<b>(463.30)</b>

**Group : [S2L3.7C1] Interest Income**

<b>Subgroup : None</b>			
3500	Interest - Operating	0.00	(113,640.09)
3500.06.00	Interest - Harmon	(94,381.00)	0.00
3575.08.00	Interest - Investments - Unrstrct.	(2,346.00)	0.00
<b>Subtotal : None</b>		<b>(96,727.00)</b>	<b>(113,640.09)</b>
<b>Total [S2L3.7C1] Interest Income</b>		<b>(96,727.00)</b>	<b>(113,640.09)</b>

**Group : [S2L3.9C1] Administrative & General Recoverable Income**

<b>Subgroup : None</b>			
3539.06.00	Resident Phone Revenue	(6,129.00)	0.00
3540.06.00	Miscellaneous	(68,602.00)	0.00
<b>Subtotal : None</b>		<b>(74,731.00)</b>	<b>0.00</b>
<b>Total [S2L3.9C1] Administrative &amp; General Recoverable Income</b>		<b>(74,731.00)</b>	<b>0.00</b>

**Group : [S2L3.11C1] Variable Recoverable Income**

<b>Subgroup : None</b>			
3518	Discounts Earned	0.00	(3,998.09)
3518.06.00	Discounts Earned	(389.00)	0.00
3539	Resident Phone Charges	0.00	(6,290.85)
3540	Miscellaneous	0.00	(74,979.87)
<b>Subtotal : None</b>		<b>(389.00)</b>	<b>(85,268.81)</b>
<b>Total [S2L3.11C1] Variable Recoverable Income</b>		<b>(389.00)</b>	<b>(85,268.81)</b>

**Group : [SOBREL2.4] Outpatient Services Revenue**

**Subgroup : None**

3382	Outpatient Revenue (Seating Clinic)	0.00	(38,817.02)
3382.03.00	Outpatient Revenue (Seating Clinic)	(41,614.00)	0.00
<b>Subtotal : None</b>		<b>(41,614.00)</b>	<b>(38,817.02)</b>
<b>Total [SOBREL2.4C1] Outpatient Services Revenue</b>		<b>(41,614.00)</b>	<b>(38,817.02)</b>

<b>Group : [S3L1.1C1] Director of Nurses Salary</b>			
<b>Subgroup : None</b>			
4716.55.00	Benefit Pay - DON	30,343.00	0.00
4727	Benefit Pay - DON	0.00	11,829.18
4770.55.00	ET Accrual - DON	(21,288.00)	0.00
4781	ET Accrual - DON	0.00	1,241.58
6000	Salaries - DON	0.00	127,578.70
6000.55.00	Salaries - DON	85,188.00	0.00
<b>Subtotal : None</b>		<b>94,243.00</b>	<b>140,649.46</b>
<b>Total [S3L1.1C1] Director of Nurses Salary</b>		<b>94,243.00</b>	<b>140,649.46</b>

<b>Group : [S3L1.7C1] Registered Nurses Salaries</b>			
<b>Subgroup : None</b>			
4716.60.00	Benefit Pay - Nursing Supervisor	73,955.00	0.00
4716.70.00	Benefit Pay - RN	93,027.00	0.00
4728	Benefit Pay - Nursing Supervisor	0.00	44,032.39
4730	Benefit Pay - RN	0.00	75,154.57
4770.60.00	ET Accrual - Nursing Supervisor	14,412.00	0.00
4770.70.00	ET Accrual - RN	7,282.00	0.00
4782	ET Accrual - Nursing Supervisor	0.00	(4,854.22)
4784	ET Accrual - RN	0.00	6,798.76
6005	Nursing Supervisor	(183,230.00)	584,857.97
6005.60.00	Nursing Supervisor	581,359.00	0.00
6010	Salaries - RNs	0.00	684,870.15
6010.70.00	Salaries - RNs	596,730.00	0.00
6013	RNs OT	0.00	116,135.83
6013.70.00	RNs OT	130,277.00	0.00
<b>Subtotal : None</b>		<b>1,313,812.00</b>	<b>1,506,995.45</b>
<b>Total [S3L1.7C1] Registered Nurses Salaries</b>		<b>1,313,812.00</b>	<b>1,506,995.45</b>

<b>Group : [S3L1.11C1] Registered Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6045	Purchased Services - RN	0.00	2,400.00
6045.70.00	Purchased Services - RN	51,070.00	0.00
<b>Subtotal : None</b>		<b>51,070.00</b>	<b>2,400.00</b>
<b>Total [S3L1.11C1] Registered Nurses Purchased Service Tempory Agen</b>		<b>51,070.00</b>	<b>2,400.00</b>

<b>Group : [S3L1.12C1] Licensed Practical Nurses Salary</b>			
<b>Subgroup : None</b>			
4716.75.00	Benefit Pay - LPN	185,796.00	0.00
4731	Benefit Pay - LPN	0.00	104,346.40
4770.75.00	ET Accrual - LPN	2,981.00	0.00
4785	ET Accrual - LPN	0.00	22,057.77
6020	Salaries - LPNs	0.00	983,555.60
6020.75.00	Salaries - LPNs	1,159,962.00	0.00
6023	LPNs OT	0.00	263,982.86
6023.75.00	LPNs OT	273,112.00	0.00
<b>Subtotal : None</b>		<b>1,621,851.00</b>	<b>1,373,942.63</b>
<b>Total [S3L1.12C1] Licensed Practical Nurses Salary</b>		<b>1,621,851.00</b>	<b>1,373,942.63</b>

<b>Group : [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6046	Purchased Services - LPN	0.00	4,770.00
<b>Subtotal : None</b>		<b>0.00</b>	<b>4,770.00</b>
<b>Total [S3L1.16C1] Licensed Practical Nurses Purchased Service Tempo</b>		<b>0.00</b>	<b>4,770.00</b>

<b>Group : [S3L1.17C1] Certified Nurses Aides Salaries</b>			
<b>Subgroup : None</b>			
4716.80.00	Benefit Pay - CNA	384,436.00	0.00
4716.90.00	Benefit Pay - Restorative Aides	19,888.00	0.00
4732	Benefit Pay - CNA	0.00	291,542.31
4738	Benefit Pay - Restorative Aides	0.00	20,061.14
4770.80.00	ET Accrual - CNA	15,745.00	0.00
4770.90.00	ET Accrual - Rehab Aides	(318.00)	0.00
4786	ET Accrual - CNA	0.00	18,127.63
6030	Salaries - CNAs	0.00	2,637,739.35
6030.80.00	Salaries - CNAs	2,883,329.00	0.00
6033	CNAs OT	0.00	378,370.07
6033.80.00	CNAs OT	465,104.00	0.00
7350	Restorative Aides	0.00	99,396.04
<b>Subtotal : None</b>		<b>3,768,184.00</b>	<b>3,445,236.54</b>
<b>Total [S3L1.17C1] Certified Nurses Aides Salaries</b>		<b>3,768,184.00</b>	<b>3,445,236.54</b>

<b>Group : [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory Agency Staff</b>			
<b>Subgroup : None</b>			
6047	Purchased Services - C.N.A.	0.00	29,250.00
6047.80.00	Purchased Services - C.N.A.	249,816.00	0.00
<b>Subtotal : None</b>		<b>249,816.00</b>	<b>29,250.00</b>
<b>Total [S3L1.21C1] Certified Nurses Aides Purchased Service Tempory A</b>		<b>249,816.00</b>	<b>29,250.00</b>

<b>Group : [S3L2.1C1] Administration Salaries</b>			
<b>Subgroup : [S3L2.1C] Administrator Salaries</b>			
4000	Salaries - Administrator	0.00	413,575.68
4000.10.00	Salaries - Administrator	432,284.00	0.00

4716	Benefit Pay - Administrator	0.00	28,379.82	
4716.10.00	Benefit Pay - Administrator	33,535.00	0.00	
4770	ET Accrual - Administrator	0.00	7,819.73	
4770.10.00	ET Accrual - Administrator	(658.00)	0.00	
<b>Subtotal [S3L2.1C1A] Administrator Salaries</b>		<b>465,161.00</b>	<b>449,775.23</b>	
<b>Total [S3L2.1C1] Administration Salaries</b>		<b>465,161.00</b>	<b>449,775.23</b>	
<b>Group : [S3L2.7C1] Clerical Staff Salaries</b>				
<b>Subgroup : None</b>				
4010	Salaries - Finance / HR	0.00	494,490.76	
4010.15.00	Salaries - Finance / HR	527,668.00	0.00	
4011	Clerical OT	0.00	4,231.85	
4011.15.00	Clerical OT	9,684.00	0.00	
4015	Salaries Fund Raising	0.00	150,481.79	disallow
4015.18.00	Salaries Fund Raising	183,425.00	0.00	
4016	Salaries-Fund Raising Overtime	0.00	147.90	#REF!
4016.18.00	Salaries Fund Raising - OT	50.00	0.00	
4716.15.00	Benefit Pay - Finance / HR	63,882.00	0.00	
4716.18.00	Benefit Pay - Fundraising	2,691.00	0.00	
4717	Benefit Pay - Finance / HR	0.00	58,376.65	
4719	Benefit Pay - Fundraising	0.00	8,334.12	
4770.15.00	ET Accrual - Finance/HR	2,324.00	0.00	
4770.18.00	ET Accrual - Fundraising	(1,236.00)	0.00	
4771	ET Accrual - Finance/HR	0.00	4,071.77	
4773	ET Accrual - Fundraising	0.00	2,963.10	
<b>Subtotal : None</b>		<b>788,488.00</b>	<b>723,097.94</b>	
<b>Total [S3L2.7C1] Clerical Staff Salaries</b>		<b>788,488.00</b>	<b>723,097.94</b>	
<b>Group : [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping Services</b>				
<b>Subgroup : None</b>				
4020	IT Services	0.00	117,268.37	
4020.14.00	IT Services	121,757.00	0.00	
<b>Subtotal : None</b>		<b>121,757.00</b>	<b>117,268.37</b>	
<b>Total [S3L2.11C1] Electronic Data Processing, Payroll &amp; Bookkeeping S</b>		<b>121,757.00</b>	<b>117,268.37</b>	
<b>Group : [S3L2.12C1] Office Supplies</b>				
<b>Subgroup : None</b>				
4021	IT Supplies	0.00	3,433.07	
4021.14.00	IT Supplies	281.00	0.00	
4022	Outsourced IT Dept	0.00	89,632.50	
4022.14.00	Outsourced IT Dept.	95,641.00	0.00	
4030	Office Supplies	0.00	11,418.82	
4030.12.00	Office Supplies	9,068.00	0.00	
4031	Printer and Copier Toner	0.00	11,432.18	
4031.12.00	Printer and Copier Toner	8,221.00	0.00	
4050	Printing & Postage	0.00	4,324.07	
4050.12.00	Postage	7,136.00	0.00	
4060	Bank Charges - Operating	0.00	14,329.28	
4060.12.00	Bank Charges - Operating	21,560.00	0.00	
4138	Office Supplies - Fundraising	0.00	118.53	
4138.18.00	Office Supplies - Fundraising	7,840.00	0.00	
9030	Assistive Technology-Supplies	0.00	9,189.01	
9030.22.00	Assistive Technology-Supplies	12,466.00	0.00	
<b>Subtotal : None</b>		<b>162,213.00</b>	<b>143,877.46</b>	
<b>Total [S3L2.12C1] Office Supplies</b>		<b>162,213.00</b>	<b>143,877.46</b>	
<b>Group : [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>				
<b>Subgroup : None</b>				
4080	Telephone	0.00	29,084.05	
4080.12.00	Telephone	28,128.00	0.00	
5190	Utilities - Cable TV	0.00	30,404.78	
5190.20.00	Utilities - Cable TV	29,615.00	0.00	
5191	Utilities - Internet	0.00	19,892.25	
5191.20.00	Utilities - Internet	17,308.00	0.00	
<b>Subtotal : None</b>		<b>75,051.00</b>	<b>79,381.08</b>	
<b>Total [S3L2.13C1] Telecommunications (e.g. Internet &amp; Phone)</b>		<b>75,051.00</b>	<b>79,381.08</b>	
<b>Group : [S3L2.15C1] Travel, Conventions &amp; Meetings</b>				
<b>Subgroup : None</b>				
4100	Travel Reimbursement	0.00	900.74	
4100.12.00	Travel Reimbursement	1,585.00	0.00	
<b>Subtotal : None</b>		<b>1,585.00</b>	<b>900.74</b>	
<b>Total [S3L2.15C1] Travel, Conventions &amp; Meetings</b>		<b>1,585.00</b>	<b>900.74</b>	
<b>Group : [S3L2.16C1] Advertising: Help Wanted</b>				
<b>Subgroup : None</b>				
4120	Recruitment - Help Wanted	0.00	16,860.33	
4120.12.00	Advertising - Help Wanted	3,757.00	0.00	
<b>Subtotal : None</b>		<b>3,757.00</b>	<b>16,860.33</b>	
<b>Total [S3L2.16C1] Advertising: Help Wanted</b>		<b>3,757.00</b>	<b>16,860.33</b>	
<b>Group : [S3L2.17C1] Licenses &amp; Dues: Patient Care Related Portion</b>				
<b>Subgroup : None</b>				
4070	Publications	0.00	139.00	
4140	Membership - Trade Associations	0.00	9,704.28	
4140.12.00	Memberships - Trade Associations	11,254.00	0.00	
4150	Membership - Business Associations	0.00	2,580.00	
4150.12.00	Memberships - Business Associations	530.00	0.00	

<b>Subtotal : None</b>		<b>11,784.00</b>	<b>12,423.28</b>
<b>Total [S3L2.17C1]</b>	<b>Licenses &amp; Dues: Patient Care Related Portion</b>	<b>11,784.00</b>	<b>12,423.28</b>
<b>Group : [S3L2.18C1] Continuing Professional Education / Training &amp; Development</b>			
<b>Subgroup : [S3L2.18C1] Administration Education / Training</b>			
4160	Education & Training - Admin	0.00	70.00
4160.12.00	Education & Training - Admin	1,485.00	0.00
<b>Subtotal [S3L2.18C1] Administration Education / Training</b>		<b>1,485.00</b>	<b>70.00</b>
<b>Total [S3L2.18C1]</b>	<b>Continuing Professional Education / Training &amp; Deve</b>	<b>1,485.00</b>	<b>70.00</b>
<b>Group : [S3L2.19C1] Accounting Services (not related to Appeals)</b>			
<b>Subgroup : None</b>			
4045	Acctg & Billing Services	0.00	37,787.50
4045.12.00	Acctg & Billing Services	36,340.00	0.00
4310	Prof Fees - Acct Other	0.00	59,781.75
4310.12.00	Prof Fees - Acct Other	69,662.00	0.00
<b>Subtotal : None</b>		<b>106,002.00</b>	<b>97,569.25</b>
<b>Total [S3L2.19C1]</b>	<b>Accounting Services (not related to Appeals)</b>	<b>106,002.00</b>	<b>97,569.25</b>
<b>Group : [S3L2.20C1] Insurance: Malpractice &amp; General Liability</b>			
<b>Subgroup : None</b>			
4815	Insurance - Other	0.00	97,996.04
4815.12.00	Insurance - Other	106,952.00	0.00
<b>Subtotal : None</b>		<b>106,952.00</b>	<b>97,996.04</b>
<b>Total [S3L2.20C1]</b>	<b>Insurance: Malpractice &amp; General Liability</b>	<b>106,952.00</b>	<b>97,996.04</b>
<b>Group : [S3L2.21C1] Insurance: Dept of Unemployment Assistance (DUA) Claims</b>			
<b>Subgroup : None</b>			
4705.12.00	Unemployment Charges	22,476.00	0.00
<b>Subtotal : None</b>		<b>22,476.00</b>	<b>0.00</b>
<b>Total [S3L2.21C1]</b>	<b>Insurance: Dept of Unemployment Assistance (DUA) i</b>	<b>22,476.00</b>	<b>0.00</b>
<b>Group : [S3L2.22C1] Other A &amp; G Expenses</b>			
<b>Subgroup : None</b>			
4040	Consulting Fees	0.00	52,321.47
4040.12.00	Consulting Fees	47,635.00	0.00
4042	Document Storage	0.00	8,224.54
4042.12.00	Document Storage	8,463.00	0.00
4065	Grant Expense	0.00	350.00
4065.19.00	Grant Expense	8,360.00	0.00
4110	MBTA Pass	0.00	8,599.00
4110.12.00	MBTA Pass	11,524.00	0.00
4112	Resident Goods Reimbursement	0.00	781.31
4112.12.00	Resident Goods Lost/Broken Reimbursemnt	1,137.00	0.00
4113	Resident Trust Reimbursement	0.00	100.00
4113.12.00	Resident Trust Reimbursement	97.00	0.00
4133.18.00	Capital Campaign Consultants - DCA	92.00	0.00
4745	Donations	0.00	1,520.00
4825	Investment Fees	0.00	117,627.76
4825.12.00	Investment Fees	128,076.00	0.00
4826	Investment Fees - Temp. Rstrct.	0.00	4,673.12
4827	Investment Fees - Perm. Rstrct.	0.00	254.86
4870	Taxes And Fees	0.00	7,110.76
4870.12.00	Taxes and Fees	24,853.00	0.00
5240	Vending	0.00	27.50
5240.25.00	Vending	36.00	0.00
7099	COVID-19 Related Costs	0.00	638,635.82
7099.85.00	COVID-19 Related Costs	300,821.00	0.00
<b>Subtotal : None</b>		<b>531,094.00</b>	<b>840,226.14</b>
<b>Total [S3L2.22C1]</b>	<b>Other A &amp; G Expenses</b>	<b>531,094.00</b>	<b>840,226.14</b>
<b>Group : [S3L2B.1C1] Advertising Marketing</b>			
<b>Subgroup : None</b>			
4130	Advertising - Promotions	0.00	618.36
4132.18.00	Special Event Expense	684.00	0.00
4135	Marketing And Printing	0.00	28,593.68
4135.18.00	Marketing And Printing	23,115.00	0.00
<b>Subtotal : None</b>		<b>23,799.00</b>	<b>29,212.04</b>
<b>Total [S3L2B.1C1]</b>	<b>Advertising Marketing</b>	<b>23,799.00</b>	<b>29,212.04</b>
<b>Group : [S3L2B.6C1] Legal: Other</b>			
<b>Subgroup : None</b>			
4340	Prof Fees - Legal Other	0.00	7,405.00
4340.12.00	Prof Fees - Legal Other	6,787.00	0.00
<b>Subtotal : None</b>		<b>6,787.00</b>	<b>7,405.00</b>
<b>Total [S3L2B.6C1]</b>	<b>Legal: Other</b>	<b>6,787.00</b>	<b>7,405.00</b>
<b>Group : [S3L2B.11C1] Fines, Late Fees, Penalties including Interest</b>			
<b>Subgroup : None</b>			
4056.99.00	Other Interest Expense	5.00	0.00
<b>Subtotal : None</b>		<b>5.00</b>	<b>0.00</b>
<b>Total [S3L2B.11C1]</b>	<b>Fines, Late Fees, Penalties including Interest</b>	<b>5.00</b>	<b>0.00</b>
<b>Group : [S3L2B.14C1] Bad Debt Expenses</b>			
<b>Subgroup : None</b>			
4750	Bad Debt	0.00	(4,176.11)
4750.12.00	Bad Debt	25,512.00	0.00
<b>Subtotal : None</b>		<b>25,512.00</b>	<b>(4,176.11)</b>

<b>Total [S3L2B.14C1] Bad Debt Expenses</b>		<b>25,512.00</b>	<b>(4,176.11)</b>
<b>Group : [S3L2B.15C1 User Fee Assessment</b>			
<b>Subgroup : None</b>			
4760	User Fee Expense	0.00	756,000.38
4760.99.00	User Fee	758,295.00	0.00
<b>Subtotal : None</b>		<b>758,295.00</b>	<b>756,000.38</b>
<b>Total [S3L2B.15C1] User Fee Assessment</b>		<b>758,295.00</b>	<b>756,000.38</b>
<b>Group : [S3L3.5C1] Plant Operations: Salaries</b>			
<b>Subgroup : None</b>			
4716.20.00	Benefit Pay - Plant	26,626.00	0.00
4716.22.00	Benefit Pay - Assist Tech.	10,590.00	0.00
4720	Benefit Pay - Plant	0.00	19,282.94
4734	Benefit Pay - Assist Tech.	0.00	10,486.18
4770.20.00	ET Accrual - Plant	(5,911.00)	0.00
4770.22.00	ET Accrual - Asst Technology	(1,030.00)	0.00
4774	ET Accrual - Plant	0.00	2,538.71
4788	ET Accrual - Asst Technology	0.00	(1,116.59)
5100	Salaries - Plant	0.00	229,762.09
5100.20.00	Salaries - Plant	237,443.00	0.00
5103	Plant OT	0.00	6,198.48
5103.20.00	Plant OT	5,581.00	0.00
9000	Assistive Technology-Salaries	0.00	49,636.41
9000.22.00	Assistive Technology-Salaries	53,250.00	0.00
9001	Assistive Technology - OT	0.00	565.91
9001.22.00	Assistive Technology - OT	282.00	0.00
<b>Subtotal : None</b>		<b>326,831.00</b>	<b>317,354.13</b>
<b>Total [S3L3.5C1] Plant Operations: Salaries</b>		<b>326,831.00</b>	<b>317,354.13</b>
<b>Group : [S3L3.8C1] Plant Operations: Purchased Service</b>			
<b>Subgroup : None</b>			
5120	Purchased Services - Plant	0.00	77,894.92
5120.20.00	Purchased Services - Plant	98,065.00	0.00
5121	Purchased Services - Snow Removal	0.00	15,319.82
5121.20.00	Purchased Services - Snow Removal	19,446.00	0.00
5122	Purchased Services - Medical Waste	0.00	905.16
5122.20.00	Purchased Services - Medical Waste	2,389.00	0.00
5160	Landscaping Service - Plant	0.00	67,433.82
5160.20.00	Landscaping Service - Plant	62,624.00	0.00
9020	Assistive Techgy-Purch Service	0.00	10,735.42
9020.22.00	Assistive Techgy-Purch Service	11,215.00	0.00
<b>Subtotal : None</b>		<b>193,739.00</b>	<b>172,289.14</b>
<b>Total [S3L3.8C1] Plant Operations: Purchased Service</b>		<b>193,739.00</b>	<b>172,289.14</b>
<b>Group : [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
5110	Plant Repairs And Maintenance	0.00	1,232.50
5110.20.00	Plant Repairs And Maintenance	19,816.00	0.00
5130	Supplies - Plant	0.00	31,929.26
5130.20.00	Supplies - Plant	39,337.00	0.00
5140	Gas & Truck Maintenance	0.00	148.34
5140.20.00	Gas & Truck Maintenance	212.00	0.00
<b>Subtotal : None</b>		<b>59,365.00</b>	<b>33,310.10</b>
<b>Total [S3L3.9C1] Plant Operations: Supplies &amp; Expenses</b>		<b>59,365.00</b>	<b>33,310.10</b>
<b>Group : [S3L3.10C1] Plant Operatons: Utilities</b>			
<b>Subgroup : None</b>			
5170	Utilities - Gas	0.00	88,941.71
5170.20.00	Utilities - Gas	79,801.00	0.00
5175	Utilities - Electric	0.00	150,327.41
5175.20.00	Utilities - Electric	141,767.00	0.00
5180	Utilities - Water & Sewer	0.00	69,176.25
5180.20.00	Utilities - Water & Sewer	81,466.00	0.00
5185	Utilities - Trash	0.00	24,683.26
5185.20.00	Utilities - Trash	28,338.00	0.00
<b>Subtotal : None</b>		<b>331,372.00</b>	<b>333,128.63</b>
<b>Total [S3L3.10C1] Plant Operatons: Utilities</b>		<b>331,372.00</b>	<b>333,128.63</b>
<b>Group : [S3L3.13C1] Dietician: Salaries</b>			
<b>Subgroup : None</b>			
5220	Dietician	0.00	48,355.00
5220.25.00	Dietician	46,355.00	0.00
<b>Subtotal : None</b>		<b>46,355.00</b>	<b>48,355.00</b>
<b>Total [S3L3.13C1] Dietician: Salaries</b>		<b>46,355.00</b>	<b>48,355.00</b>
<b>Group : [S3L3.18C1] Dietary: Salaries</b>			
<b>Subgroup : None</b>			
4716.25.00	Benefit Pay - Dietary	84,502.00	0.00
4721	Benefit Pay - Dietary	0.00	73,697.14
4770.25.00	ET Accrual - Dietary	2,186.00	0.00
4775	ET Accrual - Dietary	0.00	(5,089.48)
5200	Salaries - Food Service	0.00	537,662.09
5200.25.00	Salaries - Food Service	576,022.00	0.00
5203	Food Service OT	0.00	17,873.07
5203.25.00	Food Service OT	21,568.00	0.00
5225.25.00	Dietary - Purchased Services	14,571.00	0.00
<b>Subtotal : None</b>		<b>698,849.00</b>	<b>624,142.82</b>
<b>Total [S3L3.18C1] Dietary: Salaries</b>		<b>698,849.00</b>	<b>624,142.82</b>

<b>Group : [S3L3.21C1] Dietary: Food</b>			
<b>Subgroup : None</b>			
5210	Groceries	0.00	328,107.22
5210.25.00	Groceries	393,535.00	0.00
<b>Subtotal : None</b>		<b>393,535.00</b>	<b>328,107.22</b>
<b>Total [S3L3.21C1] Dietary: Food</b>		<b>393,535.00</b>	<b>328,107.22</b>
<b>Group : [S3L3.22C1] Dietary: Purchased Service</b>			
<b>Subgroup : None</b>			
5225	Dietary - Purchased Services	0.00	15,533.48
<b>Subtotal : None</b>		<b>0.00</b>	<b>15,533.48</b>
<b>Total [S3L3.22C1] Dietary: Purchased Service</b>		<b>0.00</b>	<b>15,533.48</b>
<b>Group : [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
5230	Supplies - Food Service	0.00	50,379.75
5230.25.00	Supplies - Food Service	62,195.00	0.00
5233	Dietary Event Food and Supplies	0.00	(29.35)
5235.25.00	Office Supplies - Dietary	228.00	0.00
<b>Subtotal : None</b>		<b>62,423.00</b>	<b>50,350.40</b>
<b>Total [S3L3.23C1] Dietary: Supplies &amp; Expenses</b>		<b>62,423.00</b>	<b>50,350.40</b>
<b>Group : [S3L3.24C1] Housekeeping / Laundry: Salaries</b>			
<b>Subgroup : [S3L3.24C1] Housekeeping Salaries</b>			
4716.35.00	Benefit Pay - Housekeeping	45,413.00	0.00
4723	Benefit Pay - Housekeeping	0.00	37,750.35
4770.35.00	ET Accrual - Housekeeping	3,465.00	0.00
4777	ET Accrual - Housekeeping	0.00	2,512.90
5400	Salaries - Housekeeping	0.00	352,159.15
5400.35.00	Salaries - Housekeeping	394,436.00	0.00
5403	Housekeeping OT	0.00	43,684.28
5403.35.00	Housekeeping OT	65,699.00	0.00
<b>Subtotal [S3L3.24C1] Housekeeping Salaries</b>		<b>509,013.00</b>	<b>436,106.68</b>
<b>Subgroup : [S3L3.24C1] Laundry Salaries</b>			
4716.30.00	Benefit Pay - Laundry	19,790.00	0.00
4722	Benefit Pay - Laundry	0.00	15,226.68
4770.30.00	ET Accrual - Laundry	(2,270.00)	0.00
4776	ET Accrual - Laundry	0.00	1,069.74
5300	Salaries - Laundry	0.00	100,349.31
5300.30.00	Salaries - Laundry	97,193.00	0.00
5303	Laundry OT	0.00	4,569.18
5303.30.00	Laundry OT	4,174.00	0.00
<b>Subtotal [S3L3.24C1] Laundry Salaries</b>		<b>118,887.00</b>	<b>121,214.91</b>
<b>Total [S3L3.24C1] Housekeeping / Laundry: Salaries</b>		<b>627,900.00</b>	<b>557,321.59</b>
<b>Group : [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>			
<b>Subgroup : [S3L3.27C1] Housekeeping Purchased Service</b>			
5420	Purchased Services-Housekeep	0.00	9,640.00
5420.35.00	Purchased Services-Housekeep	7,105.00	0.00
<b>Subtotal [S3L3.27C1] Housekeeping Purchased Service</b>		<b>7,105.00</b>	<b>9,640.00</b>
<b>Subgroup : [S3L3.27C1] Laundry Purchased Service</b>			
5320	Purchased Services-Laundry	0.00	177.30
<b>Subtotal [S3L3.27C1] Laundry Purchased Service</b>		<b>0.00</b>	<b>177.30</b>
<b>Total [S3L3.27C1] Housekeeping / Laundry: Purchased Service</b>		<b>7,105.00</b>	<b>9,817.30</b>
<b>Group : [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>			
<b>Subgroup : [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>			
5335.35.00	Office Supplies - Housekeeping	210.00	0.00
5430	Supplies - Housekeeping	0.00	77,681.41
5430.35.00	Supplies - Housekeeping	76,703.00	0.00
<b>Subtotal [S3L3.28C1] Housekeeping Supplies &amp; Expenses</b>		<b>76,913.00</b>	<b>77,681.41</b>
<b>Subgroup : [S3L3.28C1] Laundry Supplies &amp; Expense</b>			
5330	Supplies - Laundry	0.00	11,522.04
5330.30.00	Supplies - Laundry	9,699.00	0.00
<b>Subtotal [S3L3.28C1] Laundry Supplies &amp; Expense</b>		<b>9,699.00</b>	<b>11,522.04</b>
<b>Total [S3L3.28C1] Housekeeping / Laundry: Supplies &amp; Expense</b>		<b>86,612.00</b>	<b>89,203.45</b>
<b>Group : [S3L3.29C1] Housekeeping / Laundry: Linen &amp; Bedding</b>			
<b>Subgroup : None</b>			
5340	Linen & Bedding	0.00	17,115.99
5340.35.00	Linen & Bedding	14,029.00	0.00
<b>Subtotal : None</b>		<b>14,029.00</b>	<b>17,115.99</b>
<b>Total [S3L3.29C1] Housekeeping / Laundry: Linen &amp; Bedding</b>		<b>14,029.00</b>	<b>17,115.99</b>
<b>Group : [S3L3.34C1] Quality Assurane (QA) Professional : Purchased Service</b>			
<b>Subgroup : None</b>			
4041	Consulting Fees - Nursing	0.00	54,618.49
4041.85.00	Consulting Fees - Nursing	95,938.00	0.00
<b>Subtotal : None</b>		<b>95,938.00</b>	<b>54,618.49</b>
<b>Total [S3L3.34C1] Quality Assurane (QA) Professional : Purchased Serv</b>		<b>95,938.00</b>	<b>54,618.49</b>
<b>Group : [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>			



<b>Subgroup : None</b>			
4716.65.00	Benefit Pay - Unit Secretary	38,154.00	0.00
4729	Benefit Pay - Unit Secretary	0.00	24,225.30
4770.65.00	ET Accrual - Unit Secretary	(1,602.00)	0.00
4783	ET Accrual - Unit Secretary	0.00	8,027.14
6040	Salaries - Unit Secretary	0.00	257,226.29
6040.65.00	Salaries - Unit Secretary	297,409.00	0.00
6043	Unit Secretary OT	0.00	25,714.73
6043.65.00	Unit Secretary OT	24,949.00	0.00
<b>Subtotal : None</b>		<b>358,910.00</b>	<b>315,193.46</b>
<b>Total [S3L3.36C1] Unit Clerks &amp; Medical Records: Salaries</b>		<b>358,910.00</b>	<b>315,193.46</b>

<b>Group : [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse/Minimum Data Set (MDS) Coordinator: Salaries</b>			
<b>Subgroup : [S3L3.40C1] MMQ Salaries</b>			
6005.1	MMQ Salaries	82,841.00	0.00
<b>Subtotal [S3L3.40C1] MMQ Salaries</b>		<b>82,841.00</b>	<b>0.00</b>

<b>Subgroup : [S3L3.40C1] MDS Salaries</b>			
6005.2	MDS Salaries	100,389.00	0.00
<b>Subtotal [S3L3.40C1] MDS Salaries</b>		<b>100,389.00</b>	<b>0.00</b>

<b>Total [S3L3.40C1] Mgmt. Minute Questionnaire (MMQ) Evaluation Nurse</b>		<b>183,230.00</b>	<b>0.00</b>
--	--	-------------------	-------------

<b>Group : [S3L3.48C1] Social Service Worker: Salaries</b>			
<b>Subgroup : None</b>			
4716.40.00	Benefit Pay - Soc Svcs / Admissions	3,318.00	0.00
4724	Benefit Pay - Soc Svcs / Admissions	0.00	2,606.71
4770.40.00	ET Accrual - Social Services	(568.00)	0.00
4778	ET Accrual - Social Services	0.00	2,017.92
7110	Salaries - Social Services	0.00	155,165.27
7110.40.00	Salaries - Social Services	174,800.00	0.00
<b>Subtotal : None</b>		<b>177,550.00</b>	<b>159,789.90</b>
<b>Total [S3L3.48C1] Social Service Worker: Salaries</b>		<b>177,550.00</b>	<b>159,789.90</b>

<b>Group : [S3L3.51C1] Social Service Worker: Purchased Service</b>			
<b>Subgroup : None</b>			
7120	Purchased Services Social Serv	0.00	30,205.02
7120.40.00	Purchased Services Social Serv	12,571.00	0.00
<b>Subtotal : None</b>		<b>12,571.00</b>	<b>30,205.02</b>
<b>Total [S3L3.51C1] Social Service Worker: Purchased Service</b>		<b>12,571.00</b>	<b>30,205.02</b>

<b>Group : [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
7200	Speech Therapy Indir Salary Staff	116,684.73	0.00
7300	Occup Therapy Indirect Staff	93,199.29	0.00
7400	Phys Ther Indirect Staff	171,886.65	(5,600.00)
7400.85.00	Phys Ther Indirect Staff	(1,400.00)	0.00
<b>Subtotal : None</b>		<b>380,370.67</b>	<b>(5,600.00)</b>
<b>Total [S3L3.56C1] Indirect Restorative Therapy: Salaries</b>		<b>380,370.67</b>	<b>(5,600.00)</b>

<b>Group : [S3L3.59C1] Indirect Restorative Therapy: Consultants</b>			
<b>Subgroup : None</b>			
7420	Phys Ther Indirect Consultant	0.00	68,956.82
7420.85.00	Phys Ther Indirect Consultant	67,274.00	0.00
<b>Subtotal : None</b>		<b>67,274.00</b>	<b>68,956.82</b>
<b>Total [S3L3.59C1] Indirect Restorative Therapy: Consultants</b>		<b>67,274.00</b>	<b>68,956.82</b>

<b>Group : [S3L3.60C1] Direct Restorative Therapy: Salaries</b>			
<b>Subgroup : None</b>			
4716.85.00	Benefit Pay - PT	9,871.00	0.00
4716.86.00	Benefit Pay - OT	788.00	0.00
4716.87.00	Benefit Pay - ST	543.00	0.00
4735	Benefit Pay - PT	0.00	4,759.12
4736	Benefit Pay - OT	0.00	2,843.93
4737	Benefit Pay - ST	0.00	599.99
4770.85.00	ET Accrual - PT	(5,054.00)	0.00
4770.86.00	ET Accrual - OT	6,328.00	0.00
4770.87.00	ET Accrual - ST	(4,903.00)	0.00
4791	ET Accrual - PT	0.00	6,806.50
4792	ET Accrual - OT	0.00	(3,509.08)
4793	ET Accrual - ST	0.00	1,270.89
4794	ET Accrual - Rehab Aides	0.00	(2,435.96)
7210	Speech Therapy Salaries	(116,684.73)	121,000.80
7210.87.00	Speech Therapy Salaries	128,027.00	0.00
7310	Occup Therapy Salaries	(93,199.29)	94,068.28
7310.86.00	Occup Therapy Salaries	102,258.00	0.00
7350.90.00	Restorative Aides	131,556.00	0.00
7353	Restorative Aids OT	0.00	1,091.42
7353.90.00	Restorative Aids OT	833.00	0.00
7410	Phys Therapy Salaries	(171,886.65)	177,633.49
7410.85.00	Phys Therapy Salaries	188,594.00	0.00
<b>Subtotal : None</b>		<b>177,070.33</b>	<b>404,129.38</b>
<b>Total [S3L3.60C1] Direct Restorative Therapy: Salaries</b>		<b>177,070.33</b>	<b>404,129.38</b>

<b>Group : [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>			
<b>Subgroup : None</b>			
4716.45.00	Benefit Pay - Wellness Screeners	298.00	0.00
4716.50.00	Benefit Pay - Activities	20,710.00	0.00
4725	Benefit Pay - Wellness Screeners	0.00	179.14

4726	Benefit Pay - Activities	0.00	10,506.28
4770.50.00	ET Accrual - Activities	(934.00)	0.00
4780	ET Accrual - Activities	0.00	581.49
7600	Salaries -Wellness Screeners	0.00	24,889.87
7600.45.00	Salaries - Wellness Screeners	28,514.00	0.00
7603	Salaries -Wellness Screeners OT	0.00	6,899.12
7603.45.00	Salaries - Wellness Screeners OT	4,681.00	0.00
8000	Salaries - Activities	0.00	176,874.40
8000.50.00	Salaries - Activities	212,404.00	0.00
8003	Ther Recreation OT	0.00	1,709.09
8003.50.00	Ther Recreation OT	1,916.00	0.00
<b>Subtotal : None</b>		<b>267,589.00</b>	<b>221,639.39</b>
<b>Total [S3L3.64C1] Recreational Therapy/Activities: Salaries</b>		<b>267,589.00</b>	<b>221,639.39</b>
<b>Group : [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>			
<b>Subgroup : None</b>			
7620	Mission Purchased Services	0.00	13,837.50
7620.40.00	Mission Purchased Services	17,083.00	0.00
8120	Purchased Services - Rec	0.00	4,809.12
8120.50.00	Purchased Services - Rec	7,709.00	0.00
<b>Subtotal : None</b>		<b>24,792.00</b>	<b>18,646.62</b>
<b>Total [S3L3.67C1] Recreational Therapy/Activities: Purchased Service</b>		<b>24,792.00</b>	<b>18,646.62</b>
<b>Group : [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>			
<b>Subgroup : None</b>			
8130	Supplies - Rec	0.00	37,761.01
8130.50.00	Supplies - Rec	43,920.00	0.00
8132	Store Supplies Recreation	0.00	1,579.74
8132.50.00	Store Supplies Recreation	623.00	0.00
8135.50.00	Office Supplies - Activities	11.00	0.00
<b>Subtotal : None</b>		<b>44,554.00</b>	<b>39,340.75</b>
<b>Total [S3L3.68C1] Recreational Therapy/Activities: Supplies &amp; Expenses</b>		<b>44,554.00</b>	<b>39,340.75</b>
<b>Group : [S3L3.69C1] Recreational Therapy/Activities: Transportation</b>			
<b>Subgroup : None</b>			
8125	Resident Transportation Charges	0.00	16,217.19
8125.50.00	Resident Transportation Charges	8,215.00	0.00
<b>Subtotal : None</b>		<b>8,215.00</b>	<b>16,217.19</b>
<b>Total [S3L3.69C1] Recreational Therapy/Activities: Transportation</b>		<b>8,215.00</b>	<b>16,217.19</b>
<b>Group : [S3L3.78C1] Travel: Motor Vehicle Expense</b>			
<b>Subgroup : None</b>			
4810	Insurance - Motor Vehicle	0.00	6,044.00
4810.12.00	Insurance - Motor Vehicle	6,289.00	0.00
5150	Truck Registration & Taxes	0.00	180.00
<b>Subtotal : None</b>		<b>6,289.00</b>	<b>6,224.00</b>
<b>Total [S3L3.78C1] Travel: Motor Vehicle Expense</b>		<b>6,289.00</b>	<b>6,224.00</b>
<b>Group : [S3L3.80C1] Variable Job Related Education</b>			
<b>Subgroup : None</b>			
4170	Education & Training - Job Rel	0.00	8,583.96
4170.12.00	Education & Training - Job Rel	6,533.00	0.00
<b>Subtotal : None</b>		<b>6,533.00</b>	<b>8,583.96</b>
<b>Total [S3L3.80C1] Variable Job Related Education</b>		<b>6,533.00</b>	<b>8,583.96</b>
<b>Group : [S3L3.82C1] Physician Services: Medical Director</b>			
<b>Subgroup : None</b>			
7000	Medical Director	0.00	24,945.50
7000.85.00	Medical Director	26,946.00	0.00
<b>Subtotal : None</b>		<b>26,946.00</b>	<b>24,945.50</b>
<b>Total [S3L3.82C1] Physician Services: Medical Director</b>		<b>26,946.00</b>	<b>24,945.50</b>
<b>Group : [S3L3.83C1] Physician Services: Advisory Physician</b>			
<b>Subgroup : None</b>			
7010	Physician Services	0.00	16,644.19
7010.85.00	Physician Services	17,138.00	0.00
<b>Subtotal : None</b>		<b>17,138.00</b>	<b>16,644.19</b>
<b>Total [S3L3.83C1] Physician Services: Advisory Physician</b>		<b>17,138.00</b>	<b>16,644.19</b>
<b>Group : [S3L3.87C1] Legend Drugs</b>			
<b>Subgroup : None</b>			
7020	IV Therapy - Facility	0.00	5,181.31
7020.85.00	IV Therapy - Facility	5,605.00	0.00
7021.85.00	IV Therapy - Medicaid	12.00	0.00
7023	IV Therapy ME A	0.00	8,752.70
7023.85.00	IV Therapy ME A	6,138.00	0.00
7030.85.00	OTC - House	215.00	0.00
7031	OTC-Medicare	0.00	3,325.17
7031.85.00	OTC-Medicare	280.00	0.00
7032	OTC-Medicaid	0.00	3.00
7033	Pharmacy Medicare A-chargable	0.00	19,544.24
7033.85.00	Pharmacy Medicare A-chargable	21,888.00	0.00
7035.85.00	Pharmacy-Other Ins -chargable	225.00	0.00
7037	Pharmacy - House	0.00	13,410.92
7037.85.00	Pharmacy - House	17,540.00	0.00
7051	Medical-Oxygen	0.00	11,898.93
7051.85.00	Medical-Oxygen	9,133.00	0.00
7060	Other Medical Services Non Mcr	0.00	1,502.42
7060.85.00	Other Medical Services Non Mcr	1,781.00	0.00

7063	Other Medical Services (Lab) ME A	0.00	6,041.03
7063.85.00	Other Medical Services (Lab) ME A	7,170.00	0.00
7091	Rehab-Wheelchair Reimbursement	0.00	1,516.12
<b>Subtotal : None</b>		<b>69,987.00</b>	<b>71,175.84</b>
<b>Total [S3L3.87C1] Legend Drugs</b>		<b>69,987.00</b>	<b>71,175.84</b>
<b>Group : [S3L3.89C1] House Supplies Not Resold</b>			
<b>Subgroup : None</b>			
6035	Office Supplies - Nursing	0.00	1,111.77
6035.85.00	Office Supplies - Nursing	295.00	0.00
7030	OTC - House	0.00	162.69
7041	Medical Supply Unit 1	0.00	372,906.64
7041.85.00	Medical Supply Unit 1	386,398.00	0.00
7050.85.00	Medical Equipment Non Cap	2,749.00	0.00
7090	Rehab Supplies	0.00	9,683.55
7090.95.00	Rehab Supplies	7,045.00	0.00
7095.95.00	Office Supplies - Therapy	435.00	0.00
7098	Pharmacy Books And Records	0.00	(983.20)
7098.85.00	Pharmacy Books And Records	228.00	0.00
7630	Care Management-Supplies	0.00	50.15
<b>Subtotal : None</b>		<b>397,150.00</b>	<b>382,931.60</b>
<b>Total [S3L3.89C1] House Supplies Not Resold</b>		<b>397,150.00</b>	<b>382,931.60</b>
<b>Group : [S3L3.92C1] Pharmacy Consultant</b>			
<b>Subgroup : None</b>			
7100	Pharmacy Consultant	0.00	6,714.24
7100.85.00	Pharmacy Consultant	7,019.00	0.00
<b>Subtotal : None</b>		<b>7,019.00</b>	<b>6,714.24</b>
<b>Total [S3L3.92C1] Pharmacy Consultant</b>		<b>7,019.00</b>	<b>6,714.24</b>
<b>Group : [S3L4.1C1] Depreciaton</b>			
<b>Subgroup : [S3L4.1C] Building Depreciation</b>			
4900	Depreciation Building	0.00	320,065.98
4900.99.00	Depreciation Building	320,082.00	0.00
<b>Subtotal [S3L4.1C1A] Building Depreciation</b>		<b>320,082.00</b>	<b>320,065.98</b>
<b>Subgroup : [S3L4.1C] Improvements Depreciation</b>			
4905	Depreciation Bldg Improvements	0.00	420,745.00
4905.99.00	Depreciation Bldg Improvements	466,801.00	0.00
4925	Depreciation Land Improvements	0.00	68,572.51
4925.99.00	Depreciation Land Improvements	74,978.00	0.00
<b>Subtotal [S3L4.1C1B] Improvements Depreciation</b>		<b>541,779.00</b>	<b>489,317.51</b>
<b>Subgroup : [S3L4.1C] Equipment Depreciation</b>			
4910	Depreciation Furniture & Equip	0.00	207,415.00
4910.99.00	Depreciation Furniture & Equip	225,512.00	0.00
<b>Subtotal [S3L4.1C1C] Equipment Depreciation</b>		<b>225,512.00</b>	<b>207,415.00</b>
<b>Subgroup : [S3L4.1C] Software Depreciaton</b>			
4945	Depreciation Software	0.00	8,109.98
4945.99.00	Depreciation Software	7,830.00	0.00
<b>Subtotal [S3L4.1C1D] Software Depreciaton</b>		<b>7,830.00</b>	<b>8,109.98</b>
<b>Subgroup : [S3L4.1C] Motor Vehicle Depreciation</b>			
4935.99.00	Depreciation Motor Vehicle	3,663.00	0.00
<b>Subtotal [S3L4.1C1E] Motor Vehicle Depreciation</b>		<b>3,663.00</b>	<b>0.00</b>
<b>Total [S3L4.1C1] Depreciaton</b>		<b>1,098,866.00</b>	<b>1,024,908.47</b>
<b>Group : [S3L4.2C1] Long Term Interest Expense SNF-CR</b>			
<b>Subgroup : None</b>			
4055	Interest Expense	0.00	469,727.50
4055.99.00	Interest Expense	442,700.00	0.00
4901	Amortization Expense	0.00	16,183.29
4901.99.00	Amortization Expense	16,183.00	0.00
<b>Subtotal : None</b>		<b>458,883.00</b>	<b>485,910.79</b>
<b>Total [S3L4.2C1] Long Term Interest Expense SNF-CR</b>		<b>458,883.00</b>	<b>485,910.79</b>
<b>Group : [S3L4.6C1] Building Insurance Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
4820	Insurance - Property	0.00	28,340.00
4820.12.00	Insurance - Property	31,305.00	0.00
<b>Subtotal : None</b>		<b>31,305.00</b>	<b>28,340.00</b>
<b>Total [S3L4.6C1] Building Insurance Expense-SNF-CR</b>		<b>31,305.00</b>	<b>28,340.00</b>
<b>Group : [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>			
<b>Subgroup : None</b>			
7050	Medical Equipment Non Cap	0.00	5,747.08
<b>Subtotal : None</b>		<b>0.00</b>	<b>5,747.08</b>
<b>Total [S3L4.12C1] Other Fixed Cost Expense-SNF-CR</b>		<b>0.00</b>	<b>5,747.08</b>
<b>Group : [CLA-53.01] LA-Group Health/Life</b>			
<b>Subgroup : None</b>			
4350	Life/Disability - Administrator	0.00	1,356.94
4350.10.00	Life/Disability - Administrator	1,237.00	0.00
4350.15.00	Life/Disability - Finance / HR	1,503.00	0.00
4350.16.00	Life/Disability - BFit	758.00	0.00
4350.18.00	Life/Disability - Fundraising & Marketin	624.00	0.00
4350.20.00	Life/Disability - Plant	1,554.00	0.00

4350.22.00	Life/Disability - Assist. Technology	808.00	0.00
4350.25.00	Life/Disability - Dietary	3,032.00	0.00
4350.30.00	Life/Disability - Laundry	794.00	0.00
4350.35.00	Life/Disability - Housekeeping	2,584.00	0.00
4350.40.00	Life/Disability - Soc Svcs / Admissions	665.00	0.00
4350.45.00	Life/Disability - Wellness Screeners	291.00	0.00
4350.50.00	Life/Disability - Activities	1,170.00	0.00
4350.55.00	Life/Disability - DON	655.00	0.00
4350.60.00	Disability - Nursing Supervisors	2,693.00	0.00
4350.65.00	Life/Disability - Unit Secretary	1,326.00	0.00
4350.70.00	Life/Disability - RN	4,162.00	0.00
4350.75.00	Life/Disability - LPN	7,020.00	0.00
4350.80.00	Life/Disability - CNA	17,972.00	0.00
4350.90.00	Disability - Rehab And OT	1,994.00	0.00
4355	Life/Disability - DON	0.00	885.19
4360	Disability - Nursing Supervisors	0.00	3,049.54
4361	Life/Disability - RN	0.00	5,280.08
4362	Life/Disability - LPN	0.00	7,321.79
4363	Life/Disability - CNA	0.00	19,281.24
4365	Life/Disability - Unit Secretary	0.00	1,307.33
4370	Life/Disability - Plant	0.00	1,853.85
4375	Life/Disability - Dietary	0.00	3,385.17
4380	Life/Disability - Laundry	0.00	985.05
4381	Life/Disability - Housekeeping	0.00	2,860.71
4385	Life/Disability - Finance / HR	0.00	2,138.93
4390	Life/Disability - Soc Svcs / Admissions	0.00	926.99
4391	Life/Disability - Wellness Screeners	0.00	119.30
4392	Life/Disability - Activities	0.00	1,239.28
4393	Life/Disability - Assist. Technology	0.00	593.02
4394	Life/Disability - Fundraising & Marketing	0.00	586.98
4395	Disability - Rehab And OT	0.00	2,471.53
4600	Health Ins - Administrator	0.00	(58.24)
4600.10.00	Health Ins - Administrator	(3.00)	0.00
4600.15.00	Health Ins - Finance / HR	31,326.00	0.00
4600.16.00	Health Ins - BFit	7,952.00	0.00
4600.18.00	Health Ins - Fundraising	22,481.00	0.00
4600.20.00	Health Ins - Plant	41,249.00	0.00
4600.22.00	Health Ins - Assistive Tech	22,369.00	0.00
4600.25.00	Health Ins - Dietary	53,201.00	0.00
4600.30.00	Health Ins - Laundry	7,718.00	0.00
4600.35.00	Health Ins - Housekeeping	42,360.00	0.00
4600.40.00	Health Ins - Soc Svcs / Admissions	18,249.00	0.00
4600.45.00	Health Ins - Wellness Screeners	238.00	0.00
4600.50.00	Health Ins - Activities	30,672.00	0.00
4600.55.00	Health Ins - DON	(4.00)	0.00
4600.60.00	Health Ins - Nursing Supervisors	35,204.00	0.00
4600.65.00	Health Ins - Unit Secretary	7,723.00	0.00
4600.70.00	Health Ins - RN	47,486.00	0.00
4600.75.00	Health Ins - LPN	100,293.00	0.00
4600.80.00	Health Ins - CNA	170,957.00	0.00
4600.85.00	Health Ins. - PT	30,678.00	0.00
4600.86.00	Health Ins. - OT	8,194.00	0.00
4600.90.00	Health Ins - Rehab Aides	1,192.00	0.00
4610	Health Ins - DON	0.00	(263.89)
4620	Health Ins - Nursing Supervisors	0.00	40,322.95
4621	Health Ins - RN	0.00	39,230.49
4622	Health Ins - LPN	0.00	80,385.08
4623	Health Ins - CNA	0.00	165,007.41
4630	Health Ins - Unit Secretary	0.00	6,613.43
4640	Health Ins - Plant	0.00	43,751.91
4641	Health Ins - Assistive Tech	0.00	24,609.05
4650	Health Ins - Dietary	0.00	29,239.29
4660	Health Ins - Laundry	0.00	6,450.06
4661	Health Ins - Housekeeping	0.00	37,822.21
4670	Health Ins - Finance / HR	0.00	26,710.55
4676	Health Ins - Fundraising	0.00	18,759.79
4680	Health Ins - Soc Svcs / Admissions	0.00	7,284.25
4682	Health Ins - Activities	0.00	26,053.75
4690	Health Ins - Rehab Aides	0.00	2,405.36
4692	Health Ins. - PT	0.00	26,439.34
4693	Health Ins. - ST	0.00	544.90
4694	Health Ins. - Restorative Aides	0.00	10,516.26
4695	Health Ins. - OT	0.00	6,915.58
4700	Unemployment Health Ins Tax	0.00	10,663.30
4700.12.00	Unemployment Health Ins Tax	14,997.00	0.00
4705	Unemployment Charges	0.00	50,256.11
<b>Subtotal : None</b>		<b>745,374.00</b>	<b>715,301.86</b>
<b>Total [CLA-53.01] LA-Group Health/Life</b>		<b>745,374.00</b>	<b>715,301.86</b>
<b>Group : [CLA-53.03] LA-Employee Benefits</b>			
<b>Subgroup : None</b>			
4023	Uniforms	0.00	1,968.62
4023.12.00	Uniforms	4,402.00	0.00
4185	Misc Employee Benefits	0.00	40,969.88
4185.12.00	Misc Employee Benefits	81,991.00	0.00
4200	TDA - Administrator	0.00	4,841.00
4200.10.00	TDA - Administrator	2,875.00	0.00
4200.15.00	TDA - Finance / HR	11,103.00	0.00
4200.18.00	TDA - Fundraising	1,458.00	0.00

4200.20.00	TDA - Plant	3,781.00	0.00
4200.22.00	TDA - Assist. Technology	1,458.00	0.00
4200.25.00	TDA - Dietary	4,062.00	0.00
4200.30.00	TDA - Laundry	417.00	0.00
4200.35.00	TDA - Housekeeping	4,896.00	0.00
4200.40.00	TDA - Soc Svcs / Admissions	6,479.00	0.00
4200.50.00	TDA - Activities	2,500.00	0.00
4200.55.00	TDA - DON	3,125.00	0.00
4200.60.00	TDA - Nursing Supervisors	5,937.00	0.00
4200.65.00	TDA - Unit Secretaries	1,667.00	0.00
4200.70.00	TDA - RN	8,020.00	0.00
4200.75.00	TDA - LPN	14,686.00	0.00
4200.80.00	TDA - CNA	38,712.00	0.00
4200.85.00	TDA - PT	91.00	0.00
4200.86.00	TDA - OT	1,979.00	0.00
4200.87.00	TDA - ST	2,604.00	0.00
4210	TDA - DON	0.00	2,548.67
4220	TDA - Nursing Supervisors	0.00	9,112.97
4221	TDA - RN	0.00	10,740.92
4222	TDA - LPN	0.00	14,672.96
4223	TDA - CNA	0.00	27,459.03
4224	TDA - PT	0.00	1,751.79
4225	TDA - OT	0.00	1,916.43
4226	TDA - ST	0.00	2,399.16
4230	TDA - Unit Secretaries	0.00	3,178.18
4240	TDA - Plant	0.00	4,176.87
4250	TDA - Dietary	0.00	2,970.91
4260	TDA - Laundry	0.00	1,304.42
4261	TDA - Housekeeping	0.00	4,141.81
4270	TDA - Finance / HR	0.00	7,327.25
4280	TDA - Soc Svcs / Admissions	0.00	2,121.37
4282	TDA - Activities	0.00	1,616.31
4283	TDA - Assist. Technology	0.00	1,170.00
4285	TDA - Restore Aides	0.00	650.00
4295	TDA - Other	0.00	2,626.29
<b>Subtotal : None</b>		<b>202,243.00</b>	<b>149,664.84</b>
<b>Total [CLA-53.03] LA-Employee Benefits</b>		<b>202,243.00</b>	<b>149,664.84</b>

**Group : [CLA-53.04] LA-Payroll Taxes**

<b>Subgroup : None</b>			
4400	Payroll Taxes - Administrator	0.00	28,243.52
4400.10.00	Payroll Taxes - Administrator	27,632.00	0.00
4400.15.00	Payroll Taxes - Finance/HR	40,357.00	0.00
4400.16.00	Payroll Taxes - BFit	4,875.00	0.00
4400.18.00	Payroll Taxes - Fundraising	13,367.00	0.00
4400.20.00	Payroll Taxes - Plant	18,946.00	0.00
4400.22.00	Payroll Taxes - Assist. Technology	4,411.00	0.00
4400.25.00	Payroll Taxes - Dietary	50,389.00	0.00
4400.30.00	Payroll Taxes - Laundry	8,969.00	0.00
4400.35.00	Payroll Taxes - Housekeeping	37,242.00	0.00
4400.40.00	Payroll Taxes - Soc Svcs / Admissions	12,550.00	0.00
4400.45.00	Payroll Taxes - Wellness Screeners	2,493.00	0.00
4400.50.00	Payroll Taxes - Activities	16,696.00	0.00
4400.55.00	Payroll Taxes - DON	8,823.00	0.00
4400.60.00	Payroll Taxes - Nursing Supervisors	48,586.00	0.00
4400.65.00	Payroll Taxes - Unit Secretary	27,222.00	0.00
4400.70.00	Payroll Taxes - RN	61,153.00	0.00
4400.75.00	Payroll Taxes - LPN	117,240.00	0.00
4400.80.00	Payroll Taxes - CNA	282,350.00	0.00
4400.85.00	Payroll Taxes - PT	15,087.00	0.00
4400.86.00	Payroll Taxes - OT	7,622.00	0.00
4400.87.00	Payroll Taxes - ST	9,642.00	0.00
4400.90.00	Payroll Tax - Restorative Aides	10,447.00	0.00
4410	Payroll Taxes - DON	0.00	10,775.90
4420	Payroll Taxes - Nursing Supervisors	0.00	46,388.81
4421	Payroll Taxes - RN	0.00	65,284.21
4422	Payroll Taxes - LPN	0.00	99,013.03
4423	Payroll Taxes - CNA	0.00	247,866.03
4430	Payroll Taxes - Unit Secretary	0.00	23,147.53
4440	Payroll Taxes - Plant	0.00	15,419.55
4450	Payroll Taxes - Dietary	0.00	47,200.74
4460	Payroll Taxes - Laundry	0.00	8,889.47
4461	Payroll Taxes - Housekeeping	0.00	31,890.85
4470	Payroll Taxes - Finance/HR	0.00	39,931.15
4476	Payroll Taxes - Fundraising	0.00	11,427.98
4480	Payroll Taxes - Soc Svcs / Admissions	0.00	11,462.01
4481	Payroll Taxes - Wellness Screeners	0.00	2,309.02
4482	Payroll Taxes - Activities	0.00	13,064.00
4483	Payroll Taxes - Assist. Technology	0.00	3,922.36
4485	Payroll Tax - Restorative Aides	0.00	8,699.16
4494	Payroll Taxes - PT	0.00	13,076.49
4495	Payroll Taxes - OT	0.00	7,148.15
4496	Payroll Taxes - ST	0.00	9,126.89
4500.10.00	Workers Comp - Administrator	65.00	0.00
4500.15.00	Workers Comp - Finance/HR	11,724.00	0.00
4500.18.00	Workers Comp - Fund Raising	8,237.00	0.00
4500.20.00	Workers Comp - Plant	19,628.00	0.00
4500.22.00	Workers Comp - Assist. Technology	11,502.00	0.00
4500.25.00	Workers Comp - Dietary	13,117.00	0.00

4500.30.00	Workers Comp - Laundry	3,035.00	0.00
4500.35.00	Workers Comp - Housekeeping	17,637.00	0.00
4500.40.00	Workers Comp - Soc Svcs / Admissions	3,355.00	0.00
4500.50.00	Workers Comp - Activities	14,268.00	0.00
4500.60.00	Workers Comp - Nursing Supervisors	18,837.00	0.00
4500.65.00	Workers Comp - Unit Secretaries	2,966.00	0.00
4500.70.00	Workers Comp - RN	17,624.00	0.00
4500.75.00	Workers Comp - LPN	36,629.00	0.00
4500.80.00	Workers Comp - CNA	76,397.00	0.00
4500.90.00	Workers Comp - Rehab Aides	35,392.00	0.00

<b>Subtotal : None</b>		<b>1,116,512.00</b>	<b>744,286.85</b>
<b>Total [CLA-53.04] LA-Payroll Taxes</b>		<b>1,116,512.00</b>	<b>744,286.85</b>

**Group : [CLA-53.05] Workers Compensation**

**Subgroup : None**

4500	Workers Comp - Administrator	0.00	107.05
4510	Workers Comp - DON	0.00	781.14
4520	Workers Comp - Nursing Supervisors	0.00	17,522.70
4530	Workers Comp - Unit Secretaries	0.00	3,743.90
4540	Workers Comp - Plant	0.00	17,191.96
4550	Workers Comp - Dietary	0.00	12,995.26
4560	Workers Comp - Laundry	0.00	3,072.12
4561	Workers Comp - Housekeeping	0.00	16,138.71
4570	Workers Comp - Finance/HR	0.00	9,674.97
4580	Workers Comp - Soc Svcs / Admissions	0.00	2,767.48
4581	Workers Comp - Activities	0.00	12,474.17
4586	Workers Comp - RN	0.00	21,004.28
4587	Workers Comp - LPN	0.00	34,907.05
4588	Workers Comp - CNA	0.00	76,951.10
4589	Workers Comp - Assist. Technology	0.00	10,072.26
4590	Workers Comp - Rehab Aides	0.00	5,319.83
4595	Workers Comp - Restorative Therapy	0.00	13,631.20
4596	Workers Comp - Fund Raising	0.00	7,257.98

<b>Subtotal : None</b>		<b>0.00</b>	<b>265,613.16</b>
<b>Total [CLA-53.05] Workers Compensation</b>		<b>0.00</b>	<b>265,613.16</b>

**Group : [SOBREL3.1'B-FIT PROGRAM**

**Subgroup : None**

3380	Day Program Revenue (B.Fit!)	0.00	(680.00)
3380.05.00	Day Program Revenue (B.Fit!)	(290.00)	0.00
4372	Life/Disability - BFit	0.00	831.85
4472	Payroll Taxes - BFit	0.00	5,861.06
4531	Workers Comp - BFit	0.00	460.88
4672	Health Ins - BFit	0.00	12,362.37
4716.16.00	Benefit Pay - BFit	14,534.00	0.00
4718	Benefit Pay - BFit	0.00	7,135.67
4770.16.00	ET Accrual - BFit!	(8,533.00)	0.00
4772	ET Accrual - BFit!	0.00	1,778.68
4830	B-Fit! Expenses	0.00	1,031.26
4830.16.00	B-Fit! Expenses	736.00	0.00
4835.16.00	B-Fit! Meals	4,400.00	0.00
7640	B-Fit Expenses	0.00	490.77
7640.16.00	B-Fit Expenses	3,406.00	0.00
8210	Salaries - B-Fit	0.00	72,467.90
8210.16.00	Salaries - B-Fit	49,958.00	0.00

<b>Subtotal : None</b>		<b>64,211.00</b>	<b>101,740.44</b>
<b>Total [SOBREL3.11C' B-FIT PROGRAM</b>		<b>64,211.00</b>	<b>101,740.44</b>

<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>
--------------------------	-------------	-------------

<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>
------------------------------	-------------	-------------

Tickmarks

{a}	
{b}	
{c}	
{d}	
{e}	
{f}	
{g}	
{h}	
{i}	
{j}	
{k}	
{l}	
{m}	
{n}	
{o}	
{p}	

{q}	
{r}	
{s}	
{t}	
{u}	
{v}	
{w}	
{x}	
{y}	
{z}	