

Client: **New England Homes for the Deaf, Inc.**
Engagement: **2022 - New England Homes for the Deaf, Inc.**
Period Ending: **12/31/2022**

Account	Description	1st PP-FINAL 12/31/2021	FINAL 12/31/2022
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BALANCE SHEETS

Group : [4100]	Cash and Equivalents		
Subgroup : [4100.00]	Cash and Equivalents		
1010-00	CASH	115,343.71	(102,039.33)
1011-00	SAVINGS - BP	0.00	0.00
1016-00	CASH-FUNDRAISING	330,837.02	516,029.20
1017-00	BP - DEBIT CARD ACCOUNT	4,429.05	653.18
1020-00	PETTY CASH	1,499.86	1,499.86
1030-00	PETTY CASH - ACTIVITIES	200.00	200.00
Subtotal [4100.00]	Cash and Equivalents	452,309.64	416,342.91
Subgroup : [4100.05]	Restricted Cash		
1015-00	RESIDENT PNA CHECKING	131,614.28	77,744.13
1031-00	PETTY CASH - RESIDENT PNA	1,000.00	1,000.00
Subtotal [4100.05]	Restricted Cash	132,614.28	78,744.13
Total [4100]	Cash and Equivalents	584,923.92	495,087.04
Group : [4200]	Receivables		
Subgroup : [4200.00]	Accounts Receivable		
1060-00	A/R - PRIVATE	76,490.25	44,604.26 A
1061-00	A/R - PRIVATE REST HOME	122,730.32	62,850.64 A
1061-02	A/R - PRIVATE MED A COINS	0.00	13,809.50
1061-10	A/R - PRIVATE MED B COINS	1,551.68	1,194.36 A
1062-00	A/R - MEDICARE PART A	131,501.29	175,188.77 B
1063-00	A/R - MEDICAID	332,208.28	301,797.17 C
1063-02	A/R - MEDICAID MED A COINS	(165.80)	21,927.50 C
1063-10	A/R - MEDICAID MED B COINS	13,121.80	29,251.60 C
1063-50	A/R - MEDICAID PENDING	0.00	5,460.32 C
1064-00	A/R - MEDICAID PATIENT PD AMT	(6,419.41)	(5,069.67) C
1065-00	A/R - MA COMM OF BLIND (MCB)	670.42	13,765.86 E
1067-00	A/R - MED B	29,469.25	55,612.23 B
1067-01	A/R - MED B CONTRA	0.00	0.00
1068-00	A/R - TRANSITIONAL ASSISTANCE	50,363.67	125,553.77 C
1069-00	A/R - HOSPICE	82,525.96	186,348.53 C

1070-00	A/R - HMO	39,625.98	52,398.38	D
1075-00	A/R - OTHER	25,622.48	(1,592.63)	E
1075-02	A/R Med A coin from insurance	2,440.00	2,440.00	B
1075-03	A/R - ECSP	78,155.66	84,551.66	E
1075-10	A/R - OTHER MED B COINS	2,361.77	4,131.63	B
1080-00	A/R PRIVATE INSURANCE	16,942.20	(92.07)	A
1081-00	PRE-BILL	0.00	0.00	
1107-00	DUE TO/FROM MEDICARE	(717.00)	0.00	B
Subtotal [4200.00]	Accounts Receivable	998,478.80	1,174,131.81	

Subgroup : [4200.05] Allowance for Doubtful Accounts

1140-00	RESERVE FOR BAD DEBTS	(285,000.00)	(339,999.75)	
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Subtotal [4200.05]	Allowance for Doubtful Accounts	(285,000.00)	(339,999.75)	
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Subgroup : [4200.10] Other Receivables

1100-00	DONATIONS PLEDGED	25,000.00	0.00	E
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1170-00	DUE FROM EMPLOYEES	0.00	0.00	
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1180-00	MH SETTLEMENT RECEIVABLE	0.00	0.00	
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Subtotal [4200.10]	Other Receivables	25,000.00	0.00	
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Total [4200]	Receivables	738,478.80	834,132.06	
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Group : [4300] Intercompany

Subgroup : [4300.10] Due To/From Affiliate

2120-00	DUE TO/FROM AFFILIATE	(31,596.52)	20,128.99	
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2120-01	TH - SALARY PROPERTY MANAGER	16,113.67	14,970.63	
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2120-02	TH - SALARY FINANCE MANAGER	14,688.00	15,270.00	
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2120-03	TH - SALARY SERVICE COORDINTR	17,631.50	5,547.41	
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2120-04	TH - SALARY MAINTENANCE	20,675.88	19,577.84	
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2120-05	TH - SALARY HOUSEKEEPERS	12,245.34	24,116.18	
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Subtotal [4300.10]	Due To/From Affiliate	49,757.87	99,611.05	
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Total [4300]	Intercompany	49,757.87	99,611.05	
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Group : [4400] Prepaid Expenses

Subgroup : [4400.00] Prepaid Expenses

1300-00	PREPAID EXPENSES - OTHER	11,668.66	12,586.47	
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Subtotal [4400.00]	Prepaid Expenses	11,668.66	12,586.47	
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Subgroup : [4400.05] Prepaid Insurance

1280-00	PREPAID INSURANCE - OTHER	51.63	0.00	
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1280-10	PREPAID INSURANCE - LIABILITY	5,187.09	6,341.85	
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1280-20	PREPAID INSURANCE - WORKERS C	1,144.00	7,539.00	
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1280-30	PREPAID INSURANCE - AUTO	0.00	132.73	
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1280-40	PREPAID INSURANCE - D&O	0.00	0.00
1280-70	PREPAID INSURANCE - PROPERTY	17,054.25	11,539.18
1280-80	PREPAID INSURANCE - UMBRELLA	0.00	7,854.54
Subtotal [4400.05]	Prepaid Insurance	23,436.97	33,407.30
Total [4400]	Prepaid Expenses	35,105.63	45,993.77
	Current Assets	1,408,266.22	1,474,823.92
Group : [4600]	Property, Plant and Equipment		
Subgroup : [4600.01]	Land		
1511-00	LAND	62,426.85	62,426.85
Subtotal [4600.01]	Land	62,426.85	62,426.85
Subgroup : [4600.05]	Building		
1521-00	BUILDING	9,269,788.44	9,269,788.44
Subtotal [4600.05]	Building	9,269,788.44	9,269,788.44
Subgroup : [4600.10]	Building Improvements		
1611-00	BUILDING IMPROVEMENTS	932,702.49	960,222.10
1631-00	OTHER IMPROVEMENTS	90,371.08	496,818.54
Subtotal [4600.10]	Building Improvements	1,023,073.57	1,457,040.64
Subgroup : [4600.15]	Furniture and Fixtures		
1563-00	EQUIPMENT - NON-NURSING	167,146.95	185,470.13
1564-00	EQUIPMENT - NURSING	38,623.18	38,623.18
1651-00	EQUIPMENT & FURNITURE	597,278.54	601,073.82
1651-11	EQUIPMENT - KITCHEN	8,257.24	9,794.24
1651-12	EQUIPMENT - COMPUTER HARDWAR	129,214.78	133,461.95
Subtotal [4600.15]	Furniture and Fixtures	940,520.69	968,423.32
Subgroup : [4600.20]	Motor Vehicles		
1701-00	MOTOR VEHICLES	48,900.00	48,900.00
Subtotal [4600.20]	Motor Vehicles	48,900.00	48,900.00
Subgroup : [4600.50]	Software		
1711-00	SOFTWARE	41,279.40	41,279.40
Subtotal [4600.50]	Software	41,279.40	41,279.40
Subgroup : [4600.60]	Accumulated Depreciation		
1522-00	ACCUM DEPR - BUILDING	(4,108,864.00)	(4,340,608.00)
1612-00	ACCUM DEPR - BLDG IMPROV	(581,558.30)	(628,952.33)
1632-00	ACCUM DEPR - OTHER IMPROV	(26,341.48)	(51,938.79)

1651-13	ACCUM DEPR - COMPUTER HARDWA	(105,065.16)	(104,535.72)
1652-00	ACCUM DEPR - EQUIPMENT	(498,510.57)	(521,439.40)
1663-00	ACCUM DEPR - EQUIP NON-NURSING	(76,978.41)	(93,004.10)
1702-00	ACCUM DEPR - MOTOR VEH	(44,010.00)	(48,900.00)
1712-00	ACCUM DEPR - SOFTWARE	(41,279.40)	(41,279.41)
Subtotal [4600.60]	Accumulated Depreciation	(5,482,607.32)	(5,830,657.75)
Total [4600]	Property, Plant and Equipment	5,903,381.63	6,017,200.90
Group : [4700]	Investments		
Subgroup : [4700.10]	Investments		
1040-00	BP - GENERAL FUND	0.00	0.00
1041-00	BP - HUSSEY FUND	54,349.11	47,135.33
1042-00	BP - CAPITAL RESERVE FUND	1,536,088.59	1,350,243.06
1043-00	BP - KILLAM FUND	122,273.05	110,020.87
1044-00	BP - DEBT RESERVE FUND	552,024.19	386,252.98
1045-00	BP - BOND FUND	0.00	0.00
1049-00	MARKET ADJUSTMENT - INVESTMEN	0.00	0.00
1767-00	CF/Investments	0.00	0.00
1770-00	BP/Project Fund	0.00	0.00
Subtotal [4700.10]	Investments	2,264,734.94	1,893,652.24
Total [4700]	Investments	2,264,734.94	1,893,652.24
	Non-Current Assets	8,168,116.57	7,910,853.14
	TOTAL ASSET	9,576,382.79	9,385,677.06
Group : [5100]	Accounts Payable		
Subgroup : [5100.00]	Accounts Payable		
2020-00	ACCOUNTS PAYABLE	(204,433.50)	(550,647.91)
2049-00	SUSPENSE	0.00	0.00
Subtotal [5100.00]	Accounts Payable	(204,433.50)	(550,647.91)
Total [5100]	Accounts Payable	(204,433.50)	(550,647.91)
Group : [5200]	Accrued Liabilities		
Subgroup : [5200.00]	Accrued Expenses		
2030-00	ACCRUED EXPENSES	(28,029.13)	(2,700.00)
2280-00	ACCRUED INSURANCE	0.00	0.00
2925-00	CASH TRANSFER	(1,447.39)	586.36

Subtotal [5200.00]	Accrued Expenses	(29,476.52)	(2,113.64)
Subgroup : [5200.05]	Payroll Taxes Withheld and Accrued		
2211-00	FICA & MEDICARE WITHHELD	0.00	0.00
2212-00	FEDERAL WITHHOLDING TAX	0.00	0.00
2213-00	STATE WITHHOLDINGS	0.00	0.00
2214-00	ACCRUED PAYROLL TAXES	(20,584.48)	(18,716.51)
2215-00	401K WITHHOLDING	(1,477.40)	0.00
2216-00	GRP INS W/H - 125	0.00	0.00
2217-00	PAYROLL WITHHOLDINGS - OTHER	0.00	0.00
2218-00	GARNISHMENTS WITHHELD	0.00	0.00
2220-00	OTHER INSURANCE WITHHOLDINGS	0.00	0.00
2221-00	WITHHOLDINGS - LTD INSURANCE	0.00	0.00
Subtotal [5200.05]	Payroll Taxes Withheld and Accrued	(22,061.88)	(18,716.51)
Subgroup : [5200.10]	Accrued Salaries and Wages		
2190-00	ACCRUED PAYROLL	(149,409.34)	(138,328.04)
Subtotal [5200.10]	Accrued Salaries and Wages	(149,409.34)	(138,328.04)
Subgroup : [5200.15]	Accrued Vacation Liability		
2191-00	ACCRUED VACATION/PERSONAL	(119,668.83)	(85,709.10)
2192-00	ACCRUED SICK	0.00	0.00
Subtotal [5200.15]	Accrued Vacation Liability	(119,668.83)	(85,709.10)
Subgroup : [5200.50]	Other Accrued Liabilities		
2045-00	ACCOUNTS PAYABLE-MEDICAID	0.00	0.00
2046-00	MH USER FEE PAYABLE	(5,289.78)	(5,745.61)
2060-00	SUNSHINE FUND PAYABLE	0.00	0.00
2070-00	RESIDENT REFUND	0.00	0.00
2080-00	NEHD RESIDENT ACCOUNT	217.02	(277.78)
2085-00	DR CARD - RESIDENT PURCHASES	420.75	2,630.88
2090-00	DUE TO EMPLOYEES	(237.47)	(1,229.23)
2270-00	ACCRUED INTEREST PAYABLE	0.00	0.00
2300-00	Deferred Revenue	(308,884.24)	(295,516.37)
2350-00	RESIDENT TRUST LIABILITY	(131,614.28)	(78,744.13)
2700-00	RESTRICTED CONTRIBUTIONS	0.00	0.00
2800-00	DEFERED ECSP INCOME	0.00	0.00
Subtotal [5200.50]	Other Accrued Liabilities	(445,388.00)	(378,882.24)
Total [5200]	Accrued Liabilities	(766,004.57)	(623,749.53)
Group : [5300]	Debt		
Subgroup : [5300.05]	Short-Term Notes Payable		
2170-00	LOAN PAYABLE	0.00	(100,000.00)

Subtotal [5300.05]	Short-Term Notes Payable	<u>0.00</u>	<u>(100,000.00)</u>
Total [5300]	Debt	<u>0.00</u>	<u>(100,000.00)</u>
	Current Liabilities	<u>(970,438.07)</u>	<u>(1,274,397.44)</u>
Group : [5700]	Mortgages and Other Long-Term Liabilities		
Subgroup : [5700.00]	Mortgages Payable		
2310-00	MORTGAGE PAYABLE	(2,776,546.04)	(2,631,011.48)
2700-01	Bonds Payable - current	0.00	0.00
2700-02	Bonds Payable Current Offset	0.00	0.00
Subtotal [5700.00]	Mortgages Payable	<u>(2,776,546.04)</u>	<u>(2,631,011.48)</u>
Subgroup : [5700.05]	Other Long-Term Liabilities		
1109-00	DUE TO/FROM PPP	0.00	0.00
Subtotal [5700.05]	Other Long-Term Liabilities	<u>0.00</u>	<u>0.00</u>
Subgroup : [5710.00]	Bond Acquisition Costs		
1975-00	BOND ACQUISITION COSTS	43,539.00	43,539.00
1976-00	ACC AMORT BOND ACQ COST	(1,089.00)	(5,443.00)
Subtotal [5710.00]	Bond Acquisition Costs	<u>42,450.00</u>	<u>38,096.00</u>
Total [5700]	Mortgages and Other Long-Term Liabilities	<u>(2,734,096.04)</u>	<u>(2,592,915.48)</u>
	Non-Current Liabilities	<u>(2,734,096.04)</u>	<u>(2,592,915.48)</u>
	TOTAL LIABILITY	<u>(3,704,534.11)</u>	<u>(3,867,312.92)</u>
Group : [6100]	Net Assets		
Subgroup : [6100.00]	Unrestricted Net Assets		
2651-00	NET ASSETS - UNRESTRICTED	(5,243,726.00)	(5,738,382.18)
Subtotal [6100.00]	Unrestricted Net Assets	<u>(5,243,726.00)</u>	<u>(5,738,382.18)</u>
Subgroup : [6100.05]	Retained Earnings		
2650-00	RETAINED EARNINGS	0.00	0.00
Subtotal [6100.05]	Retained Earnings	<u>0.00</u>	<u>0.00</u>
Subgroup : [6100.10]	Temporarily Restricted Net Assets		
2400-00	MARGARET LAIRD MEMORIAL FUND	(1,527.50)	(1,527.50) s/b lia
2653-00	NET ASSETS - TEMPORARILY REST	(80,095.00)	(89,289.00)
Subtotal [6100.10]	Temporarily Restricted Net Assets	<u>(81,622.50)</u>	<u>(90,816.50)</u>
Subgroup : [6100.15]	Permanently Restricted Net Assets		

2655-00	NET ASSETS - PERMANENTLY REST	(42,650.00)	(42,650.00)
Subtotal [6100.15]	Permanently Restricted Net Assets	(42,650.00)	(42,650.00)
Total [6100]	Net Assets	(5,367,998.50)	(5,871,848.68)
	Equity	(5,367,998.50)	(5,871,848.68)
	NET (INCOME) LOSS	(503,850.18)	353,484.54
	TOTAL EQUITY	(5,871,848.68)	(5,518,364.14)
	TOTAL LIABILITY AND EQUITY	(9,576,382.79)	(9,385,677.06)