

Client: **New England Homes for the Deaf, Inc.**
Engagement: **2023 - New England Homes for the Deaf, Inc.**
Period Ending: **12/31/2023**
Trial Balance:
Workpaper:

Account	Description	1st PP-FINAL 12/31/2022	FINAL 12/31/2023
BALANCE SHEET			
Group : [4100]	Cash and Equivalents		
Subgroup : [4100.00]	Cash and Equivalents		
1010-00	CASH	(102,039.33)	(132,080.09)
1011-00	SAVINGS - BP	0.00	0.00
1016-00	CASH-FUNDRAISING	516,029.20	343,058.94
1017-00	BP - DEBIT CARD ACCOUNT	653.18	819.07
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	416,342.91	213,497.78
Subgroup : [4100.05]	Restricted Cash		
1015-00	RESIDENT PNA CHECKING	77,744.13	77,744.13
1031-00	PETTY CASH - RESIDENT PNA	1,000.00	1,000.00
Subtotal [4100.05]	Restricted Cash	78,744.13	78,744.13
Total [4100]	Cash and Equivalents	495,087.04	292,241.91
Group : [4200]	Receivables		
Subgroup : [4200.00]	Accounts Receivable		
1060-00	A/R - PRIVATE	44,604.26	48,502.43
1061-00	A/R - PRIVATE REST HOME	62,850.64	83,170.00
1061-02	A/R - PRIVATE MED A COINS	13,809.50	13,809.50
1061-10	A/R - PRIVATE MED B COINS	1,194.36	1,194.36
1062-00	A/R - MEDICARE PART A	175,188.77	263,292.61
1063-00	A/R - MEDICAID	301,797.17	421,420.15
1063-02	A/R - MEDICAID MED A COINS	21,927.50	38,291.50
1063-10	A/R - MEDICAID MED B COINS	29,251.60	44,634.96
1063-50	A/R - MEDICAID PENDING	5,460.32	47,239.85
1064-00	A/R - MEDICAID PATIENT PD AMT	(5,069.67)	10,879.18
1065-00	A/R - MA COMM OF BLIND (MCB)	13,765.86	(8,544.13)
1067-00	A/R - MED B	55,612.23	101,296.49
1067-01	A/R - MED B CONTRA	0.00	0.00
1068-00	A/R - TRANSITIONAL ASSISTANCE	125,553.77	125,763.41
1069-00	A/R - HOSPICE	186,348.53	107,194.60
1070-00	A/R - HMO	52,398.38	49,167.77
1075-00	A/R - OTHER	(1,592.63)	(16,673.18)
1075-02	A/R Med A coin from insurance	2,440.00	2,500.50
1075-03	A/R - ECSP	84,551.66	90,551.66
1075-10	A/R - OTHER MED B COINS	4,131.63	7,447.10

1080-00	A/R PRIVATE INSURANCE	(92.07)	(252.27)
1081-00	PRE-BILL	0.00	0.00
1107-00	DUE TO/FROM MEDICARE	0.00	(163.00)
1108-00	DUE TO/FROM MEDICAID	0.00	15,446.32
Subtotal [4200.00]	Accounts Receivable	1,174,131.81	1,446,169.81
Subgroup : [4200.05] Allowance for Doubtful Accounts			
1140-00	RESERVE FOR BAD DEBTS	(339,999.75)	(404,796.81)
Subtotal [4200.05]	Allowance for Doubtful Accounts	(339,999.75)	(404,796.81)
Subgroup : [4200.10] Other Receivables			
1100-00	DONATIONS PLEDGED	0.00	0.00
1170-00	DUE FROM EMPLOYEES	0.00	0.00
1175-00	INSURANCE RECEIVABLE	0.00	(33,040.25)
1180-00	MH SETTLEMENT RECEIVABLE	0.00	0.00
Subtotal [4200.10]	Other Receivables	0.00	(33,040.25)
Total [4200]	Receivables	834,132.06	1,008,332.75
Group : [4300] Intercompany			
Subgroup : [4300.10] Due To/From Affiliate			
2120-00	DUE TO/FROM AFFILIATE	20,128.99	43,191.44
2120-01	TH - SALARY PROPERTY MANAGER	14,970.63	0.00
2120-02	TH - SALARY FINANCE MANAGER	15,270.00	0.00
2120-03	TH - SALARY SERVICE COORDINTR	5,547.41	0.00
2120-04	TH - SALARY MAINTENANCE	19,577.84	0.00
2120-05	TH - SALARY HOUSEKEEPERS	24,116.18	0.00
Subtotal [4300.10]	Due To/From Affiliate	99,611.05	43,191.44
Total [4300]	Intercompany	99,611.05	43,191.44
Group : [4400] Prepaid Expenses			
Subgroup : [4400.00] Prepaid Expenses			
1300-00	PREPAID EXPENSES - OTHER	12,586.47	8,686.85
Subtotal [4400.00]	Prepaid Expenses	12,586.47	8,686.85
Subgroup : [4400.05] Prepaid Insurance			
1280-00	PREPAID INSURANCE - OTHER	0.00	(42,096.78)
1280-10	PREPAID INSURANCE - LIABILITY	6,341.85	31,558.43
1280-20	PREPAID INSURANCE - WORKERS C	7,539.00	15,396.00
1280-30	PREPAID INSURANCE - AUTO	132.73	4,060.07
1280-40	PREPAID INSURANCE - D&O	0.00	0.00
1280-70	PREPAID INSURANCE - PROPERTY	11,539.18	22,750.57
1280-80	PREPAID INSURANCE - UMBRELLA	7,854.54	13,659.35
Subtotal [4400.05]	Prepaid Insurance	33,407.30	45,327.64
Total [4400]	Prepaid Expenses	45,993.77	54,014.49

Current Assets		1,474,823.92	1,397,780.59
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	960,222.10	1,145,651.24
1631-00	OTHER IMPROVEMENTS	496,818.54	541,268.34
Subtotal [4600.10]	Building Improvements	1,457,040.64	1,686,919.58
Subgroup : [4600.15]	Furniture and Fixtures		
1563-00	EQUIPMENT - NON-NURSING	185,470.13	190,617.11
1564-00	EQUIPMENT - NURSING	38,623.18	38,623.18
1651-00	EQUIPMENT & FURNITURE	601,073.82	618,645.05
1651-11	EQUIPMENT - KITCHEN	9,794.24	9,794.24
1651-12	EQUIPMENT - COMPUTER HARDWARE	133,461.95	141,548.00
Subtotal [4600.15]	Furniture and Fixtures	968,423.32	999,227.58
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	(4,340,608.00)	(4,572,352.72)
1612-00	ACCUM DEPR - BLDG IMPROV	(628,952.33)	(681,644.17)
1632-00	ACCUM DEPR - OTHER IMPROV	(51,938.79)	(80,012.12)
1651-13	ACCUM DEPR - COMPUTER HARDWARE	(104,535.72)	(108,471.80)
1652-00	ACCUM DEPR - EQUIPMENT	(521,439.40)	(524,481.71)
1663-00	ACCUM DEPR - EQUIP NON-NURSING	(93,004.10)	(108,283.98)
1702-00	ACCUM DEPR - MOTOR VEH	(48,900.00)	(48,900.00)
1712-00	ACCUM DEPR - SOFTWARE	(41,279.41)	(41,279.41)
Subtotal [4600.60]	Accumulated Depreciation	(5,830,657.75)	(6,165,425.91)
Total [4600]	Property, Plant and Equipment	6,017,200.90	5,943,115.94
Group : [4700]	Investments		
Subgroup : [4700.10]	Investments		

1040-00	BP - GENERAL FUND	0.00	0.00
1041-00	BP - HUSSEY FUND	47,135.33	49,655.89
1042-00	BP - CAPITAL RESERVE FUND	1,350,243.06	1,531,441.41
1043-00	BP - KILLAM FUND	110,020.87	115,615.48
1044-00	BP - DEBT RESERVE FUND	386,252.98	216,737.03
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	1,893,652.24	1,913,449.81

Total [4700]	Investments	1,893,652.24	1,913,449.81
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Non-Current Assets	7,910,853.14	7,856,565.75
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TOTAL ASSET	9,385,677.06	9,254,346.34
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Group : [5100]	Accounts Payable		
Subgroup : [5100.00]	Accounts Payable		
2020-00	ACCOUNTS PAYABLE	(550,647.91)	(601,757.52)
2049-00	SUSPENSE	0.00	0.00
Subtotal [5100.00]	Accounts Payable	(550,647.91)	(601,757.52)
Total [5100]	Accounts Payable	(550,647.91)	(601,757.52)

Group : [5200]	Accrued Liabilities		
Subgroup : [5200.00]	Accrued Expenses		
2030-00	ACCRUED EXPENSES	(2,700.00)	(5,129.89)
2280-00	ACCRUED INSURANCE	0.00	0.00
2925-00	CASH TRANSFER	(1,127.39)	(7,456.28)
Subtotal [5200.00]	Accrued Expenses	(3,827.39)	(12,586.17)

Subgroup : [5200.05]	Payroll Taxes Withheld and Accrued		
2211-00	FICA & MEDICARE WITHHELD	0.00	0.00
2212-00	FEDERAL WITHHOLDING TAX	0.00	3.00
2213-00	STATE WITHHOLDINGS	0.00	(443.99)
2214-00	ACCRUED PAYROLL TAXES	(18,716.51)	(18,716.51)
2215-00	401K WITHHOLDING	0.00	100.00
2216-00	GRP INS W/H - 125	0.00	0.00
2217-00	PAYROLL WITHHOLDINGS - OTHER	0.00	12,681.82
2218-00	GARNISHMENTS WITHHELD	0.00	(9,564.89)
2220-00	OTHER INSURANCE WITHHOLDINGS	0.00	849.12
2221-00	WITHHOLDINGS - LTD INSURANCE	0.00	0.00
Subtotal [5200.05]	Payroll Taxes Withheld and Accrued	(18,716.51)	(15,091.45)

Subgroup : [5200.10]	Accrued Salaries and Wages		
2190-00	ACCRUED PAYROLL	(138,328.04)	(170,680.09)

Subtotal [5200.10]	Accrued Salaries and Wages	(138,328.04)	(170,680.09)
Subgroup : [5200.15]	Accrued Vacation Liability		
2191-00	ACCRUED VACATION/PERSONAL	(85,709.10)	(112,421.27)
2192-00	ACCRUED SICK	0.00	0.00
Subtotal [5200.15]	Accrued Vacation Liability	(85,709.10)	(112,421.27)
Subgroup : [5200.50]	Other Accrued Liabilities		
2045-00	ACCOUNTS PAYABLE-MEDICAID	0.00	0.00
2046-00	MH USER FEE PAYABLE	(5,745.61)	(20,096.00)
2060-00	SUNSHINE FUND PAYABLE	0.00	0.00
2070-00	RESIDENT REFUND	0.00	144.71
2080-00	NEHD RESIDENT ACCOUNT	(277.78)	(165.22)
2085-00	DR CARD - RESIDENT PURCHASES	2,630.88	5,899.33
2090-00	DUE TO EMPLOYEES	(1,229.23)	(1,880.51)
2270-00	ACCRUED INTEREST PAYABLE	0.00	0.00
2300-00	Deferred Revenue	(295,516.37)	0.00
2350-00	RESIDENT TRUST LIABILITY	(78,744.13)	(78,744.13)
2700-00	RESTRICTED CONTRIBUTIONS	0.00	0.00
2800-00	DEFERRED REVENUE	0.00	(295,516.37)
Subtotal [5200.50]	Other Accrued Liabilities	(378,882.24)	(390,358.19)
Total [5200]	Accrued Liabilities	(625,463.28)	(701,137.17)
Group : [5300]	Debt		
Subgroup : [5300.05]	Short-Term Notes Payable		
2170-00	LOAN PAYABLE	(100,000.00)	(250,000.00)
Subtotal [5300.05]	Short-Term Notes Payable	(100,000.00)	(250,000.00)
Total [5300]	Debt	(100,000.00)	(250,000.00)
	Current Liabilities	(1,276,111.19)	(1,552,894.69)
Group : [5700]	Mortgages and Other Long-Term Liabilities		
Subgroup : [5700.00]	Mortgages Payable		
2310-00	MORTGAGE PAYABLE	(2,631,011.48)	(2,480,319.09)
2700-01	Bonds Payable - current	0.00	0.00
2700-02	Bonds Payable Current Offset	0.00	0.00
Subtotal [5700.00]	Mortgages Payable	(2,631,011.48)	(2,480,319.09)
Subgroup : [5700.05]	Other Long-Term Liabilities		
1109-00	DUE TO/FROM PPP	0.00	0.00
Subtotal [5700.05]	Other Long-Term Liabilities	0.00	0.00
Subgroup : [5710.00]	Bond Acquisition Costs		
1975-00	BOND ACQUISITION COSTS	43,539.00	43,539.00
1976-00	ACC AMORT BOND ACQ COST	(5,443.00)	(8,695.00)

Subtotal [5710.00]	Bond Acquisition Costs	38,096.00	34,844.00
Total [5700]	Mortgages and Other Long-Term Liab	(2,592,915.48)	(2,445,475.09)
	Non-Current Liabilities	(2,592,915.48)	(2,445,475.09)
	TOTAL LIABILITY	(3,869,026.67)	(3,998,369.78)
Group : [6100]	Net Assets		
Subgroup : [6100.00]	Unrestricted Net Assets		
2651-00	NET ASSETS - UNRESTRICTED	(5,738,382.18)	(5,738,382.18)
Subtotal [6100.00]	Unrestricted Net Assets	(5,738,382.18)	(5,738,382.18)
Subgroup : [6100.05]	Retained Earnings		
2650-00	RETAINED EARNINGS	0.00	355,198.29
Subtotal [6100.05]	Retained Earnings	0.00	355,198.29
Subgroup : [6100.10]	Temporarily Restricted Net Assets		
2400-00	MARGARET LAIRD MEMORIAL FUND	(1,527.50)	(1,527.50)
2653-00	NET ASSETS - TEMPORARILY REST	(89,289.00)	(89,289.00)
Subtotal [6100.10]	Temporarily Restricted Net Assets	(90,816.50)	(90,816.50)
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	(5,871,848.68)	(5,516,650.39)
	Equity	(5,871,848.68)	(5,516,650.39)
	NET (INCOME) LOSS	355,198.29	260,673.83
	TOTAL EQUITY	(5,516,650.39)	(5,255,976.56)
	TOTAL LIABILITY AND EQUITY	(9,385,677.06)	(9,254,346.34)

INCOME STATEMENT

Group : [7100]	Revenue		
Subgroup : [7100.10]	Private R&B		
3021-00	REVENUE - PRIVATE	(47,300.00)	(1,900.00)
3021-10	REVENUE - PRIVATE REST HOME	(468,675.00)	(442,275.00)
3029-00	REVENUE-HOSPICE-PRIVATE	0.00	0.00
Subtotal [7100.10]	Private R&B	(515,975.00)	(444,175.00)
Subgroup : [7100.20]	Medicaid R&B		
3023-00	REVENUE - MEDICAID	(3,380,757.56)	(3,621,443.12)
3023-10	REVENUE - MEDICAID - REST HOME	(1,000,225.00)	(812,125.00)

3023-40	REVENUE - TRANSITIONAL AID	(494.69)	(417.01)
3023-50	REVENUE - TRANSITIONAL AID PPA	(2,293,950.00)	(2,236,100.00)
3029-10	REVENUE - HOSPICE - MEDICAID	(1,230,172.41)	(1,136,584.01)
3803-00	CONTR ADJ - MASSHEALTH	1,038,170.66	886,231.85
3803-10	CONTR ADJ - MASS HEALTH REST	434,413.62	318,170.44
3804-00	CONTR ADJ - TRANSITIONAL CARE	1,023,130.90	904,705.67
3806-00	CONTR ADJ - HOSPICE MEDICAID	325,715.74	216,509.26
Subtotal [7100.20]	Medicaid R&B	(5,084,168.74)	(5,481,051.92)

Subgroup : [7100.30] Other Public R&B

3025-00	REVENUE - MCB	(51,600.00)	(66,666.72)
Subtotal [7100.30]	Other Public R&B	(51,600.00)	(66,666.72)

Subgroup : [7100.40] Medicare Part A R&B

3022-00	REVENUE - MEDICARE A	(358,939.16)	(209,857.27)
3802-00	CONTR ADJ - PART A	(167,024.06)	(116,313.15)
Subtotal [7100.40]	Medicare Part A R&B	(525,963.22)	(326,170.42)

Subgroup : [7100.50] HMO R&B

3030-00	REVENUE - HMO	(8,675.00)	0.00
3809-00	CONTRA ADJ - HMO	(5,020.25)	0.00
Subtotal [7100.50]	HMO R&B	(13,695.25)	0.00

Total [7100]	Revenue	(6,191,402.21)	(6,318,064.06)
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Group : [7170] Other Operating Revenue

Subgroup : [7170.10] Other Operating Revenue

3027-00	REVENUE-SHIP	0.00	0.00
3032-00	REVENUE - THOMPSON HOUSE MAN	(26,166.54)	(31,111.00)
3040-00	REVENUE - INSURANCE	0.00	0.00
3062-00	REVENUE - INTERPRETING	0.00	0.00
3142-00	REVENUE - MEALS SOLD	(738.00)	(672.00)
3143-00	REVENUE - ANCILLARIES - OTHER	(111.74)	0.00
3148-00	REVENUE - CABLE TV	(5,500.00)	(5,650.00)
3160-00	BAD DEBT RECOVERY	(930.36)	0.00
3181-00	REVENUE - DEAF-BLIND AIDES	(16,230.00)	(22,035.00)
3900-00	Revenue - Misc	(326,058.75)	(31,858.86)
Subtotal [7170.10]	Other Operating Revenue	(375,735.39)	(91,326.86)

Subgroup : [7170.20] Supplemental Aid

3179-00	REVENUE - GRANTS	(15,494.00)	(146,320.00)
Subtotal [7170.20]	Supplemental Aid	(15,494.00)	(146,320.00)

Subgroup : [7170.30] ECSP Program

3032-10	REVENUE - ECSP PROGRAM	(6,396.00)	(6,000.00)
Subtotal [7170.30]	ECSP Program	(6,396.00)	(6,000.00)

Subgroup : [7170.40] Contributions

3172-00	REVENUE-CONTRIBUTIONS-BOARD	0.00	0.00
3175-00	CONTRIBUTIONS - UNRESTRICTED	(64,825.26)	5,196.76
3178-00	CONTRIBUTIONS - MEMORIAL GIFTS	0.00	0.00
Subtotal [7170.40]	Contributions	(64,825.26)	5,196.76

Subgroup : [7170.50] Fund Raising

3149-00	REVENUE - BINGO	(1,430.00)	421.55
3173-00	REVENUE - FUNDRAISING EVENTS	0.00	0.00
3174-00	REVENUE - FUNDRAISING-ANNUAL	(15,301.65)	(27,140.00)
3176-00	INCOME-CATERING EVENT	0.00	0.00
8040-00	FUNDRAISING EXPENSES	39,892.67	60,220.33
8041-00	SALARIES-FUNDRAISER	44,551.69	53,035.58
8045-00	FUNDRAISING - PURCHASED SERVI	0.00	0.00
8050-00	SPECIAL CATERING EVENT	37.48	0.00
8060-00	COMMUNITY OUTREACH	0.00	81.70
Subtotal [7170.50]	Fund Raising	67,750.19	86,619.16

Subgroup : [7170.60] Interest income

3180-00	REVENUE - INTEREST	(3,958.28)	(2,286.52)
Subtotal [7170.60]	Interest income	(3,958.28)	(2,286.52)

Total [7170]	Other Operating Revenue	(398,658.74)	(154,117.46)
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Group : [7150] Ancillary Services

Subgroup : [7150.10] Private Ancillary

3725-01	PHARMACY - PRIVATE	0.00	0.00
3742-01	PT PRIVATE PAY	(1,595.45)	(4,867.23)
3743-01	OT PRIVATE PAY	(721.88)	(1,451.90)
3744-01	SPEECH/LANG PATH - PRIVATE PAY	(724.51)	(364.52)
3801-00	CONTR ADJ - PRIVATE	261.03	823.49
Subtotal [7150.10]	Private Ancillary	(2,780.81)	(5,860.16)

Subgroup : [7150.40] Medicare Part A Ancillary

3725-02	PHARMACY - PART A	(10,934.27)	(11,041.58)
3730-02	LAB - PART A	(1,718.24)	(1,524.90)
3732-02	XRAY - PART A	(198.15)	(1,028.21)
3742-02	PHYSICAL THERAPY - PART A	(27,911.15)	(26,384.65)
3743-02	OCCUP THERAPY - PART A	(43,254.01)	(23,468.59)
3744-02	SPEECH/LANG PATH - PART A	(11,635.13)	(9,228.26)
3802-37	CONTR ADJ - PART A ANCIL	95,650.95	72,676.19
Subtotal [7150.40]	Medicare Part A Ancillary	0.00	0.00

Subgroup : [7150.50] HMO Ancillary

3725-04	PHARMACY - HMO	(401.20)	0.00
3730-04	LAB - HMO	0.00	0.00
3732-04	XRAY - HMO	0.00	0.00
3742-04	PHYSICAL THER - HMO	(758.51)	0.00
3743-04	OCCUP THER - HMO	(995.66)	0.00

3744-04	SPEECH/LANG PATH - HMO	(985.80)	0.00
3809-01	CONTRA ADJ- HMO ANCILLARIES	3,644.73	443.85
Subtotal [7150.50]	HMO Ancillary	503.56	443.85

Subgroup : [7160.40] Medicare Part B Ancillary

3727-05	ANCILLARIES - PART B	(1,304.25)	(4,229.03)
3742-05	PHYSICAL THERAPY - PART B	(96,485.57)	(146,373.91)
3743-05	OCCUP THERAPY - PART B	(83,085.35)	(112,944.30)
3744-05	SPEECH/LANG PATH - PART B	(63,727.01)	(64,493.56)
3805-00	CONTR ADJ - PART B	22,672.73	30,859.02
Subtotal [7160.40]	Medicare Part B Ancillary	(221,929.45)	(297,181.78)

Total [7150]	Ancillary Services	(224,206.70)	(302,598.09)
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Group : [7160] Prior Year Revenue

Subgroup : [7160.00] Prior Year Revenue

3024-00	REVENUE-MASSHEALTH SETTLEMENT	0.00	0.00
3170-00	PRIOR YEAR RETROACTIVE	0.00	0.00
Subtotal [7160.00]	Prior Year Revenue	0.00	0.00

Total [7160]	Prior Year Revenue	0.00	0.00
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Revenues	(6,814,267.65)	(6,774,779.61)
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Group : [9000] Other Income and Expenses

Subgroup : [9000.00] Other Income and Expenses

3177-00	CONTRIBUTIONS - RESTRICTED	(141,888.00)	(15,903.21)
3910-00	ASSETS RELSD FRM RESTRCTD CON	167,188.49	0.00
3920-00	Assets released for Operations	(42,736.41)	(12,547.99)
3930-00	Assets released for Capital	(124,452.08)	(31,166.20)
Subtotal [9000.00]	Other Income and Expenses	(141,888.00)	(59,617.40)

Subgroup : [9000.01] Other income

3152-00	INVESTMENT INCOME	(40,206.86)	(47,404.35)
3152-10	Restricted Investment Income	0.00	0.00
3153-00	REALIZED GAIN - INVESTMENTS	4,081.33	(151,287.78)
3153-10	Restricted Realized Gain - Investments	0.00	0.00
3154-00	UNREALIZED GAIN - INVESTMENTS	232,114.79	0.00
3154-10	Restricted Unrealized Gain - Investment	0.00	0.00
Subtotal [9000.01]	Other income	195,989.26	(198,692.13)

Total [9000]	Other Income and Expenses	54,101.26	(258,309.53)
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Other Income	54,101.26	(258,309.53)
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TOTAL REVENUE	(6,760,166.39)	(7,033,089.14)
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Group : [7300] Administrative & General			
Subgroup : [7300.01] Administrator salary			
4110-00	SALARY - ADMINISTRATOR	134,291.07	130,208.03
Subtotal [7300.01]	Administrator salary	134,291.07	130,208.03
Subgroup : [7300.02] Accounting salaries			
4114-00	SALARY - F&A STD	0.00	0.00
Subtotal [7300.02]	Accounting salaries	0.00	0.00
Subgroup : [7300.03] Clerical salaries			
4115-00	SALARY - BUSINESS OFFICE	124,043.77	176,324.56
4610-00	HR - SALARIES	31,094.97	28,227.76
Subtotal [7300.03]	Clerical salaries	155,138.74	204,552.32
Subgroup : [7300.05] Sociel Servises salary			
6810-00	SALARIES - SOCIAL SERVICE	68,588.83	66,138.42
Subtotal [7300.05]	Sociel Servises salary	68,588.83	66,138.42
Subgroup : [7300.06] Payroll bookkeeping services			
4125-00	EDP PAYROLL	10,362.81	9,747.61
4253-00	BILLING EXPENSE	3,525.60	3,825.00
Subtotal [7300.06]	Payroll bookkeeping services	13,888.41	13,572.61
Subgroup : [7300.07] Administration:Purchased Services			
4116-00	F&A - PURCHASED SERVICES	21,946.25	68,767.50
4151-00	CONTRACTED OFFICE SERVICES	3,638.14	3,872.19
4251-00	CONSULTING FEES	750.00	1,511.25
Subtotal [7300.07]	Administration:Purchased Services	26,334.39	74,150.94
Subgroup : [7300.10] Help wanted advertising			
4295-00	ADVERTISING - HELP WANTED	4,822.10	0.00
Subtotal [7300.10]	Help wanted advertising	4,822.10	0.00
Subgroup : [7300.11] Promotional advertising			
4298-00	ADVERTISING - PROMOTIONAL	7.85	0.00
Subtotal [7300.11]	Promotional advertising	7.85	0.00
Subgroup : [7300.12] Licenses and dues			
4301-00	LICENSES/FEES/DUES	17,027.37	16,210.83
Subtotal [7300.12]	Licenses and dues	17,027.37	16,210.83
Subgroup : [7300.18] Computer Expenses			
4700-01	IT - MAINTENANCE/EXPENSE	47,072.48	51,162.23
4700-02	IT - SOFTWARE SUPPORT	27,131.53	28,477.38
Subtotal [7300.18]	Computer Expenses	74,204.01	79,639.61
Subgroup : [7300.34] Liability insurance			

4430-00	INSURANCE MOTOR VEHICLE	3,494.62	3,491.00
4432-00	INSURANCE - LIABILITY	26,994.53	29,891.85
4433-00	INSURANCE - DIRECTORS & OFFIC	6,438.81	8,995.63
4434-00	INSURANCE - OTHER	525.00	225.00
4435-00	INSURANCE - UMBRELLA	16,052.59	17,300.40
Subtotal [7300.34]	Liability insurance	53,505.55	59,903.88
Subgroup : [7300.35] Property Insurance			
4431-00	INSURANCE-PROPERTY	23,403.69	27,516.81
Subtotal [7300.35]	Property Insurance	23,403.69	27,516.81
Subgroup : [7300.42] Conventions & meetings			
4275-00	MOTOR VEHICLE EXPENSE	564.58	2,908.88
4280-00	TRAVEL CONVEN & MEETINGS	6,348.95	871.27
4285-00	TRAVEL	2,881.38	590.53
4286-00	TRAVEL - COMPANION PROGRAM	0.00	21.75
Subtotal [7300.42]	Conventions & meetings	9,794.91	4,392.43
Subgroup : [7300.44] Miscellaneous Expenses			
4255-00	DONATIONS	1,750.00	0.00
4258-00	FINES & PENALTIES	0.00	0.00
4450-00	LATE FEES	40.00	536.11
8000-00	MISCELLANEOUS EXPENSE	1,000.00	23,333.00
8010-00	BAD DEBTS	145,214.00	64,800.00
Subtotal [7300.44]	Miscellaneous Expenses	148,004.00	88,669.11
Subgroup : [7300.46] Office Expenses			
4230-00	BANK FEES	6,145.75	5,911.30
4249-00	POSTAGE	1,941.11	1,908.82
4250-00	OFFICE SUPPLIES & EXPENSE	2,934.06	4,025.71
4539-00	OFFICE EQUIPMENT & REPAIRS	0.00	0.00
4620-00	HR - SUPPLIES & EXPENSE	2,275.56	1,058.77
Subtotal [7300.46]	Office Expenses	13,296.48	12,904.60
Subgroup : [7300.48] Medical records			
6900-00	ADMISSIONS - EXPENSE	2,760.00	3,585.64
Subtotal [7300.48]	Medical records	2,760.00	3,585.64
Subgroup : [7300.60] Consultants			
4640-00	HR/PR - PURCHASED SERVICES	40,840.50	47,415.20
6070-00	SALARIES - INTERPRETERS	77,727.24	89,901.98
6075-00	INTERPRETERS - PURCHASED SERV	141,798.74	143,332.47
6078-00	ASL - EXPENSE	256.47	213.33
6830-00	SOCIAL SERVICE - PURCHASED SE	2,900.00	0.00
Subtotal [7300.60]	Consultants	263,522.95	280,862.98
Subgroup : [7300.62] Accounting			
4350-00	ANNUAL CPA AUDIT	27,538.50	0.00

4360-00	ACCOUNTING OTHER	0.00	31,200.00
Subtotal [7300.62]	Accounting	27,538.50	31,200.00
Subgroup : [7300.64] Legal			
4370-00	LEGAL	1,588.00	9,937.50
4630-00	HR - LEGAL EXPENSE	10,045.00	12,652.50
6880-00	SOCIAL SERVICE - LEGAL	4,328.73	2,829.56
Subtotal [7300.64]	Legal	15,961.73	25,419.56
Subgroup : [7300.66] Pharmacy consultant			
7827-09	PHARMACY - CONSULTANT	0.00	0.00
Subtotal [7300.66]	Pharmacy consultant	0.00	0.00
Subgroup : [7300.68] Medical director			
6221-00	MEDICAL - OTHER PHYSICIAN SER	0.00	0.00
6511-00	MEDICAL DIRECTOR	14,400.00	14,400.00
Subtotal [7300.68]	Medical director	14,400.00	14,400.00
Subgroup : [7300.80] Telephone			
4261-00	TELEPHONE	13,784.65	12,763.85
Subtotal [7300.80]	Telephone	13,784.65	12,763.85
Subgroup : [7300.82] Training Expense			
4252-00	EDUCATION & TRAINING	15,459.18	21,661.56
4439-00	STAFF DEVELOPMENT	180.00	1,147.31
Subtotal [7300.82]	Training Expense	15,639.18	22,808.87
Total [7300]	Administrative & General	1,095,914.41	1,168,900.49
Group : [7400] Employee Benefits			
Subgroup : [7400.02] Employee benefits			
4338-00	401K MATCH	0.00	27,251.21
4440-00	STAFF MEALS	1,468.43	2,818.61
4441-00	STAFF BENEFITS	10,161.23	11,801.25
Subtotal [7400.02]	Employee benefits	11,629.66	41,871.07
Subgroup : [7400.01] Payroll Taxes			
4400-00	PAYROLL TAXES - ALL OTHER	332,692.15	336,638.39
Subtotal [7400.01]	Payroll Taxes	332,692.15	336,638.39
Subgroup : [7400.03] Group Insurance			
4420-00	INSURANCE - GROUP MEDICAL	464,060.23	438,334.54
4422-00	INSURANCE - LIFE/STD	(6,035.06)	0.00
4423-00	INSURANCE - LONG-TERM DISABIL	22,021.54	9,062.73
4424-00	INSURANCE - GROUP DENTAL	36,542.31	29,607.32
Subtotal [7400.03]	Group Insurance	516,589.02	477,004.59
Subgroup : [7400.04] Workmen's Comp			

4425-00	WORKERS COMP - TOTAL	58,374.10	77,094.00
Subtotal [7400.04]	Workmen's Comp	58,374.10	77,094.00
Total [7400]	Employee Benefits	919,284.93	932,608.05
Group : [7500]	Occupancy Costs		
Subgroup : [7510.00]	Interest Expense		
4437-00	INTEREST EXPENSE	563.20	20,611.05
4520-00	INTEREST - MORTGAGE	81,252.91	89,365.21
4528-00	AMORTIZATION	4,354.00	3,252.00
Subtotal [7510.00]	Interest Expense	86,170.11	113,228.26
Subgroup : [7520.00]	Equipment Rental		
4538-00	OFFICE EQUIPMENT - LEASE	7,729.80	6,534.37
Subtotal [7520.00]	Equipment Rental	7,729.80	6,534.37
Subgroup : [7530.00]	Depreciation		
4550-00	DEPREC - BUILDING	231,744.00	231,744.72
4560-00	DEPREC - IMPROVEMENTS	72,991.34	80,765.17
4570-00	DEPREC - EQUIPMENT	37,085.36	2,973.50
4574-00	DEPREC - COMPUTER EQUIPMENT	(529.44)	4,047.96
4575-00	DEPREC - SOFTWARE	0.00	0.00
4580-00	DEPREC - MOTOR VEHICLES	4,890.00	0.00
4582-00	DEPREC - EQUIP NON-NURSING	1,869.17	15,348.69
Subtotal [7530.00]	Depreciation	348,050.43	334,880.04
Total [7500]	Occupancy Costs	441,950.34	454,642.67
Group : [7600]	Maintenance		
Subgroup : [7600.10]	Maintenance Salaries		
5105-00	SALARIES - PLANT & MAINTENANCE	48,623.78	46,579.38
Subtotal [7600.10]	Maintenance Salaries	48,623.78	46,579.38
Subgroup : [7600.20]	Maintenance Purchased Services		
5109-00	PLANT - ELEVATOR	5,670.00	7,061.74
5110-00	PLANT & MAINT PURCHASED SERVI	5,275.34	5,814.27
5111-00	PLANT-ALARM/SECURITY	7,353.78	12,956.26
5112-00	PLANT-HEATING/VENTILATION	12,036.27	4,893.66
5113-00	PLANT-LANDSCAPING	11,021.19	14,778.00
5114-00	PLANT-SNOW REMOVAL	9,434.00	8,400.00
5116-00	PLANT-WASTE REMOVAL	14,117.37	18,367.82
5117-00	PLANT - PLUMBING	7,196.68	4,296.88
5118-00	PLANT - GARDEN	526.32	0.00
5122-00	PLANT - GENERATOR	14,621.31	4,692.49
Subtotal [7600.20]	Maintenance Purchased Services	87,252.26	81,261.12
Subgroup : [7600.30]	Utilities		
5120-00	UTILITIES	186,909.00	199,164.74

Subtotal [7600.30]	Utilities	186,909.00	199,164.74
Subgroup : [7600.40]	Repairs		
5121-00	PLANT & EQUIPMENT REPAIRS	15,902.08	9,706.62
Subtotal [7600.40]	Repairs	15,902.08	9,706.62
Subgroup : [7600.50]	Maintenance Supplies and Expenses		
5115-00	PLANT SUPPLIES & EXPENSES	47,643.83	38,207.91
Subtotal [7600.50]	Maintenance Supplies and Expenses	47,643.83	38,207.91
Total [7600]	Maintenance	386,330.95	374,919.77
Group : [7700]	Housekeeping		
Subgroup : [7700.00]	Housekeeping		
5410-00	SALARIES - HOUSEKEEPING	219,594.68	196,518.04
5415-00	HOUSEKEEPING - PURCHASED SERV	0.00	0.00
5420-00	HOUSEKEEPING - SUPPLIES & EXP	21,279.44	12,926.19
Subtotal [7700.00]	Housekeeping	240,874.12	209,444.23
Total [7700]	Housekeeping	240,874.12	209,444.23
Group : [7800]	Laundry & Linen		
Subgroup : [7800.00]	Laundry & linen		
5330-00	LAUNDRY - SUPPLIES & EXPENSES	5,789.52	5,944.11
7826-00	LINEN	0.00	0.00
Subtotal [7800.00]	Laundry & linen	5,789.52	5,944.11
Total [7800]	Laundry & Linen	5,789.52	5,944.11
Group : [7900]	Dietary		
Subgroup : [7900.00]	Dietary		
5205-00	SALARIES - DIETARY	379,281.25	376,700.66
5220-00	DIETARY - FOOD	253,098.26	288,513.36
5233-00	DIETICIAN - PURCHASED SERVICES	25,747.50	27,285.00
5234-00	DIETARY - PURCHASED SERVICES	375.00	862.94
5235-00	DIETARY - SUPPLIES & EXPENSES	25,952.53	30,240.08
5236-00	DIETARY-CHEMICALS	6,812.01	8,507.15
Subtotal [7900.00]	Dietary	691,266.55	732,109.19
Total [7900]	Dietary	691,266.55	732,109.19
Group : [8000]	Nursing		
Subgroup : [8000.10]	Nursing Administration		
6020-00	SALARY - DIR OF NURSING	98,111.30	119,311.24
6057-00	SCHEDULER/SUPPLY	38,633.99	43,336.21
Subtotal [8000.10]	Nursing Administration	136,745.29	162,647.45
Subgroup : [8000.20]	RN's		

6030-00	SALARIES - RN2	473,585.73	503,461.67
6031-00	SALARIES - RN1	6,642.71	44,127.67
6035-00	RN2- PURCHASED SERVICES	67,288.00	75,893.85
Subtotal [8000.20]	RN's	547,516.44	623,483.19
Subgroup : [8000.30] LPN's			
6040-00	SALARIES - LPN2	364,187.00	377,634.43
6041-00	SALARIES - LPN1	97,942.41	75,234.26
6045-00	LPN2-PURCHASED SERVICES	0.00	0.00
Subtotal [8000.30]	LPN's	462,129.41	452,868.69
Subgroup : [8000.40] Nurses Aides			
6049-00	NURSING - DEAFBLIND AIDES	0.00	40,703.08
6050-00	SALARIES - CNA2	726,867.53	717,830.92
6050-01	SALARIES-STD CNA2	0.00	0.00
6051-00	SALARIES - CNA1	387,656.76	402,622.22
6051-01	SALARIES-STD CNA1	0.00	0.00
6055-00	CNA2-PURCHASED SERVICES	0.00	43,667.75
Subtotal [8000.40]	Nurses Aides	1,114,524.29	1,204,823.97
Subgroup : [8000.50] MDS/MMQ Purchased Services			
6021-00	SALARY - MDS/ASST DON	96,277.25	91,772.26
6060-00	MDS/MMQ PURCHASED SERVICES	0.00	0.00
Subtotal [8000.50]	MDS/MMQ Purchased Services	96,277.25	91,772.26
Total [8000]	Nursing	2,357,192.68	2,535,595.56
Group : [8100] Recreation			
Subgroup : [8100.00] Recreation			
7021-00	SALARIES - ACTIVITIES	229,558.58	198,872.55
7023-00	ACTIVITIES - SUPPLIES & EXPEN	37,810.40	41,867.71
7024-00	ACTIVITIES - TRANSPORTATION	0.00	4,350.00
7800-00	DEAF-BLIND ACTIVITY EXPENSE	1,126.86	5,354.13
Subtotal [8100.00]	Recreation	268,495.84	250,444.39
Total [8100]	Recreation	268,495.84	250,444.39
Group : [8200] Physical Therapy			
Subgroup : [8200.00] Physical Therapy			
7022-00	ACTIVITIES - PURCHASED SERVIC	0.00	0.00
7842-70	SALARIES - PHYSICAL THERAPY	0.00	0.00
7842-72	PT - PURCHASED SERVICES	0.00	0.00
7842-79	PHYSICAL THER SUPPLIES	1,402.49	2,501.71
Subtotal [8200.00]	Physical Therapy	1,402.49	2,501.71
Total [8200]	Physical Therapy	1,402.49	2,501.71
Group : [8300] Occupational Therapy			

Subgroup : [8300.00] Occupational Therapy

7843-70	SALARIES - OCCUPATIONAL THERA	0.00	0.00
7843-72	OT - PURCHASED SERVICES	0.00	0.00
Subtotal [8300.00]	Occupational Therapy	0.00	0.00
Total [8300]	Occupational Therapy	0.00	0.00

Group : [8400] Speech Therapy

Subgroup : [8400.00] Speech Therapy

7862-70	SALARIES - SPEECH THERAPY	0.00	0.00
7862-72	ST-PURCHASED SERVICES	1,800.00	1,080.00
7868-00	THERAPY SUPPLIES	147.65	0.00
Subtotal [8400.00]	Speech Therapy	1,947.65	1,080.00
Total [8400]	Speech Therapy	1,947.65	1,080.00

Group : [8600] Medical Supplies & Drugs

Subgroup : [8600.00] Medical Supplies & Drugs

7826-01	OXYGEN	10,865.76	12,960.23
7827-00	MEDICAL SUPPLIES - HOUSE	78,538.02	85,475.94
7827-01	PHARMACY-MED A	11,841.26	12,663.00
7827-02	MEDICAL - MED A FEE FOR SERVI	11,357.26	4,259.97
7827-04	PHARMACY - HMO	401.20	0.00
7827-05	MEDICAL-HMO	0.00	0.00
7827-07	PHARMACY - PATIENT SPECIFIC	291.29	655.77
7827-08	MEDICAL - LAB/X-RAY	2,717.22	7,394.24
7828-00	MEDICAL WASTE REMOVAL	0.00	0.00
Subtotal [8600.00]	Medical Supplies & Drugs	116,012.01	123,409.15
Total [8600]	Medical Supplies & Drugs	116,012.01	123,409.15

Group : [8700] House Supplies Not Resold

Subgroup : [8700.00] House supplies not resold

4442-00	STAFF COVID TESTING	239,670.00	15,345.00
6076-00	INTERPRETERS-SUPPLIES	234.51	0.00
6890-00	SOCIAL SERVICE - SUPPLIES & E	331.81	431.17
7827-03	HOUSE SUPPLIES - PATIENT SPEC	1,461.72	192.93
7827-06	PHARMACY - HOUSE	3,249.84	28,885.89
7829-00	NURSING-COMPUTER & ADMIN SUPP	2,608.73	3,272.02
7870-00	NURSING-MISC EQUIPMENT	646.92	0.00
8070-00	COVID 19 Expenses	18,591.45	16,681.43
8700-00	DEAFBLIND EXPENSE	1,763.81	0.00
Subtotal [8700.00]	House supplies not resold	268,558.79	64,808.44
Total [8700]	House Supplies Not Resold	268,558.79	64,808.44

Group : [8800] Rehab

Subgroup : [8800.00] Rehab

6070-01	SALARIES-INTEPRETERS REHAB	0.00	0.00
6075-01	INTERPRETERS-PURCH SERV-REHA	0.00	0.00
6077-00	ASL - INSTRUCTORS PURCHASED S	0.00	980.00
6080-00	INTERPRETERS - REHAB SERVICES	0.00	0.00
6085-00	INTERPRETERS -BOARD & MEETING	2,363.40	3,434.57
6090-00	INTERPRETERS - DEAF / BLIND	1,662.00	1,580.00
7869-00	REHAB - PURCHASED SERVICES	218,666.09	279,449.88
Subtotal [8800.00]	Rehab	222,691.49	285,444.45

Total [8800]	Rehab	222,691.49	285,444.45
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Group : [8950] ECSP Program Expenses

Subgroup : [8950.00] ECSP Program Expenses

9006-00	ECSP - SPACE	0.00	0.00
9010-00	ECSP - NEWSLETTER	0.00	0.00
9011-00	ECSP - SUPPLIES	511.15	163.01
9012-00	ECSP - BOOKKEEPER	10,877.40	11,363.00
9013-00	ECSP - DIRECTOR CASH MATCH	10,009.74	10,096.50
9014-00	ECSP - INTERPRETERS	0.00	0.00
9015-00	ECSP - PROGRAM DIRECTOR	44,251.38	44,251.24
9020-00	ECSP - TRAVEL	322.36	425.90
9021-00	ECSP - TELEPHONE	0.00	0.00
9021-10	Telephone	0.00	0.00
9022-00	ECSP - PR TAXES	0.00	0.00
9026-00	ECSP - CENTER COORDINATORS	0.00	0.00
Subtotal [8950.00]	ECSP Program Expenses	65,972.03	66,299.65

Total [8950]	ECSP Program Expenses	65,972.03	66,299.65
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Group : [8900] Nursing facility user fees

Subgroup : [8900.00] Nursing facility user fees

4160-00	DHCFP USER FEES	22,377.88	76,232.50
Subtotal [8900.00]	Nursing facility user fees	22,377.88	76,232.50

Total [8900]	Nursing facility user fees	22,377.88	76,232.50
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Operating Expenses	7,106,061.68	7,284,384.36
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Group : [9000] Other Income and Expenses

Subgroup : [9000.02] Other expenses

4444-00	PROFESSIONAL SERVICES	0.00	0.00
8031-00	INVESTMENT MANAGEMENT FEES	9,303.00	9,378.61
8031-10	Restricted Investment Fees	0.00	0.00
Subtotal [9000.02]	Other expenses	9,303.00	9,378.61

Total [9000]	Other Income and Expenses	9,303.00	9,378.61
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Other Expenses	<u>9,303.00</u>	<u>9,378.61</u>
TOTAL EXPENSE	<u>7,115,364.68</u>	<u>7,293,762.97</u>
NET (INCOME) LOSS	<u>355,198.29</u>	<u>260,673.83</u>
Sum of Account Groups*	0.00	0.00