

Client: **A443772 - Chelsea Jewish Lifecare, Inc.**  
Engagement: **MDMC 2022 - Chelsea Jewish Lifecare, Inc.**  
Period Ending: **12/31/2022**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MGT-CR TB Report**

Account	Description	PP-1 12/31/2021	JE Ref #	CAIDJE 12/31/2022	CAID 12/31/2022
<b>Group : [A]</b>					
<b>Subgroup : None</b>					
11108	CJ Lifecare Metro #7167	0.00		0.00	262,519.00
11109	CJ Lifecare Metro #7159	0.00		0.00	109,318.00
11110	CJ Lifecare Metro #051-20	568,736.00		0.00	0.00
11111	CJ Lifecare Eastern #0015 Donations	22,239.00		0.00	21,172.00
11114	CJ Lifecare M&T 1136	(40,961.00)		0.00	(26,541.00)
11150	CJ Lifecare Paypal	6,881.00		0.00	6,128.00
12000	Accounts Receivable	(128,258.00)		0.00	48,421.00
12001	Accounts Receivable - Other	3,252,778.00		0.00	3,252,778.00
12002	Accounts Receivable - Other	68,787.00		0.00	(43,002.00)
12003	Accounts Receivable - Other JGS-CJL	225,750.00		0.00	786,578.00
12004	Accounts Receivable - Other DA-CJL	289,617.00		0.00	1,085,763.00
12007	Accounts Receivable - Other SC-CJL	5,496.00		0.00	11,133.00
12198	Allowance for Uncollectable Pledges	(12,500.00)		0.00	(12,500.00)
12200	Current Portion Pledge Receivable (LFC	150,000.00		0.00	150,000.00
12210	Current Portion Pledge Receivable (Othe	295,000.00		0.00	56,809.00
12310	Deposit Exchange	6,000.00		0.00	0.00
12330	Payroll Exchange	261.00		0.00	261.00
12331	Payroll Tax Exchange	9,266.00		0.00	9,266.00
12332	Payroll Levy Exchange	80.00		0.00	80.00
12333	Pension Exchange	4,393.00		0.00	3,107.00
12340	Voluntary EE Deduction Exchange	52,241.00		0.00	75,512.00
12341	Voluntary NY Life Exchange	(16,834.00)		0.00	(16,880.00)
12410	Exchange Other	(18,626.00)		0.00	(67,466.00)
12412	Exchange Other	4,565.00		0.00	0.00
12415	Exchange Other - Supplier Pay	42,970.00		0.00	79,821.00
12420	Manual Check Exchange	(45,189.00)		0.00	(91,836.00)
12810	Israeli Bonds	100,000.00		0.00	100,000.00
13000	Prepaid Expense	74,112.00		0.00	143,920.00
13010	Prepaid Insurance	294,803.00		0.00	427,335.00
13020	Prepaid Workers Comp	61,050.00		0.00	25,073.00
14500	Employee Loans	87,492.00		0.00	59,966.00
16031	Building Improvements	60,578.00		0.00	60,578.00
16032	Accum Deprec: Building Improvments	(60,578.00)		0.00	(60,578.00)
16040	CIP	2,350.00		0.00	2,350.00
16051	FFE	192,706.00		0.00	196,224.00
16052	Accum Deprec: FFE	(171,353.00)		0.00	(181,332.00)
16061	Vehicles	21,241.00		0.00	21,241.00
16062	Accum Deprec: Vehicles	(21,241.00)		0.00	(21,241.00)
16071	Computers	65,889.00		0.00	74,020.00
16072	Accum Deprec: Computers	(43,536.00)		0.00	(51,482.00)
16091	Fully Depreciated Assets	46,077.00		0.00	46,077.00
16092	Accum Deprec: Fully Depreciated Assets	(46,077.00)		0.00	(46,077.00)
16111	Software	31,625.00		0.00	31,625.00
16112	Accum Amort: Software	(1,581.00)		0.00	(7,906.00)
16151	Mortgage Acquisition Costs	618.00		0.00	618.00
18000	Security Deposits	25,000.00		0.00	25,000.00
18010	Pledge Receivable (LFCL)	1,200,000.00		0.00	1,050,000.00
18020	Pledge Receivable (Other)	207,251.00		0.00	104,217.00
18035	S_T Offset: Pledge Receivables	(445,000.00)		0.00	(206,809.00)
18040	Present Value Offset: Pledges	(201,019.00)		0.00	(115,603.00)
18060	Deferred Interest Receivable (AH I & II)	1,800.00		0.00	1,800.00
18067	Deferred Interest Rec'v-CJ Lifecare_Win	128,697.00		0.00	151,516.00
18140	Note Receivable LT-CJ Lifecare_USB M	4,439,700.00		0.00	4,439,700.00
18145	Note Receivable LT-CJ Lifecare_Winthr	2,153,250.00		0.00	2,153,250.00
18510	Loan Receivable LT-CJ Lifecare_LFCL(I	5,050,401.00		0.00	5,050,401.00
18520	Loan Receivable LT-CJ Lifecare_LFCL(I	5,836,390.00		0.00	5,836,390.00
19100	Due From CJC Comm	0.00		0.00	1,352.00
19101	Due From Homecare	0.00		0.00	400,383.00

19103	Due From Hospice	0.00	0.00	(877,017.00)
19110	Due From CJNH Inc	2,438,381.00	0.00	2,185,217.00
19120	Due From LFCL	32,012.00	0.00	1,028,061.00
19128	Due From AHAL I	35,348.00	0.00	762,968.00
19129	Due From AHAL II	0.00	0.00	208,485.00
19160	Due From Winthrop	186,785.00	0.00	222,494.00
19300	Due From CJCF	0.00	0.00	83,009.00
19310	Due From BCL	0.00	0.00	1,417,042.00
19320	Due From SR ADH	0.00	0.00	125,797.00
19330	Due From Kaplan Estates AL	0.00	0.00	265,911.00
19405	Due From JGSAS	0.00	0.00	1,063.00
19410	Due From JNH	(172,289.00)	0.00	38,264.00
19420	Due From W ADH	0.00	0.00	3,530.00
19430	Due From RH	0.00	0.00	795.00
19440	Due From SHHC - Home Care	0.00	0.00	1,276.00
19445	Due From SHHC - Hospice	0.00	0.00	194.00
19510	Due From DA - GC	0.00	0.00	258,991.00
19520	Due From DA SP	0.00	0.00	3,582.00
19530	Due From DA EV	0.00	0.00	832.00
20000	ACCOUNTS PAYABLE	(145,404.00)	0.00	(208,042.00)
20001	Accounts Payable - Other	0.00	0.00	(125,549.00)
20010	Amex Corporate Cards	17,499.00	0.00	0.00
21010	Current Portion- Long Term Debt	(8,851.00)	0.00	(9,330.00)
21030	Other Note Payable	(197,223.00)	0.00	(92,123.00)
22100	Due to CJC Comm	0.00	0.00	(17,250.00)
22101	Due to Homecare	0.00	0.00	(150,963.00)
22103	Due to Hospice	0.00	0.00	(175,975.00)
22110	Due to CJNH Inc	0.00	0.00	(961,009.00)
22120	Due to LFCL	0.00	0.00	(1,341,912.00)
22128	Due to AHAL I	0.00	0.00	(320,828.00)
22129	Due to AHAL II	0.00	0.00	(175,868.00)
22160	Due to Winthrop	0.00	0.00	(9,600.00)
22300	Due to CJCF	0.00	0.00	435,604.00
22310	Due to BCL	0.00	0.00	(1,481,159.00)
22320	Due to SR ADH	0.00	0.00	(20,952.00)
22330	Due to Kaplan Estates AL	0.00	0.00	(246,511.00)
22400	Due to JGS Lifecare	0.00	0.00	1,991.00
22405	Due to JGSAS	0.00	0.00	(2,184.00)
22410	Due to JNH	0.00	0.00	(125,652.00)
22420	Due to W ADH	0.00	0.00	2,980.00
22430	Due to RH	0.00	0.00	(8,224.00)
22440	Due to SHHC - Home Care	0.00	0.00	8,096.00
22445	Due to SHHC - Hospice	0.00	0.00	259.00
22510	Due to DA GC	0.00	0.00	(56,045.00)
22520	Due to DA SP	0.00	0.00	1,996.00
22530	Due to DA EV	0.00	0.00	1,996.00
23000	Accrued Expense	(252,134.00)	0.00	(206,368.00)
23050	Accrued Expense Other	(16,657.00)	0.00	(14,779.00)
23100	Accrued Salaries	(75,535.00)	0.00	(111,499.00)
23110	Accrued Paid Time Off/Earned Time	(1,082,192.00)	0.00	(655,191.00)
23150	Accrued Payroll Taxes	(16,014.00)	0.00	(26,450.00)
23400	Deferred Revenue	(40,000.00)	0.00	(40,000.00)
24200	FSA Payroll Liability	(4,006.00)	0.00	(12,162.00)
24201	HSA Payroll Liability	790.00	0.00	7,371.00
26012	N/P LT-CJLifecare Slotnick-Korelitz Loar	(300,229.00)	0.00	(291,142.00)
26090	Notes Payable-Other (PPP)	(971,312.00)	0.00	0.00
27010	NP Contra	0.00	0.00	9,330.00
27200	Accrued Interest-LT-Development Fee	(52,692.00)	0.00	(68,960.00)
29000	Net Assets	(2,473,981.00)	0.00	(20,965,161.00)
29001	Net Assets - temp restricted	(3,098,471.00)	0.00	(2,296,504.00)
29100	LP Equity	290,000.00	0.00	290,000.00
29130	Partner Equity in Winthrop	(781,127.00)	0.00	(781,127.00)
<b>Subtotal : None</b>		<b>17,146,035.00</b>	<b>0.00</b>	<b>904,047.00</b>
<b>Total [A]</b>	<b>Balance Sheet</b>	<b>17,146,035.00</b>	<b>0.00</b>	<b>904,047.00</b>
<b>Group : [I]</b>	<b>Income Statement</b>			
<b>Subgroup : None</b>				
3150	Miscellaneous Income	0.00	0.00	(2.00)

32960	Qualified Personnel Income	(1,952,805.00)	0.00	(959,808.00)
33000	Management Fees	0.00	0.00	(34,596.00)
33101	Mgmt Fee Home Care	(78,767.00)	0.00	(87,800.00)
33103	Mgmt Fee Hospice	(204,567.00)	0.00	(175,448.00)
33110	Mgmt Fee CJNH	(867,308.00)	0.00	(854,307.00)
33120	Mgmt Fee LFCL	(1,023,242.00)	0.00	(1,126,088.00)
33128	Mgmt Fee AHAL I	(143,575.00)	0.00	(189,051.00)
33129	Mgmt Fee AHAL II	(82,083.00)	0.00	(138,114.00)
33160	Mgmt Fee Winthrop	(28,014.00)	0.00	(6,705.00)
33310	Mgmt Fee BCL	(1,161,541.00)	0.00	(1,236,946.00)
33320	Mgmt Fee SR ADH	(29,462.00)	0.00	(37,931.00)
33330	Mgmt Fee Kaplan Estates	(442,248.00)	0.00	(454,964.00)
33410	Mgmt Fee JNH	(786,001.00)	0.00	(1,017,511.00)
33420	Mgmt Fee JADH	(16,309.00)	0.00	(25,952.00)
33430	Mgmt Fee RH	(138,736.00)	0.00	(185,137.00)
33440	Mgmt Fee SHHC-HC	(32,990.00)	0.00	(41,288.00)
33445	Mgmt Fee SHHC-Hospice	(80,294.00)	0.00	(83,150.00)
33511	Mgmt Fee DA - GC	(639,556.00)	0.00	(822,841.00)
33521	Mgmt Fee DA - SP	(14,435.00)	0.00	(16,794.00)
33531	Mgmt Fee DA - EV	(123,806.00)	0.00	(162,695.00)
33550	Mgmt Fee SC	(500,110.00)	0.00	(565,000.00)
33900	Other Miscellaneous Income	(83,881.00)	0.00	(65,866.00)
33902	State Relief Grant Revenue	0.00	0.00	(140,000.00)
33903	Paycheck Protection Program Revenue	0.00	0.00	(971,312.00)
34000	Donations Income: Unrestricted	0.00	0.00	(34,089.00)
34005	Donations from Non-Operating	(75,000.00)	0.00	(10,000.00)
38000	Interest Income	(879.00)	0.00	(32,372.00)
38100	Accrued Interest Income	(22,594.00)	0.00	(22,819.00)
38900	Gain on Debt Forgiveness	(17,683,976.00)	0.00	0.00
39000	Prior Year Income Adjustments	430,137.00	0.00	(6,342.00)
40000	Salaries: Executives	2,098,225.00	0.00	1,765,816.00
40010	Salaries: Operations	634,843.00	0.00	696,753.00
40030	Salaries: Accounting	1,236,637.00	0.00	1,488,210.00
40040	Salaries: HR	807,533.00	0.00	702,173.00
40045	Salaries: Store	177,968.00	0.00	1,504.00
40050	Salaries: IT/Communications	285,398.00	0.00	290,453.00
40060	Salaries: Clerical/Administrative	110,173.00	0.00	112,933.00
40085	Salaries: Business Development	272,811.00	0.00	465,405.00
40090	PTO Accruals: Administration	294,832.00	0.00	49,178.00
40300	Prof Service/Consultant	58,430.00	0.00	95,943.00
42010	Payroll Bookkeeping Expense (ADP)	11,377.00	0.00	11,425.00
42015	Software Service	74,867.00	0.00	97,854.00
42030	Computer/Server Expense	55,839.00	0.00	87,184.00
42035	Web/Communication Expense	310.00	0.00	0.00
42040	Postage Expense	2,081.00	0.00	12,079.00
42050	Bank Charges	585.00	0.00	489.00
42051	Credit Card fees	975.00	0.00	920.00
42060	Telephone-Cable-Internet Expense	42,819.00	0.00	62,213.00
42070	Cell Phone Reimbursement Expense	1,811.00	0.00	1,515.00
42100	Operating Lease Expense-Autos/Vans	27,864.00	0.00	28,435.00
42105	Transportation Expense	13,275.00	0.00	16,690.00
42110	Motor Vehicle Expense	6,334.00	0.00	7,105.00
42120	Travel Expense	20,768.00	0.00	24,330.00
42130	Mileage Reimbursement	1,050.00	0.00	768.00
42140	Prof Meetings & Education Exp	49,752.00	0.00	62,922.00
42150	Licenses and Dues Expense	31,758.00	0.00	61,217.00
42160	Office Supplies & Expense	24,040.00	0.00	19,947.00
42170	Office Purchased Services	189,095.00	0.00	392,009.00
42600	Staff Recruitment Expense	366,848.00	0.00	212,471.00
42610	EE relations	105,969.00	0.00	87,629.00
42630	EE Meals	1,976.00	0.00	287.00
42640	Store Food Expense	6,716.00	0.00	6,907.00
42650	Store Other Expense	3,151.00	0.00	4,730.00
42700	Marketing Expense	4,443.00	0.00	36.00
42710	Accounting Expense	54,628.00	0.00	75,985.00
42720	Legal Expense	61,281.00	0.00	88,162.00
42740	Liability Insurance	37,548.00	0.00	38,155.00
42800	Payroll Tax Expense	492,688.00	0.00	492,599.00

42810	Unemployment Expense	7,798.00	0.00	37,140.00
42820	Pension Expense	18,369.00	0.00	0.00
42830	Longevity Bonus	8,350.00	0.00	0.00
42851	Health Insurance Expense	328,720.00	0.00	406,484.00
42852	Dental Insurance Expense	6,844.00	0.00	8,915.00
42860	Life & Disability Insurance Expense	62,119.00	0.00	68,992.00
42870	Other Employee Benefit Expense	16,750.00	0.00	0.00
42880	Workers Comp Expense	22,284.00	0.00	14,182.00
42900	Miscellaneous Expense	6,796.00	0.00	(43,921.00)
42902	ALS/MS Miscellaneous Expense	1,573.00	0.00	990.00
42903	LL/DA Miscellaneous Expense	189.00	0.00	410.00
42904	LL/JGS Miscellaneous Expense	0.00	0.00	204.00
42910	Fines and Penalties / Late Fees	460.00	0.00	7,106.00
42920	Permits and Filing Fees	960.00	0.00	0.00
42925	Corporate Taxes	2,591.00	0.00	2,491.00
42950	Interest Expense-working capital	565.00	0.00	584.00
43160	Business Development Supplies & Expense	18,335.00	0.00	10,526.00
43170	Business Development Purchased Services	248,282.00	0.00	378,913.00
43200	Other Event Expense	0.00	0.00	875.00
45300	Rent	50,891.00	0.00	13,835.00
45400	Depreciation expense	22,233.00	0.00	17,925.00
45451	Amortization expense - Software	1,581.00	0.00	6,325.00
50400	Other Interest Expense	0.00	0.00	8,016.00
51001	Salaries: Plant	101,423.00	0.00	78,045.00
51090	PTO Accruals: Plant	125.00	0.00	193.00
51100	Landscaping & Snow Removal	10,282.00	0.00	5,662.00
51160	Plant Supplies & Expense	248.00	0.00	1,574.00
52160	Dietary Supplies & Expense	307.00	0.00	0.00
52200	Food Expense	59.00	0.00	76.00
60090	PTO Accruals: Nursing	0.00	0.00	(3.00)
70160	Activities Supplies & Expense	27.00	0.00	1,083.00
89000	Prior Year Expense Adjustments	31,148.00	0.00	(2,172.00)
90070	Forgiveness of Debt	0.00	0.00	14,000.00
<b>Subtotal : None</b>		<b>(17,146,035.00)</b>	<b>0.00</b>	<b>(904,047.00)</b>
<b>Total [I]</b>	<b>Income Statement</b>	<b>(17,146,035.00)</b>	<b>0.00</b>	<b>(904,047.00)</b>
	<b>NET (INCOME) LOSS</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>

Tickmarks

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