

Jewish Rehab Center for the Aged of the North Shore, Brudnick Center
Year End: December 31, 2023
MA Summary TB

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/30/2024

4005. 01

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S6L1.01C1 Cash and Cash Equivalents	1,008,598.00	0.00	0.00	1,008,598.00		347,935.00 190
S6L1.02C1 Short Term Investments	1,000.00	0.00	0.00	1,000.00		1,000.00 0
S6L1.05C1 Payer Accounts Receivable	3,262,686.00	0.00	0.00	3,262,686.00		5,110,344.00 (36)
S6L1.06C1 Reserve for Bad Debt	(282,551.00)	0.00	0.00	(282,551.00)		(344,290.00) (18)
S6L1.08C1 Receivable from Affiliates/	(2,750,721.00)	0.00	0.00	(2,750,721.00)		425,180.00 (747)
S6L1.11C1 Other Receivables	24,170.00	0.00	0.00	24,170.00		19,636.00 23
S6L1.13C1 Prepaid Insurance	138,867.00	0.00	0.00	138,867.00		33,768.00 311
S6L1.15C1 Other Prepaid Expenses	151,373.00	0.00	0.00	151,373.00		142,167.00 6
S6L1.17C1 Other Current Assets	23,073.00	0.00	0.00	23,073.00		23,073.00 0
Current Assets	<u>1,576,495.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,576,495.00</u>		<u>5,758,813.00</u> (73)
S6L2.2C1 Buildings	22,399,500.00	0.00	0.00	22,399,500.00		23,185,447.00 (3)
S6L2.3C1 Improvements	610,932.00	0.00	0.00	610,932.00		591,554.00 3
S6L2.4C1 Equipment	450,703.00	0.00	0.00	450,703.00		462,034.00 (2)
S6L2.5C1 Software/Limited Life Asset	1,744.00	0.00	0.00	1,744.00		2,908.00 (40)
S6L2.6C1 Motor Vehicles	13,875.00	0.00	0.00	13,875.00		19,425.00 (29)
Non-Current Fixed Assets	<u>23,476,754.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23,476,754.00</u>		<u>24,261,368.00</u> (3)
S6L3.02C1 Non-Current Assets Whos	500,279.00	0.00	0.00	500,279.00		500,279.00 0
S6L3.03C1 Other Deferred Charges at	825,090.00	0.00	0.00	825,090.00		1,279,228.00 (36)
S6L3.04C1 Construction in Progress	0.00	0.00	0.00	0.00		34,671.00 (100)
S6L3.05C1 Mortgage Acquisition Costs	465,393.00	0.00	0.00	465,393.00		465,393.00 0
S6L3.06C1 Accumulated Amortization	(114,055.00)	0.00	0.00	(114,055.00)		(89,626.00) 27
Non-Current Assets	<u>1,676,707.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,676,707.00</u>		<u>2,189,945.00</u> (23)
TOTAL ASSETS	<u>26,729,956.00</u>	<u>0.00</u>	<u>0.00</u>	<u>26,729,956.00</u>		<u>32,210,126.00</u> (17)
S6L5.01C1 Trade Payables	(266,242.00)	0.00	0.00	(266,242.00)		(500,419.00) (47)
S6L5.02C1 Accrued Expenses	(385,272.00)	0.00	0.00	(385,272.00)		(869,971.00) (56)
S6L5.07C1 Accrued Salaries and Payroll	(695,678.00)	0.00	0.00	(695,678.00)		(603,778.00) 15

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ML24500 3/27/2024	DF15452 3/30/2024

4005. 01-1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S6L5.10C1 Other Current Liabilities	(150,788.00)	0.00	0.00	(150,788.00)		(4,025,952.00) (96)
Current Liabilities	(1,497,980.00)	0.00	0.00	(1,497,980.00)		(6,000,120.00) (75)
S6L6.01C1 Mortgages Payable	(23,376,500.00)	0.00	0.00	(23,376,500.00)		(23,979,920.00) (3)
Non-Current Liabilities	(23,376,500.00)	0.00	0.00	(23,376,500.00)		(23,979,920.00) (3)
TOTAL LIABILITIES	(24,874,480.00)	0.00	0.00	(24,874,480.00)		(29,980,040.00) (17)
S6L8A.1C1 Net Assets Balance: Prior	(1,695,085.00)	0.00	0.00	(1,695,085.00)		1,969,396.00 (186)
S6L8A.1C2 Net Assets With Donor Re	(535,000.00)	0.00	0.00	(535,000.00)		(535,000.00) 0
Net Assets	(2,230,085.00)	0.00	0.00	(2,230,085.00)		1,434,396.00 (255)
Net (Income) Loss	374,609.00	0.00	0.00	374,609.00		(3,664,482.00) (110)
TOTAL EQUITY	(1,855,476.00)	0.00	0.00	(1,855,476.00)		(2,230,086.00) (17)
TOTAL LIABILITY AND EQUITY	(26,729,956.00)	0.00	0.00	(26,729,956.00)		(32,210,126.00) (17)
S2L1.01C1 Routine - Private Pay	(5,117,230.00)	0.00	0.00	(5,117,230.00)		(4,609,458.00) 11
S2L1.04C1 Routine - Medicare Fee-Fo	(8,908,038.00)	0.00	0.00	(8,908,038.00)		(6,516,471.00) 37
S2L1.05C1 Routine - Medicare Manag	(894,394.00)	0.00	0.00	(894,394.00)		(567,275.00) 58
S2L1.06C1 Routine - MassHealth Fee-	(9,104,941.00)	0.00	0.00	(9,104,941.00)		(8,621,509.00) 6
Routine Revenue	(24,024,603.00)	0.00	0.00	(24,024,603.00)		(20,314,713.00) 18
S2L1.04C2 Ancillary - Medicare Fee-F	(74,056.00)	0.00	0.00	(74,056.00)		(84,154.00) (12)
S2L1.05C2 Ancillary - Medicare Manag	(7,729.00)	0.00	0.00	(7,729.00)		(18,610.00) (58)
S2L1.06C2 Ancillary - Mass Health Fe	(3,869.00)	0.00	0.00	(3,869.00)		(800.00) 384
Ancillary Revenue	(85,654.00)	0.00	0.00	(85,654.00)		(103,564.00) (17)
TOTAL NURSING FACILITY REVENUE	(24,110,257.00)	0.00	0.00	(24,110,257.00)		(20,418,277.00) 18
S2L3.02C1 Endowment and Other No	106,696.00	0.00	0.00	106,696.00		(3,310,521.00) (103)
S2L3.06C1 Prior Year Retroactive Rev	(61,440.00)	0.00	0.00	(61,440.00)		(107,983.00) (43)
S2L3.07C1 Interest Income	(2,105.00)	0.00	0.00	(2,105.00)		(569.00) 270
S2L3.09C1 Administrative and Genera	(81,800.00)	0.00	0.00	(81,800.00)		(2,479,479.00) (97)
S2L3.11C1 Variable Recoverable Re	(13,087.00)	0.00	0.00	(13,087.00)		(11,415.00) 15

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ML24500 3/27/2024	DF15452 3/30/2024

4005. 01-2

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
Other Nursing Facility Revenue	(51,736.00)	0.00	0.00	(51,736.00)		(5,909,967.00) (99)
TOTAL REVENUE	(24,161,993.00)	0.00	0.00	(24,161,993.00)		(26,328,244.00) (8)
S3L1.01C1 Director of Nurses - Salari	119,491.00	0.00	0.00	119,491.00		110,122.00 9
S3L1.07C1 Registered Nurses - Salari	1,350,687.00	0.00	0.00	1,350,687.00		1,360,927.00 (1)
S3L1.10C1 Registered Nurses Purchi	1,006.00	0.00	0.00	1,006.00		(60,520.00) (102)
S3L1.12C1 Licensed Practical Nurses	2,409,693.00	0.00	0.00	2,409,693.00		2,163,354.00 11
S3L1.17C1 Certified Nurse Aides - Sal	4,438,593.00	0.00	0.00	4,438,593.00		4,030,169.00 10
Nursing Expenses	8,319,470.00	0.00	0.00	8,319,470.00		7,604,052.00 9
S3L2.01C1 Administration - Salaries	319,851.00	0.00	0.00	319,851.00		286,513.00 12
S3L2.02C1 Administration - Employee	652,337.00	0.00	0.00	652,337.00		642,542.00 2
S3L2.03C1 Administration - Payroll Te	1,343,045.00	0.00	0.00	1,343,045.00		1,190,372.00 13
S3L2.07C1 Clerical Staff - Salaries	517,012.00	0.00	0.00	517,012.00		264,459.00 95
S3L2.10C1 Clerical Staff - Purchased	64,597.00	0.00	0.00	64,597.00		190,416.00 (66)
S3L2.11C1 Electronic Data Processin	246,280.00	0.00	0.00	246,280.00		210,521.00 17
S3L2.12C1 Office Supplies	118,951.00	0.00	0.00	118,951.00		149,015.00 (20)
S3L2.13C1 Telecommunications	74,929.00	0.00	0.00	74,929.00		72,719.00 3
S3L2.15C1 Travel: Conventions & Mei	600.00	0.00	0.00	600.00		1,429.00 (58)
S3L2.16C1 Advertising - Help Wanted	88,002.00	0.00	0.00	88,002.00		66,167.00 33
S3L2.18C1 Continuing Professional E	15,868.00	0.00	0.00	15,868.00		16,097.00 (1)
S3L2.19C1 Accounting Services (not i	69,057.00	0.00	0.00	69,057.00		65,819.00 5
S3L2.20C1 Insurance - Malpractice &	413,252.00	0.00	0.00	413,252.00		402,740.00 3
S3L2.22C1. A Professional Services	29,154.00	0.00	0.00	29,154.00		26,955.00 8
S3L2.22C1. B Miscellaneous Expens	16,123.00	0.00	0.00	16,123.00		13,564.00 19
S3L2.23C1. B Licenses and Dues - N	32,086.00	0.00	0.00	32,086.00		36,721.00 (13)
S3L2.23C1. F Legal - Other	19,698.00	0.00	0.00	19,698.00		5,056.00 290
S3L2.23C1. H Management Compan	1,457,135.00	0.00	0.00	1,457,135.00		1,236,946.00 18

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4005. 01-3

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S3L2.23C1. J Interest on Working Capital	7,855.00	0.00	0.00	7,855.00		5,489.00 43
S3L2.23C1. K Fines, Late Fees, Penalties	29,304.00	0.00	0.00	29,304.00		34,418.00 (15)
S3L2.23C1. N Bad Debt Expense	156,247.00	0.00	0.00	156,247.00		240,000.00 (35)
S3L2.23C1. O User Fee Assessment	958,917.00	0.00	0.00	958,917.00		887,648.00 8
S3L2.23C1. P Other Non-Allowable Expenses	22,628.00	0.00	0.00	22,628.00		8,632.00 162
A&G Expenses	6,652,928.00	0.00	0.00	6,652,928.00		6,054,238.00 10
S3L3.01C1 Staff Development Coordinator	168,148.00	0.00	0.00	168,148.00		133,067.00 26
S3L3.05C1 Plant Operations - Salaries	213,327.00	0.00	0.00	213,327.00		158,573.00 35
S3L3.08C1 Plant Operations - Purchases	596,097.00	0.00	0.00	596,097.00		537,994.00 11
S3L3.09C1 Plant Operations - Supplies	130,141.00	0.00	0.00	130,141.00		140,142.00 (7)
S3L3.10C1 Plant Operations - Utilities	442,361.00	0.00	0.00	442,361.00		383,753.00 15
S3L3.13C1 Dietician - Salaries	107,855.00	0.00	0.00	107,855.00		104,593.00 3
S3L3.18C1 Dietary - Salaries	1,149,591.00	0.00	0.00	1,149,591.00		976,115.00 18
S3L3.21C1 Dietary - Food	737,854.00	0.00	0.00	737,854.00		671,815.00 10
S3L3.22C1 Dietary - Purchased Services	3,930.00	0.00	0.00	3,930.00		0.00 0
S3L3.23C1 Dietary - Supplies and Expenses	100,821.00	0.00	0.00	100,821.00		97,523.00 3
S3L3.24C1 Housekeeping/Laundry - Salaries	586,826.00	0.00	0.00	586,826.00		514,063.00 14
S3L3.28C1 Housekeeping/Laundry - Supplies	88,309.00	0.00	0.00	88,309.00		85,393.00 3
S3L3.29C1 Housekeeping/Laundry - Linen	39,688.00	0.00	0.00	39,688.00		45,708.00 (13)
S3L3.36C1 Unit Clerk & Medical Records	244,651.00	0.00	0.00	244,651.00		242,732.00 1
S3L3.40C1 MMQ Evaluation Nurse/Manager	294,633.00	0.00	0.00	294,633.00		272,901.00 8
S3L3.48C1 Social Service Worker - Salaries	217,857.00	0.00	0.00	217,857.00		269,500.00 (19)
S3L3.56C1 Indirect Restorative Therapy	112,752.00	0.00	0.00	112,752.00		111,343.00 1
S3L3.60C1 Direct Restorative Therapy	1,112,449.00	0.00	0.00	1,112,449.00		922,047.00 21
S3L3.62C1 Direct Restorative Therapy	0.00	0.00	0.00	0.00		8,537.00 (100)
S3L3.64C1 Recreational Therapy/Activities	202,263.00	0.00	0.00	202,263.00		173,940.00 16

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4005. 01-4

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S3L3.67C1 Recreational Therapy/Acti	22,717.00	0.00	0.00	22,717.00		13,209.00 72
S3L3.68C1 Recreational Therapy/Acti	11,183.00	0.00	0.00	11,183.00		7,621.00 47
S3L3.69C1 Recreational Therapy/Acti	52.00	0.00	0.00	52.00		128.00 (59)
S3L3.78C1 Travel - Motor Vehicle Exp	176.00	0.00	0.00	176.00		0.00 0
S3L3.82C1 Physician Services - Medi	78,000.00	0.00	0.00	78,000.00		78,000.00 0
S3L3.87C1 Legend Drugs	604,023.00	0.00	0.00	604,023.00		502,437.00 20
S3L3.89C1 House Supplies - Not Resc	489,001.00	0.00	0.00	489,001.00		860,539.00 (43)
S3L3.92C1 Pharmacy Consultant	5,268.00	0.00	0.00	5,268.00		6,866.00 (23)
Variable Expenses	<u>7,759,973.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,759,973.00</u>		<u>7,318,539.00</u> <u>6</u>
S3L4.01C1 Depreciation Expense	1,085,495.00	0.00	0.00	1,085,495.00		940,237.00 15
S3L4.02C1 Long-Term Interest Expen	686,555.00	0.00	0.00	686,555.00		699,554.00 (2)
S3L4.08C1 Real Estate Tax Expense	32,181.00	0.00	0.00	32,181.00		41,172.00 (22)
S3L4.12C1 Other Fixed Cost Expense	0.00	0.00	0.00	0.00		5,970.00 (100)
Capital & Fixed Cost Expenses	<u>1,804,231.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,804,231.00</u>		<u>1,686,933.00</u> <u>7</u>
TOTAL EXPENSES	<u>24,536,602.00</u>	<u>0.00</u>	<u>0.00</u>	<u>24,536,602.00</u>		<u>22,663,762.00</u> <u>8</u>
NET INCOME	<u>374,609.00</u>	<u>0.00</u>	<u>0.00</u>	<u>374,609.00</u>		<u>(3,664,482.00)</u> <u>(110)</u>
NET INCOME	<u>374,609.00</u>	<u>0.00</u>	<u>0.00</u>	<u>374,609.00</u>		<u>(3,664,482.00)</u> <u>(110)</u>

Jewish Rehab Center for the Aged of the North Shore, Brudnick Center for Li
Year End: December 31, 2023
Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/30/2024

4005. 02

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
10000 Petty Cash	500.00	0.00	0.00	500.00		500.00	0.00	0
10310 BCL CASH-OPER ACCT CIT 4809	(44,545.00)	0.00	0.00	(44,545.00)		16,150.00	(60,695.00)	(376)
10312 BCL CASH DEBIT M&T 9340	1,007,523.00	0.00	0.00	1,007,523.00		287,227.00	720,296.00	251
10350 BCL CASH-ACH CIT 5437	0.00	0.00	0.00	0.00		1,000.00	(1,000.00)	(100)
12830 JRC Fidelity Funds 620440	29,500.00	0.00	0.00	29,500.00		28,152.00	1,348.00	5
12831 JRC Fidelity Funds 620459	15,620.00	0.00	0.00	15,620.00		14,906.00	714.00	5
S6L1.01C1 Cash and Cash Equivalents	1,008,598.00	0.00	0.00	1,008,598.00		347,935.00	660,663.00	190
12810 Israeli Bonds	1,000.00	0.00	0.00	1,000.00		1,000.00	0.00	0
S6L1.02C1 Short Term Investments	1,000.00	0.00	0.00	1,000.00		1,000.00	0.00	0
12010 A/R Private	397,781.00	0.00	0.00	397,781.00		289,304.00	108,477.00	37
12020 A/R Medicaid	740,225.00	0.00	0.00	740,225.00		3,377,677.00	(2,637,452.00)	(78)
12030 A/R Medicaid Pending	358,086.00	0.00	0.00	358,086.00		95,706.00	262,380.00	274
12050 A/R Medicare A	830,911.00	0.00	0.00	830,911.00		936,432.00	(105,521.00)	(11)
12060 A/R Medicare B	11,654.00	0.00	0.00	11,654.00		26,289.00	(14,635.00)	(56)
12070 A/R Managed Care	586,104.00	0.00	0.00	586,104.00		356,811.00	229,293.00	64
12075 A/R Managed Care Part B	28,996.00	0.00	0.00	28,996.00		28,125.00	871.00	3
12080 A/R Hospice	308,929.00	0.00	0.00	308,929.00		0.00	308,929.00	0
S6L1.05C1 Payer Accounts Receivable	3,262,686.00	0.00	0.00	3,262,686.00		5,110,344.00	(1,847,658.00)	(36)
12199 Allowance for Bad Debts	(282,551.00)	0.00	0.00	(282,551.00)		(344,290.00)	61,739.00	(18)
S6L1.06C1 Reserve for Bad Debt	(282,551.00)	0.00	0.00	(282,551.00)		(344,290.00)	61,739.00	(18)
19100 Due From CJC Comm	0.00	0.00	0.00	0.00		71.00	(71.00)	(100)
19101 Due From Homecare	0.00	0.00	0.00	0.00		19,483.00	(19,483.00)	(100)
19103 Due From Hospice	0.00	0.00	0.00	0.00		10,955.00	(10,955.00)	(100)
19110 Due From CJNH Inc	0.00	0.00	0.00	0.00		157,448.00	(157,448.00)	(100)
19120 Due From LFCL	0.00	0.00	0.00	0.00		135,170.00	(135,170.00)	(100)
19128 Due From AHAL I	0.00	0.00	0.00	0.00		29,557.00	(29,557.00)	(100)
19129 Due From AHAL II	0.00	0.00	0.00	0.00		29,715.00	(29,715.00)	(100)
19150 Due From CJ Lifecare	0.00	0.00	0.00	0.00		741,472.00	(741,472.00)	(100)
19160 Due From Winthrop	0.00	0.00	0.00	0.00		2,225.00	(2,225.00)	(100)
19300 Due From CJCF	0.00	0.00	0.00	0.00		272.00	(272.00)	(100)
19320 Due From SR ADH	0.00	0.00	0.00	0.00		166,254.00	(166,254.00)	(100)
19330 Due From Kaplan Estates AL	0.00	0.00	0.00	0.00		2,355,897.00	(2,355,897.00)	(100)
19410 Due From JNH	0.00	0.00	0.00	0.00		68,677.00	(68,677.00)	(100)
22100 Due to CJC Comm	0.00	0.00	0.00	0.00		(119,900.00)	119,900.00	(100)
22101 Due to Homecare	0.00	0.00	0.00	0.00		(989.00)	989.00	(100)
22120 Due to LFCL	0.00	0.00	0.00	0.00		(33,011.00)	33,011.00	(100)
22128 Due to AHAL I	0.00	0.00	0.00	0.00		(60.00)	60.00	(100)
22150 Due to CJ Lifecare	(2,754,043.00)	0.00	0.00	(2,754,043.00)		(677,355.00)	(2,076,688.00)	307
22160 Due to Winthrop	3,285.00	0.00	0.00	3,285.00		0.00	3,285.00	0
22300 Due to CJCF	0.00	0.00	0.00	0.00		19,442.00	(19,442.00)	(100)
22320 Due to SR ADH	0.00	0.00	0.00	0.00		(25,652.00)	25,652.00	(100)
22330 Due to Kaplan Estates AL	0.00	0.00	0.00	0.00		(2,457,917.00)	2,457,917.00	(100)
22405 Due to JGSAS	0.00	0.00	0.00	0.00		(165.00)	165.00	(100)
22410 Due to JNH	0.00	0.00	0.00	0.00		3,386.00	(3,386.00)	(100)
22510 Due to DA GC	0.00	0.00	0.00	0.00		(551.00)	551.00	(100)
22530 Due to DA EV	0.00	0.00	0.00	0.00		756.00	(756.00)	(100)
22810 Due to Stone Rehab	37.00	0.00	0.00	37.00		0.00	37.00	0
S6L1.08C1 Receivable from Affiliates/Related Parties	(2,750,721.00)	0.00	0.00	(2,750,721.00)		425,180.00	(3,175,901.00)	(747)
12000 Accounts Receivable	4,770.00	0.00	0.00	4,770.00		19,636.00	(14,866.00)	(76)
12001 Accounts Receivable - Other	1,856.00	0.00	0.00	1,856.00		0.00	1,856.00	0
12310 Deposit Exchange	7,475.00	0.00	0.00	7,475.00		0.00	7,475.00	0
12320 Refund Contra Exchange	9,936.00	0.00	0.00	9,936.00		0.00	9,936.00	0
12340 Voluntary EE Deduction Exchange	133.00	0.00	0.00	133.00		0.00	133.00	0
S6L1.11C1 Other Receivables	24,170.00	0.00	0.00	24,170.00		19,636.00	4,534.00	23
13010 Prepaid Insurance	138,867.00	0.00	0.00	138,867.00		0.00	138,867.00	0
13020 Prepaid Workers Comp	0.00	0.00	0.00	0.00		33,768.00	(33,768.00)	(100)
S6L1.13C1 Prepaid Insurance	138,867.00	0.00	0.00	138,867.00		33,768.00	105,099.00	311
13000 Prepaid Expense	151,373.00	0.00	0.00	151,373.00		142,167.00	9,206.00	6
S6L1.15C1 Other Prepaid Expenses	151,373.00	0.00	0.00	151,373.00		142,167.00	9,206.00	6
16310 Artwork	12,500.00	0.00	0.00	12,500.00		12,500.00	0.00	0
16320 Torah	10,573.00	0.00	0.00	10,573.00		10,573.00	0.00	0
S6L1.17C1 Other Current Assets	23,073.00	0.00	0.00	23,073.00		23,073.00	0.00	0
Current Assets	1,576,495.00	0.00	0.00	1,576,495.00		5,758,813.00	(4,182,318.00)	(73)
16021 Buildings	31,437,891.00	0.00	0.00	31,437,891.00		31,437,891.00	0.00	0
16022 Accum Deprec: Buildings	(9,038,391.00)	0.00	0.00	(9,038,391.00)		(8,252,444.00)	(785,947.00)	10
S6L2.2C1 Buildings	22,399,500.00	0.00	0.00	22,399,500.00		23,185,447.00	(785,947.00)	(3)

Jewish Rehab Center for the Aged of the North Shore, Brudnick Center for Li
Year End: December 31, 2023
Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/30/2024

4005. 02-1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
16031 Building Improvements	973,786.00	0.00	0.00	973,786.00		884,541.00	89,245.00	10
16032 Accum Deprec: Building Improvments	(362,854.00)	0.00	0.00	(362,854.00)		(292,987.00)	(69,867.00)	24
S6L2.3C1 Improvements	610,932.00	0.00	0.00	610,932.00		591,554.00	19,378.00	3
16051 FFE	6,028,670.00	0.00	0.00	6,028,670.00		5,817,034.00	211,636.00	4
16052 Accum Deprec: FFE	(5,612,417.00)	0.00	0.00	(5,612,417.00)		(5,419,282.00)	(193,135.00)	4
16071 Computers	109,842.00	0.00	0.00	109,842.00		109,842.00	0.00	0
16072 Accum Deprec: Computers	(75,392.00)	0.00	0.00	(75,392.00)		(45,560.00)	(29,832.00)	65
S6L2.4C1 Equipment	450,703.00	0.00	0.00	450,703.00		462,034.00	(11,331.00)	(2)
16111 Software	3,490.00	0.00	0.00	3,490.00		3,490.00	0.00	0
16112 Accum Amort: Software	(1,746.00)	0.00	0.00	(1,746.00)		(582.00)	(1,164.00)	200
S6L2.5C1 Software/Limited Life Assets	1,744.00	0.00	0.00	1,744.00		2,908.00	(1,164.00)	(40)
16061 Vehicles	55,500.00	0.00	0.00	55,500.00		55,500.00	0.00	0
16062 Accum Deprec: Vehicles	(41,625.00)	0.00	0.00	(41,625.00)		(36,075.00)	(5,550.00)	15
S6L2.6C1 Motor Vehicles	13,875.00	0.00	0.00	13,875.00		19,425.00	(5,550.00)	(29)
Non-Current Fixed Assets	23,476,754.00	0.00	0.00	23,476,754.00		24,261,368.00	(784,614.00)	(3)
18020 Pledge Receivable (Other)	1,150,000.00	0.00	0.00	1,150,000.00		1,150,000.00	0.00	0
18035 S_T Offset: Pledge Receivables	(550,000.00)	0.00	0.00	(550,000.00)		(550,000.00)	0.00	0
18040 Present Value Offset: Pledges	(99,721.00)	0.00	0.00	(99,721.00)		(99,721.00)	0.00	0
S6L3.02C1 Non-Current Assets Whose Use is Limited	500,279.00	0.00	0.00	500,279.00		500,279.00	0.00	0
21050 Fair Value Interest Rate Swap Payable	825,090.00	0.00	0.00	825,090.00		1,279,228.00	(454,138.00)	(36)
S6L3.03C1 Other Deferred Charges and Non-Current Assets	825,090.00	0.00	0.00	825,090.00		1,279,228.00	(454,138.00)	(36)
16040 CIP	0.00	0.00	0.00	0.00		34,671.00	(34,671.00)	(100)
S6L3.04C1 Construction in Progress	0.00	0.00	0.00	0.00		34,671.00	(34,671.00)	(100)
16151 Mortgage Acquisition Costs	465,393.00	0.00	0.00	465,393.00		465,393.00	0.00	0
S6L3.05C1 Mortgage Acquisition Costs	465,393.00	0.00	0.00	465,393.00		465,393.00	0.00	0
16152 Accum Amort: Mtg Acquisition Costs	(114,055.00)	0.00	0.00	(114,055.00)		(89,626.00)	(24,429.00)	27
S6L3.06C1 Accumulated Amortization of Mortgage Acquisition C	(114,055.00)	0.00	0.00	(114,055.00)		(89,626.00)	(24,429.00)	27
Non-Current Assets	1,676,707.00	0.00	0.00	1,676,707.00		2,189,945.00	(513,238.00)	(23)
TOTAL ASSETS	26,729,956.00	0.00	0.00	26,729,956.00		32,210,126.00	(5,480,170.00)	(17)
20000 ACCOUNTS PAYABLE	(266,242.00)	0.00	0.00	(266,242.00)		(500,419.00)	234,177.00	(47)
S6L5.01C1 Trade Payables	(266,242.00)	0.00	0.00	(266,242.00)		(500,419.00)	234,177.00	(47)
12410 Exchange Other	0.00	0.00	0.00	0.00		180.00	(180.00)	(100)
12440 Patient Refund Exchange	0.00	0.00	0.00	0.00		(38.00)	38.00	(100)
23000 Accrued Expense	(246,575.00)	0.00	0.00	(246,575.00)		(727,312.00)	480,737.00	(66)
23050 Accrued Expense Other	(138,697.00)	0.00	0.00	(138,697.00)		(142,801.00)	4,104.00	(3)
S6L5.02C1 Accrued Expenses	(385,272.00)	0.00	0.00	(385,272.00)		(869,971.00)	484,699.00	(56)
23100 Accrued Salaries	(316,024.00)	0.00	0.00	(316,024.00)		(264,558.00)	(51,466.00)	19
23110 Accrued Paid Time Off/Earned Time	(353,655.00)	0.00	0.00	(353,655.00)		(317,647.00)	(36,008.00)	11
23150 Accrued Payroll Taxes	(25,999.00)	0.00	0.00	(25,999.00)		(21,573.00)	(4,426.00)	21
S6L5.07C1 Accrued Salaries and Payroll Liabilities	(695,678.00)	0.00	0.00	(695,678.00)		(603,778.00)	(91,900.00)	15
23800 Deferred Management Fees - CJL	0.00	0.00	0.00	0.00		(2,201,609.00)	2,201,609.00	(100)
23801 Deferred Management Fees - CJC	0.00	0.00	0.00	0.00		(1,751,931.00)	1,751,931.00	(100)
23951 Advance Payments - Medicaid	(72,813.00)	0.00	0.00	(72,813.00)		0.00	(72,813.00)	0
24010 Advance Deposits Held	(77,975.00)	0.00	0.00	(77,975.00)		(72,412.00)	(5,563.00)	8
S6L5.10C1 Other Current Liabilities	(150,788.00)	0.00	0.00	(150,788.00)		(4,025,952.00)	3,875,164.00	(96)
Current Liabilities	(1,497,980.00)	0.00	0.00	(1,497,980.00)		(6,000,120.00)	4,502,140.00	(75)
26200 N/P - VRDB - Refinance - M&T	(23,376,500.00)	0.00	0.00	(23,376,500.00)		(23,979,920.00)	603,420.00	(3)
S6L6.01C1 Mortgages Payable	(23,376,500.00)	0.00	0.00	(23,376,500.00)		(23,979,920.00)	603,420.00	(3)
Non-Current Liabilities	(23,376,500.00)	0.00	0.00	(23,376,500.00)		(23,979,920.00)	603,420.00	(3)
TOTAL LIABILITIES	(24,874,480.00)	0.00	0.00	(24,874,480.00)		(29,980,040.00)	5,105,560.00	(17)
29000 Net Assets	(1,695,085.00)	0.00	0.00	(1,695,085.00)		1,969,396.00	(3,664,481.00)	(186)
S6L8A.1C1 Net Assets Balance: Prior Year	(1,695,085.00)	0.00	0.00	(1,695,085.00)		1,969,396.00	(3,664,481.00)	(186)
29001 Net Assets - temp restricted	(535,000.00)	0.00	0.00	(535,000.00)		(535,000.00)	0.00	0
S6L8A.1C2 Net Assets With Donor Restrictions	(535,000.00)	0.00	0.00	(535,000.00)		(535,000.00)	0.00	0
Net Assets	(2,230,085.00)	0.00	0.00	(2,230,085.00)		1,434,396.00	(3,664,481.00)	(255)

Jewish Rehab Center for the Aged of the North Shore, Brudnick Center for Li
Year End: December 31, 2023
Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/30/2024

4005. 02-2

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
Net (Income) Loss	374,609.00	0.00	0.00	374,609.00		(3,664,482.00)	4,039,091.00	(110)
TOTAL EQUITY	(1,855,476.00)	0.00	0.00	(1,855,476.00)		(2,230,086.00)	374,610.00	(17)
TOTAL LIABILITY AND EQUITY	(26,729,956.00)	0.00	0.00	(26,729,956.00)		(32,210,126.00)	5,480,170.00	(17)
30100 Private Service Revenue	(5,117,230.00)	0.00	0.00	(5,117,230.00)		(4,609,458.00)	(507,772.00)	11
S2L1.01C1 Routine - Private Pay	(5,117,230.00)	0.00	0.00	(5,117,230.00)		(4,609,458.00)	(507,772.00)	11
30200 Medicare A Service Revenue	(9,068,342.00)	0.00	0.00	(9,068,342.00)		(6,597,057.00)	(2,471,285.00)	37
30210 Medicare Sequestration	160,304.00	0.00	0.00	160,304.00		80,586.00	79,718.00	99
S2L1.04C1 Routine - Medicare Fee-For-Service	(8,908,038.00)	0.00	0.00	(8,908,038.00)		(6,516,471.00)	(2,391,567.00)	37
30500 Managed Care A Revenue	(894,394.00)	0.00	0.00	(894,394.00)		(567,275.00)	(327,119.00)	58
S2L1.05C1 Routine - Medicare Managed Care (Part C)	(894,394.00)	0.00	0.00	(894,394.00)		(567,275.00)	(327,119.00)	58
30300 Medicaid Service Revenue	(8,452,567.00)	0.00	0.00	(8,452,567.00)		(8,478,431.00)	25,864.00	0
30310 Medicaid Pending Revenue	(480,721.00)	0.00	0.00	(480,721.00)		(127,011.00)	(353,710.00)	278
30530 Managed Care Medicaid Revenue	(7,247.00)	0.00	0.00	(7,247.00)		(8,492.00)	1,245.00	(15)
35096 Behavioral Care Mcaid	(168,500.00)	0.00	0.00	(168,500.00)		(8,500.00)	(160,000.00)	1882
36005 Contra Adjs Mcaid	4,094.00	0.00	0.00	4,094.00		925.00	3,169.00	343
S2L1.06C1 Routine - MassHealth Fee-for-Service	(9,104,941.00)	0.00	0.00	(9,104,941.00)		(8,621,509.00)	(483,432.00)	6
Routine Revenue	(24,024,603.00)	0.00	0.00	(24,024,603.00)		(20,314,713.00)	(3,709,890.00)	18
30211 Medicare Sequestration Part B	1,212.00	0.00	0.00	1,212.00		443.00	769.00	174
30220 Medicare B Revenue	(85,318.00)	0.00	0.00	(85,318.00)		(88,220.00)	2,902.00	(3)
35011 Pharmacy Part A	(354,046.00)	0.00	0.00	(354,046.00)		(287,038.00)	(67,008.00)	23
35021 IV Ther Part A	(19,689.00)	0.00	0.00	(19,689.00)		(25,329.00)	5,640.00	(22)
35031 Med Supp Part A	(5,369.00)	0.00	0.00	(5,369.00)		(4,198.00)	(1,171.00)	28
35051 Lab Part A	(52,585.00)	0.00	0.00	(52,585.00)		(47,484.00)	(5,101.00)	11
35061 X-ray Part A	(16,539.00)	0.00	0.00	(16,539.00)		(24,308.00)	7,769.00	(32)
35071 Ambulance Part A	625.00	0.00	0.00	625.00		0.00	625.00	0
36001 Contra Adjs Part A	2,201,785.00	0.00	0.00	2,201,785.00		1,822,832.00	378,953.00	21
36002 Contra Adjs Part B	9,474.00	0.00	0.00	9,474.00		3,977.00	5,497.00	138
36008 Contra Adjs Medicare rounding	1.00	0.00	0.00	1.00		(7.00)	8.00	(114)
36011 PT Part A	(806,821.00)	0.00	0.00	(806,821.00)		(624,594.00)	(182,227.00)	29
36021 OT Part A	(845,390.00)	0.00	0.00	(845,390.00)		(713,873.00)	(131,517.00)	18
36031 ST Part A	(101,396.00)	0.00	0.00	(101,396.00)		(96,355.00)	(5,041.00)	5
S2L1.04C2 Ancillary - Medicare Fee-For-Service	(74,056.00)	0.00	0.00	(74,056.00)		(84,154.00)	10,098.00	(12)
30520 Managed Care B Revenue	(273,213.00)	0.00	0.00	(273,213.00)		(53,425.00)	(219,788.00)	411
35013 Pharmacy Other	(55,564.00)	0.00	0.00	(55,564.00)		(29,129.00)	(26,435.00)	91
35023 IV Ther Other	(4,942.00)	0.00	0.00	(4,942.00)		(19,088.00)	14,146.00	(74)
35033 Med Supp Other	(1,778.00)	0.00	0.00	(1,778.00)		(963.00)	(815.00)	85
35053 Lab Other	(7,968.00)	0.00	0.00	(7,968.00)		(6,343.00)	(1,625.00)	26
35063 X-ray Other	(3,072.00)	0.00	0.00	(3,072.00)		(1,683.00)	(1,389.00)	83
35065 X-ray Mcaid	(225.00)	0.00	0.00	(225.00)		(25.00)	(200.00)	800
36003 Contra Adjs Managed Care/Other	346,449.00	0.00	0.00	346,449.00		244,241.00	102,208.00	42
36007 Contra Adjs Managed/Other Part B	102.00	0.00	0.00	102.00		40.00	62.00	155
36013 PT Managed/Other	0.00	0.00	0.00	0.00		(67,909.00)	67,909.00	(100)
36019 PT Managed/Other Part B	(4,239.00)	0.00	0.00	(4,239.00)		(3,341.00)	(898.00)	27
36023 OT Other	0.00	0.00	0.00	0.00		(67,026.00)	67,026.00	(100)
36029 OT Managed/Other Part B	(635.00)	0.00	0.00	(635.00)		(535.00)	(100.00)	19
36033 ST Other	0.00	0.00	0.00	0.00		(13,153.00)	13,153.00	(100)
36039 ST Managed/Other Part B	(2,644.00)	0.00	0.00	(2,644.00)		(271.00)	(2,373.00)	876
S2L1.05C2 Ancillary - Medicare Managed Care (Part C)	(7,729.00)	0.00	0.00	(7,729.00)		(18,610.00)	10,881.00	(58)
35015 Pharmacy Mcaid	(2,554.00)	0.00	0.00	(2,554.00)		(800.00)	(1,754.00)	219
35025 IV Ther Mcaid	(1,117.00)	0.00	0.00	(1,117.00)		0.00	(1,117.00)	0
35035 Med Supp Mcaid	(86.00)	0.00	0.00	(86.00)		0.00	(86.00)	0
35055 Lab Mcaid	(112.00)	0.00	0.00	(112.00)		0.00	(112.00)	0
S2L1.06C2 Ancillary - Mass Health Fee-for-Service	(3,869.00)	0.00	0.00	(3,869.00)		(800.00)	(3,069.00)	384
Ancillary Revenue	(85,654.00)	0.00	0.00	(85,654.00)		(103,564.00)	17,910.00	(17)
TOTAL NURSING FACILITY REVENUE	(24,110,257.00)	0.00	0.00	(24,110,257.00)		(20,418,277.00)	(3,691,980.00)	18
33900 Other Miscellaneous Income	(5,366.00)	0.00	0.00	(5,366.00)		(7,755.00)	2,389.00	(31)
33901 Federal Relief Grant Revenue	0.00	0.00	0.00	0.00		(2,931.00)	2,931.00	(100)
33902 State Relief Grant Revenue	(74,304.00)	0.00	0.00	(74,304.00)		(932,901.00)	858,597.00	(92)
33910 Casualty (Gain) Loss	(237,706.00)	0.00	0.00	(237,706.00)		(677,284.00)	439,578.00	(65)
34000 Donations Income: Unrestricted	0.00	0.00	0.00	0.00		(22,514.00)	22,514.00	(100)
38650 Unrealized Gain/Loss on Swap	454,138.00	0.00	0.00	454,138.00		(1,632,101.00)	2,086,239.00	(128)
89000 Prior Year Expense Adjustments	(30,066.00)	0.00	0.00	(30,066.00)		(35,035.00)	4,969.00	(14)
S2L3.02C1 Endowment and Other Non-Recoverable Revenue	106,696.00	0.00	0.00	106,696.00		(3,310,521.00)	3,417,217.00	(103)

Jewish Rehab Center for the Aged of the North Shore, Brudnick Center for Li
Year End: December 31, 2023
Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/30/2024

4005. 02-3

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
39000 Prior Year Income Adjustments	(49,449.00)	0.00	0.00	(49,449.00)		(103,807.00)	54,358.00	(52)
39001 Prior Year Contra Adjustments	142.00	0.00	0.00	142.00		(4,176.00)	4,318.00	(103)
39002 Prior Year Ancillary Adjustments	(12,133.00)	0.00	0.00	(12,133.00)		0.00	(12,133.00)	0
S2L3.06C1 Prior Year Retroactive Revenue	(61,440.00)	0.00	0.00	(61,440.00)		(107,983.00)	46,543.00	(43)
38000 Interest Income	(2,105.00)	0.00	0.00	(2,105.00)		(569.00)	(1,536.00)	270
S2L3.07C1 Interest Income	(2,105.00)	0.00	0.00	(2,105.00)		(569.00)	(1,536.00)	270
31000 Rental Income	(81,800.00)	0.00	0.00	(81,800.00)		(81,802.00)	2.00	0
33903 Paycheck Protection Program Revenue	0.00	0.00	0.00	0.00		(2,397,677.00)	2,397,677.00	(100)
S2L3.09C1 Administrative and General Recoverable Revenue	(81,800.00)	0.00	0.00	(81,800.00)		(2,479,479.00)	2,397,679.00	(97)
32020 Hairdresser Income	(13,087.00)	0.00	0.00	(13,087.00)		(11,415.00)	(1,672.00)	15
S2L3.11C1 Variable Recoverable Revenue	(13,087.00)	0.00	0.00	(13,087.00)		(11,415.00)	(1,672.00)	15
Other Nursing Facility Revenue	(51,736.00)	0.00	0.00	(51,736.00)		(5,909,967.00)	5,858,231.00	(99)
TOTAL REVENUE	(24,161,993.00)	0.00	0.00	(24,161,993.00)		(26,328,244.00)	2,166,251.00	(8)
60020 Salaries: DON	119,491.00	0.00	0.00	119,491.00		110,122.00	9,369.00	9
S3L1.01C1 Director of Nurses - Salaries	119,491.00	0.00	0.00	119,491.00		110,122.00	9,369.00	9
60023 Salaries: RN Mgmt	212,262.00	0.00	0.00	212,262.00		41,725.00	170,537.00	409
60030 Salaries: RN	1,116,271.00	0.00	0.00	1,116,271.00		1,297,300.00	(181,029.00)	(14)
60090 PTO Accruals: Nursing	16,728.00	0.00	0.00	16,728.00		21,902.00	(5,174.00)	(24)
60095 Shared Employee Expense: Nursing	5,426.00	0.00	0.00	5,426.00		0.00	5,426.00	0
S3L1.07C1 Registered Nurses - Salaries	1,350,687.00	0.00	0.00	1,350,687.00		1,360,927.00	(10,240.00)	(1)
60170 Nursing Purchased Services	1,006.00	0.00	0.00	1,006.00		(60,520.00)	61,526.00	(102)
S3L1.10C1 Registered Nurses Purchased Services - Per Diem	1,006.00	0.00	0.00	1,006.00		(60,520.00)	61,526.00	(102)
60024 Salaries: LPN Mgmt	286,319.00	0.00	0.00	286,319.00		366,653.00	(80,334.00)	(22)
60040 Salaries: LPN	2,123,374.00	0.00	0.00	2,123,374.00		1,796,701.00	326,673.00	18
S3L1.12C1 Licensed Practical Nurses - Salaries	2,409,693.00	0.00	0.00	2,409,693.00		2,163,354.00	246,339.00	11
60050 Salaries: CNA/RCA/HHA	4,401,048.00	0.00	0.00	4,401,048.00		3,886,704.00	514,344.00	13
60058 Salaries: TNA	37,545.00	0.00	0.00	37,545.00		143,465.00	(105,920.00)	(74)
S3L1.17C1 Certified Nurse Aides - Salaries	4,438,593.00	0.00	0.00	4,438,593.00		4,030,169.00	408,424.00	10
Nursing Expenses	8,319,470.00	0.00	0.00	8,319,470.00		7,604,052.00	715,418.00	9
40001 Salaries: Administrator in Training	0.00	0.00	0.00	0.00		98,852.00	(98,852.00)	(100)
40020 Salaries: Administration	313,423.00	0.00	0.00	313,423.00		185,688.00	127,735.00	69
40090 PTO Accruals: Administration	3,924.00	0.00	0.00	3,924.00		1,973.00	1,951.00	99
40095 Shared Employee Expense: Administration	2,504.00	0.00	0.00	2,504.00		0.00	2,504.00	0
S3L2.01C1 Administration - Salaries	319,851.00	0.00	0.00	319,851.00		286,513.00	33,338.00	12
42620 Uniform Expense	394.00	0.00	0.00	394.00		0.00	394.00	0
42820 Pension Expense	1.00	0.00	0.00	1.00		0.00	1.00	0
42851 Health Insurance Expense	622,557.00	0.00	0.00	622,557.00		618,559.00	3,998.00	1
42852 Dental Insurance Expense	16,152.00	0.00	0.00	16,152.00		14,203.00	1,949.00	14
42860 Life & Disability Insurance Expense	13,233.00	0.00	0.00	13,233.00		9,561.00	3,672.00	38
42870 Other Employee Benefit Expense	0.00	0.00	0.00	0.00		219.00	(219.00)	(100)
S3L2.02C1 Administration - Employee Benefits	652,337.00	0.00	0.00	652,337.00		642,542.00	9,795.00	2
42800 Payroll Tax Expense	1,030,571.00	0.00	0.00	1,030,571.00		923,719.00	106,852.00	12
42810 Unemployment Expense	25,786.00	0.00	0.00	25,786.00		37,735.00	(11,949.00)	(32)
42880 Workers Comp Expense	286,688.00	0.00	0.00	286,688.00		228,918.00	57,770.00	25
S3L2.03C1 Administration - Payroll Taxes	1,343,045.00	0.00	0.00	1,343,045.00		1,190,372.00	152,673.00	13
40030 Salaries: Accounting	70,259.00	0.00	0.00	70,259.00		0.00	70,259.00	0
40040 Salaries: HR	104,192.00	0.00	0.00	104,192.00		0.00	104,192.00	0
40050 Salaries: IT/Communications	66,481.00	0.00	0.00	66,481.00		0.00	66,481.00	0
40060 Salaries: Clerical/Administrative	100,563.00	0.00	0.00	100,563.00		86,366.00	14,197.00	16
67011 Salaries: Admission Screener - LPN	175,517.00	0.00	0.00	175,517.00		178,093.00	(2,576.00)	(1)
S3L2.07C1 Clerical Staff - Salaries	517,012.00	0.00	0.00	517,012.00		264,459.00	252,553.00	95
42170 Office Purchased Services	64,597.00	0.00	0.00	64,597.00		47,566.00	17,031.00	36
42960 Qualified Personnel Expense	0.00	0.00	0.00	0.00		142,850.00	(142,850.00)	(100)
S3L2.10C1 Clerical Staff - Purchased Services	64,597.00	0.00	0.00	64,597.00		190,416.00	(125,819.00)	(66)
42010 Payroll Bookkeeping Expense (ADP)	101,251.00	0.00	0.00	101,251.00		98,718.00	2,533.00	3
42015 Software Service	114,418.00	0.00	0.00	114,418.00		94,412.00	20,006.00	21
42030 Computer/Server Expense	30,611.00	0.00	0.00	30,611.00		17,391.00	13,220.00	76
S3L2.11C1 Electronic Data Processing, Payroll, and Bookkeepi	246,280.00	0.00	0.00	246,280.00		210,521.00	35,759.00	17

Jewish Rehab Center for the Aged of the North Shore, Brudnick Center for Li
Year End: December 31, 2023
Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/30/2024

4005. 02-4

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
42040 Postage Expense	(892.00)	0.00	0.00	(892.00)		4,276.00	(5,168.00)	(121)
42050 Bank Charges	18,027.00	0.00	0.00	18,027.00		6,959.00	11,068.00	159
42051 Credit Card fees	1,878.00	0.00	0.00	1,878.00		5,610.00	(3,732.00)	(67)
42160 Office Supplies & Expense	31,659.00	0.00	0.00	31,659.00		57,900.00	(26,241.00)	(45)
42610 EE relations	68,279.00	0.00	0.00	68,279.00		74,270.00	(5,991.00)	(8)
S3L2.12C1 Office Supplies	118,951.00	0.00	0.00	118,951.00		149,015.00	(30,064.00)	(20)
42060 Telephone-Cable-Internet Expense	74,569.00	0.00	0.00	74,569.00		72,719.00	1,850.00	3
42070 Cell Phone Reimbursement Expense	360.00	0.00	0.00	360.00		0.00	360.00	0
S3L2.13C1 Telecommunications	74,929.00	0.00	0.00	74,929.00		72,719.00	2,210.00	3
42120 Travel Expense	600.00	0.00	0.00	600.00		1,429.00	(829.00)	(58)
S3L2.15C1 Travel: Conventions & Meetings	600.00	0.00	0.00	600.00		1,429.00	(829.00)	(58)
42600 Staff Recruitment Expense	88,002.00	0.00	0.00	88,002.00		66,167.00	21,835.00	33
S3L2.16C1 Advertising - Help Wanted	88,002.00	0.00	0.00	88,002.00		66,167.00	21,835.00	33
42140 Prof Meetings & Education Exp	15,868.00	0.00	0.00	15,868.00		16,097.00	(229.00)	(1)
S3L2.18C1 Continuing Professional Education/Training and Dev	15,868.00	0.00	0.00	15,868.00		16,097.00	(229.00)	(1)
42710 Accounting Expense	69,057.00	0.00	0.00	69,057.00		65,819.00	3,238.00	5
S3L2.19C1 Accounting Services (not related to appeals)	69,057.00	0.00	0.00	69,057.00		65,819.00	3,238.00	5
42740 Liability Insurance	413,252.00	0.00	0.00	413,252.00		402,740.00	10,512.00	3
S3L2.20C1 Insurance - Malpractice & General Liability	413,252.00	0.00	0.00	413,252.00		402,740.00	10,512.00	3
40300 Prof Service/Consultant	29,154.00	0.00	0.00	29,154.00		26,955.00	2,199.00	8
S3L2.22C1. A Professional Services	29,154.00	0.00	0.00	29,154.00		26,955.00	2,199.00	8
42900 Miscellaneous Expense	1,633.00	0.00	0.00	1,633.00		1,225.00	408.00	33
42915 Hairdresser	13,487.00	0.00	0.00	13,487.00		11,339.00	2,148.00	19
42925 Corporate Taxes	1,003.00	0.00	0.00	1,003.00		1,000.00	3.00	0
S3L2.22C1. B Miscellaneous Expense	16,123.00	0.00	0.00	16,123.00		13,564.00	2,559.00	19
42150 Licenses and Dues Expense	31,941.00	0.00	0.00	31,941.00		36,521.00	(4,580.00)	(13)
42920 Permits and Filing Fees	145.00	0.00	0.00	145.00		200.00	(55.00)	(28)
S3L2.23C1. B Licenses and Dues - Not Related to Resident Care	32,086.00	0.00	0.00	32,086.00		36,721.00	(4,635.00)	(13)
42720 Legal Expense	19,698.00	0.00	0.00	19,698.00		5,056.00	14,642.00	290
S3L2.23C1. F Legal - Other	19,698.00	0.00	0.00	19,698.00		5,056.00	14,642.00	290
42999 Management Fee Expense	1,457,135.00	0.00	0.00	1,457,135.00		1,236,946.00	220,189.00	18
S3L2.23C1. H Management Company Fees	1,457,135.00	0.00	0.00	1,457,135.00		1,236,946.00	220,189.00	18
42950 Interest Expense-working capital	7,855.00	0.00	0.00	7,855.00		5,489.00	2,366.00	43
S3L2.23C1. J Interest on Working Capital	7,855.00	0.00	0.00	7,855.00		5,489.00	2,366.00	43
42053 Surveillance Fees LOC	3,258.00	0.00	0.00	3,258.00		2,300.00	958.00	42
42054 Remarketing Fees	23,944.00	0.00	0.00	23,944.00		24,639.00	(695.00)	(3)
42910 Fines and Penalties / Late Fees	2,102.00	0.00	0.00	2,102.00		7,479.00	(5,377.00)	(72)
S3L2.23C1. K Fines, Late Fees, Penalties	29,304.00	0.00	0.00	29,304.00		34,418.00	(5,114.00)	(15)
80100 Bad Debt Expense	156,247.00	0.00	0.00	156,247.00		240,000.00	(83,753.00)	(35)
S3L2.23C1. N Bad Debt Expense	156,247.00	0.00	0.00	156,247.00		240,000.00	(83,753.00)	(35)
80800 User Fee Expense	958,917.00	0.00	0.00	958,917.00		887,648.00	71,269.00	8
S3L2.23C1. O User Fee Assessment	958,917.00	0.00	0.00	958,917.00		887,648.00	71,269.00	8
43160 Business Development Supplies & Expense	4,119.00	0.00	0.00	4,119.00		708.00	3,411.00	482
43170 Business Development Purchased Services	18,509.00	0.00	0.00	18,509.00		7,924.00	10,585.00	134
S3L2.23C1. P Other Non-Allowable A&G Expenses	22,628.00	0.00	0.00	22,628.00		8,632.00	13,996.00	162
A&G Expenses	6,652,928.00	0.00	0.00	6,652,928.00		6,054,238.00	598,690.00	10
60021 Salaries: ADON/SDC	168,148.00	0.00	0.00	168,148.00		133,067.00	35,081.00	26
S3L3.01C1 Staff Development Coordinator - Salaries	168,148.00	0.00	0.00	168,148.00		133,067.00	35,081.00	26
51000 Salaries: Plant	211,816.00	0.00	0.00	211,816.00		156,408.00	55,408.00	35
51090 PTO Accruals: Plant	1,511.00	0.00	0.00	1,511.00		2,165.00	(654.00)	(30)
S3L3.05C1 Plant Operations - Salaries	213,327.00	0.00	0.00	213,327.00		158,573.00	54,754.00	35
51100 Landscaping & Snow Removal	48,328.00	0.00	0.00	48,328.00		36,234.00	12,094.00	33
51170 Plant Purchased Services	547,769.00	0.00	0.00	547,769.00		501,760.00	46,009.00	9
S3L3.08C1 Plant Operations - Purchased Services	596,097.00	0.00	0.00	596,097.00		537,994.00	58,103.00	11
51160 Plant Supplies & Expense	130,141.00	0.00	0.00	130,141.00		140,142.00	(10,001.00)	(7)
S3L3.09C1 Plant Operations - Supplies and Expenses	130,141.00	0.00	0.00	130,141.00		140,142.00	(10,001.00)	(7)

Jewish Rehab Center for the Aged of the North Shore, Brudnick Center for Li
Year End: December 31, 2023
Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/30/2024

4005. 02-5

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
51210 Utility: Oil & Gas	95,854.00	0.00	0.00	95,854.00		67,641.00	28,213.00	42
51220 Utility: Water	102,141.00	0.00	0.00	102,141.00		93,659.00	8,482.00	9
51230 Utility: Electric	244,366.00	0.00	0.00	244,366.00		222,453.00	21,913.00	10
S3L3.10C1 Plant Operations - Utilities	442,361.00	0.00	0.00	442,361.00		383,753.00	58,608.00	15
52030 Salaries: Dietician	107,855.00	0.00	0.00	107,855.00		104,593.00	3,262.00	3
S3L3.13C1 Dietician - Salaries	107,855.00	0.00	0.00	107,855.00		104,593.00	3,262.00	3
52010 Salaries: Dietary Mgrs	128,753.00	0.00	0.00	128,753.00		48,469.00	80,284.00	166
52020 Salaries: Dietary Staff	340,795.00	0.00	0.00	340,795.00		452,929.00	(112,134.00)	(25)
52021 Salaries: Cooks	184,720.00	0.00	0.00	184,720.00		188,896.00	(4,176.00)	(2)
52022 Salaries: Wait Staff	0.00	0.00	0.00	0.00		107.00	(107.00)	(100)
52023 Salaries: Homemaker	433,176.00	0.00	0.00	433,176.00		222,669.00	210,507.00	95
52040 Salaries: Cafe	68,771.00	0.00	0.00	68,771.00		60,200.00	8,571.00	14
52090 PTO Accruals: Dietary	2,676.00	0.00	0.00	2,676.00		2,845.00	(169.00)	(6)
52095 Shared Employee Expense: Dietary	(9,300.00)	0.00	0.00	(9,300.00)		0.00	(9,300.00)	0
S3L3.18C1 Dietary - Salaries	1,149,591.00	0.00	0.00	1,149,591.00		976,115.00	173,476.00	18
52200 Food Expense	737,854.00	0.00	0.00	737,854.00		671,815.00	66,039.00	10
S3L3.21C1 Dietary - Food	737,854.00	0.00	0.00	737,854.00		671,815.00	66,039.00	10
52170 Dietary Purchased Services	3,930.00	0.00	0.00	3,930.00		0.00	3,930.00	0
S3L3.22C1 Dietary - Purchased Services	3,930.00	0.00	0.00	3,930.00		0.00	3,930.00	0
52160 Dietary Supplies & Expense	100,821.00	0.00	0.00	100,821.00		97,523.00	3,298.00	3
S3L3.23C1 Dietary - Supplies and Expenses	100,821.00	0.00	0.00	100,821.00		97,523.00	3,298.00	3
53000 Salaries: Laundry	132,224.00	0.00	0.00	132,224.00		123,407.00	8,817.00	7
53090 PTO Accruals: Laundry	681.00	0.00	0.00	681.00		766.00	(85.00)	(11)
54000 Salaries: Housekeeping	456,733.00	0.00	0.00	456,733.00		388,418.00	68,315.00	18
54090 PTO Accruals: Housekeeping	968.00	0.00	0.00	968.00		1,472.00	(504.00)	(34)
54095 Shared Employee Expense: Housekeeping	(3,780.00)	0.00	0.00	(3,780.00)		0.00	(3,780.00)	0
S3L3.24C1 Housekeeping/Laundry - Salaries	586,826.00	0.00	0.00	586,826.00		514,063.00	72,763.00	14
53160 Laundry Supplies & Expense	20,386.00	0.00	0.00	20,386.00		14,749.00	5,637.00	38
54160 Housekeeping Supplies & Expense	67,923.00	0.00	0.00	67,923.00		70,644.00	(2,721.00)	(4)
S3L3.28C1 Housekeeping/Laundry - Supplies and Expenses	88,309.00	0.00	0.00	88,309.00		85,393.00	2,916.00	3
53200 Linens & Bedding	39,688.00	0.00	0.00	39,688.00		45,708.00	(6,020.00)	(13)
S3L3.29C1 Housekeeping/Laundry - Linen and Bedding	39,688.00	0.00	0.00	39,688.00		45,708.00	(6,020.00)	(13)
60060 Salaries: Medical Records	57,015.00	0.00	0.00	57,015.00		61,194.00	(4,179.00)	(7)
60065 Salaries: Nursing Clerical	187,636.00	0.00	0.00	187,636.00		181,538.00	6,098.00	3
S3L3.36C1 Unit Clerk & Medical Records - Salaries	244,651.00	0.00	0.00	244,651.00		242,732.00	1,919.00	1
60022 Salaries: Clin Reimb - RN	162,652.00	0.00	0.00	162,652.00		222,188.00	(59,536.00)	(27)
60025 Salaries: Clin Reimb - LPN	73,397.00	0.00	0.00	73,397.00		50,713.00	22,684.00	45
67020 Salaries: Case Manager	58,584.00	0.00	0.00	58,584.00		0.00	58,584.00	0
S3L3.40C1 MMQ Evaluation Nurse/MDS Coord - Salaries	294,633.00	0.00	0.00	294,633.00		272,901.00	21,732.00	8
67000 Salaries: Social Services LCSW-MSW	116,992.00	0.00	0.00	116,992.00		168,077.00	(51,085.00)	(30)
67001 Salaries: Social Services, LICSW	100,140.00	0.00	0.00	100,140.00		96,769.00	3,371.00	3
67090 PTO Accruals: Social Services/Admissions	2,581.00	0.00	0.00	2,581.00		4,654.00	(2,073.00)	(45)
68095 Shared Employee Expense: Admissions	(1,856.00)	0.00	0.00	(1,856.00)		0.00	(1,856.00)	0
S3L3.48C1 Social Service Worker - Salaries	217,857.00	0.00	0.00	217,857.00		269,500.00	(51,643.00)	(19)
77000 Salaries: Rehab Mgmt	112,752.00	0.00	0.00	112,752.00		111,343.00	1,409.00	1
S3L3.56C1 Indirect Restorative Therapy: Salaries	112,752.00	0.00	0.00	112,752.00		111,343.00	1,409.00	1
77010 Salaries: PT	344,287.00	0.00	0.00	344,287.00		261,791.00	82,496.00	32
77015 Salaries: PTA	129,508.00	0.00	0.00	129,508.00		122,385.00	7,123.00	6
77020 Salaries: OTR	404,665.00	0.00	0.00	404,665.00		336,106.00	68,559.00	20
77025 Salaries: COTA	116,261.00	0.00	0.00	116,261.00		86,504.00	29,757.00	34
77030 Salaries: SLP	73,016.00	0.00	0.00	73,016.00		73,468.00	(452.00)	(1)
77050 Salaries: Rehab Other	40,871.00	0.00	0.00	40,871.00		37,214.00	3,657.00	10
77090 PTO Accruals: Rehab	3,841.00	0.00	0.00	3,841.00		4,579.00	(738.00)	(16)
S3L3.60C1 Direct Restorative Therapy: Salaries	1,112,449.00	0.00	0.00	1,112,449.00		922,047.00	190,402.00	21
77170 Rehab Purchased Services	0.00	0.00	0.00	0.00		8,537.00	(8,537.00)	(100)
S3L3.62C1 Direct Restorative Therapt - Consultants	0.00	0.00	0.00	0.00		8,537.00	(8,537.00)	(100)
70000 Salaries: Activities	122,938.00	0.00	0.00	122,938.00		140,164.00	(17,226.00)	(12)
70005 Salaries: Activities - Director	78,894.00	0.00	0.00	78,894.00		33,386.00	45,508.00	136
70090 PTO Accruals: Activities	431.00	0.00	0.00	431.00		390.00	41.00	11
S3L3.64C1 Recreational Therapy/Activities - Salaries	202,263.00	0.00	0.00	202,263.00		173,940.00	28,323.00	16

Jewish Rehab Center for the Aged of the North Shore, Brudnick Center for Li
Year End: December 31, 2023
Trial balance

Prepared by	Reviewed by
ML24500 3/27/2024	DF15452 3/30/2024

4005. 02-6

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	Amount Chg	%Chg
70170 Activities Purchased Services	22,717.00	0.00	0.00	22,717.00		13,209.00	9,508.00	72
S3L3.67C1 Recreational Therapy/Activities - Purchased Serv	22,717.00	0.00	0.00	22,717.00		13,209.00	9,508.00	72
70160 Activities Supplies & Expense	11,183.00	0.00	0.00	11,183.00		7,621.00	3,562.00	47
S3L3.68C1 Recreational Therapy/Activities - Supplies and Exp	11,183.00	0.00	0.00	11,183.00		7,621.00	3,562.00	47
42105 Transportation Expense	52.00	0.00	0.00	52.00		128.00	(76.00)	(59)
S3L3.69C1 Recreational Therapy/Activities - Transportation	52.00	0.00	0.00	52.00		128.00	(76.00)	(59)
42110 Motor Vehicle Expense	139.00	0.00	0.00	139.00		0.00	139.00	0
42130 Mileage Reimbursement	37.00	0.00	0.00	37.00		0.00	37.00	0
S3L3.78C1 Travel - Motor Vehicle Expense	176.00	0.00	0.00	176.00		0.00	176.00	0
63300 Consultant Medical Director	78,000.00	0.00	0.00	78,000.00		78,000.00	0.00	0
S3L3.82C1 Physician Services - Medical Director	78,000.00	0.00	0.00	78,000.00		78,000.00	0.00	0
78011 Pharmacy Part A	343,607.00	0.00	0.00	343,607.00		283,196.00	60,411.00	21
78013 Pharmacy Managed Care	53,400.00	0.00	0.00	53,400.00		38,246.00	15,154.00	40
78014 Pharmacy Private	2,007.00	0.00	0.00	2,007.00		0.00	2,007.00	0
78021 IV Ther Part A	21,921.00	0.00	0.00	21,921.00		29,668.00	(7,747.00)	(26)
78023 IV Ther Other	4,315.00	0.00	0.00	4,315.00		9,998.00	(5,683.00)	(57)
78031 Med Supp Part A	5,599.00	0.00	0.00	5,599.00		3,596.00	2,003.00	56
78033 Med Supp Other	6,658.00	0.00	0.00	6,658.00		1,957.00	4,701.00	240
78041 Oxygen Part A	31,952.00	0.00	0.00	31,952.00		33,406.00	(1,454.00)	(4)
78051 Lab Part A	71,896.00	0.00	0.00	71,896.00		60,883.00	11,013.00	18
78053 Lab Other	124.00	0.00	0.00	124.00		0.00	124.00	0
78061 X-ray Part A	23,069.00	0.00	0.00	23,069.00		30,356.00	(7,287.00)	(24)
78063 X-ray Other	2,373.00	0.00	0.00	2,373.00		0.00	2,373.00	0
78071 Ambulance Part A	37,102.00	0.00	0.00	37,102.00		11,131.00	25,971.00	233
S3L3.87C1 Legend Drugs	604,023.00	0.00	0.00	604,023.00		502,437.00	101,586.00	20
60160 Nursing Supplies & Expense	416,378.00	0.00	0.00	416,378.00		362,634.00	53,744.00	15
60161 Nursing Supplies & Expense - PPE	52,306.00	0.00	0.00	52,306.00		82,960.00	(30,654.00)	(37)
60162 Nursing Supplies & Expense - Covid19 Test	1,545.00	0.00	0.00	1,545.00		404,370.00	(402,825.00)	(100)
77160 Rehab Supplies & Expense	18,772.00	0.00	0.00	18,772.00		10,575.00	8,197.00	78
S3L3.89C1 House Supplies - Not Resold	489,001.00	0.00	0.00	489,001.00		860,539.00	(371,538.00)	(43)
63350 Consultant Pharmacy	5,268.00	0.00	0.00	5,268.00		6,866.00	(1,598.00)	(23)
S3L3.92C1 Pharmacy Consultant	5,268.00	0.00	0.00	5,268.00		6,866.00	(1,598.00)	(23)
Variable Expenses	7,759,973.00	0.00	0.00	7,759,973.00		7,318,539.00	441,434.00	6
45400 Depreciation expense	1,084,720.00	0.00	0.00	1,084,720.00		940,237.00	144,483.00	15
45451 Amortization expense - Software	775.00	0.00	0.00	775.00		0.00	775.00	0
S3L4.01C1 Depreciation Expense	1,085,495.00	0.00	0.00	1,085,495.00		940,237.00	145,258.00	15
45200 Interest Expense on long term debt	662,126.00	0.00	0.00	662,126.00		674,513.00	(12,387.00)	(2)
45460 Amortization expense - MAC	24,429.00	0.00	0.00	24,429.00		25,041.00	(612.00)	(2)
S3L4.02C1 Long-Term Interest Expense SNF - CR	686,555.00	0.00	0.00	686,555.00		699,554.00	(12,999.00)	(2)
45100 Real Estate taxes or PILOT fees	32,181.00	0.00	0.00	32,181.00		41,172.00	(8,991.00)	(22)
S3L4.08C1 Real Estate Tax Expense	32,181.00	0.00	0.00	32,181.00		41,172.00	(8,991.00)	(22)
42090 Operating Lease Expense-Equipment	0.00	0.00	0.00	0.00		5,970.00	(5,970.00)	(100)
S3L4.12C1 Other Fixed Cost Expense-SNF-CR	0.00	0.00	0.00	0.00		5,970.00	(5,970.00)	(100)
Capital & Fixed Cost Expenses	1,804,231.00	0.00	0.00	1,804,231.00		1,686,933.00	117,298.00	7
TOTAL EXPENSES	24,536,602.00	0.00	0.00	24,536,602.00		22,663,762.00	1,872,840.00	8
NET INCOME	374,609.00	0.00	0.00	374,609.00		(3,664,482.00)	4,039,091.00	(110)
NET INCOME	374,609.00	0.00	0.00	374,609.00		(3,664,482.00)	4,039,091.00	(110)