

Chelsea Jewish Lifecare, Inc.  
Year End: December 31, 2023  
MA Summary TB

Prepared by	Reviewed by
DF15452 3/27/2024	

4005. 01

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
1025.0 Cash and Equivalents	346,342.00	0.00	0.00	346,342.00		372,596.00 (7)
Cash	<u>346,342.00</u>	<u>0.00</u>	<u>0.00</u>	<u>346,342.00</u>		<u>372,596.00</u> (7)
1140.0 Reserve for Bad Debt	(12,500.00)	0.00	0.00	(12,500.00)		(12,500.00) 0
1183.0 Other Accounts Receivable	3,473,360.00	0.00	0.00	3,473,360.00		6,172,154.00 (44)
Accounts Receivable	<u>3,460,860.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,460,860.00</u>		<u>6,159,654.00</u> (44)
1170.0 Employees	77,466.00	0.00	0.00	77,466.00		59,966.00 29
1180.0 Affiliates/Related Parties	27,927,516.00	0.00	0.00	27,927,516.00		21,033,379.00 33
Loans Receivable	<u>28,004,982.00</u>	<u>0.00</u>	<u>0.00</u>	<u>28,004,982.00</u>		<u>21,093,345.00</u> 33
1310.0 Other Current Assets	439,936.00	0.00	0.00	439,936.00		696,328.00 (37)
Other Current Assets	<u>439,936.00</u>	<u>0.00</u>	<u>0.00</u>	<u>439,936.00</u>		<u>696,328.00</u> (37)
Total Current Assets	<u>32,252,120.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,252,120.00</u>		<u>28,321,923.00</u> 14
1611.1 Building Improvements - Cost	92,078.00	0.00	0.00	92,078.00		60,578.00 52
1612.2 Building Improvements - Accu	(61,103.00)	0.00	0.00	(61,103.00)		(60,578.00) 1
1651.1 Equipment - Cost	330,643.00	0.00	0.00	330,643.00		316,321.00 5
1652.2 Equipment - Accumulated Dep	(294,036.00)	0.00	0.00	(294,036.00)		(278,891.00) 5
1701.1 Motor Vehicles - Cost	63,827.00	0.00	0.00	63,827.00		21,241.00 200
1702.2 Motor Vehicles - Accumulated	(23,926.00)	0.00	0.00	(23,926.00)		(21,241.00) 13
1710.1 Software - Cost	31,625.00	0.00	0.00	31,625.00		31,625.00 0
1710.2 Software - Accumulated Depre	(14,231.00)	0.00	0.00	(14,231.00)		(7,906.00) 80
Fixed Assets	<u>124,877.00</u>	<u>0.00</u>	<u>0.00</u>	<u>124,877.00</u>		<u>61,149.00</u> 104
1975.1 Mortgage Acquisition Cost	618.00	0.00	0.00	618.00		618.00 0
1975.2 Accumulated Amortization of I	(618.00)	0.00	0.00	(618.00)		0.00 0
1985.0. 1 Right of Use Asset	10,296.00	0.00	0.00	10,296.00		0.00 0
1985.0. 2 Construction in Progress	100,129.00	0.00	0.00	100,129.00		2,350.00 4161
1985.0. 3 Security Deposits	25,000.00	0.00	0.00	25,000.00		25,000.00 0
1985.0. 4 Deferred Interest Receivab	176,364.00	0.00	0.00	176,364.00		130,497.00 35

Chelsea Jewish Lifecare, Inc.  
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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
Deferred Charges and Other Assets	311,789.00	0.00	0.00	311,789.00		158,465.00 97
Total Assets	32,688,786.00	0.00	0.00	32,688,786.00		28,541,537.00 15
2020.0 Trade	(374,239.00)	0.00	0.00	(374,239.00)		(208,042.00) 80
2030.0 Accrued Expenses	(3,926.00)	0.00	0.00	(3,926.00)		(221,147.00) (98)
Accounts Payable	(378,165.00)	0.00	0.00	(378,165.00)		(429,189.00) (12)
2120.0 Subsidiaries and Affiliates	(281,811.00)	0.00	0.00	(281,811.00)		(291,142.00) (3)
2130.0 Banks	(102,998.00)	0.00	0.00	(102,998.00)		(92,123.00) 12
2160.0 Payments Due w/in one year o	(9,330.00)	0.00	0.00	(9,330.00)		(9,087.00) 3
Current Long-Term Debt	(394,139.00)	0.00	0.00	(394,139.00)		(392,352.00) 0
2190.0 Accrued Salaries	(910,055.00)	0.00	0.00	(910,055.00)		(766,690.00) 19
2200.0 Accrued Payroll Tax withheld	(18,242.00)	0.00	0.00	(18,242.00)		(19,079.00) (4)
2220.0 Other Payroll Liabilities	(10,947.00)	0.00	0.00	(10,947.00)		(12,162.00) (10)
Accrued Salaries and Payroll Liabil	(939,244.00)	0.00	0.00	(939,244.00)		(797,931.00) 18
2230.0 Other Current Liabilities	(108,960.00)	0.00	0.00	(108,960.00)		(100,944.00) 8
Other Current Liabilities	(108,960.00)	0.00	0.00	(108,960.00)		(100,944.00) 8
Total Current Liabilities	(1,820,508.00)	0.00	0.00	(1,820,508.00)		(1,720,416.00) 6
2330.0 Due to Affiliates/Related Parti	(5,829,296.00)	0.00	0.00	(5,829,296.00)		(2,062,619.00) 183
Non-Current Liabilities	(5,829,296.00)	0.00	0.00	(5,829,296.00)		(2,062,619.00) 183
Total Liabilities	(7,649,804.00)	0.00	0.00	(7,649,804.00)		(3,783,035.00) 102
2410.0 Unrestricted Net Assets	(21,562,886.00)	0.00	0.00	(21,562,886.00)		(20,654,323.00) 4
2420.0 Temporarily Restricted Net As:	(3,098,471.00)	0.00	0.00	(3,098,471.00)		(3,098,471.00) 0
Net Worth	(24,661,357.00)	0.00	0.00	(24,661,357.00)		(23,752,794.00) 4
Net Income	(377,625.00)	0.00	0.00	(377,625.00)		(1,005,708.00) (62)
Total Net Worth	(25,038,982.00)	0.00	0.00	(25,038,982.00)		(24,758,502.00) 1
Total Liabilities and Net Worth	(32,688,786.00)	0.00	0.00	(32,688,786.00)		(28,541,537.00) 15
3630.0 Nursing Facility Income	(7,451,930.00)	0.00	0.00	(7,451,930.00)		(5,836,778.00) 28

**Chelsea Jewish Lifecare, Inc.**  
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Prepared by	Reviewed by
DF15452 3/27/2024	

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
3650.0. 3.1 Management Fees-Non S	(1,565,408.00)	0.00	0.00	(1,565,408.00)		(1,425,540.00) 10
3650.0. 3.2 Miscellaneous	(352,868.00)	0.00	0.00	(352,868.00)		(56,779.00) 521
3650.0. 3.3 Donations	0.00	0.00	0.00	0.00		(44,089.00) (100)
3650.0. 3.4 Interest Income	(28,334.00)	0.00	0.00	(28,334.00)		(32,372.00) (12)
3650.0. 3.5 Prior Year Adjustment	0.00	0.00	0.00	0.00		(6,342.00) (100)
3650.0. 3.6 Gain on Forgiveness of D	0.00	0.00	0.00	0.00		14,000.00 (100)
3650.0. 3.7 PPP Loan	0.00	0.00	0.00	0.00		(971,312.00) (100)
3650.0. 3.8 Covid 19 Funds	0.00	0.00	0.00	0.00		(140,000.00) (100)
3650.4 Administrative and General Re	0.00	0.00	0.00	0.00		(959,808.00) (100)
Total Income	<u>(9,398,540.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(9,398,540.00)</u>		<u>(9,459,020.00)</u> <u>(1)</u>
9312.1 Administration: Salaries	3,846,804.00	0.00	0.00	3,846,804.00		2,462,569.00 56
9317.1 Clerical, Bookkeeping and Oth	2,497,143.00	0.00	0.00	2,497,143.00		3,188,091.00 (22)
9378.3 Administration, Clerical, Bookl	1,329,375.00	0.00	0.00	1,329,375.00		1,115,938.00 19
9379.5 Other Administrative and Gene	1,081,295.00	0.00	0.00	1,081,295.00		1,156,066.00 (6)
9392.0 Maintenance and Other Proper	1,910.00	0.00	0.00	1,910.00		7,236.00 (74)
9935.0. 4.4 Legal: Other	92,131.00	0.00	0.00	92,131.00		88,162.00 5
9935.0. 4.5 Other Advertising	104,655.00	0.00	0.00	104,655.00		389,475.00 (73)
9935.0. 4.7 Interest on Late Payment	405.00	0.00	0.00	405.00		7,106.00 (94)
9935.0. 4.8 Interest on Working Capi	1,228.00	0.00	0.00	1,228.00		584.00 110
Administrative and General Expens	<u>8,954,946.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,954,946.00</u>		<u>8,415,227.00</u> <u>6</u>
9380.1 Personal Property Taxes	1,671.00	0.00	0.00	1,671.00		0.00 0
9381.0 Long-Term Interest	39,618.00	0.00	0.00	39,618.00		0.00 0
9382.2 Property Rent (Unrelated Party	0.00	0.00	0.00	0.00		13,835.00 (100)
9388.8 Depreciation: Equipment	18,355.00	0.00	0.00	18,355.00		17,925.00 2
9390.8 Depreciation: Software/Limiter	6,325.00	0.00	0.00	6,325.00		6,325.00 0
Fixed Assets	<u>65,969.00</u>	<u>0.00</u>	<u>0.00</u>	<u>65,969.00</u>		<u>38,085.00</u> <u>73</u>

**Chelsea Jewish Lifecare, Inc.**  
 Year End: December 31, 2023  
 MA Summary TB

Prepared by	Reviewed by
DF15452 3/27/2024	

4005. 01-3

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
Total Expenses	<u>9,020,915.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,020,915.00</u>		<u>8,453,312.00</u> <u>7</u>
Net Income	<u>(377,625.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(377,625.00)</u>		<u>(1,005,708.00)</u> <u>(62)</u>
Net Income / Loss	<u>(377,625.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(377,625.00)</u>		<u>(1,005,708.00)</u> <u>(62)</u>

Chelsea Jewish Lifecare, Inc.

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
DF15452 3/27/2024	

4005.02

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	%Chg
11108 CJ Lifecare Metro #7167	286,069.00	0.00	0.00	286,069.00		262,519.00	9
11109 CJ Lifecare Metro #7159	22,659.00	0.00	0.00	22,659.00		109,318.00	(79)
11111 CJ Lifecare Eastern #0015 Donations	0.00	0.00	0.00	0.00		21,172.00	(100)
11114 CJ Lifecare M&T 1136	29,890.00	0.00	0.00	29,890.00		(26,541.00)	(213)
11150 CJ Lifecare Paypal	7,724.00	0.00	0.00	7,724.00		6,128.00	26
<b>1025.0 Cash and Equivalents</b>	<b>346,342.00</b>	<b>0.00</b>	<b>0.00</b>	<b>346,342.00</b>		<b>372,596.00</b>	(7)
<b>Cash</b>	<b>346,342.00</b>	<b>0.00</b>	<b>0.00</b>	<b>346,342.00</b>		<b>372,596.00</b>	(7)
12198 Allowance for Uncollectable Pledges	(12,500.00)	0.00	0.00	(12,500.00)		(12,500.00)	0
<b>1140.0 Reserve for Bad Debt</b>	<b>(12,500.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(12,500.00)</b>		<b>(12,500.00)</b>	0
12000 Accounts Receivable	155,880.00	0.00	0.00	155,880.00		48,421.00	222
12001 Accounts Receivable - Other	78,539.00	0.00	0.00	78,539.00		3,252,782.00	(98)
12002 Accounts Receivable - Other	(43,002.00)	0.00	0.00	(43,002.00)		(43,002.00)	0
12003 Accounts Receivable - Other JGS-CJL	0.00	0.00	0.00	0.00		786,578.00	(100)
12004 Accounts Receivable - Other DA-CJL	530,717.00	0.00	0.00	530,717.00		1,085,763.00	(51)
12007 Accounts Receivable - Other SC-CJL	60,084.00	0.00	0.00	60,084.00		11,133.00	440
12200 Current Portion Pledge Receivable (LFCL)	150,000.00	0.00	0.00	150,000.00		150,000.00	0
12210 Current Portion Pledge Receivable (Other)	28,773.00	0.00	0.00	28,773.00		56,809.00	(49)
12310 Deposit Exchange	6,315.00	0.00	0.00	6,315.00		0.00	0
12330 Payroll Exchange	982.00	0.00	0.00	982.00		261.00	276
12331 Payroll Tax Exchange	10,148.00	0.00	0.00	10,148.00		9,266.00	10
12332 Payroll Levy Exchange	80.00	0.00	0.00	80.00		80.00	0
12333 Pension Exchange	3,941.00	0.00	0.00	3,941.00		3,107.00	27
12340 Voluntary EE Deduction Exchange	104,496.00	0.00	0.00	104,496.00		75,512.00	38
12341 Voluntary NY Life Exchange	(25,069.00)	0.00	0.00	(25,069.00)		(16,880.00)	49
12400 Exchange Projects	1,660,755.00	0.00	0.00	1,660,755.00		0.00	0
12410 Exchange Other	(37,637.00)	0.00	0.00	(37,637.00)		(67,466.00)	(44)
12415 Exchange Other - Supplier Pay	63,826.00	0.00	0.00	63,826.00		79,821.00	(20)
12420 Manual Check Exchange	(86,453.00)	0.00	0.00	(86,453.00)		(91,836.00)	(6)
18010 Pledge Receivable (LFCL)	1,050,000.00	0.00	0.00	1,050,000.00		1,050,000.00	0
18020 Pledge Receivable (Other)	81,474.00	0.00	0.00	81,474.00		104,217.00	(22)
18035 S_T Offset: Pledge Receivables	(206,809.00)	0.00	0.00	(206,809.00)		(206,809.00)	0
18040 Present Value Offset: Pledges	(113,680.00)	0.00	0.00	(113,680.00)		(115,603.00)	(2)
<b>1183.0 Other Accounts Receivable</b>	<b>3,473,360.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,473,360.00</b>		<b>6,172,154.00</b>	(44)
<b>Accounts Receivable</b>	<b>3,460,860.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,460,860.00</b>		<b>6,159,654.00</b>	(44)
14500 Employee Loans	77,466.00	0.00	0.00	77,466.00		59,966.00	29
<b>1170.0 Employees</b>	<b>77,466.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,466.00</b>		<b>59,966.00</b>	29
18140 Note Receivable LT-CJ Lifecare_USB MHIC 5	4,439,700.00	0.00	0.00	4,439,700.00		4,439,700.00	0
18145 Note Receivable LT-CJ Lifecare_Winthrop Apts LIHTC	2,153,250.00	0.00	0.00	2,153,250.00		2,153,250.00	0
18510 Loan Receivable LT-CJ Lifecare_LFCL(NCB)	5,050,401.00	0.00	0.00	5,050,401.00		5,050,401.00	0
18520 Loan Receivable LT-CJ Lifecare_LFCL(MHIC)	5,836,390.00	0.00	0.00	5,836,390.00		5,836,390.00	0
19100 Due From CJC Comm	0.00	0.00	0.00	0.00		1,352.00	(100)
19101 Due From Homecare	0.00	0.00	0.00	0.00		400,383.00	(100)
19103 Due From Hospice	0.00	0.00	0.00	0.00		(877,017.00)	(100)
19110 Due From CJNH Inc	0.00	0.00	0.00	0.00		2,185,217.00	(100)
19120 Due From LFCL	0.00	0.00	0.00	0.00		1,028,061.00	(100)
19128 Due From AHAL I	0.00	0.00	0.00	0.00		762,968.00	(100)
19129 Due From AHAL II	0.00	0.00	0.00	0.00		208,485.00	(100)
19160 Due From Winthrop	0.00	0.00	0.00	0.00		222,494.00	(100)
19300 Due From CJCF	0.00	0.00	0.00	0.00		83,009.00	(100)
19310 Due From BCL	0.00	0.00	0.00	0.00		1,417,042.00	(100)
19320 Due From SR ADH	0.00	0.00	0.00	0.00		125,797.00	(100)
19330 Due From Kaplan Estates AL	0.00	0.00	0.00	0.00		265,911.00	(100)
19405 Due From JGSAS	0.00	0.00	0.00	0.00		1,063.00	(100)
19410 Due From JNH	0.00	0.00	0.00	0.00		38,264.00	(100)
19420 Due From W ADH	0.00	0.00	0.00	0.00		3,530.00	(100)
19430 Due From RH	0.00	0.00	0.00	0.00		795.00	(100)
19440 Due From SHHC - Home Care	0.00	0.00	0.00	0.00		1,276.00	(100)
19445 Due From SHHC - Hospice	0.00	0.00	0.00	0.00		194.00	(100)
19510 Due From DA - GC	0.00	0.00	0.00	0.00		258,991.00	(100)
19520 Due From DA SP	0.00	0.00	0.00	0.00		3,582.00	(100)
19530 Due From DA EV	0.00	0.00	0.00	0.00		832.00	(100)

**Chelsea Jewish Lifecare, Inc.**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
DF15452 3/27/2024	

4005. 02-1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
22101 Due to Homecare	1,183,164.00	0.00	0.00	1,183,164.00	(150,963.00)	(884)
22103 Due to Hospice	51,653.00	0.00	0.00	51,653.00	(175,975.00)	(129)
22128 Due to AHAL I	362,951.00	0.00	0.00	362,951.00	(320,828.00)	(213)
22160 Due to Winthrop	212,904.00	0.00	0.00	212,904.00	(9,600.00)	(2318)
22310 Due to BCL	2,754,043.00	0.00	0.00	2,754,043.00	(1,481,159.00)	(286)
22320 Due to SR ADH	576,261.00	0.00	0.00	576,261.00	(20,952.00)	(2850)
22330 Due to Kaplan Estates AL	1,950,958.00	0.00	0.00	1,950,958.00	(246,511.00)	(891)
22400 Due to JGS Lifecare	15,634.00	0.00	0.00	15,634.00	1,991.00	685
22410 Due to JNH	1,520,735.00	0.00	0.00	1,520,735.00	(125,652.00)	(1310)
22420 Due to W ADH	55,983.00	0.00	0.00	55,983.00	2,980.00	1779
22430 Due to RH	205,064.00	0.00	0.00	205,064.00	(8,224.00)	(2593)
22440 Due to SHHC - Home Care	107,268.00	0.00	0.00	107,268.00	8,096.00	1225
22445 Due to SHHC - Hospice	130,416.00	0.00	0.00	130,416.00	259.00	50254
22450 Due to SHC	176.00	0.00	0.00	176.00	0.00	0
22510 Due to DA GC	1,172,132.00	0.00	0.00	1,172,132.00	(56,045.00)	(2191)
22520 Due to DA SP	39,640.00	0.00	0.00	39,640.00	1,996.00	1886
22530 Due to DA EV	99,050.00	0.00	0.00	99,050.00	1,996.00	4862
22710 Due to ANRC	3,185.00	0.00	0.00	3,185.00	0.00	0
22810 Due to Stone Rehab	5,292.00	0.00	0.00	5,292.00	0.00	0
22860 Due to Pettee House	1,266.00	0.00	0.00	1,266.00	0.00	0
<b>1180.0 Affiliates/Related Parties</b>	<b>27,927,516.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,927,516.00</b>	<b>21,033,379.00</b>	<b>33</b>
<b>Loans Receivable</b>	<b>28,004,982.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,004,982.00</b>	<b>21,093,345.00</b>	<b>33</b>
12810 Israeli Bonds	100,000.00	0.00	0.00	100,000.00	100,000.00	0
13000 Prepaid Expense	257,316.00	0.00	0.00	257,316.00	143,920.00	79
13010 Prepaid Insurance	21,521.00	0.00	0.00	21,521.00	427,335.00	(95)
13020 Prepaid Workers Comp	61,099.00	0.00	0.00	61,099.00	25,073.00	144
<b>1310.0 Other Current Assets</b>	<b>439,936.00</b>	<b>0.00</b>	<b>0.00</b>	<b>439,936.00</b>	<b>696,328.00</b>	<b>(37)</b>
<b>Other Current Assets</b>	<b>439,936.00</b>	<b>0.00</b>	<b>0.00</b>	<b>439,936.00</b>	<b>696,328.00</b>	<b>(37)</b>
<b>Total Current Assets</b>	<b>32,252,120.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,252,120.00</b>	<b>28,321,923.00</b>	<b>14</b>
16031 Building Improvements	92,078.00	0.00	0.00	92,078.00	60,578.00	52
<b>1611.1 Building Improvements - Cost</b>	<b>92,078.00</b>	<b>0.00</b>	<b>0.00</b>	<b>92,078.00</b>	<b>60,578.00</b>	<b>52</b>
16032 Accum Deprec: Building Improvments	(61,103.00)	0.00	0.00	(61,103.00)	(60,578.00)	1
<b>1612.2 Building Improvements - Accumulated Depreciation</b>	<b>(61,103.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(61,103.00)</b>	<b>(60,578.00)</b>	<b>1</b>
16051 FFE	210,546.00	0.00	0.00	210,546.00	196,224.00	7
16071 Computers	74,020.00	0.00	0.00	74,020.00	74,020.00	0
16091 Fully Depreciated Assets	46,077.00	0.00	0.00	46,077.00	46,077.00	0
<b>1651.1 Equipment - Cost</b>	<b>330,643.00</b>	<b>0.00</b>	<b>0.00</b>	<b>330,643.00</b>	<b>316,321.00</b>	<b>5</b>
16052 Accum Deprec: FFE	(188,172.00)	0.00	0.00	(188,172.00)	(181,332.00)	4
16072 Accum Deprec: Computers	(59,787.00)	0.00	0.00	(59,787.00)	(51,482.00)	16
16092 Accum Deprec: Fully Depreciated Assets	(46,077.00)	0.00	0.00	(46,077.00)	(46,077.00)	0
<b>1652.2 Equipment - Accumulated Depreciation</b>	<b>(294,036.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(294,036.00)</b>	<b>(278,891.00)</b>	<b>5</b>
16061 Vehicles	63,827.00	0.00	0.00	63,827.00	21,241.00	200
<b>1701.1 Motor Vehicles - Cost</b>	<b>63,827.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,827.00</b>	<b>21,241.00</b>	<b>200</b>
16062 Accum Deprec: Vehicles	(23,926.00)	0.00	0.00	(23,926.00)	(21,241.00)	13
<b>1702.2 Motor Vehicles - Accumulated Depreciation</b>	<b>(23,926.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(23,926.00)</b>	<b>(21,241.00)</b>	<b>13</b>
16111 Software	31,625.00	0.00	0.00	31,625.00	31,625.00	0
<b>1710.1 Software - Cost</b>	<b>31,625.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,625.00</b>	<b>31,625.00</b>	<b>0</b>
16112 Accum Amort: Software	(14,231.00)	0.00	0.00	(14,231.00)	(7,906.00)	80
<b>1710.2 Software - Accumulated Depreciation</b>	<b>(14,231.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(14,231.00)</b>	<b>(7,906.00)</b>	<b>80</b>
<b>Fixed Assets</b>	<b>124,877.00</b>	<b>0.00</b>	<b>0.00</b>	<b>124,877.00</b>	<b>61,149.00</b>	<b>104</b>
16151 Mortgage Acquisition Costs	618.00	0.00	0.00	618.00	618.00	0
<b>1975.1 Mortgage Acquisition Cost</b>	<b>618.00</b>	<b>0.00</b>	<b>0.00</b>	<b>618.00</b>	<b>618.00</b>	<b>0</b>

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**Chelsea Jewish Lifecare, Inc.**

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	%Chg
16152 Accum Amort: Mtg Acquisition Costs	(618.00)	0.00	0.00	(618.00)		0.00	0
<b>1975.2 Accumulated Amortization of Mortgage Acquisition</b>	<b>(618.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(618.00)</b>		<b>0.00</b>	<b>0</b>
17010 Right of Use Asset - Operating	10,296.00	0.00	0.00	10,296.00		0.00	0
<b>1985.0. 1 Right of Use Asset</b>	<b>10,296.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,296.00</b>		<b>0.00</b>	<b>0</b>
16040 CIP	100,129.00	0.00	0.00	100,129.00		2,350.00	4161
<b>1985.0. 2 Construction in Progress</b>	<b>100,129.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,129.00</b>		<b>2,350.00</b>	<b>4161</b>
18000 Security Deposits	25,000.00	0.00	0.00	25,000.00		25,000.00	0
<b>1985.0. 3 Security Deposits</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>		<b>25,000.00</b>	<b>0</b>
18060 Deferred Interest Receivable (AH I & II)	1,800.00	0.00	0.00	1,800.00		1,800.00	0
18067 Deferred Interest Rec'v-CJ Lifecare_Winthrop	174,564.00	0.00	0.00	174,564.00		128,697.00	36
<b>1985.0. 4 Deferred Interest Receivable</b>	<b>176,364.00</b>	<b>0.00</b>	<b>0.00</b>	<b>176,364.00</b>		<b>130,497.00</b>	<b>35</b>
<b>Deferred Charges and Other Assets</b>	<b>311,789.00</b>	<b>0.00</b>	<b>0.00</b>	<b>311,789.00</b>		<b>158,465.00</b>	<b>97</b>
<b>Total Assets</b>	<b>32,688,786.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,688,786.00</b>		<b>28,541,537.00</b>	<b>15</b>
20000 ACCOUNTS PAYABLE	(374,239.00)	0.00	0.00	(374,239.00)		(208,042.00)	80
<b>2020.0 Trade</b>	<b>(374,239.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(374,239.00)</b>		<b>(208,042.00)</b>	<b>80</b>
23000 Accrued Expense	30,730.00	0.00	0.00	30,730.00		(206,368.00)	(115)
23050 Accrued Expense Other	(34,656.00)	0.00	0.00	(34,656.00)		(14,779.00)	134
<b>2030.0 Accrued Expenses</b>	<b>(3,926.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,926.00)</b>		<b>(221,147.00)</b>	<b>(98)</b>
<b>Accounts Payable</b>	<b>(378,165.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(378,165.00)</b>		<b>(429,189.00)</b>	<b>(12)</b>
26012 N/P LT-CJLifecare Slotnick-Korelitz Loan	(281,811.00)	0.00	0.00	(281,811.00)		(291,142.00)	(3)
<b>2120.0 Subsidiaries and Affiliates</b>	<b>(281,811.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(281,811.00)</b>		<b>(291,142.00)</b>	<b>(3)</b>
21030 Other Note Payable	(112,328.00)	0.00	0.00	(112,328.00)		(92,123.00)	22
27010 NP Contra	9,330.00	0.00	0.00	9,330.00		0.00	0
<b>2130.0 Banks</b>	<b>(102,998.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(102,998.00)</b>		<b>(92,123.00)</b>	<b>12</b>
21010 Current Portion- Long Term Debt	(9,330.00)	0.00	0.00	(9,330.00)		(9,087.00)	3
<b>2160.0 Payments Due w/in one year on long-term debt</b>	<b>(9,330.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,330.00)</b>		<b>(9,087.00)</b>	<b>3</b>
<b>Current Long-Term Debt</b>	<b>(394,139.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(394,139.00)</b>		<b>(392,352.00)</b>	<b>0</b>
23100 Accrued Salaries	(103,123.00)	0.00	0.00	(103,123.00)		(111,499.00)	(8)
23110 Accrued Paid Time Off/Earned Time	(806,932.00)	0.00	0.00	(806,932.00)		(655,191.00)	23
<b>2190.0 Accrued Salaries</b>	<b>(910,055.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(910,055.00)</b>		<b>(766,690.00)</b>	<b>19</b>
23150 Accrued Payroll Taxes	(26,365.00)	0.00	0.00	(26,365.00)		(26,450.00)	0
24201 HSA Payroll Liability	8,123.00	0.00	0.00	8,123.00		7,371.00	10
<b>2200.0 Accrued Payroll Tax withheld</b>	<b>(18,242.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,242.00)</b>		<b>(19,079.00)</b>	<b>(4)</b>
24200 FSA Payroll Liability	(10,947.00)	0.00	0.00	(10,947.00)		(12,162.00)	(10)
<b>2220.0 Other Payroll Liabilities</b>	<b>(10,947.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(10,947.00)</b>		<b>(12,162.00)</b>	<b>(10)</b>
<b>Accrued Salaries and Payroll Liabilities</b>	<b>(939,244.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(939,244.00)</b>		<b>(797,931.00)</b>	<b>18</b>
23400 Deferred Revenue	(40,000.00)	0.00	0.00	(40,000.00)		(40,000.00)	0
27200 Accrued Interest-LT-Development Fee	(68,960.00)	0.00	0.00	(68,960.00)		(60,944.00)	13
<b>2230.0 Other Current Liabilities</b>	<b>(108,960.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(108,960.00)</b>		<b>(100,944.00)</b>	<b>8</b>
<b>Other Current Liabilities</b>	<b>(108,960.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(108,960.00)</b>		<b>(100,944.00)</b>	<b>8</b>
<b>Total Current Liabilities</b>	<b>(1,820,508.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,820,508.00)</b>		<b>(1,720,416.00)</b>	<b>6</b>
22100 Due to CJC Comm	(3,367,934.00)	0.00	0.00	(3,367,934.00)		(17,250.00)	19424
22110 Due to CJNH Inc	(40,960.00)	0.00	0.00	(40,960.00)		(961,009.00)	(96)
22120 Due to LFCL	(910,608.00)	0.00	0.00	(910,608.00)		(1,341,912.00)	(32)

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**Chelsea Jewish Lifecare, Inc.**

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Trial balance

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
22129 Due to AHAL II	(110,102.00)	0.00	0.00	(110,102.00)		(175,868.00) (37)
22300 Due to CJCF	(1,322,038.00)	0.00	0.00	(1,322,038.00)		435,604.00 (403)
22405 Due to JGSAS	(77,654.00)	0.00	0.00	(77,654.00)		(2,184.00) 3456
<b>2330.0 Due to Affiliates/Related Parties</b>	<b>(5,829,296.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,829,296.00)</b>		<b>(2,062,619.00) 183</b>
<b>Non-Current Liabilities</b>	<b>(5,829,296.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,829,296.00)</b>		<b>(2,062,619.00) 183</b>
<b>Total Liabilities</b>	<b>(7,649,804.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,649,804.00)</b>		<b>(3,783,035.00) 102</b>
29000 Net Assets	(21,071,759.00)	0.00	0.00	(21,071,759.00)		(20,163,196.00) 5
29100 LP Equity	290,000.00	0.00	0.00	290,000.00		290,000.00 0
29130 Partner Equity in Winthrop	(781,127.00)	0.00	0.00	(781,127.00)		(781,127.00) 0
<b>2410.0 Unrestricted Net Assets</b>	<b>(21,562,886.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(21,562,886.00)</b>		<b>(20,654,323.00) 4</b>
29001 Net Assets - temp restricted	(3,098,471.00)	0.00	0.00	(3,098,471.00)		(3,098,471.00) 0
<b>2420.0 Temporarily Restricted Net Assets</b>	<b>(3,098,471.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,098,471.00)</b>		<b>(3,098,471.00) 0</b>
<b>Net Worth</b>	<b>(24,661,357.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(24,661,357.00)</b>		<b>(23,752,794.00) 4</b>
<b>Net Income</b>	<b>(377,625.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(377,625.00)</b>		<b>(1,005,708.00) (62)</b>
<b>Total Net Worth</b>	<b>(25,038,982.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(25,038,982.00)</b>		<b>(24,758,502.00) 1</b>
<b>Total Liabilities and Net Worth</b>	<b>(32,688,786.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(32,688,786.00)</b>		<b>(28,541,537.00) 15</b>
33000 Management Fees	0.00	0.00	0.00	0.00		(34,596.00) (100)
33110 Mgmt Fee CJNH	(1,007,962.00)	0.00	0.00	(1,007,962.00)		(854,307.00) 18
33120 Mgmt Fee LFCL	(1,240,049.00)	0.00	0.00	(1,240,049.00)		(1,126,088.00) 10
33310 Mgmt Fee BCL	(1,457,135.00)	0.00	0.00	(1,457,135.00)		(1,236,946.00) 18
33410 Mgmt Fee JNH	(1,276,371.00)	0.00	0.00	(1,276,371.00)		(1,017,511.00) 25
33511 Mgmt Fee DA - GC	(938,347.00)	0.00	0.00	(938,347.00)		(822,841.00) 14
33521 Mgmt Fee DA - SP	(19,700.00)	0.00	0.00	(19,700.00)		(16,794.00) 17
33531 Mgmt Fee DA - EV	(157,469.00)	0.00	0.00	(157,469.00)		(162,695.00) (3)
33550 Mgmt Fee SC	(564,996.00)	0.00	0.00	(564,996.00)		(565,000.00) 0
33551 Mgmt Fee ANRC	(424,621.00)	0.00	0.00	(424,621.00)		0.00 0
33552 Mgmt Fee Stone Rehab	(324,049.00)	0.00	0.00	(324,049.00)		0.00 0
33553 Mgmt Fee Pettee House	(41,231.00)	0.00	0.00	(41,231.00)		0.00 0
<b>3630.0 Nursing Facility Income</b>	<b>(7,451,930.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,451,930.00)</b>		<b>(5,836,778.00) 28</b>
33101 Mgmt Fee Home Care	(81,771.00)	0.00	0.00	(81,771.00)		(87,800.00) (7)
33103 Mgmt Fee Hospice	(92,049.00)	0.00	0.00	(92,049.00)		(175,448.00) (48)
33128 Mgmt Fee AHAL I	(216,099.00)	0.00	0.00	(216,099.00)		(189,051.00) 14
33129 Mgmt Fee AHAL II	(147,889.00)	0.00	0.00	(147,889.00)		(138,114.00) 7
33160 Mgmt Fee Winthrop	0.00	0.00	0.00	0.00		(6,705.00) (100)
33320 Mgmt Fee SR ADH	(52,903.00)	0.00	0.00	(52,903.00)		(37,931.00) 39
33330 Mgmt Fee Kaplan Estates	(567,215.00)	0.00	0.00	(567,215.00)		(454,964.00) 25
33420 Mgmt Fee JADH	(37,501.00)	0.00	0.00	(37,501.00)		(25,952.00) 45
33430 Mgmt Fee RH	(209,213.00)	0.00	0.00	(209,213.00)		(185,137.00) 13
33440 Mgmt Fee SHHC-HC	(42,628.00)	0.00	0.00	(42,628.00)		(41,288.00) 3
33445 Mgmt Fee SHHC-Hospice	(65,140.00)	0.00	0.00	(65,140.00)		(83,150.00) (22)
33554 Mgmt Fee SJLC	(53,000.00)	0.00	0.00	(53,000.00)		0.00 0
<b>3650.0 3.1 Management Fees-Non SNF</b>	<b>(1,565,408.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,565,408.00)</b>		<b>(1,425,540.00) 10</b>
33900 Other Miscellaneous Income	(352,868.00)	0.00	0.00	(352,868.00)		(56,779.00) 521
<b>3650.0 3.2 Miscellaneous</b>	<b>(352,868.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(352,868.00)</b>		<b>(56,779.00) 521</b>
34000 Donations Income: Unrestricted	0.00	0.00	0.00	0.00		(34,089.00) (100)
34005 Donations from Non-Operating	0.00	0.00	0.00	0.00		(10,000.00) (100)
<b>3650.0 3.3 Donations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(44,089.00) (100)</b>
38000 Interest Income	(5,286.00)	0.00	0.00	(5,286.00)		(32,372.00) (84)
38100 Accrued Interest Income	(23,048.00)	0.00	0.00	(23,048.00)		0.00 0
<b>3650.0 3.4 Interest Income</b>	<b>(28,334.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(28,334.00)</b>		<b>(32,372.00) (12)</b>
39000 Prior Year Income Adjustments	0.00	0.00	0.00	0.00		(6,342.00) (100)
<b>3650.0 3.5 Prior Year Adjustment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(6,342.00) (100)</b>

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Trial balance

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	%Chg
90070 Forgiveness of Debt	0.00	0.00	0.00	0.00		14,000.00	(100)
<b>3650.0. 3.6 Gain on Forgiveness of Debt</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>14,000.00</b>	<b>(100)</b>
33903 Paycheck Protection Program Revenue	0.00	0.00	0.00	0.00		(971,312.00)	(100)
<b>3650.0. 3.7 PPP Loan</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(971,312.00)</b>	<b>(100)</b>
33902 State Relief Grant Revenue	0.00	0.00	0.00	0.00		(140,000.00)	(100)
<b>3650.0. 3.8 Covid 19 Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(140,000.00)</b>	<b>(100)</b>
32960 Qualified Personnel Income	0.00	0.00	0.00	0.00		(959,808.00)	(100)
<b>3650.4 Administrative and General Recoverable Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>(959,808.00)</b>	<b>(100)</b>
<b>Total Income</b>	<b>(9,398,540.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,398,540.00)</b>		<b>(9,459,020.00)</b>	<b>(1)</b>
40000 Salaries: Executives	2,822,027.00	0.00	0.00	2,822,027.00		1,765,816.00	60
40010 Salaries: Operations	993,851.00	0.00	0.00	993,851.00		696,753.00	43
40020 Salaries: Administration	30,926.00	0.00	0.00	30,926.00		0.00	0
<b>9312.1 Administration: Salaries</b>	<b>3,846,804.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,846,804.00</b>		<b>2,462,569.00</b>	<b>56</b>
40030 Salaries: Accounting	1,375,338.00	0.00	0.00	1,375,338.00		1,488,210.00	(8)
40040 Salaries: HR	287,980.00	0.00	0.00	287,980.00		702,173.00	(59)
40045 Salaries: Store	0.00	0.00	0.00	0.00		1,504.00	(100)
40050 Salaries: IT/Communications	156,463.00	0.00	0.00	156,463.00		290,453.00	(46)
40060 Salaries: Clerical/Administrative	186,960.00	0.00	0.00	186,960.00		112,933.00	66
40085 Salaries: Business Development	332,271.00	0.00	0.00	332,271.00		465,405.00	(29)
40090 PTO Accruals: Administration	140,191.00	0.00	0.00	140,191.00		49,178.00	185
40095 Shared Employee Expense: Administration	(80,232.00)	0.00	0.00	(80,232.00)		0.00	0
51000 Salaries: Plant	97,830.00	0.00	0.00	97,830.00		0.00	0
51001 Salaries: Plant	0.00	0.00	0.00	0.00		78,045.00	(100)
51090 PTO Accruals: Plant	149.00	0.00	0.00	149.00		193.00	(23)
60058 Salaries: TNA	167,150.00	0.00	0.00	167,150.00		0.00	0
60090 PTO Accruals: Nursing	162.00	0.00	0.00	162.00		(3.00)	(5500)
60095 Shared Employee Expense: Nursing	(167,119.00)	0.00	0.00	(167,119.00)		0.00	0
<b>9317.1 Clerical, Bookkeeping and Other Administrative: Sa</b>	<b>2,497,143.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,497,143.00</b>		<b>3,188,091.00</b>	<b>(22)</b>
42610 EE relations	225,980.00	0.00	0.00	225,980.00		87,629.00	158
42800 Payroll Tax Expense	539,896.00	0.00	0.00	539,896.00		492,599.00	10
42810 Unemployment Expense	4,237.00	0.00	0.00	4,237.00		37,140.00	(89)
42851 Health Insurance Expense	442,919.00	0.00	0.00	442,919.00		406,484.00	9
42852 Dental Insurance Expense	21,356.00	0.00	0.00	21,356.00		8,915.00	140
42860 Life & Disability Insurance Expense	88,262.00	0.00	0.00	88,262.00		68,992.00	28
42880 Workers Comp Expense	6,725.00	0.00	0.00	6,725.00		14,179.00	(53)
<b>9378.3 Administration, Clerical, Bookkeeping and Other Ad</b>	<b>1,329,375.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,329,375.00</b>		<b>1,115,938.00</b>	<b>19</b>
40300 Prof Service/Consultant	52,314.00	0.00	0.00	52,314.00		95,943.00	(45)
42010 Payroll Bookkeeping Expense (ADP)	23,287.00	0.00	0.00	23,287.00		11,425.00	104
42015 Software Service	142,304.00	0.00	0.00	142,304.00		97,854.00	45
42030 Computer/Server Expense	154,478.00	0.00	0.00	154,478.00		87,184.00	77
42035 Web/Communication Expense	99.00	0.00	0.00	99.00		0.00	0
42040 Postage Expense	19,633.00	0.00	0.00	19,633.00		12,079.00	63
42050 Bank Charges	21,161.00	0.00	0.00	21,161.00		489.00	4227
42051 Credit Card fees	1,000.00	0.00	0.00	1,000.00		920.00	9
42060 Telephone-Cable-Internet Expense	67,092.00	0.00	0.00	67,092.00		62,213.00	8
42070 Cell Phone Reimbursement Expense	2,594.00	0.00	0.00	2,594.00		1,515.00	71
42100 Operating Lease Expense-Autos/Vans	39,503.00	0.00	0.00	39,503.00		28,435.00	39
42105 Transportation Expense	21,672.00	0.00	0.00	21,672.00		16,690.00	30
42110 Motor Vehicle Expense	7,454.00	0.00	0.00	7,454.00		7,105.00	5
42120 Travel Expense	44,879.00	0.00	0.00	44,879.00		24,330.00	84
42130 Mileage Reimbursement	10,247.00	0.00	0.00	10,247.00		768.00	1234
42140 Prof Meetings & Education Exp	99,596.00	0.00	0.00	99,596.00		62,922.00	58
42150 Licenses and Dues Expense	112,125.00	0.00	0.00	112,125.00		61,217.00	83
42160 Office Supplies & Expense	27,643.00	0.00	0.00	27,643.00		19,947.00	39
42170 Office Purchased Services	13,575.00	0.00	0.00	13,575.00		392,009.00	(97)
42600 Staff Recruitment Expense	70,658.00	0.00	0.00	70,658.00		212,471.00	(67)
42630 EE Meals	24.00	0.00	0.00	24.00		287.00	(92)
42640 Store Food Expense	0.00	0.00	0.00	0.00		6,907.00	(100)

**Chelsea Jewish Lifecare, Inc.**

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
DF15452 3/27/2024	

4005. 02-5

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
42650 Store Other Expense	0.00	0.00	0.00	0.00		4,730.00 (100)
42710 Accounting Expense	62,598.00	0.00	0.00	62,598.00		75,985.00 (18)
42740 Liability Insurance	68,273.00	0.00	0.00	68,273.00		38,155.00 79
42900 Miscellaneous Expense	7,355.00	0.00	0.00	7,355.00		(169,470.00) (104)
42902 ALS/MS Miscellaneous Expense	103.00	0.00	0.00	103.00		990.00 (90)
42903 LL/DA Miscellaneous Expense	0.00	0.00	0.00	0.00		410.00 (100)
42904 LL/JGS Miscellaneous Expense	82.00	0.00	0.00	82.00		204.00 (60)
42920 Permits and Filing Fees	74.00	0.00	0.00	74.00		0.00 0
42925 Corporate Taxes	1,935.00	0.00	0.00	1,935.00		2,491.00 (22)
43100 Contributions/Donations Expense	4,300.00	0.00	0.00	4,300.00		0.00 0
43200 Other Event Expense	0.00	0.00	0.00	0.00		875.00 (100)
45450 Amortization expense	618.00	0.00	0.00	618.00		0.00 0
52200 Food Expense	0.00	0.00	0.00	0.00		76.00 (100)
70160 Activities Supplies & Expense	7.00	0.00	0.00	7.00		1,083.00 (99)
89000 Prior Year Expense Adjustments	4,612.00	0.00	0.00	4,612.00		(2,173.00) (312)
<b>9379.5 Other Administrative and General</b>	<b>1,081,295.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,081,295.00</b>		<b>1,156,066.00 (6)</b>
51100 Landscaping & Snow Removal	0.00	0.00	0.00	0.00		5,662.00 (100)
51160 Plant Supplies & Expense	425.00	0.00	0.00	425.00		1,574.00 (73)
51170 Plant Purchased Services	1,485.00	0.00	0.00	1,485.00		0.00 0
<b>9392.0 Maintenance and Other Property Expenses</b>	<b>1,910.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,910.00</b>		<b>7,236.00 (74)</b>
42720 Legal Expense	92,131.00	0.00	0.00	92,131.00		88,162.00 5
<b>9935.0. 4.4 Legal: Other</b>	<b>92,131.00</b>	<b>0.00</b>	<b>0.00</b>	<b>92,131.00</b>		<b>88,162.00 5</b>
42700 Marketing Expense	0.00	0.00	0.00	0.00		36.00 (100)
43160 Business Development Supplies & Expense	9,124.00	0.00	0.00	9,124.00		10,526.00 (13)
43170 Business Development Purchased Services	95,531.00	0.00	0.00	95,531.00		378,913.00 (75)
<b>9935.0. 4.5 Other Advertising</b>	<b>104,655.00</b>	<b>0.00</b>	<b>0.00</b>	<b>104,655.00</b>		<b>389,475.00 (73)</b>
42910 Fines and Penalties / Late Fees	405.00	0.00	0.00	405.00		7,106.00 (94)
<b>9935.0. 4.7 Interest on Late Payments and Penalties</b>	<b>405.00</b>	<b>0.00</b>	<b>0.00</b>	<b>405.00</b>		<b>7,106.00 (94)</b>
42950 Interest Expense-working capital	1,228.00	0.00	0.00	1,228.00		584.00 110
<b>9935.0. 4.8 Interest on Working Capital</b>	<b>1,228.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,228.00</b>		<b>584.00 110</b>
<b>Administrative and General Expenses</b>	<b>8,954,946.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,954,946.00</b>		<b>8,415,227.00 6</b>
45150 Personal Property Taxes	1,671.00	0.00	0.00	1,671.00		0.00 0
<b>9380.1 Personal Property Taxes</b>	<b>1,671.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,671.00</b>		<b>0.00 0</b>
45200 Interest Expense on long term debt	39,618.00	0.00	0.00	39,618.00		0.00 0
<b>9381.0 Long-Term Interest</b>	<b>39,618.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,618.00</b>		<b>0.00 0</b>
45300 Rent	0.00	0.00	0.00	0.00		13,835.00 (100)
<b>9382.2 Property Rent (Unrelated Party)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>13,835.00 (100)</b>
45400 Depreciation expense	18,355.00	0.00	0.00	18,355.00		17,925.00 2
<b>9388.8 Depreciation: Equipment</b>	<b>18,355.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,355.00</b>		<b>17,925.00 2</b>
45451 Amortization expense - Software	6,325.00	0.00	0.00	6,325.00		6,325.00 0
<b>9390.8 Depreciation: Software/Limited Life Assets</b>	<b>6,325.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,325.00</b>		<b>6,325.00 0</b>
<b>Fixed Assets</b>	<b>65,969.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,969.00</b>		<b>38,085.00 73</b>
<b>Total Expenses</b>	<b>9,020,915.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,020,915.00</b>		<b>8,453,312.00 7</b>
<b>Net Income</b>	<b>(377,625.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(377,625.00)</b>		<b>(1,005,708.00) (62)</b>
<b>Net Income / Loss</b>	<b>(377,625.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(377,625.00)</b>		<b>(1,005,708.00) (62)</b>