

Jewish Nursing Home of Western MA, Julian J. Levitt Nursing Home
Year End: December 31, 2023
MA Summary TB

Prepared by	Reviewed by
ML24500 3/28/2024	DF15452 3/29/2024

4005. 01

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S6L1.01C1 Cash and Cash Equivalen	337,051.00	0.00	0.00	337,051.00		594,453.00 (43)
S6L1.05C1 Payer Accounts Receivabl	3,786,211.00	0.00	0.00	3,786,211.00		3,923,721.00 (4)
S6L1.06C1 Reserve for Bad Debt	(394,311.00)	0.00	0.00	(394,311.00)		(273,470.00) 44
S6L1.07C1 Receivable from Officers/(11,448.00	0.00	0.00	11,448.00		3,825.00 199
S6L1.11C1 Other Receivables	15,392.00	0.00	0.00	15,392.00		40,162.00 (62)
S6L1.13C1 Prepaid Insurance	291,264.00	0.00	0.00	291,264.00		235,352.00 24
S6L1.15C1 Other Prepaid Expenses	127,799.00	0.00	0.00	127,799.00		159,501.00 (20)
S6L1.17C1 Other Current Assets	14,275.00	0.00	0.00	14,275.00		14,527.00 (2)
Current Assets	4,189,129.00	0.00	0.00	4,189,129.00		4,698,071.00 (11)
S6L2.1C1 Land	2,372,731.00	0.00	0.00	2,372,731.00		2,372,731.00 0
S6L2.2C1 Buildings	15,339,523.00	0.00	0.00	15,339,523.00		15,818,515.00 (3)
S6L2.3C1 Improvements	4,615,149.00	0.00	0.00	4,615,149.00		4,012,440.00 15
S6L2.4C1 Equipment	724,489.00	0.00	0.00	724,489.00		860,982.00 (16)
S6L2.5C1 Software/Limited Life Asset	1,454.00	0.00	0.00	1,454.00		2,617.00 (44)
Non-Current Fixed Assets	23,053,346.00	0.00	0.00	23,053,346.00		23,067,285.00 0
S6L3.04C1 Construction in Progress	376,057.00	0.00	0.00	376,057.00		13,625.00 2660
Non-Current Assets	376,057.00	0.00	0.00	376,057.00		13,625.00 2660
TOTAL ASSETS	27,618,532.00	0.00	0.00	27,618,532.00		27,778,981.00 (1)
S6L5.01C1 Trade Payables	(873,169.00)	0.00	0.00	(873,169.00)		(845,700.00) 3
S6L5.02C1 Accrued Expenses	(701,477.00)	0.00	0.00	(701,477.00)		(580,528.00) 21
S6L5.03C1 Due to Insurance Payers	(373,931.00)	0.00	0.00	(373,931.00)		(303,273.00) 23
S6L5.07C1 Accrued Salaries and Pay	(770,542.00)	0.00	0.00	(770,542.00)		(636,507.00) 21
S6L5.10C1 Other Current Liabilities	(211,352.00)	0.00	0.00	(211,352.00)		(177,241.00) 19
Current Liabilities	(2,930,471.00)	0.00	0.00	(2,930,471.00)		(2,543,249.00) 15
S6L6.02C1 Due to Related Parties, Su	(358,061.00)	0.00	0.00	(358,061.00)		(1,327,856.00) (73)
Non-Current Liabilities	(358,061.00)	0.00	0.00	(358,061.00)		(1,327,856.00) (73)
TOTAL LIABILITIES	(3,288,532.00)	0.00	0.00	(3,288,532.00)		(3,871,105.00) (15)
S6L8A.1C1 Net Assets Balance: Prior	(23,907,874.00)	0.00	0.00	(23,907,874.00)		(21,991,443.00) 9

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
Net Assets	(23,907,874.00)	0.00	0.00	(23,907,874.00)		(21,991,443.00) 9
Net (Income) Loss	(422,126.00)	0.00	0.00	(422,126.00)		(1,916,433.00) (78)
TOTAL EQUITY	(24,330,000.00)	0.00	0.00	(24,330,000.00)		(23,907,876.00) 2
TOTAL LIABILITY AND EQUITY	(27,618,532.00)	0.00	0.00	(27,618,532.00)		(27,778,981.00) (1)
S2L1.01C1 Routine - Private Pay	(5,508,240.00)	0.00	0.00	(5,508,240.00)		(3,463,915.00) 59
S2L1.02C1 Routine - Commercial Mar	(1,898,275.00)	0.00	0.00	(1,898,275.00)		(1,217,172.00) 56
S2L1.04C1 Routine - Medicare Fee-Fc	(5,215,039.00)	0.00	0.00	(5,215,039.00)		(5,230,944.00) 0
S2L1.06C1 Routine - MassHealth Fee	(11,259,266.00)	0.00	0.00	(11,259,266.00)		(10,052,683.00) 12
S2L1.07C1 Routine - MassHealth Man	(985,254.00)	0.00	0.00	(985,254.00)		(433,229.00) 127
Routine Revenue	(24,866,074.00)	0.00	0.00	(24,866,074.00)		(20,397,943.00) 22
S2L1.01C2 Ancillary - Private Pay	0.00	0.00	0.00	0.00		(2,528.00) (100)
S2L1.04C2 Ancillary - Medicare Fee-F	(318,332.00)	0.00	0.00	(318,332.00)		(231,443.00) 38
S2L1.05C2 Ancillary - Medicare Manaç	(42,846.00)	0.00	0.00	(42,846.00)		(52,828.00) (19)
S2L1.06C2 Ancillary - Mass Health Fe	(2,410.00)	0.00	0.00	(2,410.00)		(2,664.00) (10)
Ancillary Revenue	(363,588.00)	0.00	0.00	(363,588.00)		(289,463.00) 26
TOTAL NURSING FACILITY REVENUE	(25,229,662.00)	0.00	0.00	(25,229,662.00)		(20,687,406.00) 22
S2L3.02C1 Endowment and Other No	(120,746.00)	0.00	0.00	(120,746.00)		(645,809.00) (81)
S2L3.06C1 Prior Year Retroactive Rev	(73,258.00)	0.00	0.00	(73,258.00)		(7,184.00) 920
S2L3.07C1 Interest Income	(957.00)	0.00	0.00	(957.00)		(819.00) 17
S2L3.09C1 Administrative and Generi	(13,831.00)	0.00	0.00	(13,831.00)		(2,300,051.00) (99)
S2L3.11C1 Variable Recoverable Re	(9,326.00)	0.00	0.00	(9,326.00)		(3,031.00) 208
S2L3.12C1 Fixed Cost Recoverable R	(72,000.00)	0.00	0.00	(72,000.00)		(72,000.00) 0
Other Nursing Facility Revenue	(290,118.00)	0.00	0.00	(290,118.00)		(3,028,894.00) (90)
TOTAL REVENUE	(25,519,780.00)	0.00	0.00	(25,519,780.00)		(23,716,300.00) 8
S3L1.01C1 Director of Nurses - Salari	146,974.00	0.00	0.00	146,974.00		138,615.00 6
S3L1.07C1 Registered Nurses - Salari	1,241,851.00	0.00	0.00	1,241,851.00		1,228,780.00 1
S3L1.11C1 Registered Nurses - Purch	183,400.00	0.00	0.00	183,400.00		322,662.00 (43)
S3L1.12C1 Licensed Practical Nurses	2,979,791.00	0.00	0.00	2,979,791.00		2,554,750.00 17

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4005. 01-2

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S3L1.17C1 Certified Nurse Aides - Sa	3,811,671.00	0.00	0.00	3,811,671.00		3,224,184.00 18
Nursing Expenses	8,363,687.00	0.00	0.00	8,363,687.00		7,468,991.00 12
S3L2.01C1 Administration - Salaries	322,116.00	0.00	0.00	322,116.00		196,059.00 64
S3L2.02C1 Administration - Employee	1,093,909.00	0.00	0.00	1,093,909.00		1,042,360.00 5
S3L2.03C1 Administration - Payroll Ti	1,292,886.00	0.00	0.00	1,292,886.00		1,120,544.00 15
S3L2.07C1 Clerical Staff - Salaries	505,055.00	0.00	0.00	505,055.00		378,210.00 34
S3L2.11C1 Electronic Data Processin	55,578.00	0.00	0.00	55,578.00		46,375.00 20
S3L2.12C1 Office Supplies	388,853.00	0.00	0.00	388,853.00		334,264.00 16
S3L2.13C1 Telecommunications	66,821.00	0.00	0.00	66,821.00		59,555.00 12
S3L2.15C1 Travel: Conventions & Me	11,983.00	0.00	0.00	11,983.00		448.00 2575
S3L2.16C1 Advertising - Help Wanted	92,205.00	0.00	0.00	92,205.00		107,065.00 (14)
S3L2.17C1 Licenses and Dues - Patie	62,903.00	0.00	0.00	62,903.00		53,525.00 18
S3L2.18C1 Continuing Professional E	28,485.00	0.00	0.00	28,485.00		25,909.00 10
S3L2.19C1 Accounting Services (not	69,127.00	0.00	0.00	69,127.00		127,038.00 (46)
S3L2.20C1 Insurance - Malpractice &	725,045.00	0.00	0.00	725,045.00		656,819.00 10
S3L2.22C1. A Professional Services	26,781.00	0.00	0.00	26,781.00		20,904.00 28
S3L2.22C1. B Miscellaneous Expens	3,122.00	0.00	0.00	3,122.00		(15,781.00) (120)
S3L2.22C1. C Cafe & Sales Tax	0.00	0.00	0.00	0.00		1,601.00 (100)
S3L2.22C1. D Hairdresser	10,161.00	0.00	0.00	10,161.00		2,309.00 340
S3L2.22C1. E Corporate Taxes	1,003.00	0.00	0.00	1,003.00		1,320.00 (24)
S3L2.22C1. F Prior Year Contractual	43,281.00	0.00	0.00	43,281.00		(126,299.00) (134)
S3L2.23C1. A Advertising - Marketin	27,284.00	0.00	0.00	27,284.00		25,714.00 6
S3L2.23C1. F Legal - Other	28,615.00	0.00	0.00	28,615.00		14,882.00 92
S3L2.23C1. H Management Compan	1,269,291.00	0.00	0.00	1,269,291.00		1,037,799.00 22
S3L2.23C1. J Interest on Working Ca	15,062.00	0.00	0.00	15,062.00		8,359.00 80
S3L2.23C1. K Fines, Late Fees, Pen	20,852.00	0.00	0.00	20,852.00		4,596.00 354
S3L2.23C1. N Bad Debt Expense	302,244.00	0.00	0.00	302,244.00		300,000.00 1
S3L2.23C1. O User Fee Assessment	1,395,789.00	0.00	0.00	1,395,789.00		1,113,379.00 25

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	%Chg
S3L2.23C1. P Other Non-Allowable A	12,377.00	0.00	0.00	12,377.00		(78,404.00)	(116)
A&G Expenses	7,870,828.00	0.00	0.00	7,870,828.00		6,458,550.00	22
S3L3.01C1 Staff Development Coordi	192,695.00	0.00	0.00	192,695.00		161,312.00	19
S3L3.05C1 Plant Operations - Salarie	205,693.00	0.00	0.00	205,693.00		193,316.00	6
S3L3.08C1 Plant Operations - Purcha	529,153.00	0.00	0.00	529,153.00		363,390.00	46
S3L3.09C1 Plant Operations - Supplie	113,700.00	0.00	0.00	113,700.00		97,304.00	17
S3L3.10C1 Plant Operations - Utilities	933,990.00	0.00	0.00	933,990.00		828,341.00	13
S3L3.13C1 Dietician - Salaries	80,147.00	0.00	0.00	80,147.00		23,869.00	236
S3L3.18C1 Dietary - Salaries	815,292.00	0.00	0.00	815,292.00		790,952.00	3
S3L3.21C1 Dietary - Food	718,847.00	0.00	0.00	718,847.00		644,453.00	12
S3L3.22C1 Dietary - Purchased Servic	2,134.00	0.00	0.00	2,134.00		7,962.00	(73)
S3L3.23C1 Dietary - Supplies and Exp	130,545.00	0.00	0.00	130,545.00		85,379.00	53
S3L3.24C1 Housekeeping/Laundry - S	569,156.00	0.00	0.00	569,156.00		509,101.00	12
S3L3.27C1 Housekeeping/Laundry - F	0.00	0.00	0.00	0.00		519.00	(100)
S3L3.28C1 Housekeeping/Laundry - S	88,083.00	0.00	0.00	88,083.00		63,412.00	39
S3L3.29C1 Housekeeping/Laundry - L	61,078.00	0.00	0.00	61,078.00		33,832.00	81
S3L3.36C1 Unit Clerk & Medical Reco	99,114.00	0.00	0.00	99,114.00		118,705.00	(17)
S3L3.40C1 MMQ Evauluation Nurse/N	250,950.00	0.00	0.00	250,950.00		228,662.00	10
S3L3.48C1 Social Service Worker - Sa	183,452.00	0.00	0.00	183,452.00		163,909.00	12
S3L3.51C1 Social Service Worker - Pt	65,671.00	0.00	0.00	65,671.00		12,174.00	439
S3L3.56C1 Indirect Restorative Thera	162,645.00	0.00	0.00	162,645.00		195,760.00	(17)
S3L3.60C1 Direct Restorative Therapy	418,564.00	0.00	0.00	418,564.00		603,490.00	(31)
S3L3.62C1 Direct Restorative Therapl	718,876.00	0.00	0.00	718,876.00		400,338.00	80
S3L3.64C1 Recreational Therapy/Acti	298,995.00	0.00	0.00	298,995.00		198,650.00	51
S3L3.67C1 Recreational Therapy/Acti	9,800.00	0.00	0.00	9,800.00		5,234.00	87
S3L3.68C1 Recreational Therapy/Acti	39,134.00	0.00	0.00	39,134.00		48,237.00	(19)
S3L3.78C1 Travel - Motor Vehicle Exp	3,936.00	0.00	0.00	3,936.00		2,351.00	67
S3L3.82C1 Physician Services - Medi	54,950.00	0.00	0.00	54,950.00		54,000.00	2

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	%Chg
S3L3.87C1 Legend Drugs	506,885.00	0.00	0.00	506,885.00		333,482.00	52
S3L3.89C1 House Supplies - Not Res	621,602.00	0.00	0.00	621,602.00		736,643.00	(16)
S3L3.92C1 Pharmacy Consultant	5,143.00	0.00	0.00	5,143.00		2,892.00	78
Variable Expenses	<u>7,880,230.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,880,230.00</u>		<u>6,907,669.00</u>	<u>14</u>
S3L4.01C1 Depreciation Expense	976,567.00	0.00	0.00	976,567.00		950,876.00	3
S3L4.08C1 Real Estate Tax Expense	0.00	0.00	0.00	0.00		299.00	(100)
S3L4.12C1 Other Fixed Cost Expense	6,342.00	0.00	0.00	6,342.00		13,482.00	(53)
Capital & Fixed Cost Expenses	<u>982,909.00</u>	<u>0.00</u>	<u>0.00</u>	<u>982,909.00</u>		<u>964,657.00</u>	<u>2</u>
TOTAL EXPENSES	<u>25,097,654.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,097,654.00</u>		<u>21,799,867.00</u>	<u>15</u>
NET INCOME	<u>(422,126.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(422,126.00)</u>		<u>(1,916,433.00)</u>	<u>(78)</u>
NET INCOME	<u>(422,126.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(422,126.00)</u>		<u>(1,916,433.00)</u>	<u>(78)</u>

Jewish Nursing Home of Western MA, Julian J. Levitt Nursing Home

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/28/2024	DF15452 3/29/2024

4005. 02

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
10000 Petty Cash	943.00	0.00	0.00	943.00		943.00 0
10005 Petty Cash - PNA	1,362.00	0.00	0.00	1,362.00		500.00 172
11830 JNH - OPER ACCT #2960	90,941.00	0.00	0.00	90,941.00		307,491.00 (70)
11831 JNH - PAYROLL ACCT #3896	21,806.00	0.00	0.00	21,806.00		48,702.00 (55)
11835 JNH - MM ACCT #3010	93,175.00	0.00	0.00	93,175.00		92,742.00 0
11836 JNH - PNA ACCT (RFMS) #9446	98,475.00	0.00	0.00	98,475.00		113,109.00 (13)
11837 JNH - RESIDENT COUNCIL #0129	2,323.00	0.00	0.00	2,323.00		2,323.00 0
11870 JNH- GIFT SHOP ACCT #5520	28,026.00	0.00	0.00	28,026.00		28,643.00 (2)
S6L1.01C1 Cash and Cash Equivalents	337,051.00	0.00	0.00	337,051.00		594,453.00 (43)
12003 Accounts Receivable - Other JGS-CJL	0.00	0.00	0.00	0.00		11,420.00 (100)
12005 ACCOUNTS RECEIVABLE - JGS	(2,101.00)	0.00	0.00	(2,101.00)		(2,101.00) 0
12010 A/R Private	639,665.00	0.00	0.00	639,665.00		483,672.00 32
12020 A/R Medicaid	1,022,488.00	0.00	0.00	1,022,488.00		1,525,265.00 (33)
12030 A/R Medicaid Pending	470,515.00	0.00	0.00	470,515.00		440,863.00 7
12040 A/R Other State & Govt	(1,660.00)	0.00	0.00	(1,660.00)		0.00 0
12050 A/R Medicare A	512,075.00	0.00	0.00	512,075.00		516,458.00 (1)
12060 A/R Medicare B	35,975.00	0.00	0.00	35,975.00		28,761.00 25
12070 A/R Managed Care	562,755.00	0.00	0.00	562,755.00		770,689.00 (27)
12075 A/R Managed Care Part B	182,126.00	0.00	0.00	182,126.00		148,694.00 22
12080 A/R Hospice	364,373.00	0.00	0.00	364,373.00		0.00 0
S6L1.05C1 Payer Accounts Receivable	3,786,211.00	0.00	0.00	3,786,211.00		3,923,721.00 (4)
12199 Allowance for Bad Debts	(394,311.00)	0.00	0.00	(394,311.00)		(273,470.00) 44
S6L1.06C1 Reserve for Bad Debt	(394,311.00)	0.00	0.00	(394,311.00)		(273,470.00) 44
14500 Employee Loans	11,448.00	0.00	0.00	11,448.00		3,825.00 199
S6L1.07C1 Receivable from Officers/Owners/Employees	11,448.00	0.00	0.00	11,448.00		3,825.00 199
12000 Accounts Receivable	11,404.00	0.00	0.00	11,404.00		40,162.00 (72)
12310 Deposit Exchange	(1,000.00)	0.00	0.00	(1,000.00)		0.00 0
12331 Payroll Tax Exchange	4,988.00	0.00	0.00	4,988.00		0.00 0
S6L1.11C1 Other Receivables	15,392.00	0.00	0.00	15,392.00		40,162.00 (62)
13010 Prepaid Insurance	207,294.00	0.00	0.00	207,294.00		182,894.00 13
13020 Prepaid Workers Comp	83,970.00	0.00	0.00	83,970.00		52,458.00 60
S6L1.13C1 Prepaid Insurance	291,264.00	0.00	0.00	291,264.00		235,352.00 24
13000 Prepaid Expense	127,799.00	0.00	0.00	127,799.00		159,501.00 (20)
S6L1.15C1 Other Prepaid Expenses	127,799.00	0.00	0.00	127,799.00		159,501.00 (20)
12330 Payroll Exchange	14,275.00	0.00	0.00	14,275.00		14,527.00 (2)
S6L1.17C1 Other Current Assets	14,275.00	0.00	0.00	14,275.00		14,527.00 (2)
Current Assets	4,189,129.00	0.00	0.00	4,189,129.00		4,698,071.00 (11)
16000 Land	2,372,731.00	0.00	0.00	2,372,731.00		2,372,731.00 0
S6L2.1C1 Land	2,372,731.00	0.00	0.00	2,372,731.00		2,372,731.00 0
16021 Buildings	33,410,460.00	0.00	0.00	33,410,460.00		33,410,460.00 0
16022 Accum Deprec: Buildings	(18,070,937.00)	0.00	0.00	(18,070,937.00)		(17,591,945.00) 3
S6L2.2C1 Buildings	15,339,523.00	0.00	0.00	15,339,523.00		15,818,515.00 (3)
16011 Land Improvements	263,406.00	0.00	0.00	263,406.00		263,406.00 0
16012 Accum Deprec: Land Improvements	(259,189.00)	0.00	0.00	(259,189.00)		(257,328.00) 1
16031 Building Improvements	10,613,384.00	0.00	0.00	10,613,384.00		9,671,347.00 10
16032 Accum Deprec: Building Improvements	(6,002,452.00)	0.00	0.00	(6,002,452.00)		(5,664,985.00) 6
S6L2.3C1 Improvements	4,615,149.00	0.00	0.00	4,615,149.00		4,012,440.00 15
16051 FFE	6,447,717.00	0.00	0.00	6,447,717.00		6,427,127.00 0
16052 Accum Deprec: FFE	(5,723,228.00)	0.00	0.00	(5,723,228.00)		(5,566,145.00) 3
S6L2.4C1 Equipment	724,489.00	0.00	0.00	724,489.00		860,982.00 (16)
16111 Software	83,485.00	0.00	0.00	83,485.00		83,485.00 0
16112 Accum Amort: Software	(82,031.00)	0.00	0.00	(82,031.00)		(80,868.00) 1
S6L2.5C1 Software/Limited Life Assets	1,454.00	0.00	0.00	1,454.00		2,617.00 (44)
16061 Vehicles	53,280.00	0.00	0.00	53,280.00		53,280.00 0
16062 Accum Deprec: Vehicles	(53,280.00)	0.00	0.00	(53,280.00)		(53,280.00) 0
S6L2.6C1 Motor Vehicles	0.00	0.00	0.00	0.00		0.00 0

Jewish Nursing Home of Western MA, Julian J. Levitt Nursing Home

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/28/2024	DF15452 3/29/2024

4005. 02-1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
Non-Current Fixed Assets	23,053,346.00	0.00	0.00	23,053,346.00		23,067,285.00 0
16040 CIP	376,057.00	0.00	0.00	376,057.00		13,625.00 2660
S6L3.04C1 Construction in Progress	376,057.00	0.00	0.00	376,057.00		13,625.00 2660
Non-Current Assets	376,057.00	0.00	0.00	376,057.00		13,625.00 2660
TOTAL ASSETS	27,618,532.00	0.00	0.00	27,618,532.00		27,778,981.00 (1)
20000 ACCOUNTS PAYABLE	(897,839.00)	0.00	0.00	(897,839.00)		(1,146,063.00) (22)
20001 Accounts Payable - Other	24,670.00	0.00	0.00	24,670.00		300,363.00 (92)
S6L5.01C1 Trade Payables	(873,169.00)	0.00	0.00	(873,169.00)		(845,700.00) 3
23000 Accrued Expense	(655,590.00)	0.00	0.00	(655,590.00)		(580,528.00) 13
23050 Accrued Expense Other	(45,887.00)	0.00	0.00	(45,887.00)		0.00 0
S6L5.02C1 Accrued Expenses	(701,477.00)	0.00	0.00	(701,477.00)		(580,528.00) 21
20050 Due to Third Party Payer	(256,582.00)	0.00	0.00	(256,582.00)		(303,273.00) (15)
23951 Advance Payments - Medicaid	(117,349.00)	0.00	0.00	(117,349.00)		0.00 0
S6L5.03C1 Due to Insurance Payers	(373,931.00)	0.00	0.00	(373,931.00)		(303,273.00) 23
12333 Pension Exchange	(44,478.00)	0.00	0.00	(44,478.00)		(11,557.00) 285
12340 Voluntary EE Deduction Exchange	(32,309.00)	0.00	0.00	(32,309.00)		(19,969.00) 62
12420 Manual Check Exchange	(9,884.00)	0.00	0.00	(9,884.00)		(10,256.00) (4)
23100 Accrued Salaries	(330,038.00)	0.00	0.00	(330,038.00)		(256,533.00) 29
23110 Accrued Paid Time Off/Earned Time	(327,455.00)	0.00	0.00	(327,455.00)		(318,404.00) 3
23150 Accrued Payroll Taxes	(26,378.00)	0.00	0.00	(26,378.00)		(19,788.00) 33
S6L5.07C1 Accrued Salaries and Payroll Liabilities	(770,542.00)	0.00	0.00	(770,542.00)		(636,507.00) 21
21030 Other Note Payable	(60,944.00)	0.00	0.00	(60,944.00)		0.00 0
24010 Advance Deposits Held	(8,109.00)	0.00	0.00	(8,109.00)		(20,308.00) (60)
24300 Resident Fund	(99,725.00)	0.00	0.00	(99,725.00)		(114,359.00) (13)
27910 Asset Retire Obligation	(42,574.00)	0.00	0.00	(42,574.00)		(42,574.00) 0
S6L5.10C1 Other Current Liabilities	(211,352.00)	0.00	0.00	(211,352.00)		(177,241.00) 19
Current Liabilities	(2,930,471.00)	0.00	0.00	(2,930,471.00)		(2,543,249.00) 15
19101 Due From Homecare	0.00	0.00	0.00	0.00		96.00 (100)
19103 Due From Hospice	0.00	0.00	0.00	0.00		96.00 (100)
19110 Due From CJNH Inc	0.00	0.00	0.00	0.00		90.00 (100)
19120 Due From LFCL	0.00	0.00	0.00	0.00		2,865.00 (100)
19128 Due From AHAL I	0.00	0.00	0.00	0.00		161.00 (100)
19129 Due From AHAL II	0.00	0.00	0.00	0.00		79.00 (100)
19150 Due From CJ Lifecare	0.00	0.00	0.00	0.00		167,746.00 (100)
19310 Due From BCL	0.00	0.00	0.00	0.00		4,160.00 (100)
19330 Due From Kaplan Estates AL	0.00	0.00	0.00	0.00		1,401.00 (100)
19400 Due From JGS Lifecare	0.00	0.00	0.00	0.00		274,615.00 (100)
19405 Due From JGSAS	0.00	0.00	0.00	0.00		183,608.00 (100)
19420 Due From W ADH	0.00	0.00	0.00	0.00		514,188.00 (100)
19430 Due From RH	0.00	0.00	0.00	0.00		775,115.00 (100)
19440 Due From SHHC - Home Care	0.00	0.00	0.00	0.00		262,540.00 (100)
19445 Due From SHHC - Hospice	0.00	0.00	0.00	0.00		228,554.00 (100)
19450 Due From SHC	0.00	0.00	0.00	0.00		2,748.00 (100)
19510 Due From DA - GC	0.00	0.00	0.00	0.00		101,164.00 (100)
22101 Due to Homecare	0.00	0.00	0.00	0.00		(408.00) (100)
22120 Due to LFCL	0.00	0.00	0.00	0.00		(2,697.00) (100)
22150 Due to CJ Lifecare	(1,520,735.00)	0.00	0.00	(1,520,735.00)		(384,882.00) 295
22310 Due to BCL	0.00	0.00	0.00	0.00		(76,224.00) (100)
22400 Due to JGS Lifecare	588,134.00	0.00	0.00	588,134.00		(1,173,959.00) (150)
22405 Due to JGSAS	219,558.00	0.00	0.00	219,558.00		(237,514.00) (192)
22420 Due to W ADH	23,000.00	0.00	0.00	23,000.00		(499,493.00) (105)
22430 Due to RH	255,838.00	0.00	0.00	255,838.00		(566,568.00) (145)
22440 Due to SHHC - Home Care	260,586.00	0.00	0.00	260,586.00		(901,324.00) (129)
22445 Due to SHHC - Hospice	(282,024.00)	0.00	0.00	(282,024.00)		(10,570.00) 2568
22450 Due to SHC	2,258.00	0.00	0.00	2,258.00		(35.00) (6551)
22510 Due to DA GC	95,324.00	0.00	0.00	95,324.00		6,592.00 1346
S6L6.02C1 Due to Related Parties, Subsidiaries, and Affiliat	(358,061.00)	0.00	0.00	(358,061.00)		(1,327,856.00) (73)
Non-Current Liabilities	(358,061.00)	0.00	0.00	(358,061.00)		(1,327,856.00) (73)

Jewish Nursing Home of Western MA, Julian J. Levitt Nursing Home

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/28/2024	DF15452 3/29/2024

4005. 02-2

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
TOTAL LIABILITIES	(3,288,532.00)	0.00	0.00	(3,288,532.00)		(3,871,105.00) (15)
29000 Net Assets	(23,907,874.00)	0.00	0.00	(23,907,874.00)		(21,991,443.00) 9
S6L8A.1C1 Net Assets Balance: Prior Year	(23,907,874.00)	0.00	0.00	(23,907,874.00)		(21,991,443.00) 9
Net Assets	(23,907,874.00)	0.00	0.00	(23,907,874.00)		(21,991,443.00) 9
Net (Income) Loss	(422,126.00)	0.00	0.00	(422,126.00)		(1,916,433.00) (78)
TOTAL EQUITY	(24,330,000.00)	0.00	0.00	(24,330,000.00)		(23,907,876.00) 2
TOTAL LIABILITY AND EQUITY	(27,618,532.00)	0.00	0.00	(27,618,532.00)		(27,778,981.00) (1)
30100 Private Service Revenue	(5,508,240.00)	0.00	0.00	(5,508,240.00)		(3,463,915.00) 59
S2L1.01C1 Routine - Private Pay	(5,508,240.00)	0.00	0.00	(5,508,240.00)		(3,463,915.00) 59
30500 Managed Care A Revenue	(1,898,275.00)	0.00	0.00	(1,898,275.00)		(1,217,172.00) 56
S2L1.02C1 Routine - Commercial Managed Care	(1,898,275.00)	0.00	0.00	(1,898,275.00)		(1,217,172.00) 56
30200 Medicare A Service Revenue	(5,307,954.00)	0.00	0.00	(5,307,954.00)		(5,294,552.00) 0
30210 Medicare Sequestration	92,915.00	0.00	0.00	92,915.00		63,608.00 46
S2L1.04C1 Routine - Medicare Fee-For-Service	(5,215,039.00)	0.00	0.00	(5,215,039.00)		(5,230,944.00) 0
30300 Medicaid Service Revenue	(10,376,572.00)	0.00	0.00	(10,376,572.00)		(9,954,145.00) 4
30310 Medicaid Pending Revenue	(391,826.00)	0.00	0.00	(391,826.00)		(66,070.00) 493
35096 Behavioral Care Mcaid	(493,278.00)	0.00	0.00	(493,278.00)		(33,500.00) 1372
36005 Contra Adjs Mcaid	2,410.00	0.00	0.00	2,410.00		1,032.00 134
S2L1.06C1 Routine - MassHealth Fee-for-Service	(11,259,266.00)	0.00	0.00	(11,259,266.00)		(10,052,683.00) 12
30530 Managed Care Medicaid Revenue	(985,254.00)	0.00	0.00	(985,254.00)		(433,229.00) 127
S2L1.07C1 Routine - MassHealth Managed Care	(985,254.00)	0.00	0.00	(985,254.00)		(433,229.00) 127
Routine Revenue	(24,866,074.00)	0.00	0.00	(24,866,074.00)		(20,397,943.00) 22
35014 Pharmacy Private	0.00	0.00	0.00	0.00		(3.00) (100)
36014 PT Private	0.00	0.00	0.00	0.00		(1,187.00) (100)
36024 OT Private	0.00	0.00	0.00	0.00		(1,338.00) (100)
S2L1.01C2 Ancillary - Private Pay	0.00	0.00	0.00	0.00		(2,528.00) (100)
30211 Medicare Sequestration Part B	3,896.00	0.00	0.00	3,896.00		1,291.00 202
30220 Medicare B Revenue	(280,111.00)	0.00	0.00	(280,111.00)		(91,094.00) 207
35011 Pharmacy Part A	(208,251.00)	0.00	0.00	(208,251.00)		(217,791.00) (4)
35021 IV Ther Part A	(15,668.00)	0.00	0.00	(15,668.00)		(4,933.00) 218
35031 Med Supp Part A	(2,145.00)	0.00	0.00	(2,145.00)		(1,810.00) 19
35041 Oxygen Part A	(791.00)	0.00	0.00	(791.00)		(2,793.00) (72)
35051 Lab Part A	(40,857.00)	0.00	0.00	(40,857.00)		(43,487.00) (6)
35061 X-ray Part A	(15,618.00)	0.00	0.00	(15,618.00)		(14,851.00) 5
36001 Contra Adjs Part A	1,555,602.00	0.00	0.00	1,555,602.00		1,617,951.00 (4)
36002 Contra Adjs Part B	36,687.00	0.00	0.00	36,687.00		27,738.00 32
36008 Contra Adjs Medicare rounding	(4,944.00)	0.00	0.00	(4,944.00)		(209.00) 2266
36011 PT Part A	(605,528.00)	0.00	0.00	(605,528.00)		(601,540.00) 1
36012 PT Part B	0.00	0.00	0.00	0.00		(45,141.00) (100)
36021 OT Part A	(593,186.00)	0.00	0.00	(593,186.00)		(631,636.00) (6)
36022 OT Part B	0.00	0.00	0.00	0.00		(66,041.00) (100)
36029 OT Managed/Other Part B	(44,168.00)	0.00	0.00	(44,168.00)		(14,967.00) 195
36031 ST Part A	(73,558.00)	0.00	0.00	(73,558.00)		(99,028.00) (26)
36032 ST Part B	0.00	0.00	0.00	0.00		(41,118.00) (100)
36039 ST Managed/Other Part B	(29,692.00)	0.00	0.00	(29,692.00)		(1,984.00) 1397
S2L1.04C2 Ancillary - Medicare Fee-For-Service	(318,332.00)	0.00	0.00	(318,332.00)		(231,443.00) 38
30520 Managed Care B Revenue	(679,085.00)	0.00	0.00	(679,085.00)		(332,115.00) 104
35013 Pharmacy Other	(123,539.00)	0.00	0.00	(123,539.00)		(71,051.00) 74
35023 IV Ther Other	(12,666.00)	0.00	0.00	(12,666.00)		(5,465.00) 132
35033 Med Supp Other	(2,146.00)	0.00	0.00	(2,146.00)		(963.00) 123
35043 Oxygen Other	(250.00)	0.00	0.00	(250.00)		(1,746.00) (86)
35053 Lab Other	(17,053.00)	0.00	0.00	(17,053.00)		(11,073.00) 54
35063 X-ray Other	(5,028.00)	0.00	0.00	(5,028.00)		(4,422.00) 14

4/1/2024

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Jewish Nursing Home of Western MA, Julian J. Levitt Nursing Home

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/28/2024	DF15452 3/29/2024

4005. 02-3

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
36003 Contra Adjs Managed Care/Other	835,936.00	0.00	0.00	835,936.00		550,399.00 52
36007 Contra Adjs Managed/Other Part B	1,503.00	0.00	0.00	1,503.00		1,164.00 29
36013 PT Managed/Other	0.00	0.00	0.00	0.00		(64,638.00) (100)
36019 PT Managed/Other Part B	(40,518.00)	0.00	0.00	(40,518.00)		(13,458.00) 201
36023 OT Other	0.00	0.00	0.00	0.00		(79,072.00) (100)
36033 ST Other	0.00	0.00	0.00	0.00		(20,388.00) (100)
S2L1.05C2 Ancillary - Medicare Managed Care (Part C)	(42,846.00)	0.00	0.00	(42,846.00)		(52,828.00) (19)
35015 Pharmacy Mcaid	0.00	0.00	0.00	0.00		(19.00) (100)
35065 X-ray Mcaid	0.00	0.00	0.00	0.00		(65.00) (100)
36015 PT Mcaid	0.00	0.00	0.00	0.00		(2,120.00) (100)
36025 OT Mcaid	(1,069.00)	0.00	0.00	(1,069.00)		(460.00) 132
36035 ST Mcaid	(1,341.00)	0.00	0.00	(1,341.00)		0.00 0
S2L1.06C2 Ancillary - Mass Health Fee-for-Service	(2,410.00)	0.00	0.00	(2,410.00)		(2,664.00) (10)
Ancillary Revenue	(363,588.00)	0.00	0.00	(363,588.00)		(289,463.00) 26
TOTAL NURSING FACILITY REVENUE	(25,229,662.00)	0.00	0.00	(25,229,662.00)		(20,687,406.00) 22
33900 Other Miscellaneous Income	(11,066.00)	0.00	0.00	(11,066.00)		33,855.00 (133)
33902 State Relief Grant Revenue	(79,680.00)	0.00	0.00	(79,680.00)		(928,992.00) (91)
33905 Grant Revenue	(30,000.00)	0.00	0.00	(30,000.00)		0.00 0
33950 Miscellaneous Inc - Endowment Supp	0.00	0.00	0.00	0.00		(15.00) (100)
38800 Realized Gain/Loss on Sale/Disposal of Asset	0.00	0.00	0.00	0.00		249,343.00 (100)
S2L3.02C1 Endowment and Other Non-Recoverable Revenue	(120,746.00)	0.00	0.00	(120,746.00)		(645,809.00) (81)
39000 Prior Year Income Adjustments	(47,714.00)	0.00	0.00	(47,714.00)		(7,184.00) 564
39001 Prior Year Contra Adjustments	2,225.00	0.00	0.00	2,225.00		0.00 0
39002 Prior Year Ancillary Adjustments	(27,769.00)	0.00	0.00	(27,769.00)		0.00 0
S2L3.06C1 Prior Year Retroactive Revenue	(73,258.00)	0.00	0.00	(73,258.00)		(7,184.00) 920
38000 Interest Income	(957.00)	0.00	0.00	(957.00)		(819.00) 17
S2L3.07C1 Interest Income	(957.00)	0.00	0.00	(957.00)		(819.00) 17
33903 Paycheck Protection Program Revenue	0.00	0.00	0.00	0.00		(2,227,330.00) (100)
42170 Office Purchased Services	(13,831.00)	0.00	0.00	(13,831.00)		(72,721.00) (81)
S2L3.09C1 Administrative and General Recoverable Revenue	(13,831.00)	0.00	0.00	(13,831.00)		(2,300,051.00) (99)
32020 Hairdresser Income	(11,159.00)	0.00	0.00	(11,159.00)		(2,117.00) 427
32035 Coffee Shop Inc	0.00	0.00	0.00	0.00		821.00 (100)
32040 Meal Income (Guest/EE)	1,833.00	0.00	0.00	1,833.00		(1,735.00) (206)
S2L3.11C1 Variable Recoverable Revenue	(9,326.00)	0.00	0.00	(9,326.00)		(3,031.00) 208
31000 Rental Income	(72,000.00)	0.00	0.00	(72,000.00)		(72,000.00) 0
S2L3.12C1 Fixed Cost Recoverable Revenue	(72,000.00)	0.00	0.00	(72,000.00)		(72,000.00) 0
Other Nursing Facility Revenue	(290,118.00)	0.00	0.00	(290,118.00)		(3,028,894.00) (90)
TOTAL REVENUE	(25,519,780.00)	0.00	0.00	(25,519,780.00)		(23,716,300.00) 8
60020 Salaries: DON	146,974.00	0.00	0.00	146,974.00		138,615.00 6
S3L1.01C1 Director of Nurses - Salaries	146,974.00	0.00	0.00	146,974.00		138,615.00 6
60023 Salaries: RN Mgmt	13,679.00	0.00	0.00	13,679.00		0.00 0
60030 Salaries: RN	1,121,310.00	0.00	0.00	1,121,310.00		1,204,679.00 (7)
60090 PTO Accruals: Nursing	4,792.00	0.00	0.00	4,792.00		24,101.00 (80)
60095 Shared Employee Expense: Nursing	102,070.00	0.00	0.00	102,070.00		0.00 0
S3L1.07C1 Registered Nurses - Salaries	1,241,851.00	0.00	0.00	1,241,851.00		1,228,780.00 1
60170 Nursing Purchased Services	183,400.00	0.00	0.00	183,400.00		322,662.00 (43)
S3L1.11C1 Registered Nurses - Purch Service Temporary Agency	183,400.00	0.00	0.00	183,400.00		322,662.00 (43)
60024 Salaries: LPN Mgmt	383,048.00	0.00	0.00	383,048.00		408,055.00 (6)
60040 Salaries: LPN	2,596,743.00	0.00	0.00	2,596,743.00		2,146,695.00 21
S3L1.12C1 Licensed Practical Nurses - Salaries	2,979,791.00	0.00	0.00	2,979,791.00		2,554,750.00 17
60050 Salaries: CNA/RCA/HHA	3,811,671.00	0.00	0.00	3,811,671.00		3,135,423.00 22
60058 Salaries: TNA	0.00	0.00	0.00	0.00		88,761.00 (100)
S3L1.17C1 Certified Nurse Aides - Salaries	3,811,671.00	0.00	0.00	3,811,671.00		3,224,184.00 18

Jewish Nursing Home of Western MA, Julian J. Levitt Nursing Home

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/28/2024	DF15452 3/29/2024

4005. 02-4

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
Nursing Expenses	8,363,687.00	0.00	0.00	8,363,687.00		7,468,991.00 12
40020 Salaries: Administration	162,365.00	0.00	0.00	162,365.00		192,212.00 (16)
40090 PTO Accruals: Administration	743.00	0.00	0.00	743.00		3,847.00 (81)
40095 Shared Employee Expense: Administration	159,008.00	0.00	0.00	159,008.00		0.00 0
S3L2.01C1 Administration - Salaries	322,116.00	0.00	0.00	322,116.00		196,059.00 64
42620 Uniform Expense	391.00	0.00	0.00	391.00		(16.00) (2544)
42851 Health Insurance Expense	976,185.00	0.00	0.00	976,185.00		950,392.00 3
42852 Dental Insurance Expense	57,824.00	0.00	0.00	57,824.00		53,831.00 7
42860 Life & Disability Insurance Expense	43,231.00	0.00	0.00	43,231.00		28,756.00 50
42870 Other Employee Benefit Expense	16,278.00	0.00	0.00	16,278.00		9,397.00 73
S3L2.02C1 Administration - Employee Benefits	1,093,909.00	0.00	0.00	1,093,909.00		1,042,360.00 5
42800 Payroll Tax Expense	950,115.00	0.00	0.00	950,115.00		835,558.00 14
42810 Unemployment Expense	115,033.00	0.00	0.00	115,033.00		40,629.00 183
42880 Workers Comp Expense	227,738.00	0.00	0.00	227,738.00		244,357.00 (7)
S3L2.03C1 Administration - Payroll Taxes	1,292,886.00	0.00	0.00	1,292,886.00		1,120,544.00 15
40030 Salaries: Accounting	82,910.00	0.00	0.00	82,910.00		81,593.00 2
40040 Salaries: HR	59,012.00	0.00	0.00	59,012.00		37,171.00 59
40045 Salaries: Store	288.00	0.00	0.00	288.00		0.00 0
40050 Salaries: IT/Communications	79,705.00	0.00	0.00	79,705.00		42,943.00 86
40060 Salaries: Clerical/Administrative	129,806.00	0.00	0.00	129,806.00		30,545.00 325
40085 Salaries: Business Development	154,560.00	0.00	0.00	154,560.00		48,795.00 217
43096 Shared Employee Expense: Business Development	(142,367.00)	0.00	0.00	(142,367.00)		0.00 0
68000 Salaries: Admissions	141,141.00	0.00	0.00	141,141.00		137,163.00 3
S3L2.07C1 Clerical Staff - Salaries	505,055.00	0.00	0.00	505,055.00		378,210.00 34
42010 Payroll Bookkeeping Expense (ADP)	55,578.00	0.00	0.00	55,578.00		46,375.00 20
S3L2.11C1 Electronic Data Processing, Payroll, and Bookkeepi	55,578.00	0.00	0.00	55,578.00		46,375.00 20
42015 Software Service	142,599.00	0.00	0.00	142,599.00		129,759.00 10
42030 Computer/Server Expense	13,913.00	0.00	0.00	13,913.00		11,151.00 25
42040 Postage Expense	7,606.00	0.00	0.00	7,606.00		4,928.00 54
42050 Bank Charges	1,836.00	0.00	0.00	1,836.00		1,709.00 7
42051 Credit Card fees	24,575.00	0.00	0.00	24,575.00		21,130.00 16
42160 Office Supplies & Expense	114,378.00	0.00	0.00	114,378.00		108,084.00 6
42610 EE relations	83,946.00	0.00	0.00	83,946.00		57,503.00 46
S3L2.12C1 Office Supplies	388,853.00	0.00	0.00	388,853.00		334,264.00 16
42060 Telephone-Cable-Internet Expense	66,766.00	0.00	0.00	66,766.00		59,105.00 13
42070 Cell Phone Reimbursement Expense	55.00	0.00	0.00	55.00		450.00 (88)
S3L2.13C1 Telecommunications	66,821.00	0.00	0.00	66,821.00		59,555.00 12
42120 Travel Expense	11,983.00	0.00	0.00	11,983.00		448.00 2575
S3L2.15C1 Travel: Conventions & Meetings	11,983.00	0.00	0.00	11,983.00		448.00 2575
42600 Staff Recruitment Expense	92,205.00	0.00	0.00	92,205.00		107,065.00 (14)
S3L2.16C1 Advertising - Help Wanted	92,205.00	0.00	0.00	92,205.00		107,065.00 (14)
42150 Licenses and Dues Expense	62,353.00	0.00	0.00	62,353.00		53,525.00 16
42920 Permits and Filing Fees	550.00	0.00	0.00	550.00		0.00 0
S3L2.17C1 Licenses and Dues - Patient Care Related Portion	62,903.00	0.00	0.00	62,903.00		53,525.00 18
42140 Prof Meetings & Education Exp	28,485.00	0.00	0.00	28,485.00		25,909.00 10
S3L2.18C1 Continuing Professional Education/Training and Dev	28,485.00	0.00	0.00	28,485.00		25,909.00 10
42710 Accounting Expense	69,127.00	0.00	0.00	69,127.00		127,038.00 (46)
S3L2.19C1 Accounting Services (not related to appeals)	69,127.00	0.00	0.00	69,127.00		127,038.00 (46)
42740 Liability Insurance	725,045.00	0.00	0.00	725,045.00		656,819.00 10
S3L2.20C1 Insurance - Malpractice & General Liability	725,045.00	0.00	0.00	725,045.00		656,819.00 10
40300 Prof Service/Consultant	26,781.00	0.00	0.00	26,781.00		20,904.00 28
S3L2.22C1. A Professional Services	26,781.00	0.00	0.00	26,781.00		20,904.00 28
42900 Miscellaneous Expense	3,122.00	0.00	0.00	3,122.00		(15,781.00) (120)
S3L2.22C1. B Miscellaneous Expense	3,122.00	0.00	0.00	3,122.00		(15,781.00) (120)

Jewish Nursing Home of Western MA, Julian J. Levitt Nursing Home

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/28/2024	DF15452 3/29/2024

4005. 02-5

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
52260 Cafeteria Sales Tax	0.00	0.00	0.00	0.00		1,601.00 (100)
S3L2.22C1. C Cafe & Sales Tax	0.00	0.00	0.00	0.00		1,601.00 (100)
42915 Hairdresser	10,161.00	0.00	0.00	10,161.00		2,309.00 340
S3L2.22C1. D Hairdresser	10,161.00	0.00	0.00	10,161.00		2,309.00 340
42925 Corporate Taxes	1,003.00	0.00	0.00	1,003.00		1,320.00 (24)
S3L2.22C1. E Corporate Taxes	1,003.00	0.00	0.00	1,003.00		1,320.00 (24)
89000 Prior Year Expense Adjustments	43,281.00	0.00	0.00	43,281.00		(126,299.00) (134)
S3L2.22C1. F Prior Year Contractuals and Expense Adjustments	43,281.00	0.00	0.00	43,281.00		(126,299.00) (134)
42700 Marketing Expense	(794.00)	0.00	0.00	(794.00)		0.00 0
43160 Business Development Supplies & Expense	28,078.00	0.00	0.00	28,078.00		25,714.00 9
S3L2.23C1. A Advertising - Marketing	27,284.00	0.00	0.00	27,284.00		25,714.00 6
42720 Legal Expense	28,615.00	0.00	0.00	28,615.00		14,882.00 92
S3L2.23C1. F Legal - Other	28,615.00	0.00	0.00	28,615.00		14,882.00 92
42999 Management Fee Expense	1,269,291.00	0.00	0.00	1,269,291.00		1,037,799.00 22
S3L2.23C1. H Management Company Fees	1,269,291.00	0.00	0.00	1,269,291.00		1,037,799.00 22
42950 Interest Expense-working capital	15,062.00	0.00	0.00	15,062.00		8,359.00 80
S3L2.23C1. J Interest on Working Capital	15,062.00	0.00	0.00	15,062.00		8,359.00 80
42910 Fines and Penalties / Late Fees	20,852.00	0.00	0.00	20,852.00		4,596.00 354
S3L2.23C1. K Fines, Late Fees, Penalties	20,852.00	0.00	0.00	20,852.00		4,596.00 354
80100 Bad Debt Expense	302,244.00	0.00	0.00	302,244.00		300,000.00 1
S3L2.23C1. N Bad Debt Expense	302,244.00	0.00	0.00	302,244.00		300,000.00 1
80800 User Fee Expense	1,395,789.00	0.00	0.00	1,395,789.00		1,113,379.00 25
S3L2.23C1. O User Fee Assessment	1,395,789.00	0.00	0.00	1,395,789.00		1,113,379.00 25
42905 Gift Shop Expense	106.00	0.00	0.00	106.00		0.00 0
43170 Business Development Purchased Services	12,271.00	0.00	0.00	12,271.00		(78,404.00) (116)
S3L2.23C1. P Other Non-Allowable A&G Expenses	12,377.00	0.00	0.00	12,377.00		(78,404.00) (116)
A&G Expenses	7,870,828.00	0.00	0.00	7,870,828.00		6,458,550.00 22
60021 Salaries: ADON/SDC	192,695.00	0.00	0.00	192,695.00		161,312.00 19
S3L3.01C1 Staff Development Coordinator - Salaries	192,695.00	0.00	0.00	192,695.00		161,312.00 19
51000 Salaries: Plant	228,280.00	0.00	0.00	228,280.00		193,012.00 18
51090 PTO Accruals: Plant	118.00	0.00	0.00	118.00		304.00 (61)
51095 Shared Employee Expense: Plant	(22,705.00)	0.00	0.00	(22,705.00)		0.00 0
S3L3.05C1 Plant Operations - Salaries	205,693.00	0.00	0.00	205,693.00		193,316.00 6
51100 Landscaping & Snow Removal	39,530.00	0.00	0.00	39,530.00		43,379.00 (9)
51170 Plant Purchased Services	489,623.00	0.00	0.00	489,623.00		320,011.00 53
S3L3.08C1 Plant Operations - Purchased Services	529,153.00	0.00	0.00	529,153.00		363,390.00 46
51160 Plant Supplies & Expense	113,700.00	0.00	0.00	113,700.00		97,304.00 17
S3L3.09C1 Plant Operations - Supplies and Expenses	113,700.00	0.00	0.00	113,700.00		97,304.00 17
51210 Utility: Oil & Gas	453,460.00	0.00	0.00	453,460.00		331,439.00 37
51220 Utility: Water	77,208.00	0.00	0.00	77,208.00		86,402.00 (11)
51230 Utility: Electric	403,322.00	0.00	0.00	403,322.00		410,500.00 (2)
S3L3.10C1 Plant Operations - Utilities	933,990.00	0.00	0.00	933,990.00		828,341.00 13
52030 Salaries: Dietician	80,147.00	0.00	0.00	80,147.00		23,869.00 236
S3L3.13C1 Dietician - Salaries	80,147.00	0.00	0.00	80,147.00		23,869.00 236
52010 Salaries: Dietary Mgrs	112,694.00	0.00	0.00	112,694.00		32,625.00 245
52020 Salaries: Dietary Staff	467,006.00	0.00	0.00	467,006.00		671,937.00 (30)
52021 Salaries: Cooks	239,081.00	0.00	0.00	239,081.00		53,530.00 347
52040 Salaries: Cafe	794.00	0.00	0.00	794.00		29,224.00 (97)
52090 PTO Accruals: Dietary	637.00	0.00	0.00	637.00		3,636.00 (82)
52095 Shared Employee Expense: Dietary	(4,920.00)	0.00	0.00	(4,920.00)		0.00 0
S3L3.18C1 Dietary - Salaries	815,292.00	0.00	0.00	815,292.00		790,952.00 3

Jewish Nursing Home of Western MA, Julian J. Levitt Nursing Home

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/28/2024	DF15452 3/29/2024

4005. 02-6

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
52200 Food Expense	717,888.00	0.00	0.00	717,888.00		644,453.00 11
52250 Café Food Expense	959.00	0.00	0.00	959.00		0.00 0
S3L3.21C1 Dietary - Food	718,847.00	0.00	0.00	718,847.00		644,453.00 12
52170 Dietary Purchased Services	2,134.00	0.00	0.00	2,134.00		7,962.00 (73)
S3L3.22C1 Dietary - Purchased Services	2,134.00	0.00	0.00	2,134.00		7,962.00 (73)
52160 Dietary Supplies & Expense	130,545.00	0.00	0.00	130,545.00		85,379.00 53
S3L3.23C1 Dietary - Supplies and Expenses	130,545.00	0.00	0.00	130,545.00		85,379.00 53
53000 Salaries: Laundry	160,067.00	0.00	0.00	160,067.00		114,007.00 40
53090 PTO Accruals: Laundry	72.00	0.00	0.00	72.00		407.00 (82)
54000 Salaries: Housekeeping	425,330.00	0.00	0.00	425,330.00		394,048.00 8
54090 PTO Accruals: Housekeeping	373.00	0.00	0.00	373.00		639.00 (42)
54095 Shared Employee Expense: Housekeeping	(16,686.00)	0.00	0.00	(16,686.00)		0.00 0
S3L3.24C1 Housekeeping/Laundry - Salaries	569,156.00	0.00	0.00	569,156.00		509,101.00 12
53170 Laundry Purchased Services	0.00	0.00	0.00	0.00		519.00 (100)
S3L3.27C1 Housekeeping/Laundry - Purchased Services	0.00	0.00	0.00	0.00		519.00 (100)
53160 Laundry Supplies & Expense	4,683.00	0.00	0.00	4,683.00		4,524.00 4
54160 Housekeeping Supplies & Expense	83,400.00	0.00	0.00	83,400.00		58,888.00 42
S3L3.28C1 Housekeeping/Laundry - Supplies and Expenses	88,083.00	0.00	0.00	88,083.00		63,412.00 39
53200 Linens & Bedding	61,078.00	0.00	0.00	61,078.00		33,832.00 81
S3L3.29C1 Housekeeping/Laundry - Linen and Bedding	61,078.00	0.00	0.00	61,078.00		33,832.00 81
60060 Salaries: Medical Records	35,671.00	0.00	0.00	35,671.00		28,020.00 27
60065 Salaries: Nursing Clerical	63,443.00	0.00	0.00	63,443.00		90,685.00 (30)
S3L3.36C1 Unit Clerk & Medical Records - Salaries	99,114.00	0.00	0.00	99,114.00		118,705.00 (17)
60022 Salaries: Clin Reimb - RN	158,367.00	0.00	0.00	158,367.00		140,748.00 13
60025 Salaries: Clin Reimb - LPN	92,583.00	0.00	0.00	92,583.00		87,914.00 5
S3L3.40C1 MMQ Evalulation Nurse/MDS Coord - Salaries	250,950.00	0.00	0.00	250,950.00		228,662.00 10
67000 Salaries: Social Services LCSW-MSW	100,088.00	0.00	0.00	100,088.00		85,186.00 17
67001 Salaries: Social Services, LICSW	83,129.00	0.00	0.00	83,129.00		77,307.00 8
67090 PTO Accruals: Social Services/Admissions	235.00	0.00	0.00	235.00		1,416.00 (83)
S3L3.48C1 Social Service Worker - Salaries	183,452.00	0.00	0.00	183,452.00		163,909.00 12
67070 Social Services Purchased Services	65,671.00	0.00	0.00	65,671.00		12,174.00 439
S3L3.51C1 Social Service Worker - Purchased Services	65,671.00	0.00	0.00	65,671.00		12,174.00 439
77000 Salaries: Rehab Mgmt	162,645.00	0.00	0.00	162,645.00		195,760.00 (17)
S3L3.56C1 Indirect Restorative Therapy: Salaries	162,645.00	0.00	0.00	162,645.00		195,760.00 (17)
77010 Salaries: PT	100,353.00	0.00	0.00	100,353.00		111,659.00 (10)
77015 Salaries: PTA	110,968.00	0.00	0.00	110,968.00		138,360.00 (20)
77020 Salaries: OTR	201,179.00	0.00	0.00	201,179.00		191,800.00 5
77025 Salaries: COTA	70,160.00	0.00	0.00	70,160.00		67,612.00 4
77030 Salaries: SLP	98,736.00	0.00	0.00	98,736.00		92,182.00 7
77090 PTO Accruals: Rehab	1,108.00	0.00	0.00	1,108.00		1,877.00 (41)
77095 Shared Employee Expense: Rehab	(163,940.00)	0.00	0.00	(163,940.00)		0.00 0
S3L3.60C1 Direct Restorative Therapy: Salaries	418,564.00	0.00	0.00	418,564.00		603,490.00 (31)
77170 Rehab Purchased Services	718,876.00	0.00	0.00	718,876.00		400,338.00 80
S3L3.62C1 Direct Restorative Therapt - Consultants	718,876.00	0.00	0.00	718,876.00		400,338.00 80
69095 Shared Employee Expense: Spiritual	78,733.00	0.00	0.00	78,733.00		0.00 0
70000 Salaries: Activities	157,320.00	0.00	0.00	157,320.00		142,505.00 10
70005 Salaries: Activities - Director	62,640.00	0.00	0.00	62,640.00		55,775.00 12
70090 PTO Accruals: Activities	302.00	0.00	0.00	302.00		370.00 (18)
S3L3.64C1 Recreational Therapy/Activities - Salaries	298,995.00	0.00	0.00	298,995.00		198,650.00 51
70170 Activities Purchased Services	9,275.00	0.00	0.00	9,275.00		5,134.00 81
70300 Religious Service/Consultant	525.00	0.00	0.00	525.00		100.00 425
S3L3.67C1 Recreational Therapy/Activities - Purchased Service	9,800.00	0.00	0.00	9,800.00		5,234.00 87
70160 Activities Supplies & Expense	20,240.00	0.00	0.00	20,240.00		21,698.00 (7)
78071 Ambulance Part A	18,894.00	0.00	0.00	18,894.00		26,539.00 (29)
S3L3.68C1 Recreational Therapy/Activities - Supplies and Exp	39,134.00	0.00	0.00	39,134.00		48,237.00 (19)

4/1/2024

3:05 PM

Jewish Nursing Home of Western MA, Julian J. Levitt Nursing Home

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
ML24500 3/28/2024	DF15452 3/29/2024

4005. 02-7

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
42105 Transportation Expense	162.00	0.00	0.00	162.00	6.00	2600
42110 Motor Vehicle Expense	388.00	0.00	0.00	388.00	1,338.00	(71)
42130 Mileage Reimbursement	3,386.00	0.00	0.00	3,386.00	1,007.00	236
S3L3.78C1 Travel - Motor Vehicle Expense	3,936.00	0.00	0.00	3,936.00	2,351.00	67
63300 Consultant Medical Director	54,950.00	0.00	0.00	54,950.00	54,000.00	2
S3L3.82C1 Physician Services - Medical Director	54,950.00	0.00	0.00	54,950.00	54,000.00	2
78011 Pharmacy Part A	205,014.00	0.00	0.00	205,014.00	142,636.00	44
78013 Pharmacy Managed Care	118,885.00	0.00	0.00	118,885.00	46,524.00	156
78014 Pharmacy Private	66.00	0.00	0.00	66.00	1,634.00	(96)
78021 IV Ther Part A	16,571.00	0.00	0.00	16,571.00	9,195.00	80
78023 IV Ther Other	12,989.00	0.00	0.00	12,989.00	3,493.00	272
78031 Med Supp Part A	1,461.00	0.00	0.00	1,461.00	869.00	68
78033 Med Supp Other	16,186.00	0.00	0.00	16,186.00	2,263.00	615
78041 Oxygen Part A	43,358.00	0.00	0.00	43,358.00	36,384.00	19
78051 Lab Part A	62,865.00	0.00	0.00	62,865.00	64,456.00	(2)
78061 X-ray Part A	29,490.00	0.00	0.00	29,490.00	26,028.00	13
S3L3.87C1 Legend Drugs	506,885.00	0.00	0.00	506,885.00	333,482.00	52
60160 Nursing Supplies & Expense	561,071.00	0.00	0.00	561,071.00	421,940.00	33
60161 Nursing Supplies & Expense - PPE	37,662.00	0.00	0.00	37,662.00	59,520.00	(37)
60162 Nursing Supplies & Expense - Covid19 Test	0.00	0.00	0.00	0.00	235,780.00	(100)
77160 Rehab Supplies & Expense	22,869.00	0.00	0.00	22,869.00	19,403.00	18
S3L3.89C1 House Supplies - Not Resold	621,602.00	0.00	0.00	621,602.00	736,643.00	(16)
63350 Consultant Pharmacy	5,143.00	0.00	0.00	5,143.00	2,892.00	78
S3L3.92C1 Pharmacy Consultant	5,143.00	0.00	0.00	5,143.00	2,892.00	78
Variable Expenses	7,880,230.00	0.00	0.00	7,880,230.00	6,907,669.00	14
45400 Depreciation expense	976,567.00	0.00	0.00	976,567.00	950,440.00	3
45451 Amortization expense - Software	0.00	0.00	0.00	0.00	436.00	(100)
S3L4.01C1 Depreciation Expense	976,567.00	0.00	0.00	976,567.00	950,876.00	3
45100 Real Estate taxes or PILOT fees	0.00	0.00	0.00	0.00	299.00	(100)
S3L4.08C1 Real Estate Tax Expense	0.00	0.00	0.00	0.00	299.00	(100)
42090 Operating Lease Expense-Equipment	6,342.00	0.00	0.00	6,342.00	13,482.00	(53)
S3L4.12C1 Other Fixed Cost Expense-SNF-CR	6,342.00	0.00	0.00	6,342.00	13,482.00	(53)
Capital & Fixed Cost Expenses	982,909.00	0.00	0.00	982,909.00	964,657.00	2
TOTAL EXPENSES	25,097,654.00	0.00	0.00	25,097,654.00	21,799,867.00	15
NET INCOME	(422,126.00)	0.00	0.00	(422,126.00)	(1,916,433.00)	(78)
NET INCOME	(422,126.00)	0.00	0.00	(422,126.00)	(1,916,433.00)	(78)