

Chelsea Jewish Green House, Leonard Florence Center for Living
Year End: December 31, 2023
MA Summary TB

Prepared by	Reviewed by
DF15452 3/29/2024	

4005. 01

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S6L1.01C1 Cash and Cash Equivalen	123,925.00	0.00	0.00	123,925.00		561,256.00 (78)
S6L1.05C1 Payer Accounts Receivabl	2,225,366.00	0.00	0.00	2,225,366.00		1,989,303.00 12
S6L1.06C1 Reserve for Bad Debt	(127,894.00)	0.00	0.00	(127,894.00)		(293,510.00) (56)
S6L1.08C1 Receivable from Affiliates	0.00	0.00	0.00	0.00		978,630.00 (100)
S6L1.11C1 Other Receivables	130,542.00	0.00	0.00	130,542.00		530,473.00 (75)
S6L1.13C1 Prepaid Insurance	116,729.00	0.00	0.00	116,729.00		1,511.00 7625
S6L1.15C1 Other Prepaid Expenses	76,540.00	0.00	0.00	76,540.00		97,541.00 (22)
Current Assets	<u>2,545,208.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,545,208.00</u>		<u>3,865,204.00</u> (34)
S6L2.1C1 Land	250,000.00	0.00	0.00	250,000.00		250,000.00 0
S6L2.2C1 Buildings	21,993,362.00	0.00	0.00	21,993,362.00		22,823,300.00 (4)
S6L2.3C1 Improvements	864,093.00	0.00	0.00	864,093.00		712,175.00 21
S6L2.4C1 Equipment	771,399.00	0.00	0.00	771,399.00		829,887.00 (7)
S6L2.5C1 Software/Limited Life Asset	1,551.00	0.00	0.00	1,551.00		2,714.00 (43)
Non-Current Fixed Assets	<u>23,880,405.00</u>	<u>0.00</u>	<u>0.00</u>	<u>23,880,405.00</u>		<u>24,618,076.00</u> (3)
S6L3.01C1 Long Term Investments	11,163,852.00	0.00	0.00	11,163,852.00		9,590,979.00 16
S6L3.02C1 Non-Current Assets Whos	1,646,635.00	0.00	0.00	1,646,635.00		1,646,635.00 0
S6L3.04C1 Construction in Progress	87,205.00	0.00	0.00	87,205.00		87,816.00 (1)
S6L3.05C1 Mortgage Acquisition Cos	297,407.00	0.00	0.00	297,407.00		297,407.00 0
S6L3.06C1 Accumulated Amortization	(72,886.00)	0.00	0.00	(72,886.00)		(57,275.00) 27
Non-Current Assets	<u>13,122,213.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,122,213.00</u>		<u>11,565,562.00</u> 13
TOTAL ASSETS	<u>39,547,826.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,547,826.00</u>		<u>40,048,842.00</u> (1)
S6L5.01C1 Trade Payables	(207,900.00)	0.00	0.00	(207,900.00)		(446,431.00) (53)
S6L5.02C1 Accrued Expenses	(400,436.00)	0.00	0.00	(400,436.00)		(275,235.00) 45
S6L5.03C1 Due to Insurance Payers	(275,502.00)	0.00	0.00	(275,502.00)		0.00 0
S6L5.06C1 Long Term Debt, Current I	(157,943.00)	0.00	0.00	(157,943.00)		(2,579,605.00) (94)
S6L5.07C1 Accrued Salaries and Pay	(613,218.00)	0.00	0.00	(613,218.00)		(556,885.00) 10
S6L5.10C1 Other Current Liabilities	382,771.00	0.00	0.00	382,771.00		687,730.00 (44)
Current Liabilities	<u>(1,272,228.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,272,228.00)</u>		<u>(3,170,426.00)</u> (60)

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S6L6.01C1 Mortgages Payable	(30,803,956.00)	0.00	0.00	(30,803,956.00)		(31,200,451.00) (1)
S6L6.02C1 Due to Related Parties, Su	(825,839.00)	0.00	0.00	(825,839.00)		(1,551,223.00) (47)
Non-Current Liabilities	(31,629,795.00)	0.00	0.00	(31,629,795.00)		(32,751,674.00) (3)
TOTAL LIABILITIES	(32,902,023.00)	0.00	0.00	(32,902,023.00)		(35,922,100.00) (8)
S6L8A.1C1 Net Assets Balance: Prior	2,599,210.00	0.00	0.00	2,599,210.00		850,723.00 206
S6L8A.1C2 Net Assets With Donor Re	(6,725,952.00)	0.00	0.00	(6,725,952.00)		(6,751,508.00) 0
Net Assets	(4,126,742.00)	0.00	0.00	(4,126,742.00)		(5,900,785.00) (30)
Net (Income) Loss	(2,519,061.00)	0.00	0.00	(2,519,061.00)		1,774,043.00 (242)
TOTAL EQUITY	(6,645,803.00)	0.00	0.00	(6,645,803.00)		(4,126,742.00) 61
TOTAL LIABILITY AND EQUITY	(39,547,826.00)	0.00	0.00	(39,547,826.00)		(40,048,842.00) (1)
S2L1.01C1 Routine - Private Pay	(2,608,030.00)	0.00	0.00	(2,608,030.00)		(3,129,045.00) (17)
S2L1.04C1 Routine - Medicare Fee-Fc	(4,441,223.00)	0.00	0.00	(4,441,223.00)		(5,151,377.00) (14)
S2L1.05C1 Routine - Medicare Manag	(35,933.00)	0.00	0.00	(35,933.00)		(51,418.00) (30)
S2L1.06C1 Routine - MassHealth Fee-	(11,054,340.00)	0.00	0.00	(11,054,340.00)		(8,328,653.00) 33
S2L1.14C1 Routine -Veterans & Other	(2,181,171.00)	0.00	0.00	(2,181,171.00)		(1,863,924.00) 17
Routine Revenue	(20,320,697.00)	0.00	0.00	(20,320,697.00)		(18,524,417.00) 10
S2L1.04C2 Ancillary - Medicare Fee-F	(120,846.00)	0.00	0.00	(120,846.00)		(130,927.00) (8)
S2L1.05C2 Ancillary - Medicare Manaç	(67,952.00)	0.00	0.00	(67,952.00)		(52,450.00) 30
S2L1.06C2 Ancillary - Mass Health Fe	(4,690.00)	0.00	0.00	(4,690.00)		(2,245.00) 109
S2L1.14C2 Ancillary-Veterans Affairs	(38,392.00)	0.00	0.00	(38,392.00)		(41,231.00) (7)
Ancillary Revenue	(231,880.00)	0.00	0.00	(231,880.00)		(226,853.00) 2
TOTAL NURSING FACILITY REVENI	(20,552,577.00)	0.00	0.00	(20,552,577.00)		(18,751,270.00) 10
S2L3.02C1 Endowment and Other No	(3,664,580.00)	0.00	0.00	(3,664,580.00)		(677,827.00) 441
S2L3.06C1 Prior Year Retroactive Rev	(125,144.00)	0.00	0.00	(125,144.00)		(17,072.00) 633
S2L3.07C1 Interest Income	(254,575.00)	0.00	0.00	(254,575.00)		(190,837.00) 33
S2L3.11C1 Variabale Recoverable Re	(4,069.00)	0.00	0.00	(4,069.00)		(991.00) 311
Other Nursing Facility Revenue	(4,048,368.00)	0.00	0.00	(4,048,368.00)		(886,727.00) 357
TOTAL REVENUE	(24,600,945.00)	0.00	0.00	(24,600,945.00)		(19,637,997.00) 25

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S3L1.01C1 Director of Nurses - Salari	160,029.00	0.00	0.00	160,029.00		153,220.00 4
S3L1.07C1 Registered Nurses - Salari	1,185,369.00	0.00	0.00	1,185,369.00		1,060,812.00 12
S3L1.12C1 Licensed Practical Nurses	2,148,912.00	0.00	0.00	2,148,912.00		2,330,131.00 (8)
S3L1.15C1 LPN Purchased Services -	424.00	0.00	0.00	424.00		(3,407.00) (112)
S3L1.17C1 Certified Nurse Aides - Sa	4,823,792.00	0.00	0.00	4,823,792.00		4,512,126.00 7
Nursing Expenses	8,318,526.00	0.00	0.00	8,318,526.00		8,052,882.00 3
S3L2.01C1 Administration - Salaries	228,482.00	0.00	0.00	228,482.00		161,714.00 41
S3L2.02C1 Administration - Employee	533,417.00	0.00	0.00	533,417.00		576,812.00 (8)
S3L2.03C1 Administration - Payroll Ti	1,213,766.00	0.00	0.00	1,213,766.00		1,194,488.00 2
S3L2.07C1 Clerical Staff - Salaries	450,125.00	0.00	0.00	450,125.00		218,391.00 106
S3L2.10C1 Clerical Staff - Purchased	20.00	0.00	0.00	20.00		145,313.00 (100)
S3L2.11C1 Electronic Data Processin	80,405.00	0.00	0.00	80,405.00		74,759.00 8
S3L2.12C1 Office Supplies	269,081.00	0.00	0.00	269,081.00		213,856.00 26
S3L2.13C1 Telecommunications	110,954.00	0.00	0.00	110,954.00		99,253.00 12
S3L2.15C1 Travel: Conventions & Me	468.00	0.00	0.00	468.00		1,214.00 (61)
S3L2.16C1 Advertising - Help Wanted	43,667.00	0.00	0.00	43,667.00		40,545.00 8
S3L2.17C1 Licenses and Dues - Patie	28,162.00	0.00	0.00	28,162.00		28,457.00 (1)
S3L2.18C1 Continuing Professional E	22,906.00	0.00	0.00	22,906.00		5,835.00 293
S3L2.19C1 Accounting Services (not	63,856.00	0.00	0.00	63,856.00		55,545.00 15
S3L2.20C1 Insurance - Malpractice &	357,440.00	0.00	0.00	357,440.00		354,313.00 1
S3L2.22C1. A Professional Services	59,622.00	0.00	0.00	59,622.00		53,674.00 11
S3L2.22C1. B Miscellaneous Expens	8,198.00	0.00	0.00	8,198.00		91,043.00 (91)
S3L2.22C1. C Remarketing / Surveill	17,858.00	0.00	0.00	17,858.00		17,689.00 1
S3L2.22C1. D Investment Fees	53,999.00	0.00	0.00	53,999.00		71,508.00 (24)
S3L2.22C1. E Hairdresser / Corporat	665.00	0.00	0.00	665.00		529.00 26
S3L2.22C1. F Prior Year Expense Ad	(36,183.00)	0.00	0.00	(36,183.00)		1,296.00 (2892)
S3L2.22C1. G Other Non-Operating I	64,560.00	0.00	0.00	64,560.00		0.00 0
S3L2.23C1. F Legal - Other	28,477.00	0.00	0.00	28,477.00		3,570.00 698

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22	%Chg
S3L2.23C1. H Management Company	1,240,049.00	0.00	0.00	1,240,049.00		1,126,088.00	10
S3L2.23C1. J Interest on Working Capital	6,694.00	0.00	0.00	6,694.00		4,769.00	40
S3L2.23C1. K Fines, Late Fees, Penalties	854.00	0.00	0.00	854.00		859.00	(1)
S3L2.23C1. N Bad Debt Expense	(31,265.00)	0.00	0.00	(31,265.00)		0.00	0
S3L2.23C1. O User Fee Assessment	736,170.00	0.00	0.00	736,170.00		616,898.00	19
S3L2.23C1. P Other Non-Allowable Expenses	13,265.00	0.00	0.00	13,265.00		583.00	2175
A&G Expenses	5,565,712.00	0.00	0.00	5,565,712.00		5,159,001.00	8
S3L3.01C1 Staff Development Coordinator	207,406.00	0.00	0.00	207,406.00		223,409.00	(7)
S3L3.05C1 Plant Operations - Salaries	182,257.00	0.00	0.00	182,257.00		314,975.00	(42)
S3L3.08C1 Plant Operations - Purchases	468,767.00	0.00	0.00	468,767.00		411,650.00	14
S3L3.09C1 Plant Operations - Supplies	65,481.00	0.00	0.00	65,481.00		32,911.00	99
S3L3.10C1 Plant Operations - Utilities	603,462.00	0.00	0.00	603,462.00		687,285.00	(12)
S3L3.13C1 Dietician - Salaries	81,288.00	0.00	0.00	81,288.00		81,110.00	0
S3L3.18C1 Dietary - Salaries	292,243.00	0.00	0.00	292,243.00		281,806.00	4
S3L3.21C1 Dietary - Food	527,359.00	0.00	0.00	527,359.00		476,753.00	11
S3L3.23C1 Dietary - Supplies and Expenses	56,004.00	0.00	0.00	56,004.00		56,173.00	0
S3L3.24C1 Housekeeping/Laundry - Salaries	488,409.00	0.00	0.00	488,409.00		314,643.00	55
S3L3.27C1 Housekeeping/Laundry - Purchases	14,191.00	0.00	0.00	14,191.00		745.00	1805
S3L3.28C1 Housekeeping/Laundry - Supplies	108,464.00	0.00	0.00	108,464.00		102,132.00	6
S3L3.29C1 Housekeeping/Laundry - Linen	31,318.00	0.00	0.00	31,318.00		8,903.00	252
S3L3.36C1 Unit Clerk & Medical Records	157,459.00	0.00	0.00	157,459.00		130,420.00	21
S3L3.40C1 MMQ Evaluation Nurse/Non-Nurse	217,680.00	0.00	0.00	217,680.00		212,574.00	2
S3L3.48C1 Social Service Worker - Salaries	114,748.00	0.00	0.00	114,748.00		122,958.00	(7)
S3L3.51C1 Social Service Worker - Purchases	27,958.00	0.00	0.00	27,958.00		25,515.00	10
S3L3.56C1 Indirect Restorative Therapies	243,249.00	0.00	0.00	243,249.00		217,352.00	12
S3L3.60C1 Direct Restorative Therapies	1,448,747.00	0.00	0.00	1,448,747.00		1,418,688.00	2
S3L3.62C1 Direct Restorative Therapies	0.00	0.00	0.00	0.00		851.00	(100)
S3L3.64C1 Recreational Therapy/Activities	141,840.00	0.00	0.00	141,840.00		122,548.00	16

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S3L3.67C1 Recreational Therapy/Acti	29,190.00	0.00	0.00	29,190.00		14,557.00 101
S3L3.68C1 Recreational Therapy/Acti	39,409.00	0.00	0.00	39,409.00		24,369.00 62
S3L3.69C1 Recreational Therapy/Acti	1,227.00	0.00	0.00	1,227.00		6,815.00 (82)
S3L3.78C1 Travel - Motor Vehicle Exp	1,556.00	0.00	0.00	1,556.00		205.00 659
S3L3.82C1 Physician Services - Medi	30,000.00	0.00	0.00	30,000.00		31,944.00 (6)
S3L3.87C1 Legend Drugs	388,340.00	0.00	0.00	388,340.00		466,397.00 (17)
S3L3.89C1 House Supplies - Not Res	615,559.00	0.00	0.00	615,559.00		813,067.00 (24)
S3L3.92C1 Pharmacy Consultant	2,046.00	0.00	0.00	2,046.00		3,269.00 (37)
Variable Expenses	<u>6,585,657.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,585,657.00</u>		<u>6,604,024.00</u> 0
S3L4.01C1 Depreciation Expense	1,087,280.00	0.00	0.00	1,087,280.00		1,070,660.00 2
S3L4.02C1 Long-Term Interest Expen	456,343.00	0.00	0.00	456,343.00		456,391.00 0
S3L4.12C1 Other Fixed Cost Expense	68,366.00	0.00	0.00	68,366.00		69,082.00 (1)
Capital & Fixed Cost Expenses	<u>1,611,989.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,611,989.00</u>		<u>1,596,133.00</u> 1
TOTAL EXPENSES	<u>22,081,884.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,081,884.00</u>		<u>21,412,040.00</u> 3
NET INCOME	<u>(2,519,061.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,519,061.00)</u>		<u>1,774,043.00</u> (242)
NET INCOME	<u>(2,519,061.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,519,061.00)</u>		<u>1,774,043.00</u> (242)

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Trial balance

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4005.02

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
10210 LFCL Metro #965-20	123,925.00	0.00	0.00	123,925.00		561,256.00 (78)
S6L1.01C1 Cash and Cash Equivalents	123,925.00	0.00	0.00	123,925.00		561,256.00 (78)
12010 A/R Private	351,432.00	0.00	0.00	351,432.00		337,510.00 4
12020 A/R Medicaid	1,114,009.00	0.00	0.00	1,114,009.00		727,651.00 53
12030 A/R Medicaid Pending	73,177.00	0.00	0.00	73,177.00		73,820.00 (1)
12040 A/R Other State & Govt	164,800.00	0.00	0.00	164,800.00		193,600.00 (15)
12050 A/R Medicare A	425,816.00	0.00	0.00	425,816.00		340,646.00 25
12060 A/R Medicare B	16,749.00	0.00	0.00	16,749.00		6,320.00 165
12070 A/R Managed Care	79,383.00	0.00	0.00	79,383.00		79,634.00 0
12075 A/R Managed Care Part B	0.00	0.00	0.00	0.00		213.00 (100)
12080 A/R Hospice	0.00	0.00	0.00	0.00		229,909.00 (100)
S6L1.05C1 Payer Accounts Receivable	2,225,366.00	0.00	0.00	2,225,366.00		1,989,303.00 12
12199 Allowance for Bad Debts	(127,894.00)	0.00	0.00	(127,894.00)		(293,510.00) (56)
S6L1.06C1 Reserve for Bad Debt	(127,894.00)	0.00	0.00	(127,894.00)		(293,510.00) (56)
19100 Due From CJC Comm	0.00	0.00	0.00	0.00		4.00 (100)
19101 Due From Homecare	0.00	0.00	0.00	0.00		3,761.00 (100)
19103 Due From Hospice	0.00	0.00	0.00	0.00		3,683.00 (100)
19110 Due From CJNH Inc	0.00	0.00	0.00	0.00		122,315.00 (100)
19128 Due From AHAL I	0.00	0.00	0.00	0.00		67,584.00 (100)
19129 Due From AHAL II	0.00	0.00	0.00	0.00		32,552.00 (100)
19150 Due From CJ Lifecare	0.00	0.00	0.00	0.00		708,830.00 (100)
19160 Due From Winthrop	0.00	0.00	0.00	0.00		23.00 (100)
19300 Due From CJCF	0.00	0.00	0.00	0.00		228.00 (100)
19310 Due From BCL	0.00	0.00	0.00	0.00		33,011.00 (100)
19320 Due From SR ADH	0.00	0.00	0.00	0.00		248.00 (100)
19330 Due From Kaplan Estates AL	0.00	0.00	0.00	0.00		1,253.00 (100)
19405 Due From JGSAS	0.00	0.00	0.00	0.00		11.00 (100)
19410 Due From JNH	0.00	0.00	0.00	0.00		2,697.00 (100)
19420 Due From W ADH	0.00	0.00	0.00	0.00		49.00 (100)
19430 Due From RH	0.00	0.00	0.00	0.00		305.00 (100)
19440 Due From SHHC - Home Care	0.00	0.00	0.00	0.00		71.00 (100)
19445 Due From SHHC - Hospice	0.00	0.00	0.00	0.00		71.00 (100)
19510 Due From DA - GC	0.00	0.00	0.00	0.00		1,683.00 (100)
19520 Due From DA SP	0.00	0.00	0.00	0.00		33.00 (100)
19530 Due From DA EV	0.00	0.00	0.00	0.00		218.00 (100)
S6L1.08C1 Receivable from Affiliates/Related Parties	0.00	0.00	0.00	0.00		978,630.00 (100)
12000 Accounts Receivable	3,951.00	0.00	0.00	3,951.00		537,603.00 (99)
12320 Refund Contra Exchange	10,795.00	0.00	0.00	10,795.00		0.00 0
12400 Exchange Projects	0.00	0.00	0.00	0.00		(7,651.00) (100)
12430 Resident Trust Exchange	0.00	0.00	0.00	0.00		521.00 (100)
18020 Pledge Receivable (Other)	115,796.00	0.00	0.00	115,796.00		0.00 0
S6L1.11C1 Other Receivables	130,542.00	0.00	0.00	130,542.00		530,473.00 (75)
13010 Prepaid Insurance	116,729.00	0.00	0.00	116,729.00		1,511.00 7625
S6L1.13C1 Prepaid Insurance	116,729.00	0.00	0.00	116,729.00		1,511.00 7625
13000 Prepaid Expense	76,540.00	0.00	0.00	76,540.00		97,541.00 (22)
S6L1.15C1 Other Prepaid Expenses	76,540.00	0.00	0.00	76,540.00		97,541.00 (22)
Current Assets	2,545,208.00	0.00	0.00	2,545,208.00		3,865,204.00 (34)
16000 Land	250,000.00	0.00	0.00	250,000.00		250,000.00 0
S6L2.1C1 Land	250,000.00	0.00	0.00	250,000.00		250,000.00 0
16021 Buildings	33,199,194.00	0.00	0.00	33,199,194.00		33,199,194.00 0
16022 Accum Deprec: Buildings	(11,205,832.00)	0.00	0.00	(11,205,832.00)		(10,375,894.00) 8
S6L2.2C1 Buildings	21,993,362.00	0.00	0.00	21,993,362.00		22,823,300.00 (4)
16011 Land Improvements	6,000.00	0.00	0.00	6,000.00		6,000.00 0
16012 Accum Deprec: Land Improvements	(2,850.00)	0.00	0.00	(2,850.00)		(2,550.00) 12
16031 Building Improvements	1,199,984.00	0.00	0.00	1,199,984.00		976,744.00 23
16032 Accum Deprec: Building Improvements	(339,041.00)	0.00	0.00	(339,041.00)		(268,019.00) 26
S6L2.3C1 Improvements	864,093.00	0.00	0.00	864,093.00		712,175.00 21
16051 FFE	3,296,759.00	0.00	0.00	3,296,759.00		3,170,391.00 4
16052 Accum Deprec: FFE	(2,545,203.00)	0.00	0.00	(2,545,203.00)		(2,382,499.00) 7
16071 Computers	128,262.00	0.00	0.00	128,262.00		128,262.00 0

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16072 Accum Deprec: Computers	(108,419.00)	0.00	0.00	(108,419.00)		(86,267.00) 26
S6L2.4C1 Equipment	771,399.00	0.00	0.00	771,399.00		829,887.00 (7)
16111 Software	11,717.00	0.00	0.00	11,717.00		11,717.00 0
16112 Accum Amort: Software	(10,166.00)	0.00	0.00	(10,166.00)		(9,003.00) 13
S6L2.5C1 Software/Limited Life Assets	1,551.00	0.00	0.00	1,551.00		2,714.00 (43)
Non-Current Fixed Assets	23,880,405.00	0.00	0.00	23,880,405.00		24,618,076.00 (3)
12803 LFCL Wells Fargo Securities	11,163,852.00	0.00	0.00	11,163,852.00		9,590,979.00 16
S6L3.01C1 Long Term Investments	11,163,852.00	0.00	0.00	11,163,852.00		9,590,979.00 16
18300 Beneficial Interest in Related Party	1,646,635.00	0.00	0.00	1,646,635.00		1,646,635.00 0
S6L3.02C1 Non-Current Assets Whose Use is Limited	1,646,635.00	0.00	0.00	1,646,635.00		1,646,635.00 0
16040 CIP	87,205.00	0.00	0.00	87,205.00		87,816.00 (1)
S6L3.04C1 Construction in Progress	87,205.00	0.00	0.00	87,205.00		87,816.00 (1)
16151 Mortgage Acquisition Costs	297,407.00	0.00	0.00	297,407.00		297,407.00 0
S6L3.05C1 Mortgage Acquisition Costs	297,407.00	0.00	0.00	297,407.00		297,407.00 0
16152 Accum Amort: Mtg Acquisition Costs	(72,886.00)	0.00	0.00	(72,886.00)		(57,275.00) 27
S6L3.06C1 Accumulated Amortization of Mortgage Acquisition C	(72,886.00)	0.00	0.00	(72,886.00)		(57,275.00) 27
Non-Current Assets	13,122,213.00	0.00	0.00	13,122,213.00		11,565,562.00 13
TOTAL ASSETS	39,547,826.00	0.00	0.00	39,547,826.00		40,048,842.00 (1)
20000 ACCOUNTS PAYABLE	(207,900.00)	0.00	0.00	(207,900.00)		(446,431.00) (53)
S6L5.01C1 Trade Payables	(207,900.00)	0.00	0.00	(207,900.00)		(446,431.00) (53)
23000 Accrued Expense	(201,329.00)	0.00	0.00	(201,329.00)		(207,878.00) (3)
23050 Accrued Expense Other	(199,107.00)	0.00	0.00	(199,107.00)		(67,357.00) 196
S6L5.02C1 Accrued Expenses	(400,436.00)	0.00	0.00	(400,436.00)		(275,235.00) 45
23951 Advance Payments - Medicaid	(275,502.00)	0.00	0.00	(275,502.00)		0.00 0
S6L5.03C1 Due to Insurance Payers	(275,502.00)	0.00	0.00	(275,502.00)		0.00 0
26090 Notes Payable-Other (PPP)	(157,943.00)	0.00	0.00	(157,943.00)		(2,579,605.00) (94)
S6L5.06C1 Long Term Debt, Current Portion	(157,943.00)	0.00	0.00	(157,943.00)		(2,579,605.00) (94)
23100 Accrued Salaries	(314,987.00)	0.00	0.00	(314,987.00)		(256,542.00) 23
23110 Accrued Paid Time Off/Earned Time	(272,478.00)	0.00	0.00	(272,478.00)		(279,328.00) (2)
23150 Accrued Payroll Taxes	(25,753.00)	0.00	0.00	(25,753.00)		(21,015.00) 23
S6L5.07C1 Accrued Salaries and Payroll Liabilities	(613,218.00)	0.00	0.00	(613,218.00)		(556,885.00) 10
21050 Fair Value Interest Rate Swap Payable	394,836.00	0.00	0.00	394,836.00		689,730.00 (43)
24010 Advance Deposits Held	(12,065.00)	0.00	0.00	(12,065.00)		(2,000.00) 503
S6L5.10C1 Other Current Liabilities	382,771.00	0.00	0.00	382,771.00		687,730.00 (44)
Current Liabilities	(1,272,228.00)	0.00	0.00	(1,272,228.00)		(3,170,426.00) (60)
26034 N/P LT-LFCL CJ Lifecare (prev MHIC)	(4,456,090.00)	0.00	0.00	(4,456,090.00)		(4,456,090.00) 0
26035 N/P LT-LFCL CJ Lifecare (prev NCB)	(5,050,401.00)	0.00	0.00	(5,050,401.00)		(5,050,401.00) 0
26036 N/P LT-LFCL MHIC 2009 Notes	(5,820,000.00)	0.00	0.00	(5,820,000.00)		(5,820,000.00) 0
26200 N/P - VRDB - Refinance - M&T	(15,477,465.00)	0.00	0.00	(15,477,465.00)		(15,873,960.00) (2)
S6L6.01C1 Mortgages Payable	(30,803,956.00)	0.00	0.00	(30,803,956.00)		(31,200,451.00) (1)
22100 Due to CJC Comm	0.00	0.00	0.00	0.00		(110,500.00) (100)
22101 Due to Homecare	0.00	0.00	0.00	0.00		(849.00) (100)
22110 Due to CJNH Inc	0.00	0.00	0.00	0.00		1,667.00 (100)
22128 Due to AHAL I	0.00	0.00	0.00	0.00		(19,793.00) (100)
22150 Due to CJ Lifecare	910,608.00	0.00	0.00	910,608.00		(394,978.00) (331)
22160 Due to Winthrop	(819.00)	0.00	0.00	(819.00)		(842.00) (3)
22310 Due to BCL	0.00	0.00	0.00	0.00		(135,170.00) (100)
22330 Due to Kaplan Estates AL	(1,735,628.00)	0.00	0.00	(1,735,628.00)		(887,279.00) 96
22405 Due to JGSAS	0.00	0.00	0.00	0.00		(100.00) (100)
22410 Due to JNH	0.00	0.00	0.00	0.00		(2,865.00) (100)
22510 Due to DA GC	0.00	0.00	0.00	0.00		(514.00) (100)
S6L6.02C1 Due to Related Parties, Subsidiaries, and Affiliat	(825,839.00)	0.00	0.00	(825,839.00)		(1,551,223.00) (47)

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
Non-Current Liabilities	(31,629,795.00)	0.00	0.00	(31,629,795.00)		(32,751,674.00) (3)
TOTAL LIABILITIES	(32,902,023.00)	0.00	0.00	(32,902,023.00)		(35,922,100.00) (8)
29000 Net Assets	2,599,210.00	0.00	0.00	2,599,210.00	850,723.00	206
S6L8A.1C1 Net Assets Balance: Prior Year	2,599,210.00	0.00	0.00	2,599,210.00	850,723.00	206
29001 Net Assets - temp restricted	(6,725,952.00)	0.00	0.00	(6,725,952.00)	(6,725,952.00)	0
38725 Change in Beneficial Interest	0.00	0.00	0.00	0.00	(25,556.00)	(100)
S6L8A.1C2 Net Assets With Donor Restrictions	(6,725,952.00)	0.00	0.00	(6,725,952.00)	(6,751,508.00)	0
Net Assets	(4,126,742.00)	0.00	0.00	(4,126,742.00)	(5,900,785.00)	(30)
Net (Income) Loss	(2,519,061.00)	0.00	0.00	(2,519,061.00)	1,774,043.00	(242)
TOTAL EQUITY	(6,645,803.00)	0.00	0.00	(6,645,803.00)	(4,126,742.00)	61
TOTAL LIABILITY AND EQUITY	(39,547,826.00)	0.00	0.00	(39,547,826.00)	(40,048,842.00)	(1)
30100 Private Service Revenue	(2,839,805.00)	0.00	0.00	(2,839,805.00)	(3,354,280.00)	(15)
36004 Contra Adjs Private	231,775.00	0.00	0.00	231,775.00	225,235.00	3
S2L1.01C1 Routine - Private Pay	(2,608,030.00)	0.00	0.00	(2,608,030.00)	(3,129,045.00)	(17)
30200 Medicare A Service Revenue	(4,527,477.00)	0.00	0.00	(4,527,477.00)	(5,210,814.00)	(13)
30210 Medicare Sequestration	86,254.00	0.00	0.00	86,254.00	59,437.00	45
S2L1.04C1 Routine - Medicare Fee-For-Service	(4,441,223.00)	0.00	0.00	(4,441,223.00)	(5,151,377.00)	(14)
30500 Managed Care A Revenue	(105,567.00)	0.00	0.00	(105,567.00)	(106,479.00)	(1)
36003 Contra Adjs Managed Care/Other	69,634.00	0.00	0.00	69,634.00	55,061.00	26
S2L1.05C1 Routine - Medicare Managed Care (Part C)	(35,933.00)	0.00	0.00	(35,933.00)	(51,418.00)	(30)
30300 Medicaid Service Revenue	(6,938,544.00)	0.00	0.00	(6,938,544.00)	(5,519,877.00)	26
30305 Medicaid Service Revenue Specialized Vent	(3,653,129.00)	0.00	0.00	(3,653,129.00)	(2,748,165.00)	33
30310 Medicaid Pending Revenue	(73,177.00)	0.00	0.00	(73,177.00)	(68,243.00)	7
35095 Tracheostomy Care Mcaid	(54,340.00)	0.00	0.00	(54,340.00)	(33,660.00)	61
35096 Behavioral Care Mcaid	(339,840.00)	0.00	0.00	(339,840.00)	(9,000.00)	3676
36005 Contra Adjs Mcaid	4,690.00	0.00	0.00	4,690.00	50,292.00	(91)
S2L1.06C1 Routine - MassHealth Fee-for-Service	(11,054,340.00)	0.00	0.00	(11,054,340.00)	(8,328,653.00)	33
30600 VA Revenue	(2,216,000.00)	0.00	0.00	(2,216,000.00)	(1,904,000.00)	16
31800 Hospice	0.00	0.00	0.00	0.00	(6,102.00)	(100)
36000 Contra Adjs VA Managed	34,829.00	0.00	0.00	34,829.00	46,178.00	(25)
S2L1.14C1 Routine - Veterans & Other Public	(2,181,171.00)	0.00	0.00	(2,181,171.00)	(1,863,924.00)	17
Routine Revenue	(20,320,697.00)	0.00	0.00	(20,320,697.00)	(18,524,417.00)	10
30220 Medicare B Revenue	(136,729.00)	0.00	0.00	(136,729.00)	(133,566.00)	2
31015 Market Rate Contractual Adjustment	0.00	0.00	0.00	0.00	(787.00)	(100)
35011 Pharmacy Part A	(173,025.00)	0.00	0.00	(173,025.00)	(190,125.00)	(9)
35021 IV Ther Part A	(7,867.00)	0.00	0.00	(7,867.00)	(24,936.00)	(68)
35022 IV Ther Part B	0.00	0.00	0.00	0.00	(31,222.00)	(100)
35031 Med Supp Part A	(3,317.00)	0.00	0.00	(3,317.00)	(4,226.00)	(22)
35041 Oxygen Part A	(856.00)	0.00	0.00	(856.00)	(1,081.00)	(21)
35051 Lab Part A	(34,988.00)	0.00	0.00	(34,988.00)	(45,059.00)	(22)
35061 X-ray Part A	(3,681.00)	0.00	0.00	(3,681.00)	(11,647.00)	(68)
36001 Contra Adjs Part A	1,273,618.00	0.00	0.00	1,273,618.00	1,352,077.00	(6)
36002 Contra Adjs Part B	15,881.00	0.00	0.00	15,881.00	124,480.00	(87)
36008 Contra Adjs Medicare rounding	1.00	0.00	0.00	1.00	47.00	(98)
36011 PT Part A	(429,289.00)	0.00	0.00	(429,289.00)	(456,320.00)	(6)
36012 PT Part B	0.00	0.00	0.00	0.00	(34,848.00)	(100)
36021 OT Part A	(515,108.00)	0.00	0.00	(515,108.00)	(481,619.00)	7
36022 OT Part B	0.00	0.00	0.00	0.00	(67.00)	(100)
36031 ST Part A	(105,486.00)	0.00	0.00	(105,486.00)	(137,064.00)	(23)
36032 ST Part B	0.00	0.00	0.00	0.00	(54,964.00)	(100)
S2L1.04C2 Ancillary - Medicare Fee-For-Service	(120,846.00)	0.00	0.00	(120,846.00)	(130,927.00)	(8)

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
30520 Managed Care B Revenue	(41,023.00)	0.00	0.00	(41,023.00)		(4,717.00) 770
35013 Pharmacy Other	(11,606.00)	0.00	0.00	(11,606.00)		(7,556.00) 54
35023 IV Ther Other	(11,991.00)	0.00	0.00	(11,991.00)		0.00 0
35053 Lab Other	(1,453.00)	0.00	0.00	(1,453.00)		(1,719.00) (15)
35063 X-ray Other	0.00	0.00	0.00	0.00		(857.00) (100)
36007 Contra Adjs Managed/Other Part B	3.00	0.00	0.00	3.00		44.00 (93)
36013 PT Managed/Other	0.00	0.00	0.00	0.00		(17,089.00) (100)
36019 PT Managed/Other Part B	(973.00)	0.00	0.00	(973.00)		(213.00) 357
36023 OT Other	0.00	0.00	0.00	0.00		(16,264.00) (100)
36029 OT Managed/Other Part B	(909.00)	0.00	0.00	(909.00)		0.00 0
36033 ST Other	0.00	0.00	0.00	0.00		(4,079.00) (100)
S2L1.05C2 Ancillary - Medicare Managed Care (Part C)	(67,952.00)	0.00	0.00	(67,952.00)		(52,450.00) 30
35015 Pharmacy Mcaid	(71.00)	0.00	0.00	(71.00)		(5.00) 1320
35035 Med Supp Mcaid	(49.00)	0.00	0.00	(49.00)		(4.00) 1125
36015 PT Mcaid	(663.00)	0.00	0.00	(663.00)		(479.00) 38
36025 OT Mcaid	(2,234.00)	0.00	0.00	(2,234.00)		(432.00) 417
36035 ST Mcaid	(1,673.00)	0.00	0.00	(1,673.00)		(1,325.00) 26
S2L1.06C2 Ancillary - Mass Health Fee-for-Service	(4,690.00)	0.00	0.00	(4,690.00)		(2,245.00) 109
35018 Pharmacy VA Managed	(26,824.00)	0.00	0.00	(26,824.00)		(21,759.00) 23
35028 IV Ther VA Managed	(510.00)	0.00	0.00	(510.00)		(2,903.00) (82)
35038 Med Supp VA Managed	(101.00)	0.00	0.00	(101.00)		(189.00) (47)
35048 Oxygen VA Managed	(394.00)	0.00	0.00	(394.00)		(546.00) (28)
35058 Lab VA Managed	(5,794.00)	0.00	0.00	(5,794.00)		(3,314.00) 75
35068 X-ray VA Managed	(1,241.00)	0.00	0.00	(1,241.00)		(1,459.00) (15)
36018 PT VA Managed	(473.00)	0.00	0.00	(473.00)		(924.00) (49)
36028 OT VA Managed	(1,247.00)	0.00	0.00	(1,247.00)		(2,624.00) (52)
36038 ST VA Managed	(1,808.00)	0.00	0.00	(1,808.00)		(7,513.00) (76)
S2L1.14C2 Ancillary-Veterans Affairs & Other Public	(38,392.00)	0.00	0.00	(38,392.00)		(41,231.00) (7)
Ancillary Revenue	(231,880.00)	0.00	0.00	(231,880.00)		(226,853.00) 2
TOTAL NURSING FACILITY REVENUE	(20,552,577.00)	0.00	0.00	(20,552,577.00)		(18,751,270.00) 10
33901 Federal Relief Grant Revenue	0.00	0.00	0.00	0.00		(2,931.00) (100)
33902 State Relief Grant Revenue	(59,376.00)	0.00	0.00	(59,376.00)		(766,100.00) (92)
33903 Paycheck Protection Program Revenue	(2,409,909.00)	0.00	0.00	(2,409,909.00)		0.00 0
33905 Grant Revenue	(115,796.00)	0.00	0.00	(115,796.00)		0.00 0
34000 Donations Income: Unrestricted	(151,050.00)	0.00	0.00	(151,050.00)		(299,607.00) (50)
38650 Unrealized Gain/Loss on Swap	294,894.00	0.00	0.00	294,894.00		(1,059,806.00) (128)
38700 Realized Gains/Loss on Marketable Securities	411,940.00	0.00	0.00	411,940.00		(13,757.00) (3094)
38750 Unrealized Gain/Loss on Marketable Securities	(1,635,283.00)	0.00	0.00	(1,635,283.00)		1,464,374.00 (212)
S2L3.02C1 Endowment and Other Non-Recoverable Revenue	(3,664,580.00)	0.00	0.00	(3,664,580.00)		(677,827.00) 441
39000 Prior Year Income Adjustments	(103,555.00)	0.00	0.00	(103,555.00)		(17,072.00) 507
39001 Prior Year Contra Adjustments	(545.00)	0.00	0.00	(545.00)		0.00 0
39002 Prior Year Ancillary Adjustments	(21,044.00)	0.00	0.00	(21,044.00)		0.00 0
S2L3.06C1 Prior Year Retroactive Revenue	(125,144.00)	0.00	0.00	(125,144.00)		(17,072.00) 633
38000 Interest Income	(254,575.00)	0.00	0.00	(254,575.00)		(190,837.00) 33
S2L3.07C1 Interest Income	(254,575.00)	0.00	0.00	(254,575.00)		(190,837.00) 33
33900 Other Miscellaneous Income	(4,069.00)	0.00	0.00	(4,069.00)		(991.00) 311
S2L3.11C1 Variable Recoverable Revenue	(4,069.00)	0.00	0.00	(4,069.00)		(991.00) 311
Other Nursing Facility Revenue	(4,048,368.00)	0.00	0.00	(4,048,368.00)		(886,727.00) 357
TOTAL REVENUE	(24,600,945.00)	0.00	0.00	(24,600,945.00)		(19,637,997.00) 25
60020 Salaries: DON	160,029.00	0.00	0.00	160,029.00		153,220.00 4
S3L1.01C1 Director of Nurses - Salaries	160,029.00	0.00	0.00	160,029.00		153,220.00 4
60023 Salaries: RN Mgmt	118,805.00	0.00	0.00	118,805.00		113,063.00 5
60030 Salaries: RN	1,069,153.00	0.00	0.00	1,069,153.00		885,485.00 21
60032 Salaries: RN 3rd Floor	231.00	0.00	0.00	231.00		0.00 0
60035 Salaries: RN 6th floor	0.00	0.00	0.00	0.00		45,603.00 (100)
60090 PTO Accruals: Nursing	(4,558.00)	0.00	0.00	(4,558.00)		16,661.00 (127)
60095 Shared Employee Expense: Nursing	1,738.00	0.00	0.00	1,738.00		0.00 0

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
S3L1.07C1 Registered Nurses - Salaries	1,185,369.00	0.00	0.00	1,185,369.00		1,060,812.00 12
60024 Salaries: LPN Mgmt	163,433.00	0.00	0.00	163,433.00		180,021.00 (9)
60031 Salaries: Traditional Licensed	(180.00)	0.00	0.00	(180.00)		0.00 0
60040 Salaries: LPN	1,985,324.00	0.00	0.00	1,985,324.00		2,150,110.00 (8)
60041 Salaries: Memory Care Licensed	(387.00)	0.00	0.00	(387.00)		0.00 0
60042 Salaries: LPN 3rd Floor	722.00	0.00	0.00	722.00		0.00 0
S3L1.12C1 Licensed Practical Nurses - Salaries	2,148,912.00	0.00	0.00	2,148,912.00		2,330,131.00 (8)
60170 Nursing Purchased Services	424.00	0.00	0.00	424.00		(3,407.00) (112)
S3L1.15C1 LPN Purchased Services - Per Diem	424.00	0.00	0.00	424.00		(3,407.00) (112)
60050 Salaries: CNA/RCA/HHA	4,697,390.00	0.00	0.00	4,697,390.00		4,486,665.00 5
60051 Salaries: Traditional RCA	(1,303.00)	0.00	0.00	(1,303.00)		0.00 0
60052 Salaries: Memory Care RCA	2,087.00	0.00	0.00	2,087.00		0.00 0
60055 Salaries: CNA 6th floor	721.00	0.00	0.00	721.00		2,020.00 (64)
60058 Salaries: TNA	124,897.00	0.00	0.00	124,897.00		23,441.00 433
S3L1.17C1 Certified Nurse Aides - Salaries	4,823,792.00	0.00	0.00	4,823,792.00		4,512,126.00 7
Nursing Expenses	8,318,526.00	0.00	0.00	8,318,526.00		8,052,882.00 3
40020 Salaries: Administration	230,924.00	0.00	0.00	230,924.00		161,607.00 43
40090 PTO Accruals: Administration	(2,278.00)	0.00	0.00	(2,278.00)		107.00 (2229)
40095 Shared Employee Expense: Administration	(164.00)	0.00	0.00	(164.00)		0.00 0
S3L2.01C1 Administration - Salaries	228,482.00	0.00	0.00	228,482.00		161,714.00 41
42620 Uniform Expense	3,171.00	0.00	0.00	3,171.00		16,464.00 (81)
42851 Health Insurance Expense	511,186.00	0.00	0.00	511,186.00		542,532.00 (6)
42852 Dental Insurance Expense	8,534.00	0.00	0.00	8,534.00		13,697.00 (38)
42860 Life & Disability Insurance Expense	10,368.00	0.00	0.00	10,368.00		4,119.00 152
42870 Other Employee Benefit Expense	158.00	0.00	0.00	158.00		0.00 0
S3L2.02C1 Administration - Employee Benefits	533,417.00	0.00	0.00	533,417.00		576,812.00 (8)
42800 Payroll Tax Expense	956,683.00	0.00	0.00	956,683.00		907,873.00 5
42810 Unemployment Expense	53,855.00	0.00	0.00	53,855.00		51,005.00 6
42880 Workers Comp Expense	203,228.00	0.00	0.00	203,228.00		235,610.00 (14)
S3L2.03C1 Administration - Payroll Taxes	1,213,766.00	0.00	0.00	1,213,766.00		1,194,488.00 2
40030 Salaries: Accounting	89,757.00	0.00	0.00	89,757.00		0.00 0
40040 Salaries: HR	77,656.00	0.00	0.00	77,656.00		0.00 0
40050 Salaries: IT/Communications	38,257.00	0.00	0.00	38,257.00		0.00 0
40060 Salaries: Clerical/Administrative	104,605.00	0.00	0.00	104,605.00		97,747.00 7
68000 Salaries: Admissions	139,850.00	0.00	0.00	139,850.00		120,644.00 16
S3L2.07C1 Clerical Staff - Salaries	450,125.00	0.00	0.00	450,125.00		218,391.00 106
42170 Office Purchased Services	20.00	0.00	0.00	20.00		233.00 (91)
42960 Qualified Personnel Expense	0.00	0.00	0.00	0.00		145,080.00 (100)
S3L2.10C1 Clerical Staff - Purchased Services	20.00	0.00	0.00	20.00		145,313.00 (100)
42010 Payroll Bookkeeping Expense (ADP)	80,405.00	0.00	0.00	80,405.00		74,759.00 8
S3L2.11C1 Electronic Data Processing, Payroll, and Bookkeepi	80,405.00	0.00	0.00	80,405.00		74,759.00 8
42015 Software Service	78,218.00	0.00	0.00	78,218.00		64,846.00 21
42030 Computer/Server Expense	56,945.00	0.00	0.00	56,945.00		49,526.00 15
42040 Postage Expense	4,789.00	0.00	0.00	4,789.00		2,815.00 70
42050 Bank Charges	1,049.00	0.00	0.00	1,049.00		834.00 26
42160 Office Supplies & Expense	40,966.00	0.00	0.00	40,966.00		39,104.00 5
42610 EE relations	87,114.00	0.00	0.00	87,114.00		56,731.00 54
S3L2.12C1 Office Supplies	269,081.00	0.00	0.00	269,081.00		213,856.00 26
42060 Telephone-Cable-Internet Expense	108,266.00	0.00	0.00	108,266.00		96,894.00 12
42070 Cell Phone Reimbursement Expense	2,688.00	0.00	0.00	2,688.00		2,359.00 14
S3L2.13C1 Telecommunications	110,954.00	0.00	0.00	110,954.00		99,253.00 12
42120 Travel Expense	468.00	0.00	0.00	468.00		1,214.00 (61)
S3L2.15C1 Travel: Conventions & Meetings	468.00	0.00	0.00	468.00		1,214.00 (61)
42600 Staff Recruitment Expense	43,667.00	0.00	0.00	43,667.00		40,545.00 8
S3L2.16C1 Advertising - Help Wanted	43,667.00	0.00	0.00	43,667.00		40,545.00 8
42150 Licenses and Dues Expense	25,779.00	0.00	0.00	25,779.00		27,034.00 (5)

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42920 Permits and Filing Fees	2,383.00	0.00	0.00	2,383.00		1,423.00 67
S3L2.17C1 Licenses and Dues - Patient Care Related Portion	28,162.00	0.00	0.00	28,162.00		28,457.00 (1)
42140 Prof Meetings & Education Exp	22,906.00	0.00	0.00	22,906.00		5,835.00 293
S3L2.18C1 Continuing Professional Education/Training and Dev	22,906.00	0.00	0.00	22,906.00		5,835.00 293
42710 Accounting Expense	63,856.00	0.00	0.00	63,856.00		55,545.00 15
S3L2.19C1 Accounting Services (not related to appeals)	63,856.00	0.00	0.00	63,856.00		55,545.00 15
42740 Liability Insurance	357,440.00	0.00	0.00	357,440.00		354,313.00 1
S3L2.20C1 Insurance - Malpractice & General Liability	357,440.00	0.00	0.00	357,440.00		354,313.00 1
40300 Prof Service/Consultant	59,622.00	0.00	0.00	59,622.00		53,674.00 11
S3L2.22C1. A Professional Services	59,622.00	0.00	0.00	59,622.00		53,674.00 11
42900 Miscellaneous Expense	8,185.00	0.00	0.00	8,185.00		3,935.00 108
42902 ALS/MS Miscellaneous Expense	0.00	0.00	0.00	0.00		87,108.00 (100)
43210 ALS/MS Walk Fundraising Expense	13.00	0.00	0.00	13.00		0.00 0
S3L2.22C1. B Miscellaneous Expense	8,198.00	0.00	0.00	8,198.00		91,043.00 (91)
42053 Surveillance Fees LOC	2,125.00	0.00	0.00	2,125.00		1,500.00 42
42054 Remarketing Fees	15,733.00	0.00	0.00	15,733.00		16,189.00 (3)
S3L2.22C1. C Remarketing / Surveillance Fees	17,858.00	0.00	0.00	17,858.00		17,689.00 1
42055 Investment Fees	53,999.00	0.00	0.00	53,999.00		71,508.00 (24)
S3L2.22C1. D Investment Fees	53,999.00	0.00	0.00	53,999.00		71,508.00 (24)
42915 Hairdresser	153.00	0.00	0.00	153.00		29.00 428
42925 Corporate Taxes	512.00	0.00	0.00	512.00		500.00 2
S3L2.22C1. E Hairdresser / Corporate Tax	665.00	0.00	0.00	665.00		529.00 26
89000 Prior Year Expense Adjustments	(36,183.00)	0.00	0.00	(36,183.00)		1,296.00 (2892)
S3L2.22C1. F Prior Year Expense Adjustment	(36,183.00)	0.00	0.00	(36,183.00)		1,296.00 (2892)
98000 Other Non-Operating Expense	64,560.00	0.00	0.00	64,560.00		0.00 0
S3L2.22C1. G Other Non-Operating Expenses	64,560.00	0.00	0.00	64,560.00		0.00 0
42720 Legal Expense	28,477.00	0.00	0.00	28,477.00		3,570.00 698
S3L2.23C1. F Legal - Other	28,477.00	0.00	0.00	28,477.00		3,570.00 698
42999 Management Fee Expense	1,240,049.00	0.00	0.00	1,240,049.00		1,126,088.00 10
S3L2.23C1. H Management Company Fees	1,240,049.00	0.00	0.00	1,240,049.00		1,126,088.00 10
42950 Interest Expense-working capital	6,694.00	0.00	0.00	6,694.00		4,769.00 40
S3L2.23C1. J Interest on Working Capital	6,694.00	0.00	0.00	6,694.00		4,769.00 40
42910 Fines and Penalties / Late Fees	854.00	0.00	0.00	854.00		859.00 (1)
S3L2.23C1. K Fines, Late Fees, Penalties	854.00	0.00	0.00	854.00		859.00 (1)
80100 Bad Debt Expense	(31,265.00)	0.00	0.00	(31,265.00)		0.00 0
S3L2.23C1. N Bad Debt Expense	(31,265.00)	0.00	0.00	(31,265.00)		0.00 0
80800 User Fee Expense	736,170.00	0.00	0.00	736,170.00		616,898.00 19
S3L2.23C1. O User Fee Assessment	736,170.00	0.00	0.00	736,170.00		616,898.00 19
43170 Business Development Purchased Services	13,265.00	0.00	0.00	13,265.00		583.00 2175
S3L2.23C1. P Other Non-Allowable A&G Expenses	13,265.00	0.00	0.00	13,265.00		583.00 2175
A&G Expenses	5,565,712.00	0.00	0.00	5,565,712.00		5,159,001.00 8
60021 Salaries: ADON/SDC	207,406.00	0.00	0.00	207,406.00		223,409.00 (7)
S3L3.01C1 Staff Development Coordinator - Salaries	207,406.00	0.00	0.00	207,406.00		223,409.00 (7)
51000 Salaries: Plant	182,777.00	0.00	0.00	182,777.00		289,218.00 (37)
51001 Salaries: Plant	0.00	0.00	0.00	0.00		23,266.00 (100)
51090 PTO Accruals: Plant	(520.00)	0.00	0.00	(520.00)		2,491.00 (121)
S3L3.05C1 Plant Operations - Salaries	182,257.00	0.00	0.00	182,257.00		314,975.00 (42)
51100 Landscaping & Snow Removal	18,754.00	0.00	0.00	18,754.00		19,575.00 (4)
51170 Plant Purchased Services	450,013.00	0.00	0.00	450,013.00		392,075.00 15
S3L3.08C1 Plant Operations - Purchased Services	468,767.00	0.00	0.00	468,767.00		411,650.00 14

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51160 Plant Supplies & Expense	65,481.00	0.00	0.00	65,481.00	32,911.00	99
S3L3.09C1 Plant Operations - Supplies and Expenses	65,481.00	0.00	0.00	65,481.00	32,911.00	99
51210 Utility: Oil & Gas	67,779.00	0.00	0.00	67,779.00	96,760.00	(30)
51220 Utility: Water	135,673.00	0.00	0.00	135,673.00	258,650.00	(48)
51230 Utility: Electric	400,010.00	0.00	0.00	400,010.00	331,875.00	21
S3L3.10C1 Plant Operations - Utilities	603,462.00	0.00	0.00	603,462.00	687,285.00	(12)
52030 Salaries: Dietician	81,288.00	0.00	0.00	81,288.00	81,110.00	0
S3L3.13C1 Dietician - Salaries	81,288.00	0.00	0.00	81,288.00	81,110.00	0
52010 Salaries: Dietary Mgrs	110,944.00	0.00	0.00	110,944.00	112,476.00	(1)
52021 Salaries: Cooks	149,128.00	0.00	0.00	149,128.00	140,617.00	6
52040 Salaries: Cafe	32,209.00	0.00	0.00	32,209.00	27,636.00	17
52090 PTO Accruals: Dietary	(38.00)	0.00	0.00	(38.00)	1,077.00	(104)
S3L3.18C1 Dietary - Salaries	292,243.00	0.00	0.00	292,243.00	281,806.00	4
42630 EE Meals	51,000.00	0.00	0.00	51,000.00	49,968.00	2
52200 Food Expense	443,411.00	0.00	0.00	443,411.00	398,367.00	11
52250 Café Food Expense	32,948.00	0.00	0.00	32,948.00	28,418.00	16
S3L3.21C1 Dietary - Food	527,359.00	0.00	0.00	527,359.00	476,753.00	11
52160 Dietary Supplies & Expense	49,883.00	0.00	0.00	49,883.00	52,381.00	(5)
52255 Café Supplies & Expense	6,121.00	0.00	0.00	6,121.00	3,792.00	61
S3L3.23C1 Dietary - Supplies and Expenses	56,004.00	0.00	0.00	56,004.00	56,173.00	0
53000 Salaries: Laundry	68,774.00	0.00	0.00	68,774.00	23,372.00	194
53090 PTO Accruals: Laundry	(133.00)	0.00	0.00	(133.00)	116.00	(215)
54000 Salaries: Housekeeping	419,778.00	0.00	0.00	419,778.00	290,616.00	44
54090 PTO Accruals: Housekeeping	(10.00)	0.00	0.00	(10.00)	539.00	(102)
S3L3.24C1 Housekeeping/Laundry - Salaries	488,409.00	0.00	0.00	488,409.00	314,643.00	55
53170 Laundry Purchased Services	10,610.00	0.00	0.00	10,610.00	745.00	1324
54170 Housekeeping Purchased Services	3,581.00	0.00	0.00	3,581.00	0.00	0
S3L3.27C1 Housekeeping/Laundry - Purchased Services	14,191.00	0.00	0.00	14,191.00	745.00	1805
53160 Laundry Supplies & Expense	11,420.00	0.00	0.00	11,420.00	14,816.00	(23)
54160 Housekeeping Supplies & Expense	97,044.00	0.00	0.00	97,044.00	87,316.00	11
S3L3.28C1 Housekeeping/Laundry - Supplies and Expenses	108,464.00	0.00	0.00	108,464.00	102,132.00	6
53200 Linens & Bedding	31,318.00	0.00	0.00	31,318.00	8,903.00	252
S3L3.29C1 Housekeeping/Laundry - Linen and Bedding	31,318.00	0.00	0.00	31,318.00	8,903.00	252
60060 Salaries: Medical Records	74,299.00	0.00	0.00	74,299.00	71,737.00	4
60065 Salaries: Nursing Clerical	83,160.00	0.00	0.00	83,160.00	58,683.00	42
S3L3.36C1 Unit Clerk & Medical Records - Salaries	157,459.00	0.00	0.00	157,459.00	130,420.00	21
60022 Salaries: Clin Reimb - RN	109,480.00	0.00	0.00	109,480.00	101,695.00	8
60025 Salaries: Clin Reimb - LPN	108,200.00	0.00	0.00	108,200.00	110,879.00	(2)
S3L3.40C1 MMQ Evauluation Nurse/MDS Coord - Salaries	217,680.00	0.00	0.00	217,680.00	212,574.00	2
67000 Salaries: Social Services LCSW-MSW	83,902.00	0.00	0.00	83,902.00	97,535.00	(14)
67001 Salaries: Social Services, LICSW	30,790.00	0.00	0.00	30,790.00	23,954.00	29
67090 PTO Accruals: Social Services/Admissions	56.00	0.00	0.00	56.00	1,469.00	(96)
S3L3.48C1 Social Service Worker - Salaries	114,748.00	0.00	0.00	114,748.00	122,958.00	(7)
67070 Social Services Purchased Services	27,958.00	0.00	0.00	27,958.00	25,515.00	10
S3L3.51C1 Social Service Worker - Purchased Services	27,958.00	0.00	0.00	27,958.00	25,515.00	10
77000 Salaries: Rehab Mgmt	104,140.00	0.00	0.00	104,140.00	0.00	0
77002 Salaries: Rehab Mgmt LFCL	0.00	0.00	0.00	0.00	92,021.00	(100)
77009 Salaries: RT Mgmt LFCL	139,109.00	0.00	0.00	139,109.00	125,331.00	11
S3L3.56C1 Indirect Restorative Therapy: Salaries	243,249.00	0.00	0.00	243,249.00	217,352.00	12
60080 Salaries: Respiratory Therapist	858,149.00	0.00	0.00	858,149.00	804,806.00	7
77010 Salaries: PT	198,154.00	0.00	0.00	198,154.00	0.00	0
77012 Salaries: PT LFCL	0.00	0.00	0.00	0.00	208,590.00	(100)
77015 Salaries: PTA	13,653.00	0.00	0.00	13,653.00	0.00	0
77017 Salaries: PTA LFCL	0.00	0.00	0.00	0.00	25,906.00	(100)
77020 Salaries: OTR	158,660.00	0.00	0.00	158,660.00	0.00	0

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77022 Salaries: OTR LFCL	0.00	0.00	0.00	0.00		158,614.00 (100)
77025 Salaries: COTA	67,252.00	0.00	0.00	67,252.00		0.00 0
77027 Salaries: COTA LFCL	0.00	0.00	0.00	0.00		76,470.00 (100)
77030 Salaries: SLP	152,344.00	0.00	0.00	152,344.00		0.00 0
77032 Salaries: SLP LFCL	0.00	0.00	0.00	0.00		143,526.00 (100)
77090 PTO Accruals: Rehab	535.00	0.00	0.00	535.00		776.00 (31)
S3L3.60C1 Direct Restorative Therapy: Salaries	1,448,747.00	0.00	0.00	1,448,747.00		1,418,688.00 2
77170 Rehab Purchased Services	0.00	0.00	0.00	0.00		851.00 (100)
S3L3.62C1 Direct Restorative Therapt - Consultants	0.00	0.00	0.00	0.00		851.00 (100)
70000 Salaries: Activities	134,128.00	0.00	0.00	134,128.00		114,607.00 17
70090 PTO Accruals: Activities	605.00	0.00	0.00	605.00		496.00 22
70095 Shared Employee Expense: Activities	(630.00)	0.00	0.00	(630.00)		0.00 0
71000 Salaries: Spa	7,737.00	0.00	0.00	7,737.00		7,445.00 4
S3L3.64C1 Recreational Therapy/Activities - Salaries	141,840.00	0.00	0.00	141,840.00		122,548.00 16
70170 Activities Purchased Services	29,190.00	0.00	0.00	29,190.00		14,557.00 101
S3L3.67C1 Recreational Therapy/Activities - Purchased Servic	29,190.00	0.00	0.00	29,190.00		14,557.00 101
70160 Activities Supplies & Expense	39,409.00	0.00	0.00	39,409.00		24,369.00 62
S3L3.68C1 Recreational Therapy/Activities - Supplies and Exp	39,409.00	0.00	0.00	39,409.00		24,369.00 62
42105 Transportation Expense	1,227.00	0.00	0.00	1,227.00		6,815.00 (82)
S3L3.69C1 Recreational Therapy/Activities - Transportation	1,227.00	0.00	0.00	1,227.00		6,815.00 (82)
42110 Motor Vehicle Expense	1,556.00	0.00	0.00	1,556.00		128.00 1116
42130 Mileage Reimbursement	0.00	0.00	0.00	0.00		77.00 (100)
S3L3.78C1 Travel - Motor Vehicle Expense	1,556.00	0.00	0.00	1,556.00		205.00 659
63300 Consultant Medical Director	30,000.00	0.00	0.00	30,000.00		31,944.00 (6)
S3L3.82C1 Physician Services - Medical Director	30,000.00	0.00	0.00	30,000.00		31,944.00 (6)
78011 Pharmacy Part A	159,340.00	0.00	0.00	159,340.00		192,048.00 (17)
78013 Pharmacy Managed Care	24,761.00	0.00	0.00	24,761.00		28,404.00 (13)
78014 Pharmacy Private	172.00	0.00	0.00	172.00		(5,389.00) (103)
78018 Pharmacy VA Managed	15,991.00	0.00	0.00	15,991.00		0.00 0
78021 IV Ther Part A	8,763.00	0.00	0.00	8,763.00		26,357.00 (67)
78023 IV Ther Other	14,479.00	0.00	0.00	14,479.00		7,138.00 103
78031 Med Supp Part A	8,544.00	0.00	0.00	8,544.00		4,998.00 71
78033 Med Supp Other	11,780.00	0.00	0.00	11,780.00		11,558.00 2
78038 Med Supp VA Managed	5,424.00	0.00	0.00	5,424.00		12,466.00 (56)
78041 Oxygen Part A	444.00	0.00	0.00	444.00		862.00 (48)
78043 Oxygen Other	67,679.00	0.00	0.00	67,679.00		104,305.00 (35)
78048 Oxygen VA Managed	394.00	0.00	0.00	394.00		2,010.00 (80)
78051 Lab Part A	38,267.00	0.00	0.00	38,267.00		45,257.00 (15)
78053 Lab Other	9,343.00	0.00	0.00	9,343.00		11,974.00 (22)
78054 Lab Private	984.00	0.00	0.00	984.00		143.00 588
78058 Lab VA Managed	5,790.00	0.00	0.00	5,790.00		3,181.00 82
78061 X-ray Part A	7,007.00	0.00	0.00	7,007.00		10,371.00 (32)
78063 X-ray Other	1,958.00	0.00	0.00	1,958.00		6,442.00 (70)
78064 X-ray Private	150.00	0.00	0.00	150.00		0.00 0
78068 X-ray VA Managed	838.00	0.00	0.00	838.00		1,065.00 (21)
78071 Ambulance Part A	3,261.00	0.00	0.00	3,261.00		1,320.00 147
78073 Ambulance Other	2,971.00	0.00	0.00	2,971.00		1,887.00 57
S3L3.87C1 Legend Drugs	388,340.00	0.00	0.00	388,340.00		466,397.00 (17)
60160 Nursing Supplies & Expense	453,870.00	0.00	0.00	453,870.00		382,587.00 19
60161 Nursing Supplies & Expense - PPE	50,288.00	0.00	0.00	50,288.00		77,725.00 (35)
60162 Nursing Supplies & Expense - Covid19 Test	4,808.00	0.00	0.00	4,808.00		254,884.00 (98)
60165 Nursing Supplies & Expense - Vent Specialized	95,703.00	0.00	0.00	95,703.00		88,792.00 8
77160 Rehab Supplies & Expense	8,627.00	0.00	0.00	8,627.00		6,223.00 39
78034 Med Supp Private	2,263.00	0.00	0.00	2,263.00		2,856.00 (21)
S3L3.89C1 House Supplies - Not Resold	615,559.00	0.00	0.00	615,559.00		813,067.00 (24)
63350 Consultant Pharmacy	2,046.00	0.00	0.00	2,046.00		3,269.00 (37)
S3L3.92C1 Pharmacy Consultant	2,046.00	0.00	0.00	2,046.00		3,269.00 (37)
Variable Expenses	6,585,657.00	0.00	0.00	6,585,657.00		6,604,024.00 0
45400 Depreciation expense	1,086,117.00	0.00	0.00	1,086,117.00		1,070,195.00 1

4/1/2024

3:20 PM

Chelsea Jewish Green House, Leonard Florence Center for Living

Year End: December 31, 2023

Trial balance

Prepared by	Reviewed by
DF15452 3/29/2024	

4005. 02-8

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/22 %Chg
45451 Amortization expense - Software	1,163.00	0.00	0.00	1,163.00	465.00	150
S3L4.01C1 Depreciation Expense	1,087,280.00	0.00	0.00	1,087,280.00	1,070,660.00	2
45200 Interest Expense on long term debt	440,732.00	0.00	0.00	440,732.00	440,389.00	0
45460 Amortization expense - MAC	15,611.00	0.00	0.00	15,611.00	16,002.00	(2)
S3L4.02C1 Long-Term Interest Expense SNF - CR	456,343.00	0.00	0.00	456,343.00	456,391.00	0
42090 Operating Lease Expense-Equipment	1,629.00	0.00	0.00	1,629.00	6,071.00	(73)
45300 Rent	45,137.00	0.00	0.00	45,137.00	41,411.00	9
45350 Parking Rental	21,600.00	0.00	0.00	21,600.00	21,600.00	0
S3L4.12C1 Other Fixed Cost Expense-SNF-CR	68,366.00	0.00	0.00	68,366.00	69,082.00	(1)
Capital & Fixed Cost Expenses	1,611,989.00	0.00	0.00	1,611,989.00	1,596,133.00	1
TOTAL EXPENSES	22,081,884.00	0.00	0.00	22,081,884.00	21,412,040.00	3
NET INCOME	(2,519,061.00)	0.00	0.00	(2,519,061.00)	1,774,043.00	(242)
NET INCOME	(2,519,061.00)	0.00	0.00	(2,519,061.00)	1,774,043.00	(242)