

Client: **A443772 - Chelsea Jewish Lifecare, Inc.**
Engagement: **MDMC 2022 - Chelsea Jewish Lifecare, Inc.**
Period Ending: **12/31/2022**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MGT-CR Groupings Report**

Account	Description	CAID 12/31/2022	PP-1 12/31/2021
Group : [1025.0]	Cash & Equiviliant		
Subgroup : None			
11108	CJ Lifecare Metro #7167	262,519.00	0.00
11109	CJ Lifecare Metro #7159	109,318.00	0.00
11110	CJ Lifecare Metro #051-20	0.00	568,736.00
11111	CJ Lifecare Eastern #0015 Donations	21,172.00	22,239.00
11114	CJ Lifecare M&T 1136	(26,541.00)	(40,961.00)
11150	CJ Lifecare Paypal	6,128.00	6,881.00
Subtotal : None		372,596.00	556,895.00
Total [1025.0]	Cash & Equiviliant	372,596.00	556,895.00
Group : [1183.0]	Other Accounts Receivable		
Subgroup : None			
12000	Accounts Receivable	48,421.00	(128,258.00)
12001	Accounts Receivable - Other	3,252,778.00	3,252,778.00
12002	Accounts Receivable - Other	(43,002.00)	68,787.00
12003	Accounts Receivable - Other JGS-CJL	786,578.00	225,750.00
12004	Accounts Receivable - Other DA-CJL	1,085,763.00	289,617.00
12007	Accounts Receivable - Other SC-CJL	11,133.00	5,496.00
12200	Current Portion Pledge Receivable (LFCL)	150,000.00	150,000.00
12210	Current Portion Pledge Receivable (Other)	56,809.00	295,000.00
18010	Pledge Receivable (LFCL)	1,050,000.00	1,200,000.00
18020	Pledge Receivable (Other)	104,217.00	207,251.00
18035	S_T Offset: Pledge Receivables	(206,809.00)	(445,000.00)
18040	Present Value Offset: Pledges	(115,603.00)	(201,019.00)
Subtotal : None		6,180,285.00	4,920,402.00
Total [1183.0]	Other Accounts Receivable	6,180,285.00	4,920,402.00
Group : [1140.0]	Reserve for Bad Debts		
Subgroup : None			
12198	Allowance for Uncollectable Pledges	(12,500.00)	(12,500.00)
Subtotal : None		(12,500.00)	(12,500.00)
Total [1140.0]	Reserve for Bad Debts	(12,500.00)	(12,500.00)
Group : [1170.0]	A/R-Employees		
Subgroup : None			
14500	Employee Loans	59,966.00	87,492.00
Subtotal : None		59,966.00	87,492.00
Total [1170.0]	A/R-Employees	59,966.00	87,492.00
Group : [1180.0]	A/R- Affiliates/Related Parties		
Subgroup : None			
18060	Deferred Interest Receivable (AH I & II)	1,800.00	1,800.00
18067	Deferred Interest Rec'v-CJ Lifecare_Winthrop	151,516.00	128,697.00
18140	Note Receivable LT-CJ Lifecare_USB MHIC 5	4,439,700.00	4,439,700.00
18145	Note Receivable LT-CJ Lifecare_Winthrop Apts LIHTC	2,153,250.00	2,153,250.00
18510	Loan Receivable LT-CJ Lifecare_LFCL(NCB)	5,050,401.00	5,050,401.00
18520	Loan Receivable LT-CJ Lifecare_LFCL(MHIC)	5,836,390.00	5,836,390.00
19100	Due From CJC Comm	1,352.00	0.00
19101	Due From Homecare	400,383.00	0.00
19103	Due From Hospice	(877,017.00)	0.00
19110	Due From CJNH Inc	2,185,217.00	2,438,381.00
19120	Due From LFCL	1,028,061.00	32,012.00
19128	Due From AHAL I	762,968.00	35,348.00
19129	Due From AHAL II	208,485.00	0.00
19160	Due From Winthrop	222,494.00	186,785.00
19300	Due From CJCF	83,009.00	0.00
19310	Due From BCL	1,417,042.00	0.00
19320	Due From SR ADH	125,797.00	0.00
19330	Due From Kaplan Estates AL	265,911.00	0.00
19405	Due From JGSAS	1,063.00	0.00
19410	Due From JNH	38,264.00	(172,289.00)
19420	Due From W ADH	3,530.00	0.00
19430	Due From RH	795.00	0.00
19440	Due From SHHC - Home Care	1,276.00	0.00
19445	Due From SHHC - Hospice	194.00	0.00
19510	Due From DA - GC	258,991.00	0.00
19520	Due From DA SP	3,582.00	0.00
19530	Due From DA EV	832.00	0.00
Subtotal : None		23,765,286.00	20,130,475.00
Total [1180.0]	A/R- Affiliates/Related Parties	23,765,286.00	20,130,475.00
Group : [1310.0]	Other Current Assets		
Subgroup : None			
12310	Deposit Exchange	0.00	6,000.00
12330	Payroll Exchange	261.00	261.00
12331	Payroll Tax Exchange	9,266.00	9,266.00
12332	Payroll Levy Exchange	80.00	80.00

12333	Pension Exchange	3,107.00	4,393.00		
12340	Voluntary EE Deduction Exchange	75,512.00	52,241.00		
12341	Voluntary NY Life Exchange	(16,880.00)	(16,834.00)		
12410	Exchange Other	(67,466.00)	(18,626.00)		
12412	Exchange Other	0.00	4,565.00		
12415	Exchange Other - Supplier Pay	79,821.00	42,970.00		
12420	Manual Check Exchange	(91,836.00)	(45,189.00)		
12810	Israeli Bonds	100,000.00	100,000.00		
13000	Prepaid Expense	143,920.00	74,112.00		
13010	Prepaid Insurance	427,335.00	294,803.00		
13020	Prepaid Workers Comp	25,073.00	61,050.00		
16040	CIP	2,350.00	2,350.00		
18000	Security Deposits	25,000.00	25,000.00		
Subtotal : None		715,543.00	596,442.00		
Total [1310.0]	Other Current Assets	715,543.00	596,442.00		
Group : [1611.1]	Building Improvements Cost				
Subgroup : None					
16031	Building Improvements	60,578.00	60,578.00		
Subtotal : None		60,578.00	60,578.00		
Total [1611.1]	Building Improvements Cost	60,578.00	60,578.00		
Group : [1612.2]	A/D- Building Improvements				
Subgroup : None					
16032	Accum Deprec: Building Improvments	(60,578.00)	(60,578.00)		
Subtotal : None		(60,578.00)	(60,578.00)		
Total [1612.2]	A/D- Building Improvements	(60,578.00)	(60,578.00)	0.00	
Group : [1651.1]	Equipment Costs				
Subgroup : None					
16051	FFE	196,224.00	192,706.00		
16071	Computers	74,020.00	65,889.00		
16091	Fully Depreciated Assets	46,077.00	46,077.00		
Subtotal : None		316,321.00	304,672.00		
Total [1651.1]	Equipment Costs	316,321.00	304,672.00	11,649.00	(73,339.00)
Group : [1652.2]	A/D-Equipment				
Subgroup : None					
16052	Accum Deprec: FFE	(181,332.00)	(171,353.00)		
16072	Accum Deprec: Computers	(51,482.00)	(43,536.00)		
16092	Accum Deprec: Fully Depreciated Assets	(46,077.00)	(46,077.00)		
Subtotal : None		(278,891.00)	(260,966.00)		
Total [1652.2]	A/D-Equipment	(278,891.00)	(260,966.00)	(17,925.00)	
Group : [1701.1]	Motor Vehicle-Costs				
Subgroup : None					
16061	Vehicles	21,241.00	21,241.00		
Subtotal : None		21,241.00	21,241.00		
Total [1701.1]	Motor Vehicle-Costs	21,241.00	21,241.00		
Group : [1702.2]	A/D-Motor Vehicle				
Subgroup : None					
16062	Accum Deprec: Vehicles	(21,241.00)	(21,241.00)		
Subtotal : None		(21,241.00)	(21,241.00)		
Total [1702.2]	A/D-Motor Vehicle	(21,241.00)	(21,241.00)	0.00	(17,925.00)
Group : [1710.1]	Software Costs				
Subgroup : None					
16111	Software	31,625.00	31,625.00		
Subtotal : None		31,625.00	31,625.00		
Total [1710.1]	Software Costs	31,625.00	31,625.00		
Group : [1710.2]	A/D Software				
Subgroup : None					
16112	Accum Amort: Software	(7,906.00)	(1,581.00)		
Subtotal : None		(7,906.00)	(1,581.00)		
Total [1710.2]	A/D Software	(7,906.00)	(1,581.00)		
Group : [1975.1]	Mortgage Acquisition Costs				
Subgroup : None					
16151	Mortgage Acquisition Costs	618.00	618.00		
Subtotal : None		618.00	618.00		
Total [1975.1]	Mortgage Acquisition Costs	618.00	618.00		
Group : [2020.0]	A/P-Trade				
Subgroup : None					
20000	ACCOUNTS PAYABLE	(208,042.00)	(145,404.00)		
20001	Accounts Payable - Other	(125,549.00)	0.00		
20010	Amex Corporate Cards	0.00	17,499.00		
Subtotal : None		(333,591.00)	(127,905.00)		
Total [2020.0]	A/P-Trade	(333,591.00)	(127,905.00)		
Group : [2120.0]	Subsidiaries and Affiliates				
Subgroup : None					
22400	Due to JGS Lifecare	1,991.00	0.00		
22405	Due to JGSAS	(2,184.00)	0.00		

22410	Due to JNH	(125,652.00)	0.00
22420	Due to W ADH	2,980.00	0.00
22430	Due to RH	(8,224.00)	0.00
22440	Due to SHHC - Home Care	8,096.00	0.00
22445	Due to SHHC - Hospice	259.00	0.00
22510	Due to DA GC	(56,045.00)	0.00
22520	Due to DA SP	1,996.00	0.00
22530	Due to DA EV	1,996.00	0.00
Subtotal : None		(174,787.00)	0.00
Total [2120.0]	Subsidiaries and Affiliates	(174,787.00)	0.00
Group : [2130.0]	Banks		
Subgroup : None			
21030	Other Note Payable	(92,123.00)	(197,223.00)
26090	Notes Payable-Other (PPP)	0.00	(971,312.00)
27010	NP Contra	9,330.00	0.00
Subtotal : None		(82,793.00)	(1,168,535.00)
Total [2130.0]	Banks	(82,793.00)	(1,168,535.00)
Group : [2160.0]	Payments Due w/in One Year on Long Term Debt		
Subgroup : None			
21010	Current Portion- Long Term Debt	(9,330.00)	(8,851.00)
Subtotal : None		(9,330.00)	(8,851.00)
Total [2160.0]	Payments Due w/in One Year on Long Term Debt	(9,330.00)	(8,851.00)
Group : [2190.0]	Accued Salaries		
Subgroup : None			
23100	Accrued Salaries	(111,499.00)	(75,535.00)
23110	Accrued Paid Time Off/Earned Time	(655,191.00)	(1,082,192.00)
Subtotal : None		(766,690.00)	(1,157,727.00)
Total [2190.0]	Accued Salaries	(766,690.00)	(1,157,727.00)
Group : [2200.0]	Accrued Payroll Taxes Withheld		
Subgroup : None			
23150	Accrued Payroll Taxes	(26,450.00)	(16,014.00)
24201	HSA Payroll Liability	7,371.00	790.00
Subtotal : None		(19,079.00)	(15,224.00)
Total [2200.0]	Accrued Payroll Taxes Withheld	(19,079.00)	(15,224.00)
Group : [2220.0]	Other Payroll Liabilities		
Subgroup : None			
24200	FSA Payroll Liability	(12,162.00)	(4,006.00)
Subtotal : None		(12,162.00)	(4,006.00)
Total [2220.0]	Other Payroll Liabilities	(12,162.00)	(4,006.00)
Group : [2230.0]	Other Current Liabilities		
Subgroup : None			
23000	Accrued Expense	(206,368.00)	(252,134.00)
23050	Accrued Expense Other	(14,779.00)	(16,657.00)
23400	Deferred Revenue	(40,000.00)	(40,000.00)
27200	Accrued Interest-LT-Development Fee	(68,960.00)	(52,692.00)
Subtotal : None		(330,107.00)	(361,483.00)
Total [2230.0]	Other Current Liabilities	(330,107.00)	(361,483.00)
Group : [2330.0]	Due to Affiliaites/Related Parties		
Subgroup : None			
22100	Due to CJC Comm	(17,250.00)	0.00
22101	Due to Homecare	(150,963.00)	0.00
22103	Due to Hospice	(175,975.00)	0.00
22110	Due to CJNH Inc	(961,009.00)	0.00
22120	Due to LFCL	(1,341,912.00)	0.00
22128	Due to AHAL I	(320,828.00)	0.00
22129	Due to AHAL II	(175,868.00)	0.00
22160	Due to Winthrop	(9,600.00)	0.00
22300	Due to CJCF	435,604.00	0.00
22310	Due to BCL	(1,481,159.00)	0.00
22320	Due to SR ADH	(20,952.00)	0.00
22330	Due to Kaplan Estates AL	(246,511.00)	0.00
26012	N/P LT-CJLifecare Slotnick-Korelitz Loan	(291,142.00)	(300,229.00)
Subtotal : None		(4,757,565.00)	(300,229.00)
Total [2330.0]	Due to Affiliaites/Related Parties	(4,757,565.00)	(300,229.00)
Group : [2410.0]	Unrestricted Net Assets		
Subgroup : None			
29000	Net Assets	(20,965,161.00)	(2,473,981.00)
29100	LP Equity	290,000.00	290,000.00
29130	Partner Equity in Winthrop	(781,127.00)	(781,127.00)
Subtotal : None		(21,456,288.00)	(2,965,108.00)
Total [2410.0]	Unrestricted Net Assets	(21,456,288.00)	(2,965,108.00)
Group : [2420.0]	Temporarily Restricted Net Assets		
Subgroup : None			
29001	Net Assets - temp restricted	(2,296,504.00)	(3,098,471.00)
Subtotal : None		(2,296,504.00)	(3,098,471.00)
Total [2420.0]	Temporarily Restricted Net Assets	(2,296,504.00)	(3,098,471.00)

Group : [3630.0]		Nursing Facility Income	
Subgroup : None			
33000	Management Fees	(34,596.00)	0.00
33110	Mgmt Fee CJNH	(854,307.00)	(867,308.00)
33120	Mgmt Fee LFCL	(1,126,088.00)	(1,023,242.00)
33310	Mgmt Fee BCL	(1,236,946.00)	(1,161,541.00)
33410	Mgmt Fee JNH	(1,017,511.00)	(786,001.00)
33511	Mgmt Fee DA - GC	(822,841.00)	(639,556.00)
33521	Mgmt Fee DA - SP	(16,794.00)	(14,435.00)
33531	Mgmt Fee DA - EV	(162,695.00)	(123,806.00)
33550	Mgmt Fee SC	(565,000.00)	(500,110.00)
Subtotal : None		(5,836,778.00)	(5,115,999.00)
Total [3630.0]		(5,836,778.00)	(5,115,999.00)

Group : [3650.0]		Other Income	
Subgroup : None			
33101	Mgmt Fee Home Care	(87,800.00)	(78,767.00)
33103	Mgmt Fee Hospice	(175,448.00)	(204,567.00)
33128	Mgmt Fee AHAL I	(189,051.00)	(143,575.00)
33129	Mgmt Fee AHAL II	(138,114.00)	(82,083.00)
33160	Mgmt Fee Winthrop	(6,705.00)	(28,014.00)
33320	Mgmt Fee SR ADH	(37,931.00)	(29,462.00)
33330	Mgmt Fee Kaplan Estates	(454,964.00)	(442,248.00)
33420	Mgmt Fee JADH	(25,952.00)	(16,309.00)
33430	Mgmt Fee RH	(185,137.00)	(138,736.00)
33440	Mgmt Fee SHHC-HC	(41,288.00)	(32,990.00)
33445	Mgmt Fee SHHC-Hospice	(83,150.00)	(80,294.00)
33900	Other Miscellaneous Income	(65,866.00)	(83,881.00)
33902	State Relief Grant Revenue	(140,000.00)	0.00
33903	Paycheck Protection Program Revenue	(971,312.00)	0.00
34000	Donations Income: Unrestricted	(34,089.00)	0.00
34005	Donations from Non-Operating	(10,000.00)	(75,000.00)
38000	Interest Income	(32,372.00)	(879.00)
38100	Accrued Interest Income	(22,819.00)	(22,594.00)
38900	Gain on Debt Forgiveness	0.00	(17,683,976.00)
39000	Prior Year Income Adjustments	(6,342.00)	430,137.00
Subtotal : None		(2,708,340.00)	(18,713,238.00)
Total [3650.0]		(2,708,340.00)	(18,713,238.00)

Group : [3650.4]		Administrative & General Recoverable Income	
Subgroup : None			
32960	Qualified Personnel Income	(959,808.00)	(1,952,805.00)
Subtotal : None		(959,808.00)	(1,952,805.00)
Total [3650.4]		(959,808.00)	(1,952,805.00)

Group : [9312.1]		Administration Salaries	
Subgroup : None			
40000	Salaries: Executives	1,765,816.00	2,098,225.00
40010	Salaries: Operations	696,753.00	634,843.00
Subtotal : None		2,462,569.00	2,733,068.00
Total [9312.1]		2,462,569.00	2,733,068.00

Group : [9317.1]		Clerical, Bookkeeping & Other Admin Salaries	
Subgroup : None			
40030	Salaries: Accounting	1,488,210.00	1,236,637.00
40040	Salaries: HR	702,173.00	807,533.00
40045	Salaries: Store	1,504.00	177,968.00
40050	Salaries: IT/Communications	290,453.00	285,398.00
40060	Salaries: Clerical/Administrative	112,933.00	110,173.00
40085	Salaries: Business Development	465,405.00	272,811.00
40090	PTO Accruals: Administration	49,178.00	294,832.00
51001	Salaries: Plant	78,045.00	101,423.00
51090	PTO Accruals: Plant	193.00	125.00
Subtotal : None		3,188,094.00	3,286,900.00
Total [9317.1]		3,188,094.00	3,286,900.00

Group : [9379.5]		Other Admin & General	
Subgroup : None			
40300	Prof Service/Consultant	95,943.00	58,430.00
42010	Payroll Bookkeeping Expense (ADP)	11,425.00	11,377.00
42015	Software Service	97,854.00	74,867.00
42030	Computer/Server Expense	87,184.00	55,839.00
42035	Web/Communication Expense	0.00	310.00
42040	Postage Expense	12,079.00	2,081.00
42050	Bank Charges	489.00	585.00
42051	Credit Card fees	920.00	975.00
42060	Telephone-Cable-Internet Expense	62,213.00	42,819.00
42070	Cell Phone Reimbursement Expense	1,515.00	1,811.00
42100	Operating Lease Expense-Autos/Vans	28,435.00	27,864.00
42105	Transportation Expense	16,690.00	13,275.00
42110	Motor Vehicle Expense	7,105.00	6,334.00
42120	Travel Expense	24,330.00	20,768.00
42130	Mileage Reimbursement	768.00	1,050.00
42140	Prof Meetings & Education Exp	62,922.00	49,752.00
42150	Licenses and Dues Expense	61,217.00	31,758.00
42160	Office Supplies & Expense	19,947.00	24,040.00

63,001.00

42170	Office Purchased Services	392,009.00	189,095.00
42600	Staff Recruitment Expense	212,471.00	366,848.00
42630	EE Meals	287.00	1,976.00
42640	Store Food Expense	6,907.00	6,716.00
42650	Store Other Expense	4,730.00	3,151.00
42710	Accounting Expense	75,985.00	54,628.00
42740	Liability Insurance	38,155.00	37,548.00
42900	Miscellaneous Expense	(43,921.00)	6,796.00
42902	ALS/MS Miscellaneous Expense	990.00	1,573.00
42903	LL/DA Miscellaneous Expense	410.00	189.00
42904	LL/JGS Miscellaneous Expense	204.00	0.00
42920	Permits and Filing Fees	0.00	960.00
42925	Corporate Taxes	2,491.00	2,591.00
43200	Other Event Expense	875.00	0.00
52160	Dietary Supplies & Expense	0.00	307.00
52200	Food Expense	76.00	59.00
70160	Activities Supplies & Expense	1,083.00	27.00
89000	Prior Year Expense Adjustments	(2,172.00)	31,148.00
90070	Forgiveness of Debt	14,000.00	0.00
Subtotal : None		1,295,616.00	1,127,547.00
Total [9379.5] Other Admin & General		1,295,616.00	1,127,547.00

Group : [9392.0] Maintenance & Other Property Expense			
Subgroup : None			
51100	Landscaping & Snow Removal	5,662.00	10,282.00
51160	Plant Supplies & Expense	1,574.00	248.00
Subtotal : None		7,236.00	10,530.00
Total [9392.0] Maintenance & Other Property Expense		7,236.00	10,530.00

Group : [9935.2] Non-Allowable Admin & Genral Expenses			
Subgroup : None			
42700	Marketing Expense	36.00	4,443.00
42720	Legal Expense	88,162.00	61,281.00
42910	Fines and Penalties / Late Fees	7,106.00	460.00
42950	Interest Expense-working capital	584.00	565.00
43160	Business Development Supplies & Expense	10,526.00	18,335.00
43170	Business Development Purchased Services	378,913.00	248,282.00
50400	Other Interest Expense	8,016.00	0.00
Subtotal : None		493,343.00	333,366.00
Total [9935.2] Non-Allowable Admin & Genral Expenses		493,343.00	333,366.00

389,475.00 Adv
88,162.00 legal
7,106.00 Itchg
8,600.00 Interest
493,343.00

Group : [CLA-4412] Payroll Taxes			
Subgroup : None			
42800	Payroll Tax Expense	492,599.00	492,688.00
42810	Unemployment Expense	37,140.00	7,798.00
Subtotal : None		529,739.00	500,486.00
Total [CLA-4412] Payroll Taxes		529,739.00	500,486.00

Group : [CLA-4424] Workers Compensation			
Subgroup : None			
42880	Workers Comp Expense	14,182.00	22,284.00
Subtotal : None		14,182.00	22,284.00
Total [CLA-4424] Workers Compensation		14,182.00	22,284.00

Group : [CLA-4427] Health/Life Insurance			
Subgroup : None			
42851	Health Insurance Expense	406,484.00	328,720.00
42852	Dental Insurance Expense	8,915.00	6,844.00
42860	Life & Disability Insurance Expense	68,992.00	62,119.00
Subtotal : None		484,391.00	397,683.00
Total [CLA-4427] Health/Life Insurance		484,391.00	397,683.00

Group : [CLA-4439] Benefits Other			
Subgroup : None			
42610	EE relations	87,629.00	105,969.00
42820	Pension Expense	0.00	18,369.00
42830	Longevity Bonus	0.00	8,350.00
42870	Other Employee Benefit Expense	0.00	16,750.00
Subtotal : None		87,629.00	149,438.00
Total [CLA-4439] Benefits Other		87,629.00	149,438.00

Group : [9388.8] Depreciation Equipment			
Subgroup : None			
45400	Depreciation expense	17,925.00	22,233.00
Subtotal : None		17,925.00	22,233.00
Total [9388.8] Depreciation Equipment		17,925.00	22,233.00

Group : [9390.8] Depreciation-Softward/Limited Life Assets			
Subgroup : None			
45451	Amortization expense - Software	6,325.00	1,581.00
Subtotal : None		6,325.00	1,581.00
Total [9390.8] Depreciation-Softward/Limited Life Assets		6,325.00	1,581.00

Group : [9382.2] Property Rent (Unrelated Party)			
Subgroup : None			
45300	Rent	13,835.00	50,891.00

Subtotal : None		<u>13,835.00</u>	<u>50,891.00</u>
Total [9382.2]	Property Rent (Unrelated Party)	<u>13,835.00</u>	<u>50,891.00</u>
Group : [9999-9]	Not Used		
Subgroup : None			
3150	Miscellaneous Income	<u>(2.00)</u>	<u>0.00</u>
Subtotal : None		<u>(2.00)</u>	<u>0.00</u>
Total [9999-9]	Not Used	<u>(2.00)</u>	<u>0.00</u>
	NET (INCOME) LOSS	<u>0.00</u>	<u>0.00</u>
	Sum of Account Groups	3.00	0.00

Tickmarks

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