

Client: **A443201 - New Bedford Jewish Convalescent Home, Inc.**  
Engagement: **MDMC 2023 - New Bedford Jewish Convalescent Home, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

| Account                | Description                           | CAID PP-1<br>12/31/2022 | FS CP<br>12/31/2023 | JE Ref #   | CAIDJE       | CAID CP<br>12/31/2023 |
|------------------------|---------------------------------------|-------------------------|---------------------|------------|--------------|-----------------------|
| <b>Group : [BS]</b>    | <b>Balance Sheet Groupings</b>        |                         |                     |            |              |                       |
| <b>Subgroup : None</b> |                                       |                         |                     |            |              |                       |
| 1000550.10.00          | Citizen MMA                           | 499,695.00              | 236,187.00          |            | 0.00         | 236,187.00            |
| 1001011.10.00          | NEW CITIZEN CHECKING 509-7            | 138,609.00              | 45,039.00           |            | 0.00         | 45,039.00             |
| 1001040.10.00          | BayCoast Bank                         | 208,669.00              | 127,434.00          |            | 0.00         | 127,434.00            |
| 1001050.10.00          | Sovereign Checking                    | 250.00                  | 250.00              |            | 0.00         | 250.00                |
| 1001060.10.00          | Citizens Business MM                  | 724.00                  | 724.00              |            | 0.00         | 724.00                |
| 1001080.10.00          | Sovereign MMA-2                       | 100,744.00              | 30,787.00           |            | 0.00         | 30,787.00             |
| 1001090.10.00          | Webster Bank Checking                 | 7,414.00                | 7,414.00            |            | 0.00         | 7,414.00              |
| 1001200.10.00          | Net Payroll                           | 2,762.00                | 3,217.00            |            | 0.00         | 3,217.00              |
| 1002100.10.00          | MS-ENDOWMENT FUND INVESTMENTS         | 1,400,793.00            | 1,415,779.00        |            | 0.00         | 1,415,779.00          |
| 1002110.10.00          | MS-ENDOWMENT CASH 422-136751-339      | 22,107.00               | 13,099.00           |            | 0.00         | 13,099.00             |
| 1002200.10.00          | MS KAPLAN INVESTMENTS                 | 107,793.00              | 108,150.00          |            | 0.00         | 108,150.00            |
| 1002210.10.00          | MS KAPLAN MMA 422-136748-339          | 566.00                  | 576.00              |            | 0.00         | 576.00                |
| 1002300.10.00          | MS INVESTMENTS-ADES                   | 103,597.00              | 104,126.00          |            | 0.00         | 104,126.00            |
| 1002310.10.00          | MS ADES MMA 422-136749-339            | 539.00                  | 549.00              |            | 0.00         | 549.00                |
| 1002400.10.00          | MS SCHWARTZ FUND INVESTMENTS          | 20,963.00               | 21,068.00           |            | 0.00         | 21,068.00             |
| 1002410.10.00          | MS SCHWARTZ FUND MMA 422-136745-339   | 108.00                  | 112.00              |            | 0.00         | 112.00                |
| 1002500.10.00          | MS INVESTMENTS-UNRESTRICTED           | 647,948.00              | 653,721.00          |            | 0.00         | 653,721.00            |
| 1002510.10.00          | MS MMA 422-136750-339                 | 8,953.00                | 5,921.00            |            | 0.00         | 5,921.00              |
| 1002600.10.00          | MS-TRUDEAU INVESTMENTS                | 12,050.00               | 12,112.00           |            | 0.00         | 12,112.00             |
| 1002610.10.00          | MS TRUDEAU MMA 422                    | 63.00                   | 64.00               |            | 0.00         | 64.00                 |
| 1002700.10.00          | State Of Israel Bond                  | 25,000.00               | 25,000.00           |            | 0.00         | 25,000.00             |
| 1002750.10.00          | Valuation Allowance                   | (106,859.00)            | 103,354.00          |            | 0.00         | 103,354.00            |
| 1002751.10.00          | Valuation Offset                      | 10,739.26               | 10,740.00           |            | 0.00         | 10,740.00             |
| 1002752.10.00          | Valuation Allowance - Perm Restricted | (10,739.26)             | (10,740.00)         |            | 0.00         | (10,740.00)           |
| 1003030.19.00          | Land                                  | 50,000.00               | 50,000.00           |            | 0.00         | 50,000.00             |
| 100304.00.00           | BUILDING                              | 863,777.00              | 0.00                |            | 863,777.00   | 863,777.00            |
|                        |                                       |                         |                     | CAIDJE - 2 | 863,777.00   |                       |
| 1003040.19.00          | Building                              | 1,818,249.00            | 1,818,249.00        |            | 0.00         | 1,818,249.00          |
| 100306.00.00           | IMPROVEMENTS                          | (863,777.00)            | 0.00                |            | (863,777.00) | (863,777.00)          |
|                        |                                       |                         |                     | CAIDJE - 2 | (863,777.00) |                       |
| 1003060.19.00          | Improvements                          | 5,515,589.00            | 5,515,789.00        |            | 0.00         | 5,515,789.00          |
| 1003060.19.CLA         | Construction in Progress              | 0.00                    | 76,000.00           |            | 0.00         | 76,000.00             |
| 1003070.19.00          | Furniture & Equipment                 | 2,065,921.00            | 2,121,365.00        |            | 0.00         | 2,121,365.00          |
| 1003080.19.00          | Software                              | 32,244.00               | 32,244.00           |            | 0.00         | 32,244.00             |
| 1003090.19.00          | Hardware                              | 175,229.00              | 175,229.00          |            | 0.00         | 175,229.00            |
| 1003120.19.00          | Accum.Depreciation Building           | (1,818,249.00)          | (1,818,249.00)      |            | 0.00         | (1,818,249.00)        |
| 1003140.19.00          | Accum.Deprec. Improvements            | (4,162,242.00)          | (4,329,867.00)      |            | 0.00         | (4,329,867.00)        |
| 1003150.19.00          | Accum.Deprec. Furniture & Equipment   | (1,729,610.00)          | (1,790,396.00)      |            | 0.00         | (1,790,396.00)        |
| 1003180.19.00          | Accum.Deprec. Software                | (32,244.00)             | (32,244.00)         |            | 0.00         | (32,244.00)           |
| 1003190.19.00          | Accum.Deprec. Hardware                | (169,458.00)            | (174,273.00)        |            | 0.00         | (174,273.00)          |
| 1004000.23.00          | Interest Receivable                   | 0.00                    | (103.00)            |            | 0.00         | (103.00)              |
| 1004150.23.00          | Deferred Finance Fees                 | 0.00                    | 1.00                |            | 0.00         | 1.00                  |
| 1004160.23.00          | Accum.Amort-Def Finance Fees          | 0.00                    | 1.00                |            | 0.00         | 1.00                  |
| 1004300.14.00          | Prepaid Insurance                     | 84,718.00               | 109,558.00          |            | 0.00         | 109,558.00            |
| 1004400.14.00          | Prepaid Expense                       | 24,208.00               | 24,208.00           |            | 0.00         | 24,208.00             |
| 1110000.11.00          | A/R-Private                           | 235,893.00              | 368,068.00          |            | 0.00         | 368,068.00            |
| 1120000.11.00          | A/R-Medicaid                          | 385,840.00              | 625,183.00          |            | 0.00         | 625,183.00            |
| 1120100.11.00          | A/R-Senior Whole Health               | 5,387.00                | 675.00              |            | 0.00         | 675.00                |
| 1120150.11.00          | A/R-Senior Whole Health Skilled       | (12,867.00)             | (11,615.00)         |            | 0.00         | (11,615.00)           |
| 1130000.11.00          | A/R-Medicare Part A                   | 247,875.00              | 190,860.00          |            | 0.00         | 190,860.00            |
| 1140000.11.00          | A/R-Medicare Part B                   | 3,809.00                | (10,135.00)         |            | 0.00         | (10,135.00)           |
| 1141000.11.00          | A/R- Blue Cross Cert                  | (72,533.00)             | (45,917.00)         |            | 0.00         | (45,917.00)           |
| 1150000.11.00          | A/R-Co-Insurance Part A               | 18,588.00               | 65,101.00           |            | 0.00         | 65,101.00             |
| 1160000.11.00          | A/R-Co-Insurance Part B               | (476.00)                | (1,914.00)          |            | 0.00         | (1,914.00)            |
| 1161000.11.00          | A/R-Medicaid Co-Insurance Part A      | (3,015.00)              | 680.00              |            | 0.00         | 680.00                |
| 1161050.11.00          | A/R-Medicaid Co-Insurance Part B      | (1,493.00)              | (2,036.00)          |            | 0.00         | (2,036.00)            |
| 1163000.11.00          | A/R-Private Co-Insurance Part A       | 1,562.00                | 14,722.00           |            | 0.00         | 14,722.00             |
| 1163100.11.00          | A/R-Private Co-Insurance Part B       | 0.00                    | 15.00               |            | 0.00         | 15.00                 |
| 1193000.11.00          | A/R-Hospice                           | 5,347.00                | 96,567.00           |            | 0.00         | 96,567.00             |
| 1200000.11.00          | A/R-Allowance For Bad Debt            | (251,662.00)            | (261,662.00)        |            | 0.00         | (261,662.00)          |
| 1200000.11.CLA         | CREDIT BALANCE OFFSET                 | 166,043.00              | 193,007.00          |            | 0.00         | 193,007.00            |
| 1210000.11.00          | AR-Managed Care                       | 4,853.00                | 5,764.00            |            | 0.00         | 5,764.00              |
| 2101000.20.00          | Resident Refunds                      | (164,054.00)            | (152,937.00)        |            | 0.00         | (152,937.00)          |
| 2103000.20.00          | Resident Trust                        | 0.00                    | (6.00)              |            | 0.00         | (6.00)                |
| 2106000.20.00          | A/P Accounts Payable                  | (166,662.00)            | (248,714.00)        |            | 0.00         | (248,714.00)          |
| 2107050.20.00          | User Fee Liability                    | (118,972.00)            | (138,922.00)        |            | 0.00         | (138,922.00)          |
| 2108201.20.00          | LOC PAYABLE                           | (129,375.00)            | (309,375.00)        |            | 0.00         | (309,375.00)          |
| 2109090.20.00          | Voided Payroll Checks                 | (1,232.00)              | (4,327.00)          |            | 0.00         | (4,327.00)            |
| 2109100.21.00          | Accrued Payroll                       | (96,563.00)             | (99,576.00)         |            | 0.00         | (99,576.00)           |
| 2109110.21.00          | Accrued Sick                          | (32,932.00)             | (32,932.00)         |            | 0.00         | (32,932.00)           |
| 2109120.21.00          | Accrued Pension Plan                  | (73,511.00)             | (82,800.00)         |            | 0.00         | (82,800.00)           |
| 2109130.21.00          | Accrued Payroll Taxes                 | (9,729.00)              | (9,729.00)          |            | 0.00         | (9,729.00)            |
| 2109210.20.00          | Federal Income Tax Withholding        | (3,378.00)              | (3,378.00)          |            | 0.00         | (3,378.00)            |
| 2109220.20.00          | Ma Income Tax Withholding             | (26.00)                 | (26.00)             |            | 0.00         | (26.00)               |
| 2109240.20.00          | Pension Plan Withholding              | 0.00                    | 262.00              |            | 0.00         | 262.00                |
| 2109260.20.00          | Employee Insurance                    | (10,250.00)             | (28,250.00)         |            | 0.00         | (28,250.00)           |

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| Account                                   | Description          | CAID PP-1             | FS CP               | JE Ref # | CAIDJE      | CAID CP             |
|-------------------------------------------|----------------------|-----------------------|---------------------|----------|-------------|---------------------|
|                                           |                      | 12/31/2022            | 12/31/2023          |          |             | 12/31/2023          |
| 2109270.20.00                             | Union Dues           | (2,376.00)            | 6,610.00            |          | 0.00        | 6,610.00            |
| 2109280.20.00                             | Union Ballot Club    | (61.00)               | (52.00)             |          | 0.00        | (52.00)             |
| 3000050.30.00                             | Fund Balance         | (6,369,826.00)        | (4,703,457.00)      |          | 0.00        | (4,703,457.00)      |
| 3000150.30.00                             | Temporary Restricted | (301,134.00)          | (267,416.00)        |          | 0.00        | (267,416.00)        |
| <b>Subtotal : None</b>                    |                      | <b>(1,690,087.00)</b> | <b>(155,467.00)</b> |          | <b>0.00</b> | <b>(155,467.00)</b> |
| <b>Total [BS] Balance Sheet Groupings</b> |                      | <b>(1,690,087.00)</b> | <b>(155,467.00)</b> |          | <b>0.00</b> | <b>(155,467.00)</b> |

**Group : [P&L] Profit & Loss Groupings**

**Subgroup : None**

|               |                                          |                |                |            |        |                |
|---------------|------------------------------------------|----------------|----------------|------------|--------|----------------|
| 3051000       | MEDICAID/COB RESOURCE                    | 0.00           | 0.00           |            | 0.00   | 0.00           |
|               |                                          |                |                | CAIDJE - 3 | (0.00) |                |
| 4001000.43.00 | Medicare A - Room & Board                | (1,493,374.00) | (1,661,325.00) |            | 0.00   | (1,661,325.00) |
| 4002500.43.00 | Medicare A - Pharmacy                    | (138,104.00)   | (165,542.00)   |            | 0.00   | (165,542.00)   |
| 4004000.43.00 | Medicare A - Physical Therapy            | (138,693.00)   | (134,973.00)   |            | 0.00   | (134,973.00)   |
| 4004500.43.00 | Medicare A - Occupational Therapy        | (119,964.00)   | (118,491.00)   |            | 0.00   | (118,491.00)   |
| 4005000.43.00 | Medicare A - Speech Therapy              | (72,273.00)    | (47,215.00)    |            | 0.00   | (47,215.00)    |
| 4007000.43.00 | Medicare A - X-Ray                       | (9,341.00)     | (16,835.00)    |            | 0.00   | (16,835.00)    |
| 4007500.43.00 | Medicare A - Ambulance                   | 0.00           | 5,896.00       |            | 0.00   | 5,896.00       |
| 4008500.43.00 | Medicare A - Lab                         | (4,290.00)     | (3,060.00)     |            | 0.00   | (3,060.00)     |
| 4009000.43.00 | Medicare A - Contractural Adjustment     | 482,665.00     | 480,220.00     |            | 0.00   | 480,220.00     |
| 4101000.40.00 | Private - Room & Board                   | (1,320,575.00) | (1,177,850.00) |            | 0.00   | (1,177,850.00) |
| 4102500.40.00 | Private - Pharmacy                       | 0.00           | (313.00)       |            | 0.00   | (313.00)       |
| 4104000.40.00 | Private - Physical Therapy               | (850.00)       | (2,876.00)     |            | 0.00   | (2,876.00)     |
| 4104500.40.00 | Private - Occupational Therapy           | 0.00           | (1,253.00)     |            | 0.00   | (1,253.00)     |
| 4105000.40.00 | Private - Speech Therapy                 | 0.00           | (1,254.00)     |            | 0.00   | (1,254.00)     |
| 4109000.40.00 | Private - Contractural Adjustment        | 850.00         | 18,766.00      |            | 0.00   | 18,766.00      |
| 430100.000    | Medicaid - Room & Board                  | 0.00           | 0.00           |            | 0.00   | 0.00           |
|               |                                          |                |                | CAIDJE - 3 | (0.00) |                |
| 4301000.41.00 | Medicaid - Room & Board                  | (2,686,103.00) | (2,519,067.00) |            | 0.00   | (2,519,067.00) |
| 4301005.41.00 | Medicaid Supplement                      | 0.00           | 1,600.00       |            | 0.00   | 1,600.00       |
| 4302000.42.00 | Medicaid Pending                         | 13,803.00      | 6,300.00       |            | 0.00   | 6,300.00       |
| 4302500.41.00 | Medicaid - Pharmacy                      | (4,709.00)     | 0.00           |            | 0.00   | 0.00           |
| 4303000.41.00 | Medicaid - Oxygen                        | (80.00)        | 0.00           |            | 0.00   | 0.00           |
| 4304000.41.00 | Medicaid - Physical Therapy              | (12,386.00)    | (16,099.00)    |            | 0.00   | (16,099.00)    |
| 4304500.41.00 | Medicaid - Occupational Therapy          | (6,089.00)     | (17,850.00)    |            | 0.00   | (17,850.00)    |
| 4305000.41.00 | Medicaid - Speech Therapy                | (14,522.00)    | (11,895.00)    |            | 0.00   | (11,895.00)    |
| 4308500.41.00 | Medicaid - Lab                           | (180.00)       | (60.00)        |            | 0.00   | (60.00)        |
| 4309000.41.00 | Medicaid - Contractural Adjustment       | 47,801.00      | (30,560.00)    |            | 0.00   | (30,560.00)    |
| 4309990.41.00 | Medicaid - Prior Year Adjustment         | 0.00           | 2.00           |            | 0.00   | 2.00           |
| 4341000.41.00 | SCO Non-skilled Room And Board           | (1,529,249.00) | (2,208,194.00) |            | 0.00   | (2,208,194.00) |
| 4342000.41.00 | SCO-Skilled Room And Board               | (248,108.00)   | (145,390.00)   |            | 0.00   | (145,390.00)   |
| 4342150.41.00 | SCO Pharmacy                             | (25,247.00)    | (21,942.00)    |            | 0.00   | (21,942.00)    |
| 4342200.41.00 | SCO Oxygen                               | (640.00)       | 0.00           |            | 0.00   | 0.00           |
| 4342450.41.00 | SCO Speech Therapy                       | (21,007.00)    | (5,975.00)     |            | 0.00   | (5,975.00)     |
| 4342550.41.00 | SCO X-Ray                                | (2,121.00)     | (4,437.00)     |            | 0.00   | (4,437.00)     |
| 4342650.41.00 | SCO Lab                                  | (810.00)       | (480.00)       |            | 0.00   | (480.00)       |
| 4342700.41.00 | SCO Contractural Adjustment              | 31,791.00      | (7,250.00)     |            | 0.00   | (7,250.00)     |
| 4502500.49.00 | Blue Cross Cert - Pharmacy               | (6,306.00)     | (19,824.00)    |            | 0.00   | (19,824.00)    |
| 4504000.49.00 | Blue Cross Cert - Physical Therapy       | (9,355.00)     | (16,604.00)    |            | 0.00   | (16,604.00)    |
| 4504500.49.00 | Blue Cross Cert - Occupational Therapy   | (7,690.00)     | (9,528.00)     |            | 0.00   | (9,528.00)     |
| 4505000.49.00 | Blue Cross Cert - Speech Therapy         | (1,442.00)     | (11,114.00)    |            | 0.00   | (11,114.00)    |
| 4507000.49.00 | Blue Cross Cert - X-Ray                  | 750.00         | (830.00)       |            | 0.00   | (830.00)       |
| 4508500.49.00 | Blue Cross Cert - Lab                    | (90.00)        | (480.00)       |            | 0.00   | (480.00)       |
| 4509000.49.00 | Blue Cross Cert - Contractural Adjustmen | 27,041.00      | 62,805.00      |            | 0.00   | 62,805.00      |
| 4601000.40.00 | Insurance - Room & Board                 | (36,590.00)    | (208,746.00)   |            | 0.00   | (208,746.00)   |
| 4604000.40.00 | Insurance - Physical Therapy             | (755.00)       | 619.00         |            | 0.00   | 619.00         |
| 4604500.40.00 | Insurance - Occupational Therapy         | (595.00)       | 0.00           |            | 0.00   | 0.00           |
| 4605000.40.00 | Insurance - Speech Therapy               | (614.00)       | 0.00           |            | 0.00   | 0.00           |
| 4608500.40.00 | Insurance - Lab                          | (30.00)        | 0.00           |            | 0.00   | 0.00           |
| 4609000.40.00 | Insurance - Contractural Adjustment      | (5,763.00)     | (7,054.00)     |            | 0.00   | (7,054.00)     |
| 4609990.40.00 | Insurance - Prior Year Adjustment        | 0.00           | 745.00         |            | 0.00   | 745.00         |
| 4701000.45.00 | Hospice - Room & Board                   | (314,438.00)   | (439,684.00)   |            | 0.00   | (439,684.00)   |
| 4703000.45.00 | Hospice - Oxygen                         | 90.00          | 0.00           |            | 0.00   | 0.00           |
| 4705000.45.00 | Hospice - Speech Therapy                 | (90.00)        | 0.00           |            | 0.00   | 0.00           |
| 4709000.45.00 | Hospice - Contractural Adjustment        | (70,629.00)    | (89,741.00)    |            | 0.00   | (89,741.00)    |
| 5003500.48.00 | Medicare B - Equipment Rental            | 0.00           | 62.00          |            | 0.00   | 62.00          |
| 5004000.48.00 | Medicare B - Physical Therapy            | (84,417.00)    | (43,766.00)    |            | 0.00   | (43,766.00)    |
| 5004500.48.00 | Medicare B - Occupational Therapy        | (59,841.00)    | (35,543.00)    |            | 0.00   | (35,543.00)    |
| 5005000.48.00 | Medicare B - Speech Therapy              | (25,376.00)    | (24,988.00)    |            | 0.00   | (24,988.00)    |
| 5008500.48.00 | Medicare B - Lab                         | (492.00)       | 235.00         |            | 0.00   | 235.00         |
| 5009000.48.00 | Medicare B - Contractural Adjustment     | 2,815.00       | (2,053.00)     |            | 0.00   | (2,053.00)     |
| 5064500.48.00 | Insurance B - Occupational Therapy       | (1,365.00)     | (6,444.00)     |            | 0.00   | (6,444.00)     |
| 5069000.48.00 | Insurance B - Contractural Adjustment    | 1,405.00       | 2,558.00       |            | 0.00   | 2,558.00       |
| 5510000       | WORKMENS COMP-DIR.OF NURSES              | 0.00           | 0.00           |            | 0.00   | 0.00           |
|               |                                          |                |                | CAIDJE - 1 | (0.00) |                |
| 5990100.51.00 | Barber/Beauty                            | (1,157.00)     | 0.00           |            | 0.00   | 0.00           |
| 5990150.51.00 | Patient Activities                       | (719.00)       | (939.00)       |            | 0.00   | (939.00)       |
| 5990400.51.00 | Employee/Guest Meals                     | (3,500.00)     | (3,109.00)     |            | 0.00   | (3,109.00)     |
| 5990410.51.00 | MOW Coastline                            | (2,015.00)     | 0.00           |            | 0.00   | 0.00           |

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|---------------|-----------------------------------------|--------------|--------------|------------|--------------|--------------|
|               |                                         | 12/31/2022   | 12/31/2023   |            |              | 12/31/2023   |
| 5990420.51.00 | MOW Federation                          | (93.00)      | 0.00         |            | 0.00         | 0.00         |
| 5990500.51.00 | Interest Income Banks                   | (595.00)     | (10,612.00)  |            | 0.00         | (10,612.00)  |
| 5990610.51.00 | Contributions                           | (2,839.00)   | (12,005.00)  |            | (346,200.00) | (358,205.00) |
|               |                                         |              |              | CAIDJE - 4 | (346,200.00) |              |
| 5990620.51.00 | Cards & Memorials                       | (3,967.00)   | (6,805.00)   |            | 0.00         | (6,805.00)   |
| 5990630.51.00 | Endowments                              | (1,510.00)   | 0.00         |            | 0.00         | 0.00         |
| 5990640.51.00 | Dues & Life Members                     | (2,761.00)   | (5,050.00)   |            | 0.00         | (5,050.00)   |
| 5990700.50.00 | Investment Income                       | (102,222.03) | (58,408.00)  |            | 0.00         | (58,408.00)  |
| 5990730.50.00 | Trudeau Retirement                      | (10.00)      | (422.00)     |            | 0.00         | (422.00)     |
| 5990780.51.00 | STATE RELIEF FUNDS                      | (542,123.00) | (285,622.00) |            | 0.00         | (285,622.00) |
| 5990800.51.00 | Misc.Income                             | (43,949.00)  | (443,785.00) |            | 346,200.00   | (97,585.00)  |
|               |                                         |              |              | CAIDJE - 4 | 346,200.00   |              |
| 5990810.51.00 | TEMP RESTRICTED INCOME                  | (11,478.00)  | 0.00         |            | 0.00         | 0.00         |
| 5990830.51.00 | TEMP RESTRICTED UNREALIZED INCOME       | 10,838.00    | 0.00         |            | 0.00         | 0.00         |
| 5990850.51.00 | Refund Workers Compensation             | 0.00         | (10,919.00)  |            | 0.00         | (10,919.00)  |
| 5990870.51.00 | TEMP RESTRICTED REALIZED INCOME         | 66,834.00    | 0.00         |            | 0.00         | 0.00         |
| 5990900.51.00 | Small Balance Adjustments               | 133.00       | 1,307.00     |            | 0.00         | 1,307.00     |
| 5990950.51.00 | Discounts Earned                        | (6.00)       | 0.00         |            | 0.00         | 0.00         |
| 5990970.50.00 | Unrealized Losses/Gains                 | 96,021.03    | (103,394.00) |            | 0.00         | (103,394.00) |
| 5990990.50.00 | Realized Gain                           | 338,184.00   | (148,273.00) |            | 0.00         | (148,273.00) |
| 7300100.60.00 | Administrator Salary                    | 153,347.00   | 170,166.00   |            | 0.00         | 170,166.00   |
| 730011.000    | Administrator Health Insurance          | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 7300110.60.00 | Administrator Health Insurance          | 23,707.00    | 25,365.00    |            | 0.00         | 25,365.00    |
| 730012.000    | Administrator Short Term Disability     | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 7300150.60.00 | Administrator Payroll Taxes             | 11,497.00    | 12,987.00    |            | 0.00         | 12,987.00    |
| 730016.000    | ADMIN WORKERS COMP                      | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 7300200.60.00 | Clerical Salaries                       | 306,842.00   | 341,700.00   |            | 0.00         | 341,700.00   |
| 730041.000    | Health Insurance                        | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 7300410.60.00 | Health Insurance                        | 226,219.00   | 260,001.00   |            | 0.00         | 260,001.00   |
| 730042.000    | Short Term Disability                   | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 7300420.60.00 | Short Term Disability                   | 5,890.00     | 0.00         |            | 0.00         | 0.00         |
| 7300430.60.00 | Other Benefits                          | 10,628.00    | 5,132.00     |            | 0.00         | 5,132.00     |
| 730044.000    | 403(b) Pension Plan                     | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 7300440.60.00 | 403(b) Pension Plan                     | 73,521.00    | 82,800.00    |            | 0.00         | 82,800.00    |
| 730045.000    | Payroll Taxes                           | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 7300450.60.00 | Payroll Taxes                           | 391,872.00   | 395,425.00   |            | 0.00         | 395,425.00   |
| 730046.000    | Workers Compensation                    | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 7300460.60.00 | Workers Compensation                    | 75,348.00    | 72,828.00    |            | 0.00         | 72,828.00    |
| 7301010.60.00 | EDP Services                            | 224,477.00   | 211,259.00   |            | 0.00         | 211,259.00   |
| 7301020.60.00 | Office Supplies                         | 25,111.00    | 27,013.00    |            | 0.00         | 27,013.00    |
| 7301030.60.00 | Telephone                               | 11,809.00    | 11,407.00    |            | 0.00         | 11,407.00    |
| 7301050.60.00 | Advertising-Help Wanted                 | 56,986.00    | 56,384.00    |            | 0.00         | 56,384.00    |
| 7301060.60.00 | Advertising-Promotional                 | 4,000.00     | 1,000.00     |            | 0.00         | 1,000.00     |
| 7301070.60.00 | Licenses & Dues Patient Care Related    | 15,007.00    | 11,858.00    |            | 0.00         | 11,858.00    |
| 730109.000    | Pension Plan Administration             | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 7301090.60.00 | Pension Plan Administration             | 4,321.00     | 4,301.00     |            | 0.00         | 4,301.00     |
| 7301110.60.00 | Educ./Training Administration & Clerica | 371.00       | 1,823.00     |            | 0.00         | 1,823.00     |
| 7301120.60.00 | Educ. Staff D.MDS Coor, Soc Serv,Other  | 7,571.00     | 5,406.00     |            | 0.00         | 5,406.00     |
| 7301130.60.00 | Educ./Training-DNS & Nursing            | 985.00       | 2,038.00     |            | 0.00         | 2,038.00     |
| 7301150.60.00 | Auto Expense                            | 20.00        | 177.00       |            | 0.00         | 177.00       |
| 7301200.60.00 | CORI Expense                            | 1,231.00     | 1,668.00     |            | 0.00         | 1,668.00     |
| 7301250.60.00 | NPDB NATL PRACTITIONER DATA BANK ENQUIR | 10.00        | 0.00         |            | 0.00         | 0.00         |
| 7301300.60.00 | Non Profit DES Claims                   | 8,506.00     | 0.00         |            | 0.00         | 0.00         |
| 7301400.60.00 | Accounting                              | 81,497.00    | 91,488.00    |            | 0.00         | 91,488.00    |
| 7301500.60.00 | Legal                                   | 4,456.00     | 54,778.00    |            | 0.00         | 54,778.00    |
| 7301530.60.00 | Professional Services                   | 176,666.00   | 125,095.00   |            | 0.00         | 125,095.00   |
| 7301700.60.00 | User Fee Assessment                     | 473,848.00   | 536,510.00   |            | 0.00         | 536,510.00   |
| 7301800.50.00 | Investment Fees                         | 16,378.00    | 26,151.00    |            | 0.00         | 26,151.00    |
| 7301900.60.00 | Service Charges-Bank                    | 4,129.00     | 4,027.00     |            | 0.00         | 4,027.00     |
| 7301910.60.00 | Late Charge                             | 1.00         | 1,348.00     |            | 0.00         | 1,348.00     |
| 7302010.69.00 | Director Of Nurses Salary               | 138,717.00   | 142,805.00   |            | 0.00         | 142,805.00   |
| 730202.000    | DON Health Insurance                    | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 730203.000    | DON Short Term Disability               | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 730205.000    | DON PENSION                             | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |
| 730206.000    | DON Payroll Taxes                       | 0.00         | 0.00         |            | 0.00         | 0.00         |
|               |                                         |              |              | CAIDJE - 1 | (0.00)       |              |

Client: **A443201 - New Bedford Jewish Convalescent Home, Inc.**  
Engagement: **MDMC 2023 - New Bedford Jewish Convalescent Home, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:01 - MCD SNF-CR TB Report**

| Account                                            | Description                             | CAID PP-1           | FS CP             | JE Ref # | CAIDJE      | CAID CP           |
|----------------------------------------------------|-----------------------------------------|---------------------|-------------------|----------|-------------|-------------------|
|                                                    |                                         | 12/31/2022          | 12/31/2023        |          |             | 12/31/2023        |
| 7302060.69.00                                      | DON Payroll Taxes                       | 11,571.00           | 12,182.00         |          | 0.00        | 12,182.00         |
| 7302110.69.00                                      | MDS Coord. Salary                       | 55,711.00           | 53,990.00         |          | 0.00        | 53,990.00         |
| 7302120.69.00                                      | MDS PURCHASE SERVICE                    | 540.00              | 0.00              |          | 0.00        | 0.00              |
| 7302230.69.00                                      | R.N. Salaries                           | 518,523.00          | 479,743.00        |          | 0.00        | 479,743.00        |
| 7302250.69.00                                      | R.N. Purchased Service                  | 19,750.00           | 209,064.00        |          | 0.00        | 209,064.00        |
| 7302320.69.00                                      | LPN Salaries                            | 851,318.00          | 885,440.00        |          | 0.00        | 885,440.00        |
| 7302340.69.00                                      | LPN Purchased Service                   | 134,254.00          | 163,514.00        |          | 0.00        | 163,514.00        |
| 7302400.69.00                                      | CNA Salaries                            | 956,888.00          | 951,928.00        |          | 0.00        | 951,928.00        |
| 7302430.69.00                                      | CNA Purchased Service                   | 184,165.00          | 432,635.00        |          | 0.00        | 432,635.00        |
| 7302510.69.00                                      | Staff Development Coord. Salary         | 118,093.00          | 160,097.00        |          | 0.00        | 160,097.00        |
| 7302610.69.00                                      | Medical Records Salary                  | 38,019.00           | 47,109.00         |          | 0.00        | 47,109.00         |
| 7303010.66.00                                      | Dietary Salaries                        | 445,099.00          | 485,065.00        |          | 0.00        | 485,065.00        |
| 7303020.66.00                                      | Dietary Food                            | 287,569.00          | 319,440.00        |          | 0.00        | 319,440.00        |
| 7303030.66.00                                      | Dietary Supplies & Expenses             | 60,447.00           | 67,171.00         |          | 0.00        | 67,171.00         |
| 7303040.66.00                                      | Dietician Purchased Service             | 69,668.00           | 64,335.00         |          | 0.00        | 64,335.00         |
| 7304010.68.00                                      | Plant Salaries                          | 130,434.00          | 116,637.00        |          | 0.00        | 116,637.00        |
| 7304020.68.00                                      | Plant Purchased Service                 | 135,380.00          | 151,536.00        |          | 0.00        | 151,536.00        |
| 7304021.68.00                                      | COVID TESTING PURCHASED SERVICE         | 136,860.00          | 0.00              |          | 0.00        | 0.00              |
| 7304030.68.00                                      | Plant Supplies & Expenses               | 26,085.00           | 24,533.00         |          | 0.00        | 24,533.00         |
| 7304031.68.00                                      | COVID RELATED PLANT SUPPLIES & EXPENSES | 8,834.00            | 6,059.00          |          | 0.00        | 6,059.00          |
| 7304040.68.00                                      | Plant Utilities                         | 265,615.00          | 281,163.00        |          | 0.00        | 281,163.00        |
| 7304050.68.00                                      | Plant Repairs                           | 59,557.00           | 97,631.00         |          | 0.00        | 97,631.00         |
| 7304051.68.00                                      | PLANT REPAIRS - LABOR                   | 30,260.00           | 2,458.00          |          | 0.00        | 2,458.00          |
| 7305010.68.00                                      | Laundry Salaries                        | 182,909.00          | 210,371.00        |          | 0.00        | 210,371.00        |
| 7305020.68.00                                      | Laundry Supplies & Expenses             | 25,706.00           | 27,159.00         |          | 0.00        | 27,159.00         |
| 7305030.68.00                                      | Laundry Linen                           | 1,363.00            | 1,365.00          |          | 0.00        | 1,365.00          |
| 7306010.68.00                                      | Housekeeping Salaries                   | 260,335.00          | 290,549.00        |          | 0.00        | 290,549.00        |
| 7306020.68.00                                      | Housekeeping Supplies & Expenses        | 25,887.00           | 29,584.00         |          | 0.00        | 29,584.00         |
| 7307010.65.00                                      | Social Worker Salary                    | 94,658.00           | 133,757.00        |          | 0.00        | 133,757.00        |
| 7307020.65.00                                      | Social Service Consultant               | 4,990.00            | 6,105.00          |          | 0.00        | 6,105.00          |
| 7307100.65.00                                      | Medical Supplies                        | 205,511.00          | 213,280.00        |          | 0.00        | 213,280.00        |
| 7307101.65.00                                      | MEDICAL SUPPLIES-COVID 19 RELATED       | 36,875.00           | 37,206.00         |          | 0.00        | 37,206.00         |
| 7307110.65.00                                      | Oxygen                                  | 11,435.00           | 12,771.00         |          | 0.00        | 12,771.00         |
| 7307130.65.00                                      | Lab Expense                             | 13,063.00           | 22,178.00         |          | 0.00        | 22,178.00         |
| 7307140.65.00                                      | XRAY                                    | 2,655.00            | 4,055.00          |          | 0.00        | 4,055.00          |
| 7307160.65.00                                      | Medical Treatment-Other                 | 0.00                | 2,974.00          |          | 0.00        | 2,974.00          |
| 7307200.65.00                                      | Medical Director                        | 24,000.00           | 24,000.00         |          | 0.00        | 24,000.00         |
| 7308010.64.00                                      | Recreation Salaries                     | 173,161.00          | 222,130.00        |          | 0.00        | 222,130.00        |
| 7308020.64.00                                      | Recreation Supplies & Expense           | 11,206.00           | 14,896.00         |          | 0.00        | 14,896.00         |
| 7308040.64.00                                      | Occupational Therapy Indirect Consult   | 25,724.00           | 25,364.00         |          | 0.00        | 25,364.00         |
| 7308050.64.00                                      | Physical Therapy Indirect Consult       | 27,679.00           | 26,075.00         |          | 0.00        | 26,075.00         |
| 7308060.64.00                                      | Speech Therapy Indirect Consult         | 13,511.00           | 14,554.00         |          | 0.00        | 14,554.00         |
| 7308070.64.00                                      | Therapy Supplies                        | 13,823.00           | 14,200.00         |          | 0.00        | 14,200.00         |
| 7309120.71.00                                      | Depreciation-Other Improvements         | 227,412.00          | 167,625.00        |          | 0.00        | 167,625.00        |
| 7309130.71.00                                      | Depreciation-Furniture & Equipment      | 81,624.00           | 60,786.00         |          | 0.00        | 60,786.00         |
| 7309150.71.00                                      | Depreciation-Computer Hardware          | 9,060.00            | 4,815.00          |          | 0.00        | 4,815.00          |
| 7309160.72.00                                      | Insurance - Other                       | 22,290.00           | 0.00              |          | 0.00        | 0.00              |
| 7309170.72.00                                      | Insurance-Building & Equipment          | 31,860.00           | 32,316.00         |          | 0.00        | 32,316.00         |
| 7309180.72.00                                      | Liability Insurance                     | 65,664.00           | 65,700.00         |          | 0.00        | 65,700.00         |
| 7309191.72.00                                      | LOC INTEREST                            | 1,602.00            | 11,614.00         |          | 0.00        | 11,614.00         |
| 7310320.90.00                                      | Fine                                    | 10,205.00           | 87.00             |          | 0.00        | 87.00             |
| 7310400.90.00                                      | Bad Debt Expense                        | 324,173.00          | 30,516.00         |          | 0.00        | 30,516.00         |
| 7310540.90.00                                      | Plaques                                 | 327.00              | 182.00            |          | 0.00        | 182.00            |
| 7310570.90.00                                      | Misc. Expense                           | 5,698.00            | 26,956.00         |          | 0.00        | 26,956.00         |
| 7310580.90.00                                      | Fine                                    | 335,212.00          | 0.00              |          | 0.00        | 0.00              |
| 7311210.67.00                                      | Pharmacy-Medicare A                     | 63,102.00           | 90,987.00         |          | 0.00        | 90,987.00         |
| 7311240.67.00                                      | Medical Treatment-Medicare A            | 12,524.00           | 3,933.00          |          | 0.00        | 3,933.00          |
| 7311250.67.00                                      | Lab-Medicare A                          | 35,569.00           | 42,155.00         |          | 0.00        | 42,155.00         |
| 7311260.67.00                                      | Xray-Medicare A                         | 4,739.00            | 11,502.00         |          | 0.00        | 11,502.00         |
| 7311270.67.00                                      | Ambulance-Medicare A                    | 360.00              | 5,763.00          |          | 0.00        | 5,763.00          |
| 7311310.67.00                                      | Occupational Therapy-Medicare A         | 82,463.00           | 98,784.00         |          | 0.00        | 98,784.00         |
| 7311320.67.00                                      | Physical Therapy-Medicare A             | 89,449.00           | 111,961.00        |          | 0.00        | 111,961.00        |
| 7311330.67.00                                      | Speech Therapy-Medicare A               | 38,240.00           | 27,337.00         |          | 0.00        | 27,337.00         |
| 7311410.67.00                                      | Occupational Therapy-Medicare B         | 35,156.00           | 27,015.00         |          | 0.00        | 27,015.00         |
| 7311420.67.00                                      | Physical Therapy-Medicare B             | 57,267.00           | 34,384.00         |          | 0.00        | 34,384.00         |
| 7311430.67.00                                      | Speech Therapy-Medicare B               | 18,766.00           | 18,619.00         |          | 0.00        | 18,619.00         |
| 9000000.00.00                                      | CLA - Prior Year Income/Expense         | (24,258.00)         | 0.00              |          | 0.00        | 0.00              |
| <b>Subtotal : None</b>                             |                                         | <b>1,690,087.00</b> | <b>155,467.00</b> |          | <b>0.00</b> | <b>155,467.00</b> |
| <b>Total [P&amp;L] Profit &amp; Loss Groupings</b> |                                         | <b>1,690,087.00</b> | <b>155,467.00</b> |          | <b>0.00</b> | <b>155,467.00</b> |
| <b>Sum of Account Groups</b>                       |                                         | <b>0.00</b>         | <b>0.00</b>       |          | <b>0.00</b> | <b>0.00</b>       |
| <b>Net (Income) Loss</b>                           |                                         | <b>0.00</b>         | <b>0.00</b>       |          | <b>0.00</b> | <b>0.00</b>       |

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Client: **A443201 - New Bedford Jewish Convalescent Home, Inc.**  
Engagement: **MDMC 2023 - New Bedford Jewish Convalescent Home, Inc.**  
Period Ending: **12/31/2023**  
Trial Balance: **T-01 - Master TB**  
Workpaper: **T:02 - MCD SNF-CR Groupings Report**

| Account                                                       | Description                               | CAID CP<br>12/31/2023 | CAID PP-1<br>12/31/2022 |
|---------------------------------------------------------------|-------------------------------------------|-----------------------|-------------------------|
| <b>Group : [S6L1.1C1]</b>                                     | <b>Cash and Cash Equivalents</b>          |                       |                         |
| <b>Subgroup : None</b>                                        |                                           |                       |                         |
| 1000550.10.00                                                 | Citizen MMA                               | 236,187.00            | 499,695.00              |
| 1001011.10.00                                                 | NEW CITIZEN CHECKING 509-7                | 45,039.00             | 138,609.00              |
| 1001040.10.00                                                 | BayCoast Bank                             | 127,434.00            | 208,669.00              |
| 1001050.10.00                                                 | Sovereign Checking                        | 250.00                | 250.00                  |
| 1001060.10.00                                                 | Citizens Business MM                      | 724.00                | 724.00                  |
| 1001080.10.00                                                 | Sovereign MMA-2                           | 30,787.00             | 100,744.00              |
| 1001090.10.00                                                 | Webster Bank Checking                     | 7,414.00              | 7,414.00                |
| 1001200.10.00                                                 | Net Payroll                               | 3,217.00              | 2,762.00                |
| <b>Subtotal : None</b>                                        |                                           | <b>451,052.00</b>     | <b>958,867.00</b>       |
| <b>Total [S6L1.1C1]</b>                                       | <b>Cash and Cash Equivalents</b>          | <b>451,052.00</b>     | <b>958,867.00</b>       |
| <b>Group : [S6L1.5C1]</b>                                     | <b>Payer Accounts Receivable</b>          |                       |                         |
| <b>Subgroup : [S6L1.5C1A/R Mass Medicaid Non Managed Care</b> |                                           |                       |                         |
| 1110000.11.00                                                 | A/R-Private                               | 368,068.00            | 235,893.00              |
| 1120000.11.00                                                 | A/R-Medicaid                              | 625,183.00            | 385,840.00              |
| 1120100.11.00                                                 | A/R-Senior Whole Health                   | 675.00                | 5,387.00                |
| 1120150.11.00                                                 | A/R-Senior Whole Health Skilled           | (11,615.00)           | (12,867.00)             |
| 1130000.11.00                                                 | A/R-Medicare Part A                       | 190,860.00            | 247,875.00              |
| 1140000.11.00                                                 | A/R-Medicare Part B                       | (10,135.00)           | 3,809.00                |
| 1141000.11.00                                                 | A/R- Blue Cross Cert                      | (45,917.00)           | (72,533.00)             |
| 1150000.11.00                                                 | A/R-Co-Insurance Part A                   | 65,101.00             | 18,588.00               |
| 1160000.11.00                                                 | A/R-Co-Insurance Part B                   | (1,914.00)            | (476.00)                |
| 1161000.11.00                                                 | A/R-Medicaid Co-Insurance Part A          | 680.00                | (3,015.00)              |
| 1161050.11.00                                                 | A/R-Medicaid Co-Insurance Part B          | (2,036.00)            | (1,493.00)              |
| 1163000.11.00                                                 | A/R-Private Co-Insurance Part A           | 14,722.00             | 1,562.00                |
| 1163100.11.00                                                 | A/R-Private Co-Insurance Part B           | 15.00                 | 0.00                    |
| 1193000.11.00                                                 | A/R-Hospice                               | 96,567.00             | 5,347.00                |
| 1200000.11.CLA                                                | CREDIT BALANCE OFFSET                     | 193,007.00            | 166,043.00              |
| 1210000.11.00                                                 | AR-Managed Care                           | 5,764.00              | 4,853.00                |
| <b>Subtotal [S6L1.5C1F]</b>                                   | <b>A/R Mass Medicaid Non Managed Care</b> | <b>1,489,025.00</b>   | <b>984,813.00</b>       |
| <b>Total [S6L1.5C1]</b>                                       | <b>Payer Accounts Receivable</b>          | <b>1,489,025.00</b>   | <b>984,813.00</b>       |
| <b>Group : [S6L1.6C1]</b>                                     | <b>Less Reserve for Bad Debts</b>         |                       |                         |
| <b>Subgroup : None</b>                                        |                                           |                       |                         |
| 1200000.11.00                                                 | A/R-Allowance For Bad Debt                | (261,662.00)          | (251,662.00)            |
| <b>Subtotal : None</b>                                        |                                           | <b>(261,662.00)</b>   | <b>(251,662.00)</b>     |
| <b>Total [S6L1.6C1]</b>                                       | <b>Less Reserve for Bad Debts</b>         | <b>(261,662.00)</b>   | <b>(251,662.00)</b>     |
| <b>Group : [S6L1.13C1]</b>                                    | <b>Prepaid Insurance</b>                  |                       |                         |
| <b>Subgroup : None</b>                                        |                                           |                       |                         |
| 1004300.14.00                                                 | Prepaid Insurance                         | 109,558.00            | 84,718.00               |
| <b>Subtotal : None</b>                                        |                                           | <b>109,558.00</b>     | <b>84,718.00</b>        |
| <b>Total [S6L1.13C1]</b>                                      | <b>Prepaid Insurance</b>                  | <b>109,558.00</b>     | <b>84,718.00</b>        |

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