

**Northbridge Rehab Center, LLC**  
**Trial Balance by Account**  
**01/31/2022-12/31/2022**

<u>Account</u>	<u>Description</u>	<u>Amount</u>
101000.000	Cash - Operating	(486,464.75)
102000.000	Cash - Petty	500.00
111000.000	A/R - Private	98,030.98
112000.000	A/R - Medicare Part A	72,944.80
112500.000	A/R - Medicare Part B	6,434.74
113000.000	A/R - Medicaid	826,031.92
114000.000	A/R - Hospice	177,476.54
115000.000	A/R - Managed Care	115,669.18
115500.000	A/R - PACE	496,758.45
117100.000	A/R - Co-Insurance Part A	24,270.47
117200.000	A/R - Co-Insurance Part B	5,923.60
117300.000	A/R - Insurance	23,373.88
117400.000	A/R - Resources	223,403.56
117700.000	A/R - Other	106,517.68
119000.000	Reserve For Bad Debts	22,676.32
132000.000	A/R - Misc.	161,857.27
151000.000	Prepaid - Expenses	53,424.46
152000.000	Prepaid - Insurance	(28,492.76)
157000.000	Prepaid - Other Expenses	22,257.17
158000.000	Exchange - Residents	(7,763.80)
158100.000	Exchange - PNA	(65.00)
158200.000	Exchange - Other	(226.16)
158300.000	Resident Refunds	7,294.20
161000.000	Leasehold Improvements	31,889.43
163000.000	Furniture & Fixture	12,285.75
163500.000	Equipment	13,083.03
164000.000	Computer Hardware	55,969.27
167200.000	Accum. Dep'n - Furniture & Fixture	(98.42)
167400.000	Accum. Dep'n - Computer Hardware	(3,324.59)
181000.000	Utility Deposits	45,430.00
185000.000	Goodwill	2,970,000.00
185500.000	Accum. Amort - Goodwill	(99,271.23)
	<b>Total Assets</b>	<b>4,947,795.99</b>

<u>Account</u>	<u>Description</u>	<u>Amount</u>
201000.000	Accounts Payable	(1,843,363.44)
203000.000	Accrued Expenses	(184,784.65)
212000.000	State Withholding Taxes	1,111.10
216000.000	401K Withholding	(1,110.90)
219000.000	Other Payroll Withholdings	690.24
219100.000	Other Payroll W/H - Accident	(5,117.34)
219101.000	Other Payroll W/H Hosp Indemnity	(791.48)
219200.000	Other Payroll W/H - Cancer	(903.06)
219300.000	Other Payroll W/H - Critical	(2,836.55)
219500.000	Other Payroll W/H - Life	(4,699.23)
219600.000	Other Payroll W/H - LTD	(429.25)
219700.000	Other Payroll W/H - STD	(5,971.20)
219800.000	Other Payroll W/H - Vision	(117.37)
220000.000	Accrued Salaries & Wages	(267,256.18)
221000.000	Accrued Vacation	(55,917.48)
222000.000	Accrued Sick	(32,649.84)
223000.000	Accrued Payroll Taxes	(29,093.14)
245000.000	Due Medicaid - User Fees	(202,674.96)
261000.000	Due To/From Pointe Group Care, LLC	(755,022.24)
264660.000	Due to From Northbridge ALF	218,368.75
264670.000	Due to from Northbridge Day Care	(166,686.20)
268730.000	Due to From 85 Beaumont Drive LLC	204,712.86
268740.000	Due to 4001 33rd Ct LLC	69,000.00
304000.000	Member Equity	(2,811,709.14)
308000.000	Retained Earnings	755,011.52
	Net (Income) / Loss	174,443.19
	<b>Total Liabilities and Equity</b>	<b>(4,947,795.99)</b>
401000.000	Private Income	(1,896,107.62)
402000.000	Medicare Income	(1,027,402.28)
402100.000	2% Medicare Sequestration - Part A	11,260.10
403000.000	Medicaid Income	(4,771,465.38)
405000.000	Hospice Income	(1,080.00)
406000.000	Managed Care Income	(454,021.84)
407000.000	PACE/ SCO Income	(3,347,422.80)
409995.000	Small Balance Adjustments	(5,859.93)
409999.000	AR Transfer/Suspense	120.19

<u>Account</u>	<u>Description</u>	<u>Amount</u>
431200.000	Physical Therapy - Medicare A	(95,821.24)
431300.000	Physical Therapy - Medicare B	(56,446.85)
431400.000	Physical Therapy - Medicaid	(9,239.69)
431500.000	Physical Therapy - Managed Care	(171,861.71)
432200.000	Occ. Therapy - Medicare A	(88,818.98)
432300.000	Occ. Therapy - Medicare B	(24,971.53)
432400.000	Occ. Therapy - Medicaid	(10,154.65)
432500.000	Occ. Therapy - Managed Care	(120,457.48)
432600.000	Occ. Therapy - PACE	(18.67)
433200.000	Speech Therapy - Medicare A	(6,987.91)
433300.000	Speech Therapy - Medicare B	(8,060.65)
433400.000	Speech Therapy - Medicaid	(812.22)
433500.000	Speech Therapy - Managed Care	(25,556.87)
435200.000	IV Therapy - Medicare A	(5,570.38)
435500.000	IV Therapy - Managed Care	(3,651.08)
437200.000	Pharmacy - Medicare A	(96,187.66)
437400.000	Pharmacy - Medicaid	(23,753.30)
437500.000	Pharmacy - Managed Care	(114,349.16)
438200.000	Laboratory - Medicare A	(7,074.75)
438500.000	Laboratory - Managed Care	(5,904.87)
439200.000	X-Ray - Medicare A	(3,430.65)
439400.000	X-Ray - Medicaid	(75.00)
439500.000	X-Ray - Managed Care	(877.27)
444200.000	Medical Supplies - Medicare A	(765.01)
444400.000	Medical Supplies - Medicaid	(608.13)
445200.000	Complex Medical - Medicare A	(2,964.38)
445500.000	Complex Medical - Managed Care	(1,241.00)
482000.000	Cont. Adj. - Medicare A	308,007.70
483000.000	Cont. Adj. - Medicare B	23,733.78
484000.000	Cont. Adj. - Medicaid	45,506.71
487000.000	Cont. Adj. - Managed Care	290,489.46
488000.000	Cont. Adj. - PACE	1,810.62
491000.000	Barber/Beauty Income	69.00
497500.000	Interest Income	(99.07)
498000.000	Other Income	(126,287.82)
498100.000	Other Income-Stimulus	(464,779.90)
	<b>Total Revenue</b>	<b>(12,299,190.17)</b>

<u>Account</u>	<u>Description</u>	<u>Amount</u>
611000.000	Salary - Administrator	121,733.60
611500.000	Salaries - Clerical	146,970.75
611700.000	Purchased Service - Admin.	71,880.00
611800.000	Purchased Service - Clerical	619.25
612000.000	Management Fees	725,323.38
612200.000	User Fee Assessment	859,481.75
612500.000	Payroll Taxes	444,154.55
612600.000	Group Health Insurance	226,043.25
612700.000	Group Dental Insurance	17,816.65
612800.000	Group Life/STD Insurance	12,555.76
612900.000	Workers Comp. Insurance	68,400.00
613000.000	Pension Expense	3,284.85
613100.000	Tuition & Edu. Reimbursement	563.13
613200.000	Seminars & In-service	3,781.35
613300.000	Employee Benefits - Other	6,384.74
613400.000	Travel/Conventions/Meetings	74.78
613500.000	Mileage Reimbursement	182.52
613600.000	Software Support	101,930.64
614000.000	Legal Fees	65,066.42
614100.000	Accounting Fees	11,550.00
614200.000	Professional Services	4,814.33
614600.000	Payroll Services	24,009.51
614700.000	Telephone	10,785.43
614800.000	Postage	2,053.66
615000.000	Office Supplies & Expenses	20,153.25
615100.000	Licenses & Dues	11,013.76
615200.000	Lic & Dues -non patient related	350.00
615300.000	Leases	17,869.72
615400.000	Equipment Rental	30,726.64
615600.000	Satellite Expenses	13,681.24
615800.000	Internet Access	8,000.45
616000.000	Late Charges	2,609.99
616100.000	Bank Charges	477.15
616200.000	Advertising - help wanted	667.74
616300.000	Advertising - Promotional	3,539.00
616400.000	Business Promotional Expenses	361.92
616600.000	CORI	2,602.41
616800.000	Credit Card Expense	1,243.37

<u>Account</u>	<u>Description</u>	<u>Amount</u>
616900.000	Marketing Expenses	1,193.44
617000.000	Interest Expenses	56.50
617050.000	Finance Charge	604.21
617100.000	Fines & Penalties	982.71
617200.000	Taxes - Other	56.05
617800.000	Stimulus 19 Expenses	184,545.00
617900.000	Miscellaneous Expenses	5,379.84
618000.000	General Liability Insurance	119,880.00
621000.000	Rent Expense	736,819.08
623000.000	Personal Property Tax	11,462.66
631000.000	Salaries - Plant	133,887.01
632000.000	Purchased Service - Plant	144,325.74
636000.000	Gas	45,829.27
636100.000	Electricity	160,509.44
636200.000	Water & Sewerage	65,285.88
637000.000	Trash Removal	39,610.93
637300.000	Snow Removal	22,882.97
638000.000	Repairs	536.00
639000.000	Supplies & Expenses - Plant	29,161.83
641000.000	Salaries - Dietary	637,155.96
641100.000	Salaries - Dietician	24,775.00
642000.000	Purchased Service - Dietary	1,809.09
642100.000	Purchased Service - Dietician	11,534.45
644000.000	Raw Food	351,589.23
645000.000	Food Supplements	9,573.84
649000.000	Supplies & Expenses - Dietary	45,472.08
652000.000	Purchased Service - Laundry	204,127.98
653000.000	Linen & Bedding	8,732.65
659000.000	Supplies & Expenses - Laundry	4,545.54
662000.000	Purchased Service - Housekeeping	226,049.42
669000.000	Supplies & Exp. - Housekeeping	49,027.56
671000.000	Salary - Director of Nursing	130,459.29
671100.000	Salaries - ADON	83,248.57
671200.000	Salaries - Nursing Manager	87,828.61
671300.000	Salaries - Eve & w/e Manager	66,324.96
671400.000	Salaries - Staff Development	67,371.45
671600.000	Salaries - MDS/OBRA	98,726.85
671800.000	Salaries - MMQ Eval Nurse	73,920.12

<u>Account</u>	<u>Description</u>	<u>Amount</u>
672100.000	Salaries - R.N. Unit A	58,087.51
672200.000	Salaries - R.N. Unit B	37,234.99
672300.000	Salaries - R.N. Unit C	37,829.57
673100.000	Salaries - L.P.N. Unit A	576,035.80
673200.000	Salaries - L.P.N. Unit B	255,624.99
673300.000	Salaries - L.P.N. Unit C	225,816.11
674100.000	Salaries - C.N.A. Unit A	1,201,107.63
674200.000	Salaries - C.N.A. Unit B	177,491.54
674300.000	Salaries - C.N.A. Unit C	35,497.47
674400.000	Salaries - C.N.A. Unit D	3,479.39
674600.000	Salaries- RCA Unit A	55,663.59
675200.000	Salaries - Nursing Clerical	75,350.64
675300.000	Salaries - Nursing Scheduler	55,046.43
676100.000	Purchased Serv. - RN Unit A	217,640.80
677100.000	Purchased Serv. - LPN Unit A	646,325.75
678100.000	Purchased Serv. - CNA Unit A	456,026.27
678500.000	Medical Director	38,950.00
679000.000	QA Consultant	154.52
679100.000	MDS Consultant	17,425.00
679400.000	Pharmacy Consultant	9,883.50
679500.000	C.N.A. Testing	3,181.63
679900.000	Supplies & Expense - Nursing	168,544.93
681000.000	Salaries - Social Services	27,153.19
681100.000	Salaries - Admissions	73,485.11
681200.000	Salaries - Clinical Liaison	85,222.24
682000.000	Purchased Serv - Social Services	101,145.66
682700.000	Purchase Service-Admissions	25,000.02
683000.000	Social Service Consultant	4,200.00
691000.000	Salaries - Activities	287,799.76
692000.000	Purchased Service - Activities	4,880.00
699000.000	Supplies & Expenses - Activities	13,818.45
712200.000	Physical Therapy - Medicare A	54,281.46
712300.000	Physical Therapy - Medicare B	37,199.34
712400.000	Physical Therapy - Medicaid	5,442.00
712500.000	Physical Therapy - Managed Care	83,623.90
712600.000	Physical Therapy - PACE	4,430.98
712800.000	Physical Therapy - Other	250.04
722200.000	Occ. Therapy - Medicare A	47,757.85

<u>Account</u>	<u>Description</u>	<u>Amount</u>
722300.000	Occ. Therapy - Medicare B	21,161.10
722400.000	Occ. Therapy - Medicaid	3,378.00
722500.000	Occ. Therapy - Managed Care	55,260.29
722600.000	Occ. Therapy - PACE	2,283.06
722800.000	Occ. Therapy - Other	249.98
732200.000	Speech Therapy - Medicare A	7,445.69
732300.000	Speech Therapy - Medicare B	6,793.32
732400.000	Speech Therapy - Medicaid	620.90
732500.000	Speech Therapy - Managed Care	14,279.08
732600.000	Speech Therapy - PACE	796.42
732800.000	Speech Therapy - Other	249.98
746500.000	IV Therapy - Managed Care	1,705.54
752400.000	Oxygen - Medicaid	3,661.93
753000.000	Oxygen - Non-billable	23,925.83
754000.000	Oxygen	2,496.34
756200.000	Pharmacy - Medicare A	50,815.84
756400.000	Pharmacy - Medicaid	6,305.12
756500.000	Pharmacy - Managed Care	41,539.17
759000.000	Supplies - Pharmacy	21,253.60
762200.000	Laboratory - Medicare A	8,854.49
762400.000	Laboratory - Medicaid	814.73
762500.000	Laboratory - Managed Care	6,359.42
763000.000	Laboratory - Non-billable	2,012.48
766200.000	X-Ray - Medicare A	5,117.64
766400.000	X-Ray - Medicaid	250.79
766500.000	X-Ray - Managed Care	2,461.04
767000.000	X-Ray - Non-billable	1,784.00
786200.000	Medical Supplies - Medicare A	885.01
786400.000	Medical Supplies - Medicaid	801.04
787000.000	Medical Supplies - Non-billable	2,295.02
792200.000	Complex Medical - Medicare A	4,588.67
792400.000	Complex Medical - Medicaid	15,099.94
792500.000	Complex Medical - Managed Care	4,239.39
792600.000	Complex Medical - PACE	796.88
792800.000	Complex Medical - Other	3,149.27
793000.000	Complex Medical - Non-billable	8,595.87
796200.000	Transportation - Medicare A	372.80
797000.000	Transportation - Non-billable	4,750.08

<u>Account</u>	<u>Description</u>	<u>Amount</u>
801000.000	Outpatient Ancillary Expenses	57.40
	<b>Total Expenses</b>	<b>12,473,633.36</b>

<b>Total Assets</b>	<b>4,947,795.99</b>
<b>Total Liabilities and Equity</b>	<b>(4,947,795.99)</b>
<b>Total Revenue</b>	<b>(12,299,190.17)</b>
<b>Total Expenses</b>	<b>12,473,633.36</b>
<b>Net (Income) / Loss</b>	<b>174,443.19</b>



Northbridge Rehab Trial Balance 1/1/22 - 12/31/22									
Sch	Line	Col	Sub	Orig acct	Account	Description	Year-to-Date	Comment	Ln Total
6	L1.1	1		1025	101000.000	Cash - Operating	(486,464.75)		
6	L1.1	1		1025	102000.000	Cash - Petty	500.00		
6	L1.5	1		1063	111000.000	A/R - Private	98,030.98		
6	L1.5	1		1073	112000.000	A/R - Medicare Part A	72,944.80		
6	L1.5	1		1073	112500.000	A/R - Medicare Part B	6,434.74		
6	L1.5	1		1079	113000.000	A/R - Medicaid	826,031.92		
6	L1.5	1		1079	114000.000	A/R - Hospice	177,476.54		
6	L1.5	1		1066	115000.000	A/R - Managed Care	115,669.18		
6	L1.5	1		1083	115500.000	A/R - PACE	496,758.45		
6	L1.5	1		1089	117100.000	A/R - Co-Insurance Part A	24,270.47		
6	L1.5	1		1089	117200.000	A/R - Co-Insurance Part B	5,923.60		
6	L1.5	1		1089	117300.000	A/R - Insurance	23,373.88		
6	L1.5	1		1063	117400.000	A/R - Resources	223,403.56		
6	L1.5	1		1089	117700.000	A/R - Other	106,517.68		
6	L1.6	1		1140	119000.000	Reserve For Bad Debts	22,676.32		22,676
6	L1.8	1		1180	264660.000	Due to From Northbridge ALF	218,368.75		
6	L1.8	1		1180	268730.000	Due to From 85 Beaumont Drive LLC	204,712.86		
6	L1.8	1		1180	268740.000	Due to 4001 33rd Ct LLC	69,000.00		
6	L1.13	1		1280	152000.000	Prepaid - Insurance	(28,492.76)		(28,493)
6	L1.15	1		1300	151000.000	Prepaid - Expenses	53,424.46		
6	L1.15	1		1300	157000.000	Prepaid - Other Expenses	22,257.17		
6	L1.15	1		1300	158000.000	Exchange - Residents	(7,763.80)		
6	L1.15	1		1300	158100.000	Exchange - PNA	(65.00)		
6	L1.15	1		1300	158200.000	Exchange - Other	(226.16)		
6	L1.15	1		1300	158300.000	Resident Refunds	7,294.20		74,921
6	L1.17	1		1310	132000.000	A/R - Misc.	161,857.27		161,857
6	L2.3	1	L1.3 4	1626.1	161000.000	Leashold Improvements	31,889.43		
6	L2.4	1	L1.4 4	1651.1	163000.000	Furniture & Fixture	12,285.75		
6	L2.4	1	L1.4 4	1651.1	163500.000	Equipment	13,083.03		
6	L2.4	1	L1.4 4	1651.1	164000.000	Computer Hardware	55,969.27		
6	L2.4	1	L1.4 7	1652.2	167200.000	Accum Dep'n - Furniture & Fixture	(98.42)		
6	L2.4	1	L1.4 7	1652.2	167400.000	Accum Dep'n - Computer Hardware	(3,324.59)		
6	L3A.100	2		1960	181000.000	Utility Deposits	45,430.00		
6	L3A.100	2		1940	185000.000	Goodwill	2,970,000.00		
6	L3A.100	2		1940	185500.000	Accum Amort - Goodwill	(99,271.23)		2,916,159
						<b>Total Assets</b>	<b>5,439,877.60</b>		<b>5,439,878</b>
6	L5.1	1		2020	201000.000	Accounts Payable	(1,843,363.44)		(1,843,363)
6	L5.2	1		2030	203000.000	Accrued Expenses	(184,784.65)		(184,785)
6	L5.3	1		2030	245000.000	Due Medicaid - User Fees	(202,674.96)		(202,675)
6	L5.7	1		2220	216000.000	401K Withholding	(1,110.90)		
6	L5.7	1		2200	212000.000	State Withholding Taxes	1,111.10		
6	L5.7	1		2200	219000.000	Other Payroll Withholdings	690.24		
6	L5.7	1		2200	219100.000	Other Payroll W/H- Accident	(5,117.34)		
6	L5.7	1		2200	219101.000	Other Payroll W/H-Hospital Indemnity	(791.48)		
6	L5.7	1		2200	219200.000	Other Payroll W/H- Cancer	(903.06)		
6	L5.7	1		2200	219300.000	Other Payroll W/H- Critical Care	(2,836.55)		
6	L5.7	1		2200	219500.000	Other Payroll W/H- Life	(4,699.23)		
6	L5.7	1		2200	219600.000	Other Payroll W/H LTD	(429.25)		
6	L5.7	1		2200	219700.000	Other Payroll W/H STD	(5,971.20)		
6	L5.7	1		2200	219800.000	Other Payroll W/H- Vision	(117.37)		
6	L5.7	1		2190	220000.000	Accrued Salaries & Wages	(267,256.18)		
6	L5.7	1		2190	221000.000	Accrued Vacation	(55,917.48)		
6	L5.7	1		2190	222000.000	Accrued Sick	(32,649.84)		
6	L5.7	1		2200	223000.000	Accrued Payroll Taxes	(29,093.14)		(405,092)
6	L6.2	1		1180	261000.000	Due To/From Pointe Group Care, LLC	(755,022.24)		
6	L6.2	1		1180	264670.000	Due to from Northbridge Day Care	(166,686.20)		(921,708)
6	L8B.1	1		2520	304000.000	Member Equity	(2,811,709.14)		
6	L8B.1	1		2520	308000.000	Retained Earnings	755,011.52		(2,056,698)
6	L8B.4	1				Net (Income)/ Loss	174,443.19		174,443
						<b>Total Liabilities &amp; Equity</b>	<b>(5,439,877.60)</b>		<b>(5,439,878)</b>
2	L1.1	1		3003.1	401000.000	Private Income	(1,896,107.62)		(1,896,108)
2	L1.2	1		3003.2	406000.000	Managed Care Income	(454,021.84)		
2	L1.2	1		3003.2	487000.000	Cont Adj - Managed Care	290,489.46		(163,532)
2	L1.2	2	2.2	3005.2	431500.000	Physical Therapy - Managed Care	(171,861.71)		
2	L1.2	2	2.2	3005.2	432500.000	Occ Therapy - Managed Care	(120,457.48)		
2	L1.2	2	2.2	3005.2	433500.000	Speech Therapy - Managed Care	(25,556.87)		

Northbridge Rehab Trial Balance 1/1/22 - 12/31/22									
Sch	Line	Col	Sub	Orig acct	Account	Description	Year-to-Date	Comment	Ln Total
2	L1.2	2	2.2	3005.2	435500.000	IV Therapy - Managed Care	(3,651.08)		
2	L1.2	2	2.1	3005.2	437500.000	Pharmacy - Managed Care	(114,349.16)		
2	L1.2	2	2.4	3005.2	438500.000	Laboratory - Managed Care	(5,904.87)		
2	L1.2	2	2.4	3005.2	439500.000	X-Ray - Managed Care	(877.27)		
2	L1.2	2	2.3	3005.2	445500.000	Complex Medical - Managed Care	(1,241.00)		
2	L1.4	1		3003.4	402000.000	Medicare Income	(1,027,402.28)		
2	L1.4	1		3003.4	402100.000	2% Medicare Sequestration	11,260.10		
2	L1.4	1		3003.4	482000.000	Cont Adj - Medicare A	308,007.70		
2	L1.4	1		3003.4	483000.000	Cont Adj - Medicare B	23,733.78		(684,401)
2	L1.4	2	2.2	3005.4	431200.000	Physical Therapy - Medicare A	(95,821.24)		
2	L1.4	2	2.2	3005.4	431300.000	Physical Therapy - Medicare B	(56,446.85)		
2	L1.4	2	2.2	3005.4	432200.000	Occ Therapy - Medicare A	(88,818.98)		
2	L1.4	2	2.2	3005.4	432300.000	Occ Therapy - Medicare B	(24,971.53)		
2	L1.4	2	2.2	3005.4	433200.000	Speech Therapy - Medicare A	(6,987.91)		
2	L1.4	2	2.2	3005.4	433300.000	Speech Therapy - Medicare B	(8,060.65)		
2	L1.4	2	2.2	3005.4	435200.000	IV Therapy - Medicare A	(5,570.38)		
2	L1.4	2	2.1	3005.4	437200.000	Pharmacy - Medicare A	(96,187.66)		
2	L1.4	2	2.4	3005.4	438200.000	Laboratory - Medicare A	(7,074.75)		
2	L1.4	2	2.4	3005.4	439200.000	X-Ray - Medicare A	(3,430.65)		
2	L1.4	2	2.3	3005.4	444200.000	Medical Supplies - Medicare A	(765.01)		
2	L1.4	2	2.3	3005.4	445200.000	Complex Medical - Medicare A	(2,964.38)		
2	L1.6	1		3003.6	403000.000	Medicaid Income	(4,771,465.38)		
2	L1.6	1		3003.6	405000.000	Hospice Income	(1,080.00)		(4,772,545)
2	L1.6	1		3003.6	484000.000	Cont Adj - Medicaid	45,506.71		45,507
2	L1.6	2	2.2	3005.6	431400.000	Physical Therapy - Medicaid	(9,239.69)		
2	L1.6	2	2.2	3005.6	432400.000	Occ Therapy - Medicaid	(10,154.65)		
2	L1.6	2	2.2	3005.6	433400.000	Speech Therapy - Medicaid	(812.22)		
2	L1.6	2	2.1	3005.6	437400.000	Pharmacy - Medicaid	(23,753.30)		
2	L1.6	2	2.4	3005.6	439400.000	X-Ray - Medicaid	(75.00)		
2	L1.6	2	2.3	3005.6	444400.000	Medical Supplies - Medicaid	(608.13)		
2	L1.10	1		3003.8	407000.000	PACE Income	(3,347,422.80)		
2	L1.10	1			488000.000	Cont Adj - PACE	1,810.62		(3,345,612)
2	L1.10	2	2.2	3005.8	432600.000	Occ Therapy - PACE	(18.67)		
2	L3.11	1		3193.0	409995.000	Small Balance Adjustments	(5,859.93)		
2	L3.11	1		3193.0	409999.000	AR Transfer/Suspense	120.19		
2	L3.11	1		3193.0	491000.000	Barber/Beauty Income	69.00		
2	L3.11	1		3193.0	498000.000	Other Income	(126,287.82)		
2	L3.2	1		3120.0	498100.000	Other Income -Stimulus	(464,779.90)		(464,780)
2	L3.7	1		3180.0	497500.000	Interest Income	(99.07)		(99)
							(12,299,190.17)		(12,299,190)
3	L1.1	1		6020.1	671000.000	Salary - Director of Nursing	130,459.29		
3	L1.1	1		6020.1	671100.000	Salaries - ADON	83,248.57		
3	L1.1	1		6020.1	671200.000	Salaries - Nursing Manager	87,828.61		301,536
3	L1.7	1		6030.1	672100.000	Salaries - RN Unit A	58,087.51		
3	L1.7	1		6030.1	672200.000	Salaries - RN Unit B	37,234.99		
3	L1.7	1		6030.1	672300.000	Salaries - RN Unit C	37,829.57		133,152
3	L1.11	1		6035.2	676100.000	Purchased Serv - RN Unit A	217,640.80		
3	L1.12	1		6041.1	673100.000	Salaries - LPN Unit A	576,035.80		
3	L1.12	1		6041.1	673200.000	Salaries - LPN Unit B	255,624.99		
3	L1.12	1		6041.1	673300.000	Salaries - LPN Unit C	225,816.11		
3	L1.16	1		6042.2	677100.000	Purchased Serv - LPN Unit A	646,325.75		
3	L1.17	1		6051.1	674100.000	Salaries - CNA Unit A	1,201,107.63		
3	L1.17	1		6051.1	674200.000	Salaries - CNA Unit B	177,491.54		
3	L1.17	1		6051.1	674300.000	Salaries - CNA Unit C	35,497.47		
3	L1.17	1		6051.1	674400.000	Salaries - CNA Unit D	3,479.39		1,417,576
3	L1.21	1		6052.2	678100.000	Purchased Serv - CNA Unit A	456,026.27		
3	L2.1	1		4110.1	611000.000	Salary - Administrator	121,733.60		
3	L2.1	1		4110.1	671300.000	Salaries - Eve & w/e Manager	66,324.96		188,059
3	L2.4	1		7924.3	611700.000	Purchased Service - Admin	71,880.00		71,880
3	L2.7	1		4140.1	611500.000	Salaries - Clerical	146,970.75		
3	L2.7	1		4140.1	675200.000	Salaries - Nursing Clerical	75,350.64		
3	L2.7	1		4140.1	675300.000	Salaries - Nursing Scheduler	55,046.43		277,368
3	L2.10	1		7926.3	611800.000	Purchased Service - Clerical	619.25		619
3	L2.11	1		4150.3	614600.000	Payroll Services	24,009.51		24,010
3	L2.12	1		4250.5	614800.000	Postage	2,053.66		
3	L2.12	1		4250.5	615000.000	Office Supplies & Expenses	20,153.25		
3	L2.12	1		4250.5	615600.000	Satellite Expenses	13,681.24		35,888

Northbridge Rehab Trial Balance 1/1/22 - 12/31/22									
Sch	Line	Col	Sub	Orig acct	Account	Description	Year-to-Date	Comment	Ln Total
3	L2.13	1		4261.5	614700.000	Telephone	10,785.43		
3	L2.13	1		4261.5	615800.000	Internet Access	8,000.45		18,786
3	L2.15	1		4280.5	613400.000	Travel/Conventions/Meetings	74.78		75
3	L2.16	1		4295.7	616200.000	Advertising - help wanted	667.74		668
3	L2.17	1		4301.7	615100.000	Licenses & Dues	11,013.76		11,014
3	L2.18	1		4306.2	613200.000	Seminars & In-service	3,781.35		3,781
3	L2.19	1		4360.3	614100.000	Accounting Fees	11,550.00		11,550
3	L2.20	1		4431.7	618000.000	General Liability Insurance	119,880.00		119,880
3	L2.22	1		4440.0	613600.000	Software Support	101,930.64		
3	L2.22	1		4440.0	614200.000	Professional Services	4,814.33		
3	L2.22	1		4570.8	615400.000	Equipment Rental	30,726.64		
3	L2.22	1		4538.8	616100.000	Bank Charges	477.15		
3	L2.22	1		4440.0	616600.000	CORI	2,602.41		
3	L2.22	1		4538.8	616800.000	Credit Card Expense	1,243.37		
3	L2.22	1		4440.0	617050.000	Finance Charge	604.21		
3	L2.22	1		4440.0	617900.000	Miscellaneous Expenses	5,379.84		
3	L2.22	1		4440.0	617000.000	Interest Expenses	56.50		
3	L2.22	1		0	679500.000	C.N.A. Testing	3,181.63		
3	L2.22	1		0	617200.000	Taxes - Other	56.05		151,073
3	L2B.1	1		8012.0	612200.000	User Fee Assessment	859,481.75	offset	
3	L2B.1	1		8015.0	616000.000	Late Charges	2,609.99	offset	
3	L2B.1	1		4298.7	616300.000	Advertising - Promotional	3,539.00	offset	
3	L2B.1	1		4298.7	616400.000	Business Promotional Expenses	361.92	offset	
3	L2B.1	1		4298.7	616900.000	Marketing Expenses	1,193.44	offset	
3	L2B.1	1		8015.0	617100.000	Fines & Penalties	982.71	offset	868,169
3	L2B.2	1		4302.3	615200.000	Lic & Dues -non patient relat	350.00	offset	350
3	L2B.6	1		4390.7	614000.000	Legal Fees	65,066.42	offset	65,066
3	L2B.8	1		4160.3	612000.000	Management Fees	725,323.38		725,323
3	L3.1	1		4306.1	671400.000	Salaries - Staff Development	67,371.45		67,371
3	L3.5	1		5105.1	631000.000	Salaries - Plant	133,887.01		133,887
3	L3.8	1		5110.3	632000.000	Purchased Service - Plant	144,325.74		
3	L3.9	1		5115.5	637000.000	Trash Removal	39,610.93		
3	L3.9	1		5115.5	637300.000	Snow Removal	22,882.97		
3	L3.9	1		5115.5	639000.000	Supplies & Expenses - Plant	29,161.83		91,656
3	L3.10	1		5120.5	636000.000	Gas	45,829.27		
3	L3.10	1		5120.5	636100.000	Electricity	160,509.44		
3	L3.10	1		5120.5	636200.000	Water & Sewerage	65,285.88		271,625
3	L3.11	1		5130.7	638000.000	Repairs	536.00		536
3	L3.13	1		5231.1	641100.000	Salaries - Dietician	24,775.00		24,775
3	L3.16	1		5233.3	642100.000	Purchased Service - Dietician	11,534.45		11,534
3	L3.18	1		5205.1	641000.000	Salaries - Dietary	637,155.96		
3	L3.21	1		5220.5	644000.000	Raw Food	351,589.23		
3	L3.21	1		5220.5	645000.000	Food Supplements	9,573.84		361,163
3	L3.22	1		5221.3	642000.000	Purchased Service - Dietary	1,809.09		1,809
3	L3.23	1		5235.5	649000.000	Supplies & Expenses - Dietary	45,472.08		45,472
3	L3.27	1		5310.1	652000.000	Purchased Service - Laundry	204,127.98		
3	L3.27	1		5410.1	662000.000	Purchased Service - Housekeep	226,049.42		430,177
3	L3.28	1		5330.5	659000.000	Supplies & Expenses - Laundry	4,545.54		
3	L3.28	1		5420.5	669000.000	Supplies & Exp - Housekeeping	49,027.56		53,573
3	L3.29	1		5340.5	653000.000	Linen & Bedding	8,732.65		8,733
3	L3.34	1		7916.3	679000.000	QA Consultant	154.52		155
3	L3.40	1		6508.1	671600.000	Salaries - MDS/OBRA	98,726.85		
3	L3.40	1		6506.1	671800.000	Salaries - MMQ Eval Nurse	73,920.12		172,647
3	L3.43	1		7932.3	679100.000	MDS Consultant	17,425.00		
3	L3.48	1		6540.0	681000.000	Salaries - Social Services	27,153.19		
3	L3.48	1		6540.0	681100.000	Salaries - Admissions	73,485.11		
3	L3.48	1		6540.0	681200.000	Salaries - Clinical Liaison	85,222.24		185,861
3	L3.51	1		7920.3	682000.000	Purchased Serv - Social Services	101,145.66		
3	L3.51	1		4110.1	682700.000	Purchase Service-Admissions	25,000.02		
3	L3.51	1		7920.3	683000.000	Social Service Consultant	4,200.00		
3	L3.59	1				Reclass Indirect Therapy	102,735.44		102,735
3	L3.62	1		7014.3	712200.000	Physical Therapy - Medicare A	54,281.46	offset, reclass	
3	L3.62	1		7014.3	712300.000	Physical Therapy - Medicare B	37,199.34	offset, reclass	
3	L3.62	1		7014.3	712400.000	Physical Therapy - Medicaid	5,442.00	offset, reclass	
3	L3.62	1		7014.3	712500.000	Physical Therapy - Managed Care	83,623.90	offset, reclass	
3	L3.62	1		7014.3	712600.000	Physical Therapy - PACE	4,430.98	offset, reclass	
3	L3.62	1		7014.3	712800.000	Physical Therapy - Other	250.04	offset, reclass	
3	L3.62	1		7014.3	722600.000	Occ. Therapy - PACE	2,283.06	offset, reclass	

Northbridge Rehab Trial Balance 1/1/22 - 12/31/22									
Sch	Line	Col	Sub	Orig acct	Account	Description	Year-to-Date	Comment	Ln Total
3	L3.62	1		7014.3	722800.000	Occ. Therapy - Other	249.98	offset, reclass	
3	L3.62	1		7014.3	732600.000	Speech Therapy - PACE	796.42	offset, reclass	
3	L3.62	1		7014.3	732800.000	Speech Therapy - Other	249.98	offset, reclass	
3	L3.62	1		7014.3	722200.000	Occ Therapy - Medicare A	47,757.85	offset, reclass	
3	L3.62	1		7014.3	722300.000	Occ Therapy - Medicare B	21,161.10	offset, reclass	
3	L3.62	1		7014.3	722400.000	Occ Therapy - Medicaid	3,378.00	offset, reclass	
3	L3.62	1		7014.3	722500.000	Occ Therapy - Managed Care	55,260.29	offset, reclass	
3	L3.62	1		7014.3	732200.000	Speech Therapy - Medicare A	7,445.69	offset, reclass	
3	L3.62	1		7014.3	732300.000	Speech Therapy - Medicare B	6,793.32	offset, reclass	
3	L3.62	1		7014.3	732400.000	Speech Therapy - Medicaid	620.90	offset, reclass	
3	L3.62	1		7014.3	732500.000	Speech Therapy - Managed Care	14,279.08	offset, reclass	
3	L3.62	1				Reclass Indirect Therapy	(102,735.44)		(102,735)
3	L3.64	1		7021.1	691000.000	Salaries - Activities	287,799.76		
3	L3.67	1		7022.3	692000.000	Purchased Service - Activities	4,880.00		4,880
3	L3.68	1		7023.5	699000.000	Supplies & Expenses - Activities	13,818.45		13,818
3	L3.70	1		RCA	674600.000	Salaries - RCA Unit A	55,663.59		
3	L3.78	1		4275.5	613500.000	Mileage Reimbursement	182.52		183
3	L3.82	1		6511.3	678500.000	Medical Director	38,950.00		38,950
3	L3.87	1		6520.5	766400.000	X-Ray - Medicaid	250.79		
3	L3.87	1		6520.5	746500.000	IV Therapy - Managed Care	1,705.54	offset, reclass	
3	L3.87	1		6520.5	756200.000	Pharmacy - Medicare A	50,815.84	offset	
3	L3.87	1		6520.5	756400.000	Pharmacy - Medicaid	6,305.12		
3	L3.87	1		6520.5	756500.000	Pharmacy - Managed Care	41,539.17	offset	
3	L3.87	1		6520.5	759000.000	Supplies - Pharmacy	21,253.60	offset	
3	L3.87	1		6520.5	762200.000	Laboratory - Medicare A	8,854.49		
3	L3.87	1		6520.5	762400.000	Laboratory - Medicaid	814.73		
3	L3.87	1		6520.5	762500.000	Laboratory - Managed Care	6,359.42		
3	L3.87	1		6520.5	763000.000	Laboratory - Non-billable	2,012.48		
3	L3.87	1		6520.5	766200.000	X-Ray - Medicare A	5,117.64		
3	L3.87	1		6520.5	766500.000	X-Ray - Managed Care	2,461.04		
3	L3.87	1		6520.5	767000.000	X-Ray - Non-billable	1,784.00		
3	L3.87	1		6520.5	796200.000	Transportation - Medicare A	372.80		
3	L3.87	1		6520.5	797000.000	Transportation - Non-billable	4,750.08		154,397
3	L3.89	1		6522.5	617800.000	Stimulus 19 Expense	184,545.00	routine	
3	L3.89	1		6522.5	787000.000	Medical Supplies - Non-billab	2,295.02		
3	L3.89	1		6522.5	679900.000	Supplies & Expense - Nursing	168,544.93		
3	L3.89	1		6522.5	752400.000	Oxygen - Medicaid	3,661.93		
3	L3.89	1		6522.5	753000.000	Oxygen - Non-billable	23,925.83		
3	L3.89	1		6522.5	754000.000	Oxygen	2,496.34		
3	L3.89	1		6522.5	786200.000	Medical Supplies - Medicare A	885.01		
3	L3.89	1		6522.5	786400.000	Medical Supplies - Medicaid	801.04		
3	L3.89	1		6522.5	792200.000	Complex Medical - Medicare A	4,588.67		
3	L3.89	1		6522.5	792400.000	Complex Medical - Medicaid	15,099.94		
3	L3.89	1		6522.5	792500.000	Complex Medical - Managed Care	4,239.39		
3	L3.89	1		6522.5	792600.000	Complex Medical - PACE	796.88		
3	L3.89	1			792800.000	Complex Medical - Other	3,149.27		
3	L3.89	1		6522.5	793000.000	Complex Medical - Non-billable	8,595.87		
3	L3.92	1		6530.0	679400.000	Pharmacy Consultant	9,883.50		9,884
3	L4.10	1		4515.8	623000.000	Personal Property Tax	11,462.66		
3	L4.12	1		4538.8	615300.000	Leases	17,869.72		17,870
3	L4.14	1		4535.8	621000.000	Rent Expense	736,819.08	offset	736,819
4	L3.4	1		8046.0	801000.000	Outpatient Ancillary Expenses	57.40	offset	
Ben Other	LBen	r		Ben Other	612700.000	Group Dental Insurance	17,816.65		
Ben Other	LBen	r		Ben Other	613100.000	Tuition & Edu Reimbursement	563.13		
Ben Other	LBen	r		Ben Other	613300.000	Employee Benefits - Other	6,384.74		24,765
Health Life	LHeal	e		Health Life	612600.000	Group Health Insurance	226,043.25		
Health Life	LHeal	e		Health Life	612800.000	Group Life/STD Insurance	12,555.76		238,599
Pension	LPens	n		Pension	613000.000	Pension Expense	3,284.85		3,285
PR Tax	LPR T	x		PR Tax	612500.000	Payroll Taxes	444,154.55		444,155
Work Comp	LWork	p		Work Comp	612900.000	Workers Comp Insurance	68,400.00		68,400
						<b>Total Operating Expenses</b>	<b>12,473,633.36</b>		<b>12,473,633</b>
						<b>Assets</b>	<b>5,439,877.60</b>		
						<b>Liabilities &amp; Equity</b>	<b>(5,439,877.60)</b>		
						<b>Revenues</b>	<b>(12,299,190.17)</b>		
						<b>Expense</b>	<b>12,473,633.36</b>		
						<b>Net Loss</b>	<b>174,443.19</b>		