

						Newton Wellesley Trial Balance 1/1/23 - 12/31/23					
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
2	L1.1	1		3003.1	401000.000	Private Income	(1,547,930.00)				
2	L1.1	1		3003.1	481000.000	Cont Adj - Private	-				(1,547,930)
2	L1.1	2		3005.1	445100.000	Complex Medical - Private	(1,479.00)				
2	L1.1	2		0	446100.000	Transportation - Private	-				
2	L1.1	2	2.2	3005.1	431100.000	Physical Therapy - Private	(194.75)				
2	L1.1	2	2.2	3005.1	432100.000	Occ. Therapy - Private	(776.83)				
2	L1.1	2	2.2	3005.1	433100.000	Speech Therapy - Private	-				
2	L1.1	2	2.3	3005.1	436100.000	Oxygen - Private	-				
2	L1.1	2	2.3	0	437100.000	Pharmacy - Private	119.37				
2	L1.1	2	2.4	0	438100.000	Laboratory - Private	-				(2,331)
2	L1.2	1		3003.2	406000.000	Managed Care Income	(75,535.00)				
2	L1.2	1		3003.2	487000.000	Cont Adj - Managed Care	65,638.54				(9,896)
2	L1.2	2		3005.2	431500.000	Physical Therapy - Managed Care	(69,580.86)				
2	L1.2	2		3005.2	432500.000	Occ Therapy - Managed Care	(27,652.48)				
2	L1.2	2		3005.2	433500.000	Speech Therapy - Managed Care	(29,609.38)				
2	L1.2	2		3005.2	437500.000	Pharmacy - Managed Care	(4,069.59)				
2	L1.2	2		3005.2	438500.000	Laboratory - Managed Care	(2,617.99)				
2	L1.2	2		3005.2	439500.000	X-Ray - Managed Care	(1,579.56)				
2	L1.2	2		3005.2	441500.000	EKG - Managed Care	-				
2	L1.2	2		3005.2	444500.000	Medical Supplies - Managed Care	-				
2	L1.2	2		3005.2	445500.000	Complex Medical - Managed Care	-				
2	L1.2	2			446500.000	Transportation - Managed Care	-				
2	L1.2	2	2.3	3005.2	436500.000	Oxygen - Managed Care	-				
2	L1.2	2	2.2	3005.2	435500.000	IV Therapy - Managed Care	-				(135,110)
2	L1.4	1		3003.4	402300.000	2% Medicare Sequestrn-Mngd Car	-				
2	L1.4	1		3003.4	402000.000	Medicare Income	(640,256.76)				
2	L1.4	1		3003.4	402100.000	2% Medicare Sequestration	11,247.73				
2	L1.4	1		3003.4	482000.000	Cont Adj - Medicare A	81,780.69				
2	L1.4	1		3003.4	483000.000	Cont Adj - Medicare B	29,031.81				
2	L1.4	1		3003.4	402200.000	2% Medicare Sequestration - P	2,342.89				
2	L1.4	1		3003.4	409000.000	Medicare Cost Settlement	-				(515,854)
2	L1.4	2		3005.4	435400.000	IV Therapy - Medicaid	-				
2	L1.4	2	2.2	3005.4	431200.000	Physical Therapy - Medicare A	(27,231.86)				
2	L1.4	2	2.2	3005.4	431300.000	Physical Therapy - Medicare B	(98,440.30)				
2	L1.4	2	2.2	3005.4	432200.000	Occ Therapy - Medicare A	(25,582.89)				
2	L1.4	2	2.2	3005.4	432300.000	Occ Therapy - Medicare B	(50,021.82)				
2	L1.4	2	2.2	3005.4	433200.000	Speech Therapy - Medicare A	(11,608.96)				
2	L1.4	2	2.2	3005.4	433300.000	Speech Therapy - Medicare B	(26,452.74)				
2	L1.4	2	2.2	3005.4	435200.000	IV Therapy - Medicare A	-				
2	L1.4	2	2.1	3005.4	437200.000	Pharmacy - Medicare A	(10,616.34)				
2	L1.4	2	2.4	3005.4	438200.000	Laboratory - Medicare A	(2,421.92)				
2	L1.4	2	2.4	3005.4	439200.000	X-Ray - Medicare A	(1,163.84)				
2	L1.4	2	2.4	3005.4	441200.000	EKG - Medicare A	-				
2	L1.4	2	2.3	3005.4	444200.000	Medical Supplies - Medicare A	-				
2	L1.4	2	2.3	3005.4	445200.000	Complex Medical - Medicare A	(3,154.88)				
2	L1.4	2	2.4	3005.4	446200.000	Transportation - Medicare A	-				
2	L1.4	2	2.3	3005.4	436200.000	Oxygen - Medicare A	-				(256,696)
2	L1.6	1			409500.000	Medicaid Rate Adjustment	-				
2	L1.6	1	0	0	409510.000	Medicaid Direct Care Add On	873.30				
2	L1.6	1		3003.6	403000.000	Medicaid Income	(5,102,736.03)				
2	L1.6	1		3003.6	405000.000	Hospice Income	(823,425.82)				
2	L1.6	1		3003.6	484000.000	Cont Adj - Medicaid	73,025.69				(5,852,263)
2	L1.6	2	2.2	3005.6	431400.000	Physical Therapy - Medicaid	(13,924.28)				
2	L1.6	2	2.2	3005.6	432400.000	Occ Therapy - Medicaid	(8,743.72)				
2	L1.6	2	2.2	3005.6	433400.000	Speech Therapy - Medicaid	(4,952.72)				
2	L1.6	2	2.4	3005.6	438400.000	Laboratory - Medicaid	(2,468.12)				
2	L1.6	2	2.3	3005.6	445400.000	Complex Medical - Medicaid	(26,263.43)				
2	L1.6	2	2.3	3005.6	436400.000	Oxygen - Medicaid	-				
2	L1.6	2	2.1	3005.6	437400.000	Pharmacy - Medicaid	(16,673.42)				
2	L1.6	2	2.4	3005.6	439400.000	X-Ray - Medicaid	-				
2	L1.6	2	2.3	3005.6	444400.000	Medical Supplies - Medicaid	-				(73,026)
2	L1.10	1		3003.8	407000.000	PACE Income	(3,180,391.67)				
2	L1.10	1		3003.8	488000.000	Cont Adj - PACE	18,968.06				(3,161,424)
2	L1.10	2		3005.8	435600.000	IV Therapy - PACE	-				
2	L1.10	2		3005.8	436600.000	Oxygen - PACE	-				
2	L1.10	2	2.2	3005.8	431600.000	Physical Therapy - PACE	(6,001.36)				
2	L1.10	2	2.2	3005.8	432600.000	Occ Therapy - PACE	(5,845.53)				
2	L1.10	2	2.2	3005.8	433600.000	Speech Therapy - PACE	(1,717.68)				
2	L1.10	2		3005.8	437600.000	Pharmacy - PACE	(3,937.07)				
2	L1.10	2	2.4	3005.8	438600.000	Laboratory - PACE	(1,316.42)				
2	L1.10	2	2.4	3005.8	439600.000	X-Ray - PACE	(150.00)				
2	L1.10	2	2.3	3005.8	444600.000	Medical Supplies - PACE	-				
2	L1.10	2	2.3	3005.8	445600.000	Complex Medical - PACE	-				(18,968)
2	L1.15	2	2.4	0	439800.000	X-Ray - Other	-				
2	L1.15	2	2.3	0	446800.000	Transportation - Other	-				-
2	L3.2	1		3120.0	498100.000	Other Income - Stimulus	(50,544.00)				(50,544)
2	L3.3	1	0	0	493000.000	Laundry Income	-				-

Newton Wellesley Trial Balance 1/1/23 - 12/31/23											
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
2	L3.7	1		3180.0	497500.000	Interest Income	(5.97)				(6)
2	L3.11	1		3193.0	495000.000	Guest Meals Income	-		0		
2	L3.11	1	0	0	496500.000	CLIA Income	(300.00)				
2	L3.11	1			491000.000	Barber/Beauty Income	-				
2	L3.11	1		3193.0	492000.000	TV/Satellite Rental Income	-				
2	L3.11	1		3193.0	492500.000	Telephone Rental Income	-				
2	L3.11	1		3193.0	498800.000	Sublease Income	-				
2	L3.11	1		0	499000.000	Purchase Discounts	-				
2	L3.11	1		3193.0	409999.000	AR Transfer/Suspense	-				
2	L3.11	1			409995.000	Small Balance Adjustments	333.29				
2	L3.11	1		3193.0	498000.000	Other Income	(1,685.05)				(1,652)
						Total Revenue	(11,625,698.67)				
3	L1.1	1		6020.1	671000.000	Salary - Director of Nursing	178,920.19				
3	L1.1	1		6020.1	671100.000	Salaries - ADON	17,545.00				
3	L1.1	1		6020.1	671200.000	Salaries - Nursing Manager	-				196,465
3	L1.7	1		6030.1	672100.000	Salaries - RN Unit A	485,930.98				
3	L1.7	1		6030.1	672200.000	Salaries - RN Unit B	68,079.86				
3	L1.7	1		6030.1	672300.000	Salaries - RN Unit C	-				
3	L1.7	1		6030.1	672400.000	Salaries - R.N. Unit D	-				554,011
3	L1.11	1		6035.2	676100.000	Purchased Serv - RN Unit A	275,303.42				
3	L1.11	1		6035.2	676200.000	Purchased Serv - RN Unit B	-				
3	L1.11	1		6035.2	676300.000	Purchased Serv - RN Unit C	-				
3	L1.11	1		6035.2	676400.000	Purchased Serv. - RN Unit D	-				275,303
3	L1.12	1		6041.1	673100.000	Salaries - LPN Unit A	891,686.09				
3	L1.12	1		6041.1	673200.000	Salaries - LPN Unit B	-				
3	L1.12	1		6041.1	673300.000	Salaries - LPN Unit C	-				
3	L1.12	1		6041.1	673400.000	Salaries - LPN Unit D	-				891,686
3	L1.16	1		6042.2	677400.000	Purchased Serv. - LPN Unit D	-				
3	L1.16	1		6042.2	677100.000	Purchased Serv - LPN Unit A	382,188.94				
3	L1.16	1		6042.2	677200.000	Purchased Serv - LPN Unit B	-				
3	L1.16	1		6042.2	677300.000	Purchased Serv - LPN Unit C	-				382,189
3	L1.17	1		6051.1	674100.000	Salaries - CNA Unit A	1,852,888.90				
3	L1.17	1		6051.1	674200.000	Salaries - CNA Unit B	382,241.60				
3	L1.17	1		6051.1	674300.000	Salaries - CNA Unit C	-				
3	L1.17	1		6051.1	674400.000	Salaries - CNA Unit D	-				2,235,131
3	L1.21	1	0	6052.2	678400.000	Purchased Serv. - CNA Unit D	-				
3	L1.21	1		6052.2	678100.000	Purchased Serv - CNA Unit A	133,133.17				
3	L1.21	1		6052.2	678200.000	Purchased Serv - CNA Unit B	-				
3	L1.21	1		6052.2	678300.000	Purchased Serv - CNA Unit C	-				133,133
3	L2.1	1		4110.1	611000.000	Salary - Administrator	158,695.79				
3	L2.1	1		4110.1	617100.000	Salaries - CQI Infection Control	-				
3	L2.1	1		4110.1	611600.000	Salaries- IT	-				
3	L2.1	1		4110.1	6171300.000	Salaries - Eve & w/e Manager	-				158,696
3	L2.4	1			611700.000	Purchased Service - Admin	-				-
3	L2.7	1		4140.1	611500.000	Salaries - Clerical	246,972.74				
3	L2.7	1		4140.1	675200.000	Salaries - Nursing Clerical	3,660.00				
3	L2.7	1		4140.1	675300.000	Salaries - Nursing Scheduler	57,953.86				308,587
3	L2.10	1			611800.000	Purchased Service - Clerical	-				-
3	L2.11	1		4150.3	614500.000	Data Processing/Billing Services	12,048.81				
3	L2.11	1		4150.3	614600.000	Payroll Services	19,785.83				31,835
3	L2.12	1		4250.5	614800.000	Postage	25.00				
3	L2.12	1		4250.5	615000.000	Office Supplies & Expenses	7,689.28				
3	L2.12	1		4250.5	615600.000	Satellite Expenses	-				
3	L2.12	1		4250.5	617300.000	Sales Taxes	2,133.06				
3	L2.12	1			614900.000	Computer Expenses	1,403.02				11,250
3	L2.13	1		4261.5	614700.000	Telephone	30,382.20				
3	L2.13	1		4261.5	615800.000	Internet Access	5,607.33				35,990
3	L2.15	1			613400.000	Travel/Conventions/Meetings	530.84				531
3	L2.16	1		4295.7	616200.000	Advertising - help wanted	-				-
3	L2.17	1		4301.7	615100.000	Licenses & Dues	8,356.00				8,356
3	L2.18	1			613200.000	Seminars & In-service	-				-
3	L2.19	1		4360.3	614100.000	Accounting Fees	12,000.00				
3	L2.19	1		4360.3	617010.000	Working Capital Admin Fee	-				12,000
3	L2.20	1		4431.7	618000.000	General Liability Insurance	55,502.77				55,503
3	L2.22	1			613600.000	Software Support	64,944.85				
3	L2.22	1		4440.0	614200.000	Professional Services	31,647.18				
3	L2.22	1		4570.8	615400.000	Equipment Rental	14,064.47				
3	L2.22	1		4538.8	616100.000	Bank Charges	11,652.80				
3	L2.22	1		4440.0	616600.000	CORI	305.85				
3	L2.22	1		4538.8	616700.000	Filing Fees	-				
3	L2.22	1		4538.8	616800.000	Credit Card Expense	1,230.78				
3	L2.22	1		4440.0	617030.000	Interest Expense - LOC	104,110.28				
3	L2.22	1		4440.0	617031.000	LOC Fees - Unused Line	741.18				
3	L2.22	1		4440.0	617032.000	LOC Fees - Col Mgmt	-				
3	L2.22	1		4440.0	617050.000	Finance Charge	-				
3	L2.22	1		4440.0	617080.000	Finance Charge - IPFS Corp	1,102.26				

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Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
3	L2.22	1		4440.0	617900.000	Miscellaneous Expenses	-				
3	L2.22	1		4440.0	616500.000	Donations	-	offset			
3	L2.22	1		4440.0	617000.000	Interest Expenses	-				
3	L2.22	1	0	0	617060.000	Finance Charge	-				
3	L2.22	1	0	0	617033.000	Misc Exp - LOC	-				
3	L2.22	1		0	617200.000	Taxes - Other	-				
3	L2.22	1		0	679500.000	C.N.A. Testing	-				
3	L2.22	1		8065.0	619900.000	Prior Year Adjustments	8,663.71	offset			238,463
3	L3.1	1		4306.1	671400.000	Salaries - Staff Development	77,776.01				77,776
3	L3.5	1		5105.1	631000.000	Salaries - Plant	102,229.71				
3	L3.5	1		5105.1	631100.000	Salaries - Security	-				102,230
3	L3.8	1		5110.3	632000.000	Purchased Service - Plant	75,369.75				
3	L3.8	1		5110.3	637100.000	Service Contracts	-				75,370
3	L3.9	1		5115.5	637000.000	Trash Removal	40,806.73				
3	L3.9	1	0	0	637200.000	Equipment Rental	18,731.16				
3	L3.9	1		5115.5	637300.000	Snow Removal	-				
3	L3.9	1		5115.5	639000.000	Supplies & Expenses - Plant	15,965.46				75,503
3	L3.10	1		5120.5	636000.000	Gas	46,484.23				
3	L3.10	1		5120.5	636100.000	Electricity	49,843.72				
3	L3.10	1		5120.5	636200.000	Water & Sewerage	49,554.18				145,882
3	L3.11	1		5130.7	632100.000	P/S Therapy Pool Maintenance	-				
3	L3.11	1		5130.7	638000.000	Repairs	13,807.52				13,808
3	L3.13	1		5231.1	641100.000	Salaries - Dietician	42,752.71				42,753
3	L3.16	1		5233.3	642100.000	Purchased Service - Dietician	-				-
3	L3.18	1		5205.1	641000.000	Salaries - Dietary	484,235.60				
3	L3.18	1		5205.1	641050.000	Salaries - Dietary Aide	-				484,236
3	L3.21	1		5220.5	644000.000	Raw Food	237,392.75				
3	L3.21	1		5220.5	645000.000	Food Supplements	23,180.50				260,573
3	L3.22	1		5221.3	642000.000	Purchased Service - Dietary	720.00				720
3	L3.23	1		5235.5	649000.000	Supplies & Expenses - Dietary	29,610.44				29,610
3	L3.24	1		5310.1	651000.000	Salaries - Laundry	-				
3	L3.24	1		5410.1	661000.000	Salaries - Housekeeping	-				-
3	L3.27	1		5310.1	652000.000	Purchased Service - Laundry	123,658.75				
3	L3.27	1		5410.1	662000.000	Purchased Service - Housekeep	252,195.75				375,855
3	L3.28	1		5330.5	659000.000	Supplies & Expenses - Laundry	-				
3	L3.28	1		5420.5	669000.000	Supplies & Exp - Housekeeping	83.68				84
3	L3.29	1		5340.5	653000.000	Linen & Bedding	2,686.16				2,686
3	L3.34	1		7916.3	679000.000	QA Consultant	-				-
3	L3.36	1		6505.1	675100.000	Salaries - Medical Records	9,505.77				9,506
3	L3.40	1		6508.1	671600.000	Salaries - MDS/OBRA	71,691.90				
3	L3.40	1		6506.1	671800.000	Salaries - MMQ Eval Nurse	-				71,692
3	L3.43	1		7932.3	679100.000	MDS Consultant	-				
3	L3.43	1		7918.3	679200.000	MMQ Consultant	-				-
3	L3.48	1		6540.0	671500.000	Salaries - Case Manager	-				
3	L3.48	1		6540.0	681000.000	Salaries - Social Services	30,965.90				
3	L3.48	1		6540.0	681100.000	Salaries - Admissions	82,314.45				
3	L3.48	1		6540.0	681200.000	Salaries - Clinical Liaison	22,210.90				135,491
3	L3.51	1		7920.3	682000.000	Purchased Serv - Social Services	58,842.00				
3	L3.51	1		7920.3	682500.000	Purchased Service - Clinical Liaiso	3,000.00				
3	L3.51	1		4110.1	682700.000	Purchase Service-Admissions	-				
3	L3.51	1		7920.3	683000.000	Social Service Consultant	14,110.00				75,952
3	L3.59	1				Reclass Indirect Therapy	139,295.37				139,295
3	L3.60	1		7014.3	741000.000	Salaries-RPT	-	offset, reclass			-
3	L3.62	1		7014.3	712200.000	Physical Therapy - Medicare A	21,374.43	offset, reclass			
3	L3.62	1		7014.3	712300.000	Physical Therapy - Medicare B	70,642.72	offset, reclass			
3	L3.62	1		7014.3	712400.000	Physical Therapy - Medicaid	5,377.27	offset, reclass			
3	L3.62	1		7014.3	712500.000	Physical Therapy - Managed Care	36,082.75	offset, reclass			
3	L3.62	1		7014.3	722200.000	Occ Therapy - Medicare A	19,654.26	offset, reclass			
3	L3.62	1		7014.3	722300.000	Occ Therapy - Medicare B	31,777.08	offset, reclass			
3	L3.62	1		7014.3	722400.000	Occ Therapy - Medicaid	4,052.28	offset, reclass			
3	L3.62	1		7014.3	722500.000	Occ Therapy - Managed Care	15,242.25	offset, reclass			
3	L3.62	1		7012.1	732100.000	Speech Therapy - Private	-	offset, reclass	offset, reclass		
3	L3.62	1		7014.3	732200.000	Speech Therapy - Medicare A	5,412.07	offset, reclass			
3	L3.62	1		7014.3	732300.000	Speech Therapy - Medicare B	27,144.52	offset, reclass			
3	L3.62	1		7014.3	732400.000	Speech Therapy - Medicaid	1,534.90	offset, reclass			
3	L3.62	1		7014.3	732500.000	Speech Therapy - Managed Care	12,058.42	offset, reclass			
3	L3.62	1		7014.3	712100.000	Physical Therapy - Private	570.09	offset, reclass			
3	L3.62	1		7014.3	722100.000	Occ. Therapy - Private	418.00	offset, reclass			
3	L3.62	1		7014.3	712600.000	Physical Therapy - PACE	-	offset, reclass			
3	L3.62	1		7014.3	712800.000	Physical Therapy - Other	-	offset, reclass			
3	L3.62	1		7014.3	722600.000	Occ. Therapy - PACE	-	offset, reclass			
3	L3.62	1		7014.3	722800.000	Occ. Therapy - Other	-	offset, reclass			
3	L3.62	1		7014.3	732600.000	Speech Therapy - PACE	-	offset, reclass			
3	L3.62	1		7014.3	732800.000	Speech Therapy - Other	-	offset, reclass			
3	L3.62	1				Reclass Indirect Therapy	(139,295.37)				
3	L3.62	1		0	733000.000	Speech Therapy - Non-billable	-				112,046
3	L3.64	1		7021.1	691000.000	Salaries - Activities	174,977.72				

						Newton Wellesley Trial Balance 1/1/23 - 12/31/23					
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
3	L3.64	1		7021.1	702000.000	Salaries - Rehab Aide	-				
3	L3.64	1		7021.1	675000.000	Salaries - Restorative Aide	-				174,978
3	L3.67	1		7022.3	692000.000	Purchased Service - Activities	7,046.32				7,046
3	L3.68	1		7023.5	699000.000	Supplies & Expenses - Activities	1,595.70				1,596
3	L3.70	1		RCA	674600.000	Salaries - RCA Unit A	-				
3	L3.70	1		RCA	674800.000	Salaries - RCA Unit C	-				
3	L3.70	1		RCA	674700.000	Salaries- RCA Unit B	-				
3	L3.70	1		RCA	674900.000	Salaries-RCA Unit D	-				-
3	L3.78	1			613500.000	Mileage Reimbursement	499.10				499
3	L3.82	1		6511.3	678500.000	Medical Director	25,800.00				25,800
3	L3.87	1		6520.5	796800.000	Transportation - Other	-				
3	L3.87	1		6520.5	746100.000	IV Therapy - Private	33.60	offset, reclass			
3	L3.87	1		6520.5	746200.000	IV Therapy - Medicare A	-	offset, reclass			
3	L3.87	1		6520.5	746400.000	IV Therapy - Medicaid	486.69	offset, reclass			
3	L3.87	1		6520.5	746600.000	IV Therapy - PACE	-	offset, reclass			
3	L3.87	1		6520.5	756200.000	Pharmacy - Medicare A	12,141.51	offset			
3	L3.87	1		6520.5	756400.000	Pharmacy - Medicaid	1,184.66	offset			
3	L3.87	1		6520.5	756500.000	Pharmacy - Managed Care	3,216.79	offset			
3	L3.87	1	0	6520.5	756600.000	Pharmacy - PACE	-	offset			
3	L3.87	1		6520.5	757000.000	Pharmacy - Non-billable	-	offset			
3	L3.87	1		6520.5	759000.000	Supplies - Pharmacy	48,706.90	offset			
3	L3.87	1		6520.5	762200.000	Laboratory - Medicare A	1,913.27				
3	L3.87	1			762400.000	Laboratory - Medicaid	1,322.95				
3	L3.87	1			762500.000	Laboratory - Managed Care	877.18				
3	L3.87	1		6520.5	762600.000	Laboratory - PACE	-				
3	L3.87	1		6520.5	763000.000	Laboratory - Non-billable	2,743.54				
3	L3.87	1	0	6520.5	766100.000	X-Ray - Private	-				
3	L3.87	1	0	6520.5	766800.000	X-Ray - Other	-				
3	L3.87	1		6520.5	766200.000	X-Ray - Medicare A	1,066.44				
3	L3.87	1		6520.5	766500.000	X-Ray - Managed Care	320.26				
3	L3.87	1		6520.5	766600.000	X-Ray - PACE	-				
3	L3.87	1		6520.5	767000.000	X-Ray - Non-billable	694.52				
3	L3.87	1		6520.5	772200.000	EKG - Medicare A	-				
3	L3.87	1		6520.5	772500.000	EKG - Managed Care	-				
3	L3.87	1		6520.5	796100.000	Transportation - Private	-				
3	L3.87	1		6520.5	796200.000	Transportation - Medicare A	-				
3	L3.87	1		6520.5	796400.000	Transportation - Medicaid	-				
3	L3.87	1		6520.5	796500.000	Transportation - Managed Care	-				
3	L3.87	1		6520.5	797000.000	Transportation - Non-billable	-				
3	L3.87	1		0	752100.000	Oxygen - Private	-				
3	L3.87	1		6520.5	756100.000	Pharmacy - Private	-				
3	L3.87	1		6520.4	762100.000	Laboratory - Private	-				
3	L3.87	1		6520.5	766400.000	X-Ray - Medicaid	-				
3	L3.87	1		6520.5	782200.000	Vaccine - Medicare A	-				
3	L3.87	1		6520.5	782400.000	Vaccine - Medicaid	-				
3	L3.87	1		6520.5	746500.000	IV Therapy - Managed Care	-	offset, reclass			74,708
3	L3.89	1		6522.5	742500.000	Respiratory Therapy - Managed Care	-		0		
3	L3.89	1		6522.5	617800.000	Stimulus 19 Expense	-	routine			
3	L3.89	1		6522.5	679900.000	Supplies & Expense - Nursing	129,369.66				
3	L3.89	1		6522.5	689000.000	Supplies & Expenses - Social Servic	-				
3	L3.89	1		6522.5	752200.000	Oxygen - Medicare A	-				
3	L3.89	1		6522.5	752400.000	Oxygen - Medicaid	-				
3	L3.89	1		6522.5	752500.000	Oxygen - Managed Care	-				
3	L3.89	1		6522.5	753000.000	Oxygen - Non-billable	-				
3	L3.89	1		6522.5	754000.000	Oxygen	4,519.63				
3	L3.89	1		6522.5	786100.000	Medical Supplies - Private	-				
3	L3.89	1		6522.5	786200.000	Medical Supplies - Medicare A	104.12				
3	L3.89	1		6522.5	786400.000	Medical Supplies - Medicaid	-				
3	L3.89	1		6522.5	786500.000	Medical Supplies - Managed Care	-				
3	L3.89	1		6522.5	786600.000	Medical Supplies - PACE	-				
3	L3.89	1		6522.5	792100.000	Complex Medical - Private	1,556.56				
3	L3.89	1		6522.5	792200.000	Complex Medical - Medicare A	2,523.06				
3	L3.89	1	0	0	792300.000	Complex Medical - Medicare B	6,405.44				
3	L3.89	1		6522.5	792400.000	Complex Medical - Medicaid	14,692.38				
3	L3.89	1		6522.5	792500.000	Complex Medical - Managed Care	4,978.69				
3	L3.89	1		6522.5	792600.000	Complex Medical - PACE	-				
3	L3.89	1			792800.000	Complex Medical - Other	1,692.56				
3	L3.89	1		6522.5	793000.000	Complex Medical - Non-billable	2,743.00				
3	L3.89	1		6522.5	786800.000	Medical Supplies - Other	-				
3	L3.89	1		6522.5	787000.000	Medical Supplies - Non-billab	-				
3	L3.89	1	0	0	802000.000	Other Ancillary Expenses	-	assume supplies			
3	L3.89	1		6522.5	804000.000	Supplies & Expenses - Rehab	2,318.61	minor, assume house supplies			170,904
3	L3.92	1		6530.0	679400.000	Pharmacy Consultant	302.00				302
3	L4.1	1	L1.3 6	4565.8	624000.000	Dep'n - Land Improvement	-				
3	L4.1	1	L1.3 6	4565.8	625000.000	Dep'n - Leasehold Improvement	2,281.92				
3	L4.1	1	L1.4 6	4570.8	626000.000	Dep'n - Furniture & Fixture	86,089.41				
3	L4.1	1	L1.4 6	4570.8	626200.000	Dep'n - Equipment	1,270.99				

Newton Wellesley Trial Balance 1/1/23 - 12/31/23											
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
3	L4.1	1	L1.4 6	4570.8	626500.000	Dep'n - Computer Harware	245.54				
3	L4.1	1	L1.4 6	4570.8	627500.000	Amort - Other Assets	-				
3	L4.1	1	L1.5 6	4585.8	627000.000	Amort - Computer Software	-				89,888
3	L4.2	1		4538.8	629000.000	Amort - Capital Lease	-				-
3	L4.10	1		4515.8	623000.000	Personal Property Tax	7,139.40				
3	L4.10	1		4538.8	628000.000	Amort - Goodwill	27,000.00	offset			
3	L4.10	1		4538.8	628500.000	Amort - Deferred Closing Cost	-				34,139
3	L4.12	1		4570.8	646000.000	Equipment Rental	1,360.00				
3	L4.12	1		4538.8	615300.000	Leases	11,729.60				13,090
3	L4.14	1		4535.8	621000.000	Rent Expense	468,072.60	offset			468,073
3	L2B.1	1		0	617045.000	Interest Exp-Mizzen Cap	-				-
3	L2B.1	1			612200.000	User Fee Assessment	796,012.12	offset			
3	L2B.1	1		8015.0	616000.000	Late Charges	2,481.74	offset			
3	L2B.1	1		4298.7	616300.000	Advertising - Promotional	-	offset			
3	L2B.1	1		4298.7	616400.000	Business Promotional Expenses	-	offset			
3	L2B.1	1		4298.7	616900.000	Marketing Expenses	-	offset			
3	L2B.1	1		8015.0	617100.000	Fines & Penalties	38,342.46	offset			836,836
3	L2B.2	1		4302.3	615200.000	Lic & Dues -non patient relat	-	offset			-
3	L2B.6	1			614000.000	Legal Fees	4,770.09	offset			4,770
3	L2B.8	1			612000.000	Management Fees	581,270.10				581,270
3	L2B.9	1		4160.6	678900.000	Nursing Consultant	-				-
3	LBen	r			612700.000	Group Dental Insurance	8,125.83				
3	LBen	r			613100.000	Tuition & Edu Reimbursement	-				
3	LBen	r			613300.000	Employee Benefits - Other	1,500.00				9,626
3	LHeal	e			612600.000	Group Health Insurance	201,065.19				
3	LHeal	e			612800.000	Group Life/STD Insurance	5,595.41				206,661
3	LPens	n			613000.000	Pension Expense	2,291.04				2,291
3	LPR T	x			612500.000	Payroll Taxes	431,924.80				431,925
3	LWork	p			612900.000	Workers Comp Insurance	98,967.80				98,968
4	L3.4	1		8046.0	801000.000	Outpatient Ancillary Expenses	100.00	offset			
4	L3.4	1		8046.0	803000.000	Prior Year Outpatient Expenses	-	offset			100
4	L2B.14	1		8065.0	618300.000	Bad Debt Expense	-	offset			-
						Total Expenses	10,993,663.71				
6	L1.1	1		1025	101000.000	Cash - Operating	(150,736.21)				
6	L1.1	1		1025	102000.000	Cash - Petty	500.00				
6	L1.1	1		1025	103000.000	Cash - Special	-				
6	L1.1	1		1025	104000.000	PNA Checking Account	8,708.98				
6	L1.1	1		1025	104100.000	PNA Savings Account	-				
6	L1.1	1		1025	104200.000	Resident Council Account	-				(141,527)
6	L1.5	1		0	111002.000	A/R - Med B Coins: Private	-				
6	L1.5	1		1063	111000.000	A/R - Private	(24,541.61)				
6	L1.5	1		1073	112000.000	A/R - Medicare Part A	28,558.12				
6	L1.5	1		1073	112500.000	A/R - Medicare Part B	5,874.69				
6	L1.5	1		1079	113000.000	A/R - Medicaid	804,345.11				
6	L1.5	1		1079	114000.000	A/R - Hospice	241,882.12				
6	L1.5	1		1066	115000.000	A/R - Managed Care	52,164.57				
6	L1.5	1		1083	115500.000	A/R - PACE	438,436.66				
6	L1.5	1		0	111001.000	A/R - Med A Coins: Private	-				
6	L1.5	1		0	111004.000	A/R - Medicaid Pending	-				
6	L1.5	1		0	113001.000	A/R - Med A Coins: Medicaid	-				
6	L1.5	1		0	113002.000	A/R - Med B Coins: Medicaid	-				
6	L1.5	1		0	115001.000	A/R - Managed B	-				
6	L1.5	1		0	115501.000	A/R PACE Skilled	-				
6	L1.5	1		0	117500.000	A/R - Other Co-Insurance	620.00				
6	L1.5	1		1089	117100.000	A/R - Co-Insurance Part A	10,393.30				
6	L1.5	1		1089	117200.000	A/R - Co-Insurance Part B	13,806.97				
6	L1.5	1		1089	117300.000	A/R - Insurance	-				
6	L1.5	1		1063	117400.000	A/R - Resources	30,178.85				
6	L1.5	1		1089	117700.000	A/R - Other	(12,017.32)				
6	L1.5	1		1073	117800.000	A/R - Medicare ACO	-				
6	L1.5	1		1063	248000.000	Due Insurance Companies	-				1,589,701
6	L1.8	1		1180	262000.000	Due To/From Eastpointe LLC	-				
6	L1.8	1		1180	271000.000	Due To/From Eastpointe NH, Inc.	-				
6	L1.8	1		0	268400.000	Due to from Woodlands Way	-				
6	L1.8	1		1180	264310.000	Due to from Pleasant Bay Day C	-				
6	L1.8	1		1180	264350.000	Due to From Geriatric Fac of C	-				
6	L1.8	1		1180	264660.000	Due to From Northbridge ALF	58,324.44				
6	L1.8	1		1180	268730.000	Due to From 85 Beaumont Drive LLC	-				
6	L1.8	1		1180	268740.000	Due to 4001 33rd Ct LLC	-				
6	L1.8	1		1180	268300.000	Due to from 383 South Orleans	-				
6	L1.8	1		1180	261000.000	Due To/From Pointe Group Care, LLC	1,432,229.24				
6	L1.8	1		1180	264670.000	Due to from Northbridge Day Care	-				
6	L1.8	1		1180	264100.000	Due To/From Salem LLC	-				
6	L1.8	1		1180	268200.000	Due To/From Westdale Ave LLC	-				
6	L1.8	1		1180	264500.000	Due To/From SSP Rehab Center	-				1,490,554
6	L1.11	1		1185	278000.000	Loan Payable-Congressional Ban	-				-

						Newton Wellesley Trial Balance 1/1/23 - 12/31/23					
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
6	L1.13	1		1280	152000.000	Prepaid - Insurance	(66,323.99)				(66,324)
6	L1.15	1		1300	151000.000	Prepaid - Expenses	12,531.73				
6	L1.15	1		1300	157000.000	Prepaid - Other Expenses	-				
6	L1.15	1		1300	158000.000	Exchange - Residents	-				
6	L1.15	1		1300	158100.000	Exchange - PNA	(2,726.95)				
6	L1.15	1		1300	158200.000	Exchange - Other	(349,373.74)				
6	L1.15	1		1300	158300.000	Resident Refunds	1,573.07				(337,996)
6	L1.17	1		0	159000.000	Net Payroll	167.11				
6	L1.17	1		1651.1	171000.000	Capital Lease Assets	-				
6	L1.17	1		1652.2	175000.000	Accum Amort - Capital Lease Assets	-				167
6	L1.17	1		1140	119000.000	Reserve For Bad Debts	14,299.85				
6	L1.17	1		1310	132000.000	A/R - Misc.	(4,050.00)				
6	L1.17	1		1310	118900.000	A/R Pre-sale	-				10,250
6	L2.3	1	L1.3.4	1626.1	161000.000	Leasehold Improvements	73,394.71				
6	L2.3	1	L1.3.4	1631.1	162000.000	Land Improvements	-				
6	L2.3	1	L1.3.7	1632.2	167100.000	Accum. Dep'n - Land Improve.	-				
6	L2.3	1	L1.3.7	1627.2	167000.000	Accum Dep'n - Leasehold Improve	(2,281.92)				71,113
6	L2.4	1	L1.4.4	1651.1	163000.000	Furniture & Fixture	430,709.45				
6	L2.4	1	L1.4.4	1651.1	163500.000	Equipment	14,107.95				
6	L2.4	1	L1.4.4	1651.1	164000.000	Computer Hardware	2,754.33				
6	L2.4	1	L1.4.4	1651.1	166000.000	Other Assets	-				
6	L2.4	1	L1.4.7	1652.2	167200.000	Accum Dep'n - Furniture & Fixture	(86,089.41)				
6	L2.4	1	L1.4.7	1652.2	167300.000	Accum Dep'n - Equipment	(1,270.99)				
6	L2.4	1	L1.4.7	1652.2	167400.000	Accum Dep'n - Computer Hardware	(245.54)				
6	L2.4	1	L1.4.7	1652.2	167600.000	Accum Dep'n - Other Assets	-				359,966
6	L2.5	1	L1.5.4	1710.1	165000.000	Computer Software	-				
6	L2.5	1	L1.5.7	1710.2	167500.000	Accum Amort - Computer Software	-				-
6	L3.5	1		1975.1	186000.000	Deferred Closing Cost	-				-
6	L3A.100	2		1960	181000.000	Utility Deposits	-				
6	L3A.100	2		1960	182000.000	Other Deposits	-				
6	L3A.100	2		1940	185000.000	Goodwill	270,000.00				
6	L3A.100	2		1940	185500.000	Accum Amort - Goodwill	(27,000.00)				243,000
6	L3.6	1		1975.2	186500.000	Accum Amort - Deferred Closing Cost	-				-
						Total Assets	3,218,903.57				
6	L5.1	1		2020	201000.000	Accounts Payable	(793,560.30)				
6	L5.1	1			202000.000	Accounts Payable Offset	-				(793,560)
6	L5.2	1		2030	203000.000	Accrued Expenses	(88,686.52)				(88,687)
6	L5.3	1		2045	231000.000	Medicare Cost Settlement - Final	-				
6	L5.3	1		2030	245000.000	Due Medicaid - User Fees	(340,102.34)				(340,102)
6	L5.6	1		2320	276000.000	Loan Payable - LOC	908,725.80				
6	L5.6	1		2160	282000.000	Capital Lease - Current Portion	-				908,726
6	L5.7	1		2200	211000.000	Federal Withholding Taxes	-				
6	L5.7	1		2200	213000.000	FICA W/H - Social Security	-				
6	L5.7	1		2220	216000.000	401K Withholding	(2,690.35)				
6	L5.7	1		2200	216500.000	401K Loan Repayment	38.51				
6	L5.7	1		2200	219100.000	Other Payroll W/H- Accident	(1,617.82)				
6	L5.7	1			219101.000	Other Payroll W/H-Hospital Indemnity	(920.93)				
6	L5.7	1		2200	219200.000	Other Payroll W/H- Cancer	-				
6	L5.7	1		2200	219300.000	Other Payroll W/H- Critical Care	(1,651.47)				
6	L5.7	1		2200	219400.000	Other Payroll W/H- Illness	-				
6	L5.7	1		2200	219500.000	Other Payroll W/H- Life	(5,049.97)				
6	L5.7	1		2200	219600.000	Other Payroll W/H LTD	2,558.66				
6	L5.7	1		2200	219700.000	Other Payroll W/H STD	(2,825.55)				
6	L5.7	1		2200	219800.000	Other Payroll W/H- Vision	434.88				
6	L5.7	1		2190	220000.000	Accrued Salaries & Wages	(220,677.84)				
6	L5.7	1		2190	221000.000	Accrued Vacation	(156,052.59)				
6	L5.7	1		2190	222000.000	Accrued Sick	(27,999.90)				
6	L5.7	1		2200	223000.000	Accrued Payroll Taxes	(49,205.58)				
6	L5.7	1		2200	212000.000	State Withholding Taxes	-				
6	L5.7	1		2200	219000.000	Other Payroll Withholdings	-				(465,660)
6	L5.9	1		2270	224000.000	Accrued Interest	-				-
6	L5.10	1		2290	203100.000	PNA Checking Account - Due To Resid	-				
6	L5.10	1		2290	203200.000	PNA Savings Account - Due To Reside	-				
6	L5.10	1		2290	203300.000	Resident Council Account - Due To R	-				-
6	L6.2	1		1180	266000.000	Due To/from 255 Central Ave LLC	-				
6	L6.2	1		1180	267000.000	Due To/From 100 Amity St, LLC	-				
6	L6.2	1		0	268900.000	Due 694 Worcester Street LLC	(486,962.44)				
6	L6.2	1		1180	264400.000	Due to from Pleasant Bay ALF	-				
6	L6.2	1		1180	268000.000	Due To/From 50 Christy Place, LLC	-				
6	L6.2	1		2330	290000.000	Due to Ben Berkowitz	-				
6	L6.2	1		1180	265100.000	Due To/From Active Staffing	(542,775.09)				(1,029,738)
6	L6.3	1		0	278100.000	Loan Payable-Mizzen Capital	-				
6	L6.3	1		2320	278900.000	Loan Payable - SBA	-				
6	L6.3	1		2320	278990.000	Loan Payable - PPP	-				
6	L6.3	1		2320	281000.000	Capital Lease - Long Term Por	-				-
6	L8B.1	1		2520	304000.000	Member Equity	-			-	

						Newton Wellesley						
						Trial Balance						
						1/1/23 - 12/31/23						
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total	
6	L8B.1	1		2520	305000.000	Member Equity - Pointe Aperion Inve	(700,000.00)			(700,000.00)		
6	L8B.1	1		2520	308000.000	Retained Earnings	(77,847.77)					(777,848)
6	L8B.4	1				Net (Income)/ Loss	(632,034.96)					(632,035)
6	L8B.5	1	6B.4 7	2540	306000.000	Member Distribution-Pointe Aperion	-			-		
6	L8B.5	1	6B.1 7	2540	306100.000	Member Distribution - Ben Berkowitz	-			-		
6	L8B.5	1	6B.2 7	2540	306200.000	Member Distribution - David Berkowi	-			-		
6	L8B.5	1	6B.3 7	2540	306300.000	Member Distribution - Yosef Meystel	-			-		
6	L8B.5	1	6B.4 8	2540	307000.000	PAI Guarenteed Payments	-			-		-
						Total Liabilities and Equity	(3,218,903.57)			(3,218,903.57)		
									Sch 4	Diff		
						Assets	3,218,903.57			(3,218,903.57)		
						Liabilities & Equity	(3,218,903.57)			3,218,903.57		
						Revenues	(11,625,698.67)			11,625,698.67		
						Expenses	10,993,663.71		100.00	(10,993,563.71)		
						Net (Income)/Loss	(632,034.96)			632,034.96		