

**Seashore Pointe Rehab Center LLC****Trial Balance****12/31/2022**

<b><u>Code</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
101000.000	Cash - Operating	\$ (215,485.93)
102000.000	Cash - Petty	\$ 3,294.85
103000.000	Cash - Special	\$ 2,625.29
104000.000	PNA Checking Account	\$ 12,424.57
104100.000	PNA Savings Account	\$ 1,033.00
104200.000	Resident Council Account	\$ 345.00
111000.000	A/R - Private	\$ (1,001.05)
112000.000	A/R - Medicare Part A	\$ 100,002.85
112500.000	A/R - Medicare Part B	\$ 23,173.46
113000.000	A/R - Medicaid	\$ 189,831.67
114000.000	A/R - Hospice	\$ 14,130.89
115000.000	A/R - Managed Care	\$ 22,736.83
115500.000	A/R - PACE	\$ 8,869.12
117100.000	A/R - Co-Insurance Part A	\$ 52,453.46
117200.000	A/R - Co-Insurance Part B	\$ 6,499.61
117400.000	A/R - Resources	\$ (713.67)
117700.000	A/R - Other	\$ (7,705.34)
119000.000	Reserve For Bad Debts	\$ 31,024.91
151000.000	Prepaid - Expenses	\$ 7,181.53
152000.000	Prepaid - Insurance	\$ (13,046.29)
157000.000	Prepaid - Other Expenses	\$ (1,270.00)
158100.000	Exchange - PNA	\$ 2,251.00
158200.000	Exchange - Other	\$ 35.38
158300.000	Resident Refunds	\$ 5,172.93
161000.000	Leasehold Improvements	\$ 12,350.94
163000.000	Furniture & Fixture	\$ 9,398.42
163500.000	Equipment	\$ 25,711.92
164000.000	Computer Hardware	\$ 32,782.43
165000.000	Computer Software	\$ 3,869.01
165500.000	Motor Vehicle	\$ 5,745.64
166000.000	Other Assets	\$ 13,250.00
167000.000	Accum. Dep'n - Leasehold Improve.	\$ (399.34)
167200.000	Accum. Dep'n - Furniture & Fixture	\$ (5,247.38)
167300.000	Accum. Dep'n - Equipment	\$ (9,208.88)

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167400.000	Accum. Dep'n - Computer Hardware	\$ (18,202.01)
167500.000	Accum. Amort. - Computer Software	\$ (3,350.79)
167550.000	Accum Dep-Vehicle	\$ (827.72)
167600.000	Accum. Dep'n - Other Assets	\$ (11,534.93)
	<b>Total Assets</b>	<b>\$ 298,201.38</b>
201000.000	Accounts Payable	\$ (547,085.72)
203000.000	Accrued Expenses	\$ (15,473.28)
203100.000	PNA Checking Account-Due to Reside	\$ (12,424.57)
203200.000	PNA Savings Account-Due to Residen	\$ (1,033.00)
203300.000	Resident Council Account-Due to Res	\$ (345.00)
216000.000	401K Withholding	\$ (0.02)
219000.000	Other Payroll Withholdings	\$ (242.86)
219100.000	Other Payroll W/H - Accident	\$ (268.79)
219101.000	Other PR W/H Hosp Indemnity	\$ (489.60)
219200.000	Other Payroll W/H - Cancer	\$ (128.49)
219300.000	Other Payroll W/H - Critical	\$ (281.29)
219400.000	Other Payroll W/H - Illness	\$ (98.84)
219500.000	Other Payroll W/H - Life	\$ (1,033.50)
219600.000	Other Payroll W/H - LTD	\$ (136.62)
219700.000	Other Payroll W/H - STD	\$ 206.23
219800.000	Other Payroll W/H - Vision	\$ (63.29)
219900.000	Union Dues Withholding	\$ (284.20)
220000.000	Accrued Salaries & Wages	\$ (97,488.85)
221000.000	Accrued Vacation	\$ (53,436.23)
222000.000	Accrued Sick	\$ (5,470.33)
223000.000	Accrued Payroll Taxes	\$ (21,692.23)
245000.000	Due Medicaid - User Fees	\$ (60,138.75)
261000.000	Due To/From Pointe Group Care, LLC	\$ 936,744.26
262000.000	Due To/From Eastpointe LLC	\$ 3,760.00
264300.000	Due To/From Pleasant Bay Rehab LLC	\$ (10,608.13)
264400.000	Due To/From Pleasant Bay Assisted L	\$ 11,648.35
264500.000	Due to from PB Day Care	\$ (3,069.00)
264700.000	Due To/From Seashore Pointe Service	\$ 130,547.35

**Seashore Pointe Rehab Center LLC****Trial Balance****12/31/2022**

<b><u>Code</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
264800.000	Due To/From Seashore Pointe Condo	\$ 32,269.79
264900.000	Due to from NE Deaconess	\$ (28,077.79)
268500.000	Due to from 100 Alden St	\$ (686,258.02)
268600.000	Due to P TOWN Hold Co	\$ 25,045.35
278800.000	Loan Payable-SBA	\$ (499,900.00)
308000.000	Retained Earnings	\$ 427,920.41
	Net (Income) / Loss	\$ 179,185.28
	<b>Total Liabilities and Equity</b>	<b>\$ (298,201.38)</b>
401000.000	Private Income	\$ (881,882.80)
402000.000	Medicare Income	\$ (1,579,309.14)
402100.000	2% Medicare Sequestration - Part A	\$ 23,644.09
403000.000	Medicaid Income	\$ (2,024,007.50)
405000.000	Hospice Income	\$ (242,967.16)
406000.000	Managed Care Income	\$ (58,967.17)
407000.000	PACE/ SCO Income	\$ (73,820.88)
409995.000	Small Balance Adjustments	\$ 12,037.95
409999.000	AR Transfer/Suspense	\$ (23.30)
431100.000	Physical Therapy - Private	\$ 1,486.55
431200.000	Physical Therapy - Medicare A	\$ (123,314.10)
431300.000	Physical Therapy - Medicare B	\$ (210,991.29)
431400.000	Physical Therapy - Medicaid	\$ (375.00)
431500.000	Physical Therapy - Managed Care	\$ (31,999.44)
432100.000	Occ. Therapy - Private	\$ 1,715.70
432200.000	Occ. Therapy - Medicare A	\$ (128,433.14)
432300.000	Occ. Therapy - Medicare B	\$ (124,857.89)
432400.000	Occ. Therapy - Medicaid	\$ (563.16)
432500.000	Occ. Therapy - Managed Care	\$ (27,637.78)
433100.000	Speech Therapy - Private	\$ (240.08)
433200.000	Speech Therapy - Medicare A	\$ (44,915.33)
433300.000	Speech Therapy - Medicare B	\$ (34,603.29)
433500.000	Speech Therapy - Managed Care	\$ (5,167.24)
436200.000	Oxygen - Medicare A	\$ (920.38)
437200.000	Pharmacy - Medicare A	\$ (69,903.77)

**Seashore Pointe Rehab Center LLC**

**Trial Balance**

**12/31/2022**

<b><u>Code</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
437400.000	Pharmacy - Medicaid	\$ (1,811.15)
437500.000	Pharmacy - Managed Care	\$ (730.28)
438200.000	Laboratory - Medicare A	\$ (3,003.65)
438400.000	Laboratory - Medicaid	\$ (128.93)
438500.000	Laboratory - Managed Care	\$ (537.95)
439100.000	X-Ray - Private	\$ 59.33
439200.000	X-Ray - Medicare A	\$ (4,371.36)
444200.000	Medical Supplies - Medicare A	\$ (186.00)
445200.000	Complex Medical - Medicare A	\$ (6,724.21)
481000.000	Cont. Adj. - Private	\$ (31.90)
482000.000	Cont. Adj. - Medicare A	\$ 380,025.42
483000.000	Cont. Adj. - Medicare B	\$ 61,618.62
484000.000	Cont. Adj. - Medicaid	\$ 2,878.24
487000.000	Cont. Adj. - Managed Care	\$ 21,880.04
498100.000	Other Income Stimulus	\$ (197,673.02)
499995.000	Small Balance Adjustment	\$ 264.15
	<b>Total Revenue</b>	<b>\$ (5,374,488.20)</b>
611500.000	Salaries - Clerical	\$ 185,763.60
611700.000	Purchased Service - Admin.	\$ 71,689.44
611800.000	Purchased Service - Clerical	\$ 70,055.63
612000.000	Management Fees	\$ 314,860.63
612200.000	User Fee Assessment	\$ 254,705.41
612500.000	Payroll Taxes	\$ 206,213.17
612600.000	Group Health Insurance	\$ 117,262.74
612700.000	Group Dental Insurance	\$ 4,105.36
612800.000	Group Life/STD Insurance	\$ 4,401.83
612900.000	Workers Comp. Insurance	\$ 53,821.76
613000.000	Pension Expense	\$ 8,521.74
613100.000	Tuition & Edu. Reimbursement	\$ 600.00
613200.000	Seminars & In-service	\$ 4,207.50
613300.000	Employee Benefits - Other	\$ 375.83
613350.000	Uniforms	\$ 1,009.50
613400.000	Travel/Conventions/Meetings	\$ 718.80

**Seashore Pointe Rehab Center LLC**  
**Trial Balance**  
**12/31/2022**

<b><u>Code</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
613500.000	Mileage Reimbursement	\$ 518.31
613600.000	Software Support	\$ 52,670.33
614000.000	Legal Fees	\$ 2,540.36
614100.000	Accounting Fees	\$ 11,100.00
614200.000	Professional Services	\$ 3,794.06
614500.000	Data Processing/Billing Services	\$ 5,536.10
614600.000	Payroll Services	\$ 12,395.95
614700.000	Telephone	\$ 17,976.43
614800.000	Postage	\$ 2,250.90
615000.000	Office Supplies & Expenses	\$ 3,812.11
615100.000	Licenses & Dues	\$ 3,306.08
615200.000	Lic & Dues -non patient related	\$ 790.33
615300.000	Leases	\$ 7,407.92
615400.000	Equipment Rental	\$ 95.47
615600.000	Satellite Expenses	\$ 12,211.43
615800.000	Internet Access	\$ 5,089.93
616000.000	Late Charges	\$ 50.00
616100.000	Bank Charges	\$ 2,121.46
616400.000	Business Promotional Expenses	\$ 69.45
616500.000	Donations	\$ 595.00
616600.000	CORI	\$ 511.78
616700.000	Filing Fees	\$ 520.00
616800.000	Credit Card Expense	\$ 1,926.56
617000.000	Interest Expenses	\$ 38.60
617050.000	Finance Charge	\$ 319.58
617080.000	Finance Charge - IPFS Corp	\$ 723.39
617100.000	Fines & Penalties	\$ 20,670.00
617800.000	Stimulus 19 Expenses	\$ 19,795.46
618000.000	General Liability Insurance	\$ 44,785.17
618100.000	Motor Vehicle Insurance	\$ 12,290.46
621000.000	Rent Expense	\$ 520,704.00
625000.000	Dep'n - Leasehold Improvement	\$ 399.34
626000.000	Dep'n - FF&	\$ 1,879.68
626200.000	Dep'n - Equipment	\$ 4,651.45

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**Trial Balance**  
**12/31/2022**

<b><u>Code</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
626500.000	Dep'n - Computer Harware	\$ 6,556.49
627000.000	Amort - Computer Software	\$ 1,289.67
627500.000	Dep'n - Other Assets	\$ 4,402.05
627700.000	Dep' n Expense-Motor Vehicle	\$ 827.72
631000.000	Salaries - Plant	\$ 5,867.71
632000.000	Purchased Service - Plant	\$ 23,434.83
637000.000	Trash Removal	\$ 1,257.47
638000.000	Repairs	\$ 520.99
639000.000	Supplies & Expenses - Plant	\$ 2,551.04
641000.000	Salaries - Dietary	\$ 305,167.40
642000.000	Purchased Service - Dietary	\$ 120.00
642100.000	Purchased Service - Dietician	\$ 22,490.00
644000.000	Raw Food	\$ 99,921.19
645000.000	Food Supplements	\$ 4,416.69
649000.000	Supplies & Expenses - Dietary	\$ 12,367.37
651000.000	Salaries - Laundry	\$ 45,886.45
652000.000	Purchased Service - Laundry	\$ 213.57
653000.000	Linen & Bedding	\$ 1,869.08
659000.000	Supplies & Expenses - Laundry	\$ 4,101.43
661000.000	Salaries - Housekeeping	\$ 136,428.05
669000.000	Supplies & Exp. - Housekeeping	\$ 7,047.59
671000.000	Salary - Director of Nursing	\$ 121,119.40
671200.000	Salaries - Nursing Manager	\$ 75,371.18
671300.000	Salaries - Eve & w/e Manager	\$ 24,100.29
672100.000	Salaries - R.N. Unit A	\$ 238,116.14
673100.000	Salaries - L.P.N. Unit A	\$ 132,343.59
674100.000	Salaries - C.N.A. Unit A	\$ 578,331.24
674600.000	Salaries- RCA	\$ 199,769.12
676100.000	Purchased Serv. - RN Unit A	\$ 118,082.90
677100.000	Purchased Serv. - LPN Unit A	\$ 465,343.47
678500.000	Medical Director	\$ 25,500.00
678900.000	Nursing Consultant	\$ 9,771.08
679100.000	MDS Consultant	\$ 26,473.20
679200.000	MMQ Consultant	\$ 11,234.96

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<b><u>Code</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
679400.000	Pharmacy Consultant	\$ 2,127.67
679900.000	Supplies & Expense - Nursing	\$ 64,054.38
681000.000	Salaries - Social Services	\$ 29,398.48
682000.000	Purchased Serv - Social Services	\$ 11,855.00
682500.000	P/S CLINICAL LIAISON	\$ 14,773.21
691000.000	Salaries - Activities	\$ 70,306.32
692000.000	Purchased Service - Activities	\$ 2,190.49
699000.000	Supplies & Expenses - Activities	\$ 933.46
712100.000	Physical Therapy - Private	\$ 353.10
712200.000	Physical Therapy - Medicare A	\$ 75,455.34
712300.000	Physical Therapy - Medicare B	\$ 116,818.84
712400.000	Physical Therapy - Medicaid	\$ 272.00
712500.000	Physical Therapy - Managed Care	\$ 19,629.37
722200.000	Occ. Therapy - Medicare A	\$ 70,434.85
722300.000	Occ. Therapy - Medicare B	\$ 89,033.41
722400.000	Occ. Therapy - Medicaid	\$ 283.00
722500.000	Occ. Therapy - Managed Care	\$ 17,408.47
732100.000	Speech Therapy - Private	\$ 100.00
732200.000	Speech Therapy - Medicare A	\$ 19,281.61
732300.000	Speech Therapy - Medicare B	\$ 25,235.12
732400.000	Speech Therapy - Medicaid	\$ 184.80
732500.000	Speech Therapy - Managed Care	\$ 4,900.17
746100.000	IV Therapy - Private	\$ 127.57
746200.000	IV Therapy - Medicare A	\$ 572.70
746400.000	IV Therapy - Medicaid	\$ 5,386.24
752200.000	Oxygen - Medicare A	\$ 795.43
752400.000	Oxygen - Medicaid	\$ 734.54
753000.000	Oxygen - Non-billable	\$ 3,335.43
756200.000	Pharmacy - Medicare A	\$ 70,490.28
756500.000	Pharmacy - Managed Care	\$ 3,166.14
759000.000	Supplies - Pharmacy	\$ 3,122.50
762200.000	Laboratory - Medicare A	\$ 6,592.33
762400.000	Laboratory - Medicaid	\$ 880.99
762500.000	Laboratory - Managed Care	\$ 185.55

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<b><u>Code</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
763000.000	Laboratory - Non-billable	\$ 176.91
766200.000	X-Ray - Medicare A	\$ 4,534.10
766400.000	X-Ray - Medicaid	\$ 1,318.86
766500.000	X-Ray - Managed Care	\$ 454.06
767000.000	X-Ray - Non-billable	\$ 559.19
786200.000	Medical Supplies - Medicare A	\$ 2,367.26
786400.000	Medical Supplies - Medicaid	\$ 561.02
792200.000	Complex Medical - Medicare A	\$ 3,470.78
792400.000	Complex Medical - Medicaid	\$ 2,953.76
801000.000	Outpatient Ancillary Expenses	\$ 787.26
804000.000	Supplies & Expenses - Rehab	\$ 21,918.10
	<b>Total Expenses</b>	<b>\$ 5,553,673.48</b>

<b>Total Assets</b>	<b>298,201.38</b>
<b>Total Liabilities and Equity</b>	<b>(298,201.38)</b>
<b>Total Revenue</b>	<b>(5,374,488.20)</b>
<b>Total Expenses</b>	<b>5,553,673.48</b>
<b>Net (Income) / Loss</b>	<b>179,185.28</b>



Seashore Pointe Rehab Center LLC									
Trial Balance									
1/1/22 - 12/31/22									
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	Ln Total
2	L1.1	1		3003.1	401000.000	Private Income	(881,882.80)		
2	L1.1	1			481000.000	Cont. Adj. - Private	(31.90)		(881,915)
2	L1.1	2	2.2	3005.1	431100.000	Physical Therapy - Private	1,486.55		
2	L1.1	2	2.2	3005.1	432100.000	Occ. Therapy - Private	1,715.70		
2	L1.1	2	2.2	3005.1	433100.000	Speech Therapy - Private	(240.08)		
2	L1.1	2	2.4		439100.000	X-Ray - Private	59.33		3,022
2	L1.2	1		3003.2	406000.000	Managed Care Income	(58,967.17)		
2	L1.2	1		3003.2	487000.000	Cont Adj - Managed Care	21,880.04		(37,087)
2	L1.2	2		3005.2	431500.000	Physical Therapy - Managed Care	(31,999.44)		
2	L1.2	2		3005.2	432500.000	Occ Therapy - Managed Care	(27,637.78)		
2	L1.2	2		3005.2	433500.000	Speech Therapy - Managed Care	(5,167.24)		
2	L1.2	2		3005.2	437500.000	Pharmacy - Managed Care	(730.28)		
2	L1.2	2		3005.2	438500.000	Laboratory - Managed Care	(537.95)		
2	L1.4	1		3003.4	402000.000	Medicare Income	(1,579,309.14)		
2	L1.4	1		3003.4	402100.000	2% Medicare Sequestration	23,644.09		
2	L1.4	1		3003.4	482000.000	Cont Adj - Medicare A	380,025.42		
2	L1.4	1		3003.4	483000.000	Cont Adj - Medicare B	61,618.62		
2	L1.4	2	2.2	3005.4	431200.000	Physical Therapy - Medicare A	(123,314.10)		
2	L1.4	2	2.2	3005.4	431300.000	Physical Therapy - Medicare B	(210,991.29)		
2	L1.4	2	2.2	3005.4	432200.000	Occ Therapy - Medicare A	(128,433.14)		
2	L1.4	2	2.2	3005.4	432300.000	Occ Therapy - Medicare B	(124,857.89)		
2	L1.4	2	2.2	3005.4	433200.000	Speech Therapy - Medicare A	(44,915.33)		
2	L1.4	2	2.2	3005.4	433300.000	Speech Therapy - Medicare B	(34,603.29)		
2	L1.4	2	2.1	3005.4	437200.000	Pharmacy - Medicare A	(69,903.77)		
2	L1.4	2	2.4	3005.4	438200.000	Laboratory - Medicare A	(3,003.65)		
2	L1.4	2	2.4	3005.4	439200.000	X-Ray - Medicare A	(4,371.36)		
2	L1.4	2	2.3	3005.4	444200.000	Medical Supplies - Medicare A	(186.00)		
2	L1.4	2	2.3	3005.4	445200.000	Complex Medical - Medicare A	(6,724.21)		
2	L1.4	2	2.3	3005.4	436200.000	Oxygen - Medicare A	(920.38)		(752,224)
2	L1.6	1		3003.6	403000.000	Medicaid Income	(2,024,007.50)		
2	L1.6	1		3003.6	405000.000	Hospice Income	(242,967.16)		
2	L1.6	1		3003.6	484000.000	Cont Adj - Medicaid	2,878.24		(2,264,096)
2	L1.6	2	2.2	3005.6	431400.000	Physical Therapy - Medicaid	(375.00)		
2	L1.6	2	2.2	3005.6	432400.000	Occ Therapy - Medicaid	(563.16)		
2	L1.6	2	2.4	3005.6	438400.000	Laboratory - Medicaid	(128.93)		
2	L1.6	2	2.1	3005.6	437400.000	Pharmacy - Medicaid	(1,811.15)		
2	L1.10	1		3003.8	407000.000	PACE Income	(73,820.88)		
2	L3.2	1		3120.0	498100.000	Other Income -Stimulus	(197,673.02)		(197,673)
2	L3.11	1		3193.0	409999.000	AR Transfer/Suspense	(23.30)		(23)
						<b>Total Revenues</b>	<b>(5,386,790.30)</b>		<b>(5,386,790)</b>
3	L1.1	1		6020.1	671000.000	Salary - Director of Nursing	121,119.40		
3	L1.1	1		6020.1	671200.000	Salaries - Nursing Manager	75,371.18		196,491
3	L1.7	1		6030.1	672100.000	Salaries - RN Unit A	238,116.14		
3	L1.11	1		6035.2	676100.000	Purchased Serv - RN Unit A	118,082.90		
3	L1.12	1		6041.1	673100.000	Salaries - LPN Unit A	132,343.59		
3	L1.16	1		6042.2	677100.000	Purchased Serv - LPN Unit A	465,343.47		
3	L1.17	1		6051.1	674100.000	Salaries - CNA Unit A	578,331.24		
3	L2.1	1		4110.1	671300.000	Salaries - Eve & w/e Manager	24,100.29		24,100
3	L2.4	1			611700.000	Purchased Service - Admin	71,689.44		71,689
3	L2.7	1		4140.1	611500.000	Salaries - Clerical	185,763.60		
3	L2.10	1			611800.000	Purchased Service - Clerical	70,055.63		70,056
3	L2.11	1		4150.3	614500.000	Data Processing/Billing Services	5,536.10		
3	L2.11	1		4150.3	614600.000	Payroll Services	12,395.95		17,932
3	L2.12	1		4250.5	614800.000	Postage	2,250.90		
3	L2.12	1		4250.5	615000.000	Office Supplies & Expenses	3,812.11		
3	L2.12	1		4250.5	615600.000	Satellite Expenses	12,211.43		18,274
3	L2.13	1		4261.5	614700.000	Telephone	17,976.43		
3	L2.13	1		4261.5	615800.000	Internet Access	5,089.93		23,066
3	L2.15	1			613400.000	Travel/Conventions/Meetings	718.80		719
3	L2.17	1		4301.7	615100.000	Licenses & Dues	3,306.08		3,306
3	L2.18	1			613200.000	Seminars & In-service	4,207.50		4,208
3	L2.19	1		4360.3	614100.000	Accounting Fees	11,100.00		
3	L2.20	1		4431.7	618000.000	General Liability Insurance	44,785.17		44,785
3	L2.22	1			409995.000	Small Balance Adjustments	12,037.95		
3	L2.22	1			499995.000	Small Balance Adjustment	264.15		
3	L2.22	1			613600.000	Software Support	52,670.33		
3	L2.22	1		4440.0	614200.000	Professional Services	3,794.06		
3	L2.22	1		4570.8	615400.000	Equipment Rental	95.47		
3	L2.22	1		4538.8	616100.000	Bank Charges	2,121.46		
3	L2.22	1		4440.0	616600.000	CORI	511.78		
3	L2.22	1		4538.8	616700.000	Filing Fees	520.00		
3	L2.22	1		4538.8	616800.000	Credit Card Expense	1,926.56		
3	L2.22	1		4440.0	617050.000	Finance Charge	319.58		
3	L2.22	1		4440.0	617080.000	Finance Charge - IPFS Corp	723.39		
3	L2.22	1		4440.0	616500.000	Donations	595.00	offset	
3	L2.22	1		4440.0	617000.000	Interest Expenses	38.60		

Seashore Pointe Rehab Center LLC									
Trial Balance									
1/1/22 - 12/31/22									
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	Ln Total
3	L2.22	1			613350.000	Uniforms	1,009.50		
3	L2.22	1			618100.000	Motor Vehicle Insurance	12,290.46		88,918
3	L3.5	1		5105.1	631000.000	Salaries - Plant	5,867.71		5,868
3	L3.8	1		5110.3	632000.000	Purchased Service - Plant	23,434.83		
3	L3.9	1		5115.5	637000.000	Trash Removal	1,257.47		
3	L3.9	1		5115.5	639000.000	Supplies & Expenses - Plant	2,551.04		3,809
3	L3.11	1		5130.7	638000.000	Repairs	520.99		521
3	L3.16	1		5233.3	642100.000	Purchased Service - Dietician	22,490.00		22,490
3	L3.18	1		5205.1	641000.000	Salaries - Dietary	305,167.40		
3	L3.21	1		5220.5	644000.000	Raw Food	99,921.19		
3	L3.21	1		5220.5	645000.000	Food Supplements	4,416.69		104,338
3	L3.22	1		5221.3	642000.000	Purchased Service - Dietary	120.00		120
3	L3.23	1		5235.5	649000.000	Supplies & Expenses - Dietary	12,367.37		12,367
3	L3.24	1		5310.1	651000.000	Salaries - Laundry	45,886.45		
3	L3.24	1		5410.1	661000.000	Salaries - Housekeeping	136,428.05		182,315
3	L3.27	1		5310.1	652000.000	Purchased Service - Laundry	213.57		
3	L3.28	1		5330.5	659000.000	Supplies & Expenses - Laundry	4,101.43		
3	L3.28	1		5420.5	669000.000	Supplies & Exp - Housekeeping	7,047.59		11,149
3	L3.29	1		5340.5	653000.000	Linen & Bedding	1,869.08		1,869
3	L3.43	1		7932.3	679100.000	MDS Consultant	26,473.20		
3	L3.43	1		7918.3	679200.000	MMQ Consultant	11,234.96		37,708
3	L3.48	1		6540.0	681000.000	Salaries - Social Services	29,398.48		
3	L3.51	1		7920.3	682000.000	Purchased Serv - Social Services	11,855.00		
3	L3.51	1		7920.3	682500.000	Purchased Service - Clinical Liaiso	14,773.21		
3	L3.59	1				Reclass Indirect Therapy	142,674.85		142,675
3	L3.62	1		7014.3	712200.000	Physical Therapy - Medicare A	75,455.34	offset, reclass	
3	L3.62	1		7014.3	712300.000	Physical Therapy - Medicare B	116,818.84	offset, reclass	
3	L3.62	1		7014.3	712400.000	Physical Therapy - Medicaid	272.00	offset, reclass	
3	L3.62	1		7014.3	712500.000	Physical Therapy - Managed Care	19,629.37	offset, reclass	
3	L3.62	1		7014.3	722200.000	Occ Therapy - Medicare A	70,434.85	offset, reclass	
3	L3.62	1		7014.3	722300.000	Occ Therapy - Medicare B	89,033.41	offset, reclass	
3	L3.62	1		7014.3	722400.000	Occ Therapy - Medicaid	283.00	offset, reclass	
3	L3.62	1		7014.3	722500.000	Occ Therapy - Managed Care	17,408.47	offset, reclass	
3	L3.62	1		7012.1	732100.000	Speech Therapy - Private	100.00	offset, reclass	
3	L3.62	1		7014.3	732200.000	Speech Therapy - Medicare A	19,281.61	offset, reclass	
3	L3.62	1		7014.3	732300.000	Speech Therapy - Medicare B	25,235.12	offset, reclass	
3	L3.62	1		7014.3	732400.000	Speech Therapy - Medicaid	184.80	offset, reclass	
3	L3.62	1		7014.3	732500.000	Speech Therapy - Managed Care	4,900.17	offset, reclass	
3	L3.62	1		7014.3	712100.000	Physical Therapy - Private	353.10	offset, reclass	
3	L3.62	1				Reclass Indirect Therapy	(142,674.85)		296,715
3	L3.64	1		7021.1	691000.000	Salaries - Activities	70,306.32		
3	L3.67	1		7022.3	692000.000	Purchased Service - Activities	2,190.49		2,190
3	L3.68	1		7023.5	699000.000	Supplies & Expenses - Activities	933.46		933
3	L3.70	1		RCA	674600.000	Salaries - RCA Unit A	199,769.12		
3	L3.78	1			613500.000	Mileage Reimbursement	518.31		518
3	L3.82	1		6511.3	678500.000	Medical Director	25,500.00		25,500
3	L3.87	1		6520.5	746200.000	IV Therapy - Medicare A	572.70	offset, reclass	
3	L3.87	1		6520.5	746400.000	IV Therapy - Medicaid	5,386.24	offset, reclass	
3	L3.87	1		6520.5	756200.000	Pharmacy - Medicare A	70,490.28	offset	
3	L3.87	1		6520.5	756500.000	Pharmacy - Managed Care	3,166.14	offset	
3	L3.87	1		6520.5	759000.000	Supplies - Pharmacy	3,122.50	offset	
3	L3.87	1		6520.5	762200.000	Laboratory - Medicare A	6,592.33		
3	L3.87	1			762400.000	Laboratory - Medicaid	880.99		
3	L3.87	1			762500.000	Laboratory - Managed Care	185.55		
3	L3.87	1		6520.5	763000.000	Laboratory - Non-billable	176.91		
3	L3.87	1		6520.5	766200.000	X-Ray - Medicare A	4,534.10		
3	L3.87	1		6520.5	766500.000	X-Ray - Managed Care	454.06		
3	L3.87	1		6520.5	767000.000	X-Ray - Non-billable	559.19		
3	L3.87	1		6520.5	766400.000	X-Ray - Medicaid	1,318.86		
3	L3.87	1			746100.000	IV Therapy - Private	127.57	offset, reclass	97,567
3	L3.89	1		6522.5	617800.000	Stimulus 19 Expense	19,795.46	routine	
3	L3.89	1		6522.5	679900.000	Supplies & Expense - Nursing	64,054.38		
3	L3.89	1		6522.5	752200.000	Oxygen - Medicare A	795.43		
3	L3.89	1		6522.5	752400.000	Oxygen - Medicaid	734.54		
3	L3.89	1		6522.5	753000.000	Oxygen - Non-billable	3,335.43		
3	L3.89	1		6522.5	786200.000	Medical Supplies - Medicare A	2,367.26		
3	L3.89	1		6522.5	786400.000	Medical Supplies - Medicaid	561.02		
3	L3.89	1		6522.5	792200.000	Complex Medical - Medicare A	3,470.78		
3	L3.89	1		6522.5	792400.000	Complex Medical - Medicaid	2,953.76		
3	L3.89	1		6522.5	804000.000	Supplies & Expenses - Rehab	21,918.10	minor, assume house su	119,986
3	L3.92	1		6530.0	679400.000	Pharmacy Consultant	2,127.67		2,128
3	L4.1	1	L1.3 6	4565.8	625000.000	Dep'n - Leasehold Improvement	399.34		
3	L4.1	1	L1.4 6	4570.8	626000.000	Dep'n - Furniture & Fixture	1,879.68		
3	L4.1	1	L1.4 6	4570.8	626200.000	Dep'n - Equipment	4,651.45		
3	L4.1	1	L1.4 6	4570.8	626500.000	Dep'n - Computer Hardware	6,556.49		
3	L4.1	1	L1.4 6	4570.8	627500.000	Amort - Other Assets	4,402.05		
3	L4.1	1	L1.5 6	4585.8	627000.000	Amort - Computer Software	1,289.67		

Seashore Pointe Rehab Center LLC									
Trial Balance									
1/1/22 - 12/31/22									
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	Ln Total
3	L4.1	1	L1.6		627700.000	Dep' n Expense-Motor Vehicle	827.72		20,006
3	L4.12	1		4538.8	615300.000	Leases	7,407.92		7,408
3	L4.14	1		4535.8	621000.000	Rent Expense	520,704.00	offset	520,704
3	L2B.1	1			612200.000	User Fee Assessment	254,705.41	offset	
3	L2B.1	1		8015.0	616000.000	Late Charges	50.00	offset	
3	L2B.1	1		4298.7	616400.000	Business Promotional Expenses	69.45	offset	
3	L2B.1	1		8015.0	617100.000	Fines & Penalties	20,670.00	offset	275,495
3	L2B.2	1		4302.3	615200.000	Lic & Dues -non patient relat	790.33	offset	790
3	L2B.6	1			614000.000	Legal Fees	2,540.36	offset	2,540
3	L2B.8	1			612000.000	Management Fees	314,860.63		314,861
3	L2B.9	1		4160.6	678900.000	Nursing Consultant	9,771.08		9,771
3	LBen	r			612700.000	Group Dental Insurance	4,105.36		
3	LBen	r			613100.000	Tuition & Edu Reimbursement	600.00		
3	LBen	r			613300.000	Employee Benefits - Other	375.83		5,081
3	LHeal	e			612600.000	Group Health Insurance	117,262.74		
3	LHeal	e			612800.000	Group Life/STD Insurance	4,401.83		121,665
3	LPens	n			613000.000	Pension Expense	8,521.74		8,522
3	LPR T	x			612500.000	Payroll Taxes	206,213.17		206,213
3	LWork	p			612900.000	Workers Comp Insurance	53,821.76		53,822
4	L3.4	1		8046.0	801000.000	Outpatient Ancillary Expenses	787.26	offset	
						<b>Total Expenses</b>	<b>5,565,975.58</b>		<b>5,565,976</b>
6	L1.1	1		1025	101000.000	Cash - Operating	(215,485.93)		
6	L1.1	1		1025	102000.000	Cash - Petty	3,294.85		
6	L1.1	1		1025	103000.000	Cash - Special	2,625.29		
6	L1.1	1		1025	104000.000	PNA Checking Account	12,424.57		
6	L1.1	1		1025	104100.000	PNA Savings Account	1,033.00		
6	L1.1	1		1025	104200.000	Resident Council Account	345.00		(195,763)
6	L1.5	1		1063	111000.000	A/R - Private	(1,001.05)		
6	L1.5	1		1073	112000.000	A/R - Medicare Part A	100,002.85		
6	L1.5	1		1073	112500.000	A/R - Medicare Part B	23,173.46		
6	L1.5	1		1079	113000.000	A/R - Medicaid	189,831.67		
6	L1.5	1		1079	114000.000	A/R - Hospice	14,130.89		
6	L1.5	1		1066	115000.000	A/R - Managed Care	22,736.83		
6	L1.5	1		1083	115500.000	A/R - PACE	8,869.12		
6	L1.5	1		1089	117100.000	A/R - Co-Insurance Part A	52,453.46		
6	L1.5	1		1089	117200.000	A/R - Co-Insurance Part B	6,499.61		
6	L1.5	1		1063	117400.000	A/R - Resources	(713.67)		
6	L1.5	1		1089	117700.000	A/R - Other	(7,705.34)		
6	L1.8	1		1180	262000.000	Due To/From Eastpointe LLC	3,760.00		
6	L1.8	1		1180	264500.000	Due To/From SSP Rehab Center	(3,069.00)		
6	L1.8	1		1180	268600.000	Due to P TOWN Hold Co	25,045.35		
6	L1.8	1		1180	264700.000	Due To/From Seashore Pointe Service	130,547.35		
6	L1.8	1		1180	264800.000	Due To/From Seashore Pointe Condo T	32,269.79		
6	L1.8	1		1180	261000.000	Due To/From Pointe Group Care, LLC	936,744.26		
6	L1.8	1		1180	264400.000	Due to from Pleasant Bay ALF	11,648.35		1,136,946
6	L1.13	1		1280	152000.000	Prepaid - Insurance	(13,046.29)		(13,046)
6	L1.15	1		1300	151000.000	Prepaid - Expenses	7,181.53		
6	L1.15	1		1300	157000.000	Prepaid - Other Expenses	(1,270.00)		
6	L1.15	1		1300	158100.000	Exchange - PNA	2,251.00		
6	L1.15	1		1300	158200.000	Exchange - Other	35.38		
6	L1.15	1		1300	158300.000	Resident Refunds	5,172.93		13,371
6	L1.17	1		1140	119000.000	Reserve For Bad Debts	31,024.91		
6	L2.3	1	L1.3	1626.1	161000.000	Leashold Improvements	12,350.94		
6	L2.3	1	L1.3	1627.2	167000.000	Accum Dep'n - Leasehold Improve	(399.34)		11,952
6	L2.4	1	L1.4	1651.1	163000.000	Furniture & Fixture	9,398.42		
6	L2.4	1	L1.4	1651.1	163500.000	Equipment	25,711.92		
6	L2.4	1	L1.4	1651.1	164000.000	Computer Hardware	32,782.43		
6	L2.4	1	L1.4	1651.1	166000.000	Other Assets	13,250.00		
6	L2.4	1	L1.4	1652.2	167200.000	Accum Dep'n - Furniture & Fixture	(5,247.38)		
6	L2.4	1	L1.4	1652.2	167300.000	Accum Dep'n - Equipment	(9,208.88)		
6	L2.4	1	L1.4	1652.2	167400.000	Accum Dep'n - Computer Hardware	(18,202.01)		
6	L2.4	1	L1.4	1652.2	167600.000	Accum Dep'n - Other Assets	(11,534.93)		36,950
6	L2.5	1	L1.5	1710.1	165000.000	Computer Software	3,869.01		
6	L2.5	1	L1.5	1710.2	167500.000	Accum Amort - Computer Software	(3,350.79)		518
6	L2.6	1	L1.6	0	165500.000	Motor Vehicle	5,745.64		
6	L2.6	1	L1.6	0	167550.000	Accum Dep-Vehicle	(827.72)		4,918
						<b>Total Assets</b>	<b>1,435,147.48</b>		<b>1,435,147</b>
6	L5.1	1		2020	201000.000	Accounts Payable	(547,085.72)		(547,086)
6	L5.2	1		2030	203000.000	Accrued Expenses	(15,473.28)		(15,473)
6	L5.3	1		2030	245000.000	Due Medicaid - User Fees	(60,138.75)		(60,139)
6	L5.7	1		2220	216000.000	401K Withholding	(0.02)		
6	L5.7	1		2200	219100.000	Other Payroll W/H- Accident	(268.79)		
6	L5.7	1			219101.000	Other Payroll W/H-Hospital Indemnity	(489.60)		
6	L5.7	1		2200	219200.000	Other Payroll W/H- Cancer	(128.49)		
6	L5.7	1		2200	219300.000	Other Payroll W/H- Critical Care	(281.29)		

						<b>Seashore Pointe Rehab Center LLC</b>			
						<b>Trial Balance</b>			
						<b>1/1/22 - 12/31/22</b>			
<b>Sch</b>	<b>Line</b>	<b>Col</b>	<b>Sub</b>	<b>Orig acct</b>	<b>Account No</b>	<b>Description</b>	<b>Year-to-Date</b>	<b>Comment</b>	<b>Ln Total</b>
6	L5.7	1		2200	219400.000	Other Payroll W/H- Illness	(98.84)		
6	L5.7	1		2200	219500.000	Other Payroll W/H- Life	(1,033.50)		
6	L5.7	1		2200	219600.000	Other Payroll W/H LTD	(136.62)		
6	L5.7	1		2200	219700.000	Other Payroll W/H STD	206.23		
6	L5.7	1		2200	219800.000	Other Payroll W/H- Vision	(63.29)		
6	L5.7	1		2190	220000.000	Accrued Salaries & Wages	(97,488.85)		
6	L5.7	1		2190	221000.000	Accrued Vacation	(53,436.23)		
6	L5.7	1		2190	222000.000	Accrued Sick	(5,470.33)		
6	L5.7	1		2200	223000.000	Accrued Payroll Taxes	(21,692.23)		
6	L5.7	1		2200	219000.000	Other Payroll Withholdings	(242.86)		
6	L5.7	1		2200	219900.000	Union Dues Withholding	(284.20)		(180,909)
6	L5.10	1		2290	203100.000	PNA Checking Account - Due To Resid	(12,424.57)		
6	L5.10	1		2290	203200.000	PNA Savings Account - Due To Reside	(1,033.00)		
6	L5.10	1		2290	203300.000	Resident Council Account - Due To R	(345.00)		(13,803)
6	L6.2	1		1180	264300.000	Due To/From Pleasant Bay Rehab LLC	(10,608.13)		
6	L6.2	1		1180	268500.000	Due to from 100 Alden St	(686,258.02)		(696,866)
6	L6.3	1		1180	264900.000	Due to from NE Deaconess	(28,077.79)		
6	L6.3	1		2320	278800.000	Loan Payable-SBA	(499,900.00)		(527,978)
6	L8B.1	1		2520	308000.000	Retained Earnings	427,920.41		427,920
6	L8B.4	1				Net (Income)/ Loss	179,185.28		179,185
							<b>(1,435,147.48)</b>		<b>(1,435,147)</b>
						<b>Assets</b>	<b>1,435,147.48</b>		
						<b>Liabilities &amp; Equity</b>	<b>(1,435,147.48)</b>		
						<b>Revenues</b>	<b>(5,386,790.30)</b>		
						<b>Expenses</b>	<b>5,565,975.58</b>	12,302.10	
						<b>Net (Income)/Loss</b>	<b>179,185.28</b>		