

Southpointe Rehab Center, LLC**Period Ending 12/31/2022****5/5/2023**

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|------------------------------------|----------------------|
| 101000.000 | Cash - Operating | (552,223.69) |
| 102000.000 | Cash - Petty | 1,025.87 |
| 103000.000 | Cash - Special | 22,507.22 |
| 104000.000 | PNA Checking Account | 13,337.13 |
| 104100.000 | PNA Savings Account | 80,868.05 |
| 104200.000 | Resident Council Account | 14,869.48 |
| 111000.000 | A/R - Private | 150,720.83 |
| 112000.000 | A/R - Medicare Part A | 250,847.16 |
| 112500.000 | A/R - Medicare Part B | 13,563.25 |
| 113000.000 | A/R - Medicaid | 345,330.48 |
| 114000.000 | A/R - Hospice | (17,553.92) |
| 115000.000 | A/R - Managed Care | 38,440.08 |
| 115500.000 | A/R - PACE | 289,310.79 |
| 117100.000 | A/R - Co-Insurance Part A | 131,123.15 |
| 117200.000 | A/R - Co-Insurance Part B | (1,962.78) |
| 117400.000 | A/R - Resources | 44,233.61 |
| 117700.000 | A/R - Other | 8,901.39 |
| 117800.000 | A/R Medicare ACO | 167.09 |
| 119000.000 | Reserve For Bad Debts | 5,292.86 |
| 151000.000 | Prepaid - Expenses | 15,092.82 |
| 152000.000 | Prepaid - Insurance | (52,085.82) |
| 157000.000 | Prepaid - Other Expenses | 140,000.00 |
| 158300.000 | Resident Refunds | 490.00 |
| 161000.000 | Leasehold Improvements | 98,102.55 |
| 163000.000 | Furniture & Fixture | 492,603.93 |
| 163500.000 | Equipment | 20,240.22 |
| 164000.000 | Computer Hardware | 58,166.34 |
| 165000.000 | Computer Software | 764.75 |
| 166000.000 | Other Assets | 5,880.00 |
| 167000.000 | Accum. Dep'n - Leasehold Improve. | (11,938.36) |
| 167200.000 | Accum. Dep'n - Furniture & Fixture | (491,908.35) |
| 167300.000 | Accum. Dep'n - Equipment | (19,251.12) |
| 167400.000 | Accum. Dep'n - Computer Hardware | (58,138.59) |
| 167500.000 | Accum. Amort. - Computer Software | (424.95) |

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| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|-------------------------------------|----------------------|
| 167600.000 | Accum. Amort - Other Assets | (5,406.61) |
| 171000.000 | Capital Lease Assets | 20,345.00 |
| 175000.000 | Accum Amort - Capital Lease Assets | (17,632.00) |
| 182000.000 | Other Deposits | 2,647.00 |
| 185000.000 | Goodwill | 7,889,706.26 |
| 185500.000 | Accum. Amort - Goodwill | (4,809,688.26) |
| 186000.000 | Deferred Closing Cost | 124,100.99 |
| 186500.000 | Accum. Amort - Deferred Closing Cos | (110,312.00) |
| | Total Assets | 4,130,151.85 |
| 201000.000 | Accounts Payable | (2,293,910.89) |
| 203000.000 | Accrued Expenses | (56,886.42) |
| 203100.000 | PNA Checking Account - Due To Resid | (13,312.13) |
| 203200.000 | PNA Savings Account - Due To Reside | (80,868.05) |
| 203300.000 | Residents Council Account - Due To | (14,869.48) |
| 211000.000 | Federal Withholding Taxes | (0.01) |
| 212000.000 | State Withholding Taxes | (0.02) |
| 213000.000 | FICA W/H - Social Security | (0.01) |
| 216500.000 | 401K Loan Repayment | 1.00 |
| 219100.000 | Other Payroll W/H Accident | 467.23 |
| 219101.000 | Other PR W/H Hosp Indemity | (204.00) |
| 219300.000 | Other Payroll W/H Critical | (39.46) |
| 219500.000 | Other Payroll W/H Life | 1,975.54 |
| 219600.000 | Other Payroll W/H LTD | (1,727.03) |
| 219700.000 | Other Payroll W/H STD | 286.48 |
| 219800.000 | Other Payroll W/H Vision | 346.56 |
| 220000.000 | Accrued Salaries & Wages | (184,675.17) |
| 221000.000 | Accrued Vacation | (111,403.47) |
| 222000.000 | Accrued Sick | (30,720.68) |
| 223000.000 | Accrued Payroll Taxes | (27,603.10) |
| 231000.000 | Medicare Cost Settlement - Final | 1,552.99 |
| 243000.000 | Medicaid Recoupment | (455.98) |
| 245000.000 | Due Medicaid - User Fees | (362,138.37) |
| 261000.000 | Due To/From Pointe Group Care, LLC | 6,239,366.62 |

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| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|-------------------------------------|-----------------------|
| 264400.000 | Due to from PB ALF | 296.01 |
| 267000.000 | Due To/From 100 Amity St, LLC | (115,093.54) |
| 276000.000 | Loan Payable - LOC | (4,619,025.23) |
| 281000.000 | Capital Lease - Long Term Portion | (320.00) |
| 282000.000 | Capital Lease - Current Portion | (2,912.00) |
| 304000.000 | Member Equity | (7,259,472.16) |
| 305000.000 | Member Equity - Pointe Aperia Inve | (666,667.00) |
| 306000.000 | Member Distribution-Pointe Aperia | 279,222.23 |
| 306100.000 | Member Distribution - Ben Berkowitz | 156,447.00 |
| 306200.000 | Member Distribution - David Berkowi | 156,446.00 |
| 306300.000 | Member Distribution - Yosef Meystel | 156,441.00 |
| 307000.000 | PAI Guaranteed Payments | 223,716.80 |
| 308000.000 | Retained Earnings | 2,837,989.48 |
| | Net (Income) / Loss | 1,657,597.41 |
| | Total Liabilities and Equity | (4,130,151.85) |
| 401000.000 | Private Income | (395,869.00) |
| 402000.000 | Medicare Income | (2,291,034.22) |
| 402100.000 | 2% Medicare Sequestration | 23,350.34 |
| 403000.000 | Medicaid Income | (4,013,680.34) |
| 405000.000 | Hospice Income | (540,628.73) |
| 406000.000 | Managed Care Income | (513,065.25) |
| 407000.000 | PACE Income | (2,655,199.72) |
| 409200.000 | Medicare Rate Adjustment | 501.45 |
| 409500.000 | Medicaid Rate Adjustment | 14,857.61 |
| 409995.000 | Small Balance Adjustments | 33,629.15 |
| 409999.000 | AR Transfer/Suspense | (151.75) |
| 431200.000 | Physical Therapy - Medicare A | (186,479.25) |
| 431300.000 | Physical Therapy - Medicare B | (131,648.50) |
| 431400.000 | Physical Therapy - Medicaid | (4,849.73) |
| 431500.000 | Physical Therapy - Managed Care | (267,950.45) |
| 431600.000 | Physical Therapy - PACE | (186.70) |
| 432200.000 | Occ. Therapy - Medicare A | (179,809.85) |
| 432300.000 | Occ. Therapy - Medicare B | (112,700.71) |

Southpointe Rehab Center, LLC
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| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|----------------|--------------------------------|---------------|
| 432400.000 | Occ. Therapy - Medicaid | (4,658.30) |
| 432500.000 | Occ. Therapy - Managed Care | (221,337.95) |
| 432600.000 | Occ. Therapy - PACE | (4,213.52) |
| 433200.000 | Speech Therapy - Medicare A | (38,138.69) |
| 433300.000 | Speech Therapy - Medicare B | (22,418.37) |
| 433400.000 | Speech Therapy - Medicaid | (1,803.72) |
| 433500.000 | Speech Therapy - Managed Care | (49,130.14) |
| 433600.000 | Speech Therapy - PACE | (3,478.27) |
| 436200.000 | Oxygen - Medicare A | (2,741.70) |
| 436500.000 | Oxygen - Managed Care | (186.00) |
| 436600.000 | Oxygen - PACE | (1,071.04) |
| 437200.000 | Pharmacy - Medicare A | (213,713.14) |
| 437400.000 | Pharmacy - Medicaid | (6,294.92) |
| 437500.000 | Pharmacy - Managed Care | (71,317.18) |
| 437600.000 | Pharmacy - PACE | (1,980.00) |
| 438200.000 | Laboratory - Medicare A | (35,392.68) |
| 438400.000 | Laboratory - Medicaid | (804.08) |
| 438500.000 | Laboratory - Managed Care | (14,647.74) |
| 438600.000 | Laboratory - PACE | (94,858.80) |
| 439200.000 | X-Ray - Medicare A | (8,617.42) |
| 439500.000 | X-Ray - Managed Care | (3,103.62) |
| 439600.000 | X-Ray - PACE | (2,698.00) |
| 445200.000 | Complex Medical - Medicare A | (2,267.57) |
| 445500.000 | Complex Medical - Managed Care | (766.63) |
| 445600.000 | Complex Medical - PACE | (620.00) |
| 446100.000 | Transportation - Private | (207.00) |
| 446500.000 | Transportation - Managed Care | 1,170.41 |
| 482000.000 | Cont. Adj. - Medicare A | 667,001.50 |
| 483000.000 | Cont. Adj. - Medicare B | 50,679.95 |
| 484000.000 | Cont. Adj. - Medicaid | 20,707.33 |
| 487000.000 | Cont. Adj. - Managed Care | 450,874.97 |
| 488000.000 | Cont. Adj. - PACE | 109,091.33 |
| 491000.000 | Barber/Beauty Income | 654.85 |
| 492000.000 | TV/Satellite Rental Income | (16,469.82) |

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| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|----------------|----------------------------------|------------------------|
| 492500.000 | Telephone Rental Income | (95.71) |
| 495000.000 | Guest Meals Income | (265.00) |
| 497500.000 | Interest Income | (102.78) |
| 498000.000 | Other Income | (3,283.66) |
| 498100.000 | Other Income-Stimulus | (973,122.38) |
| 499100.000 | Discounts Earned | (144.52) |
| | Total Revenue | (11,720,685.66) |
| 611000.000 | Salary - Administrator | 135,978.41 |
| 611500.000 | Salaries - Clerical | 196,813.27 |
| 611700.000 | Purchased Service - Admin. | 46,218.94 |
| 611800.000 | Purchased Service - Clerical | 121,877.19 |
| 612000.000 | Management Fees | 649,920.14 |
| 612200.000 | User Fee Assessment | 692,569.30 |
| 612500.000 | Payroll Taxes | 496,235.12 |
| 612600.000 | Group Health Insurance | 231,825.66 |
| 612700.000 | Group Dental Insurance | 9,247.02 |
| 612800.000 | Group Life/STD Insurance | 10,183.57 |
| 612900.000 | Workers Comp. Insurance | 167,630.39 |
| 613000.000 | Pension Expense | 21,729.51 |
| 613200.000 | Seminars & In-service | 6,981.04 |
| 613300.000 | Employee Benefits - Other | 6,173.21 |
| 613500.000 | Mileage Reimbursement | 1,174.69 |
| 613600.000 | Software Support | 60,032.86 |
| 614000.000 | Legal Fees | 35,838.68 |
| 614100.000 | Accounting Fees | 29,328.00 |
| 614200.000 | Professional Services | 1,659.99 |
| 614500.000 | Data Processing/Billing Services | 4,118.43 |
| 614600.000 | Payroll Services | 25,939.65 |
| 614700.000 | Telephone | 56,280.36 |
| 614800.000 | Postage | 7,131.05 |
| 615000.000 | Office Supplies & Expenses | 12,229.36 |
| 615100.000 | Licenses & Dues | 20,305.53 |
| 615200.000 | Lic & Dues -non patient related | 1,115.00 |

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| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|----------------|-------------------------------|---------------|
| 615300.000 | Leases | 9,560.69 |
| 615600.000 | Satellite Expenses | (2,346.88) |
| 615800.000 | Internet Access | 13,373.90 |
| 616000.000 | Late Charges | 163.01 |
| 616100.000 | Bank Charges | 1,593.50 |
| 616200.000 | Advertising - help wanted | 1,335.48 |
| 616300.000 | Advertising - Promotional | 872.00 |
| 616400.000 | Business Promotional Expenses | 495.31 |
| 616600.000 | CORI | 2,914.14 |
| 616700.000 | Filing Fees | 596.69 |
| 616800.000 | Credit Card Expense | 14,053.46 |
| 616900.000 | Marketing Expenses | 450.80 |
| 617030.000 | Interest Expense - LOC | 64,045.23 |
| 617031.000 | LOC Fees - Unused Line | 5,054.64 |
| 617032.000 | LOC Fees - Col Mgmt | 5,332.92 |
| 617060.000 | Finance Charge | 1,231.20 |
| 617080.000 | Finance Charge - IPFS Corp | 2,906.52 |
| 617100.000 | Fines & Penalties | 1,025.00 |
| 617200.000 | Taxes - Other | 143.28 |
| 617300.000 | Sales Taxes | 977.92 |
| 617800.000 | Stimulus 19 Expenses | 51,494.36 |
| 617900.000 | Miscellaneous Expenses | 20,434.10 |
| 618000.000 | General Liability Insurance | 210,330.83 |
| 621000.000 | Rent Expense | 1,021,606.04 |
| 623000.000 | Personal Property Tax | 770.36 |
| 625000.000 | Dep'n - Leasehold Improvement | 2,202.30 |
| 626000.000 | Dep'n - FF&E | 2,118.26 |
| 626200.000 | Dep'n - Equipment | 2,994.82 |
| 626500.000 | Dep'n - Computer Hardware | 818.01 |
| 627500.000 | Amort - Other Assets | 719.68 |
| 628000.000 | Amort - Goodwill | 788,970.63 |
| 628500.000 | Amort - Deferred Closing Cost | 41,367.00 |
| 631000.000 | Salaries - Plant | 179,172.93 |
| 632000.000 | Purchased Service - Plant | 51,935.23 |

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| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|----------------|--------------------------------|---------------|
| 636000.000 | Gas | 36,119.07 |
| 636100.000 | Electricity | 219,192.05 |
| 636200.000 | Water & Sewerage | 38,535.73 |
| 637000.000 | Trash Removal | 20,663.24 |
| 637100.000 | Service Contracts | 5,751.40 |
| 637300.000 | Snow Removal | 12,595.00 |
| 639000.000 | Supplies & Expenses - Plant | 31,323.72 |
| 641000.000 | Salaries - Dietary | 410,040.67 |
| 641050.000 | Salaries - Dietary Aide | (177.50) |
| 641100.000 | Salaries - Dietician | 59,478.25 |
| 642000.000 | Purchased Service - Dietary | 390.00 |
| 642100.000 | Purchased Service - Dietician | 562.50 |
| 644000.000 | Raw Food | 230,809.85 |
| 645000.000 | Food Supplements | 14,766.18 |
| 649000.000 | Supplies & Expenses - Dietary | 41,300.88 |
| 651000.000 | Salaries - Laundry | 155,345.36 |
| 653000.000 | Linen & Bedding | 7,438.71 |
| 659000.000 | Supplies & Expenses - Laundry | 9,488.26 |
| 661000.000 | Salaries - Housekeeping | 212,051.51 |
| 669000.000 | Supplies & Exp. - Housekeeping | 15,869.70 |
| 671000.000 | Salary - Director of Nursing | 104,529.58 |
| 671100.000 | Salaries - ADON | 52,476.28 |
| 671200.000 | Salaries - Nursing Manager | 179,508.69 |
| 671300.000 | Salaries - Eve & w/e Manager | 34,820.95 |
| 671400.000 | Salaries - Staff Development | 35,468.08 |
| 671500.000 | Salaries - Case Manager | 108,103.10 |
| 671600.000 | Salaries - MDS/OBRA | 149,670.63 |
| 671800.000 | Salaries - MMQ Eval Nurse | 54,670.05 |
| 671900.000 | Salaries - QA Nurse | 52,359.29 |
| 672100.000 | Salaries - R.N. Unit A | 54,429.81 |
| 672200.000 | Salaries - R.N. Unit B | 131,450.05 |
| 672300.000 | Salaries - R.N. Unit C | 2,996.26 |
| 673100.000 | Salaries - L.P.N. Unit A | 790,906.82 |
| 673200.000 | Salaries - L.P.N. Unit B | 181,788.47 |

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|----------------|-------------------------------------|---------------|
| 673300.000 | Salaries - L.P.N. Unit C | 131,519.29 |
| 674100.000 | Salaries - C.N.A. Unit A | 609,712.09 |
| 674200.000 | Salaries - C.N.A. Unit B | 470,025.34 |
| 674300.000 | Salaries - C.N.A. Unit C | 342,862.52 |
| 674600.000 | Salaries - R.C.A Unit A | 8,834.82 |
| 674700.000 | Salaries - R.C.A. Unit B | 15,797.45 |
| 675000.000 | Salaries - Restorative Aide | 33,966.26 |
| 675200.000 | Salaries - Nursing Clerical | 115,429.15 |
| 675300.000 | Salaries - Nursing Scheduler | 61,185.61 |
| 676100.000 | Purchased Serv. - RN Unit A | 32,665.96 |
| 676200.000 | Purchased Serv. - RN Unit B | 38,046.93 |
| 676300.000 | Purchased Serv. - RN Unit C | 13,114.80 |
| 677100.000 | Purchased Serv. - LPN Unit A | 139,088.47 |
| 677200.000 | Purchased Serv. - LPN Unit B | 108,698.73 |
| 677300.000 | Purchased Serv. - LPN Unit C | 41,740.94 |
| 678100.000 | Purchased Serv. - CNA Unit A | 191,495.44 |
| 678200.000 | Purchased Serv. - CNA Unit B | 183,263.41 |
| 678300.000 | Purchased Serv. - CNA Unit C | 26,686.42 |
| 678500.000 | Medical Director | 36,800.00 |
| 678900.000 | Nursing Consultant | 102,052.03 |
| 679100.000 | MDS Consultant | 58,248.20 |
| 679200.000 | MMQ Consultant | 11,234.96 |
| 679400.000 | Pharmacy Consultant | 7,248.00 |
| 679900.000 | Supplies & Expense - Nursing | 182,242.13 |
| 681000.000 | Salaries - Social Services | 195,520.31 |
| 681100.000 | Salaries - Admissions | 58,516.58 |
| 681200.000 | Salaries - Clinical Liaison | 17,960.93 |
| 682000.000 | Purchased Serv - Social Services | 831.80 |
| 682500.000 | Purchased Service - Clinical Liaiso | 14,773.21 |
| 689000.000 | Supplies & Expenses - Social Servic | 140.60 |
| 691000.000 | Salaries - Activities | 150,201.12 |
| 692000.000 | Purchased Service - Activities | 3,710.00 |
| 699000.000 | Supplies & Expenses - Activities | 9,844.64 |
| 712200.000 | Physical Therapy - Medicare A | 109,620.83 |

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5/5/2023

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|----------------|---------------------------------|---------------|
| 712300.000 | Physical Therapy - Medicare B | 78,423.05 |
| 712400.000 | Physical Therapy - Medicaid | 314.60 |
| 712500.000 | Physical Therapy - Managed Care | 145,747.76 |
| 722100.000 | Occ. Therapy - Private | 12,056.58 |
| 722200.000 | Occ. Therapy - Medicare A | 93,303.39 |
| 722300.000 | Occ. Therapy - Medicare B | 65,934.97 |
| 722400.000 | Occ. Therapy - Medicaid | 439.00 |
| 722500.000 | Occ. Therapy - Managed Care | 118,639.13 |
| 732200.000 | Speech Therapy - Medicare A | 11,381.03 |
| 732300.000 | Speech Therapy - Medicare B | 16,132.92 |
| 732400.000 | Speech Therapy - Medicaid | 1,016.40 |
| 732500.000 | Speech Therapy - Managed Care | 23,905.65 |
| 752200.000 | Oxygen - Medicare A | 1,345.85 |
| 752400.000 | Oxygen - Medicaid | 7,957.80 |
| 752500.000 | Oxygen - Managed Care | 832.52 |
| 756100.000 | Pharmacy - Private | 406.00 |
| 756200.000 | Pharmacy - Medicare A | 108,971.57 |
| 756400.000 | Pharmacy - Medicaid | 2,576.38 |
| 756500.000 | Pharmacy - Managed Care | 69,312.38 |
| 762200.000 | Laboratory - Medicare A | 20,695.96 |
| 762400.000 | Laboratory - Medicaid | 3,689.03 |
| 762500.000 | Laboratory - Managed Care | 14,746.45 |
| 762800.000 | Laboratory - Other | 132.00 |
| 766200.000 | X-Ray - Medicare A | 4,777.74 |
| 766400.000 | X-Ray - Medicaid | 266.41 |
| 766500.000 | X-Ray - Managed Care | 3,480.84 |
| 767000.000 | X-Ray - Non-billable | 136.00 |
| 786200.000 | Medical Supplies - Medicare A | 1,680.60 |
| 786400.000 | Medical Supplies - Medicaid | 18,878.05 |
| 786500.000 | Medical Supplies - Managed Care | 2,518.34 |
| 796100.000 | Transportation - Private | 207.00 |
| 796200.000 | Transportation - Medicare A | 11,178.07 |
| 796400.000 | Transportation - Medicaid | 533.99 |
| 796500.000 | Transportation - Managed Care | 3,714.79 |

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Period Ending 12/31/2022
5/5/2023

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|----------------|-------------------------------|----------------------|
| 801000.000 | Outpatient Ancillary Expenses | 7,899.48 |
| | Total Expenses | 13,378,283.07 |

| | |
|-------------------------------------|------------------------|
| Total Assets | 4,130,151.85 |
| Total Liabilities and Equity | (4,130,151.85) |
| Total Revenue | (11,720,685.66) |
| Total Expenses | 13,378,283.07 |
| Net (Income) / Loss | 1,657,597.41 |

| | | | | | | Southpointe Rehab | | | | | |
|-----|-------|-----|-----|-----------|------------|---------------------------------|-----------------|---------|----|----------|--------------|
| | | | | | | Trial Balance | | | | | |
| | | | | | | 1/1/22 - 12/31/22 | | | | | |
| 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 | (395,869.00) | | | | (395,869) |
| 2 | L1.1 | 2 | | 0 | 446100.000 | Transportation - Private | (207.00) | | | | |
| 2 | L1.2 | 1 | | 3003.2 | 406000.000 | Managed Care Income | (513,065.25) | | | | |
| 2 | L1.2 | 1 | | 3003.2 | 487000.000 | Cont Adj - Managed Care | 450,874.97 | | | | (62,190) |
| 2 | L1.2 | 2 | | 3005.2 | 431500.000 | Physical Therapy - Managed Care | (267,950.45) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 432500.000 | Occ Therapy - Managed Care | (221,337.95) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 433500.000 | Speech Therapy - Managed Care | (49,130.14) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 437500.000 | Pharmacy - Managed Care | (71,317.18) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 438500.000 | Laboratory - Managed Care | (14,647.74) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 439500.000 | X-Ray - Managed Care | (3,103.62) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 445500.000 | Complex Medical - Managed Care | (766.63) | | | | |
| 2 | L1.2 | 2 | | | 446500.000 | Transportation - Managed Care | 1,170.41 | | | | |
| 2 | L1.2 | 2 | 2.3 | 3005.2 | 436500.000 | Oxygen - Managed Care | (186.00) | | | | |
| 2 | L1.4 | 1 | | 3003.4 | 402000.000 | Medicare Income | (2,291,034.22) | | | | |
| 2 | L1.4 | 1 | | 3003.4 | 402100.000 | 2% Medicare Sequestration | 23,350.34 | | | | |
| 2 | L1.4 | 1 | | 3003.4 | 482000.000 | Cont Adj - Medicare A | 667,001.50 | | | | |
| 2 | L1.4 | 1 | | 3003.4 | 483000.000 | Cont Adj - Medicare B | 50,679.95 | | | | |
| 2 | L1.4 | 1 | | 0 | 409200.000 | Medicare Rate Adjustment | 501.45 | | | | (1,549,501) |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 431200.000 | Physical Therapy - Medicare A | (186,479.25) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 431300.000 | Physical Therapy - Medicare B | (131,648.50) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 432200.000 | Occ Therapy - Medicare A | (179,809.85) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 432300.000 | Occ Therapy - Medicare B | (112,700.71) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 433200.000 | Speech Therapy - Medicare A | (38,138.69) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 433300.000 | Speech Therapy - Medicare B | (22,418.37) | | | | |
| 2 | L1.4 | 2 | 2.1 | 3005.4 | 437200.000 | Pharmacy - Medicare A | (213,713.14) | | | | |
| 2 | L1.4 | 2 | 2.4 | 3005.4 | 438200.000 | Laboratory - Medicare A | (35,392.68) | | | | |
| 2 | L1.4 | 2 | 2.4 | 3005.4 | 439200.000 | X-Ray - Medicare A | (8,617.42) | | | | |
| 2 | L1.4 | 2 | 2.3 | 3005.4 | 445200.000 | Complex Medical - Medicare A | (2,267.57) | | | | |
| 2 | L1.4 | 2 | 2.3 | 3005.4 | 436200.000 | Oxygen - Medicare A | (2,741.70) | | | | (933,928) |
| 2 | L1.6 | 1 | | | 409500.000 | Medicaid Rate Adjustment | 14,857.61 | | | | |
| 2 | L1.6 | 1 | | 3003.6 | 403000.000 | Medicaid Income | (4,013,680.34) | | | | |
| 2 | L1.6 | 1 | | 3003.6 | 405000.000 | Hospice Income | (540,628.73) | | | | |
| 2 | L1.6 | 1 | | 3003.6 | 484000.000 | Cont Adj - Medicaid | 20,707.33 | | | | (4,518,744) |
| 2 | L1.6 | 2 | 2.2 | 3005.6 | 431400.000 | Physical Therapy - Medicaid | (4,849.73) | | | | |
| 2 | L1.6 | 2 | 2.2 | 3005.6 | 432400.000 | Occ Therapy - Medicaid | (4,658.30) | | | | |
| 2 | L1.6 | 2 | 2.2 | 3005.6 | 433400.000 | Speech Therapy - Medicaid | (1,803.72) | | | | |
| 2 | L1.6 | 2 | 2.4 | 3005.6 | 438400.000 | Laboratory - Medicaid | (804.08) | | | | |
| 2 | L1.6 | 2 | 2.1 | 3005.6 | 437400.000 | Pharmacy - Medicaid | (6,294.92) | | | | |
| 2 | L1.10 | 1 | | 3003.8 | 407000.000 | PACE Income | (2,655,199.72) | | | | |
| 2 | L1.10 | 1 | | 3003.8 | 488000.000 | Cont Adj - PACE | 109,091.33 | | | | (2,546,108) |
| 2 | L1.10 | 2 | | 3005.8 | 436600.000 | Oxygen - PACE | (1,071.04) | | | | |
| 2 | L1.10 | 2 | 2.2 | 3005.8 | 431600.000 | Physical Therapy - PACE | (186.70) | | | | |
| 2 | L1.10 | 2 | 2.2 | 3005.8 | 432600.000 | Occ Therapy - PACE | (4,213.52) | | | | |
| 2 | L1.10 | 2 | 2.2 | 3005.8 | 433600.000 | Speech Therapy - PACE | (3,478.27) | | | | |
| 2 | L1.10 | 2 | | 3005.8 | 437600.000 | Pharmacy - PACE | (1,980.00) | | | | |
| 2 | L1.10 | 2 | 2.4 | 3005.8 | 438600.000 | Laboratory - PACE | (94,858.80) | | | | |
| 2 | L1.10 | 2 | 2.4 | 3005.8 | 439600.000 | X-Ray - PACE | (2,698.00) | | | | |
| 2 | L1.10 | 2 | | 3005.8 | 445600.000 | Complex Medical - PACE | (620.00) | | | | (109,106) |
| 2 | L3.2 | 1 | | 3120.0 | 498100.000 | Other Income -Stimulus | (973,122.38) | | | | (973,122) |
| 2 | L3.7 | 1 | | 3180.0 | 497500.000 | Interest Income | (102.78) | | | | (103) |
| 2 | L3.11 | 1 | | 3193.0 | 491000.000 | Barber/Beauty Income | 654.85 | | | | |
| 2 | L3.11 | 1 | | 3193.0 | 499100.000 | Discounts Earned | (144.52) | | | | |
| 2 | L3.11 | 1 | | 3193.0 | 495000.000 | Guest Meals Income | (265.00) | | | | |
| 2 | L3.11 | 1 | | 3193.0 | 492000.000 | TV/Satellite Rental Income | (16,469.82) | | | | |
| 2 | L3.11 | 1 | | 3193.0 | 492500.000 | Telephone Rental Income | (95.71) | | | | |
| 2 | L3.11 | 1 | | 3193.0 | 498000.000 | Other Income | (3,283.66) | | | | |
| 2 | L3.11 | 1 | | 3193.0 | 409999.000 | AR Transfer/Suspense | (151.75) | | | | (19,756) |
| | | | | | | Total Revenues | (11,754,314.81) | | | | (11,754,315) |
| 3 | L1.1 | 1 | | 6020.1 | 671000.000 | Salary - Director of Nursing | 104,529.58 | | | | |
| 3 | L1.1 | 1 | | 6020.1 | 671100.000 | Salaries - ADON | 52,476.28 | | | | |
| 3 | L1.1 | 1 | | 6020.1 | 671200.000 | Salaries - Nursing Manager | 179,508.69 | | | | 336,515 |
| 3 | L1.7 | 1 | | 6030.1 | 672100.000 | Salaries - RN Unit A | 54,429.81 | | | | |
| 3 | L1.7 | 1 | | 6030.1 | 672200.000 | Salaries - RN Unit B | 131,450.05 | | | | |
| 3 | L1.7 | 1 | | 6030.1 | 672300.000 | Salaries - RN Unit C | 2,996.26 | | | | 188,876 |
| 3 | L1.11 | 1 | | 6035.2 | 676100.000 | Purchased Serv - RN Unit A | 32,665.96 | | | | |
| 3 | L1.11 | 1 | | 6035.2 | 676200.000 | Purchased Serv - RN Unit B | 38,046.93 | | | | |
| 3 | L1.11 | 1 | | 6035.2 | 676300.000 | Purchased Serv - RN Unit C | 13,114.80 | | | | 83,828 |
| 3 | L1.12 | 1 | | 6041.1 | 673100.000 | Salaries - LPN Unit A | 790,906.82 | | | | |
| 3 | L1.12 | 1 | | 6041.1 | 673200.000 | Salaries - LPN Unit B | 181,788.47 | | | | |
| 3 | L1.12 | 1 | | 6041.1 | 673300.000 | Salaries - LPN Unit C | 131,519.29 | | | | |
| 3 | L1.16 | 1 | | 6042.2 | 677100.000 | Purchased Serv - LPN Unit A | 139,088.47 | | | | |
| 3 | L1.16 | 1 | | 6042.2 | 677200.000 | Purchased Serv - LPN Unit B | 108,698.73 | | | | |
| 3 | L1.16 | 1 | | 6042.2 | 677300.000 | Purchased Serv - LPN Unit C | 41,740.94 | | | | 289,528 |
| 3 | L1.17 | 1 | | 6051.1 | 674100.000 | Salaries - CNA Unit A | 609,712.09 | | | | |
| 3 | L1.17 | 1 | | 6051.1 | 674200.000 | Salaries - CNA Unit B | 470,025.34 | | | | |
| 3 | L1.17 | 1 | | 6051.1 | 674300.000 | Salaries - CNA Unit C | 342,862.52 | | | | |
| 3 | L1.21 | 1 | | 6052.2 | 678100.000 | Purchased Serv - CNA Unit A | 191,495.44 | | | | |
| 3 | L1.21 | 1 | | 6052.2 | 678200.000 | Purchased Serv - CNA Unit B | 183,263.41 | | | | |
| 3 | L1.21 | 1 | | 6052.2 | 678300.000 | Purchased Serv - CNA Unit C | 26,686.42 | | | | 401,445 |
| 3 | L2.1 | 1 | | 4110.1 | 611000.000 | Salary - Administrator | 135,978.41 | | | | |

| | | | | | | Southpointe Rehab Trial Balance 1/1/22 - 12/31/22 | | | | | |
|-----|-------|-----|-----|-----------|------------|---|--------------|-----------------|----|----------|-----------|
| Sch | Line | Col | Sub | Orig acct | Account No | Description | Year-to-Date | Comment | PY | CY Adjmt | Ln Total |
| 3 | L2.1 | 1 | | 4110.1 | 671300.000 | Salaries - Eve & w/e Manager | 34,820.95 | | | | 170,799 |
| 3 | L2.4 | 1 | | | 611700.000 | Purchased Service - Admin | 46,218.94 | | | | 46,219 |
| 3 | L2.7 | 1 | | 4140.1 | 611500.000 | Salaries - Clerical | 196,813.27 | | | | |
| 3 | L2.7 | 1 | | 4140.1 | 675200.000 | Salaries - Nursing Clerical | 115,429.15 | | | | |
| 3 | L2.7 | 1 | | 4140.1 | 675300.000 | Salaries - Nursing Scheduler | 61,185.61 | | | | 373,428 |
| 3 | L2.10 | 1 | | | 611800.000 | Purchased Service - Clerical | 121,877.19 | | | | 121,877 |
| 3 | L2.11 | 1 | | 4150.3 | 614500.000 | Data Processing/Billing Services | 4,118.43 | | | | |
| 3 | L2.11 | 1 | | 4150.3 | 614600.000 | Payroll Services | 25,939.65 | | | | 30,058 |
| 3 | L2.12 | 1 | | 4250.5 | 614800.000 | Postage | 7,131.05 | | | | |
| 3 | L2.12 | 1 | | 4250.5 | 615000.000 | Office Supplies & Expenses | 12,229.36 | | | | |
| 3 | L2.12 | 1 | | 4250.5 | 615600.000 | Satellite Expenses | (2,346.88) | | | | |
| 3 | L2.12 | 1 | | 4250.5 | 617300.000 | Sales Taxes | 977.92 | | | | 17,991 |
| 3 | L2.13 | 1 | | 4261.5 | 614700.000 | Telephone | 56,280.36 | | | | |
| 3 | L2.13 | 1 | | 4261.5 | 615800.000 | Internet Access | 13,373.90 | | | | 69,654 |
| 3 | L2.16 | 1 | | 4295.7 | 616200.000 | Advertising - help wanted | 1,335.48 | | | | 1,335 |
| 3 | L2.17 | 1 | | 4301.7 | 615100.000 | Licenses & Dues | 20,305.53 | | | | 20,306 |
| 3 | L2.18 | 1 | | | 613200.000 | Seminars & In-service | 6,981.04 | | | | 6,981 |
| 3 | L2.19 | 1 | | 4360.3 | 614100.000 | Accounting Fees | 29,328.00 | | | | |
| 3 | L2.20 | 1 | | 4431.7 | 618000.000 | General Liability Insurance | 210,330.83 | | | | 210,331 |
| 3 | L2.22 | 1 | | 3193.0 | 409995.000 | Small Balance Adjustments | 33,629.15 | | | | |
| 3 | L2.22 | 1 | | | 613600.000 | Software Support | 60,032.86 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 614200.000 | Professional Services | 1,659.99 | | | | |
| 3 | L2.22 | 1 | | 4538.8 | 616100.000 | Bank Charges | 1,593.50 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 616600.000 | CORI | 2,914.14 | | | | |
| 3 | L2.22 | 1 | | 4538.8 | 616700.000 | Filing Fees | 596.69 | | | | |
| 3 | L2.22 | 1 | | 4538.8 | 616800.000 | Credit Card Expense | 14,053.46 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617030.000 | Interest Expense - LOC | 64,045.23 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617031.000 | LOC Fees - Unused Line | 5,054.64 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617032.000 | LOC Fees - Col Mgmt | 5,332.92 | | | | |
| 3 | L2.22 | 1 | | 0 | 617060.000 | Finance Charge | 1,231.20 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617080.000 | Finance Charge - IPFS Corp | 2,906.52 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617900.000 | Miscellaneous Expenses | 20,434.10 | | | | |
| 3 | L2.22 | 1 | | 0 | 617200.000 | Taxes - Other | 143.28 | | | | |
| 3 | L3.1 | 1 | | 4306.1 | 671400.000 | Salaries - Staff Development | 35,468.08 | | | | 35,468 |
| 3 | L3.5 | 1 | | 5105.1 | 631000.000 | Salaries - Plant | 179,172.93 | | | | 179,173 |
| 3 | L3.8 | 1 | | 5110.3 | 632000.000 | Purchased Service - Plant | 51,935.23 | | | | |
| 3 | L3.8 | 1 | | 5110.3 | 637100.000 | Service Contracts | 5,751.40 | | | | 57,687 |
| 3 | L3.9 | 1 | | 5115.5 | 637000.000 | Trash Removal | 20,663.24 | | | | |
| 3 | L3.9 | 1 | | 5115.5 | 637300.000 | Snow Removal | 12,595.00 | | | | |
| 3 | L3.9 | 1 | | 5115.5 | 639000.000 | Supplies & Expenses - Plant | 31,323.72 | | | | 64,582 |
| 3 | L3.10 | 1 | | 5120.5 | 636000.000 | Gas | 36,119.07 | | | | |
| 3 | L3.10 | 1 | | 5120.5 | 636100.000 | Electricity | 219,192.05 | | | | |
| 3 | L3.10 | 1 | | 5120.5 | 636200.000 | Water & Sewerage | 38,535.73 | | | | 293,847 |
| 3 | L3.13 | 1 | | 5231.1 | 641100.000 | Salaries - Dietician | 59,478.25 | | | | 59,478 |
| 3 | L3.16 | 1 | | 5233.3 | 642100.000 | Purchased Service - Dietician | 562.50 | | | | 563 |
| 3 | L3.18 | 1 | | 5205.1 | 641000.000 | Salaries - Dietary | 410,040.67 | | | | |
| 3 | L3.18 | 1 | | 5205.1 | 641050.000 | Salaries - Dietary Aide | (177.50) | | | | 409,863 |
| 3 | L3.21 | 1 | | 5220.5 | 644000.000 | Raw Food | 230,809.85 | | | | |
| 3 | L3.21 | 1 | | 5220.5 | 645000.000 | Food Supplements | 14,766.18 | | | | 245,576 |
| 3 | L3.22 | 1 | | 5221.3 | 642000.000 | Purchased Service - Dietary | 390.00 | | | | 390 |
| 3 | L3.23 | 1 | | 5235.5 | 649000.000 | Supplies & Expenses - Dietary | 41,300.88 | | | | 41,301 |
| 3 | L3.24 | 1 | | 5310.1 | 651000.000 | Salaries - Laundry | 155,345.36 | | | | |
| 3 | L3.24 | 1 | | 5410.1 | 661000.000 | Salaries - Housekeeping | 212,051.51 | | | | 367,397 |
| 3 | L3.28 | 1 | | 5330.5 | 659000.000 | Supplies & Expenses - Laundry | 9,488.26 | | | | |
| 3 | L3.28 | 1 | | 5420.5 | 669000.000 | Supplies & Exp - Housekeeping | 15,869.70 | | | | 25,358 |
| 3 | L3.29 | 1 | | 5340.5 | 653000.000 | Linen & Bedding | 7,438.71 | | | | 7,439 |
| 3 | L3.31 | 1 | | QA | 671900.000 | Salaries - QA Nurse | 52,359.29 | | | | 52,359 |
| 3 | L3.40 | 1 | | 6508.1 | 671600.000 | Salaries - MDS/OBRA | 149,670.63 | | | | |
| 3 | L3.40 | 1 | | 6506.1 | 671800.000 | Salaries - MMQ Eval Nurse | 54,670.05 | | | | 204,341 |
| 3 | L3.43 | 1 | | 7932.3 | 679100.000 | MDS Consultant | 58,248.20 | | | | |
| 3 | L3.43 | 1 | | 7918.3 | 679200.000 | MMQ Consultant | 11,234.96 | | | | 69,483 |
| 3 | L3.48 | 1 | | 6540.0 | 671500.000 | Salaries - Case Manager | 108,103.10 | | | | |
| 3 | L3.48 | 1 | | 6540.0 | 681000.000 | Salaries - Social Services | 195,520.31 | | | | |
| 3 | L3.48 | 1 | | 6540.0 | 681100.000 | Salaries - Admissions | 58,516.58 | | | | |
| 3 | L3.48 | 1 | | 6540.0 | 681200.000 | Salaries - Clinical Liaison | 17,960.93 | | | | 380,101 |
| 3 | L3.51 | 1 | | 7920.3 | 682000.000 | Purchased Serv - Social Services | 831.80 | | | | |
| 3 | L3.51 | 1 | | 7920.3 | 682500.000 | Purchased Service - Clinical Liaiso | 14,773.21 | | | | |
| 3 | L3.59 | 1 | | | | Reclass Indirect Therapy | 150,832.14 | | | | 150,832 |
| 3 | L3.62 | 1 | | | | Reclass Indirect Therapy | (150,832.14) | | | | (150,832) |
| 3 | L3.62 | 1 | | 7014.3 | 712200.000 | Physical Therapy - Medicare A | 109,620.83 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 712300.000 | Physical Therapy - Medicare B | 78,423.05 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 712400.000 | Physical Therapy - Medicaid | 314.60 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 712500.000 | Physical Therapy - Managed Care | 145,747.76 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 722200.000 | Occ Therapy - Medicare A | 93,303.39 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 722300.000 | Occ Therapy - Medicare B | 65,934.97 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 722400.000 | Occ Therapy - Medicaid | 439.00 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 722500.000 | Occ Therapy - Managed Care | 118,639.13 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 732200.000 | Speech Therapy - Medicare A | 11,381.03 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 732300.000 | Speech Therapy - Medicare B | 16,132.92 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 732400.000 | Speech Therapy - Medicaid | 1,016.40 | offset, reclass | | | |
| 3 | L3.62 | 1 | | 7014.3 | 732500.000 | Speech Therapy - Managed Care | 23,905.65 | offset, reclass | | | |

| Southpointe Rehab | | | | | | | | | | | |
|-------------------|-------|-----|--------|-----------|------------|-----------------------------------|----------------------|-----------------|----|----------|-------------------|
| Trial Balance | | | | | | | | | | | |
| 1/1/22 - 12/31/22 | | | | | | | | | | | |
| Sch | Line | Col | Sub | Orig acct | Account No | Description | Year-to-Date | Comment | PY | CY Adjmt | Ln Total |
| 3 | L3.62 | 1 | | 7014.3 | 722100.000 | Occ. Therapy - Private | 12,056.58 | offset, reclass | | | |
| 3 | L3.64 | 1 | | 7021.1 | 675000.000 | Salaries - Restorative Aide | 33,966.26 | | | | |
| 3 | L3.64 | 1 | | 7021.1 | 691000.000 | Salaries - Activities | 150,201.12 | | | | |
| 3 | L3.67 | 1 | | 7022.3 | 692000.000 | Purchased Service - Activities | 3,710.00 | | | | 3,710 |
| 3 | L3.68 | 1 | | 7023.5 | 699000.000 | Supplies & Expenses - Activities | 9,844.64 | | | | 9,845 |
| 3 | L3.70 | 1 | | RCA | 674600.000 | Salaries - RCA Unit A | 8,834.82 | | | | |
| 3 | L3.70 | 1 | | RCA | 674700.000 | Salaries- RCA Unit B | 15,797.45 | | | | |
| 3 | L3.78 | 1 | | | 613500.000 | Mileage Reimbursement | 1,174.69 | | | | 1,175 |
| 3 | L3.82 | 1 | | 6511.3 | 678500.000 | Medical Director | 36,800.00 | | | | 36,800 |
| 3 | L3.87 | 1 | | 6520.5 | 756200.000 | Pharmacy - Medicare A | 108,971.57 | offset | | | |
| 3 | L3.87 | 1 | | 6520.5 | 756400.000 | Pharmacy - Medicaid | 2,576.38 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 756500.000 | Pharmacy - Managed Care | 69,312.38 | offset | | | |
| 3 | L3.87 | 1 | | 6520.5 | 762200.000 | Laboratory - Medicare A | 20,695.96 | | | | |
| 3 | L3.87 | 1 | | | 762400.000 | Laboratory - Medicaid | 3,689.03 | | | | |
| 3 | L3.87 | 1 | | | 762500.000 | Laboratory - Managed Care | 14,746.45 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 762800.000 | Laboratory - Other | 132.00 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 766200.000 | X-Ray - Medicare A | 4,777.74 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 766500.000 | X-Ray - Managed Care | 3,480.84 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 767000.000 | X-Ray - Non-billable | 136.00 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 796100.000 | Transportation - Private | 207.00 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 796200.000 | Transportation - Medicare A | 11,178.07 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 796400.000 | Transportation - Medicaid | 533.99 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 796500.000 | Transportation - Managed Care | 3,714.79 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 756100.000 | Pharmacy - Private | 406.00 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 766400.000 | X-Ray - Medicaid | 266.41 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 617800.000 | Stimulus 19 Expense | 51,494.36 | routine | | | |
| 3 | L3.89 | 1 | | 6522.5 | 679900.000 | Supplies & Expense - Nursing | 182,242.13 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 689000.000 | Supplies & Expenses - Social Serv | 140.60 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 752200.000 | Oxygen - Medicare A | 1,345.85 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 752400.000 | Oxygen - Medicaid | 7,957.80 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 752500.000 | Oxygen - Managed Care | 832.52 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 786200.000 | Medical Supplies - Medicare A | 1,680.60 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 786400.000 | Medical Supplies - Medicaid | 18,878.05 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 786500.000 | Medical Supplies - Managed Care | 2,518.34 | | | | |
| 3 | L3.92 | 1 | | 6530.0 | 679400.000 | Pharmacy Consultant | 7,248.00 | | | | 7,248 |
| 3 | L4.1 | 1 | L1.3 6 | 4565.8 | 625000.000 | Dep'n - Leasehold Improvement | 2,202.30 | | | | |
| 3 | L4.1 | 1 | L1.4 6 | 4570.8 | 626000.000 | Dep'n - Furniture & Fixture | 2,118.26 | | | | |
| 3 | L4.1 | 1 | L1.4 6 | 4570.8 | 626200.000 | Dep'n - Equipment | 2,994.82 | | | | |
| 3 | L4.1 | 1 | L1.4 6 | 4570.8 | 626500.000 | Dep'n - Computer Harware | 818.01 | | | | |
| 3 | L4.1 | 1 | L1.4 6 | 4570.8 | 627500.000 | Amort - Other Assets | 719.68 | | | | |
| 3 | L4.10 | 1 | | 4515.8 | 623000.000 | Personal Property Tax | 770.36 | | | | |
| 3 | L4.10 | 1 | | 4538.8 | 628000.000 | Amort - Goodwill | 788,970.63 | offset | | | |
| 3 | L4.10 | 1 | | 4538.8 | 628500.000 | Amort - Deferred Closing Cost | 41,367.00 | | | | 831,108 |
| 3 | L4.12 | 1 | | 4538.8 | 615300.000 | Leases | 9,560.69 | | | | 9,561 |
| 3 | L4.14 | 1 | | 4535.8 | 621000.000 | Rent Expense | 1,021,606.04 | offset | | | 1,021,606 |
| 3 | L2B.1 | 1 | | | 612200.000 | User Fee Assessment | 692,569.30 | offset | | | |
| 3 | L2B.1 | 1 | | 8015.0 | 616000.000 | Late Charges | 163.01 | offset | | | |
| 3 | L2B.1 | 1 | | 4298.7 | 616300.000 | Advertising - Promotional | 872.00 | offset | | | |
| 3 | L2B.1 | 1 | | 4298.7 | 616400.000 | Business Promotional Expenses | 495.31 | offset | | | |
| 3 | L2B.1 | 1 | | 4298.7 | 616900.000 | Marketing Expenses | 450.80 | offset | | | |
| 3 | L2B.1 | 1 | | 8015.0 | 617100.000 | Fines & Penalties | 1,025.00 | offset | | | 695,575 |
| 3 | L2B.2 | 1 | | 4302.3 | 615200.000 | Lic & Dues -non patient relat | 1,115.00 | offset | | | 1,115 |
| 3 | L2B.6 | 1 | | | 614000.000 | Legal Fees | 35,838.68 | offset | | | 35,839 |
| 3 | L2B.8 | 1 | | | 612000.000 | Management Fees | 649,920.14 | | | | 649,920 |
| 3 | L2B.9 | 1 | | 4160.6 | 678900.000 | Nursing Consultant | 102,052.03 | | | | 102,052 |
| 3 | LBen | r | | | 612700.000 | Group Dental Insurance | 9,247.02 | | | | |
| 3 | LBen | r | | | 613300.000 | Employee Benefits - Other | 6,173.21 | | | | 15,420 |
| 3 | LHeal | e | | | 612600.000 | Group Health Insurance | 231,825.66 | | | | |
| 3 | LHeal | e | | | 612800.000 | Group Life/STD Insurance | 10,183.57 | | | | 242,009 |
| 3 | LPens | n | | | 613000.000 | Pension Expense | 21,729.51 | | | | 21,730 |
| 3 | LPR T | x | | | 612500.000 | Payroll Taxes | 496,235.12 | | | | 496,235 |
| 3 | LWork | p | | | 612900.000 | Workers Comp Insurance | 167,630.39 | | | | 167,630 |
| 4 | L3.4 | 1 | | 8046.0 | 801000.000 | Outpatient Ancillary Expenses | 7,899.48 | offset | | | |
| | | | | | | Total Expenses | 13,411,912.22 | | | | 13,411,912 |
| 6 | L1.1 | 1 | | 1025 | 101000.000 | Cash - Operating | (552,223.69) | | | | |
| 6 | L1.1 | 1 | | 1025 | 102000.000 | Cash - Petty | 1,025.87 | | | | |
| 6 | L1.1 | 1 | | 1025 | 103000.000 | Cash - Special | 22,507.22 | | | | |
| 6 | L1.1 | 1 | | 1025 | 104000.000 | PNA Checking Account | 13,337.13 | | | | |
| 6 | L1.1 | 1 | | 1025 | 104100.000 | PNA Savings Account | 80,868.05 | | | | |
| 6 | L1.1 | 1 | | 1025 | 104200.000 | Resident Council Account | 14,869.48 | | | | (419,616) |
| 6 | L1.5 | 1 | | 1063 | 111000.000 | A/R - Private | 150,720.83 | | | | |
| 6 | L1.5 | 1 | | 1073 | 112000.000 | A/R - Medicare Part A | 250,847.16 | | | | |
| 6 | L1.5 | 1 | | 1073 | 112500.000 | A/R - Medicare Part B | 13,563.25 | | | | |
| 6 | L1.5 | 1 | | 1079 | 113000.000 | A/R - Medicaid | 345,330.48 | | | | |
| 6 | L1.5 | 1 | | 1079 | 114000.000 | A/R - Hospice | (17,553.92) | | | | |
| 6 | L1.5 | 1 | | 1066 | 115000.000 | A/R - Managed Care | 38,440.08 | | | | |
| 6 | L1.5 | 1 | | 1083 | 115500.000 | A/R - PACE | 289,310.79 | | | | |
| 6 | L1.5 | 1 | | 1089 | 117100.000 | A/R - Co-Insurance Part A | 131,123.15 | | | | |
| 6 | L1.5 | 1 | | 1089 | 117200.000 | A/R - Co-Insurance Part B | (1,962.78) | | | | |
| 6 | L1.5 | 1 | | 1063 | 117400.000 | A/R - Resources | 44,233.61 | | | | |

| Southpointe Rehab | | | | | | | | | | | |
|-------------------|---------|-----|--------|-----------|------------|---------------------------------------|------------------------|---------|-----------|-----------|---------------------|
| Trial Balance | | | | | | | | | | | |
| 1/1/22 - 12/31/22 | | | | | | | | | | | |
| Sch | Line | Col | Sub | Orig acct | Account No | Description | Year-to-Date | Comment | PY | CY Adjmt | Ln Total |
| 6 | L1.5 | 1 | | 1089 | 117700.000 | A/R - Other | 8,901.39 | | | | |
| 6 | L1.5 | 1 | | 1073 | 117800.000 | A/R - Medicare ACO | 167.09 | | | | |
| 6 | L1.8 | 1 | | 1180 | 261000.000 | Due To/From Pointe Group Care, LLC | 6,239,366.62 | | | | |
| 6 | L1.8 | 1 | | 1180 | 264400.000 | Due to from Pleasant Bay ALF | 296.01 | | | | 6,239,663 |
| 6 | L1.13 | 1 | | 1280 | 152000.000 | Prepaid - Insurance | (52,085.82) | | | | (52,086) |
| 6 | L1.15 | 1 | | 1300 | 151000.000 | Prepaid - Expenses | 15,092.82 | | | | |
| 6 | L1.15 | 1 | | 1300 | 157000.000 | Prepaid - Other Expenses | 140,000.00 | | | | |
| 6 | L1.15 | 1 | | 1300 | 158300.000 | Resident Refunds | 490.00 | | | | 155,583 |
| 6 | L1.17 | 1 | | 1651.1 | 171000.000 | Capital Lease Assets | 20,345.00 | | | | |
| 6 | L1.17 | 1 | | 1652.2 | 175000.000 | Accum Amort - Capital Lease Assets | (17,632.00) | | | | 2,713 |
| 6 | L1.17 | 1 | | 1140 | 119000.000 | Reserve For Bad Debts | 5,292.86 | | | | |
| 6 | L2.3 | 1 | L1.3 4 | 1626.1 | 161000.000 | Leashold Improvements | 98,102.55 | | | | |
| 6 | L2.3 | 1 | L1.3 7 | 1627.2 | 167000.000 | Accum Dep'n - Leasehold Improve | (11,938.36) | | | | 86,164 |
| 6 | L2.4 | 1 | L1.4 4 | 1651.1 | 163000.000 | Furniture & Fixture | 492,603.93 | | | | |
| 6 | L2.4 | 1 | L1.4 4 | 1651.1 | 163500.000 | Equipment | 20,240.22 | | | | |
| 6 | L2.4 | 1 | L1.4 4 | 1651.1 | 164000.000 | Computer Hardware | 58,166.34 | | | | |
| 6 | L2.4 | 1 | L1.4 4 | 1651.1 | 166000.000 | Other Assets | 5,880.00 | | | | |
| 6 | L2.4 | 1 | L1.4 7 | 1652.2 | 167200.000 | Accum Dep'n - Furniture & Fixture | (491,908.35) | | | | |
| 6 | L2.4 | 1 | L1.4 7 | 1652.2 | 167300.000 | Accum Dep'n - Equipment | (19,251.12) | | | | |
| 6 | L2.4 | 1 | L1.4 7 | 1652.2 | 167400.000 | Accum Dep'n - Computer Hardware | (58,138.59) | | | | |
| 6 | L2.4 | 1 | L1.4 7 | 1652.2 | 167600.000 | Accum Dep'n - Other Assets | (5,406.61) | | | | 2,186 |
| 6 | L2.5 | 1 | L1.5 4 | 1710.1 | 165000.000 | Computer Software | 764.75 | | | | |
| 6 | L2.5 | 1 | L1.5 7 | 1710.2 | 167500.000 | Accum Amort - Computer Software | (424.95) | | | | 340 |
| 6 | L3A.100 | 2 | | 1960 | 182000.000 | Other Deposits | 2,647.00 | | | | |
| 6 | L3A.100 | 2 | | 1940 | 185000.000 | Goodwill | 7,889,706.26 | | | | |
| 6 | L3A.100 | 2 | | 1940 | 185500.000 | Accum Amort - Goodwill | (4,809,688.26) | | | | 3,082,665 |
| 6 | L3.5 | 1 | | 1975.1 | 186000.000 | Deferred Closing Cost | 124,100.99 | | | | 124,101 |
| 6 | L3.6 | 1 | | 1975.2 | 186500.000 | Accum Amort - Deferred Closing Cost | (110,312.00) | | | | (110,312) |
| | | | | | | Total Assets | 10,369,814.48 | | | | 10,369,814 |
| 6 | L5.1 | 1 | | 2020 | 201000.000 | Accounts Payable | (2,293,910.89) | | | | (2,293,911) |
| 6 | L5.2 | 1 | | 2030 | 203000.000 | Accrued Expenses | (56,886.42) | | | | (56,886) |
| 6 | L5.3 | 1 | | 2045 | 231000.000 | Medicare Cost Settlement - Final | 1,552.99 | | | | |
| 6 | L5.3 | 1 | | 0 | 243000.000 | Medicaid Recoupment | (455.98) | | | | |
| 6 | L5.3 | 1 | | 2030 | 245000.000 | Due Medicaid - User Fees | (362,138.37) | | | | (361,041) |
| 6 | L5.6 | 1 | | 2320 | 276000.000 | Loan Payable - LOC | (4,619,025.23) | | | | |
| 6 | L5.6 | 1 | | 2160 | 282000.000 | Capital Lease - Current Portion | (2,912.00) | | | | (4,621,937) |
| 6 | L5.7 | 1 | | 2200 | 211000.000 | Federal Withholding Taxes | (0.01) | | | | |
| 6 | L5.7 | 1 | | 2200 | 213000.000 | FICA W/H - Social Security | (0.01) | | | | |
| 6 | L5.7 | 1 | | 2200 | 216500.000 | 401K Loan Repayment | 1.00 | | | | |
| 6 | L5.7 | 1 | | 2200 | 219100.000 | Other Payroll W/H- Accident | 467.23 | | | | |
| 6 | L5.7 | 1 | | | 219101.000 | Other Payroll W/H-Hospital Indemnity | (204.00) | | | | |
| 6 | L5.7 | 1 | | 2200 | 219300.000 | Other Payroll W/H- Critical Care | (39.46) | | | | |
| 6 | L5.7 | 1 | | 2200 | 219500.000 | Other Payroll W/H- Life | 1,975.54 | | | | |
| 6 | L5.7 | 1 | | 2200 | 219600.000 | Other Payroll W/H LTD | (1,727.03) | | | | |
| 6 | L5.7 | 1 | | 2200 | 219700.000 | Other Payroll W/H STD | 286.48 | | | | |
| 6 | L5.7 | 1 | | 2200 | 219800.000 | Other Payroll W/H- Vision | 346.56 | | | | |
| 6 | L5.7 | 1 | | 2190 | 220000.000 | Accrued Salaries & Wages | (184,675.17) | | | | |
| 6 | L5.7 | 1 | | 2190 | 221000.000 | Accrued Vacation | (111,403.47) | | | | |
| 6 | L5.7 | 1 | | 2190 | 222000.000 | Accrued Sick | (30,720.68) | | | | |
| 6 | L5.7 | 1 | | 2200 | 223000.000 | Accrued Payroll Taxes | (27,603.10) | | | | |
| 6 | L5.7 | 1 | | 2200 | 212000.000 | State Withholding Taxes | (0.02) | | | | |
| 6 | L5.10 | 1 | | 2290 | 203100.000 | PNA Checking Account - Due To Resid | (13,312.13) | | | | |
| 6 | L5.10 | 1 | | 2290 | 203200.000 | PNA Savings Account - Due To Reside | (80,868.05) | | | | |
| 6 | L5.10 | 1 | | 2290 | 203300.000 | Resident Council Account - Due To R | (14,869.48) | | | | (109,050) |
| 6 | L6.2 | 1 | | 1180 | 267000.000 | Due To/From 100 Amity St, LLC | (115,093.54) | | | | (115,094) |
| 6 | L6.3 | 1 | | 2320 | 281000.000 | Capital Lease - Long Term Por | (320.00) | | | | (320) |
| 6 | L8B.1 | 1 | | 2520 | 304000.000 | Member Equity | (7,259,472.16) | | | | |
| 6 | L8B.1 | 1 | | 2520 | 305000.000 | Member Equity - Pointe Aperion Inve | (666,667.00) | | (666,667) | - | |
| 6 | L8B.1 | 1 | | 2520 | 308000.000 | Retained Earnings | 2,837,989.48 | | | | (5,088,150) |
| 6 | L8B.4 | 1 | | | | Net (Income)/ Loss | 1,657,597.41 | | | | 1,657,597 |
| 6 | L8B.5 | 1 | 6B.4 7 | 2540 | 306000.000 | Member Distribution-Pointe Aperion | 279,222.23 | | 229,722 | 49,500.00 | |
| 6 | L8B.5 | 1 | 6B.1 7 | 2540 | 306100.000 | Member Distribution - Ben Berkowitz | 156,447.00 | | 148,280 | 8,167.00 | |
| 6 | L8B.5 | 1 | 6B.2 7 | 2540 | 306200.000 | Member Distribution - David Berkowi | 156,446.00 | | 148,279 | 8,167.00 | |
| 6 | L8B.5 | 1 | 6B.3 7 | 2540 | 306300.000 | Member Distribution - Yosef Meystel | 156,441.00 | | 148,275 | 8,166.00 | |
| 6 | L8B.5 | 1 | 6B.4 8 | 2540 | 307000.000 | PAI Guarenteed Payments | 223,716.80 | | 173,637 | 50,080.28 | 972,273 |
| | | | | | | Total Liabilities & Equity | (10,369,814.48) | | | | (10,369,814) |
| | | | | | | Assets | 10,369,814.48 | | | | |
| | | | | | | Liabilities & Equity | (10,369,814.48) | | | | |
| | | | | | | Revenues | (11,754,314.81) | | | | |
| | | | | | | Expenses | 13,411,912.22 | | | | |
| | | | | | | Net (Income)/Loss | 1,657,597.41 | | | | |