

**Wilmington Rehab Center, LLC**  
**G/L Trial Balance**  
**as of 12/31/2022**

<b>Number</b>	<b>Account Description</b>	<b>Amounts</b>
101000	Cash - Operating	(178,131.31)
102000	Cash - Petty	11,295.66
103000	Cash - Special	4,125.28
104000	PNA Checking Account	51,574.33
104100	PNA Savings Account	41,176.77
111000	A/R - Private	(58,050.82)
112000	A/R - Medicare Part A	206,615.70
112500	A/R - Medicare Part B	6,799.78
113000	A/R - Medicaid	700,234.54
114000	A/R - Hospice	187,177.20
115000	A/R - Managed Care	105,600.42
115500	A/R - PACE	59,916.08
117100	A/R - Co-Insurance Part A	150,600.82
117200	A/R - Co-Insurance Part B	6,381.09
117400	A/R - Resources	(28,502.11)
117700	A/R - Other	2,832.08
118900	A/R Pre-sale	59,784.42
151000	Prepaid - Expenses	58,167.95
152000	Prepaid - Insurance	(56,232.99)
158300	Resident Refunds	(80.52)
161000	Leasehold Improvements	2,109,214.13
163000	Furniture & Fixture	679,261.58
163500	Equipment	343,924.03
164000	Computer Hardware	62,111.97
165000	Computer Software	3,175.13
166000	Other Assets	24,533.21
167000	Accum. Dep'n - Leasehold Impr	(49,387.05)
167200	Accum. Dep'n - Furniture & Fi	(477,199.64)
167300	Accum. Dep'n - Equipment	(203,737.29)
167400	Accum. Dep'n - Computer Hardw	(27,397.13)

Number	Account Description	Amounts
167500	Accum. Amort. - Computer Soft	(1,816.01)
167600	Accum. Dep'n - Other Assets	(17,633.23)
171000	Capital Lease Assets	63,683.00
175000	Accum Amort - Capital Lease A	(43,234.00)
181000	Utility Deposits	1,033.91
185000	Goodwill	13,616,667.00
185500	Accum. Amort - Goodwill	(4,879,305.68)
186000	Deferred Closing Cost	147,386.35
186500	Accum. Amort - Deferred Closi	(22,145.02)
	<b>Total Assets</b>	<b>12,660,419.63</b>
201000	Accounts Payable	(2,240,497.50)
203000	Accrued Expenses	(33,628.25)
203100	PNA Checking Account-Due to R	(51,374.33)
203200	PNA Savings Account-Due to Re	(41,176.77)
216000	401K Withholding	45.00
219100	Other Payroll W/H - Accident	1,199.52
219200	Other Payroll W/H - Cancer	3,681.95
219300	Other Payroll W/H - Critical	3,257.79
219500	Other Payroll W/H - Life	907.98
219600	Other Payroll W/H - LTD	(1,126.70)
219700	Other Payroll W/H - STD	(246.05)
219800	Other Payroll W/H - Vision	373.56
220000	Accrued Salaries & Wages	(263,168.58)
221000	Accrued Vacation	(155,109.10)
222000	Accrued Sick	(16,201.41)
223000	Accrued Payroll Taxes	(24,928.69)
224000	Accrued Interest	(5,393.57)
231000	Medicare Cost Settlement - Fi	(1.00)
245000	Due Medicaid - User Fees	(186,006.29)
261000	Due To/From Pointe Group Care	(4,319,767.10)
264100	Due To/From Salem LLC	(45,837.56)
268200	Due To/From Westdale Ave LLC	(196,359.16)
268300	Due to from 383 S Orleans RD	(500.00)
276000	Loan Payable - Oxford LOC	2,486,103.53
278100	Loan Payable-Mizzen Capital	(2,720,737.55)

Number	Account Description	Amounts
281000	Capital Lease - Long Term Por	(9,272.00)
282000	Capital Lease - Current Porti	(14,289.00)
290000	Due to Ben Berkowitz	(1,087,968.62)
304000	Member Equity	(14,330,291.45)
308000	Retained Earnings	6,561,528.04
	Net (Income) / Loss	4,026,363.68
	<b>Total Liabilities and Equity</b>	<b>(12,660,419.63)</b>
401000	Private Income	(1,656,637.50)
402000	Medicare Income	(2,881,962.85)
402100	2% Medicare Sequestration - P	31,690.65
402200	2% Medicare Sequestration - P	951.33
402300	2% Medicare Sequestrn-Mngd Car	1,925.44
403000	Medicaid Income	(6,277,693.60)
405000	Hospice Income	(544,731.63)
406000	Managed Care Income	(614,051.27)
407000	PACE Income	(83,027.83)
409995	Small Balance Adjustments	46.42
431200	Physical Therapy - Medicare A	(191,547.52)
431300	Physical Therapy - Medicare B	(88,953.29)
431400	Physical Therapy - Medicaid	(18,402.58)
431500	Physical Therapy - Managed Ca	(99,773.73)
431600	Physical Therapy - PACE	(8,205.59)
432200	Occ. Therapy - Medicare A	(190,830.36)
432300	Occ. Therapy - Medicare B	(35,058.29)
432400	Occ. Therapy - Medicaid	(6,674.28)
432500	Occ. Therapy - Managed Care	(90,550.58)
432600	Occ. Therapy - PACE	(7,654.18)
433200	Speech Therapy - Medicare A	(30,568.95)
433300	Speech Therapy - Medicare B	(15,548.31)
433400	Speech Therapy - Medicaid	(550.16)
433500	Speech Therapy - Managed Care	(15,017.79)
433600	Speech Therapy - PACE	(1,436.24)
435200	IV Therapy - Medicare A	(764.00)
435400	IV Therapy - Medicaid	(2,334.00)
435600	IV Therapy - PACE	(382.00)

Number	Account Description	Amounts
436200	Oxygen - Medicare A	(6,990.64)
436400	Oxygen - Medicaid	(6,270.06)
436600	Oxygen - PACE	(2,014.74)
437200	Pharmacy - Medicare A	(233,087.46)
437400	Pharmacy - Medicaid	(550.00)
437500	Pharmacy - Managed Care	(71,731.28)
437600	Pharmacy - PACE	(5,686.20)
438200	Laboratory - Medicare A	(62,494.34)
438400	Laboratory - Medicaid	(5,824.72)
438500	Laboratory - Managed Care	(23,237.32)
438600	Laboratory - PACE	(1,102.64)
439200	X-Ray - Medicare A	(22,577.92)
439500	X-Ray - Managed Care	(3,710.06)
445100	Complex Medical - Private	(818.14)
445200	Complex Medical - Medicare A	(14,253.76)
445400	Complex Medical - Medicaid	(46,193.86)
445500	Complex Medical - Managed Care	(8,704.32)
446100	Transportation - Private	255.00
482000	Cont. Adj. - Medicare A	760,092.74
483000	Cont. Adj. - Medicare B	28,468.58
484000	Cont. Adj. - Medicaid	86,799.66
487000	Cont. Adj. - Managed Care	277,917.23
488000	Cont. Adj. - PACE	26,481.59
491000	Barber/Beauty Income	(1,202.50)
497500	Interest Income	7.47
498000	Other Income	16,457.67
498100	Other Income-Stimulus	(583,451.34)
	<b>Total Revenue</b>	<b>(12,731,164.05)</b>
611000	Salary - Administrator	177,606.41
611500	Salaries - Business Office	178,298.30
611800	Purchased Service - Clerical	120,383.33
612000	Management Fees	736,005.42
612200	User Fee Assessment	677,062.12
612500	Payroll Taxes	448,229.52
612600	Group Health Insurance	186,751.41

Number	Account Description	Amounts
612700	Group Dental Insurance	13,470.80
612800	Group Life/STD Insurance	9,604.82
612900	Workers Comp. Insurance	59,480.01
613000	Pension Expense	23,740.83
613300	Employee Benefits - Other	7,211.19
613500	Mileage Reimbursement	9,413.05
613600	Software Support	96,419.92
614000	Legal Fees	15,322.30
614100	Accounting Fees	11,327.47
614200	Professional Services	23,419.99
614500	Data Processing/Billing Servi	9,735.44
614600	Payroll Services	20,005.02
614700	Telephone	6,214.64
614800	Postage	2,926.17
615000	Office Supplies & Expenses	14,044.48
615100	Licenses & Dues	18,145.06
615300	Leases	15,369.69
615400	Equipment Rental	3,722.92
615600	Satellite Expenses	8,065.35
615800	Internet Access	25,098.11
616000	Late Charges	1,817.76
616100	Bank Charges	2,698.31
616200	Advertising - help wanted	626.49
616400	Business Promotional Expenses	1,969.62
616500	Donations	300.00
616600	CORI	1,677.49
616700	Filing Fees	520.00
616800	Credit Card Expense	8,955.77
616900	Marketing Expenses	2,239.80
617031	LOC Fees-unused lne fee	1,645.03
617032	Misc Expense-LOC	6,928.06
617045	Interest Exp-Mizzen Cap	265,751.85
617050	Finance Charge	510.74
617080	Finance Charge - IPFS Corp	2,708.00
617100	Fines & Penalties	2,185.44
617800	Stimulus 19 Expense	23,540.05

<b>Number</b>	<b>Account Description</b>	<b>Amounts</b>
617900	Miscellaneous Expenses	2,839.27
618000	General Liability Insurance	227,252.14
618300	Bad Debt Expense	19,256.67
619900	Prior Year Adjustments	6,880.23
621000	Rent Expense	3,000,000.00
623000	Personal Property Tax	4,024.36
625000	Dep'n - Leasehold Improvement	36,742.93
626000	Dep'n - Furniture & Fixture	135,852.32
626200	Dep'n - Equipment	66,461.91
626500	Dep'n - Computer Hardware	10,740.17
627000	Amort - Computer Software	926.83
627500	Dep'n - Other Assets	7,584.88
628000	Amort - Goodwill	1,361,666.70
628500	Amort - Deferred Closing Cost	14,738.63
629000	Amort - Capital Lease	12,737.00
631000	Salaries - Plant	103,724.61
632000	Purchased Service - Plant	112,684.93
636000	Gas	50,759.55
636100	Electricity	136,921.88
636200	Water & Sewerage	21,749.08
637000	Trash Removal	13,318.47
637300	Snow Removal	9,935.00
638000	Repairs	3,005.76
639000	Supplies & Expenses - Plant	19,087.70
641000	Salaries - Dietary	193,799.45
641050	Salaries - Dietary Aide	227,305.57
642000	Purchased Service - Dietary	799.02
642100	Purchased Service - Dietician	66,300.00
644000	Raw Food	245,172.98
645000	Food Supplements	4,506.23
649000	Supplies & Expenses - Dietary	37,139.75
651000	Salaries - Laundry	1,930.17
652000	Purchased Service - Laundry	242,928.99
653000	Linen & Bedding	1,107.66
659000	Supplies & Expenses - Laundry	786.60
661000	Salaries - Housekeeping	95,154.49

Number	Account Description	Amounts
662000	Purchased Service - Housekeep	103,348.20
669000	Supplies & Exp. - Housekeeping	21,965.53
671000	Salary - Director of Nursing	83,107.91
671100	Salaries - ADON	78,146.29
671600	Salaries - MDS/OBRA	208,332.39
672100	Salaries - R.N. Unit A	205,808.02
672200	Salaries - R.N. Unit B	254,314.19
672300	Salaries - R.N. Unit C	60,310.46
673100	Salaries - L.P.N. Unit A	438,221.60
673200	Salaries - L.P.N. Unit B	440,731.10
673300	Salaries - L.P.N. Unit C	415,894.96
674100	Salaries - C.N.A. Unit A	733,218.88
674200	Salaries - C.N.A. Unit B	650,971.30
674300	Salaries - C.N.A. Unit C	377,485.11
674400	Salaries - C.N.A. Unit D	22,721.35
674600	Salaries-RCA Unit A	37,604.65
675100	Salaries - Medical Records	4,215.58
675200	Salaries - Nursing Clerical	54,950.41
675300	Salaries - Nursing Scheduler	7,492.26
676100	Purchased Serv. - RN Unit A	123,066.87
677100	Purchased Serv. - LPN Unit A	723,799.65
678100	Purchased Serv. - CNA Unit A	435,242.58
678200	Purchased Serv. - CNA Unit B	2,753.25
678500	Medical Director	30,000.00
678900	Nursing Consultant	14,312.11
679100	MDS Consultant	64,473.20
679200	MMQ Consultant	11,234.96
679400	Pharmacy Consultant	3,624.00
679900	Supplies & Expense - Nursing	197,559.14
681000	Salaries - Social Services	92,455.00
681100	Salaries - Admissions	26,866.78
681200	Salaries - Clinical Liaison	30,121.84
682000	Purchased Serv - Social Servi	87,560.00
682700	P/Service Clincial Liaison	18,690.21
683000	Social Service Consultant	1,430.00
691000	Salaries - Activities	152,498.97

<b>Number</b>	<b>Account Description</b>	<b>Amounts</b>
692000	Purchased Service - Activities	3,070.50
699000	Supplies & Expenses - Activit	9,942.61
712200	Physical Therapy - Medicare A	132,844.05
712300	Physical Therapy - Medicare B	50,099.47
712400	Physical Therapy - Medicaid	8,505.00
712500	Physical Therapy - Managed Ca	55,396.69
722200	Occ. Therapy - Medicare A	119,000.08
722300	Occ. Therapy - Medicare B	20,276.17
722400	Occ. Therapy - Medicaid	3,724.00
722500	Occ. Therapy - Managed Care	43,134.38
732200	Speech Therapy - Medicare A	14,628.08
732300	Speech Therapy - Medicare B	11,291.20
732400	Speech Therapy - Medicaid	896.00
732500	Speech Therapy - Managed Care	7,370.25
746200	IV Therapy - Medicare A	754.00
746400	IV Therapy - Medicaid	1,358.00
746500	IV Therapy - Managed Care	191.00
752200	Oxygen - Medicare A	3,893.13
752400	Oxygen - Medicaid	8,544.14
752500	Oxygen - Managed Care	1,007.37
753000	Oxygen - Non-billable	10,522.46
756100	Pharmacy - Private	302.00
756200	Pharmacy - Medicare A	118,562.44
756500	Pharmacy - Managed Care	46,222.08
759000	Supplies - Pharmacy	15,444.80
762200	Laboratory - Medicare A	29,628.99
762400	Laboratory - Medicaid	3,910.41
762500	Laboratory - Managed Care	12,306.68
763000	Laboratory - Non-billable	341.75
766200	X-Ray - Medicare A	11,842.30
766500	X-Ray - Managed Care	2,080.03
767000	X-Ray - Non-billable	33.50
792100	Complex Medical - Private	916.95
792200	Complex Medical - Medicare A	11,421.16
792400	Complex Medical - Medicaid	23,918.16
792500	Complex Medical - Managed Care	5,910.85



<b>Number</b>	<b>Account Description</b>	<b>Amounts</b>
792800	Complex Medical - Other	648.13
793000	Complex Medical - Non-billable	252.89
796100	Transportation - Private	252.00
796200	Transportation - Medicare A	13,843.12
796800	Transportation - Other	159.00
797000	Transportation - Non-billable	415.50
801000	Outpatient Ancillary Expenses	13.56
804000	Supplies & Expenses - Rehab	1,153.99
	<b>Total Expenses</b>	<b>16,757,527.73</b>

<b>Total Assets</b>	<b>12,660,419.63</b>
<b>Total Liabilities and Equity</b>	<b>(12,660,419.63)</b>
<b>Total Revenue</b>	<b>(12,731,164.05)</b>
<b>Total Expenses</b>	<b>16,757,527.73</b>
<b>Net (Income) / Loss</b>	<b>4,026,363.68</b>

Wilmington Rehab 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	(1,656,637.50)		(1,656,638)
2	L1.1	2		3005.1	445100.000	Complex Medical - Private	(818.14)		
2	L1.1	2		0	446100.000	Transportation - Private	255.00		
2	L1.2	1		3003.2	406000.000	Managed Care Income	(614,051.27)		
2	L1.2	1		3003.2	487000.000	Cont Adj - Managed Care	277,917.23		(336,134)
2	L1.2	2		3005.2	431500.000	Physical Therapy - Managed Care	(99,773.73)		
2	L1.2	2		3005.2	432500.000	Occ Therapy - Managed Care	(90,550.58)		
2	L1.2	2		3005.2	433500.000	Speech Therapy - Managed Care	(15,017.79)		
2	L1.2	2		3005.2	437500.000	Pharmacy - Managed Care	(71,731.28)		
2	L1.2	2		3005.2	438500.000	Laboratory - Managed Care	(23,237.32)		
2	L1.2	2		3005.2	439500.000	X-Ray - Managed Care	(3,710.06)		
2	L1.2	2		3005.2	445500.000	Complex Medical - Managed Care	(8,704.32)		
2	L1.4	1		3003.4	402300.000	2% Medicare Sequestrn-Mngd Car	1,925.44		
2	L1.4	1		3003.4	402000.000	Medicare Income	(2,881,962.85)		
2	L1.4	1		3003.4	402100.000	2% Medicare Sequestration	31,690.65		
2	L1.4	1		3003.4	482000.000	Cont Adj - Medicare A	760,092.74		
2	L1.4	1		3003.4	483000.000	Cont Adj - Medicare B	28,468.58		
2	L1.4	1		3003.4	402200.000	2% Medicare Sequestration - P	951.33		
2	L1.4	2		3005.4	435400.000	IV Therapy - Medicaid	(2,334.00)		
2	L1.4	2	2.2	3005.4	431200.000	Physical Therapy - Medicare A	(191,547.52)		
2	L1.4	2	2.2	3005.4	431300.000	Physical Therapy - Medicare B	(88,953.29)		
2	L1.4	2	2.2	3005.4	432200.000	Occ Therapy - Medicare A	(190,830.36)		
2	L1.4	2	2.2	3005.4	432300.000	Occ Therapy - Medicare B	(35,058.29)		
2	L1.4	2	2.2	3005.4	433200.000	Speech Therapy - Medicare A	(30,568.95)		
2	L1.4	2	2.2	3005.4	433300.000	Speech Therapy - Medicare B	(15,548.31)		
2	L1.4	2	2.2	3005.4	435200.000	IV Therapy - Medicare A	(764.00)		
2	L1.4	2	2.1	3005.4	437200.000	Pharmacy - Medicare A	(233,087.46)		
2	L1.4	2	2.4	3005.4	438200.000	Laboratory - Medicare A	(62,494.34)		
2	L1.4	2	2.4	3005.4	439200.000	X-Ray - Medicare A	(22,577.92)		
2	L1.4	2	2.3	3005.4	445200.000	Complex Medical - Medicare A	(14,253.76)		
2	L1.4	2	2.3	3005.4	436200.000	Oxygen - Medicare A	(6,990.64)		(895,009)
2	L1.6	1		3003.6	403000.000	Medicaid Income	(6,277,693.60)		
2	L1.6	1		3003.6	405000.000	Hospice Income	(544,731.63)		
2	L1.6	1		3003.6	484000.000	Cont Adj - Medicaid	86,799.66		(6,735,626)
2	L1.6	2	2.2	3005.6	431400.000	Physical Therapy - Medicaid	(18,402.58)		
2	L1.6	2	2.2	3005.6	432400.000	Occ Therapy - Medicaid	(6,674.28)		
2	L1.6	2	2.2	3005.6	433400.000	Speech Therapy - Medicaid	(550.16)		
2	L1.6	2	2.4	3005.6	438400.000	Laboratory - Medicaid	(5,824.72)		
2	L1.6	2	2.3	3005.6	445400.000	Complex Medical - Medicaid	(46,193.86)		
2	L1.6	2	2.3	3005.6	436400.000	Oxygen - Medicaid	(6,270.06)		
2	L1.6	2	2.1	3005.6	437400.000	Pharmacy - Medicaid	(550.00)		
2	L1.10	1		3003.8	407000.000	PACE Income	(83,027.83)		
2	L1.10	1		3003.8	488000.000	Cont Adj - PACE	26,481.59		(56,546)
2	L1.10	2		3005.8	435600.000	IV Therapy - PACE	(382.00)		
2	L1.10	2		3005.8	436600.000	Oxygen - PACE	(2,014.74)		
2	L1.10	2	2.2	3005.8	431600.000	Physical Therapy - PACE	(8,205.59)		
2	L1.10	2	2.2	3005.8	432600.000	Occ Therapy - PACE	(7,654.18)		
2	L1.10	2	2.2	3005.8	433600.000	Speech Therapy - PACE	(1,436.24)		
2	L1.10	2		3005.8	437600.000	Pharmacy - PACE	(5,686.20)		
2	L1.10	2	2.4	3005.8	438600.000	Laboratory - PACE	(1,102.64)		
2	L3.2	1		3120.0	498100.000	Other Income -Stimulus	(583,451.34)		(583,451)
2	L3.11	1			491000.000	Barber/Beauty Income	(1,202.50)		
						<b>Total Revenues</b>	<b>(12,747,675.61)</b>		<b>(12,747,676)</b>
3	L1.1	1		6020.1	671000.000	Salary - Director of Nursing	83,107.91		
3	L1.1	1		6020.1	671100.000	Salaries - ADON	78,146.29		
3	L1.7	1		6030.1	672100.000	Salaries - RN Unit A	205,808.02		
3	L1.7	1		6030.1	672200.000	Salaries - RN Unit B	254,314.19		
3	L1.7	1		6030.1	672300.000	Salaries - RN Unit C	60,310.46		520,433
3	L1.11	1		6035.2	676100.000	Purchased Serv - RN Unit A	123,066.87		
3	L1.12	1		6041.1	673100.000	Salaries - LPN Unit A	438,221.60		
3	L1.12	1		6041.1	673200.000	Salaries - LPN Unit B	440,731.10		
3	L1.12	1		6041.1	673300.000	Salaries - LPN Unit C	415,894.96		
3	L1.16	1		6042.2	677100.000	Purchased Serv - LPN Unit A	723,799.65		
3	L1.17	1		6051.1	674100.000	Salaries - CNA Unit A	733,218.88		
3	L1.17	1		6051.1	674200.000	Salaries - CNA Unit B	650,971.30		
3	L1.17	1		6051.1	674300.000	Salaries - CNA Unit C	377,485.11		
3	L1.17	1		6051.1	674400.000	Salaries - CNA Unit D	22,721.35		1,784,397
3	L1.21	1		6052.2	678100.000	Purchased Serv - CNA Unit A	435,242.58		
3	L1.21	1		6052.2	678200.000	Purchased Serv - CNA Unit B	2,753.25		
3	L2.1	1		4110.1	611000.000	Salary - Administrator	177,606.41		
3	L2.7	1		4140.1	611500.000	Salaries - Clerical	178,298.30		

Wilmington Rehab Trial Balance 1/1/22 - 12/31/22									
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	Ln Total
3	L2.7	1		4140.1	675200.000	Salaries - Nursing Clerical	54,950.41		
3	L2.7	1		4140.1	675300.000	Salaries - Nursing Scheduler	7,492.26		240,741
3	L2.10	1			611800.000	Purchased Service - Clerical	120,383.33		120,383
3	L2.11	1		4150.3	614500.000	Data Processing/Billing Services	9,735.44		
3	L2.11	1		4150.3	614600.000	Payroll Services	20,005.02		29,740
3	L2.12	1		4250.5	614800.000	Postage	2,926.17		
3	L2.12	1		4250.5	615000.000	Office Supplies & Expenses	14,044.48		
3	L2.12	1		4250.5	615600.000	Satellite Expenses	8,065.35		25,036
3	L2.13	1		4261.5	614700.000	Telephone	6,214.64		
3	L2.13	1		4261.5	615800.000	Internet Access	25,098.11		31,313
3	L2.16	1		4295.7	616200.000	Advertising - help wanted	626.49		626
3	L2.17	1		4301.7	615100.000	Licenses & Dues	18,145.06		18,145
3	L2.19	1		4360.3	614100.000	Accounting Fees	11,327.47		
3	L2.20	1		4431.7	618000.000	General Liability Insurance	227,252.14		227,252
3	L2.22	1		3180.0	497500.000	Interest Income	7.47		
3	L2.22	1			409995.000	Small Balance Adjustments	46.42		
3	L2.22	1		3193.0	498000.000	Other Income	16,457.67		
3	L2.22	1			613600.000	Software Support	96,419.92		
3	L2.22	1		4440.0	614200.000	Professional Services	23,419.99		
3	L2.22	1		4570.8	615400.000	Equipment Rental	3,722.92		
3	L2.22	1		4538.8	616100.000	Bank Charges	2,698.31		
3	L2.22	1		4440.0	616600.000	CORI	1,677.49		
3	L2.22	1		4538.8	616700.000	Filing Fees	520.00		
3	L2.22	1		4538.8	616800.000	Credit Card Expense	8,955.77		
3	L2.22	1		4440.0	617031.000	LOC Fees - Unused Line	1,645.03		
3	L2.22	1		4440.0	617032.000	LOC Fees - Col Mgmt	6,928.06		
3	L2.22	1		4440.0	617050.000	Finance Charge	510.74		
3	L2.22	1		4440.0	617080.000	Finance Charge - IPFS Corp	2,708.00		
3	L2.22	1		4440.0	617900.000	Miscellaneous Expenses	2,839.27		
3	L2.22	1		4440.0	616500.000	Donations	300.00	offset	
3	L3.5	1		5105.1	631000.000	Salaries - Plant	103,724.61		103,725
3	L3.8	1		5110.3	632000.000	Purchased Service - Plant	112,684.93		
3	L3.9	1		5115.5	637000.000	Trash Removal	13,318.47		
3	L3.9	1		5115.5	637300.000	Snow Removal	9,935.00		
3	L3.9	1		5115.5	639000.000	Supplies & Expenses - Plant	19,087.70		42,341
3	L3.10	1		5120.5	636000.000	Gas	50,759.55		
3	L3.10	1		5120.5	636100.000	Electricity	136,921.88		
3	L3.10	1		5120.5	636200.000	Water & Sewerage	21,749.08		209,431
3	L3.11	1		5130.7	638000.000	Repairs	3,005.76		3,006
3	L3.16	1		5233.3	642100.000	Purchased Service - Dietician	66,300.00		66,300
3	L3.18	1		5205.1	641000.000	Salaries - Dietary	193,799.45		
3	L3.18	1		5205.1	641050.000	Salaries - Dietary Aide	227,305.57		421,105
3	L3.21	1		5220.5	644000.000	Raw Food	245,172.98		
3	L3.21	1		5220.5	645000.000	Food Supplements	4,506.23		249,679
3	L3.22	1		5221.3	642000.000	Purchased Service - Dietary	799.02		799
3	L3.23	1		5235.5	649000.000	Supplies & Expenses - Dietary	37,139.75		37,140
3	L3.24	1		5310.1	651000.000	Salaries - Laundry	1,930.17		
3	L3.24	1		5410.1	661000.000	Salaries - Housekeeping	95,154.49		97,085
3	L3.27	1		5310.1	652000.000	Purchased Service - Laundry	242,928.99		
3	L3.27	1		5410.1	662000.000	Purchased Service - Housekeep	103,348.20		346,277
3	L3.28	1		5330.5	659000.000	Supplies & Expenses - Laundry	786.60		
3	L3.28	1		5420.5	669000.000	Supplies & Exp - Housekeeping	21,965.53		22,752
3	L3.29	1		5340.5	653000.000	Linen & Bedding	1,107.66		1,108
3	L3.36	1		6505.1	675100.000	Salaries - Medical Records	4,215.58		4,216
3	L3.40	1		6508.1	671600.000	Salaries - MDS/OBRA	208,332.39		
3	L3.43	1		7932.3	679100.000	MDS Consultant	64,473.20		
3	L3.43	1		7918.3	679200.000	MMQ Consultant	11,234.96		75,708
3	L3.48	1		6540.0	681000.000	Salaries - Social Services	92,455.00		
3	L3.48	1		6540.0	681100.000	Salaries - Admissions	26,866.78		
3	L3.48	1		6540.0	681200.000	Salaries - Clinical Liaison	30,121.84		149,444
3	L3.51	1		7920.3	682000.000	Purchased Serv - Social Services	87,560.00		
3	L3.51	1		4110.1	682700.000	Purchase Service-Admissions	18,690.21		
3	L3.51	1		7920.3	683000.000	Social Service Consultant	1,430.00		107,680
3	L3.59	1				Reclass Indirect Therapy	130,316.40		130,316
3	L3.62	1				Reclass Indirect Therapy	(130,316.40)		
3	L3.62	1		7014.3	712200.000	Physical Therapy - Medicare A	132,844.05	offset, reclass	
3	L3.62	1		7014.3	712300.000	Physical Therapy - Medicare B	50,099.47	offset, reclass	
3	L3.62	1		7014.3	712400.000	Physical Therapy - Medicaid	8,505.00	offset, reclass	
3	L3.62	1		7014.3	712500.000	Physical Therapy - Managed Care	55,396.69	offset, reclass	
3	L3.62	1		7014.3	722200.000	Occ Therapy - Medicare A	119,000.08	offset, reclass	
3	L3.62	1		7014.3	722300.000	Occ Therapy - Medicare B	20,276.17	offset, reclass	
3	L3.62	1		7014.3	722400.000	Occ Therapy - Medicaid	3,724.00	offset, reclass	

Wilmington Rehab Trial Balance 1/1/22 - 12/31/22									
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	Ln Total
3	L3.62	1		7014.3	722500.000	Occ Therapy - Managed Care	43,134.38	offset, reclass	
3	L3.62	1		7014.3	732200.000	Speech Therapy - Medicare A	14,628.08	offset, reclass	
3	L3.62	1		7014.3	732300.000	Speech Therapy - Medicare B	11,291.20	offset, reclass	
3	L3.62	1		7014.3	732400.000	Speech Therapy - Medicaid	896.00	offset, reclass	
3	L3.62	1		7014.3	732500.000	Speech Therapy - Managed Care	7,370.25	offset, reclass	
3	L3.64	1		7021.1	691000.000	Salaries - Activities	152,498.97		
3	L3.67	1		7022.3	692000.000	Purchased Service - Activities	3,070.50		3,071
3	L3.68	1		7023.5	699000.000	Supplies & Expenses - Activities	9,942.61		9,943
3	L3.70	1		RCA	674600.000	Salaries - RCA Unit A	37,604.65		
3	L3.78	1			613500.000	Mileage Reimbursement	9,413.05		9,413
3	L3.82	1		6511.3	678500.000	Medical Director	30,000.00		30,000
3	L3.87	1		6520.5	796800.000	Transportation - Other	159.00		
3	L3.87	1		6520.5	746200.000	IV Therapy - Medicare A	754.00	offset, reclass	
3	L3.87	1		6520.5	746400.000	IV Therapy - Medicaid	1,358.00	offset, reclass	
3	L3.87	1		6520.5	756200.000	Pharmacy - Medicare A	118,562.44	offset	
3	L3.87	1		6520.5	756500.000	Pharmacy - Managed Care	46,222.08	offset	
3	L3.87	1		6520.5	759000.000	Supplies - Pharmacy	15,444.80	offset	
3	L3.87	1		6520.5	762200.000	Laboratory - Medicare A	29,628.99		
3	L3.87	1			762400.000	Laboratory - Medicaid	3,910.41		
3	L3.87	1			762500.000	Laboratory - Managed Care	12,306.68		
3	L3.87	1		6520.5	763000.000	Laboratory - Non-billable	341.75		
3	L3.87	1		6520.5	766200.000	X-Ray - Medicare A	11,842.30		
3	L3.87	1		6520.5	766500.000	X-Ray - Managed Care	2,080.03		
3	L3.87	1		6520.5	767000.000	X-Ray - Non-billable	33.50		
3	L3.87	1		6520.5	796100.000	Transportation - Private	252.00		
3	L3.87	1		6520.5	796200.000	Transportation - Medicare A	13,843.12		
3	L3.87	1		6520.5	797000.000	Transportation - Non-billable	415.50		
3	L3.87	1		6520.5	756100.000	Pharmacy - Private	302.00		
3	L3.87	1		6520.5	746500.000	IV Therapy - Managed Care	191.00	offset, reclass	257,648
3	L3.89	1		6522.5	617800.000	Stimulus 19 Expense	23,540.05	routine	
3	L3.89	1		6522.5	679900.000	Supplies & Expense - Nursing	197,559.14		
3	L3.89	1		6522.5	752200.000	Oxygen - Medicare A	3,893.13		
3	L3.89	1		6522.5	752400.000	Oxygen - Medicaid	8,544.14		
3	L3.89	1		6522.5	752500.000	Oxygen - Managed Care	1,007.37		
3	L3.89	1		6522.5	753000.000	Oxygen - Non-billable	10,522.46		
3	L3.89	1		6522.5	792100.000	Complex Medical - Private	916.95		
3	L3.89	1		6522.5	792200.000	Complex Medical - Medicare A	11,421.16		
3	L3.89	1		6522.5	792400.000	Complex Medical - Medicaid	23,918.16		
3	L3.89	1		6522.5	792500.000	Complex Medical - Managed Care	5,910.85		
3	L3.89	1			792800.000	Complex Medical - Other	648.13		
3	L3.89	1		6522.5	793000.000	Complex Medical - Non-billable	252.89		
3	L3.89	1		6522.5	804000.000	Supplies & Expenses - Rehab	1,153.99	minor, assume house su	289,288
3	L3.92	1		6530.0	679400.000	Pharmacy Consultant	3,624.00		3,624
3	L4.1	1	L1.3 6	4565.8	625000.000	Dep'n - Leasehold Improvement	36,742.93		
3	L4.1	1	L1.4 6	4570.8	626000.000	Dep'n - Furniture & Fixture	135,852.32		
3	L4.1	1	L1.4 6	4570.8	626200.000	Dep'n - Equipment	66,461.91		
3	L4.1	1	L1.4 6	4570.8	626500.000	Dep'n - Computer Hardware	10,740.17		
3	L4.1	1	L1.4 6	4570.8	627500.000	Amort - Other Assets	7,584.88		
3	L4.1	1	L1.5 6	4585.8	627000.000	Amort - Computer Software	926.83		258,309
3	L4.2	1		4538.8	629000.000	Amort - Capital Lease	12,737.00		12,737
3	L4.10	1		4515.8	623000.000	Personal Property Tax	4,024.36		
3	L4.10	1		4538.8	628000.000	Amort - Goodwill	1,361,666.70	offset	
3	L4.10	1		4538.8	628500.000	Amort - Deferred Closing Cost	14,738.63		1,380,430
3	L4.12	1		4538.8	615300.000	Leases	15,369.69		15,370
3	L4.14	1		4535.8	621000.000	Rent Expense	3,000,000.00	offset	3,000,000
3	L2B.1	1		0	617045.000	Interest Exp-Mizzen Cap	265,751.85		265,752
3	L2B.1	1			612200.000	User Fee Assessment	677,062.12	offset	
3	L2B.1	1		8015.0	616000.000	Late Charges	1,817.76	offset	
3	L2B.1	1		4298.7	616400.000	Business Promotional Expenses	1,969.62	offset	
3	L2B.1	1		4298.7	616900.000	Marketing Expenses	2,239.80	offset	
3	L2B.1	1		8015.0	617100.000	Fines & Penalties	2,185.44	offset	685,275
3	L2B.6	1			614000.000	Legal Fees	15,322.30	offset	15,322
3	L2B.8	1			612000.000	Management Fees	736,005.42		736,005
3	L2B.9	1		4160.6	678900.000	Nursing Consultant	14,312.11		14,312
3	LBen	r			612700.000	Group Dental Insurance	13,470.80		
3	LBen	r			613300.000	Employee Benefits - Other	7,211.19		20,682
3	LHeal	e			612600.000	Group Health Insurance	186,751.41		
3	LHeal	e			612800.000	Group Life/STD Insurance	9,604.82		196,356
3	LPens	n			613000.000	Pension Expense	23,740.83		23,741
3	LPR T	x			612500.000	Payroll Taxes	448,229.52		448,230
3	LWork	p			612900.000	Workers Comp Insurance	59,480.01		59,480
4	L3.4	1		8046.0	801000.000	Outpatient Ancillary Expenses	13.56	offset	

Wilmington Rehab Trial Balance 1/1/22 - 12/31/22									
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	Ln Total
4	L3.11	1		8065.0	618300.000	Bad Debt Expense	19,256.67	offset	
4	L3.11	1		8065.0	619900.000	Prior Year Adjustments	6,880.23	offset	26,137
						<b>Total Revenues</b>	<b>16,774,039.29</b>		<b>16,774,039</b>
6	L1.1	1		1025	101000.000	Cash - Operating	(178,131.31)		
6	L1.1	1		1025	102000.000	Cash - Petty	11,295.66		
6	L1.1	1		1025	103000.000	Cash - Special	4,125.28		
6	L1.1	1		1025	104000.000	PNA Checking Account	51,574.33		
6	L1.1	1		1025	104100.000	PNA Savings Account	41,176.77		
6	L1.5	1		1063	111000.000	A/R - Private	(58,050.82)		
6	L1.5	1		1073	112000.000	A/R - Medicare Part A	206,615.70		
6	L1.5	1		1073	112500.000	A/R - Medicare Part B	6,799.78		
6	L1.5	1		1079	113000.000	A/R - Medicaid	700,234.54		
6	L1.5	1		1079	114000.000	A/R - Hospice	187,177.20		
6	L1.5	1		1066	115000.000	A/R - Managed Care	105,600.42		
6	L1.5	1		1083	115500.000	A/R - PACE	59,916.08		
6	L1.5	1		1089	117100.000	A/R - Co-Insurance Part A	150,600.82		
6	L1.5	1		1089	117200.000	A/R - Co-Insurance Part B	6,381.09		
6	L1.5	1		1063	117400.000	A/R - Resources	(28,502.11)		
6	L1.5	1		1089	117700.000	A/R - Other	2,832.08		
6	L1.13	1		1280	152000.000	Prepaid - Insurance	(56,232.99)		(56,233)
6	L1.15	1		1300	151000.000	Prepaid - Expenses	58,167.95		
6	L1.15	1		1300	158300.000	Resident Refunds	(80.52)		58,087
6	L1.17	1		1651.1	171000.000	Capital Lease Assets	63,683.00		
6	L1.17	1		1652.2	175000.000	Accum Amort - Capital Lease Assets	(43,234.00)		20,449
6	L1.17	1		1310	118900.000	A/R Pre-sale	59,784.42		59,784
6	L2.3	1	L1.3 4	1626.1	161000.000	Leashold Improvements	2,109,214.13		
6	L2.3	1	L1.3 7	1627.2	167000.000	Accum Dep'n - Leasehold Improve	(49,387.05)		2,059,827
6	L2.4	1	L1.4 4	1651.1	163000.000	Furniture & Fixture	679,261.58		
6	L2.4	1	L1.4 4	1651.1	163500.000	Equipment	343,924.03		
6	L2.4	1	L1.4 4	1651.1	164000.000	Computer Hardware	62,111.97		
6	L2.4	1	L1.4 4	1651.1	166000.000	Other Assets	24,533.21		
6	L2.4	1	L1.4 7	1652.2	167200.000	Accum Dep'n - Furniture & Fixture	(477,199.64)		
6	L2.4	1	L1.4 7	1652.2	167300.000	Accum Dep'n - Equipment	(203,737.29)		
6	L2.4	1	L1.4 7	1652.2	167400.000	Accum Dep'n - Computer Hardware	(27,397.13)		
6	L2.4	1	L1.4 7	1652.2	167600.000	Accum Dep'n - Other Assets	(17,633.23)		383,864
6	L2.5	1	L1.5 4	1710.1	165000.000	Computer Software	3,175.13		
6	L2.5	1	L1.5 7	1710.2	167500.000	Accum Amort - Computer Software	(1,816.01)		1,359
6	L3.5	1		1975.1	186000.000	Deferred Closing Cost	147,386.35		147,386
6	L3.6	1		1975.2	186500.000	Accum Amort - Deferred Closing Cost	(22,145.02)		(22,145)
6	L3A.100	2		1960	181000.000	Utility Deposits	1,033.91		
6	L3A.100	2		1940	185000.000	Goodwill	13,616,667.00		
6	L3A.100	2		1940	185500.000	Accum Amort - Goodwill	(4,879,305.68)		8,738,395
						<b>Total Assets</b>	<b>12,660,419.63</b>		<b>12,660,420</b>
6	L5.1	1		2020	201000.000	Accounts Payable	(2,240,497.50)		(2,240,498)
6	L5.2	1		2030	203000.000	Accrued Expenses	(33,628.25)		(33,628)
6	L5.3	1		2045	231000.000	Medicare Cost Settlement - Final	(1.00)		
6	L5.3	1		2030	245000.000	Due Medicaid - User Fees	(186,006.29)		(186,007)
6	L5.6	1		2320	276000.000	Loan Payable - LOC	2,486,103.53		
6	L5.6	1		2160	282000.000	Capital Lease - Current Portion	(14,289.00)		2,471,815
6	L5.7	1		2220	216000.000	401K Withholding	45.00		
6	L5.7	1		2200	219100.000	Other Payroll W/H- Accident	1,199.52		
6	L5.7	1		2200	219200.000	Other Payroll W/H- Cancer	3,681.95		
6	L5.7	1		2200	219300.000	Other Payroll W/H- Critical Care	3,257.79		
6	L5.7	1		2200	219500.000	Other Payroll W/H- Life	907.98		
6	L5.7	1		2200	219600.000	Other Payroll W/H LTD	(1,126.70)		
6	L5.7	1		2200	219700.000	Other Payroll W/H STD	(246.05)		
6	L5.7	1		2200	219800.000	Other Payroll W/H- Vision	373.56		
6	L5.7	1		2190	220000.000	Accrued Salaries & Wages	(263,168.58)		
6	L5.7	1		2190	221000.000	Accrued Vacation	(155,109.10)		
6	L5.7	1		2190	222000.000	Accrued Sick	(16,201.41)		
6	L5.7	1		2200	223000.000	Accrued Payroll Taxes	(24,928.69)		
6	L5.9	1		2270	224000.000	Accrued Interest	(5,393.57)		(5,394)
6	L5.10	1		2290	203100.000	PNA Checking Account - Due To Resid	(51,374.33)		
6	L5.10	1		2290	203200.000	PNA Savings Account - Due To Reside	(41,176.77)		
6	L6.2	1		1180	268300.000	Due to from 383 South Orleans	(500.00)		
6	L6.2	1		1180	261000.000	Due To/From Pointe Group Care, LLC	(4,319,767.10)		
6	L6.2	1		1180	264100.000	Due To/From Salem LLC	(45,837.56)		
6	L6.2	1		1180	268200.000	Due To/From Westdale Ave LLC	(196,359.16)		
6	L6.2	1		2330	290000.000	Due to Ben Berkowitz	(1,087,968.62)		(5,650,432)
6	L6.3	1		0	278100.000	Loan Payable-Mizzen Capital	(2,720,737.55)		

						<b>Wilmington Rehab</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	L6.3	1		2320	281000.000	Capital Lease - Long Term Por	(9,272.00)		(2,730,010)
6	L8B.1	1		2520	304000.000	Member Equity	(14,330,291.45)		
6	L8B.1	1		2520	308000.000	Retained Earnings	6,561,528.04		(7,768,763)
6	L8B.4	1				Net (Income)/ Loss	4,026,363.68		4,026,364
						<b>Total Liabilities &amp; Equity</b>	<b>(12,660,419.63)</b>		<b>(12,660,420)</b>
						<b>Assets</b>	<b>12,660,419.63</b>		
						<b>Liabilities &amp; Equity</b>	<b>(12,660,419.63)</b>		
						<b>Revenues</b>	<b>(12,747,675.61)</b>		
						<b>Expenses</b>	<b>16,774,039.29</b>		
						<b>Net (Income)/Loss</b>	<b>4,026,363.68</b>		