

Seashore Pointe Rehab											
Trial Balance											
1/1/23 - 12/31/23											
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
2	L1.1	1		3003.1	401000.000	Private Income	(928,946.00)				
2	L1.1	1		3003.1	481000.000	Cont Adj - Private	172.65				(928,773)
2	L1.1	2	2.2	3005.1	431100.000	Physical Therapy - Private	(2,148.20)				
2	L1.1	2	2.2	3005.1	432100.000	Occ. Therapy - Private	(3,192.48)				
2	L1.2	1		3003.2	406000.000	Managed Care Income	(141,844.00)				
2	L1.2	1		3003.2	487000.000	Cont Adj - Managed Care	55,896.17				(85,948)
2	L1.2	2		3005.2	431500.000	Physical Therapy - Managed Care	(58,958.07)				
2	L1.2	2		3005.2	432500.000	Occ Therapy - Managed Care	(50,598.14)				
2	L1.2	2		3005.2	433500.000	Speech Therapy - Managed Care	(9,480.53)				
2	L1.2	2		3005.2	437500.000	Pharmacy - Managed Care	(1,874.36)				
2	L1.2	2		3005.2	439500.000	X-Ray - Managed Care	(556.78)				
2	L1.4	1		3003.4	402000.000	Medicare Income	(1,971,498.30)				
2	L1.4	1		3003.4	402100.000	2% Medicare Sequestration	36,469.26				
2	L1.4	1		3003.4	482000.000	Cont Adj - Medicare A	389,738.84				
2	L1.4	1		3003.4	483000.000	Cont Adj - Medicare B	67,213.51				
2	L1.4	1		3003.4	402200.000	2% Medicare Sequestration - P	974.07				
2	L1.4	2	2.2	3005.4	431200.000	Physical Therapy - Medicare A	(121,191.06)				
2	L1.4	2	2.2	3005.4	431300.000	Physical Therapy - Medicare B	(219,724.68)				
2	L1.4	2	2.2	3005.4	432200.000	Occ Therapy - Medicare A	(147,623.49)				
2	L1.4	2	2.2	3005.4	432300.000	Occ Therapy - Medicare B	(111,046.26)				
2	L1.4	2	2.2	3005.4	433200.000	Speech Therapy - Medicare A	(42,927.80)				
2	L1.4	2	2.2	3005.4	433300.000	Speech Therapy - Medicare B	(21,868.36)				
2	L1.4	2	2.1	3005.4	437200.000	Pharmacy - Medicare A	(67,292.64)				
2	L1.4	2	2.4	3005.4	438200.000	Laboratory - Medicare A	(6,511.96)				
2	L1.4	2	2.4	3005.4	439200.000	X-Ray - Medicare A	(3,922.55)				
2	L1.6	1			409500.000	Medicaid Rate Adjustment	8,454.07				
2	L1.6	1	0	0	409510.000	Medicaid Direct Care Add On	(1,500.00)				
2	L1.6	1		3003.6	403000.000	Medicaid Income	(1,985,018.01)				
2	L1.6	1		3003.6	405000.000	Hospice Income	(129,293.88)				
2	L1.6	1		3003.6	486000.000	Cont. Adj. - Hospice	(54.60)				
2	L1.6	1		3003.6	484000.000	Cont Adj - Medicaid	2,588.99				(2,104,823)
2	L1.6	2	2.4	3005.6	438400.000	Laboratory - Medicaid	(521.88)				
2	L1.6	2	2.1	3005.6	437400.000	Pharmacy - Medicaid	(1,061.87)				
2	L1.6	2	2.4	3005.6	439400.000	X-Ray - Medicaid	(1,005.24)				
2	L1.10	1		3003.8	407000.000	PACE Income	(137,067.30)				
2	L1.10	1		3003.8	488000.000	Cont Adj - PACE	6,968.86				(130,098)
2	L1.10	2	2.2	3005.8	431600.000	Physical Therapy - PACE	(2,576.71)				
2	L1.10	2	2.2	3005.8	432600.000	Occ Therapy - PACE	(4,392.15)				
2	L3.2	1		3120.0	498100.000	Other Income -Stimulus	(23,232.00)				(23,232)
2	L3.7	1		3180.0	497500.000	Interest Income	8.06				8
2	L3.11	1		3193.0	409999.000	AR Transfer/Suspense	(479.22)				
2	L3.11	1			409995.000	Small Balance Adjustments	16,089.06				
2	L3.11	1			499995.000	Small Balance Adjustment	0.13				
2	L3.11	1		3193.0	498000.000	Other Income	(997,585.38)				(981,975)
						<b>Total Revenue</b>	<b>(6,610,420.23)</b>				
3	L1.1	1		6020.1	671000.000	Salary - Director of Nursing	60,686.80				
3	L1.1	1		6020.1	671200.000	Salaries - Nursing Manager	5,600.50				66,287
3	L1.7	1		6030.1	672100.000	Salaries - RN Unit A	437,936.36				
3	L1.11	1		6035.2	676100.000	Purchased Serv - RN Unit A	139,611.00				
3	L1.12	1		6041.1	673100.000	Salaries - LPN Unit A	281,906.51				
3	L1.16	1		6042.2	677100.000	Purchased Serv - LPN Unit A	31,873.57				
3	L1.17	1		6051.1	674100.000	Salaries - CNA Unit A	902,500.16				
3	L2.1	1		4110.1	671300.000	Salaries - Eve & w/e Manager	960.00				960
3	L2.7	1		4140.1	611500.000	Salaries - Clerical	174,600.72				
3	L2.11	1		4150.3	614500.000	Data Processing/Billing Services	17,332.76				
3	L2.11	1		4150.3	614600.000	Payroll Services	11,908.89				29,242
3	L2.12	1		4250.5	614800.000	Postage	1,383.85				
3	L2.12	1		4250.5	615000.000	Office Supplies & Expenses	2,900.73				
3	L2.12	1		4250.5	615600.000	Satellite Expenses	1,572.05				
3	L2.13	1		4261.5	614700.000	Telephone	29,356.50				
3	L2.13	1		4261.5	615800.000	Internet Access	8,102.89				37,459
3	L2.16	1		4295.7	616200.000	Advertising - help wanted	100.00				100
3	L2.17	1		4301.7	615100.000	Licenses & Dues	3,422.68				3,423
3	L2.19	1		4360.3	614100.000	Accounting Fees	11,200.00				
3	L2.20	1		4431.7	618000.000	General Liability Insurance	43,953.93				43,954
3	L2.22	1	0	0	618100.000	Motor Vehicle Insurance	180.80				
3	L2.22	1		4440.0	613600.000	Software Support	58,565.89				
3	L2.22	1		4440.0	614200.000	Professional Services	20,929.11				
3	L2.22	1		4570.8	615400.000	Equipment Rental	1,168.39				
3	L2.22	1		4538.8	616100.000	Bank Charges	128.25				
3	L2.22	1		4538.8	616700.000	Filing Fees	520.00				
3	L2.22	1		4538.8	616800.000	Credit Card Expense	2,512.93				
3	L2.22	1		4440.0	617080.000	Finance Charge - IPFS Corp	6,913.16				
3	L2.22	1		8065.0	619900.000	Prior Year Adjustments	(27,034.71)				63,884
3	L3.8	1		5110.3	632000.000	Purchased Service - Plant	14,931.09				
3	L3.9	1		5115.5	637000.000	Trash Removal	4,321.12				

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3	L3.9	1		5115.5	639000.000	Supplies & Expenses - Plant	9,122.82				13,444
3	L3.16	1		5233.3	642100.000	Purchased Service - Dietician	11,570.00				11,570
3	L3.18	1		5205.1	641000.000	Salaries - Dietary	357,595.58				
3	L3.21	1		5220.5	644000.000	Raw Food	107,817.05				
3	L3.21	1		5220.5	645000.000	Food Supplements	8,091.93				115,909
3	L3.22	1		5221.3	642000.000	Purchased Service - Dietary	(179.87)				(180)
3	L3.23	1		5235.5	649000.000	Supplies & Expenses - Dietary	14,253.63				14,254
3	L3.24	1		5310.1	651000.000	Salaries - Laundry	12,253.83				
3	L3.24	1		5410.1	661000.000	Salaries - Housekeeping	194,424.96				206,679
3	L3.27	1		5410.1	662000.000	Purchased Service - Housekeep	609.53				610
3	L3.28	1		5330.5	659000.000	Supplies & Expenses - Laundry	3,738.94				
3	L3.28	1		5420.5	669000.000	Supplies & Exp - Housekeeping	14,529.67				18,269
3	L3.29	1		5340.5	653000.000	Linen & Bedding	711.64				712
3	L3.43	1		7932.3	679100.000	MDS Consultant	400.00				
3	L3.48	1		6540.0	681000.000	Salaries - Social Services	11,579.38				
3	L3.51	1		7920.3	682000.000	Purchased Serv - Social Services	7,725.00				
3	L3.51	1		7920.3	683000.000	Social Service Consultant	1,950.00				9,675
3	L3.59	1				Reclass Indirect Therapy	158,956.30				158,956
3	L3.62	1		7014.3	712200.000	Physical Therapy - Medicare A	98,887.87	offset, reclass			
3	L3.62	1		7014.3	712300.000	Physical Therapy - Medicare B	97,102.74	offset, reclass			
3	L3.62	1		7014.3	712400.000	Physical Therapy - Medicaid	193.20	offset, reclass			
3	L3.62	1		7014.3	712500.000	Physical Therapy - Managed Care	32,701.69	offset, reclass			
3	L3.62	1		7014.3	722200.000	Occ Therapy - Medicare A	95,192.40	offset, reclass			
3	L3.62	1		7014.3	722300.000	Occ Therapy - Medicare B	117,724.69	offset, reclass			
3	L3.62	1		7014.3	722400.000	Occ Therapy - Medicaid	68.00	offset, reclass			
3	L3.62	1		7014.3	722500.000	Occ Therapy - Managed Care	33,917.72	offset, reclass			
3	L3.62	1		7014.3	732200.000	Speech Therapy - Medicare A	4,729.73	offset, reclass			
3	L3.62	1		7014.3	732300.000	Speech Therapy - Medicare B	16,385.97	offset, reclass			
3	L3.62	1		7014.3	732500.000	Speech Therapy - Managed Care	2,702.69	offset, reclass			
3	L3.62	1		7014.3	712100.000	Physical Therapy - Private	1,749.00	offset, reclass			
3	L3.62	1		7014.3	722100.000	Occ. Therapy - Private	729.30	offset, reclass			
3	L3.62	1				Reclass Indirect Therapy	(158,956.30)				
3	L3.62	1		0	733000.000	Speech Therapy - Non-billable	(600.00)				342,529
3	L3.64	1		7021.1	691000.000	Salaries - Activities	82,394.24				
3	L3.67	1		7022.3	692000.000	Purchased Service - Activities	825.00				825
3	L3.68	1		7023.5	699000.000	Supplies & Expenses - Activities	675.16				675
3	L3.70	1		RCA	674600.000	Salaries - RCA Unit A	38,785.49				
3	L3.78	1			613500.000	Mileage Reimbursement	765.18				765
3	L3.82	1		6511.3	678500.000	Medical Director	30,500.00				30,500
3	L3.87	1		6520.5	746400.000	IV Therapy - Medicaid	906.22	offset, reclass			
3	L3.87	1		6520.5	756200.000	Pharmacy - Medicare A	78,772.37	offset			
3	L3.87	1		6520.5	756400.000	Pharmacy - Medicaid	299.95	offset			
3	L3.87	1		6520.5	756500.000	Pharmacy - Managed Care	3,625.04	offset			
3	L3.87	1		6520.5	757000.000	Pharmacy - Non-billable	(569.50)	offset			
3	L3.87	1		6520.5	759000.000	Supplies - Pharmacy	9,374.13	offset			
3	L3.87	1		6520.5	762200.000	Laboratory - Medicare A	15,472.18				
3	L3.87	1			762400.000	Laboratory - Medicaid	1,290.46				
3	L3.87	1			762500.000	Laboratory - Managed Care	205.43				
3	L3.87	1		6520.5	763000.000	Laboratory - Non-billable	1,356.74				
3	L3.87	1		6520.5	766200.000	X-Ray - Medicare A	5,381.37				
3	L3.87	1		6520.5	766500.000	X-Ray - Managed Care	631.78				
3	L3.87	1		6520.5	767000.000	X-Ray - Non-billable	3,482.16				
3	L3.87	1		6520.5	772200.000	EKG - Medicare A	19.22				
3	L3.87	1		6520.5	796200.000	Transportation - Medicare A	6,367.18				
3	L3.87	1		6520.5	766400.000	X-Ray - Medicaid	502.62				
3	L3.89	1		6522.5	679900.000	Supplies & Expense - Nursing	62,389.52				
3	L3.89	1		6522.5	752200.000	Oxygen - Medicare A	587.07				
3	L3.89	1		6522.5	752400.000	Oxygen - Medicaid	116.94				
3	L3.89	1		6522.5	753000.000	Oxygen - Non-billable	1,531.13				
3	L3.89	1		6522.5	786200.000	Medical Supplies - Medicare A	(175.31)				
3	L3.89	1		6522.5	786500.000	Medical Supplies - Managed Care	3,693.49				
3	L3.89	1		6522.5	792200.000	Complex Medical - Medicare A	1,547.00				
3	L3.89	1		6522.5	804000.000	Supplies & Expenses - Rehab	11,562.61	minor, assume house supplies			81,252
3	L3.92	1		6530.0	679400.000	Pharmacy Consultant	304.85				305
3	L4.1	1	L1.3 6	4565.8	625000.000	Dep'n - Leasehold Improvement	1,746.18				
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	626500.000	Dep'n - Computer Harware	7,264.29				
3	L4.1	1	L1.6 6	0	627700.000	Dep' n Expense-Motor Vehicle	1,149.13				
3	L4.1	1	L1.4 6	4570.8	627500.000	Amort - Other Assets	1,090.41				
3	L4.12	1		4538.8	615300.000	Leases	16,037.12				16,037
3	L4.14	1		4535.8	621000.000	Rent Expense	540,528.00	offset			540,528
3	L2B.1	1			612200.000	User Fee Assessment	258,044.98	offset			
3	L2B.1	1		8015.0	616000.000	Late Charges	1,516.21	offset			
3	L2B.1	1		4298.7	616900.000	Marketing Expenses	984.70	offset			
3	L2B.1	1		8015.0	617100.000	Fines & Penalties	12,251.09	offset			272,797
3	L2B.14	1		8065.0	618300.000	Bad Debt Expense	44,228.72	offset			44,229
3	L2B.2	1		4302.3	615200.000	Lic & Dues -non patient relat	744.92	offset			745

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3	L2B.6	1			614000.000	Legal Fees	357.29	offset			357
3	L2B.8	1			612000.000	Management Fees	343,342.50				343,343
3	LBen	r			612700.000	Group Dental Insurance	9,345.91				
3	LBen	r			613300.000	Employee Benefits - Other	1,567.05				10,913
3	LHeal	e			612600.000	Group Health Insurance	142,967.81				
3	LHeal	e			612800.000	Group Life/STD Insurance	5,739.93				148,708
3	LPens	n			613000.000	Pension Expense	7,898.15				7,898
3	LPR T	x			612500.000	Payroll Taxes	236,827.47				236,827
3	LWork	p			612900.000	Workers Comp Insurance	44,187.37				44,187
4	L3.4	1		8046.0	801000.000	Outpatient Ancillary Expenses	95.73	offset			
						<b>Total Expenses</b>	<b>5,550,139.38</b>				
6	L1.1	1		1025	101000.000	Cash - Operating	(204,411.04)				
6	L1.1	1		1025	103000.000	Cash - Special	625.29				
6	L1.5	1		1063	111000.000	A/R - Private	(40,976.60)				
6	L1.5	1		1073	112000.000	A/R - Medicare Part A	217,582.95				
6	L1.5	1		1073	112500.000	A/R - Medicare Part B	36,609.29				
6	L1.5	1		1079	113000.000	A/R - Medicaid	425,729.54				
6	L1.5	1		1079	114000.000	A/R - Hospice	53,249.10				
6	L1.5	1		1066	115000.000	A/R - Managed Care	73,984.93				
6	L1.5	1		1083	115500.000	A/R - PACE	32,711.94				
6	L1.5	1		0	117500.000	A/R - Other Co-Insurance	3,319.99				
6	L1.5	1		1089	117100.000	A/R - Co-Insurance Part A	82,434.00				
6	L1.5	1		1089	117200.000	A/R - Co-Insurance Part B	22,433.11				
6	L1.5	1		1089	117300.000	A/R - Insurance	(15,140.51)				
6	L1.5	1		1063	117400.000	A/R - Resources	126.36				
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	261000.000	Due To/From Pointe Group Care, LLC	2,076,215.29				
6	L1.8	1		1180	264400.000	Due to from Pleasant Bay ALF	11,648.35				
6	L1.8	1		1180	264000.000	Due To/From Baypointe LLC	1,500.00				
6	L1.8	1		1180	264200.000	Due To/From Wilmington LLC	1,578.75				
6	L1.8	1		0	264700.000	Due To/From Seashore Pointe Service (	135,336.06				
6	L1.8	1		1180	264800.000	Due To/From Seashore Pointe Condo T	37,019.79				
6	L1.8	1		0	268600.000	Due to P TOWN Hold Co	28,020.10				
6	L1.13	1		1280	152000.000	Prepaid - Insurance	(5,403.56)				(5,404)
6	L1.15	1		1300	151000.000	Prepaid - Expenses	10,455.85				
6	L1.15	1		1300	158100.000	Exchange - PNA	2,251.00				
6	L1.15	1		1300	158200.000	Exchange - Other	(7,614.62)				
6	L1.15	1		1300	158300.000	Resident Refunds	4,281.97				9,374
6	L2.3	1	L1.3 4	1626.1	161000.000	Leasehold Improvements	16,665.24				
6	L2.3	1	L1.3 7	1627.2	167000.000	Accum Dep'n - Leasehold Improve	(2,145.52)				14,520
6	L2.4	1	L1.4 4	1651.1	163000.000	Furniture & Fixture	9,398.42				
6	L2.4	1	L1.4 4	1651.1	163500.000	Equipment	32,133.64				
6	L2.4	1	L1.4 4	1651.1	164000.000	Computer Hardware	36,664.27				
6	L2.4	1	L1.4 4	1651.1	166000.000	Other Assets	13,250.00				
6	L2.4	1	L1.4 7	1652.2	167200.000	Accum Dep'n - Furniture & Fixture	(7,127.06)				
6	L2.4	1	L1.4 7	1652.2	167300.000	Accum Dep'n - Equipment	(9,208.88)				
6	L2.4	1	L1.4 7	1652.2	167400.000	Accum Dep'n - Computer Hardware	(25,466.30)				
6	L2.4	1	L1.4 7	1652.2	167600.000	Accum Dep'n - Other Assets	(12,625.34)				37,019
6	L2.5	1	L1.5 4	1710.1	165000.000	Computer Software	4,292.00				
6	L2.5	1	L1.5 7	1710.2	167500.000	Accum Amort - Computer Software	(3,350.79)				941
6	L2.6	1	L1.6 4	0	165500.000	Motor Vehicle	845.74				
6	L2.6	1	L1.6 7	0	167550.000	Accum Dep-Vehicle	(1,976.85)				(1,131)
						<b>Total Assets</b>	<b>3,030,970.56</b>				
6	L5.1	1		2020	201000.000	Accounts Payable	(569,037.36)				
6	L5.2	1		2030	203000.000	Accrued Expenses	(108,348.11)				(108,348)
6	L5.3	1		2030	245000.000	Due Medicaid - User Fees	(117,717.73)				(117,718)
6	L5.7	1		0	219900.000	Union Dues Withholding	(1,002.45)				
6	L5.7	1		2200	219100.000	Other Payroll W/H- Accident	(1,579.32)				
6	L5.7	1			219101.000	Other Payroll W/H-Hospital Indemnit	(2,027.82)				
6	L5.7	1		2200	219200.000	Other Payroll W/H- Cancer	(378.15)				
6	L5.7	1		2200	219300.000	Other Payroll W/H- Critical Care	(3,346.60)				
6	L5.7	1		2200	219400.000	Other Payroll W/H- Illness	(428.70)				
6	L5.7	1		2200	219500.000	Other Payroll W/H- Life	(3,434.35)				
6	L5.7	1		2200	219600.000	Other Payroll W/H LTD	(875.68)				
6	L5.7	1		2200	219700.000	Other Payroll W/H STD	(3,528.93)				
6	L5.7	1		2200	219800.000	Other Payroll W/H- Vision	691.11				
6	L5.7	1		2190	220000.000	Accrued Salaries & Wages	(126,616.26)				
6	L5.7	1		2190	221000.000	Accrued Vacation	(95,679.39)				
6	L5.7	1		2190	222000.000	Accrued Sick	(23,589.35)				
6	L5.7	1		2200	223000.000	Accrued Payroll Taxes	(28,216.19)				
6	L5.7	1		2200	219000.000	Other Payroll Withholdings	338.00				(289,674)
6	L6.2	1		0	264300.000	Due To/From Pleasant Bay Rehab LLC	(18,039.59)				
6	L6.2	1		1180	264900.000	Due to from NE Deaconess	(28,077.79)				
6	L6.2	1		1180	268500.000	Due to from 100 Alden St	(986,302.02)				

						Seashore Pointe Rehab					
						Trial Balance					
						1/1/23 - 12/31/23					
<u>Sch</u>	<u>Line</u>	<u>Col</u>	<u>Sub</u>	<u>Orig acct</u>	<u>Account No</u>	<u>Description</u>	<u>Year-to-Date</u>	<u>Comment</u>	<u>PY</u>	<u>CY Adjmt</u>	<u>Ln Total</u>
6	L6.3	1		0	278800.000	Loan Payable-SBA	(499,900.00)				
6	L8B.1	1		2520	308000.000	Retained Earnings	646,406.97				646,407
6	L8B.4	1				Net (Income)/ Loss	(1,060,280.85)				(1,060,281)
						Total Liabilities and Equity	(3,030,970.56)			(3,030,970.56)	
								Sch 2, 3, 5, 6	Sch 4	Diff	
						Assets	3,030,970.56	3,030,971		-	
						Liabilities & Equity	(3,030,970.56)	3,030,971		-	
						Revenues	(6,610,420.23)	6,610,420		-	
						Expenses	5,550,139.38	5,550,044	95.73	-	
						Net (Income)/Loss	(1,060,280.85)	1,060,281		(0.00)	