

		12/31/23	Pointe Group Care General Ledger Trial Balance			
Code	Note	Account No	Description	Year-to-Date	Ln Total	
1025.0	1.1	101000.002	Cash - Operating	(148,113.36)		
1025.0	1.1	101200.002	Cash - Operating II	427,926.25		
1025.0	1.1	102000.002	Cash - Petty	300.00		
1025.0	1.1	159000.002	Net Payroll	(0.01)	280,113	
1183.0	1.4	119000.002	A/R - PAI I Investors	3,000.00	3,000	
1180.0	1.10	262000.002	Due To/From Eastpointe LLC	4,657,188.12		
1180.0	1.10	264100.002	Due To/From Salem LLC	317,921.69		
1180.0	1.10	264200.002	Due To/From Wilmington LLC	8,112,924.09		
1180.0	1.10	264310.002	Due To/From Pleasant Bay Day Care Cente	97,258.59		
1180.0	1.10	264400.002	Due To/From Pleasant Bay Assisted Livin	4,724,416.12		
1180.0	1.10	264510.002	Due To/From Seashore Pointe Service Co	138,738.11		
1180.0	1.10	264600.002	Due To/From Venice Rehab Center LLC	1,847,661.97		
1180.0	1.10	264620.002	Due To/From Naples Rehab Center LLC	2,829,114.43		
1180.0	1.10	264640.002	Due To/From Paddock Ridge ALF LLC	2,191,943.53		
1180.0	1.10	264650.002	Due To/From Northbridge Rehab Center LL	3,355,008.96		
1180.0	1.10	264670.002	Due TO/From Northbridge Day Care Center	344,440.36		
1180.0	1.10	264910.002	Due to AdviniaCare Abington LLC	1,085.45		
1180.0	1.10	264920.002	Due to From Adviniacare E Bridgewater	1,065.54		
1180.0	1.10	264930.002	Due to Adviniacarer Natick LLC	1,204.31		
1180.0	1.10	264940.002	Due to MA HoldCo Opco	798.00		
1180.0	1.10	264950.002	Due Adviniacare Pawtucket Pleasa	470.55		
1180.0	1.10	264951.002	Due Adviniacare Prov Berkshire rehab LL	471.01		
1180.0	1.10	264952.002	Due Adviniacare Dodge Rehab LLC	25,677.35		
1180.0	1.10	264953.002	Due to from Pointe RI Holdco LLC	920.55		
1180.0	1.10	264954.002	Due to from Pointe RI Opco LLC	156,810.87		
1180.0	1.10	264955.002	Due Bristol Harbor Rehab LLC	470.56		
1180.0	1.10	264956.002	Due Advinia Bristol Rehab Center LLC	580.54		
1180.0	1.10	264957.002	Due Adviniacrae Kingston Rehab LLC	11,529.19		
1180.0	1.10	264958.002	Due Adviniacrae Pawtcket Pleasant Rehab	23,636.72		
1180.0	1.10	265100.002	Due To/From Active Health Care Staffing	5,354,589.08		
1180.0	1.10	265200.002	Due to 168 W Central St LLC	846.12		
1180.0	1.10	265300.002	Due to 180 Low St LLC	20,264.13		
1180.0	1.10	265400.002	Due to 277 Washington St LLC	846.12		
1180.0	1.10	265500.002	Due to 66 Central Property LLC	846.12		
1180.0	1.10	265600.002	Due to 694 Worcester St LLC	19,259.92		
1180.0	1.10	265700.002	Due to MA Holdco propco	798.00		
1180.0	1.10	266000.002	Due To/From 255 Central Avenue LLC	504,091.25		
1180.0	1.10	267000.002	Due To/From 100 Amity Street, LLC	360,584.99		
1180.0	1.10	268000.002	Due To/From 50 Christy Place LLC	193,300.31		
1180.0	1.10	268100.002	Due To/From Carol Way LLC	834,013.86		
1180.0	1.10	268200.002	Due To/From Westdale Ave. LLC	830,429.90		
1180.0	1.10	268300.002	Due To/From 383 South Orleans LLC	4,596.68		
1180.0	1.10	268400.002	Due To/From Woodlands Way LLC	4,530.81		
1180.0	1.10	268500.002	Due To/From 100 Alden Street LLC	69,969.12		
1180.0	1.10	268600.002	Due To/From Provincetown Holdco, LLC	2,292,339.26		
1180.0	1.10	268700.002	Due To/From 7801 Airport Pulling Rd LLC	1,199,248.41		
1180.0	1.10	268710.002	Due To/From 950 Pinebrook Rd. LLC	1,118,269.57		
1180.0	1.10	268720.002	Due To/from 4001 33rd Ct. LLC	412,197.03		
1180.0	1.10	268730.002	Due To/from 85 Beaumont Drive LLC	10,379.09		
1180.0	1.10	268800.002	Due To/From NC Realty LLC	10,012.05		
1180.0	1.10	269100.002	Due To/From Pointe Aperion Invest LLC	23,695.70		
1180.0	1.10	269110.002	Due To/From Pointe Aperion Invest I, LL	9,664.25		
1180.0	1.10	269120.002	Due To/From Pointe Aperion Invest II, L	9,564.25		
1180.0	1.10	269130.002	Due To/From Pointe Florida Investor, LL	4,088.61		
1180.0	1.10	269140.002	Due Poine Paddock Investors	168.00		
1180.0	1.10	269200.002	Due To/From Pointe Property LLC	16,693.56		
1180.0	1.10	269400.002	Due To/From 10 Cabot Place LLC	1,175,229.36		
1180.0	1.10	269550.002	Due To/From DFCA LLC	2,500.00		
1180.0	1.10	269700.002	Due To/From Benjamin Berkowitz	2,802,040.58	46,126,393	
1651.1	Sch 3	163000.002	Furniture, Fixture & Equipment	178,726.05		
1651.1	Sch 3	164000.002	Computer Hardware	86,280.90		
1651.1	Sch 3	166000.002	Other Assets	3,300.00	268,307	
1652.2		167500.002	Accum. Dep'n - FF&E	(47,822.83)		
1652.2		168000.002	Accum. Dep'n - Computer Hardware	(49,388.77)		

		12/31/23	Pointe Group Care			
			General Ledger Trial Balance			
Code	Note	Account No	Description	Year-to-Date	Ln Total	
1652.2		169000.002	Accum. Dep'n - Other Assets	(3,300.00)	(100,512)	
1710.1		165000.002	Computer Software	2,725.31	2,725	
1710.2		168500.002	Accum. Amort. - Computer Software	(2,594.22)	(2,594)	
1985.0	3.3	151000.002	Prepaid - Expenses	4,763.84		
1985.0	3.3	152000.002	Prepaid - Insurance	(2,129.11)		
1985.0	3.3	153000.002	Prepaid - Workmen's Comp	(843.38)	1,791	
			Total Assets	46,579,223.41	46,579,223	
2020.0	6.1	201000.002	Accounts Payable	(5,882,103.61)		
2020.0	6.1	202000.002	Accounts Payable Offset	(125.01)	(5,882,229)	
2030.0	6.2	203002.002	Accrued Expenses	22,652.50	22,653	
2190.0	6.9	220000.002	Accrued Salaries & Wages	(515,117.64)		
2190.0	6.9	221000.002	Accrued Vacation	(385,634.13)		
2190.0	6.9	222000.002	Accrued Sick	(61,328.71)	(962,080)	
2200.0		211000.002	Federal Withholding Taxes	16,543.83		
2200.0		212000.002	State Withholding Taxes	(16,543.83)		
2200.0	6.10	223000.002	Accrued Payroll Taxes	(21,450.35)	(21,450)	
2220.0		217000.002	Garnishment Withholding	382.50		
2220.0		218000.002	HSA Withholding	(34,765.71)		
2220.0		219000.002	Other Payroll Withholdings	2,159.50		
2220.0		219100.002	Other Payroll W.H - Accident	(2,012.98)		
2220.0		219101.002	Other Payroll W/H-Hospital Indemnity	(622.20)		
2220.0		219200.002	Other Payroll W/H - Cancer	(565.95)		
2220.0		219300.002	Other Payroll W/H - Critical	(3,979.19)		
2220.0		219500.002	Other Payroll W/H - Life	(1,719.63)		
2220.0		219600.002	Other Payroll W/H - LTD	862.47		
2220.0	6.12	219700.002	Other Payroll W/H - STD	(2,296.38)		
2220.0	6.12	219800.002	Other Payroll W/H - Vision	1,139.88	(41,418)	
2230.0		202500.002	A/P Suspense	4,207.74	4,208	
2330.0	7.2	263000.002	Due To/From Southpointe LLC	(6,825,917.66)		
2330.0	7.2	264000.002	Due To/From Baypointe LLC	(6,335,119.89)		
2330.0	7.2	264300.002	Due To/From Pleasant Bay Rehab LLC	(3,864,138.47)		
2330.0	7.2	264500.002	Due To/From Seashore Pointe Rehab Cente	(1,875,844.41)		
2330.0	7.2	264610.002	Due To/From Venice Assisted Living Faci	(2,787,455.51)		
2330.0	7.2	264630.002	Due To/From Naples Assisted Living Faci	(964,602.22)		
2330.0	7.2	264660.002	Due To/From Northbridge ALF LLC	(498,608.90)		
2330.0	7.2	264800.002	Due to from Newton Wellesley	(2,193,492.27)		
2330.0	7.2	264900.002	Due to from Newburyport	(3,770,650.78)		
2330.0	7.2	265000.002	Due To/From Heights Crossing LLC	(1,505,270.68)		
2330.0	7.2	281000.002	Loan Payable - David Berkowitz	(1,400,000.00)		
2330.0	7.2	284000.002	Loan Payable - Aperion Care, Inc.	(3,900,000.00)		
2330.0	7.2	286000.002	Loan Payable - Ben Berkowitz	(2,864,013.45)	(38,785,114)	
2520.0	9.4	304200.002	Member Equity - David Berkowitz	(100.00)		
2520.0	9.4	308000.002	Retained Earnings	(20,503,833.20)		Total Equity
2520.0	9.4		Reclass PY Distributions to Retained Earnings	17,500,000.00	(3,003,933)	(1,803,933.20)
2540.0	9.6	306100.002	Member Distribution - Ben Berkowitz	8,436,000.00		Equity Incl Net Inc
2540.0	9.6	306200.002	Member Distribution - David Berkowitz	5,137,000.00		(913,792.27)
2540.0	9.6	306300.002	Member Distribution - Yosef Meystel	5,127,000.00		
2540.0	9.6		Reclass PY Distributions to Retained Earnings	(17,500,000.00)	1,200,000	
2550.0	9.8		Net Loss	890,140.93	890,141	
			Total Liabilities & Equity	(46,579,223.41)	(46,579,223)	
3630.0		491000.002	Management Income	(8,417,524.75)	(8,417,525)	
3650.0		498000.002	Other Income - Stimulus	(484,670.45)	(484,670)	
			Total Revenues	(8,902,195.20)	(8,902,195)	
9312.1		611050.002	Salary - Director Of Operation	1,216,571.72		
9312.1		611060.002	Salary - Director Of Clinical Operation	535,785.19		
9312.1		611070.002	Salary - Director Of Business Developme	300,353.35	2,052,710	
9323.3		611080.002	Salary - Regional Director Of Nursing	56,344.80	56,345	
9312.1		611090.002	Salary - Regional Plant Operations	203,356.86		
9312.1		611100.002	Salaries - Accounting	2,413,883.75		
9312.1		611200.002	Salary - MIS	349,727.04		
9312.1		611201.002	Salary Recruitment	51,779.20		

		12/31/23	Pointe Group Care General Ledger Trial Balance			
Code	Note	Account No	Description	Year-to-Date	Ln Total	
9312.1		611900.002	Salary - Nursing Consultant	244,350.05		
9312.1		611901.002	VP OF TALENT AQUITION	103,951.76	3,367,049	
9379.5		612100.002	Purchased Service - Clerical	37,053.46	37,053	
9378.3		612500.002	Payroll Taxes	349,206.71		
9378.3		612600.002	Group Health Insurance	208,100.11	557,307	
9378.4		612650.002	Group Health Insurance - Ben Berkowitz	38,120.40	38,120	
9378.3		612700.002	Group Dental Insurance	11,692.79		
9378.3		612800.002	Group Life/STD Insurance	5,445.39		
9378.3		612900.002	Workers Comp. Insurance	126,071.98		
9378.3		613000.002	Pension Expense	1,990.37		
9378.3		613100.002	Tuition & Edu. Reimbursement	(650.00)	144,551	
9379.5		613200.002	Seminars & In-service	12,465.45	12,465	
9378.3		613300.002	Employee Benefits - Other	1,894.93	1,895	
9379.5		613400.002	Travel/Conventions/Meetings	3,043.09		
9379.5		613500.002	Travel & Mileage Reimbursement	83,194.67		
9379.5		613510.002	Motor Vehicle Expense	155.56		
9379.5	offset	613530.002	Motor Vehicle Lease - Ben Berkowitz	14,483.04		
9379.5		613600.002	Software Support	26,947.01	127,823	
9935.0	4.4	614000.002	Legal Expenses	798,635.00	798,635	
9379.5		614100.002	Accounting Expenses	48,056.72		
9379.5		614200.002	Professional Services	21,980.65		
9379.5		614500.002	Data Processing/Billing Services	23,973.55		
9379.5		614600.002	Payroll Services	65,759.01		
9379.5		614700.002	Telephone	205,079.25		
9379.5		614800.002	Postage	3,821.34		
9379.5		614810.002	Private Postal Service Expense	32,790.16		
9379.5		615000.002	Office Supplies & Expenses	1,549,606.23		
9379.5		615100.002	Licenses & Dues	25,505.40		
9379.5		615200.002	Subscriptions	2,407.66	1,978,980	
9382.2		615300.002	Leases	7,509.26		
9382.2		615400.002	Equipment Rental	40,389.52	47,899	
9379.5		615800.002	Internet Access	3,182.15	3,182	
9935.0	4.7	616000.002	Late Charges	76,157.54	76,158	
9379.5		616100.002	Bank Charges	108,169.16	108,169	
9935.0	4.5	616400.002	Business Promotion Expenses	181.06	181	
9379.5	offset	616500.002	Donations	3,800.00		
9379.5		616600.002	CORI	25.58	3,826	
9935.0	4.5	616900.002	Marketing Expenses	292.50	293	
9379.5		617050.002	Finance Charge	675.33		
9379.5		618000.002	General Liability Insurance	39,168.46		
9379.5	offset	619900.002	Prior Year Adjustments	64,734.13	104,578	
9382.2		621000.002	Rent Expenses	234,000.00	234,000	
9380.5		622000.002	Property Insurance	48.00	48	
9388.8		626000.002	Dep'n - FF&E	25,157.59		
9388.8		626500.002	Dep'n - Computer Hardware	15,649.94	40,808	
9390.8		627000.002	Amort - Computer Software	262.26	262	
			Total Operating Expenses	9,792,336.13	9,792,336	
			Assets	46,579,223.41		
			Liabilities & Equity	(46,579,223.41)		
			Revenues	(8,902,195.20)		
			Expenses	9,792,336.13		
			Net Income	890,140.93		