

Baypointe Rehab Center LLC**Trial Balance****12/31/2022**

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|----------------|---------------------------------|---------------|
| 101000 | Cash - Operating | 45,748.27 |
| 102000 | Cash - Petty | 1,400.00 |
| 103000 | Cash - Special | 23,946.66 |
| 104000 | PNA Checking Account | 19,794.91 |
| 104100 | PNA Savings Account | 39,250.52 |
| 104200 | Resident Council Account | 12,944.55 |
| 111000 | A/R - Private | 592,535.51 |
| 112000 | A/R - Medicare Part A | 422,308.49 |
| 112500 | A/R - Medicare Part B | 4,989.46 |
| 113000 | A/R - Medicaid | 715,247.78 |
| 114000 | A/R - Hospice | 111,174.13 |
| 115000 | A/R - Managed Care | 103,389.13 |
| 115500 | A/R - PACE | 150,862.39 |
| 117100 | A/R - Co-Insurance Part A | 137,226.57 |
| 117200 | A/R - Co-Insurance Part B | 4,832.83 |
| 117400 | A/R - Resources | 150,358.41 |
| 117700 | A/R - Other | 3,842.43 |
| 117800 | A/R - Medicare ACO | 396.81 |
| 119000 | Reserve For Bad Debts | (245,119.57) |
| 151000 | Prepaid - Expenses | 14,901.50 |
| 152000 | Prepaid - Insurance | (73,118.42) |
| 157000 | Prepaid - Other Expenses | 1,410.00 |
| 158100 | Exchange - PNA | (986.00) |
| 158200 | Exchange - Other | 10.00 |
| 158300 | Resident Refunds | (4,770.00) |
| 159000 | Net Payroll | 0.03 |
| 161000 | Leashold Improvements | 131,963.95 |
| 163000 | Furniture & Fixture | 563,315.25 |
| 163500 | Equipment | 151,673.03 |
| 164000 | Computer Hardware | 17,572.34 |
| 165000 | Computer Software | 399.20 |
| 166000 | Other Assets | 33,474.39 |
| 167000 | Accum Dep'n - Leasehold Improve | (57,334.28) |

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Trial Balance

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| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|--------------------------------------|----------------------|
| 167200 | Accum Dep'n - Furniture & Fixture | (557,163.07) |
| 167300 | Accum Dep'n - Equipment | (67,289.89) |
| 167400 | Accum Dep'n - Computer Hardware | (14,886.40) |
| 167500 | Accum Amort - Computer Software | (399.21) |
| 167600 | Accum Dep'n - Other Assets | (11,309.19) |
| 171000 | Capital Lease Assets | 10,388.00 |
| 175000 | Accum Amort - Capital Lease Assets | (9,350.00) |
| 182000 | Other Deposits | 2,944.00 |
| 185000 | Goodwill | 9,481,742.45 |
| 185500 | Accum Amort - Goodwill | (5,780,216.46) |
| 186000 | Deferred Closing Cost | 124,102.00 |
| 186500 | Accum Amort - Deferred Closing Cost | (110,312.88) |
| | Total Assets | 6,141,889.62 |
| | | |
| 201000 | Accounts Payable | (1,763,740.70) |
| 203000 | Accrued Expenses | (91,005.59) |
| 203100 | PNA Checking Account - Due To Resid | (19,794.91) |
| 203200 | PNA Savings Account - Due To Reside | (39,250.52) |
| 203300 | Resident Council Account - Due To R | (12,944.55) |
| 216000 | 401K Withholding | (1,204.00) |
| 216500 | 401K Loan Repayment | 1,200.00 |
| 219100 | Other Payroll W/H- Accident | 376.44 |
| 219101 | Other Payroll W/H-Hospital Indemnity | 252.86 |
| 219200 | Other Payroll W/H- Cancer | 147.60 |
| 219300 | Other Payroll W/H- Critical Care | 6,625.54 |
| 219400 | Other Payroll W/H- Illness | (6,689.62) |
| 219500 | Other Payroll W/H- Life | 956.61 |
| 219600 | Other Payroll W/H LTD | (2,522.94) |
| 219700 | Other Payroll W/H STD | 4,341.91 |
| 219800 | Other Payroll W/H- Vision | 456.26 |
| 220000 | Accrued Salaries & Wages | (316,248.28) |
| 221000 | Accrued Vacation | (235,580.05) |
| 222000 | Accrued Sick | (45,611.87) |

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Trial Balance

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| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|-------------------------------------|-----------------------|
| 223000 | Accrued Payroll Taxes | (20,618.18) |
| 231000 | Medicare Cost Settlement - Final | (1,813.00) |
| 245000 | Due Medicaid - User Fees | (425,346.91) |
| 248000 | Due Insurance Companies | 49,026.36 |
| 261000 | Due To/From Pointe Group Care, LLC | 3,248,332.01 |
| 262000 | Due To/From Eastpointe LLC | 7.68 |
| 268000 | Due To/From 50 Christy Place, LLC | (761,699.72) |
| 276000 | Loan Payable - LOC | 3,126,965.86 |
| 278900 | Loan Payable - SBA | (499,900.00) |
| 278990 | Loan Payable - PPP | (1,675,490.00) |
| 282000 | Capital Lease - Current Portion | (1,194.00) |
| 304000 | Member Equity | (8,869,785.30) |
| 305000 | Member Equity - Pointe Aperion Inve | (666,667.00) |
| 306000 | Member Distribution-Pointe Aperion | 283,722.23 |
| 306100 | Member Distribution - Ben Berkowitz | 156,445.00 |
| 306200 | Member Distribution - David Berkowi | 156,444.00 |
| 306300 | Member Distribution - Yosef Meystel | 156,444.00 |
| 307000 | PAI Guarenteed Payments | 222,906.65 |
| 308000 | Retained Earnings | 3,074,947.20 |
| | Net (Income) / Loss | (1,174,380.69) |
| | Total Liabilities and Equity | (6,141,889.62) |
| 401000 | Private Income | (1,592,070.00) |
| 402000 | Medicare Income | (4,825,716.24) |
| 402100 | 2% Medicare Sequestration | 53,486.23 |
| 403000 | Medicaid Income | (7,301,036.51) |
| 405000 | Hospice Income | (457,498.23) |
| 406000 | Managed Care Income | (991,455.62) |
| 407000 | PACE Income | (1,778,792.14) |
| 409500 | Medicaid Rate Adjustment | 29,144.58 |
| 409995 | Small Balance Adjustments | 5,005.41 |
| 431200 | Physical Therapy - Medicare A | (301,690.31) |
| 431300 | Physical Therapy - Medicare B | (56,023.92) |

Baypointe Rehab Center LLC**Trial Balance****12/31/2022**

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|---------------------------------|----------------------|
| 431400 | Physical Therapy - Medicaid | (538.11) |
| 431500 | Physical Therapy - Managed Care | (174,314.07) |
| 431600 | Physical Therapy - PACE | (31,556.13) |
| 432200 | Occ Therapy - Medicare A | (275,269.54) |
| 432300 | Occ Therapy - Medicare B | (38,547.44) |
| 432400 | Occ Therapy - Medicaid | (6,681.99) |
| 432500 | Occ Therapy - Managed Care | (135,888.39) |
| 432600 | Occ Therapy - PACE | (39,635.26) |
| 433200 | Speech Therapy - Medicare A | (43,318.24) |
| 433300 | Speech Therapy - Medicare B | (19,388.30) |
| 433400 | Speech Therapy - Medicaid | (6,773.21) |
| 433500 | Speech Therapy - Managed Care | (32,351.98) |
| 433600 | Speech Therapy - PACE | (1,733.19) |
| 435200 | IV Therapy - Medicare A | (14,642.00) |
| 437200 | Pharmacy - Medicare A | (419,063.32) |
| 437500 | Pharmacy - Managed Care | (108,416.38) |
| 437600 | Pharmacy - PACE | (32,864.22) |
| 438200 | Laboratory - Medicare A | (148,479.50) |
| 438400 | Laboratory - Medicaid | (872.12) |
| 438500 | Laboratory - Managed Care | (56,192.46) |
| 438600 | Laboratory - PACE | (16,888.94) |
| 439200 | X-Ray - Medicare A | (28,026.24) |
| 439500 | X-Ray - Managed Care | (5,332.62) |
| 439600 | X-Ray - PACE | (1,232.00) |
| 441200 | EKG - Medicare A | (2,508.16) |
| 441500 | EKG - Managed Care | (528.00) |
| 444200 | Medical Supplies - Medicare A | (2,302.80) |
| 444500 | Medical Supplies - Managed Care | (1,357.90) |
| 444600 | Medical Supplies - PACE | (654.50) |
| 445100 | Complex Medical - Private | 465.00 |
| 445200 | Complex Medical - Medicare A | (7,065.37) |
| 445400 | Complex Medical - Medicaid | 2,137.32 |
| 445500 | Complex Medical - Managed Care | (335.00) |

Baypointe Rehab Center LLC**Trial Balance****12/31/2022**

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|----------------|-------------------------------|------------------------|
| 445600 | Complex Medical - PACE | 1,048.19 |
| 446100 | Transportation - Private | 0.20 |
| 446200 | Transportation - Medicare A | (18,347.28) |
| 446500 | Transportation - Managed Care | (1,676.08) |
| 482000 | Cont Adj - Medicare A | 1,265,235.84 |
| 483000 | Cont Adj - Medicare B | 18,517.72 |
| 484000 | Cont Adj - Medicaid | 14,865.43 |
| 487000 | Cont Adj - Managed Care | 473,424.39 |
| 488000 | Cont Adj - PACE | 122,823.44 |
| 491000 | Barber/Beauty Income | (11,888.53) |
| 492000 | TV/Satellite Rental Income | (12,594.40) |
| 492500 | Telephone Rental Income | (10,757.50) |
| 497500 | Interest Income | (16.90) |
| 498000 | Other Income | (1,470.81) |
| 498100 | Other Income -Stimulus | (790,716.13) |
| | Total Revenue | (17,818,354.23) |
| 611000 | Salary - Administrator | 144,734.72 |
| 611500 | Salaries - Clerical | 228,126.21 |
| 611700 | Purchased Service - Admin | 7,168.94 |
| 611800 | Purchased Service - Clerical | 91,933.18 |
| 612000 | Management Fees | 1,030,683.89 |
| 612200 | User Fee Assessment | 839,743.14 |
| 612500 | Payroll Taxes | 609,650.51 |
| 612600 | Group Health Insurance | 473,564.76 |
| 612700 | Group Dental Insurance | 24,351.58 |
| 612800 | Group Life/STD Insurance | 11,302.74 |
| 612900 | Workers Comp Insurance | 266,189.59 |
| 613000 | Pension Expense | 32,020.77 |
| 613100 | Tuition & Edu Reimbursement | 125.00 |
| 613200 | Seminars & In-service | 6,673.00 |
| 613300 | Employee Benefits - Other | 5,281.29 |
| 613400 | Travel/Conventions/Meetings | 910.99 |

Baypointe Rehab Center LLC**Trial Balance****12/31/2022**

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|----------------------------------|----------------------|
| 613500 | Mileage Reimbursement | 2,181.51 |
| 613600 | Software Support | 61,864.62 |
| 614000 | Legal Fees | 18,980.02 |
| 614100 | Accounting Fees | 9,848.00 |
| 614200 | Professional Services | 1,660.00 |
| 614500 | Data Processing/Billing Services | 4,705.52 |
| 614600 | Payroll Services | 34,831.58 |
| 614700 | Telephone | 32,909.84 |
| 614800 | Postage | 5,910.64 |
| 615000 | Office Supplies & Expenses | 21,312.24 |
| 615100 | Licenses & Dues | 18,367.07 |
| 615300 | Leases | 8,692.19 |
| 615400 | Equipment Rental | 1,833.23 |
| 615600 | Satellite Expenses | 11,731.24 |
| 615800 | Internet Access | 12,642.22 |
| 616000 | Late Charges | 1,255.18 |
| 616100 | Bank Charges | 1,979.70 |
| 616200 | Advertising - help wanted | 435.48 |
| 616300 | Advertising - Promotional | 2,091.67 |
| 616400 | Business Promotional Expenses | 355.31 |
| 616600 | CORI | 2,100.26 |
| 616700 | Filing Fees | 1,304.38 |
| 616800 | Credit Card Expense | 16,333.93 |
| 616900 | Marketing Expenses | 180.00 |
| 617030 | Interest Expense - LOC | 64,731.26 |
| 617031 | LOC Fees - Unused Line | 4,682.44 |
| 617032 | LOC Fees - Col Mgmt | 4,929.11 |
| 617050 | Finance Charge | 382.32 |
| 617080 | Finance Charge - IPFS Corp | 3,293.20 |
| 617100 | Fines & Penalties | 2,275.00 |
| 617800 | Stimulus 19 Expense | 169,996.43 |
| 617900 | Miscellaneous Expenses | 480.21 |
| 618000 | General Liability Insurance | 238,099.86 |

Baypointe Rehab Center LLC**Trial Balance****12/31/2022**

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|----------------|-------------------------------|---------------|
| 618300 | Bad Debt Expense | 72,585.69 |
| 619900 | Prior Year Adjustments | 4,383.72 |
| 621000 | Rent Expense | 1,578,299.00 |
| 623000 | Personal Property Tax | 771.84 |
| 625000 | Dep'n - Leasehold Improvement | 11,713.55 |
| 626000 | Dep'n - Furniture & Fixture | 4,023.48 |
| 626200 | Dep'n - Equipment | 5,974.74 |
| 626500 | Dep'n - Computer Hardware | 1,794.05 |
| 627500 | Amort - Other Assets | 2,664.89 |
| 628000 | Amort - Goodwill | 948,174.25 |
| 628500 | Amort - Deferred Closing Cost | 41,367.33 |
| 631000 | Salaries - Plant | 282,715.23 |
| 632000 | Purchased Service - Plant | 90,041.86 |
| 636000 | Gas | 40,954.24 |
| 636100 | Electricity | 211,709.66 |
| 636200 | Water & Sewerage | 87,152.36 |
| 637000 | Trash Removal | 9,269.85 |
| 637100 | Service Contracts | 1,882.58 |
| 637300 | Snow Removal | 17,540.00 |
| 639000 | Supplies & Expenses - Plant | 25,158.64 |
| 641000 | Salaries - Dietary | 605,333.50 |
| 641050 | Salaries - Dietary Aide | 10,727.68 |
| 641100 | Salaries - Dietician | 67,820.44 |
| 642000 | Purchased Service - Dietary | 2,954.39 |
| 644000 | Raw Food | 304,494.14 |
| 645000 | Food Supplements | 20,935.95 |
| 649000 | Supplies & Expenses - Dietary | 44,399.40 |
| 651000 | Salaries - Laundry | 176,518.83 |
| 652000 | Purchased Service - Laundry | 732.06 |
| 653000 | Linen & Bedding | 18,391.70 |
| 659000 | Supplies & Expenses - Laundry | 13,937.67 |
| 661000 | Salaries - Housekeeping | 258,598.50 |
| 669000 | Supplies & Exp - Housekeeping | 48,782.44 |

Baypointe Rehab Center LLC**Trial Balance****12/31/2022**

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|----------------------------------|----------------------|
| 671000 | Salary - Director of Nursing | 151,936.72 |
| 671100 | Salaries - ADON | 110,482.78 |
| 671400 | Salaries - Staff Development | 105,320.85 |
| 671500 | Salaries - Case Manager | 127,567.15 |
| 671600 | Salaries - MDS/OBRA | 189,061.04 |
| 671700 | Salaires - CQI Infection Control | 45,908.68 |
| 671800 | Salaries - MMQ Eval Nurse | 58,746.14 |
| 672100 | Salaries - RN Unit A | 316,814.31 |
| 672200 | Salaries - RN Unit B | 60,030.50 |
| 672300 | Salaries - RN Unit C | 240,292.44 |
| 673100 | Salaries - LPN Unit A | 412,397.27 |
| 673200 | Salaries - LPN Unit B | 398,442.78 |
| 673300 | Salaries - LPN Unit C | 277,276.01 |
| 673400 | Salaries - LPN Unit D | 55,939.61 |
| 674100 | Salaries - CNA Unit A | 706,744.18 |
| 674200 | Salaries - CNA Unit B | 616,460.00 |
| 674300 | Salaries - CNA Unit C | 348,140.92 |
| 674400 | Salaries - CNA Unit D | 65,688.79 |
| 674600 | Salaries - RCA Unit A | 30,379.03 |
| 674800 | Salaries - RCA Unit C | (461.19) |
| 675100 | Salaries - Medical Records | 88,357.74 |
| 675200 | Salaries - Nursing Clerical | 121,712.17 |
| 676100 | Purchased Serv - RN Unit A | 2,845.94 |
| 676200 | Purchased Serv - RN Unit B | 3,049.90 |
| 676300 | Purchased Serv - RN Unit C | 6,749.75 |
| 677100 | Purchased Serv - LPN Unit A | 9,366.67 |
| 677200 | Purchased Serv - LPN Unit B | 1,186.60 |
| 677300 | Purchased Serv - LPN Unit C | 5,409.38 |
| 678100 | Purchased Serv - CNA Unit A | 61,270.12 |
| 678200 | Purchased Serv - CNA Unit B | 42,941.08 |
| 678300 | Purchased Serv - CNA Unit C | 18,116.90 |
| 678500 | Medical Director | 18,000.00 |
| 678900 | Nursing Consultant | 28,083.55 |

Baypointe Rehab Center LLC**Trial Balance****12/31/2022**

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|-------------------------------------|----------------------|
| 679100 | MDS Consultant | 72,573.20 |
| 679200 | MMQ Consultant | 11,234.96 |
| 679400 | Pharmacy Consultant | 3,624.00 |
| 679900 | Supplies & Expense - Nursing | 265,117.43 |
| 681000 | Salaries - Social Services | 192,172.51 |
| 681100 | Salaries - Admissions | 82,802.09 |
| 681200 | Salaries - Clinical Liaison | 116,522.29 |
| 682000 | Purchased Serv - Social Services | 5,789.01 |
| 682500 | Purchased Service - Clinical Liaiso | 14,773.21 |
| 689000 | Supplies & Expenses - Social Servic | 402.97 |
| 691000 | Salaries - Activities | 221,904.53 |
| 692000 | Purchased Service - Activities | 10,313.93 |
| 699000 | Supplies & Expenses - Activities | 2,868.45 |
| 702000 | Salaries - Rehab Aide | 66,420.55 |
| 712200 | Physical Therapy - Medicare A | 180,277.14 |
| 712300 | Physical Therapy - Medicare B | 37,774.76 |
| 712400 | Physical Therapy - Medicaid | 461.00 |
| 712500 | Physical Therapy - Managed Care | 88,648.35 |
| 722200 | Occ Therapy - Medicare A | 180,658.72 |
| 722300 | Occ Therapy - Medicare B | 32,291.70 |
| 722400 | Occ Therapy - Medicaid | 2,679.00 |
| 722500 | Occ Therapy - Managed Care | 87,965.36 |
| 732100 | Speech Therapy - Private | 41.80 |
| 732200 | Speech Therapy - Medicare A | 18,339.14 |
| 732300 | Speech Therapy - Medicare B | 22,974.46 |
| 732400 | Speech Therapy - Medicaid | 1,243.00 |
| 732500 | Speech Therapy - Managed Care | 12,928.78 |
| 741000 | Salaries-RPT | 112,898.17 |
| 746200 | IV Therapy - Medicare A | 7,737.00 |
| 746400 | IV Therapy - Medicaid | 3,517.00 |
| 746600 | IV Therapy - PACE | 597.00 |
| 752200 | Oxygen - Medicare A | 9,248.64 |
| 752400 | Oxygen - Medicaid | 453.81 |

Baypointe Rehab Center LLC**Trial Balance****12/31/2022**

| <u>Account</u> | <u>Description</u> | <u>Amount</u> |
|-----------------------|---------------------------------|----------------------|
| 752500 | Oxygen - Managed Care | 4,104.38 |
| 753000 | Oxygen - Non-billable | 2,476.96 |
| 754000 | Oxygen | 10,469.15 |
| 756200 | Pharmacy - Medicare A | 210,481.66 |
| 756400 | Pharmacy - Medicaid | 362.00 |
| 756500 | Pharmacy - Managed Care | 69,690.30 |
| 757000 | Pharmacy - Non-billable | 1,570.87 |
| 759000 | Supplies - Pharmacy | 14,481.90 |
| 762200 | Laboratory - Medicare A | 39,318.15 |
| 762400 | Laboratory - Medicaid | 868.97 |
| 762500 | Laboratory - Managed Care | 18,249.56 |
| 762600 | Laboratory - PACE | 38.08 |
| 763000 | Laboratory - Non-billable | 11,366.57 |
| 766200 | X-Ray - Medicare A | 15,299.39 |
| 766500 | X-Ray - Managed Care | 2,485.25 |
| 766600 | X-Ray - PACE | 134.00 |
| 767000 | X-Ray - Non-billable | 421.00 |
| 772200 | EKG - Medicare A | 1,963.69 |
| 772500 | EKG - Managed Care | 75.00 |
| 786100 | Medical Supplies - Private | 1,966.72 |
| 786200 | Medical Supplies - Medicare A | 2,337.47 |
| 786400 | Medical Supplies - Medicaid | 6,368.12 |
| 786500 | Medical Supplies - Managed Care | 1,023.46 |
| 786600 | Medical Supplies - PACE | 794.76 |
| 792100 | Complex Medical - Private | 2,016.00 |
| 792200 | Complex Medical - Medicare A | 4,760.99 |
| 792400 | Complex Medical - Medicaid | 13,906.08 |
| 792500 | Complex Medical - Managed Care | 221.00 |
| 792600 | Complex Medical - PACE | 3,577.69 |
| 792800 | Complex Medical - Other | 191.25 |
| 793000 | Complex Medical - Non-billable | 428.00 |
| 796100 | Transportation - Private | 4,847.48 |
| 796200 | Transportation - Medicare A | 51,562.25 |

Baypointe Rehab Center LLC

Trial Balance

12/31/2022

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|-----------------------|--------------------------------|----------------------|
| 796400 | Transportation - Medicaid | 2,244.84 |
| 796500 | Transportation - Managed Care | 3,436.04 |
| 797000 | Transportation - Non-billable | 92.88 |
| 801000 | Outpatient Ancillary Expenses | 463.03 |
| 803000 | Prior Year Outpatient Expenses | 1,064.30 |
| 804000 | Supplies & Expenses - Rehab | 662.90 |
| | Total Expenses | 16,643,973.54 |

| | |
|-------------------------------------|------------------------|
| Total Assets | 6,141,889.62 |
| Total Liabilities and Equity | (6,141,889.62) |
| Total Revenue | (17,818,354.23) |
| Total Expenses | 16,643,973.54 |
| Net (Income) / Loss | (1,174,380.69) |

Baypointe 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 | | 3005.1 | 445100.000 | Complex Medical - Private | 465.00 | Cr. Bal, add to routine | | | |
| 2 | L1.1 | 1 | | | 446100.000 | Transportation - Private | 0.20 | Cr. Bal, add to routine | | | 465 |
| 2 | L1.1 | 1 | | 3003.1 | 401000.000 | Private Income | (1,592,070.00) | | | | (1,592,070) |
| 2 | L1.2 | 2 | | | 446500.000 | Transportation - Managed Care | (1,676.08) | | | | (1,676) |
| 2 | L1.2 | 1 | | 3003.2 | 406000.000 | Managed Care Income | (991,455.62) | | | | |
| 2 | L1.2 | 1 | | 3003.2 | 487000.000 | Cont Adj - Managed Care | 473,424.39 | | | | (518,031) |
| 2 | L1.2 | 2 | | 3005.2 | 431500.000 | Physical Therapy - Managed Care | (174,314.07) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 432500.000 | Occ Therapy - Managed Care | (135,888.39) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 433500.000 | Speech Therapy - Managed Care | (32,351.98) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 437500.000 | Pharmacy - Managed Care | (108,416.38) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 438500.000 | Laboratory - Managed Care | (56,192.46) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 439500.000 | X-Ray - Managed Care | (5,332.62) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 441500.000 | EKG - Managed Care | (528.00) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 444500.000 | Medical Supplies - Managed Care | (1,357.90) | | | | |
| 2 | L1.2 | 2 | | 3005.2 | 445500.000 | Complex Medical - Managed Care | (335.00) | | | | (514,717) |
| 2 | L1.4 | 1 | | 3003.4 | 402000.000 | Medicare Income | (4,825,716.24) | | | | |
| 2 | L1.4 | 1 | | 3003.4 | 402100.000 | 2% Medicare Sequestration | 53,486.23 | | | | |
| 2 | L1.4 | 1 | | 3003.4 | 482000.000 | Cont Adj - Medicare A | 1,265,235.84 | | | | |
| 2 | L1.4 | 1 | | 3003.4 | 483000.000 | Cont Adj - Medicare B | 18,517.72 | | | | (3,488,476) |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 431200.000 | Physical Therapy - Medicare A | (301,690.31) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 431300.000 | Physical Therapy - Medicare B | (56,023.92) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 432200.000 | Occ Therapy - Medicare A | (275,269.54) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 432300.000 | Occ Therapy - Medicare B | (38,547.44) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 433200.000 | Speech Therapy - Medicare A | (43,318.24) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 433300.000 | Speech Therapy - Medicare B | (19,388.30) | | | | |
| 2 | L1.4 | 2 | 2.2 | 3005.4 | 435200.000 | IV Therapy - Medicare A | (14,642.00) | | | | |
| 2 | L1.4 | 2 | 2.1 | 3005.4 | 437200.000 | Pharmacy - Medicare A | (419,063.32) | | | | |
| 2 | L1.4 | 2 | 2.4 | 3005.4 | 438200.000 | Laboratory - Medicare A | (148,479.50) | | | | |
| 2 | L1.4 | 2 | 2.4 | 3005.4 | 439200.000 | X-Ray - Medicare A | (28,026.24) | | | | |
| 2 | L1.4 | 2 | 2.4 | 3005.4 | 441200.000 | EKG - Medicare A | (2,508.16) | | | | |
| 2 | L1.4 | 2 | 2.3 | 3005.4 | 444200.000 | Medical Supplies - Medicare A | (2,302.80) | | | | |
| 2 | L1.4 | 2 | 2.3 | 3005.4 | 445200.000 | Complex Medical - Medicare A | (7,065.37) | | | | |
| 2 | L1.4 | 2 | 2.4 | 3005.4 | 446200.000 | Transportation - Medicare A | (18,347.28) | | | | (1,374,672) |
| 2 | L1.6 | 1 | | | 409500.000 | Medicaid Rate Adjustment | 29,144.58 | | | | 29,145 |
| 2 | L1.6 | 1 | | 3003.6 | 403000.000 | Medicaid Income | (7,301,036.51) | | | | |
| 2 | L1.6 | 1 | | 3003.6 | 405000.000 | Hospice Income | (457,498.23) | | | | |
| 2 | L1.6 | 1 | | 3003.6 | 484000.000 | Cont Adj - Medicaid | 14,865.43 | | | | (7,743,669) |
| 2 | L1.6 | 2 | 2.2 | 3005.6 | 431400.000 | Physical Therapy - Medicaid | (538.11) | | | | |
| 2 | L1.6 | 2 | 2.2 | 3005.6 | 432400.000 | Occ Therapy - Medicaid | (6,681.99) | | | | |
| 2 | L1.6 | 2 | 2.2 | 3005.6 | 433400.000 | Speech Therapy - Medicaid | (6,773.21) | | | | |
| 2 | L1.6 | 2 | 2.4 | 3005.6 | 438400.000 | Laboratory - Medicaid | (872.12) | | | | |
| 2 | L1.6 | 2 | 2.3 | 3005.6 | 445400.000 | Complex Medical - Medicaid | 2,137.32 | | | | (12,728) |
| 2 | L1.10 | 1 | | 3003.8 | 407000.000 | PACE Income | (1,778,792.14) | | | | |
| 2 | L1.10 | 1 | | 3003.8 | 488000.000 | Cont Adj - PACE | 122,823.44 | | | | (1,655,969) |
| 2 | L1.10 | 2 | 2.2 | 3005.8 | 431600.000 | Physical Therapy - PACE | (31,556.13) | | | | |
| 2 | L1.10 | 2 | 2.2 | 3005.8 | 432600.000 | Occ Therapy - PACE | (39,635.26) | | | | |
| 2 | L1.10 | 2 | 2.2 | 3005.8 | 433600.000 | Speech Therapy - PACE | (1,733.19) | | | | |
| 2 | L1.10 | 2 | | 3005.8 | 437600.000 | Pharmacy - PACE | (32,864.22) | | | | |
| 2 | L1.10 | 2 | 2.4 | 3005.8 | 438600.000 | Laboratory - PACE | (16,888.94) | | | | |
| 2 | L1.10 | 2 | 2.4 | 3005.8 | 439600.000 | X-Ray - PACE | (1,232.00) | | | | |
| 2 | L1.10 | 2 | 2.3 | 3005.8 | 444600.000 | Medical Supplies - PACE | (654.50) | | | | |
| 2 | L1.10 | 2 | | | 445600.000 | Complex Medical - PACE | 1,048.19 | | | | (123,516) |
| 2 | L3.2 | 1 | | 3120.0 | 498100.000 | Other Income - Stimulus | (790,716.13) | | | | (790,716) |
| 2 | L3.7 | 1 | | 3180.0 | 497500.000 | Interest Income | (16.90) | | | | (17) |
| 2 | L3.11 | 1 | | | 409995.000 | Small Balance Adjustments | 5,005.41 | | | | |
| 2 | L3.11 | 1 | | | 491000.000 | Barber/Beauty Income | (11,888.53) | | | | |
| 2 | L3.11 | 1 | | 3193.0 | 492000.000 | TV/Satellite Rental Income | (12,594.40) | | | | |
| 2 | L3.11 | 1 | | 3193.0 | 492500.000 | Telephone Rental Income | (10,757.50) | | | | |
| 2 | L3.11 | 1 | | 3193.0 | 498000.000 | Other Income | (1,470.81) | | | | (31,706) |
| | | | | | Total Revenues | | (17,818,354.23) | | | | (17,818,354) |
| 3 | L1.1 | 1 | | 6020.1 | 671000.000 | Salary - Director of Nursing | 151,936.72 | | | | |
| 3 | L1.1 | 1 | | 6020.1 | 671100.000 | Salaries - ADON | 110,482.78 | | | | 262,420 |
| 3 | L1.7 | 1 | | 6030.1 | 672100.000 | Salaries - RN Unit A | 316,814.31 | | | | |
| 3 | L1.7 | 1 | | 6030.1 | 672200.000 | Salaries - RN Unit B | 60,030.50 | | | | |
| 3 | L1.7 | 1 | | 6030.1 | 672300.000 | Salaries - RN Unit C | 240,292.44 | | | | 617,137 |
| 3 | L1.11 | 1 | | 6035.2 | 676100.000 | Purchased Serv - RN Unit A | 2,845.94 | | | | |
| 3 | L1.11 | 1 | | 6035.2 | 676200.000 | Purchased Serv - RN Unit B | 3,049.90 | | | | |
| 3 | L1.11 | 1 | | 6035.2 | 676300.000 | Purchased Serv - RN Unit C | 6,749.75 | | | | 12,646 |
| 3 | L1.12 | 1 | | 6041.1 | 673100.000 | Salaries - LPN Unit A | 412,397.27 | | | | |
| 3 | L1.12 | 1 | | 6041.1 | 673200.000 | Salaries - LPN Unit B | 398,442.78 | | | | |
| 3 | L1.12 | 1 | | 6041.1 | 673300.000 | Salaries - LPN Unit C | 277,276.01 | | | | |
| 3 | L1.12 | 1 | | 6041.1 | 673400.000 | Salaries - LPN Unit D | 55,939.61 | | | | 1,144,056 |
| 3 | L1.16 | 1 | | 6042.2 | 677100.000 | Purchased Serv - LPN Unit A | 9,366.67 | | | | |
| 3 | L1.16 | 1 | | 6042.2 | 677200.000 | Purchased Serv - LPN Unit B | 1,186.60 | | | | |
| 3 | L1.16 | 1 | | 6042.2 | 677300.000 | Purchased Serv - LPN Unit C | 5,409.38 | | | | 15,963 |
| 3 | L1.17 | 1 | | 6051.1 | 674100.000 | Salaries - CNA Unit A | 706,744.18 | | | | |
| 3 | L1.17 | 1 | | 6051.1 | 674200.000 | Salaries - CNA Unit B | 616,460.00 | | | | |
| 3 | L1.17 | 1 | | 6051.1 | 674300.000 | Salaries - CNA Unit C | 348,140.92 | | | | |
| 3 | L1.17 | 1 | | 6051.1 | 674400.000 | Salaries - CNA Unit D | 65,688.79 | | | | 1,737,034 |

Baypointe 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 | L1.21 | 1 | | 6052.2 | 678100.000 | Purchased Serv - CNA Unit A | 61,270.12 | | | | |
| 3 | L1.21 | 1 | | 6052.2 | 678200.000 | Purchased Serv - CNA Unit B | 42,941.08 | | | | |
| 3 | L1.21 | 1 | | 6052.2 | 678300.000 | Purchased Serv - CNA Unit C | 18,116.90 | | | | 122,328 |
| 3 | L2.1 | 1 | | 4110.1 | 671700.000 | Salaries - CQI Infection Control | 45,908.68 | | | | 45,909 |
| 3 | L2.1 | 1 | | 4110.1 | 611000.000 | Salary - Administrator | 144,734.72 | | | | 144,735 |
| 3 | L2.4 | 1 | | | 611700.000 | Purchased Service - Admin | 7,168.94 | | | | 7,169 |
| 3 | L2.7 | 1 | | 4140.1 | 611500.000 | Salaries - Clerical | 228,126.21 | | | | |
| 3 | L2.7 | 1 | | 4140.1 | 675200.000 | Salaries - Nursing Clerical | 121,712.17 | | | | 349,838 |
| 3 | L2.10 | 1 | | | 611800.000 | Purchased Service - Clerical | 91,933.18 | | | | 91,933 |
| 3 | L2.11 | 1 | | 4150.3 | 614500.000 | Data Processing/Billing Services | 4,705.52 | | | | |
| 3 | L2.11 | 1 | | 4150.3 | 614600.000 | Payroll Services | 34,831.58 | | | | 39,537 |
| 3 | L2.12 | 1 | | 4250.5 | 614800.000 | Postage | 5,910.64 | | | | |
| 3 | L2.12 | 1 | | 4250.5 | 615000.000 | Office Supplies & Expenses | 21,312.24 | | | | |
| 3 | L2.12 | 1 | | 4250.5 | 615600.000 | Satellite Expenses | 11,731.24 | | | | 38,954 |
| 3 | L2.13 | 1 | | 4261.5 | 614700.000 | Telephone | 32,909.84 | | | | |
| 3 | L2.13 | 1 | | 4261.5 | 615800.000 | Internet Access | 12,642.22 | | | | 45,552 |
| 3 | L2.15 | 1 | | | 613400.000 | Travel/Conventions/Meetings | 910.99 | | | | 911 |
| 3 | L2.16 | 1 | | 4295.7 | 616200.000 | Advertising - help wanted | 435.48 | | | | 435 |
| 3 | L2.17 | 1 | | 4301.7 | 615100.000 | Licenses & Dues | 18,367.07 | | | | 18,367 |
| 3 | L2.18 | 1 | | | 613200.000 | Seminars & In-service | 6,673.00 | | | | 6,673 |
| 3 | L2.19 | 1 | | 4360.3 | 614100.000 | Accounting Fees | 9,848.00 | | | | 9,848 |
| 3 | L2.20 | 1 | | 4431.7 | 618000.000 | General Liability Insurance | 238,099.86 | | | | 238,100 |
| 3 | L2.22 | 1 | | | 613600.000 | Software Support | 61,864.62 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 614200.000 | Professional Services | 1,660.00 | | | | |
| 3 | L2.22 | 1 | | 4570.8 | 615400.000 | Equipment Rental | 1,833.23 | | | | |
| 3 | L2.22 | 1 | | 4538.8 | 616100.000 | Bank Charges | 1,979.70 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 616600.000 | CORI | 2,100.26 | | | | |
| 3 | L2.22 | 1 | | 4538.8 | 616700.000 | Filing Fees | 1,304.38 | | | | |
| 3 | L2.22 | 1 | | 4538.8 | 616800.000 | Credit Card Expense | 16,333.93 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617030.000 | Interest Expense - LOC | 64,731.26 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617031.000 | LOC Fees - Unused Line | 4,682.44 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617032.000 | LOC Fees - Col Mgmt | 4,929.11 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617050.000 | Finance Charge | 382.32 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617080.000 | Finance Charge - IPFS Corp | 3,293.20 | | | | |
| 3 | L2.22 | 1 | | 4440.0 | 617900.000 | Miscellaneous Expenses | 480.21 | | | | 165,575 |
| 3 | L3.1 | 1 | | 4306.1 | 671400.000 | Salaries - Staff Development | 105,320.85 | | | | 105,321 |
| 3 | L3.5 | 1 | | 5105.1 | 631000.000 | Salaries - Plant | 282,715.23 | | | | 282,715 |
| 3 | L3.8 | 1 | | 5110.3 | 632000.000 | Purchased Service - Plant | 90,041.86 | | | | |
| 3 | L3.8 | 1 | | 5110.3 | 637100.000 | Service Contracts | 1,882.58 | | | | 91,924 |
| 3 | L3.9 | 1 | | 5115.5 | 637000.000 | Trash Removal | 9,269.85 | | | | |
| 3 | L3.9 | 1 | | 5115.5 | 637300.000 | Snow Removal | 17,540.00 | | | | |
| 3 | L3.9 | 1 | | 5115.5 | 639000.000 | Supplies & Expenses - Plant | 25,158.64 | | | | 51,968 |
| 3 | L3.10 | 1 | | 5120.5 | 636000.000 | Gas | 40,954.24 | | | | |
| 3 | L3.10 | 1 | | 5120.5 | 636100.000 | Electricity | 211,709.66 | | | | |
| 3 | L3.10 | 1 | | 5120.5 | 636200.000 | Water & Sewerage | 87,152.36 | | | | 339,816 |
| 3 | L3.13 | 1 | | 5231.1 | 641100.000 | Salaries - Dietician | 67,820.44 | | | | 67,820 |
| 3 | L3.18 | 1 | | 5205.1 | 641000.000 | Salaries - Dietary | 605,333.50 | | | | |
| 3 | L3.18 | 1 | | 5205.1 | 641050.000 | Salaries - Dietary Aide | 10,727.68 | | | | 616,061 |
| 3 | L3.21 | 1 | | 5220.5 | 644000.000 | Raw Food | 304,494.14 | | | | |
| 3 | L3.21 | 1 | | 5220.5 | 645000.000 | Food Supplements | 20,935.95 | | | | 325,430 |
| 3 | L3.22 | 1 | | 5221.3 | 642000.000 | Purchased Service - Dietary | 2,954.39 | | | | 2,954 |
| 3 | L3.23 | 1 | | 5235.5 | 649000.000 | Supplies & Expenses - Dietary | 44,399.40 | | | | 44,399 |
| 3 | L3.24 | 1 | | 5310.1 | 651000.000 | Salaries - Laundry | 176,518.83 | | | | |
| 3 | L3.24 | 1 | | 5410.1 | 661000.000 | Salaries - Housekeeping | 258,598.50 | | | | 435,117 |
| 3 | L3.27 | 1 | | 5310.1 | 652000.000 | Purchased Service - Laundry | 732.06 | | | | 732 |
| 3 | L3.28 | 1 | | 5330.5 | 659000.000 | Supplies & Expenses - Laundry | 13,937.67 | | | | |
| 3 | L3.28 | 1 | | 5420.5 | 669000.000 | Supplies & Exp - Housekeeping | 48,782.44 | | | | 62,720 |
| 3 | L3.29 | 1 | | 5340.5 | 653000.000 | Linen & Bedding | 18,391.70 | | | | 18,392 |
| 3 | L3.36 | 1 | | 6505.1 | 675100.000 | Salaries - Medical Records | 88,357.74 | | | | 88,358 |
| 3 | L3.40 | 1 | | 6508.1 | 671600.000 | Salaries - MDS/OBRA | 189,061.04 | | | | |
| 3 | L3.40 | 1 | | 6506.1 | 671800.000 | Salaries - MMQ Eval Nurse | 58,746.14 | | | | 247,807 |
| 3 | L3.43 | 1 | | 7932.3 | 679100.000 | MDS Consultant | 72,573.20 | | | | |
| 3 | L3.43 | 1 | | 7918.3 | 679200.000 | MMQ Consultant | 11,234.96 | | | | 83,808 |
| 3 | L3.48 | 1 | | 6540.0 | 671500.000 | Salaries - Case Manager | 127,567.15 | | | | |
| 3 | L3.48 | 1 | | 6540.0 | 681000.000 | Salaries - Social Services | 192,172.51 | | | | |
| 3 | L3.48 | 1 | | 6540.0 | 681100.000 | Salaries - Admissions | 82,802.09 | | | | |
| 3 | L3.48 | 1 | | 6540.0 | 681200.000 | Salaries - Clinical Liaison | 116,522.29 | | | | 519,064 |
| 3 | L3.51 | 1 | | 7920.3 | 682000.000 | Purchased Serv - Social Services | 5,789.01 | | | | |
| 3 | L3.51 | 1 | | 7920.3 | 682500.000 | Purchased Service - Clinical Liaiso | 14,773.21 | | | | 20,562 |
| 3 | L3.59 | 1 | | | | <i>Reclass Indirect Therapy</i> | 171,822.98 | | | | 171,823 |
| 3 | L3.60 | 1 | | 7014.3 | 741000.000 | Salaries-RPT | 112,898.17 | offset, reclass | | | 112,898 |
| 3 | L3.62 | 1 | | 7014.3 | 712200.000 | Physical Therapy - Medicare A | 180,277.14 | | | | |
| 3 | L3.62 | 1 | | 7014.3 | 712300.000 | Physical Therapy - Medicare B | 37,774.76 | | | | |
| 3 | L3.62 | 1 | | 7014.3 | 712400.000 | Physical Therapy - Medicaid | 461.00 | | | | |
| 3 | L3.62 | 1 | | 7014.3 | 712500.000 | Physical Therapy - Managed Care | 88,648.35 | | | | |
| 3 | L3.62 | 1 | | 7014.3 | 722200.000 | Occ Therapy - Medicare A | 180,658.72 | | | | |
| 3 | L3.62 | 1 | | 7014.3 | 722300.000 | Occ Therapy - Medicare B | 32,291.70 | | | | |
| 3 | L3.62 | 1 | | 7014.3 | 722400.000 | Occ Therapy - Medicaid | 2,679.00 | | | | |
| 3 | L3.62 | 1 | | 7014.3 | 722500.000 | Occ Therapy - Managed Care | 87,965.36 | | | | |
| 3 | L3.62 | 1 | | 7012.1 | 732100.000 | Speech Therapy - Private | 41.80 | | offset, reclass | | |

Baypointe 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 | 732200.000 | Speech Therapy - Medicare A | 18,339.14 | | | | |
| 3 | L3.62 | 1 | | 7014.3 | 732300.000 | Speech Therapy - Medicare B | 22,974.46 | | | | |
| 3 | L3.62 | 1 | | 7014.3 | 732400.000 | Speech Therapy - Medicaid | 1,243.00 | | | | |
| 3 | L3.62 | 1 | | 7014.3 | 732500.000 | Speech Therapy - Managed Care | 12,928.78 | | | | |
| 3 | L3.62 | 1 | | | | <i>Reclass Indirect Therapy</i> | (171,822.98) | | | | 494,460 |
| 3 | L3.64 | 1 | | 7021.1 | 691000.000 | Salaries - Activities | 221,904.53 | | | | |
| 3 | L3.64 | 1 | | 7021.1 | 702000.000 | Salaries - Rehab Aide | 66,420.55 | | | | 288,325 |
| 3 | L3.67 | 1 | | 7022.3 | 692000.000 | Purchased Service - Activities | 10,313.93 | | | | 10,314 |
| 3 | L3.68 | 1 | | 7023.5 | 699000.000 | Supplies & Expenses - Activities | 2,868.45 | | | | 2,868 |
| 3 | L3.70 | 1 | | RCA | 674600.000 | Salaries - RCA Unit A | 30,379.03 | | | | |
| 3 | L3.70 | 1 | | RCA | 674800.000 | Salaries - RCA Unit C | (461.19) | | | | 29,918 |
| 3 | L3.78 | 1 | | | 613500.000 | Mileage Reimbursement | 2,181.51 | | | | 2,182 |
| 3 | L3.82 | 1 | | 6511.3 | 678500.000 | Medical Director | 18,000.00 | | | | 18,000 |
| 3 | L3.87 | 1 | | 6520.5 | 772500.000 | EKG - Managed Care | 75.00 | | | | 75 |
| 3 | L3.87 | 1 | | 6520.5 | 746200.000 | IV Therapy - Medicare A | 7,737.00 | offset, reclass | | | |
| 3 | L3.87 | 1 | | 6520.5 | 746400.000 | IV Therapy - Medicaid | 3,517.00 | assume house supplies | | | |
| 3 | L3.87 | 1 | | 6520.5 | 746600.000 | IV Therapy - PACE | 597.00 | offset, reclass | | | |
| 3 | L3.87 | 1 | | 6520.5 | 756200.000 | Pharmacy - Medicare A | 210,481.66 | offset | | | |
| 3 | L3.87 | 1 | | 6520.5 | 756400.000 | Pharmacy - Medicaid | 362.00 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 756500.000 | Pharmacy - Managed Care | 69,690.30 | offset | | | |
| 3 | L3.87 | 1 | | 6520.5 | 757000.000 | Pharmacy - Non-billable | 1,570.87 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 759000.000 | Supplies - Pharmacy | 14,481.90 | offset | | | |
| 3 | L3.87 | 1 | | 6520.5 | 762200.000 | Laboratory - Medicare A | 39,318.15 | | | | |
| 3 | L3.87 | 1 | | | 762400.000 | <i>Laboratory - Medicaid</i> | 868.97 | | | | |
| 3 | L3.87 | 1 | | | 762500.000 | <i>Laboratory - Managed Care</i> | 18,249.56 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 762600.000 | Laboratory - PACE | 38.08 | offset | | | |
| 3 | L3.87 | 1 | | 6520.5 | 763000.000 | Laboratory - Non-billable | 11,366.57 | offset | | | |
| 3 | L3.87 | 1 | | 6520.5 | 766200.000 | X-Ray - Medicare A | 15,299.39 | offset | | | |
| 3 | L3.87 | 1 | | 6520.5 | 766500.000 | X-Ray - Managed Care | 2,485.25 | offset | | | |
| 3 | L3.87 | 1 | | 6520.5 | 766600.000 | X-Ray - PACE | 134.00 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 767000.000 | X-Ray - Non-billable | 421.00 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 772200.000 | EKG - Medicare A | 1,963.69 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 796100.000 | Transportation - Private | 4,847.48 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 796200.000 | Transportation - Medicare A | 51,562.25 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 796400.000 | Transportation - Medicaid | 2,244.84 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 796500.000 | Transportation - Managed Care | 3,436.04 | | | | |
| 3 | L3.87 | 1 | | 6520.5 | 797000.000 | Transportation - Non-billable | 92.88 | | | | 460,766 |
| 3 | L3.89 | 1 | | | 792800.000 | Complex Medical - Other | 191.25 | | | | 191 |
| 3 | L3.89 | 1 | | 6522.5 | 617800.000 | Stimulus 19 Expense | 169,996.43 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 679900.000 | Supplies & Expense - Nursing | 265,117.43 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 689000.000 | Supplies & Expenses - Social Servic | 402.97 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 752200.000 | Oxygen - Medicare A | 9,248.64 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 752400.000 | Oxygen - Medicaid | 453.81 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 752500.000 | Oxygen - Managed Care | 4,104.38 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 753000.000 | Oxygen - Non-billable | 2,476.96 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 754000.000 | Oxygen | 10,469.15 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 786100.000 | Medical Supplies - Private | 1,966.72 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 786200.000 | Medical Supplies - Medicare A | 2,337.47 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 786400.000 | Medical Supplies - Medicaid | 6,368.12 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 786500.000 | Medical Supplies - Managed Care | 1,023.46 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 786600.000 | Medical Supplies - PACE | 794.76 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 792100.000 | Complex Medical - Private | 2,016.00 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 792200.000 | Complex Medical - Medicare A | 4,760.99 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 792400.000 | Complex Medical - Medicaid | 13,906.08 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 792500.000 | Complex Medical - Managed Care | 221.00 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 792600.000 | Complex Medical - PACE | 3,577.69 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 793000.000 | Complex Medical - Non-billable | 428.00 | | | | |
| 3 | L3.89 | 1 | | 6522.5 | 804000.000 | Supplies & Expenses - Rehab | 662.90 | | | | 500,333 |
| 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 | 11,713.55 | | | | |
| 3 | L4.1 | 1 | L1.4 6 | 4570.8 | 626000.000 | Dep'n - Furniture & Fixture | 4,023.48 | | | | |
| 3 | L4.1 | 1 | L1.4 6 | 4570.8 | 626200.000 | Dep'n - Equipment | 5,974.74 | | | | |
| 3 | L4.1 | 1 | L1.4 6 | 4570.8 | 626500.000 | Dep'n - Computer Hardware | 1,794.05 | | | | |
| 3 | L4.1 | 1 | L1.4 6 | 4570.8 | 627500.000 | Amort - Other Assets | 2,664.89 | | | | 26,171 |
| 3 | L4.10 | 1 | | 4515.8 | 623000.000 | Personal Property Tax | 771.84 | | | | |
| 3 | L4.10 | 1 | | 4538.8 | 628000.000 | Amort - Goodwill | 948,174.25 | | | | |
| 3 | L4.10 | 1 | | 4538.8 | 628500.000 | Amort - Deferred Closing Cost | 41,367.33 | | | | 990,313 |
| 3 | L4.12 | 1 | | 4538.8 | 615300.000 | Leases | 8,692.19 | | | | 8,692 |
| 3 | L4.14 | 1 | | 4535.8 | 621000.000 | Rent Expense | 1,578,299.00 | offset | | | 1,578,299 |
| 3 | L2B.1 | 1 | | | 612200.000 | User Fee Assessment | 839,743.14 | | | | |
| 3 | L2B.1 | 1 | | 8015.0 | 616000.000 | Late Charges | 1,255.18 | | | | |
| 3 | L2B.1 | 1 | | 4298.7 | 616300.000 | Advertising - Promotional | 2,091.67 | offset | | | |
| 3 | L2B.1 | 1 | | 4298.7 | 616400.000 | Business Promotional Expenses | 355.31 | | | | |
| 3 | L2B.1 | 1 | | 4298.7 | 616900.000 | Marketing Expenses | 180.00 | | | | |
| 3 | L2B.1 | 1 | | 8015.0 | 617100.000 | Fines & Penalties | 2,275.00 | | | | 845,900 |
| 3 | L2B.6 | 1 | | | 614000.000 | Legal Fees | 18,980.02 | | | | 18,980 |
| 3 | L2B.8 | 1 | | | 612000.000 | Management Fees | 1,030,683.89 | | | | 1,030,684 |
| 3 | L2B.9 | 1 | | 4160.6 | 678900.000 | Nursing Consultant | 28,083.55 | | | | 28,084 |
| 3 | LBen | r | | | 612700.000 | Group Dental Insurance | 24,351.58 | | | | |
| 3 | LBen | r | | | 613100.000 | Tuition & Edu Reimbursement | 125.00 | | | | |

Baypointe 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 | LBen | r | | | 613300.000 | Employee Benefits - Other | 5,281.29 | | | | 29,758 |
| 3 | LHeal | e | | | 612600.000 | Group Health Insurance | 473,564.76 | | | | |
| 3 | LHeal | e | | | 612800.000 | Group Life/STD Insurance | 11,302.74 | | | | 484,868 |
| 3 | LPens | n | | | 613000.000 | Pension Expense | 32,020.77 | | | | 32,021 |
| 3 | LPR T | x | | | 612500.000 | Payroll Taxes | 609,650.51 | | | | 609,651 |
| 3 | LWork | p | | | 612900.000 | Workers Comp Insurance | 266,189.59 | | | | 266,190 |
| 4 | L3.4 | 1 | | 8046.0 | 801000.000 | Outpatient Ancillary Expenses | 463.03 | | | | |
| 4 | L3.4 | 1 | | 8046.0 | 803000.000 | Prior Year Outpatient Expenses | 1,064.30 | | | | 1,527 |
| 4 | L3.11 | 1 | | 8065.0 | 618300.000 | Bad Debt Expense | 72,585.69 | | | | |
| 4 | L3.11 | 1 | | 8065.0 | 619900.000 | Prior Year Adjustments | 4,383.72 | | | | 76,969 |
| | | | | | Total Expenses | | 16,643,973.54 | | | | 16,643,974 |
| 6 | L1.1 | 1 | | 1025 | 101000.000 | Cash - Operating | 45,748.27 | | | | |
| 6 | L1.1 | 1 | | 1025 | 102000.000 | Cash - Petty | 1,400.00 | | | | |
| 6 | L1.1 | 1 | | 1025 | 103000.000 | Cash - Special | 23,946.66 | | | | |
| 6 | L1.1 | 1 | | 1025 | 104000.000 | PNA Checking Account | 19,794.91 | | | | |
| 6 | L1.1 | 1 | | 1025 | 104100.000 | PNA Savings Account | 39,250.52 | | | | |
| 6 | L1.1 | 1 | | 1025 | 104200.000 | Resident Council Account | 12,944.55 | | | | 143,085 |
| 6 | L1.5 | 1 | | 1063 | 111000.000 | A/R - Private | 592,535.51 | | | | |
| 6 | L1.5 | 1 | | 1073 | 112000.000 | A/R - Medicare Part A | 422,308.49 | | | | |
| 6 | L1.5 | 1 | | 1073 | 112500.000 | A/R - Medicare Part B | 4,989.46 | | | | |
| 6 | L1.5 | 1 | | 1079 | 113000.000 | A/R - Medicaid | 715,247.78 | | | | |
| 6 | L1.5 | 1 | | 1079 | 114000.000 | A/R - Hospice | 111,174.13 | | | | |
| 6 | L1.5 | 1 | | 1066 | 115000.000 | A/R - Managed Care | 103,389.13 | | | | |
| 6 | L1.5 | 1 | | 1083 | 115500.000 | A/R - PACE | 150,862.39 | | | | |
| 6 | L1.5 | 1 | | 1089 | 117100.000 | A/R - Co-Insurance Part A | 137,226.57 | | | | |
| 6 | L1.5 | 1 | | 1089 | 117200.000 | A/R - Co-Insurance Part B | 4,832.83 | | | | |
| 6 | L1.5 | 1 | | 1063 | 117400.000 | A/R - Resources | 150,358.41 | | | | |
| 6 | L1.5 | 1 | | 1089 | 117700.000 | A/R - Other | 3,842.43 | | | | |
| 6 | L1.5 | 1 | | 1073 | 117800.000 | A/R - Medicare ACO | 396.81 | | | | |
| 6 | L1.5 | 1 | | 1063 | 248000.000 | Due Insurance Companies | 49,026.36 | | | | 2,446,190 |
| 6 | L1.6 | 1 | | 1140 | 119000.000 | Reserve For Bad Debts | (245,119.57) | | | | (245,120) |
| 6 | L1.8 | 1 | | 1180 | 261000.000 | Due To/From Pointe Group Care, LLC | 3,248,332.01 | | | | 3,248,332 |
| 6 | L1.13 | 1 | | 1280 | 152000.000 | Prepaid - Insurance | (73,118.42) | | | | (73,118) |
| 6 | L1.15 | 1 | | 1300 | 151000.000 | Prepaid - Expenses | 14,901.50 | | | | |
| 6 | L1.15 | 1 | | 1300 | 157000.000 | Prepaid - Other Expenses | 1,410.00 | | | | |
| 6 | L1.15 | 1 | | 1300 | 158100.000 | Exchange - PNA | (986.00) | | | | |
| 6 | L1.15 | 1 | | 1300 | 158200.000 | Exchange - Other | 10.00 | | | | |
| 6 | L1.15 | 1 | | 1300 | 158300.000 | Resident Refunds | (4,770.00) | | | | 10,566 |
| 6 | L1.17 | 1 | | 0 | 159000.000 | Net Payroll | 0.03 | | | | |
| 6 | L1.17 | 1 | | 1651.1 | 171000.000 | Capital Lease Assets | 10,388.00 | | | | |
| 6 | L1.17 | 1 | | 1652.2 | 175000.000 | Accum Amort - Capital Lease Assets | (9,350.00) | | | | 1,038 |
| 6 | L2.3 | 1 | L1.3 4 | 1626.1 | 161000.000 | Leashold Improvements | 131,963.95 | | | | |
| 6 | L2.3 | 1 | L1.3 7 | 1627.2 | 167000.000 | Accum Dep'n - Leasehold Improve | (57,334.28) | | | | 74,630 |
| 6 | L2.4 | 1 | L1.4 4 | 1651.1 | 163000.000 | Furniture & Fixture | 563,315.25 | | | | |
| 6 | L2.4 | 1 | L1.4 4 | 1651.1 | 163500.000 | Equipment | 151,673.03 | | | | |
| 6 | L2.4 | 1 | L1.4 4 | 1651.1 | 164000.000 | Computer Hardware | 17,572.34 | | | | |
| 6 | L2.4 | 1 | L1.4 4 | 1651.1 | 166000.000 | Other Assets | 33,474.39 | | | | |
| 6 | L2.4 | 1 | L1.4 7 | 1652.2 | 167200.000 | Accum Dep'n - Furniture & Fixture | (557,163.07) | | | | |
| 6 | L2.4 | 1 | L1.4 7 | 1652.2 | 167300.000 | Accum Dep'n - Equipment | (67,289.89) | | | | |
| 6 | L2.4 | 1 | L1.4 7 | 1652.2 | 167400.000 | Accum Dep'n - Computer Hardware | (14,886.40) | | | | |
| 6 | L2.4 | 1 | L1.4 7 | 1652.2 | 167600.000 | Accum Dep'n - Other Assets | (11,309.19) | | | | 115,386 |
| 6 | L2.5 | 1 | L1.5 4 | 1710.1 | 165000.000 | Computer Software | 399.20 | | | | |
| 6 | L2.5 | 1 | L1.5 7 | 1710.2 | 167500.000 | Accum Amort - Computer Software | (399.21) | | | | (0) |
| 6 | L3.5 | 1 | | 1975.1 | 186000.000 | Deferred Closing Cost | 124,102.00 | | | | 124,102 |
| 6 | L3.6 | 1 | | 1975.2 | 186500.000 | Accum Amort - Deferred Closing Cost | (110,312.88) | | | | (110,313) |
| | | | | | Total Assets | | 5,734,778.00 | | | | 5,734,778 |
| 6 | L5.1 | 1 | | 2020 | 201000.000 | Accounts Payable | (1,763,740.70) | | | | (1,763,741) |
| 6 | L5.2 | 1 | | 2030 | 203000.000 | Accrued Expenses | (91,005.59) | | | | (91,006) |
| 6 | L5.3 | 1 | | 2045 | 231000.000 | Medicare Cost Settlement - Final | (1,813.00) | | | | |
| 6 | L5.3 | 1 | | 2030 | 245000.000 | Due Medicaid - User Fees | (425,346.91) | | | | (427,160) |
| 6 | L5.6 | 1 | | 2320 | 276000.000 | Loan Payable - LOC | 3,126,965.86 | | | | |
| 6 | L5.6 | 1 | | 2160 | 282000.000 | Capital Lease - Current Portion | (1,194.00) | | | | 3,125,772 |
| 6 | L5.7 | 1 | | | 219101.000 | Other Payroll W/H-Hospital Indemnity | 252.86 | | | | 253 |
| 6 | L5.7 | 1 | | 2220 | 216000.000 | 401K Withholding | (1,204.00) | | | | |
| 6 | L5.7 | 1 | | 2200 | 216500.000 | 401K Loan Repayment | 1,200.00 | | | | |
| 6 | L5.7 | 1 | | 2200 | 219100.000 | Other Payroll W/H- Accident | 376.44 | | | | |
| 6 | L5.7 | 1 | | 2200 | 219200.000 | Other Payroll W/H- Cancer | 147.60 | | | | |
| 6 | L5.7 | 1 | | 2200 | 219300.000 | Other Payroll W/H- Critical Care | 6,625.54 | | | | |
| 6 | L5.7 | 1 | | 2200 | 219400.000 | Other Payroll W/H- Illness | (6,689.62) | | | | |
| 6 | L5.7 | 1 | | 2200 | 219500.000 | Other Payroll W/H- Life | 956.61 | | | | |
| 6 | L5.7 | 1 | | 2200 | 219600.000 | Other Payroll W/H LTD | (2,522.94) | | | | |
| 6 | L5.7 | 1 | | 2200 | 219700.000 | Other Payroll W/H STD | 4,341.91 | | | | |
| 6 | L5.7 | 1 | | 2200 | 219800.000 | Other Payroll W/H- Vision | 456.26 | | | | |
| 6 | L5.7 | 1 | | 2190 | 220000.000 | Accrued Salaries & Wages | (316,248.28) | | | | |
| 6 | L5.7 | 1 | | 2190 | 221000.000 | Accrued Vacation | (235,580.05) | | | | |
| 6 | L5.7 | 1 | | 2190 | 222000.000 | Accrued Sick | (45,611.87) | | | | |
| 6 | L5.7 | 1 | | 2200 | 223000.000 | Accrued Payroll Taxes | (20,618.18) | | | | (614,371) |
| 6 | L5.10 | 1 | | 2290 | 203100.000 | PNA Checking Account - Due To Resid | (19,794.91) | | | | |

Baypointe Rehab
Trial Balance
1/1/22 - 12/31/22

| <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 | L5.10 | 1 | | 2290 | 203200.000 | PNA Savings Account - Due To Reside | (39,250.52) | | | | |
| 6 | L5.10 | 1 | | 2290 | 203300.000 | Resident Council Account - Due To R | (12,944.55) | | | | (71,990) |
| 6 | L6.2 | 1 | | 1180 | 262000.000 | Due To/From Eastpointe LLC | 7.68 | | | | |
| 6 | L6.2 | 1 | | 1180 | 268000.000 | Due To/From 50 Christy Place, LLC | (761,699.72) | | | | (761,692) |
| 6 | L6.3 | 1 | | | 278900.000 | Loan Payable - SBA | (499,900.00) | | | | |
| 6 | L6.3 | 1 | | 2320 | 278990.000 | Loan Payable - PPP | (1,675,490.00) | | | | (2,175,390) |
| 6 | L3A.100 | 2 | | 1960 | 182000.000 | Other Deposits | 2,944.00 | | | | |
| 6 | L3A.100 | 2 | | 1940 | 185000.000 | Goodwill | 9,481,742.45 | | | | |
| 6 | L3A.100 | 2 | | 1940 | 185500.000 | Accum Amort - Goodwill | (5,780,216.46) | | | | 3,704,470 |
| 6 | L8B.1 | 1 | | 2520 | 304000.000 | Member Equity | (8,869,785.30) | | (8,869,785) | - | |
| 6 | L8B.1 | 1 | | 2520 | 305000.000 | Member Equity - Pointe Aperia Inve | (666,667.00) | | (666,667) | - | |
| 6 | L8B.1 | 1 | | 2520 | 308000.000 | Retained Earnings | 3,074,947.20 | | | | (6,461,505) |
| 6 | L8B.4 | | | | | Net (Income)/Loss | (1,174,380.69) | | | | (1,174,381) |
| 6 | L8B.5 | 1 | 6B.4 | 2540 | 306000.000 | Member Distribution-Pointe Aperia | 283,722.23 | | 229,722 | 54,000.00 | |
| 6 | L8B.5 | 1 | 6B.1 | 2540 | 306100.000 | Member Distribution - Ben Berkowitz | 156,445.00 | | 156,445 | - | |
| 6 | L8B.5 | 1 | 6B.2 | 2540 | 306200.000 | Member Distribution - David Berkowi | 156,444.00 | | 156,444 | - | |
| 6 | L8B.5 | 1 | 6B.3 | 2540 | 306300.000 | Member Distribution - Yosef Meystel | 156,444.00 | | 156,444 | - | |
| 6 | L8B.5 | 1 | 6B.4 | 2540 | 307000.000 | PAI Guaranteed Payments | 222,906.65 | | 173,636 | 49,270.33 | 975,962 |
| | | | | | | Total Liabilities & Equity | (5,734,778.00) | | | | (5,734,778) |
| | | | | | | | Assets | 5,734,778.00 | | | |
| | | | | | | | Liabilities & Equity | (5,734,778.00) | | | |
| | | | | | | | Revenues | (17,818,354.23) | | | |
| | | | | | | | Expenses | 16,643,973.54 | | | |
| | | | | | | | Net (Income)/ Loss | (1,174,380.69) | | | |