

**Eastpointe Rehab Center, LLC****Trial Balance****12/31/2022**

| <b><u>Account</u></b> | <b><u>Description</u></b>         | <b><u>Amount</u></b> |
|-----------------------|-----------------------------------|----------------------|
| 101000.000            | Cash - Operating                  | (178,653.85)         |
| 102000.000            | Cash - Petty                      | 2,060.70             |
| 103000.000            | Cash - Special                    | 16,430.11            |
| 104000.000            | PNA Checking Account              | 25,476.33            |
| 104100.000            | PNA Savings Account               | 156,085.09           |
| 104200.000            | Resident Council Account          | 5,587.24             |
| 111000.000            | A/R - Private                     | 221,552.03           |
| 112000.000            | A/R - Medicare Part A             | 94,218.16            |
| 112500.000            | A/R - Medicare Part B             | 2,481.53             |
| 113000.000            | A/R - Medicaid                    | 889,587.18           |
| 114000.000            | A/R - Hospice                     | 33,069.22            |
| 115000.000            | A/R - Managed Care                | 29,903.90            |
| 115500.000            | A/R - PACE                        | 550,156.46           |
| 117100.000            | A/R - Co-Insurance Part A         | 106,936.79           |
| 117200.000            | A/R - Co-Insurance Part B         | 11,744.49            |
| 117400.000            | A/R - Resources                   | 105,796.70           |
| 117700.000            | A/R - Other                       | 36,283.93            |
| 119000.000            | Reserve For Bad Debts             | 462,028.11           |
| 151000.000            | Prepaid - Expenses                | 25,015.91            |
| 152000.000            | Prepaid - Insurance               | (83,536.25)          |
| 157000.000            | Prepaid - Other Expenses          | 550.00               |
| 158100.000            | Exchange - PNA                    | (11,915.52)          |
| 158200.000            | Exchange - Other                  | 28,389.64            |
| 158300.000            | Resident Refunds                  | (270.80)             |
| 161000.000            | Leasehold Improvements            | 420,597.69           |
| 162000.000            | Land Improvements                 | 5,625.00             |
| 163000.000            | Furniture & Fixture               | 492,579.77           |
| 163500.000            | Equipment                         | 46,425.53            |
| 164000.000            | Computer Hardware                 | 61,762.60            |
| 165000.000            | Computer Software                 | 599.15               |
| 166000.000            | Other Assets                      | 17,162.81            |
| 167000.000            | Accum. Dep'n - Leasehold Improve. | (108,228.57)         |

| <u>Account</u> | <u>Description</u>                   | <u>Amount</u>       |
|----------------|--------------------------------------|---------------------|
| 167100.000     | Accum. Dep'n - Land Improve.         | (3,006.58)          |
| 167200.000     | Accum. Dep'n - Furniture & Fixture   | (490,176.50)        |
| 167300.000     | Accum. Dep'n - Equipment             | (29,852.49)         |
| 167400.000     | Accum. Dep'n - Computer Hardware     | (50,790.01)         |
| 167500.000     | Accum. Amort. - Computer Software    | (599.15)            |
| 167600.000     | Accum. Dep'n - Other Assets          | (12,048.61)         |
| 171000.000     | Capital Lease Assets                 | 10,388.00           |
| 175000.000     | Accum Amort-Capital Lease Assets     | (8,831.00)          |
| 182000.000     | Other Deposits                       | 3,398.00            |
| 185000.000     | Goodwill                             | 10,516,748.97       |
| 185500.000     | Accum Amort - Goodwill               | (6,411,172.40)      |
| 186000.000     | Deferred Closing Cost                | 134,100.99          |
| 186500.000     | Accum Amort - Deferred Closing Cost  | (111,645.33)        |
|                | <b>Total Assets</b>                  | <b>7,012,014.97</b> |
| 201000.000     | Accounts Payable                     | (1,477,622.52)      |
| 203000.000     | Accrued Expenses                     | (117,100.99)        |
| 203100.000     | PNA Checking Account - Due To Reside | (25,164.67)         |
| 203200.000     | PNA Savings Account - Due To Reside  | (156,085.09)        |
| 203300.000     | Resident Council Account - Due To R  | (5,587.24)          |
| 211000.000     | Federal Withholding Taxes            | 1,382.33            |
| 212000.000     | State Withholding Taxes              | (2,978.74)          |
| 213000.000     | FICA W/H - Social Security           | (1,000.00)          |
| 216000.000     | 401K Withholding                     | 9,199.77            |
| 216500.000     | 401K Loan Repayment                  | (9,956.00)          |
| 219100.000     | Other Payroll W/H Accident           | (1,056.93)          |
| 219101.000     | Other Payroll W/H Hospital Indemnit  | (867.00)            |
| 219200.000     | Other Payroll W/H- Cancer            | 605.60              |
| 219300.000     | Other Payroll W/H Critical           | (2,565.15)          |
| 219400.000     | Other Payroll W/H- Illness           | (844.62)            |
| 219500.000     | Other Payroll W/H Life               | 1,364.09            |
| 219600.000     | Other Payroll W/H- LTD               | 1,159.44            |
| 219700.000     | Other Payroll W/H STD                | 9,559.88            |
| 219800.000     | Other Payroll W/H Vision             | 2,763.03            |
| 220000.000     | Accrued Salaries & Wages             | (375,228.05)        |
| 221000.000     | Accrued Vacation                     | (257,869.26)        |

| <u>Account</u> | <u>Description</u>                  | <u>Amount</u>         |
|----------------|-------------------------------------|-----------------------|
| 222000.000     | Accrued Sick                        | (23,473.32)           |
| 223000.000     | Accrued Payroll Taxes               | (31,486.80)           |
| 245000.000     | Due Medicaid - User Fees            | (737,831.03)          |
| 261000.000     | Due To/From Pointe Group Care, LLC  | (2,589,498.06)        |
| 264100.000     | Due To/From Salem LLC               | 11,300.00             |
| 264650.000     | Due To From Northbridge Rehab Cente | 3,760.00              |
| 266000.000     | Due To/from 255 Central Ave LLC     | (1,724,797.63)        |
| 271000.000     | Due To/From Eastpointe NH, Inc.     | 0.20                  |
| 276000.000     | Loan Payable - LOC                  | (917,360.59)          |
| 282000.000     | Capital Lease - Current Portion     | (1,744.00)            |
| 304000.000     | Member Equity                       | (9,868,178.71)        |
| 305000.000     | Member Equity - Pointe Aperion Inve | (666,666.00)          |
| 306000.000     | Member Distribution - Pointe Aperio | 274,722.22            |
| 306100.000     | Member Distribution - Ben Berkowitz | 172,778.00            |
| 306200.000     | Member Distribution - David Berkowi | 172,779.00            |
| 306300.000     | Member Distribution - Yosef Meystel | 172,776.00            |
| 307000.000     | PAI Guaranteed Payments             | 222,906.78            |
| 308000.000     | Retained Earnings                   | 6,838,655.42          |
|                | Net (Income) / Loss                 | 4,087,235.67          |
|                | <b>Total Liabilities and Equity</b> | <b>(7,012,014.97)</b> |
| 401000.000     | Private Income                      | (560,967.00)          |
| 402000.000     | Medicare Income                     | (1,956,230.78)        |
| 402100.000     | 2% Medicare Sequestration           | 21,887.18             |
| 403000.000     | Medicaid Income                     | (6,165,273.38)        |
| 405000.000     | Hospice Income                      | (445,735.97)          |
| 406000.000     | Managed Care Income                 | (352,621.62)          |
| 407000.000     | PACE Income                         | (3,534,025.43)        |
| 409000.000     | Medicare Cost Settlement            | (1,752.00)            |
| 409995.000     | Small Balance Adjustments           | 11,877.18             |
| 431200.000     | Physical Therapy - Medicare A       | (120,532.64)          |
| 431300.000     | Physical Therapy - Medicare B       | (46,986.66)           |
| 431400.000     | Physical Therapy - Medicaid         | (28,641.32)           |
| 431500.000     | Physical Therapy - Managed Care     | (71,459.90)           |
| 431600.000     | Physical Therapy - PACE             | (169,159.11)          |
| 432200.000     | Occ. Therapy - Medicare A           | (135,165.29)          |

| <u>Account</u> | <u>Description</u>              | <u>Amount</u> |
|----------------|---------------------------------|---------------|
| 432300.000     | Occ. Therapy - Medicare B       | (71,252.67)   |
| 432400.000     | Occ. Therapy - Medicaid         | (30,939.01)   |
| 432500.000     | Occ. Therapy - Managed Care     | (69,971.57)   |
| 432600.000     | Occ. Therapy - PACE             | (178,114.40)  |
| 433200.000     | Speech Therapy - Medicare A     | (10,209.60)   |
| 433300.000     | Speech Therapy - Medicare B     | (12,782.27)   |
| 433400.000     | Speech Therapy - Medicaid       | (5,066.25)    |
| 433500.000     | Speech Therapy - Managed Care   | (8,053.52)    |
| 433600.000     | Speech Therapy - PACE           | (9,575.17)    |
| 435200.000     | IV Therapy - Medicare A         | (2,454.00)    |
| 435500.000     | IV Therapy - Managed Care       | (744.00)      |
| 436200.000     | Oxygen - Medicare A             | (8,693.64)    |
| 436500.000     | Oxygen - Managed Care           | (2,897.88)    |
| 436600.000     | Oxygen - PACE                   | (28,871.16)   |
| 437200.000     | Pharmacy - Medicare A           | (101,478.98)  |
| 437400.000     | Pharmacy - Medicaid             | (252.00)      |
| 437500.000     | Pharmacy - Managed Care         | (15,048.00)   |
| 437600.000     | Pharmacy - PACE                 | (5,364.00)    |
| 438200.000     | Laboratory - Medicare A         | (13,218.42)   |
| 438400.000     | Laboratory - Medicaid           | (1,012.10)    |
| 438500.000     | Laboratory - Managed Care       | (8,223.50)    |
| 438600.000     | Laboratory - PACE               | (17,614.20)   |
| 439200.000     | X-Ray - Medicare A              | (1,624.00)    |
| 439500.000     | X-Ray - Managed Care            | (1,533.62)    |
| 439600.000     | X-Ray - PACE                    | (2,806.40)    |
| 444200.000     | Medical Supplies - Medicare A   | (3,734.56)    |
| 444500.000     | Medical Supplies - Managed Care | (5,490.98)    |
| 444600.000     | Medical Supplies - PACE         | (18,626.70)   |
| 445200.000     | Complex Medical - Medicare A    | (212.50)      |
| 445500.000     | Complex Medical - Managed Care  | (5,212.04)    |
| 445600.000     | Complex Medical - PACE          | (4,281.90)    |
| 446200.000     | Transportation - Medicare A     | (1,060.00)    |
| 482000.000     | Cont. Adj. - Medicare A         | 398,383.63    |
| 483000.000     | Cont. Adj. - Medicare B         | 24,357.42     |
| 484000.000     | Cont. Adj. - Medicaid           | 65,910.68     |
| 487000.000     | Cont. Adj. - Managed Care       | 173,286.84    |

| <u>Account</u> | <u>Description</u>               | <u>Amount</u>          |
|----------------|----------------------------------|------------------------|
| 488000.000     | Cont. Adj. - PACE                | 263,206.82             |
| 491000.000     | Barber/Beauty Income             | (725.90)               |
| 492000.000     | TV/Satellite Rental Income       | (7,665.00)             |
| 492500.000     | Telephone Rental Income          | (250.00)               |
| 496000.000     | Vending Income                   | (119.40)               |
| 497500.000     | Interest Income                  | (23,343.12)            |
| 498000.000     | Other Income                     | (319.59)               |
| 498100.000     | Other Income-Stimulus            | (1,253,839.30)         |
|                | <b>Total Revenue</b>             | <b>(14,562,322.70)</b> |
| 611000.000     | Salary - Administrator           | 132,428.20             |
| 611500.000     | Salaries - Clerical              | 339,014.41             |
| 611700.000     | Purchased Service - Admin.       | 22,652.50              |
| 611800.000     | Purchased Service - Clerical     | 62,610.18              |
| 612000.000     | Management Fees                  | 798,541.71             |
| 612200.000     | User Fee Assessment              | 982,721.54             |
| 612500.000     | Payroll Taxes                    | 715,236.99             |
| 612600.000     | Group Health Insurance           | 547,173.57             |
| 612700.000     | Group Dental Insurance           | 24,840.12              |
| 612800.000     | Group Life/STD Insurance         | 20,362.04              |
| 612900.000     | Workers Comp. Insurance          | 122,961.75             |
| 613000.000     | Pension Expense                  | 43,523.14              |
| 613200.000     | Seminars & In-service            | 5,610.00               |
| 613300.000     | Employee Benefits - Other        | 7,945.10               |
| 613400.000     | Travel/Conventions/Meetings      | 1,002.86               |
| 613500.000     | Mileage Reimbursement            | 1,169.15               |
| 613600.000     | Software Support                 | 64,195.98              |
| 614000.000     | Legal Fees                       | 71,016.98              |
| 614100.000     | Accounting Fees                  | 10,429.00              |
| 614200.000     | Professional Services            | 2,476.66               |
| 614500.000     | Data Processing/Billing Services | 4,371.57               |
| 614600.000     | Payroll Services                 | 40,344.22              |
| 614700.000     | Telephone                        | 12,697.02              |
| 614800.000     | Postage                          | 2,813.54               |
| 615000.000     | Office Supplies & Expenses       | 17,612.85              |
| 615100.000     | Licenses & Dues                  | 17,592.80              |

| <u>Account</u> | <u>Description</u>            | <u>Amount</u> |
|----------------|-------------------------------|---------------|
| 615300.000     | Leases                        | 10,164.18     |
| 615600.000     | Satellite Expenses            | 10,590.06     |
| 615800.000     | Internet Access               | 9,323.45      |
| 616000.000     | Late Charges                  | 52,892.45     |
| 616100.000     | Bank Charges                  | 957.21        |
| 616200.000     | Advertising - help wanted     | 435.48        |
| 616300.000     | Advertising - Promotional     | 1,996.66      |
| 616400.000     | Business Promotional Expenses | 1,886.68      |
| 616600.000     | CORI                          | 2,461.07      |
| 616700.000     | Filing Fees                   | 596.69        |
| 616800.000     | Credit Card Expense           | 3,589.81      |
| 616900.000     | Marketing Expenses            | 1,000.00      |
| 617030.000     | Interest Expense - LOC        | 64,731.24     |
| 617031.000     | LOC Fees - Unused Line        | 4,682.40      |
| 617032.000     | LOC Fees - Col Mgmt           | 4,929.14      |
| 617050.000     | Finance Charge                | (36,201.22)   |
| 617100.000     | Fines & Penalties             | 70,411.50     |
| 617300.000     | Sales Taxes                   | 1,517.00      |
| 617800.000     | Stimulus 19 Expense           | 16,435.99     |
| 618000.000     | General Liability Insurance   | 277,058.84    |
| 619900.000     | Prior Year Adjustments        | 200.39        |
| 621000.000     | Rent Expense                  | 1,629,599.00  |
| 623000.000     | Personal Property Tax         | 1,502.69      |
| 624000.000     | Dep'n - Land Improvement      | 562.50        |
| 625000.000     | Dep'n - Leasehold Improvement | 41,033.02     |
| 626000.000     | Dep'n - Furniture & Fixture   | 7,318.29      |
| 626200.000     | Dep'n - Equipment             | 4,475.76      |
| 626500.000     | Dep'n - Computer Harware      | 2,755.90      |
| 627500.000     | Amort - Other Assets          | 4,912.80      |
| 628000.000     | Amort - Goodwill              | 1,051,674.90  |
| 628500.000     | Amort - Deferred Closing Cost | 44,700.33     |
| 631000.000     | Salaries - Plant              | 178,521.08    |
| 631100.000     | Salaries - Security           | 144,371.40    |
| 632000.000     | Purchased Service - Plant     | 131,825.02    |
| 636000.000     | Gas                           | 78,594.54     |
| 636100.000     | Electricity                   | 353,552.64    |

| <u>Account</u> | <u>Description</u>             | <u>Amount</u> |
|----------------|--------------------------------|---------------|
| 636200.000     | Water & Sewerage               | 325,180.91    |
| 637000.000     | Trash Removal                  | 20,999.41     |
| 637300.000     | Snow Removal                   | 7,970.00      |
| 638000.000     | Repairs                        | 1,617.42      |
| 639000.000     | Supplies & Expenses - Plant    | 26,690.59     |
| 641000.000     | Salaries - Dietary             | 696,841.92    |
| 641050.000     | Salaries - Dietary Aide        | 18,621.38     |
| 641100.000     | Salaries - Dietician           | 40,839.82     |
| 642000.000     | Purchased Service - Dietary    | 1,235.00      |
| 644000.000     | Raw Food                       | 352,994.32    |
| 645000.000     | Food Supplements               | 4,903.61      |
| 649000.000     | Supplies & Expenses - Dietary  | 59,330.33     |
| 651000.000     | Salaries - Laundry             | 218,916.94    |
| 653000.000     | Linen & Bedding                | 15,087.45     |
| 659000.000     | Supplies & Expenses - Laundry  | 3,241.46      |
| 661000.000     | Salaries - Housekeeping        | 299,501.03    |
| 669000.000     | Supplies & Exp. - Housekeeping | 47,650.76     |
| 671000.000     | Salary - Director of Nursing   | 26,920.00     |
| 671100.000     | Salaries - ADON                | 20,320.83     |
| 671200.000     | Salaries - Nursing Manager     | 306.00        |
| 671400.000     | Salaries - Staff Development   | 7,384.31      |
| 671500.000     | Salaries - Case Manager        | 102,919.75    |
| 671600.000     | Salaries - MDS/OBRA            | 294,486.62    |
| 671800.000     | Salaries - MMQ Eval Nurse      | 9,993.59      |
| 672100.000     | Salaries - R.N. Unit A         | 80,947.15     |
| 672200.000     | Salaries - R.N. Unit B         | 267,857.10    |
| 672300.000     | Salaries - R.N. Unit C         | 467,413.36    |
| 672400.000     | Salaries - R.N. Unit D         | 2,625.68      |
| 673100.000     | Salaries - L.P.N. Unit A       | 786,571.37    |
| 673200.000     | Salaries - L.P.N. Unit B       | 454,610.50    |
| 673300.000     | Salaries - L.P.N. Unit C       | 103,077.61    |
| 673400.000     | Salaries - L.P.N. Unit D       | 312,129.91    |
| 674100.000     | Salaries - C.N.A. Unit A       | 872,269.79    |
| 674200.000     | Salaries - C.N.A. Unit B       | 559,322.38    |
| 674300.000     | Salaries - C.N.A. Unit C       | 794,860.84    |
| 674400.000     | Salaries - C.N.A. Unit D       | 525,228.19    |

| <u>Account</u> | <u>Description</u>                  | <u>Amount</u> |
|----------------|-------------------------------------|---------------|
| 674600.000     | Salaries-RCA Unit A                 | 60,187.85     |
| 675100.000     | Salaries - Medical Records          | 74,267.18     |
| 675200.000     | Salaries - Nursing Clerical         | 183,811.73    |
| 675300.000     | Salaries - Nursing Scheduler        | 12,446.21     |
| 676000.000     | Purchase Service-Director Of Nursin | 27,189.25     |
| 676100.000     | Purchased Serv. - RN Unit A         | 75,670.45     |
| 676200.000     | Purchased Serv. - RN Unit B         | 62,467.19     |
| 676300.000     | Purchased Serv. - RN Unit C         | 56,961.53     |
| 677100.000     | Purchased Serv. - LPN Unit A        | 125,689.62    |
| 677200.000     | Purchased Serv. - LPN Unit B        | 69,399.82     |
| 677300.000     | Purchased Serv. - LPN Unit C        | 50,471.45     |
| 678100.000     | Purchased Serv. - CNA Unit A        | 38,970.98     |
| 678200.000     | Purchased Serv. - CNA Unit B        | 16,622.66     |
| 678300.000     | Purchased Serv. - CNA Unit C        | 20,277.50     |
| 678500.000     | Medical Director                    | 39,000.00     |
| 678900.000     | Nursing Consultant                  | 130,048.24    |
| 679100.000     | MDS Consultant                      | 55,248.20     |
| 679200.000     | MMQ Consultant                      | 11,234.96     |
| 679400.000     | Pharmacy Consultant                 | 3,624.00      |
| 679900.000     | Supplies & Expense - Nursing        | 174,664.99    |
| 681000.000     | Salaries - Social Services          | 161,071.21    |
| 681100.000     | Salaries - Admissions               | 94,288.51     |
| 681200.000     | Salaries - Clinical Liaison         | 84,450.50     |
| 682000.000     | Purchased Serv - Social Services    | 23,848.21     |
| 683000.000     | Social Service Consultant           | 1,800.00      |
| 689000.000     | Supplies & Expenses - Social Servic | 1,840.75      |
| 691000.000     | Salaries - Activities               | 229,698.36    |
| 692000.000     | Purchased Service - Activities      | 3,308.80      |
| 699000.000     | Supplies & Expenses - Activities    | 3,116.30      |
| 712100.000     | Physical Therapy - Private          | 66.00         |
| 712200.000     | Physical Therapy - Medicare A       | 84,341.54     |
| 712300.000     | Physical Therapy - Medicare B       | 29,552.79     |
| 712400.000     | Physical Therapy - Medicaid         | 11,605.60     |
| 712500.000     | Physical Therapy - Managed Care     | 64,700.84     |
| 712600.000     | Physical Therapy - PACE             | 44,729.33     |
| 722100.000     | Occ. Therapy - Private              | 66.00         |



| <u>Account</u> | <u>Description</u>                 | <u>Amount</u> |
|----------------|------------------------------------|---------------|
| 722200.000     | Occ. Therapy - Medicare A          | 84,942.88     |
| 722300.000     | Occ. Therapy - Medicare B          | 41,043.47     |
| 722400.000     | Occ. Therapy - Medicaid            | 13,794.60     |
| 722500.000     | Occ. Therapy - Managed Care        | 60,888.85     |
| 722600.000     | Occ. Therapy - PACE                | 43,814.52     |
| 732100.000     | Speech Therapy - Private           | 66.00         |
| 732200.000     | Speech Therapy - Medicare A        | 4,481.58      |
| 732300.000     | Speech Therapy - Medicare B        | 9,763.93      |
| 732400.000     | Speech Therapy - Medicaid          | 1,474.00      |
| 732500.000     | Speech Therapy - Managed Care      | 4,793.77      |
| 732600.000     | Speech Therapy - PACE              | 2,095.83      |
| 742500.000     | Respiratory Therapy - Managed Care | 170.00        |
| 746200.000     | IV Therapy - Medicare A            | 1,227.00      |
| 746500.000     | IV Therapy - Managed Care          | 372.00        |
| 752200.000     | Oxygen - Medicare A                | 5,745.38      |
| 752500.000     | Oxygen - Managed Care              | 21,730.73     |
| 756200.000     | Pharmacy - Medicare A              | 49,032.00     |
| 756500.000     | Pharmacy - Managed Care            | 10,188.00     |
| 759000.000     | Supplies - Pharmacy                | 677.33        |
| 762200.000     | Laboratory - Medicare A            | 8,336.37      |
| 762400.000     | Laboratory - Medicaid              | 39.89         |
| 762500.000     | Laboratory - Managed Care          | 15,865.65     |
| 762600.000     | Laboratory - PACE                  | 35.00         |
| 763000.000     | Laboratory - Non-billable          | 177.00        |
| 766200.000     | X-Ray - Medicare A                 | 1,318.92      |
| 766500.000     | X-Ray - Managed Care               | 2,170.01      |
| 767000.000     | X-Ray - Non-billable               | 93.50         |
| 782300.000     | Vaccine - Medicare B               | 10,220.40     |
| 783000.000     | Vaccine - Non-billable             | 144.76        |
| 786200.000     | Medical Supplies - Medicare A      | 1,867.28      |
| 786400.000     | Medical Supplies - Medicaid        | 4,982.31      |
| 786500.000     | Medical Supplies - Managed Care    | 4,969.07      |
| 786600.000     | Medical Supplies - PACE            | 1,678.78      |
| 787000.000     | Medical Supplies - Non-billable    | 7,764.76      |
| 792200.000     | Complex Medical - Medicare A       | 106.25        |
| 792400.000     | Complex Medical - Medicaid         | 8,624.33      |

| <b><u>Account</u></b> | <b><u>Description</u></b>      | <b><u>Amount</u></b> |
|-----------------------|--------------------------------|----------------------|
| 792500.000            | Complex Medical - Managed Care | 10,227.04            |
| 792600.000            | Complex Medical - PACE         | 2,140.95             |
| 793000.000            | Complex Medical - Non-billable | 677.44               |
| 796200.000            | Transportation - Medicare A    | 2,019.81             |
| 797000.000            | Transportation - Non-billable  | 2,986.84             |
| 801000.000            | Outpatient Ancillary Expenses  | 197.64               |
| 804000.000            | Supplies & Expenses - Rehab    | 2,603.85             |
|                       | <b>Total Expenses</b>          | <b>18,649,558.37</b> |

|                                     |                        |
|-------------------------------------|------------------------|
| <b>Total Assets</b>                 | <b>7,012,014.97</b>    |
| <b>Total Liabilities and Equity</b> | <b>(7,012,014.97)</b>  |
| <b>Total Revenue</b>                | <b>(14,562,322.70)</b> |
| <b>Total Expenses</b>               | <b>18,649,558.37</b>   |
| <b>Net (Income) / Loss</b>          | <b>4,087,235.67</b>    |

|     |         |     |        |           |            | Eastpointe Rehab<br>Trial Balance<br>1/1/22 - 12/31/22 |                     |                        |             |          |                  |
|-----|---------|-----|--------|-----------|------------|--|---------------------|------------------------|-------------|----------|------------------|
| Sch | Line    | Col | Sub    | Orig acct | Account    | Description  | Year-to-Date        | Comment                | PY          | CY Adjmt | Ln Total         |
| 6   | L1.1    | 1   |        | 1025      | 101000.000 | Cash - Operating                                       | (178,653.85)        |                        |             |          |                  |
| 6   | L1.1    | 1   |        | 1025      | 102000.000 | Cash - Petty   | 2,060.70            |                        |             |          |                  |
| 6   | L1.1    | 1   |        | 1025      | 103000.000 | Cash - Special   | 16,430.11           |                        |             |          |                  |
| 6   | L1.1    | 1   |        | 1025      | 104000.000 | PNA Checking Account                                   | 25,476.33           |                        |             |          |                  |
| 6   | L1.1    | 1   |        | 1025      | 104100.000 | PNA Savings Account                                    | 156,085.09          |                        |             |          |                  |
| 6   | L1.1    | 1   |        | 1025      | 104200.000 | Resident Council Account                               | 5,587.24            |                        |             |          | 26,986           |
| 6   | L1.5    | 1   |        | 1063      | 111000.000 | A/R - Private  | 221,552.03          |                        |             |          |                  |
| 6   | L1.5    | 1   |        | 1073      | 112000.000 | A/R - Medicare Part A                                  | 94,218.16           |                        |             |          |                  |
| 6   | L1.5    | 1   |        | 1073      | 112500.000 | A/R - Medicare Part B                                  | 2,481.53            |                        |             |          |                  |
| 6   | L1.5    | 1   |        | 1079      | 113000.000 | A/R - Medicaid   | 889,587.18          |                        |             |          |                  |
| 6   | L1.5    | 1   |        | 1079      | 114000.000 | A/R - Hospice  | 33,069.22           |                        |             |          |                  |
| 6   | L1.5    | 1   |        | 1066      | 115000.000 | A/R - Managed Care                                     | 29,903.90           |                        |             |          |                  |
| 6   | L1.5    | 1   |        | 1083      | 115500.000 | A/R - PACE   | 550,156.46          |                        |             |          |                  |
| 6   | L1.5    | 1   |        | 1089      | 117100.000 | A/R - Co-Insurance Part A                              | 106,936.79          |                        |             |          |                  |
| 6   | L1.5    | 1   |        | 1089      | 117200.000 | A/R - Co-Insurance Part B                              | 11,744.49           |                        |             |          |                  |
| 6   | L1.5    | 1   |        | 1063      | 117400.000 | A/R - Resources  | 105,796.70          |                        |             |          |                  |
| 6   | L1.5    | 1   |        | 1089      | 117700.000 | A/R - Other  | 36,283.93           |                        |             |          | 2,081,730        |
| 6   | L1.8    | 1   |        | 1180      | 264100.000 | Due To/From Salem LLC                                  | 11,300.00           |                        |             |          |                  |
| 6   | L1.8    | 1   |        | 1180      | 264650.000 | Due To From Northbridge Rehab Cente                    | 3,760.00            |                        |             |          | 15,060           |
| 6   | L1.13   | 1   |        | 1280      | 152000.000 | Prepaid - Insurance                                    | (83,536.25)         |                        |             |          | (83,536)         |
| 6   | L1.15   | 1   |        | 1300      | 151000.000 | Prepaid - Expenses                                     | 25,015.91           |                        |             |          |                  |
| 6   | L1.15   | 1   |        | 1300      | 157000.000 | Prepaid - Other Expenses                               | 550.00              |                        |             |          |                  |
| 6   | L1.15   | 1   |        | 1300      | 158100.000 | Exchange - PNA   | (11,915.52)         |                        |             |          |                  |
| 6   | L1.15   | 1   |        | 1300      | 158200.000 | Exchange - Other                                       | 28,389.64           |                        |             |          |                  |
| 6   | L1.15   | 1   |        | 1300      | 158300.000 | Resident Refunds                                       | (270.80)            |                        |             |          | 41,769           |
| 6   | L1.17   | 1   |        | 1140      | 119000.000 | Reserve For Bad Debts                                  | 462,028.11          | other; debit balance   |             |          |                  |
| 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                       | (8,831.00)          |                        |             |          | 463,585          |
| 6   | L2.3    | 1   | L1.3 4 | 1626.1    | 161000.000 | Leasehold Improvements                                 | 420,597.69          |                        |             |          |                  |
| 6   | L2.3    | 1   | L1.3 4 | 1631.1    | 162000.000 | Land Improvements                                      | 5,625.00            |                        |             |          |                  |
| 6   | L2.3    | 1   | L1.3 7 | 1627.2    | 167000.000 | Accum. Dep'n - Leasehold Improve.                      | (108,228.57)        |                        |             |          |                  |
| 6   | L2.3    | 1   | L1.3 7 | 1632.2    | 167100.000 | Accum. Dep'n - Land Improve.                           | (3,006.58)          |                        |             |          | 314,988          |
| 6   | L2.4    | 1   | L1.4 4 | 1651.1    | 163000.000 | Furniture & Fixture                                    | 492,579.77          |                        |             |          |                  |
| 6   | L2.4    | 1   | L1.4 4 | 1651.1    | 163500.000 | Equipment  | 46,425.53           |                        |             |          |                  |
| 6   | L2.4    | 1   | L1.4 4 | 1651.1    | 164000.000 | Computer Hardware                                      | 61,762.60           |                        |             |          |                  |
| 6   | L2.4    | 1   | L1.4 4 | 1651.1    | 166000.000 | Other Assets   | 17,162.81           |                        |             |          |                  |
| 6   | L2.4    | 1   | L1.4 7 | 1652.2    | 167200.000 | Accum. Dep'n - Furniture & Fixture                     | (490,176.50)        |                        |             |          |                  |
| 6   | L2.4    | 1   | L1.4 7 | 1652.2    | 167300.000 | Accum. Dep'n - Equipment                               | (29,852.49)         |                        |             |          |                  |
| 6   | L2.4    | 1   | L1.4 7 | 1652.2    | 167400.000 | Accum. Dep'n - Computer Hardware                       | (50,790.01)         |                        |             |          |                  |
| 6   | L2.4    | 1   | L1.4 7 | 1652.2    | 167600.000 | Accum. Dep'n - Other Assets                            | (12,048.61)         |                        |             |          | 35,063           |
| 6   | L2.5    | 1   | L1.5 4 | 1710.1    | 165000.000 | Computer Software                                      | 599.15              |                        |             |          |                  |
| 6   | L2.5    | 1   | L1.5 7 | 1710.2    | 167500.000 | Accum. Amort. - Computer Software                      | (599.15)            |                        |             |          | -                |
| 6   | L3A.100 | 2   |        | 1960      | 182000.000 | Other Deposits   | 3,398.00            |                        |             |          |                  |
| 6   | L3A.100 | 2   |        | 1940      | 185000.000 | Goodwill   | 10,516,748.97       |                        |             |          |                  |
| 6   | L3A.100 | 2   |        | 1940      | 185500.000 | Accum Amort - Goodwill                                 | (6,411,172.40)      |                        |             |          | 4,108,975        |
| 6   | L3.5    | 1   |        | 1975.1    | 186000.000 | Deferred Closing Cost                                  | 134,100.99          |                        |             |          | 134,101          |
| 6   | L3.6    | 1   |        | 1975.2    | 186500.000 | Accum Amort - Deferred Closing Cost                    | (111,645.33)        |                        |             |          | (111,645)        |
|     |         |     |        |           |            | <b>Total Assets</b>                                    | <b>7,027,074.97</b> |                        |             |          | <b>7,027,075</b> |
| 6   | L5.1    | 1   |        | 2020      | 201000.000 | Accounts Payable                                       | (1,477,622.52)      |                        |             |          | (1,477,623)      |
| 6   | L5.2    | 1   |        | 2030      | 203000.000 | Accrued Expenses                                       | (117,100.99)        |                        |             |          | (117,101)        |
| 6   | L5.3    | 1   |        | 2030      | 245000.000 | Due Medicaid - User Fees                               | (737,831.03)        |                        |             |          | (737,831)        |
| 6   | L5.6    | 1   |        | 2320      | 276000.000 | Loan Payable - LOC                                     | (917,360.59)        |                        |             |          |                  |
| 6   | L5.6    | 1   |        | 2160      | 282000.000 | Capital Lease - Current Portion                        | (1,744.00)          |                        |             |          | (919,105)        |
| 6   | L5.7    | 1   |        | 2200      | 211000.000 | Federal Withholding Taxes                              | 1,382.33            |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 212000.000 | State Withholding Taxes                                | (2,978.74)          |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 213000.000 | FICA W/H - Social Security                             | (1,000.00)          |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2220      | 216000.000 | 401K Withholding                                       | 9,199.77            |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 216500.000 | 401K Loan Repayment                                    | (9,956.00)          |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 219100.000 | Other Payroll W/H Accident                             | (1,056.93)          |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 219101.000 | Other Payroll W/H Hospital Indemnity                   | (867.00)            |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 219200.000 | Other Payroll W/H- Cancer                              | 605.60              |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 219300.000 | Other Payroll W/H Critical                             | (2,565.15)          |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 219400.000 | Other Payroll W/H- Illness                             | (844.62)            |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 219500.000 | Other Payroll W/H Life                                 | 1,364.09            |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 219600.000 | Other Payroll W/H- LTD                                 | 1,159.44            |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 219700.000 | Other Payroll W/H STD                                  | 9,559.88            |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 219800.000 | Other Payroll W/H Vision                               | 2,763.03            |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2190      | 220000.000 | Accrued Salaries & Wages                               | (375,228.05)        |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2190      | 221000.000 | Accrued Vacation                                       | (257,869.26)        |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2190      | 222000.000 | Accrued Sick   | (23,473.32)         |                        |             |          |                  |
| 6   | L5.7    | 1   |        | 2200      | 223000.000 | Accrued Payroll Taxes                                  | (31,486.80)         |                        |             |          | (681,292)        |
| 6   | L5.10   | 1   |        | 2290      | 203100.000 | PNA Checking Account - Due To Reside                   | (25,164.67)         |                        |             |          |                  |
| 6   | L5.10   | 1   |        | 2290      | 203200.000 | PNA Savings Account - Due To Reside                    | (156,085.09)        |                        |             |          |                  |
| 6   | L5.10   | 1   |        | 2290      | 203300.000 | Resident Council Account - Due To R                    | (5,587.24)          |                        |             |          | (186,837)        |
| 6   | L6.2    | 1   |        | 1180      | 261000.000 | Due To/From Pointe Group Care, LLC                     | (2,589,498.06)      |                        |             |          |                  |
| 6   | L6.2    | 1   |        | 1180      | 266000.000 | Due To/from 255 Central Ave LLC                        | (1,724,797.63)      |                        |             |          |                  |
| 6   | L6.2    | 1   |        | 1180      | 271000.000 | Due To/From Eastpointe NH, Inc.                        | 0.20                | minor, leave liability |             |          | (4,314,295)      |
| 6   | L8B.1   | 1   |        | 2520      | 304000.000 | Member Equity  | (9,868,178.71)      |                        | (9,868,179) | -        |                  |
| 6   | L8B.1   | 1   |        | 2520      | 305000.000 | Member Equity - Pointe Aperiore Inve                   | (666,666.00)        |                        | (666,666)   | -        |                  |
| 6   | L8B.1   | 1   |        | 2520      | 308000.000 | Retained Earnings                                      | 6,838,655.42        |                        |             |          | (3,696,189)      |

| Eastpointe Rehab<br>Trial Balance<br>1/1/22 - 12/31/22 |       |     |        |           |            |                                       |                        |         |         |           |                     |
|--|-------|-----|--------|-----------|------------|---------------------------------------|------------------------|---------|---------|-----------|---------------------|
| Sch  | Line  | Col | Sub    | Orig acct | Account    | Description                           | Year-to-Date           | Comment | PY      | CY Adjmt  | Ln Total            |
| 6  | L8B.4 | 1   |        |           | 306100.000 | Member Distribution - Ben Berkowitz   | 172,778.00             |         | 172,778 |           |                     |
| 6  | L8B.4 | 1   |        |           |            | Net (Income) / Loss                   | 4,087,235.67           |         |         |           | 4,260,014           |
| 6  | L8B.5 | 1   | 6B.4 7 | 2540      | 306000.000 | Member Distribution - Pointe Apero    | 274,722.22             |         | 229,722 | 45,000.00 |                     |
| 6  | L8B.5 | 1   | 6B.2 7 | 2540      | 306200.000 | Member Distribution - David Berkowi   | 172,779.00             |         |         | -         |                     |
| 6  | L8B.5 | 1   | 6B.3 7 | 2540      | 306300.000 | Member Distribution - Yosef Meystel   | 172,776.00             |         | 172,776 | -         |                     |
| 6  | L8B.5 | 1   | 6B.4 8 | 2540      | 307000.000 | PAI Guaranteed Payments               | 222,906.78             |         | 173,637 | 49,270.28 | 843,184             |
|  |       |     |        |           |            | <b>Total Liabilities &amp; Equity</b> | <b>(7,027,074.97)</b>  |         |         |           | <b>(7,027,075)</b>  |
| 2  | L1.1  | 1   |        | 3003.1    | 401000.000 | Private Income                        | (560,967.00)           |         |         |           | (560,967)           |
| 2  | L1.2  | 1   |        | 3003.2    | 406000.000 | Managed Care Income                   | (352,621.62)           |         |         |           | (352,622)           |
| 2  | L1.2  | 2   | 2.2    | 3005.2    | 431500.000 | Physical Therapy - Managed Care       | (71,459.90)            |         |         |           |                     |
| 2  | L1.2  | 2   | 2.2    | 3005.2    | 432500.000 | Occ. Therapy - Managed Care           | (69,971.57)            |         |         |           |                     |
| 2  | L1.2  | 2   | 2.2    | 3005.2    | 433500.000 | Speech Therapy - Managed Care         | (8,053.52)             |         |         |           |                     |
| 2  | L1.2  | 2   | 2.2    | 3005.2    | 435500.000 | IV Therapy - Managed Care             | (744.00)               |         |         |           |                     |
| 2  | L1.2  | 2   | 2.3    | 3005.2    | 436500.000 | Oxygen - Managed Care                 | (2,897.88)             |         |         |           |                     |
| 2  | L1.2  | 2   | 2.1    | 3005.2    | 437500.000 | Pharmacy - Managed Care               | (15,048.00)            |         |         |           |                     |
| 2  | L1.2  | 2   | 2.4    | 3005.2    | 438500.000 | Laboratory - Managed Care             | (8,223.50)             |         |         |           |                     |
| 2  | L1.2  | 2   | 2.4    | 3005.2    | 439500.000 | X-Ray - Managed Care                  | (1,533.62)             |         |         |           |                     |
| 2  | L1.2  | 2   | 2.3    | 3005.2    | 444500.000 | Medical Supplies - Managed Care       | (5,490.98)             |         |         |           |                     |
| 2  | L1.2  | 2   | 2.3    | 3005.2    | 445500.000 | Complex Medical - Managed Care        | (5,212.04)             |         |         |           | (188,635)           |
| 2  | L1.2  | 1   |        | 3003.2    | 487000.000 | Cont. Adj. - Managed Care             | 173,286.84             |         |         |           | 173,287             |
| 2  | L1.4  | 1   |        | 3003.4    | 402000.000 | Medicare Income                       | (1,956,230.78)         |         |         |           |                     |
| 2  | L1.4  | 1   |        |           | 402100.000 | 2% Medicare Sequestration             | 21,887.18              |         |         |           |                     |
| 2  | L1.4  | 1   |        | 3003.4    | 409000.000 | Medicare Cost Settlement              | (1,752.00)             |         |         |           | (1,936,096)         |
| 2  | L1.4  | 2   | 2.2    | 3005.4    | 431200.000 | Physical Therapy - Medicare A         | (120,532.64)           |         |         |           |                     |
| 2  | L1.4  | 2   | 2.2    | 3005.4    | 431300.000 | Physical Therapy - Medicare B         | (46,986.66)            |         |         |           |                     |
| 2  | L1.4  | 2   | 2.2    |           | 432200.000 | Occ. Therapy - Medicare A             | (135,165.29)           |         |         |           |                     |
| 2  | L1.4  | 2   | 2.2    | 3005.4    | 432300.000 | Occ. Therapy - Medicare B             | (71,252.67)            |         |         |           |                     |
| 2  | L1.4  | 2   | 2.2    | 3005.4    | 433200.000 | Speech Therapy - Medicare A           | (10,209.60)            |         |         |           |                     |
| 2  | L1.4  | 2   | 2.2    | 3005.4    | 433300.000 | Speech Therapy - Medicare B           | (12,782.27)            |         |         |           |                     |
| 2  | L1.4  | 2   | 2.2    | 3005.4    | 435200.000 | IV Therapy - Medicare A               | (2,454.00)             |         |         |           |                     |
| 2  | L1.4  | 2   | 2.3    | 3005.4    | 436200.000 | Oxygen - Medicare A                   | (8,693.64)             |         |         |           |                     |
| 2  | L1.4  | 2   | 2.1    | 3005.4    | 437200.000 | Pharmacy - Medicare A                 | (101,478.98)           |         |         |           |                     |
| 2  | L1.4  | 2   | 2.4    | 3005.4    | 438200.000 | Laboratory - Medicare A               | (13,218.42)            |         |         |           |                     |
| 2  | L1.4  | 2   | 2.4    | 3005.4    | 439200.000 | X-Ray - Medicare A                    | (1,624.00)             |         |         |           |                     |
| 2  | L1.4  | 2   | 2.3    | 3005.4    | 444200.000 | Medical Supplies - Medicare A         | (3,734.56)             |         |         |           |                     |
| 2  | L1.4  | 2   | 2.3    |           | 445200.000 | Complex Medical - Medicare A          | (212.50)               |         |         |           |                     |
| 2  | L1.4  | 2   | 2.4    | 3005.4    | 446200.000 | Transportation - Medicare A           | (1,060.00)             |         |         |           | (529,405)           |
| 2  | L1.4  | 1   |        | 3003.4    | 482000.000 | Cont. Adj. - Medicare A               | 398,383.63             |         |         |           |                     |
| 2  | L1.4  | 1   |        | 3003.4    | 483000.000 | Cont. Adj. - Medicare B               | 24,357.42              |         |         |           | 422,741             |
| 2  | L1.6  | 1   |        | 3003.6    | 403000.000 | Medicaid Income                       | (6,165,273.38)         |         |         |           |                     |
| 2  | L1.6  | 1   |        | 3003.6    | 405000.000 | Hospice Income                        | (445,735.97)           |         |         |           | (6,611,009)         |
| 2  | L1.6  | 2   | 2.2    | 3005.6    | 431400.000 | Physical Therapy - Medicaid           | (28,641.32)            |         |         |           |                     |
| 2  | L1.6  | 2   | 2.2    | 3005.6    | 432400.000 | Occ. Therapy - Medicaid               | (30,939.01)            |         |         |           |                     |
| 2  | L1.6  | 2   | 2.2    | 3005.6    | 433400.000 | Speech Therapy - Medicaid             | (5,066.25)             |         |         |           |                     |
| 2  | L1.6  | 2   | 2.1    | 3005.6    | 437400.000 | Pharmacy - Medicaid                   | (252.00)               |         |         |           |                     |
| 2  | L1.6  | 2   | 2.4    | 3005.6    | 438400.000 | Laboratory - Medicaid                 | (1,012.10)             |         |         |           | (65,911)            |
| 2  | L1.6  | 1   |        | 3003.6    | 484000.000 | Cont. Adj. - Medicaid                 | 65,910.68              |         |         |           | 65,911              |
| 2  | L1.10 | 1   |        | 3003.8    | 407000.000 | PACE Income                           | (3,534,025.43)         |         |         |           | (3,534,025)         |
| 2  | L1.10 | 2   | 2.2    | 3005.8    | 431600.000 | Physical Therapy - PACE               | (169,159.11)           |         |         |           |                     |
| 2  | L1.10 | 2   | 2.2    | 3005.8    | 432600.000 | Occ. Therapy - PACE                   | (178,114.40)           |         |         |           |                     |
| 2  | L1.10 | 2   | 2.2    | 3005.8    | 433600.000 | Speech Therapy - PACE                 | (9,575.17)             |         |         |           |                     |
| 2  | L1.10 | 2   | 2.3    | 3005.8    | 436600.000 | Oxygen - PACE                         | (28,871.16)            |         |         |           |                     |
| 2  | L1.10 | 2   | 2.1    | 3005.8    | 437600.000 | Pharmacy - PACE                       | (5,364.00)             |         |         |           |                     |
| 2  | L1.10 | 2   | 2.4    | 3005.8    | 438600.000 | Laboratory - PACE                     | (17,614.20)            |         |         |           |                     |
| 2  | L1.10 | 2   | 2.4    | 3005.8    | 439600.000 | X-Ray - PACE                          | (2,806.40)             |         |         |           |                     |
| 2  | L1.10 | 2   | 2.3    | 3005.8    | 444600.000 | Medical Supplies - PACE               | (18,626.70)            |         |         |           |                     |
| 2  | L1.10 | 2   | 2.3    | 3005.8    | 445600.000 | Complex Medical - PACE                | (4,281.90)             |         |         |           | (434,413)           |
| 2  | L1.10 | 1   |        | 3003.8    | 488000.000 | Cont. Adj. - PACE                     | 263,206.82             |         |         |           | 263,207             |
| 2  | L3.2  | 1   |        | 3120.0    | 498100.000 | Other Income-Stimulus                 | (1,253,839.30)         |         |         |           | (1,253,839)         |
| 2  | L3.4  | 1   |        | 3150.0    | 496000.000 | Vending Income                        | (119.40)               |         |         |           | (119)               |
| 2  | L3.7  | 1   |        | 3180.0    | 497500.000 | Interest Income                       | (23,343.12)            |         |         |           | (23,343)            |
| 2  | L3.11 | 1   |        | 3193.0    | 491000.000 | Barber/Beauty Income                  | (725.90)               |         |         |           |                     |
| 2  | L3.11 | 1   |        |           | 492000.000 | TV/Satellite Rental Income            | (7,665.00)             |         |         |           |                     |
| 2  | L3.11 | 1   |        |           | 492500.000 | Telephone Rental Income               | (250.00)               |         |         |           |                     |
| 2  | L3.11 | 1   |        | 3193.0    | 498000.000 | Other Income                          | (319.59)               |         |         |           | (8,960)             |
|  |       |     |        |           |            |                                       | <b>(14,574,199.88)</b> |         |         |           | <b>(14,574,200)</b> |
| 3  | L1.1  | 1   |        | 6020.1    | 671000.000 | Salary - Director of Nursing          | 26,920.00              |         |         |           |                     |
| 3  | L1.1  | 1   |        | 6020.1    | 671100.000 | Salaries - ADON                       | 20,320.83              |         |         |           |                     |
| 3  | L1.1  | 1   |        | 6020.1    | 671200.000 | Salaries - Nursing Manager            | 306.00                 |         |         |           | 47,547              |
| 3  | L1.5  | 1   |        | 6025.2    | 676000.000 | Purchase Service-Director Of Nursin   | 27,189.25              |         |         |           | 27,189              |
| 3  | L1.7  | 1   |        | 6030.1    | 672100.000 | Salaries - R.N. Unit A                | 80,947.15              |         |         |           |                     |
| 3  | L1.7  | 1   |        | 6030.1    | 672200.000 | Salaries - R.N. Unit B                | 267,857.10             |         |         |           |                     |
| 3  | L1.7  | 1   |        | 6030.1    | 672300.000 | Salaries - R.N. Unit C                | 467,413.36             |         |         |           |                     |
| 3  | L1.7  | 1   |        | 6030.1    | 672400.000 | Salaries - R.N. Unit D                | 2,625.68               |         |         |           | 818,843             |
| 3  | L1.11 | 1   |        | 6035.2    | 676100.000 | Purchased Serv. - RN Unit A           | 75,670.45              |         |         |           |                     |
| 3  | L1.11 | 1   |        | 6035.2    | 676200.000 | Purchased Serv. - RN Unit B           | 62,467.19              |         |         |           |                     |
| 3  | L1.11 | 1   |        | 6035.2    | 676300.000 | Purchased Serv. - RN Unit C           | 56,961.53              |         |         |           | 195,099             |
| 3  | L1.12 | 1   |        | 6041.1    | 673100.000 | Salaries - L.P.N. Unit A              | 786,571.37             |         |         |           |                     |
| 3  | L1.12 | 1   |        | 6041.1    | 673200.000 | Salaries - L.P.N. Unit B              | 454,610.50             |         |         |           |                     |

| Eastpointe Rehab<br>Trial Balance<br>1/1/22 - 12/31/22 |        |     |     |           |            |                                  |              |                               |    |          |           |
|--|--------|-----|-----|-----------|------------|----------------------------------|--------------|-------------------------------|----|----------|-----------|
| Sch  | Line   | Col | Sub | Orig acct | Account    | Description                      | Year-to-Date | Comment                       | PY | CY Adjmt | Ln Total  |
| 3  | L.1.12 | 1   |     | 6041.1    | 673300.000 | Salaries - L.P.N. Unit C         | 103,077.61   |                               |    |          |           |
| 3  | L.1.12 | 1   |     | 6041.1    | 673400.000 | Salaries - L.P.N. Unit D         | 312,129.91   |                               |    |          | 1,656,389 |
| 3  | L.1.16 | 1   |     | 6042.2    | 677100.000 | Purchased Serv. - LPN Unit A     | 125,689.62   |                               |    |          |           |
| 3  | L.1.16 | 1   |     | 6042.2    | 677200.000 | Purchased Serv. - LPN Unit B     | 69,399.82    |                               |    |          |           |
| 3  | L.1.16 | 1   |     | 6042.2    | 677300.000 | Purchased Serv. - LPN Unit C     | 50,471.45    |                               |    |          | 245,561   |
| 3  | L.1.17 | 1   |     | 6051.1    | 674100.000 | Salaries - C.N.A. Unit A         | 872,269.79   |                               |    |          |           |
| 3  | L.1.17 | 1   |     | 6051.1    | 674200.000 | Salaries - C.N.A. Unit B         | 559,322.38   |                               |    |          |           |
| 3  | L.1.17 | 1   |     | 6051.1    | 674300.000 | Salaries - C.N.A. Unit C         | 794,860.84   |                               |    |          |           |
| 3  | L.1.17 | 1   |     | 6051.1    | 674400.000 | Salaries - C.N.A. Unit D         | 525,228.19   |                               |    |          | 2,751,681 |
| 3  | L.1.21 | 1   |     | 6052.2    | 678100.000 | Purchased Serv. - CNA Unit A     | 38,970.98    |                               |    |          |           |
| 3  | L.1.21 | 1   |     | 6052.2    | 678200.000 | Purchased Serv. - CNA Unit B     | 16,622.66    |                               |    |          |           |
| 3  | L.1.21 | 1   |     | 6052.2    | 678300.000 | Purchased Serv. - CNA Unit C     | 20,277.50    |                               |    |          | 75,871    |
| 3  | L.2.1  | 1   |     | 4110.1    | 611000.000 | Salary - Administrator           | 132,428.20   |                               |    |          | 132,428   |
| 3  | L.2.4  | 1   |     | 7924.3    | 611700.000 | Purchased Service - Admin.       | 22,652.50    |                               |    |          | 22,653    |
| 3  | L.2.7  | 1   |     | 4140.1    | 611500.000 | Salaries - Clerical              | 339,014.41   |                               |    |          |           |
| 3  | L.2.7  | 1   |     | 4140.1    | 675200.000 | Salaries - Nursing Clerical      | 183,811.73   |                               |    |          |           |
| 3  | L.2.7  | 1   |     | 4140.1    | 675300.000 | Salaries - Nursing Scheduler     | 12,446.21    |                               |    |          | 535,272   |
| 3  | L.2.10 | 1   |     | 7926.3    | 611800.000 | Purchased Service - Clerical     | 62,610.18    |                               |    |          | 62,610    |
| 3  | L.2.11 | 1   |     | 4150.3    | 614500.000 | Data Processing/Billing Services | 4,371.57     |                               |    |          |           |
| 3  | L.2.11 | 1   |     | 4150.3    | 614600.000 | Payroll Services                 | 40,344.22    |                               |    |          | 44,716    |
| 3  | L.2.12 | 1   |     |           | 614800.000 | Postage                          | 2,813.54     |                               |    |          |           |
| 3  | L.2.12 | 1   |     | 4250.5    | 615000.000 | Office Supplies & Expenses       | 17,612.85    |                               |    |          |           |
| 3  | L.2.12 | 1   |     | 4250.5    | 615600.000 | Satellite Expenses               | 10,590.06    |                               |    |          |           |
| 3  | L.2.12 | 1   |     | 4250.5    | 617300.000 | Sales Taxes                      | 1,517.00     |                               |    |          | 32,533    |
| 3  | L.2.13 | 1   |     | 4261.5    | 614700.000 | Telephone                        | 12,697.02    |                               |    |          |           |
| 3  | L.2.13 | 1   |     | 4261.5    | 615800.000 | Internet Access                  | 9,323.45     |                               |    |          | 22,020    |
| 3  | L.2.15 | 1   |     | 4280.5    | 613400.000 | Travel/Conventions/Meetings      | 1,002.86     |                               |    |          | 1,003     |
| 3  | L.2.16 | 1   |     | 4295.7    | 616200.000 | Advertising - help wanted        | 435.48       |                               |    |          | 435       |
| 3  | L.2.17 | 1   |     | 4301.7    | 615100.000 | Licenses & Dues                  | 17,592.80    |                               |    |          | 17,593    |
| 3  | L.2.18 | 1   |     | 4306.2    | 613200.000 | Seminars & In-service            | 5,610.00     |                               |    |          | 5,610     |
| 3  | L.2.19 | 1   |     | 4360.3    | 614100.000 | Accounting Fees                  | 10,429.00    |                               |    |          | 10,429    |
| 3  | L.2.20 | 1   |     | 4431.7    | 618000.000 | General Liability Insurance      | 277,058.84   |                               |    |          | 277,059   |
| 3  | L.2.22 | 1   |     | 4440.0    | 613600.000 | Software Support                 | 64,195.98    |                               |    |          |           |
| 3  | L.2.22 | 1   |     | 4440.0    | 614200.000 | Professional Services            | 2,476.66     |                               |    |          |           |
| 3  | L.2.22 | 1   |     | 4538.8    | 616100.000 | Bank Charges                     | 957.21       |                               |    |          |           |
| 3  | L.2.22 | 1   |     | 4440.0    | 616600.000 | CORI                             | 2,461.07     |                               |    |          |           |
| 3  | L.2.22 | 1   |     | 4538.8    | 616700.000 | Filing Fees                      | 596.69       |                               |    |          |           |
| 3  | L.2.22 | 1   |     | 4538.8    | 616800.000 | Credit Card Expense              | 3,589.81     |                               |    |          |           |
| 3  | L.2.22 | 1   |     | 4440.0    | 617030.000 | Interest Expense - LOC           | 64,731.24    |                               |    |          |           |
| 3  | L.2.22 | 1   |     | 4440.0    | 617031.000 | LOC Fees - Unused Line           | 4,682.40     |                               |    |          |           |
| 3  | L.2.22 | 1   |     | 4440.0    | 617032.000 | LOC Fees - Col Mgmt              | 4,929.14     |                               |    |          |           |
| 3  | L.2.22 | 1   |     | 4440.0    | 617050.000 | Finance Charge                   | (36,201.22)  |                               |    |          |           |
| 3  | L.2.22 | 1   |     | 3193.0    | 409995.000 | Small Balance Adjustments        | 11,877.18    | moved to Sch 3; debit balance |    |          | 124,296   |
| 3  | L.2B.1 | 1   |     | 8012.0    | 612200.000 | User Fee Assessment              | 982,721.54   | offset                        |    |          |           |
| 3  | L.2B.1 | 1   |     | 8015.0    | 616000.000 | Late Charges                     | 52,892.45    | offset                        |    |          |           |
| 3  | L.2B.1 | 1   |     | 4298.7    | 616300.000 | Advertising - Promotional        | 1,996.66     | offset                        |    |          |           |
| 3  | L.2B.1 | 1   |     | 4298.7    | 616400.000 | Business Promotional Expenses    | 1,886.68     | offset                        |    |          |           |
| 3  | L.2B.1 | 1   |     | 4298.7    | 616900.000 | Marketing Expenses               | 1,000.00     | offset                        |    |          |           |
| 3  | L.2B.1 | 1   |     | 8015.0    | 617100.000 | Fines & Penalties                | 70,411.50    | offset                        |    |          | 1,110,909 |
| 3  | L.2B.6 | 1   |     | 4390.7    | 614000.000 | Legal Fees                       | 71,016.98    | offset                        |    |          | 71,017    |
| 3  | L.2B.8 | 1   |     | 4160.3    | 612000.000 | Management Fees                  | 798,541.71   |                               |    |          | 798,542   |
| 3  | L.2B.9 | 1   |     | 4160.6    | 678900.000 | Nursing Consultant               | 130,048.24   |                               |    |          | 130,048   |
| 3  | L.3.1  | 1   |     | 4306.1    | 671400.000 | Salaries - Staff Development     | 7,384.31     |                               |    |          | 7,384     |
| 3  | L.3.5  | 1   |     | 5105.1    | 631000.000 | Salaries - Plant                 | 178,521.08   |                               |    |          |           |
| 3  | L.3.5  | 1   |     | 5105.1    | 631100.000 | Salaries - Security              | 144,371.40   |                               |    |          | 322,892   |
| 3  | L.3.8  | 1   |     | 5110.3    | 632000.000 | Purchased Service - Plant        | 131,825.02   |                               |    |          | 131,825   |
| 3  | L.3.9  | 1   |     | 5115.5    | 637000.000 | Trash Removal                    | 20,999.41    |                               |    |          |           |
| 3  | L.3.9  | 1   |     | 5115.5    | 637300.000 | Snow Removal                     | 7,970.00     |                               |    |          |           |
| 3  | L.3.9  | 1   |     | 5115.5    | 639000.000 | Supplies & Expenses - Plant      | 26,690.59    |                               |    |          | 55,660    |
| 3  | L.3.10 | 1   |     | 5120.5    | 636000.000 | Gas                              | 78,594.54    |                               |    |          |           |
| 3  | L.3.10 | 1   |     | 5120.5    | 636100.000 | Electricity                      | 353,552.64   |                               |    |          |           |
| 3  | L.3.10 | 1   |     | 5120.5    | 636200.000 | Water & Sewerage                 | 325,180.91   |                               |    |          | 757,328   |
| 3  | L.3.11 | 1   |     | 5130.7    | 638000.000 | Repairs                          | 1,617.42     |                               |    |          | 1,617     |
| 3  | L.3.13 | 1   |     | 5231.1    | 641100.000 | Salaries - Dietician             | 40,839.82    |                               |    |          | 40,840    |
| 3  | L.3.18 | 1   |     | 5205.1    | 641000.000 | Salaries - Dietary               | 696,841.92   |                               |    |          |           |
| 3  | L.3.18 | 1   |     | 5205.1    | 641050.000 | Salaries - Dietary Aide          | 18,621.38    |                               |    |          | 715,463   |
| 3  | L.3.21 | 1   |     | 5220.5    | 644000.000 | Raw Food                         | 352,994.32   |                               |    |          |           |
| 3  | L.3.21 | 1   |     | 5220.5    | 645000.000 | Food Supplements                 | 4,903.61     |                               |    |          | 357,898   |
| 3  | L.3.22 | 1   |     | 5221.3    | 642000.000 | Purchased Service - Dietary      | 1,235.00     |                               |    |          | 1,235     |
| 3  | L.3.23 | 1   |     | 5235.5    | 649000.000 | Supplies & Expenses - Dietary    | 59,330.33    |                               |    |          | 59,330    |
| 3  | L.3.24 | 1   |     | 5310.1    | 651000.000 | Salaries - Laundry               | 218,916.94   |                               |    |          |           |
| 3  | L.3.24 | 1   |     | 5410.1    | 661000.000 | Salaries - Housekeeping          | 299,501.03   |                               |    |          | 518,418   |
| 3  | L.3.28 | 1   |     | 5330.5    | 659000.000 | Supplies & Expenses - Laundry    | 3,241.46     |                               |    |          |           |
| 3  | L.3.28 | 1   |     | 5420.5    | 669000.000 | Supplies & Exp. - Housekeeping   | 47,650.76    |                               |    |          | 50,892    |
| 3  | L.3.29 | 1   |     | 5340.5    | 653000.000 | Linen & Bedding                  | 15,087.45    |                               |    |          | 15,087    |
| 3  | L.3.36 | 1   |     | 6505.1    | 675100.000 | Salaries - Medical Records       | 74,267.18    |                               |    |          | 74,267    |
| 3  | L.3.40 | 1   |     | 6508.1    | 671600.000 | Salaries - MDS/OBRA              | 294,486.62   |                               |    |          |           |
| 3  | L.3.40 | 1   |     | 6506.1    | 671800.000 | Salaries - MMQ Eval Nurse        | 9,993.59     |                               |    |          | 304,480   |
| 3  | L.3.43 | 1   |     | 7932.3    | 679100.000 | MDS Consultant                   | 55,248.20    |                               |    |          |           |
| 3  | L.3.43 | 1   |     | 7918.3    | 679200.000 | MMQ Consultant                   | 11,234.96    |                               |    |          | 66,483    |
| 3  | L.3.48 | 1   |     | 6540.0    | 671500.000 | Salaries - Case Manager          | 102,919.75   |                               |    |          |           |

| Eastpointe Rehab<br>Trial Balance<br>1/1/22 - 12/31/22 |       |     |        |           |                      |                                    |              |                              |    |          |           |
|--|-------|-----|--------|-----------|----------------------|------------------------------------|--------------|------------------------------|----|----------|-----------|
| Sch  | Line  | Col | Sub    | Orig acct | Account              | Description                        | Year-to-Date | Comment                      | PY | CY Adjmt | Ln Total  |
| 3  | L3.48 | 1   |        | 6540.0    | 681000.000           | Salaries - Social Services         | 161,071.21   |                              |    |          |           |
| 3  | L3.48 | 1   |        | 6540.0    | 681100.000           | Salaries - Admissions              | 94,288.51    |                              |    |          |           |
| 3  | L3.48 | 1   |        | 6540.0    | 681200.000           | Salaries - Clinical Liaison        | 84,450.50    |                              |    |          | 442,730   |
| 3  | L3.51 | 1   |        | 7920.3    | 682000.000           | Purchased Serv - Social Services   | 23,848.21    |                              |    |          |           |
| 3  | L3.51 | 1   |        | 7920.3    | 683000.000           | Social Service Consultant          | 1,800.00     |                              |    |          | 25,648    |
| 3  | L3.59 | 1   |        |           |                      | Reclass Indirect Therapy           | 131,502.92   |                              |    |          | 131,503   |
| 3  | L3.62 | 1   |        |           |                      | Reclass Indirect Therapy           | (131,502.92) |                              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 712100.000           | Physical Therapy - Private         | 66.00        | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 712200.000           | Physical Therapy - Medicare A      | 84,341.54    | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 712300.000           | Physical Therapy - Medicare B      | 29,552.79    | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 712400.000           | Physical Therapy - Medicaid        | 11,605.60    | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 712500.000           | Physical Therapy - Managed Care    | 64,700.84    | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 712600.000           | Physical Therapy - PACE            | 44,729.33    | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 722100.000           | Occ. Therapy - Private             | 66.00        | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 722200.000           | Occ. Therapy - Medicare A          | 84,942.88    | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 722300.000           | Occ. Therapy - Medicare B          | 41,043.47    | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 722400.000           | Occ. Therapy - Medicaid            | 13,794.60    | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 722500.000           | Occ. Therapy - Managed Care        | 60,888.85    | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 722600.000           | Occ. Therapy - PACE                | 43,814.52    | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        |           |                      | Speech Therapy - Private           | 66.00        |                              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 732200.000           | Speech Therapy - Medicare A        | 4,481.58     | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 732300.000           | Speech Therapy - Medicare B        | 9,763.93     | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 732400.000           | Speech Therapy - Medicaid          | 1,474.00     | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 732500.000           | Speech Therapy - Managed Care      | 4,793.77     | offset, reclass              |    |          |           |
| 3  | L3.62 | 1   |        | 7014.3    | 732600.000           | Speech Therapy - PACE              | 2,095.83     | offset, reclass              |    |          | 370,719   |
| 3  | L3.64 | 1   |        | 7021.1    | 691000.000           | Salaries - Activities              | 229,698.36   |                              |    |          | 229,698   |
| 3  | L3.67 | 1   |        | 7022.3    | 692000.000           | Purchased Service - Activities     | 3,308.80     |                              |    |          | 3,309     |
| 3  | L3.68 | 1   |        | 7023.5    | 699000.000           | Supplies & Expenses - Activities   | 3,116.30     |                              |    |          | 3,116     |
| 3  | L3.70 | 1   |        | RCA       | 674600.000           | Salaries-RCA Unit A                | 60,187.85    |                              |    |          | 60,188    |
| 3  | L3.78 | 1   |        | 4275.5    | 613500.000           | Mileage Reimbursement              | 1,169.15     |                              |    |          | 1,169     |
| 3  | L3.82 | 1   |        | 6511.3    | 678500.000           | Medical Director                   | 39,000.00    |                              |    |          | 39,000    |
| 3  | L3.87 | 1   |        | 6520.5    | 746200.000           | IV Therapy - Medicare A            | 1,227.00     | offset, reclass              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 746500.000           | IV Therapy - Managed Care          | 372.00       | offset, reclass              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 756200.000           | Pharmacy - Medicare A              | 49,032.00    | offset                       |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 756500.000           | Pharmacy - Managed Care            | 10,188.00    | offset                       |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 759000.000           | Supplies - Pharmacy                | 677.33       | offset                       |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 762200.000           | Laboratory - Medicare A            | 8,336.37     |                              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 762400.000           | Laboratory - Medicaid              | 39.89        |                              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 762500.000           | Laboratory - Managed Care          | 15,865.65    |                              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 762600.000           | Laboratory - PACE                  | 35.00        |                              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 763000.000           | Laboratory - Non-billable          | 177.00       |                              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 766200.000           | X-Ray - Medicare A                 | 1,318.92     |                              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 766500.000           | X-Ray - Managed Care               | 2,170.01     |                              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 767000.000           | X-Ray - Non-billable               | 93.50        |                              |    |          |           |
| 3  | L3.87 | 1   |        | 0         | 782300.000           | Vaccine - Medicare B               | 10,220.40    |                              |    |          |           |
| 3  | L3.87 | 1   |        | 0         | 783000.000           | Vaccine - Non-billable             | 144.76       |                              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 796200.000           | Transportation - Medicare A        | 2,019.81     |                              |    |          |           |
| 3  | L3.87 | 1   |        | 6520.5    | 797000.000           | Transportation - Non-billable      | 2,986.84     |                              |    |          | 104,904   |
| 3  | L3.89 | 1   |        | 6522.5    | 617800.000           | Stimulus 19 Expense                | 16,435.99    | routine                      |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 679900.000           | Supplies & Expense - Nursing       | 174,664.99   |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 689000.000           | Supplies & Expenses - Social Serv  | 1,840.75     |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 742500.000           | Respiratory Therapy - Managed Care | 170.00       |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 752200.000           | Oxygen - Medicare A                | 5,745.38     |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 752500.000           | Oxygen - Managed Care              | 21,730.73    |                              |    |          |           |
| 3  | L3.89 | 1   |        |           |                      | Medical Supplies - Medicare A      | 1,867.28     |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 786400.000           | Medical Supplies - Medicaid        | 4,982.31     |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 786500.000           | Medical Supplies - Managed Care    | 4,969.07     |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 786600.000           | Medical Supplies - PACE            | 1,678.78     |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 787000.000           | Medical Supplies - Non-billable    | 7,764.76     |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 792200.000           | Complex Medical - Medicare A       | 106.25       |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 792400.000           | Complex Medical - Medicaid         | 8,624.33     |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 792500.000           | Complex Medical - Managed Care     | 10,227.04    |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 792600.000           | Complex Medical - PACE             | 2,140.95     |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 793000.000           | Complex Medical - Non-billable     | 677.44       |                              |    |          |           |
| 3  | L3.89 | 1   |        | 6522.5    | 804000.000           | Supplies & Expenses - Rehab        | 2,603.85     | minor, assume house supplies |    |          | 266,230   |
| 3  | L3.92 | 1   |        | 6530.0    | 679400.000           | Pharmacy Consultant                | 3,624.00     |                              |    |          | 3,624     |
| 3  | L4.1  | 1   | L1.3 6 | 4565.8    | 624000.000           | Dep'n - Land Improvement           | 562.50       |                              |    |          |           |
| 3  | L4.1  | 1   | L1.3 6 | 4565.8    | 625000.000           | Dep'n - Leasehold Improvement      | 41,033.02    |                              |    |          |           |
| 3  | L4.1  | 1   | L1.4 6 | 4570.8    | 626000.000           | Dep'n - Furniture & Fixture        | 7,318.29     |                              |    |          |           |
| 3  | L4.1  | 1   | L1.4 6 | 4570.8    | 626200.000           | Dep'n - Equipment                  | 4,475.76     |                              |    |          |           |
| 3  | L4.1  | 1   | L1.4 6 | 4570.8    | 626500.000           | Dep'n - Computer Harware           | 2,755.90     |                              |    |          |           |
| 3  | L4.1  | 1   | L1.4 6 | 4570.8    | 627500.000           | Amort - Other Assets               | 4,912.80     |                              |    |          | 61,058    |
| 3  | L4.10 | 1   |        | 4515.8    | 623000.000           | Personal Property Tax              | 1,502.69     |                              |    |          |           |
| 3  | L4.10 | 1   |        | 4538.8    | 628000.000           | Amort - Goodwill                   | 1,051,674.90 | offset                       |    |          |           |
| 3  | L4.10 | 1   |        | 4538.8    | 628500.000           | Amort - Deferred Closing Cost      | 44,700.33    |                              |    |          | 1,097,878 |
| 3  | L4.12 | 1   |        | 4538.8    | 615300.000           | Leases                             | 10,164.18    |                              |    |          | 10,164    |
| 3  | L4.14 | 1   |        | 4535.8    | 621000.000           | Rent Expense                       | 1,629,599.00 | offset                       |    |          | 1,629,599 |
| 4  | L3.11 | 1   |        | 8065.0    | 619900.000           | Prior Year Adjustments             | 200.39       | offset                       |    |          | 200       |
| 4  | L3.4  | 1   |        | 8046.0    | 801000.000           | Outpatient Ancillary Expenses      | 197.64       | offset                       |    |          | 198       |
| Ben Other  | LBen  | r   |        |           | Ben Other 612700.000 | Group Dental Insurance             | 24,840.12    |                              |    |          |           |
| Ben Other  | LBen  | r   |        |           | Ben Other 613300.000 | Employee Benefits - Other          | 7,945.10     |                              |    |          | 32,785    |

|             |             |            |            |                  |                |                                 |                        |                |             |                 |                   |
|-------------|-------------|------------|------------|------------------|----------------|---------------------------------|------------------------|----------------|-------------|-----------------|-------------------|
|             |             |            |            |                  |                | Eastpointe Rehab                |                        |                |             |                 |                   |
|             |             |            |            |                  |                | Trial Balance                   |                        |                |             |                 |                   |
|             |             |            |            |                  |                | 1/1/22 - 12/31/22               |                        |                |             |                 |                   |
| <b>Sch</b>  | <b>Line</b> | <b>Col</b> | <b>Sub</b> | <b>Orig acct</b> | <b>Account</b> | <b>Description</b>              | <b>Year-to-Date</b>    | <b>Comment</b> | <b>PY</b>   | <b>CY Adjmt</b> | <b>Ln Total</b>   |
| Health Life | LHeal       | e          |            | Health Life      | 612600.000     | Group Health Insurance          | 547,173.57             |                |             |                 |                   |
| Health Life | LHeal       | e          |            | Health Life      | 612800.000     | Group Life/STD Insurance        | 20,362.04              |                |             |                 | 567,536           |
| Pension     | LPens       | n          |            | Pension          | 613000.000     | Pension Expense                 | 43,523.14              |                |             |                 | 43,523            |
| PR Tax      | LPR T       | x          |            | PR Tax           | 612500.000     | Payroll Taxes                   | 715,236.99             |                |             |                 | 715,237           |
| Work Comp   | LWork       | p          |            | Work Comp        | 612900.000     | Workers Comp. Insurance         | 122,961.75             |                |             |                 | 122,962           |
|             |             |            |            |                  |                | <b>Total Operating Expenses</b> | <b>18,661,435.55</b>   |                |             |                 | <b>18,661,436</b> |
|             |             |            |            |                  |                | <b>Assets</b>                   | <b>7,027,074.97</b>    | 7027074.97     | -           |                 |                   |
|             |             |            |            |                  |                | <b>Liabilities &amp; Equity</b> | <b>(7,027,074.97)</b>  | -7027074.97    | (0.00)      |                 |                   |
|             |             |            |            |                  |                | <b>Revenues</b>                 | <b>(14,574,199.88)</b> | 14,574,199.88  |             |                 |                   |
|             |             |            |            |                  |                | <b>Expense</b>                  | <b>18,661,435.55</b>   | 18,649,558.37  | (11,877.18) |                 |                   |
|             |             |            |            |                  |                | <b>Net Loss</b>                 | <b>4,087,235.67</b>    |                |             |                 |                   |