

						Baypointe Rehab					
						Trial Balance					
						1/1/23 - 12/31/23					
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
2	L1.1	1		3003.1	401000.000	Private Income	(2,936,665.00)				
2	L1.1	1		3003.1	481000.000	Cont Adj - Private	105.50				(2,936,560)
2	L1.1	2		3005.1	445100.000	Complex Medical - Private	8.50				
2	L1.1	2		0	446100.000	Transportation - Private	-				
2	L1.1	2	2.2	3005.1	431100.000	Physical Therapy - Private	(105.50)				
2	L1.1	2	2.2	3005.1	432100.000	Occ. Therapy - Private	-				
2	L1.1	2	2.2	3005.1	433100.000	Speech Therapy - Private	-				
2	L1.1	2	2.3	3005.1	436100.000	Oxygen - Private	-				
2	L1.1	2	2.3	0	437100.000	Pharmacy - Private	-				
2	L1.1	2	2.4	0	438100.000	Laboratory - Private	-				(97)
2	L1.2	1		3003.2	406000.000	Managed Care Income	(1,117,554.33)				
2	L1.2	1		3003.2	487000.000	Cont Adj - Managed Care	486,664.74				(630,890)
2	L1.2	2		3005.2	431500.000	Physical Therapy - Managed Care	(200,790.46)				
2	L1.2	2		3005.2	432500.000	Occ Therapy - Managed Care	(187,122.49)				
2	L1.2	2		3005.2	433500.000	Speech Therapy - Managed Care	(27,037.38)				
2	L1.2	2		3005.2	437500.000	Pharmacy - Managed Care	(110,794.26)				
2	L1.2	2		3005.2	438500.000	Laboratory - Managed Care	(25,710.87)				
2	L1.2	2		3005.2	439500.000	X-Ray - Managed Care	(16,960.30)				
2	L1.2	2		3005.2	441500.000	EKG - Managed Care	(1,275.00)				
2	L1.2	2		3005.2	444500.000	Medical Supplies - Managed Care	-				
2	L1.2	2		3005.2	445500.000	Complex Medical - Managed Care	(2,461.25)				
2	L1.2	2			446500.000	Transportation - Managed Care	(185.76)				
2	L1.2	2	2.3	3005.2	436500.000	Oxygen - Managed Care	-				
2	L1.2	2	2.2	3005.2	435500.000	IV Therapy - Managed Care	(4,546.00)				(576,884)
2	L1.4	1		3003.4	402300.000	2% Medicare Sequestrn-Mngd Car	-				
2	L1.4	1		3003.4	402000.000	Medicare Income	(3,804,741.92)				
2	L1.4	1		3003.4	402100.000	2% Medicare Sequestration	67,157.67				
2	L1.4	1		3003.4	482000.000	Cont Adj - Medicare A	870,004.29				
2	L1.4	1		3003.4	483000.000	Cont Adj - Medicare B	24,563.01				
2	L1.4	1			409500.000	Medicaid Rate Adjustment	143,084.92				
2	L1.4	1		3003.4	402200.000	2% Medicare Sequestration - P	397.69				
2	L1.4	1		3003.4	409000.000	Medicare Cost Settlement	(431.00)				(2,699,965)
2	L1.4	2		3005.4	435400.000	IV Therapy - Medicaid	-				
2	L1.4	2	2.2	3005.4	431200.000	Physical Therapy - Medicare A	(246,562.64)				
2	L1.4	2	2.2	3005.4	431300.000	Physical Therapy - Medicare B	(66,306.53)				
2	L1.4	2	2.2	3005.4	432200.000	Occ Therapy - Medicare A	(279,010.13)				
2	L1.4	2	2.2	3005.4	432300.000	Occ Therapy - Medicare B	(41,636.15)				
2	L1.4	2	2.2	3005.4	433200.000	Speech Therapy - Medicare A	(26,514.04)				
2	L1.4	2	2.2	3005.4	433300.000	Speech Therapy - Medicare B	(13,224.70)				
2	L1.4	2	2.2	3005.4	435200.000	IV Therapy - Medicare A	(3,152.00)				
2	L1.4	2	2.1	3005.4	437200.000	Pharmacy - Medicare A	(255,713.39)				
2	L1.4	2	2.4	3005.4	438200.000	Laboratory - Medicare A	(50,647.29)				
2	L1.4	2	2.4	3005.4	439200.000	X-Ray - Medicare A	(29,447.26)				
2	L1.4	2	2.4	3005.4	441200.000	EKG - Medicare A	(2,325.00)				
2	L1.4	2	2.3	3005.4	444200.000	Medical Supplies - Medicare A	-				
2	L1.4	2	2.3	3005.4	445200.000	Complex Medical - Medicare A	(1,788.00)				
2	L1.4	2	2.4	3005.4	446200.000	Transportation - Medicare A	(1,911.42)				
2	L1.4	2	2.3	3005.4	436200.000	Oxygen - Medicare A	-				(1,018,239)
2	L1.6	1		3003.6	403000.000	Medicaid Income	(7,289,949.47)				
2	L1.6	1		3003.6	405000.000	Hospice Income	(578,106.35)				
2	L1.6	1		3003.6	484000.000	Cont Adj - Medicaid	10,444.62				(7,857,611)
2	L1.6	2	2.2	3005.6	431400.000	Physical Therapy - Medicaid	(1,252.37)				
2	L1.6	2	2.2	3005.6	432400.000	Occ Therapy - Medicaid	(6,169.00)				
2	L1.6	2	2.2	3005.6	433400.000	Speech Therapy - Medicaid	(2,230.23)				
2	L1.6	2	2.4	3005.6	438400.000	Laboratory - Medicaid	(220.77)				
2	L1.6	2	2.3	3005.6	445400.000	Complex Medical - Medicaid	(368.00)				
2	L1.6	2	2.3	3005.6	436400.000	Oxygen - Medicaid	-				
2	L1.6	2	2.1	3005.6	437400.000	Pharmacy - Medicaid	(204.25)				
2	L1.6	2	2.4	3005.6	439400.000	X-Ray - Medicaid	-				
2	L1.6	2	2.3	3005.6	444400.000	Medical Supplies - Medicaid	-				(10,445)
2	L1.10	1		3003.8	407000.000	PACE Income	(1,999,277.97)				
2	L1.10	1		3003.8	488000.000	Cont Adj - PACE	190,235.21				(1,809,043)
2	L1.10	2		3005.8	435600.000	IV Therapy - PACE	-				
2	L1.10	2		3005.8	436600.000	Oxygen - PACE	-				
2	L1.10	2	2.2	3005.8	431600.000	Physical Therapy - PACE	(46,991.14)				
2	L1.10	2	2.2	3005.8	432600.000	Occ Therapy - PACE	(80,373.30)				
2	L1.10	2	2.2	3005.8	433600.000	Speech Therapy - PACE	(1,660.30)				
2	L1.10	2		3005.8	437600.000	Pharmacy - PACE	(46,953.38)				
2	L1.10	2	2.4	3005.8	438600.000	Laboratory - PACE	(7,656.83)				
2	L1.10	2	2.4	3005.8	439600.000	X-Ray - PACE	(5,577.76)				
2	L1.10	2	2.3	3005.8	444600.000	Medical Supplies - PACE	-				
2	L1.10	2	2.3	3005.8	445600.000	Complex Medical - PACE	(1,022.50)				(190,235)
2	L1.15	2	2.3	0	446800.000	Transportation - Other	4,702.36				4,702
2	L3.2	1		3120.0	498100.000	Other Income - Stimulus	(69,936.00)				(69,936)
2	L3.3	1	0	0	493000.000	Laundry Income	(20.00)		0		(20)
2	L3.7	1		3180.0	497500.000	Interest Income	(125.47)				(125)
2	L3.11	1			491000.000	Barber/Beauty Income	(2,928,710.96)				
2	L3.11	1		3193.0	492000.000	TV/Satellite Rental Income	(12,073.21)				

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						Trial Balance					
						1/1/23 - 12/31/23					
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
2	L3.11	1		3193.0	492500.000	Telephone Rental Income	(11,349.31)		0		
2	L3.11	1		3193.0	498800.000	Sublease Income	-		0		
2	L3.11	1		0	499000.000	Purchase Discounts	-				
2	L3.11	1		3193.0	409999.000	AR Transfer/Suspense	-				
2	L3.11	1			409995.000	Small Balance Adjustments	13,558.28				
2	L3.11	1		3193.0	498000.000	Other Income	63,106.27				(2,875,469)
						Total Revenues	(20,670,815.58)				(20,670,816)
3	L1.1	1		6020.1	671000.000	Salary - Director of Nursing	137,590.56				
3	L1.1	1		6020.1	671100.000	Salaries - ADON	133,903.65				
3	L1.1	1		6020.1	671200.000	Salaries - Nursing Manager	-				271,494
3	L1.7	1		6030.1	672100.000	Salaries - RN Unit A	428,246.99				
3	L1.7	1		6030.1	672200.000	Salaries - RN Unit B	219,404.04				
3	L1.7	1		6030.1	672300.000	Salaries - RN Unit C	188,520.83				836,172
3	L1.11	1		6035.2	676100.000	Purchased Serv - RN Unit A	143,278.00				
3	L1.11	1		6035.2	676200.000	Purchased Serv - RN Unit B	-				
3	L1.11	1		6035.2	676300.000	Purchased Serv - RN Unit C	-				143,278
3	L1.12	1		6041.1	673100.000	Salaries - LPN Unit A	601,443.26				
3	L1.12	1		6041.1	673200.000	Salaries - LPN Unit B	420,825.03				
3	L1.12	1		6041.1	673300.000	Salaries - LPN Unit C	294,824.48				
3	L1.12	1		6041.1	673400.000	Salaries - LPN Unit D	32,032.26				1,349,125
3	L1.16	1		6042.2	677100.000	Purchased Serv - LPN Unit A	147,520.21				
3	L1.16	1		6042.2	677200.000	Purchased Serv - LPN Unit B	-				
3	L1.16	1		6042.2	677300.000	Purchased Serv - LPN Unit C	-				147,520
3	L1.17	1		6051.1	674100.000	Salaries - CNA Unit A	1,093,754.05				
3	L1.17	1		6051.1	674200.000	Salaries - CNA Unit B	816,255.55				
3	L1.17	1		6051.1	674300.000	Salaries - CNA Unit C	377,095.31				
3	L1.17	1		6051.1	674400.000	Salaries - CNA Unit D	59,102.02				2,346,207
3	L1.21	1		6052.2	678200.000	Purchased Serv - CNA Unit B	10,432.00				
3	L1.21	1		6052.2	678300.000	Purchased Serv - CNA Unit C	2,947.00				
3	L1.21	1		6052.2	678100.000	Purchased Serv - CNA Unit A	71,806.56				85,186
3	L2.1	1		4110.1	611000.000	Salary - Administrator	135,838.05				
3	L2.1	1		4110.1	611700.000	Salaries - CQI Infection Control	53,102.38				
3	L2.1	1		4110.1	611600.000	Salaries- IT	-				
3	L2.1	1		4110.1	611300.000	Salaries - Eve & w/e Manager	-				188,940
3	L2.4	1			611700.000	Purchased Service - Admin	-				-
3	L2.7	1		4140.1	611500.000	Salaries - Clerical	318,836.65				
3	L2.7	1		4140.1	675200.000	Salaries - Nursing Clerical	169,112.41				
3	L2.7	1		4140.1	675300.000	Salaries - Nursing Scheduler	-				487,949
3	L2.10	1			611800.000	Purchased Service - Clerical	3,513.60				3,514
3	L2.11	1		4150.3	614500.000	Data Processing/Billing Services	7,197.38				
3	L2.11	1		4150.3	614600.000	Payroll Services	40,528.32				47,726
3	L2.12	1		4250.5	614800.000	Postage	3,249.16				
3	L2.12	1		4250.5	615000.000	Office Supplies & Expenses	19,239.61				
3	L2.12	1		4250.5	615600.000	Satellite Expenses	30,262.56				52,751
3	L2.13	1		4261.5	614700.000	Telephone	25,635.87				
3	L2.13	1		4261.5	615800.000	Internet Access	6,181.01				31,817
3	L2.15	1			613400.000	Travel/Conventions/Meetings	97.83				98
3	L2.16	1		4295.7	616200.000	Advertising - help wanted	-				-
3	L2.17	1		4301.7	615100.000	Licenses & Dues	22,937.16				22,937
3	L2.18	1			613200.000	Seminars & In-service	5,438.00				5,438
3	L2.19	1		4360.3	614100.000	Accounting Fees	11,200.00				
3	L2.19	1		4360.3	617010.000	Working Capital Admin Fee	-				11,200
3	L2.20	1		4431.7	618000.000	General Liability Insurance	251,189.74				251,190
3	L2.22	1			613600.000	Software Support	107,055.98				
3	L2.22	1		4440.0	614200.000	Professional Services	3,179.08				
3	L2.22	1		4570.8	615400.000	Equipment Rental	2,804.17				
3	L2.22	1		4538.8	616100.000	Bank Charges	1,502.22				
3	L2.22	1		4440.0	616600.000	CORI	305.85				
3	L2.22	1		4538.8	616700.000	Filing Fees	520.00				
3	L2.22	1		4538.8	616800.000	Credit Card Expense	4,870.83				
3	L2.22	1		4440.0	617031.000	LOC Fees - Unused Line	5,714.34				
3	L2.22	1		4440.0	617032.000	LOC Fees - Col Mgmt	3,922.10				
3	L2.22	1		4440.0	617030.000	Interest Expense - LOC	123,886.08				
3	L2.22	1		4440.0	617050.000	Finance Charge	12.82				
3	L2.22	1		4440.0	617080.000	Finance Charge - IPFS Corp	(43,881.66)				
3	L2.22	1		4440.0	617900.000	Miscellaneous Expenses	4,186.24				
3	L2.22	1		4440.0	617000.000	Interest Expenses	0.25				
3	L2.22	1		4440.0	616500.000	Donations	-	offset			
3	L2.22		0	0	617033.000	Misc Exp - LOC	103,501.01				
3	L2.22	1		0	617200.000	Taxes - Other	-				
3	L2.22	1		0	679500.000	C.N.A. Testing	-				317,579
3	L3.1	1		4306.1	671400.000	Salaries - Staff Development	111,532.16				111,532
3	L3.5	1		5105.1	631000.000	Salaries - Plant	323,167.73				323,168
3	L3.8	1		5110.3	632000.000	Purchased Service - Plant	56,294.56				
3	L3.8	1		5110.3	637100.000	Service Contracts	-				56,295
3	L3.9	1		5115.5	637000.000	Trash Removal	25,655.67				
3	L3.9	1		5115.5	637300.000	Snow Removal	5,900.00				

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Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adimt	Ln Total
3	L3.9	1		5115.5	639000.000	Supplies & Expenses - Plant	10,291.60				41,847
3	L3.10	1		5120.5	636000.000	Gas	31,877.28				
3	L3.10	1		5120.5	636100.000	Electricity	189,547.74				
3	L3.10	1		5120.5	636200.000	Water & Sewerage	324,778.57				546,204
3	L3.11	1		5130.7	638000.000	Repairs	2,381.98				
3	L3.11	1		5130.7	632100.000	P/S Therapy Pool Maintenance	-				2,382
3	L3.13	1		5231.1	641100.000	Salaries - Dietician	69,911.38				69,911
3	L3.16	1		5233.3	642100.000	Purchased Service - Dietician	-				-
3	L3.18	1		5205.1	641000.000	Salaries - Dietary	676,382.98				
3	L3.18	1		5205.1	641050.000	Salaries - Dietary Aide	276.49				676,659
3	L3.21	1		5220.5	644000.000	Raw Food	318,968.58				
3	L3.21	1		5220.5	645000.000	Food Supplements	34,812.43				353,781
3	L3.22	1		5221.3	642000.000	Purchased Service - Dietary	518.00				518
3	L3.23	1		5235.5	649000.000	Supplies & Expenses - Dietary	42,745.30				42,745
3	L3.24	1		5310.1	651000.000	Salaries - Laundry	163,315.38				
3	L3.24	1		5410.1	661000.000	Salaries - Housekeeping	279,167.47				442,483
3	L3.27	1		5310.1	652000.000	Purchased Service - Laundry	-				
3	L3.27	1		5410.1	662000.000	Purchased Service - Housekeep	-				-
3	L3.28	1		5330.5	659000.000	Supplies & Expenses - Laundry	11,607.48				
3	L3.28	1		5420.5	669000.000	Supplies & Exp - Housekeeping	56,171.60				67,779
3	L3.29	1		5340.5	653000.000	Linen & Bedding	15,777.83				15,778
3	L3.34	1		7916.3	679000.000	QA Consultant	-				-
3	L3.36	1		6505.1	675100.000	Salaries - Medical Records	87,978.29				87,978
3	L3.40	1		6508.1	671600.000	Salaries - MDS/OBRA	204,019.84				
3	L3.40	1		6506.1	671800.000	Salaries - MMQ Eval Nurse	71,808.79				275,829
3	L3.43	1		7932.3	679100.000	MDS Consultant	1,500.00				
3	L3.43	1		7918.3	679200.000	MMQ Consultant	-				1,500
3	L3.48	1		6540.0	671500.000	Salaries - Case Manager	138,420.95				
3	L3.48	1		6540.0	681000.000	Salaries - Social Services	174,768.49				
3	L3.48	1		6540.0	681100.000	Salaries - Admissions	138,467.16				
3	L3.48	1		6540.0	681200.000	Salaries - Clinical Liaison	111,626.89				563,283
3	L3.51	1		7920.3	682000.000	Purchased Serv - Social Services	3,593.28				
3	L3.51	1		7920.3	683000.000	Social Service Consultant	1,300.00				
3	L3.51	1		7920.3	682500.000	Purchased Service - Clinical Liaiso	-				
3	L3.51	1		4110.1	682700.000	Purchase Service-Admissions	-				4,893
3	L3.59	1				Reclass Indirect Therapy	160,671.86				160,672
3	L3.60	1		7014.3	741000.000	Salaries-RPT	107,913.46	offset, reclass			107,913
3	L3.62	1		7014.3	712200.000	Physical Therapy - Medicare A	174,787.06	offset, reclass			
3	L3.62	1		7014.3	712300.000	Physical Therapy - Medicare B	24,802.71	offset, reclass			
3	L3.62	1		7014.3	712400.000	Physical Therapy - Medicaid	614.20	offset, reclass			
3	L3.62	1		7014.3	712500.000	Physical Therapy - Managed Care	127,352.58	offset, reclass			
3	L3.62	1		7014.3	722200.000	Occ Therapy - Medicare A	177,692.14	offset, reclass			
3	L3.62	1		7014.3	722300.000	Occ Therapy - Medicare B	38,984.97	offset, reclass			
3	L3.62	1		7014.3	722400.000	Occ Therapy - Medicaid	176.00	offset, reclass			
3	L3.62	1		7014.3	722500.000	Occ Therapy - Managed Care	131,489.94	offset, reclass			
3	L3.62	1		7014.3	732200.000	Speech Therapy - Medicare A	4,070.87	offset, reclass			
3	L3.62	1		7014.3	732300.000	Speech Therapy - Medicare B	8,134.46	offset, reclass			
3	L3.62	1		7012.1	732100.000	Speech Therapy - Private	-	offset, reclass	offset, reclass		
3	L3.62	1		7014.3	732400.000	Speech Therapy - Medicaid	679.00	offset, reclass			
3	L3.62	1		7014.3	732500.000	Speech Therapy - Managed Care	14,718.49	offset, reclass			
3	L3.62	1		7014.3	712100.000	Physical Therapy - Private	150.70	offset, reclass			
3	L3.62	1		7014.3	722100.000	Occ. Therapy - Private	187.00	offset, reclass			
3	L3.62	1				Reclass Indirect Therapy	(160,671.86)				
3	L3.62	1		7014.3	712600.000	Physical Therapy - PACE	-	offset, reclass			
3	L3.62	1		7014.3	712800.000	Physical Therapy - Other	-	offset, reclass			
3	L3.62	1		7014.3	722600.000	Occ. Therapy - PACE	-	offset, reclass			
3	L3.62	1		7014.3	722800.000	Occ. Therapy - Other	-	offset, reclass			
3	L3.62	1		7014.3	732600.000	Speech Therapy - PACE	-	offset, reclass			
3	L3.62	1		7014.3	732800.000	Speech Therapy - Other	-	offset, reclass			543,168
3	L3.64	1		7021.1	691000.000	Salaries - Activities	196,276.31				
3	L3.64	1		7021.1	702000.000	Salaries - Rehab Aide	67,346.87				263,623
3	L3.67	1		7022.3	692000.000	Purchased Service - Activities	9,124.76				9,125
3	L3.68	1		7023.5	699000.000	Supplies & Expenses - Activities	10,894.85				10,895
3	L3.70	1		RCA	674600.000	Salaries - RCA Unit A	138,050.06				
3	L3.70	1		RCA	674700.000	Salaries- RCA Unit B	61,660.97				
3	L3.70	1		RCA	674800.000	Salaries - RCA Unit C	-				
3	L3.70	1		0	674900.000	Salaries-RCA Unit D	-				199,711
3	L3.78	1			613500.000	Mileage Reimbursement	15,009.22				15,009
3	L3.82	1		6511.3	678500.000	Medical Director	18,000.00				18,000
3	L3.87	1		6520.5	796800.000	Transportation - Other	5,935.00				
3	L3.87	1		6520.5	746100.000	IV Therapy - Private	191.00	offset, reclass			
3	L3.87	1		6520.5	746200.000	IV Therapy - Medicare A	3,732.59	offset, reclass			
3	L3.87	1		6520.5	746400.000	IV Therapy - Medicaid	(70.00)	offset, reclass			
3	L3.87	1		6520.5	756200.000	Pharmacy - Medicare A	(2,455.73)	offset			
3	L3.87	1		6520.5	756400.000	Pharmacy - Medicaid	95.21				
3	L3.87	1		6520.5	746600.000	IV Therapy - PACE	-	offset, reclass			
3	L3.87	1		6520.5	756500.000	Pharmacy - Managed Care	37,863.37	offset			
3	L3.87	1		6520.5	757000.000	Pharmacy - Non-billable	1,766.32				
3	L3.87	1		6520.5	759000.000	Supplies - Pharmacy	4,904.24	offset			

						Baypointe Rehab Trial Balance 1/1/23 - 12/31/23					
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
3	L3.87	1		6520.5	762200.000	Laboratory - Medicare A	33,286.43				
3	L3.87	1			762400.000	Laboratory - Medicaid	404.95				
3	L3.87	1			762500.000	Laboratory - Managed Care	18,154.75				
3	L3.87	1		6520.5	762600.000	Laboratory - PACE	46.05				
3	L3.87	1		6520.5	763000.000	Laboratory - Non-billable	18,948.77				
3	L3.87	1		6520.5	766200.000	X-Ray - Medicare A	18,073.27				
3	L3.87	1		6520.5	766500.000	X-Ray - Managed Care	11,927.13				
3	L3.87	1		6520.5	767000.000	X-Ray - Non-billable	1,569.68				
3	L3.87	1		6520.5	772200.000	EKG - Medicare A	1,350.00				
3	L3.87	1		6520.5	766600.000	X-Ray - PACE	-				
3	L3.87	1		6520.5	772500.000	EKG - Managed Care	675.00				
3	L3.87	1		6520.5	796100.000	Transportation - Private	210.00				
3	L3.87	1		6520.5	796200.000	Transportation - Medicare A	21,814.94				
3	L3.87	1		6520.5	796400.000	Transportation - Medicaid	3,120.22				
3	L3.87	1		6520.5	796500.000	Transportation - Managed Care	432.28				
3	L3.87	1		6520.5	797000.000	Transportation - Non-billable	57,344.80				
3	L3.87	1		6520.5	766400.000	X-Ray - Medicaid	450.00				
3	L3.87	1		6520.5	746500.000	IV Therapy - Managed Care	382.00	offset, reclass			
3	L3.87	1		0	752100.000	Oxygen - Private	-				
3	L3.87	1		6520.5	756100.000	Pharmacy - Private	-				
3	L3.87	1		6520.4	762100.000	Laboratory - Private	-				
3	L3.87	1		6520.5	782200.000	Vaccine - Medicare A	-				
3	L3.87	1		6520.5	782400.000	Vaccine - Medicaid	-				240,152
3	L3.89	1		6522.5	752200.000	Oxygen - Medicare A	15,709.80				
3	L3.89	1		6522.5	752400.000	Oxygen - Medicaid	1,482.00				
3	L3.89	1		6522.5	617800.000	Stimulus 19 Expense	-	routine			
3	L3.89	1		6522.5	679900.000	Supplies & Expense - Nursing	198,130.29				
3	L3.89	1		6522.5	689000.000	Supplies & Expenses - Social Servic	-				
3	L3.89	1		6522.5	752500.000	Oxygen - Managed Care	9,257.08				
3	L3.89	1		6522.5	753000.000	Oxygen - Non-billable	655.42				
3	L3.89	1		6522.5	754000.000	Oxygen	1,300.00				
3	L3.89	1		6522.5	786200.000	Medical Supplies - Medicare A	705.50				
3	L3.89	1		6522.5	786400.000	Medical Supplies - Medicaid	1,069.52				
3	L3.89	1		6522.5	786100.000	Medical Supplies - Private	-				
3	L3.89	1		6522.5	786500.000	Medical Supplies - Managed Care	415.12				
3	L3.89	1		6522.5	786600.000	Medical Supplies - PACE	650.94				
3	L3.89	1		6522.5	792100.000	Complex Medical - Private	1,483.50				
3	L3.89	1		6522.5	792200.000	Complex Medical - Medicare A	865.68				
3	L3.89	1		6522.5	792400.000	Complex Medical - Medicaid	5,102.20				
3	L3.89	1		6522.5	792500.000	Complex Medical - Managed Care	2,458.25				
3	L3.89	1		6522.5	792600.000	Complex Medical - PACE	2,837.31				
3	L3.89	1		6522.5	793000.000	Complex Medical - Non-billable	356.63				
3	L3.89	1		6522.5	804000.000	Supplies & Expenses - Rehab	1,164.52	minor, assume house supplies			
3	L3.89	1			792800.000	Complex Medical - Other	-				
3	L3.89	1		6522.5	786800.000	Medical Supplies - Other	-				
3	L3.89	1		6522.5	787000.000	Medical Supplies - Non-billab	-				243,644
3	L3.92	1		6530.0	679400.000	Pharmacy Consultant	-				-
3	L4.1	1	L1.3 6	4565.8	625000.000	Dep'n - Leasehold Improvement	13,196.40				
3	L4.1	1	L1.4 6	4570.8	626000.000	Dep'n - Furniture & Fixture	1,541.60				
3	L4.1	1	L1.4 6	4570.8	626200.000	Dep'n - Equipment	3,444.94				
3	L4.1	1	L1.4 6	4570.8	626500.000	Dep'n - Computer Harware	914.75				
3	L4.1	1	L1.4 6	4570.8	627500.000	Amort - Other Assets	287.50				
3	L4.1	1	L1.5 6	4585.8	627000.000	Amort - Computer Software	-				19,385
3	L4.2	1		4538.8	629000.000	Amort - Capital Lease	-				-
3	L4.10	1		4515.8	623000.000	Personal Property Tax	2,588.47				
3	L4.10	1		4538.8	628500.000	Amort - Deferred Closing Cost	13,789.12				16,378
3	L4.12	1		4538.8	628000.000	Amort - Goodwill	948,174.25	offset			
3	L4.12	1		4538.8	615300.000	Leases	10,441.57				958,616
3	L4.14	1		4535.8	621000.000	Rent Expense	1,578,299.00	offset			1,578,299
3	L2B.1	1		4298.7	616300.000	Advertising - Promotional	2,780.46	offset			
3	L2B.1	1		4298.7	616400.000	Business Promotional Expenses	18.32	offset			
3	L2B.1	1		4298.7	616900.000	Marketing Expenses	-	offset			2,799
3	L2B.10	1		0	617045.000	Interest Exp-Mizzen Cap	-				-
3	L2B.11	1		8015.0	616000.000	Late Charges	1,860.87	offset			
3	L2B.11	1		8015.0	617100.000	Fines & Penalties	51,826.41	offset			53,687
3	L2B.14	1		8065.0	618300.000	Bad Debt Expense	593,981.01	offset			593,981
3	L2B.15	1			612200.000	User Fee Assessment	972,505.76	offset			972,506
3	L2B.2	1		4302.3	615200.000	Lic & Dues -non patient relat	347.82	offset			348
3	L2B.6	1			614000.000	Legal Fees	149,077.26	offset			149,077
3	L2B.8	1			612000.000	Management Fees	1,066,103.34				1,066,103
3	L2B.9	1		4160.6	678900.000	Nursing Consultant	-				-
3	LBen	r			612700.000	Group Dental Insurance	20,182.68				
3	LBen	r			613100.000	Tuition & Edu Reimbursement	600.00				
3	LBen	r			613300.000	Employee Benefits - Other	4,881.38				25,664
3	LHeal	e			612600.000	Group Health Insurance	374,017.86				
3	LHeal	e			612800.000	Group Life/STD Insurance	8,056.06				382,074
3	LPens	n			613000.000	Pension Expense	36,063.38				36,063
3	LPR T	x			612500.000	Payroll Taxes	714,079.09				714,079

						Baypointe Rehab Trial Balance 1/1/23 - 12/31/23					
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
3	LWork	p			612900.000	Workers Comp Insurance	116,364.34				116,364
4	L3.4	1		8046.0	801000.000	Outpatient Ancillary Expenses	2,969.56	offset			
4	L3.4	1		8046.0	803000.000	Prior Year Outpatient Expenses	(11.50)	offset			2,958
4	L3.11	1		8065.0	619900.000	Prior Year Adjustments	77,966.71	offset			77,967
						Total Expenses	18,862,947.80				18,862,948
6	L1.1	1		1025	102000.000	Cash - Petty	500.00				
6	L1.1	1		1025	103000.000	Cash - Special	677.48				
6	L1.1	1		1025	104000.000	PNA Checking Account	21,496.68				
6	L1.1	1		1025	101000.000	Cash - Operating	171,464.29				
6	L1.1	1		1025	104100.000	PNA Savings Account	29,261.92				
6	L1.1	1		1025	104200.000	Resident Council Account	10,621.82				234,022
6	L1.5	1		1063	111000.000	A/R - Private	187,739.17				
6	L1.5	1		1073	112000.000	A/R - Medicare Part A	342,699.40				
6	L1.5	1		1073	112500.000	A/R - Medicare Part B	2,429.07				
6	L1.5	1		1079	113000.000	A/R - Medicaid	739,483.04				
6	L1.5	1		1079	114000.000	A/R - Hospice	89,052.83				
6	L1.5	1		1066	115000.000	A/R - Managed Care	198,412.07				
6	L1.5	1		1083	115500.000	A/R - PACE	104,680.20				
6	L1.5	1		0	111001.000	A/R - Med A Coins: Private	8,200.00				
6	L1.5	1		0	111004.000	A/R - Medicaid Pending	15,435.30				
6	L1.5	1		0	113001.000	A/R - Med A Coins: Medicaid	(9,998.40)				
6	L1.5	1		0	113002.000	A/R - Med B Coins: Medicaid	1,102.63				
6	L1.5	1		0	115001.000	A/R - Managed B	(56,833.68)				
6	L1.5	1		0	115501.000	A/R PACE Skilled	(7,699.00)				
6	L1.5	1		0	117500.000	A/R - Other Co-Insurance	10,400.83				
6	L1.5	1		1089	117100.000	A/R - Co-Insurance Part A	142,920.12				
6	L1.5	1		1089	117200.000	A/R - Co-Insurance Part B	5,697.04				
6	L1.5	1		1063	117400.000	A/R - Resources	47,815.71				
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		1089	117300.000	A/R - Insurance	-				
6	L1.5	1		1063	248000.000	Due Insurance Companies	49,026.36				1,874,802
6	L1.8	1		1180	261000.000	Due To/From Pointe Group Care, LLC	7,350,867.05				
6	L1.8	1		1180	262000.000	Due To/From Eastpointe LLC	-				
6	L1.8	1		1180	264310.000	Due to from Pleasant Bay Day C	-				
6	L1.8	1		1180	264350.000	Due to From Geriatric Fac of C	-				
6	L1.8	1		1180	264660.000	Due to From Northbridge ALF	-				
6	L1.8	1		1180	268730.000	Due to From 85 Beaumont Drive LLC	-				
6	L1.8	1		1180	268740.000	Due to 4001 33rd Ct LLC	-				
6	L1.8	1		1180	268300.000	Due to from 383 South Orleans	-				
6	L1.8	1		1180	264400.000	Due to from Pleasant Bay ALF	-				
6	L1.8	1		1180	264670.000	Due to from Northbridge Day Care	-				
6	L1.8	1		1180	264100.000	Due To/From Salem LLC	-				
6	L1.8	1		1180	268200.000	Due To/From Westdale Ave LLC	-				
6	L1.8	1		1180	263000.000	Due To/From Southpointe LLC	3,398,083.62				10,748,951
6	L1.11	1		1185	278000.000	Loan Payable-Congressional Ban	-				-
6	L1.13	1		1280	152000.000	Prepaid - Insurance	(6,463.74)				(6,464)
6	L1.15	1		1300	151000.000	Prepaid - Expenses	12,659.72				
6	L1.15	1		1300	158100.000	Exchange - PNA	(986.00)				
6	L1.15	1		1300	158200.000	Exchange - Other	(77,748.38)				
6	L1.15	1		1300	158300.000	Resident Refunds	4,843.60				
6	L1.15	1		1300	157000.000	Prepaid - Other Expenses	-				
6	L1.15	1		1300	158000.000	Exchange - Residents	-				(61,231)
6	L1.17	1		0	159000.000	Net Payroll	1,021.98				
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	(10,388.00)				1,022
6	L1.17	1		1140	119000.000	Reserve For Bad Debts	-				
6	L1.17	1		1310	132000.000	A/R - Misc.	-				
6	L1.17	1		1310	118900.000	A/R Pre-sale	-				-
6	L2.3	1	L1.3 4	1626.1	161000.000	Leashold Improvements	133,589.41				
6	L2.3	1	L1.3 7	1627.2	167000.000	Accum Dep'n - Leasehold Improve	(70,530.68)				63,059
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	89,254.90				
6	L2.4	1	L1.4 4	1651.1	164000.000	Computer Hardware	32,253.92				
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	(558,704.67)				
6	L2.4	1	L1.4 7	1652.2	167300.000	Accum Dep'n - Equipment	(70,734.83)				
6	L2.4	1	L1.4 7	1652.2	167400.000	Accum Dep'n - Computer Hardware	(15,801.15)				
6	L2.4	1	L1.4 7	1652.2	167600.000	Accum Dep'n - Other Assets	(11,596.69)				61,461
6	L2.5	1	L1.5 4	1710.1	165000.000	Computer Software	822.19				
6	L2.5	1	L1.5 7	1710.2	167500.000	Accum Amort - Computer Software	(399.21)				423
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	(124,102.00)				(124,102)
6	L3A.100 2			1960	181000.000	Utility Deposits	-				
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	(6,728,390.71)				2,756,296

						Baypointe Rehab Trial Balance 1/1/23 - 12/31/23					
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adjmt	Ln Total
						Total Assets	15,672,340.54				15,672,341
6	L5.1	1		2020	201000.000	Accounts Payable	(1,791,559.53)				(1,791,560)
6	L5.2	1		2030	203000.000	Accrued Expenses	(280,113.98)				(280,114)
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	(428,601.75)				(430,415)
6	L5.6	1		2320	276000.000	Loan Payable - LOC	20,000.00				
6	L5.6	1		2160	282000.000	Capital Lease - Current Portion	-				20,000
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	(2,010.36)				
6	L5.7	1			219101.000	Other Payroll W/H-Hospital Indemnit	(878.70)				
6	L5.7	1		2200	219200.000	Other Payroll W/H- Cancer	67.80				
6	L5.7	1		2200	219300.000	Other Payroll W/H- Critical Care	(115.19)				
6	L5.7	1		2200	219400.000	Other Payroll W/H- Illness	(1,881.75)				
6	L5.7	1		2200	219500.000	Other Payroll W/H- Life	(3,182.57)				
6	L5.7	1		2200	219600.000	Other Payroll W/H LTD	(1,230.54)				
6	L5.7	1		2200	219700.000	Other Payroll W/H STD	(1,078.62)				
6	L5.7	1		2200	219800.000	Other Payroll W/H- Vision	506.36				
6	L5.7	1		2190	220000.000	Accrued Salaries & Wages	(396,199.64)				
6	L5.7	1		2190	221000.000	Accrued Vacation	(283,963.28)				
6	L5.7	1		2190	222000.000	Accrued Sick	(70,658.92)				
6	L5.7	1		2200	223000.000	Accrued Payroll Taxes	(39,838.63)				
6	L5.7	1		2200	212000.000	State Withholding Taxes	-				
6	L5.7	1		2200	219000.000	Other Payroll Withholdings	-				(800,468)
6	L5.9	1		2270	224000.000	Accrued Interest	-				-
6	L5.10	1		2290	203100.000	PNA Checking Account - Due To Resid	(11,720.08)				
6	L5.10	1		2290	203200.000	PNA Savings Account - Due To Reside	(29,261.92)				
6	L5.10	1		2290	203300.000	Resident Council Account - Due To R	(10,621.82)				(51,604)
6	L6.2	1		1180	268000.000	Due To/From 50 Christy Place, LLC	(976,989.68)				
6	L6.2	1		1180	264500.000	Due To/From SSP Rehab Center	(1,500.00)				
6	L6.2	1		2330	290000.000	Due to Ben Berkowitz	-				
6	L6.2	1		1180	265100.000	Due To/From Active Staffing	(73,248.40)				(1,051,738)
6	L6.3	1		2320	278900.000	Loan Payable - SBA	(499,900.00)				
6	L6.3	1		0	278100.000	Loan Payable-Mizzen Capital	-				
6	L6.3	1		2320	278990.000	Loan Payable - PPP	-				
6	L6.3	1		2320	281000.000	Capital Lease - Long Term Por	-				(499,900)
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	384,327.27				
6	L8B.1	1		2520	304000.000	Member Equity	(9,769,785.30)		(8,869,785)	(900,000.00)	(10,052,125)
6	L8B.4	1				Net (Income)/ Loss	(1,807,867.78)				(1,807,868)
6	L8B.5	1	6B.4 7	2540	306000.000	Member Distribution-Pointe Aperia	337,722.23		229,722	108,000.00	
6	L8B.5	1	6B.1 7	2540	306100.000	Member Distribution - Ben Berkowitz	156,445.00		156,445	-	494,167
6	L8B.5	1	6B.2 7	2540	306200.000	Member Distribution - David Berkowi	156,444.00		156,444	-	
6	L8B.5	1	6B.3 7	2540	306300.000	Member Distribution - Yosef Meystel	156,444.00		156,444	-	
6	L8B.5	1	6B.4 8	2540	307000.000	PAI Guarenteed Payments	266,395.24		173,636	92,758.92	579,283
						Total Liabilities & Equity	(15,672,340.54)				(15,672,341)
						Assets	15,672,340.54				
						Liabilities & Equity	(15,672,340.54)				
						Revenues	(20,670,815.58)				
						Expenses	18,862,947.80				
						Net (Income)/Loss	(1,807,867.78)				