

						Eastpointe 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	Comp	Ln Total
2	L1.1	1		3003.1	401000.000	Private Income	(326,700.00)				-326700	
2	L1.1	2	2.2	3005.1	431100.000	Physical Therapy - Private	(198.88)				-198.88	
2	L1.1	2	2.2	3005.1	432100.000	Occ. Therapy - Private	(770.08)				-968.96	
2	L1.1	2	2.3	0	437100.000	Pharmacy - Private	(128.22)				-1097.18	
2	L1.2	1		3003.2	406000.000	Managed Care Income	(581,083.50)				-581084	
2	L1.2	1		3003.2	487000.000	Cont Adj - Managed Care	185,889.04				-395194	(395,194)
2	L1.2	2		3005.2	431500.000	Physical Therapy - Managed Care	(84,625.75)				-84625.8	
2	L1.2	2		3005.2	432500.000	Occ Therapy - Managed Care	(77,838.26)				-162464	
2	L1.2	2		3005.2	433500.000	Speech Therapy - Managed Care	(15,129.98)				-177594	
2	L1.2	2		3005.2	437500.000	Pharmacy - Managed Care	(14,755.85)				-192350	
2	L1.2	2		3005.2	438500.000	Laboratory - Managed Care	(4,613.82)				-196964	
2	L1.2	2		3005.2	439500.000	X-Ray - Managed Care	(1,200.00)				-198164	
2	L1.2	2		3005.2	444500.000	Medical Supplies - Managed Care	(2,563.66)				-200727	
2	L1.2	2		3005.2	445500.000	Complex Medical - Managed Care	(1,036.88)				-201764	
2	L1.2	2	2.3	3005.2	436500.000	Oxygen - Managed Care	(5,751.44)				-207516	
2	L1.4	1		3003.4	402000.000	Medicare Income	(1,304,006.25)				-1304006	
2	L1.4	1		3003.4	402100.000	2% Medicare Sequestration	23,209.01				-1280797	
2	L1.4	1		3003.4	482000.000	Cont Adj - Medicare A	271,896.51				-1008901	
2	L1.4	1		3003.4	483000.000	Cont Adj - Medicare B	46,477.90				-962423	
2	L1.4	1		3003.4	402200.000	2% Medicare Sequestration - P	1,281.00				-961142	
2	L1.4	1		3003.4	409000.000	Medicare Cost Settlement	(4,643.00)				-965785	(965,785)
2	L1.4	2	2.2	3005.4	431200.000	Physical Therapy - Medicare A	(82,279.73)				-82279.7	
2	L1.4	2	2.2	3005.4	431300.000	Physical Therapy - Medicare B	(85,306.84)				-167587	
2	L1.4	2	2.2	3005.4	432200.000	Occ Therapy - Medicare A	(79,179.34)				-246766	
2	L1.4	2	2.2	3005.4	432300.000	Occ Therapy - Medicare B	(121,923.94)				-368690	
2	L1.4	2	2.2	3005.4	433200.000	Speech Therapy - Medicare A	(23,351.05)				-392041	
2	L1.4	2	2.2	3005.4	433300.000	Speech Therapy - Medicare B	(36,179.22)				-428220	
2	L1.4	2	2.1	3005.4	437200.000	Pharmacy - Medicare A	(61,635.93)				-489856	
2	L1.4	2	2.4	3005.4	438200.000	Laboratory - Medicare A	(3,287.93)				-493144	
2	L1.4	2	2.4	3005.4	439200.000	X-Ray - Medicare A	(750.00)				-493894	
2	L1.4	2	2.3	3005.4	444200.000	Medical Supplies - Medicare A	(3,580.00)				-497474	
2	L1.4	2	2.4	3005.4	446200.000	Transportation - Medicare A	3,353.33				-494121	
2	L1.4	2	2.3	3005.4	436200.000	Oxygen - Medicare A	(17,570.18)				-511691	(511,691)
2	L1.6	1			409500.000	Medicaid Rate Adjustment	121,933.07				121933.1	
2	L1.6	1	0	0	409510.000	Medicaid Direct Care Add On	(120,674.47)				1258.6	
2	L1.6	1		3003.6	403000.000	Medicaid Income	(7,802,301.84)				-7801043	
2	L1.6	1		3003.6	405000.000	Hospice Income	(217,810.07)				-8018853	
2	L1.6	1		3003.6	484000.000	Cont Adj - Medicaid	80,758.37				-7938095	(7,938,095)
2	L1.6	2	2.2	3005.6	431400.000	Physical Therapy - Medicaid	(29,098.40)				-29098.4	
2	L1.6	2	2.2	3005.6	432400.000	Occ Therapy - Medicaid	(31,244.71)				-60343.1	
2	L1.6	2	2.2	3005.6	433400.000	Speech Therapy - Medicaid	(18,210.19)				-78553.3	
2	L1.6	2	2.4	3005.6	438400.000	Laboratory - Medicaid	(70.00)				-78623.3	
2	L1.6	2	2.1	3005.6	437400.000	Pharmacy - Medicaid	(2,135.07)				-80758.4	
2	L1.10	1		3003.8	407000.000	PACE Income	(3,877,605.68)				-3877606	
2	L1.10	1		3003.8	488000.000	Cont Adj - PACE	245,684.29				-3631921	(3,631,921)
2	L1.10	2		3005.8	435600.000	IV Therapy - PACE	(3,742.00)				-3742	
2	L1.10	2		3005.8	436600.000	Oxygen - PACE	(43,284.26)				-47026.3	
2	L1.10	2	2.2	3005.8	431600.000	Physical Therapy - PACE	(128,345.00)				-175371	
2	L1.10	2	2.2	3005.8	432600.000	Occ Therapy - PACE	(125,723.62)				-301095	
2	L1.10	2	2.2	3005.8	433600.000	Speech Therapy - PACE	(22,380.44)				-323475	
2	L1.10	2		3005.8	437600.000	Pharmacy - PACE	(16,864.55)				-340340	
2	L1.10	2	2.4	3005.8	438600.000	Laboratory - PACE	(10,385.31)				-350725	
2	L1.10	2	2.4	3005.8	439600.000	X-Ray - PACE	(2,961.28)				-353686	
2	L1.10	2	2.3	3005.8	444600.000	Medical Supplies - PACE	(14,016.40)				-367703	
2	L1.10	2	2.3	3005.8	445600.000	Complex Medical - PACE	(1,347.25)				-369050	(369,050)
2	L3.2	1		3120.0	498100.000	Other Income -Stimulus	(372,528.00)				-372528	(372,528)
2	L3.7	1		3180.0	497500.000	Interest Income	(1,133.30)				-1133.3	(1,133)
2	L3.11	1			491000.000	Barber/Beauty Income	(541.90)				-541.9	
2	L3.11	1		3193.0	492000.000	TV/Satellite Rental Income	(4,385.00)				-4926.9	
2	L3.11	1			409995.000	Small Balance Adjustments	6,441.45					
2	L3.11	1		3193.0	498000.000	Other Income	(2,245,170.19)				-2250097	(2,250,097)
						Total Revenue	(17,045,124.69)					
3	L1.1	1		6020.1	671000.000	Salary - Director of Nursing	133,730.71				133730.7	
3	L1.1	1		6020.1	671100.000	Salaries - ADON	117,493.71				251224.4	
3	L1.7	1		6030.1	672100.000	Salaries - RN Unit A	689.88				689.88	
3	L1.7	1		6030.1	672200.000	Salaries - RN Unit B	138,545.77				139235.7	
3	L1.7	1		6030.1	672300.000	Salaries - RN Unit C	631,684.51				770920.2	
3	L1.7	1		6030.1	672400.000	Salaries - R.N. Unit D	63,797.24				834717.4	834,717
3	L1.11	1		6035.2	676100.000	Purchased Serv - RN Unit A	131,755.04				131755	
3	L1.11	1		6035.2	676200.000	Purchased Serv - RN Unit B	96,653.01				228408.1	
3	L1.11	1		6035.2	676300.000	Purchased Serv - RN Unit C	55,337.34				283745.4	
3	L1.11	1		6035.2	676400.000	Purchased Serv. - RN Unit D	96,778.65				380524	380,524
3	L1.12	1		6041.1	673100.000	Salaries - LPN Unit A	986,975.92				986975.9	
3	L1.12	1		6041.1	673200.000	Salaries - LPN Unit B	308,224.40				1295200	
3	L1.12	1		6041.1	673300.000	Salaries - LPN Unit C	50,373.11				1345573	
3	L1.12	1		6041.1	673400.000	Salaries - LPN Unit D	86,070.00				1431643	1,431,643
3	L1.16	1		6042.2	677400.000	Purchased Serv. - LPN Unit D	24,090.04				24090.04	
3	L1.16	1		6042.2	677100.000	Purchased Serv - LPN Unit A	84,159.42				108249.5	
3	L1.16	1		6042.2	677200.000	Purchased Serv - LPN Unit B	28,718.29				136967.8	
3	L1.16	1		6042.2	677300.000	Purchased Serv - LPN Unit C	42,871.67				179839.4	179,839
3	L1.17	1		6051.1	674100.000	Salaries - CNA Unit A	960,039.52				960039.5	

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3	L1.17	1		6051.1	674200.000	Salaries - CNA Unit B	614,982.09				1575022	
3	L1.17	1		6051.1	674300.000	Salaries - CNA Unit C	679,814.54				2254836	
3	L1.17	1		6051.1	674400.000	Salaries - CNA Unit D	434,712.96				2689549	2,689,549
3	L1.21	1	0	6052.2	678400.000	Purchased Serv. - CNA Unit D	36,832.32				36832.32	
3	L1.21	1		6052.2	678100.000	Purchased Serv - CNA Unit A	157,133.65				193966	
3	L1.21	1		6052.2	678200.000	Purchased Serv - CNA Unit B	3,698.80				197664.8	
3	L1.21	1		6052.2	678300.000	Purchased Serv - CNA Unit C	16,789.17				214453.9	214,454
3	L2.1	1		4110.1	611000.000	Salary - Administrator	127,892.13				127892.1	
3	L2.7	1		4140.1	611500.000	Salaries - Clerical	240,786.33				240786.3	
3	L2.7	1		4140.1	675200.000	Salaries - Nursing Clerical	167,459.36				408245.7	
3	L2.7	1		4140.1	675300.000	Salaries - Nursing Scheduler	11,764.20				420009.9	420,010
3	L2.10	1			611800.000	Purchased Service - Clerical	1,542.35				1542.35	1,542
3	L2.11	1		4150.3	614500.000	Data Processing/Billing Services	7,531.29				7531.29	
3	L2.11	1		4150.3	614600.000	Payroll Services	40,620.95				48152.24	48,152
3	L2.12	1		4250.5	614800.000	Postage	4,211.99				4211.99	
3	L2.12	1		4250.5	615000.000	Office Supplies & Expenses	11,807.46				16019.45	
3	L2.12	1		4250.5	615600.000	Satellite Expenses	11,444.59				27464.04	
3	L2.12	1		4250.5	617300.000	Sales Taxes	955.07				28419.11	28,419
3	L2.13	1		4261.5	614700.000	Telephone	7,375.11				7375.11	
3	L2.13	1		4261.5	615800.000	Internet Access	4,995.85				12370.96	12,371
3	L2.15	1			613400.000	Travel/Conventions/Meetings	3,346.53				3346.53	
3	L2.17	1		4301.7	615100.000	Licenses & Dues	21,530.10				21530.1	21,530
3	L2.18	1			613200.000	Seminars & In-service	1,055.00				1055	1,055
3	L2.19	1		4360.3	614100.000	Accounting Fees	11,200.00				11200	
3	L2.20	1		4431.7	618000.000	General Liability Insurance	294,185.30				294185.3	294,185
3	L2.22	1			613600.000	Software Support	118,613.56				118613.6	
3	L2.22	1		4440.0	614200.000	Professional Services	27,079.08				145692.6	
3	L2.22	1		4538.8	616100.000	Bank Charges	1,772.32				147465	
3	L2.22	1		4440.0	616600.000	CORI	279.62				147744.6	
3	L2.22	1		4538.8	616700.000	Filing Fees	1,896.00				149640.6	
3	L2.22	1		4538.8	616800.000	Credit Card Expense	4,648.87				154289.5	
3	L2.22	1		4440.0	617030.000	Interest Expense - LOC	109,864.58				264154	
3	L2.22	1		4440.0	617031.000	LOC Fees - Unused Line	5,826.20				269980.2	
3	L2.22	1		4440.0	617032.000	LOC Fees - Col Mgmt	66,771.27				336751.5	
3	L2.22	1		4440.0	617050.000	Finance Charge	(57,165.99)				279585.5	
3	L2.22	1	0	0	617033.000	Misc Exp - LOC	39,833.34				319418.9	
3	L2.22	1		8065.0	619900.000	Prior Year Adjustments	(76,735.97)				242682.9	242,683
3	L3.1	1		4306.1	671400.000	Salaries - Staff Development	2,133.21				2133.21	2,133
3	L3.5	1		5105.1	631000.000	Salaries - Plant	205,438.47				205438.5	
3	L3.5	1		5105.1	631100.000	Salaries - Security	100,190.84				305629.3	305,629
3	L3.8	1		5110.3	632000.000	Purchased Service - Plant	93,933.42				93933.42	
3	L3.8	1		5110.3	637100.000	Service Contracts	1,011.62				94945.04	94,945
3	L3.9	1		5115.5	637000.000	Trash Removal	22,180.40				22180.4	
3	L3.9	1		5115.5	637300.000	Snow Removal	8,350.00				30530.4	
3	L3.9	1		5115.5	639000.000	Supplies & Expenses - Plant	7,563.05				38093.45	38,093
3	L3.10	1		5120.5	636000.000	Gas	58,154.21				58154.21	
3	L3.10	1		5120.5	636100.000	Electricity	261,574.77				319729	
3	L3.10	1		5120.5	636200.000	Water & Sewerage	326,309.15				646038.1	646,038
3	L3.13	1		5231.1	641100.000	Salaries - Dietician	41,258.37				41258.37	41,258
3	L3.18	1		5205.1	641000.000	Salaries - Dietary	587,163.96				587164	
3	L3.18	1		5205.1	641050.000	Salaries - Dietary Aide	(8,064.00)				579100	579,100
3	L3.21	1		5220.5	644000.000	Raw Food	410,560.63				410560.6	
3	L3.21	1		5220.5	645000.000	Food Supplements	4,872.42				415433.1	415,433
3	L3.22	1		5221.3	642000.000	Purchased Service - Dietary	2,069.08				2069.08	2,069
3	L3.23	1		5235.5	649000.000	Supplies & Expenses - Dietary	61,212.84				61212.84	61,213
3	L3.24	1		5310.1	651000.000	Salaries - Laundry	161,884.28				161884.3	
3	L3.24	1		5410.1	661000.000	Salaries - Housekeeping	216,284.89				378169.2	378,169
3	L3.28	1		5330.5	659000.000	Supplies & Expenses - Laundry	11,574.68				11574.68	
3	L3.28	1		5420.5	669000.000	Supplies & Exp - Housekeeping	65,628.67				77203.35	77,203
3	L3.29	1		5340.5	653000.000	Linen & Bedding	6,146.53				6146.53	6,147
3	L3.36	1		6505.1	675100.000	Salaries - Medical Records	61,394.49				61394.49	61,394
3	L3.40	1		6508.1	671600.000	Salaries - MDS/OBRA	231,359.68				231359.7	
3	L3.40	1		6506.1	671800.000	Salaries - MMQ Eval Nurse	12,608.00				243967.7	243,968
3	L3.43	1		7932.3	679100.000	MDS Consultant	9,468.75				9468.75	
3	L3.48	1		6540.0	671500.000	Salaries - Case Manager	47,349.12				47349.12	
3	L3.48	1		6540.0	681000.000	Salaries - Social Services	183,091.90				230441	
3	L3.48	1		6540.0	681100.000	Salaries - Admissions	36,535.62				266976.6	
3	L3.48	1		6540.0	681200.000	Salaries - Clinical Liaison	87,339.36				354316	354,316
3	L3.51	1		7920.3	682000.000	Purchased Serv - Social Services	25,944.46				25944.46	
3	L3.51	1		7920.3	683000.000	Social Service Consultant	2,400.00				28344.46	28,344
3	L3.59	1				Reclass Indirect Therapy	153,914.10				153914.1	153,914
3	L3.62	1		7014.3	712200.000	Physical Therapy - Medicare A	61,706.13	offset, reclass			61706.13	
3	L3.62	1		7014.3	712300.000	Physical Therapy - Medicare B	50,303.04	offset, reclass			112009.2	
3	L3.62	1		7014.3	712400.000	Physical Therapy - Medicaid	10,406.00	offset, reclass			122415.2	
3	L3.62	1		7014.3	712500.000	Physical Therapy - Managed Care	79,093.59	offset, reclass			201508.8	
3	L3.62	1		7014.3	722200.000	Occ Therapy - Medicare A	60,309.42	offset, reclass			261818.2	
3	L3.62	1		7014.3	722300.000	Occ Therapy - Medicare B	73,687.83	offset, reclass			335506	
3	L3.62	1		7014.3	722400.000	Occ Therapy - Medicaid	9,716.00	offset, reclass			345222	
3	L3.62	1		7014.3	722500.000	Occ Therapy - Managed Care	72,648.40	offset, reclass			417870.4	
3	L3.62	1		7014.3	732200.000	Speech Therapy - Medicare A	9,759.55	offset, reclass			427630	
3	L3.62	1		7014.3	732300.000	Speech Therapy - Medicare B	27,660.97	offset, reclass			455290.9	
3	L3.62	1		7014.3	732400.000	Speech Therapy - Medicaid	5,082.00	offset, reclass			460372.9	

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3	L3.62	1		7014.3	732500.000	Speech Therapy - Managed Care	14,301.16	offset, reclass			474674.1	
3	L3.62	1		7014.3	712600.000	Physical Therapy - PACE	21,987.72	offset, reclass			496661.8	
3	L3.62	1		7014.3	722600.000	Occ. Therapy - PACE	21,401.55	offset, reclass			518063.4	
3	L3.62	1		7014.3	732600.000	Speech Therapy - PACE	2,655.56	offset, reclass			520718.9	
3	L3.62	1				<i>Reclass Indirect Therapy</i>	(153,914.10)				366804.8	
3	L3.64	1		7021.1	691000.000	Salaries - Activities	242,098.79				242098.8	
3	L3.67	1		7022.3	692000.000	Purchased Service - Activities	7,293.20				7293.2	7,293
3	L3.68	1		7023.5	699000.000	Supplies & Expenses - Activities	3,546.17				3546.17	3,546
3	L3.70	1		RCA	674600.000	Salaries - RCA Unit A	47,891.17				47891.17	
3	L3.70	1		RCA	674700.000	Salaries- RCA Unit B	2,273.70				50164.87	
3	L3.70	1		RCA	674900.000	Salaries-RCA Unit D	5,760.73				55925.6	55,926
3	L3.78	1			613500.000	Mileage Reimbursement	6,519.03				6519.03	6,519
3	L3.82	1		6511.3	678500.000	Medical Director	36,000.00				36000	36,000
3	L3.87	1		6520.5	746400.000	IV Therapy - Medicaid	1,003.00	offset, reclass			1003	
3	L3.87	1		6520.5	756200.000	Pharmacy - Medicare A	35,767.72	offset			36770.72	
3	L3.87	1		6520.5	756400.000	Pharmacy - Medicaid	417.25	offset			37187.97	
3	L3.87	1		6520.5	756500.000	Pharmacy - Managed Care	15,727.44	offset			52915.41	
3	L3.87	1	0	6520.5	756600.000	Pharmacy - PACE	1,204.65	offset			54120.06	
3	L3.87	1		6520.5	759000.000	Supplies - Pharmacy	2,564.29	offset			56684.35	
3	L3.87	1		6520.5	762200.000	Laboratory - Medicare A	1,938.37				58622.72	
3	L3.87	1			762400.000	<i>Laboratory - Medicaid</i>	920.70				59543.42	
3	L3.87	1			762500.000	<i>Laboratory - Managed Care</i>	8,001.33				67544.75	
3	L3.87	1		6520.5	762600.000	Laboratory - PACE	607.96				68152.71	
3	L3.87	1		6520.5	766200.000	X-Ray - Medicare A	375.00				68527.71	
3	L3.87	1		6520.5	766500.000	X-Ray - Managed Care	2,063.58				70591.29	
3	L3.87	1		6520.5	767000.000	X-Ray - Non-billable	179.80				70771.09	
3	L3.87	1		6520.5	796200.000	Transportation - Medicare A	262.35				71033.44	
3	L3.87	1		6520.5	797000.000	Transportation - Non-billable	307.61				71341.05	
3	L3.87	1		6520.5	746500.000	IV Therapy - Managed Care	1,871.00	offset, reclass			73212.05	73,212
3	L3.89	1		6522.5	679900.000	Supplies & Expense - Nursing	203,581.46				203581.5	
3	L3.89	1		6522.5	689000.000	Supplies & Expenses - Social Servic	1,248.05				204829.5	
3	L3.89	1		6522.5	752200.000	Oxygen - Medicare A	4,558.93				209388.4	
3	L3.89	1		6522.5	752500.000	Oxygen - Managed Care	21,219.45				230607.9	
3	L3.89	1		6522.5	754000.000	Oxygen	2,735.29				233343.2	
3	L3.89	1		6522.5	786200.000	Medical Supplies - Medicare A	960.50				234303.7	
3	L3.89	1		6522.5	786400.000	Medical Supplies - Medicaid	1,921.00				236224.7	
3	L3.89	1		6522.5	786500.000	Medical Supplies - Managed Care	4,462.61				240687.3	
3	L3.89	1		6522.5	786600.000	Medical Supplies - PACE	787.31				241474.6	
3	L3.89	1		6522.5	792200.000	Complex Medical - Medicare A	1,451.63				242926.2	
3	L3.89	1		6522.5	792500.000	Complex Medical - Managed Care	5,932.89				248859.1	
3	L3.89	1		6522.5	792600.000	Complex Medical - PACE	4,003.50				252862.6	
3	L3.89	1		6522.5	793000.000	Complex Medical - Non-billable	1,561.13				254423.8	
3	L3.89	1		6522.5	787000.000	Medical Supplies - Non-billab	5,678.37				260102.1	
3	L3.89	1		6522.5	804000.000	Supplies & Expenses - Rehab	3,073.89	minor, assume house supplies			263176	263,176
3	L3.92	1		6530.0	679400.000	Pharmacy Consultant	3,332.00				3332	3,332
3	L4.1	1	L1.3 6	4565.8	624000.000	Dep'n - Land Improvement	562.50				562.5	
3	L4.1	1	L1.3 6	4565.8	625000.000	Dep'n - Leasehold Improvement	42,067.77				42630.27	
3	L4.1	1	L1.4 6	4570.8	626000.000	Dep'n - Furniture & Fixture	2,403.27				45033.54	
3	L4.1	1	L1.4 6	4570.8	626200.000	Dep'n - Equipment	4,219.23				49252.77	
3	L4.1	1	L1.4 6	4570.8	626500.000	Dep'n - Computer Harware	800.06				50052.83	
3	L4.1	1	L1.4 6	4570.8	627500.000	Amort - Other Assets	4,048.44				54101.27	
3	L4.10	1		4515.8	623000.000	Personal Property Tax	1,692.90				1692.9	
3	L4.10	1		4538.8	628000.000	Amort - Goodwill	1,051,674.90	offset			1053368	
3	L4.10	1		4538.8	628500.000	Amort - Deferred Closing Cost	19,122.32				1072490	1,072,490
3	L4.12	1		4538.8	615300.000	Leases	7,105.12				7105.12	7,105
3	L4.14	1		4535.8	621000.000	Rent Expense	1,629,599.00	offset			1629599	1,629,599
3	L2B.1	1			612200.000	User Fee Assessment	1,236,097.88	offset			1236098	
3	L2B.1	1		8015.0	616000.000	Late Charges	118,734.48	offset			1354832	
3	L2B.1	1		4298.7	616300.000	Advertising - Promotional	10,223.22	offset			1365056	
3	L2B.1	1		4298.7	616400.000	Business Promotional Expenses	120.52	offset			1365176	
3	L2B.1	1		8015.0	617100.000	Fines & Penalties	56,860.64	offset			1422037	1,422,037
3	L2B.14	1		8065.0	618300.000	Bad Debt Expense	292,096.69	offset			292096.7	292,097
3	L2B.2	1		4302.3	615200.000	Lic & Dues -non patient relat	550.00	offset			550	550
3	L2B.6	1			614000.000	Legal Fees	44,419.14	offset			44419.14	44,419
3	L2B.8	1			612000.000	Management Fees	858,316.32				858316.3	858,316
3	LBen	r			612700.000	Group Dental Insurance	19,204.55				19204.55	
3	LBen	r			613300.000	Employee Benefits - Other	7,955.26				27159.81	27,160
3	LHeal	e			612600.000	Group Health Insurance	411,458.08				411458.1	
3	LHeal	e			612800.000	Group Life/STD Insurance	9,968.09				421426.2	421,426
3	LPens	n			613000.000	Pension Expense	38,966.27				38966.27	38,966
3	LPR T	x			612500.000	Payroll Taxes	652,480.11				652480.1	652,480
3	LWork	p			612900.000	Workers Comp Insurance	137,004.54				137004.5	137,005
4	L3.4	1		8046.0	801000.000	Outpatient Ancillary Expenses	37.18	offset			37.18	
						Total Expenses	18,408,871.37					
6	L1.1	1		1025	101000.000	Cash - Operating	(482,159.21)				-482159	
6	L1.1	1		1025	102000.000	Cash - Petty	500.00				-481659	
6	L1.1	1		1025	103000.000	Cash - Special	2,586.18				-479073	
6	L1.1	1		1025	104000.000	PNA Checking Account	19,730.37				-459343	
6	L1.1	1		1025	104100.000	PNA Savings Account	106,227.07				-353116	
6	L1.1	1		1025	104200.000	Resident Council Account	5,587.24				-347528	(347,528)
6	L1.5	1	0		111002.000	A/R - Med B Coins: Private	22.71				22.71	

						Eastpointe 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	Comp	Ln Total
6	L1.5	1		1063	111000.000	A/R - Private	(80,498.83)				-80476.1	
6	L1.5	1		1073	112000.000	A/R - Medicare Part A	57,052.33				-23423.8	
6	L1.5	1		1073	112500.000	A/R - Medicare Part B	23,191.41				-232.38	
6	L1.5	1		1079	113000.000	A/R - Medicaid	1,466,440.55				1466208	
6	L1.5	1		1079	114000.000	A/R - Hospice	41,140.47				1507349	
6	L1.5	1		1066	115000.000	A/R - Managed Care	62,478.87				1569828	
6	L1.5	1		1083	115500.000	A/R - PACE	1,105,879.79				2675707	
6	L1.5	1		0	111004.000	A/R - Medicaid Pending	801.00				2676508	
6	L1.5	1		0	113001.000	A/R - Med A Coins: Medicaid	(10,139.22)				2666369	
6	L1.5	1		0	113002.000	A/R - Med B Coins: Medicaid	11,284.90				2677654	
6	L1.5	1		0	115001.000	A/R - Managed B	25,115.29				2702769	
6	L1.5	1		0	115501.000	A/R PACE Skilled	(53,788.15)				2648981	
6	L1.5	1		1089	117100.000	A/R - Co-Insurance Part A	126,878.38				2775860	
6	L1.5	1		1089	117200.000	A/R - Co-Insurance Part B	18,581.47				2794441	
6	L1.5	1		1063	117400.000	A/R - Resources	(24,597.92)				2769843	
6	L1.5	1		1089	117700.000	A/R - Other	36,283.93				2806127	
6	L1.8	1		1180	271000.000	Due To/From Eastpointe NH, Inc.	0.20				0.2	
6	L1.8	1		1180	264100.000	Due To/From Salem LLC	50,725.29				50725.49	
6	L1.13	1		1280	152000.000	Prepaid - Insurance	(6,603.26)				-6603.26	(6,603)
6	L1.15	1		1300	151000.000	Prepaid - Expenses	35,641.89				35641.89	
6	L1.15	1		1300	157000.000	Prepaid - Other Expenses	(550.00)				35091.89	
6	L1.15	1		1300	158100.000	Exchange - PNA	(14,964.03)				20127.86	
6	L1.15	1		1300	158200.000	Exchange - Other	(227,030.06)				-206902	
6	L1.15	1		1300	158300.000	Resident Refunds	3,048.14				-203854	(203,854)
6	L1.17	1		1651.1	171000.000	Capital Lease Assets	10,388.00				10388	
6	L1.17	1		1652.2	175000.000	Accum Amort - Capital Lease Assets	(10,388.00)				0	-
6	L2.3	1	L1.3.4	1626.1	161000.000	Leasehold Improvements	491,510.22				491510.2	
6	L2.3	1	L1.3.4	1631.1	162000.000	Land Improvements	5,625.00				497135.2	
6	L2.3	1	L1.3.7	1632.2	167100.000	Accum. Dep'n - Land Improve.	(3,569.08)				493566.1	
6	L2.3	1	L1.3.7	1627.2	167000.000	Accum Dep'n - Leasehold Improve	(150,296.34)				343269.8	343,270
6	L2.4	1	L1.4.4	1651.1	163000.000	Furniture & Fixture	492,579.77				492579.8	
6	L2.4	1	L1.4.4	1651.1	163500.000	Equipment	55,239.19				547819	
6	L2.4	1	L1.4.4	1651.1	164000.000	Computer Hardware	57,513.66				605332.6	
6	L2.4	1	L1.4.4	1651.1	166000.000	Other Assets	17,162.81				622495.4	
6	L2.4	1	L1.4.7	1652.2	167200.000	Accum Dep'n - Furniture & Fixture	(492,579.77)				129915.7	
6	L2.4	1	L1.4.7	1652.2	167300.000	Accum Dep'n - Equipment	(34,071.72)				95843.94	
6	L2.4	1	L1.4.7	1652.2	167400.000	Accum Dep'n - Computer Hardware	(51,590.07)				44253.87	
6	L2.4	1	L1.4.7	1652.2	167600.000	Accum Dep'n - Other Assets	(16,097.05)				28156.82	28,157
6	L2.5	1	L1.5.4	1710.1	165000.000	Computer Software	1,022.14				1022.14	
6	L2.5	1	L1.5.7	1710.2	167500.000	Accum Amort - Computer Software	(599.15)				422.99	423
6	L3.5	1		1975.1	186000.000	Deferred Closing Cost	134,100.99				134101	134,101
6	L3A.100	2		1960	182000.000	Other Deposits	3,398.00				3398	
6	L3A.100	2		1940	185000.000	Goodwill	10,516,748.97				10520147	
6	L3A.100	2		1940	185500.000	Accum Amort - Goodwill	(7,462,847.30)				3057300	3,057,300
6	L3.6	1		1975.2	186500.000	Accum Amort - Deferred Closing Cost	(130,767.65)				-130768	(130,768)
						Total Assets	5,731,349.42					
6	L5.1	1		2020	201000.000	Accounts Payable	(2,445,434.76)				-2445435	
6	L5.2	1		2030	203000.000	Accrued Expenses	(62,796.13)				-62796.1	(62,796)
6	L5.3	1		2030	245000.000	Due Medicaid - User Fees	(580,136.07)				-580136	(580,136)
6	L5.6	1		2320	276000.000	Loan Payable - LOC	(583,252.02)				-583252	
6	L5.7	1		2200	211000.000	Federal Withholding Taxes	1,382.33				1382.33	
6	L5.7	1		2200	213000.000	FICA W/H - Social Security	(1,000.00)				382.33	
6	L5.7	1		2220	216000.000	401K Withholding	11,570.00				11952.33	
6	L5.7	1		2200	216500.000	401K Loan Repayment	(12,326.23)				-373.9	
6	L5.7	1		2200	219100.000	Other Payroll W/H- Accident	2,469.51				2095.61	
6	L5.7	1			219101.000	Other Payroll W/H-Hospital Indemnit	684.29				2779.9	
6	L5.7	1		2200	219200.000	Other Payroll W/H- Cancer	605.60				3385.5	
6	L5.7	1		2200	219300.000	Other Payroll W/H- Critical Care	2,853.64				6239.14	
6	L5.7	1		2200	219400.000	Other Payroll W/H- Illness	558.99				6798.13	
6	L5.7	1		2200	219500.000	Other Payroll W/H- Life	3,729.65				10527.78	
6	L5.7	1		2200	219600.000	Other Payroll W/H LTD	1,315.56				11843.34	
6	L5.7	1		2200	219700.000	Other Payroll W/H STD	139.37				11982.71	
6	L5.7	1		2200	219800.000	Other Payroll W/H- Vision	3,585.80				15568.51	
6	L5.7	1		2190	220000.000	Accrued Salaries & Wages	(374,913.25)				-359345	
6	L5.7	1		2190	221000.000	Accrued Vacation	(237,902.56)				-597247	
6	L5.7	1		2190	222000.000	Accrued Sick	(40,919.53)				-638167	
6	L5.7	1		2200	223000.000	Accrued Payroll Taxes	(37,654.01)				-675821	
6	L5.7	1		2200	212000.000	State Withholding Taxes	(2,978.75)				-678800	
6	L5.10	1		2290	203100.000	PNA Checking Account - Due To Resid	(16,948.55)				-16948.6	
6	L5.10	1		2290	203200.000	PNA Savings Account - Due To Reside	(106,227.07)				-123176	
6	L5.10	1		2290	203300.000	Resident Council Account - Due To R	(5,587.24)				-128763	(128,763)
6	L6.2	1		1180	266000.000	Due To/from 255 Central Ave LLC	(1,756,719.61)				-1756720	
6	L6.2	1		1180	261000.000	Due To/From Pointe Group Care, LLC	(2,841,018.14)				-4597738	
6	L6.2	1		1180	265100.000	Due To/From Active Staffing	(171,974.01)				-4769712	(4,769,712)
6	L8B.1	1		2520	304000.000	Member Equity	(9,868,178.71)		(9,868,179)	-	-9868179	
6	L8B.1	1		2520	305000.000	Member Equity - Pointe Aperia Inve	(666,666.00)		(666,666)	-	-1.1E+07	
6	L8B.1	1		2520	308000.000	Retained Earnings	11,566,191.20				1031346	1,031,346
6	L8B.4	1				Net (Income)/ Loss	1,363,746.68				1363747	1,363,747
6	L8B.5	1	6B.4.7	2540	306000.000	Member Distribution-Pointe Aperia	337,722.22		274,722	63,000.00	337722.2	
6	L8B.5	1	6B.1.7	2540	306100.000	Member Distribution - Ben Berkowitz	172,778.00		172,778	-	510500.2	
6	L8B.5	1	6B.2.7	2540	306200.000	Member Distribution - David Berkowi	172,779.00		172,779	-	683279.2	

						Eastpointe Rehab							
						Trial Balance							
						1/1/23 - 12/31/23							
Sch	Line	Col	Sub	Orig acct	Account No	Description	Year-to-Date	Comment	PY	CY Adimt	Comp	Ln Total	
6	L8B.5	1	6B.3 7	2540	306300.000	Member Distribution - Yosef Meystel	172,776.00		172,776	-	856055.2		
6	L8B.5	1	6B.4 8	2540	307000.000	PAI Guarenteed Payments	266,395.38		222,907	43,488.60	1122451	1,122,451	
						Total Liabilities and Equity	(5,731,349.42)						
									Sch 4	Diff			
						Assets	5,731,349.42			(5,731,349.42)			
						Liabilities & Equity	(5,731,349.42)			5,731,349.42			
						Revenues	(17,045,124.69)			17,045,124.69			
						Expenses	18,408,871.37		37.18	(18,408,834.19)			
						Net (Income)/Loss	1,363,746.68			(1,363,746.68)			