

Salem Rehab Center, LLC
Trial Balance
12/31/2022

Account Number	Account Description	Amounts
101000	Cash - Operating	(264,495.03)
102000	Cash - Petty	1,430.52
103000	Cash - Special	27,947.20
104000	PNA Checking Account	13,327.19
104100	PNA Savings Account	35,165.10
111000	A/R - Private	103,710.33
112000	A/R - Medicare Part A	181,052.12
112500	A/R - Medicare Part B	4,686.16
113000	A/R - Medicaid	500,176.33
114000	A/R - Hospice	34,540.59
115000	A/R - Managed Care	70,810.63
115500	A/R - PACE	202,119.03
117100	A/R - Co-Insurance Part A	107,688.24
117200	A/R - Co-Insurance Part B	3,192.00
117400	A/R - Resources	(15,700.26)
117700	A/R - Other	8,666.54
118900	Accounts Receivable-Pre-sale	(49,585.99)
151000	Prepaid - Expenses	39,611.93
152000	Prepaid - Insurance	(48,316.59)
158300	Resident Refunds	(727.81)
161000	Leasehold Improvements	1,631,886.87
163000	Furniture & Fixture	1,057,371.53
163500	Equipment	503,021.94
164000	Computer Hardware	62,358.19
165000	Computer Software	4,337.91
166000	Other Assets	6,950.00
167000	Accum. Dep'n - Leasehold Impr	(26,788.02)
167200	Accum. Dep'n - Furniture & Fi	(737,415.84)
167300	Accum. Dep'n - Equipment	(307,951.66)
167400	Accum. Dep'n - Computer Hardw	(30,542.83)

Account Number	Account Description	Amounts
167500	Accum. Amort. - Computer Soft	(3,416.18)
167600	Accum. Dep'n - Other Assets	(3,646.25)
171000	Capital Lease Assets	73,824.00
175000	Accum Amort - Capital Lease A	(34,661.00)
181000	Utility Deposits	20,102.47
185000	Goodwill	6,808,333.00
185500	Accum. Amort - Goodwill	(2,439,653.16)
186000	Deferred Closing Cost	84,206.15
186500	Accum. Amort - Deferred Closi	(12,673.48)
	Total Assets	7,610,941.87
201000	Accounts Payable	(2,316,978.07)
203000	Accrued Expenses	(67,480.31)
203100	PNA Checking Account-Due to R	(13,427.19)
203200	PNA Savings Account-Due to Re	(35,165.10)
212000	State Withholding Taxes	835.8
216000	401K Withholding	365.23
219100	Other Payroll W/H - Accident	277.46
219101	Other Payroll-Hosp Indemnity	34.18
219200	Other Payroll W/H - Cancer	2,747.88
219300	Other Payroll W/H - Critical	(254.16)
219500	Other Payroll W/H - Life	2,105.41
219600	Other Payroll W/H - LTD	2,440.19
219700	Other Payroll W/H - STD	1,911.84
219800	Other Payroll W/H - Vision	1,134.18
220000	Accrued Salaries & Wages	(204,443.91)
221000	Accrued Vacation	(32,509.60)
222000	Accrued Sick	(23,265.86)
223000	Accrued Payroll Taxes	(17,769.14)
224000	Accrued Interest	(5,768.14)
231000	Medicare Cost Settlement - Fi	(1.00)
245000	Due Medicaid - User Fees	(138,445.13)
261000	Due To/From Pointe Group Care	2,639,778.05
262000	Due To/From Eastpointe LLC	(50,725.29)
264200	Due To/From Wilmington LLC	45,837.56
264700	85 Beaumont Dr LLC	1,149.87

Account Number	Account Description	Amounts
268100	Due To/From Carol Way, LLC	(6,573,808.31)
276000	Loan Payable - Oxford LOC	334,686.12
278100	Loan Payable-Mizzen Capital	(1,488,584.13)
281000	Capital Lease - Long Term Por	(6,922.00)
282000	Capital Lease - Current Porti	(305.00)
290000	Due to Ben Berkowitz	(956,691.95)
304000	Member Equity	(8,015,012.90)
308000	Retained Earnings	4,992,196.76
	Net (Income) / Loss	4,311,114.79
	Total Liabilities and Equity	(7,610,941.87)
401000	Private Income	(722,501.31)
402000	Medicare Income	(2,800,435.09)
402100	2% Medicare Sequestration - P	31,075.78
402200	2% Medicare Sequestration - P	1,237.23
402300	2% Medicare Sequestrn-Mngd Car	2,377.72
403000	Medicaid Income	(4,338,003.99)
405000	Hospice Income	(237,614.85)
406000	Managed Care Income	(348,026.60)
407000	PACE Income	(518,835.70)
409500	Medicaid Rate Adjustment	15,001.56
409995	Small Balance Adjustments	215.41
431200	Physical Therapy - Medicare A	(178,624.41)
431300	Physical Therapy - Medicare B	(81,052.98)
431400	Physical Therapy - Medicaid	(16,543.69)
431500	Physical Therapy - Managed Ca	(50,953.44)
431600	Physical Therapy - PACE	(39,446.27)
432200	Occ. Therapy - Medicare A	(191,391.15)
432300	Occ. Therapy - Medicare B	(119,827.84)
432400	Occ. Therapy - Medicaid	(19,992.44)
432500	Occ. Therapy - Managed Care	(50,708.66)
432600	Occ. Therapy - PACE	(36,723.25)
433200	Speech Therapy - Medicare A	(62,171.57)
433300	Speech Therapy - Medicare B	(26,810.06)
433400	Speech Therapy - Medicaid	(3,607.70)
433500	Speech Therapy - Managed Care	(8,320.35)

Account Number	Account Description	Amounts
433600	Speech Therapy - PACE	(7,419.01)
435200	IV Therapy - Medicare A	(5,136.00)
435400	IV Therapy - Medicaid	(4,494.00)
435600	IV Therapy - PACE	(1,214.00)
436200	Oxygen - Medicare A	(1,278.44)
436400	Oxygen - Medicaid	(8,923.36)
436500	Oxygen - Managed Care	(4,169.94)
437200	Pharmacy - Medicare A	(243,961.04)
437400	Pharmacy - Medicaid	(300.00)
437500	Pharmacy - Managed Care	(55,725.12)
437600	Pharmacy - PACE	(54,688.50)
438200	Laboratory - Medicare A	(24,942.16)
438400	Laboratory - Medicaid	(1,770.86)
438500	Laboratory - Managed Care	(2,301.72)
438600	Laboratory - PACE	(3,868.04)
439200	X-Ray - Medicare A	(4,765.88)
439400	X-Ray - Medicaid	(450.00)
439500	X-Ray - Managed Care	(150.00)
445100	Complex Medical - Private	(1,205.94)
445200	Complex Medical - Medicare A	(5,481.54)
445400	Complex Medical - Medicaid	(34,046.20)
445500	Complex Medical - Managed Care	(1,729.00)
445600	Complex Medical - PACE	(4,364.26)
446200	Transportation - Medicare A	5,766.65
482000	Cont. Adj. - Medicare A	722,519.79
483000	Cont. Adj. - Medicare B	45,291.17
484000	Cont. Adj. - Medicaid	90,128.25
487000	Cont. Adj. - Managed Care	162,064.54
488000	Cont. Adj. - PACE	147,723.33
497500	Interest Income	(189.91)
498000	Other Income	(1,324.29)
498100	Other Income-Stimulus	(473,278.08)
	Total Revenue	(9,575,367.21)
611000	Salary - Administrator	123,543.80
611500	Salaries - Business Office	119,302.30

Account Number	Account Description	Amounts
611800	Purchased Service - Clerical	120,458.33
612000	Management Fees	551,331.60
612200	User Fee Assessment	511,557.39
612500	Payroll Taxes	372,571.22
612600	Group Health Insurance	119,709.45
612700	Group Dental Insurance	10,932.05
612800	Group Life/STD Insurance	10,002.10
612900	Workers Comp. Insurance	56,434.08
613000	Pension Expense	6,289.45
613300	Employee Benefits - Other	8,145.59
613500	Mileage Reimbursement	867.44
613600	Software Support	95,232.37
614000	Legal Fees	41,664.62
614100	Accounting Fees	43,080.86
614200	Professional Services	14,659.99
614500	Data Processing/Billing Servi	9,492.00
614600	Payroll Services	21,627.02
614700	Telephone	8,669.64
614800	Postage	2,149.03
615000	Office Supplies & Expenses	23,620.94
615100	Licenses & Dues	19,953.57
615300	Leases	15,082.66
615400	Equipment Rental	546.52
615600	Satellite Expenses	14,143.34
615800	Internet Access	11,981.00
616000	Late Charges	609.42
616100	Bank Charges	10,609.67
616200	Advertising - help wanted	1,264.23
616300	Advertising - Promotional	3,033.32
616400	Business Promotional Expenses	2,097.23
616600	CORI	2,503.85
616700	Filing Fees	520
616800	Credit Card Expense	3,439.55
616900	Marketing Expenses	1,180.00
617030	Interest Expenses - LOC	248.59
617031	LOC Fees-unused lne fee	1,504.25

Account Number	Account Description	Amounts
617032	Misc Expense-LOC	7,583.22
617045	Interest Exp-Mizzen Cap	144,955.60
617050	Finance Charge	113.98
617080	Finance Charge - IPFS Corp	2,420.95
617100	Fines & Penalties	9,746.25
617800	Stimulus 19 Expense	28,941.99
618000	General Liability Insurance	180,716.69
618300	Bad Debt Expense	30,015.74
621000	Rent Expense	3,000,000.00
623000	Personal Property Tax	334.68
625000	Dep'n - Leasehold Improvement	10,809.38
626000	Dep'n - Furniture & Fixture	208,648.51
626200	Dep'n - Equipment	95,391.32
626500	Dep'n - Computer Hardware	10,296.39
627000	Amort - Computer Software	46.55
627500	Dep'n - Other Assets	2,144.07
628000	Amort - Goodwill	680,833.30
628500	Amort - Deferred Closing Cost	8,420.62
629000	Amort - Capital Lease	3,848.00
631000	Salaries - Plant	118,413.49
632000	Purchased Service - Plant	112,653.41
636000	Gas	119,839.37
636100	Electricity	117,887.48
636200	Water & Sewerage	76,197.60
637000	Trash Removal	18,114.71
637300	Snow Removal	13,010.00
638000	Repairs	7,448.85
639000	Supplies & Expenses - Plant	9,943.18
641000	Salaries - Dietary	251,726.09
641050	Salaries - Dietary Aide	197,755.95
641100	Salaries - Dietician	28,410.11
642000	Purchased Service - Dietary	(1,211.98)
642100	Purchased Service - Dietician	17,530.00
644000	Raw Food	190,154.13
645000	Food Supplements	6,968.75
649000	Supplies & Expenses - Dietary	35,379.45

Account Number	Account Description	Amounts
651000	Salaries - Laundry	22,553.28
652000	Purchased Service - Laundry	147.68
653000	Linen & Bedding	2,610.48
659000	Supplies & Expenses - Laundry	10,673.93
661000	Salaries - Housekeeping	209,227.95
669000	Supplies & Exp. - Housekeeping	28,067.63
671000	Salary - Director of Nursing	6,918.24
671600	Salaries - MDS/OBRA	21,120.00
672100	Salaries - R.N. Unit A	254,480.71
672200	Salaries - R.N. Unit B	206,115.11
673100	Salaries - L.P.N. Unit A	139,763.52
673200	Salaries - L.P.N. Unit B	247,694.80
673300	Salaries - L.P.N. Unit C	305,370.33
674100	Salaries - C.N.A. Unit A	796,970.51
674200	Salaries - C.N.A. Unit B	576,231.88
674300	Salaries - C.N.A. Unit C	114,694.76
674600	Salaries-RCA Unit A	77,952.67
674700	Salaries- RCA Unit B	7,997.01
675100	Salaries - Medical Records	26,243.55
675300	Salaries - Nursing Scheduler	65,755.55
676100	Purchased Serv. - RN Unit A	253,935.46
676200	Purchased Serv. - RN Unit B	142,477.85
676300	Purchased Serv. - RN Unit C	104,464.35
677100	Purchased Serv. - LPN Unit A	286,090.52
677200	Purchased Serv. - LPN Unit B	261,534.32
677300	Purchased Serv. - LPN Unit C	56,581.68
678100	Purchased Serv. - CNA Unit A	23,598.65
678200	Purchased Serv. - CNA Unit B	11,866.15
678300	Purchased Serv. - CNA Unit C	17,235.74
678500	Medical Director	46,800.00
678900	Nursing Consultant	26,619.31
679100	MDS Consultant	57,548.20
679200	MMQ Consultant	11,234.96
679400	Pharmacy Consultant	3,624.00
679900	Supplies & Expense - Nursing	154,164.46
681000	Salaries - Social Services	57,185.81

Account Number	Account Description	Amounts
681100	Salaries - Admissions	10,661.39
681200	Salaries - Clinical Liaison	88,334.17
682000	Purchased Serv - Social Servi	58,813.29
682500	Purchase Service Admission	60,253.21
683000	Social Service Consultant	13,225.00
691000	Salaries - Activities	105,190.54
692000	Purchased Service - Activities	1,231.45
699000	Supplies & Expenses - Activit	2,931.69
712200	Physical Therapy - Medicare A	115,488.62
712300	Physical Therapy - Medicare B	47,575.41
712400	Physical Therapy - Medicaid	7,295.28
712500	Physical Therapy - Managed Ca	43,302.50
722200	Occ. Therapy - Medicare A	115,005.95
722300	Occ. Therapy - Medicare B	70,507.22
722400	Occ. Therapy - Medicaid	7,897.00
722500	Occ. Therapy - Managed Care	39,359.83
732200	Speech Therapy - Medicare A	29,905.44
732300	Speech Therapy - Medicare B	19,831.01
732400	Speech Therapy - Medicaid	1,674.99
732500	Speech Therapy - Managed Care	6,237.72
746100	IV Therapy - Private	543
746200	IV Therapy - Medicare A	3,523.00
746400	IV Therapy - Medicaid	2,854.00
746500	IV Therapy - Managed Care	607
752200	Oxygen - Medicare A	564.22
752400	Oxygen - Medicaid	10,460.60
752500	Oxygen - Managed Care	2,348.19
753000	Oxygen - Non-billable	24,311.13
756100	Pharmacy - Private	302
756200	Pharmacy - Medicare A	119,591.72
756500	Pharmacy - Managed Care	48,772.94
759000	Supplies - Pharmacy	15,525.03
762200	Laboratory - Medicare A	12,471.08
762400	Laboratory - Medicaid	1,145.80
762500	Laboratory - Managed Care	2,857.35
762600	Laboratory - PACE	19.23

Account Number	Account Description	Amounts
763000	Laboratory - Non-billable	25
766200	X-Ray - Medicare A	2,307.94
766400	X-Ray - Medicaid	225
766500	X-Ray - Managed Care	150
792100	Complex Medical - Private	1,301.57
792200	Complex Medical - Medicare A	6,572.61
792400	Complex Medical - Medicaid	13,930.77
792500	Complex Medical - Managed Care	2,018.76
793000	Complex Medical - Non-billable	584.38
796100	Transportation - Private	67.5
796200	Transportation - Medicare A	15,862.00
796400	Transportation - Medicaid	3,778.80
796500	Transportation - Managed Care	1,461.00
801000	Outpatient Ancillary Expenses	2,628.17
804000	Supplies & Expenses - Rehab	3,853.15
	Total Expenses	13,886,482.00

Total Assets	7,610,941.87
Total Liabilities and Equity	(7,610,941.87)
Total Revenue	(9,575,367.21)
Total Expenses	13,886,482.00
Net (Income) / Loss	4,311,114.79

Salem Rehab Center
Trial Balance
1/1/22 - 12/31/22

<u>Schedule</u>	<u>Line</u>	<u>Column</u>	<u>Sub</u>	<u>Orig acct</u>	<u>Account No</u>	<u>Description</u>	<u>Year-to-Date</u>	<u>Comment</u>	<u>Ln Total</u>
2	L1.1	1		3003.1	401000.000	Private Income	(722,501.31)		(722,501)
2	L1.1	2		3005.1	445100.000	Complex Medical - Private	(1,205.94)		
2	L1.2	1		3003.4	402300.000	2% Medicare Sequestrn-Mngd Car	2,377.72		
2	L1.2	1		3003.2	406000.000	Managed Care Income	(348,026.60)		
2	L1.2	1		3003.2	487000.000	Cont Adj - Managed Care	162,064.54		(183,584)
2	L1.2	2		3005.2	431500.000	Physical Therapy - Managed Care	(50,953.44)		
2	L1.2	2		3005.2	432500.000	Occ Therapy - Managed Care	(50,708.66)		
2	L1.2	2		3005.2	433500.000	Speech Therapy - Managed Care	(8,320.35)		
2	L1.2	2		3005.2	437500.000	Pharmacy - Managed Care	(55,725.12)		
2	L1.2	2		3005.2	438500.000	Laboratory - Managed Care	(2,301.72)		
2	L1.2	2		3005.2	439500.000	X-Ray - Managed Care	(150.00)		
2	L1.2	2		3005.2	445500.000	Complex Medical - Managed Care	(1,729.00)		
2	L1.2	2	2.3	3005.2	436500.000	Oxygen - Managed Care	(4,169.94)		
2	L1.4	1			409500.000	Medicaid Rate Adjustment	15,001.56		
2	L1.4	1		3003.4	402000.000	Medicare Income	(2,800,435.09)		
2	L1.4	1		3003.4	402100.000	2% Medicare Sequestration	31,075.78		
2	L1.4	1		3003.4	482000.000	Cont Adj - Medicare A	722,519.79		
2	L1.4	1		3003.4	483000.000	Cont Adj - Medicare B	45,291.17		
2	L1.4	1		3003.4	402200.000	2% Medicare Sequestration - P	1,237.23		
2	L1.4	2	2.2	3005.4	431200.000	Physical Therapy - Medicare A	(178,624.41)		
2	L1.4	2	2.2	3005.4	431300.000	Physical Therapy - Medicare B	(81,052.98)		
2	L1.4	2	2.2	3005.4	432200.000	Occ Therapy - Medicare A	(191,391.15)		
2	L1.4	2	2.2	3005.4	432300.000	Occ Therapy - Medicare B	(119,827.84)		
2	L1.4	2	2.2	3005.4	433200.000	Speech Therapy - Medicare A	(62,171.57)		
2	L1.4	2	2.2	3005.4	433300.000	Speech Therapy - Medicare B	(26,810.06)		
2	L1.4	2	2.2	3005.4	435200.000	IV Therapy - Medicare A	(5,136.00)		
2	L1.4	2	2.1	3005.4	437200.000	Pharmacy - Medicare A	(243,961.04)		
2	L1.4	2	2.4	3005.4	438200.000	Laboratory - Medicare A	(24,942.16)		
2	L1.4	2	2.4	3005.4	439200.000	X-Ray - Medicare A	(4,765.88)		
2	L1.4	2	2.3	3005.4	445200.000	Complex Medical - Medicare A	(5,481.54)		
2	L1.4	2	2.4	3005.4	446200.000	Transportation - Medicare A	5,766.65		
2	L1.4	2	2.3	3005.4	436200.000	Oxygen - Medicare A	(1,278.44)		(939,676)
2	L1.6	1		3003.6	403000.000	Medicaid Income	(4,338,003.99)		
2	L1.6	1		3003.6	405000.000	Hospice Income	(237,614.85)		
2	L1.6	1		3003.6	484000.000	Cont Adj - Medicaid	90,128.25		(4,485,491)
2	L1.6	2	2.2	3005.6	435400.000	IV Therapy - Medicaid	(4,494.00)		
2	L1.6	2	2.2	3005.6	431400.000	Physical Therapy - Medicaid	(16,543.69)		
2	L1.6	2	2.2	3005.6	432400.000	Occ Therapy - Medicaid	(19,992.44)		
2	L1.6	2	2.2	3005.6	433400.000	Speech Therapy - Medicaid	(3,607.70)		
2	L1.6	2	2.4	3005.6	438400.000	Laboratory - Medicaid	(1,770.86)		
2	L1.6	2	2.3	3005.6	445400.000	Complex Medical - Medicaid	(34,046.20)		
2	L1.6	2	2.3	3005.6	436400.000	Oxygen - Medicaid	(8,923.36)		
2	L1.6	2	2.1	3005.6	437400.000	Pharmacy - Medicaid	(300.00)		
2	L1.6	2	2.4	3005.6	439400.000	X-Ray - Medicaid	(450.00)		
2	L1.10	1		3003.8	407000.000	PACE Income	(518,835.70)		
2	L1.10	1		3003.8	488000.000	Cont Adj - PACE	147,723.33		(371,112)
2	L1.10	2	2.2	3005.8	435600.000	IV Therapy - PACE	(1,214.00)		
2	L1.10	2	2.2	3005.8	431600.000	Physical Therapy - PACE	(39,446.27)		
2	L1.10	2	2.2	3005.8	432600.000	Occ Therapy - PACE	(36,723.25)		
2	L1.10	2	2.2	3005.8	433600.000	Speech Therapy - PACE	(7,419.01)		
2	L1.10	2		3005.8	437600.000	Pharmacy - PACE	(54,688.50)		
2	L1.10	2	2.4	3005.8	438600.000	Laboratory - PACE	(3,868.04)		
2	L1.10	2			445600.000	Complex Medical - PACE	(4,364.26)		(147,723)
2	L3.2	1		3120.0	498100.000	Other Income -Stimulus	(473,278.08)		(473,278)
2	L3.7	1		3180.0	497500.000	Interest Income	(189.91)		(190)
2	L3.11	1			409995.000	Small Balance Adjustments	215.41		
2	L3.11	1		3193.0	498000.000	Other Income	(1,324.29)		
Total Revenues							(9,575,367.21)		(9,575,367)
3	L1.1	1		6020.1	671000.000	Salary - Director of Nursing	6,918.24		
3	L1.7	1		6030.1	672100.000	Salaries - RN Unit A	254,480.71		
3	L1.7	1		6030.1	672200.000	Salaries - RN Unit B	206,115.11		
3	L1.11	1		6035.2	676100.000	Purchased Serv - RN Unit A	253,935.46		
3	L1.11	1		6035.2	676200.000	Purchased Serv - RN Unit B	142,477.85		
3	L1.11	1		6035.2	676300.000	Purchased Serv - RN Unit C	104,464.35		500,878
3	L1.12	1		6041.1	673100.000	Salaries - LPN Unit A	139,763.52		
3	L1.12	1		6041.1	673200.000	Salaries - LPN Unit B	247,694.80		
3	L1.12	1		6041.1	673300.000	Salaries - LPN Unit C	305,370.33		
3	L1.16	1		6042.2	677100.000	Purchased Serv - LPN Unit A	286,090.52		
3	L1.16	1		6042.2	677200.000	Purchased Serv - LPN Unit B	261,534.32		
3	L1.16	1		6042.2	677300.000	Purchased Serv - LPN Unit C	56,581.68		604,207
3	L1.17	1		6051.1	674100.000	Salaries - CNA Unit A	796,970.51		

Salem Rehab Center
Trial Balance
1/1/22 - 12/31/22

<u>Schedule</u>	<u>Line</u>	<u>Column</u>	<u>Sub</u>	<u>Orig acct</u>	<u>Account No</u>	<u>Description</u>	<u>Year-to-Date</u>	<u>Comment</u>	<u>Ln Total</u>
3	L1.17	1		6051.1	674200.000	Salaries - CNA Unit B	576,231.88		
3	L1.17	1		6051.1	674300.000	Salaries - CNA Unit C	114,694.76		
3	L1.21	1		6052.2	678300.000	Purchased Serv - CNA Unit C	17,235.74		
3	L1.21	1		6052.2	678100.000	Purchased Serv - CNA Unit A	23,598.65		
3	L1.21	1		6052.2	678200.000	Purchased Serv - CNA Unit B	11,866.15		52,701
3	L2.1	1		4110.1	611000.000	Salary - Administrator	123,543.80		
3	L2.7	1		4140.1	611500.000	Salaries - Clerical	119,302.30		
3	L2.7	1		4140.1	675300.000	Salaries - Nursing Scheduler	65,755.55		185,058
3	L2.10	1			611800.000	Purchased Service - Clerical	120,458.33		120,458
3	L2.11	1		4150.3	614500.000	Data Processing/Billing Services	9,492.00		
3	L2.11	1		4150.3	614600.000	Payroll Services	21,627.02		31,119
3	L2.12	1		4250.5	615000.000	Office Supplies & Expenses	23,620.94		
3	L2.12	1		4250.5	614800.000	Postage	2,149.03		
3	L2.12	1		4250.5	615600.000	Satellite Expenses	14,143.34		39,913
3	L2.13	1		4261.5	614700.000	Telephone	8,669.64		
3	L2.13	1		4261.5	615800.000	Internet Access	11,981.00		20,651
3	L2.16	1		4295.7	616200.000	Advertising - help wanted	1,264.23		1,264
3	L2.17	1		4301.7	615100.000	Licenses & Dues	19,953.57		19,954
3	L2.19	1		4360.3	614100.000	Accounting Fees	43,080.86		
3	L2.20	1		4431.7	618000.000	General Liability Insurance	180,716.69		180,717
3	L2.22	1		4538.8	616100.000	Bank Charges	10,609.67		
3	L2.22	1		4538.8	616700.000	Filing Fees	520.00		
3	L2.22	1		4538.8	616800.000	Credit Card Expense	3,439.55		
3	L2.22	1		4440.0	617030.000	Interest Expense - LOC	248.59		
3	L2.22	1		4440.0	617031.000	LOC Fees - Unused Line	1,504.25		
3	L2.22	1		4440.0	617032.000	LOC Fees - Col Mgmt	7,583.22		
3	L2.22	1			613600.000	Software Support	95,232.37		
3	L2.22	1		4440.0	614200.000	Professional Services	14,659.99		
3	L2.22	1		4570.8	615400.000	Equipment Rental	546.52		
3	L2.22	1		4440.0	616600.000	CORI	2,503.85		
3	L2.22	1		4440.0	617050.000	Finance Charge	113.98		
3	L2.22	1		4440.0	617080.000	Finance Charge - IPFS Corp	2,420.95		
3	L3.5	1		5105.1	631000.000	Salaries - Plant	118,413.49		118,413
3	L3.8	1		5110.3	632000.000	Purchased Service - Plant	112,653.41		
3	L3.9	1		5115.5	637000.000	Trash Removal	18,114.71		
3	L3.9	1		5115.5	637300.000	Snow Removal	13,010.00		
3	L3.9	1		5115.5	639000.000	Supplies & Expenses - Plant	9,943.18		41,068
3	L3.10	1		5120.5	636000.000	Gas	119,839.37		
3	L3.10	1		5120.5	636100.000	Electricity	117,887.48		
3	L3.10	1		5120.5	636200.000	Water & Sewerage	76,197.60		313,924
3	L3.11	1		5130.7	638000.000	Repairs	7,448.85		7,449
3	L3.13	1		5231.1	641100.000	Salaries - Dietician	28,410.11		28,410
3	L3.16	1		5233.3	642100.000	Purchased Service - Dietician	17,530.00		17,530
3	L3.18	1		5205.1	641000.000	Salaries - Dietary	251,726.09		
3	L3.18	1		5205.1	641050.000	Salaries - Dietary Aide	197,755.95		449,482
3	L3.21	1		5220.5	644000.000	Raw Food	190,154.13		
3	L3.21	1		5220.5	645000.000	Food Supplements	6,968.75		197,123
3	L3.23	1		5221.3	642000.000	Purchased Service - Dietary	(1,211.98)		
3	L3.23	1		5235.5	649000.000	Supplies & Expenses - Dietary	35,379.45		34,167
3	L3.24	1		5310.1	651000.000	Salaries - Laundry	22,553.28		
3	L3.24	1		5410.1	661000.000	Salaries - Housekeeping	209,227.95		231,781
3	L3.27	1		5310.1	652000.000	Purchased Service - Laundry	147.68		
3	L3.28	1		5330.5	659000.000	Supplies & Expenses - Laundry	10,673.93		
3	L3.28	1		5420.5	669000.000	Supplies & Exp - Housekeeping	28,067.63		38,742
3	L3.29	1		5340.5	653000.000	Linen & Bedding	2,610.48		2,610
3	L3.36	1		6505.1	675100.000	Salaries - Medical Records	26,243.55		26,244
3	L3.40	1		6508.1	671600.000	Salaries - MDS/OBRA	21,120.00		
3	L3.43	1		7932.3	679100.000	MDS Consultant	57,548.20		
3	L3.43	1		7918.3	679200.000	MMQ Consultant	11,234.96		68,783
3	L3.48	1		6540.0	681000.000	Salaries - Social Services	57,185.81		
3	L3.48	1		6540.0	681100.000	Salaries - Admissions	10,661.39		
3	L3.48	1		6540.0	681200.000	Salaries - Clinical Liaison	88,334.17		156,181
3	L3.51	1		7920.3	682000.000	Purchased Serv - Social Services	58,813.29		
3	L3.51	1		7920.3	682500.000	Purchased Service - Clinical Liaiso	60,253.21		
3	L3.51	1		7920.3	683000.000	Social Service Consultant	13,225.00		132,292
3	L3.59	1				Reclass Indirect Therapy	113,919.69		113,920
3	L3.62	1				Reclass Indirect Therapy	(113,919.69)		(113,920)
3	L3.62	1		7014.3	712200.000	Physical Therapy - Medicare A	115,488.62	offset, reclass	
3	L3.62	1		7014.3	712300.000	Physical Therapy - Medicare B	47,575.41	offset, reclass	
3	L3.62	1		7014.3	712400.000	Physical Therapy - Medicaid	7,295.28	offset, reclass	
3	L3.62	1		7014.3	712500.000	Physical Therapy - Managed Care	43,302.50	offset, reclass	
3	L3.62	1		7014.3	722200.000	Occ Therapy - Medicare A	115,005.95	offset, reclass	

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3	L3.62	1		7014.3	722300.000	Occ Therapy - Medicare B	70,507.22	offset, reclass	
3	L3.62	1		7014.3	722400.000	Occ Therapy - Medicaid	7,897.00	offset, reclass	
3	L3.62	1		7014.3	722500.000	Occ Therapy - Managed Care	39,359.83	offset, reclass	
3	L3.62	1		7014.3	732200.000	Speech Therapy - Medicare A	29,905.44	offset, reclass	
3	L3.62	1		7014.3	732300.000	Speech Therapy - Medicare B	19,831.01	offset, reclass	
3	L3.62	1		7014.3	732400.000	Speech Therapy - Medicaid	1,674.99	offset, reclass	
3	L3.62	1		7014.3	732500.000	Speech Therapy - Managed Care	6,237.72	offset, reclass	
3	L3.64	1		7021.1	691000.000	Salaries - Activities	105,190.54		
3	L3.67	1		7022.3	692000.000	Purchased Service - Activities	1,231.45		1,231
3	L3.68	1		7023.5	699000.000	Supplies & Expenses - Activities	2,931.69		2,932
3	L3.70	1		RCA	674600.000	Salaries - RCA Unit A	77,952.67		
3	L3.70	1		RCA	674700.000	Salaries- RCA Unit B	7,997.01		
3	L3.78	1			613500.000	Mileage Reimbursement	867.44		867
3	L3.82	1		6511.3	678500.000	Medical Director	46,800.00		46,800
3	L3.87	1		6520.5	746100.000	IV Therapy - Private	543.00	offset, reclass	
3	L3.87	1		6520.5	746200.000	IV Therapy - Medicare A	3,523.00	offset, reclass	
3	L3.87	1		6520.5	746400.000	IV Therapy - Medicaid	2,854.00	offset, reclass	
3	L3.87	1		6520.5	756200.000	Pharmacy - Medicare A	119,591.72	offset	
3	L3.87	1		6520.5	756500.000	Pharmacy - Managed Care	48,772.94	offset	
3	L3.87	1		6520.5	759000.000	Supplies - Pharmacy	15,525.03	offset	
3	L3.87	1		6520.5	762200.000	Laboratory - Medicare A	12,471.08		
3	L3.87	1			762400.000	Laboratory - Medicaid	1,145.80		
3	L3.87	1			762500.000	Laboratory - Managed Care	2,857.35		
3	L3.87	1		6520.5	762600.000	Laboratory - PACE	19.23		
3	L3.87	1		6520.5	763000.000	Laboratory - Non-billable	25.00		
3	L3.87	1		6520.5	766200.000	X-Ray - Medicare A	2,307.94		
3	L3.87	1		6520.5	766500.000	X-Ray - Managed Care	150.00		
3	L3.87	1		6520.5	796100.000	Transportation - Private	67.50		
3	L3.87	1		6520.5	796200.000	Transportation - Medicare A	15,862.00		
3	L3.87	1		6520.5	796400.000	Transportation - Medicaid	3,778.80		
3	L3.87	1		6520.5	796500.000	Transportation - Managed Care	1,461.00		
3	L3.87	1		6520.5	756100.000	Pharmacy - Private	302.00		
3	L3.87	1		6520.5	766400.000	X-Ray - Medicaid	225.00		
3	L3.87	1		6520.5	746500.000	IV Therapy - Managed Care	607.00	offset, reclass	232,089
3	L3.89	1		6522.5	617800.000	Stimulus 19 Expense	28,941.99	routine	
3	L3.89	1		6522.5	679900.000	Supplies & Expense - Nursing	154,164.46		
3	L3.89	1		6522.5	752200.000	Oxygen - Medicare A	564.22		
3	L3.89	1		6522.5	752400.000	Oxygen - Medicaid	10,460.60		
3	L3.89	1		6522.5	752500.000	Oxygen - Managed Care	2,348.19		
3	L3.89	1		6522.5	753000.000	Oxygen - Non-billable	24,311.13		
3	L3.89	1		6522.5	792100.000	Complex Medical - Private	1,301.57		
3	L3.89	1		6522.5	792200.000	Complex Medical - Medicare A	6,572.61		
3	L3.89	1		6522.5	792400.000	Complex Medical - Medicaid	13,930.77		
3	L3.89	1		6522.5	792500.000	Complex Medical - Managed Care	2,018.76		
3	L3.89	1		6522.5	793000.000	Complex Medical - Non-billable	584.38		
3	L3.89	1		6522.5	804000.000	Supplies & Expenses - Rehab	3,853.15	minor, assume house su	249,052
3	L3.92	1		6530.0	679400.000	Pharmacy Consultant	3,624.00		3,624
3	L4.1	1	L1.3 6	4565.8	625000.000	Dep'n - Leasehold Improvement	10,809.38		
3	L4.1	1	L1.4 6	4570.8	626000.000	Dep'n - Furniture & Fixture	208,648.51		
3	L4.1	1	L1.4 6	4570.8	626200.000	Dep'n - Equipment	95,391.32		
3	L4.1	1	L1.4 6	4570.8	626500.000	Dep'n - Computer Harware	10,296.39		
3	L4.1	1	L1.4 6	4570.8	627500.000	Amort - Other Assets	2,144.07		
3	L4.1	1	L1.5 6	4585.8	627000.000	Amort - Computer Software	46.55		327,336
3	L4.2	1		4538.8	629000.000	Amort - Capital Lease	3,848.00		3,848
3	L4.10	1		4515.8	623000.000	Personal Property Tax	334.68		
3	L4.10	1		4538.8	628000.000	Amort - Goodwill	680,833.30	offset	
3	L4.10	1		4538.8	628500.000	Amort - Deferred Closing Cost	8,420.62		689,589
3	L4.12	1		4538.8	615300.000	Leases	15,082.66		15,083
3	L4.14	1		4535.8	621000.000	Rent Expense	3,000,000.00	offset	3,000,000
3	L2B.1	1			612200.000	User Fee Assessment	511,557.39	offset	
3	L2B.1	1		8015.0	616000.000	Late Charges	609.42	offset	
3	L2B.1	1		4298.7	616300.000	Advertising - Promotional	3,033.32	offset	
3	L2B.1	1		4298.7	616400.000	Business Promotional Expenses	2,097.23	offset	
3	L2B.1	1		4298.7	616900.000	Marketing Expenses	1,180.00	offset	
3	L2B.1	1		8015.0	617100.000	Fines & Penalties	9,746.25	offset	528,224
3	L2B.10	1		0	617045.000	Interest Exp-Mizzen Cap	144,955.60		144,956
3	L2B.6	1			614000.000	Legal Fees	41,664.62	offset	41,665
3	L2B.8	1			612000.000	Management Fees	551,331.60		551,332
3	L2B.9	1		4160.6	678900.000	Nursing Consultant	26,619.31		26,619
3	LBen	r		Ben Other	612700.000	Group Dental Insurance	10,932.05		
3	LBen	r		Ben Other	613300.000	Employee Benefits - Other	8,145.59		19,078
3	LHeal	e		Health Life	612600.000	Group Health Insurance	119,709.45		

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3	LHeal	e		Health Life	612800.000	Group Life/STD Insurance	10,002.10		129,712
3	LPens	n		Pension	613000.000	Pension Expense	6,289.45		6,289
3	LPR T	x		PR Tax	612500.000	Payroll Taxes	372,571.22		372,571
3	LWork	p		Work Com	612900.000	Workers Comp Insurance	56,434.08		56,434
4	L3.4	1		8046.0	801000.000	Outpatient Ancillary Expenses	2,628.17	offset	
4	L3.11	1		8065.0	618300.000	Bad Debt Expense	30,015.74	offset	
						Total Expenses	13,886,482.00		13,886,482
6	L1.1	1		1025	101000.000	Cash - Operating	(264,495.03)		
6	L1.1	1		1025	102000.000	Cash - Petty	1,430.52		
6	L1.1	1		1025	103000.000	Cash - Special	27,947.20		
6	L1.1	1		1025	104000.000	PNA Checking Account	13,327.19		
6	L1.1	1		1025	104100.000	PNA Savings Account	35,165.10		
6	L1.5	1		1063	111000.000	A/R - Private	103,710.33		
6	L1.5	1		1073	112000.000	A/R - Medicare Part A	181,052.12		
6	L1.5	1		1073	112500.000	A/R - Medicare Part B	4,686.16		
6	L1.5	1		1079	113000.000	A/R - Medicaid	500,176.33		
6	L1.5	1		1079	114000.000	A/R - Hospice	34,540.59		
6	L1.5	1		1066	115000.000	A/R - Managed Care	70,810.63		
6	L1.5	1		1083	115500.000	A/R - PACE	202,119.03		
6	L1.5	1		1089	117100.000	A/R - Co-Insurance Part A	107,688.24		
6	L1.5	1		1089	117200.000	A/R - Co-Insurance Part B	3,192.00		
6	L1.5	1		1063	117400.000	A/R - Resources	(15,700.26)		
6	L1.5	1		1089	117700.000	A/R - Other	8,666.54		
6	L1.8	1		1180	261000.000	Due To/From Pointe Group Care, LLC	2,639,778.05		
6	L1.8	1		1180	264200.000	Due To/From Wilmington LLC	45,837.56		
6	L1.8	1		1180	264700.000	85 Beaumont Dr LLC	1,149.87		
6	L1.13	1		1280	152000.000	Prepaid - Insurance	(48,316.59)		(48,317)
6	L1.15	1		1300	151000.000	Prepaid - Expenses	39,611.93		
6	L1.15	1		1300	158300.000	Resident Refunds	(727.81)		38,884
6	L1.17	1		1651.1	171000.000	Capital Lease Assets	73,824.00		
6	L1.17	1		1652.2	175000.000	Accum Amort - Capital Lease Assets	(34,661.00)		
6	L1.17	1		1310	118900.000	Accounts Receivable-Pre-sale	(49,585.99)		(10,423)
6	L2.3	1	L1.3 4	1626.1	161000.000	Leashold Improvements	1,631,886.87		
6	L2.3	1	L1.3 7	1627.2	167000.000	Accum Dep'n - Leasehold Improve	(26,788.02)		1,605,099
6	L2.4	1	L1.4 4	1651.1	163000.000	Furniture & Fixture	1,057,371.53		
6	L2.4	1	L1.4 4	1651.1	163500.000	Equipment	503,021.94		
6	L2.4	1	L1.4 4	1651.1	164000.000	Computer Hardware	62,358.19		
6	L2.4	1	L1.4 4	1651.1	166000.000	Other Assets	6,950.00		
6	L2.4	1	L1.4 7	1652.2	167200.000	Accum Dep'n - Furniture & Fixture	(737,415.84)		
6	L2.4	1	L1.4 7	1652.2	167300.000	Accum Dep'n - Equipment	(307,951.66)		
6	L2.4	1	L1.4 7	1652.2	167400.000	Accum Dep'n - Computer Hardware	(30,542.83)		
6	L2.4	1	L1.4 7	1652.2	167600.000	Accum Dep'n - Other Assets	(3,646.25)		550,145
6	L2.5	1	L1.5 4	1710.1	165000.000	Computer Software	4,337.91		
6	L2.5	1	L1.5 7	1710.2	167500.000	Accum Amort - Computer Software	(3,416.18)		922
6	L3.5	1		1975.1	186000.000	Deferred Closing Cost	84,206.15		84,206
6	L3.6	1		1975.2	186500.000	Accum Amort - Deferred Closing Cost	(12,673.48)		(12,673)
						Total Assets	5,908,925.04		5,908,925
6	L5.1	1		2020	201000.000	Accounts Payable	(2,316,978.07)		(2,316,978)
6	L5.2	1		2030	203000.000	Accrued Expenses	(67,480.31)		(67,480)
6	L5.3	1		2045	231000.000	Medicare Cost Settlement - Final	(1.00)		
6	L5.3	1		2030	245000.000	Due Medicaid - User Fees	(138,445.13)		(138,446)
6	L5.6	1		2320	276000.000	Loan Payable - LOC	334,686.12		
6	L5.6	1		2160	282000.000	Capital Lease - Current Portion	(305.00)		334,381
6	L5.7	1		2220	216000.000	401K Withholding	365.23		
6	L5.7	1		2200	219100.000	Other Payroll W/H- Accident	277.46		
6	L5.7	1			219101.000	Other Payroll W/H-Hospital Indemnit	34.18		
6	L5.7	1		2200	219200.000	Other Payroll W/H- Cancer	2,747.88		
6	L5.7	1		2200	219300.000	Other Payroll W/H- Critical Care	(254.16)		
6	L5.7	1		2200	219500.000	Other Payroll W/H- Life	2,105.41		
6	L5.7	1		2200	219600.000	Other Payroll W/H LTD	2,440.19		
6	L5.7	1		2200	219700.000	Other Payroll W/H STD	1,911.84		
6	L5.7	1		2200	219800.000	Other Payroll W/H- Vision	1,134.18		
6	L5.7	1		2190	220000.000	Accrued Salaries & Wages	(204,443.91)		
6	L5.7	1		2190	221000.000	Accrued Vacation	(32,509.60)		
6	L5.7	1		2190	222000.000	Accrued Sick	(23,265.86)		
6	L5.7	1		2200	223000.000	Accrued Payroll Taxes	(17,769.14)		
6	L5.7	1		2200	212000.000	State Withholding Taxes	835.80		
6	L5.9	1		2270	224000.000	Accrued Interest	(5,768.14)		(5,768)
6	L5.10	1		2290	203100.000	PNA Checking Account - Due To Resid	(13,427.19)		
6	L5.10	1		2290	203200.000	PNA Savings Account - Due To Reside	(35,165.10)		

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

<u>Schedule</u>	<u>Line</u>	<u>Column</u>	<u>Sub</u>	<u>Orig acct</u>	<u>Account No</u>	<u>Description</u>	<u>Year-to-Date</u>	<u>Comment</u>	<u>Ln Total</u>
6	L6.2	1		1180	262000.000	Due To/From Eastpointe LLC	(50,725.29)		
6	L6.2	1		1180	268100.000	Due To/From Carol Way, LLC	(6,573,808.31)		
6	L6.2	1		2330	290000.000	Due to Ben Berkowitz	(956,691.95)		
6	L6.3	1		0	278100.000	Loan Payable-Mizzen Capital	(1,488,584.13)		(1,488,584)
6	L6.3	1		2320	281000.000	Capital Lease - Long Term Por	(6,922.00)		(6,922)
6	L3A.100	2		1960	181000.000	Utility Deposits	20,102.47		
6	L3A.100	2		1940	185000.000	Goodwill	6,808,333.00		
6	L3A.100	2		1940	185500.000	Accum Amort - Goodwill	(2,439,653.16)		4,388,782
6	L8B.1	1		2520	304000.000	Member Equity	(8,015,012.90)		
6	L8B.1	1		2520	308000.000	Retained Earnings	4,992,196.76		(3,022,816)
6	L8B.4	1				Net (Income)/ Loss	4,311,114.79		4,311,115
						Total Liabilities & Equity	(5,908,925.04)		(5,908,925)

Assets	5,908,925.04
Liabilities & Equity	(5,908,925.04)
Revenues	(9,575,367.21)
Expenses	13,886,482.00
Net (Income)/ Loss	4,311,114.79

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