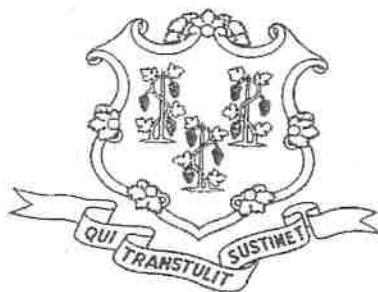


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2023

Name of Facility (as licensed) Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Center at Cheshire	
Address (No. & Street, City, State, Zip Code) 745 Highland Avenue, Cheshire, CT, 06410	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Residential Care Home <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2407	Residential Care Home	Other	Medicare Provider 07-5222
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Medicaid Provider Numbers:	CCNH / RHNS 10454	Residential Care Home	Other
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General Information

Name of Facility (as licensed) Senior Philanthropy of Cheshire, LLC d/b/a Civita Care	License No. 2407	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Center at Cheshire [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.(a)

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

(a) Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) John Horstman			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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State of Connecticut
Department of Social Services
 55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Center at Cheshire		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 745 Highland Avenue, Cheshire, CT, 06410				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2024	
Item	Total	CCNH / RHNS	Residential Care Home	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-329-4026		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Center at		Address (No. & Street, City, State, Zip) 745 Highland Avenue, Cheshire, CT, 06410		
License Numbers:	CCNH / RHNS 2407	Residential Care Home	Other	Medicare Provider No. 07-5222
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Residential Care Home <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator John Horstman		Nursing Home Administrator's License No.:	359	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Related Parties*

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Civita Care	License No. 2407	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

If "Yes," provide the Name/Address and complete the information on Page 11 of the report.

Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? Yes No

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Oasis Healthcare Group	19999 Cedarbridge Ave, Suite 3B, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Consulting Fee	Pg 16/Line m11	519,003	519,003
Leading Edge Administrators	14 Wall St, Suite 5B, New York, NY 10005	<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Pg 15/Line 1a5	92,196	92,196
Intercompany Liabilities	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Due To/From	Pg 34/ Line B3	See Balance Sheet	See Balance Sheet
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.
 ** Provide the percentage amount of revenue received from non-related parties.

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Civit	License No. 2407	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.) <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire
Other Lines of Business

Name of Facility Senior Philanthropy of Cheshire, LLC	License No. 2407	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		33,862		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
		Square footage of therapy space.		
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
		Square footage of kitchen		
		Number of meals served per week		
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
		Square footage of apartments		
		Square footage of independent living		
		Square footage of assisted living		
		Please identify the services provided:		

**General Information and Questionnaire
 Other Lines of Business (Continued)**

Name of Facility Senior Philanthropy o	License No. 2407	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

	Square footage of child day care space.
	Average number of daily participants.
	Number of meals per day provided to child day care.
	Nature of services provided:

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

	Square footage of adult day care space.
	Please state where it is located in relation to the facility.
	Average number of daily participants.
	Number of meals per day provided to adult day care.
	Nature of services provided:

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended		Page	of		
		9/30/2023				8	37
		Period 10/1 Thru 6/30	Period 7/1 Thru 9/30				
Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Center at Cheshire	2407	Total	CCNH / RHNS	Residential Care Home	Other		
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period	85	85					
B. On last day of THIS report period	85	85	85	85			
2. Number of Residents							
A. As of midnight of PREVIOUS report period	79	79					
B. As of midnight of THIS report period	78	78	78	78			
3. Total Number of Days Care Provided During Period							
A. Medicare	2,027	2,027	1,744	283			
B. Medicaid (Conn.)	20,466	20,466	14,957	5,509			
C. Medicaid (other states)							
D. Private Pay	3,544	3,544	2,480	1,064			
E. State SSI for RCH							
F. Other (Specify) HMO/Hospice	2,707	2,707	2,127	580			
G. Total Care Days During Period (3A thru F)	28,744	28,744	21,308	7,436			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds							
A. Medicaid Bed Reserve Days	216	216	162	54			
B. Other Bed Reserve Days	19	19	11	8			
5. Total Resident Days (3G + 4A + 4B)	28,979	28,979	21,481	7,498			

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Civita C				License No. 2407		Report for Year Ended 9/30/2023			Page 9	of 37				
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No														
If "YES", provide the following information:														
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	Residential Care Home	Other	Lost			Gained			CCNH / RHNS	Residential Care Home	Other		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)					
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.														
Change in Resident Days								CCNH / RHNS	Residential Care Home	Other				
1st change														
2nd change														
3rd change														
4th change														
6. Number of Residents and Rates on September 30 of Cost Year														
Item	Medicare	Medicaid		Self-Pay			Other State Assisted							
	CCNH / RHNS	CCNH / RHNS	Residential Care Home	CCNH / RHNS	Residential Care Home	Other	R.C.H.	ICF-MR						
No. of Residents		60		18										
Per Diem Rate														
a. One bed rm.	Various	#####		640.00										
b. Two bed rms.	Various	#####		563.00										
c. Three or more bed rms.														
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	Residential Care Home	Outpatient	Other						
A. Medicare - Part B				1,529	1,529									
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments				503	503									
2. Restorative Treatments														
C. Other				7,610	7,610									
D. Total Physical Therapy Treatments				9,642	9,642									
8. Total Number of Speech Therapy Treatments														
A. Medicare - Part B				72	72									
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments				221	221									
2. Restorative Treatments														
C. Other				1,273	1,273									
D. Total Speech Therapy Treatments				1,566	1,566									
9. Total Number of Occupational Therapy Treatments														
A. Medicare - Part B				2,553	2,553									
B. Medicaid (Exclusive of Part B)														
1. Maintenance Treatments				438	438									
2. Restorative Treatments														
C. Other				9,410	9,410									
D. Total Occupational Therapy Treatments				12,401	12,401									

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Center	2407	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	Residential Care Home	Adjustment	Hours	Other	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	153,040		2,004						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	214,131		6,582						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	356,963		18,166						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	153,160		10,012						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	58,699		1,710						
b. Other Maintenance Workers	60,320		2,105						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	47,769		2,327						
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	170,822		3,172						
b. RN									
1. Direct Care	537,247		5,780						
2. Administrative**	168,381		3,287						
c. LPN									
1. Direct Care	1,008,362		25,693						
2. Administrative**	140,836		5,370						
d. Aides and Attendants	1,430,331		55,553						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	97,729		3,847						
i. Physicians									
1. Medical Director									
2. Utilization Review									
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	78,623		2,706						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	124,877		3,546						
<i>A-13. Total Salary Expenditures</i>	4,801,290		151,860						

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			Residential Care Home			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Medical Records	\$ 44,982		1,568						
Admissions	\$ 79,895		1,978						
Total	\$ 124,877	\$ -	3,546	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			Residential Care Home			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Clinical Consultants	\$ 18,616		Monthly Fee						
Intravenous Therapy	\$ 18,090	\$ (18,090)	Monthly Fee						
Total	\$ 36,706	\$ (18,090)	-	\$ -	\$ -	-	\$ -	\$ -	-

**Schedule A1 - Salary Information for Operators/Owners; Administrators,
 Assistant Administrators and Other Related Parties***

Name of Facility	License No.		Report for Year Ended		Page	of			
	Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Center at Chest		9/30/2023				11	37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	Residential Care Home							
Section I - Operators/Owners									
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).									

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

Schedule A1 - Salary Information for Operators/Owners; Administrators,
 Assistant Administrators and Other Related Parties*

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Center at Chest		2407		9/30/2023		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	Residential Care Home							
Section III - Administrators***									
John Horstman	153,040		Non Discriminatory	Administrator(10/1/22 to 9/30/23)	2,004	A2			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of				
Senior Philanthropy of Cheshire, LLC d/b/a Civita C	2407	9/30/2023		13	37				
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	Residential Care Home	Adjustment	Hours	Other	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian									
2. Dentist	11,668		165						
3. Pharmacist	23,611		Monthly Fee						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	185,346		1,983						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	30,000		96						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	51,380		323						
b. Other									
10. Occupational Therapist									
a. Resident Care	218,140	(218,140)	2,425						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	36,582		417						
2. Administrative***									
b. LPN									
1. Direct Care	139,783		2,342						
2. Administrative***									
c. Aides	62,534		1,501						
d. Other									
12. Other (Specify) See Attached Schedule	36,706	(18,090)							
B-13 Total Fees Paid in Lieu of Salaries	795,750	(236,230)	9,252						

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.
 ** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.
 *** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Civita Care		License No. 2407		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
HealthDrive Dental Group, 01 Centerpoint Dr Suite 215 Middletown, CT 06457	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Horatiu Cosmin Balas, 609 Coleman Rd., Cheshire, CT 06410	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consulting Services, 33333 New Hyde Park Rd. Suite 202, New Hyde Park, NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Grandison Management, 1413 38th Street, Brooklyn NY 11218	RNs, LPNs, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Worldwide Staffing, LLC 175 Dwight Rd #202, Longmeadow, MA 01106	LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gale Healthcare Solutions, POB 4729, Winter Park, FL 32793-4729	RNs, LPNs, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Clipboard Health, POB103125 Pasadena CA 91189-3125	RNs, LPNs, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PICC Performance, 171 Park Ave Ste 103, West Springfield MA 01089	Intravenous Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RX Consulting, 14 Lewin Ave Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Eshyft, PO box 5935 Troy MI 48007-5935	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Reliant Therapy	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hinkson Clinical Consulting	Clinical Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended					Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Civit	2407	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 65,378	65,378						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 28,431	28,431						
4. Social Security (F.I.C.A.)	\$ 377,333	377,333						
5. Health Insurance	\$ 92,196	92,196						
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 1,459	1,459						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$							
8. Uniform Allowance	\$ 14,155	14,155						
9. Other (<i>Specify</i>) See Attached Schedule	\$ 3,524	7,001	(3,477)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	103,801	(103,801)					
d. Accounting and Auditing	\$ 867	867						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 21,149	21,316	(167)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 21,823	21,823						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 26,099	26,099						
2. Cellular Phones	\$ 1,974	1,974						
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$							
j. Corporation Business Taxes (<i>franchise tax</i>)	\$ 160	160						
k. Other Taxes (<i>Not related to property - See Page 22</i>)								
1. Income*	\$							
2. Other (<i>Specify</i>) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 522,684	522,684						
Subtotal	\$ 1,177,232	1,284,677	(107,445)					

* Facility should self-disallow the expense in the Adjustment column.

(Carry Subtotals forward to next page)

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Cheshire, L	License No. 2407	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Neuhas & Associates 2 3 4		Address (No. & Street, City, State, Zip Code) 311 Blvd of Americas Suite 303, Lakewood, NJ 08701		
Services Provided by This Firm (<i>describe fully</i>)				
1	2022 Partnership Return	\$	867	
2		\$		
3		\$		
4		\$		
			Charge for Services Provided	
			\$	867
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Goldman Gruder & Woods, LLC 2 Benesch Friedlander Coplan & Aronoff LLP 3 Murtha Cullina LLP 4 Mcguirewoods LLP 5			Telephone Number 203-899-8900 216-363-4500 203-772-7700 212-548-2100	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 200 Connecticut Ave, Norwalk, CT 06854 2 127 Public Square #4900 Cleveland OH 44114 3 265 Church St, New Haven, CT 06510 4 1251 6th Ave 20th floor, New York, NY 10020 5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Review of legal letters/Application Fees/Case Review	\$	7,037	
2	Review CT Facility Acquisition/General Legal Matters(\$167 Disallow on Page 15)	\$	13,487	
3	General Legal Matters	\$	164	
4	General Legal Matters	\$	628	
5		\$		
			Charge for Services Provided	
			\$	21,316
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Page 15 Line 1e				

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Civita Ca		2407	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment	
Subtotals Brought Forward:								
	1,177,232	1,284,677	(107,445)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$ 2,343	2,343						
4. Employee Travel	\$ 1,763	1,763						
5. Education Expenses Related to Seminars and Conventions	\$ 1,237	1,237						
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify)	\$							
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$							
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)***	\$	7,281	(7,281)					
See Attached Schedule								
4. Fund-Raising***	\$							
5. Medical Records	\$ (182)		(182)					
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 1,612	1,612						
* 8. Dues and Membership Fees to Professional Associations (Specify)	\$ 2,030	2,030						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	1,075	(1,075)					
9. Subscriptions	\$ 239	239						
10. Contributions***	\$							
See Attached Schedule								
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 882,110	882,110						
12. Administrative Management Services**	\$							
13. Other (Specify)	\$ 6,671	53,331	(46,660)					
See Attached Schedule								
C-14 Total Administrative & General Expenditures	\$ 2,075,055	2,237,698	(162,643)					

* Do not include Subscriptions, which should go in item 9.
 ** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 *** Facility should self-disallow the expense in the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Marketin & Advertising	\$ 7,281	\$ (7,281)				
Total Other Advertising	\$ 7,281	\$ (7,281)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
CT Assoc. of Healthcare Dues	\$ 2,030					
Total Dues	\$ 2,030	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Total Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Admin Expense>Financing Costs	\$ 3,895	\$ (3,895)				
Admin Expense>Licenses	\$ 860					
Admin Expense>Meals & Ent	\$ 24	\$ (24)				
Admin Expense>Fines & Penalties	\$ 9,770	\$ (9,770)				
Admin Expense>Bank Fees	\$ 13,780	\$ (12,630)				
Admin Expense>Startup Costs	\$ 20,339	\$ (20,339)				
Admin Expense>Background Checks	\$ 4,663					
Misc. Income		\$ (2)				
Total Other Administrative and General	\$ 53,331	\$ (46,660)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a	License No. 2407	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
N/A			

* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Civita Care		2407	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 803	803						
2. Non-Food Supplies	\$ 65,053	65,053						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)								
	\$ 377,558	377,558						
c. Other (Specify) _____								
	\$ _____							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 443,414	443,414						
2E. Dietary Questionnaire		Total	CCNH / RHNS		Residential Care Home		Other	
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.			
K. Is any revenue collected from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.			
N. Is any revenue collected from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs (See Note on Page 5)

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Civita Care C		2407	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed ***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Other Laundry Supplies		\$	14	14				
3D. Total Laundry Expenditures (3a + b + c)		\$	14	14				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.
 All allocations should add to total recorded in 3D.

*** Pounds of Laundry only required for multi-level facilities.

C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care Basis for Allocation of Costs (See Note on Page 5)

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Civ		2407	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
4. Housekeeping	Sq Ft. Serviced by Personnel							
a. In-House Care	Amt. \$							
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)								
b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq Ft. Serviced by Personnel							
	Amt. \$	106,644	106,644					
c. Other (<i>Specify</i>) <i>Housekeeping Supplies</i>	\$	5,388	5,388					
4D. Total Housekeeping Expenditures (4a + b + c)	\$	112,032	112,032					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy	\$							
2. Purchased from Specialty Rx	\$		131,684	(131,684)				
b. Medicine Cabinet Drugs	\$	8,309	8,309					
c. Medical and Therapeutic Supplies	\$	98,614	98,614					
d. Ambulance/Limousine***	\$		3,479	(3,479)				
e. Oxygen								
1. For Emergency Use	\$							
2. Other***	\$		5,131	(5,131)				
f. X-rays and Related Radiological Procedures***	\$		8,700	(8,700)				
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$							
h. Laboratory***	\$		37,660	(37,660)				
i. Recreation	\$	10,395	10,395					
j. Direct Management Services*	\$							
k. Indirect Management Services*	\$							
l. Cable TV	\$	7,200	9,240	(2,040)				
m. Other (Specify)**** <i>See Attached Schedule</i>	\$	31,461	31,461					
n. Physical Therapy Expense	\$							
o. Speech Therapy Expense	\$	1,820	1,820					
5P. Total Resident Care Expenditures (5a - 5o)	\$	157,799	346,493	(188,694)				

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

**Cheshire Regional Rehab Center
Disallowance Schedule for Cable TV
9/30/2023**

	<u>Amount</u>	
Total Cable TV Expense	9,240	TB Linked
Monthly Allowable amount	\$ 600	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 7,200	
Disallowed Cable TV	<u><u>\$ 2,040</u></u>	

**Report of Expenditures
 Schedule C-2 - Individuals or Firms Providing Services by Contract ***

Name of Facility		License No.		Report for Year Ended		Page of				
Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Center at Cheshire		2407		9/30/2023		21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	Residential Care Home	Other	Pg	Line
SMS Cleaning and Housekeeping Services, LLC	North, Suite Q, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Services	377,558			18	2b
SMS Cleaning and Housekeeping Services, LLC	North, Suite Q, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Services	106,644			20	4b
Oasis Healthcare Group	Suite 3B, Lakewood, NJ 08701	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Consulting Fee	519,003			16	m11
MatrixCare	575 8th Ave, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Data Processing	21,135			16	m11
Facility Compliance Services, LLC	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	39,128			22	6f
MBH Architecture LLC	West Hartford, CT 06110	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Architectural Services	12,750			22	6f
LTC-Ally	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Business Management Consulting	188,790			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

*** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property

Name of Facility	License No.	Report for Year Ended				Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Civi	2407	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 20,850	20,850					
b. Heat	\$ 13,279	13,279					
c. Light & Power	\$ 73,317	73,317					
d. Water	\$ 41,171	41,171					
e. Equipment Lease (Provide detail on page 22b)	\$ 10,190	10,190					
f. Other (itemize) See Attached Schedule	\$ 157,192	157,192					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 315,999	315,999					
7. Depreciation (complete schedule page 23*)							
a. Land Improvements	\$ 771	771					
b. Building & Building Improvements	\$ 42,071	42,071					
c. Non-Movable Equipment	\$						
d. Movable Equipment	\$ 56,020	56,020					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 98,862	98,862					
8. Amortization (Complete att. Schedule Page 24*)							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$						
d. Other (Specify)	\$						
*8e. Total Amortization Costs (8a + b + c + d)	\$						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 660,961	660,961					
10. Property Taxes							
a. Real estate taxes paid by owner	\$						
b. Real estate taxes paid by lessor	\$ 68,014	68,014					
c. Personal property taxes	\$ 9,163	9,163					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 837,000	837,000					

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	Residential Care		Other	Adjustment
			Home	Adjustment		
	0					
Maintenance Expense>Supplies	\$ 13,856					
Maintenance Expense>Minor Equip & Supplies	\$ 3,596					
Maintenance Expense>Sanitation & Incineration	\$ 31,586					
Maintenance Expense>Extermination	\$ 2,334					
Maintenance Expense>Snow Removal	\$ 10,282					
Maintenance Expense>Landscaping	\$ 20,097					
Maintenance Expense>Contracted Service	\$ 75,441					
Total Other Repairs and Maintenance	\$ 157,192	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

Operating Leases - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Cent	License No. 2407		Report for Year Ended 9/30/2023		Page 22b	of 37	
	Name and Address of Lessor	Related * to Owners, Operators, Officers	Description of Items Leased	Date of Lease**			Term of Lease
Cisco Systems Capital Corp, POB 825736, Philadelphia PA 19182-5736	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/>	Meraki Wireless access & software	01/22/20	On-going	892	892
Canon Financial Services, 14904 Collections Center Drive, Chicago IL 60693-0149	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/>	Copier	11/08/19	On-going	9,027	9,027
Quadrant Inc.	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/>	Postage Machine	Various	On-going	270	270
	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/>					
	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/>					
	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/>					
	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/>					
	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/>					
	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/>					
	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/>					
	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input type="radio"/> No
Total ***						10,189	

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

** Attach copies of newly acquired leases.

*** Amount should agree to Page 22, Line 6e.

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Various(See Attached)	\$ 65,659	Var	\$ 3,668
Total additions for Building Improvements		\$ 65,659		\$ 3,668 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
2/28/2023	Generator	Administrative	\$ 2,653	20	\$ 133
7/1/2023	Motor for Washer	Administrative	\$ 2,765	10	\$ 277
		Administrative			
		Administrative			
Total additions for Movable Equipment			\$ 5,419		\$ 410 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Leasehold Improvement		\$ -		\$ - *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-24 Rev. 10/2006

Amortization Schedule*

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a Civita Care Center	Date of Acquisition		License No. 2407	Report for Year Ended 9/30/2023			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1.										
2.										
3.										
B-4. Subtotal										
C. Leasehold Improvements and Other										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Total Amortization										

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

**Chehrie Regional Rehab Center
FIXED ASSET / DEPRECIATION SCHEDULE**

FF# Account	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec	2021 A/D	2021 Deprec	2021 A/D	2021 NBV
LAND IMPROVEMENTS										
Prior Period Land Improvements										
Land Imp	Various	Various	S/L	Var	16,330	771	5,379	771	6,650	9,700
TOTAL PY LAND IMPROVEMENTS					16,330	771	5,379	771	6,650	9,700
2022 LAND IMPROVEMENTS										
Additions	None									
Deprecals	None									
TOTAL LAND IMPROVEMENTS 2022					-	-	-	-	-	-
TOTAL LAND IMPROVEMENTS					16,330	771	5,379	771	6,650	9,700
BUILDING IMPROVEMENTS										
Prior Period Building Improvements										
Building Imp.	Various	Various	S/L	Var	501,687	37,627	224,751	37,627	262,378	239,309
TOTAL PY BUILDING IMPROVEMENTS					501,687	37,627	224,751	37,627	262,378	239,309
2022 BUILDING IMPROVEMENTS										
Additions										
Building Imp	TK Elevator Repairs	2/15/2022	S/L	20	15,514	776	776	776	1,551	12,963
Deprecals	None									
TOTAL BUILDING IMPROVEMENTS 2022					15,514	776	776	776	1,551	12,963
TOTAL BUILDING IMPROVEMENTS					517,201	38,403	225,527	38,403	263,929	252,272
2023 BUILDING IMPROVEMENTS										
Additions										
Building Imp.	Observance Repair	12/16/2023	S/L	20	3,403	-	-	170	170	3,233
Building Imp.	Sewer Line Repair	2/28/2023	S/L	25	18,632	-	-	745	745	17,887
Building Imp.	Hot Water Heater	2/28/2023	S/L	25	26,900	-	-	1,072	1,072	25,828
Building Imp.	Sign	7/1/2023	S/L	10	5,172	-	-	517	517	4,655
Building Imp.	Telephone Setup	12/16/2022	S/L	10	3,203	-	-	329	329	2,874
Building Imp.	Sign	2/1/2023	S/L	10	5,172	-	-	517	517	4,655
Building Imp.	Telephone Setup	2/15/2023	S/L	10	883	-	-	88	88	795
Building Imp.	Telephone Setup	3/15/2023	S/L	10	883	-	-	88	88	795
Building Imp.	Time Clock	6/24/2023	S/L	10	1,423	-	-	142	142	1,281
TOTAL BUILDING IMPROVEMENTS 2023					45,699	-	-	3,648	3,648	41,051
TOTAL BUILDING IMPROVEMENTS					562,869	38,403	225,527	42,051	267,577	293,323
MOVABLE EQUIPMENT										
Prior Period Movable Equipment										
FF&E	Various	Various	S/L	Var	583,509	43,849	454,100	43,849	497,957	85,552
TOTAL PY MOVABLE EQUIPMENT					583,509	43,849	454,100	43,849	497,957	85,552
2022 MOVABLE EQUIPMENT										
Additions										
Computer Software	Matrixcare	7/13/2022	S/L	3	867	63	63	289	352	515
Deprecals										
TOTAL MOVABLE EQUIPMENT 2022					867	63	63	289	352	515
2023 MOVABLE EQUIPMENT										
Additions										
FF&E	Generator	2/28/2023	S/L	20	2,653	-	-	133	133	2,520
FF&E	Mower for Washer	7/13/2023	S/L	10	2,765	-	-	277	277	2,488
TOTAL MOVABLE EQUIPMENT 2023					5,418	-	-	410	410	5,008
TOTAL MOVABLE EQUIPMENT					588,927	43,912	454,163	44,259	498,367	90,560
MOTOR VEHICLES										
2022 MOTOR VEHICLES										
Additions										
Motor Vehicle	Transport Van	7/12/2022	S/L	5	37,362	2,514	2,514	11,472	13,986	43,376
Deprecals										
TOTAL MOTOR VEHICLE 2022					37,362	2,514	2,514	11,472	13,986	43,376
TOTAL MOTOR VEHICLES					37,362	2,514	2,514	11,472	13,986	43,376
TOTAL ASSETS					1,246,367	85,600	680,891	98,862	786,953	459,414
TOTAL ASSETS PER CR SCHEDULE										
					1,246,367	85,600	680,891	98,862	786,953	459,414
TOTAL ASSETS PER TRIAL BALANCE					1,293,307	13,868	14,347	13,065	15,181	114,118
VARIANCE					1,117,860	71,732	678,844	85,794	771,792	345,296

FF# vs CR NBV - Page 31, Line B9 (a) 245,240
 FF# vs CR Depreciation - Page 46, Line F1 (b) 85,790

C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire

Name of Facility Senior Philanthropy of Cheshire, LLC	License No. 2407	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		85		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
745 Highland Ave, LLC, 745 Highland Avenue, Cheshire, CT 06410	Building	04/01/15	123 mos.	660,961

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

C. Expenditures Other Than Salaries (cont'd) - Interest

Name of Facility		License No.	Report for Year Ended				Page	of	
Senior Philanthropy of Cheshire, LLC		2407	9/30/2023				26	37	
Item			Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
12. Interest									
A. Building, Land Improvement & Non-Movable Equipment									
1. First Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
2. Second Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
3. Third Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
4. Fourth Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
B. CHEFA Loan Information									
1. Original Loan Amount			\$						
2. Loan Origination Date									
3. Interest Rate %									
4. Term									
5. CHEFA Interest Expense									
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$						

(Carry Subtotals forward to next page)

C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance

Name of Facility		License No.	Report for Year Ended					Page	of
Senior Philanthropy of Cheshire, LI		2407	9/30/2023					27	37
Item			Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment									
A. Item	Rate	Amount							
Lender									
Address of Lender									
2. Other (Specify)									
A. Item	Rate	Amount							
Lender									
Address of Lender									
B. Item	Rate	Amount							
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify) Interest Expense			\$	55,140	55,140				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	55,140	55,140				
14. Insurance									
a. Insurance on Property (buildings only)			\$	25,546	25,546				
b. Insurance on Automobiles			\$	7,219	7,219				
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify) General Liability & Other			\$	89,652	89,652				
14d. Total Insurance Expenditures (14a + b + c)			\$	122,417	122,417				
15. Total All Expenditures (A-13 thru C-14)			\$	9,479,680	10,067,247	(587,567)			

F. Statement of Revenue

Name of Facility Senior Philanthropy of Cheshire, LLC d/b 2407		License No. 9/30/2023		Report for Year Ended 9/30/2023		Page 30	of 37
Item	Total	CCNH / RHNS	Residential Care Home	Other			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (<i>CT only</i>)	\$ 5,924,630	5,924,630					
b. Medicaid Room and Board Contractual Allowance **	\$						
2. a. Medicaid (<i>All other states</i>)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,311,722	1,311,722					
b. Medicare Room and Board Contractual Allowance **	\$ (23,882)	(23,882)					
4. a. Private-Pay Residents and Other	\$ 2,773,600	2,773,600					
b. Private-Pay Room and Board Contractual Allowance **	\$ (564)	(564)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 51,467	51,467					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (51,467)	(51,467)					
c. Prescription Drugs - Non-Medicare	\$ 2,576	2,576					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 134,138	134,138					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (89,566)	(89,566)					
c. Physical Therapy - Non-Medicare	\$ 153,996	153,996					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (89,224)	(89,224)					
4. a. Speech Therapy - Medicare	\$ 39,084	39,084					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (22,920)	(22,920)					
c. Speech Therapy - Non-Medicare	\$ 72,981	72,981					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (39,809)	(39,809)					
5. a. Occupational Therapy - Medicare	\$ 170,680	170,680					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (99,691)	(99,691)					
c. Occupational Therapy - Non-Medicare	\$ 92,304	92,304					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (13,183)	(13,183)					
6. a. Other (<i>Specify</i>) - Medicare	\$ (6,249)	(6,249)					
b. Other (<i>Specify</i>) - Non-Medicare	\$ 66,725	66,725					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,357,348	10,357,348					
IV. Other Revenue*							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income (<i>Specify</i>)	\$ 49	49					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (<i>Specify</i>)	\$ 142,060	142,060					
V. Total Other Revenue (1 thru 8)	\$ 142,109	142,109					
VI. Total All Revenue (III +V)	\$ 10,499,457	10,499,457					

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts.

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	Residential Care Home	Other
		0		
30 II 6a	Other Ancillary Rev>Part B>Sequester	(1,606)		
30 II 6a	Vaccine Rev>Part B	64		
30 II 6a	Revenue Adjustments>Medicare A	22		
30 II 6a	Revenue Adjustments>Part B	(4,729)		
Total Other Resident Revenue - Medicare		\$ (6,249)	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	Residential Care Home	Other
		0		
30 II 6b	Other Ancillary Rev>HMO>Sequester	\$ (105)		
30 II 6b	Other Ancillary Rev>Medicare HMO	\$ 43,462		
30 II 6b	Vaccine Revenue>Medicare HMO	\$ 1,224		
30 II 6b	Other Rev>HMO>Incentive Payments	\$ 23,705		
30 II 6b	Revenue Adjustments>HMO	\$ (175)		
30 II 6b	Revenue Adjustments>Medicare HMO	\$ (1,386)		
Total Other Resident Revenue		\$ 66,725	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	Residential Care Home	Other
			0		
30 IV 5	Interest Income	N/A	\$ 49		
Total Interest Income			\$ 49	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	Residential Care Home	Other
		0		
30 IV 8	Other Rev>Miscellaneous(Disallowed on Page 16a)	\$ 2		
30 IV 8	Prior Period Income(No Related Expense)	\$ 141,876		
30 IV 8	Other Rev>Medical Records(Disallowed on Page 16 Line m5)	\$ 182		
Total Other Revenue		\$ 142,060	\$ -	\$ -

G. Balance Sheet

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/		2407	9/30/2023	31	37
Account				Amount	
Assets					
A. Current Assets					
1.	Cash (<i>on hand and in banks</i>)			\$	(53,311)
2.	Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,639,506
3.	Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4.	Inventories			\$	
5.	Prepaid Expenses			\$	196,955
a.	_____				
b.	_____				
c.	_____				
d.	See Schedule		196,955		
6.	Interest Receivable			\$	
7.	Medicare Final Settlement Receivable			\$	
8.	Other Current Assets (<i>itemize</i>)			\$	

	See Schedule				
A-9.	Total Current Assets (Lines A1 thru 8)			\$	1,783,150
B. Fixed Assets					
1.	Land			\$	
2.	Land Improvements	*Historical Cost	16,350	\$	9,700
		Accum. Depreciation	6,650	Net	
3.	Buildings	*Historical Cost	582,860	\$	315,262
		Accum. Depreciation	267,598	Net	
4.	Leasehold Improvements	*Historical Cost	_____	\$	
		Accum. Depreciation	_____	Net	
5.	Non-Movable Equipment	*Historical Cost	_____	\$	
		Accum. Depreciation	_____	Net	
6.	Movable Equipment	*Historical Cost	589,795	\$	91,076
		Accum. Depreciation	498,719	Net	
7.	Motor Vehicles	*Historical Cost	57,362	\$	43,376
		Accum. Depreciation	13,986	Net	
8.	Minor Equipment-Not Depreciable			\$	
9.	Other Fixed Assets (<i>itemize</i>)			\$	(345,268)
	F/S vs C/R NBV		(345,268)		
	See Schedule				
B-10.	Total Fixed Assets (Lines B1 thru 9)			\$	114,146

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/	2407	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	1,897,296
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	(1,149)
Name and Address		Amount	Loan Date	
Old Owner		(1,149) Var		
7. Other Assets (<i>itemize</i>)			\$	98,518
Other Assets>Escrow>Property Tax			1,682	
Other Assets>Escrow>Insurance			96,836	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	97,369
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	1,994,665

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a Ci		2407	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	477,985
2. Notes Payable (<i>itemize</i>)				\$	167

See Schedule					167
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
_____		_____	_____	_____	
_____		_____	_____	_____	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	86,429
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	6,973
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,022,580

See Schedule					1,022,580
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,594,134

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a		License No. 2407	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,594,134	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ (305,726)	
Name and Address of Lender	Amount	Loan Date			
Due To/From>Various	(305,726)	Various			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 51,453	
Long Term Debt>Capital Lease		51,453			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (254,273)	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 1,339,861	


G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d	2407	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	1,764
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	135,036
6. Gain or Loss for Period			\$	518,004
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	654,804
C. Total Reserves and Net Worth			\$	654,804
D. Total Liabilities, Reserves, and Net Worth			\$	1,994,665

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Cheshire, LLC d/b/a	2407	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	84,036
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	10,499,457
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	9,981,453
D. Net Income or Deficit			\$	518,004
E. Balance			\$	602,040
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Pg 27 \$10,067,247				
F/S vs C/R Depreciation (85,794)				
Total Expenses \$9,981,453				
2. Other (<i>itemize</i>)				
Prior Period Adjustment		52,764		
F-3. Total Additions			\$	52,764
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	
Name and Address (<i>No., City, State, Zip</i>)		Title	Amount	
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	654,804
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Cheshire, LLC d/b/a	License No. 2407	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> Residential Care Home	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/12/24		
Printed Name of Preparer Matthew S. Bavolack				
Address 555 Long Wharf Dr 8th Floor, New Haven, CT, 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Estee Sturman		Phone Number 848-290-8221		
Contact Email Address EsteeS@ltcally.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Cheshire, LLC d/b/a Cheshire Regional Rehabilitation Center for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Oasis Healthcare Group. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Oasis Healthcare Group and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
February 9, 2024



MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date:
 Run Date: 2/9/2024

Provider Name:
 Provider Number:
 Period Ended: 9/30/23

Name of Workpaper: VHCL CKLST

VEHICLE COMPLIANCE CHECKLIST

PURPOSE: To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

Conclusion:

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Cheshire Regional Rehab Center**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
10-010-77	Cash>Operating>Cheshire	(58,425.00)	(58,425.00)			(58,425.00)	(8,626.00)
10-010-99	Cash>Operating> CT Funding	900.00	900.00			900.00	0.00
10-011-77	Cash>Petty Cash>Cheshire	120.00	120.00			120.00	944.00
10-020-01	Cash>Payroll>Cleared entered later	(2,665.00)	(2,665.00)			(2,665.00)	(130.00)
10-020-77	Cash>Payroll>Cheshire	1,759.00	1,759.00			1,759.00	(185.00)
10-030-77	Cash>Govt>Cheshire	0.00	0.00			0.00	(15.00)
10-061-77	Cash>Care Cost>Cheshire	5,000.00	5,000.00			5,000.00	0.00
11-102-00	Accounts Receivable>Medicare A	45,459.00	45,459.00			45,459.00	245,062.00
11-103-00	Accounts Receivable>Part B	22,838.00	22,838.00			22,838.00	2,932.00
11-104-00	Accounts Receivable>Private	595,314.00	595,314.00			595,314.00	70,369.00
11-105-00	Accounts Receivable>HMO	77,724.00	77,724.00			77,724.00	18,062.00
11-106-00	Accounts Receivable>Medicare HMO	235,328.00	235,328.00			235,328.00	176,468.00
11-109-00	Accounts Receivable>Hospice	35,802.00	35,802.00			35,802.00	33,342.00
11-111-00	Accounts Receivable>Medicaid	743,347.00	743,347.00			743,347.00	821,559.00
11-112-00	Accounts Receivable>Income	(6,763.00)	(6,763.00)			(6,763.00)	(34,187.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(126,692.00)	(126,692.00)			(126,692.00)	(24,980.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	17,149.00	17,149.00			17,149.00	0.00
12-000-00	Prepaid Expenses	7,884.00	7,884.00			7,884.00	3,532.00
12-125-00	Prepaid Expenses>Personal Property Taxes	9,920.00	9,920.00			9,920.00	0.00
12-153-00	Prepaid Expenses>Financing Costs	10,621.00	10,621.00			10,621.00	11,571.00
12-161-00	Prepaid Expenses>RE Taxes	17,751.00	17,751.00			17,751.00	16,817.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	96,382.00	96,382.00			96,382.00	87,370.00
12-167-00	Prepaid Expenses>Insurance - Auto	5,566.00	5,566.00			5,566.00	4,839.00
12-881-00	Prepaid Expenses>Workers Comp	48,831.00	48,831.00			48,831.00	51,279.00
13-127-00	Due From>Old Owner	(1,149.00)	(1,149.00)			(1,149.00)	(458.00)
14-131-00	Fixed Assets>Leasehold Improvements	22,035.00	22,035.00			22,035.00	0.00
					43,626.00	43,626.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	106,405.00	106,405.00	RJE - 5	(43,626.00)	62,779.00	0.00
					(43,626.00)	(43,626.00)	
14-135-00	Fixed Assets>Computer Software	867.00	867.00			867.00	867.00
15-131-00	Accum Depn>Leasehold Improvements	(914.00)	(914.00)			(914.00)	0.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(14,030.00)	(14,030.00)			(14,030.00)	(2,049.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)			(217.00)	(43.00)
17-283-91	Other Assets>Escrow>Property Tax	1,682.00	1,682.00			1,682.00	0.00
17-283-94	Other Assets>Escrow>Insurance	96,836.00	96,836.00			96,836.00	0.00
20-000-00	Accounts Payable	(477,985.00)	(477,985.00)			(477,985.00)	(491,691.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(100.00)	(100.00)			(100.00)	(100.00)
21-151-00	Other Current Payables>Garnishments W/H	385.00	385.00			385.00	0.00
21-152-06	Other Current Payables>Employee>Other	(100.00)	(100.00)			(100.00)	(100.00)
21-354-00	Other Current Payables>DTF RFMS	37.00	37.00			37.00	0.00
21-884-00	Other Current Payable>Disability & Other Insurance	(389.00)	(389.00)			(389.00)	(241.00)
23-000-00	Accrued Wages & Related	(86,429.00)	(86,429.00)			(86,429.00)	(74,661.00)
23-156-00	Accrued Wages & Related>PR Taxes	(6,973.00)	(6,973.00)			(6,973.00)	(6,198.00)
23-157-00	Accrued Wages & Related>Benefit Time	(13,958.00)	(13,958.00)			(13,958.00)	0.00
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	0.00	0.00			0.00	(61,008.00)
24-000-00	Accrued Expenses	(7,033.00)	(7,033.00)			(7,033.00)	(8,694.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(143,547.00)	(143,547.00)			(143,547.00)	462.00
24-125-00	Accrued Expenses>Personal Property Taxes	(1,300.00)	(1,300.00)			(1,300.00)	0.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(81,425.00)	(81,425.00)			(81,425.00)	(70,767.00)
24-279-00	Accrued Expenses>Management Fee	(163,390.00)	(163,390.00)			(163,390.00)	(70,277.00)
					(534,073.00)	(534,073.00)	
24-881-00	Accrued Expenses>Workers Comp	(44,537.00)	(44,537.00)	RJE - 1	(534,073.00)	(44,537.00)	(45,813.00)
24-882-00	Accrued Expenses>Health Insurance	(33,317.00)	(33,317.00)			(33,317.00)	(37,803.00)
26-175-00	Long Term Debt>Capital Lease	(51,453.00)	(51,453.00)			(51,453.00)	(55,050.00)
27-000-60	Due To/(From)>Golden Hill	28,999.00	28,999.00			28,999.00	1,874.00
27-000-68	Due To/(From)> Management	(9,884.00)	(9,884.00)			(9,884.00)	0.00
27-000-70	Due To/(From)>Petty Cash Box	1,370.00	1,370.00			1,370.00	138.00
27-000-73	Due To/(From)>Long Ridge	(59,099.00)	(59,099.00)			(59,099.00)	(71,260.00)
27-000-74	Due To/(From)>Newington	(12,874.00)	(12,874.00)			(12,874.00)	12,464.00
27-000-75	Due To/(From)>West River	15,121.00	15,121.00			15,121.00	1,964.00
27-000-76	Due To/(From)>Western	14,763.00	14,763.00			14,763.00	1,874.00
27-000-77	Due To/(From)>Cheshire	(1,025.00)	(1,025.00)			(1,025.00)	0.00
27-000-96	Due To/(From)>Holdings Opco	(3,713.00)	(3,713.00)			(3,713.00)	54,670.00
27-000-98	Due To/(From)>CT Holdco	465,007.00	465,007.00			465,007.00	(529,800.00)
27-102-14	Due To/(From)>Medicare A>Sequester	4,197.00	4,197.00			4,197.00	2,575.00
27-105-00	Due To/(From)>HMO	(9,235.00)	(9,235.00)			(9,235.00)	(225.00)
27-127-00	Due To (from)>Old Owner CT	(1,693.00)	(1,693.00)			(1,693.00)	60,685.00
27-500-00	Due to/(from)>Old Owner Reconciled AR	(126,208.00)	(126,208.00)			(126,208.00)	0.00
30-000-00	Retained Earnings	(133,036.00)	(133,036.00)			(133,036.00)	0.00
300000	Retained Earnings	0.00	0.00			0.00	192,583.00
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(882.00)	(882.00)			(882.00)	(42.00)
31-402-85	Partners' Equity>Kalmes Schreiber>Capital Contributions	(882.00)	(882.00)			(882.00)	(42.00)
310101	Routine Services Private	0.00	0.00			0.00	(1,184,041.00)
310103	Pharmacy Private	0.00	0.00			0.00	(1,293.00)
310105	Laboratory Private	0.00	0.00			0.00	(141.00)
310106	Physical Therapy Private	0.00	0.00			0.00	(7,520.00)
310108	Occupational Therapy Private	0.00	0.00			0.00	(5,920.00)
310195	Routine Revenue Adjustment Private	0.00	0.00			0.00	3,835.00
310201	Routine Services Medicare A	0.00	0.00			0.00	(963,368.00)
310203	Pharmacy Medicare A	0.00	0.00			0.00	(73,847.00)
310205	Laboratory Medicare A	0.00	0.00			0.00	(40,059.00)

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
310206	Physical Therapy Medicare A	0.00	0.00			0.00	(187,840.00)
310207	Speech Therapy Medicare A	0.00	0.00			0.00	(33,885.00)
310208	Occupational Therapy Medicare A	0.00	0.00			0.00	(215,560.00)
310212	IV Therapy Medicare A	0.00	0.00			0.00	(38,404.00)
310215	X-Ray Medicare A	0.00	0.00			0.00	(9,465.00)
310295	Sequestration Medicare A	0.00	0.00			0.00	2,454.00
310298	Contract Adj-Room Medicare A	0.00	0.00			0.00	(213,233.00)
310299	Contract Adj-Ancillary Medicare A	0.00	0.00			0.00	610,944.00
310301	Routine Services Medicaid	0.00	0.00			0.00	(7,701,914.00)
310303	Pharmacy Medicaid	0.00	0.00			0.00	(19,288.00)
310305	Laboratory Medicaid	0.00	0.00			0.00	(894.00)
310306	Physical Therapy Medicaid	0.00	0.00			0.00	(39,720.00)
310307	Speech Therapy Medicaid	0.00	0.00			0.00	(23,890.00)
310308	Occupational Therapy Medicaid	0.00	0.00			0.00	(52,880.00)
310312	IV Therapy Medicaid	0.00	0.00			0.00	(7,020.00)
310315	X-Ray Medicaid	0.00	0.00			0.00	(1,330.00)
310398	Contract Adj-Room Medicaid	0.00	0.00			0.00	3,214,921.00
310399	Contract Adj-Ancillary Medicaid	0.00	0.00			0.00	145,022.00
310406	Physical Therapy Medicare B	0.00	0.00			0.00	(50,920.00)
310407	Speech Therapy Medicare B	0.00	0.00			0.00	(23,760.00)
310408	Occupational Therapy Medicare B	0.00	0.00			0.00	(54,200.00)
310410	Flu Shots Medicare B	0.00	0.00			0.00	(980.00)
310498	Sequestration Medicare B	0.00	0.00			0.00	92.00
310499	Contract Adj-Ancillary Medicare B	0.00	0.00			0.00	77,514.00
310501	Routine Services Hospice	0.00	0.00			0.00	(334,487.00)
310503	Pharmacy Hospice	0.00	0.00			0.00	(218.00)
310598	Contract Adj-Room Hospice	0.00	0.00			0.00	146,151.00
310599	Contract Adj-Ancillary Hospice	0.00	0.00			0.00	218.00
310601	Routine Services Insurance	0.00	0.00			0.00	(190,128.00)
310603	Pharmacy Insurance	0.00	0.00			0.00	(2,160.00)
310605	Laboratory Insurance	0.00	0.00			0.00	(598.00)
310606	Physical Therapy Insurance	0.00	0.00			0.00	(4,440.00)
310608	Occupational Therapy Insurance	0.00	0.00			0.00	(4,600.00)
310610	X-Ray Insurance	0.00	0.00			0.00	(170.00)
310698	Contract Adj-Room Insurance	0.00	0.00			0.00	78,553.00
310699	Contract Adj-Ancillary Insurance	0.00	0.00			0.00	11,968.00
310801	Routine Services HMO	0.00	0.00			0.00	(767,511.00)
310803	Pharmacy HMO	0.00	0.00			0.00	(67,516.00)
310805	Laboratory HMO	0.00	0.00			0.00	(40,922.00)
310806	Physical Therapy HMO	0.00	0.00			0.00	(271,560.00)
310807	Speech Therapy HMO	0.00	0.00			0.00	(64,265.00)
310808	Occupational Therapy HMO	0.00	0.00			0.00	(291,120.00)
310810	IV Therapy HMO	0.00	0.00			0.00	(2,963.00)
310815	X-Ray HMO	0.00	0.00			0.00	(6,230.00)
310850	Evercare Revenue HMO	0.00	0.00			0.00	(28,575.00)
310895	Sequestration HMO	0.00	0.00			0.00	854.00
310898	Contract Adj-Room HMO	0.00	0.00			0.00	179,758.00
310899	Contract Adj-Ancillary HMO	0.00	0.00			0.00	685,562.00
40-102-00	Room & Board Revenue>Medicare A	(1,330,664.00)	(1,330,664.00)			(1,330,664.00)	(432,354.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	18,942.00	18,942.00			18,942.00	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	23,882.00	23,882.00			23,882.00	0.00
40-104-00	Room & Board Revenue>Private	(1,437,111.00)	(1,437,111.00)			(1,437,111.00)	(161,905.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(218,287.00)	(218,287.00)			(218,287.00)	0.00
40-105-00	Room & Board Revenue>HMO	(84,900.00)	(84,900.00)			(84,900.00)	(3,300.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(29,015.00)	(29,015.00)			(29,015.00)	0.00
40-105-14	Room & Board Revenue>HMO>Sequester	333.00	333.00			333.00	0.00
40-106-00	Room & Board Revenue>Medicare HMO	(668,419.00)	(668,419.00)			(668,419.00)	(229,253.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	57,262.00	57,262.00			57,262.00	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	564.00	564.00			564.00	0.00
40-109-00	Room & Board Revenue>Hospice	(223,892.00)	(223,892.00)			(223,892.00)	(74,338.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	30,429.00	30,429.00			30,429.00	0.00
40-111-00	Room & Board Revenue>Medicaid	(6,221,176.00)	(6,221,176.00)			(6,221,176.00)	(1,562,256.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	296,546.00	296,546.00			296,546.00	0.00
41-102-00	Pharmacy Rev>Medicare A	(51,467.00)	(51,467.00)			(51,467.00)	(37,418.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	51,467.00	51,467.00			51,467.00	37,418.00
41-106-00	Pharmacy Rev>Medicare HMO	(2,576.00)	(2,576.00)			(2,576.00)	0.00
410101	Administrator	0.00	0.00			0.00	104,109.00
410102	DON	0.00	0.00			0.00	109,754.00
410104	MDS Coor/MDS Asst	0.00	0.00			0.00	64,303.00
410107	ADON/Unit Manager	0.00	0.00			0.00	48,522.00
410116	Orientation	0.00	0.00			0.00	720.00
410120	Vacation/Sick/Holiday	0.00	0.00			0.00	18,613.00
410121	Payroll Taxes-FICA	0.00	0.00			0.00	26,363.00
410122	Payroll Taxes-SUI	0.00	0.00			0.00	(3,106.00)
410123	Workers Comp	0.00	0.00			0.00	(3,106.00)
410124	Payroll Taxes-FUTA	0.00	0.00			0.00	199.00
410125	Employee Health Insurance	0.00	0.00			0.00	17,217.00
410126	Employee Life Insurance	0.00	0.00			0.00	360.00
410127	Employee Dental Insurance	0.00	0.00			0.00	969.00
410128	Employee Vision Insurance	0.00	0.00			0.00	33.00
410131	Drug Free Expenses	0.00	0.00			0.00	225.00
410132	Background Checks	0.00	0.00			0.00	5,315.00
410134	Dues/Subscriptions	0.00	0.00			0.00	1,276.00
410135	Employee Expense	0.00	0.00			0.00	1,717.00
410136	Contracted Services	0.00	0.00			0.00	2,900.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
410137	Software	0.00	0.00			0.00	3,575.00
410199	Licesnes/Permits	0.00	0.00			0.00	144.00
410201	RN	0.00	0.00			0.00	335,303.00
410202	RN-OT	0.00	0.00			0.00	17,672.00
410203	Orientation-RN	0.00	0.00			0.00	450.00
410204	LPN	0.00	0.00			0.00	605,946.00
410205	LPN-OT	0.00	0.00			0.00	73,914.00
410206	Orientation-LPN	0.00	0.00			0.00	1,338.00
410207	CNA	0.00	0.00			0.00	725,768.00
410208	CNA-OT	0.00	0.00			0.00	70,446.00
410209	Orientation-CNA	0.00	0.00			0.00	46,737.00
410210	Ward Clerk/Staff Coord	0.00	0.00			0.00	24,884.00
410212	Ward Clerk/Staff Coord-OT	0.00	0.00			0.00	44,698.00
410220	Vacation/Sick/Holiday	0.00	0.00			0.00	110,999.00
410221	Payroll Taxes-FICA	0.00	0.00			0.00	155,806.00
410222	Payroll Taxes-SUI	0.00	0.00			0.00	40,477.00
410223	Workers Comp	0.00	0.00			0.00	(4,252.00)
410224	Payroll Taxes-FUTA	0.00	0.00			0.00	2,927.00
410225	Employee Health Insurance	0.00	0.00			0.00	65,323.00
410226	Employee Life Insurance	0.00	0.00			0.00	659.00
410227	Employee Dental Insurance	0.00	0.00			0.00	1,048.00
410229	Employee Vision Insurance	0.00	0.00			0.00	(44.00)
410230	Recruitment	0.00	0.00			0.00	5,712.00
410231	Drug Free Expense	0.00	0.00			0.00	149.00
410233	Training/Seminars/Courses	0.00	0.00			0.00	9,836.00
410234	Dues/Subscriptions	0.00	0.00			0.00	794.00
410235	Employee Expense	0.00	0.00			0.00	1,227.00
410236	Uniforms	0.00	0.00			0.00	2,150.00
410260	Holiday Worked-RN	0.00	0.00			0.00	4,736.00
410261	Holiday Worked-LPN	0.00	0.00			0.00	7,824.00
410262	Holiday Worked-CNA	0.00	0.00			0.00	7,189.00
410501	Salaries	0.00	0.00			0.00	35,275.00
410502	Overtime	0.00	0.00			0.00	1,539.00
410520	Vacation/Sick/Holiday	0.00	0.00			0.00	3,859.00
410521	Payroll Taxes-FICA	0.00	0.00			0.00	2,923.00
410522	Payroll Taxes-SUI	0.00	0.00			0.00	705.00
410523	Workers Comp	0.00	0.00			0.00	54.00
410524	Payroll Taxes-FUTA	0.00	0.00			0.00	42.00
410526	Employee Life Insurance	0.00	0.00			0.00	20.00
410527	Employee Dental Insurance	0.00	0.00			0.00	272.00
410537	Uniforms	0.00	0.00			0.00	75.00
410601	Salaries	0.00	0.00			0.00	45,806.00
410602	Overtime	0.00	0.00			0.00	635.00
410603	Orientation	0.00	0.00			0.00	92.00
410620	Vacation/Sick/Holiday	0.00	0.00			0.00	2,965.00
410621	Payroll Taxes-FICA	0.00	0.00			0.00	3,737.00
410622	Payroll Taxes-SUI	0.00	0.00			0.00	1,150.00
410623	Workers Comp	0.00	0.00			0.00	(297.00)
410624	Payroll Taxes-FUTA	0.00	0.00			0.00	54.00
410625	Employee Health Insurance	0.00	0.00			0.00	4,468.00
410626	Employee Life Insurance	0.00	0.00			0.00	73.00
410627	Employee Dental Insurance	0.00	0.00			0.00	56.00
410628	Employee Vision Insurance	0.00	0.00			0.00	6.00
410701	Medical Director	0.00	0.00			0.00	22,500.00
410702	Pharmacy Consultant	0.00	0.00			0.00	12,196.00
410707	Physician Services	0.00	0.00			0.00	(760.00)
410708	Staffing Agency-RN	0.00	0.00			0.00	6,565.00
410709	Staffing Agency-LPN	0.00	0.00			0.00	175,035.00
410710	Staffing Agency-CNA	0.00	0.00			0.00	100,093.00
410733	Floor Stock Drugs & Supplies	0.00	0.00			0.00	12,213.00
410738	IV Supplies-Other	0.00	0.00			0.00	576.00
410741	Oxygen	0.00	0.00			0.00	2,539.00
410742	Inhalation Supplies	0.00	0.00			0.00	3,899.00
410743	IV Supplies-Medicaid	0.00	0.00			0.00	4,740.00
410748	COVID Testing	0.00	0.00			0.00	20,926.00
410750	Resident Transportation	0.00	0.00			0.00	18,187.00
410751	Laboratory	0.00	0.00			0.00	36,735.00
410752	X-Ray	0.00	0.00			0.00	8,281.00
410753	Pharmacy Credits	0.00	0.00			0.00	(1,265.00)
410754	IV Drugs-Medicare	0.00	0.00			0.00	25,603.00
410756	Pharmacy-RX-Medicaid	0.00	0.00			0.00	18,170.00
410757	Pharmacy-RX-Medicare	0.00	0.00			0.00	57,340.00
410758	Pharmacy-RX-Managed Care	0.00	0.00			0.00	52,344.00
410759	Pharmacy-OTC-Medicaid	0.00	0.00			0.00	2,051.00
410760	Pharmacy-OTC-Medicare	0.00	0.00			0.00	389.00
410761	Incontinent Supplies	0.00	0.00			0.00	38,274.00
410762	Medical Supplies	0.00	0.00			0.00	17,669.00
410763	Nursing Supplies	0.00	0.00			0.00	68,058.00
410764	Nutritional Supplements	0.00	0.00			0.00	29,738.00
410765	Equipment Rental	0.00	0.00			0.00	18,127.00
410767	Equipment Repairs	0.00	0.00			0.00	1,341.00
410768	Equipment Minor	0.00	0.00			0.00	5,772.00
410769	Pharmacy-RX-Other	0.00	0.00			0.00	3,477.00
410770	Pharmacy-OTC-Other	0.00	0.00			0.00	638.00
410771	IV Drugs-Managed Care	0.00	0.00			0.00	1,915.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
410774	Medical Waste Disposal	0.00	0.00			0.00	3,041.00
410792	Physical Therapist-Outside Cont	0.00	0.00			0.00	139,670.00
410793	Occupational Therapist-Out Cont	0.00	0.00			0.00	151,109.00
410794	Speech Therapist-Outside Contr	0.00	0.00			0.00	25,799.00
410799	Purchased Services-Other	0.00	0.00			0.00	24,261.00
410855	Dental Consultant	0.00	0.00			0.00	8,307.00
410997	Quality Assessment Fee	0.00	0.00			0.00	366,715.00
410998	Bad Debt Expense	0.00	0.00			0.00	937,327.00
42-102-00	PT Revenue>Medicare A	(89,566.00)	(89,566.00)			(89,566.00)	(25,048.00)
42-102-01	PT Revenue>Medicare A>C/A	89,566.00	89,566.00			89,566.00	25,048.00
42-103-00	PT Revenue>Part B	(44,572.00)	(44,572.00)			(44,572.00)	(2,433.00)
42-106-00	PT Revenue>Medicare HMO	(140,932.00)	(140,932.00)			(140,932.00)	(24,085.00)
42-106-01	PT Revenue>Medicare HMO>C/A	76,229.00	76,229.00			76,229.00	20,144.00
42-109-00	PT Revenue>Hospice	(69.00)	(69.00)			(69.00)	0.00
42-111-00	PT Revenue>Medicaid	(12,995.00)	(12,995.00)			(12,995.00)	(3,512.00)
42-111-01	PT Revenue>Medicaid>C/A	12,995.00	12,995.00			12,995.00	3,512.00
43-102-00	OT Revenue>Medicare A	(99,691.00)	(99,691.00)			(99,691.00)	(27,265.00)
43-102-01	OT Revenue>Medicare A>C/A	99,691.00	99,691.00			99,691.00	27,265.00
43-103-00	OT Revenue>Part B	(70,989.00)	(70,989.00)			(70,989.00)	(1,027.00)
43-106-00	OT Revenue>Medicare HMO	(164,828.00)	(164,828.00)			(164,828.00)	(20,675.00)
43-106-01	OT Revenue>Medicare HMO>C/A	85,736.00	85,736.00			85,736.00	19,004.00
43-109-00	OT Revenue>Hospice	(29.00)	(29.00)			(29.00)	0.00
43-111-00	OT Revenue>Medicaid	(13,183.00)	(13,183.00)			(13,183.00)	(4,363.00)
43-111-01	OT Revenue>Medicaid>C/A	13,183.00	13,183.00			13,183.00	4,363.00
44-102-00	ST Revenue>Medicare A	(22,920.00)	(22,920.00)			(22,920.00)	(17,927.00)
44-102-01	ST Revenue>Medicare A>C/A	22,920.00	22,920.00			22,920.00	17,927.00
44-103-00	ST Revenue>Part B	(16,164.00)	(16,164.00)			(16,164.00)	(4,601.00)
44-106-00	ST Revenue>Medicare HMO	(61,511.00)	(61,511.00)			(61,511.00)	(14,200.00)
44-106-01	ST Revenue>Medicare HMO>C/A	28,432.00	28,432.00			28,432.00	13,479.00
44-109-00	ST Revenue>Hospice	(93.00)	(93.00)			(93.00)	0.00
44-111-00	ST Revenue>Medicaid	(11,377.00)	(11,377.00)			(11,377.00)	(6,804.00)
44-111-01	ST Revenue>Medicaid>C/A	11,377.00	11,377.00			11,377.00	6,804.00
440107	Cooks	0.00	0.00			0.00	78,314.00
440108	Cooks-Overtime	0.00	0.00			0.00	3,022.00
440109	Orientation	0.00	0.00			0.00	59.00
440113	Dietary Aides	0.00	0.00			0.00	151,392.00
440114	Dietary Aides-Overtime	0.00	0.00			0.00	15,791.00
440120	Vacation/Sick/Holiday	0.00	0.00			0.00	11,992.00
440121	Payroll Taxes-FICA	0.00	0.00			0.00	19,644.00
440122	Payroll Taxes-SUI	0.00	0.00			0.00	8,432.00
440123	Workers Comp	0.00	0.00			0.00	8,085.00
440124	Payroll Taxes-FUTA	0.00	0.00			0.00	592.00
440125	Employee Health Insurance	0.00	0.00			0.00	10,732.00
440126	Employee Life Insurance	0.00	0.00			0.00	160.00
440127	Employee Dental Insurance	0.00	0.00			0.00	190.00
440136	Uniforms	0.00	0.00			0.00	638.00
440137	Contracted Services	0.00	0.00			0.00	76,478.00
440803	Raw Food	0.00	0.00			0.00	218,797.00
440807	Dietary Supplies	0.00	0.00			0.00	619.00
440810	Dishwasher Rental	0.00	0.00			0.00	2,870.00
440815	Consultant	0.00	0.00			0.00	59,366.00
440820	Maintenance & Repairs	0.00	0.00			0.00	8,889.00
440876	440876 Dietary -Equipment Minor	0.00	0.00			0.00	1,844.00
45-102-00	Radiology Rev>Medicare A	0.00	0.00			0.00	(485.00)
45-102-01	Radiology Rev>Medicare A>C/A	0.00	0.00			0.00	485.00
450101	Housekeeping Manager	0.00	0.00			0.00	38,235.00
450104	Housekeeping Staff	0.00	0.00			0.00	89,542.00
450105	Housekeeping Staff-OT	0.00	0.00			0.00	9,043.00
450106	Orientation	0.00	0.00			0.00	573.00
450107	Housekeeping Porter	0.00	0.00			0.00	13,139.00
450108	Housekeeping Porter-OT	0.00	0.00			0.00	492.00
450120	Vacation/Sick/Holiday	0.00	0.00			0.00	12,055.00
450121	Payroll Taxes-FICA	0.00	0.00			0.00	12,036.00
450122	Payroll Taxes-SUI	0.00	0.00			0.00	4,321.00
450123	Workers Comp	0.00	0.00			0.00	(542.00)
450124	Payroll Taxes-FUTA	0.00	0.00			0.00	311.00
450125	Employee Health Insurance	0.00	0.00			0.00	8,936.00
450126	Employee Life Insurance	0.00	0.00			0.00	141.00
450127	Employee Dental Insurance	0.00	0.00			0.00	336.00
450128	Employee Vision Insurance	0.00	0.00			0.00	(5.00)
450136	Uniforms	0.00	0.00			0.00	300.00
450871	Cleaning Supplies	0.00	0.00			0.00	14,720.00
450960	Equipment Rental	0.00	0.00			0.00	1,063.00
46-102-00	Lab Rev>Medicare A	(99.00)	(99.00)			(99.00)	0.00
46-102-01	Lab Rev>Medicare A>C/A	99.00	99.00			99.00	0.00
460104	Laundry Staff	0.00	0.00			0.00	26,397.00
460105	Laundry Staff-OT	0.00	0.00			0.00	139.00
460106	Orientation	0.00	0.00			0.00	424.00
460120	Vacation/Sick/Holiday	0.00	0.00			0.00	1,253.00
460121	Payroll Taxes-FICA	0.00	0.00			0.00	2,184.00
460122	Payroll Taxes-SUI	0.00	0.00			0.00	1,061.00
460123	Workers Comp	0.00	0.00			0.00	220.00
460124	Payroll Taxes-FUTA	0.00	0.00			0.00	98.00
460125	Employee Health Insurance	0.00	0.00			0.00	5,627.00
460126	Employee Life Insurance	0.00	0.00			0.00	9.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
460127	Employee Dental Insurance	0.00	0.00			0.00	410.00
460128	Employee Vision Insurance	0.00	0.00			0.00	53.00
460136	Uniforms	0.00	0.00			0.00	150.00
460820	Maintenance & Repairs	0.00	0.00			0.00	150.00
460882	Laundry Supplies	0.00	0.00			0.00	2,923.00
460883	Linen/Terry	0.00	0.00			0.00	1,293.00
47-103-14	Other Ancillary Rev>Part B>Sequester	1,606.00	1,606.00			1,606.00	68.00
47-105-14	Other Ancillary Rev>HMO>Sequester	105.00	105.00			105.00	0.00
47-106-00	Other Ancillary Rev>Medicare HMO	(43,462.00)	(43,462.00)			(43,462.00)	(20,250.00)
470104	Maintenance Staff	0.00	0.00			0.00	59,191.00
470105	Maintenance Staff-OT	0.00	0.00			0.00	6,275.00
470120	Vacation/Sick/Holiday	0.00	0.00			0.00	11,350.00
470121	Payroll Taxes-FICA	0.00	0.00			0.00	5,512.00
470122	Payroll Taxes-SUI	0.00	0.00			0.00	1,410.00
470123	Workers Comp	0.00	0.00			0.00	(474.00)
470124	Payroll Taxes-FUTA	0.00	0.00			0.00	84.00
470126	Employee Life Insurance	0.00	0.00			0.00	41.00
470127	Employee Dental Insurance	0.00	0.00			0.00	31.00
470134	Dues/Subscriptions	0.00	0.00			0.00	(82.00)
470135	Employee Expense	0.00	0.00			0.00	1,325.00
470136	Uniforms	0.00	0.00			0.00	150.00
470820	Maintenance & Repairs	0.00	0.00			0.00	7,917.00
470821	Electrical	0.00	0.00			0.00	419.00
470822	Plumbing	0.00	0.00			0.00	1,101.00
470823	HVAC/Boiler	0.00	0.00			0.00	1,967.00
470824	Paint	0.00	0.00			0.00	695.00
470826	Small Tools	0.00	0.00			0.00	998.00
470829	Alarm Maintenance & Repairs	0.00	0.00			0.00	5,298.00
470830	Ground Maintenance	0.00	0.00			0.00	24,569.00
470833	Elevator	0.00	0.00			0.00	7,079.00
470834	Pest Control	0.00	0.00			0.00	1,324.00
470836	68700 -> Maintenance Contracts	0.00	0.00			0.00	2,344.00
470876	68500 -> Equipment Minor	0.00	0.00			0.00	2,254.00
470901	68100 -> Office Supplies	0.00	0.00			0.00	255.00
470970	67200 -> Waste Disposal	0.00	0.00			0.00	28,648.00
48-103-00	Vaccine Rev>Part B	(64.00)	(64.00)			(64.00)	0.00
48-106-00	Vaccine Revenue>Medicare HMO	(1,224.00)	(1,224.00)			(1,224.00)	0.00
480104	Reception/Security Staff	0.00	0.00			0.00	27,480.00
480105	Receipt/Security Staff-OT	0.00	0.00			0.00	667.00
480106	62400 -> Orientation	0.00	0.00			0.00	(45.00)
480120	66700 -> Vacation/Sick/Holiday	0.00	0.00			0.00	2,821.00
480121	66000 -> Payroll Taxes-FICA	0.00	0.00			0.00	2,365.00
480122	64400 -> Payroll Taxes-SUI	0.00	0.00			0.00	1,148.00
480123	64300 -> Workers Comp	0.00	0.00			0.00	993.00
480124	64900 -> Payroll Taxes-FUTA	0.00	0.00			0.00	56.00
480126	63300 -> Employee Life Insurance	0.00	0.00			0.00	20.00
490856	Media Advertising	0.00	0.00			0.00	300.00
490862	Promo Items	0.00	0.00			0.00	766.00
500104	Salaries	0.00	0.00			0.00	670.00
500121	Payroll Taxes-FICA	0.00	0.00			0.00	51.00
500122	Payroll Taxes-SUI	0.00	0.00			0.00	31.00
500123	Workers Comp	0.00	0.00			0.00	(330.00)
500124	Payroll Taxes-FUTA	0.00	0.00			0.00	4.00
500891	Vehicle Fuel	0.00	0.00			0.00	370.00
500892	Vehicle Maintenance	0.00	0.00			0.00	203.00
51-100-00	Other Rev>Miscellaneous	(2.00)	(2.00)			(2.00)	(2.00)
51-105-13	Other Rev>HMO>Incentive Payments	(23,705.00)	(23,705.00)			(23,705.00)	0.00
51-160-00	Other Rev>Interest	(49.00)	(49.00)			(49.00)	0.00
51-500-00	Other Revenue>Prior Period Income	(141,876.00)	(141,876.00)			(141,876.00)	0.00
51-818-00	Other Rev>Medical Records	(182.00)	(182.00)			(182.00)	0.00
52-102-00	Revenue Adjustments>Medicare A	(22.00)	(22.00)			(22.00)	0.00
52-103-00	Revenue Adjustments>Part B	4,729.00	4,729.00			4,729.00	0.00
52-105-00	Revenue Adjustments>HMO	175.00	175.00			175.00	0.00
52-106-00	Revenue Adjustments>Medicare HMO	1,386.00	1,386.00			1,386.00	0.00
55-000-00	Nursing Rental Expense	21,466.00	21,466.00			21,466.00	4,638.00
550101	Activities SNF Manager	0.00	0.00			0.00	36,473.00
550120	Vacation/Sick/Holiday	0.00	0.00			0.00	4,269.00
550121	Payroll Taxes-FICA	0.00	0.00			0.00	2,979.00
550122	Payroll Taxes SUI	0.00	0.00			0.00	705.00
550123	Workers Comp	0.00	0.00			0.00	(947.00)
550124	Payroll Taxes-FUTA	0.00	0.00			0.00	42.00
550125	Employee Health Insurance	0.00	0.00			0.00	(625.00)
550126	Employee Life Insurance	0.00	0.00			0.00	65.00
550127	Employee Dental Insurance	0.00	0.00			0.00	345.00
550128	Employee Vision Insurance	0.00	0.00			0.00	11.00
550137	Uniforms	0.00	0.00			0.00	75.00
550850	Activities Supplies	0.00	0.00			0.00	811.00
550851	Entertainment	0.00	0.00			0.00	(263.00)
550852	Activities Events Food	0.00	0.00			0.00	2,545.00
550964	Holiday Decorations	0.00	0.00			0.00	605.00
56-000-00	Medical Transportation Expense	3,479.00	3,479.00			3,479.00	908.00
560102	Salaries-Business Office	0.00	0.00			0.00	42,816.00
560103	Salaries-Human Resources/Payrol	0.00	0.00			0.00	1,941.00
560106	Orientation	0.00	0.00			0.00	260.00
560109	Salaries-Admissions Coordinator	0.00	0.00			0.00	59,839.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
560120	Vacation/Sick/Holiday	0.00	0.00			0.00	6,729.00
560121	Payroll Taxes-FICA	0.00	0.00			0.00	8,285.00
560122	Payroll Taxes-SUI	0.00	0.00			0.00	2,020.00
560123	Workers Comp	0.00	0.00			0.00	209.00
560124	Payroll Tax FUTA	0.00	0.00			0.00	141.00
560125	Employee Health Insurance	0.00	0.00			0.00	4,996.00
560126	Employee Life Insurance	0.00	0.00			0.00	135.00
560127	Employee Dental Insurance	0.00	0.00			0.00	132.00
560128	Employee Vision Insurance	0.00	0.00			0.00	18.00
560135	Employee Expense	0.00	0.00			0.00	(45.00)
560140	Contracted Services	0.00	0.00			0.00	51,084.00
560198	Building Inspection Fees	0.00	0.00			0.00	904.00
560199	Licenses/Permits	0.00	0.00			0.00	1,625.00
560711	Electric	0.00	0.00			0.00	79,917.00
560712	Gas/Oil	0.00	0.00			0.00	12,145.00
560713	Water/Sewer/Refuse	0.00	0.00			0.00	30,278.00
560714	Telephone Service	0.00	0.00			0.00	33,101.00
560715	Telephone Maintenance Contract	0.00	0.00			0.00	11,423.00
560717	Cable	0.00	0.00			0.00	6,862.00
560731	Real Estate Taxes	0.00	0.00			0.00	17,791.00
560733	Personal Property Taxes	0.00	0.00			0.00	5,972.00
560735	General Liability Insurance	0.00	0.00			0.00	49,191.00
560736	Property Insurance	0.00	0.00			0.00	13,824.00
560738	Auto Insurance	0.00	0.00			0.00	2,850.00
560739	Crime Insurance	0.00	0.00			0.00	349.00
560740	Insurance-Other	0.00	0.00			0.00	4,440.00
560742	Patient Trust Bond	0.00	0.00			0.00	1,095.00
560744	Res Reimburse Lost/Stolen Items	0.00	0.00			0.00	423.00
560842	Conservator Fees	0.00	0.00			0.00	510.00
560843	Legal Fees	0.00	0.00			0.00	17,009.00
560844	Accounting/Audit Fees	0.00	0.00			0.00	7,200.00
560845	Payroll Processing Fees	0.00	0.00			0.00	22,861.00
560846	Professional Services	0.00	0.00			0.00	12,232.00
560876	Equipment Minor	0.00	0.00			0.00	549.00
560901	Office Supplies	0.00	0.00			0.00	7,376.00
560906	Copier Lease	0.00	0.00			0.00	3,270.00
560911	Computer Maintenance	0.00	0.00			0.00	13,087.00
560912	Software Maintenance	0.00	0.00			0.00	38,060.00
560913	Internet	0.00	0.00			0.00	3,187.00
560915	Timeclock Software	0.00	0.00			0.00	6,167.00
560925	Records Storage	0.00	0.00			0.00	5,384.00
560930	Postage	0.00	0.00			0.00	1,067.00
560931	Overnight Service	0.00	0.00			0.00	1,589.00
560941	Cell Phones	0.00	0.00			0.00	944.00
					1,974.00	1,974.00	
				RJE - 2	1,974.00		
560950	Mileage Reimbursement	0.00	0.00			0.00	1,511.00
560960	Equipment Rental	0.00	0.00			0.00	810.00
560995	Collection Fees/Credit Card Fee	0.00	0.00			0.00	556.00
560996	Late fees/Fines/Finance Charges	0.00	0.00			0.00	11,911.00
560997	Bank Service Charges	0.00	0.00			0.00	3,414.00
57-000-00	Oxygen Expense	5,131.00	5,131.00			5,131.00	882.00
58-000-00	Lab Expense	37,566.00	37,566.00			37,566.00	0.00
58-000-74	Lab Expense>Covid19	94.00	94.00			94.00	0.00
580001	Interest Income	0.00	0.00			0.00	(527.00)
580006	Forgiveness of Debt	0.00	0.00			0.00	228,176.00
580007	Covid Relief Income	0.00	0.00			0.00	(36,618.00)
59-000-00	Radiology Expense	8,700.00	8,700.00			8,700.00	1,595.00
590001	Depreciation-Land Improvements	0.00	0.00			0.00	1,226.00
590004	Interest Expense	0.00	0.00			0.00	(218,795.00)
590005	Rent Expense	0.00	0.00			0.00	663,792.00
590006	Depreciation-Buildings & Improv	0.00	0.00			0.00	20,935.00
590007	Depreciation-FF&E	0.00	0.00			0.00	11,993.00
60-183-00	Nursing Expense>Supplies	61,279.00	61,279.00			61,279.00	13,487.00
60-183-74	Nursing Expense>Supplies>Covid19	2,311.00	2,311.00			2,311.00	15,770.00
60-184-00	Nursing Expense>Minor Equip & Supplies	6,227.00	6,227.00			6,227.00	5,035.00
60-185-00	Nursing Expense>Incontinence Supplies	35,024.00	35,024.00			35,024.00	8,649.00
60-204-00	Nursing Expense>Training & Education	1,226.00	1,226.00			11.00	0.00
				RJE - 4	11.00		
60-205-00	Nursing Expense>Sanitation & Incineration	975.00	975.00			975.00	0.00
60-207-00	Nursing Expense>Repairs & Maint	2,793.00	2,793.00			2,793.00	462.00
60-211-00	Nursing Expense>Clinical Services	0.00	0.00			0.00	1,286.00
60-212-00	Nursing Expense>Clinical Consultants	18,132.00	18,132.00			18,574.00	4,905.00
				RJE - 1	7,080.00		
				RJE - 6	11,494.00		
60-230-00	Nursing Expense>Data Processing	9,332.00	9,332.00			21,135.00	30,467.00
				RJE - 1	21,135.00		
60-700-18	Nursing Expense>Contracted Service>RN	36,582.00	36,582.00			36,582.00	2,943.00
60-700-19	Nursing Expense>Contracted Service>LPN	139,783.00	139,783.00			139,783.00	69,236.00
60-700-20	Nursing Expense>Contracted Service>CNA	53,444.00	53,444.00			9,090.00	64,088.00
				RJE - 1	9,090.00		
60-801-80	Nursing Expense>CNA>Wages	687,937.00	687,937.00			687,937.00	220,063.00
60-801-81	Nursing Expense>CNA>Overtime	262,157.00	262,157.00			262,157.00	69,406.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	393,045.00	393,045.00			393,045.00	56,339.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	1,936.00	1,936.00			1,936.00	1,725.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	2,703.00	2,703.00			2,703.00	692.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
60-801-88	Nursing Expense>CNA>Other Pay	1,478.00	1,478.00			1,478.00	343.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	72,447.00	72,447.00			72,447.00	11,935.00
60-801-91	Nursing Expense>CNA>Holiday Pay	30,475.00	30,475.00			30,475.00	2,469.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(21,847.00)	(21,847.00)			(21,847.00)	0.00
60-805-80	Nursing Expense>LPN>Wages	371,593.00	371,593.00			371,593.00	148,224.00
60-805-81	Nursing Expense>LPN>Overtime	123,353.00	123,353.00			123,353.00	33,535.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	442,742.00	442,742.00			442,742.00	41,447.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	6,684.00	6,684.00			6,684.00	2,198.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	4,782.00	4,782.00			4,782.00	461.00
60-805-88	Nursing Expense>LPN>Other Pay	263.00	263.00			263.00	217.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	50,793.00	50,793.00			50,793.00	9,297.00
60-805-91	Nursing Expense>LPN>Holiday Pay	25,872.00	25,872.00			25,872.00	2,134.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(17,720.00)	(17,720.00)			(17,720.00)	0.00
60-807-80	Nursing Expense>LPN Infection Control>Wages	33,763.00	33,763.00			33,763.00	0.00
60-807-83	Nursing Expense>LPN Infection Control>Shift Bonus Pay	85.00	85.00			85.00	0.00
60-807-90	Nursing Expense>LPN Infection Control>Sick/Vacation Pay	1,949.00	1,949.00			1,949.00	0.00
60-807-91	Nursing Expense>LPN Infection Control>Holiday Pay	1,102.00	1,102.00			1,102.00	0.00
60-808-80	Nursing Expense>RN>Wages	131,558.00	131,558.00			131,558.00	75,071.00
				RJE - 1	8,326.00	8,326.00	
60-808-81	Nursing Expense>RN>Overtime	21,228.00	21,228.00			21,228.00	5,946.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	326,390.00	326,390.00			326,390.00	43,766.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	4,272.00	4,272.00			4,272.00	1,836.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	1,750.00	1,750.00			1,750.00	336.00
60-808-88	Nursing Expense>RN>Other Pay	1,251.00	1,251.00			1,251.00	150.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	34,521.00	34,521.00			34,521.00	7,209.00
60-808-91	Nursing Expense>RN>Holiday Pay	18,514.00	18,514.00			18,514.00	1,410.00
60-808-92	Nursing Expense>RN>PTO Accrual	(10,563.00)	(10,563.00)			(10,563.00)	0.00
60-880-00	Nursing Expense>Payroll Taxes	73,067.00	73,067.00			73,067.00	59,365.00
60-881-00	Nursing Expense>Workers Comp	11,325.00	11,325.00			11,325.00	10,894.00
60-882-00	Nursing Expense>Health Insurance	17,798.00	17,798.00			17,798.00	24,535.00
60-883-00	Nursing Expense>Other Benefits	2,136.00	2,136.00			2,136.00	179.00
				RJE - 4	(2,136.00)	(2,136.00)	
61-750-00	Nursing Admin Expense>Medical Director	30,000.00	30,000.00			30,000.00	7,500.00
61-751-00	Nursing Admin Expense>Physicians	11,668.00	11,668.00			11,668.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	113,974.00	113,974.00			113,974.00	35,265.00
				RJE - 1	31,727.00	31,727.00	
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	10,217.00	10,217.00			10,217.00	3,413.00
61-811-88	Nursing Admin Expense>Director>Other Pay	1,048.00	1,048.00			1,048.00	0.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	12,615.00	12,615.00			12,615.00	2,206.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	3,538.00	3,538.00			3,538.00	404.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(2,297.00)	(2,297.00)			(2,297.00)	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	0.00	0.00			0.00	5,863.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	90,570.00	90,570.00			90,570.00	13,132.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	1,456.00	1,456.00			1,456.00	889.00
61-816-84	Nursing Admin Expense>LPN Unit Manager>Retro Pay/Adjustment Pay	496.00	496.00			496.00	309.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	7,934.00	7,934.00			7,934.00	325.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	3,146.00	3,146.00			3,146.00	357.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	335.00	335.00			335.00	0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	123,774.00	123,774.00			123,774.00	20,919.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	6,456.00	6,456.00			6,456.00	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	6,122.00	6,122.00			6,122.00	2,451.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	2,055.00	2,055.00			2,055.00	338.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(744.00)	(744.00)			(744.00)	0.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	36,650.00	36,650.00			36,650.00	11,853.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	567.00	567.00			567.00	532.00
61-818-88	Nursing Admin Expense>Medical Records>Other Pay	540.00	540.00			540.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	6,379.00	6,379.00			6,379.00	270.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,709.00	1,709.00			1,709.00	176.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(863.00)	(863.00)			(863.00)	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	0.00	0.00			0.00	0.00
				RJE - 1	30,718.00	30,718.00	
61-880-00	Nursing Admin Expense>Payroll Taxes	9,390.00	9,390.00			9,390.00	7,957.00
61-881-00	Nursing Admin Expense>Workers Comp	1,447.00	1,447.00			1,447.00	1,461.00
61-882-00	Nursing Admin Expense>Health Insurance	2,265.00	2,265.00			2,265.00	3,291.00
61-883-00	Nursing Admin Expense>Other Benefits	288.00	288.00			288.00	24.00
				RJE - 4	(288.00)	(288.00)	
62-102-00	Pharmacy Expense>Medicare A	54,507.00	54,507.00			54,507.00	20,774.00
62-104-00	Pharmacy Expense>Private	2.00	2.00			2.00	0.00
62-105-00	Pharmacy Expense>HMO	56,770.00	56,770.00			56,770.00	14,473.00
62-108-00	Pharmacy Expense>Veterans	508.00	508.00			508.00	0.00
62-111-00	Pharmacy Expense>Medicaid	8,294.00	8,294.00			8,294.00	4,044.00
62-145-00	Pharmacy Expense>RX	4,508.00	4,508.00			4,508.00	11,631.00
62-145-32	Pharmacy Expense>Vaccines	7,095.00	7,095.00			7,095.00	0.00
62-222-00	Pharmacy Expense>OTC	8,309.00	8,309.00			8,309.00	2,824.00
62-263-00	Pharmacy Expense>Consulting Fees	23,611.00	23,611.00			23,611.00	700.00
65-102-00	PT Expense>Medicare A	51,777.00	51,777.00			51,777.00	13,759.00
65-103-00	PT Expense>Medicare B	79,638.00	79,638.00			79,638.00	6,508.00
65-104-00	PT Expense>Private	966.00	966.00			966.00	0.00
65-105-00	PT Expense>HMO	42,525.00	42,525.00			42,525.00	11,121.00
65-111-00	PT Expense>Medicaid	10,440.00	10,440.00			10,440.00	3,600.00
66-102-00	OT Expense>Medicare A	59,133.00	59,133.00			59,133.00	13,871.00
66-103-00	OT Expense>Part B	105,126.00	105,126.00			105,126.00	6,988.00
66-104-00	OT Expense>Private	1,206.00	1,206.00			1,206.00	0.00
66-105-00	OT Expense>HMO	44,425.00	44,425.00			44,425.00	11,259.00
66-111-00	OT Expense>Medicaid	8,250.00	8,250.00			8,250.00	2,010.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
67-000-00	ST Expense	1,820.00	1,820.00			1,820.00	365.00
67-102-00	ST Expense>Medicare A	6,890.00	6,890.00			6,890.00	5,700.00
67-103-00	ST Expense>Part B	29,392.00	29,392.00			29,392.00	8,248.00
67-104-00	ST Expense>Private	220.00	220.00			220.00	0.00
67-105-00	ST Expense>HMO	9,508.00	9,508.00			9,508.00	3,863.00
67-111-00	ST Expense>Medicaid	5,370.00	5,370.00			5,370.00	2,940.00
69-811-80	Social Services Expense>Director>Wages	75,123.00	75,123.00			75,123.00	18,428.00
69-811-81	Social Services Expense>Director>Overtime	162.00	162.00			162.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	2,746.00	2,746.00			2,746.00	418.00
69-811-91	Social Services Expense>Director>Holiday Pay	2,385.00	2,385.00			2,385.00	307.00
69-811-92	Social Services Expense>Director>PTO Accrual	(878.00)	(878.00)			(878.00)	0.00
69-830-80	Social Services Expense>Assistant>Wages	(8.00)	(8.00)			(8.00)	400.00
69-830-83	Social Services Expense>Assistant>Shift Bonus Pay	(9.00)	(9.00)			(9.00)	0.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	(898.00)	(898.00)			(898.00)	0.00
69-880-00	Social Services Expense>Payroll Taxes	1,733.00	1,733.00			1,733.00	1,576.00
69-881-00	Social Services Expense>Workers Comp	265.00	265.00			265.00	289.00
69-882-00	Social Services Expense>Health Insurance	415.00	415.00			415.00	651.00
69-883-00	Social Services Expense>Other Benefits	56.00	56.00			56.00	5.00
				RJE - 4	(55.00)		
70-177-00	Dietary Expense>Supplements	29,819.00	29,819.00			29,819.00	4,211.00
70-178-00	Dietary Expense>Food	803.00	803.00			803.00	15,946.00
70-183-00	Dietary Expense>Supplies	2,301.00	2,301.00			2,301.00	1,179.00
70-184-00	Dietary Expense>Minor Equip & Supplies	3,115.00	3,115.00			3,115.00	0.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	15,892.00	15,892.00			15,892.00	3,981.00
70-207-00	Dietary Expense>Repairs & Maint	9,917.00	9,917.00			9,917.00	2,007.00
70-208-00	Dietary Expense>Equip>Rental	4,009.00	4,009.00			4,009.00	284.00
70-700-00	Dietary Expense>Contracted Service	377,558.00	377,558.00			377,558.00	76,769.00
70-831-80	Dietary Expense>Aide>Wages	98,178.00	98,178.00			98,178.00	27,283.00
70-831-81	Dietary Expense>Aide>Overtime	16,175.00	16,175.00			16,175.00	7,149.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	119,512.00	119,512.00			119,512.00	12,283.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	1,856.00	1,856.00			1,856.00	1,039.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	5,465.00	5,465.00			5,465.00	1,141.00
70-831-91	Dietary Expense>Aide>Holiday Pay	6,269.00	6,269.00			6,269.00	205.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(897.00)	(897.00)			(897.00)	0.00
70-832-80	Dietary Expense>Cook>Wages	46,810.00	46,810.00			46,810.00	16,385.00
70-832-81	Dietary Expense>Cook>Overtime	7,257.00	7,257.00			7,257.00	5,098.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	48,573.00	48,573.00			48,573.00	5,959.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	821.00	821.00			821.00	0.00
70-832-88	Dietary Expense>Cook>Other Pay	450.00	450.00			450.00	0.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	4,983.00	4,983.00			4,983.00	1,868.00
70-832-91	Dietary Expense>Cook>Holiday Pay	3,634.00	3,634.00			3,634.00	283.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(2,123.00)	(2,123.00)			(2,123.00)	0.00
70-880-00	Dietary Expense>Payroll Taxes	8,327.00	8,327.00			8,327.00	6,340.00
70-881-00	Dietary Expense>Workers Comp	1,286.00	1,286.00			1,286.00	1,165.00
70-882-00	Dietary Expense>Health Insurance	2,021.00	2,021.00			2,021.00	2,643.00
70-883-00	Dietary Expense>Other Benefits	250.00	250.00			250.00	18.00
				RJE - 4	(250.00)		
71-000-00	Activity Expense	220.00	220.00			220.00	0.00
71-178-00	Activity Expense>Food	3,209.00	3,209.00			3,209.00	544.00
71-183-00	Activity Expense>Supplies	4,941.00	4,941.00			4,941.00	10.00
71-700-00	Activity Expense>Contracted Service	2,025.00	2,025.00			2,025.00	0.00
71-811-80	Activity Expense>Director>Wages	49,534.00	49,534.00			49,534.00	13,405.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	5,421.00	5,421.00			5,421.00	202.00
71-811-91	Activity Expense>Director>Holiday Pay	1,438.00	1,438.00			1,438.00	207.00
71-811-92	Activity Expense>Director>PTO Accrual	(2,003.00)	(2,003.00)			(2,003.00)	0.00
71-831-80	Activity Expense>Aide>Wages	17,586.00	17,586.00			17,586.00	7,283.00
71-831-81	Activity Expense>Aide>Overtime	2,555.00	2,555.00			2,555.00	712.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	19,491.00	19,491.00			19,491.00	3,671.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,830.00	2,830.00			2,830.00	222.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,693.00	1,693.00			1,693.00	152.00
71-831-92	Activity Expense>Aide>PTO Accrual	(816.00)	(816.00)			(816.00)	0.00
71-880-00	Activity Expense>Payroll Taxes	2,574.00	2,574.00			2,574.00	2,084.00
71-881-00	Activity Expense>Workers Comp	397.00	397.00			397.00	383.00
71-882-00	Activity Expense>Health Insurance	623.00	623.00			623.00	865.00
71-883-00	Activity Expense>Other Benefits	79.00	79.00			79.00	6.00
				RJE - 4	(79.00)		
72-183-00	Housekeeping Expense>Supplies	5,388.00	5,388.00			5,388.00	1,830.00
72-700-00	Housekeeping Expense>Contracted Service	106,644.00	106,644.00			106,644.00	13,808.00
72-811-80	Housekeeping Expense>Director>Wages	7,126.00	7,126.00			7,126.00	7,937.00
72-811-82	Housekeeping Expense>Director>Shift Premium Pay	9,005.00	9,005.00			9,005.00	857.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	596.00	596.00			596.00	827.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	708.00	708.00			708.00	0.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(586.00)	(586.00)			(586.00)	0.00
72-831-80	Housekeeping Expense>Aide>Wages	77,744.00	77,744.00			77,744.00	24,210.00
72-831-81	Housekeeping Expense>Aide>Overtime	6,360.00	6,360.00			6,360.00	1,435.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	41,519.00	41,519.00			41,519.00	4,524.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	75.00	75.00			75.00	0.00
72-831-84	Housekeeping Expense>Aide>Retro Pay/Adjustment Pay	167.00	167.00			167.00	0.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	6,231.00	6,231.00			6,231.00	535.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	5,801.00	5,801.00			5,801.00	385.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(1,586.00)	(1,586.00)			(1,586.00)	0.00
72-835-80	Housekeeping Expense>Floor Tech>Wages	0.00	0.00			0.00	2,954.00
72-835-81	Housekeeping Expense>Floor Tech>Overtime	0.00	0.00			0.00	167.00
73-183-00	Laundry Expense>Supplies	14.00	14.00			14.00	0.00
73-831-80	Laundry Expense>Aide>Wages	9,931.00	9,931.00			9,931.00	9,137.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
73-831-81	Laundry Expense>Aide>Overtime	928.00	928.00			928.00	1,397.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	32,733.00	32,733.00			32,733.00	6,840.00
73-831-83	Laundry Expense>Aide>Shift Bonus Pay	100.00	100.00			100.00	0.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	69.00	69.00			69.00	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	2,360.00	2,360.00			2,360.00	0.00
73-831-91	Laundry Expense>Aide>Holiday Pay	1,648.00	1,648.00			1,648.00	231.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	4,715.00	4,715.00			4,715.00	4,948.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	723.00	723.00			723.00	910.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	1,133.00	1,133.00			1,133.00	2,073.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	149.00	149.00		(149.00)	0.00	14.00
				RJE - 4	(149.00)		
75-183-00	Maintenance Expense>Supplies	13,856.00	13,856.00			13,856.00	1,228.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	3,596.00	3,596.00			3,596.00	1,529.00
75-205-00	Maintenance Expense>Sanitation & Incineration	31,586.00	31,586.00			31,586.00	9,247.00
75-207-00	Maintenance Expense>Repairs & Maint	20,850.00	20,850.00			20,850.00	3,378.00
75-217-00	Maintenance Expense>Extermination	2,334.00	2,334.00			2,334.00	463.00
75-218-00	Maintenance Expense>Snow Removal	10,282.00	10,282.00			10,282.00	0.00
75-219-00	Maintenance Expense>Landscaping	20,097.00	20,097.00			20,097.00	7,055.00
75-700-00	Maintenance Expense>Contracted Service	3,237.00	3,237.00		72,204.00	75,441.00	5,441.00
				RJE - 6	72,204.00		
75-811-80	Maintenance Expense>Director>Wages	57,102.00	57,102.00			57,102.00	0.00
75-811-88	Maintenance Expense>Director>Other Pay	270.00	270.00			270.00	0.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,327.00	1,327.00			1,327.00	0.00
75-829-80	Maintenance Expense>Staff>Wages	44,151.00	44,151.00			44,151.00	22,044.00
75-829-81	Maintenance Expense>Staff>Overtime	3,450.00	3,450.00			3,450.00	1,310.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	3,898.00	3,898.00			3,898.00	1,121.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	300.00	300.00			300.00	0.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	164.00	164.00			164.00	0.00
75-829-88	Maintenance Expense>Staff>Other Pay	189.00	189.00			189.00	0.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	8,410.00	8,410.00			8,410.00	288.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,834.00	1,834.00			1,834.00	338.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(2,076.00)	(2,076.00)			(2,076.00)	0.00
75-880-00	Maintenance Expense>Payroll Taxes	2,601.00	2,601.00			2,601.00	2,024.00
75-881-00	Maintenance Expense>Workers Comp	402.00	402.00			402.00	371.00
75-882-00	Maintenance Expense>Health Insurance	632.00	632.00			632.00	837.00
75-883-00	Maintenance Expense>Other Benefits	77.00	77.00		(77.00)	0.00	6.00
				RJE - 4	(77.00)		
76-227-00	Utility Expense>Gas	13,279.00	13,279.00			13,279.00	4,603.00
76-228-00	Utility Expense>Electric	73,317.00	73,317.00			73,317.00	22,548.00
76-229-00	Utility Expense>Water/Sewer	41,171.00	41,171.00			41,171.00	13,630.00
80-111-16	Admin Expense>Medicaid>Bed Tax	522,684.00	522,684.00			522,684.00	125,532.00
80-153-00	Admin Expense>Financing Costs	3,895.00	3,895.00			3,895.00	812.00
80-162-00	Admin Expense>Insurance - General Liability & Other	89,652.00	89,652.00			89,652.00	21,310.00
80-167-00	Admin Expense>Insurance - Auto	7,219.00	7,219.00			7,219.00	1,464.00
80-183-00	Admin Expense>Supplies	8,406.00	8,406.00			8,406.00	2,424.00
80-183-09	Admin Expense>Supplies>Toner	6,518.00	6,518.00			6,518.00	800.00
80-183-78	Admin Expense>Supplies>Paper	3,533.00	3,533.00			3,533.00	1,070.00
80-184-00	Admin Expense>Minor Equip & Supplies	3,366.00	3,366.00			3,366.00	5,412.00
80-208-00	Admin Expense>Equip-Rental	10,190.00	10,190.00			10,190.00	169.00
80-209-00	Admin Expense>Postage	1,612.00	1,612.00			1,612.00	134.00
80-210-00	Admin Expense>Internet	16,490.00	16,490.00			16,490.00	5,829.00
80-230-00	Admin Expense>Data Processing	19,258.00	19,258.00			19,258.00	2,923.00
80-231-00	Admin Expense>Telephone	28,073.00	28,073.00		(1,974.00)	26,099.00	6,972.00
				RJE - 2	(1,974.00)		
80-232-00	Admin Expense>Cable TV	9,240.00	9,240.00			9,240.00	2,709.00
80-234-00	Admin Expense>Licenses	860.00	860.00			860.00	180.00
80-235-00	Admin Expense>Dues & Subscriptions	3,344.00	3,344.00		(1,314.00)	2,030.00	42.00
				RJE - 3	(1,314.00)		
80-236-00	Admin Expense>Travel	1,763.00	1,763.00			1,763.00	6.00
80-237-00	Admin Expense>Meals & Ent	24.00	24.00			24.00	0.00
80-238-00	Admin Expense>Legal Fees	7,204.00	7,204.00		14,112.00	21,316.00	658.00
				RJE - 6	14,112.00		
80-239-00	Admin Expense>Accounting Fees	867.00	867.00			867.00	0.00
80-240-00	Admin Expense>Professional Fees	15,158.00	15,158.00		37,294.00	52,452.00	512.00
				RJE - 6	37,294.00		
80-241-00	Admin Expense>IT Fees	27,274.00	27,274.00			27,274.00	7,033.00
80-242-00	Admin Expense>Fines & Penalties	9,770.00	9,770.00			9,770.00	0.00
80-244-00	Admin Expense>Bank Fees	12,749.00	12,749.00		1,031.00	13,780.00	0.00
				RJE - 1	1,031.00		
80-245-00	Admin Expense>Background Checks	4,663.00	4,663.00			4,663.00	1,064.00
80-247-00	Admin Expense>Corporate Tax	160.00	160.00			160.00	0.00
80-250-00	Admin Expense>Marketing & Advertising	7,281.00	7,281.00			7,281.00	5,825.00
80-251-00	Admin Expense>Bad Debt	103,801.00	103,801.00			103,801.00	24,980.00
80-252-00	Admin Expense>Startup Costs	155,443.00	155,443.00		(135,104.00)	20,339.00	36,765.00
				RJE - 6	(135,104.00)		
80-279-00	Admin Expense>Consulting Fee	519,003.00	519,003.00			519,003.00	124,869.00
80-700-00	Admin Expense>Contracted Service	18,664.00	18,664.00		188,790.00	207,454.00	3,914.00
				RJE - 1	188,790.00		
80-700-55	Admin Expense>Contracted Service>Office	9,712.00	9,712.00			9,712.00	1,874.00
80-811-80	Admin Expense>Director>Wages	140,771.00	140,771.00			140,771.00	37,949.00
80-811-84	Admin Expense>Director>Retro Pay/Adjustment Pay	0.00	0.00			0.00	256.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	10,282.00	10,282.00			10,282.00	233.00
80-811-91	Admin Expense>Director>Holiday Pay	4,562.00	4,562.00			4,562.00	555.00
80-811-92	Admin Expense>Director>PTO Accrual	(2,575.00)	(2,575.00)			(2,575.00)	0.00
80-838-80	Admin Expense>Receptionist>Wages	24,688.00	24,688.00		37,412.00	62,100.00	971.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
80-838-81	Admin Expense>Receptionist>Overtime	5,248.00	5,248.00	RJE - 1	37,412.00	5,248.00	0.00
80-838-82	Admin Expense>Receptionist>Shift Premium	18,244.00	18,244.00			18,244.00	0.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	111.00	111.00			111.00	0.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	730.00	730.00			730.00	0.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,015.00	1,015.00			1,015.00	0.00
80-839-80	Admin Expense>Admissions>Wages	6,655.00	6,655.00		74,815.00	81,470.00	18,503.00
				RJE - 1	74,815.00		
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	362.00	362.00			362.00	2,371.00
80-839-91	Admin Expense>Admissions>Holiday Pay	0.00	0.00			0.00	296.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(1,937.00)	(1,937.00)			(1,937.00)	0.00
80-840-80	Admin Expense>Business Office>Wages	0.00	0.00		65,504.00	65,504.00	10,913.00
				RJE - 1	65,504.00		
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	0.00	0.00			0.00	159.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(112.00)	(112.00)			(112.00)	0.00
80-841-80	Admin Expense>Human Resources>Wages	2,366.00	2,366.00		58,445.00	60,811.00	1,120.00
				RJE - 1	58,445.00		
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	480.00	480.00			480.00	0.00
80-880-00	Admin Expense>Payroll Taxes	5,730.00	5,730.00			5,730.00	6,343.00
80-881-00	Admin Expense>Workers Comp	916.00	916.00			916.00	1,165.00
80-882-00	Admin Expense>Health Insurance	1,454.00	1,454.00			1,454.00	2,637.00
80-883-00	Admin Expense>Other Benefits	462.00	462.00		(462.00)	0.00	19.00
				RJE - 4	(462.00)		
85-100-00	Employee Benefits Expense>Miscellaneous	3,477.00	3,477.00			3,477.00	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	269,196.00	269,196.00			269,196.00	0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	22,280.00	22,280.00			22,280.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	6,151.00	6,151.00			6,151.00	0.00
85-178-00	Employee Benefits Expense>Food	2,221.00	2,221.00		1,042.00	3,263.00	0.00
				RJE - 4	1,042.00		
85-245-00	Employee Benefits Expense>Background Checks	261.00	261.00			261.00	0.00
85-253-00	Employee Benefits Expense>Uniforms	14,054.00	14,054.00		101.00	14,155.00	0.00
				RJE - 4	101.00		
85-881-00	Employee Benefits Expense>Workers Comp	48,617.00	48,617.00			48,617.00	0.00
85-882-00	Employee Benefits Expense>Health Insurance	64,119.00	64,119.00			64,119.00	0.00
85-884-00	Employee Benefits>Dental/Vision Insurance	1,736.00	1,736.00			1,736.00	(351.00)
85-885-00	Employee Benefits>Life Insurance	1,459.00	1,459.00			1,459.00	351.00
91-121-00	Property Expense>Rent	660,961.00	660,961.00			660,961.00	146,375.00
91-125-00	Property Expense>Personal Property Taxes	9,163.00	9,163.00			9,163.00	1,934.00
91-161-00	Property Expense>RE Taxes	68,014.00	68,014.00			68,014.00	16,817.00
91-165-00	Property Expense>Insurance - Property	25,546.00	25,546.00			25,546.00	5,553.00
92-000-00	Depreciation Expense	13,068.00	13,068.00			13,068.00	2,092.00
94-000-00	Interest Expense	55,140.00	55,140.00			55,140.00	0.00
Marcum 101	Fixed Assets>Motor Vehicles	0.00	0.00			0.00	57,362.00
Marcum 102	Leased Equipment	0.00	0.00			0.00	3,013.00
Marcum 103	Refunds & Rebales	0.00	0.00			0.00	(82.00)
Marcum 104	Due To/From - Intercompany	0.00	0.00			0.00	(51,084.00)
Marcum 105	Chamber Dues	0.00	0.00		1,075.00	1,075.00	0.00
				RJE - 3	1,075.00		
Marcum 106	Subscriptions	0.00	0.00		239.00	239.00	0.00
				RJE - 3	239.00		
Marcum 107	Employee Gifts	0.00	0.00		2,343.00	2,343.00	0.00
				RJE - 4	2,343.00		
Total		0.00	0.00		0.00	0.00	0.00
Net (Income) Loss		(1,052,077.00)	(1,052,077.00)		534,073.00	(618,004.00)	(276,635.00)

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Cheshire Regional Rehab Center**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	ADJ	RJE	FINAL	1st'PP-FINAL
		9/30/2023	9/30/2023		9/30/2023	9/30/2022
10-A	Salaries and Wages	4,494,343.00	4,494,343.00	306,947.00	4,801,290.00	4,344,942.00
13-B	Professional Fees	768,086.00	768,086.00	27,664.00	795,750.00	939,879.00
15	Expenditures Other than Salaries	1,272,919.00	1,272,919.00	11,758.00	1,284,677.00	2,132,743.00
16	Expenditures Other than Salaries (cont'd) - Admin. and General	837,521.00	837,521.00	115,500.00	953,021.00	420,519.00
18	Dietary Basis for Allocation of Costs	443,414.00	443,414.00		443,414.00	432,879.00
19	Laundry-Basis for Allocation of Costs	14.00	14.00		14.00	4,640.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	458,525.00	458,525.00		458,525.00	545,813.00
22	Maintenance and Property	995,001.00	995,001.00	72,204.00	1,067,205.00	1,210,903.00
27	Interest and Insurance	177,557.00	177,557.00		177,557.00	(118,709.00)
30	Statement of Revenue	(10,499,457.00)	(10,499,457.00)		(10,499,457.00)	(10,190,144.00)
31	Balance Sheet Accounts	1,052,077.00	1,052,077.00	(534,073.00)	518,004.00	276,535.00
Total		0.00	0.00	0.00	0.00	0.00
Net (Income) Loss		(1,052,077.00)	(1,052,077.00)	534,073.00	(518,004.00)	(276,535.00)

Client: **Oasis Health Care Group**
Engagement: **Medicaid - Cheshire Regional Rehab Center**
Period Ending: **9/30/2023**
Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023		9/30/2023	9/30/2022
10-A 2	Administrators	153,040.00	153,040.00		153,040.00	143,102.00
10-A 4	Other Administrative Salaries	52,770.00	52,770.00	161,361.00	214,131.00	58,180.00
10-A 5C	Dietary Workers	356,963.00	356,963.00		356,963.00	339,263.00
10-A 6B	Other Housekeeping Workers	153,160.00	153,160.00		153,160.00	206,910.00
10-A 7A	Engineer or Chief of Maintenance	58,699.00	58,699.00		58,699.00	0.00
10-A 7B	Other Maintenance Workers	60,320.00	60,320.00		60,320.00	132,840.00
10-A 8B	Other Laundry Workers	47,769.00	47,769.00		47,769.00	45,394.00
10-A 12A	Director of Nurses/Assistant Director	139,095.00	139,095.00	31,727.00	170,822.00	224,040.00
10-A 12B1	RNs - Direct Care	528,921.00	528,921.00	8,326.00	537,247.00	604,884.00
10-A 12B2	RNs - Administrative	137,663.00	137,663.00	30,718.00	168,381.00	158,313.00
10-A 12C1	LPNs - Direct Care	1,008,362.00	1,008,362.00		1,008,362.00	926,333.00
10-A 12C2	LPNs - Administrative	140,836.00	140,836.00		140,836.00	15,012.00
10-A 12D	Aides and Attendants	1,430,331.00	1,430,331.00		1,430,331.00	1,213,112.00
10-A 12H	Recreation Workers	97,729.00	97,729.00		97,729.00	66,596.00
10-A 12M	Social Workers/Case Management	78,623.00	78,623.00		78,623.00	69,051.00
10-A 12O	Other	50,062.00	50,062.00	74,815.00	124,877.00	141,912.00
13-B 1	Dietitian	0.00	0.00		0.00	59,366.00
13-B 2	Dentist	11,668.00	11,668.00		11,668.00	8,307.00
13-B 3	Pharmacist	23,611.00	23,611.00		23,611.00	12,896.00
13-B 5A	PT - Resident Care	185,346.00	185,346.00		185,346.00	174,658.00
13-B 8A	Medical Director	30,000.00	30,000.00		30,000.00	30,000.00
13-B 9A	ST - Resident Care	51,380.00	51,380.00		51,380.00	46,550.00
13-B 10A	OT - Resident Care	218,140.00	218,140.00		218,140.00	185,237.00
13-B 11A1	RN's - Direct Care	36,582.00	36,582.00		36,582.00	9,508.00
13-B 11B1	LPN's - Direct Care	139,783.00	139,783.00		139,783.00	244,271.00
13-B 11C	Aides	53,444.00	53,444.00	9,090.00	62,534.00	164,181.00
13-B 12	Other	18,132.00	18,132.00	18,574.00	36,706.00	4,905.00
15 1A1	Workmen's Compensation	65,378.00	65,378.00		65,378.00	16,251.00
15 1A3	Unemployment Insurance	28,431.00	28,431.00		28,431.00	62,904.00
15 1A4	Social Security (FICA)	377,333.00	377,333.00		377,333.00	332,522.00
15 1A5	Health Insurance	92,196.00	92,196.00		92,196.00	157,716.00
15 1A6	Life Insurance	1,459.00	1,459.00		1,459.00	2,034.00
15 1A8	Uniform Allowance	14,054.00	14,054.00	101.00	14,155.00	3,538.00
15 1A9	Other	9,456.00	9,456.00	(2,455.00)	7,001.00	4,495.00
15 1C	Bad Debts	103,801.00	103,801.00		103,801.00	962,307.00
15 1D	Accounting and Auditing	867.00	867.00		867.00	7,200.00
15 1E	Legal	7,204.00	7,204.00	14,112.00	21,316.00	18,177.00
15 1G	Office Supplies	21,823.00	21,823.00		21,823.00	20,912.00
15 1H1	Telephone and Telegraph	28,073.00	28,073.00	(1,974.00)	26,099.00	51,496.00
15 1H2	Cellular Phones and Beepers	0.00	0.00	1,974.00	1,974.00	944.00
15 1J	Corporation Business Taxes	160.00	160.00		160.00	0.00
15 1K3	Resident Day User Fee	522,684.00	522,684.00		522,684.00	492,247.00
16 2	Holiday Parties for Staff	0.00	0.00		0.00	605.00
16 3	Gifts to Staff and Residents	0.00	0.00	2,343.00	2,343.00	0.00
16 4	Employee Travel	1,763.00	1,763.00		1,763.00	1,517.00
16 5	Education Expense	1,226.00	1,226.00	11.00	1,237.00	9,836.00
16 6	Automobile Expense	0.00	0.00		0.00	573.00
16 M1	Advertising Help Wanted	0.00	0.00		0.00	5,712.00
16 M3	Advertising Other	7,281.00	7,281.00		7,281.00	6,125.00
16 M7	Postage	1,612.00	1,612.00		1,612.00	1,201.00
16 M8	Dues and Membership Fees to Professional Associations	3,344.00	3,344.00	(1,314.00)	2,030.00	1,318.00
16 M8A	Dues to Chamber of Commerce	0.00	0.00	1,075.00	1,075.00	0.00
16 M9	Subscriptions	0.00	0.00	239.00	239.00	712.00
16 M11	Services Provided by Contract	634,891.00	634,891.00	247,219.00	882,110.00	328,356.00
16 M13	Other	187,404.00	187,404.00	(134,073.00)	53,331.00	64,564.00
18 2A1	Raw Food	803.00	803.00		803.00	264,481.00
18 2A2	Non-Food Supplies	65,053.00	65,053.00		65,053.00	15,151.00
18 2B	Purchased Services	377,558.00	377,558.00		377,558.00	153,247.00
19 3A1	Bed Linens, etc...washed, ironed..	0.00	0.00		0.00	1,293.00
19 3C	Other	14.00	14.00		14.00	3,347.00
20 4B	Purchased Services	106,644.00	106,644.00		106,644.00	14,334.00
20 4C	Other	5,388.00	5,388.00		5,388.00	16,550.00
20 5A2	Purchased from	131,684.00	131,684.00		131,684.00	180,988.00
20 5B	Medicine Cabinet Drugs	8,309.00	8,309.00		8,309.00	18,115.00
20 5C	Medical and Therapeutic Supplies	98,614.00	98,614.00		98,614.00	161,907.00
20 5D	Ambulance/Limousine	3,479.00	3,479.00		3,479.00	19,095.00
20 5E2	Oxygen - Other	5,131.00	5,131.00		5,131.00	7,320.00
20 5F	X-Rays and related radiological	8,700.00	8,700.00		8,700.00	9,876.00

Account	Description	UNADJ	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023		9/30/2023	9/30/2022
20 5H	Laboratory	37,660.00	37,660.00		37,660.00	36,735.00
20 5I	Recreation	10,395.00	10,395.00		10,395.00	3,647.00
20 5L	Cable Television	9,240.00	9,240.00		9,240.00	9,571.00
20 5M	Other	31,461.00	31,461.00		31,461.00	67,310.00
20 5O	Speech Therapy Expense	1,820.00	1,820.00		1,820.00	365.00
22 6A	Repairs and Maintenance	20,850.00	20,850.00		20,850.00	60,417.00
22 6B	Heat	13,279.00	13,279.00		13,279.00	18,715.00
22 6C	Light & Power	73,317.00	73,317.00		73,317.00	102,884.00
22 6D	Water	41,171.00	41,171.00		41,171.00	43,908.00
22 6E	Equipment Lease	10,190.00	10,190.00		10,190.00	3,182.00
22 6F	Other	84,988.00	84,988.00	72,204.00	157,192.00	92,870.00
22 7A	Land Improvements	0.00	0.00		0.00	1,226.00
22 7B	Building & Building Improvements	0.00	0.00		0.00	20,935.00
22 7D	Movable Equipment	13,068.00	13,068.00		13,068.00	14,085.00
22 9	Rental Payments	660,961.00	660,961.00		660,961.00	810,167.00
22 10B	Real estate taxes paid by lessor	68,014.00	68,014.00		68,014.00	34,608.00
22 10C	Personal property taxes	9,163.00	9,163.00		9,163.00	7,906.00
27 12D	Other Interest Expense	55,140.00	55,140.00		55,140.00	(218,795.00)
27 14A	Insurance on Property	25,546.00	25,546.00		25,546.00	19,377.00
27 14B	Insurance of Automobiles	7,219.00	7,219.00		7,219.00	4,324.00
27 14C3	Other	89,652.00	89,652.00		89,652.00	76,385.00
30 1A	Medicaid Residents (CT only)	(5,924,630.00)	(5,924,630.00)		(5,924,630.00)	(9,264,170.00)
30 1B	Medicaid room and board contractual allowance	0.00	0.00		0.00	3,359,943.00
30 3A	Medicare Residents (All inclusive)	(1,311,722.00)	(1,311,722.00)		(1,311,722.00)	(1,608,975.00)
30 3B	Medicare room and board contractual allowance	23,882.00	23,882.00		23,882.00	0.00
30 4A	Private-pay residents and other	(2,773,600.00)	(2,773,600.00)		(2,773,600.00)	(2,941,128.00)
30 4B	Private-pay room and board contractual allowance	564.00	564.00		564.00	405,316.00
30 5A	Prescription Drugs - Medicare	(51,467.00)	(51,467.00)		(51,467.00)	(111,365.00)
30 5B	Prescription Drugs - Medicare Contractual Allowance	51,467.00	51,467.00		51,467.00	37,418.00
30 5C	Prescription Drugs - Non-medicare	(2,576.00)	(2,576.00)		(2,576.00)	(90,475.00)
30 7A	Physical Therapy - Medicare	(134,138.00)	(134,138.00)		(134,138.00)	(276,239.00)
30 7B	Physical Therapy - Medicare Contractual Allowance	89,566.00	89,566.00		89,566.00	25,046.00
30 7C	Physical Therapy - Non-medicare	(153,996.00)	(153,996.00)		(153,996.00)	(350,837.00)
30 7D	Physical Therapy - Non-medicare Contractual Allowance	89,224.00	89,224.00		89,224.00	23,656.00
30 8A	Speech Therapy - Medicare	(39,084.00)	(39,084.00)		(39,084.00)	(80,173.00)
30 8B	Speech Therapy - Medicare Contractual Allowance	22,920.00	22,920.00		22,920.00	17,927.00
30 8C	Speech Therapy - Non-medicare	(72,981.00)	(72,981.00)		(72,981.00)	(109,159.00)
30 8D	Speech Therapy - Non-medicare Contractual Allowance	39,809.00	39,809.00		39,809.00	20,283.00
30 9A	Occupational Therapy - Medicare	(170,680.00)	(170,680.00)		(170,680.00)	(298,052.00)
30 9B	Occupational Therapy - Medicare Contractual Allowance	99,691.00	99,691.00		99,691.00	27,265.00
30 9C	Occupational Therapy - Non-medicare	(92,304.00)	(92,304.00)		(92,304.00)	(360,554.00)
30 9D	Occupational Therapy - Non-medicare Contractual Allowance	13,183.00	13,183.00		13,183.00	4,363.00
30 10A	Other - Medicare	6,249.00	6,249.00		6,249.00	602,164.00
30 10B	Other - Non-medicare	(66,725.00)	(66,725.00)		(66,725.00)	588,655.00
30 15	Interest Income	(49.00)	(49.00)		(49.00)	(527.00)
30 18	Other Revenue	(142,060.00)	(142,060.00)		(142,060.00)	189,474.00
Total		(1,052,077.00)	(1,052,077.00)	534,073.00	(518,004.00)	(276,535.00)
Net (Income) Loss		(1,052,077.00)	(1,052,077.00)	534,073.00	(518,004.00)	(276,535.00)

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Cheshire Regional Rehab Center**
 Period Ending: **03/31/2023**
 Trial Balance: **A, 01 - TB-CCNH**
 Workpaper: **A, 03 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ 8/31/2023	ADJ 9/30/2023	JE Ref #	RUE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 8/31/2022
Group : [10-A] Salaries and Wages							
Subgroup : [2] Administrators							
410101	Administrator	0.00	0.00		0.00	0.00	104,109.00
80-811-80	Admin Expense>Director>Wages	140,771.00	140,771.00		0.00	140,771.00	37,949.00
80-811-84	Admin Expense>Director>Retro Pay/Adjustment Pay	0.00	0.00		0.00	0.00	256.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	10,282.00	10,282.00		0.00	10,282.00	233.00
80-811-91	Admin Expense>Director>Holiday Pay	4,562.00	4,562.00		0.00	4,562.00	555.00
80-811-92	Admin Expense>Director>PTO Accrual	(2,575.00)	(2,575.00)		0.00	(2,575.00)	0.00
Subtotal [2]	Administrators	153,040.00	153,040.00		0.00	153,040.00	143,102.00
Subgroup : [4] Other Administrative Salaries							
560102	Salaries-Business Office	0.00	0.00		0.00	0.00	42,815.00
560103	Salaries-Human Resources/Payroll	0.00	0.00		0.00	0.00	1,841.00
560106	Orientation	0.00	0.00		0.00	0.00	260.00
80-839-80	Admin Expense>Receptionist>Wages	24,688.00	24,688.00		37,412.00	62,100.00	971.00
80-839-81	Admin Expense>Receptionist>Overtime	5,248.00	5,248.00		0.00	5,248.00	0.00
80-839-82	Admin Expense>Receptionist>Shift Premium	18,244.00	18,244.00		0.00	18,244.00	0.00
80-839-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	111.00	111.00		0.00	111.00	0.00
80-839-90	Admin Expense>Receptionist>Sick/Vacation Pay	730.00	730.00		0.00	730.00	0.00
80-839-91	Admin Expense>Receptionist>Holiday Pay	1,015.00	1,015.00		0.00	1,015.00	0.00
80-840-80	Admin Expense>Business Office>Wages	0.00	0.00		65,504.00	65,504.00	10,813.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	0.00	0.00		0.00	0.00	159.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(112.00)	(112.00)		0.00	(112.00)	0.00
80-841-80	Admin Expense>Human Resources>Wages	2,366.00	2,366.00		58,445.00	60,811.00	1,120.00
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	480.00	480.00		0.00	480.00	0.00
Subtotal [4]	Other Administrative Salaries	52,770.00	52,770.00		161,361.00	214,131.00	58,160.00
Subgroup : [5C] Dietary Workers							
440107	Cooks	0.00	0.00		0.00	0.00	78,314.00
440108	Cooks>Overtime	0.00	0.00		0.00	0.00	3,022.00
440109	Orientation	0.00	0.00		0.00	0.00	59.00
440113	Dietary Aides	0.00	0.00		0.00	0.00	151,392.00
440114	Dietary Aides>Overtime	0.00	0.00		0.00	0.00	15,791.00
440120	Vacation/Sick/Holiday	0.00	0.00		0.00	0.00	11,862.00
70-831-80	Dietary Expense>Aide>Wages	98,178.00	98,178.00		0.00	98,178.00	27,263.00
70-831-81	Dietary Expense>Aide>Overtime	16,175.00	16,175.00		0.00	16,175.00	7,148.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	119,512.00	119,512.00		0.00	119,512.00	12,283.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	1,856.00	1,856.00		0.00	1,856.00	1,039.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	5,465.00	5,465.00		0.00	5,465.00	1,411.00
70-831-91	Dietary Expense>Aide>Holiday Pay	6,269.00	6,269.00		0.00	6,269.00	205.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(897.00)	(897.00)		0.00	(897.00)	0.00
70-832-80	Dietary Expense>Cook>Wages	46,810.00	46,810.00		0.00	46,810.00	16,385.00
70-832-81	Dietary Expense>Cook>Overtime	7,257.00	7,257.00		0.00	7,257.00	5,098.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	48,573.00	48,573.00		0.00	48,573.00	5,959.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	821.00	821.00		0.00	821.00	0.00
70-832-88	Dietary Expense>Cook>Other Pay	450.00	450.00		0.00	450.00	0.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	4,983.00	4,983.00		0.00	4,983.00	1,868.00
70-832-91	Dietary Expense>Cook>Holiday Pay	3,634.00	3,634.00		0.00	3,634.00	283.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(2,123.00)	(2,123.00)		0.00	(2,123.00)	0.00
Subtotal [5C]	Dietary Workers	356,363.00	356,363.00		0.00	356,363.00	339,263.00
Subgroup : [6B] Other Housekeeping Workers							
450101	Housekeeping Manager	0.00	0.00		0.00	0.00	38,235.00
450104	Housekeeping Staff	0.00	0.00		0.00	0.00	89,542.00
450105	Housekeeping Staff-OT	0.00	0.00		0.00	0.00	9,043.00
450106	Orientation	0.00	0.00		0.00	0.00	573.00
450107	Housekeeping Porter	0.00	0.00		0.00	0.00	13,139.00
450108	Housekeeping Porter-OT	0.00	0.00		0.00	0.00	492.00
450120	Vacation/Sick/Holiday	0.00	0.00		0.00	0.00	12,055.00
72-811-80	Housekeeping Expense>Director>Wages	7,126.00	7,126.00		0.00	7,126.00	7,937.00
72-811-82	Housekeeping Expense>Director>Shift Premium Pay	9,005.00	9,005.00		0.00	9,005.00	857.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	596.00	596.00		0.00	596.00	827.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	708.00	708.00		0.00	708.00	0.00
72-811-92	Housekeeping Expense>Director>PTO Accrual	(586.00)	(586.00)		0.00	(586.00)	0.00
72-831-80	Housekeeping Expense>Aide>Wages	77,744.00	77,744.00		0.00	77,744.00	24,210.00
72-831-81	Housekeeping Expense>Aide>Overtime	6,360.00	6,360.00		0.00	6,360.00	1,435.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	41,519.00	41,519.00		0.00	41,519.00	4,524.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	75.00	75.00		0.00	75.00	0.00
72-831-84	Housekeeping Expense>Aide>Retro Pay/Adjustment Pay	167.00	167.00		0.00	167.00	0.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	6,231.00	6,231.00		0.00	6,231.00	535.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	5,801.00	5,801.00		0.00	5,801.00	385.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(1,586.00)	(1,586.00)		0.00	(1,586.00)	0.00
72-835-80	Housekeeping Expense>Floor Tech>Wages	0.00	0.00		0.00	0.00	2,954.00
72-835-81	Housekeeping Expense>Floor Tech>Overtime	0.00	0.00		0.00	0.00	157.00
Subtotal [6B]	Other Housekeeping Workers	153,148.00	153,148.00		0.00	153,148.00	206,910.00
Subgroup : [7A] Engineer or Chief of Maintenance							
75-811-80	Maintenance Expense>Director>Wages	57,102.00	57,102.00		0.00	57,102.00	0.00
75-811-88	Maintenance Expense>Director>Other Pay	270.00	270.00		0.00	270.00	0.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,327.00	1,327.00		0.00	1,327.00	0.00
Subtotal [7A]	Engineer or Chief of Maintenance	58,699.00	58,699.00		0.00	58,699.00	0.00
Subgroup : [7B] Other Maintenance Workers							
470104	Maintenance Staff	0.00	0.00		0.00	0.00	59,191.00
470105	Maintenance Staff-OT	0.00	0.00		0.00	0.00	6,275.00
470120	Vacation/Sick/Holiday	0.00	0.00		0.00	0.00	11,350.00
480104	Reception/Security Staff	0.00	0.00		0.00	0.00	27,480.00
480105	Reception/Security Staff-OT	0.00	0.00		0.00	0.00	667.00
480106	62400 -> Orientation	0.00	0.00		0.00	0.00	(45.00)
480120	66700 -> Vacation/Sick/Holiday	0.00	0.00		0.00	0.00	2,821.00
75-829-80	Maintenance Expense>Staff>Wages	44,151.00	44,151.00		0.00	44,151.00	22,044.00
75-829-81	Maintenance Expense>Staff>Overtime	3,450.00	3,450.00		0.00	3,450.00	1,310.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	3,898.00	3,898.00		0.00	3,898.00	1,121.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	300.00	300.00		0.00	300.00	0.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	164.00	164.00		0.00	164.00	0.00
75-829-88	Maintenance Expense>Staff>Other Pay	189.00	189.00		0.00	189.00	0.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	8,410.00	8,410.00		0.00	8,410.00	288.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,834.00	1,834.00		0.00	1,834.00	338.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(2,076.00)	(2,076.00)		0.00	(2,076.00)	0.00
Subtotal [7B]	Other Maintenance Workers	60,320.00	60,320.00		0.00	60,320.00	122,840.00
Subgroup : [8B] Other Laundry Workers							

460104	Laundry Staff	0.00	0.00	0.00	0.00	26,397.00
460105	Laundry Staff-OT	0.00	0.00	0.00	0.00	139.00
460120	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	1,253.00
73-831-80	Laundry Expense>Aide>Wages	9,931.00	9,931.00	0.00	9,931.00	9,137.00
73-831-81	Laundry Expense>Aide>Overtime	926.00	926.00	0.00	926.00	1,397.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	22,733.00	22,733.00	0.00	22,733.00	6,840.00
73-831-83	Laundry Expense>Aide>Shift Bonus Pay	100.00	100.00	0.00	100.00	0.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	69.00	69.00	0.00	69.00	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	2,360.00	2,360.00	0.00	2,360.00	0.00
73-831-91	Laundry Expense>Aide>Holiday Pay	1,648.00	1,648.00	0.00	1,648.00	231.00
Subtotal (8B)	Other Laundry Workers	47,768.00	47,768.00	0.00	47,768.00	45,394.00
Subgroup : [12A] Director of Nurses/Assistant Director						
410102	DON	0.00	0.00	0.00	0.00	109,754.00
410107	ADON/Unit Manager	0.00	0.00	0.00	0.00	48,522.00
410120	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	18,513.00
61-811-80	Nursing Admin Expense>Director>Wages	113,974.00	113,974.00	31,727.00	145,701.00	35,265.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	10,217.00	10,217.00	0.00	10,217.00	3,413.00
61-811-88	Nursing Admin Expense>Director>Other Pay	1,048.00	1,048.00	0.00	1,048.00	0.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	12,615.00	12,615.00	0.00	12,615.00	2,206.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	3,538.00	3,538.00	0.00	3,538.00	404.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(2,297.00)	(2,297.00)	0.00	(2,297.00)	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	0.00	0.00	0.00	0.00	5,863.00
Subtotal (12A)	Director of Nurses/Assistant Director	133,095.00	133,095.00	31,727.00	170,822.00	224,040.00
Subgroup : [12B1] RNs - Direct Care						
410201	RN	0.00	0.00	0.00	0.00	335,303.00
410202	RN-OT	0.00	0.00	0.00	0.00	17,872.00
410203	Orientation-RN	0.00	0.00	0.00	0.00	450.00
410220	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	110,999.00
410280	Holiday Worked-RN	0.00	0.00	0.00	0.00	4,736.00
60-808-80	Nursing Expense>RN>Wages	131,558.00	131,558.00	8,326.00	139,884.00	75,071.00
60-808-81	Nursing Expense>RN>Overtime	21,228.00	21,228.00	0.00	21,228.00	5,946.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	326,390.00	326,390.00	0.00	326,390.00	43,766.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	4,272.00	4,272.00	0.00	4,272.00	1,836.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	1,750.00	1,750.00	0.00	1,750.00	336.00
60-808-88	Nursing Expense>RN>Other Pay	1,251.00	1,251.00	0.00	1,251.00	150.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	34,521.00	34,521.00	0.00	34,521.00	7,209.00
60-808-91	Nursing Expense>RN>Holiday Pay	18,514.00	18,514.00	0.00	18,514.00	1,410.00
60-808-92	Nursing Expense>RN>PTO Accrual	(10,563.00)	(10,563.00)	0.00	(10,563.00)	0.00
Subtotal (12B1)	RNs - Direct Care	579,921.00	579,921.00	8,326.00	537,247.00	604,884.80
Subgroup : [12B2] RNs - Administrative						
410104	MDS Coord/MDS Asst	0.00	0.00	0.00	0.00	64,303.00
410116	Orientation	0.00	0.00	0.00	0.00	720.00
410210	Ward Clerk/Staff Coord	0.00	0.00	0.00	0.00	24,884.00
410212	Ward Clerk/Staff Coord-OT	0.00	0.00	0.00	0.00	44,698.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	123,774.00	123,774.00	0.00	123,774.00	20,919.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	6,456.00	6,456.00	0.00	6,456.00	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	6,122.00	6,122.00	0.00	6,122.00	2,451.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	2,055.00	2,055.00	0.00	2,055.00	338.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(744.00)	(744.00)	0.00	(744.00)	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	0.00	0.00	0.00	0.00	0.00
Subtotal (12B2)	RNs - Administrative	137,663.00	137,663.00	30,718.00	168,381.00	158,313.80
Subgroup : [12C1] LPNs - Direct Care						
410204	LPN	0.00	0.00	0.00	0.00	605,846.00
410205	LPN-OT	0.00	0.00	0.00	0.00	73,914.00
410206	Orientation-LPN	0.00	0.00	0.00	0.00	1,338.00
410261	Holiday Worked-LPN	0.00	0.00	0.00	0.00	7,624.00
60-805-80	Nursing Expense>LPN>Wages	371,593.00	371,593.00	0.00	371,593.00	148,224.00
60-805-81	Nursing Expense>LPN>Overtime	123,353.00	123,353.00	0.00	123,353.00	33,535.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	442,742.00	442,742.00	0.00	442,742.00	41,447.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	6,684.00	6,684.00	0.00	6,684.00	2,196.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	4,782.00	4,782.00	0.00	4,782.00	461.00
60-805-88	Nursing Expense>LPN>Other Pay	263.00	263.00	0.00	263.00	217.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	50,793.00	50,793.00	0.00	50,793.00	9,297.00
60-805-91	Nursing Expense>LPN>Holiday Pay	25,872.00	25,872.00	0.00	25,872.00	2,134.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(17,728.00)	(17,728.00)	0.00	(17,728.00)	0.00
Subtotal (12C1)	LPNs - Direct Care	1,008,362.00	1,008,362.00	0.00	1,008,362.00	926,333.00
Subgroup : [12C2] LPNs - Administrative						
60-807-80	Nursing Expense>LPN Infection Control>Wages	33,763.00	33,763.00	0.00	33,763.00	0.00
60-807-83	Nursing Expense>LPN Infection Control>Shift Bonus Pay	85.00	85.00	0.00	85.00	0.00
60-807-90	Nursing Expense>LPN Infection Control>Sick/Vacation Pay	1,949.00	1,949.00	0.00	1,949.00	0.00
60-807-91	Nursing Expense>LPN Infection Control>Holiday Pay	1,102.00	1,102.00	0.00	1,102.00	0.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	90,570.00	90,570.00	0.00	90,570.00	13,132.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	1,456.00	1,456.00	0.00	1,456.00	889.00
61-816-84	Nursing Admin Expense>LPN Unit Manager>Retro Pay/Adjustment Pay	496.00	496.00	0.00	496.00	309.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	7,934.00	7,934.00	0.00	7,934.00	325.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	3,146.00	3,146.00	0.00	3,146.00	357.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	335.00	335.00	0.00	335.00	0.00
Subtotal (12C2)	LPNs - Administrative	140,836.00	140,836.00	0.00	140,836.00	15,912.00
Subgroup : [12D] Aides and Attendants						
410207	CNA	0.00	0.00	0.00	0.00	725,768.00
410208	CNA-OT	0.00	0.00	0.00	0.00	70,446.00
410209	Orientation-CNA	0.00	0.00	0.00	0.00	46,737.00
410262	Holiday Worked-CNA	0.00	0.00	0.00	0.00	7,189.00
60-801-80	Nursing Expense>CNA>Wages	687,937.00	687,937.00	0.00	687,937.00	220,063.00
60-801-81	Nursing Expense>CNA>Overtime	262,157.00	262,157.00	0.00	262,157.00	69,406.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	393,045.00	393,045.00	0.00	393,045.00	56,339.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	1,936.00	1,936.00	0.00	1,936.00	1,725.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	2,703.00	2,703.00	0.00	2,703.00	592.00
60-801-88	Nursing Expense>CNA>Other Pay	1,478.00	1,478.00	0.00	1,478.00	343.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	72,447.00	72,447.00	0.00	72,447.00	11,935.00
60-801-91	Nursing Expense>CNA>Holiday Pay	30,475.00	30,475.00	0.00	30,475.00	2,469.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(21,847.00)	(21,847.00)	0.00	(21,847.00)	0.00
Subtotal (12D)	Aides and Attendants	1,430,331.00	1,430,331.00	0.00	1,430,331.00	1,213,112.00
Subgroup : [12H] Recreation Workers						
550101	Activities SNF Manager	0.00	0.00	0.00	0.00	36,473.00
550120	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	4,269.00
71-811-80	Activity Expense>Director>Wages	49,534.00	49,534.00	0.00	49,534.00	13,405.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	5,421.00	5,421.00	0.00	5,421.00	202.00
71-811-91	Activity Expense>Director>Holiday Pay	1,438.00	1,438.00	0.00	1,438.00	207.00
71-811-92	Activity Expense>Director>PTO Accrual	(2,003.00)	(2,003.00)	0.00	(2,003.00)	0.00
71-831-80	Activity Expense>Aide>Wages	17,586.00	17,586.00	0.00	17,586.00	7,283.00
71-831-81	Activity Expense>Aide>Overtime	2,555.00	2,555.00	0.00	2,555.00	712.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	19,491.00	19,491.00	0.00	19,491.00	3,671.00

71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,830.00	2,830.00	0.00	2,830.00	222.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,893.00	1,893.00	0.00	1,893.00	153.00
71-831-92	Activity Expense>Aide>PTO Accrual	(816.00)	(816.00)	0.00	(816.00)	0.00
Subtotal [12H]	Recreation Workers	37,728.00	37,728.00	0.00	37,728.00	66,536.00
Subgroup : [12M]	Social Workers/Case Management					
410601	Salaries	0.00	0.00	0.00	0.00	45,806.00
410602	Overtime	0.00	0.00	0.00	0.00	635.00
410603	Orientation	0.00	0.00	0.00	0.00	82.00
410620	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	2,965.00
69-811-80	Social Services Expense>Director>Wages	75,123.00	75,123.00	0.00	75,123.00	18,428.00
69-811-81	Social Services Expense>Director>Overtime	162.00	162.00	0.00	162.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	2,746.00	2,746.00	0.00	2,746.00	418.00
69-811-91	Social Services Expense>Director>Holiday Pay	2,385.00	2,385.00	0.00	2,385.00	307.00
69-811-92	Social Services Expense>Director>PTO Accrual	(878.00)	(878.00)	0.00	(878.00)	0.00
69-830-80	Social Services Expense>Assistant>Wages	(8.00)	(8.00)	0.00	(8.00)	400.00
69-830-83	Social Services Expense>Assistant>Shift Bonus Pay	(8.00)	(8.00)	0.00	(8.00)	0.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	(888.00)	(898.00)	0.00	(886.00)	0.00
Subtotal [12M]	Social Workers/Case Management	78,623.00	78,823.00	0.00	78,623.00	69,051.00
Subgroup : [12O]	Other					
410501	Salaries	0.00	0.00	0.00	0.00	35,275.00
410502	Overtime	0.00	0.00	0.00	0.00	1,539.00
410520	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	3,859.00
500104	Salaries	0.00	0.00	0.00	0.00	670.00
560109	Salaries-Admissions Coordinator	0.00	0.00	0.00	0.00	59,838.00
560120	Vacation/Sick/Holiday	0.00	0.00	0.00	0.00	6,729.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	36,650.00	36,650.00	0.00	36,650.00	11,853.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	567.00	567.00	0.00	567.00	532.00
61-818-88	Nursing Admin Expense>Medical Records>Other Pay	540.00	540.00	0.00	540.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	6,379.00	6,379.00	0.00	6,379.00	270.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,709.00	1,709.00	0.00	1,709.00	176.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(863.00)	(863.00)	0.00	(863.00)	0.00
80-839-80	Admin Expense>Admissions>Wages	6,655.00	6,655.00	74,815.00	81,470.00	18,503.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	362.00	362.00	0.00	362.00	2,371.00
80-839-91	Admin Expense>Admissions>Holiday Pay	0.00	0.00	0.00	0.00	298.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(1,837.00)	(1,837.00)	0.00	(1,837.00)	0.00
Subtotal [12O]	Other	50,062.00	50,062.00	74,815.00	124,877.00	141,812.00
Total [10-A]	Salaries and Wages	4,494,343.00	4,494,343.00	306,347.00	4,801,290.00	4,344,842.00
Group : [13-B]	Professional Fees					
Subgroup : [1]	Dietitian					
440815	Consultant	0.00	0.00	0.00	0.00	59,366.00
Subtotal [1]	Dietitian	0.00	0.00	0.00	0.00	59,366.00
Subgroup : [2]	Dentist					
410855	Dental Consultant	0.00	0.00	0.00	0.00	8,307.00
61-751-00	Nursing Admin Expense>Physicians	11,668.00	11,668.00	0.00	11,668.00	0.00
Subtotal [2]	Dentist	11,668.00	11,668.00	0.00	11,668.00	8,307.00
Subgroup : [3]	Pharmacist					
410702	Pharmacy Consultant	0.00	0.00	0.00	0.00	12,196.00
62-263-00	Pharmacy Expense>Consulting Fees	23,611.00	23,611.00	0.00	23,611.00	760.00
Subtotal [3]	Pharmacist	23,611.00	23,611.00	0.00	23,611.00	12,896.00
Subgroup : [5A]	PT - Resident Care					
410792	Physical Therapist>Outside Cont	0.00	0.00	0.00	0.00	139,670.00
65-102-00	PT Expense>Medicare A	51,777.00	51,777.00	0.00	51,777.00	13,756.00
65-103-00	PT Expense>Medicare B	79,638.00	79,638.00	0.00	79,638.00	6,506.00
65-104-00	PT Expense>Private	966.00	966.00	0.00	966.00	0.00
65-105-00	PT Expense>HMO	42,525.00	42,525.00	0.00	42,525.00	11,121.00
65-111-00	PT Expense>Medicaid	10,440.00	10,440.00	0.00	10,440.00	3,600.00
Subtotal [5A]	PT - Resident Care	185,346.00	185,346.00	0.00	185,346.00	174,658.00
Subgroup : [8A]	Medical Director					
410701	Medical Director	0.00	0.00	0.00	0.00	22,500.00
61-750-00	Nursing Admin Expense>Medical Director	30,000.00	30,000.00	0.00	30,000.00	7,500.00
Subtotal [8A]	Medical Director	30,000.00	30,000.00	0.00	30,000.00	30,000.00
Subgroup : [9A]	ST - Resident Care					
410794	Speech Therapist>Outside Contr	0.00	0.00	0.00	0.00	25,799.00
67-102-00	ST Expense>Medicare A	6,890.00	6,890.00	0.00	6,890.00	5,700.00
67-103-00	ST Expense>Part B	29,392.00	29,392.00	0.00	29,392.00	8,248.00
67-104-00	ST Expense>Private	220.00	220.00	0.00	220.00	0.00
67-105-00	ST Expense>HMO	9,508.00	9,508.00	0.00	9,508.00	3,863.00
67-111-00	ST Expense>Medicaid	5,370.00	5,370.00	0.00	5,370.00	2,940.00
Subtotal [9A]	ST - Resident Care	51,380.00	51,380.00	0.00	51,380.00	46,550.00
Subgroup : [10A]	OT - Resident Care					
410793	Occupational Therapist>Out Cont	0.00	0.00	0.00	0.00	151,109.00
66-102-00	OT Expense>Medicare A	59,133.00	59,133.00	0.00	59,133.00	13,871.00
66-103-00	OT Expense>Part B	105,126.00	105,126.00	0.00	105,126.00	6,968.00
66-104-00	OT Expense>Private	1,206.00	1,206.00	0.00	1,206.00	0.00
66-105-00	OT Expense>HMO	44,425.00	44,425.00	0.00	44,425.00	11,259.00
66-111-00	OT Expense>Medicaid	8,250.00	8,250.00	0.00	8,250.00	2,010.00
Subtotal [10A]	OT - Resident Care	218,140.00	218,140.00	0.00	218,140.00	185,337.00
Subgroup : [11A1]	RN's - Direct Care					
410708	Staffing Agency>RN	0.00	0.00	0.00	0.00	6,585.00
60-700-18	Nursing Expense>Contracted Service>RN	36,582.00	36,582.00	0.00	36,582.00	2,943.00
Subtotal [11A1]	RN's - Direct Care	36,582.00	36,582.00	0.00	36,582.00	9,508.00
Subgroup : [11B1]	LPN's - Direct Care					
410709	Staffing Agency>LPN	0.00	0.00	0.00	0.00	175,035.00
60-700-19	Nursing Expense>Contracted Service>LPN	139,783.00	139,783.00	0.00	139,783.00	69,236.00
Subtotal [11B1]	LPN's - Direct Care	139,783.00	139,783.00	0.00	139,783.00	244,271.00
Subgroup : [11C]	Aides					
410710	Staffing Agency>CNA	0.00	0.00	0.00	0.00	100,093.00
60-700-20	Nursing Expense>Contracted Service>CNA	53,444.00	53,444.00	9,090.00	62,534.00	64,088.00
Subtotal [11C]	Aides	53,444.00	53,444.00	9,090.00	62,534.00	164,181.00
Subgroup : [12]	Other					
60-212-00	Nursing Expense>Clinical Consultants	18,132.00	18,132.00	18,574.00	36,706.00	4,905.00
Subtotal [12]	Other	18,132.00	18,132.00	18,574.00	36,706.00	4,905.00
Total [13-B]	Professional Fees	769,086.00	769,086.00	27,664.00	795,750.00	939,878.00

Group : [15]	Expenditures Other than Salaries					
Subgroup : [1A1]	Workers' Compensation					
410123	Workers Comp	0.00	0.00	0.00	0.00	(3,106.00)
410223	Workers Comp	0.00	0.00	0.00	0.00	(4,252.00)
410523	Workers Comp	0.00	0.00	0.00	0.00	54.00
410623	Workers Comp	0.00	0.00	0.00	0.00	(297.00)
440123	Workers Comp	0.00	0.00	0.00	0.00	8,085.00
450123	Workers Comp	0.00	0.00	0.00	0.00	(542.00)
460123	Workers Comp	0.00	0.00	0.00	0.00	220.00
470123	Workers Comp	0.00	0.00	0.00	0.00	(474.00)
480123	64300 -> Workers Comp	0.00	0.00	0.00	0.00	993.00
500123	Workers Comp	0.00	0.00	0.00	0.00	(330.00)
550123	Workers Comp	0.00	0.00	0.00	0.00	(947.00)
560123	Workers Comp	0.00	0.00	0.00	0.00	208.00
60-881-00	Nursing Expense>Workers Comp	11,325.00	11,325.00	0.00	11,325.00	10,834.00
61-881-00	Nursing Admin Expense>Workers Comp	1,447.00	1,447.00	0.00	1,447.00	1,451.00
69-881-00	Social Services Expense>Workers Comp	265.00	265.00	0.00	265.00	289.00
70-881-00	Dietary Expense>Workers Comp	1,286.00	1,286.00	0.00	1,286.00	1,165.00
71-881-00	Activity Expense>Workers Comp	397.00	397.00	0.00	397.00	383.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	723.00	723.00	0.00	723.00	910.00
75-881-00	Maintenance Expense>Workers Comp	402.00	402.00	0.00	402.00	371.00
80-881-00	Admin Expense>Workers Comp	916.00	916.00	0.00	916.00	1,165.00
85-881-00	Employee Benefits Expense>Workers Comp	48,617.00	48,617.00	0.00	48,617.00	0.00
Subtotal [1A1]	Workers' Compensation	<u>65,378.00</u>	<u>65,378.00</u>	<u>0.00</u>	<u>65,378.00</u>	<u>16,251.00</u>
Subgroup : [1A3]	Unemployment Insurance					
410122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	(3,106.00)
410124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	198.00
410222	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	40,477.00
410224	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	2,927.00
410522	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	705.00
410524	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	42.00
410622	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	1,150.00
410624	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	54.00
440122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	8,432.00
440124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	582.00
450122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	4,321.00
450124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	311.00
460122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	1,061.00
460124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	98.00
470122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	1,410.00
470124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	84.00
480122	64400 -> Payroll Taxes-SUI	0.00	0.00	0.00	0.00	1,148.00
480124	64900 -> Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	56.00
500122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	31.00
500124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	4.00
550122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	705.00
550124	Payroll Taxes-FUTA	0.00	0.00	0.00	0.00	42.00
560122	Payroll Taxes-SUI	0.00	0.00	0.00	0.00	2,020.00
560124	Payroll Tax FUTA	0.00	0.00	0.00	0.00	141.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	22,280.00	22,280.00	0.00	22,280.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	6,151.00	6,151.00	0.00	6,151.00	0.00
Subtotal [1A3]	Unemployment Insurance	<u>28,431.00</u>	<u>28,431.00</u>	<u>0.00</u>	<u>28,431.00</u>	<u>62,904.00</u>
Subgroup : [1A4]	Social Security (FICA)					
410121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	26,363.00
410221	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	155,805.00
410521	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	2,823.00
410621	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	3,737.00
440121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	18,844.00
450121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	12,036.00
460121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	2,184.00
470121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	5,512.00
480121	65000 -> Payroll Taxes-FICA	0.00	0.00	0.00	0.00	2,365.00
500121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	51.00
550121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	2,979.00
560121	Payroll Taxes-FICA	0.00	0.00	0.00	0.00	8,285.00
60-880-00	Nursing Expense>Payroll Taxes	73,067.00	73,067.00	0.00	73,067.00	59,365.00
61-880-00	Nursing Admin Expense>Payroll Taxes	9,390.00	9,390.00	0.00	9,390.00	7,857.00
69-880-00	Social Services Expense>Payroll Taxes	1,733.00	1,733.00	0.00	1,733.00	1,576.00
70-880-00	Dietary Expense>Payroll Taxes	8,327.00	8,327.00	0.00	8,327.00	6,340.00
71-880-00	Activity Expense>Payroll Taxes	2,574.00	2,574.00	0.00	2,574.00	2,084.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	4,715.00	4,715.00	0.00	4,715.00	4,948.00
75-880-00	Maintenance Expense>Payroll Taxes	2,601.00	2,601.00	0.00	2,601.00	2,024.00
80-880-00	Admin Expense>Payroll Taxes	5,730.00	5,730.00	0.00	5,730.00	6,343.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	269,196.00	269,196.00	0.00	269,196.00	0.00
Subtotal [1A4]	Social Security (FICA)	<u>377,333.00</u>	<u>377,333.00</u>	<u>0.00</u>	<u>377,333.00</u>	<u>333,512.00</u>
Subgroup : [1A5]	Health Insurance					
410125	Employee Health Insurance	0.00	0.00	0.00	0.00	17,217.00
410127	Employee Dental Insurance	0.00	0.00	0.00	0.00	869.00
410128	Employee Vision Insurance	0.00	0.00	0.00	0.00	33.00
410225	Employee Health Insurance	0.00	0.00	0.00	0.00	65,323.00
410227	Employee Dental Insurance	0.00	0.00	0.00	0.00	1,048.00
410229	Employee Vision Insurance	0.00	0.00	0.00	0.00	(44.00)
410527	Employee Dental Insurance	0.00	0.00	0.00	0.00	272.00
410525	Employee Health Insurance	0.00	0.00	0.00	0.00	4,468.00
410527	Employee Dental Insurance	0.00	0.00	0.00	0.00	56.00
410528	Employee Vision Insurance	0.00	0.00	0.00	0.00	6.00
440125	Employee Health Insurance	0.00	0.00	0.00	0.00	10,732.00
440127	Employee Dental Insurance	0.00	0.00	0.00	0.00	190.00
450125	Employee Health Insurance	0.00	0.00	0.00	0.00	8,536.00
450127	Employee Dental Insurance	0.00	0.00	0.00	0.00	336.00
450128	Employee Vision Insurance	0.00	0.00	0.00	0.00	(5.00)
460125	Employee Health Insurance	0.00	0.00	0.00	0.00	5,627.00
460127	Employee Dental Insurance	0.00	0.00	0.00	0.00	410.00
460128	Employee Vision Insurance	0.00	0.00	0.00	0.00	53.00
470127	Employee Dental Insurance	0.00	0.00	0.00	0.00	31.00
550125	Employee Health Insurance	0.00	0.00	0.00	0.00	(625.00)
550127	Employee Dental Insurance	0.00	0.00	0.00	0.00	345.00
550128	Employee Vision Insurance	0.00	0.00	0.00	0.00	11.00
560125	Employee Health Insurance	0.00	0.00	0.00	0.00	4,996.00
560127	Employee Dental Insurance	0.00	0.00	0.00	0.00	132.00
560128	Employee Vision Insurance	0.00	0.00	0.00	0.00	18.00
60-882-00	Nursing Expense>Health Insurance	17,798.00	17,798.00	0.00	17,798.00	24,535.00
61-882-00	Nursing Admin Expense>Health Insurance	2,265.00	2,265.00	0.00	2,265.00	3,291.00
69-882-00	Social Services Expense>Health Insurance	415.00	415.00	0.00	415.00	651.00
70-882-00	Dietary Expense>Health Insurance	2,021.00	2,021.00	0.00	2,021.00	2,643.00
71-882-00	Activity Expense>Health Insurance	623.00	623.00	0.00	623.00	865.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	1,133.00	1,133.00	0.00	1,133.00	2,073.00

75-882-00	Maintenance Expense>Health Insurance	632.00	632.00	0.00	632.00	632.00
80-882-00	Admin Expense>Health Insurance	1,454.00	1,454.00	0.00	1,454.00	2,637.00
85-882-00	Employee Benefits Expense>Health Insurance	64,119.00	64,119.00	0.00	64,119.00	0.00
85-884-00	Employee Benefits>Dental/Vision Insurance	1,736.00	1,736.00	0.00	1,736.00	(351.00)
Subtotal [1A5]	Health Insurance	92,196.00	92,196.00	0.00	92,196.00	157,716.00
Subgroup : [1A6]	Life Insurance					
410126	Employee Life Insurance	0.00	0.00	0.00	0.00	360.00
410226	Employee Life Insurance	0.00	0.00	0.00	0.00	659.00
410526	Employee Life Insurance	0.00	0.00	0.00	0.00	20.00
410626	Employee Life Insurance	0.00	0.00	0.00	0.00	73.00
440126	Employee Life Insurance	0.00	0.00	0.00	0.00	160.00
450126	Employee Life Insurance	0.00	0.00	0.00	0.00	141.00
460126	Employee Life Insurance	0.00	0.00	0.00	0.00	9.00
470126	Employee Life Insurance	0.00	0.00	0.00	0.00	41.00
480126	63300 -> Employee Life Insurance	0.00	0.00	0.00	0.00	20.00
550126	Employee Life Insurance	0.00	0.00	0.00	0.00	65.00
560126	Employee Life Insurance	0.00	0.00	0.00	0.00	135.00
85-885-00	Employee Benefits>Life Insurance	1,459.00	1,459.00	0.00	1,459.00	351.00
Subtotal [1A6]	Life Insurance	1,459.00	1,463.00	0.00	1,459.00	2,034.00
Subgroup : [1A8]	Uniform Allowance					
410236	Uniforms	0.00	0.00	0.00	0.00	2,150.00
410537	Uniforms	0.00	0.00	0.00	0.00	75.00
440136	Uniforms	0.00	0.00	0.00	0.00	638.00
450136	Uniforms	0.00	0.00	0.00	0.00	300.00
460136	Uniforms	0.00	0.00	0.00	0.00	150.00
470136	Uniforms	0.00	0.00	0.00	0.00	150.00
550137	Uniforms	0.00	0.00	0.00	0.00	75.00
85-753-00	Employee Benefits Expense>Uniforms	14,054.00	14,054.00	101.00	14,155.00	0.00
Subtotal [1A8]	Uniform Allowance	14,054.00	14,054.00	101.00	14,155.00	3,538.00
Subgroup : [1A9]	Other					
410135	Employee Expense	0.00	0.00	0.00	0.00	1,717.00
410235	Employee Expense	0.00	0.00	0.00	0.00	1,227.00
470135	Employee Expense	0.00	0.00	0.00	0.00	1,325.00
560135	Employee Expense	0.00	0.00	0.00	0.00	(45.00)
60-883-00	Nursing Expense>Other Benefits	2,136.00	2,136.00	(2,136.00)	0.00	179.00
61-883-00	Nursing Admin Expense>Other Benefits	288.00	288.00	(288.00)	0.00	24.00
69-883-00	Social Services Expense>Other Benefits	56.00	56.00	(56.00)	0.00	5.00
70-883-00	Dietary Expense>Other Benefits	250.00	250.00	(250.00)	0.00	18.00
71-883-00	Activity Expense>Other Benefits	79.00	79.00	(79.00)	0.00	6.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	149.00	149.00	(149.00)	0.00	14.00
75-883-00	Maintenance Expense>Other Benefits	77.00	77.00	(77.00)	0.00	6.00
80-883-00	Admin Expense>Other Benefits	462.00	462.00	(462.00)	0.00	19.00
85-100-00	Employee Benefits Expense>Miscellaneous	3,477.00	3,477.00	0.00	3,477.00	0.00
85-178-00	Employee Benefits Expense>Food	2,221.00	2,221.00	1,042.00	3,263.00	0.00
85-245-00	Employee Benefits Expense>Background Checks	261.00	261.00	0.00	261.00	0.00
Subtotal [1A9]	Other	9,456.00	9,456.00	(2,456.00)	7,000.00	4,495.00
Subgroup : [1C]	Bad Debts					
410998	Bad Debt Expense	0.00	0.00	0.00	0.00	937,327.00
80-251-00	Admin Expense>Bad Debt	103,801.00	103,801.00	0.00	103,801.00	24,980.00
Subtotal [1C]	Bad Debts	103,801.00	103,801.00	0.00	103,801.00	862,307.00
Subgroup : [1D]	Accounting and Auditing					
560844	Accounting/Audit Fees	0.00	0.00	0.00	0.00	7,200.00
80-239-00	Admin Expense>Accounting Fees	867.00	867.00	0.00	867.00	0.00
Subtotal [1D]	Accounting and Auditing	867.00	867.00	0.00	867.00	7,200.00
Subgroup : [1E]	Legal					
560842	Conservator Fees	0.00	0.00	0.00	0.00	510.00
560843	Legal Fees	0.00	0.00	0.00	0.00	17,009.00
80-238-00	Admin Expense>Legal Fees	7,204.00	7,204.00	14,112.00	21,316.00	658.00
Subtotal [1E]	Legal	7,204.00	7,204.00	14,112.00	21,316.00	18,177.00
Subgroup : [1G]	Office Supplies					
410137	Software	0.00	0.00	0.00	0.00	3,575.00
470901	68100 -> Office Supplies	0.00	0.00	0.00	0.00	255.00
560901	Office Supplies	0.00	0.00	0.00	0.00	7,376.00
80-183-00	Admin Expense>Supplies	8,406.00	8,406.00	0.00	8,406.00	2,424.00
80-183-00	Admin Expense>Supplies>Toner	6,518.00	6,518.00	0.00	6,518.00	800.00
80-183-78	Admin Expense>Supplies>Paper	3,533.00	3,533.00	0.00	3,533.00	1,070.00
80-184-00	Admin Expense>Minor Equip & Supplies	3,366.00	3,366.00	0.00	3,366.00	5,412.00
Subtotal [1G]	Office Supplies	21,823.00	21,823.00	0.00	21,823.00	20,912.00
Subgroup : [1H1]	Telephone and Telegraph					
560714	Telephone Service	0.00	0.00	0.00	0.00	33,101.00
560715	Telephone Maintenance Contract	0.00	0.00	0.00	0.00	11,423.00
80-231-00	Admin Expense>Telephone	28,073.00	28,073.00	(1,974.00)	26,099.00	6,972.00
Subtotal [1H1]	Telephone and Telegraph	28,073.00	28,073.00	(1,974.00)	26,099.00	51,496.00
Subgroup : [1H2]	Cellular Phones and Beepers					
560941	Cell Phones	0.00	0.00	1,974.00	1,974.00	944.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	0.00	1,974.00	1,974.00	944.00
Subgroup : [1J]	Corporation Business Taxes					
80-247-00	Admin Expense>Corporate Tax	160.00	160.00	0.00	160.00	0.00
Subtotal [1J]	Corporation Business Taxes	160.00	160.00	0.00	160.00	0.00
Subgroup : [1K3]	Resident Day User Fee					
410997	Quality Assessment Fee	8.00	0.00	0.00	0.00	366,715.00
80-111-16	Admin Expense>Medical>Bed Tax	522,684.00	522,684.00	0.00	522,684.00	125,532.00
Subtotal [1K3]	Resident Day User Fee	522,684.00	522,684.00	0.00	522,684.00	492,247.00
Total [16]	Expenditures Other than Salaries	1,272,918.00	1,272,918.00	11,758.00	1,284,677.00	2,132,743.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General					
Subgroup : [2]	Holiday Parties for Staff					
550964	Holiday Decorations	0.00	0.00	0.00	0.00	605.00
Subtotal [2]	Holiday Parties for Staff	0.00	0.00	0.00	0.00	605.00
Subgroup : [3]	Gifts to Staff and Residents					
Marcum 107	Employee Gifts	0.00	0.00	2,343.00	2,343.00	0.00
Subtotal [3]	Gifts to Staff and Residents	0.00	0.00	2,343.00	2,343.00	0.00
Subgroup : [4]	Employee Travel					
560950	Mileage Reimbursement	0.00	0.00	0.00	0.00	1,511.00
80-236-00	Admin Expense>Travel	1,763.00	1,763.00	0.00	1,763.00	6.00
Subtotal [4]	Employee Travel	1,763.00	1,763.00	0.00	1,763.00	1,517.00

Subgroup : [5]	Education Expense					
410233	Training/Seminars/Courses	0.00	0.00	0.00	0.00	9,636.00
60-204-00	Nursing Expense>Training & Education	1,226.00	1,226.00	11.00	1,237.00	0.00
Subtotal [5]	Education Expense	1,226.00	1,226.00	11.00	1,237.00	9,636.00
Subgroup : [6]	Automobile Expense					
500891	Vehicle Fuel	0.00	0.00	0.00	0.00	370.00
500892	Vehicle Maintenance	0.00	0.00	0.00	0.00	203.00
Subtotal [6]	Automobile Expense	0.00	0.00	0.00	0.00	573.00
Subgroup : [M1]	Advertising Help Wanted					
410230	Recruitment	0.00	0.00	0.00	0.00	5,712.00
Subtotal [M1]	Advertising Help Wanted	0.00	0.00	0.00	0.00	5,712.00
Subgroup : [M3]	Advertising Other					
460856	Media Advertising	0.00	0.00	0.00	0.00	300.00
80-250-00	Admin Expense>Marketing & Advertising	7,281.00	7,281.00	0.00	7,281.00	5,825.00
Subtotal [M3]	Advertising Other	7,281.00	7,281.00	0.00	7,281.00	6,125.00
Subgroup : [M7]	Postage					
560930	Postage	0.00	0.00	0.00	0.00	1,067.00
80-209-00	Admin Expense>Postage	1,612.00	1,612.00	0.00	1,612.00	134.00
Subtotal [M7]	Postage	1,612.00	1,612.00	0.00	1,612.00	1,201.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations					
410134	Dues/Subscriptions	0.00	0.00	0.00	0.00	1,276.00
80-235-00	Admin Expense>Dues & Subscriptions	3,344.00	3,344.00	(1,314.00)	2,030.00	42.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	3,344.00	3,344.00	(1,314.00)	2,030.00	1,318.00
Subgroup : [M8A]	Dues to Chamber of Commerce					
Marcum 105	Chamber Dues	0.00	0.00	1,075.00	1,075.00	0.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	0.00	1,075.00	1,075.00	0.00
Subgroup : [M9]	Subscriptions					
410234	Dues/Subscriptions	0.00	0.00	0.00	0.00	754.00
470134	Dues/Subscriptions	0.00	0.00	0.00	0.00	(82.00)
Marcum 106	Subscriptions	0.00	0.00	238.00	238.00	0.00
Subtotal [M9]	Subscriptions	0.00	0.00	238.00	238.00	712.00
Subgroup : [M11]	Services Provided by Contract					
410136	Contracted Services	0.00	0.00	0.00	0.00	2,900.00
410798	Purchased Services-Other	0.00	0.00	0.00	0.00	24,261.00
560140	Contracted Services	0.00	0.00	0.00	0.00	51,064.00
560845	Payroll Processing Fees	0.00	0.00	0.00	0.00	22,861.00
560846	Professional Services	0.00	0.00	0.00	0.00	12,232.00
560911	Computer Maintenance	0.00	0.00	0.00	0.00	13,087.00
560912	Software Maintenance	0.00	0.00	0.00	0.00	38,060.00
560913	Internet	0.00	0.00	0.00	0.00	3,187.00
560915	Timeslock Software	0.00	0.00	0.00	0.00	6,187.00
560925	Records Storage	0.00	0.00	0.00	0.00	5,384.00
60-230-00	Nursing Expense>Data Processing	9,332.00	9,332.00	21,135.00	30,467.00	2,179.00
80-210-00	Admin Expense>Internet	16,490.00	16,490.00	0.00	16,490.00	5,828.00
80-230-00	Admin Expense>Data Processing	19,258.00	19,258.00	0.00	19,258.00	2,823.00
80-240-00	Admin Expense>Professional Fees	15,158.00	15,158.00	37,294.00	52,452.00	512.00
80-241-00	Admin Expense>IT Fees	27,274.00	27,274.00	0.00	27,274.00	7,033.00
80-279-00	Admin Expense>Consulting Fee	519,003.00	519,003.00	0.00	519,003.00	124,868.00
80-700-00	Admin Expense>Contracted Service	18,664.00	18,664.00	188,790.00	207,454.00	3,814.00
80-700-55	Admin Expense>Contracted Service>Office	9,712.00	9,712.00	0.00	9,712.00	1,674.00
Subtotal [M11]	Services Provided by Contract	634,851.00	634,851.00	247,219.00	882,110.00	328,356.00
Subgroup : [M13]	Other					
410132	Background Checks	0.00	0.00	0.00	0.00	5,315.00
410198	Licenses/Permits	0.00	0.00	0.00	0.00	144.00
490862	Promo Items	0.00	0.00	0.00	0.00	766.00
560199	Licenses/Permits	0.00	0.00	0.00	0.00	1,625.00
560744	Rea Reimburse Lost/Stolen Items	0.00	0.00	0.00	0.00	423.00
560931	Overnight Service	0.00	0.00	0.00	0.00	1,589.00
560995	Collection Fees/Credit Card Fee	0.00	0.00	0.00	0.00	556.00
560996	Late Fees/Fines/Finance Charges	0.00	0.00	0.00	0.00	11,811.00
560997	Bank Service Charges	0.00	0.00	0.00	0.00	3,414.00
80-153-00	Admin Expense>Financing Costs	3,895.00	3,895.00	0.00	3,895.00	812.00
80-234-00	Admin Expense>Licenses	860.00	860.00	0.00	860.00	180.00
80-237-00	Admin Expense>Meals & Ent	24.00	24.00	0.00	24.00	0.00
80-242-00	Admin Expense>Fines & Penalties	9,770.00	9,770.00	0.00	9,770.00	0.00
80-244-00	Admin Expense>Bank Fees	12,749.00	12,749.00	1,031.00	13,780.00	0.00
80-245-00	Admin Expense>Background Checks	4,663.00	4,663.00	0.00	4,663.00	1,064.00
80-252-00	Admin Expense>Startup Costs	155,443.00	155,443.00	(139,104.00)	20,339.00	36,755.00
Subtotal [M13]	Other	187,404.00	187,404.00	(134,874.00)	53,310.00	64,564.00
Total [16]	Expenditures Other than Salaries (cont'd) - Adm. and General	837,521.00	837,521.00	115,500.00	953,021.00	420,519.00
Group : [18]	Dietary Basis for Allocation of Costs					
Subgroup : [2A1]	Raw Food					
410764	Nutritional Supplements	0.00	0.00	0.00	0.00	29,738.00
440803	Raw Food	0.00	0.00	0.00	0.00	218,797.00
70-178-00	Dietary Expense>Food	803.00	803.00	0.00	803.00	15,946.00
Subtotal [2A1]	Raw Food	803.00	803.00	0.00	803.00	264,481.00
Subgroup : [2A2]	Non-Food Supplies					
440807	Dietary Supplies	0.00	0.00	0.00	0.00	519.00
440810	Dishwasher Rental	0.00	0.00	0.00	0.00	2,870.00
70-177-00	Dietary Expense>Supplements	29,819.00	29,819.00	0.00	29,819.00	4,211.00
70-183-00	Dietary Expense>Supplies	2,301.00	2,301.00	0.00	2,301.00	1,176.00
70-184-00	Dietary Expense>Minor Equip & Supplies	3,115.00	3,115.00	0.00	3,115.00	0.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	15,892.00	15,892.00	0.00	15,892.00	3,981.00
70-207-00	Dietary Expense>Repairs & Maint	9,917.00	9,917.00	0.00	9,917.00	2,007.00
70-208-00	Dietary Expense>Equip-Rental	4,009.00	4,009.00	0.00	4,009.00	284.00
Subtotal [2A2]	Non-Food Supplies	65,053.00	65,053.00	0.00	65,053.00	15,151.00
Subgroup : [2B]	Purchased Services					
440137	Contracted Services	0.00	0.00	0.00	0.00	76,478.00
70-700-00	Dietary Expense>Contracted Service	377,558.00	377,558.00	0.00	377,558.00	76,769.00
Subtotal [2B]	Purchased Services	377,558.00	377,558.00	0.00	377,558.00	153,247.00
Total [18]	Dietary Basis for Allocation of Costs	443,414.00	443,414.00	0.00	443,414.00	432,878.00
Group : [19]	Laundry-Basis for Allocation of Costs					
Subgroup : [3A1]	Bed Linens, etc., washed, Ironed...					

460883	Linen/Terry	0.00	0.00	0.00	0.00	1,293.00
Subtotal [3A1]	Bgd Linens, etc., washed, ironed...	0.00	0.00	0.00	0.00	1,293.00
Subgroup : [3C]	Other					
460106	Orientation	0.00	0.00	0.00	0.00	424.00
460882	Laundry Supplies	0.00	0.00	0.00	0.00	2,923.00
73-183-00	Laundry Expense>Supplies	14.00	14.00	0.00	14.00	0.00
Subtotal [3C]	Other	14.00	14.00	0.00	14.00	3,347.00
Total [18]	Laundry-Basis for Allocation of Costs	14.00	14.00	0.00	14.00	4,640.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs					
Subgroup : [4B]	Purchased Services					
410707	Physician Services	0.00	0.00	0.00	0.00	(760.00)
60-211-00	Nursing Expense>Clinical Services	0.00	0.00	0.00	0.00	1,286.00
72-700-00	Housekeeping Expense>Contracted Service	106,644.00	106,644.00	0.00	106,644.00	13,808.00
Subtotal [4B]	Purchased Services	106,644.00	106,644.00	0.00	106,644.00	14,334.00
Subgroup : [4C]	Other					
450871	Cleaning Supplies	0.00	0.00	0.00	0.00	14,720.00
72-183-00	Housekeeping Expense>Supplies	5,388.00	5,388.00	0.00	5,388.00	1,830.00
Subtotal [4C]	Other	5,388.00	5,388.00	0.00	5,388.00	16,550.00
Subgroup : [5A2]	Purchased from					
410753	Pharmacy Credits	0.00	0.00	0.00	0.00	(1,265.00)
410756	Pharmacy-RX-Medicall	0.00	0.00	0.00	0.00	18,170.00
410757	Pharmacy-RX-Medicare	0.00	0.00	0.00	0.00	57,340.00
410758	Pharmacy-RX-Managed Care	0.00	0.00	0.00	0.00	52,344.00
410789	Pharmacy-RX-Other	0.00	0.00	0.00	0.00	3,477.00
62-102-00	Pharmacy Expense>Medicare A	54,507.00	54,507.00	0.00	54,507.00	20,774.00
62-104-00	Pharmacy Expense>Private	2.00	2.00	0.00	2.00	0.00
62-105-00	Pharmacy Expense>HMO	56,770.00	56,770.00	0.00	56,770.00	14,473.00
62-108-00	Pharmacy Expense>Veterans	508.00	508.00	0.00	508.00	0.00
62-111-00	Pharmacy Expense>Medicaid	8,294.00	8,294.00	0.00	8,294.00	4,044.00
62-145-00	Pharmacy Expense>RX	4,508.00	4,508.00	0.00	4,508.00	11,631.00
62-145-32	Pharmacy Expense>Vaccines	7,085.00	7,085.00	0.00	7,085.00	0.00
Subtotal [5A2]	Purchased from	131,684.00	131,684.00	0.00	131,684.00	160,989.00
Subgroup : [5B]	Medicine Cabinet Drugs					
410733	Floor Stock Drugs & Supplies	0.00	0.00	0.00	0.00	12,213.00
410759	Pharmacy-OTC-Medicaid	0.00	0.00	0.00	0.00	2,051.00
410760	Pharmacy-OTC-Medicare	0.00	0.00	0.00	0.00	389.00
410770	Pharmacy-OTC-Other	0.00	0.00	0.00	0.00	638.00
62-222-00	Pharmacy Expense>OTC	8,309.00	8,309.00	0.00	8,309.00	2,824.00
Subtotal [5B]	Medicine Cabinet Drugs	8,309.00	8,309.00	0.00	8,309.00	16,115.00
Subgroup : [5C]	Medical and Therapeutic Supplies					
410761	Incontinent Supplies	0.00	0.00	0.00	0.00	38,274.00
410762	Medical Supplies	0.00	0.00	0.00	0.00	17,669.00
410763	Nursing Supplies	0.00	0.00	0.00	0.00	68,058.00
60-183-00	Nursing Expense>Supplies	61,279.00	61,279.00	0.00	61,279.00	13,487.00
60-183-74	Nursing Expense>Supplies>Covid19	2,311.00	2,311.00	0.00	2,311.00	15,770.00
60-185-00	Nursing Expense>Incontinence Supplies	35,024.00	35,024.00	0.00	35,024.00	8,649.00
Subtotal [5C]	Medical and Therapeutic Supplies	98,614.00	98,614.00	0.00	98,614.00	161,807.00
Subgroup : [5D]	Ambulance/Limousine					
410750	Resident Transportation	0.00	0.00	0.00	0.00	18,187.00
56-000-00	Medical Transportation Expense	3,478.00	3,478.00	0.00	3,478.00	908.00
Subtotal [5D]	Ambulance/Limousine	3,478.00	3,478.00	0.00	3,478.00	19,095.00
Subgroup : [5E2]	Oxygen - Other					
410741	Oxygen	0.00	0.00	0.00	0.00	2,539.00
410742	Inhalation Supplies	0.00	0.00	0.00	0.00	3,899.00
57-000-00	Oxygen Expense	5,131.00	5,131.00	0.00	5,131.00	882.00
Subtotal [5E2]	Oxygen - Other	5,131.00	5,131.00	0.00	5,131.00	7,320.00
Subgroup : [5F]	X-Rays and related radiological					
410752	X-Ray	0.00	0.00	0.00	0.00	8,281.00
55-000-00	Radiology Expense	8,700.00	8,700.00	0.00	8,700.00	1,595.00
Subtotal [5F]	X-Rays and related radiological	8,700.00	8,700.00	0.00	8,700.00	9,876.00
Subgroup : [5H]	Laboratory					
410751	Laboratory	0.00	0.00	0.00	0.00	36,735.00
58-000-00	Lab Expense	37,566.00	37,566.00	0.00	37,566.00	0.00
58-000-74	Lab Expense>Covid19	94.00	94.00	0.00	94.00	0.00
Subtotal [5H]	Laboratory	37,660.00	37,660.00	0.00	37,660.00	36,735.00
Subgroup : [5I]	Recreation					
550850	Activities Supplies	0.00	0.00	0.00	0.00	811.00
550851	Entertainment	0.00	0.00	0.00	0.00	(283.00)
550852	Activities Events Food	0.00	0.00	0.00	0.00	2,545.00
71-000-00	Activity Expense	220.00	220.00	0.00	220.00	0.00
71-178-00	Activity Expense>Food	3,209.00	3,209.00	0.00	3,209.00	544.00
71-183-00	Activity Expense>Supplies	4,941.00	4,941.00	0.00	4,941.00	10.00
71-700-00	Activity Expense>Contracted Service	2,025.00	2,025.00	0.00	2,025.00	0.00
Subtotal [5I]	Recreation	10,395.00	10,395.00	0.00	10,395.00	3,647.00
Subgroup : [5L]	Cable Television					
560717	Cable	0.00	0.00	0.00	0.00	6,862.00
80-232-00	Admin Expense>Cable TV	9,240.00	9,240.00	0.00	9,240.00	2,709.00
Subtotal [5L]	Cable Television	9,240.00	9,240.00	0.00	9,240.00	9,571.00
Subgroup : [5M]	Other					
410131	Drug Free Expenses	0.00	0.00	0.00	0.00	225.00
410231	Drug Free Expenses	0.00	0.00	0.00	0.00	149.00
410738	IV Supplies-Other	0.00	0.00	0.00	0.00	576.00
410743	IV Supplies-Medicaid	0.00	0.00	0.00	0.00	4,740.00
410748	COVID Testing	0.00	0.00	0.00	0.00	20,926.00
410754	IV Drugs-Medicare	0.00	0.00	0.00	0.00	25,803.00
410771	IV Drugs-Managed Care	0.00	0.00	0.00	0.00	1,915.00
410774	Medical Waste Disposal	0.00	0.00	0.00	0.00	3,041.00
55-000-00	Nursing Rental Expense	21,466.00	21,466.00	0.00	21,466.00	4,536.00
60-184-00	Nursing Expense>Minor Equip & Supplies	6,227.00	6,227.00	0.00	6,227.00	5,035.00
60-205-00	Nursing Expense>Sanitation & Infectionation	975.00	975.00	0.00	975.00	0.00
60-207-00	Nursing Expense>Repairs & Maint	2,793.00	2,793.00	0.00	2,793.00	462.00
Subtotal [5M]	Other	31,461.00	31,461.00	0.00	31,461.00	67,316.00
Subgroup : [5O]	Speech Therapy Expense					
67-000-00	ST Expense	1,820.00	1,820.00	0.00	1,820.00	365.00
Subtotal [5O]	Speech Therapy Expense	1,820.00	1,820.00	0.00	1,820.00	365.00

Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	458,525.00	458,525.00	0.00	458,525.00	545,913.00
Group : [22]	Maintenance and Property					
Subgroup : [6A]	Repairs and Maintenance					
410767	Equipment Repairs	0.00	0.00	0.00	0.00	1,341.00
440820	Maintenance & Repairs	0.00	0.00	0.00	0.00	8,889.00
450820	Maintenance & Repairs	0.00	0.00	0.00	0.00	150.00
470820	Maintenance & Repairs	0.00	0.00	0.00	0.00	7,917.00
470822	Plumbing	0.00	0.00	0.00	0.00	1,101.00
470824	Paint	0.00	0.00	0.00	0.00	695.00
470829	Alarm Maintenance & Repairs	0.00	0.00	0.00	0.00	5,298.00
470830	Ground Maintenance	0.00	0.00	0.00	0.00	24,569.00
470833	Elevator	0.00	0.00	0.00	0.00	7,079.00
75-207-00	Maintenance Expense>Repairs & Maint	20,850.00	20,850.00	0.00	20,850.00	3,378.00
Subtotal [6A]	Repairs and Maintenance	20,850.00	20,850.00	0.00	20,850.00	60,417.00
Subgroup : [6B]	Heat					
470823	Heat	0.00	0.00	0.00	0.00	1,967.00
560712	HVAC/Boiler	0.00	0.00	0.00	0.00	12,145.00
75-227-00	Gas/Oil	0.00	0.00	0.00	0.00	4,603.00
75-227-00	Utility Expense>Gas	13,279.00	13,279.00	0.00	13,279.00	4,603.00
Subtotal [6B]	Heat	13,279.00	13,279.00	0.00	13,279.00	18,715.00
Subgroup : [6C]	Light & Power					
470821	Light & Power	0.00	0.00	0.00	0.00	419.00
560711	Electrical	0.00	0.00	0.00	0.00	79,917.00
75-228-00	Utility Expense>Electric	73,317.00	73,317.00	0.00	73,317.00	22,548.00
Subtotal [6C]	Light & Power	73,317.00	73,317.00	0.00	73,317.00	102,884.00
Subgroup : [6D]	Water					
560713	Water	0.00	0.00	0.00	0.00	30,278.00
75-229-00	Water/Sewer/Reuse	0.00	0.00	0.00	0.00	13,630.00
75-229-00	Utility Expense>Water/Sewer	41,171.00	41,171.00	0.00	41,171.00	13,630.00
Subtotal [6D]	Water	41,171.00	41,171.00	0.00	41,171.00	43,908.00
Subgroup : [6E]	Equipment Lease					
80-208-00	Equipment Lease	10,190.00	10,190.00	0.00	10,190.00	169.00
80-208-00	Admin Expense>Equip-Rental	0.00	0.00	0.00	0.00	3,013.00
80-208-00	Leased Equipment	0.00	0.00	0.00	0.00	0.00
Subtotal [6E]	Equipment Lease	10,190.00	10,190.00	0.00	10,190.00	2,182.00
Subgroup : [6F]	Other					
410765	Equipment Rental	0.00	0.00	0.00	0.00	18,127.00
410768	Equipment Minor	0.00	0.00	0.00	0.00	0.00
440876	440876 Dietary -Equipment Minor	0.00	0.00	0.00	0.00	1,844.00
450960	Equipment Rental	0.00	0.00	0.00	0.00	1,063.00
470826	Small Tools	0.00	0.00	0.00	0.00	998.00
470834	Pest Control	0.00	0.00	0.00	0.00	1,324.00
470836	58700 -> Maintenance Contracts	0.00	0.00	0.00	0.00	2,344.00
470876	58500 -> Equipment Minor	0.00	0.00	0.00	0.00	2,254.00
470970	87200 -> Waste Disposal	0.00	0.00	0.00	0.00	28,648.00
560198	Building Inspection Fees	0.00	0.00	0.00	0.00	904.00
560876	Equipment Minor	0.00	0.00	0.00	0.00	549.00
560906	Copier Lease	0.00	0.00	0.00	0.00	3,270.00
560960	Equipment Rental	0.00	0.00	0.00	0.00	810.00
75-183-00	Maintenance Expense>Supplies	13,856.00	13,856.00	0.00	13,856.00	1,228.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	3,596.00	3,596.00	0.00	3,596.00	1,529.00
75-205-00	Maintenance Expense>Sanitation & Incineration	31,588.00	31,588.00	0.00	31,588.00	9,247.00
75-217-00	Maintenance Expense>Extermination	2,334.00	2,334.00	0.00	2,334.00	463.00
75-218-00	Maintenance Expense>Snow Removal	10,282.00	10,282.00	0.00	10,282.00	0.00
75-219-00	Maintenance Expense>Landscaping	20,087.00	20,087.00	0.00	20,087.00	7,055.00
75-700-00	Maintenance Expense>Contracted Service	3,237.00	3,237.00	72,204.00	75,441.00	5,441.00
Subtotal [6F]	Other	84,988.00	84,988.00	72,204.00	157,192.00	92,870.00
Subgroup : [7A]	Land Improvements					
580001	Depreciation-Land Improvements	0.00	0.00	0.00	0.00	1,226.00
Subtotal [7A]	Land Improvements	0.00	0.00	0.00	0.00	1,226.00
Subgroup : [7B]	Building & Building Improvements					
590006	Depreciation-Buildings & Improv	0.00	0.00	0.00	0.00	20,935.00
Subtotal [7B]	Building & Building Improvements	0.00	0.00	0.00	0.00	20,935.00
Subgroup : [7D]	Movable Equipment					
590007	Depreciation-FF&E	0.00	0.00	0.00	0.00	11,993.00
82-000-00	Depreciation Expense	13,068.00	13,068.00	0.00	13,068.00	2,092.00
Subtotal [7D]	Movable Equipment	13,068.00	13,068.00	0.00	13,068.00	14,085.00
Subgroup : [9]	Rental Payments					
590005	Rent Expense	0.00	0.00	0.00	0.00	663,792.00
91-121-00	Property Expense>Rent	660,961.00	660,961.00	0.00	660,961.00	146,375.00
Subtotal [9]	Rental Payments	660,961.00	660,961.00	0.00	660,961.00	810,167.00
Subgroup : [10B]	Real estate taxes paid by lessor					
560731	Real Estate Taxes	0.00	0.00	0.00	0.00	17,791.00
91-161-00	Property Expense>RE Taxes	68,014.00	68,014.00	0.00	68,014.00	16,817.00
Subtotal [10B]	Real estate taxes paid by lessor	68,014.00	68,014.00	0.00	68,014.00	34,608.00
Subgroup : [10C]	Personal property taxes					
560733	Personal Property Taxes	0.00	0.00	0.00	0.00	5,972.00
91-125-00	Property Expense>Personal Property Taxes	9,163.00	9,163.00	0.00	9,163.00	1,934.00
Subtotal [10C]	Personal property taxes	9,163.00	9,163.00	0.00	9,163.00	7,906.00
Total [22]	Maintenance and Property	895,001.00	895,001.00	72,204.00	1,067,205.00	1,210,903.00
Group : [27]	Interest and Insurance					
Subgroup : [12D]	Other Interest Expense					
590004	Interest Expense	0.00	0.00	0.00	0.00	(218,795.00)
94-000-00	Interest Expense	55,140.00	55,140.00	0.00	55,140.00	0.00
Subtotal [12D]	Other Interest Expense	55,140.00	55,140.00	0.00	55,140.00	(218,795.00)
Subgroup : [14A]	Insurance on Property					
560736	Property Insurance	0.00	0.00	0.00	0.00	13,824.00
91-165-00	Property Expense>Insurance - Property	25,546.00	25,546.00	0.00	25,546.00	5,553.00
Subtotal [14A]	Insurance on Property	25,546.00	25,546.00	0.00	25,546.00	19,377.00
Subgroup : [14B]	Insurance of Automobiles					
560738	Auto Insurance	0.00	0.00	0.00	0.00	2,860.00
80-167-00	Admin Expense>Insurance - Auto	7,219.00	7,219.00	0.00	7,219.00	1,464.00
Subtotal [14B]	Insurance of Automobiles	7,219.00	7,219.00	0.00	7,219.00	4,324.00
Subgroup : [14C3]	Other					

560735	General Liability Insurance	0.00	0.00	0.00	0.00	49,191.00
560739	Crime Insurance	0.00	0.00	0.00	0.00	349.00
560740	Insurance-Other	0.00	0.00	0.00	0.00	4,440.00
560742	Patient Trust Bond	0.00	0.00	0.00	0.00	1,095.00
80-162-00	Admin Expense>Insurance - General Liability & Other	<u>89,652.00</u>	<u>89,652.00</u>	<u>0.00</u>	<u>89,652.00</u>	<u>21,310.00</u>
Subtotal [14C3]	Other	<u>89,652.00</u>	<u>89,652.00</u>	<u>0.00</u>	<u>89,652.00</u>	<u>76,385.00</u>
Total [27]	Interest and Insurance	<u>177,557.00</u>	<u>177,557.00</u>	<u>0.00</u>	<u>177,557.00</u>	<u>(18,709.00)</u>
Group : [30]	Statement of Revenue					
Subgroup : [1A]	Medicaid Residents (CT only)					
310301	Routine Services Medicaid	0.00	0.00	0.00	0.00	(7,701,914.00)
40-111-00	Room & Board Revenue>Medicaid	(8,221,178.00)	(5,221,178.00)	0.00	(6,221,178.00)	(1,562,256.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	<u>296,548.00</u>	<u>296,548.00</u>	<u>0.00</u>	<u>296,548.00</u>	<u>0.00</u>
Subtotal [1A]	Medicaid Residents (CT only)	<u>(5,924,630.00)</u>	<u>(5,924,630.00)</u>	<u>0.00</u>	<u>(5,924,630.00)</u>	<u>(9,264,170.00)</u>
Subgroup : [1B]	Medicaid room and board contractual allowance					
310398	Contract Adj-Room Medicaid	0.00	0.00	0.00	0.00	3,214,921.00
310399	Contract Adj-Ancillary Medicaid	0.00	0.00	0.00	0.00	145,022.00
Subtotal [1B]	Medicaid room and board contractual allowance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,359,943.00</u>
Subgroup : [3A]	Medicare Residents (All Inclusive)					
310201	Routine Services Medicare A	0.00	0.00	0.00	0.00	(963,368.00)
310298	Contract Adj-Room Medicare A	0.00	0.00	0.00	0.00	(213,233.00)
40-102-00	Room & Board Revenue>Medicare A	(1,330,664.00)	(1,330,664.00)	0.00	(1,330,664.00)	(432,354.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	<u>18,942.00</u>	<u>18,942.00</u>	<u>0.00</u>	<u>18,942.00</u>	<u>0.00</u>
Subtotal [3A]	Medicare Residents (All Inclusive)	<u>(1,311,722.00)</u>	<u>(1,311,722.00)</u>	<u>0.00</u>	<u>(1,311,722.00)</u>	<u>(1,608,975.00)</u>
Subgroup : [3B]	Medicare room and board contractual allowance					
40-102-14	Room & Board Revenue>Medicare A>Sequester	<u>23,882.00</u>	<u>23,882.00</u>	<u>0.00</u>	<u>23,882.00</u>	<u>0.00</u>
Subtotal [3B]	Medicare room and board contractual allowance	<u>23,882.00</u>	<u>23,882.00</u>	<u>0.00</u>	<u>23,882.00</u>	<u>0.00</u>
Subgroup : [4A]	Private-pay residents and other					
310101	Routine Services Private	0.00	0.00	0.00	0.00	(1,184,041.00)
310195	Routine Revenue Adjustment Private	0.00	0.00	0.00	0.00	3,835.00
310501	Routine Services Hospice	0.00	0.00	0.00	0.00	(334,487.00)
310601	Routine Services Insurance	0.00	0.00	0.00	0.00	(190,128.00)
310801	Routine Services HMO	0.00	0.00	0.00	0.00	(787,511.00)
40-104-00	Room & Board Revenue>Private	(1,437,111.00)	(1,437,111.00)	0.00	(1,437,111.00)	(181,805.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	<u>(218,287.00)</u>	<u>(218,287.00)</u>	<u>0.00</u>	<u>(218,287.00)</u>	<u>0.00</u>
40-105-00	Room & Board Revenue>HMO	(84,900.00)	(84,900.00)	0.00	(84,900.00)	(3,300.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	<u>(29,015.00)</u>	<u>(29,015.00)</u>	<u>0.00</u>	<u>(29,015.00)</u>	<u>0.00</u>
40-105-14	Room & Board Revenue>HMO>Sequester	<u>333.00</u>	<u>333.00</u>	<u>0.00</u>	<u>333.00</u>	<u>0.00</u>
40-106-00	Room & Board Revenue>Medicare HMO	(868,419.00)	(868,419.00)	0.00	(868,419.00)	(229,253.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	<u>57,262.00</u>	<u>57,262.00</u>	<u>0.00</u>	<u>57,262.00</u>	<u>0.00</u>
40-109-00	Room & Board Revenue>Hospice	(223,892.00)	(223,892.00)	0.00	(223,892.00)	(74,338.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	<u>30,429.00</u>	<u>30,429.00</u>	<u>0.00</u>	<u>30,429.00</u>	<u>0.00</u>
Subtotal [4A]	Private-pay residents and other	<u>(2,773,600.00)</u>	<u>(2,773,600.00)</u>	<u>0.00</u>	<u>(2,773,600.00)</u>	<u>(2,841,126.00)</u>
Subgroup : [4B]	Private-pay room and board contractual allowance					
310599	Contract Adj-Room Hospice	0.00	0.00	0.00	0.00	146,151.00
310698	Contract Adj-Room Insurance	0.00	0.00	0.00	0.00	78,553.00
310895	Sequestration HMO	0.00	0.00	0.00	0.00	854.00
310898	Contract Adj-Room HMO	0.00	0.00	0.00	0.00	179,758.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	<u>564.00</u>	<u>564.00</u>	<u>0.00</u>	<u>564.00</u>	<u>0.00</u>
Subtotal [4B]	Private-pay room and board contractual allowance	<u>564.00</u>	<u>564.00</u>	<u>0.00</u>	<u>564.00</u>	<u>405,316.00</u>
Subgroup : [5A]	Prescription Drugs - Medicare					
310203	Pharmacy Medicare A	0.00	0.00	0.00	0.00	(73,947.00)
41-102-00	Pharmacy Rev>Medicare A	(51,467.00)	(51,467.00)	0.00	(51,467.00)	(37,418.00)
Subtotal [5A]	Prescription Drugs - Medicare	<u>(51,467.00)</u>	<u>(51,467.00)</u>	<u>0.00</u>	<u>(51,467.00)</u>	<u>(111,365.00)</u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance					
41-102-01	Pharmacy Rev>Medicare A>CIA	<u>51,467.00</u>	<u>51,467.00</u>	<u>0.00</u>	<u>51,467.00</u>	<u>37,418.00</u>
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	<u>51,467.00</u>	<u>51,467.00</u>	<u>0.00</u>	<u>51,467.00</u>	<u>37,418.00</u>
Subgroup : [5C]	Prescription Drugs - Non-medicare					
310103	Pharmacy Private	0.00	0.00	0.00	0.00	(1,293.00)
310303	Pharmacy Medicaid	0.00	0.00	0.00	0.00	(18,288.00)
310503	Pharmacy Hospice	0.00	0.00	0.00	0.00	(218.00)
310603	Pharmacy Insurance	0.00	0.00	0.00	0.00	(2,160.00)
310803	Pharmacy HMO	0.00	0.00	0.00	0.00	(67,516.00)
41-106-00	Pharmacy Rev>Medicare HMO	(2,576.00)	(2,576.00)	0.00	(2,576.00)	0.00
Subtotal [5C]	Prescription Drugs - Non-medicare	<u>(2,576.00)</u>	<u>(2,576.00)</u>	<u>0.00</u>	<u>(2,576.00)</u>	<u>(80,475.00)</u>
Subgroup : [7A]	Physical Therapy - Medicare					
310206	Physical Therapy Medicare A	0.00	0.00	0.00	0.00	(197,840.00)
310406	Physical Therapy Medicare B	0.00	0.00	0.00	0.00	(50,820.00)
42-102-00	PT Revenue>Medicare A	(89,566.00)	(89,566.00)	0.00	(89,566.00)	(25,046.00)
42-103-00	PT Revenue>Part B	(44,572.00)	(44,572.00)	0.00	(44,572.00)	(2,433.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(134,138.00)</u>	<u>(134,138.00)</u>	<u>0.00</u>	<u>(134,138.00)</u>	<u>(276,239.00)</u>
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance					
42-102-01	PT Revenue>Medicare A>CIA	<u>89,566.00</u>	<u>89,566.00</u>	<u>0.00</u>	<u>89,566.00</u>	<u>25,046.00</u>
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	<u>89,566.00</u>	<u>89,566.00</u>	<u>0.00</u>	<u>89,566.00</u>	<u>25,046.00</u>
Subgroup : [7C]	Physical Therapy - Non-medicare					
310106	Physical Therapy Private	0.00	0.00	0.00	0.00	(7,520.00)
310306	Physical Therapy Medicaid	0.00	0.00	0.00	0.00	(9,720.00)
310606	Physical Therapy Insurance	0.00	0.00	0.00	0.00	(4,440.00)
310806	Physical Therapy HMO	0.00	0.00	0.00	0.00	(271,590.00)
42-106-00	PT Revenue>Medicare HMO	(140,932.00)	(140,932.00)	0.00	(140,932.00)	(24,065.00)
42-109-00	PT Revenue>Hospice	(69.00)	(69.00)	0.00	(69.00)	0.00
42-111-00	PT Revenue>Medicaid	(12,995.00)	(12,995.00)	0.00	(12,995.00)	(3,612.00)
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(153,996.00)</u>	<u>(153,996.00)</u>	<u>0.00</u>	<u>(153,996.00)</u>	<u>(350,837.00)</u>
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
42-106-01	PT Revenue>Medicare HMO>CIA	<u>76,229.00</u>	<u>76,229.00</u>	<u>0.00</u>	<u>76,229.00</u>	<u>20,144.00</u>
42-111-01	PT Revenue>Medicaid>CIA	<u>12,995.00</u>	<u>12,995.00</u>	<u>0.00</u>	<u>12,995.00</u>	<u>3,512.00</u>
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	<u>89,224.00</u>	<u>89,224.00</u>	<u>0.00</u>	<u>89,224.00</u>	<u>23,656.00</u>
Subgroup : [8A]	Speech Therapy - Medicare					
310207	Speech Therapy Medicare A	0.00	0.00	0.00	0.00	(33,855.00)
310407	Speech Therapy Medicare B	0.00	0.00	0.00	0.00	(23,760.00)
44-102-00	ST Revenue>Medicare A	(22,920.00)	(22,920.00)	0.00	(22,920.00)	(17,927.00)
44-103-00	ST Revenue>Part B	(15,164.00)	(15,164.00)	0.00	(15,164.00)	(4,601.00)
Subtotal [8A]	Speech Therapy - Medicare	<u>(38,084.00)</u>	<u>(38,084.00)</u>	<u>0.00</u>	<u>(38,084.00)</u>	<u>(60,173.00)</u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
44-102-01	ST Revenue>Medicare A>CIA	<u>22,920.00</u>	<u>22,920.00</u>	<u>0.00</u>	<u>22,920.00</u>	<u>17,927.00</u>

Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	22,920.00	22,920.00	0.00	22,920.00	17,927.00
Subgroup : [8C]	Speech Therapy - Non-medicare					
310307	Speech Therapy Medicaid	0.00	0.00	0.00	0.00	(23,890.00)
310807	Speech Therapy HMO	0.00	0.00	0.00	0.00	(64,265.00)
44-106-00	ST Revenue>Medicare HMO	(61,511.00)	(61,511.00)	0.00	(61,511.00)	(14,200.00)
44-109-00	ST Revenue>Hospice	(93.00)	(93.00)	0.00	(93.00)	0.00
44-111-00	ST Revenue>Medicaid	(11,377.00)	(11,377.00)	0.00	(11,377.00)	(6,804.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(72,981.00)	(72,981.00)	0.00	(72,981.00)	(105,159.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
44-106-01	ST Revenue>Medicare HMO>C/A	28,432.00	28,432.00	0.00	28,432.00	13,479.00
44-111-01	ST Revenue>Medicaid>C/A	11,377.00	11,377.00	0.00	11,377.00	6,804.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	39,809.00	39,809.00	0.00	39,809.00	20,283.00
Subgroup : [9A]	Occupational Therapy - Medicare					
310200	Occupational Therapy Private	0.00	0.00	0.00	0.00	(215,560.00)
310408	Occupational Therapy Medicare B	0.00	0.00	0.00	0.00	(54,200.00)
43-102-00	OT Revenue>Medicare A	(99,691.00)	(99,691.00)	0.00	(99,691.00)	(27,265.00)
43-103-00	OT Revenue>Part B	(70,989.00)	(70,989.00)	0.00	(70,989.00)	(1,027.00)
Subtotal [9A]	Occupational Therapy - Medicare	(170,680.00)	(170,680.00)	0.00	(170,680.00)	(299,852.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
43-102-01	OT Revenue>Medicare A>C/A	99,691.00	99,691.00	0.00	99,691.00	27,265.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	99,691.00	99,691.00	0.00	99,691.00	27,265.00
Subgroup : [9C]	Occupational Therapy - Non-medicare					
310106	Occupational Therapy Private	0.00	0.00	0.00	0.00	(5,920.00)
310308	Occupational Therapy Medicaid	0.00	0.00	0.00	0.00	(52,860.00)
310608	Occupational Therapy Insurance	0.00	0.00	0.00	0.00	(4,600.00)
310808	Occupational Therapy HMO	0.00	0.00	0.00	0.00	(281,120.00)
43-106-00	OT Revenue>Medicare HMO	(164,828.00)	(164,828.00)	0.00	(164,828.00)	(20,675.00)
43-106-01	OT Revenue>Medicare HMO>C/A	85,736.00	85,736.00	0.00	85,736.00	19,004.00
43-109-00	OT Revenue>Hospice	(29.00)	(29.00)	0.00	(29.00)	0.00
43-111-00	OT Revenue>Medicaid	(13,183.00)	(13,183.00)	0.00	(13,183.00)	(4,363.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(172,354.00)	(172,354.00)	0.00	(172,354.00)	(360,554.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
43-111-01	OT Revenue>Medicaid>C/A	13,183.00	13,183.00	0.00	13,183.00	4,363.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	13,183.00	13,183.00	0.00	13,183.00	4,363.00
Subgroup : [10A]	Other - Medicare					
310205	Laboratory Medicare A	0.00	0.00	0.00	0.00	(40,059.00)
310212	IV Therapy Medicare A	0.00	0.00	0.00	0.00	(38,404.00)
310215	X-Ray Medicare A	0.00	0.00	0.00	0.00	(9,485.00)
310295	Sequestration Medicare A	0.00	0.00	0.00	0.00	2,454.00
310299	Contract Adj-Ancillary Medicare A	0.00	0.00	0.00	0.00	610,944.00
310410	Flu Shots Medicare B	0.00	0.00	0.00	0.00	(960.00)
310498	Sequestration Medicare B	0.00	0.00	0.00	0.00	92.00
310499	Contract Adj-Ancillary Medicare B	0.00	0.00	0.00	0.00	77,514.00
45-102-00	Radiology Rev>Medicare A	0.00	0.00	0.00	0.00	(485.00)
45-102-01	Radiology Rev>Medicare A>C/A	(99.00)	(99.00)	0.00	(99.00)	0.00
46-102-00	Lab Rev>Medicare A	99.00	99.00	0.00	99.00	0.00
46-102-01	Lab Rev>Medicare A>C/A	99.00	99.00	0.00	99.00	0.00
47-103-14	Other Ancillary Rev>Part B>Sequester	1,606.00	1,606.00	0.00	1,606.00	68.00
48-103-00	Vaccine Rev>Part B	(64.00)	(64.00)	0.00	(64.00)	0.00
52-102-00	Revenue Adjustments>Medicare A	(22.00)	(22.00)	0.00	(22.00)	0.00
52-103-00	Revenue Adjustments>Part B	4,729.00	4,729.00	0.00	4,729.00	0.00
Subtotal [10A]	Other - Medicare	6,249.00	6,249.00	0.00	6,249.00	602,164.00
Subgroup : [10B]	Other - Non-medicare					
310105	Laboratory Private	0.00	0.00	0.00	0.00	(141.00)
310305	Laboratory Medicaid	0.00	0.00	0.00	0.00	(894.00)
310312	IV Therapy Medicaid	0.00	0.00	0.00	0.00	(7,020.00)
310315	X-Ray Medicaid	0.00	0.00	0.00	0.00	(1,330.00)
310599	Contract Adj-Ancillary Hospice	0.00	0.00	0.00	0.00	218.00
310605	Laboratory Insurance	0.00	0.00	0.00	0.00	(598.00)
310610	X-Ray Insurance	0.00	0.00	0.00	0.00	(170.00)
310699	Contract Adj-Ancillary Insurance	0.00	0.00	0.00	0.00	11,968.00
310805	Laboratory HMO	0.00	0.00	0.00	0.00	(40,622.00)
310810	IV Therapy HMO	0.00	0.00	0.00	0.00	(2,963.00)
310815	X-Ray HMO	0.00	0.00	0.00	0.00	(6,230.00)
310850	Evercare Revenue HMO	0.00	0.00	0.00	0.00	(28,575.00)
310899	Contract Adj-Ancillary HMO	0.00	0.00	0.00	0.00	665,562.00
47-105-14	Other Ancillary Rev>HMO>Sequester	105.00	105.00	0.00	105.00	0.00
47-106-00	Other Ancillary Rev>Medicare HMO	(43,462.00)	(43,462.00)	0.00	(43,462.00)	(20,250.00)
48-106-00	Vaccine Revenue>Medicare HMO	(1,224.00)	(1,224.00)	0.00	(1,224.00)	0.00
51-105-13	Other Rev>HMO>Incentive Payments	(23,705.00)	(23,705.00)	0.00	(23,705.00)	0.00
52-105-00	Revenue Adjustments>HMO	175.00	175.00	0.00	175.00	0.00
52-106-00	Revenue Adjustments>Medicare HMO	1,386.00	1,386.00	0.00	1,386.00	0.00
Subtotal [10B]	Other - Non-medicare	(66,726.00)	(66,726.00)	0.00	(66,726.00)	(88,656.00)
Subgroup : [15]	Interest Income					
51-160-00	Other Rev>Interest	(49.00)	(49.00)	0.00	(49.00)	0.00
580001	Interest Income	0.00	0.00	0.00	0.00	(527.00)
Subtotal [15]	Interest Income	(49.00)	(49.00)	0.00	(49.00)	(527.00)
Subgroup : [18]	Other Revenue					
51-100-00	Other Rev>Miscellaneous	(2.00)	(2.00)	0.00	(2.00)	(2.00)
51-500-00	Other Revenue>Prior Period Income	(141,876.00)	(141,876.00)	0.00	(141,876.00)	0.00
51-618-00	Other Rev>Medical Records	(182.00)	(182.00)	0.00	(182.00)	0.00
580006	Forgiveness of Debt	0.00	0.00	0.00	0.00	228,176.00
580007	Covid Relief Income	0.00	0.00	0.00	0.00	(38,618.00)
Narcium 103	Refunds & Rebates	0.00	0.00	0.00	0.00	(82.00)
Subtotal [18]	Other Revenue	(142,060.00)	(142,060.00)	0.00	(142,060.00)	189,474.00
Total [30]	Statement of Revenue	(10,439,457.00)	(10,439,457.00)	0.00	(10,439,457.00)	(10,130,144.00)
Group : [31]	Balance Sheet Accounts					
Subgroup : None						
10-010-77	Cash>Operating>Cheshire	(58,425.00)	(58,425.00)	0.00	(58,425.00)	(6,626.00)
10-010-99	Cash>Operating> CT Funding	900.00	900.00	0.00	900.00	0.00
10-011-77	Cash>Petty Cash>Cheshire	120.00	120.00	0.00	120.00	944.00
10-020-01	Cash>Payroll>Cleared entered later	(2,665.00)	(2,665.00)	0.00	(2,665.00)	(130.00)
10-020-77	Cash>Payroll>Cheshire	1,759.00	1,759.00	0.00	1,759.00	(165.00)
10-030-77	Cash>Govt>Cheshire	0.00	0.00	0.00	0.00	(15.00)
10-061-77	Cash>Care Cost>Cheshire	5,000.00	5,000.00	0.00	5,000.00	0.00
11-102-00	Accounts Receivable>Medicare A	45,459.00	45,459.00	0.00	45,459.00	245,062.00
11-103-00	Accounts Receivable>Part B	22,838.00	22,838.00	0.00	22,838.00	2,932.00
11-104-00	Accounts Receivable>Private	595,314.00	595,314.00	0.00	595,314.00	70,369.00

11-105-00	Accounts Receivable>HMO	77,724.00	77,724.00	0.00	77,724.00	18,062.00
11-106-00	Accounts Receivable>Medicare HMO	235,328.00	235,328.00	0.00	235,328.00	176,468.00
11-109-00	Accounts Receivable>Hospice	35,802.00	35,802.00	0.00	35,802.00	33,342.00
11-111-00	Accounts Receivable>Medicaid	743,347.00	743,347.00	0.00	743,347.00	821,559.00
11-112-00	Accounts Receivable>Income	(6,763.00)	(6,763.00)	0.00	(6,763.00)	(34,187.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(126,692.00)	(126,692.00)	0.00	(126,692.00)	(24,980.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	17,149.00	17,149.00	0.00	17,149.00	0.00
12-000-00	Prepaid Expenses	7,884.00	7,884.00	0.00	7,884.00	3,532.00
12-125-00	Prepaid Expenses>Personal Property Taxes	9,920.00	9,920.00	0.00	9,920.00	0.00
12-153-00	Prepaid Expenses>Financing Costs	10,621.00	10,621.00	0.00	10,621.00	11,571.00
12-161-00	Prepaid Expenses>RE Taxes	17,751.00	17,751.00	0.00	17,751.00	15,817.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	96,382.00	96,382.00	0.00	96,382.00	87,370.00
12-167-00	Prepaid Expenses>Insurance - Auto	5,566.00	5,566.00	0.00	5,566.00	4,839.00
12-881-00	Prepaid Expenses>Workers Comp	48,831.00	48,831.00	0.00	48,831.00	51,279.00
13-127-00	Due From>Old Owner	(1,149.00)	(1,149.00)	0.00	(1,149.00)	(458.00)
14-131-00	Fixed Assets>Leasehold Improvements	22,035.00	22,035.00	43,626.00	65,661.00	0.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	106,405.00	106,405.00	(43,626.00)	62,779.00	0.00
14-135-00	Fixed Assets>Computer Software	867.00	867.00	0.00	867.00	867.00
15-131-00	Accum Depn>Leasehold Improvements	(914.00)	(914.00)	0.00	(914.00)	0.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(14,030.00)	(14,030.00)	0.00	(14,030.00)	(2,049.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)	0.00	(217.00)	(43.00)
17-283-91	Other Assets>Escrow>Property Tax	1,682.00	1,682.00	0.00	1,682.00	0.00
17-283-94	Other Assets>Escrow>Insurance	96,836.00	96,836.00	0.00	96,836.00	0.00
20-000-00	Accounts Payable	(477,985.00)	(477,985.00)	0.00	(477,985.00)	(491,891.00)
21-149-00	Other Current Payables>Misc, PR Deduction	(100.00)	(100.00)	0.00	(100.00)	(100.00)
21-151-00	Other Current Payables>Garnishments WH	385.00	385.00	0.00	385.00	0.00
21-152-06	Other Current Payables>Employee>Other	(100.00)	(100.00)	0.00	(100.00)	(100.00)
21-354-00	Other Current Payables>DTF R/FMS	37.00	37.00	0.00	37.00	0.00
21-884-00	Other Current Payable>Disability & Other Insurance	(389.00)	(389.00)	0.00	(389.00)	(241.00)
23-000-00	Accrued Wages & Related	(86,429.00)	(86,429.00)	0.00	(86,429.00)	(74,861.00)
23-156-00	Accrued Wages & Related-PR Taxes	(6,873.00)	(6,873.00)	0.00	(6,873.00)	(6,198.00)
23-157-00	Accrued Wages & Related-Benefit Time	(13,958.00)	(13,958.00)	0.00	(13,958.00)	0.00
23-157-10	Accrued Wages & Related-Benefit Time>Old Owner	0.00	0.00	0.00	0.00	(61,008.00)
24-000-00	Accrued Expenses	(7,033.00)	(7,033.00)	0.00	(7,033.00)	(8,694.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(143,547.00)	(143,547.00)	0.00	(143,547.00)	462.00
24-125-00	Accrued Expenses>Personal Property Taxes	(1,300.00)	(1,300.00)	0.00	(1,300.00)	0.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(81,425.00)	(81,425.00)	0.00	(81,425.00)	(70,767.00)
24-279-00	Accrued Expenses>Management Fee	(163,390.00)	(163,390.00)	(534,073.00)	(697,463.00)	(70,277.00)
24-881-00	Accrued Expenses>Workers Comp	(44,537.00)	(44,537.00)	0.00	(44,537.00)	(45,913.00)
24-882-00	Accrued Expenses>Health Insurance	(33,317.00)	(33,317.00)	0.00	(33,317.00)	(37,903.00)
26-175-00	Long Term Debt>Capital Lease	(51,453.00)	(51,453.00)	0.00	(51,453.00)	(65,050.00)
27-000-60	Due To/From>Golden Hill	28,999.00	28,999.00	0.00	28,999.00	1,874.00
27-000-68	Due To/From>Management	(9,884.00)	(9,884.00)	0.00	(9,884.00)	0.00
27-000-70	Due To/From>Petty Cash Bot	1,370.00	1,370.00	0.00	1,370.00	138.00
27-000-73	Due To/From>Long Ridge	(59,099.00)	(59,099.00)	0.00	(59,099.00)	(71,260.00)
27-000-74	Due To/From>Newington	(12,874.00)	(12,874.00)	0.00	(12,874.00)	12,464.00
27-000-75	Due To/From>West River	15,121.00	15,121.00	0.00	15,121.00	1,964.00
27-000-76	Due To/From>Western	14,763.00	14,763.00	0.00	14,763.00	1,874.00
27-000-77	Due To/From>Cheshire	(1,025.00)	(1,025.00)	0.00	(1,025.00)	0.00
27-000-96	Due To/From>Holdings Opco	(3,713.00)	(3,713.00)	0.00	(3,713.00)	0.00
27-000-98	Due To/From>CT Holdco	465,007.00	465,007.00	0.00	465,007.00	(528,800.00)
27-102-14	Due To/From>Medicare A>Sequester	4,197.00	4,197.00	0.00	4,197.00	2,575.00
27-105-00	Due To/From>HMO	(9,235.00)	(9,235.00)	0.00	(9,235.00)	(225.00)
27-127-00	Due To/From>Old Owner CT	(1,693.00)	(1,693.00)	0.00	(1,693.00)	60,885.00
27-500-00	Due to/From>Old Owner Reconciled AR	(126,208.00)	(126,208.00)	0.00	(126,208.00)	0.00
30-000-00	Retained Earnings	(135,036.00)	(135,036.00)	0.00	(135,036.00)	0.00
30000	Retained Earnings	0.00	0.00	0.00	0.00	192,583.00
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(882.00)	(882.00)	0.00	(882.00)	(42.00)
31-402-85	Partners' Equity>Kahmen Schreiber>Capital Contributions	(882.00)	(882.00)	0.00	(882.00)	(42.00)
Marcum 101	Fixed Assets>Motor Vehicles	0.00	0.00	0.00	0.00	57,362.00
Marcum 104	Due To/From - Intercompany	0.00	0.00	0.00	0.00	(51,084.00)
Subtotal: None		<u>1,052,077.00</u>	<u>1,052,077.00</u>	<u>(534,073.00)</u>	<u>518,004.00</u>	<u>276,535.00</u>
Total [31]	Balance Sheet Accounts	<u>1,052,077.00</u>	<u>1,052,077.00</u>	<u>(534,073.00)</u>	<u>518,004.00</u>	<u>276,535.00</u>
	NET (INCOME) LOSS	<u>(1,052,077.00)</u>	<u>(1,052,077.00)</u>	<u>534,073.00</u>	<u>(518,004.00)</u>	<u>(276,535.00)</u>
	Sum of Account Groups	0.00	0.00	0.00	0.00	0.00

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Cheshire Regional Rehab Center**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
to perform reclass provided by client				
60-212-00	Nursing Expense>Clinical Consultants		7,080.00	
60-230-00	Nursing Expense>Data Processing		21,135.00	
60-700-20	Nursing Expense>Contracted Service>CNA		9,090.00	
60-808-80	Nursing Expense>RN>Wages		8,326.00	
61-811-80	Nursing Admin Expense>Director>Wages		31,727.00	
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages		30,718.00	
80-244-00	Admin Expense>Bank Fees		1,031.00	
80-700-00	Admin Expense>Contracted Service		188,790.00	
80-838-80	Admin Expense>Receptionist>Wages		37,412.00	
80-839-80	Admin Expense>Admissions>Wages		74,815.00	
80-840-80	Admin Expense>Business Office>Wages		65,504.00	
80-841-80	Admin Expense>Human Resources>Wages		58,445.00	
24-279-00	Accrued Expenses>Management Fee			534,073.00
Total			534,073.00	534,073.00
Reclassifying Journal Entries JE # 2				
to reclass cellphone out of telephone				
580941	Cell Phones		1,974.00	
80-231-00	Admin Expense>Telephone			1,974.00
Total			1,974.00	1,974.00
Reclassifying Journal Entries JE # 3				
to reclass chamber dues and subscriptions to the correct line of the cost report				
Marcum 105	Chamber Dues		1,075.00	
Marcum 106	Subscriptions		239.00	
80-235-00	Admin Expense>Dues & Subscriptions			1,314.00
Total			1,314.00	1,314.00
Reclassifying Journal Entries JE # 4				
to reclass other benefits to the correct line of the cost report				
60-204-00	Nursing Expense>Training & Education		11.00	
85-178-00	Employee Benefits Expense>Food		1,042.00	
85-253-00	Employee Benefits Expense>Uniforms		101.00	
Marcum 107	Employee Gifts		2,343.00	
60-883-00	Nursing Expense>Other Benefits			2,136.00
61-883-00	Nursing Admin Expense>Other Benefits			288.00
69-883-00	Social Services Expense>Other Benefits			56.00
70-883-00	Dietary Expense>Other Benefits			250.00
71-883-00	Activity Expense>Other Benefits			79.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			149.00
75-883-00	Maintenance Expense>Other Benefits			77.00
80-883-00	Admin Expense>Other Benefits			462.00
Total			3,497.00	3,497.00
Reclassifying Journal Entries JE # 5				
to reclass building improvements out of moveable equipment				
14-131-00	Fixed Assets>Leasehold Improvements		43,626.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			43,626.00
Total			43,626.00	43,626.00
Reclassifying Journal Entries JE # 6				
to reclass startup costs to the correct line of the cost report				
60-212-00	Nursing Expense>Clinical Consultants		11,494.00	
75-700-00	Maintenance Expense>Contracted Service		72,204.00	
80-238-00	Admin Expense>Legal Fees		14,112.00	
80-240-00	Admin Expense>Professional Fees		37,294.00	
80-252-00	Admin Expense>Startup Costs			135,104.00
Total			135,104.00	135,104.00
Total Reclassifying Journal Entries			719,588.00	719,588.00
Total All Journal Entries			719,588.00	719,588.00