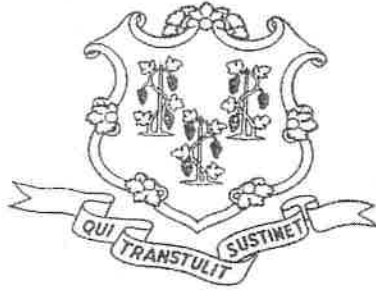


State of Connecticut



**Annual Report of Long-Term Care Facility
Cost Year 2023**

Name of Facility (as licensed) Senior Philanthropy of Danbury, LLC d/b/a Civita Care Center at Danbury	
Address (No. & Street, City, State, Zip Code) 107 Osborne St., Danbury, CT 06810	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2409	(Specify)	Other	Medicare Provider 07-5274
------------------	---------------------	-----------	-------	------------------------------

Medicaid Provider Numbers:	CCNH / RHNS 10389	(Specify)	Other
----------------------------	----------------------	-----------	-------

General Information

Name of Facility (as licensed) Senior Philanthropy of Danbury, LLC d/b/a Civita Care C	License No. 2409	Report for Year Ended 9/30/2023	Page 1	of 37
---	---------------------	------------------------------------	-----------	----------

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 Danbury, LLC d/b/a Civita Care Center at Danbury [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) Denise Kelly-Bryan			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Other Lines of Business	6
General Information and Questionnaire - Other Lines of Business (Continued)	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

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 Danbury, LLC d/b/a Civita Care Center at Danbury		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 107 Osborne St., Danbury, CT 06810				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2024	
Item	Total	CCNH / RHNS	(Specify)	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 203-792-8102		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Danbury, LLC d/b/a Civita Care Center at		Address (No. & Street, City, State, Zip) 107 Osborne St., Danbury, CT 06810		
License Numbers:	CCNH / RHNS 2409	(Specify)	Other	Medicare Provider No. 07-5274
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <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 Denise Kelly-Bryan			Nursing Home Administrator's License No.:	2142
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A			License No.:	

General Information and Questionnaire
Corporate Owners

Name of Facility Senior Philanthropy of Danbury, LLC d/b/a C	License No. 2409	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
CT OPCO Holding, LLC	710 Long Ridge Rd, Stamford, CT 06902	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Shlomo Zalman Scheinbaum	5 Oasis Court, Lakewood, NJ 08701	Partner	0.333	
Matisyohu Herzka	922 Madison Ave, Lakewood, NJ 08701	Partner	0.333	
Abraham K Schreiber	1454 Canterbury Rd, Lakewood, NJ 08701	Partner	0.333	
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire
 Related Parties***

Name of Facility Senior Philanthropy of Danbury, LLC d/b/a Civita Care	License No. 2409	Report for Year Ended 9/30/2023	Page 4	of 37
---	---------------------	------------------------------------	-----------	----------

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	536,421	536,421
Intercompany Liabilities	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Due To/From	Pg 34/Ln B3	Various	Various
Leading Edge Administrators	14 Wall St. Suite 5B, New York, NY 10005	<input type="radio"/>	<input checked="" type="radio"/>	Health Insurance	Pg 15/Ln 1a5	807,370	807,370
		<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	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC d/b/a Civit	2409	9/30/2023	5	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 Danbury, LLC	License No. 2409	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		34,598		
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 of	License No. 2409	Report for Year Ended 9/30/2023	Page 7	of 37
--	---------------------	------------------------------------	-----------	----------

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		
	2409		9/30/2023				8	37
	Senior Philanthropy of Danbury, LLC d/b/a Civita Care Center at Danbur		Period 10/1 Thru 6/30	Period 7/1 Thru 9/30				
Total All Levels	Total CCNH / RHNS Level	Total	CCNH / RHNS	Total	CCNH / RHNS (Specify)	Other		
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	120	120	120	120				
B. On last day of THIS report period	120	120			120	120		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	77	77	77	77				
B. As of midnight of THIS report period	81	81			81	81		
3. Total Number of Days Care Provided During Period								
A. Medicare	1,859	1,859	1,519	1,519	340	340		
B. Medicaid (Conn.)	24,502	24,502	18,255	18,255	6,247	6,247		
C. Medicaid (other states)								
D. Private Pay	891	891	662	662	229	229		
E. State SSI for RCH								
F. Other (Specify) Hospice/HMO/Insurance	2,457	2,457	1,642	1,642	815	815		
G. Total Care Days During Period (3A thru F)	29,709	29,709	22,078	22,078	7,631	7,631		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	529	529	363	363	166	166		
B. Other Bed Reserve Days								
5. Total Resident Days (3G + 4A + 4B)	30,238	30,238	22,441	22,441	7,797	7,797		

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Danbury, LLC d/b/a Civita C	License No. 2409	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? Yes No
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	(Specify)	Other	Lost			Gained			CCNH / RHNS	(Specify)	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	(Specify)	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	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR
No. of Residents	1	70		10				
Per Diem Rate								
a. One bed rm.	Various	#####		635.00				
b. Two bed rms.	Various	#####		570.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other
A. Medicare - Part B	1,667	1,667			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	3,471	3,471			
2. Restorative Treatments					
C. Other	5,681	5,681			
D. Total Physical Therapy Treatments	10,819	10,819			

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other
A. Medicare - Part B	395	395			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	627	627			
2. Restorative Treatments					
C. Other	845	845			
D. Total Speech Therapy Treatments	1,867	1,867			

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other
A. Medicare - Part B	1,138	1,138			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	3,340	3,340			
2. Restorative Treatments					
C. Other	4,741	4,741			
D. Total Occupational Therapy Treatments	9,219	9,219			

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Senior Philanthropy of Danbury, LLC d/b/a Civita Care Center	2409	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	(Specify)	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)	138,075		2,100						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	210,359		7,472						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	458,533		20,340						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	148,106		12,657						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	68,511		2,087						
b. Other Maintenance Workers	55,648		2,751						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	42,840		1,878						
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	139,447		2,918						
b. RN									
1. Direct Care	205,146		3,721						
2. Administrative**	207,199		6,886						
c. LPN									
1. Direct Care	545,054		13,563						
2. Administrative**	98,530		1,147						
d. Aides and Attendants	1,307,080		47,080						
e. Physical Therapists	238,952		5,303						
f. Speech Therapists	88,524		1,661						
g. Occupational Therapists	174,526	(174,526)	3,573						
h. Recreation Workers	95,390		4,195						
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	83,990		2,609						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	102,971		2,977						
<i>A-13 Total Salary Expenditures</i>	4,408,881	(174,526)	144,918						

* 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 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 Danbury, LLC d/b/a Civita Care Center at Danbury		2409		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	(Specify) Other							
Section III - Administrators***									
Chioma Thomas	119,988		Non-Discriminatory	Administrator(10/1/22 to 9/17/23)	1,924	A2			
Denise Kelly-Bryan	18,087		Non-Discriminatory	Administrator(9/18/23 to 9/30/23)	176				
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 Danbury, LLC d/b/a Civita C	2409	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	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	15,035		165						
3. Pharmacist	21,103		Monthly Fee						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	51,860		559						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	36,000		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	9,309		146						
b. Other									
10. Occupational Therapist									
a. Resident Care	44,191	(44,191)	562						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	530,450		6,604						
2. Administrative***	34,532		Monthly Fee						
b. LPN									
1. Direct Care	666,945		10,465						
2. Administrative***									
c. Aides	414,522		12,546						
d. Other									
12. Other (Specify)									
See Attached Schedule	42,044	(7,595)							
B-13 Total Fees Paid in Lieu of Salaries	1,865,991	(51,786)	31,143						

* 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		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Danbury, LLC d/b/a Civita Care		2409	9/30/2023		14	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		
Marc N. Raad MD, 300 Wolcott Road Wolcott, CT 06716	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		
RX Consulting, 14 Lewin Ave Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Amidon Nurse Staffing, POB 436, Malverne NY 11565	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services, 494 Broad St, 4th Flr, Newark NJ 07102	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Norton and Associates, Inc, 34 Elm Street Cohasset, MA 02025	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gale Healthcare, POB 4729, Winter Park, FL 32793-4729	RN, LPN, Aides	<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		
AAA Nursing Care, LLC, 3303 Main Street, Stratford, CT 06614	RNs, LPNs, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Clipboard Health	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Intelycare POB 787317 Philadelphia PA 19178-7317	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Shift Key POB 735913, Dallas TX 75373	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Heritage Private Nursing, 265 Hazard Ave, Enfield CT 06082	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Heritage 7 265 Hazard Ave Enfield CT 06082	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAS Staffing POB 4473 Houston TX 77210-4473	RN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pro Med Staff POBox 1051 Botsford Hill Rd, Botsford CT 06404	LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hinkson Clinical Consulting	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Rosanne Beckley	Nursing Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Patricia Jones	Nursing Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PICC Performance	Intravenous Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		

* 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 Danbury, LLC d/b/a Civit	2409	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
I. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 94,230	94,230						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 37,318	37,318						
4. Social Security (F.I.C.A.)	\$ 350,112	350,112						
5. Health Insurance	\$ 807,370	807,370						
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,208	2,208						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 297,820	297,820						
8. Uniform Allowance	\$ 16,308	16,308						
9. Other (<i>Specify</i>) See Attached Schedule	\$ 10,461	14,835	(4,374)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	107,284	(107,284)					
d. Accounting and Auditing	\$ 1,224	1,224						
e. Legal (<i>Services should be fully described on Page 15b</i>)	\$ 36,260	55,883	(19,623)					
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$							
g. Office Supplies	\$ 33,618	33,618						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 20,669	20,669						
2. Cellular Phones	\$							
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	\$ 565,166	565,166						
Subtotal	\$ 2,272,924	2,404,205	(131,281)					

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

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Danbury, LLC d/b/a Civita Care		2409	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
Subtotals Brought Forward:			2,272,924	2,404,205	(131,281)			
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$ 3,642	3,642						
4. Employee Travel	\$ 8,302	8,302						
5. Education Expenses Related to Seminars and Conventions	\$ 34,748	34,748						
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)	\$ 2,376	2,376						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	7,010	(7,010)					
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 2,750	2,750						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 5,624	5,624						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$							
10. Contributions*** See Attached Schedule	\$	50	(50)					
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 905,564	905,564						
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 7,233	84,955	(77,722)					
C-14 Total Administrative & General Expenditures	\$ 3,243,163	3,459,226	(216,063)					

* 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	(Specify)	Adjustment	Other	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Advertising & Marketing	\$ 7,010	\$ (7,010)				
Total Other Advertising	\$ 7,010	\$ (7,010)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Amex Dues	\$ 164					
CT Association of Healthcare Facilities	\$ 5,460					
Total Dues	\$ 5,624	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Donations/Charity	\$ 50	\$ (50)				
Total Contributions	\$ 50	\$ (50)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Admin Expense>Financing Costs	\$ 4,622	\$ (4,622)				
Admin Expense>Licenses	\$ 3,676					
Admin Expense>Meals & Ent	\$ 174	\$ (174)				
Admin Expense>Fines & Penalties	\$ 13,504	\$ (13,504)				
Admin Expense>Bank Fees	\$ 20,479	\$ (17,380)				
Admin Expense>Background Checks	\$ 549					
Admin Expense>Startup Costs	\$ 41,951	\$ (41,951)				
Other Rev>Medical Records		\$ (91)				
Total Other Administrative and General	\$ 84,955	\$ (77,722)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Danbury, LLC d/b/a	License No. 2409	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 #

* 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 Danbury, LLC d/b/a Civita Care		2409	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 723	723						
2. Non-Food Supplies	\$ 33,463	33,463						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 326,394	326,394						
c. Other (Specify) _____	\$ _____							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 360,580	360,580						
2E. Dietary Questionnaire	Total	CCNH / RHNS	(Specify)			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 Danbury, LLC d/b/a Civita Care C		2409	9/30/2023				19	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
3. Laundry								
a. In-House Processing*								
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Lbs.							
	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)	\$	151,796	151,796					
c. Other (Specify)	\$	11	11					
3D. Total Laundry Expenditures (3a + b + c)	\$	151,807	151,807					
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 Danbury, LLC d/b/a Civ		2409	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	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.	\$ 104,222	104,222				
c.	Other (<i>Specify</i>)	\$	3,682	3,682				
	Other Housekeeping Supplies							
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	107,904	107,904				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Partners' Pharmacy of CT	\$		107,056	(107,056)			
b.	Medicine Cabinet Drugs	\$	7,459	7,459				
c.	Medical and Therapeutic Supplies	\$	108,652	108,652				
d.	Ambulance/Limousine***	\$		1,162	(1,162)			
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$		9,717	(9,717)			
f.	X-rays and Related Radiological Procedures***	\$		2,415	(2,415)			
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$		11,142	(11,142)			
i.	Recreation	\$	4,146	4,146				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	37,158	(29,958)			
m.	Other (Specify)**** See Attached Schedule	\$	38,499	38,499				
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$	360	360				
5P.	Total Resident Care Expenditures (5a - 5o)	\$	166,316	327,766	(161,450)			

* 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.

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

Total Cable TV Expense	<u>Amount</u> 37,158 TB Linked
------------------------	-----------------------------------

Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200

Disallowed Cable TV	<u><u>\$ 29,958</u></u>
----------------------------	-------------------------

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

Name of Facility Senior Philanthropy of Danbury, LLC d/b/a Civita Care Center at Danbury		License No. 2409	Report for Year Ended 9/30/2023	Page of 21 37			
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH / RHNS	Other	Pg Line
		Yes	No				
SMS Cleaning & Housekeeping Services	Suite Q, Howell NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Services	326,394		18 2b
SMS Cleaning & Housekeeping Services	Suite Q, Howell NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping Services	104,222		20 4b
Rinaldi Linen Service	47 Commons Ct, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	Laundry Services	151,796		19 3b
Sky Tech Consulting	37 Cushman St, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	IT Services	25,375		16 m11
LTC Ally	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Business Management Consulting	195,167		16 m11
Matrix Care	575 8th Ave, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	Data Processing	29,738		16 m11
Oasis Healthcare Group	Suite 3B Lakewood, NJ, 08701	<input checked="" type="radio"/>	<input type="radio"/>	Consulting Fee	536,421		16 m11
Facilities Compliance Services LLC	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	Maintenance Services	55,931		22 6f
		<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 Danbury, LLC d/b/a Civi		2409	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 25,658	25,658						
b. Heat	\$ 30,893	30,893						
c. Light & Power	\$ 74,010	74,010						
d. Water	\$ 91,052	91,052						
e. Equipment Lease (Provide detail on page 22b)	\$ 9,028	9,028						
f. Other (itemize)	\$ 189,984	189,984						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 420,625	420,625						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 47,561	47,561						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 68,250	68,250						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 115,811	115,811						
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	\$ 933,121	933,121						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 102,210	102,210						
c. Personal property taxes	\$ 6,737	6,737						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,157,879	1,157,879						

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

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:				
Various	Various(Sec Attached)	\$ 22,711	Var	\$ 2,117
Total additions for Building Improvements		\$ 22,711		\$ 2,117 *
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

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

Amortization Schedule*

Name of Facility	Date of Acquisition		License No.	Report for Year Ended	Page	of			
	Month	Year							
Senior Philanthropy of Danbury, LLC d/b/a Civita Care Cent			2409	9/30/2023	24	37			
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
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.

Western Rehab Center (Danbury)
FIXED ASSET / DEPRECIATION SCHEDULE

GL Account	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
BUILDING IMPROVEMENTS										
Prior Period Building Improvements	Building Imp	Various	S/L	Var	831,246	45,444	297,312	45,444	342,758	488,490
TOTAL PY BUILDING IMPROVEMENTS					831,246	45,444	297,312	45,444	342,758	488,490
2022 BUILDING IMPROVEMENTS										
Additions										
Disposals										
TOTAL BUILDING IMPROVEMENTS 2022					-	-	-	-	-	-
2023 BUILDING IMPROVEMENTS										
Additions										
Building Imp.	Elevation	8/28/2023	S/L	20	3,456	-	-	153	153	2,903
Building Imp.	Phone System	10/21/2022	S/L	10	599	-	-	100	100	499
Building Imp.	Phone System	11/09/2022	S/L	10	883	-	-	88	88	795
Building Imp.	Phone System	12/30/2022	S/L	10	2,024	-	-	202	202	1,822
Building Imp.	Phone System	1/31/2023	S/L	10	1,633	-	-	163	163	1,470
Building Imp.	Phone System	2/28/2023	S/L	10	883	-	-	88	88	795
Building Imp.	Sign	2/1/2023	S/L	10	5,172	-	-	517	517	4,655
Building Imp.	Phone System	3/31/2023	S/L	10	883	-	-	88	88	795
Building Imp.	Sign	7/1/2023	S/L	10	5,172	-	-	517	517	4,655
Building Imp.	Time Clock	8/24/2023	S/L	10	2,609	-	-	261	261	1,908
TOTAL BUILDING IMPROVEMENTS 2023					22,711	-	-	2,117	2,117	20,594
TOTAL BUILDING IMPROVEMENTS					853,957	45,444	297,312	47,561	344,875	509,084
MOVABLE EQUIPMENT										
Prior Period Movable Equipment	FF&E	Various	S/L	Var	1,254,211	68,023	1,198,815	55,296	1,254,211	-
TOTAL PY MOVABLE EQUIPMENT					1,254,211	68,023	1,198,815	55,296	1,254,211	-
2023 MOVABLE EQUIPMENT										
Additions										
Disposals										
Computer Software	Matrixcare	7/12/2022	S/L	3	867	63	63	289	352	515
TOTAL MOVABLE EQUIPMENT 2023					867	63	63	289	352	515
2023 MOVABLE EQUIPMENT										
Additions										
TOTAL MOVABLE EQUIPMENT 2023					-	-	-	-	-	-
TOTAL MOVABLE EQUIPMENT					1,255,078	68,086	1,198,878	55,585	1,254,563	515
MOTOR VEHICLES										
2023 MOTOR VEHICLES										
Additions										
Disposals										
Master Vehicle	Transport Van	7/12/2022	S/L	5	42,826	2,754	2,754	12,565	15,319	47,597
TOTAL MOTOR VEHICLE 2023					42,826	2,754	2,754	12,565	15,319	47,597
TOTAL MOTOR VEHICLES					42,826	2,754	2,754	12,565	15,319	47,597
TOTAL ASSETS					2,171,863	116,209	1,498,844	118,811	1,614,755	557,085
TOTAL ASSETS PER CR SCHEDULE					2,171,861	116,209	1,498,844	118,811	1,614,755	557,105
TOTAL ASSETS PER TRIAL BALANCE					86,494	18,811	23,982	19,611	22,899	52,705
VARIANCE					2,085,367	195,679	1,464,862	105,380	1,601,856	484,400
FBI vs CR NBV - Page 31, Line B9					(483,689)	(a)				(a)
FBI vs CR Depreciation - Page 36, Line F1					(105,180)	(b)				(b)

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

Name of Facility Senior Philanthropy of Danbury, LLC	License No. 2409	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		120			
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th 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	
107 Osborne Street LLC, 107 Osborne St., Danbury, CT 06810	Building	04/01/15		933,121	

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 Danbury, LLC		2409	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	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 Danbury, LLC		2409		9/30/2023			27	37		
Item				Total	CCNH / RHNS	Adjustment	(Specify)	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				\$	77,845	77,845				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	77,845	77,845				
14. Insurance										
a. Insurance on Property (buildings only)				\$	29,641	29,641				
b. Insurance on Automobiles				\$	6,765	6,765				
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) General Liability & Other				\$	123,830	123,830				
14d. Total Insurance Expenditures (14a + b + c)				\$	160,236	160,236				
15. Total All Expenditures (A-13 thru C-14)				\$	11,894,915	12,498,740	(603,825)			

F. Statement of Revenue

Name of Facility Senior Philanthropy of Danbury, LLC d/b.2409		License No. 9/30/2023		Report for Year Ended 9/30/2023		Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	Other			
I. Resident Room, Board & Routine Care Revenue							
1. a. Medicaid Residents (CT only)	\$ 7,920,366	7,920,366					
b. Medicaid Room and Board Contractual Allowance **	\$						
2. a. Medicaid (All other states)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (all inclusive)	\$ 1,278,156	1,278,156					
b. Medicare Room and Board Contractual Allowance **	\$ (16,322)	(16,322)					
4. a. Private-Pay Residents and Other	\$ 1,303,321	1,303,321					
b. Private-Pay Room and Board Contractual Allowance **	\$ (572)	(572)					
II. Other Resident Revenue							
1. a. Prescription Drugs - Medicare	\$ 42,422	42,422					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (42,422)	(42,422)					
c. Prescription Drugs - Non-Medicare	\$						
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	\$ 117,630	117,630					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (65,714)	(65,714)					
c. Physical Therapy - Non-Medicare	\$ 177,999	177,999					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (147,779)	(147,779)					
4. a. Speech Therapy - Medicare	\$ 57,021	57,021					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (27,713)	(27,713)					
c. Speech Therapy - Non-Medicare	\$ 94,643	94,643					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (69,753)	(69,753)					
5. a. Occupational Therapy - Medicare	\$ 88,474	88,474					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (50,670)	(50,670)					
c. Occupational Therapy - Non-Medicare	\$ 121,079	121,079					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (90,419)	(90,419)					
6. a. Other (Specify) - Medicare	\$ 2,651	2,651					
b. Other (Specify) - Non-Medicare	\$ 57,826	57,826					
III. Total Resident Revenue (Section I. thru Section II.)	\$ 10,750,224	10,750,224					
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 (Specify)	\$ 48	48					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other (Specify)	\$ 9,782	9,782					
V. Total Other Revenue (1 thru 8)	\$ 9,830	9,830					
VI. Total All Revenue (III +V)	\$ 10,760,054	10,760,054					

* 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	(Specify)	Other
		0		
30 II 6a	Other Ancillary Rev>Part B>Sequester	\$ (1,746)		
30 II 6a	Vaccine Rev>Part B	\$ 2,726		
30 II 6a	Revenue Adjustments>Medicare A	\$ 25		
30 II 6a	Revenue Adjustments>Part B	\$ 1,646		
Total Other Resident Revenue - Medicare		\$ 2,651	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 II 6b	Other Ancillary Rev>HMO>Sequester	\$ (27)		
30 II 6b	Other Ancillary Rev>Medicare HMO	\$ 36,225		
30 II 6b	Vaccine Revenue>Medicare HMO	\$ 70		
30 II 6b	Other Rev>HMO>Incentive Payments	\$ 22,430		
30 II 6b	Revenue Adjustments>HMO	\$ (939)		
30 II 6b	Revenue Adjustments>Medicare HMO	\$ 70		
30 II 6b	Revenue Adjustments>Hospice	\$ (2)		
30 II 6b	Revenue Adjustments>Medicaid	\$ (1)		
Total Other Resident Revenue		\$ 57,826	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Interest Income	N/A	\$ 48		
Total Interest Income			\$ 48	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Other Rev>Miscellaneous	\$ (14)		
30 IV 8	Other Revenue>Prior Period Income	\$ 9,705		
30 IV 8	Other Rev>Medical Records(Disallowed on Page 16a)	\$ 91		
Total Other Revenue		\$ 9,782	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC d/	2409	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(47,897)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,660,388
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	219,912
a. _____				
b. _____				
c. _____				
d. See Schedule	219,912			
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)			\$	1,832,403
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>853,957</u>		\$	509,084
	Accum. Depreciation <u>344,873</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,255,078</u>		\$	515
	Accum. Depreciation <u>1,254,563</u>	Net		
7. Motor Vehicles	*Historical Cost <u>62,826</u>		\$	47,507
	Accum. Depreciation <u>15,319</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(483,601)
F/S vs C/R NBV	(483,600)			
See Schedule	(1)			
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	73,505

* 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 Danbury, LLC d/		2409	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	1,905,908
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>)					
Name and Address		Amount	Loan Date		
7. Other Assets (<i>itemize</i>)					
Other Assets>Escrow>Property Tax				3,771	
Other Assets>Escrow>Insurance				118,490	
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)				\$ 122,261	
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)				\$ 2,028,169	

* 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 Senior Philanthropy of Danbury, LLC d/b/a		License No. 2409	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,535,872	
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>)				\$ 2,485,936	
Name and Address of Lender	Amount	Loan Date			
Due To/From Var	2,485,936	Various			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 55,378	
Long Term Debt-Capital Lease		55,378			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,541,314	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 4,077,186	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC d	2409	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			\$	2,490
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(418,021)
6. Gain or Loss for Period	10/1/2022	thru 9/30/2023	\$	(1,633,486)
7. Total Net Worth			\$	(2,049,017)
C. Total Reserves and Net Worth			\$	(2,049,017)
D. Total Liabilities, Reserves, and Net Worth			\$	2,028,169

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Danbury, LLC d/	2409	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(359,539)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	10,760,054
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	12,393,540
D. Net Income or Deficit			\$	(1,633,486)
E. Balance			\$	(1,993,025)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Pg 27			\$12,498,740	
F/S vs C/R Depreciation			(105,200)	
Total Expenses			\$12,393,540	
2. Other (<i>itemize</i>)				
Prior Period Adjustment			(55,992)	
F-3. Total Additions			\$	(55,992)
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			\$	(2,049,017)
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Danbury, LLC d/b/a	License No. 2409	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"/> (Specify)	<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. Bovolack				
Address 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 Danbury, LLC d/b/a Civita Care Center at Danbury 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



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 - Western Rehab Center (Danbury)
 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
10-010-76	Cash>Operating>Western	(47,844.00)	(47,844.00)			(47,844.00)	(8,734.00)
10-010-99	Cash>Operating> CT Funding	(55.00)	(55.00)			(55.00)	0.00
10-011-76	Cash>Petty Cash>Western	582.00	582.00			582.00	985.00
10-020-01	Cash>Payroll>Cleared entered later	(3,395.00)	(3,395.00)			(3,395.00)	(105.00)
10-020-76	Cash>Payroll>Western	2,115.00	2,115.00			2,115.00	(844.00)
10-030-76	Cash>Govt>Western	0.00	0.00			0.00	25,699.00
10-061-76	Cash>Care Cost>Western	500.00	500.00			500.00	0.00
11-102-00	Accounts Receivable>Medicare A	64,439.00	64,439.00			64,439.00	163,836.00
11-103-00	Accounts Receivable>Part B	19,513.00	19,513.00			19,513.00	8,914.00
11-104-00	Accounts Receivable>Private	326,611.00	326,611.00			326,611.00	68,973.00
11-105-00	Accounts Receivable>HMO	71,393.00	71,393.00			71,393.00	4,200.00
11-106-00	Accounts Receivable>Medicare HMO	135,960.00	135,960.00			135,960.00	91,674.00
11-109-00	Accounts Receivable>Hospice	86,617.00	86,617.00			86,617.00	94,607.00
11-111-00	Accounts Receivable>Medicaid	1,116,245.00	1,116,245.00			1,116,245.00	802,088.00
11-112-00	Accounts Receivable>Income	(48,084.00)	(48,084.00)			(48,084.00)	(11,444.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(132,202.00)	(132,202.00)			(132,202.00)	(24,918.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	19,896.00	19,896.00			19,896.00	0.00
12-000-00	Prepaid Expenses	5,932.00	5,932.00			5,932.00	0.00
12-125-00	Prepaid Expenses>Personal Property Taxes	1,066.00	1,066.00			1,066.00	0.00
12-153-00	Prepaid Expenses>Financing Costs	11,309.00	11,309.00			11,309.00	7,879.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	127,726.00	127,726.00			127,726.00	116,592.00
12-167-00	Prepaid Expenses>Insurance - Auto	4,941.00	4,941.00			4,941.00	4,759.00
12-881-00	Prepaid Expenses>Workers Comp	68,938.00	68,938.00			68,938.00	72,394.00
14-131-00	Fixed Assets>Leasehold Improvements	3,056.00	3,056.00			3,056.00	0.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	82,481.00	82,481.00			82,481.00	0.00
				RJE - 2	19,655.00	19,655.00	
				RJE - 1	(82,481.00)	(82,481.00)	
				RJE - 2	(19,655.00)	(19,655.00)	
14-135-00	Fixed Assets>Computer Software	867.00	867.00			867.00	867.00
15-131-00	Accum Depn>Leasehold Improvements	(17.00)	(17.00)			(17.00)	0.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(12,665.00)	(12,665.00)			(12,665.00)	(2,244.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)			(217.00)	(43.00)
17-283-91	Other Assets>Escrow>Property Tax	3,771.00	3,771.00			3,771.00	0.00
17-283-94	Other Assets>Escrow>Insurance	118,490.00	118,490.00			118,490.00	0.00
20-000-00	Accounts Payable	(631,936.00)	(631,936.00)			(631,936.00)	(666,308.00)
21-149-00	Other Current Payables>Misc. PR Deduction	1,065.00	1,065.00			1,065.00	(107.00)
21-152-06	Other Current Payables>Employee>Other	(544.00)	(544.00)			(544.00)	1,174.00
21-354-00	Other Current Payables>DTF RFMS	1,300.00	1,300.00			1,300.00	0.00
21-884-00	Other Current Payable>Disability & Other Insurance	(328.00)	(328.00)			(328.00)	(212.00)
21-885-00	Other Current Payable>Life Insurance	2,422.00	2,422.00			2,422.00	2,422.00
23-000-00	Accrued Wages & Related	(170,174.00)	(170,174.00)			(170,174.00)	(163,825.00)
23-156-00	Accrued Wages & Related>PR Taxes	(12,896.00)	(12,896.00)			(12,896.00)	(30,002.00)
23-157-00	Accrued Wages & Related>Benefit Time	(32,394.00)	(32,394.00)			(32,394.00)	0.00
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	0.00	0.00			0.00	(2,905.00)
24-000-00	Accrued Expenses	(92,924.00)	(92,924.00)			(92,924.00)	(19,535.00)
24-000-01	Accrued Expenses (Assumed)	0.00	0.00			0.00	(4,246.00)
24-111-16	Accrued Expenses>Medicaid>Bed Tax	(147,268.00)	(147,268.00)			(147,268.00)	1,450.00
24-125-00	Accrued Expenses>Personal Property Taxes	(8,492.00)	(8,492.00)			(8,492.00)	0.00
24-161-00	Accrued Expenses>RE Taxes	(1,257.00)	(1,257.00)			(1,257.00)	0.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(105,349.00)	(105,349.00)			(105,349.00)	(93,234.00)
24-279-00	Accrued Expenses>Management Fee	104,668.00	104,668.00			104,668.00	13,773.00
				RJE - 3	(503,942.00)	(503,942.00)	
24-881-00	Accrued Expenses>Workers Comp	(64,614.00)	(64,614.00)			(64,614.00)	(64,816.00)
24-882-00	Accrued Expenses>Health Insurance	126,791.00	126,791.00			126,791.00	(133,229.00)
26-175-00	Long Term Debt>Capital Lease	(55,378.00)	(55,378.00)			(55,378.00)	(65,995.00)
27-000-60	Due To/(From)>Golden Hill	183,255.00	183,255.00			183,255.00	0.00
27-000-68	Due To/(From)> Management	(15,071.00)	(15,071.00)			(15,071.00)	0.00
27-000-70	Due To/(From)>Petty Cash Box	5,357.00	5,357.00			5,357.00	303.00
27-000-73	Due To/(From)>Long Ridge	73,569.00	73,569.00			73,569.00	72,525.00
27-000-74	Due To/(From)>Newington	(1,206.00)	(1,206.00)			(1,206.00)	0.00
27-000-75	Due To/(From)>West River	(10,574.00)	(10,574.00)			(10,574.00)	(8,538.00)
27-000-76	Due To/(From)>Western	(1,200.00)	(1,200.00)			(1,200.00)	39.00
27-000-77	Due To/(From)>Cheshire	(14,763.00)	(14,763.00)			(14,763.00)	(1,874.00)
27-000-96	Due To/(From)>Holdings Opco	(5,243.00)	(5,243.00)			(5,243.00)	0.00
27-000-98	Due To/(From)>CT Holdco	(2,863,906.00)	(2,863,906.00)			(2,863,906.00)	1,207.00
27-102-14	Due To/(From)>Medicare A>Sequester	4,267.00	4,267.00			4,267.00	(2,404.00)
27-105-00	Due To/(From)>HMO	(15,640.00)	(15,640.00)			(15,640.00)	0.00
27-109-00	Due To/(From)>Hospice	(450.00)	(450.00)			(450.00)	0.00
27-127-00	Due To (from)>Old Owner CT	83,597.00	83,597.00			83,597.00	(708,475.00)
27-172-00	Due To/(From)>Vendor	9,056.00	9,056.00			9,056.00	0.00
27-500-00	Due to/(from)>Old Owner Reconciled AR	83,016.00	83,016.00			83,016.00	0.00
30-000-00	Retained Earnings	418,021.00	418,021.00			418,021.00	0.00
300000	Retained Earnings	0.00	0.00			0.00	(810,305.00)
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(1,245.00)	(1,245.00)			(1,245.00)	(50.00)
31-402-85	Partners' Equity>Kalten Schreiber>Capital Contributions	(1,245.00)	(1,245.00)			(1,245.00)	(50.00)
310101	Routine Services Private	0.00	0.00			0.00	(145,709.00)
310103	Pharmacy Private	0.00	0.00			0.00	(4.00)
310105	Laboratory Private	0.00	0.00			0.00	(153.00)
310195	Routine Revenue Adjustment Private	0.00	0.00			0.00	(347.00)
310201	Routine Services Medicare A	0.00	0.00			0.00	(718,443.00)
310203	Pharmacy Medicare A	0.00	0.00			0.00	(43,076.00)
310205	Laboratory Medicare A	0.00	0.00			0.00	(13,448.00)
310206	Physical Therapy Medicare A	0.00	0.00			0.00	(165,950.00)
310207	Speech Therapy Medicare A	0.00	0.00			0.00	(21,750.00)
310208	Occupational Therapy Medicare A	0.00	0.00			0.00	(116,440.00)

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
310215	X-Ray Medicare A	0.00	0.00			0.00	(3,892.00)
310295	Sequestration Medicare A	0.00	0.00			0.00	1,854.00
310298	Contract Adj-Room Medicare A	0.00	0.00			0.00	(147,496.00)
310299	Contract Adj-Ancillary Medicare A	0.00	0.00			0.00	370,566.00
310301	Routine Services Medicaid	0.00	0.00			0.00	(9,023,386.00)
310303	Pharmacy Medicaid	0.00	0.00			0.00	(22,723.00)
310305	Laboratory Medicaid	0.00	0.00			0.00	(3,817.00)
310306	Physical Therapy Medicaid	0.00	0.00			0.00	(240,480.00)
310307	Speech Therapy Medicaid	0.00	0.00			0.00	(85,225.00)
310308	Occupational Therapy Medicaid	0.00	0.00			0.00	(201,160.00)
310312	IV Therapy Medicaid	0.00	0.00			0.00	(1,800.00)
310315	X-Ray Medicaid	0.00	0.00			0.00	(850.00)
310395	Contract Adj-Retro Adj Medicaid	0.00	0.00			0.00	3.00
310398	Contract Adj-Room Medicaid	0.00	0.00			0.00	3,656,439.00
310399	Contract Adj-Ancillary Medicaid	0.00	0.00			0.00	556,056.00
310406	Physical Therapy Medicare B	0.00	0.00			0.00	(43,880.00)
310407	Speech Therapy Medicare B	0.00	0.00			0.00	(33,600.00)
310408	Occupational Therapy Medicare B	0.00	0.00			0.00	(37,600.00)
310498	Sequestration Medicare B	0.00	0.00			0.00	138.00
310499	Contract Adj-Ancillary Medicare B	0.00	0.00			0.00	61,041.00
310501	Routine Services Hospice	0.00	0.00			0.00	(330,282.00)
310503	Pharmacy Hospice	0.00	0.00			0.00	(89.00)
310506	Physical Therapy Hospice	0.00	0.00			0.00	(400.00)
310507	Speech Therapy Hospice	0.00	0.00			0.00	(3,900.00)
310508	Occup Therapy-Hospice-SNF	0.00	0.00			0.00	(240.00)
310512	IV Therapy Hospice	0.00	0.00			0.00	(570.00)
310598	Contract Adj-Room Hospice	0.00	0.00			0.00	134,191.00
310599	Contract Adj-Ancillary Hospice	0.00	0.00			0.00	5,199.00
310601	Routine Services Insurance	0.00	0.00			0.00	(126,905.00)
310603	Pharmacy Insurance	0.00	0.00			0.00	(5,429.00)
310605	Laboratory Insurance	0.00	0.00			0.00	(632.00)
310606	Physical Therapy Insurance	0.00	0.00			0.00	(27,960.00)
310608	Occupational Therapy Insurance	0.00	0.00			0.00	(29,600.00)
310610	X-Ray Insurance	0.00	0.00			0.00	(263.00)
310698	Contract Adj-Room Insurance	0.00	0.00			0.00	46,800.00
310699	Contract Adj-Ancillary Insurance	0.00	0.00			0.00	64,083.00
310801	Routine Services HMO	0.00	0.00			0.00	(424,074.00)
310803	Pharmacy HMO	0.00	0.00			0.00	(24,580.00)
310805	Laboratory HMO	0.00	0.00			0.00	(7,179.00)
310806	Physical Therapy HMO	0.00	0.00			0.00	(241,530.00)
310807	Speech Therapy HMO	0.00	0.00			0.00	(48,000.00)
310808	Occupational Therapy HMO	0.00	0.00			0.00	(254,920.00)
310810	IV Therapy HMO	0.00	0.00			0.00	(878.00)
310815	X-Ray HMO	0.00	0.00			0.00	(1,395.00)
310850	Evercare Revenue HMO	0.00	0.00			0.00	(20,955.00)
310895	Sequestration HMO	0.00	0.00			0.00	4,368.00
310898	Contract Adj-Room HMO	0.00	0.00			0.00	111,819.00
310899	Contract Adj-Ancillary HMO	0.00	0.00			0.00	507,864.00
40-102-00	Room & Board Revenue>Medicare A	(1,291,377.00)	(1,291,377.00)			(1,291,377.00)	(313,446.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	13,221.00	13,221.00			13,221.00	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	16,322.00	16,322.00			16,322.00	3,840.00
40-104-00	Room & Board Revenue>Private	(269,785.00)	(269,785.00)			(269,785.00)	(66,290.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(178,113.00)	(178,113.00)			(178,113.00)	0.00
40-105-00	Room & Board Revenue>HMO	(63,657.00)	(63,657.00)			(63,657.00)	(2,565.00)
40-106-00	Room & Board Revenue>Medicare HMO	(408,212.00)	(408,212.00)			(408,212.00)	(79,620.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(19,902.00)	(19,902.00)			(19,902.00)	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	572.00	572.00			572.00	0.00
40-109-00	Room & Board Revenue>Hospice	(379,145.00)	(379,145.00)			(379,145.00)	(140,807.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	15,493.00	15,493.00			15,493.00	0.00
40-111-00	Room & Board Revenue>Medicaid	(8,089,085.00)	(8,089,085.00)			(8,089,085.00)	(1,823,528.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	168,719.00	168,719.00			168,719.00	0.00
41-102-00	Pharmacy Rev>Medicare A	(42,422.00)	(42,422.00)			(42,422.00)	(13,744.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	42,422.00	42,422.00			42,422.00	13,744.00
410101	Administrator	0.00	0.00			0.00	90,901.00
410102	DON	0.00	0.00			0.00	82,352.00
410104	MDS Coord/MDS Asst	0.00	0.00			0.00	63,433.00
410107	ADON/Unit Manager	0.00	0.00			0.00	40,504.00
410115	Overtime	0.00	0.00			0.00	159.00
410116	Orientation	0.00	0.00			0.00	369.00
410117	Infection Control	0.00	0.00			0.00	8,456.00
410120	Vacation/Sick/Holiday	0.00	0.00			0.00	19,366.00
410121	Payroll Taxes-FICA	0.00	0.00			0.00	23,042.00
410122	Payroll Taxes-SUI	0.00	0.00			0.00	(1,187.00)
410123	Workers Comp	0.00	0.00			0.00	7,510.00
410124	Payroll Taxes-FUTA	0.00	0.00			0.00	183.00
410125	Employee Health Insurance	0.00	0.00			0.00	69,904.00
410126	Employee Life Insurance	0.00	0.00			0.00	412.00
410127	Employee Dental Insurance	0.00	0.00			0.00	645.00
410128	Employee Vision Insurance	0.00	0.00			0.00	(21.00)
410132	Background Checks	0.00	0.00			0.00	1,702.00
410134	Dues/Subscriptions	0.00	0.00			0.00	877.00
410135	Employee Expense	0.00	0.00			0.00	2,171.00
410136	Contracted Services	0.00	0.00			0.00	2,438.00
410137	Software	0.00	0.00			0.00	9,054.00
410176	Equipment Minor	0.00	0.00			0.00	408.00
410199	Licenses/Permits	0.00	0.00			0.00	260.00
410201	RN	0.00	0.00			0.00	201,764.00
410202	RN-OT	0.00	0.00			0.00	27,825.00
410203	Orientation-RN	0.00	0.00			0.00	255.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
410204	LPN	0.00	0.00			0.00	415,093.00
410205	LPN-OT	0.00	0.00			0.00	27,507.00
410207	CNA	0.00	0.00			0.00	668,812.00
410208	CNA-OT	0.00	0.00			0.00	40,915.00
410209	Orientation-CNA	0.00	0.00			0.00	667.00
410210	Ward Clerk/Staff Coord	0.00	0.00			0.00	72,993.00
410212	Ward Clerk/Staff Coord-OT	0.00	0.00			0.00	1,618.00
410220	Vacation/Sick/Holiday	0.00	0.00			0.00	205,098.00
410221	Payroll Taxes-FICA	0.00	0.00			0.00	125,131.00
410222	Payroll Taxes-SUI	0.00	0.00			0.00	16,735.00
410223	Workers Comp	0.00	0.00			0.00	80,588.00
410224	Payroll Taxes-FUTA	0.00	0.00			0.00	2,091.00
410225	Employee Health Insurance	0.00	0.00			0.00	281,582.00
410226	Employee Life Insurance	0.00	0.00			0.00	742.00
410227	Employee Dental Insurance	0.00	0.00			0.00	(457.00)
410229	Employee Vision Insurance	0.00	0.00			0.00	342.00
410230	Recruitment	0.00	0.00			0.00	395.00
410233	Training/Seminars/Courses	0.00	0.00			0.00	14,401.00
410234	Dues/Subscriptions	0.00	0.00			0.00	3,830.00
410235	Employee Expense	0.00	0.00			0.00	276.00
410236	Uniforms	0.00	0.00			0.00	25,207.00
410241	Pension	0.00	0.00			0.00	110,091.00
410260	Holiday Worked-RN	0.00	0.00			0.00	2,899.00
410261	Holiday Worked-LPN	0.00	0.00			0.00	7,982.00
410262	Holiday Worked-CNA	0.00	0.00			0.00	10,410.00
410436	Uniform	0.00	0.00			0.00	1,200.00
410441	Pension	0.00	0.00			0.00	31,210.00
410442	Training	0.00	0.00			0.00	3,696.00
410601	Salaries	0.00	0.00			0.00	35,931.00
410603	Orientation	0.00	0.00			0.00	1,302.00
410620	Vacation/Sick/Holiday	0.00	0.00			0.00	2,473.00
410621	Payroll Taxes-FICA	0.00	0.00			0.00	2,996.00
410622	Payroll Taxes-SUI	0.00	0.00			0.00	694.00
410623	Workers Comp	0.00	0.00			0.00	2,016.00
410624	Payroll Taxes-FUTA	0.00	0.00			0.00	112.00
410625	Employee Health Insurance	0.00	0.00			0.00	1,470.00
410626	Employee Life Insurance	0.00	0.00			0.00	20.00
410627	Employee Dental Insurance	0.00	0.00			0.00	52.00
410628	Employee Vision Insurance	0.00	0.00			0.00	1.00
410635	Employee Expense	0.00	0.00			0.00	59.00
410701	Medical Director	0.00	0.00			0.00	18,000.00
410702	Pharmacy Consultant	0.00	0.00			0.00	1,565.00
410703	Medical Records Consultant	0.00	0.00			0.00	7,595.00
410707	Physician Services	0.00	0.00			0.00	211.00
410708	Staffing Agency-RN	0.00	0.00			0.00	263,468.00
410709	Staffing Agency-LPN	0.00	0.00			0.00	293,682.00
410710	Staffing Agency-CNA	0.00	0.00			0.00	159,235.00
410712	Physical Therapy Assistant	0.00	0.00			0.00	76,421.00
410713	Physical Therapy Assistant-OT	0.00	0.00			0.00	5,277.00
410733	Floor Stock Drugs & Supplies	0.00	0.00			0.00	15,335.00
410741	Oxygen	0.00	0.00			0.00	6,558.00
410742	Inhalation Supplies	0.00	0.00			0.00	2,187.00
410743	IV Supplies-Medicaid	0.00	0.00			0.00	1,755.00
410748	COVID Testing	0.00	0.00			0.00	5,827.00
410750	Resident Transportation	0.00	0.00			0.00	1,767.00
410751	Laboratory	0.00	0.00			0.00	16,743.00
410752	X-Ray	0.00	0.00			0.00	4,624.00
410756	Pharmacy-RX-Medicaid	0.00	0.00			0.00	8,713.00
410757	Pharmacy-RX-Medicare	0.00	0.00			0.00	51,056.00
410758	Pharmacy-RX-Managed Care	0.00	0.00			0.00	40,890.00
410759	Pharmacy-OTC-Medicaid	0.00	0.00			0.00	1,263.00
410760	Pharmacy-OTC-Medicare	0.00	0.00			0.00	152.00
410761	Incontinent Supplies	0.00	0.00			0.00	28,436.00
410762	Medical Supplies	0.00	0.00			0.00	11,121.00
410763	Nursing Supplies	0.00	0.00			0.00	37,440.00
410764	Nutritional Supplements	0.00	0.00			0.00	16,638.00
410765	Equipment Rental	0.00	0.00			0.00	28,228.00
410767	Equipment Repairs	0.00	0.00			0.00	2,709.00
410768	Equipment Minor	0.00	0.00			0.00	25,144.00
410769	Pharmacy-RX-Other	0.00	0.00			0.00	98.00
410770	Pharmacy-OTC-Other	0.00	0.00			0.00	97.00
410772	IV Supplies-Managed Care	0.00	0.00			0.00	585.00
410774	Medical Waste Disposal	0.00	0.00			0.00	2,949.00
410775	Physical Therapy	0.00	0.00			0.00	72,709.00
410776	Physical Therapy-OT	0.00	0.00			0.00	3,914.00
410777	Occupational Therapy	0.00	0.00			0.00	116,725.00
410778	Occupational Therapy-OT	0.00	0.00			0.00	3,188.00
410779	Speech Therapy	0.00	0.00			0.00	48,923.00
410780	Speech Therapy-OT	0.00	0.00			0.00	6.00
410781	Orientation	0.00	0.00			0.00	63.00
410782	Vacation/Sick/Holiday	0.00	0.00			0.00	51,841.00
410783	Payroll Taxes-FICA	0.00	0.00			0.00	27,414.00
410784	Payroll Taxes-SUI	0.00	0.00			0.00	2,386.00
410785	Workers Comp	0.00	0.00			0.00	18,171.00
410786	Payroll Taxes-FUTA	0.00	0.00			0.00	303.00
410787	Employee Health Insurance	0.00	0.00			0.00	62,840.00
410788	Employee Dental Insurance	0.00	0.00			0.00	338.00
410789	Employee Life Insurance	0.00	0.00			0.00	122.00
410791	Employee Vision Insurance	0.00	0.00			0.00	(85.00)

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
410792	Physical Therapist-Outside Cont	0.00	0.00			0.00	83,778.00
410799	Purchased Services-Other	0.00	0.00			0.00	38,557.00
410855	Dental Consultant	0.00	0.00			0.00	9,695.00
410997	Quality Assessment Fee	0.00	0.00			0.00	378,885.00
410998	Bad Debt Expense	0.00	0.00			0.00	181,764.00
42-102-00	PT Revenue>Medicare A	(65,714.00)	(65,714.00)			(65,714.00)	(16,540.00)
42-102-01	PT Revenue>Medicare A>C/A	65,714.00	65,714.00			65,714.00	16,540.00
42-103-00	PT Revenue>Part B	(51,916.00)	(51,916.00)			(51,916.00)	(5,853.00)
42-105-00	PT Revenue>HMO	(5,559.00)	(5,559.00)			(5,559.00)	(294.00)
42-105-01	PT Revenue>HMO>C/A	5,559.00	5,559.00			5,559.00	294.00
42-106-00	PT Revenue>Medicare HMO	(84,557.00)	(84,557.00)			(84,557.00)	(33,450.00)
42-106-01	PT Revenue>Medicare HMO>C/A	54,337.00	54,337.00			54,337.00	21,735.00
42-111-00	PT Revenue>Medicaid	(87,883.00)	(87,883.00)			(87,883.00)	(20,014.00)
42-111-01	PT Revenue>Medicaid>C/A	87,883.00	87,883.00			87,883.00	20,014.00
43-102-00	OT Revenue>Medicare A	(50,670.00)	(50,670.00)			(50,670.00)	(12,974.00)
43-102-01	OT Revenue>Medicare A>C/A	50,670.00	50,670.00			50,670.00	12,974.00
43-103-00	OT Revenue>Part B	(37,804.00)	(37,804.00)			(37,804.00)	(9,160.00)
43-105-00	OT Revenue>HMO	(3,466.00)	(3,466.00)			(3,466.00)	(223.00)
43-105-01	OT Revenue>HMO>C/A	3,466.00	3,466.00			3,466.00	223.00
43-106-00	OT Revenue>Medicare HMO	(73,021.00)	(73,021.00)			(73,021.00)	(27,365.00)
43-106-01	OT Revenue>Medicare HMO>C/A	42,895.00	42,895.00			42,895.00	16,850.00
43-109-00	OT Revenue>Hospice	(534.00)	(534.00)			(534.00)	0.00
43-111-00	OT Revenue>Medicaid	(86,953.00)	(86,953.00)			(86,953.00)	(18,181.00)
43-111-01	OT Revenue>Medicaid>C/A	86,953.00	86,953.00			86,953.00	18,181.00
44-102-00	ST Revenue>Medicare A	(27,713.00)	(27,713.00)			(27,713.00)	(1,631.00)
44-102-01	ST Revenue>Medicare A>C/A	27,713.00	27,713.00			27,713.00	1,631.00
44-103-00	ST Revenue>Part B	(29,308.00)	(29,308.00)			(29,308.00)	(8,267.00)
44-105-00	ST Revenue>HMO	(1,185.00)	(1,185.00)			(1,185.00)	0.00
44-105-01	ST Revenue>HMO>C/A	1,185.00	1,185.00			1,185.00	0.00
44-106-00	ST Revenue>Medicare HMO	(43,032.00)	(43,032.00)			(43,032.00)	(5,815.00)
44-106-01	ST Revenue>Medicare HMO>C/A	18,324.00	18,324.00			18,324.00	2,695.00
44-109-00	ST Revenue>Hospice	(182.00)	(182.00)			(182.00)	0.00
44-111-00	ST Revenue>Medicaid	(50,244.00)	(50,244.00)			(50,244.00)	(17,080.00)
44-111-01	ST Revenue>Medicaid>C/A	50,244.00	50,244.00			50,244.00	17,080.00
440107	Cooks	0.00	0.00			0.00	102,807.00
440108	Cooks-Overtime	0.00	0.00			0.00	545.00
440113	Salaries-Dietary Aides	0.00	0.00			0.00	167,827.00
440114	OT-Dietary Aides	0.00	0.00			0.00	5,710.00
440120	Vacation/Sick/Holiday	0.00	0.00			0.00	31,386.00
440121	Payroll Taxes-FICA	0.00	0.00			0.00	23,124.00
440122	Payroll Taxes-SUI	0.00	0.00			0.00	4,153.00
440123	Workers Comp	0.00	0.00			0.00	10,608.00
440124	Payroll Taxes-FUTA	0.00	0.00			0.00	577.00
440125	Employee Health Insurance	0.00	0.00			0.00	92,128.00
440126	Employee Life Insurance	0.00	0.00			0.00	243.00
440127	Employee Dental Insurance	0.00	0.00			0.00	1,222.00
440128	Employee Vision Insurance	0.00	0.00			0.00	33.00
440136	Uniforms	0.00	0.00			0.00	1,733.00
440137	Contracted Services	0.00	0.00			0.00	81,678.00
440141	Pension	0.00	0.00			0.00	23,280.00
440142	Training	0.00	0.00			0.00	3,000.00
440199	Licenses/Permits	0.00	0.00			0.00	663.00
440803	Raw Food	0.00	0.00			0.00	215,675.00
440807	Dietary Supplies	0.00	0.00			0.00	1,060.00
440810	Dishwasher Rental	0.00	0.00			0.00	2,254.00
440815	Consultant	0.00	0.00			0.00	61,969.00
440820	Maintenance & Repairs	0.00	0.00			0.00	9,484.00
450104	Housekeeping Staff	0.00	0.00			0.00	94,320.00
450105	Housekeeping Staff-OT	0.00	0.00			0.00	2,715.00
450106	Orientation	0.00	0.00			0.00	126.00
450107	Housekeeping Porter	0.00	0.00			0.00	95,126.00
450108	Housekeeping Porter-OT	0.00	0.00			0.00	2,206.00
450110	Contracted Services	0.00	0.00			0.00	60,207.00
450120	Vacation/Sick/Holiday	0.00	0.00			0.00	28,552.00
450121	Payroll Taxes-FICA	0.00	0.00			0.00	16,289.00
450122	Payroll Taxes-SUI	0.00	0.00			0.00	2,952.00
450123	Workers Comp	0.00	0.00			0.00	7,816.00
450124	Payroll Taxes-FUTA	0.00	0.00			0.00	353.00
450125	Employee Health Insurance	0.00	0.00			0.00	61,736.00
450126	Employee Life Insurance	0.00	0.00			0.00	142.00
450127	Employee Dental Insurance	0.00	0.00			0.00	526.00
450128	Employee Vision Insurance	0.00	0.00			0.00	(84.00)
450136	Uniforms	0.00	0.00			0.00	1,383.00
450141	Pension	0.00	0.00			0.00	16,612.00
450142	Training	0.00	0.00			0.00	1,986.00
450871	Cleaning Supplies	0.00	0.00			0.00	1,870.00
450875	Maintenance & Repairs	0.00	0.00			0.00	70.00
46-102-00	Lab Rev>Medicare A	(184.00)	(184.00)			(184.00)	0.00
46-102-01	Lab Rev>Medicare A>C/A	184.00	184.00			184.00	0.00
460104	Laundry Staff	0.00	0.00			0.00	26,123.00
460107	Contract Services	0.00	0.00			0.00	125,034.00
460120	Vacation/Sick/Holiday	0.00	0.00			0.00	2,951.00
460121	Payroll Taxes-FICA	0.00	0.00			0.00	2,293.00
460122	Payroll Taxes-SUI	0.00	0.00			0.00	360.00
460123	Workers Comp	0.00	0.00			0.00	1,061.00
460124	Payroll Taxes-FUTA	0.00	0.00			0.00	42.00
460125	Employee Health Insurance	0.00	0.00			0.00	19,517.00
460126	Employee Life Insurance	0.00	0.00			0.00	20.00
460127	Employee Dental Insurance	0.00	0.00			0.00	703.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
460128	Employee Vision Insurance	0.00	0.00			0.00	102.00
460136	Uniforms	0.00	0.00			0.00	200.00
460141	Pension	0.00	0.00			0.00	3,936.00
460142	Training	0.00	0.00			0.00	299.00
460882	Laundry Supplies	0.00	0.00			0.00	18.00
460884	Bed Linens	0.00	0.00			0.00	704.00
47-103-14	Other Ancillary Rev>Part B>Sequester	1,746.00	1,746.00			1,746.00	163.00
47-105-14	Other Ancillary Rev>HMO>Sequester	27.00	27.00			27.00	0.00
47-106-00	Other Ancillary Rev>Medicare HMO	(36,225.00)	(36,225.00)			(36,225.00)	(19,350.00)
470100	Operating Costs-Plant Operation - Other	0.00	0.00			0.00	1.00
470101	Maintenance Manger	0.00	0.00			0.00	40,680.00
470104	Maintenance Staff	0.00	0.00			0.00	21,288.00
470120	Vacation/Sick/Holiday	0.00	0.00			0.00	6,030.00
470121	Payroll Taxes-FICA	0.00	0.00			0.00	4,882.00
470122	Payroll Taxes-SUI	0.00	0.00			0.00	715.00
470123	Workers Comp	0.00	0.00			0.00	2,953.00
470124	Payroll Taxes-FUTA	0.00	0.00			0.00	84.00
470125	Employee Health Insurance	0.00	0.00			0.00	7,359.00
470126	Employee Life Insurance	0.00	0.00			0.00	41.00
470127	Employee Dental Insurance	0.00	0.00			0.00	665.00
470129	Employee Vision Insurance	0.00	0.00			0.00	4.00
470134	Dues/Subscriptions	0.00	0.00			0.00	1,050.00
470135	Employee Expense	0.00	0.00			0.00	1,483.00
470136	Uniforms	0.00	0.00			0.00	200.00
470141	Pension	0.00	0.00			0.00	2,009.00
470142	Training	0.00	0.00			0.00	234.00
470199	Licenses/Permits	0.00	0.00			0.00	185.00
470820	Maintenance & Repairs	0.00	0.00			0.00	15,909.00
470821	Electrical	0.00	0.00			0.00	4,708.00
470822	Plumbing	0.00	0.00			0.00	4,096.00
470823	HVAC/Boiler	0.00	0.00			0.00	1,032.00
470824	Paint	0.00	0.00			0.00	392.00
470826	Small Tools	0.00	0.00			0.00	34.00
470829	Alarm Maintenance & Repairs	0.00	0.00			0.00	10,000.00
470830	Ground Maintenance	0.00	0.00			0.00	13,210.00
470832	Sprinklers	0.00	0.00			0.00	303.00
470833	Elevator	0.00	0.00			0.00	10,794.00
470834	Pest Control	0.00	0.00			0.00	1,792.00
470836	Maintenance Contracts	0.00	0.00			0.00	2,192.00
470876	Equipment Minor	0.00	0.00			0.00	10,974.00
470901	Office Supplies	0.00	0.00			0.00	51.00
470970	Waste Disposal	0.00	0.00			0.00	32,207.00
48-103-00	Vaccine Rev>Part B	(2,726.00)	(2,726.00)			(2,726.00)	0.00
48-106-00	Vaccine Revenue>Medicare HMO	(70.00)	(70.00)			(70.00)	0.00
480104	Reception/Security Staff	0.00	0.00			0.00	43,255.00
480105	Recept/Security Staff-OT	0.00	0.00			0.00	698.00
480106	Orientation	0.00	0.00			0.00	251.00
480120	Vacation/Sick/Holiday	0.00	0.00			0.00	4,192.00
480121	Payroll Taxes-FICA	0.00	0.00			0.00	3,545.00
480122	Payroll Taxes-SUI	0.00	0.00			0.00	962.00
480123	Workers Comp	0.00	0.00			0.00	1,287.00
480124	Payroll Taxes-FUTA	0.00	0.00			0.00	168.00
480125	Employee Health Insurance	0.00	0.00			0.00	7,317.00
480126	Employee Life Insurance	0.00	0.00			0.00	(63.00)
480127	Employee Dental Insurance	0.00	0.00			0.00	306.00
480129	Employee Vision Insurance	0.00	0.00			0.00	14.00
480136	Uniforms	0.00	0.00			0.00	376.00
480141	Pension	0.00	0.00			0.00	2,964.00
480142	Training	0.00	0.00			0.00	465.00
490862	Promo Items	0.00	0.00			0.00	(238.00)
500891	Vehicle Fuel	0.00	0.00			0.00	75.00
500892	Vehicle Maintenance	0.00	0.00			0.00	149.00
51-100-00	Other Rev>Miscellaneous	14.00	14.00			14.00	(220.00)
51-105-13	Other Rev>HMO>Incentive Payments	(22,430.00)	(22,430.00)			(22,430.00)	0.00
51-160-00	Other Rev>Interest	(48.00)	(48.00)			(48.00)	0.00
51-500-00	Other Revenue>Prior Period Income	(9,705.00)	(9,705.00)			(9,705.00)	0.00
51-818-00	Other Rev>Medical Records	(91.00)	(91.00)			(91.00)	(58.00)
52-102-00	Revenue Adjustments>Medicare A	(25.00)	(25.00)			(25.00)	(2.00)
52-103-00	Revenue Adjustments>Part B	(1,646.00)	(1,646.00)			(1,646.00)	486.00
52-105-00	Revenue Adjustments>HMO	939.00	939.00			939.00	0.00
52-106-00	Revenue Adjustments>Medicare HMO	(70.00)	(70.00)			(70.00)	0.00
52-109-00	Revenue Adjustments>Hospice	2.00	2.00			2.00	0.00
52-111-00	Revenue Adjustments>Medicaid	1.00	1.00			1.00	0.00
55-000-00	Nursing Rental Expense	32,066.00	32,066.00			32,066.00	11,779.00
550101	Activities SNF Manager	0.00	0.00			0.00	36,523.00
550104	Activities Staff	0.00	0.00			0.00	27,692.00
550105	Activities Staff-OT	0.00	0.00			0.00	711.00
550120	Vacation/Sick/Holiday	0.00	0.00			0.00	6,717.00
550121	Payroll Taxes-FICA	0.00	0.00			0.00	5,248.00
550122	Payroll Taxes SUI	0.00	0.00			0.00	723.00
550123	Workers Comp	0.00	0.00			0.00	3,458.00
550124	Payroll Taxes-FUTA	0.00	0.00			0.00	84.00
550125	Employee Health Insurance	0.00	0.00			0.00	20,212.00
550126	Employee Life Insurance	0.00	0.00			0.00	88.00
550127	Employee Dental Insurance	0.00	0.00			0.00	243.00
550128	Employee Vision Insurance	0.00	0.00			0.00	3.00
550137	Uniforms	0.00	0.00			0.00	200.00
550141	Pension	0.00	0.00			0.00	2,834.00
550142	Training	0.00	0.00			0.00	339.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
550850	Activities Supplies	0.00	0.00			0.00	(216.00)
550851	Entertainment	0.00	0.00			0.00	225.00
550852	Activities Events Food	0.00	0.00			0.00	1,668.00
56-000-00	Medical Transportation Expense	1,162.00	1,162.00			1,162.00	101.00
560102	Salaries-Business Office	0.00	0.00			0.00	425,738.00
560106	Orientation	0.00	0.00			0.00	250.00
560109	Salaries-Admissions Coordinator	0.00	0.00			0.00	54,048.00
560120	Vacation/Sick/Holiday	0.00	0.00			0.00	50,540.00
560121	Payroll Taxes-FICA	0.00	0.00			0.00	41,632.00
560122	Payroll Taxes-SUI	0.00	0.00			0.00	3,477.00
560123	Workers Comp	0.00	0.00			0.00	841.00
560124	Payroll Tax FUTA	0.00	0.00			0.00	430.00
560125	Employee Health Insurance	0.00	0.00			0.00	33,491.00
560126	Employee Life Insurance	0.00	0.00			0.00	644.00
560127	Employee Denial Insurance	0.00	0.00			0.00	1,010.00
560128	Employee Vision Insurance	0.00	0.00			0.00	(222.00)
560134	Dues/Subsription	0.00	0.00			0.00	408.00
560135	Employee Expense	0.00	0.00			0.00	2,228.00
560140	Contracted Services	0.00	0.00			0.00	51,870.00
560199	Licenses/Permits	0.00	0.00			0.00	1,359.00
560711	Electric	0.00	0.00			0.00	74,851.00
560712	Gas/Oil	0.00	0.00			0.00	26,361.00
560713	Water/Sewer/Refuse	0.00	0.00			0.00	38,037.00
560714	Telephone Service	0.00	0.00			0.00	17,854.00
560715	Telephone Maintenance Contract	0.00	0.00			0.00	13,550.00
560717	Cable	0.00	0.00			0.00	28,418.00
560731	Real Estate Taxes	0.00	0.00			0.00	11,545.00
560733	Personal Property Taxes	0.00	0.00			0.00	7,589.00
560735	General Liability Insurance	0.00	0.00			0.00	37,508.00
560736	Property Insurance	0.00	0.00			0.00	18,080.00
560738	Auto Insurance	0.00	0.00			0.00	2,765.00
560739	Crime Insurance	0.00	0.00			0.00	347.00
560740	Insurance-Other	0.00	0.00			0.00	4,413.00
560742	Patient Trust Bond	0.00	0.00			0.00	1,930.00
560744	Res Reimburse Lost/Stolen Items	0.00	0.00			0.00	103.00
560841	Contracted Services-Call System	0.00	0.00			0.00	795.00
560842	Conservator Fees	0.00	0.00			0.00	(340.00)
560843	Legal Fees	0.00	0.00			0.00	19,087.00
560844	Accounting/Audit Fees	0.00	0.00			0.00	10,800.00
560845	Payroll Processing Fees	0.00	0.00			0.00	21,275.00
560846	Professional Services	0.00	0.00			0.00	11,551.00
560852	Contributions	0.00	0.00			0.00	50.00
560876	Equipment Minor	0.00	0.00			0.00	512.00
560901	Office Supplies	0.00	0.00			0.00	9,141.00
560906	Copier Lease	0.00	0.00			0.00	2,477.00
560911	Computer Maintenance	0.00	0.00			0.00	5,470.00
560912	Software Maintenance	0.00	0.00			0.00	52,752.00
560913	Internet	0.00	0.00			0.00	9,464.00
560915	Timeclock Software	0.00	0.00			0.00	10,021.00
560920	Forms/Printing	0.00	0.00			0.00	(190.00)
560925	Records Storage	0.00	0.00			0.00	4,180.00
560930	Postage	0.00	0.00			0.00	937.00
560941	Cell Phones	0.00	0.00			0.00	1,338.00
560950	Mileage Reimbursement	0.00	0.00			0.00	2,254.00
560960	Equipment Rental	0.00	0.00			0.00	2,194.00
560963	Miscellaneous Decor	0.00	0.00			0.00	104.00
560995	Collection Fees/Credit Card Fee	0.00	0.00			0.00	391.00
560996	Late fees/Fines/Finance Charges	0.00	0.00			0.00	12,539.00
560997	Bank Service Charges	0.00	0.00			0.00	4,141.00
57-000-00	Oxygen Expense	9,717.00	9,717.00			9,717.00	4,730.00
58-000-00	Lab Expense	11,142.00	11,142.00			11,142.00	0.00
580001	Interest Income	0.00	0.00			0.00	(117.00)
580006	Gain/loss on forgiven debt	0.00	0.00			0.00	(728,287.00)
580007	Covid Relief Income	0.00	0.00			0.00	(65,543.00)
59-000-00	Radiology Expense	2,415.00	2,415.00			2,415.00	565.00
590004	Interest Expense	0.00	0.00			0.00	(64,810.00)
590005	Rent Expense	0.00	0.00			0.00	703,160.00
590006	Depreciation-Buildings & Improv	0.00	0.00			0.00	20,847.00
590007	Depreciation-FF&E	0.00	0.00			0.00	22,314.00
590008	Depreciation-Vehicles	0.00	0.00			0.00	(20,750.00)
60-183-00	Nursing Expense>Supplies	61,541.00	61,541.00			61,541.00	14,812.00
60-183-74	Nursing Expense>Supplies>Covid19	2,825.00	2,825.00			2,825.00	0.00
60-183-76	Nursing Expense>Supplies>TwinMed	8,028.00	8,028.00			8,028.00	0.00
60-184-00	Nursing Expense>Minor Equip & Supplies	2,214.00	2,214.00			2,214.00	0.00
60-185-00	Nursing Expense>Incontinence Supplies	36,258.00	36,258.00			36,258.00	8,528.00
60-201-00	Nursing Expense>Forms & Printing	151.00	151.00			151.00	0.00
60-204-00	Nursing Expense>Training & Education	492.00	492.00			492.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	839.00	839.00			839.00	106.00
60-207-00	Nursing Expense>Repairs & Maint	3,380.00	3,380.00			3,380.00	0.00
60-212-00	Nursing Expense>Clinical Consultants	7,693.00	7,693.00			7,693.00	9.00
				RJE - 3	34,351.00		
				RJE - 6	4,913.00		
					29,438.00		
60-230-00	Nursing Expense>Data Processing	7,988.00	7,988.00		29,738.00	37,726.00	250.00
				RJE - 3	29,738.00		
60-263-00	Nursing Expense>Consulting Fees	0.00	0.00			0.00	9,963.00
60-700-18	Nursing Expense>Contracted Service>RN	530,450.00	530,450.00			530,450.00	101,018.00
60-700-19	Nursing Expense>Contracted Service>LPN	666,945.00	666,945.00			666,945.00	106,826.00
60-700-20	Nursing Expense>Contracted Service>CNA	414,522.00	414,522.00			414,522.00	55,367.00
60-700-38	Nursing Expense>Contracted Service>Nursing Admin	30,425.00	30,425.00		4,107.00	34,532.00	12,180.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
60-801-80	Nursing Expense>CNA>Wages	410,678.00	410,678.00	RJE - 3	4,107.00	410,678.00	184,352.00
60-801-81	Nursing Expense>CNA>Overtime	114,871.00	114,871.00			114,871.00	19,026.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	650,278.00	650,278.00			650,278.00	103,555.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	4,815.00	4,815.00			4,815.00	402.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	770.00	770.00			770.00	249.00
60-801-88	Nursing Expense>CNA>Other Pay	2,587.00	2,587.00			2,587.00	183.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	128,156.00	128,156.00			128,156.00	21,672.00
60-801-91	Nursing Expense>CNA>Holiday Pay	36,243.00	36,243.00			36,243.00	3,745.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(41,318.00)	(41,318.00)			(41,318.00)	0.00
60-805-80	Nursing Expense>LPN>Wages	169,472.00	169,472.00			169,472.00	88,295.00
60-805-81	Nursing Expense>LPN>Overtime	45,457.00	45,457.00			45,457.00	10,984.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	287,294.00	287,294.00			287,294.00	47,238.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	1,097.00	1,097.00			1,097.00	288.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	347.00	347.00			347.00	589.00
60-805-88	Nursing Expense>LPN>Other Pay	1,074.00	1,074.00			1,074.00	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	46,173.00	46,173.00			46,173.00	7,151.00
60-805-91	Nursing Expense>LPN>Holiday Pay	13,232.00	13,232.00			13,232.00	1,468.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(19,092.00)	(19,092.00)			(19,092.00)	0.00
60-807-80	Nursing Expense>LPN Infection Control>Wages	5,069.00	5,069.00			5,069.00	0.00
60-807-81	Nursing Expense>LPN Infection Control>Overtime	1,869.00	1,869.00			1,869.00	0.00
60-807-82	Nursing Expense>LPN Infection Control>Shift Premium Pay	683.00	683.00			683.00	0.00
60-808-80	Nursing Expense>RN>Wages	85,552.00	85,552.00			83,266.00	40,538.00
				RJE - 3	8,326.00	93,876.00	
60-808-81	Nursing Expense>RN>Overtime	789.00	789.00			789.00	2,841.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	91,926.00	91,926.00			91,926.00	19,021.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	4,357.00	4,357.00			4,357.00	414.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	697.00	697.00			697.00	0.00
60-808-88	Nursing Expense>RN>Other Pay	1,181.00	1,181.00			1,181.00	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	15,588.00	15,588.00			15,588.00	4,500.00
60-808-91	Nursing Expense>RN>Holiday Pay	3,462.00	3,462.00			3,462.00	201.00
60-808-92	Nursing Expense>RN>PTO Accrual	(6,732.00)	(6,732.00)			(6,732.00)	0.00
60-880-00	Nursing Expense>Payroll Taxes	48,066.00	48,066.00			48,066.00	46,492.00
60-881-00	Nursing Expense>Workers Comp	12,486.00	12,486.00			12,486.00	12,588.00
60-882-00	Nursing Expense>Health Insurance	111,153.00	111,153.00			111,153.00	120,497.00
60-883-00	Nursing Expense>Other Benefits	52,018.00	52,018.00			(52,018.00)	37,342.00
				RJE - 5	(52,018.00)	0.00	
61-750-00	Nursing Admin Expense>Medical Director	36,000.00	36,000.00			36,000.00	9,000.00
61-751-00	Nursing Admin Expense>Physicians	15,035.00	15,035.00			15,035.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	100,110.00	100,110.00			31,727.00	30,529.00
				RJE - 3	31,727.00		
61-811-81	Nursing Admin Expense>Director>Overtime	0.00	0.00			0.00	549.00
61-811-82	Nursing Admin Expense>Director>Shift Premium Pay	0.00	0.00			0.00	2,347.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	3,015.00	3,015.00			3,015.00	923.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	500.00	500.00			500.00	0.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	2,572.00	2,572.00			2,572.00	492.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	1,523.00	1,523.00			1,523.00	497.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	84,109.00	84,109.00			84,109.00	0.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	135.00	135.00			135.00	0.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	1,468.00	1,468.00			1,468.00	0.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	1,961.00	1,961.00			1,961.00	0.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	3,236.00	3,236.00			3,236.00	0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	89,956.00	89,956.00			89,956.00	23,332.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	7,115.00	7,115.00			7,115.00	1,154.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	2,691.00	2,691.00			2,691.00	385.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,224.00)	(1,224.00)			(1,224.00)	0.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	17,783.00	17,783.00			17,783.00	3,779.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	714.00	714.00			714.00	191.00
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	4,573.00	4,573.00			4,573.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	3,193.00	3,193.00			3,193.00	0.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	667.00	667.00			667.00	0.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	996.00	996.00			996.00	0.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	0.00	0.00			30,718.00	0.00
				RJE - 3	30,718.00	30,718.00	
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	52,773.00	52,773.00			52,773.00	19,297.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	3,489.00	3,489.00			3,489.00	734.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	16,499.00	16,499.00			16,499.00	4,540.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	8,606.00	8,606.00			8,606.00	1,757.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	1,841.00	1,841.00			1,841.00	354.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(5,265.00)	(5,265.00)			(5,265.00)	0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	6,989.00	6,989.00			6,989.00	7,554.00
61-881-00	Nursing Admin Expense>Workers Comp	1,784.00	1,784.00			1,784.00	2,087.00
61-882-00	Nursing Admin Expense>Health Insurance	15,960.00	15,960.00			15,960.00	19,642.00
61-883-00	Nursing Admin Expense>Other Benefits	7,749.00	7,749.00			(7,749.00)	8,740.00
				RJE - 5	(7,749.00)	0.00	
62-102-00	Pharmacy Expense>Medicare A	59,901.00	59,901.00			59,901.00	13,629.00
62-105-00	Pharmacy Expense>HMO	29,787.00	29,787.00			29,787.00	5,060.00
62-108-00	Pharmacy Expense>Veterans	2,342.00	2,342.00			2,342.00	0.00
62-111-00	Pharmacy Expense>Medical	8,989.00	8,989.00			8,989.00	8,220.00
62-145-00	Pharmacy Expense>RX	3,695.00	3,695.00			3,695.00	4,997.00
62-145-32	Pharmacy Expense>Vaccines	2,342.00	2,342.00			2,342.00	0.00
62-222-00	Pharmacy Expense>OTC	7,459.00	7,459.00			7,459.00	1,636.00
62-263-00	Pharmacy Expense>Consulting Fees	21,103.00	21,103.00			21,103.00	3,402.00
65-829-80	PT Expense>Staff>Wages	188,858.00	188,858.00			188,858.00	67,076.00
65-829-81	PT Expense>Staff>Overtime	3,749.00	3,749.00			3,749.00	554.00
65-829-82	PT Expense>Staff>Shift Premium Pay	24,981.00	24,981.00			24,981.00	0.00
65-829-88	PT Expense>Staff>Other Pay	1,246.00	1,246.00			1,246.00	0.00
65-829-90	PT Expense>Staff>Sick/Vacation Pay	14,582.00	14,582.00			14,582.00	0.00
65-829-91	PT Expense>Staff>Holiday Pay	3,868.00	3,868.00			3,868.00	0.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
65-829-92	PT Expense>Staff>PTO Accrual	1,668.00	1,668.00			1,668.00	0.00
66-829-80	OT Expense>Staff>Wages	138,951.00	138,951.00			138,951.00	43,643.00
66-829-81	OT Expense>Staff>Overtime	97.00	97.00			97.00	0.00
66-829-82	OT Expense>Staff>Shift Premium Pay	14,625.00	14,625.00			14,625.00	0.00
66-829-88	OT Expense>Staff>Other Pay	315.00	315.00			315.00	0.00
66-829-90	OT Expense>Staff>Sick/Vacation Pay	14,165.00	14,165.00			14,165.00	0.00
66-829-91	OT Expense>Staff>Holiday Pay	4,895.00	4,895.00			4,895.00	0.00
66-829-92	OT Expense>Staff>PTO Accrual	1,478.00	1,478.00			1,478.00	0.00
67-000-00	ST Expense	360.00	360.00			360.00	0.00
67-700-00	ST Expense>Contracted Service	360.00	360.00			360.00	360.00
67-829-80	ST Expense>Staff>Wages	65,689.00	65,689.00			65,689.00	22,500.00
67-829-81	ST Expense>Staff>Overtime	691.00	691.00			691.00	0.00
67-829-82	ST Expense>Staff>Shift Premium Pay	12,205.00	12,205.00			12,205.00	0.00
67-829-84	ST Expense>Staff>Retro Pay/Adjustment Pay	36.00	36.00			36.00	0.00
67-829-90	ST Expense>Staff>Sick/Vacation Pay	6,725.00	6,725.00			6,725.00	0.00
67-829-91	ST Expense>Staff>Holiday Pay	3,158.00	3,158.00			3,158.00	0.00
67-829-92	ST Expense>Staff>PTO Accrual	20.00	20.00			20.00	0.00
68-700-00	Therapy Expense>Contracted Service	105,000.00	105,000.00		(53,140.00)	51,860.00	0.00
				RJE - 4	(53,140.00)		
68-880-00	Therapy Expense>Payroll Taxes	11,098.00	11,098.00			11,098.00	11,154.00
68-881-00	Therapy Expense>Workers Comp	2,851.00	2,851.00			2,851.00	3,042.00
68-882-00	Therapy Expense>Health Insurance	25,606.00	25,606.00			25,606.00	28,972.00
68-883-00	Therapy Expense>Other Benefits	12,071.00	12,071.00		(12,071.00)	0.00	13,193.00
				RJE - 5	(12,071.00)		
69-811-80	Social Services Expense>Director>Wages	78,872.00	78,872.00			78,872.00	12,609.00
69-811-83	Social Services Expense>Director>Shift Bonus Pay	458.00	458.00			458.00	0.00
69-811-84	Social Services Expense>Director>Retro Pay/Adjustment Pay	195.00	195.00			195.00	0.00
69-811-88	Social Services Expense>Director>Other Pay	592.00	592.00			592.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	2,183.00	2,183.00			2,183.00	0.00
69-811-91	Social Services Expense>Director>Holiday Pay	2,141.00	2,141.00			2,141.00	269.00
69-811-92	Social Services Expense>Director>PTO Accrual	(451.00)	(451.00)			(451.00)	0.00
69-830-80	Social Services Expense>Assistant>Wages	0.00	0.00			0.00	1,607.00
69-880-00	Social Services Expense>Payroll Taxes	1,488.00	1,488.00			1,488.00	1,217.00
69-881-00	Social Services Expense>Workers Comp	382.00	382.00			382.00	320.00
69-882-00	Social Services Expense>Health Insurance	3,425.00	3,425.00			3,425.00	3,124.00
69-883-00	Social Services Expense>Other Benefits	1,630.00	1,630.00		(1,630.00)	0.00	1,417.00
				RJE - 5	(1,630.00)		
70-177-00	Dietary Expense>Supplements	9,254.00	9,254.00			9,254.00	540.00
70-178-00	Dietary Expense>Food	723.00	723.00			723.00	16,884.00
70-183-00	Dietary Expense>Supplies	2,608.00	2,608.00			2,608.00	2,003.00
70-184-00	Dietary Expense>Minor Equip & Supplies	729.00	729.00			729.00	0.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	15,875.00	15,875.00			15,875.00	3,792.00
70-207-00	Dietary Expense>Repairs & Maint	1,830.00	1,830.00			1,830.00	246.00
70-208-00	Dietary Expense>Equip-Rental	3,167.00	3,167.00			3,167.00	481.00
70-238-00	Dietary Expense>Legal	0.00	0.00			0.00	950.00
70-700-00	Dietary Expense>Contracted Service	326,394.00	326,394.00			326,394.00	76,237.00
70-811-80	Dietary Expense>Director>Wages	490.00	490.00			490.00	0.00
70-811-82	Dietary Expense>Director>Shift Premium Pay	236.00	236.00			236.00	0.00
70-831-80	Dietary Expense>Aide>Wages	109,186.00	109,186.00			109,186.00	44,903.00
70-831-81	Dietary Expense>Aide>Overtime	4,535.00	4,535.00			4,535.00	2,244.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	149,133.00	149,133.00			149,133.00	22,339.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	1,015.00	1,015.00			1,015.00	20.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	321.00	321.00			321.00	0.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	21,114.00	21,114.00			21,114.00	2,425.00
70-831-91	Dietary Expense>Aide>Holiday Pay	7,058.00	7,058.00			7,058.00	529.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(3,663.00)	(3,663.00)			(3,663.00)	0.00
70-832-80	Dietary Expense>Cook>Wages	70,800.00	70,800.00			70,800.00	25,994.00
70-832-81	Dietary Expense>Cook>Overtime	0.00	0.00			0.00	355.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	76,562.00	76,562.00			76,562.00	10,709.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	15.00	15.00			15.00	0.00
70-832-88	Dietary Expense>Cook>Other Pay	1,056.00	1,056.00			1,056.00	0.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	19,885.00	19,885.00			19,885.00	4,323.00
70-832-91	Dietary Expense>Cook>Holiday Pay	5,589.00	5,589.00			5,589.00	587.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(4,799.00)	(4,799.00)			(4,799.00)	0.00
70-880-00	Dietary Expense>Payroll Taxes	8,986.00	8,986.00			8,986.00	9,523.00
70-881-00	Dietary Expense>Workers Comp	2,310.00	2,310.00			2,310.00	2,620.00
70-882-00	Dietary Expense>Health Insurance	20,762.00	20,762.00			20,762.00	24,809.00
70-883-00	Dietary Expense>Other Benefits	9,736.00	9,736.00		(9,736.00)	0.00	11,317.00
				RJE - 5	(9,736.00)		
71-000-00	Activity Expense	324.00	324.00			324.00	0.00
71-178-00	Activity Expense>Food	290.00	290.00			290.00	122.00
71-179-00	Activity Expense>Barber & Beauty	20.00	20.00			20.00	0.00
71-183-00	Activity Expense>Supplies	3,207.00	3,207.00			3,207.00	253.00
71-202-00	Activity Expense>Resident Missing Items	255.00	255.00			255.00	0.00
71-700-00	Activity Expense>Contracted Service	50.00	50.00			50.00	50.00
71-811-80	Activity Expense>Director>Wages	45,754.00	45,754.00			45,754.00	12,703.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	2,131.00	2,131.00			2,131.00	700.00
71-811-91	Activity Expense>Director>Holiday Pay	1,429.00	1,429.00			1,429.00	209.00
71-811-92	Activity Expense>Director>PTO Accrual	(1,893.00)	(1,893.00)			(1,893.00)	0.00
71-831-80	Activity Expense>Aide>Wages	27,389.00	27,389.00			27,389.00	8,409.00
71-831-81	Activity Expense>Aide>Overtime	5,576.00	5,576.00			5,576.00	186.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	11,029.00	11,029.00			11,029.00	1,809.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	38.00	38.00			38.00	0.00
71-831-88	Activity Expense>Aide>Other Pay	161.00	161.00			161.00	0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	3,546.00	3,546.00			3,546.00	1,448.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,164.00	1,164.00			1,164.00	161.00
71-831-92	Activity Expense>Aide>PTO Accrual	(934.00)	(934.00)			(934.00)	0.00
71-880-00	Activity Expense>Payroll Taxes	2,154.00	2,154.00			2,154.00	2,135.00
71-881-00	Activity Expense>Workers Comp	554.00	554.00			554.00	584.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
71-882-00	Activity Expense>Health Insurance	4,978.00	4,978.00			4,978.00	5,551.00
71-883-00	Activity Expense>Other Benefits	2,333.00	2,333.00		(2,333.00)	0.00	2,527.00
				RJE - 5	(2,333.00)		
72-183-00	Housekeeping Expense>Supplies	3,682.00	3,682.00			3,682.00	808.00
72-700-00	Housekeeping Expense>Contracted Service	104,222.00	104,222.00			104,222.00	23,457.00
72-811-80	Housekeeping Expense>Director>Wages	9,294.00	9,294.00			9,294.00	0.00
72-811-81	Housekeeping Expense>Director>Overtime	986.00	986.00			986.00	0.00
72-811-82	Housekeeping Expense>Director>Shift Premium Pay	5,866.00	5,866.00			5,866.00	0.00
72-811-88	Housekeeping Expense>Director>Other Pay	416.00	416.00			416.00	0.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	1,460.00	1,460.00			1,460.00	0.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	369.00	369.00			369.00	0.00
72-831-80	Housekeeping Expense>Aide>Wages	65,748.00	65,748.00			65,748.00	37,500.00
72-831-81	Housekeeping Expense>Aide>Overtime	7,143.00	7,143.00			7,143.00	1,925.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	46,450.00	46,450.00			46,450.00	10,116.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	44.00	44.00			44.00	0.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	12,019.00	12,019.00			12,019.00	2,181.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	3,334.00	3,334.00			3,334.00	424.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(5,023.00)	(5,023.00)			(5,023.00)	0.00
72-835-80	Housekeeping Expense>Floor Tech>Wages	0.00	0.00			0.00	12,071.00
73-183-00	Laundry Expense>Supplies	11.00	11.00			11.00	0.00
73-700-00	Laundry Expense>Contracted Service	151,796.00	151,796.00			151,796.00	39,821.00
73-831-80	Laundry Expense>Aide>Wages	33,504.00	33,504.00			33,504.00	9,583.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	5,417.00	5,417.00			5,417.00	840.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	4,775.00	4,775.00			4,775.00	477.00
73-831-91	Laundry Expense>Aide>Holiday Pay	1,354.00	1,354.00			1,354.00	159.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(2,210.00)	(2,210.00)			(2,210.00)	0.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	5,088.00	5,088.00			5,088.00	6,240.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,311.00	1,311.00			1,311.00	1,747.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	11,801.00	11,801.00			11,801.00	16,349.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	5,471.00	5,471.00		(5,471.00)	0.00	7,463.00
				RJE - 5	(5,471.00)		
75-183-00	Maintenance Expense>Supplies	12,694.00	12,694.00			12,694.00	937.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	1,878.00	1,878.00			1,878.00	0.00
75-205-00	Maintenance Expense>Sanitation & Incineration	42,807.00	42,807.00			42,807.00	10,607.00
75-207-00	Maintenance Expense>Repairs & Maint	25,658.00	25,658.00			25,658.00	4,359.00
75-217-00	Maintenance Expense>Extermination	2,489.00	2,489.00			2,489.00	702.00
75-218-00	Maintenance Expense>Snow Removal	7,445.00	7,445.00			7,445.00	0.00
75-219-00	Maintenance Expense>Landscaping	12,110.00	12,110.00			12,110.00	3,759.00
75-700-00	Maintenance Expense>Contracted Service	3,903.00	3,903.00			106,658.00	2,025.00
				RJE - 6	106,658.00		
75-811-80	Maintenance Expense>Director>Wages	64,442.00	64,442.00			64,442.00	15,677.00
75-811-83	Maintenance Expense>Director>Shift Bonus Pay	845.00	845.00			845.00	0.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	1,117.00	1,117.00			1,117.00	887.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,533.00	1,533.00			1,533.00	238.00
75-811-92	Maintenance Expense>Director>PTO Accrual	574.00	574.00			574.00	0.00
75-829-80	Maintenance Expense>Staff>Wages	33,971.00	33,971.00			33,971.00	8,738.00
75-829-81	Maintenance Expense>Staff>Overtime	19.00	19.00			19.00	0.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	71.00	71.00			71.00	41.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	1,421.00	1,421.00			1,421.00	128.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,190.00	1,190.00			1,190.00	128.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	262.00	262.00			262.00	0.00
75-837-00	Maintenance Expense>Security	0.00	0.00			0.00	3,154.00
75-837-80	Maintenance Expense>Security>Wages	10,232.00	10,232.00			10,232.00	0.00
75-837-81	Maintenance Expense>Security>Overtime	3,952.00	3,952.00			3,952.00	0.00
75-837-82	Maintenance Expense>Security>Shift Premium Pay	2,179.00	2,179.00			2,179.00	0.00
75-837-90	Maintenance Expense>Security>Sick/Vacation Pay	1,865.00	1,865.00			1,865.00	0.00
75-837-91	Maintenance Expense>Security>Holiday Pay	486.00	486.00			486.00	0.00
75-880-00	Maintenance Expense>Payroll Taxes	2,216.00	2,216.00			2,216.00	2,417.00
75-881-00	Maintenance Expense>Workers Comp	569.00	569.00			569.00	659.00
75-882-00	Maintenance Expense>Health Insurance	5,111.00	5,111.00			5,111.00	6,268.00
75-883-00	Maintenance Expense>Other Benefits	2,414.00	2,414.00		(2,414.00)	0.00	2,814.00
				RJE - 5	(2,414.00)		
76-227-00	Utility Expense>Gas	30,893.00	30,893.00			30,893.00	4,775.00
76-228-00	Utility Expense>Electric	74,010.00	74,010.00			74,010.00	24,304.00
76-229-00	Utility Expense>Water/Sewer	91,052.00	91,052.00			91,052.00	12,726.00
80-111-16	Admin Expense>Medicaid>Bed Tax	565,166.00	565,166.00			565,166.00	132,994.00
80-153-00	Admin Expense>Financing Costs	4,622.00	4,622.00			4,622.00	730.00
80-162-00	Admin Expense>Insurance - General Liability & Other	123,830.00	123,830.00			123,830.00	29,434.00
80-167-00	Admin Expense>Insurance - Auto	6,765.00	6,765.00			6,765.00	1,439.00
80-183-00	Admin Expense>Supplies	11,066.00	11,066.00			11,066.00	2,564.00
80-183-09	Admin Expense>Supplies>Toner	9,845.00	9,845.00			9,845.00	1,818.00
80-183-78	Admin Expense>Supplies>Paper	6,039.00	6,039.00			6,039.00	618.00
80-184-00	Admin Expense>Minor Equip & Supplies	6,717.00	6,717.00			6,717.00	5,680.00
80-208-00	Admin Expense>Equip-Rental	9,028.00	9,028.00			9,028.00	2,286.00
80-209-00	Admin Expense>Postage	2,750.00	2,750.00			2,750.00	587.00
80-210-00	Admin Expense>Internet	16,726.00	16,726.00			16,726.00	5,523.00
80-230-00	Admin Expense>Data Processing	28,750.00	28,750.00			28,750.00	3,017.00
80-231-00	Admin Expense>Telephone	20,669.00	20,669.00			20,669.00	3,385.00
80-232-00	Admin Expense>Cable TV	37,158.00	37,158.00			37,158.00	6,138.00
80-234-00	Admin Expense>Licenses	3,676.00	3,676.00			3,676.00	0.00
80-235-00	Admin Expense>Dues & Subscriptions	5,624.00	5,624.00			5,624.00	42.00
80-236-00	Admin Expense>Travel	8,302.00	8,302.00			8,302.00	0.00
80-237-00	Admin Expense>Meals & Ent	174.00	174.00			174.00	0.00
80-238-00	Admin Expense>Legal Fees	19,858.00	19,858.00			36,025.00	0.00
				RJE - 6	36,025.00		
80-239-00	Admin Expense>Accounting Fees	1,224.00	1,224.00			1,224.00	0.00
80-240-00	Admin Expense>Professional Fees	17,222.00	17,222.00			13,333.00	723.00
				RJE - 6	13,333.00		
80-241-00	Admin Expense>IT Fees	25,375.00	25,375.00			25,375.00	5,851.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
80-242-00	Admin Expense>Fines & Penalties	13,504.00	13,504.00			13,504.00	0.00
80-244-00	Admin Expense>Bank Fees	18,116.00	18,116.00		2,363.00	20,479.00	0.00
80-245-00	Admin Expense>Background Checks	549.00	549.00	RJE - 3	2,363.00	549.00	0.00
80-246-00	Admin Expense>Donations/Charity	50.00	50.00			50.00	0.00
80-247-00	Admin Expense>Corporate Tax	160.00	160.00			160.00	0.00
80-250-00	Admin Expense>Marketing & Advertising	9,386.00	9,386.00		(2,376.00)	7,010.00	5,500.00
80-251-00	Admin Expense>Bad Debt	107,284.00	107,284.00		(2,376.00)	107,284.00	24,918.00
80-252-00	Admin Expense>Startup Costs	227,405.00	227,405.00		(185,454.00)	41,951.00	43,114.00
80-279-00	Admin Expense>Consulting Fee	536,421.00	536,421.00		(185,454.00)	536,421.00	124,592.00
80-700-00	Admin Expense>Contracted Service	23,056.00	23,056.00	RJE - 6	195,167.00	218,223.00	2,149.00
80-700-55	Admin Expense>Contracted Service>Office	11,788.00	11,788.00	RJE - 3	195,167.00	11,788.00	1,874.00
80-811-80	Admin Expense>Director>Wages	134,099.00	134,099.00			134,099.00	30,416.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	4,334.00	4,334.00			4,334.00	2,923.00
80-811-91	Admin Expense>Director>Holiday Pay	4,311.00	4,311.00			4,311.00	530.00
80-811-92	Admin Expense>Director>PTO Accrual	(4,669.00)	(4,669.00)			(4,669.00)	0.00
80-812-80	Admin Expense>Assistant Director>Wages	(1,346.00)	(1,346.00)	RJE - 3	37,412.00	36,066.00	10,754.00
80-812-90	Admin Expense>Assistant Director>Sick/Vacation Pay	(822.00)	(822.00)			(822.00)	6,039.00
80-812-91	Admin Expense>Assistant Director>Holiday Pay	822.00	822.00			822.00	0.00
80-812-92	Admin Expense>Assistant Director>PTO Accrual	(748.00)	(748.00)			(748.00)	0.00
80-814-80	Admin Expense>Central Supply>Wages	8,033.00	8,033.00			8,033.00	0.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	6,815.00	6,815.00			6,815.00	0.00
80-814-84	Admin Expense>Central Supply>Retro Pay/Adjustment Pay	137.00	137.00			137.00	0.00
80-814-90	Admin Expense>Central Supply>Sick/Vacation Pay	64.00	64.00			64.00	0.00
80-814-91	Admin Expense>Central Supply>Holiday Pay	275.00	275.00			275.00	0.00
80-838-80	Admin Expense>Receptionist>Wages	23,053.00	23,053.00			23,053.00	12,172.00
80-838-81	Admin Expense>Receptionist>Overtime	4,547.00	4,547.00			4,547.00	1,129.00
80-838-82	Admin Expense>Receptionist>Shift Premium	40,323.00	40,323.00			40,323.00	5,575.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	24.00	24.00			24.00	0.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	190.00	190.00			190.00	0.00
80-838-88	Admin Expense>Receptionist>Other Pay	0.00	0.00			0.00	128.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	2,827.00	2,827.00			2,827.00	781.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	2,147.00	2,147.00			2,147.00	128.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(290.00)	(290.00)			(290.00)	0.00
80-839-80	Admin Expense>Admissions>Wages	4,721.00	4,721.00	RJE - 3	71,975.00	76,696.00	19,386.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	1,572.00	1,572.00		71,975.00	1,572.00	321.00
80-839-91	Admin Expense>Admissions>Holiday Pay	0.00	0.00			0.00	324.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(3,223.00)	(3,223.00)			(3,223.00)	0.00
80-840-80	Admin Expense>Business Office>Wages	0.00	0.00	RJE - 3	87,496.00	87,496.00	22,960.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	0.00	0.00			0.00	251.00
80-840-91	Admin Expense>Business Office>Holiday Pay	310.00	310.00			310.00	0.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(910.00)	(910.00)			(910.00)	0.00
80-880-00	Admin Expense>Payroll Taxes	5,956.00	5,956.00			5,956.00	9,408.00
80-881-00	Admin Expense>Workers Comp	1,540.00	1,540.00			1,540.00	2,668.00
80-882-00	Admin Expense>Health Insurance	13,896.00	13,896.00			13,896.00	24,690.00
80-883-00	Admin Expense>Other Benefits	6,770.00	6,770.00	RJE - 5	(6,477.00)	293.00	11,058.00
85-100-00	Employee Benefits Expense>Miscellaneous	4,080.00	4,080.00			4,080.00	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	258,071.00	258,071.00			258,071.00	0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	31,124.00	31,124.00			31,124.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	6,194.00	6,194.00			6,194.00	0.00
85-178-00	Employee Benefits Expense>Food	6,751.00	6,751.00		2,008.00	8,759.00	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	23,543.00	23,543.00	RJE - 5	2,008.00	23,543.00	0.00
85-245-00	Employee Benefits Expense>Background Checks	1,170.00	1,170.00			532.00	1,702.00
85-253-00	Employee Benefits Expense>Uniforms	14,815.00	14,815.00	RJE - 5	532.00	16,308.00	0.00
85-255-79	Employee Benefits Expense>Pension>Union	216,309.00	216,309.00	RJE - 5	1,493.00	81,511.00	297,820.00
85-258-00	Employee Benefits Expense>Union Legal	1.00	1.00			1.00	0.00
85-881-00	Employee Benefits Expense>Workers Comp	70,443.00	70,443.00			70,443.00	0.00
85-882-00	Employee Benefits Expense>Health Insurance	588,025.00	588,025.00			588,025.00	0.00
85-884-00	Employee Benefits>Dental/Vision Insurance	6,653.00	6,653.00			6,653.00	0.00
85-885-00	Employee Benefits>Life Insurance	2,208.00	2,208.00			2,208.00	0.00
91-121-00	Property Expense>Rent	933,121.00	933,121.00			933,121.00	206,646.00
91-125-00	Property Expense>Personal Property Taxes	6,737.00	6,737.00			6,737.00	4,246.00
91-161-00	Property Expense>RE Taxes	102,210.00	102,210.00			102,210.00	23,022.00
91-165-00	Property Expense>Insurance - Property	29,641.00	29,641.00			29,641.00	6,414.00
92-000-00	Depreciation Expense	10,611.00	10,611.00			10,611.00	2,287.00
94-000-00	Interest Expense	77,845.00	77,845.00			77,845.00	0.00
Marcum 101	Fixed Assets>Motor Vehicles	0.00	0.00		62,826.00	62,826.00	62,826.00
Marcum 104	Education Expense	0.00	0.00	RJE - 1	62,826.00	10,713.00	0.00
Marcum 105	Water Cooler	0.00	0.00	RJE - 5	10,713.00	0.00	550.00
Marcum 106	Due To/From> InterCompany	0.00	0.00			0.00	58,363.00
Marcum 107	Contracted PT	0.00	0.00			0.00	8,585.00
Marcum 108	Contracted ST	0.00	0.00		8,949.00	8,949.00	1,243.00
Marcum 109	Contracted OT	0.00	0.00	RJE - 4	8,949.00	44,191.00	7,672.00
Marcum 110	Employee Gifts	0.00	0.00	RJE - 4	44,191.00	44,191.00	0.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
Marcum 111	Help Wanted	0.00	0.00	RJE - 5	3,642.00		
					2,376.00	2,376.00	0.00
				RJE - 7	2,376.00		
Total		0.00	0.00		0.00	0.00	0.00
Net (Income) Loss		1,129,544.00	1,129,544.00		503,942.00	1,633,486.00	1,169,964.00

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Western Rehab Center (Danbury)**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ 9/30/2023	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
80-811-80	Admin Expense>Director>Wages	134,099.00	134,099.00		0.00	134,099.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	4,334.00	4,334.00		0.00	4,334.00
80-811-91	Admin Expense>Director>Holiday Pay	4,311.00	4,311.00		0.00	4,311.00
80-811-92	Admin Expense>Director>PTO Accrual	(4,669.00)	(4,669.00)		0.00	(4,669.00)
Subtotal [2]	Administrators	138,075.00	138,075.00		0.00	138,075.00
Subgroup : [4]	Other Administrative Salaries					
80-812-80	Admin Expense>Assistant Director>Wages	(1,346.00)	(1,346.00)		37,412.00	36,066.00
80-812-90	Admin Expense>Assistant Director>Sick/Vacation Pay	(822.00)	(822.00)		0.00	(822.00)
80-812-91	Admin Expense>Assistant Director>Holiday Pay	822.00	822.00		0.00	822.00
80-812-92	Admin Expense>Assistant Director>PTO Accrual	(748.00)	(748.00)		0.00	(748.00)
80-814-80	Admin Expense>Central Supply>Wages	8,033.00	8,033.00		0.00	8,033.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	6,815.00	6,815.00		0.00	6,815.00
80-814-84	Admin Expense>Central Supply>Retro Pay/Adjustment Pay	137.00	137.00		0.00	137.00
80-814-90	Admin Expense>Central Supply>Sick/Vacation Pay	64.00	64.00		0.00	64.00
80-814-91	Admin Expense>Central Supply>Holiday Pay	275.00	275.00		0.00	275.00
80-838-80	Admin Expense>Receptionist>Wages	23,053.00	23,053.00		0.00	23,053.00
80-838-81	Admin Expense>Receptionist>Overtime	4,547.00	4,547.00		0.00	4,547.00
80-838-82	Admin Expense>Receptionist>Shift Premium	40,323.00	40,323.00		0.00	40,323.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	24.00	24.00		0.00	24.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	190.00	190.00		0.00	190.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	2,827.00	2,827.00		0.00	2,827.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	2,147.00	2,147.00		0.00	2,147.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(290.00)	(290.00)		0.00	(290.00)
80-840-80	Admin Expense>Business Office>Wages	0.00	0.00		87,496.00	87,496.00
80-840-91	Admin Expense>Business Office>Holiday Pay	310.00	310.00		0.00	310.00
80-840-92	Admin Expense>Business Office>PTO Accrual	(910.00)	(910.00)		0.00	(910.00)
Subtotal [4]	Other Administrative Salaries	85,451.00	85,451.00		124,908.00	210,358.00
Subgroup : [5C]	Dietary Workers					
70-811-80	Dietary Expense>Director>Wages	490.00	490.00		0.00	490.00
70-811-82	Dietary Expense>Director>Shift Premium Pay	236.00	236.00		0.00	236.00
70-831-80	Dietary Expense>Aide>Wages	109,186.00	109,186.00		0.00	109,186.00
70-831-81	Dietary Expense>Aide>Overtime	4,535.00	4,535.00		0.00	4,535.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	149,133.00	149,133.00		0.00	149,133.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	1,015.00	1,015.00		0.00	1,015.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	321.00	321.00		0.00	321.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	21,114.00	21,114.00		0.00	21,114.00
70-831-91	Dietary Expense>Aide>Holiday Pay	7,058.00	7,058.00		0.00	7,058.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(3,663.00)	(3,663.00)		0.00	(3,663.00)
70-832-80	Dietary Expense>Cook>Wages	70,800.00	70,800.00		0.00	70,800.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	76,562.00	76,562.00		0.00	76,562.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	15.00	15.00		0.00	15.00
70-832-88	Dietary Expense>Cook>Other Pay	1,056.00	1,056.00		0.00	1,056.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	19,885.00	19,885.00		0.00	19,885.00
70-832-91	Dietary Expense>Cook>Holiday Pay	5,589.00	5,589.00		0.00	5,589.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(4,789.00)	(4,789.00)		0.00	(4,789.00)
Subtotal [5C]	Dietary Workers	458,533.00	458,533.00		0.00	458,533.00
Subgroup : [6B]	Other Housekeeping Workers					
72-811-80	Housekeeping Expense>Director>Wages	9,294.00	9,294.00		0.00	9,294.00
72-811-81	Housekeeping Expense>Director>Overtime	986.00	986.00		0.00	986.00
72-811-82	Housekeeping Expense>Director>Shift Premium Pay	5,866.00	5,866.00		0.00	5,866.00
72-811-88	Housekeeping Expense>Director>Other Pay	416.00	416.00		0.00	416.00
72-811-90	Housekeeping Expense>Director>Sick/Vacation Pay	1,460.00	1,460.00		0.00	1,460.00
72-811-91	Housekeeping Expense>Director>Holiday Pay	369.00	369.00		0.00	369.00
72-831-80	Housekeeping Expense>Aide>Wages	65,748.00	65,748.00		0.00	65,748.00
72-831-81	Housekeeping Expense>Aide>Overtime	7,143.00	7,143.00		0.00	7,143.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	46,450.00	46,450.00		0.00	46,450.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	44.00	44.00		0.00	44.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	12,019.00	12,019.00		0.00	12,019.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	3,334.00	3,334.00		0.00	3,334.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(5,023.00)	(5,023.00)		0.00	(5,023.00)
Subtotal [6B]	Other Housekeeping Workers	148,106.00	148,106.00		0.00	148,106.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
75-811-80	Maintenance Expense>Director>Wages	64,442.00	64,442.00		0.00	64,442.00
75-811-83	Maintenance Expense>Director>Shift Bonus Pay	845.00	845.00		0.00	845.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	1,117.00	1,117.00		0.00	1,117.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,533.00	1,533.00		0.00	1,533.00
75-811-92	Maintenance Expense>Director>PTO Accrual	574.00	574.00		0.00	574.00
Subtotal [7A]	Engineer or Chief of Maintenance	68,511.00	68,511.00		0.00	68,511.00
Subgroup : [7B]	Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	33,971.00	33,971.00		0.00	33,971.00
75-829-81	Maintenance Expense>Staff>Overtime	19.00	19.00		0.00	19.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	71.00	71.00		0.00	71.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	1,421.00	1,421.00		0.00	1,421.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,190.00	1,190.00		0.00	1,190.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	262.00	262.00		0.00	262.00
75-837-80	Maintenance Expense>Security>Wages	10,232.00	10,232.00		0.00	10,232.00
75-837-81	Maintenance Expense>Security>Overtime	3,952.00	3,952.00		0.00	3,952.00
75-837-82	Maintenance Expense>Security>Shift Premium Pay	2,179.00	2,179.00		0.00	2,179.00

75-837-90	Maintenance Expense>Security>Sick/Vacation Pay	1,865.00	1,865.00	0.00	1,865.00
75-837-91	Maintenance Expense>Security>Holiday Pay	486.00	486.00	0.00	486.00
Subtotal [7B]	Other Maintenance Workers	<u>55,648.00</u>	<u>55,648.00</u>	<u>0.00</u>	<u>55,648.00</u>
Subgroup : [8B] Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	33,504.00	33,504.00	0.00	33,504.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	5,417.00	5,417.00	0.00	5,417.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	4,775.00	4,775.00	0.00	4,775.00
73-831-91	Laundry Expense>Aide>Holiday Pay	1,354.00	1,354.00	0.00	1,354.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(2,210.00)	(2,210.00)	0.00	(2,210.00)
Subtotal [8B]	Other Laundry Workers	<u>42,840.00</u>	<u>42,840.00</u>	<u>0.00</u>	<u>42,840.00</u>
Subgroup : [12A] Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director>Wages	100,110.00	100,110.00	31,727.00	131,837.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	3,015.00	3,015.00	0.00	3,015.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	500.00	500.00	0.00	500.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	2,572.00	2,572.00	0.00	2,572.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	1,523.00	1,523.00	0.00	1,523.00
Subtotal [12A]	Director of Nurses/Assistant Director	<u>107,720.00</u>	<u>107,720.00</u>	<u>31,727.00</u>	<u>139,447.00</u>
Subgroup : [12B1] RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	85,552.00	85,552.00	8,328.00	93,880.00
60-808-81	Nursing Expense>RN>Overtime	789.00	789.00	0.00	789.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	91,926.00	91,926.00	0.00	91,926.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	4,357.00	4,357.00	0.00	4,357.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	697.00	697.00	0.00	697.00
60-808-88	Nursing Expense>RN>Other Pay	1,181.00	1,181.00	0.00	1,181.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	15,588.00	15,588.00	0.00	15,588.00
60-808-91	Nursing Expense>RN>Holiday Pay	3,462.00	3,462.00	0.00	3,462.00
60-808-92	Nursing Expense>RN>PTO Accrual	(6,732.00)	(6,732.00)	0.00	(6,732.00)
Subtotal [12B1]	RNs - Direct Care	<u>196,820.00</u>	<u>196,820.00</u>	<u>8,328.00</u>	<u>205,148.00</u>
Subgroup : [12B2] RNs - Administrative					
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	89,956.00	89,956.00	0.00	89,956.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	7,115.00	7,115.00	0.00	7,115.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	2,691.00	2,691.00	0.00	2,691.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,224.00)	(1,224.00)	0.00	(1,224.00)
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	0.00	0.00	30,718.00	30,718.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	52,773.00	52,773.00	0.00	52,773.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	3,489.00	3,489.00	0.00	3,489.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	16,499.00	16,499.00	0.00	16,499.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	8,606.00	8,606.00	0.00	8,606.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	1,841.00	1,841.00	0.00	1,841.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(5,265.00)	(5,265.00)	0.00	(5,265.00)
Subtotal [12B2]	RNs - Administrative	<u>176,481.00</u>	<u>176,481.00</u>	<u>30,718.00</u>	<u>207,199.00</u>
Subgroup : [12C1] LPNs - Direct Care					
60-805-80	Nursing Expense>LPN>Wages	169,472.00	169,472.00	0.00	169,472.00
60-805-81	Nursing Expense>LPN>Overtime	45,457.00	45,457.00	0.00	45,457.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	287,294.00	287,294.00	0.00	287,294.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	1,097.00	1,097.00	0.00	1,097.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	347.00	347.00	0.00	347.00
60-805-88	Nursing Expense>LPN>Other Pay	1,074.00	1,074.00	0.00	1,074.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	46,173.00	46,173.00	0.00	46,173.00
60-805-91	Nursing Expense>LPN>Holiday Pay	13,232.00	13,232.00	0.00	13,232.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(18,092.00)	(18,092.00)	0.00	(18,092.00)
Subtotal [12C1]	LPNs - Direct Care	<u>545,054.00</u>	<u>545,054.00</u>	<u>0.00</u>	<u>545,054.00</u>
Subgroup : [12C2] LPNs - Administrative					
60-807-80	Nursing Expense>LPN Infection Control>Wages	5,069.00	5,069.00	0.00	5,069.00
60-807-81	Nursing Expense>LPN Infection Control>Overtime	1,869.00	1,869.00	0.00	1,869.00
60-807-82	Nursing Expense>LPN Infection Control>Shift Premium Pay	683.00	683.00	0.00	683.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	84,109.00	84,109.00	0.00	84,109.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	135.00	135.00	0.00	135.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	1,468.00	1,468.00	0.00	1,468.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	1,961.00	1,961.00	0.00	1,961.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	3,236.00	3,236.00	0.00	3,236.00
Subtotal [12C2]	LPNs - Administrative	<u>98,530.00</u>	<u>98,530.00</u>	<u>0.00</u>	<u>98,530.00</u>
Subgroup : [12D] Aides and Attendants					
60-801-80	Nursing Expense>CNA>Wages	410,678.00	410,678.00	0.00	410,678.00
60-801-81	Nursing Expense>CNA>Overtime	114,871.00	114,871.00	0.00	114,871.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	650,278.00	650,278.00	0.00	650,278.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	4,815.00	4,815.00	0.00	4,815.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	770.00	770.00	0.00	770.00
60-801-88	Nursing Expense>CNA>Other Pay	2,587.00	2,587.00	0.00	2,587.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	128,156.00	128,156.00	0.00	128,156.00
60-801-91	Nursing Expense>CNA>Holiday Pay	36,243.00	36,243.00	0.00	36,243.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(41,318.00)	(41,318.00)	0.00	(41,318.00)
Subtotal [12D]	Aides and Attendants	<u>1,307,080.00</u>	<u>1,307,080.00</u>	<u>0.00</u>	<u>1,307,080.00</u>
Subgroup : [12E] Physical Therapists					
65-829-80	PT Expense>Staff>Wages	188,858.00	188,858.00	0.00	188,858.00
65-829-81	PT Expense>Staff>Overtime	3,749.00	3,749.00	0.00	3,749.00
65-829-82	PT Expense>Staff>Shift Premium Pay	24,981.00	24,981.00	0.00	24,981.00
65-829-88	PT Expense>Staff>Other Pay	1,246.00	1,246.00	0.00	1,246.00
65-829-90	PT Expense>Staff>Sick/Vacation Pay	14,582.00	14,582.00	0.00	14,582.00
65-829-91	PT Expense>Staff>Holiday Pay	3,868.00	3,868.00	0.00	3,868.00
65-829-92	PT Expense>Staff>PTO Accrual	1,668.00	1,668.00	0.00	1,668.00
Subtotal [12E]	Physical Therapists	<u>238,952.00</u>	<u>238,952.00</u>	<u>0.00</u>	<u>238,952.00</u>
Subgroup : [12F] Speech Therapists					
67-829-80	ST Expense>Staff>Wages	65,689.00	65,689.00	0.00	65,689.00

67-829-81	ST Expense>Staff>Overtime	691.00	691.00	0.00	691.00
67-829-82	ST Expense>Staff>Shift Premium Pay	12,205.00	12,205.00	0.00	12,205.00
67-829-84	ST Expense>Staff>Retro Pay/Adjustment Pay	36.00	36.00	0.00	36.00
67-829-90	ST Expense>Staff>Sick/Vacation Pay	6,725.00	6,725.00	0.00	6,725.00
67-829-91	ST Expense>Staff>Holiday Pay	3,158.00	3,158.00	0.00	3,158.00
67-829-92	ST Expense>Staff>PTO Accrual	20.00	20.00	0.00	20.00
Subtotal [12F]	Speech Therapists	<u>88,524.00</u>	<u>88,524.00</u>	<u>0.00</u>	<u>88,524.00</u>
Subgroup : [12G]	Occupational Therapists				
66-829-80	OT Expense>Staff>Wages	138,951.00	138,951.00	0.00	138,951.00
66-829-81	OT Expense>Staff>Overtime	97.00	97.00	0.00	97.00
66-829-82	OT Expense>Staff>Shift Premium Pay	14,625.00	14,625.00	0.00	14,625.00
66-829-88	OT Expense>Staff>Other Pay	315.00	315.00	0.00	315.00
66-829-90	OT Expense>Staff>Sick/Vacation Pay	14,165.00	14,165.00	0.00	14,165.00
66-829-91	OT Expense>Staff>Holiday Pay	4,895.00	4,895.00	0.00	4,895.00
66-829-92	OT Expense>Staff>PTO Accrual	1,478.00	1,478.00	0.00	1,478.00
Subtotal [12G]	Occupational Therapists	<u>174,526.00</u>	<u>174,526.00</u>	<u>0.00</u>	<u>174,526.00</u>
Subgroup : [12H]	Recreation Workers				
71-811-80	Activity Expense>Director>Wages	45,754.00	45,754.00	0.00	45,754.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	2,131.00	2,131.00	0.00	2,131.00
71-811-91	Activity Expense>Director>Holiday Pay	1,429.00	1,429.00	0.00	1,429.00
71-811-92	Activity Expense>Director>PTO Accrual	(1,893.00)	(1,893.00)	0.00	(1,893.00)
71-831-80	Activity Expense>Aide>Wages	27,389.00	27,389.00	0.00	27,389.00
71-831-81	Activity Expense>Aide>Overtime	5,576.00	5,576.00	0.00	5,576.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	11,029.00	11,029.00	0.00	11,029.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	38.00	38.00	0.00	38.00
71-831-88	Activity Expense>Aide>Other Pay	161.00	161.00	0.00	161.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	3,546.00	3,546.00	0.00	3,546.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,164.00	1,164.00	0.00	1,164.00
71-831-92	Activity Expense>Aide>PTO Accrual	(934.00)	(934.00)	0.00	(934.00)
Subtotal [12H]	Recreation Workers	<u>95,390.00</u>	<u>95,390.00</u>	<u>0.00</u>	<u>95,390.00</u>
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	78,872.00	78,872.00	0.00	78,872.00
69-811-83	Social Services Expense>Director>Shift Bonus Pay	458.00	458.00	0.00	458.00
69-811-84	Social Services Expense>Director>Retro Pay/Adjustment Pay	195.00	195.00	0.00	195.00
69-811-88	Social Services Expense>Director>Other Pay	592.00	592.00	0.00	592.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	2,183.00	2,183.00	0.00	2,183.00
69-811-91	Social Services Expense>Director>Holiday Pay	2,141.00	2,141.00	0.00	2,141.00
69-811-92	Social Services Expense>Director>PTO Accrual	(451.00)	(451.00)	0.00	(451.00)
Subtotal [12M]	Social Workers/Case Management	<u>83,990.00</u>	<u>83,990.00</u>	<u>0.00</u>	<u>83,990.00</u>
Subgroup : [12O]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	17,783.00	17,783.00	0.00	17,783.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	714.00	714.00	0.00	714.00
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	4,573.00	4,573.00	0.00	4,573.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	3,193.00	3,193.00	0.00	3,193.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	667.00	667.00	0.00	667.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	996.00	996.00	0.00	996.00
80-839-80	Admin Expense>Admissions>Wages	4,721.00	4,721.00	71,975.00	76,696.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	1,572.00	1,572.00	0.00	1,572.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(3,223.00)	(3,223.00)	0.00	(3,223.00)
Subtotal [12O]	Other	<u>30,996.00</u>	<u>30,996.00</u>	<u>71,975.00</u>	<u>102,971.00</u>
Total [10-A]	Salaries and Wages	<u>4,141,227.00</u>	<u>4,141,227.00</u>	<u>267,654.00</u>	<u>4,408,881.00</u>
Group : [13-B]	Professional Fees				
Subgroup : [2]	Dentist				
61-751-00	Nursing Admin Expense>Physicians	15,035.00	15,035.00	0.00	15,035.00
Subtotal [2]	Dentist	<u>15,035.00</u>	<u>15,035.00</u>	<u>0.00</u>	<u>15,035.00</u>
Subgroup : [3]	Pharmacist				
62-263-00	Pharmacy Expense>Consulting Fees	21,103.00	21,103.00	0.00	21,103.00
Subtotal [3]	Pharmacist	<u>21,103.00</u>	<u>21,103.00</u>	<u>0.00</u>	<u>21,103.00</u>
Subgroup : [5A]	PT - Resident Care				
68-700-00	Therapy Expense>Contracted Service	105,000.00	105,000.00	(53,140.00)	51,860.00
Subtotal [5A]	PT - Resident Care	<u>105,000.00</u>	<u>105,000.00</u>	<u>(53,140.00)</u>	<u>51,860.00</u>
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	36,000.00	36,000.00	0.00	36,000.00
Subtotal [8A]	Medical Director	<u>36,000.00</u>	<u>36,000.00</u>	<u>0.00</u>	<u>36,000.00</u>
Subgroup : [9A]	ST - Resident Care				
67-700-00	ST Expense>Contracted Service	360.00	360.00	0.00	360.00
Marcum 108	Contracted ST	0.00	0.00	8,949.00	8,949.00
Subtotal [9A]	ST - Resident Care	<u>360.00</u>	<u>360.00</u>	<u>8,949.00</u>	<u>9,309.00</u>
Subgroup : [10A]	OT - Resident Care				
Marcum 109	Contracted OT	0.00	0.00	44,191.00	44,191.00
Subtotal [10A]	OT - Resident Care	<u>0.00</u>	<u>0.00</u>	<u>44,191.00</u>	<u>44,191.00</u>
Subgroup : [11A1]	RN's - Direct Care				
60-700-18	Nursing Expense>Contracted Service>RN	530,450.00	530,450.00	0.00	530,450.00
Subtotal [11A1]	RN's - Direct Care	<u>530,450.00</u>	<u>530,450.00</u>	<u>0.00</u>	<u>530,450.00</u>
Subgroup : [11A2]	RN's - Administrative				
60-700-38	Nursing Expense>Contracted Service>Nursing Admin	30,425.00	30,425.00	4,107.00	34,532.00
Subtotal [11A2]	RN's - Administrative	<u>30,425.00</u>	<u>30,425.00</u>	<u>4,107.00</u>	<u>34,532.00</u>
Subgroup : [11B1]	LPN's - Direct Care				

60-700-19	Nursing Expense>Contracted Service>LPN	666,945.00	666,945.00	0.00	666,945.00
Subtotal [11B1]	LPN's - Direct Care	666,945.00	666,945.00	0.00	666,945.00
Subgroup : [11C] Aides					
60-700-20	Nursing Expense>Contracted Service>CNA	414,522.00	414,522.00	0.00	414,522.00
Subtotal [11C]	Aides	414,522.00	414,522.00	0.00	414,522.00
Subgroup : [12] Other					
60-212-00	Nursing Expense>Clinical Consultants	7,693.00	7,693.00	34,351.00	42,044.00
Subtotal [12]	Other	7,693.00	7,693.00	34,351.00	42,044.00
Total [13-B]	Professional Fees	1,827,533.00	1,827,533.00	38,458.00	1,865,991.00
Group : [15] Expenditures Other than Salaries					
Subgroup : [1A1] Workmen's Compensation					
60-881-00	Nursing Expense>Workers Comp	12,486.00	12,486.00	0.00	12,486.00
61-881-00	Nursing Admin Expense>Workers Comp	1,784.00	1,784.00	0.00	1,784.00
68-881-00	Therapy Expense>Workers Comp	2,851.00	2,851.00	0.00	2,851.00
69-881-00	Social Services Expense>Workers Comp	382.00	382.00	0.00	382.00
70-881-00	Dietary Expense>Workers Comp	2,310.00	2,310.00	0.00	2,310.00
71-881-00	Activity Expense>Workers Comp	554.00	554.00	0.00	554.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,311.00	1,311.00	0.00	1,311.00
75-881-00	Maintenance Expense>Workers Comp	569.00	569.00	0.00	569.00
80-881-00	Admin Expense>Workers Comp	1,540.00	1,540.00	0.00	1,540.00
85-881-00	Employee Benefits Expense>Workers Comp	70,443.00	70,443.00	0.00	70,443.00
Subtotal [1A1]	Workmen's Compensation	94,230.00	94,230.00	0.00	94,230.00
Subgroup : [1A3] Unemployment Insurance					
85-156-82	Employee Benefits Expense>PR Taxes>SUI	31,124.00	31,124.00	0.00	31,124.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	6,194.00	6,194.00	0.00	6,194.00
Subtotal [1A3]	Unemployment Insurance	37,318.00	37,318.00	0.00	37,318.00
Subgroup : [1A4] Social Security (FICA)					
60-880-00	Nursing Expense>Payroll Taxes	48,066.00	48,066.00	0.00	48,066.00
61-880-00	Nursing Admin Expense>Payroll Taxes	6,989.00	6,888.00	0.00	6,989.00
68-880-00	Therapy Expense>Payroll Taxes	11,098.00	11,098.00	0.00	11,098.00
69-880-00	Social Services Expense>Payroll Taxes	1,488.00	1,488.00	0.00	1,488.00
70-880-00	Dietary Expense>Payroll Taxes	8,986.00	8,986.00	0.00	8,986.00
71-880-00	Activity Expense>Payroll Taxes	2,154.00	2,154.00	0.00	2,154.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	5,088.00	5,088.00	0.00	5,088.00
75-880-00	Maintenance Expense>Payroll Taxes	2,216.00	2,216.00	0.00	2,216.00
80-880-00	Admin Expense>Payroll Taxes	5,956.00	5,956.00	0.00	5,956.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	258,071.00	258,071.00	0.00	258,071.00
Subtotal [1A4]	Social Security (FICA)	350,112.00	350,112.00	0.00	350,112.00
Subgroup : [1A5] Health Insurance					
60-882-00	Nursing Expense>Health Insurance	111,153.00	111,153.00	0.00	111,153.00
61-882-00	Nursing Admin Expense>Health Insurance	15,960.00	15,960.00	0.00	15,960.00
68-882-00	Therapy Expense>Health Insurance	25,606.00	25,606.00	0.00	25,606.00
69-882-00	Social Services Expense>Health Insurance	3,425.00	3,425.00	0.00	3,425.00
70-882-00	Dietary Expense>Health Insurance	20,762.00	20,762.00	0.00	20,762.00
71-882-00	Activity Expense>Health Insurance	4,978.00	4,978.00	0.00	4,978.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	11,801.00	11,801.00	0.00	11,801.00
75-882-00	Maintenance Expense>Health Insurance	5,111.00	5,111.00	0.00	5,111.00
80-882-00	Admin Expense>Health Insurance	13,896.00	13,896.00	0.00	13,896.00
85-882-00	Employee Benefits Expense>Health Insurance	588,025.00	588,025.00	0.00	588,025.00
85-884-00	Employee Benefits>Dental/Vision Insurance	6,653.00	6,653.00	0.00	6,653.00
Subtotal [1A5]	Health Insurance	807,370.00	807,370.00	0.00	807,370.00
Subgroup : [1A6] Life Insurance					
85-885-00	Employee Benefits>Life Insurance	2,208.00	2,208.00	0.00	2,208.00
Subtotal [1A6]	Life Insurance	2,208.00	2,208.00	0.00	2,208.00
Subgroup : [1A7] Pensions					
85-255-79	Employee Benefits Expense>Pension>Union	216,309.00	216,309.00	81,511.00	297,820.00
Subtotal [1A7]	Pensions	216,309.00	216,309.00	81,511.00	297,820.00
Subgroup : [1A8] Uniform Allowance					
85-253-00	Employee Benefits Expense>Uniforms	14,815.00	14,815.00	1,493.00	16,308.00
Subtotal [1A8]	Uniform Allowance	14,815.00	14,815.00	1,493.00	16,308.00
Subgroup : [1A9] Other					
60-883-00	Nursing Expense>Other Benefits	52,018.00	52,018.00	(52,018.00)	0.00
61-883-00	Nursing Admin Expense>Other Benefits	7,749.00	7,749.00	(7,749.00)	0.00
68-883-00	Therapy Expense>Other Benefits	12,071.00	12,071.00	(12,071.00)	0.00
69-883-00	Social Services Expense>Other Benefits	1,630.00	1,630.00	(1,630.00)	0.00
70-883-00	Dietary Expense>Other Benefits	9,736.00	9,736.00	(9,736.00)	0.00
71-883-00	Activity Expense>Other Benefits	2,333.00	2,333.00	(2,333.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	5,471.00	5,471.00	(5,471.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	2,414.00	2,414.00	(2,414.00)	0.00
80-883-00	Admin Expense>Other Benefits	6,770.00	6,770.00	(6,477.00)	293.00
85-100-00	Employee Benefits Expense>Miscellaneous	4,080.00	4,080.00	0.00	4,080.00
85-178-00	Employee Benefits Expense>Food	6,751.00	6,751.00	2,008.00	8,759.00
85-245-00	Employee Benefits Expense>Background Checks	1,170.00	1,170.00	532.00	1,702.00
85-258-00	Employee Benefits Expense>Union Legal	1.00	1.00	0.00	1.00
Subtotal [1A9]	Other	112,194.00	112,194.00	(97,359.00)	14,835.00
Subgroup : [1C] Bad Debts					
80-251-00	Admin Expense>Bad Debt	107,284.00	107,284.00	0.00	107,284.00
Subtotal [1C]	Bad Debts	107,284.00	107,284.00	0.00	107,284.00
Subgroup : [1D] Accounting and Auditing					

80-239-00	Admin Expense>Accounting Fees	1,224.00	1,224.00	0.00	1,224.00
Subtotal [1D]	Accounting and Auditing	1,224.00	1,224.00	0.00	1,224.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	19,858.00	19,858.00	36,025.00	55,883.00
Subtotal [1E]	Legal	19,858.00	19,858.00	36,025.00	55,883.00
Subgroup : [1G]	Office Supplies				
60-201-00	Nursing Expense>Forms & Printing	151.00	151.00	0.00	151.00
80-183-00	Admin Expense>Supplies	11,066.00	11,066.00	0.00	11,066.00
80-183-09	Admin Expense>Supplies>Toner	9,845.00	9,845.00	0.00	9,845.00
80-183-78	Admin Expense>Supplies>Paper	6,039.00	6,039.00	0.00	6,039.00
80-184-00	Admin Expense>Minor Equip & Supplies	6,717.00	6,717.00	0.00	6,717.00
Subtotal [1G]	Office Supplies	33,618.00	33,618.00	0.00	33,618.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	20,669.00	20,669.00	0.00	20,669.00
Subtotal [1H1]	Telephone and Telegraph	20,669.00	20,669.00	0.00	20,669.00
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	160.00	160.00	0.00	160.00
Subtotal [1J]	Corporation Business Taxes	160.00	160.00	0.00	160.00
Subgroup : [1K3]	Resident Day User Fee				
80-111-16	Admin Expense>Medicaid>Bed Tax	565,166.00	565,166.00	0.00	565,166.00
Subtotal [1K3]	Resident Day User Fee	565,166.00	565,166.00	0.00	565,166.00
Total [15]	Expenditures Other than Salaries	2,382,535.00	2,382,535.00	21,670.00	2,404,205.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3]	Gifts to Staff and Residents				
Marcum 110	Employee Gifts	0.00	0.00	3,642.00	3,642.00
Subtotal [3]	Gifts to Staff and Residents	0.00	0.00	3,642.00	3,642.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	8,302.00	8,302.00	0.00	8,302.00
Subtotal [4]	Employee Travel	8,302.00	8,302.00	0.00	8,302.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	492.00	492.00	0.00	492.00
85-200-79	Employee Benefits Expense>Training Fund>Union	23,543.00	23,543.00	0.00	23,543.00
Marcum 104	Education Expense	0.00	0.00	10,713.00	10,713.00
Subtotal [5]	Education Expense	24,035.00	24,035.00	10,713.00	34,748.00
Subgroup : [M1]	Advertising Help Wanted				
Marcum 111	Help Wanted	0.00	0.00	2,376.00	2,376.00
Subtotal [M1]	Advertising Help Wanted	0.00	0.00	2,376.00	2,376.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	9,386.00	9,386.00	(2,376.00)	7,010.00
Subtotal [M3]	Advertising Other	9,386.00	9,386.00	(2,376.00)	7,010.00
Subgroup : [M7]	Postage				
80-208-00	Admin Expense>Postage	2,750.00	2,750.00	0.00	2,750.00
Subtotal [M7]	Postage	2,750.00	2,750.00	0.00	2,750.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	5,624.00	5,624.00	0.00	5,624.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	5,624.00	5,624.00	0.00	5,624.00
Subgroup : [M10]	Contributions				
80-246-00	Admin Expense>Donations/Charity	50.00	50.00	0.00	50.00
Subtotal [M10]	Contributions	50.00	50.00	0.00	50.00
Subgroup : [M11]	Services Provided by Contract				
60-230-00	Nursing Expense>Data Processing	7,988.00	7,988.00	29,738.00	37,726.00
80-210-00	Admin Expense>Internet	16,726.00	16,726.00	0.00	16,726.00
80-230-00	Admin Expense>Data Processing	28,750.00	28,750.00	0.00	28,750.00
80-240-00	Admin Expense>Professional Fees	17,222.00	17,222.00	13,333.00	30,555.00
80-241-00	Admin Expense>IT Fees	25,375.00	25,375.00	0.00	25,375.00
80-279-00	Admin Expense>Consulting Fee	536,421.00	536,421.00	0.00	536,421.00
80-700-00	Admin Expense>Contracted Service	23,056.00	23,056.00	195,167.00	218,223.00
80-700-55	Admin Expense>Contracted Service>Office	11,788.00	11,788.00	0.00	11,788.00
Subtotal [M11]	Services Provided by Contract	667,326.00	667,326.00	238,238.00	905,564.00
Subgroup : [M13]	Other				
80-153-00	Admin Expense>Financing Costs	4,622.00	4,622.00	0.00	4,622.00
80-234-00	Admin Expense>Licenses	3,676.00	3,676.00	0.00	3,676.00
80-237-00	Admin Expense>Meals & Ent	174.00	174.00	0.00	174.00
80-242-00	Admin Expense>Fines & Penalties	13,504.00	13,504.00	0.00	13,504.00
80-244-00	Admin Expense>Bank Fees	18,116.00	18,116.00	2,363.00	20,479.00
80-245-00	Admin Expense>Background Checks	549.00	549.00	0.00	549.00
80-252-00	Admin Expense>Startup Costs	227,405.00	227,405.00	(185,454.00)	41,951.00
Subtotal [M13]	Other	288,046.00	288,046.00	(183,091.00)	84,955.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	985,519.00	985,519.00	68,502.00	1,055,021.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-178-00	Dietary Expense>Food	723.00	723.00	0.00	723.00
Subtotal [2A1]	Raw Food	723.00	723.00	0.00	723.00

Subgroup : [2A2]	Non-Food Supplies				
70-177-00	Dietary Expense>Supplements	9,254.00	9,254.00	0.00	9,254.00
70-183-00	Dietary Expense>Supplies	2,608.00	2,608.00	0.00	2,608.00
70-184-00	Dietary Expense>Minor Equip & Supplies	729.00	729.00	0.00	729.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	15,875.00	15,875.00	0.00	15,875.00
70-207-00	Dietary Expense>Repairs & Maint	1,830.00	1,830.00	0.00	1,830.00
70-208-00	Dietary Expense>Equip-Rental	3,167.00	3,167.00	0.00	3,167.00
Subtotal [2A2]	Non-Food Supplies	33,463.00	33,463.00	0.00	33,463.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	326,394.00	326,394.00	0.00	326,394.00
Subtotal [2B]	Purchased Services	326,394.00	326,394.00	0.00	326,394.00
Total [18]	Dietary Basis for Allocation of Costs	360,580.00	360,580.00	0.00	360,580.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	151,796.00	151,796.00	0.00	151,796.00
Subtotal [3B]	Purchased Services	151,796.00	151,796.00	0.00	151,796.00
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	11.00	11.00	0.00	11.00
Subtotal [3C]	Other	11.00	11.00	0.00	11.00
Total [19]	Laundry-Basis for Allocation of Costs	151,807.00	151,807.00	0.00	151,807.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
72-700-00	Housekeeping Expense>Contracted Service	104,222.00	104,222.00	0.00	104,222.00
Subtotal [4B]	Purchased Services	104,222.00	104,222.00	0.00	104,222.00
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	3,682.00	3,682.00	0.00	3,682.00
Subtotal [4C]	Other	3,682.00	3,682.00	0.00	3,682.00
Subgroup : [5A2]	Purchased from				
62-102-00	Pharmacy Expense>Medicare A	59,901.00	59,901.00	0.00	59,901.00
62-105-00	Pharmacy Expense>HMO	29,787.00	29,787.00	0.00	29,787.00
62-108-00	Pharmacy Expense>Veterans	2,342.00	2,342.00	0.00	2,342.00
62-111-00	Pharmacy Expense>Medical	8,989.00	8,989.00	0.00	8,989.00
62-145-00	Pharmacy Expense>RX	3,695.00	3,695.00	0.00	3,695.00
62-145-32	Pharmacy Expense>Vaccines	2,342.00	2,342.00	0.00	2,342.00
Subtotal [5A2]	Purchased from	107,056.00	107,056.00	0.00	107,056.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	7,459.00	7,459.00	0.00	7,459.00
Subtotal [5B]	Medicine Cabinet Drugs	7,459.00	7,459.00	0.00	7,459.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
60-183-00	Nursing Expense>Supplies	61,541.00	61,541.00	0.00	61,541.00
60-183-74	Nursing Expense>Supplies>Covid19	2,825.00	2,825.00	0.00	2,825.00
60-183-76	Nursing Expense>Supplies>TwinMed	8,028.00	8,028.00	0.00	8,028.00
60-185-00	Nursing Expense>Incontinence Supplies	36,258.00	36,258.00	0.00	36,258.00
Subtotal [5C]	Medical and Therapeutic Supplies	108,652.00	108,652.00	0.00	108,652.00
Subgroup : [5D]	Ambulance/Limousine				
56-000-00	Medical Transportation Expense	1,162.00	1,162.00	0.00	1,162.00
Subtotal [5D]	Ambulance/Limousine	1,162.00	1,162.00	0.00	1,162.00
Subgroup : [5E2]	Oxygen - Other				
57-000-00	Oxygen Expense	9,717.00	9,717.00	0.00	9,717.00
Subtotal [5E2]	Oxygen - Other	9,717.00	9,717.00	0.00	9,717.00
Subgroup : [5F]	X-Rays and related radiological				
59-000-00	Radiology Expense	2,415.00	2,415.00	0.00	2,415.00
Subtotal [5F]	X-Rays and related radiological	2,415.00	2,415.00	0.00	2,415.00
Subgroup : [5H]	Laboratory				
58-000-00	Lab Expense	11,142.00	11,142.00	0.00	11,142.00
Subtotal [5H]	Laboratory	11,142.00	11,142.00	0.00	11,142.00
Subgroup : [5I]	Recreation				
71-000-00	Activity Expense	324.00	324.00	0.00	324.00
71-178-00	Activity Expense>Food	290.00	290.00	0.00	290.00
71-179-00	Activity Expense>Barber & Beauty	20.00	20.00	0.00	20.00
71-183-00	Activity Expense>Supplies	3,207.00	3,207.00	0.00	3,207.00
71-202-00	Activity Expense>Resident Missing Items	255.00	255.00	0.00	255.00
71-700-00	Activity Expense>Contracted Service	50.00	50.00	0.00	50.00
Subtotal [5I]	Recreation	4,146.00	4,146.00	0.00	4,146.00
Subgroup : [5L]	Cable Television				
80-232-00	Admin Expense>Cable TV	37,158.00	37,158.00	0.00	37,158.00
Subtotal [5L]	Cable Television	37,158.00	37,158.00	0.00	37,158.00
Subgroup : [5M]	Other				
55-000-00	Nursing Rental Expense	32,066.00	32,066.00	0.00	32,066.00
60-184-00	Nursing Expense>Minor Equip & Supplies	2,214.00	2,214.00	0.00	2,214.00
60-205-00	Nursing Expense>Sanitation & Incineration	839.00	839.00	0.00	839.00
60-207-00	Nursing Expense>Repairs & Maint	3,380.00	3,380.00	0.00	3,380.00
Subtotal [5M]	Other	38,499.00	38,499.00	0.00	38,499.00
Subgroup : [5O]	Speech Therapy Expense				

67-000-00	ST Expense	360.00	360.00	0.00	360.00
Subtotal [50]	Speech Therapy Expense	360.00	360.00	0.00	360.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	435,670.00	435,670.00	0.00	435,670.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
75-207-00	Maintenance Expense>Repairs & Maint	25,658.00	25,658.00	0.00	25,658.00
Subtotal [6A]	Repairs and Maintenance	25,658.00	25,658.00	0.00	25,658.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	30,893.00	30,893.00	0.00	30,893.00
Subtotal [6B]	Heat	30,893.00	30,893.00	0.00	30,893.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	74,010.00	74,010.00	0.00	74,010.00
Subtotal [6C]	Light & Power	74,010.00	74,010.00	0.00	74,010.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	91,052.00	91,052.00	0.00	91,052.00
Subtotal [6D]	Water	91,052.00	91,052.00	0.00	91,052.00
Subgroup : [6E]	Equipment Lease				
80-208-00	Admin Expense>Equip-Rental	9,028.00	9,028.00	0.00	9,028.00
Subtotal [6E]	Equipment Lease	9,028.00	9,028.00	0.00	9,028.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	12,694.00	12,694.00	0.00	12,694.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	1,878.00	1,878.00	0.00	1,878.00
75-205-00	Maintenance Expense>Sanitation & Incineration	42,807.00	42,807.00	0.00	42,807.00
75-217-00	Maintenance Expense>Extermination	2,489.00	2,489.00	0.00	2,489.00
75-218-00	Maintenance Expense>Snow Removal	7,445.00	7,445.00	0.00	7,445.00
75-219-00	Maintenance Expense>Landscaping	12,110.00	12,110.00	0.00	12,110.00
75-700-00	Maintenance Expense>Contracted Service	3,903.00	3,903.00	106,658.00	110,561.00
Subtotal [6F]	Other	83,326.00	83,326.00	106,658.00	189,984.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	10,611.00	10,611.00	0.00	10,611.00
Subtotal [7D]	Movable Equipment	10,611.00	10,611.00	0.00	10,611.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	933,121.00	933,121.00	0.00	933,121.00
Subtotal [9]	Rental Payments	933,121.00	933,121.00	0.00	933,121.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	102,210.00	102,210.00	0.00	102,210.00
Subtotal [10B]	Real estate taxes paid by lessor	102,210.00	102,210.00	0.00	102,210.00
Subgroup : [10C]	Personal property taxes				
91-125-00	Property Expense>Personal Property Taxes	6,737.00	6,737.00	0.00	6,737.00
Subtotal [10C]	Personal property taxes	6,737.00	6,737.00	0.00	6,737.00
Total [22]	Maintenance and Property	1,366,646.00	1,366,646.00	106,658.00	1,473,304.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	77,845.00	77,845.00	0.00	77,845.00
Subtotal [12D]	Other Interest Expense	77,845.00	77,845.00	0.00	77,845.00
Subgroup : [14A]	Insurance on Property				
91-165-00	Property Expense>Insurance - Property	29,641.00	29,641.00	0.00	29,641.00
Subtotal [14A]	Insurance on Property	29,641.00	29,641.00	0.00	29,641.00
Subgroup : [14B]	Insurance of Automobiles				
80-167-00	Admin Expense>Insurance - Auto	6,765.00	6,765.00	0.00	6,765.00
Subtotal [14B]	Insurance of Automobiles	6,765.00	6,765.00	0.00	6,765.00
Subgroup : [14C3]	Other				
80-152-00	Admin Expense>Insurance - General Liability & Other	123,830.00	123,830.00	0.00	123,830.00
Subtotal [14C3]	Other	123,830.00	123,830.00	0.00	123,830.00
Total [27]	Interest and Insurance	238,081.00	238,081.00	0.00	238,081.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(8,089,085.00)	(8,089,085.00)	0.00	(8,089,085.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	168,719.00	168,719.00	0.00	168,719.00
Subtotal [1A]	Medicaid Residents (CT only)	(7,920,366.00)	(7,920,366.00)	0.00	(7,920,366.00)
Subgroup : [3A]	Medicare Residents (All inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(1,291,377.00)	(1,291,377.00)	0.00	(1,291,377.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	13,221.00	13,221.00	0.00	13,221.00
Subtotal [3A]	Medicare Residents (All inclusive)	(1,278,156.00)	(1,278,156.00)	0.00	(1,278,156.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	16,322.00	16,322.00	0.00	16,322.00
Subtotal [3B]	Medicare room and board contractual allowance	16,322.00	16,322.00	0.00	16,322.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(269,785.00)	(269,785.00)	0.00	(269,785.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(178,113.00)	(178,113.00)	0.00	(178,113.00)
40-105-00	Room & Board Revenue>HMO	(63,657.00)	(63,657.00)	0.00	(63,657.00)

40-106-00	Room & Board Revenue>Medicare HMO	(408,212.00)	(408,212.00)	0.00	(408,212.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(19,902.00)	(19,902.00)	0.00	(19,902.00)
40-109-00	Room & Board Revenue>Hospice	(379,145.00)	(379,145.00)	0.00	(379,145.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	15,493.00	15,493.00	0.00	15,493.00
Subtotal [4A]	Private-pay residents and other	<u>(1,303,321.00)</u>	<u>(1,303,321.00)</u>	<u>0.00</u>	<u>(1,303,321.00)</u>
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	572.00	572.00	0.00	572.00
Subtotal [4B]	Private-pay room and board contractual allowance	<u>572.00</u>	<u>572.00</u>	<u>0.00</u>	<u>572.00</u>
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(42,422.00)	(42,422.00)	0.00	(42,422.00)
Subtotal [5A]	Prescription Drugs - Medicare	<u>(42,422.00)</u>	<u>(42,422.00)</u>	<u>0.00</u>	<u>(42,422.00)</u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	42,422.00	42,422.00	0.00	42,422.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	<u>42,422.00</u>	<u>42,422.00</u>	<u>0.00</u>	<u>42,422.00</u>
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(65,714.00)	(65,714.00)	0.00	(65,714.00)
42-103-00	PT Revenue>Part B	(51,916.00)	(51,916.00)	0.00	(51,916.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(117,630.00)</u>	<u>(117,630.00)</u>	<u>0.00</u>	<u>(117,630.00)</u>
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	65,714.00	65,714.00	0.00	65,714.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	<u>65,714.00</u>	<u>65,714.00</u>	<u>0.00</u>	<u>65,714.00</u>
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-105-00	PT Revenue>HMO	(5,559.00)	(5,559.00)	0.00	(5,559.00)
42-106-00	PT Revenue>Medicare HMO	(84,557.00)	(84,557.00)	0.00	(84,557.00)
42-111-00	PT Revenue>Medicaid	(87,883.00)	(87,883.00)	0.00	(87,883.00)
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(177,999.00)</u>	<u>(177,999.00)</u>	<u>0.00</u>	<u>(177,999.00)</u>
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	5,559.00	5,559.00	0.00	5,559.00
42-106-01	PT Revenue>Medicare HMO>C/A	54,337.00	54,337.00	0.00	54,337.00
42-111-01	PT Revenue>Medicaid>C/A	87,883.00	87,883.00	0.00	87,883.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	<u>147,779.00</u>	<u>147,779.00</u>	<u>0.00</u>	<u>147,779.00</u>
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(27,713.00)	(27,713.00)	0.00	(27,713.00)
44-103-00	ST Revenue>Part B	(29,308.00)	(29,308.00)	0.00	(29,308.00)
Subtotal [8A]	Speech Therapy - Medicare	<u>(57,021.00)</u>	<u>(57,021.00)</u>	<u>0.00</u>	<u>(57,021.00)</u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	27,713.00	27,713.00	0.00	27,713.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	<u>27,713.00</u>	<u>27,713.00</u>	<u>0.00</u>	<u>27,713.00</u>
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>HMO	(1,185.00)	(1,185.00)	0.00	(1,185.00)
44-106-00	ST Revenue>Medicare HMO	(43,032.00)	(43,032.00)	0.00	(43,032.00)
44-109-00	ST Revenue>Hospice	(182.00)	(182.00)	0.00	(182.00)
44-111-00	ST Revenue>Medicaid	(50,244.00)	(50,244.00)	0.00	(50,244.00)
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(94,643.00)</u>	<u>(94,643.00)</u>	<u>0.00</u>	<u>(94,643.00)</u>
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	1,185.00	1,185.00	0.00	1,185.00
44-106-01	ST Revenue>Medicare HMO>C/A	18,324.00	18,324.00	0.00	18,324.00
44-111-01	ST Revenue>Medicaid>C/A	50,244.00	50,244.00	0.00	50,244.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	<u>69,753.00</u>	<u>69,753.00</u>	<u>0.00</u>	<u>69,753.00</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(50,670.00)	(50,670.00)	0.00	(50,670.00)
43-103-00	OT Revenue>Part B	(37,804.00)	(37,804.00)	0.00	(37,804.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(88,474.00)</u>	<u>(88,474.00)</u>	<u>0.00</u>	<u>(88,474.00)</u>
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	50,670.00	50,670.00	0.00	50,670.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	<u>50,670.00</u>	<u>50,670.00</u>	<u>0.00</u>	<u>50,670.00</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-105-00	OT Revenue>HMO	(3,466.00)	(3,466.00)	0.00	(3,466.00)
43-106-00	OT Revenue>Medicare HMO	(73,021.00)	(73,021.00)	0.00	(73,021.00)
43-106-01	OT Revenue>Medicare HMO>C/A	42,895.00	42,895.00	0.00	42,895.00
43-109-00	OT Revenue>Hospice	(534.00)	(534.00)	0.00	(534.00)
43-111-00	OT Revenue>Medicaid	(86,953.00)	(86,953.00)	0.00	(86,953.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>(121,079.00)</u>	<u>(121,079.00)</u>	<u>0.00</u>	<u>(121,079.00)</u>
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	3,466.00	3,466.00	0.00	3,466.00
43-111-01	OT Revenue>Medicaid>C/A	86,953.00	86,953.00	0.00	86,953.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	<u>90,419.00</u>	<u>90,419.00</u>	<u>0.00</u>	<u>90,419.00</u>
Subgroup : [10A]	Other - Medicare				
46-102-00	Lab Rev>Medicare A	(184.00)	(184.00)	0.00	(184.00)
46-102-01	Lab Rev>Medicare A>C/A	184.00	184.00	0.00	184.00
47-103-14	Other Ancillary Rev>Part B>Sequester	1,746.00	1,746.00	0.00	1,746.00
48-103-00	Vaccine Rev>Part B	(2,726.00)	(2,726.00)	0.00	(2,726.00)
52-102-00	Revenue Adjustments>Medicare A	(25.00)	(25.00)	0.00	(25.00)
52-103-00	Revenue Adjustments>Part B	(1,646.00)	(1,646.00)	0.00	(1,646.00)
Subtotal [10A]	Other - Medicare	<u>(2,651.00)</u>	<u>(2,651.00)</u>	<u>0.00</u>	<u>(2,651.00)</u>
Subgroup : [10B]	Other - Non-medicare				

47-105-14	Other Ancillary Rev>HMO>Sequester	27.00	27.00	0.00	27.00
47-106-00	Other Ancillary Rev>Medicare HMO	(36,225.00)	(36,225.00)	0.00	(36,225.00)
48-106-00	Vaccine Revenue>Medicare HMO	(70.00)	(70.00)	0.00	(70.00)
51-105-13	Other Rev>HMO>Incentive Payments	(22,430.00)	(22,430.00)	0.00	(22,430.00)
52-105-00	Revenue Adjustments>HMO	939.00	939.00	0.00	939.00
52-106-00	Revenue Adjustments>Medicare HMO	(70.00)	(70.00)	0.00	(70.00)
52-109-00	Revenue Adjustments>Hospice	2.00	2.00	0.00	2.00
52-111-00	Revenue Adjustments>Medicaid	1.00	1.00	0.00	1.00
Subtotal [10B]	Other - Non-medicare	(57,826.00)	(57,826.00)	0.00	(57,826.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(48.00)	(48.00)	0.00	(48.00)
Subtotal [15]	Interest Income	(48.00)	(48.00)	0.00	(48.00)
Subgroup : [18]	Other Revenue				
51-100-00	Other Rev>Miscellaneous	14.00	14.00	0.00	14.00
51-500-00	Other Revenue>Prior Period Income	(9,705.00)	(9,705.00)	0.00	(9,705.00)
51-818-00	Other Rev>Medical Records	(91.00)	(91.00)	0.00	(91.00)
Subtotal [18]	Other Revenue	(9,782.00)	(9,782.00)	0.00	(9,782.00)
Total [30]	Statement of Revenue	(10,760,054.00)	(10,760,054.00)	0.00	(10,760,054.00)
Group : [31]	Balance Sheet Accounts				
Subgroup : None					
10-010-76	Cash>Operating>Western	(47,644.00)	(47,644.00)	0.00	(47,644.00)
10-010-99	Cash>Operating> CT Funding	(55.00)	(55.00)	0.00	(55.00)
10-011-76	Cash>Petty Cash>Western	582.00	582.00	0.00	582.00
10-020-01	Cash>Payroll>Cleared entered later	(3,395.00)	(3,395.00)	0.00	(3,395.00)
10-020-76	Cash>Payroll>Western	2,115.00	2,115.00	0.00	2,115.00
10-061-76	Cash>Care Cost>Western	500.00	500.00	0.00	500.00
11-102-00	Accounts Receivable>Medicare A	64,439.00	64,439.00	0.00	64,439.00
11-103-00	Accounts Receivable>Part B	19,513.00	19,513.00	0.00	19,513.00
11-104-00	Accounts Receivable>Private	326,611.00	326,611.00	0.00	326,611.00
11-105-00	Accounts Receivable>HMO	71,393.00	71,393.00	0.00	71,393.00
11-106-00	Accounts Receivable>Medicare HMO	135,960.00	135,960.00	0.00	135,960.00
11-109-00	Accounts Receivable>Hospice	86,617.00	86,617.00	0.00	86,617.00
11-111-00	Accounts Receivable>Medicaid	1,116,245.00	1,116,245.00	0.00	1,116,245.00
11-112-00	Accounts Receivable>Income	(48,084.00)	(48,084.00)	0.00	(48,084.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(132,202.00)	(132,202.00)	0.00	(132,202.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	19,896.00	19,896.00	0.00	19,896.00
12-000-00	Prepaid Expenses	5,932.00	5,932.00	0.00	5,932.00
12-125-00	Prepaid Expenses>Personal Property Taxes	1,066.00	1,066.00	0.00	1,066.00
12-153-00	Prepaid Expenses>Financing Costs	11,309.00	11,309.00	0.00	11,309.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	127,726.00	127,726.00	0.00	127,726.00
12-167-00	Prepaid Expenses>Insurance - Auto	4,941.00	4,941.00	0.00	4,941.00
12-881-00	Prepaid Expenses>Workers Comp	68,938.00	68,938.00	0.00	68,938.00
14-131-00	Fixed Assets>Leasehold Improvements	3,056.00	3,056.00	19,655.00	22,711.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	82,481.00	82,481.00	(82,481.00)	0.00
14-135-00	Fixed Assets>Computer Software	867.00	867.00	0.00	867.00
15-131-00	Accum Depn>Leasehold Improvements	(17.00)	(17.00)	0.00	(17.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(12,665.00)	(12,665.00)	0.00	(12,665.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)	0.00	(217.00)
17-283-91	Other Assets>Escrow>Property Tax	3,771.00	3,771.00	0.00	3,771.00
17-283-94	Other Assets>Escrow>Insurance	118,490.00	118,490.00	0.00	118,490.00
20-000-00	Accounts Payable	(631,936.00)	(631,936.00)	0.00	(631,936.00)
21-149-00	Other Current Payables>Misc. PR Deduction	1,065.00	1,065.00	0.00	1,065.00
21-152-05	Other Current Payables>Employee>Other	(544.00)	(544.00)	0.00	(544.00)
21-354-00	Other Current Payables>DTF RFMS	1,300.00	1,300.00	0.00	1,300.00
21-884-00	Other Current Payable>Disability & Other Insurance	(328.00)	(328.00)	0.00	(328.00)
21-885-00	Other Current Payable>Life Insurance	2,422.00	2,422.00	0.00	2,422.00
23-000-00	Accrued Wages & Related	(170,174.00)	(170,174.00)	0.00	(170,174.00)
23-156-00	Accrued Wages & Related>PR Taxes	(12,896.00)	(12,896.00)	0.00	(12,896.00)
23-157-00	Accrued Wages & Related>Benefit Time	(32,394.00)	(32,394.00)	0.00	(32,394.00)
24-000-00	Accrued Expenses	(92,924.00)	(92,924.00)	0.00	(92,924.00)
24-111-16	Accrued Expenses>Medicaid>Bed Tax	(147,268.00)	(147,268.00)	0.00	(147,268.00)
24-125-00	Accrued Expenses>Personal Property Taxes	(8,492.00)	(8,492.00)	0.00	(8,492.00)
24-161-00	Accrued Expenses>RE Taxes	(1,257.00)	(1,257.00)	0.00	(1,257.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(105,349.00)	(105,349.00)	0.00	(105,349.00)
24-279-00	Accrued Expenses>Management Fee	104,668.00	104,668.00	(503,942.00)	(399,274.00)
24-881-00	Accrued Expenses>Workers Comp	(64,614.00)	(64,614.00)	0.00	(64,614.00)
24-882-00	Accrued Expenses>Health Insurance	126,791.00	126,791.00	0.00	126,791.00
26-175-00	Long Term Debt>Capital Lease	(55,378.00)	(55,378.00)	0.00	(55,378.00)
27-000-60	Due To/From>Golden Hill	183,255.00	183,255.00	0.00	183,255.00
27-000-68	Due To/From> Management	(15,071.00)	(15,071.00)	0.00	(15,071.00)
27-000-70	Due To/From>Petty Cash Box	5,357.00	5,357.00	0.00	5,357.00
27-000-73	Due To/From>Long Ridge	73,569.00	73,569.00	0.00	73,569.00
27-000-74	Due To/From>Newington	(1,206.00)	(1,206.00)	0.00	(1,206.00)
27-000-75	Due To/From>West River	(10,574.00)	(10,574.00)	0.00	(10,574.00)
27-000-76	Due To/From>Western	(1,200.00)	(1,200.00)	0.00	(1,200.00)
27-000-77	Due To/From>Cheshire	(14,763.00)	(14,763.00)	0.00	(14,763.00)
27-000-95	Due To/From>Holdings Oppo	(5,243.00)	(5,243.00)	0.00	(5,243.00)
27-000-98	Due To/From>CT Holdco	(2,863,906.00)	(2,863,906.00)	0.00	(2,863,906.00)
27-102-14	Due To/From>Medicare A>Sequester	4,267.00	4,267.00	0.00	4,267.00
27-105-00	Due To/From>HMO	(15,640.00)	(15,640.00)	0.00	(15,640.00)
27-109-00	Due To/From>Hospice	(450.00)	(450.00)	0.00	(450.00)
27-127-00	Due To/From>Old Owner CT	83,597.00	83,597.00	0.00	83,597.00
27-172-00	Due To/From>Vendor	9,056.00	9,056.00	0.00	9,056.00
27-500-00	Due To/From>Old Owner Reconciled AR	83,016.00	83,016.00	0.00	83,016.00
30-000-00	Retained Earnings	418,021.00	418,021.00	0.00	418,021.00
31-401-85	Partners' Equity>Malis Herzka>Capital Contributions	(1,245.00)	(1,245.00)	0.00	(1,245.00)
31-402-85	Partners' Equity>Kalmn Schreiber>Capital Contributions	(1,245.00)	(1,245.00)	0.00	(1,245.00)
Marcum 101	Fixed Assets>Motor Vehicles	0.00	0.00	62,826.00	62,826.00

Subtotal : None		<u>(1,129,544.00)</u>	<u>(1,129,544.00)</u>	<u>(503,942.00)</u>	<u>(1,633,486.00)</u>
Total [31]	Balance Sheet Accounts	<u>(1,129,544.00)</u>	<u>(1,129,544.00)</u>	<u>(503,942.00)</u>	<u>(1,633,486.00)</u>
	NET (INCOME) LOSS	<u>1,129,544.00</u>	<u>1,129,544.00</u>	<u>503,942.00</u>	<u>1,633,486.00</u>
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Western Rehab Center (Danbury)**
 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 reclass motor vehicles out of moveable equipment				
Marcum 101	Fixed Assets>Motor Vehicles	A.01	62,826.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			62,826.00
Total			62,826.00	62,826.00
Reclassifying Journal Entries JE # 2				
to reclass fixed asset additions to the correct classification				
14-131-00	Fixed Assets>Leasehold Improvements	D.01 Tab V	19,655.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			19,655.00
Total			19,655.00	19,655.00
Reclassifying Journal Entries JE # 3				
to perform reclass provided by client				
60-212-00	Nursing Expense>Clinical Consultants	N.01a	4,913.00	
60-230-00	Nursing Expense>Data Processing		29,738.00	
60-700-38	Nursing Expense>Contracted Service>Nursing Admin		4,107.00	
60-809-80	Nursing Expense>RN>Wages		8,326.00	
61-811-80	Nursing Admin Expense>Director>Wages		31,727.00	
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages		30,718.00	
80-244-00	Admin Expense>Bank Fees		2,363.00	
80-700-00	Admin Expense>Contracted Service		195,167.00	
80-812-80	Admin Expense>Assistant Director>Wages		37,412.00	
80-839-80	Admin Expense>Admissions>Wages		71,975.00	
80-840-80	Admin Expense>Business Office>Wages		87,496.00	
24-279-00	Accrued Expenses>Management Fee			503,942.00
Total			503,942.00	503,942.00
Reclassifying Journal Entries JE # 4				
to reclass therapy to the correct line of the cost report				
Marcum 108	Contracted ST	E.03	8,949.00	
Marcum 109	Contracted OT		44,191.00	
68-700-00	Therapy Expense>Contracted Service			53,140.00
Total			53,140.00	53,140.00
Reclassifying Journal Entries JE # 5				
to reclass other benefits to the correct line of the cost report				
85-178-00	Employee Benefits Expense>Food	E.02	2,008.00	
85-245-00	Employee Benefits Expense>Background Checks		532.00	
85-253-00	Employee Benefits Expense>Unifoms		1,493.00	
85-255-79	Employee Benefits Expense>Pension>Union		81,511.00	
Marcum 104	Education Expense		10,713.00	
Marcum 110	Employee Gifts		3,642.00	
60-883-00	Nursing Expense>Other Benefits			52,018.00
61-883-00	Nursing Admin Expense>Other Benefits			7,749.00
68-883-00	Therapy Expense>Other Benefits			12,071.00
69-883-00	Social Services Expense>Other Benefits			1,630.00
70-883-00	Dietary Expense>Other Benefits			9,736.00
71-883-00	Activity Expense>Other Benefits			2,333.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			5,471.00
75-883-00	Maintenance Expense>Other Benefits			2,414.00
80-883-00	Admin Expense>Other Benefits			6,477.00
Total			99,899.00	99,899.00
Reclassifying Journal Entries JE # 6				
to reclass start up costs to the correct line of the cost report				
60-212-00	Nursing Expense>Clinical Consultants	E.01	29,438.00	
75-700-00	Maintenance Expense>Contracted Service		105,658.00	
80-238-00	Admin Expense>Legal Fees		36,025.00	
80-240-00	Admin Expense>Professional Fees		13,333.00	
80-252-00	Admin Expense>Startup Costs			185,454.00
Total			185,454.00	185,454.00
Reclassifying Journal Entries JE # 7				
to reclass Help Wanted to the correct line of the cost report				
Marcum 111	Help Wanted	D.01 Tab L	2,376.00	
80-250-00	Admin Expense>Marketing & Advertising			2,376.00
Total			2,376.00	2,376.00
Total Reclassifying Journal Entries			927,292.00	927,292.00
Total All Journal Entries			927,292.00	927,292.00