

State of Connecticut



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

Name of Facility (as licensed) Senior Philanthropy of Stamford d/b/a Civita Care at Long Ridge	
Address (No. & Street, City, State, Zip Code) 710 Long Ridge Rd, Stamford, CT 06902	
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 2408	(Specify)	Other	Medicare Provider 07-5394
------------------	---------------------	-----------	-------	------------------------------

Medicaid Provider Numbers:	CCNH / RHNS 000021197	(Specify)	Other
----------------------------	--------------------------	-----------	-------

General Information

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford d/b/a Civita Care at Long Ridge	2408	9/30/2023	1	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 Stamford d/b/a Civita Care at Long Ridge [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) Cris Antipuesto			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 Stamford d/b/a Civita Care at Long Ridge		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 710 Long Ridge Rd, Stamford, CT 06902				
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 203-329-4026		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Stamford d/b/a Civita Care at Long Ridge		Address (No. & Street, City, State, Zip) 710 Long Ridge Rd, Stamford, CT 06902		
License Numbers:	CCNH / RHNS 2408	(Specify) Other	Medicare Provider No. 07-5394	
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 Cris Antipuesto		Nursing Home Administrator's License No.:	2165	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Related Parties*

Name of Facility Senior Philanthropy of Stamford d/b/a Civita Care at Lo	License No. 2408	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	752,453	752,453
Intercompany Liabilities	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Due To/From	Pg 34/ Line 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/Line 1a5	908,614	908,614
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

General Information and Questionnaire

Basis for Allocation of Costs

Name of Facility Senior Philanthropy of Stamford d/b/a Civita Car	License No. 2408	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

General Information and Questionnaire
Other Lines of Business

Name of Facility Senior Philanthropy of Stamford d/b/a	License No. 2408	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		42,951		
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. 2408	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:

State of Connecticut
Annual Report of Long-Term Care Facility
 CSP-8 Rev. 3/2023

Schedule of Resident Statistics

Name of Facility Senior Philanthropy of Stamford d/b/a Civita Care at Long Ridge	License No. 2408		Report for Year Ended 9/30/2023				Page 8		of 37	
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30					
	Total All Levels	Total CCNH / RHNS Level	Total	CCNH / RHNS (Specify)	Other	Total	CCNH / RHNS (Specify)	Other		
1. Certified Bed Capacity										
A. On last day of PREVIOUS report period	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	98	98								
B. As of midnight of THIS report period	105	105				105	105			
3. Total Number of Days Care Provided During Period										
A. Medicare	4,178	4,178				3,446	3,446			
B. Medicaid (Conn.)	27,052	27,052				19,779	19,779			
C. Medicaid (other states)										
D. Private Pay	2,752	2,752				2,095	2,095			
E. State SSI for RCH										
F. Other (Specify)	1,974	1,974				1,447	1,447			
G. Total Care Days During Period (3A thru F)	35,956	35,956				26,767	26,767			
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days	476	476				353	353			
B. Other Bed Reserve Days	44	44				14	14			
5. Total Resident Days (3G + 4A + 4B)	36,476	36,476				27,134	27,134			
						9,342	9,342			

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Stamford d/b/a Civita Care at			License No. 2408			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(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	8	84		13									
Per Diem Rate													
a. One bed rm.	Various	#####		680.00									
b. Two bed rms.	Various	#####		605.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other				
A. Medicare - Part B					1,887	1,887							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					1,441	1,441							
2. Restorative Treatments													
C. Other					9,400	9,400							
D. Total Physical Therapy Treatments					12,728	12,728							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					509	509							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					91	91							
2. Restorative Treatments													
C. Other					1,168	1,168							
D. Total Speech Therapy Treatments					1,768	1,768							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					1,930	1,930							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					1,312	1,312							
2. Restorative Treatments													
C. Other					8,162	8,162							
D. Total Occupational Therapy Treatments					11,404	11,404							

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Senior Philanthropy of Stamford d/b/a Civita Care at Long Ri	2408	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)	188,649		2,032						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	278,452		7,414						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	105,728		2,094						
c. Dietary Workers	632,392		24,224						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	407,299		18,295						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	82,849		2,097						
b. Other Maintenance Workers	100,894		5,035						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	9,821		512						
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	203,838		4,516						
b. RN									
1. Direct Care	890,927		10,838						
2. Administrative**	208,115		5,253						
c. LPN									
1. Direct Care	1,263,386		29,797						
2. Administrative**	205,840		5,730						
d. Aides and Attendants	1,955,681		77,630						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	94,573		3,440						
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	141,481		3,824						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	147,594		3,910						
<i>A-13. Total Salary Expenditures</i>	6,917,519		206,641						

* 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	License No.	Report for Year Ended	Page	of				
					9/30/2023	11	37	
Name	2408							
Senior Philanthropy of Stamford d/b/a Civita Care at Long Ridge	Salary Paid		Full Description of Services Rendered	Line Where Claimed on Page 10	Total Hours Worked	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify) Other						
Section I - Operators/Owners								
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).								

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

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

Name of Facility (as licensed) Senior Philanthropy of Stamford d/b/a Civita Care at Long Ridge	License No. 2408	Report for Year Ended 9/30/2023		Line Where Claimed on Page 10	Name and Address of All Other Employment**	Page	of
		Total Hours Worked	Compensation Received				
Name	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Total Hours Worked	Total Hours Worked	Compensation Received	
Section III - Administrators***							
Marion Najamy	Non Discriminatory	Administrator(10/1/22 to 6/16/23)	1,637	A2			
Cris Antipuestro	Non Discriminatory	Administrator(6/6/23 to 9/30/23)	395	A2			
Section IV - Assistant Administrators							

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of				
Senior Philanthropy of Stamford d/b/a Civita Care at	2408	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	15,691		165						
3. Pharmacist	25,509		Monthly Fee						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	216,984		2,864						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	42,000		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	64,072		829						
b. Other									
10. Occupational Therapist									
a. Resident Care	200,017	(200,017)	2,563						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	293,312		2,779						
2. Administrative***	33,345		Monthly Fee						
b. LPN									
1. Direct Care	317,820		3,881						
2. Administrative***									
c. Aides	210,622		5,417						
d. Other									
12. Other (Specify)									
See Attached Schedule	50,927	(27,840)							
B-13 Total Fees Paid in Lieu of Salaries	1,470,299	(227,857)	18,594						

* 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 Stamford d/b/a Civita Care at Lor		2408	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, 100 Crossing Blvd Suite 300 Framingham MA 01702-5555	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Michael S. Fusco, MD, 90 Morgan Street, Suite 304, Stamford CT 06905	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Patricia Jones	Nursing Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Reliant Therapy	PT, ST, OT	<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		
PICC Performance, 171 Park Ave Ste 103, West Springfield MA 01089	Intravenous Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, 339 Main St, Torrington, CT 06790	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SpecialtyRX, 2 Bergen Turnpike, Ridgefield Park NJ 07660	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Grandison Management, 1413 38th Street, Brooklyn NY 11218	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SP Staffing, 15 River Road Suite 15B Wilton CT 06897	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Clipboard Health POB 103125 Pasadena CA 91189-3125	LPN, 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		
Eshyft, 5140 U.S. Highway 9 South, Howell, NJ 07731	LPNs	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing Care, LLC, 3303 Main Street, Stratford, CT 06614	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services, POB 825968, Philadelphia, PA 19182-5968	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Amidon Nurse Staffing, POB 436, Malverne NY 11565	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAS Staffing POB 4473 Houston TX 77210-4473	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hinkson Clinical Consulting	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

* 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 Stamford d/b/a Civita Care	2408	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	\$ 94,042	94,042						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 36,401	36,401						
4. Social Security (F.I.C.A.)	\$ 522,385	522,385						
5. Health Insurance	\$ 908,614	908,614						
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 3,337	3,337						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 433,783	433,783						
8. Uniform Allowance	\$ 23,321	23,321						
9. Other (Specify) See Attached Schedule	\$ 2,102	8,932	(6,830)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	150,491	(150,491)					
d. Accounting and Auditing	\$ 1,224	1,224						
e. Legal (Services should be fully described on Page 15b)	\$ 20,900	21,476	(576)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 29,473	29,473						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 28,983	28,983						
2. Cellular Phones	\$ 1,951	1,951						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 160	160						
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 627,971	627,971						
Subtotal	\$ 2,734,647	2,892,544	(157,897)					

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

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Miscellaneous	\$ 3,912	\$ (3,912)				
Food	\$ 837	\$ (544)				
Background Checks	\$ 1,808					
Employee Other Insurance	\$ 2,374	\$ (2,374)				
Welfare	\$ 1					
Total	\$ 8,932	\$ (6,830)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Stamford d/	License No. 2408	Report for Year Ended 9/30/2023	Page 15b	of 37
--	---------------------	------------------------------------	-------------	----------

The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes No If "No," explain.

Independent Accounting Firm

Name of Accounting Firm 1 Nehaus & Associates 2 3 4	Address (No. & Street, City, State, Zip Code) 311 Blvd of the Americas, Suite 303 Lakewood NJ 08701
---	--

Services Provided by This Firm (*describe fully*)

1 2022 Partnership Tax Return	\$ 1,224
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 1,224

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15 Line 1d

Legal Services Information

Name of Legal Firm or Independent Attorney 1 Goldman, Gruder and Woods 2 Benesch, Friedlander Coplan 3 Murtha Cullina LLP 4 Mcguirewoods LLP 5	Telephone Number 203-899-8900 216-363-4500 203-772-7700 212-548-2100
---	--

Address (*No. & Street, City, State, Zip Code*)
 1 200Connecticut Ave, Norwalk CT 06854
 2 127 Public Square #4900, Cleveland OH 44114
 3 265 Church St, New Haven, CT 06510
 4 1251 6th Ave 20th floor, New York, NY 10020
 5

Services Provided by This Firm (*describe fully*)

1 Property Search & review admissions file (Disallowed)	\$ 341
2 Acquisition/General Legal Matters(\$235 Disallowed on Page 15)	\$ 20,017
3 General Legal Matters	\$ 232
4 General Legal Matters	\$ 886
5	\$
	Charge for Services Provided
	\$ 21,476

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.
 Yes No Page 15 Line 1e

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

Name of Facility	License No.	Report for Year Ended				Page	of
Senior Philanthropy of Stamford d/b/a Civita Care at L	2408	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:	2,734,647	2,892,544	(157,897)				
i. Travel and Entertainment							
1. Resident Travel and Entertainment	\$						
2. Holiday Parties for Staff	\$						
3. Gifts to Staff and Residents	\$ 3,652	3,652					
4. Employee Travel	\$ 1,735	1,735					
5. Education Expenses Related to Seminars and Conventions	\$ 48,937	48,937					
6. Automobile Expense (<i>not purchase or depreciation</i>)	\$						
7. Other (<i>Specify</i>) See Attached Schedule	\$						
m. Other Administrative and General Expenses							
1. Advertising Help Wanted (<i>all such expenses</i>)	\$ 98	98					
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$						
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	6,135	(6,135)				
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	\$ 2,630	2,630					
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 4,029	4,029					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$						
9. Subscriptions	\$ 164	164					
10. Contributions*** See Attached Schedule	\$						
11. Services Provided by Contract (<i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i>)	\$ 1,135,002	1,135,002					
12. Administrative Management Services**	\$						
13. Other (<i>Specify</i>) See Attached Schedule	\$ 5,066	69,331	(64,265)				
C-14 Total Administrative & General Expenditures	\$ 3,935,960	4,164,257	(228,297)				

* 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 and Marketing	\$ 6,135	\$ (6,135)				
Total Other Advertising	\$ 6,135	\$ (6,135)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
CT Association of Healthcare	\$ 4,029					
Total Dues	\$ 4,029	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Banks Charges	\$ 21,240	\$ (17,830)				
Admin Expense>Financing Costs	\$ 4,402	\$ (4,402)				
Admin Expense>Licenses	\$ 1,585					
Admin Expense>Meals & Ent	\$ 34	\$ (34)				
Admin Expense>Late Fees	\$ 75	\$ (75)				
Admin Expense>Background Checks	\$ 549					
Admin Expense>Startup Costs	\$ 41,446	\$ (41,446)				
Other Rev>Medical Records		\$ (478)				
Total Other Administrative and General	\$ 69,331	\$ (64,265)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Senior Philanthropy of Stamford d/b/a Civ	2408	9/30/2023	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 Stamford d/b/a Civita Care at Lor		2408	9/30/2023			18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 324,484	324,484					
2. Non-Food Supplies	\$ 105,785	105,785					
3. Other (Specify) _____	\$ _____						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 963	963					
c. Other (Specify) _____	\$ _____						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 431,232	431,232					
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 Stamford d/b/a Civita Care at Lon		2408	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	164,801	164,801				
c. Other (Specify)		\$						
3D: Total Laundry Expenditures (3a + b + c)		\$	164,801	164,801				
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 Stamford d/b/a Civita Ca		2408	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								
1. Supplies - Cleaning (Mops, pails, brooms, etc.)	Amt. \$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Sq. Ft. Serviced by Personnel							
	Amt. \$	32,383	32,383					
c. Other (Specify) Other Housekeeping Supplies		21,800	21,800					
4D. Total Housekeeping Expenditures (4a + b + c)		54,183	54,183					
5. Resident Care (Supplies)**								
a. Prescription Drugs***								
1. Own Pharmacy								
2. Purchased from Partners Pharmacy of CT			197,072	(197,072)				
b. Medicine Cabinet Drugs		10,132	10,132					
c. Medical and Therapeutic Supplies		131,386	131,386					
d. Ambulance/Limousine***			458	(458)				
e. Oxygen								
1. For Emergency Use								
2. Other***			12,920	(12,920)				
f. X-rays and Related Radiological Procedures***			8,290	(8,290)				
g. Dental (Not dentists who should be included under salaries or fees)								
h. Laboratory***			10,751	(10,751)				
i. Recreation		1,528	1,528					
j. Direct Management Services*								
k. Indirect Management Services*								
l. Cable TV		7,200	20,346	(13,146)				
m. Other (Specify)**** See Attached Schedule		44,110	44,110					
n. Physical Therapy Expense								
o. Speech Therapy Expense								
5P. Total Resident Care Expenditures (5a - 5o)		194,356	436,993	(242,637)				

* 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.

**Long Ridge
Disallowance Schedule for Cable TV
9/30/2022**

Total Cable TV Expense	<u>Amount</u> 20,346 TB Linked
------------------------	-----------------------------------

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

Disallowed Cable TV	<u><u>\$ 13,146</u></u>
----------------------------	-------------------------

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

Name of Facility Senior Philanthropy of Stamford d/b/a Civita Care at Long Ridge		License No. 2408	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 and Housekeeping Services LLC	North, Suit Q, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping Services	31,541		20 4b
Rinaldi Linen Service	47 Commons Court, Waterbury CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	Laundry Services	164,801		19 3b
Grandison Management	1413 38th Street Brooklyn NY 11218	<input type="radio"/>	<input checked="" type="radio"/>	Office Staff Services	10,711		16 m11
Greenlight	585 Prospect Street Lakewood NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Utility Auditing	16,456		16 m11
Facilities Compliance Services LLC	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	Maintenance Services	62,171		22 6f
MatrixCare	575 8th Ave, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	Data Processing	29,639		16 m11
Oasis Healthcare Group	Suite 3B Lakewood, NJ 08701	<input checked="" type="radio"/>	<input type="radio"/>	Consulting Fee	752,453		16 m11
Coastal Mechanical Services	40 Hathaway Dr #2, Stratford, CT 06615	<input type="radio"/>	<input checked="" type="radio"/>	Maintenance Services	16,612		22 6f
Sky Tech Consulting	37 Cushman St, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	IT Services	27,077		16 m11
LTC Ally	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Business Management Consulting	188,160		16 m11
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* 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 Stamford d/b/a Civita Cal		2408	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 21,716	21,716						
b. Heat	\$ 10,090	10,090						
c. Light & Power	\$ 90,682	90,682						
d. Water	\$ 63,683	63,683						
e. Equipment Lease (Provide detail on page 22b)	\$ 11,449	11,449						
f. Other (itemize)	\$ 201,165	201,165						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 398,785	398,785						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 34,139	34,139						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 11,681	11,681						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 45,820	45,820						
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	\$ 119,828	119,828						
c. Personal property taxes	\$ 4,861	4,861						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,103,630	1,103,630						

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Maintenance Expense>Supplies	\$ 12,562					
Maintenance Expense>Sanitation & Incineration	\$ 38,661					
Maintenance Expense>Extermination	\$ 2,310					
Maintenance Expense>Landscaping	\$ 44,426					
Maintenance Expense>Contracted Service	\$ 103,206					
Total Other Repairs and Maintenance	\$ 201,165	\$ -	\$ -	\$ -	\$ -	\$ -

**General Information and Questionnaire
 Leases (Excluding Real Property)**

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

Name of Facility	License No.	Report for Year Ended		Page	of
		9/30/2023	22b		
Name and Address of Lessor	Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
Senior Philanthropy of Stamford d/b/a Civita Care at Long R	2408				
Cisco Systems Capital Corp, POB 825736, Philadelphia PA 19182-5736	Meraki Wireless access & software	01/22/20	On-going	355	355
Canon Financial Services, 14904 Collections Center Drive, Chicago IL 60693-0149	Copier	11/08/19	On-going	11,094	11,094
				Total ***	11,449

Is a Mileage Log Book Maintained for All Leased Vehicles ? Yes No

* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.
 ** Attach copies of newly acquired leases.
 *** Amount should agree to Page 22, Line 6e.

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
 **Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Var	Various(See Attached)	\$ 28,441	Var	\$ 2,502
Total additions for Building Improvements		\$ 28,441		\$ 2,502 *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3
 **Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3
 **Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Senior Philanthropy of Stamford d/b/a Civita Care at Long Ri		Date of Acquisition		License No. 2408	Report for Year Ended 9/30/2023			Page 24	of 37
		Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
Item				Length of Amortization	Cost to Be Amortized	Amortization for This Year			
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.

Long Ridge Rehab (Stamford)
FIXED ASSET / DEPRECIATION SCHEDULE

C/L 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					504,720	31,637	161,388	31,637	193,025	311,695
Building Imp.	Various	Various	S/L	Var						
					<u>504,720</u>	<u>31,637</u>	<u>161,388</u>	<u>31,637</u>	<u>193,025</u>	<u>311,695</u>
TOTAL PY BUILDING IMPROVEMENTS										
2022 BUILDING IMPROVEMENTS										
Additions										
Building Imp.	Phone System	11/30/2022	S/L	10	1,574	-	-	157	157	1,417
Building Imp.	Phone System	11/30/2022	S/L	10	1,575	-	-	158	158	1,417
Building Imp.	Phone System	12/1/2022	S/L	10	3,494	-	-	349	349	3,145
Building Imp.	Phone System	1/1/2023	S/L	10	1,374	-	-	157	157	1,417
Building Imp.	Sign	2/1/2023	S/L	10	5,172	-	-	517	517	4,655
Building Imp.	Elevator Upgrade	3/2/2023	S/L	20	6,837	-	-	342	342	6,495
Building Imp.	Sign	7/1/2023	S/L	10	6,206	-	-	621	621	5,585
Building Imp.	Tone Clock	8/24/2023	S/L	10	2,009	-	-	201	201	1,808
					<u>28,441</u>	<u>-</u>	<u>-</u>	<u>2,502</u>	<u>2,502</u>	<u>25,939</u>
					<u>533,161</u>	<u>31,637</u>	<u>161,388</u>	<u>34,139</u>	<u>195,527</u>	<u>337,634</u>
TOTAL BUILDING IMPROVEMENTS 2022										
MOVABLE EQUIPMENT										
Prior Period Movable Equipment					1,429,217	63,500	1,429,217	-	1,429,217	-
FF&E	Various	Various	S/L	Var						
					<u>1,429,217</u>	<u>63,500</u>	<u>1,429,217</u>	<u>-</u>	<u>1,429,217</u>	<u>-</u>
TOTAL PY MOVABLE EQUIPMENT										
2022 MOVABLE EQUIPMENT										
Additions										
Computer Software	Matrixcare	7/12/2022	S/L	3	867	63	63	289	352	515
Disposals										
					<u>867</u>	<u>63</u>	<u>63</u>	<u>289</u>	<u>352</u>	<u>515</u>
TOTAL MOVABLE EQUIPMENT 2022										
2023 MOVABLE EQUIPMENT										
Additions										
None										
					<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
					<u>1,430,084</u>	<u>63,563</u>	<u>1,429,280</u>	<u>289</u>	<u>1,429,569</u>	<u>515</u>
TOTAL MOVABLE EQUIPMENT 2023										
TOTAL MOVABLE EQUIPMENT										
MOTOR VEHICLES										
2022 MOTOR VEHICLES										
Additions										
Motor Vehicle	Transport Van	7/12/2022	S/L	5	56,960	2,497	2,497	11,392	13,889	43,071
Disposals										
					<u>56,960</u>	<u>2,497</u>	<u>2,497</u>	<u>11,392</u>	<u>13,889</u>	<u>43,071</u>
TOTAL MOTOR VEHICLE 2022										
					<u>56,960</u>	<u>2,497</u>	<u>2,497</u>	<u>11,392</u>	<u>13,889</u>	<u>43,071</u>
TOTAL MOTOR VEHICLES										
					<u>2,020,205</u>	<u>97,697</u>	<u>1,593,165</u>	<u>45,820</u>	<u>1,638,985</u>	<u>281,219</u>
TOTAL ASSETS										
					<u>2,020,205</u>	<u>97,697</u>	<u>1,593,165</u>	<u>45,820</u>	<u>1,638,985</u>	<u>281,219</u>
TOTAL ASSETS PER CR SCHEDULE					<u>86,268</u>	<u>10,578</u>	<u>12,656</u>	<u>10,578</u>	<u>12,656</u>	<u>73,612</u>
TOTAL ASSETS PER TRIAL BALANCE					<u>1,933,937</u>	<u>87,119</u>	<u>1,580,509</u>	<u>35,242</u>	<u>1,626,329</u>	<u>307,607</u>
VARIANCE								(b)		(a)

F/S vs C/R NBV - Page 31, Line B9
F/S vs C/R Depreciation - Page 36, Line F1

(307,607) (a)
(35,242) (b)

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

Name of Facility Senior Philanthropy of Stamford d/b/a	License No. 2408	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 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.			If "Yes," complete Part B. If "No," complete Part C.		
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	
710 Long Ridge Rd, LLC, 710 Long Ridge Rd, Stamford, CT 06902	Building	04/01/15	10 yrs	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 Stamford d/b/a		2408	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 Stamford d/		2408		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)				\$	34,247	34,247				
b. Insurance on Automobiles				\$	4,232	4,232				
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) General Liability & Other				\$	128,960	128,960				
14d. Total Insurance Expenditures (14a + b + c)				\$	167,439	167,439				
15. Total All Expenditures (A-13 thru C-14)				\$	14,688,192	15,386,983	(698,791)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Senior Philanthropy of Stamford d/b/a Civ 2408		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	Other	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 9,561,644	9,561,644			
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)	\$ 2,819,423	2,819,423			
b. Medicare Room and Board Contractual Allowance **	\$ (49,795)	(49,795)			
4. a. Private-Pay Residents and Other	\$ 2,472,872	2,472,872			
b. Private-Pay Room and Board Contractual Allowance **	\$ (12,053)	(12,053)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 115,359	115,359			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (115,359)	(115,359)			
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	\$ 240,561	240,561			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (181,290)	(181,290)			
c. Physical Therapy - Non-Medicare	\$ 141,676	141,676			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (126,500)	(126,500)			
4. a. Speech Therapy - Medicare	\$ 118,653	118,653			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (73,549)	(73,549)			
c. Speech Therapy - Non-Medicare	\$ 42,916	42,916			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (33,476)	(33,476)			
5. a. Occupational Therapy - Medicare	\$ 218,307	218,307			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (155,855)	(155,855)			
c. Occupational Therapy - Non-Medicare	\$ 61,545	61,545			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (44,069)	(44,069)			
6. a. Other (Specify) - Medicare	\$ (629)	(629)			
b. Other (Specify) - Non-Medicare	\$ (1,451)	(1,451)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,998,930	14,998,930			
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)	\$ 70	70			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 2,008	2,008			
V. Total Other Revenue (1 thru 8)	\$ 2,078	2,078			
VI. Total All Revenue (III + V)	\$ 15,001,008	15,001,008			

* 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	\$ (2,502)		
30 II 6a	Vaccine Rev>Part B	\$ 2,344		
30 II 6a	Revenue Adjustments>Medicare A	\$ (111)		
30 II 6a	Revenue Adjustments>Part B	\$ (360)		
Total Other Resident Revenue - Medicare		\$ (629)	\$ -	\$ -

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	\$ (368)		
30 II 6b	Other Ancillary Rev>Medicare HMO	\$ (943)		
30 II 6b	Revenue Adjustments>HMO	\$ 236		
30 II 6b	Revenue Adjustments>Medicare HMO	\$ (376)		
Total Other Resident Revenue		\$ (1,451)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Interest Income	N/A	\$ 70		
Total Interest Income			\$ 70	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Other Rev>Miscellaneous	\$ (13)		
30 IV 8	Other Rev>Food(Disallowed on Page 15a)	\$ 544		
30 IV 8	Other Revenue>Prior Period Income(No Related Expense)	\$ 999		
30 IV 8	Other Rev>Medical Records(Disallowed on Page 16a)	\$ 478		
Total Other Revenue		\$ 2,008	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford d/b/a C	2408	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(64,197)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,617,216
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	271,363
a. _____				
b. _____				
c. _____				
d. See Schedule		271,363		
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)			\$	1,824,382
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>533,161</u>		\$	337,634
	Accum. Depreciation <u>195,527</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>1,430,084</u>		\$	515
	Accum. Depreciation <u>1,429,569</u>	Net		
7. Motor Vehicles	*Historical Cost <u>56,960</u>		\$	43,071
	Accum. Depreciation <u>13,889</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(307,608)
F/S vs C/R NBV		(307,607)		
See Schedule		(1)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	73,612

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 7,161
31	A5	Prepaid Expenses>Personal Property Taxes	\$ 10,477
31	A5	Prepaid Expenses>Financing Costs	\$ 12,029
31	A5	Prepaid Expenses>RE Taxes	\$ 31,066
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 141,692
31	A5	Prepaid Expenses>Workers Comp	\$ 68,938
Total Prepaid Expenses			\$ 271,363

Schedule of Other Current Assets (Itemize) Page 31 Line A8

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

Schedule of Other Fixed Assets (Itemize) Page 31 Line B9

Page Ref	Line Ref	Description	
31	B9	Rounding	\$ (1)
Total Other Fixed Assets (Itemize)			\$ (1)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

Schedule of Other Current Liabilities (Itemize) Page 33 Line A12

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

Schedule of Other Long-Term Liabilities (Itemize) Page 34 Line B4

Page Ref	Line Ref	Description	
Total Other Current Liabilities (Itemize)			\$ -

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford d/b/a C		2408	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	1,897,994
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>)					
				\$	123,196
Other Assets>Escrow>Property Tax		2,958			
Other Assets>Escrow>Insurance		120,238			
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
\$ 123,196					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$ 2,021,190					

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford d/b/a Civita C		2408	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	687,499
2. Notes Payable (<i>itemize</i>)				\$	1,064
Other Current Payables>Misc. PR Deduction				2,213	
Other Current Payable>Disability & Other Insuran				(1,149)	
See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	261,700
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	19,669
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	1,710,780
Accrued Wages & Related>Benefit T		75,983	Accrued Expenses>Mana	963,342	
Accrued Expenses		67,403	Accrued Expenses>Work	64,614	
Accrued Expense>Medicaid>Bed Ta		167,654	Accrued Expenses>Healt	262,109	
Accrued Expenses>Insurance - Genel		109,675	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	2,680,712

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Senior Philanthropy of Stamford d/b/a Civita		License No. 2408	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,680,712	
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>)				\$ (269,571)	
Name and Address of Lender	Amount	Loan Date			
Due To/From Various	(269,571)	Various			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 57,791	
Long Term Debt>Capital Lease		57,791			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ (211,780)	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,468,932	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford d/b/a C	2408	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			\$	(99,499)
6. Gain or Loss for Period	10/1/2022	thru 9/30/2023	\$	(350,733)
7. Total Net Worth			\$	(447,742)
C. Total Reserves and Net Worth			\$	(447,742)
D. Total Liabilities, Reserves, and Net Worth			\$	2,021,190

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Stamford d/b/a Ci	2408	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(156,756)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,001,008
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,351,741
D. Net Income or Deficit			\$	(350,733)
E. Balance			\$	(507,489)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Pg 27			\$15,386,983	
F/S vs C/R Depreciation			(35,242)	
Total Expenses			\$15,351,741	
2. Other <i>(itemize)</i>				
Prior Period Adjustment			59,747	
F-3. Total Additions			\$	59,747
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			\$	(447,742)
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Stamford d/b/a	License No. 2408	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 2/2/24
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@lccally.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Stamford d/b/a Civita Care at Long Ridge 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 - Long Ridge Rehab (Stamford)**
 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
10-010-73	Cash>Operating>Long Ridge	(65,020.00)	(65,020.00)			(65,020.00)	(10,908.00)
10-011-73	Cash>Petty Cash>Long Ridge	925.00	925.00			925.00	1,513.00
10-020-01	Cash>Payroll>Cleared entered later	(2,811.00)	(2,811.00)			(2,811.00)	0.00
10-020-73	Cash>Payroll>Long Ridge	2,209.00	2,209.00			2,209.00	2,688.00
10-061-73	Cash>Care Cost>Long Ridge	500.00	500.00			500.00	0.00
11-102-00	Accounts Receivable>Medicare A	221,760.00	221,760.00			221,760.00	306,863.00
11-103-00	Accounts Receivable>Part B	20,687.00	20,687.00			20,687.00	14,784.00
11-104-00	Accounts Receivable>Private	35,568.00	35,568.00			35,568.00	(588.00)
11-105-00	Accounts Receivable>HMO	107,987.00	107,987.00			107,987.00	45,713.00
11-106-00	Accounts Receivable>Medicare HMO	276,524.00	276,524.00			276,524.00	188,733.00
11-109-00	Accounts Receivable>Hospice	7,257.00	7,257.00			7,257.00	6,638.00
11-111-00	Accounts Receivable>Medicaid	1,174,815.00	1,174,815.00			1,174,815.00	887,534.00
11-112-00	Accounts Receivable>Income	(45,383.00)	(45,383.00)			(45,383.00)	(31,133.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(181,981.00)	(181,981.00)			(181,981.00)	(33,867.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	(18.00)	(18.00)			(18.00)	0.00
12-000-00	Prepaid Expenses	7,161.00	7,161.00			7,161.00	0.00
12-125-00	Prepaid Expenses>Personal Property Taxes	10,477.00	10,477.00			10,477.00	0.00
12-153-00	Prepaid Expenses>Financing Costs	12,029.00	12,029.00			12,029.00	12,145.00
12-161-00	Prepaid Expenses>RE Taxes	31,066.00	31,066.00			31,066.00	29,587.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	141,692.00	141,692.00			141,692.00	123,812.00
12-167-00	Prepaid Expenses>Insurance - Auto	0.00	0.00			0.00	5,025.00
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	0.00	0.00			28,441.00	0.00
				RJE - 9	28,441.00		
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	85,401.00	85,401.00			(85,401.00)	0.00
				RJE - 1	(56,960.00)		
				RJE - 9	(28,441.00)		
14-135-00	Fixed Assets>Computer Software	867.00	867.00			867.00	867.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(12,439.00)	(12,439.00)			(12,439.00)	(2,034.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)			(217.00)	(43.00)
17-283-91	Other Assets>Escrow>Property Tax	2,958.00	2,958.00			2,958.00	0.00
17-283-94	Other Assets>Escrow>Insurance	120,238.00	120,238.00			120,238.00	0.00
20-000-00	Accounts Payable	(687,499.00)	(687,499.00)			(687,499.00)	(764,655.00)
21-149-00	Other Current Payables>Misc, PR Deduction	(2,213.00)	(2,213.00)			(2,213.00)	(581.00)
21-152-06	Other Current Payables>Employee>Other	0.00	0.00			0.00	(596.00)
21-884-00	Other Current Payable>Disability & Other Insurance	1,149.00	1,149.00			1,149.00	(2,342.00)
21-885-00	Other Current Payable>Life Insurance	0.00	0.00			0.00	3,595.00
23-000-00	Accrued Wages & Related	(261,700.00)	(261,700.00)			(261,700.00)	(246,660.00)
23-156-00	Accrued Wages & Related>PR Taxes	(19,669.00)	(19,669.00)			(19,669.00)	(40,760.00)
23-157-00	Accrued Wages & Related>Benefit Time	(75,983.00)	(75,983.00)			(75,983.00)	0.00
24-000-00	Accrued Expenses	(67,403.00)	(67,403.00)			(67,403.00)	(4,269.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(167,654.00)	(167,654.00)			(167,654.00)	3,069.00
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(109,675.00)	(109,675.00)			(109,675.00)	(96,148.00)
24-279-00	Accrued Expenses>Management Fee	(324,745.00)	(324,745.00)			(324,745.00)	(102,706.00)
				RJE - 2	(638,597.00)		
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	(262,109.00)	(262,109.00)			(262,109.00)	(107,624.00)
26-175-00	Long Term Debt>Capital Lease	(57,791.00)	(57,791.00)			(57,791.00)	(64,590.00)
27-000-60	Due To/(From)>Golden Hill	162,804.00	162,804.00			162,804.00	105,996.00
27-000-68	Due To/(From)> Management	(14,909.00)	(14,909.00)			(14,909.00)	0.00
27-000-73	Due To/(From)>Long Ridge	(1,190.00)	(1,190.00)			(1,190.00)	10.00
27-000-74	Due To/(From)>Newington	(113,334.00)	(113,334.00)			(113,334.00)	(111,825.00)
27-000-75	Due To/(From)>West River	(87,536.00)	(87,536.00)			(87,536.00)	(87,976.00)
27-000-76	Due To/(From)>Western	(73,569.00)	(73,569.00)			(73,569.00)	(72,525.00)
27-000-77	Due To/(From)>Cheshire	59,099.00	59,099.00			59,099.00	71,260.00
27-000-96	Due To/(From)>Holdings Opco	(5,243.00)	(5,243.00)			(5,243.00)	(11,700.00)
27-000-98	Due To/(From)>CT Holdco	288,327.00	288,327.00			288,327.00	(36,816.00)
27-102-14	Due To/(From)>Medicare A>Sequester	(894.00)	(894.00)			(894.00)	87.00
27-105-00	Due To/(From)>HMO	(65,358.00)	(65,358.00)			(65,358.00)	0.00
27-127-00	Due To (from)>Old Owner CT	(7,715.00)	(7,715.00)			(7,715.00)	(146,935.00)
27-172-00	Due To/(From)>Vendor	3,446.00	3,446.00			3,446.00	3,446.00
27-500-00	Due to/(from)>Old Owner Reconciled AR	125,643.00	125,643.00			125,643.00	0.00
30-000-00	Retained Earnings	99,499.00	99,499.00			99,499.00	0.00
300000	Retained Earnings	0.00	0.00			0.00	843,280.00
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(1,245.00)	(1,245.00)			(1,245.00)	(60.00)
31-402-85	Partners' Equity>Kalman Schreiber>Capital Contributions	(1,245.00)	(1,245.00)			(1,245.00)	(60.00)
310101	Routine Services Private	0.00	0.00			0.00	(807,448.00)
310103	Pharmacy Private	0.00	0.00			0.00	1,800.00
310107	Speech Therapy Private	0.00	0.00			0.00	5,305.00
310195	Routine Revenue Adjustment Private	0.00	0.00			0.00	30,388.00
310201	Routine Services Part A	0.00	0.00			0.00	(128,387.00)
310203	Pharmacy Part A	0.00	0.00			0.00	(15,160.00)
310205	Laboratory Part A	0.00	0.00			0.00	(413,320.00)
310208	Physical Therapy Part A	0.00	0.00			0.00	(63,950.00)
310207	Speech Therapy Part A	0.00	0.00			0.00	(369,520.00)
310208	Occupational Therapy Part A	0.00	0.00			0.00	(20,295.00)
310212	IV Therapy Part A	0.00	0.00			0.00	(13,906.00)
310215	X-Ray Part A	0.00	0.00			0.00	5,202.00
310295	Sequestration Part A	0.00	0.00			0.00	(275,841.00)
310298	Contract Adj-Room Part A	0.00	0.00			0.00	1,024,538.00
310299	Contract Adj-Ancillary Part A	0.00	0.00			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
310301	Routine Services Medicaid	0.00	0.00			0.00	(9,471,416.00)
310303	Pharmacy Medicaid	0.00	0.00			0.00	(29,350.00)
310305	Laboratory Medicaid	0.00	0.00			0.00	(49.00)
310306	Physical Therapy Medicaid	0.00	0.00			0.00	(89,600.00)
310307	Speech Therapy Medicaid	0.00	0.00			0.00	(24,050.00)
310308	Occupational Therapy Medicaid	0.00	0.00			0.00	(84,360.00)
310312	IV Therapy Medicaid	0.00	0.00			0.00	(38,274.00)
310315	X-Ray Medicaid	0.00	0.00			0.00	(806.00)
310398	Contract Adj-Room Medicaid	0.00	0.00			0.00	3,656,160.00
310399	Contract Adj-Ancillary Medicaid	0.00	0.00			0.00	266,490.00
310406	Physical Therapy Part B	0.00	0.00			0.00	(247,000.00)
310407	Speech Therapy Part B	0.00	0.00			0.00	(43,570.00)
310408	Occupational Therapy Part B	0.00	0.00			0.00	(186,840.00)
310498	Sequestration Part B	0.00	0.00			0.00	806.00
310499	Contract Adj-Ancillary Part B	0.00	0.00			0.00	290,348.00
310501	Routine Services Hospice	0.00	0.00			0.00	(45,668.00)
310503	Pharmacy Hospice	0.00	0.00			0.00	(405.00)
310598	Contract Adj-Room Hospice	0.00	0.00			0.00	18,006.00
310599	Contract Adj-Ancillary Hospice	0.00	0.00			0.00	405.00
310801	Routine Services HMO	0.00	0.00			0.00	(698,616.00)
310803	Pharmacy HMO	0.00	0.00			0.00	(42,200.00)
310805	Laboratory HMO	0.00	0.00			0.00	(5,278.00)
310806	Physical Therapy HMO	0.00	0.00			0.00	(240,480.00)
310807	Speech Therapy HMO	0.00	0.00			0.00	(48,275.00)
310808	Occupational Therapy HMO	0.00	0.00			0.00	(223,360.00)
310810	IV Therapy HMO	0.00	0.00			0.00	(13,222.00)
310815	X-Ray HMO	0.00	0.00			0.00	(10,753.00)
310895	Sequestration HMO	0.00	0.00			0.00	6,552.00
310898	Contract Adj-Room HMO	0.00	0.00			0.00	114,519.00
310899	Contract Adj-Ancillary HMO	0.00	0.00			0.00	516,668.00
40-102-00	Room & Board Revenue>Medicare A	(2,828,204.00)	(2,828,204.00)			(2,828,204.00)	(544,689.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	8,781.00	8,781.00			8,781.00	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	49,795.00	49,795.00			49,795.00	3,335.00
40-104-00	Room & Board Revenue>Private	(1,401,775.00)	(1,401,775.00)			(1,401,775.00)	(320,289.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(29,476.00)	(29,476.00)			(29,476.00)	0.00
40-105-00	Room & Board Revenue>HMO	(24,885.00)	(24,885.00)			(24,885.00)	(14,759.00)
40-106-00	Room & Board Revenue>Medicare HMO	(1,008,881.00)	(1,008,881.00)			(1,008,881.00)	(236,969.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(2,265.00)	(2,265.00)			(2,265.00)	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	12,053.00	12,053.00			12,053.00	624.00
40-109-00	Room & Board Revenue>Hospice	(5,590.00)	(5,590.00)			(5,590.00)	(6,638.00)
40-111-00	Room & Board Revenue>Medicaid	(9,591,325.00)	(9,591,325.00)			(9,591,325.00)	(2,172,258.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	29,681.00	29,681.00			29,681.00	0.00
41-102-00	Pharmacy Rev>Medicare A	(115,359.00)	(115,359.00)			(115,359.00)	(18,308.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	115,359.00	115,359.00			115,359.00	18,308.00
410101	Administrator	0.00	0.00			0.00	119,503.00
410102	DON	0.00	0.00			0.00	108,501.00
410104	MDS Coor/MDS Asst	0.00	0.00			0.00	82,354.00
410107	ADON/Unit Manager	0.00	0.00			0.00	156,251.00
410120	Vacation/Sick/Holiday	0.00	0.00			0.00	60,591.00
410121	Payroll Taxes-FICA	0.00	0.00			0.00	35,482.00
410122	Payroll Taxes-SUI	0.00	0.00			0.00	1,947.00
410123	Workers Comp	0.00	0.00			0.00	2,309.00
410124	Payroll Taxes-FUTA	0.00	0.00			0.00	325.00
410125	Employee Health Insurance	0.00	0.00			0.00	39,379.00
410126	Employee Life Insurance	0.00	0.00			0.00	669.00
410127	Employee Dental Insurance	0.00	0.00			0.00	522.00
410128	Employee Vision Insurance	0.00	0.00			0.00	(122.00)
410133	Training/Seminars/Courses	0.00	0.00			0.00	700.00
410134	Dues/Subscriptions	0.00	0.00			0.00	2,648.00
410135	Employee Expense	0.00	0.00			0.00	1,320.00
410136	Contracted Services	0.00	0.00			0.00	3,391.00
410137	Software	0.00	0.00			0.00	52.00
410141	Telephone	0.00	0.00			0.00	306.00
410176	Equipment Minor	0.00	0.00			0.00	370.00
410199	Licesnes/Permits	0.00	0.00			0.00	493,123.00
410201	RN	0.00	0.00			0.00	29,276.00
410202	RN-OT	0.00	0.00			0.00	568,156.00
410204	LPN	0.00	0.00			0.00	68,690.00
410205	LPN-OT	0.00	0.00			0.00	923,579.00
410207	CNA	0.00	0.00			0.00	54,823.00
410208	CNA-OT	0.00	0.00			0.00	48,324.00
410210	Ward Clerk/Staff Coord	0.00	0.00			0.00	3,121.00
410212	Ward Clerk/Staff Coord-OT	0.00	0.00			0.00	249,560.00
410220	Vacation/Sick/Holiday	0.00	0.00			0.00	182,658.00
410221	Payroll Taxes-FICA	0.00	0.00			0.00	17,306.00
410222	Payroll Taxes-SUI	0.00	0.00			0.00	10,381.00
410223	Workers Comp	0.00	0.00			0.00	2,734.00
410224	Payroll Taxes-FUTA	0.00	0.00			0.00	367,643.00
410225	Employee Health Insurance	0.00	0.00			0.00	1,076.00
410226	Employee Life Insurance	0.00	0.00			0.00	5,422.00
410227	Employee Dental Insurance	0.00	0.00			0.00	391.00
410229	Employee Vision Insurance	0.00	0.00			0.00	319.00
410232	Background Checks	0.00	0.00			0.00	22,001.00
410233	Training/Seminars/Courses	0.00	0.00			0.00	561.00
410234	Dues/Subscriptions	0.00	0.00			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
410235	Employee Expense	0.00	0.00			0.00	4,584.00
410236	Uniforms	0.00	0.00			0.00	30,220.00
410241	Pension	0.00	0.00			0.00	178,689.00
410260	Holiday Worked-RN	0.00	0.00			0.00	4,800.00
410261	Holiday Worked-LPN	0.00	0.00			0.00	8,866.00
410262	Holiday Worked-CNA	0.00	0.00			0.00	13,592.00
410501	Salaries	0.00	0.00			0.00	31,236.00
410502	Overtime	0.00	0.00			0.00	70.00
410520	Vacation/Sick/Holiday	0.00	0.00			0.00	5,093.00
410521	Payroll Taxes-FICA	0.00	0.00			0.00	2,658.00
410522	Payroll Taxes-SUI	0.00	0.00			0.00	285.00
410523	Workers Comp	0.00	0.00			0.00	52.00
410524	Payroll Taxes-FUTA	0.00	0.00			0.00	42.00
410525	Employee Health Insurance	0.00	0.00			0.00	6,472.00
410526	Employee Life Insurance	0.00	0.00			0.00	20.00
410527	Employee Dental Insurance	0.00	0.00			0.00	151.00
410528	Employee Vision Insurance	0.00	0.00			0.00	3.00
410533	Training/Seminars/Courses	0.00	0.00			0.00	370.00
410534	Dues/Subscriptions	0.00	0.00			0.00	453.00
410537	Uniforms	0.00	0.00			0.00	175.00
410541	Pension	0.00	0.00			0.00	3,173.00
410601	Salaries	0.00	0.00			0.00	69,267.00
410620	Vacation/Sick/Holiday	0.00	0.00			0.00	7,017.00
410621	Payroll Taxes-FICA	0.00	0.00			0.00	5,757.00
410622	Payroll Taxes-SUI	0.00	0.00			0.00	514.00
410623	Workers Comp	0.00	0.00			0.00	984.00
410624	Payroll Taxes-FUTA	0.00	0.00			0.00	84.00
410625	Employee Health Insurance	0.00	0.00			0.00	5,837.00
410626	Employee Life Insurance	0.00	0.00			0.00	101.00
410627	Employee Dental Insurance	0.00	0.00			0.00	(130.00)
410628	Employee Vision Insurance	0.00	0.00			0.00	(5.00)
410701	Medical Director	0.00	0.00			0.00	18,000.00
410702	Pharmacy Consultant	0.00	0.00			0.00	1,020.00
410703	Medical Records Consultant	0.00	0.00			0.00	5,750.00
410707	Physician Services	0.00	0.00			0.00	(2,425.00)
410733	Floor Stock Drugs & Supplies	0.00	0.00			0.00	22,147.00
410741	Oxygen	0.00	0.00			0.00	7,305.00
410742	Inhalation Supplies	0.00	0.00			0.00	2,887.00
410743	IV Supplies-Medicare	0.00	0.00			0.00	5,662.00
410750	Resident Transportation	0.00	0.00			0.00	754.00
410751	Laboratory	0.00	0.00			0.00	11,049.00
410752	X-Ray	0.00	0.00			0.00	9,017.00
410753	Pharmacy Credits	0.00	0.00			0.00	(10.00)
410754	IV Drugs-Medicare	0.00	0.00			0.00	14,026.00
410755	IV Supplies-Medicare	0.00	0.00			0.00	670.00
410756	Pharmacy-RX-Medicare	0.00	0.00			0.00	20,946.00
410757	Pharmacy-RX-Medicare	0.00	0.00			0.00	73,336.00
410758	Pharmacy-RX-Managed Care	0.00	0.00			0.00	34,664.00
410759	Pharmacy-OTC-Medicare	0.00	0.00			0.00	2,917.00
410760	Pharmacy-OTC-Medicare	0.00	0.00			0.00	1,158.00
410761	Incontinent Supplies	0.00	0.00			0.00	27,164.00
410762	Medical Supplies	0.00	0.00			0.00	20,222.00
410763	Nursing Supplies	0.00	0.00			0.00	75,847.00
410764	Nutritional Supplements	0.00	0.00			0.00	20,428.00
410765	Equipment Rental	0.00	0.00			0.00	21,435.00
410767	Equipment Repairs	0.00	0.00			0.00	1,437.00
410768	Equipment Minor	0.00	0.00			0.00	3,671.00
410770	Pharmacy-OTC-Other	0.00	0.00			0.00	139.00
410771	IV Drugs-Managed Care	0.00	0.00			0.00	7,801.00
410772	IV Supplies-Managed Care	0.00	0.00			0.00	495.00
410773	IV Drugs-Medicare	0.00	0.00			0.00	36,325.00
410774	Medical Waste Disposal	0.00	0.00			0.00	1,464.00
410775	Physical Therapy	0.00	0.00			0.00	258,525.00
410777	Occupational Therapy	0.00	0.00			0.00	226,465.00
410779	Speech Therapy	0.00	0.00			0.00	34,072.00
410794	Speech Therapist-Outside Contr	0.00	0.00			0.00	1,440.00
410799	Purchased Services-Other	0.00	0.00			0.00	86,141.00
410855	Dental Consultant	0.00	0.00			0.00	8,307.00
410997	Quality Assessment Fee	0.00	0.00			0.00	370,132.00
410998	Bad Debt Expense	0.00	0.00			0.00	433,064.00
42-102-00	PT Revenue>Medicare A	(181,290.00)	(181,290.00)			(181,290.00)	(38,975.00)
42-102-01	PT Revenue>Medicare A>C/A	181,290.00	181,290.00			181,290.00	38,975.00
42-103-00	PT Revenue>Part B	(59,271.00)	(59,271.00)			(59,271.00)	(34,143.00)
42-104-00	PT Revenue>Private	(216.00)	(216.00)			(216.00)	(84.00)
42-104-01	PT Revenue>Private>C/A	216.00	216.00			216.00	84.00
42-105-00	PT Revenue>HMO	(2,508.00)	(2,508.00)			(2,508.00)	(1,638.00)
42-105-01	PT Revenue>HMO>C/A	2,508.00	2,508.00			2,508.00	1,638.00
42-106-00	PT Revenue>Medicare HMO	(96,090.00)	(96,090.00)			(96,090.00)	(23,423.00)
42-106-01	PT Revenue>Medicare HMO>C/A	80,914.00	80,914.00			80,914.00	15,820.00
42-111-00	PT Revenue>Medicaid	(42,862.00)	(42,862.00)			(42,862.00)	(12,462.00)
42-111-01	PT Revenue>Medicaid>C/A	42,862.00	42,862.00			42,862.00	12,462.00
43-102-00	OT Revenue>Medicare A	(155,855.00)	(155,855.00)			(155,855.00)	(31,729.00)
43-102-01	OT Revenue>Medicare A>C/A	155,855.00	155,855.00			155,855.00	31,729.00
43-103-00	OT Revenue>Part B	(62,452.00)	(62,452.00)			(62,452.00)	(24,041.00)
43-104-00	OT Revenue>Private	(108.00)	(108.00)			(108.00)	(168.00)

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
43-104-01	OT Revenue>Private>C/A	108.00	108.00			108.00	168.00
43-105-00	OT Revenue>HMO	(2,777.00)	(2,777.00)			(2,777.00)	(1,427.00)
43-105-01	OT Revenue>HMO>C/A	2,777.00	2,777.00			2,777.00	1,427.00
43-106-00	OT Revenue>Medicare HMO	(86,611.00)	(86,611.00)			(86,611.00)	(21,288.00)
43-106-01	OT Revenue>Medicare HMO>C/A	69,135.00	69,135.00			69,135.00	14,298.00
43-111-00	OT Revenue>Medicaid	(41,184.00)	(41,184.00)			(41,184.00)	(12,066.00)
43-111-01	OT Revenue>Medicaid>C/A	41,184.00	41,184.00			41,184.00	12,066.00
44-102-00	ST Revenue>Medicare A	(73,549.00)	(73,549.00)			(73,549.00)	(13,754.00)
44-102-01	ST Revenue>Medicare A>C/A	73,549.00	73,549.00			73,549.00	13,754.00
44-103-00	ST Revenue>Part B	(45,104.00)	(45,104.00)			(45,104.00)	(10,672.00)
44-105-00	ST Revenue>HMO	0.00	0.00			0.00	(928.00)
44-105-01	ST Revenue>HMO>C/A	0.00	0.00			0.00	928.00
44-106-00	ST Revenue>Medicare HMO	(34,748.00)	(34,748.00)			(34,748.00)	(7,023.00)
44-106-01	ST Revenue>Medicare HMO>C/A	25,308.00	25,308.00			25,308.00	5,093.00
44-111-00	ST Revenue>Medicaid	(8,168.00)	(8,168.00)			(8,168.00)	(3,654.00)
44-111-01	ST Revenue>Medicaid>C/A	8,168.00	8,168.00			8,168.00	3,654.00
440100	Operating Costs-Dietary - Other	0.00	0.00			0.00	37.00
440101	Salaries-Dietary Manager CDM	0.00	0.00			0.00	68,940.00
440107	Cooks	0.00	0.00			0.00	184,379.00
440108	Cooks-Overtime	0.00	0.00			0.00	13,827.00
440113	Salaries-Dietary Aides	0.00	0.00			0.00	155,737.00
440114	OT -Dietary Aides	0.00	0.00			0.00	6,562.00
440116	Salaries- Dietitian/Tech	0.00	0.00			0.00	67,792.00
440120	Vacation/Sick/Holiday	0.00	0.00			0.00	63,950.00
440121	Payroll Taxes-FICA	0.00	0.00			0.00	41,467.00
440122	Payroll Taxes-SUI	0.00	0.00			0.00	4,399.00
440123	Workers Comp	0.00	0.00			0.00	2,302.00
440124	Payroll Taxes-FUTA	0.00	0.00			0.00	689.00
440125	Employee Health Insurance	0.00	0.00			0.00	133,229.00
440126	Employee Life Insurance	0.00	0.00			0.00	535.00
440127	Employee Dental Insurance	0.00	0.00			0.00	2,693.00
440128	Employee Vision Insurance	0.00	0.00			0.00	76.00
440134	Dues/Subscriptions	0.00	0.00			0.00	1,151.00
440136	Uniforms	0.00	0.00			0.00	1,912.00
440141	Pension	0.00	0.00			0.00	31,310.00
440142	Training	0.00	0.00			0.00	3,733.00
440199	Licenses/Permits	0.00	0.00			0.00	127.00
440789	Thickened Liquids	0.00	0.00			0.00	1,622.00
440803	Raw Food	0.00	0.00			0.00	134,873.00
440804	Produce	0.00	0.00			0.00	25,086.00
440805	Deiry	0.00	0.00			0.00	35,419.00
440807	Dietary Supplies	0.00	0.00			0.00	20,249.00
440808	China/Silverware/Glass	0.00	0.00			0.00	225.00
440810	Dishwasher Rental	0.00	0.00			0.00	3,309.00
440811	Chemicals	0.00	0.00			0.00	945.00
440820	Maintenance & Repairs	0.00	0.00			0.00	9,025.00
440876	Equipment Minor	0.00	0.00			0.00	146.00
45-102-00	Radiology Rev>Medicare A	(860.00)	(860.00)			(860.00)	0.00
45-102-01	Radiology Rev>Medicare A>C/A	860.00	860.00			860.00	0.00
450104	Housekeeping Staff	0.00	0.00			0.00	179,781.00
450105	Housekeeping Staff-OT	0.00	0.00			0.00	3,532.00
450110	Contracted Services	0.00	0.00			0.00	54,563.00
450120	Vacation/Sick/Holiday	0.00	0.00			0.00	22,619.00
450121	Payroll Taxes-FICA	0.00	0.00			0.00	14,991.00
450122	Payroll Taxes-SUI	0.00	0.00			0.00	2,291.00
450123	Workers Comp	0.00	0.00			0.00	602.00
450124	Payroll Taxes-FUTA	0.00	0.00			0.00	377.00
450125	Employee Health Insurance	0.00	0.00			0.00	71,010.00
450126	Employee Life Insurance	0.00	0.00			0.00	126.00
450127	Employee Dental Insurance	0.00	0.00			0.00	1,333.00
450128	Employee Vision Insurance	0.00	0.00			0.00	26.00
450136	Uniforms	0.00	0.00			0.00	1,033.00
450141	Pension	0.00	0.00			0.00	16,760.00
450142	Training	0.00	0.00			0.00	1,959.00
450871	Cleaning Supplies	0.00	0.00			0.00	9,893.00
450876	Equipment Minor	0.00	0.00			0.00	1,055.00
46-102-00	Lab Rev>Medicare A	0.00	0.00			0.00	196.00
46-102-01	Lab Rev>Medicare A>C/A	0.00	0.00			0.00	(196.00)
460104	Laundry Staff	0.00	0.00			0.00	28,919.00
460105	Laundry Staff-OT	0.00	0.00			0.00	3,026.00
460107	Contract Services	0.00	0.00			0.00	123,493.00
460120	Vacation/Sick/Holiday	0.00	0.00			0.00	4,718.00
460121	Payroll Taxes-FICA	0.00	0.00			0.00	2,710.00
460122	Payroll Taxes-SUI	0.00	0.00			0.00	285.00
460123	Workers Comp	0.00	0.00			0.00	114.00
460124	Payroll Taxes-FUTA	0.00	0.00			0.00	42.00
460125	Employee Health Insurance	0.00	0.00			0.00	5,155.00
460126	Employee Life Insurance	0.00	0.00			0.00	20.00
460127	Employee Dental Insurance	0.00	0.00			0.00	151.00
460128	Employee Vision Insurance	0.00	0.00			0.00	3.00
460136	Uniforms	0.00	0.00			0.00	175.00
460141	Pension	0.00	0.00			0.00	3,132.00
460142	Training	0.00	0.00			0.00	374.00
460820	Maintenance & Repairs	0.00	0.00			0.00	1,409.00
47-103-14	Other Ancillary Rev>Part B>Sequester	2,502.00	2,502.00			2,502.00	886.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
47-105-14	Other Ancillary Rev>HMO>Sequester	368.00	368.00			368.00	0.00
47-106-00	Other Ancillary Rev>Medicare HMO	943.00	943.00			943.00	0.00
470101	Maintenance Manger	0.00	0.00			0.00	47,869.00
470104	Maintenance Staff	0.00	0.00			0.00	5,030.00
470105	Maintenance Staff-OT	0.00	0.00			0.00	42.00
470120	Vacation/Sick/Holiday	0.00	0.00			0.00	7,148.00
470121	Payroll Taxes-FICA	0.00	0.00			0.00	4,680.00
470122	Payroll Taxes-SUI	0.00	0.00			0.00	285.00
470123	Workers Comp	0.00	0.00			0.00	(284.00)
470124	Payroll Taxes-FUTA	0.00	0.00			0.00	42.00
470125	Employee Health Insurance	0.00	0.00			0.00	1,691.00
470126	Employee Life Insurance	0.00	0.00			0.00	20.00
470127	Employee Dental Insurance	0.00	0.00			0.00	28.00
470129	Employee Vision Insurance	0.00	0.00			0.00	6.00
470135	Employee Expense	0.00	0.00			0.00	1,185.00
470136	Uniforms	0.00	0.00			0.00	175.00
470141	Pension	0.00	0.00			0.00	1,067.00
470142	Training	0.00	0.00			0.00	180.00
470820	Maintenance & Repairs	0.00	0.00			0.00	16,736.00
470821	Electrical	0.00	0.00			0.00	4,242.00
470822	Plumbing	0.00	0.00			0.00	2,044.00
470823	HVAC/Boiler	0.00	0.00			0.00	986.00
470824	Paint	0.00	0.00			0.00	993.00
470826	Small Tools	0.00	0.00			0.00	314.00
470829	Alarm Maintenance & Repairs	0.00	0.00			0.00	4,801.00
470830	Ground Maintenance	0.00	0.00			0.00	33,538.00
470833	Elevator	0.00	0.00			0.00	2,587.00
470834	Pest Control	0.00	0.00			0.00	1,688.00
470876	Equipment Minor	0.00	0.00			0.00	828.00
470901	Office Supplies	0.00	0.00			0.00	(89.00)
470960	Equipment Rental	0.00	0.00			0.00	1,107.00
470970	Waste Disposal	0.00	0.00			0.00	26,452.00
48-103-00	Vaccine Rev>Part B	(2,344.00)	(2,344.00)			(2,344.00)	0.00
480104	Reception/Security Staff	0.00	0.00			0.00	62,239.00
480105	Recept/Security Staff-OT	0.00	0.00			0.00	13,971.00
480120	Vacation/Sick/Holiday	0.00	0.00			0.00	8,976.00
480121	Payroll Taxes-FICA	0.00	0.00			0.00	6,336.00
480122	Payroll Taxes-SUI	0.00	0.00			0.00	671.00
480123	Workers Comp	0.00	0.00			0.00	189.00
480124	Payroll Taxes-FUTA	0.00	0.00			0.00	116.00
480125	Employee Health Insurance	0.00	0.00			0.00	3,110.00
480126	Employee Life Insurance	0.00	0.00			0.00	34.00
480127	Employee Dental Insurance	0.00	0.00			0.00	12.00
480129	Employee Vision Insurance	0.00	0.00			0.00	19.00
480136	Uniforms	0.00	0.00			0.00	450.00
480141	Pension	0.00	0.00			0.00	6,765.00
480142	Training	0.00	0.00			0.00	835.00
490858	Special Events	0.00	0.00			0.00	166.00
490862	Promo Items	0.00	0.00			0.00	219.00
51-100-00	Other Rev>Miscellaneous	13.00	13.00			13.00	(1.00)
51-160-00	Other Rev>Interest	(70.00)	(70.00)			(70.00)	(20.00)
51-178-00	Other Rev>Food	(544.00)	(544.00)			(544.00)	0.00
51-500-00	Other Revenue>Prior Period Income	(999.00)	(999.00)			(999.00)	0.00
51-818-00	Other Rev>Medical Records	(478.00)	(478.00)			(478.00)	0.00
52-102-00	Revenue Adjustments>Medicare A	111.00	111.00			111.00	(1.00)
52-103-00	Revenue Adjustments>Part B	360.00	360.00			360.00	(104.00)
52-105-00	Revenue Adjustments>HMO	(236.00)	(236.00)			(236.00)	0.00
52-106-00	Revenue Adjustments>Medicare HMO	376.00	376.00			376.00	0.00
55-000-00	Nursing Rental Expense	32,441.00	32,441.00			32,441.00	15,442.00
550101	Activities SNF Manager	0.00	0.00			0.00	38,413.00
550104	Activities Staff	0.00	0.00			0.00	23,833.00
550120	Vacation/Sick/Holiday	0.00	0.00			0.00	12,381.00
550121	Payroll Taxes-FICA	0.00	0.00			0.00	5,386.00
550122	Payroll Taxes SUI	0.00	0.00			0.00	677.00
550123	Workers Comp	0.00	0.00			0.00	513.00
550124	Payroll Taxes-FUTA	0.00	0.00			0.00	124.00
550125	Employee Health Insurance	0.00	0.00			0.00	1,923.00
550126	Employee Life Insurance	0.00	0.00			0.00	104.00
550127	Employee Dental Insurance	0.00	0.00			0.00	262.00
550128	Employee Vision Insurance	0.00	0.00			0.00	8.00
550850	Activities Supplies	0.00	0.00			0.00	46.00
56-000-00	Medical Transportation Expense	458.00	458.00			458.00	841.00
560102	Salaries-Business Office	0.00	0.00			0.00	63,109.00
560103	Salaries-Human Resources/Payrol	0.00	0.00			0.00	50,314.00
560105	Overtime	0.00	0.00			0.00	52.00
560109	Salaries-Admissions Coordinator	0.00	0.00			0.00	56,258.00
560120	Vacation/Sick/Holiday	0.00	0.00			0.00	21,326.00
560121	Payroll Taxes-FICA	0.00	0.00			0.00	13,646.00
560122	Payroll Taxes-SUI	0.00	0.00			0.00	855.00
560123	Workers Comp	0.00	0.00			0.00	35.00
560124	Payroll Tax FUTA	0.00	0.00			0.00	126.00
560125	Employee Health Insurance	0.00	0.00			0.00	24,043.00
560126	Employee Life Insurance	0.00	0.00			0.00	204.00
560127	Employee Dental Insurance	0.00	0.00			0.00	883.00
560128	Employee Vision Insurance	0.00	0.00			0.00	32.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
560130	Recruitment	0.00	0.00			0.00	7,606.00
560135	Employee Expense	0.00	0.00			0.00	3,416.00
560140	Contracted Services	0.00	0.00			0.00	57,392.00
560199	Licenses/Permits	0.00	0.00			0.00	758.00
560711	Electric	0.00	0.00			0.00	94,275.00
560712	Gas/Oil	0.00	0.00			0.00	68,815.00
560713	Water/Sewer/Refuse	0.00	0.00			0.00	18,425.00
560714	Telephone Service	0.00	0.00			0.00	19,790.00
560715	Telephone Maintenance Contract	0.00	0.00			0.00	16,726.00
560717	Cable	0.00	0.00			0.00	10,146.00
560731	Real Estate Taxes	0.00	0.00			0.00	68,287.00
560733	Personal Property Taxes	0.00	0.00			0.00	188.00
560735	General Liability Insurance	0.00	0.00			0.00	40,869.00
560736	Property Insurance	0.00	0.00			0.00	15,337.00
560739	Crime Insurance	0.00	0.00			0.00	271.00
560740	Insurance-Other	0.00	0.00			0.00	3,403.00
560742	Patient Trust Bond	0.00	0.00			0.00	1,111.00
560842	Conservator Fees	0.00	0.00			0.00	600.00
560843	Legal Fees	0.00	0.00			0.00	22,407.00
560844	Accounting/Audit Fees	0.00	0.00			0.00	3,600.00
560845	Payroll Processing Fees	0.00	0.00			0.00	17,879.00
560846	Professional Services	0.00	0.00			0.00	4,482.00
560876	Equipment Minor	0.00	0.00			0.00	1,847.00
560901	Office Supplies	0.00	0.00			0.00	4,011.00
560906	Copier Lease	0.00	0.00			0.00	4,809.00
560911	Computer Maintenance	0.00	0.00			0.00	3,574.00
560912	Software Maintenance	0.00	0.00			0.00	50,182.00
560913	Internet	0.00	0.00			0.00	11,345.00
560915	Timeclock Software	0.00	0.00			0.00	10,021.00
560920	Forms/Printing	0.00	0.00			0.00	(72.00)
560925	Records Storage	0.00	0.00			0.00	5,705.00
560930	Postage	0.00	0.00			0.00	972.00
560931	Overnight Service	0.00	0.00			0.00	161.00
560941	Cell Phones	0.00	0.00			0.00	884.00
560950	Mileage Reimbursement	0.00	0.00			0.00	2,518.00
560960	Equipment Rental	0.00	0.00			0.00	930.00
560995	Collection Fees/Credit Card Fee	0.00	0.00			0.00	887.00
560996	Late fees/Fines/Finance Charges	0.00	0.00			0.00	2,081.00
560997	Bank Service Charges	0.00	0.00			0.00	3,822.00
57-000-00	Oxygen Expense	12,920.00	12,920.00			12,920.00	1,988.00
58-000-00	Lab Expense	10,751.00	10,751.00			10,751.00	700.00
580001	Interest Income	0.00	0.00			0.00	(166.00)
580006	Gain/Loss on debt forgiven	0.00	0.00			0.00	(785,177.00)
580007	Covid Relief Income	0.00	0.00			0.00	(42,578.00)
59-000-00	Radiology Expense	8,290.00	8,290.00			8,290.00	1,470.00
590004	Interest Expense	0.00	0.00			0.00	2,669.00
590005	Rent Expense	0.00	0.00			0.00	823,301.00
590006	Depreciation-Buildings & Improv	0.00	0.00			0.00	7,475.00
590007	Depreciation-FF&E	0.00	0.00			0.00	62,296.00
60-183-00	Nursing Expense>Supplies	66,234.00	66,234.00			66,234.00	19,951.00
60-183-76	Nursing Expense>Supplies>TwinMed	14,954.00	14,954.00			14,954.00	0.00
60-184-00	Nursing Expense>Minor Equip & Supplies	5,940.00	5,940.00			5,940.00	2,828.00
60-185-00	Nursing Expense>Incontinence Supplies	50,198.00	50,198.00			50,198.00	9,754.00
60-204-00	Nursing Expense>Training & Education	107.00	107.00			107.00	0.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,260.00	1,260.00			1,260.00	597.00
60-207-00	Nursing Expense>Repairs & Maint	3,708.00	3,708.00			3,708.00	0.00
60-211-00	Nursing Expense>Clinical Services	842.00	842.00			842.00	4,860.00
60-212-00	Nursing Expense>Clinical Consultants	27,939.00	27,939.00			27,939.00	17.00
				RJE - 2	22,988.00		
				RJE - 8	7,238.00		
					15,750.00		
					29,639.00		
60-230-00	Nursing Expense>Data Processing	14,752.00	14,752.00			44,391.00	625.00
				RJE - 2	29,639.00		
						761.00	0.00
60-700-06	Nursing Expense>Contracted Service>Other	761.00	761.00			761.00	0.00
60-700-18	Nursing Expense>Contracted Service>RN	293,312.00	293,312.00			293,312.00	0.00
60-700-19	Nursing Expense>Contracted Service>LPN	317,820.00	317,820.00			317,820.00	0.00
60-700-20	Nursing Expense>Contracted Service>CNA	210,622.00	210,622.00			210,622.00	0.00
60-700-27	Contracted Nursing Admin	0.00	0.00			33,345.00	0.00
				RJE - 2	33,345.00		
60-801-80	Nursing Expense>CNA>Wages	418,969.00	418,969.00			418,969.00	199,316.00
60-801-81	Nursing Expense>CNA>Overtime	251,407.00	251,407.00			251,407.00	73,500.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	995,730.00	995,730.00			995,730.00	148,215.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	131,818.00	131,818.00			131,818.00	15,457.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	3,700.00	3,700.00			3,700.00	0.00
60-801-88	Nursing Expense>CNA>Other Pay	1,015.00	1,015.00			1,015.00	415.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	126,207.00	126,207.00			126,207.00	19,406.00
60-801-91	Nursing Expense>CNA>Holiday Pay	47,159.00	47,159.00			47,159.00	4,813.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(20,324.00)	(20,324.00)			(20,324.00)	0.00
60-805-80	Nursing Expense>LPN>Wages	262,147.00	262,147.00			262,147.00	111,749.00
60-805-81	Nursing Expense>LPN>Overtime	242,488.00	242,488.00			242,488.00	68,955.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	619,627.00	619,627.00			619,627.00	113,792.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	50,775.00	50,775.00			50,775.00	8,800.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,281.00	1,281.00			1,281.00	0.00
60-805-87	Nursing Expense>LPN>Training Pay	25.00	25.00			25.00	0.00
60-805-88	Nursing Expense>LPN>Other Pay	1,030.00	1,030.00			1,030.00	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	84,451.00	84,451.00			84,451.00	11,160.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
60-805-91	Nursing Expense>LPN>Holiday Pay	28,002.00	28,002.00			28,002.00	3,355.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(26,440.00)	(26,440.00)			(26,440.00)	0.00
60-808-80	Nursing Expense>RN>Wages	299,801.00	299,801.00			308,127.00	99,499.00
				RJE - 2	8,326.00		
60-808-81	Nursing Expense>RN>Overtime	42,713.00	42,713.00			42,713.00	26,611.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	367,458.00	367,458.00			367,458.00	70,384.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	107,891.00	107,891.00			107,891.00	21,859.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	1,402.00	1,402.00			1,402.00	300.00
60-808-87	Nursing Expense>RN>Training Pay	227.00	227.00			227.00	0.00
60-808-88	Nursing Expense>RN>Other Pay	1,502.00	1,502.00			1,502.00	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	54,765.00	54,765.00			54,765.00	9,805.00
60-808-91	Nursing Expense>RN>Holiday Pay	18,457.00	18,457.00			18,457.00	2,595.00
60-808-92	Nursing Expense>RN>PTO Accrual	(11,615.00)	(11,615.00)			(11,615.00)	0.00
60-880-00	Nursing Expense>Payroll Taxes	85,900.00	85,900.00			85,900.00	78,672.00
60-881-00	Nursing Expense>Workers Comp	14,665.00	14,665.00			14,665.00	16,546.00
60-882-00	Nursing Expense>Health Insurance	149,611.00	149,611.00			149,611.00	141,297.00
60-883-00	Nursing Expense>Other Benefits	84,532.00	84,532.00			0.00	65,628.00
				RJE - 4	(84,532.00)		
61-750-00	Nursing Admin Expense>Medical Director	42,000.00	42,000.00			42,000.00	10,500.00
61-751-00	Nursing Admin Expense>Physicians	15,691.00	15,691.00			15,691.00	0.00
61-811-80	Nursing Admin Expense>Director>Wages	152,814.00	152,814.00			184,540.00	44,499.00
				RJE - 2	31,726.00		
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	3,075.00	3,075.00			3,075.00	350.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	15,220.00	15,220.00			15,220.00	1,113.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	5,013.00	5,013.00			5,013.00	640.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(4,010.00)	(4,010.00)			(4,010.00)	0.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	0.00	0.00			0.00	28,402.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	160,565.00	160,565.00			160,565.00	30,100.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	21,875.00	21,875.00			21,875.00	2,100.00
61-816-84	Nursing Admin Expense>LPN Unit Manager>Retro Pay/Adjustment Pay	803.00	803.00			803.00	0.00
61-816-88	Nursing Admin Expense>LPN Unit Manager>Other Pay	362.00	362.00			362.00	0.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	8,921.00	8,921.00			8,921.00	5,050.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	4,438.00	4,438.00			4,438.00	884.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	8,876.00	8,876.00			8,876.00	0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	104,298.00	104,298.00			104,298.00	47,776.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	225.00	225.00			225.00	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	4,713.00	4,713.00			4,713.00	0.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,650.00	3,650.00			3,650.00	745.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	97.00	97.00			97.00	0.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	22,250.00	22,250.00			22,250.00	9,044.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	1,802.00	1,802.00			1,802.00	633.00
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	17,437.00	17,437.00			17,437.00	2,863.00
61-818-84	Nursing Admin Expense>Medical Records>Retro Pay/Adjustment Pay	4.00	4.00			4.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	6,767.00	6,767.00			6,767.00	436.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,490.00	1,490.00			1,490.00	193.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(1,517.00)	(1,517.00)			(1,517.00)	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	42,811.00	42,811.00			73,529.00	12,189.00
				RJE - 2	30,718.00		
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	5,587.00	5,587.00			5,587.00	2,664.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	9,963.00	9,963.00			9,963.00	1,295.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	14.00	14.00			14.00	180.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	5,260.00	5,260.00			5,260.00	581.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	1,650.00	1,650.00			1,650.00	194.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(871.00)	(871.00)			(871.00)	0.00
61-880-00	Nursing Admin Expense>Payroll Taxes	15,238.00	15,238.00			15,238.00	14,961.00
61-881-00	Nursing Admin Expense>Workers Comp	2,601.00	2,601.00			2,601.00	3,216.00
61-882-00	Nursing Admin Expense>Health Insurance	26,608.00	26,608.00			26,608.00	26,997.00
61-883-00	Nursing Admin Expense>Other Benefits	15,072.00	15,072.00			0.00	16,594.00
				RJE - 4	(15,072.00)		
62-000-00	Pharmacy Expense	(11,412.00)	(11,412.00)			(11,412.00)	0.00
62-102-00	Pharmacy Expense>Medicare A	109,285.00	109,285.00			109,285.00	32,109.00
62-104-00	Pharmacy Expense>Private	(406.00)	(406.00)			(406.00)	0.00
62-105-00	Pharmacy Expense>HMO	49,658.00	49,658.00			49,658.00	13,479.00
62-111-00	Pharmacy Expense>Medicaid	19,734.00	19,734.00			19,734.00	8,294.00
62-145-00	Pharmacy Expense>RX	3,288.00	3,288.00			3,288.00	3,650.00
62-145-32	Pharmacy Expense>Vaccines	26,925.00	26,925.00			26,925.00	0.00
62-222-00	Pharmacy Expense>OTC	10,132.00	10,132.00			10,132.00	2,584.00
62-263-00	Pharmacy Expense>Consulting Fees	25,509.00	25,509.00			25,509.00	709.00
65-102-00	PT Expense>Medicare A	101,255.00	101,255.00			101,255.00	21,759.00
65-103-00	PT Expense>Medicare B	48,521.00	48,521.00			48,521.00	31,501.00
65-104-00	PT Expense>Private	0.00	0.00			0.00	80.00
65-105-00	PT Expense>HMO	47,558.00	47,558.00			47,558.00	9,367.00
65-111-00	PT Expense>Medicaid	19,650.00	19,650.00			19,650.00	4,500.00
66-102-00	OT Expense>Medicare A	88,706.00	88,706.00			88,706.00	17,360.00
66-103-00	OT Expense>Part B	52,448.00	52,448.00			52,448.00	23,659.00
66-104-00	OT Expense>Private	0.00	0.00			0.00	55.00
66-105-00	OT Expense>HMO	40,053.00	40,053.00			40,053.00	8,036.00
66-111-00	OT Expense>Medicaid	18,810.00	18,810.00			18,810.00	4,770.00
67-000-00	ST Expense	1,095.00	1,095.00			1,095.00	0.00
67-102-00	ST Expense>Medicare A	17,829.00	17,829.00			17,829.00	3,067.00
67-103-00	ST Expense>Part B	36,016.00	36,016.00			36,016.00	9,243.00
67-104-00	ST Expense>Private	465.00	465.00			465.00	0.00
67-105-00	ST Expense>HMO	6,627.00	6,627.00			6,627.00	1,036.00
67-111-00	ST Expense>Medicaid	2,040.00	2,040.00			2,040.00	1,170.00
69-811-80	Social Services Expense>Director>Wages	133,204.00	133,204.00			133,204.00	31,074.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
69-811-82	Social Services Expense>Director>Shift Premium Pay	1,989.00	1,989.00			1,989.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	3,732.00	3,732.00			3,732.00	3,102.00
69-811-91	Social Services Expense>Director>Holiday Pay	3,503.00	3,503.00			3,503.00	259.00
69-811-92	Social Services Expense>Director>PTO Accrual	(2,521.00)	(2,521.00)			(2,521.00)	0.00
69-830-80	Social Services Expense>Assistant>Wages	0.00	0.00			0.00	3,831.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	1,574.00	1,574.00			1,574.00	0.00
69-880-00	Social Services Expense>Payroll Taxes	1,682.00	1,682.00			1,682.00	2,979.00
69-881-00	Social Services Expense>Workers Comp	287.00	287.00			287.00	643.00
69-882-00	Social Services Expense>Health Insurance	2,946.00	2,946.00			2,946.00	5,399.00
69-883-00	Social Services Expense>Other Benefits	1,678.00	1,678.00			0.00	3,241.00
				RJE - 4	(1,678.00)		
70-177-00	Dietary Expense>Supplements	35,321.00	35,321.00			35,321.00	6,960.00
70-178-00	Dietary Expense>Food	324,484.00	324,484.00			324,484.00	73,616.00
70-183-00	Dietary Expense>Supplies	47,147.00	47,147.00			47,147.00	10,616.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	19,255.00	19,255.00			19,255.00	4,272.00
70-208-00	Dietary Expense>Equip-Rental	4,062.00	4,062.00			4,062.00	1,200.00
70-700-00	Dietary Expense>Contracted Service	963.00	963.00			963.00	105.00
70-811-80	Dietary Expense>Director>Wages	97,206.00	97,206.00			97,206.00	22,737.00
70-811-90	Dietary Expense>Director>Sick/Vacation Pay	6,556.00	6,556.00			6,556.00	2,786.00
70-811-91	Dietary Expense>Director>Holiday Pay	3,080.00	3,080.00			3,080.00	401.00
70-811-92	Dietary Expense>Director>PTO Accrual	(1,114.00)	(1,114.00)			(1,114.00)	0.00
70-831-80	Dietary Expense>Aide>Wages	106,440.00	106,440.00			106,440.00	44,111.00
70-831-81	Dietary Expense>Aide>Overtime	20,109.00	20,109.00			20,109.00	10,156.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	124,946.00	124,946.00			124,946.00	17,859.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	153.00	153.00			153.00	0.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	580.00	580.00			580.00	460.00
70-831-88	Dietary Expense>Aide>Other Pay	139.00	139.00			139.00	0.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	26,302.00	26,302.00			26,302.00	1,711.00
70-831-91	Dietary Expense>Aide>Holiday Pay	8,153.00	8,153.00			8,153.00	772.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(487.00)	(487.00)			(487.00)	0.00
70-832-80	Dietary Expense>Cook>Wages	145,550.00	145,550.00			145,550.00	51,569.00
70-832-81	Dietary Expense>Cook>Overtime	12,295.00	12,295.00			12,295.00	7,651.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	81,505.00	81,505.00			81,505.00	13,140.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	200.00	200.00			200.00	0.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	177.00	177.00			177.00	694.00
70-832-88	Dietary Expense>Cook>Other Pay	909.00	909.00			909.00	476.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	28,178.00	28,178.00			28,178.00	3,434.00
70-832-91	Dietary Expense>Cook>Holiday Pay	9,367.00	9,367.00			9,367.00	1,088.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(7,140.00)	(7,140.00)			(7,140.00)	0.00
70-833-80	Dietary Expense>Dietician>Wages	62,151.00	62,151.00			62,151.00	16,653.00
70-833-81	Dietary Expense>Dietician>Overtime	0.00	0.00			0.00	27.00
70-833-88	Dietary Expense>Dietician>Other Pay	452.00	452.00			452.00	0.00
70-833-90	Dietary Expense>Dietician>Sick/Vacation Pay	8,342.00	8,342.00			8,342.00	158.00
70-833-91	Dietary Expense>Dietician>Holiday Pay	3,661.00	3,661.00			3,661.00	471.00
70-833-92	Dietary Expense>Dietician>PTO Accrual	410.00	410.00			410.00	0.00
70-880-00	Dietary Expense>Payroll Taxes	14,281.00	14,281.00			14,281.00	15,319.00
70-881-00	Dietary Expense>Workers Comp	2,440.00	2,440.00			2,440.00	3,268.00
70-882-00	Dietary Expense>Health Insurance	24,664.00	24,664.00			24,664.00	27,561.00
70-883-00	Dietary Expense>Other Benefits	13,820.00	13,820.00			0.00	17,097.00
				RJE - 4	(13,820.00)		
71-183-00	Activity Expense>Supplies	1,528.00	1,528.00			1,528.00	0.00
71-700-00	Activity Expense>Contracted Service	0.00	0.00			0.00	60.00
71-811-80	Activity Expense>Director>Wages	56,654.00	56,654.00			56,654.00	19,283.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	1,997.00	1,997.00			1,997.00	0.00
71-811-91	Activity Expense>Director>Holiday Pay	1,866.00	1,866.00			1,866.00	268.00
71-811-92	Activity Expense>Director>PTO Accrual	(53.00)	(53.00)			(53.00)	0.00
71-831-80	Activity Expense>Aide>Wages	14,514.00	14,514.00			14,514.00	4,204.00
71-831-81	Activity Expense>Aide>Overtime	278.00	278.00			278.00	1,013.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	17,156.00	17,156.00			17,156.00	4,025.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,505.00	2,505.00			2,505.00	269.00
71-831-91	Activity Expense>Aide>Holiday Pay	461.00	461.00			461.00	81.00
71-831-92	Activity Expense>Aide>PTO Accrual	(805.00)	(805.00)			(805.00)	0.00
71-880-00	Activity Expense>Payroll Taxes	2,296.00	2,296.00			2,296.00	2,269.00
71-881-00	Activity Expense>Workers Comp	391.00	391.00			391.00	497.00
71-882-00	Activity Expense>Health Insurance	4,016.00	4,016.00			4,016.00	4,112.00
71-883-00	Activity Expense>Other Benefits	2,282.00	2,282.00			0.00	2,524.00
				RJE - 4	(2,282.00)		
72-183-00	Housekeeping Expense>Supplies	21,800.00	21,800.00			21,800.00	0.00
72-700-00	Housekeeping Expense>Contracted Service	31,541.00	31,541.00			31,541.00	14,467.00
72-831-80	Housekeeping Expense>Aide>Wages	0.00	0.00			0.00	27,310.00
72-831-81	Housekeeping Expense>Aide>Overtime	215,084.00	215,084.00			215,084.00	32,331.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	153,034.00	153,034.00			153,034.00	22,824.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	100.00	100.00			100.00	0.00
72-831-84	Housekeeping Expense>Aide>Retro Pay/Adjustment Pay	59.00	59.00			59.00	0.00
72-831-88	Housekeeping Expense>Aide>Other Pay	727.00	727.00			727.00	0.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	27,053.00	27,053.00			27,053.00	4,031.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	12,128.00	12,128.00			12,128.00	793.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(5,659.00)	(5,659.00)			(5,659.00)	0.00
73-700-00	Laundry Expense>Contracted Service	164,801.00	164,801.00			164,801.00	31,558.00
73-831-80	Laundry Expense>Aide>Wages	7,738.00	7,738.00			7,738.00	8,906.00
73-831-81	Laundry Expense>Aide>Overtime	0.00	0.00			0.00	3,219.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	1,236.00	1,236.00			1,236.00	1,413.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	2.00	2.00			2.00	0.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	2,177.00	2,177.00			2,177.00	440.00
73-831-91	Laundry Expense>Aide>Holiday Pay	386.00	386.00			386.00	154.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,718.00)	(1,718.00)			(1,718.00)	0.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	9,200.00	9,200.00			9,200.00	7,909.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,571.00	1,571.00			1,571.00	1,689.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	16,141.00	16,141.00			16,141.00	14,249.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	9,169.00	9,169.00			0.00	8,775.00
				RJE - 4	(9,169.00)		
75-183-00	Maintenance Expense>Supplies	12,562.00	12,562.00			12,562.00	1,814.00
75-205-00	Maintenance Expense>Sanitation & Incineration	38,661.00	38,661.00			38,661.00	6,804.00
75-207-00	Maintenance Expense>Repairs & Maint	21,716.00	21,716.00			21,716.00	12,331.00
75-217-00	Maintenance Expense>Extermination	2,310.00	2,310.00			2,310.00	590.00
75-219-00	Maintenance Expense>Landscaping	44,426.00	44,426.00			44,426.00	11,754.00
75-700-00	Maintenance Expense>Contracted Service	6,658.00	6,658.00			96,548.00	1,146.00
				RJE - 8	96,548.00		
75-811-80	Maintenance Expense>Director>Wages	72,874.00	72,874.00			72,874.00	18,575.00
75-811-84	Maintenance Expense>Director>Retro Pay/Adjustment Pay	508.00	508.00			508.00	0.00
75-811-87	Maintenance Expense>Director>Training Pay	313.00	313.00			313.00	0.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	6,264.00	6,264.00			6,264.00	545.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,364.00	2,364.00			2,364.00	260.00
75-811-92	Maintenance Expense>Director>PTO Accrual	526.00	526.00			526.00	0.00
75-829-80	Maintenance Expense>Staff>Wages	14,957.00	14,957.00			14,957.00	514.00
75-829-81	Maintenance Expense>Staff>Overtime	2,593.00	2,593.00			2,593.00	0.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	8,834.00	8,834.00			8,834.00	0.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	1,551.00	1,551.00			1,551.00	0.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	619.00	619.00			619.00	0.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	713.00	713.00			713.00	0.00
75-837-00	Maintenance Expense>Security	255.00	255.00			255.00	0.00
75-837-80	Maintenance Expense>Security>Wages	44,780.00	44,780.00			44,780.00	8,691.00
75-837-81	Maintenance Expense>Security>Overtime	31,365.00	31,365.00			31,365.00	4,271.00
75-880-00	Maintenance Expense>Payroll Taxes	3,225.00	3,225.00			3,225.00	2,573.00
75-881-00	Maintenance Expense>Workers Comp	550.00	550.00			550.00	507.00
75-882-00	Maintenance Expense>Health Insurance	5,632.00	5,632.00			5,632.00	4,561.00
75-883-00	Maintenance Expense>Other Benefits	3,197.00	3,197.00			0.00	2,811.00
				RJE - 4	(3,197.00)		
76-227-00	Utility Expense>Gas	10,090.00	10,090.00			10,090.00	8,014.00
76-228-00	Utility Expense>Electric	90,682.00	90,682.00			90,682.00	24,486.00
76-229-00	Utility Expense>Water/Sewer	63,683.00	63,683.00			63,683.00	4,946.00
80-111-16	Admin Expense>Medicaid>Bed Tax	627,971.00	627,971.00			627,971.00	143,714.00
80-153-00	Admin Expense>Financing Costs	4,402.00	4,402.00			4,402.00	989.00
80-162-00	Admin Expense>Insurance - General Liability & Other	128,960.00	128,960.00			128,960.00	30,629.00
80-167-00	Admin Expense>Insurance - Auto	4,232.00	4,232.00			4,232.00	1,521.00
80-183-00	Admin Expense>Supplies	9,285.00	9,285.00			9,285.00	2,665.00
80-183-09	Admin Expense>Supplies>Toner	7,455.00	7,455.00			7,455.00	122.00
80-183-78	Admin Expense>Supplies>Paper	4,111.00	4,111.00			4,111.00	670.00
80-184-00	Admin Expense>Minor Equip & Supplies	7,819.00	7,819.00			7,819.00	7,489.00
80-208-00	Admin Expense>Equip-Rental	12,252.00	12,252.00			(11,449.00)	72.00
				RJE - 3	(11,449.00)		
80-209-00	Admin Expense>Postage	2,630.00	2,630.00			2,630.00	203.00
80-210-00	Admin Expense>Internet	9,540.00	9,540.00			9,540.00	5,364.00
80-230-00	Admin Expense>Data Processing	24,886.00	24,886.00			24,886.00	3,276.00
80-231-00	Admin Expense>Telephone	30,934.00	30,934.00			(1,951.00)	3,147.00
				RJE - 7	(1,951.00)		
80-232-00	Admin Expense>Cable TV	20,346.00	20,346.00			20,346.00	4,226.00
80-233-00	Admin Expense>Seminars	236.00	236.00			236.00	0.00
80-234-00	Admin Expense>Licenses	1,585.00	1,585.00			1,585.00	0.00
80-235-00	Admin Expense>Dues & Subscriptions	4,193.00	4,193.00			(164.00)	42.00
				RJE - 6	(164.00)		
80-236-00	Admin Expense>Travel	1,735.00	1,735.00			1,735.00	496.00
80-237-00	Admin Expense>Meals & Ent	34.00	34.00			34.00	0.00
80-238-00	Admin Expense>Legal Fees	576.00	576.00			20,900.00	0.00
				RJE - 8	20,900.00		
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	16,622.00	16,622.00			30,415.00	723.00
				RJE - 8	30,415.00		
80-241-00	Admin Expense>IT Fees	27,077.00	27,077.00			27,077.00	5,851.00
80-243-00	Admin Expense>Late Fees	75.00	75.00			75.00	0.00
80-244-00	Admin Expense>Bank Fees	18,090.00	18,090.00			3,150.00	0.00
				RJE - 2	3,150.00		
80-245-00	Admin Expense>Background Checks	549.00	549.00			549.00	0.00
80-247-00	Admin Expense>Corporate Tax	160.00	160.00			160.00	0.00
80-250-00	Admin Expense>Marketing & Advertising	6,233.00	6,233.00			(98.00)	5,500.00
				RJE - 5	(98.00)		
80-251-00	Admin Expense>Bad Debt	150,491.00	150,491.00			150,491.00	33,867.00
80-252-00	Admin Expense>Startup Costs	205,059.00	205,059.00			(163,613.00)	43,958.00
				RJE - 8	(163,613.00)		
80-279-00	Admin Expense>Consulting Fee	752,453.00	752,453.00			752,453.00	167,775.00
80-700-00	Admin Expense>Contracted Service	30,747.00	30,747.00			188,160.00	2,833.00
				RJE - 2	188,160.00		
80-700-55	Admin Expense>Contracted Service>Office	10,711.00	10,711.00			10,711.00	1,874.00
80-811-80	Admin Expense>Director>Wages	165,803.00	165,803.00			165,803.00	42,827.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	18,336.00	18,336.00			18,336.00	2,007.00
80-811-91	Admin Expense>Director>Holiday Pay	4,656.00	4,656.00			4,656.00	702.00
80-811-92	Admin Expense>Director>PTO Accrual	(146.00)	(146.00)			(146.00)	0.00
80-814-80	Admin Expense>Central Supply>Wages	8,269.00	8,269.00			37,412.00	0.00
				RJE - 2	37,412.00		
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	1,122.00	1,122.00			1,122.00	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
80-814-90	Admin Expense>Central Supply>Sick/Vacation Pay	415.00	415.00			415.00	0.00
80-814-91	Admin Expense>Central Supply>Holiday Pay	276.00	276.00			276.00	0.00
80-838-80	Admin Expense>Receptionist>Wages	0.00	0.00			0.00	9,665.00
80-838-81	Admin Expense>Receptionist>Overtime	0.00	0.00			0.00	4,660.00
80-838-82	Admin Expense>Receptionist>Shift Premium	37,583.00	37,583.00			37,583.00	6,397.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	671.00	671.00			671.00	0.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	12,224.00	12,224.00			12,224.00	954.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	3,353.00	3,353.00			3,353.00	318.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(2,235.00)	(2,235.00)			(2,235.00)	0.00
80-839-80	Admin Expense>Admissions>Wages	7,401.00	7,401.00		90,345.00	97,746.00	21,332.00
				RJE - 2	90,345.00		
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	668.00	668.00			668.00	543.00
80-839-91	Admin Expense>Admissions>Holiday Pay	0.00	0.00			0.00	334.00
80-839-92	Admin Expense>Admissions>PTO Accrual	947.00	947.00			947.00	0.00
80-840-80	Admin Expense>Business Office>Wages	(2,352.00)	(2,352.00)		97,775.00	95,423.00	11,816.00
				RJE - 2	97,775.00		
80-840-82	Admin Expense>Business Office>Shift Premium Pay	0.00	0.00			0.00	443.00
80-841-80	Admin Expense>Human Resources>Wages	2,252.00	2,252.00		80,763.00	83,015.00	22,777.00
				RJE - 2	80,763.00		
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	667.00	667.00			667.00	845.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	0.00	0.00			0.00	301.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	257.00	257.00			257.00	0.00
80-880-00	Admin Expense>Payroll Taxes	6,764.00	6,764.00			6,764.00	9,941.00
80-881-00	Admin Expense>Workers Comp	1,158.00	1,158.00			1,158.00	2,189.00
80-882-00	Admin Expense>Health Insurance	11,313.00	11,313.00			11,313.00	18,101.00
80-883-00	Admin Expense>Other Benefits	6,619.00	6,619.00		(6,619.00)	0.00	10,822.00
				RJE - 4	(6,619.00)		
85-100-00	Employee Benefits Expense>Miscellaneous	3,912.00	3,912.00			3,912.00	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	383,799.00	383,799.00			383,799.00	0.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	29,392.00	29,392.00			29,392.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	7,009.00	7,009.00			7,009.00	0.00
85-178-00	Employee Benefits Expense>Food	837.00	837.00			837.00	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	33,735.00	33,735.00		13,879.00	47,614.00	0.00
				RJE - 4	13,879.00		
85-204-00	Employee Benefits Expense>Training & Education	980.00	980.00			980.00	0.00
85-245-00	Employee Benefits Expense>Background Checks	1,064.00	1,064.00		744.00	1,808.00	0.00
				RJE - 4	744.00		
85-253-00	Employee Benefits Expense>Uniforms	21,537.00	21,537.00		1,784.00	23,321.00	0.00
				RJE - 4	1,784.00		
85-255-79	Employee Benefits Expense>Pension>Union	317,473.00	317,473.00		116,310.00	433,783.00	0.00
				RJE - 4	116,310.00		
85-259-00	Employee Benefits Expense>Other Insurance	2,374.00	2,374.00			2,374.00	0.00
85-260-79	Employee Benefits Expense>Welfare>Union	1.00	1.00			1.00	0.00
85-881-00	Employee Benefits Expense>Workers Comp	70,379.00	70,379.00			70,379.00	0.00
85-882-00	Employee Benefits Expense>Health Insurance	659,151.00	659,151.00			659,151.00	0.00
85-884-00	Employee Benefits>Dental/Vision Insurance	8,532.00	8,532.00			8,532.00	0.00
85-885-00	Employee Benefits>Life Insurance	3,337.00	3,337.00			3,337.00	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	4,861.00	4,861.00			4,861.00	1,684.00
91-161-00	Property Expense>RE Taxes	119,828.00	119,828.00			119,828.00	29,587.00
91-165-00	Property Expense>Insurance - Property	34,247.00	34,247.00			34,247.00	7,438.00
92-000-00	Depreciation Expense	10,578.00	10,578.00			10,578.00	2,078.00
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		56,960.00	56,960.00	56,960.00
				RJE - 1	56,960.00		
Marcum 102	Equipment Leases	0.00	0.00		11,449.00	11,449.00	2,090.00
				RJE - 3	11,449.00		
Marcum 103	Subscriptions	0.00	0.00		164.00	164.00	2,982.00
				RJE - 6	164.00		
Marcum 104	Education Expense	0.00	0.00			0.00	350.00
Marcum 105	Refunds & Rebates	0.00	0.00			0.00	(1,451.00)
Marcum 106	Due To/From-Intercompany	0.00	0.00			0.00	(57,378.00)
Marcum 107	Employee Gifts	0.00	0.00		3,652.00	3,652.00	0.00
				RJE - 4	3,652.00		
Marcum 108	Help Wanted	0.00	0.00		98.00	98.00	0.00
				RJE - 5	98.00		
Marcum 109	Cell Phones	0.00	0.00		1,951.00	1,951.00	0.00
				RJE - 7	1,951.00		
Total		0.00	0.00		0.00	0.00	0.00
Net (Income) Loss		(287,064.00)	(287,064.00)		638,597.00	350,733.00	(684,404.00)

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Long Ridge Rehab (Stamford)**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023		9/30/2023	9/30/2022
10-A	Salaries and Wages	6,540,454.00	6,540,454.00	377,065.00	6,917,519.00	6,044,434.00
13-B	Professional Fees	1,413,966.00	1,413,966.00	56,333.00	1,470,299.00	700,388.00
15	Expenditures Other than Salaries	2,900,624.00	2,900,624.00	(8,080.00)	2,892,544.00	2,926,087.00
16	Expenditures Other than Salaries (cont'd) - Admin. and General	1,166,431.00	1,166,431.00	105,282.00	1,271,713.00	545,940.00
18	Dietary Basis for Allocation of Costs	431,232.00	431,232.00		431,232.00	338,017.00
19	Laundry-Basis for Allocation of Costs	164,801.00	164,801.00		164,801.00	155,051.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	491,176.00	491,176.00		491,176.00	585,779.00
22	Maintenance and Property	1,359,176.00	1,359,176.00	107,997.00	1,467,173.00	1,599,416.00
27	Interest and Insurance	245,284.00	245,284.00		245,284.00	103,248.00
30	Statement of Revenue	(15,001,008.00)	(15,001,008.00)		(15,001,008.00)	(13,684,764.00)
31	Balance Sheet Accounts	287,864.00	287,864.00	(638,597.00)	(350,733.00)	686,404.00
Total		0.00	0.00	0.00	0.00	0.00
Net (Income) Loss		(287,804.00)	(287,864.00)	638,597.00	350,733.00	(686,404.00)

Client: **Oasis Health Care Group**
Engagement: **Medicaid - Long Ridge Rehab (Stamford)**
Period Ending: **9/30/2023**
Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023		9/30/2023	9/30/2022
10-A 2	Administrators	188,649.00	188,649.00		188,649.00	165,039.00
10-A 4	Other Administrative Salaries	62,502.00	62,502.00	215,950.00	278,452.00	171,671.00
10-A 5B	Food Service Supervisor	105,728.00	105,728.00		105,728.00	25,924.00
10-A 5C	Dietary Workers	632,392.00	632,392.00		632,392.00	731,617.00
10-A 6B	Other Housekeeping Workers	407,299.00	407,299.00		407,299.00	293,221.00
10-A 7A	Engineer or Chief of Maintenance	82,849.00	82,849.00		82,849.00	67,249.00
10-A 7B	Other Maintenance Workers	100,894.00	100,894.00		100,894.00	110,882.00
10-A 8B	Other Laundry Workers	9,821.00	9,821.00		9,821.00	50,795.00
10-A 12A	Director of Nurses/Assistant Director	172,112.00	172,112.00	31,726.00	203,838.00	400,347.00
10-A 12B1	RNs - Direct Care	882,601.00	882,601.00	8,326.00	890,927.00	1,007,812.00
10-A 12B2	RNs - Administrative	177,397.00	177,397.00	30,718.00	208,115.00	199,423.00
10-A 12C1	LPNs - Direct Care	1,263,386.00	1,263,386.00		1,263,386.00	961,523.00
10-A 12C2	LPNs - Administrative	205,840.00	205,840.00		205,840.00	38,134.00
10-A 12D	Aides and Attendants	1,955,681.00	1,955,681.00		1,955,681.00	1,453,116.00
10-A 12H	Recreation Workers	94,573.00	94,573.00		94,573.00	103,770.00
10-A 12M	Social Workers/Case Management	141,481.00	141,481.00		141,481.00	114,550.00
10-A 12O	Other	57,249.00	57,249.00	90,345.00	147,594.00	149,361.00
13-B 2	Dentist	15,691.00	15,691.00		15,691.00	8,307.00
13-B 3	Pharmacist	25,509.00	25,509.00		25,509.00	1,729.00
13-B 5A	PT - Resident Care	216,984.00	216,984.00		216,984.00	325,712.00
13-B 9A	Medical Director	42,000.00	42,000.00		42,000.00	28,500.00
13-B 9A	ST - Resident Care	64,072.00	64,072.00		64,072.00	50,028.00
13-B 10A	OT - Resident Care	200,017.00	200,017.00		200,017.00	280,345.00
13-B 11A1	RN's - Direct Care	293,312.00	293,312.00		293,312.00	0.00
13-B 11A2	RN's - Administrative	0.00	0.00	33,345.00	33,345.00	0.00
13-B 11B1	LPN's - Direct Care	317,820.00	317,820.00		317,820.00	0.00
13-B 11C	Aides	210,622.00	210,622.00		210,622.00	0.00
13-B 12	Other	27,939.00	27,939.00	22,988.00	50,927.00	5,767.00
15 1A1	Workmen's Compensation	94,042.00	94,042.00		94,042.00	45,762.00
15 1A3	Unemployment Insurance	36,401.00	36,401.00		36,401.00	34,216.00
15 1A4	Social Security (FICA)	522,385.00	522,385.00		522,385.00	450,394.00
15 1A5	Health Insurance	908,614.00	908,614.00		908,614.00	913,531.00
15 1A6	Life Insurance	3,337.00	3,337.00		3,337.00	2,909.00
15 1A7	Pensions	317,473.00	317,473.00	116,310.00	433,783.00	240,896.00
15 1A8	Uniform Allowance	21,537.00	21,537.00	1,784.00	23,321.00	34,140.00
15 1A9	Other	144,557.00	144,557.00	(135,625.00)	8,932.00	137,997.00
15 1C	Bad Debts	150,491.00	150,491.00		150,491.00	466,931.00
15 1D	Accounting and Auditing	1,224.00	1,224.00		1,224.00	3,600.00
15 1E	Legal	576.00	576.00	20,900.00	21,476.00	23,007.00
15 1G	Office Supplies	40,922.00	40,922.00	(11,449.00)	29,473.00	18,259.00
15 1H1	Telephone and Telegraph	30,934.00	30,934.00	(1,951.00)	28,983.00	39,715.00
15 1H2	Cellular Phones and Beepers	0.00	0.00	1,951.00	1,951.00	884.00
15 1J	Corporation Business Taxes	160.00	160.00		160.00	0.00
15 1K3	Resident Day User Fee	627,971.00	627,971.00		627,971.00	513,846.00
16 1	Resident Travel and Entertainment	0.00	0.00		0.00	754.00
16 2	Holiday Parties for Staff	0.00	0.00		0.00	166.00
16 3	Gifts to Staff and Residents	0.00	0.00	3,652.00	3,652.00	0.00
16 4	Employee Travel	1,735.00	1,735.00		1,735.00	3,014.00
16 5	Education Expense	35,058.00	35,058.00	13,879.00	48,937.00	30,502.00
16 M1	Advertising Help Wanted	0.00	0.00	98.00	98.00	7,606.00
16 M3	Advertising Other	6,233.00	6,233.00	(98.00)	6,135.00	5,500.00
16 M7	Postage	2,630.00	2,630.00		2,630.00	1,175.00
16 M8	Dues and Membership Fees to Professional Associations	4,193.00	4,193.00	(164.00)	4,029.00	2,690.00
16 M9	Subscriptions	0.00	0.00	164.00	164.00	5,147.00
16 M11	Services Provided by Contract	886,788.00	886,788.00	248,214.00	1,135,002.00	435,695.00
16 M13	Other	229,794.00	229,794.00	(160,463.00)	69,331.00	53,691.00
18 2A1	Raw Food	324,484.00	324,484.00		324,484.00	291,044.00
18 2A2	Non-Food Supplies	105,785.00	105,785.00		105,785.00	46,868.00
18 2B	Purchased Services	963.00	963.00		963.00	105.00
19 3B	Purchased Services	164,801.00	164,801.00		164,801.00	155,051.00
20 4B	Purchased Services	32,383.00	32,383.00		32,383.00	71,465.00
20 4C	Other	21,800.00	21,800.00		21,800.00	9,993.00
20 5A2	Purchased from	197,072.00	197,072.00		197,072.00	186,468.00
20 5B	Medicine Cabinet Drugs	10,132.00	10,132.00		10,132.00	28,925.00
20 5C	Medical and Therapeutic Supplies	131,386.00	131,386.00		131,386.00	152,938.00
20 5D	Ambulance/Limousine	458.00	458.00		458.00	841.00
20 5E2	Oxygen - Other	12,920.00	12,920.00		12,920.00	12,180.00
20 5F	X-Rays and related radiological	8,290.00	8,290.00		8,290.00	10,487.00

Account	Description	UNADJ	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023		9/30/2023	9/30/2022
20 5H	Laboratory	10,751.00	10,751.00		10,751.00	12,694.00
20 5I	Recreation	1,528.00	1,528.00		1,528.00	106.00
20 5L	Cable Television	20,346.00	20,346.00		20,346.00	14,372.00
20 5M	Other	44,110.00	44,110.00		44,110.00	85,310.00
22 6A	Repairs and Maintenance	21,716.00	21,716.00		21,716.00	84,901.00
22 6B	Heat	10,090.00	10,090.00		10,090.00	77,815.00
22 6C	Light & Power	90,682.00	90,682.00		90,682.00	123,003.00
22 6D	Water	63,683.00	63,683.00		63,683.00	23,371.00
22 6E	Equipment Lease	0.00	0.00	11,449.00	11,449.00	2,090.00
22 6F	Other	104,617.00	104,617.00	96,548.00	201,165.00	86,694.00
22 7B	Building & Building Improvements	0.00	0.00		0.00	7,475.00
22 7D	Movable Equipment	10,578.00	10,578.00		10,578.00	64,374.00
22 9	Rental Payments	933,121.00	933,121.00		933,121.00	1,029,947.00
22 10B	Real estate taxes paid by lessor	119,828.00	119,828.00		119,828.00	97,874.00
22 10C	Personal property taxes	4,861.00	4,861.00		4,861.00	1,872.00
27 12D	Other Interest Expense	77,845.00	77,845.00		77,845.00	2,669.00
27 14A	Insurance on Property	34,247.00	34,247.00		34,247.00	22,775.00
27 14B	Insurance of Automobiles	4,232.00	4,232.00		4,232.00	1,521.00
27 14C3	Other	128,960.00	128,960.00		128,960.00	76,283.00
30 1A	Medicaid Residents (CT only)	(9,561,644.00)	(9,561,644.00)		(9,561,644.00)	(11,643,674.00)
30 1B	Medicaid room and board contractual allowance	0.00	0.00		0.00	3,922,650.00
30 3A	Medicare Residents (All inclusive)	(2,819,423.00)	(2,819,423.00)		(2,819,423.00)	(2,585,448.00)
30 3B	Medicare room and board contractual allowance	49,795.00	49,795.00		49,795.00	3,335.00
30 4A	Private-pay residents and other	(2,472,872.00)	(2,472,872.00)		(2,472,872.00)	(2,099,999.00)
30 4B	Private-pay room and board contractual allowance	12,053.00	12,053.00		12,053.00	139,701.00
30 5A	Prescription Drugs - Medicare	(115,359.00)	(115,359.00)		(115,359.00)	(146,695.00)
30 5B	Prescription Drugs - Medicare Contractual Allowance	115,359.00	115,359.00		115,359.00	18,308.00
30 5C	Prescription Drugs - Non-medicare	0.00	0.00		0.00	(70,155.00)
30 7A	Physical Therapy - Medicare	(240,561.00)	(240,561.00)		(240,561.00)	(733,438.00)
30 7B	Physical Therapy - Medicare Contractual Allowance	181,290.00	181,290.00		181,290.00	38,975.00
30 7C	Physical Therapy - Non-medicare	(141,676.00)	(141,676.00)		(141,676.00)	(367,687.00)
30 7D	Physical Therapy - Non-medicare Contractual Allowance	126,500.00	126,500.00		126,500.00	30,004.00
30 8A	Speech Therapy - Medicare	(118,653.00)	(118,653.00)		(118,653.00)	(131,946.00)
30 8B	Speech Therapy - Medicare Contractual Allowance	73,549.00	73,549.00		73,549.00	13,754.00
30 8C	Speech Therapy - Non-medicare	(42,916.00)	(42,916.00)		(42,916.00)	(78,625.00)
30 8D	Speech Therapy - Non-medicare Contractual Allowance	33,476.00	33,476.00		33,476.00	9,675.00
30 9A	Occupational Therapy - Medicare	(218,307.00)	(218,307.00)		(218,307.00)	(612,130.00)
30 9B	Occupational Therapy - Medicare Contractual Allowance	155,855.00	155,855.00		155,855.00	31,729.00
30 9C	Occupational Therapy - Non-medicare	(61,545.00)	(61,545.00)		(61,545.00)	(328,371.00)
30 9D	Occupational Therapy - Non-medicare Contractual Allowance	44,069.00	44,069.00		44,069.00	13,661.00
30 10A	Other - Medicare	629.00	629.00		629.00	1,272,314.00
30 10B	Other - Non-medicare	1,451.00	1,451.00		1,451.00	448,691.00
30 15	Interest Income	(70.00)	(70.00)		(70.00)	(186.00)
30 18	Other Revenue	(2,008.00)	(2,008.00)		(2,008.00)	(829,207.00)
Total		(287,864.00)	(287,864.00)	638,597.00	350,733.00	(686,404.00)
Net (Income) Loss		(287,864.00)	(287,864.00)	638,597.00	350,733.00	(686,404.00)

10-010-73	Cash>Operating>Long Ridge	(65,020.00)	(65,020.00)	0.00	(65,020.00)	(10,908.00)
10-011-73	Cash>Petty Cash>Long Ridge	925.00	925.00	0.00	925.00	1,513.00
10-020-01	Cash>Payroll>Cleared entered later	(2,811.00)	(2,811.00)	0.00	(2,811.00)	0.00
10-020-73	Cash>Payroll>Long Ridge	2,209.00	2,209.00	0.00	2,209.00	2,888.00
10-061-73	Cash>Car>Cost>Long Ridge	500.00	500.00	0.00	500.00	0.00
11-102-00	Accounts Receivable>Medicare A	221,760.00	221,760.00	0.00	221,760.00	306,883.00
11-103-00	Accounts Receivable>Part B	20,887.00	20,887.00	0.00	20,887.00	14,784.00
11-104-00	Accounts Receivable>Private	35,568.00	35,568.00	0.00	35,568.00	(588.00)
11-105-00	Accounts Receivable>HMO	107,987.00	107,987.00	0.00	107,987.00	45,713.00
11-106-00	Accounts Receivable>Medicare HMO	276,524.00	276,524.00	0.00	276,524.00	188,733.00
11-109-00	Accounts Receivable>Hospice	7,257.00	7,257.00	0.00	7,257.00	6,538.00
11-111-00	Accounts Receivable>Medicaid	1,174,815.00	1,174,815.00	0.00	1,174,815.00	887,534.00
11-112-00	Accounts Receivable>Income	(45,383.00)	(45,383.00)	0.00	(45,383.00)	(31,133.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(181,881.00)	(181,881.00)	0.00	(181,881.00)	(33,857.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	(18.00)	(18.00)	0.00	(18.00)	0.00
12-000-00	Prepaid Expenses	7,161.00	7,161.00	0.00	7,161.00	0.00
12-125-00	Prepaid Expenses>Personal Property Taxes	10,477.00	10,477.00	0.00	10,477.00	0.00
12-153-00	Prepaid Expenses>Financing Costs	12,029.00	12,029.00	0.00	12,029.00	12,145.00
12-161-00	Prepaid Expenses>RE Taxes	31,066.00	31,066.00	0.00	31,066.00	29,587.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	141,692.00	141,692.00	0.00	141,692.00	123,812.00
12-167-00	Prepaid Expenses>Insurance - Auto	0.00	0.00	0.00	0.00	5,025.00
12-681-00	Prepaid Expenses>Workers Comp	68,938.00	68,938.00	0.00	68,938.00	72,394.00
14-131-00	Fixed Assets>Leasehold Improvements	0.00	0.00	28,441.00	28,441.00	0.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	85,401.00	85,401.00	(85,401.00)	0.00	0.00
14-135-00	Fixed Assets>Computer Software	867.00	867.00	0.00	867.00	867.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(12,439.00)	(12,439.00)	0.00	(12,439.00)	(2,034.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)	0.00	(217.00)	(43.00)
17-283-81	Other Assets>Escrow>Property Tax	2,958.00	2,958.00	0.00	2,958.00	0.00
17-283-94	Other Assets>Escrow>Insurance	120,238.00	120,238.00	0.00	120,238.00	(784,855.00)
20-000-00	Accounts Payable	(687,499.00)	(687,499.00)	0.00	(687,499.00)	(581.00)
21-148-00	Other Current Payable>Misc. PR Deduction	(2,213.00)	(2,213.00)	0.00	(2,213.00)	(598.00)
21-152-06	Other Current Payable>Employee>Other	0.00	0.00	0.00	0.00	(2,342.00)
21-884-00	Other Current Payable>Disability & Other Insurance	1,149.00	1,149.00	0.00	1,149.00	3,595.00
21-885-00	Other Current Payable>Life Insurance	0.00	0.00	0.00	0.00	(248,660.00)
23-000-00	Accrued Wages & Related	(261,700.00)	(261,700.00)	0.00	(261,700.00)	(40,760.00)
23-156-00	Accrued Wages & Related>PR Taxes	(19,689.00)	(19,689.00)	0.00	(19,689.00)	0.00
23-157-00	Accrued Wages & Related>Benefit Time	(75,983.00)	(75,983.00)	0.00	(75,983.00)	(4,269.00)
24-000-00	Accrued Expenses	(67,403.00)	(67,403.00)	0.00	(67,403.00)	3,069.00
24-111-18	Accrued Expenses>Medicaid>Bed Tax	(167,654.00)	(167,654.00)	0.00	(167,654.00)	(96,148.00)
24-192-00	Accrued Expenses>Insurance - General Liability & Other	(109,675.00)	(109,675.00)	0.00	(109,675.00)	(102,708.00)
24-279-00	Accrued Expenses>Management Fee	(324,745.00)	(324,745.00)	(638,597.00)	(963,342.00)	(84,816.00)
24-881-00	Accrued Expenses>Workers Comp	(84,814.00)	(84,814.00)	0.00	(84,814.00)	(107,624.00)
24-882-00	Accrued Expenses>Health Insurance	(282,109.00)	(282,109.00)	0.00	(282,109.00)	(84,590.00)
26-175-00	Long Term Debt>Capital Lease	(57,791.00)	(57,791.00)	0.00	(57,791.00)	105,998.00
27-000-60	Due To/From>Golden Hill	162,804.00	162,804.00	0.00	162,804.00	0.00
27-000-68	Due To/From>Management	(14,909.00)	(14,909.00)	0.00	(14,909.00)	10.00
27-000-73	Due To/From>Long Ridge	(1,190.00)	(1,190.00)	0.00	(1,190.00)	(111,825.00)
27-000-74	Due To/From>Newington	(113,334.00)	(113,334.00)	0.00	(113,334.00)	(87,976.00)
27-000-75	Due To/From>Weal River	(87,536.00)	(87,536.00)	0.00	(87,536.00)	(72,525.00)
27-000-76	Due To/From>Western	(73,569.00)	(73,569.00)	0.00	(73,569.00)	71,260.00
27-000-77	Due To/From>Cheshire	59,099.00	59,099.00	0.00	59,099.00	(11,700.00)
27-000-96	Due To/From>Holdings Opco	(5,243.00)	(5,243.00)	0.00	(5,243.00)	(36,816.00)
27-000-98	Due To/From>CT Holdco	288,327.00	288,327.00	0.00	288,327.00	87.00
27-102-14	Due To/From>Medicare A>Sequester	(894.00)	(894.00)	0.00	(894.00)	0.00
27-105-00	Due To/From>HMO	(65,358.00)	(65,358.00)	0.00	(65,358.00)	(148,935.00)
27-127-00	Due To/From>Old Owner CT	(7,715.00)	(7,715.00)	0.00	(7,715.00)	3,446.00
27-175-00	Due To/From>Vendor	3,446.00	3,446.00	0.00	3,446.00	0.00
27-500-00	Due to/From>Old Owner Reconciled AR	125,643.00	125,643.00	0.00	125,643.00	0.00
30-000-00	Retained Earnings	99,499.00	99,499.00	0.00	99,499.00	843,280.00
300000	Retained Earnings	0.00	0.00	0.00	0.00	(60.00)
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(1,245.00)	(1,245.00)	0.00	(1,245.00)	(60.00)
31-402-85	Partners' Equity>Kalmien Schreiber>Capital Contributions	(1,245.00)	(1,245.00)	0.00	(1,245.00)	(60.00)
Marcum 101	Fixed Assets>Motor Vehicles	0.00	0.00	56,960.00	56,960.00	56,960.00
Marcum 106	Due To/From>Intercompany	0.00	0.00	0.00	0.00	(67,378.00)
Subtotal : None		<u>287,864.00</u>	<u>287,864.00</u>	<u>(638,597.00)</u>	<u>(350,733.00)</u>	<u>686,404.00</u>
Total [31]	Balance Sheet Accounts	<u>287,864.00</u>	<u>287,864.00</u>	<u>(638,597.00)</u>	<u>(350,733.00)</u>	<u>686,404.00</u>
	NET (INCOME) LOSS	<u>(287,864.00)</u>	<u>(287,864.00)</u>	<u>638,597.00</u>	<u>350,733.00</u>	<u>(686,404.00)</u>
	Sum of Account Groups	0.00	0.00	0.00	0.00	0.00

Tickmarks

- (a)
- (b)
- (c)
- (d)
- (e)
- (f)
- (g)
- (h)
- (i)
- (j)
- (k)
- (l)
- (m)
- (n)
- (o)

{p}

{q}

{r}

{s}

{t}

{u}

{v}

{w}

{x}

{y}

{z}

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Long Ridge Rehab (Stamford)**
 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	56,960.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			56,960.00
Total			56,960.00	56,960.00
Reclassifying Journal Entries JE # 2				
to perform reclass provided by client				
60-212-00	Nursing Expense>Clinical Consultants	N.01a	7,238.00	
60-230-00	Nursing Expense>Data Processing		29,639.00	
60-700-27	Contracted Nursing Admin		33,345.00	
60-808-80	Nursing Expense>RN>Wages		8,326.00	
61-811-80	Nursing Admin Expense>Director>Wages		31,726.00	
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages		30,718.00	
80-244-00	Admin Expense>Bank Fees		3,150.00	
80-700-00	Admin Expense>Contracted Service		188,160.00	
80-814-80	Admin Expense>Central Supply>Wages		37,412.00	
80-839-80	Admin Expense>Admissions>Wages		90,345.00	
80-840-80	Admin Expense>Business Office>Wages		97,775.00	
80-841-80	Admin Expense>Human Resources>Wages		80,763.00	
24-279-00	Accrued Expenses>Management Fee			638,597.00
Total			638,597.00	638,597.00
Reclassifying Journal Entries JE # 3				
to reclass leased equipment to correct line of the cost report				
Marcum 102	Equipment Leases	D.01 Tab S	11,449.00	
80-208-00	Admin Expense>Equip-Rental			11,449.00
Total			11,449.00	11,449.00
Reclassifying Journal Entries JE # 4				
to reclass employee benefits to the correct line of the cost report				
85-200-79	Employee Benefits Expense>Training Fund>Union	E.02	13,879.00	
85-245-00	Employee Benefits Expense>Background Checks		744.00	
85-253-00	Employee Benefits Expense>Uniforms		1,784.00	
85-255-79	Employee Benefits Expense>Pension>Union		116,310.00	
Marcum 107	Employee Gifts		3,652.00	
60-883-00	Nursing Expense>Other Benefits			84,532.00
61-883-00	Nursing Admin Expense>Other Benefits			15,072.00
69-883-00	Social Services Expense>Other Benefits			1,678.00
70-883-00	Dietary Expense>Other Benefits			13,820.00
71-883-00	Activity Expense>Other Benefits			2,282.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			9,169.00
75-883-00	Maintenance Expense>Other Benefits			3,197.00
80-883-00	Admin Expense>Other Benefits			6,619.00
Total			138,369.00	138,369.00
Reclassifying Journal Entries JE # 5				
to reclass help wanted out of advertising				
Marcum 108	Help Wanted	D.01 Tab L	98.00	
80-250-00	Admin Expense>Marketing & Advertising			98.00
Total			98.00	98.00
Reclassifying Journal Entries JE # 6				
to reclass dues out of subscriptions				
Marcum 103	Subscriptions	D.01 Tab N	164.00	
80-235-00	Admin Expense>Dues & Subscriptions			164.00
Total			164.00	164.00
Reclassifying Journal Entries JE # 7				
to reclass cell phone expenses out of telephone				
Marcum 109	Cell Phones	N.01a	1,951.00	
80-231-00	Admin Expense>Telephone			1,951.00
Total			1,951.00	1,951.00
Reclassifying Journal Entries JE # 8				
to reclass professional fees and maintenance services out of start-up costs				
60-212-00	Nursing Expense>Clinical Consultants	E.01	15,750.00	
75-700-00	Maintenance Expense>Contracted Service		86,548.00	
80-238-00	Admin Expense>Legal Fees		20,900.00	
80-240-00	Admin Expense>Professional Fees		30,415.00	
80-252-00	Admin Expense>Startup Costs			163,613.00
Total			163,613.00	163,613.00

Reclassifying Journal Entries JE # 9
to reclass fixed asset additions to the correct line of the cost report
14-131-00 Fixed Assets>Leasehold Improvements
14-132-00 Fixed Assets>Furniture, Fixtures and Equipment
Total

D.01 tab V

28,441.00	28,441.00
<u>28,441.00</u>	<u>28,441.00</u>
1,037,642.00	1,037,642.00
<u>1,037,642.00</u>	<u>1,037,642.00</u>

Total Reclassifying Journal Entries
Total All Journal Entries