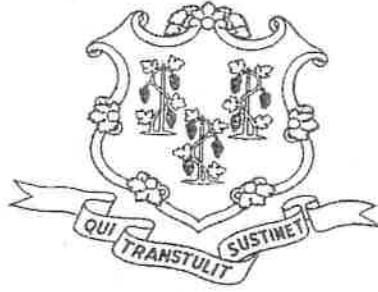


State of Connecticut



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

Name of Facility (as licensed) Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milford	
Address (No. & Street, City, State, Zip Code) 2028 Bridgeport Ave, Milford, CT 06460	
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 2410	(Specify)	Other	Medicare Provider 07-5213
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Medicaid Provider Numbers:	000008896	CCNH / RHNS	(Specify)	Other
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General Information

Name of Facility (as licensed) Senior Philanthropy of Milford B, LLC d/b/a Civita Care	License No. 2410	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milford [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) Charles Rowland			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milford		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 2028 Bridgeport Ave, Milford, CT 06460				
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 203-877-0371		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center a		Address (No. & Street, City, State, Zip) 2028 Bridgeport Ave, Milford, CT 06460		
License Numbers:	CCNH / RHNS 2410	(Specify)	Other	Medicare Provider No. 07-5213
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other RHNS Combined				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input checked="" type="radio"/> 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="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Charles Rowland		Nursing Home Administrator's License No.:	1815	
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 Milford B, LLC d/b/a Civita Care	License No. 2410	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? Yes No

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

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

If "Yes," provide the following information:

Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Oasis Healthcare Group	19999 Cedarbridge Ave, Suite 3B Lakewood NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Consulting Fees	Pg 16/ Line m11	563,010	563,010
Intercompany Liabilities	N/A	<input checked="" type="radio"/>	<input 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	110,336	110,336
		<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 Milford B, LLC d/b/a Civ	License No. 2410	Report for Year Ended 9/30/2023	Page 5	of 37
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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 CCHN 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? Yes No If "No," explain fully why such allocation was not made.

N/A

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

N/A

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.)

Yes No If "No," explain fully why such allocation was not made.

N/A

**General Information and Questionnaire
 Other Lines of Business**

Name of Facility Senior Philanthropy of Milford B, LL	License No. 2410	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		24,949		
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. 2410	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

Schedule of Resident Statistics

Name of Facility	License No.	Report for Year Ended		Page	of				
		9/30/2023				8	37		
		2410							
Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milfor	Total All Levels	Total CCNH / RHNS Level	Total	Total Other	Period 10/1 Thru 6/30	Period 7/1 Thru 9/30			
					CCNH / RHNS	CCNH / RHNS	Other	CCNH / RHNS	Other
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	120	120	120		120	120		120	
B. On last day of THIS report period	120	120	120					120	
2. Number of Residents									
A. As of midnight of PREVIOUS report period	102	102	102		102	102		101	101
B. As of midnight of THIS report period	101	101	101					101	101
3. Total Number of Days Care Provided During Period									
A. Medicare	1,141	1,141	1,141		827	827		314	314
B. Medicaid (Conn.)	28,780	28,780	28,780		20,860	20,860		7,920	7,920
C. Medicaid (other states)									
D. Private Pay	2,867	2,867	2,867		2,321	2,321		546	546
E. State SSI for RCH									
F. Other (Specify) HMO/Private Insurance/Hospice	2,745	2,745	2,745		1,641	1,641		1,104	1,104
G. Total Care Days During Period (3A thru F)	35,533	35,533	35,533		25,649	25,649		9,884	9,884
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	792	792	792		571	571		221	221
B. Other Bed Reserve Days	6	6	6		1	1		5	5
5. Total Resident Days (3G + 4A + 4B)	36,331	36,331	36,331		26,221	26,221		10,110	10,110

Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita			License No. 2410			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)	(Specify)	(Specify)		
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	4	86		14									
Per Diem Rate													
a. One bed rm.	Various	#####		524.58									
b. Two bed rms.	Various	#####		543.81									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other				
A. Medicare - Part B					1,219	1,219							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					1,966	1,966							
2. Restorative Treatments													
C. Other					2,598	2,598							
D. Total Physical Therapy Treatments					5,783	5,783							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					836	836							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					899	899							
2. Restorative Treatments													
C. Other					1,049	1,049							
D. Total Speech Therapy Treatments					2,784	2,784							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					7,534	7,534							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					4,351	4,351							
2. Restorative Treatments													
C. Other					5,408	5,408							
D. Total Occupational Therapy Treatments					17,293	17,293							

Report of Expenditures - Salaries & Wages

Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita Care Cen	License No. 2410	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours								
	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)	139,610		1,933						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	286,216		10,145						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	354,667		17,789						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	178,071		8,558						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	73,240		1,792						
b. Other Maintenance Workers	43,999		1,835						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	34,835		2,207						
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	202,804		2,730						
b. RN									
1. Direct Care	441,008		10,611						
2. Administrative**	227,402		6,618						
c. LPN									
1. Direct Care	918,955		21,298						
2. Administrative**	76,124		2,283						
d. Aides and Attendants	1,368,236		53,071						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	104,174		4,370						
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	79,731		2,774						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	138,507		4,217						
A-13. Total Salary Expenditures	4,667,579		152,231						

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Medical Records	\$ 48,628		1,753						
Admissions	\$ 89,879		2,464						
Total	\$ 138,507	\$ -	4,217	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Clinical Consultants	\$ 31,567		Monthly Fee						
Intravenous Therapy	\$ 10,905	\$ (10,905)	Monthly Fee						
Total	\$ 42,472	\$ (10,905)	-	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milford		2410		9/30/2023		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(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 Milford B, LLC d/b/a Civita Care Center at Milford		License No. 2410		Report for Year Ended 9/30/2023		Page 12	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	Other (Specify)							
Section III - Administrators***									
Charles Rowland	139,610		Non-Discriminatory	Administrator	1,933	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 Milford B, LLC d/b/a Civita		2410	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	12,075		48						
3. Pharmacist	29,064		Monthly Fee						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	100,960		960						
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	98,309		735						
b. Other									
10. Occupational Therapist									
a. Resident Care	308,090	(308,090)	2,987						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	459,071		5,002						
2. Administrative***	20,656		Monthly Fee						
b. LPN									
1. Direct Care	730,884		11,340						
2. Administrative***									
c. Aides	610,142		15,203						
d. Other									
12. Other (Specify)									
See Attached Schedule	42,472	(10,905)							
B-13 Total Fees Paid in Lieu of Salaries	2,453,723	(318,995)	36,371						

* 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 Milford B, LLC d/b/a Civita Care		2410	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 Boulevard Suite 300 Farmingham MA 01702-5555	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Dr. Anuruddha Walaliyada 12 Cooke Road Wallingford, CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Guardian Consulting Services, 33333 New Hyde Park Rd. Suite 202, New Hyde Park, NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
RX Consulting, 14 Lewin Ave Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Amidon Nurse Staffing, LLC, 1732 Kingsley Avenue Suite 1 Orange Park, FL 32073	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Gale Healthcare Solutions, POB 4729, Winter Park, FL 32793-4729	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MAS Staffing, POB 4473, Houston TX 77210-4473	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Pro Med Staff 444 Main Street, Monroe CT 06468	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Grandison Management, 1413 38th Street, Brooklyn NY 11218	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Heritage 7, 265 Hazard Avenue Enfield CT 06082	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Heritage Private, 265 Hazard Avenue Enfield CT 06082	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SP Staffing Solutions, 15 River Road Suite 15B Wilton CT 06897	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Clipboard Health PO Box 103125 Pasadena CA 91189-3125	LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Norton and Associates POBox 310 Cohasset MA 02025-0310	LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Solomon Page 260 Madison Ave 4th Floor New NY 10018	LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Eshyft PO Box 5935 Troy MI 48007-5935	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Worldwide Staffing 3622 Lyckan Parkway Suite 3003	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
PICC Performance, 171 Park Ave Ste 103, West Springfield MA 01089	Intravenous Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SpecialtyRX, 2 Bergen Turnpike, Ridgefield Park NJ 07660	Clinical Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Reliant Therapy, 4 Brotherton Way, Auburn, MA 01501	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Patricia Jones	Nursing Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<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 Milford B, LLC d/b/a Civ	2410	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
1. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 94,043	94,043					
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 84,668	84,668					
4. Social Security (F.I.C.A.)	\$ 373,126	373,126					
5. Health Insurance	\$ 110,336	110,336					
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 1,249	1,249					
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$						
8. Uniform Allowance	\$ 143	143					
9. Other (Specify) See Attached Schedule	\$	8,487	(8,487)				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$						
c. Bad Debts*	\$	112,602	(112,602)				
d. Accounting and Auditing	\$ 1,224	1,224					
e. Legal (Services should be fully described on Page 15b)	\$ 47,999	47,999					
f. Insurance on Lives of Owners and Operators (Specify)*	\$						
g. Office Supplies	\$ 42,254	42,254					
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 35,184	35,184					
2. Cellular Phones	\$ 1,978	1,978					
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	\$ 686,009	686,009					
Subtotal	\$ 1,478,373	1,599,462	(121,089)				

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

(Carry Subtotals forward to next page)

General Information and Questionnaire
Accounting Basis

Name of Facility Senior Philanthropy of Milford B, I	License No. 2410	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm 1 Neuhaus & 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 (<i>describe fully</i>)				
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.				
<input checked="" type="radio"/> Yes <input type="radio"/> No				
Legal Services Information				
Name of Legal Firm or Independent Attorney 1 Goldmna, Gruder, & Woods LLC 2 Benesch Friedlander Coplan & Aronoff 3 Wiggin and Dana LLC 4 Murtha Cullina 5 Mcguirewoods LLC			Telephone Number 203-899-8900 216-363-4500 203-498-4400 203-772-7700 212-548-2100	
Address (<i>No. & Street, City, State, Zip Code</i>) 1 200 Connecticut Ave, Norwalk, CT 06854 2 127 Public 4900 Cleveland, OH 44114 3 One Centurt Tower, 265 Church St, New Haven, CT 06510 4 265 Church St, New Haven, CT 06510 5 1251 6th Ave 20th floor, New York, NY 10020				
Services Provided by This Firm (<i>describe fully</i>)				
1	Resident Related Legal Matters		\$	15,598
2	General Legal Matters		\$	19,988
3	General Legal Matters		\$	2,500
4	General Legal Matters		\$	9,027
5	General Legal Matters		\$	886
			Charge for Services Provided	
			\$	47,999
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No				

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

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Milford B, LLC d/b/a Civita Ca		2410	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
Subtotals Brought Forward:								
	1,478,373	1,599,462	(121,089)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$	3,383	(3,383)					
4. Employee Travel	\$	4,494	4,494					
5. Education Expenses Related to Seminars and Conventions	\$	4,171	4,171					
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted (all such expenses)	\$	2,500	2,500					
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	1,164	7,999	(6,835)				
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	\$	2,930	2,930					
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$	4,998	4,998					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$							
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$	942,311	942,311					
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$	6,538	60,602	(54,064)				
C-14 Total Administrative & General Expenditures	\$	2,447,479	2,632,850	(185,371)				

* 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					
Marketing & Advertising	\$ 7,999	\$ (6,835)				
Total Other Advertising	\$ 7,999	\$ (6,835)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Amex Dues	\$ 238					
CAHCF	\$ 4,760					
Total Dues	\$ 4,998	\$ -	\$ -	\$ -	\$ -	\$ -

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					
Admin Expense>Financing Costs	\$ 4,334	\$ (4,334)				
Admin Expense>Licenses	\$ 874					
Admin Expense>Meals & Ent	\$ 34	\$ (34)				
Admin Expense>Late Fees	\$ 88	\$ (88)				
Admin Expense>Bank Fees	\$ 20,707	\$ (17,830)				
Admin Expense>Background Checks	\$ 4,967					
Admin Expense>Startup Costs	\$ 29,598	\$ (29,598)				
Other Rev>Miscellaneous		\$ (2)				
Other Rev>Medical Records		\$ (2,178)				
Total Other Administrative and General	\$ 60,602	\$ (54,064)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Senior Philanthropy of Milford B, LLC d/	License No. 2410	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Milford B, LLC d/b/a Civita Care		2410	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 300	300						
2. Non-Food Supplies	\$ 47,896	47,896						
3. Other (Specify)	\$							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 424,199	424,199						
c. Other (Specify)	\$							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 472,395	472,395						
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 Milford B, LLC d/b/a Civita Care		2410	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)		\$	133,802	133,802				
c. Other (Specify) Other Supplies		\$	-1,234	-1,234				
3D. Total Laundry Expenditures (3a + b + c)		\$	132,568	132,568				
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 Milford B, LLC d/b/a C		2410	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	\$						
	b. Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 at Page 21)	\$	28,523	28,523				
	C. Other (<i>Specify</i>) Other Supplies	\$	2,466	2,466				
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	30,989	30,989				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Partners Pharmacy of CT, LLC	\$	108,870	(108,870)				
	b. Medicine Cabinet Drugs	\$	13,237	13,237				
	c. Medical and Therapeutic Supplies	\$	151,502	151,502				
	d. Ambulance/Limousine***	\$	15,290	(15,290)				
	e. Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	5,449	(5,449)				
	f. X-rays and Related Radiological Procedures***	\$	3,693	(3,693)				
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
	h. Laboratory***	\$	10,886	(10,886)				
	i. Recreation	\$	13,184	13,184				
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$	6,172	6,172				
	m. Other (Specify)**** See Attached Schedule	\$	61,268	61,268				
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	245,363	389,551	(144,188)			

* 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.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Nursing Rental Expense	\$ 53,117					
Nursing Expense>Minor Equip & Supplies	\$ 3,366					
Nursing Expense>Sanitation & Incineration	\$ 1,374					
Nursing Expense>Repairs & Maint	\$ 3,411					
Total Other Resident Care	\$ 61,268	\$ -	\$ -	\$ -	\$ -	\$ -

Golden Hill Rehab
Disallowance Schedule for Cable TV
9/30/2022

	<u>Amount</u>	
Total Cable TV Expense	6,172	TB Linked
Monthly Allowable amount	\$ 600	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 7,200	
Disallowed Cable TV	<u><u>\$ (1,028)</u></u>	

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

Name of Facility		License No.	Report for Year Ended	Page of							
Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milford		2410	9/30/2023	21	37						
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Total Cost/Page Ref.***				
		Yes	No				(Specify)	Other	Pg	Line	
SMS Cleaning & Housekeeping Services	Suite Q, Howell NJ 07731 47 Commons Ct, Waterbury CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping Service	28,523				20	4b
Rinaldi Linen Service	Suite 3B, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry Service	133,802				19	3b
Oasis Healthcare Group	575 8th Ave, New York, NY 10018	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	Consulting Fee	563,010				16	m11
MatrixCare	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Data Processing	29,639				16	m11
Facility Compliance Services, LLC	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance Services	42,377				22	6f
LTC Ally	37 Cushman Street Lakewood NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Business Management Consulting	189,743				16	m11
Sky Tech Consulting	Suite Q, Howell NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT Services	24,334				16	m11
SMS Cleaning & Housekeeping Services		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Services	424,199				18	2b
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								
		<input type="radio"/>	<input checked="" type="radio"/>								

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Milford B, LLC d/b/a Civ		2410	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 37,209	37,209						
b. Heat	\$ 12,522	12,522						
c. Light & Power	\$ 132,706	132,706						
d. Water	\$ 21,367	21,367						
e. Equipment Lease (Provide detail on page 22b)	\$ 7,003	7,003						
f. Other (itemize)	\$ 166,056	166,056						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 376,863	376,863						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 59,876	59,876						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 81,489	81,489						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 141,365	141,365						
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	\$ 85,153	85,153						
c. Personal property taxes	\$ 9,930	9,930						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,169,569	1,169,569						

* 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	\$ 16,129					
Maintenance Expense>Minor Equip & Supplies	\$ 2,499					
Maintenance Expense>Sanitation & Incineration	\$ 34,521					
Maintenance Expense>Extermination	\$ 2,658					
Maintenance Expense>Landscaping	\$ 27,119					
Maintenance Expense>Contracted Service	\$ 83,130					
Total Other Repairs and Maintenance	\$ 166,056	\$ -	\$ -	\$ -	\$ -	\$ -

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	
Senior Philanthropy of Milford B, LLC d/b/a Civita Care Cen		2410	9/30/2023		22b	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed	
	Yes	No					
Canon Financial Services, 14904 Collections Center Drive, Chicago IL 60693-0149	<input type="radio"/>	<input checked="" type="radio"/>	03/31/21	On-going	6,110	6,110	
Cisco Systems Capital Corp, POB 41602, Philadelphia, PA 19101-1602	<input checked="" type="radio"/>	<input type="radio"/>	07/12/22	On-going	893	893	
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?					<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***
							7,003

* 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.

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Milford B. LLC d/b/a Civita Care Center at Milford		2410		9/30/2023		23	37		
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
									Is a mileage logbook maintained?
A. Land Improvements									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
A-4. Subtotal									
B. Building and Building Improvements									
1. Acquired prior to this report period		828,112		828,112		S/L		Various	
2. Disposals (attach schedule)								55,001	
3. Acquired during this report period (attach schedule)		67,876		67,876		S/L		Various	
B-4. Subtotal								4,875	
C. Non-Movable Equipment									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal								59,876	
D. Movable Equipment									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Various PY Vehicles		X		43,060		43,060		S/L	
b. Transport Van		X		62,804		62,804		S/L	
c.								5	
d.									
2. Movable Equipment									
a. Acquired prior to this report period									
b. Disposals (attach schedule)									
Acquired during this report period (attach schedule):									
c. Administrative		Var		2,009		2,009		S/L	
d. Standard Resident		Var		3,057		3,057		S/L	
e. Specialized Resident									
Total Acquired during this report period				5,066		5,066			
D-3. Subtotal								1,013	
E. Total Depreciation									
								81,489	
								141,365	

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Various	Various(See Attached)	\$ 67,876	Var	\$ 4,875
Total additions for Building Improvements		\$ 67,876		\$ 4,875 *
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:					
7/1/2023	Bladder Scanner and Cart	Standard Resident	\$ 3,057	5	\$ 611
8/15/2023	Timeclock	Administrative	\$ 2,009	5	\$ 402
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 5,066		\$ 1,013 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita Care Cen	Date of Acquisition		License No. 2410	Report for Year Ended 9/30/2023			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal										
B. Mortgage Expense										
1.										
2.										
3.										
B-4. Subtotal										
C. Leasehold Improvements and Other										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
D. Total Amortization										

* Straight-line method must be used.

** Specify which of the following bases were used:

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

Golden Hill Rehab (Millard B)
FIXED ASSET / DEPRECIATION SCHEDULE

CR Account	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
BUILDING IMPROVEMENTS										
Prior Period Building Improvements	Building Imp	Various	S/L	Var	684,169	45,405	227,179	45,405	272,594	411,569
TOTAL PY BUILDING IMPROVEMENTS					684,169	45,405	227,179	45,405	272,594	411,569
2022 BUILDING IMPROVEMENTS										
Additions	Building Imp	Facility Generator			143,943	9,596	9,596	9,596	19,192	124,751
Disposals										
TOTAL BUILDING IMPROVEMENTS 2022					143,943	9,596	9,596	9,596	19,192	124,751
2023 BUILDING IMPROVEMENTS										
Additions	Building Imp.	TK Elevator	S/L	20	7,436	-	-	372	372	7,064
	Building Imp.	Door Control	S/L	10	2,218	-	-	222	222	1,996
	Building Imp.	Door Control	S/L	10	2,318	-	-	222	222	1,996
	Building Imp.	Signs	S/L	10	5,172	-	-	517	517	4,655
	Building Imp.	Fire Alarm	S/L	20	34,160	-	-	1,708	1,708	32,452
	Building Imp.	Signs	S/L	10	5,172	-	-	517	517	4,655
	Building Imp.	elevator repair	S/L	20	6,549	-	-	327	327	6,222
	Building Imp.	Carpet King	S/L	5	4,951	-	-	990	990	3,961
TOTAL BUILDING IMPROVEMENTS 2023					67,676	-	-	4,875	4,875	62,801
TOTAL BUILDING IMPROVEMENTS					895,988	55,001	236,775	59,876	286,661	899,127
MOVABLE EQUIPMENT										
Prior Period Movable Equipment	FF&E	Various	S/L	Var	1,127,239	67,626	928,283	67,626	995,909	131,330
TOTAL PY MOVABLE EQUIPMENT					1,127,239	67,626	928,283	67,626	995,909	131,330
2022 MOVABLE EQUIPMENT										
Additions	Computer Software	Maintenance			867	63	63	289	322	538
Disposals										
TOTAL MOVABLE EQUIPMENT 2022					867	63	63	289	322	538
2023 MOVABLE EQUIPMENT										
Additions	FF&E	Bladder Scanner and Cart	S/L	5	3,057	-	-	611	611	2,446
	FF&E	Timeclock	S/L	5	2,009	-	-	402	402	1,607
TOTAL MOVABLE EQUIPMENT 2023					5,066	-	-	1,013	1,013	4,053
TOTAL MOVABLE EQUIPMENT					1,132,305	67,689	928,346	68,928	997,374	135,898
MOTOR VEHICLES										
Prior Period Motor Vehicles	Motor Vehicle	Various	S/L	Var	43,060	-	43,060	-	43,060	-
TOTAL PY MOTOR VEHICLES					43,060	-	43,060	-	43,060	-
2022 MOTOR VEHICLES										
Additions	Motor Vehicle	Transport Van			62,864	2,753	2,753	12,561	15,314	47,490
Disposals										
TOTAL MOTOR VEHICLE 2022					62,864	2,753	2,753	12,561	15,314	47,490
TOTAL MOTOR VEHICLES					105,924	2,753	45,813	12,561	58,374	94,980
TOTAL ASSETS					2,135,824	125,443	1,216,984	141,365	1,352,299	782,725
TOTAL ASSETS PER CR SCHEDULE					2,135,824	125,443	1,216,984	141,365	1,352,299	782,725
TOTAL ASSETS PER TRIAL BALANCE					136,613	11,111	12,366	12,111	14,398	122,312
VARIANCE					1,999,211	114,332	1,194,618	129,254	1,337,901	660,413

FIS vs CR NBV - Page 31, Line B9
FIS vs CR Depreciation - Page 36, Line F1

(660,510)
(139,254)

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

Name of Facility Senior Philanthropy of Milford B, LLC	License No. 2410	Report for Year Ended 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	120				
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
2028 Bridgeport Ave, LLC, 2028 Bridgeport Ave, Milford, CT 06460	Building	04/01/15	123 mos.	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 Milford B, LLC		2410	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 Milford B. I.		2410		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)				\$	22,109	22,109				
b. Insurance on Automobiles				\$	6,412	6,412				
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) General Liability & Other				\$	124,239	124,239				
14d. Total Insurance Expenditures (14a + b + c)				\$	152,760	152,760				
15. Total All Expenditures (A-13 thru C-14)				\$	11,908,138	12,556,692	(648,554)			

F. Statement of Revenue

Name of Facility Senior Philanthropy of Milford B, LLC d/2410	License No. d/2410	Report for Year Ended 9/30/2023		Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	Other	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 8,220,711	8,220,711			
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)	\$ 707,268	707,268			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 1,912,742	1,912,742			
b. Private-Pay Room and Board Contractual Allowance **	\$ (7,222)	(7,222)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 26,252	26,252			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (26,252)	(26,252)			
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	\$ 64,810	64,810			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (28,986)	(28,986)			
c. Physical Therapy - Non-Medicare	\$ 114,849	114,849			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (96,042)	(96,042)			
4. a. Speech Therapy - Medicare	\$ 110,875	110,875			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (36,103)	(36,103)			
c. Speech Therapy - Non-Medicare	\$ 136,918	136,918			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (112,555)	(112,555)			
5. a. Occupational Therapy - Medicare	\$ 276,152	276,152			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (58,315)	(58,315)			
c. Occupational Therapy - Non-Medicare	\$ 191,730	191,730			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (133,900)	(133,900)			
6. a. Other (Specify) - Medicare	\$ (5,799)	(5,799)			
b. Other (Specify) - Non-Medicare	\$ 2,384	2,384			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 11,259,517	11,259,517			
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)	\$ 136	136			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 24,986	24,986			
V. Total Other Revenue (1 thru 8)	\$ 25,122	25,122			
VI. Total All Revenue (III +V)	\$ 11,284,639	11,284,639			

* 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	Lab Rev>Medicare A	\$ 311		
30 II 6a	Lab Rev>Medicare A>C/A	\$ (311)		
30 II 6a	Other Ancillary Rev>Part B	\$ (11)		
30 II 6a	Other Ancillary Rev>Part B>Sequester	\$ (5,146)		
30 II 6a	Vaccine Rev>Part B	\$ 188		
30 II 6a	Revenue Adjustments>Medicare A	\$ (4)		
30 II 6a	Revenue Adjustments>Part B	\$ (826)		
Total Other Resident Revenue - Medicare		\$ (5,799)	\$ -	\$ -

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	\$ (666)		
30 II 6b	Other Ancillary Rev>Transportation	\$ 2,124		
30 II 6b	Revenue Adjustments>Private	\$ (209)		
30 II 6b	Revenue Adjustments>Medicare HMO	\$ 1,135		
Total Other Resident Revenue		\$ 2,384	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Interest Income	N/A	\$ 136		
Total Interest Income			\$ 136	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Other Rev>Miscellaneous(Disallowed on Page 16a)	\$ 2		
30 IV 8	Other Rev>Prior Period Income(No Related Expense)	\$ 22,806		
30 IV 8	Other Rev>Medical Records(Disallowed on Page 16a)	\$ 2,178		
Total Other Revenue		\$ 24,986	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, LLC d	2410	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(132,544)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,083,276
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	241,865
a. _____				
b. _____				
c. _____				
d. See Schedule	241,865			
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)			\$	2,192,597
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>895,988</u>		\$	599,337
	Accum. Depreciation <u>296,651</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>1,133,172</u>		\$	135,898
	Accum. Depreciation <u>997,274</u>	Net		
7. Motor Vehicles	*Historical Cost <u>105,864</u>		\$	47,490
	Accum. Depreciation <u>58,374</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(660,510)
F/S vs C/R NBV	(660,510)			
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	122,215

* 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	\$ 3,452
31	A5	Prepaid Expenses>Personal Property Taxes	\$ 4,603
31	A5	Prepaid Expenses>Financing Costs	\$ 11,176
31	A5	Prepaid Expenses>RE Taxes	\$ 27,649
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 119,807
31	A5	Prepaid Expenses>Insurance - Auto	\$ 6,240
31	A5	Prepaid Expenses>Workers Comp	\$ 68,938
Total Prepaid Expenses			\$ 241,865

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	
Total Other Fixed Assets (Itemize)			\$ -

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	
33	A12	Other Current Payables>Misc. 19R Deduction	\$ (200)
33	A12	Other Current Payables>Employee>Other	\$ 15
33	A12	Accrued Expenses	\$ 62,193
33	A12	Accrued Expenses>Medicaid>Bed Tax	\$ 180,226
33	A12	Accrued Expenses>Personal Property Taxes	\$ 2,330
33	A12	Accrued Expenses>Insurance - General Liability & Other	\$ 100,339
33	A12	Accrued Expenses>Management Fee	\$ 756,262
33	A12	Accrued Expenses>Workers Comp	\$ 64,614
33	A12	Accrued Expenses>Health Insurance	\$ 78,662
Total Other Current Liabilities (Itemize)			\$ 1,244,441

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 Milford B, LLC d		2410	9/30/2023	32	37
Account				Amount	
Total Brought Forward:				\$	2,314,812
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>)					
				\$	116,831
Other Assets>Escrow>Property Tax		2,677			
Other Assets>Escrow>Insurance		114,154			
See Schedule					
D-8. Total Investments and Other Assets (Lines D1 thru 7)					
\$ 116,831					
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)					
\$ 2,431,643					

* 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 Milford B, LLC d/b/a C		2410	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	640,054
2. Notes Payable (<i>itemize</i>)				\$	

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>)				\$	104,882
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
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>)				\$	1,244,441

See Schedule				1,244,441	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,989,377

* 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 Milford B, LLC d/b/a		License No. 2410	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,989,377	
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>)				\$ 1,726,725	
Name and Address of Lender	Amount	Loan Date			
Due To/(From) Various	1,726,725	Various			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 55,378	
Long Term Debt>Capital Lease		55,378			
See Schedule					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 1,782,103	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,771,480	

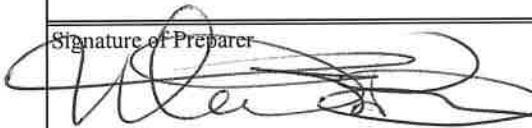
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford B, LLC	2410	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			\$	(199,528)
6. Gain or Loss for Period			\$	(1,142,799)
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	(1,339,837)
C. Total Reserves and Net Worth			\$	(1,339,837)
D. Total Liabilities, Reserves, and Net Worth			\$	2,431,643

H. Changes in Total Net Worth

Name of Facility Senior Philanthropy of Milford B, LLC d	License No. 2410	Report for Year Ended 9/30/2023	Page 36	of 37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(258,624)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,284,639
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	12,427,438
D. Net Income or Deficit			\$	(1,142,799)
E. Balance			\$	(1,401,423)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenditures Per Pg 27			\$12,556,692	
F/S vs C/R Depreciation			(129,254)	
Total Expenses			\$12,427,438	
2. Other <i>(itemize)</i>				
Prior Period Adjustment			61,586	
F-3. Total Additions			\$	61,586
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			\$	(1,339,837)
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Senior Philanthropy of Milford B, LLC	License No. 2410	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/12/24		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Dr 8th Floor, New Haven, CT, 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Estee Sturman		Phone Number 848-290-8221		
Contact Email Address EsteeS@ltcally.com				

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milford 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



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 - Golden Hill Rehab (Milford B)**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2023	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023
10-010-60	Cash>Operating>Golden Hill	(131,229.00)	(131,229.00)			(131,229.00)
10-011-60	Cash>Petty Cash>Golden Hill	458.00	458.00			458.00
10-020-01	Cash>Payroll>Cleared entered later	(4,607.00)	(4,607.00)			(4,607.00)
10-020-60	Cash>Payroll>Golden Hill	(2,166.00)	(2,166.00)			(2,166.00)
10-061-60	Cash>Care Cost>Golden Hill	5,000.00	5,000.00			5,000.00
11-102-00	Accounts Receivable>Medicare A	65,797.00	65,797.00			65,797.00
11-103-00	Accounts Receivable>Part B	23,132.00	23,132.00			23,132.00
11-104-00	Accounts Receivable>Private	304,210.00	304,210.00			304,210.00
11-105-00	Accounts Receivable>HMO	23,362.00	23,362.00			23,362.00
11-106-00	Accounts Receivable>Medicare HMO	280,249.00	280,249.00			280,249.00
11-109-00	Accounts Receivable>Hospice	65,974.00	65,974.00			65,974.00
11-111-00	Accounts Receivable>Medicaid	1,291,263.00	1,291,263.00			1,291,263.00
11-112-00	Accounts Receivable>Income	170,934.00	170,934.00			170,934.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(141,645.00)	(141,645.00)			(141,645.00)
12-000-00	Prepaid Expenses	3,452.00	3,452.00			3,452.00
12-125-00	Prepaid Expenses>Personal Property Taxes	4,603.00	4,603.00			4,603.00
12-153-00	Prepaid Expenses>Financing Costs	11,176.00	11,176.00			11,176.00
12-161-00	Prepaid Expenses>RE Taxes	27,649.00	27,649.00			27,649.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	119,807.00	119,807.00			119,807.00
12-167-00	Prepaid Expenses>Insurance - Auto	6,240.00	6,240.00			6,240.00
12-881-00	Prepaid Expenses>Workers Comp	68,938.00	68,938.00			68,938.00
14-131-00	Fixed Assets>Leasehold Improvements	57,532.00	57,532.00			57,532.00
					10,344.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	78,214.00	78,214.00	RJE - 2	10,344.00	5,066.00
					(73,148.00)	
				RJE - 1	(62,804.00)	
				RJE - 2	(10,344.00)	
14-135-00	Fixed Assets>Computer Software	867.00	867.00			867.00
15-131-00	Accum Depn>Leasehold Improvements	(2,132.00)	(2,132.00)			(2,132.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(12,049.00)	(12,049.00)			(12,049.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)			(217.00)
17-283-91	Other Assets>Escrow>Property Tax	2,677.00	2,677.00			2,677.00
17-283-94	Other Assets>Escrow>Insurance	114,154.00	114,154.00			114,154.00
20-000-00	Accounts Payable	(640,054.00)	(640,054.00)			(640,054.00)
21-149-00	Other Current Payables>Misc. PR Deduction	200.00	200.00			200.00
21-152-06	Other Current Payables>Employee>Other	(15.00)	(15.00)			(15.00)
23-000-00	Accrued Wages & Related	(88,104.00)	(88,104.00)			(88,104.00)
23-156-00	Accrued Wages & Related>PR Taxes	(7,679.00)	(7,679.00)			(7,679.00)
23-157-00	Accrued Wages & Related>Benefit Time	(9,099.00)	(9,099.00)			(9,099.00)
24-000-00	Accrued Expenses	(62,193.00)	(62,193.00)			(62,193.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(180,226.00)	(180,226.00)			(180,226.00)
24-125-00	Accrued Expenses>Personal Property Taxes	(2,330.00)	(2,330.00)			(2,330.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(100,339.00)	(100,339.00)			(100,339.00)
24-279-00	Accrued Expenses>Management Fee	(110,078.00)	(110,078.00)			(110,078.00)
					(646,184.00)	(756,262.00)
				RJE - 3	(646,184.00)	
24-881-00	Accrued Expenses>Workers Comp	(64,614.00)	(64,614.00)			(64,614.00)
24-882-00	Accrued Expenses>Health Insurance	(78,662.00)	(78,662.00)			(78,662.00)
26-175-00	Long Term Debt>Capital Lease	(55,378.00)	(55,378.00)			(55,378.00)
27-000-60	Due To/(From)>Golden Hill	(1,200.00)	(1,200.00)			(1,200.00)
27-000-68	Due To/(From)> Management	(14,909.00)	(14,909.00)			(14,909.00)
27-000-70	Due To/(From)>Petty Cash Box	1,203.00	1,203.00			1,203.00
27-000-73	Due To/(From)>Long Ridge	(162,804.00)	(162,804.00)			(162,804.00)
27-000-74	Due To/(From)>Newington	(86,884.00)	(86,884.00)			(86,884.00)
27-000-75	Due To/(From)>West River	(189,992.00)	(189,992.00)			(189,992.00)
27-000-76	Due To/(From)>Western	(183,255.00)	(183,255.00)			(183,255.00)
27-000-77	Due To/(From)>Cheshire	(28,999.00)	(28,999.00)			(28,999.00)
27-000-96	Due To/(From)>Holdings Opco	(5,243.00)	(5,243.00)			(5,243.00)
27-000-98	Due To/(From)>CT Holdco	(1,124,612.00)	(1,124,612.00)			(1,124,612.00)
27-102-14	Due To/(From)>Medicare A>Sequester	13,844.00	13,844.00			13,844.00
27-105-00	Due To/(From)>HMO	(4,167.00)	(4,167.00)			(4,167.00)
27-109-00	Due To/(From)>Hospice	(155.00)	(155.00)			(155.00)
27-111-00	Due To/(From)>Medicaid	(1,406.00)	(1,406.00)			(1,406.00)
27-127-00	Due To (from)>Old Owner CT	(14,492.00)	(14,492.00)			(14,492.00)
27-172-00	Due To/(From)>Vendor	2,794.00	2,794.00			2,794.00
27-500-00	Due to/(from)>Old Owner Reconciled AR	73,552.00	73,552.00			73,552.00
30-000-00	Retained Earnings	199,528.00	199,528.00			199,528.00
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(1,245.00)	(1,245.00)			(1,245.00)
31-402-85	Partners' Equity>Kalmen Schreiber>Capital Contributions	(1,245.00)	(1,245.00)			(1,245.00)
40-102-00	Room & Board Revenue>Medicare A	(715,752.00)	(715,752.00)			(715,752.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	7,379.00	7,379.00			7,379.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	1,105.00	1,105.00			1,105.00
40-104-00	Room & Board Revenue>Private	(690,537.00)	(690,537.00)			(690,537.00)

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(238,802.00)	(238,802.00)			(238,802.00)
40-105-00	Room & Board Revenue>HMO	(35,047.00)	(35,047.00)			(35,047.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	1,237.00	1,237.00			1,237.00
40-106-00	Room & Board Revenue>Medicare HMO	(733,151.00)	(733,151.00)			(733,151.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	34,175.00	34,175.00			34,175.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	7,222.00	7,222.00			7,222.00
40-109-00	Room & Board Revenue>Hospice	(243,156.00)	(243,156.00)			(243,156.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(7,461.00)	(7,461.00)			(7,461.00)
40-111-00	Room & Board Revenue>Medicaid	(8,458,949.00)	(8,458,949.00)			(8,458,949.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	238,238.00	238,238.00			238,238.00
41-102-00	Pharmacy Rev>Medicare A	(26,252.00)	(26,252.00)			(26,252.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	26,252.00	26,252.00			26,252.00
410236	Uniforms	0.00	0.00		143.00	143.00
				RJE - 4	143.00	
42-102-00	PT Revenue>Medicare A	(28,986.00)	(28,986.00)			(28,986.00)
42-102-01	PT Revenue>Medicare A>C/A	28,986.00	28,986.00			28,986.00
42-103-00	PT Revenue>Part B	(35,824.00)	(35,824.00)			(35,824.00)
42-104-00	PT Revenue>Private	(676.00)	(676.00)			(676.00)
42-104-01	PT Revenue>Private>C/A	676.00	676.00			676.00
42-105-00	PT Revenue>HMO	(2,756.00)	(2,756.00)			(2,756.00)
42-105-01	PT Revenue>HMO>C/A	1,267.00	1,267.00			1,267.00
42-106-00	PT Revenue>Medicare HMO	(56,737.00)	(56,737.00)			(56,737.00)
42-106-01	PT Revenue>Medicare HMO>C/A	39,419.00	39,419.00			39,419.00
42-111-00	PT Revenue>Medicaid	(54,680.00)	(54,680.00)			(54,680.00)
42-111-01	PT Revenue>Medicaid>C/A	54,680.00	54,680.00			54,680.00
43-102-00	OT Revenue>Medicare A	(58,315.00)	(58,315.00)			(58,315.00)
43-102-01	OT Revenue>Medicare A>C/A	58,315.00	58,315.00			58,315.00
43-103-00	OT Revenue>Part B	(217,837.00)	(217,837.00)			(217,837.00)
43-104-00	OT Revenue>Private	(7,868.00)	(7,868.00)			(7,868.00)
43-104-01	OT Revenue>Private>C/A	7,407.00	7,407.00			7,407.00
43-105-00	OT Revenue>HMO	(4,272.00)	(4,272.00)			(4,272.00)
43-105-01	OT Revenue>HMO>C/A	2,077.00	2,077.00			2,077.00
43-106-00	OT Revenue>Medicare HMO	(112,902.00)	(112,902.00)			(112,902.00)
43-106-01	OT Revenue>Medicare HMO>C/A	57,836.00	57,836.00			57,836.00
43-109-00	OT Revenue>Hospice	(108.00)	(108.00)			(108.00)
43-111-00	OT Revenue>Medicaid	(124,416.00)	(124,416.00)			(124,416.00)
43-111-01	OT Revenue>Medicaid>C/A	124,416.00	124,416.00			124,416.00
44-102-00	ST Revenue>Medicare A	(36,103.00)	(36,103.00)			(36,103.00)
44-102-01	ST Revenue>Medicare A>C/A	36,103.00	36,103.00			36,103.00
44-103-00	ST Revenue>Part B	(74,772.00)	(74,772.00)			(74,772.00)
44-105-00	ST Revenue>HMO	(1,652.00)	(1,652.00)			(1,652.00)
44-105-01	ST Revenue>HMO>C/A	1,014.00	1,014.00			1,014.00
44-106-00	ST Revenue>Medicare HMO	(62,937.00)	(62,937.00)			(62,937.00)
44-106-01	ST Revenue>Medicare HMO>C/A	39,212.00	39,212.00			39,212.00
44-111-00	ST Revenue>Medicaid	(72,329.00)	(72,329.00)			(72,329.00)
44-111-01	ST Revenue>Medicaid>C/A	72,329.00	72,329.00			72,329.00
46-102-00	Lab Rev>Medicare A	(311.00)	(311.00)			(311.00)
46-102-01	Lab Rev>Medicare A>C/A	311.00	311.00			311.00
47-103-00	Other Ancillary Rev>Part B	11.00	11.00			11.00
47-103-14	Other Ancillary Rev>Part B>Sequester	5,146.00	5,146.00			5,146.00
47-105-14	Other Ancillary Rev>HMO>Sequester	666.00	666.00			666.00
47-213-00	Other Ancillary Rev>Transportation	(2,124.00)	(2,124.00)			(2,124.00)
48-103-00	Vaccine Rev>Part B	(188.00)	(188.00)			(188.00)
51-100-00	Other Rev>Miscellaneous	(2.00)	(2.00)			(2.00)
51-160-00	Other Rev>Interest	(136.00)	(136.00)			(136.00)
51-500-00	Other Revenue>Prior Period Income	(22,806.00)	(22,806.00)			(22,806.00)
51-818-00	Other Rev>Medical Records	(2,178.00)	(2,178.00)			(2,178.00)
52-102-00	Revenue Adjustments>Medicare A	4.00	4.00			4.00
52-103-00	Revenue Adjustments>Part B	826.00	826.00			826.00
52-104-00	Revenue Adjustments>Private	209.00	209.00			209.00
52-106-00	Revenue Adjustments>Medicare HMO	(1,135.00)	(1,135.00)			(1,135.00)
55-000-00	Nursing Rental Expense	53,117.00	53,117.00			53,117.00
56-000-00	Medical Transportation Expense	15,290.00	15,290.00			15,290.00
57-000-00	Oxygen Expense	5,449.00	5,449.00			5,449.00
58-000-00	Lab Expense	10,886.00	10,886.00			10,886.00
59-000-00	Radiology Expense	3,693.00	3,693.00			3,693.00
60-183-00	Nursing Expense>Supplies	91,249.00	91,249.00			91,249.00
60-183-06	Nursing Expense>Supplies>Care Related Supplies	845.00	845.00			845.00
60-183-74	Nursing Expense>Supplies>Covid19	6,774.00	6,774.00			6,774.00
60-184-00	Nursing Expense>Minor Equip & Supplies	3,366.00	3,366.00			3,366.00
60-185-00	Nursing Expense>Incontinence Supplies	52,634.00	52,634.00			52,634.00
60-204-00	Nursing Expense>Training & Education	4,155.00	4,155.00		16.00	4,171.00
				RJE - 4	16.00	
60-205-00	Nursing Expense>Sanitation & Incineration	1,374.00	1,374.00			1,374.00
60-207-00	Nursing Expense>Repairs & Maint	3,411.00	3,411.00			3,411.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
60-212-00	Nursing Expense>Clinical Consultants	10,946.00	10,946.00		31,526.00	42,472.00
				RJE - 3	7,226.00	
				RJE - 5	24,300.00	
60-230-00	Nursing Expense>Data Processing	8,602.00	8,602.00		29,639.00	38,241.00
				RJE - 3	29,639.00	
60-700-18	Nursing Expense>Contracted Service>RN	459,071.00	459,071.00			459,071.00
60-700-19	Nursing Expense>Contracted Service>LPN	730,884.00	730,884.00			730,884.00
60-700-20	Nursing Expense>Contracted Service>CNA	610,142.00	610,142.00			610,142.00
60-700-27	Contracted Nursing Admin	0.00	0.00		20,656.00	20,656.00
				RJE - 3	20,656.00	
60-801-80	Nursing Expense>CNA>Wages	772,028.00	772,028.00			772,028.00
60-801-81	Nursing Expense>CNA>Overtime	82,557.00	82,557.00			82,557.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	435,737.00	435,737.00			435,737.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	1,665.00	1,665.00			1,665.00
60-801-87	Nursing Expense>CNA>Training Pay	539.00	539.00			539.00
60-801-88	Nursing Expense>CNA>Other Pay	2,029.00	2,029.00			2,029.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	53,813.00	53,813.00			53,813.00
60-801-91	Nursing Expense>CNA>Holiday Pay	33,038.00	33,038.00			33,038.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(13,170.00)	(13,170.00)			(13,170.00)
60-805-80	Nursing Expense>LPN>Wages	380,182.00	380,182.00			380,182.00
60-805-81	Nursing Expense>LPN>Overtime	112,245.00	112,245.00			112,245.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	358,298.00	358,298.00			358,298.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	8,000.00	8,000.00			8,000.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,337.00	1,337.00			1,337.00
60-805-87	Nursing Expense>LPN>Training Pay	1,670.00	1,670.00			1,670.00
60-805-88	Nursing Expense>LPN>Other Pay	2,522.00	2,522.00			2,522.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	37,285.00	37,285.00			37,285.00
60-805-91	Nursing Expense>LPN>Holiday Pay	22,484.00	22,484.00			22,484.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(5,068.00)	(5,068.00)			(5,068.00)
60-807-80	Nursing Expense>LPN Infection Control>Wages	28,879.00	28,879.00			28,879.00
60-807-81	Nursing Expense>LPN Infection Control>Overtime	8,246.00	8,246.00			8,246.00
60-807-82	Nursing Expense>LPN Infection Control>Shift Premium Pay	13,376.00	13,376.00			13,376.00
60-807-83	Nursing Expense>LPN Infection Control>Shift Bonus Pay	75.00	75.00			75.00
60-807-87	Nursing Expense>LPN Infection Control>Training Pay	423.00	423.00			423.00
60-807-91	Nursing Expense>LPN Infection Control>Holiday Pay	857.00	857.00			857.00
60-808-80	Nursing Expense>RN>Wages	155,383.00	155,383.00		8,326.00	163,709.00
				RJE - 3	8,326.00	
60-808-81	Nursing Expense>RN>Overtime	58,865.00	58,865.00			58,865.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	189,129.00	189,129.00			189,129.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	2,698.00	2,698.00			2,698.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	575.00	575.00			575.00
60-808-87	Nursing Expense>RN>Training Pay	804.00	804.00			804.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	15,892.00	15,892.00			15,892.00
60-808-91	Nursing Expense>RN>Holiday Pay	9,174.00	9,174.00			9,174.00
60-808-92	Nursing Expense>RN>PTO Accrual	162.00	162.00			162.00
60-880-00	Nursing Expense>Payroll Taxes	72,240.00	72,240.00			72,240.00
60-881-00	Nursing Expense>Workers Comp	14,756.00	14,756.00			14,756.00
60-882-00	Nursing Expense>Health Insurance	13,050.00	13,050.00			13,050.00
60-883-00	Nursing Expense>Other Benefits	2,569.00	2,569.00		(2,569.00)	0.00
				RJE - 4	(2,569.00)	
61-750-00	Nursing Admin Expense>Medical Director	42,000.00	42,000.00			42,000.00
61-751-00	Nursing Admin Expense>Physicians	12,075.00	12,075.00			12,075.00
61-811-80	Nursing Admin Expense>Director>Wages	122,372.00	122,372.00		31,727.00	154,099.00
				RJE - 3	31,727.00	
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	2,850.00	2,850.00			2,850.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	628.00	628.00			628.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	2,727.00	2,727.00			2,727.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	42,500.00	42,500.00			42,500.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	21,311.00	21,311.00			21,311.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	2,850.00	2,850.00			2,850.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	500.00	500.00			500.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	(1,712.00)	(1,712.00)			(1,712.00)
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	1,319.00	1,319.00			1,319.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	136,373.00	136,373.00			136,373.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	7,694.00	7,694.00			7,694.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	173.00	173.00			173.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	149.00	149.00			149.00
61-817-87	Nursing Admin Expense>MDS / RNAC>Training Pay	341.00	341.00			341.00
61-817-88	Nursing Admin Expense>MDS / RNAC>Other Pay	334.00	334.00			334.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	9,393.00	9,393.00			9,393.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,345.00	3,345.00			3,345.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(4,023.00)	(4,023.00)			(4,023.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	42,838.00	42,838.00			42,838.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	1,710.00	1,710.00			1,710.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	4,188.00	4,188.00			4,188.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,266.00	1,266.00			1,266.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(1,374.00)	(1,374.00)			(1,374.00)
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	27,749.00	27,749.00			58,467.00
				RJE - 3	30,718.00	30,718.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	7,533.00	7,533.00			7,533.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	5,712.00	5,712.00			5,712.00
61-823-87	Nursing Admin Expense>Staff Coordinator>Training Pay	120.00	120.00			120.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	184.00	184.00			184.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	1,056.00	1,056.00			1,056.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	727.00	727.00			727.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(176.00)	(176.00)			(176.00)
61-880-00	Nursing Admin Expense>Payroll Taxes	12,773.00	12,773.00			12,773.00
61-881-00	Nursing Admin Expense>Workers Comp	2,692.00	2,692.00			2,692.00
61-882-00	Nursing Admin Expense>Health Insurance	2,338.00	2,338.00			2,338.00
61-883-00	Nursing Admin Expense>Other Benefits	346.00	346.00		(346.00)	0.00
				RJE - 4	(346.00)	(346.00)
62-102-00	Pharmacy Expense>Medicare A	27,284.00	27,284.00			27,284.00
62-104-00	Pharmacy Expense>Private	2,834.00	2,834.00			2,834.00
62-105-00	Pharmacy Expense>HMO	33,930.00	33,930.00			33,930.00
62-111-00	Pharmacy Expense>Medicaid	34,615.00	34,615.00			34,615.00
62-145-00	Pharmacy Expense>RX	4,884.00	4,884.00			4,884.00
62-145-32	Pharmacy Expense>Vaccines	5,323.00	5,323.00			5,323.00
62-222-00	Pharmacy Expense>OTC	13,237.00	13,237.00			13,237.00
62-263-00	Pharmacy Expense>Consulting Fees	29,064.00	29,064.00			29,064.00
65-102-00	PT Expense>Medicare A	16,608.00	16,608.00			16,608.00
65-103-00	PT Expense>Medicare B	31,798.00	31,798.00			31,798.00
65-104-00	PT Expense>Private	80.00	80.00			80.00
65-105-00	PT Expense>HMO	24,004.00	24,004.00			24,004.00
65-109-00	PT Expense>Hospice	120.00	120.00			120.00
65-111-00	PT Expense>Medicaid	28,350.00	28,350.00			28,350.00
66-102-00	OT Expense>Medicare A	32,654.00	32,654.00			32,654.00
66-103-00	OT Expense>Part B	174,772.00	174,772.00			174,772.00
66-104-00	OT Expense>Private	425.00	425.00			425.00
66-105-00	OT Expense>HMO	35,349.00	35,349.00			35,349.00
66-109-00	OT Expense>Hospice	60.00	60.00			60.00
66-111-00	OT Expense>Medicaid	64,830.00	64,830.00			64,830.00
67-000-00	ST Expense	3,625.00	3,625.00			3,625.00
67-102-00	ST Expense>Medicare A	8,788.00	8,788.00			8,788.00
67-103-00	ST Expense>Part B	58,226.00	58,226.00			58,226.00
67-105-00	ST Expense>HMO	9,880.00	9,880.00			9,880.00
67-111-00	ST Expense>Medicaid	17,790.00	17,790.00			17,790.00
69-811-80	Social Services Expense>Director>Wages	76,333.00	76,333.00			76,333.00
69-811-88	Social Services Expense>Director>Other Pay	248.00	248.00			248.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	1,558.00	1,558.00			1,558.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,128.00	1,128.00			1,128.00
69-811-92	Social Services Expense>Director>PTO Accrual	464.00	464.00			464.00
69-880-00	Social Services Expense>Payroll Taxes	1,868.00	1,868.00			1,868.00
69-881-00	Social Services Expense>Workers Comp	378.00	378.00			378.00
69-882-00	Social Services Expense>Health Insurance	336.00	336.00			336.00
69-883-00	Social Services Expense>Other Benefits	71.00	71.00		(71.00)	0.00
				RJE - 4	(71.00)	(71.00)
70-177-00	Dietary Expense>Supplements	24,496.00	24,496.00			24,496.00
70-178-00	Dietary Expense>Food	300.00	300.00			300.00
70-183-00	Dietary Expense>Supplies	1,445.00	1,445.00			1,445.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	18,933.00	18,933.00			18,933.00
70-208-00	Dietary Expense>Equip-Rental	3,022.00	3,022.00			3,022.00
70-700-00	Dietary Expense>Contracted Service	424,199.00	424,199.00			424,199.00
70-831-80	Dietary Expense>Aide>Wages	79,234.00	79,234.00			79,234.00
70-831-81	Dietary Expense>Aide>Overtime	9,832.00	9,832.00			9,832.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	88,933.00	88,933.00			88,933.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	300.00	300.00			300.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	289.00	289.00			289.00
70-831-88	Dietary Expense>Aide>Other Pay	416.00	416.00			416.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	4,348.00	4,348.00			4,348.00
70-831-91	Dietary Expense>Aide>Holiday Pay	2,861.00	2,861.00			2,861.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(1,944.00)	(1,944.00)			(1,944.00)
70-832-80	Dietary Expense>Cook>Wages	90,635.00	90,635.00			90,635.00
70-832-81	Dietary Expense>Cook>Overtime	808.00	808.00			808.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	63,521.00	63,521.00			63,521.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	50.00	50.00			50.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	519.00	519.00			519.00
70-832-87	Dietary Expense>Cook>Training Pay	303.00	303.00			303.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	11,177.00	11,177.00			11,177.00
70-832-91	Dietary Expense>Cook>Holiday Pay	5,457.00	5,457.00			5,457.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(2,072.00)	(2,072.00)			(2,072.00)

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
70-880-00	Dietary Expense>Payroll Taxes	9,067.00	9,067.00			9,067.00
70-881-00	Dietary Expense>Workers Comp	1,862.00	1,862.00			1,862.00
70-882-00	Dietary Expense>Health Insurance	1,642.00	1,642.00			1,642.00
70-883-00	Dietary Expense>Other Benefits	311.00	311.00		(311.00)	0.00
				RJE - 4	(311.00)	
71-178-00	Activity Expense>Food	1,669.00	1,669.00			1,669.00
71-183-00	Activity Expense>Supplies	7,523.00	7,523.00			7,523.00
71-202-00	Activity Expense>Resident Missing Items	362.00	362.00			362.00
71-700-00	Activity Expense>Contracted Service	3,630.00	3,630.00			3,630.00
71-811-80	Activity Expense>Director>Wages	30,359.00	30,359.00			30,359.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	477.00	477.00			477.00
71-811-91	Activity Expense>Director>Holiday Pay	208.00	208.00			208.00
71-811-92	Activity Expense>Director>PTO Accrual	(636.00)	(636.00)			(636.00)
71-812-80	Activity Expense>Assistant Director>Wages	(225.00)	(225.00)			(225.00)
71-831-80	Activity Expense>Aide>Wages	64,733.00	64,733.00			64,733.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	5,260.00	5,260.00			5,260.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	264.00	264.00			264.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,242.00	2,242.00			2,242.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,491.00	1,491.00			1,491.00
71-831-92	Activity Expense>Aide>PTO Accrual	1.00	1.00			1.00
71-880-00	Activity Expense>Payroll Taxes	3,422.00	3,422.00			3,422.00
71-881-00	Activity Expense>Workers Comp	701.00	701.00			701.00
71-882-00	Activity Expense>Health Insurance	619.00	619.00			619.00
71-883-00	Activity Expense>Other Benefits	119.00	119.00		(119.00)	0.00
				RJE - 4	(119.00)	
72-183-00	Housekeeping Expense>Supplies	2,466.00	2,466.00			2,466.00
72-700-00	Housekeeping Expense>Contracted Service	28,523.00	28,523.00			28,523.00
72-811-80	Housekeeping Expense>Director>Wages	772.00	772.00			772.00
72-811-81	Housekeeping Expense>Director>Overtime	134.00	134.00			134.00
72-811-82	Housekeeping Expense>Director>Shift Premium Pay	80.00	80.00			80.00
72-831-80	Housekeeping Expense>Aide>Wages	104,409.00	104,409.00			104,409.00
72-831-81	Housekeeping Expense>Aide>Overtime	5,185.00	5,185.00			5,185.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	48,953.00	48,953.00			48,953.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	100.00	100.00			100.00
72-831-84	Housekeeping Expense>Aide>Retro Pay/Adjustment Pay	221.00	221.00			221.00
72-831-88	Housekeeping Expense>Aide>Other Pay	278.00	278.00			278.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	14,859.00	14,859.00			14,859.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	6,450.00	6,450.00			6,450.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(3,370.00)	(3,370.00)			(3,370.00)
73-183-00	Laundry Expense>Supplies	(1,234.00)	(1,234.00)			(1,234.00)
73-700-00	Laundry Expense>Contracted Service	133,802.00	133,802.00			133,802.00
73-831-80	Laundry Expense>Aide>Wages	22,149.00	22,149.00			22,149.00
73-831-81	Laundry Expense>Aide>Overtime	4,276.00	4,276.00			4,276.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	6,466.00	6,466.00			6,466.00
73-831-87	Laundry Expense>Aide>Training Pay	37.00	37.00			37.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	1,571.00	1,571.00			1,571.00
73-831-91	Laundry Expense>Aide>Holiday Pay	336.00	336.00			336.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	5,806.00	5,806.00			5,806.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,193.00	1,193.00			1,193.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	1,051.00	1,051.00			1,051.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	198.00	198.00		(198.00)	0.00
				RJE - 4	(198.00)	
75-183-00	Maintenance Expense>Supplies	16,129.00	16,129.00			16,129.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	2,499.00	2,499.00			2,499.00
75-205-00	Maintenance Expense>Sanitation & Incineration	34,521.00	34,521.00			34,521.00
75-207-00	Maintenance Expense>Repairs & Maint	37,209.00	37,209.00			37,209.00
75-217-00	Maintenance Expense>Extermination	2,658.00	2,658.00			2,658.00
75-219-00	Maintenance Expense>Landscaping	27,119.00	27,119.00			27,119.00
75-700-00	Maintenance Expense>Contracted Service	5,582.00	5,582.00		77,548.00	83,130.00
				RJE - 5	77,548.00	
75-811-80	Maintenance Expense>Director>Wages	69,298.00	69,298.00			69,298.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	1,823.00	1,823.00			1,823.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,161.00	2,161.00			2,161.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(42.00)	(42.00)			(42.00)
75-829-80	Maintenance Expense>Staff>Wages	31,683.00	31,683.00			31,683.00
75-829-81	Maintenance Expense>Staff>Overtime	129.00	129.00			129.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	3,995.00	3,995.00			3,995.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	5,614.00	5,614.00			5,614.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	2,387.00	2,387.00			2,387.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,182.00	1,182.00			1,182.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(991.00)	(991.00)			(991.00)
75-880-00	Maintenance Expense>Payroll Taxes	3,183.00	3,183.00			3,183.00
75-881-00	Maintenance Expense>Workers Comp	652.00	652.00			652.00
75-882-00	Maintenance Expense>Health Insurance	576.00	576.00			576.00
75-883-00	Maintenance Expense>Other Benefits	111.00	111.00		(111.00)	0.00

Account	Description	UNADJ 9/30/2023	ADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023
				RJE - 4	(111.00)	
76-227-00	Utility Expense>Gas	12,522.00	12,522.00			12,522.00
76-228-00	Utility Expense>Electric	132,706.00	132,706.00			132,706.00
76-229-00	Utility Expense>Water/Sewer	21,367.00	21,367.00			21,367.00
80-111-16	Admin Expense>Medicaid>Bed Tax	686,009.00	686,009.00			686,009.00
80-153-00	Admin Expense>Financing Costs	4,334.00	4,334.00			4,334.00
80-162-00	Admin Expense>Insurance - General Liability & Other	124,239.00	124,239.00			124,239.00
80-167-00	Admin Expense>Insurance - Auto	6,412.00	6,412.00			6,412.00
80-183-00	Admin Expense>Supplies	16,131.00	16,131.00			16,131.00
80-183-09	Admin Expense>Supplies>Toner	14,345.00	14,345.00			14,345.00
80-183-78	Admin Expense>Supplies>Paper	6,702.00	6,702.00			6,702.00
80-184-00	Admin Expense>Minor Equip & Supplies	4,506.00	4,506.00			4,506.00
80-208-00	Admin Expense>Equip-Rental	7,573.00	7,573.00		(7,003.00)	570.00
				RJE - 6	(7,003.00)	
80-209-00	Admin Expense>Postage	2,930.00	2,930.00			2,930.00
80-210-00	Admin Expense>Internet	18,491.00	18,491.00			18,491.00
80-230-00	Admin Expense>Data Processing	22,464.00	22,464.00			22,464.00
80-231-00	Admin Expense>Telephone	37,162.00	37,162.00		(1,978.00)	35,184.00
				RJE - 7	(1,978.00)	
80-232-00	Admin Expense>Cable TV	6,172.00	6,172.00			6,172.00
80-234-00	Admin Expense>Licenses	874.00	874.00			874.00
80-235-00	Admin Expense>Dues & Subscriptions	4,998.00	4,998.00			4,998.00
80-236-00	Admin Expense>Travel	4,494.00	4,494.00			4,494.00
80-237-00	Admin Expense>Meals & Ent	34.00	34.00			34.00
80-238-00	Admin Expense>Legal Fees	18,333.00	18,333.00		29,666.00	47,999.00
				RJE - 5	29,666.00	
80-239-00	Admin Expense>Accounting Fees	1,224.00	1,224.00			1,224.00
80-240-00	Admin Expense>Professional Fees	16,707.00	16,707.00		45,674.00	62,381.00
				RJE - 5	45,674.00	
80-241-00	Admin Expense>IT Fees	24,334.00	24,334.00			24,334.00
80-243-00	Admin Expense>Late Fees	88.00	88.00			88.00
80-244-00	Admin Expense>Bank Fees	19,259.00	19,259.00		1,448.00	20,707.00
				RJE - 3	1,448.00	
80-245-00	Admin Expense>Background Checks	4,967.00	4,967.00			4,967.00
80-247-00	Admin Expense>Corporate Tax	160.00	160.00			160.00
80-249-00	Admin Expense>Recruiting	2,500.00	2,500.00			2,500.00
80-250-00	Admin Expense>Marketing & Advertising	7,999.00	7,999.00			7,999.00
80-251-00	Admin Expense>Bad Debt	112,602.00	112,602.00			112,602.00
80-252-00	Admin Expense>Startup Costs	206,786.00	206,786.00		(177,188.00)	29,598.00
				RJE - 5	(177,188.00)	
80-279-00	Admin Expense>Consulting Fee	563,010.00	563,010.00			563,010.00
80-700-00	Admin Expense>Contracted Service	14,837.00	14,837.00		189,743.00	204,580.00
				RJE - 3	189,743.00	
80-700-55	Admin Expense>Contracted Service>Office	8,810.00	8,810.00			8,810.00
80-811-80	Admin Expense>Director>Wages	130,379.00	130,379.00			130,379.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	6,894.00	6,894.00			6,894.00
80-811-91	Admin Expense>Director>Holiday Pay	3,812.00	3,812.00			3,812.00
80-811-92	Admin Expense>Director>PTO Accrual	(1,475.00)	(1,475.00)			(1,475.00)
80-814-80	Admin Expense>Central Supply>Wages	6,911.00	6,911.00			6,911.00
80-814-81	Admin Expense>Central Supply>Overtime	122.00	122.00			122.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	805.00	805.00			805.00
80-814-91	Admin Expense>Central Supply>Holiday Pay	103.00	103.00			103.00
80-838-80	Admin Expense>Receptionist>Wages	0.00	0.00		37,412.00	37,412.00
				RJE - 3	37,412.00	
80-838-81	Admin Expense>Receptionist>Overtime	5,036.00	5,036.00			5,036.00
80-838-82	Admin Expense>Receptionist>Shift Premium	22,649.00	22,649.00			22,649.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	2,252.00	2,252.00			2,252.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,784.00	1,784.00			1,784.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(407.00)	(407.00)			(407.00)
80-839-80	Admin Expense>Admissions>Wages	10,333.00	10,333.00		79,871.00	90,204.00
				RJE - 3	79,871.00	
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	247.00	247.00			247.00
80-839-91	Admin Expense>Admissions>Holiday Pay	(436.00)	(436.00)			(436.00)
80-839-92	Admin Expense>Admissions>PTO Accrual	(136.00)	(136.00)			(136.00)
80-840-80	Admin Expense>Business Office>Wages	0.00	0.00		169,611.00	169,611.00
				RJE - 3	169,611.00	
80-840-91	Admin Expense>Business Office>Holiday Pay	159.00	159.00			159.00
80-841-80	Human Resources Wages	0.00	0.00		39,807.00	39,807.00
				RJE - 3	39,807.00	
80-841-92	Admin Expense>Human Resources>PTO Accrual	(28.00)	(28.00)			(28.00)
80-880-00	Admin Expense>Payroll Taxes	6,702.00	6,702.00			6,702.00
80-881-00	Admin Expense>Workers Comp	1,430.00	1,430.00			1,430.00
80-882-00	Admin Expense>Health Insurance	(29,424.00)	(29,424.00)			(29,424.00)
80-883-00	Admin Expense>Other Benefits	638.00	638.00		(638.00)	0.00
				RJE - 4	(638.00)	

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
85-100-00	Employee Benefits Expense>Miscellaneous	3,506.00	3,506.00			3,506.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	258,065.00	258,065.00			258,065.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	74,647.00	74,647.00			74,647.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	10,021.00	10,021.00			10,021.00
85-178-00	Employee Benefits Expense>Food	4,160.00	4,160.00		821.00	4,981.00
				RJE - 4	821.00	
85-881-00	Employee Benefits Expense>Workers Comp	70,379.00	70,379.00			70,379.00
85-882-00	Employee Benefits Expense>Health Insurance	119,718.00	119,718.00			119,718.00
85-884-00	Employee Benefits>Dental/Vision Insurance	430.00	430.00			430.00
85-885-00	Employee Benefits>Life Insurance	1,249.00	1,249.00			1,249.00
91-121-00	Property Expense>Rent	933,121.00	933,121.00			933,121.00
91-125-00	Property Expense>Personal Property Taxes	9,930.00	9,930.00			9,930.00
91-161-00	Property Expense>RE Taxes	85,153.00	85,153.00			85,153.00
91-165-00	Property Expense>Insurance - Property	22,109.00	22,109.00			22,109.00
92-000-00	Depreciation Expense	12,111.00	12,111.00			12,111.00
94-000-00	Interest Expense	77,845.00	77,845.00			77,845.00
Marcum 101	Fixed Assets>Motor Vehicles	0.00	0.00		62,804.00	62,804.00
				RJE - 1	62,804.00	
Marcum 102	Cell Phone Expense	0.00	0.00		1,978.00	1,978.00
				RJE - 7	1,978.00	
Marcum 103	Leased Equipment	0.00	0.00		7,003.00	7,003.00
				RJE - 6	7,003.00	
Marcum 106	Employee Gifts	0.00	0.00		3,383.00	3,383.00
				RJE - 4	3,383.00	
Total		0.00	0.00		0.00	0.00
Net (Income) Loss		496,615.00	496,615.00		646,184.00	1,142,799.00

Client: *Oasis Health Care Group*
 Engagement: *Medicaid - Golden Hill Rehab (Milford B)*
 Period Ending: *9/30/2023*
 Trial Balance: *A.01 - TB-CCNH*

Account	Description	UNADJ	ADJ	RJE	FINAL
		9/30/2023	9/30/2023		9/30/2023
10-A	Salaries and Wages	4,270,107.00	4,270,107.00	397,472.00	4,667,579.00
13-B	Professional Fees	2,401,541.00	2,401,541.00	52,182.00	2,453,723.00
15	Expenditures Other than Salaries	1,580,198.00	1,580,198.00	19,264.00	1,599,462.00
16	Expenditures Other than Salaries (cont'd) - Admin. and General	940,673.00	940,673.00	92,715.00	1,033,388.00
18	Dietary Basis for Allocation of Costs	472,395.00	472,395.00		472,395.00
19	Laundry-Basis for Allocation of Costs	132,568.00	132,568.00		132,568.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	420,540.00	420,540.00		420,540.00
22	Maintenance and Property	1,332,627.00	1,332,627.00	84,551.00	1,417,178.00
27	Interest and Insurance	230,605.00	230,605.00		230,605.00
30	Statement of Revenue	(11,284,639.00)	(11,284,639.00)		(11,284,639.00)
31	Balance Sheet Accounts	(496,615.00)	(496,615.00)	(646,184.00)	(1,142,799.00)
Total		0.00	0.00	0.00	0.00
Net (Income) Loss		496,615.00	496,615.00	646,184.00	1,142,799.00

Client: **Oasis Health Care Group**
Engagement: **Medicaid - Golden Hill Rehab (Milford B)**
Period Ending: **9/30/2023**
Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	ADJ	RJE	FINAL
		9/30/2023	9/30/2023		9/30/2023
10-A 2	Administrators	139,610.00	139,610.00		139,610.00
10-A 4	Other Administrative Salaries	39,386.00	39,386.00	246,830.00	286,216.00
10-A 5C	Dietary Workers	354,667.00	354,667.00		354,667.00
10-A 6B	Other Housekeeping Workers	178,071.00	178,071.00		178,071.00
10-A 7A	Engineer or Chief of Maintenance	73,240.00	73,240.00		73,240.00
10-A 7B	Other Maintenance Workers	43,999.00	43,999.00		43,999.00
10-A 8B	Other Laundry Workers	34,835.00	34,835.00		34,835.00
10-A 12A	Director of Nurses/Assistant Director	171,077.00	171,077.00	31,727.00	202,804.00
10-A 12B1	RNs - Direct Care	432,682.00	432,682.00	8,326.00	441,008.00
10-A 12B2	RNs - Administrative	196,684.00	196,684.00	30,718.00	227,402.00
10-A 12C1	LPNs - Direct Care	918,955.00	918,955.00		918,955.00
10-A 12C2	LPNs - Administrative	76,124.00	76,124.00		76,124.00
10-A 12D	Aides and Attendants	1,368,236.00	1,368,236.00		1,368,236.00
10-A 12H	Recreation Workers	104,174.00	104,174.00		104,174.00
10-A 12M	Social Workers/Case Management	79,731.00	79,731.00		79,731.00
10-A 12O	Other	58,636.00	58,636.00	79,871.00	138,507.00
13-B 2	Dentist	12,075.00	12,075.00		12,075.00
13-B 3	Pharmacist	29,064.00	29,064.00		29,064.00
13-B 5A	PT - Resident Care	100,960.00	100,960.00		100,960.00
13-B 8A	Medical Director	42,000.00	42,000.00		42,000.00
13-B 9A	ST - Resident Care	98,309.00	98,309.00		98,309.00
13-B 10A	OT - Resident Care	308,090.00	308,090.00		308,090.00
13-B 11A1	RN's - Direct Care	459,071.00	459,071.00		459,071.00
13-B 11A2	RN's - Administrative	0.00	0.00	20,656.00	20,656.00
13-B 11B1	LPN's - Direct Care	730,884.00	730,884.00		730,884.00
13-B 11C	Aides	610,142.00	610,142.00		610,142.00
13-B 12	Other	10,946.00	10,946.00	31,526.00	42,472.00
15 1A1	Workmen's Compensation	94,043.00	94,043.00		94,043.00
15 1A3	Unemployment Insurance	84,668.00	84,668.00		84,668.00
15 1A4	Social Security (FICA)	373,126.00	373,126.00		373,126.00
15 1A5	Health Insurance	110,336.00	110,336.00		110,336.00
15 1A6	Life Insurance	1,249.00	1,249.00		1,249.00
15 1A8	Uniform Allowance	0.00	0.00	143.00	143.00
15 1A9	Other	12,029.00	12,029.00	(3,542.00)	8,487.00
15 1C	Bad Debts	112,602.00	112,602.00		112,602.00
15 1D	Accounting and Auditing	1,224.00	1,224.00		1,224.00
15 1E	Legal	18,333.00	18,333.00	29,666.00	47,999.00
15 1G	Office Supplies	49,257.00	49,257.00	(7,003.00)	42,254.00
15 1H1	Telephone and Telegraph	37,162.00	37,162.00	(1,978.00)	35,184.00
15 1H2	Cellular Phones and Beepers	0.00	0.00	1,978.00	1,978.00
15 1J	Corporation Business Taxes	160.00	160.00		160.00
15 1K3	Resident Day User Fee	686,009.00	686,009.00		686,009.00
16 3	Gifts to Staff and Residents	0.00	0.00	3,383.00	3,383.00
16 4	Employee Travel	4,494.00	4,494.00		4,494.00
16 5	Education Expense	4,155.00	4,155.00	16.00	4,171.00
16 M1	Advertising Help Wanted	2,500.00	2,500.00		2,500.00
16 M3	Advertising Other	7,999.00	7,999.00		7,999.00
16 M7	Postage	2,930.00	2,930.00		2,930.00
16 M8	Dues and Membership Fees to Professional Associations	4,998.00	4,998.00		4,998.00
16 M11	Services Provided by Contract	677,255.00	677,255.00	265,056.00	942,311.00
16 M13	Other	236,342.00	236,342.00	(175,740.00)	60,602.00
18 2A1	Raw Food	300.00	300.00		300.00
18 2A2	Non-Food Supplies	47,896.00	47,896.00		47,896.00
18 2B	Purchased Services	424,199.00	424,199.00		424,199.00
19 3B	Purchased Services	133,802.00	133,802.00		133,802.00
19 3C	Other	(1,234.00)	(1,234.00)		(1,234.00)
20 4B	Purchased Services	28,523.00	28,523.00		28,523.00
20 4C	Other	2,466.00	2,466.00		2,466.00
20 5A2	Purchased from	108,870.00	108,870.00		108,870.00

Account	Description	UNADJ	ADJ	RJE	FINAL
		9/30/2023	9/30/2023		9/30/2023
20 5B	Medicine Cabinet Drugs	13,237.00	13,237.00		13,237.00
20 5C	Medical and Therapeutic Supplies	151,502.00	151,502.00		151,502.00
20 5D	Ambulance/Limousine	15,290.00	15,290.00		15,290.00
20 5E2	Oxygen - Other	5,449.00	5,449.00		5,449.00
20 5F	X-Rays and related radiological	3,693.00	3,693.00		3,693.00
20 5H	Laboratory	10,886.00	10,886.00		10,886.00
20 5I	Recreation	13,184.00	13,184.00		13,184.00
20 5L	Cable Television	6,172.00	6,172.00		6,172.00
20 5M	Other	61,268.00	61,268.00		61,268.00
22 6A	Repairs and Maintenance	37,209.00	37,209.00		37,209.00
22 6B	Heat	12,522.00	12,522.00		12,522.00
22 6C	Light & Power	132,706.00	132,706.00		132,706.00
22 6D	Water	21,367.00	21,367.00		21,367.00
22 6E	Equipment Lease	0.00	0.00	7,003.00	7,003.00
22 6F	Other	88,508.00	88,508.00	77,548.00	166,056.00
22 7D	Movable Equipment	12,111.00	12,111.00		12,111.00
22 9	Rental Payments	933,121.00	933,121.00		933,121.00
22 10B	Real estate taxes paid by lessor	85,153.00	85,153.00		85,153.00
22 10C	Personal property taxes	9,930.00	9,930.00		9,930.00
27 12D	Other Interest Expense	77,845.00	77,845.00		77,845.00
27 14A	Insurance on Property	22,109.00	22,109.00		22,109.00
27 14B	Insurance of Automobiles	6,412.00	6,412.00		6,412.00
27 14C3	Other	124,239.00	124,239.00		124,239.00
30 1A	Medicaid Residents (CT only)	(8,220,711.00)	(8,220,711.00)		(8,220,711.00)
30 3A	Medicare Residents (All inclusive)	(707,268.00)	(707,268.00)		(707,268.00)
30 4A	Private-pay residents and other	(1,912,742.00)	(1,912,742.00)		(1,912,742.00)
30 4B	Private-pay room and board contractual allowance	7,222.00	7,222.00		7,222.00
30 5A	Prescription Drugs - Medicare	(26,252.00)	(26,252.00)		(26,252.00)
30 5B	Prescription Drugs - Medicare Contractual Allowance	26,252.00	26,252.00		26,252.00
30 7A	Physical Therapy - Medicare	(64,810.00)	(64,810.00)		(64,810.00)
30 7B	Physical Therapy - Medicare Contractual Allowance	28,986.00	28,986.00		28,986.00
30 7C	Physical Therapy - Non-medicare	(114,849.00)	(114,849.00)		(114,849.00)
30 7D	Physical Therapy - Non-medicare Contractual Allowance	96,042.00	96,042.00		96,042.00
30 8A	Speech Therapy - Medicare	(110,875.00)	(110,875.00)		(110,875.00)
30 8B	Speech Therapy - Medicare Contractual Allowance	36,103.00	36,103.00		36,103.00
30 8C	Speech Therapy - Non-medicare	(136,918.00)	(136,918.00)		(136,918.00)
30 8D	Speech Therapy - Non-medicare Contractual Allowance	112,555.00	112,555.00		112,555.00
30 9A	Occupational Therapy - Medicare	(276,152.00)	(276,152.00)		(276,152.00)
30 9B	Occupational Therapy - Medicare Contractual Allowance	58,315.00	58,315.00		58,315.00
30 9C	Occupational Therapy - Non-medicare	(191,730.00)	(191,730.00)		(191,730.00)
30 9D	Occupational Therapy - Non-medicare Contractual Allowance	133,900.00	133,900.00		133,900.00
30 10A	Other - Medicare	5,799.00	5,799.00		5,799.00
30 10B	Other - Non-medicare	(2,384.00)	(2,384.00)		(2,384.00)
30 15	Interest Income	(136.00)	(136.00)		(136.00)
30 18	Other Revenue	(24,986.00)	(24,986.00)		(24,986.00)
Total		496,615.00	496,615.00	646,184.00	1,142,799.00
Net (Income) Loss		496,615.00	496,615.00	646,184.00	1,142,799.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ
		9/30/2023			9/30/2023	9/30/2023
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
80-811-80	Admin Expense>Director>Wages	130,379.00		0.00	130,379.00	130,379.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	6,894.00		0.00	6,894.00	6,894.00
80-811-91	Admin Expense>Director>Holiday Pay	3,812.00		0.00	3,812.00	3,812.00
80-811-92	Admin Expense>Director>PTO Accrual	(1,475.00)		0.00	(1,475.00)	(1,475.00)
Subtotal [2] Administrators		139,610.00		0.00	139,610.00	139,610.00
Subgroup : [4]	Other Administrative Salaries					
80-814-80	Admin Expense>Central Supply>Wages	6,911.00		0.00	6,911.00	6,911.00
80-814-81	Admin Expense>Central Supply>Overtime	122.00		0.00	122.00	122.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	805.00		0.00	805.00	805.00
80-814-91	Admin Expense>Central Supply>Holiday Pay	103.00		0.00	103.00	103.00
80-838-80	Admin Expense>Receptionist>Wages	0.00		37,412.00	37,412.00	0.00
			RJE - 3	37,412.00		
80-838-81	Admin Expense>Receptionist>Overtime	5,036.00		0.00	5,036.00	5,036.00
80-838-82	Admin Expense>Receptionist>Shift Premium	22,649.00		0.00	22,649.00	22,649.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	2,252.00		0.00	2,252.00	2,252.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,784.00		0.00	1,784.00	1,784.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(407.00)		0.00	(407.00)	(407.00)
80-840-80	Admin Expense>Business Office>Wages	0.00		169,611.00	169,611.00	0.00
			RJE - 3	169,611.00		
80-840-91	Admin Expense>Business Office>Holiday Pay	159.00		0.00	159.00	159.00
80-841-80	Human Resources Wages	0.00		39,807.00	39,807.00	0.00
			RJE - 3	39,807.00		
80-841-92	Admin Expense>Human Resources>PTO Accrual	(28.00)		0.00	(28.00)	(28.00)
Subtotal [4] Other Administrative Salaries		39,386.00		246,830.00	286,216.00	39,386.00
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	79,234.00		0.00	79,234.00	79,234.00
70-831-81	Dietary Expense>Aide>Overtime	9,832.00		0.00	9,832.00	9,832.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	88,933.00		0.00	88,933.00	88,933.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	300.00		0.00	300.00	300.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	289.00		0.00	289.00	289.00
70-831-88	Dietary Expense>Aide>Other Pay	416.00		0.00	416.00	416.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	4,348.00		0.00	4,348.00	4,348.00
70-831-91	Dietary Expense>Aide>Holiday Pay	2,861.00		0.00	2,861.00	2,861.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(1,944.00)		0.00	(1,944.00)	(1,944.00)
70-832-80	Dietary Expense>Cook>Wages	90,635.00		0.00	90,635.00	90,635.00
70-832-81	Dietary Expense>Cook>Overtime	808.00		0.00	808.00	808.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	63,521.00		0.00	63,521.00	63,521.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	50.00		0.00	50.00	50.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	519.00		0.00	519.00	519.00
70-832-87	Dietary Expense>Cook>Training Pay	303.00		0.00	303.00	303.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	11,177.00		0.00	11,177.00	11,177.00
70-832-91	Dietary Expense>Cook>Holiday Pay	5,457.00		0.00	5,457.00	5,457.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(2,072.00)		0.00	(2,072.00)	(2,072.00)
Subtotal [5C] Dietary Workers		354,667.00		0.00	354,667.00	354,667.00
Subgroup : [6B]	Other Housekeeping Workers					
72-811-80	Housekeeping Expense>Director>Wages	772.00		0.00	772.00	772.00
72-811-81	Housekeeping Expense>Director>Overtime	134.00		0.00	134.00	134.00
72-811-82	Housekeeping Expense>Director>Shift Premium Pay	80.00		0.00	80.00	80.00
72-831-80	Housekeeping Expense>Aide>Wages	104,409.00		0.00	104,409.00	104,409.00
72-831-81	Housekeeping Expense>Aide>Overtime	5,185.00		0.00	5,185.00	5,185.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	48,953.00		0.00	48,953.00	48,953.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	100.00		0.00	100.00	100.00
72-831-84	Housekeeping Expense>Aide>Retro Pay/Adjustment Pay	221.00		0.00	221.00	221.00
72-831-88	Housekeeping Expense>Aide>Other Pay	278.00		0.00	278.00	278.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	14,859.00		0.00	14,859.00	14,859.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	6,450.00		0.00	6,450.00	6,450.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(3,370.00)		0.00	(3,370.00)	(3,370.00)
Subtotal [6B] Other Housekeeping Workers		178,071.00		0.00	178,071.00	178,071.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
75-811-80	Maintenance Expense>Director>Wages	69,298.00		0.00	69,298.00	69,298.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	1,823.00		0.00	1,823.00	1,823.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,161.00		0.00	2,161.00	2,161.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(42.00)		0.00	(42.00)	(42.00)
Subtotal [7A] Engineer or Chief of Maintenance		73,240.00		0.00	73,240.00	73,240.00
Subgroup : [7B]	Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	31,683.00		0.00	31,683.00	31,683.00
75-829-81	Maintenance Expense>Staff>Overtime	129.00		0.00	129.00	129.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	3,995.00		0.00	3,995.00	3,995.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	5,614.00		0.00	5,614.00	5,614.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	2,387.00		0.00	2,387.00	2,387.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,182.00		0.00	1,182.00	1,182.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(991.00)		0.00	(991.00)	(991.00)
Subtotal [7B] Other Maintenance Workers		43,999.00		0.00	43,999.00	43,999.00
Subgroup : [8B]	Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	22,149.00		0.00	22,149.00	22,149.00
73-831-81	Laundry Expense>Aide>Overtime	4,276.00		0.00	4,276.00	4,276.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	6,466.00		0.00	6,466.00	6,466.00
73-831-87	Laundry Expense>Aide>Training Pay	37.00		0.00	37.00	37.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	1,571.00		0.00	1,571.00	1,571.00
73-831-91	Laundry Expense>Aide>Holiday Pay	336.00		0.00	336.00	336.00
Subtotal [8B] Other Laundry Workers		34,835.00		0.00	34,835.00	34,835.00
Subgroup : [12A]	Director of Nurses/Assistant Director					

Client: *Oasis Health Care Group*
 Engagement: *Medicaid - Golden Hill Rehab (Milford B)*
 Period Ending: *9/30/2023*
 Trial Balance: *A.01 - TB-CCNH*
 Workpaper: *A.01 - TB-CCNH Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ
		9/30/2023			9/30/2023	9/30/2023
61-811-80	Nursing Admin Expense>Director>Wages	122,372.00		31,727.00	154,099.00	122,372.00
			RJE - 3	31,727.00		
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	2,850.00		0.00	2,850.00	2,850.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	628.00		0.00	628.00	628.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	2,727.00		0.00	2,727.00	2,727.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	42,500.00		0.00	42,500.00	42,500.00
Subtotal [12A] Director of Nurses/Assistant Director		<u>171,077.00</u>		<u>31,727.00</u>	<u>202,804.00</u>	<u>171,077.00</u>
Subgroup : [12B1] RNs - Direct Care						
60-808-60	Nursing Expense>RN>Wages	155,383.00		8,326.00	163,709.00	155,383.00
			RJE = 3	8,326.00		
60-808-81	Nursing Expense>RN>Overtime	58,865.00		0.00	58,865.00	58,865.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	189,129.00		0.00	189,129.00	189,129.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	2,698.00		0.00	2,698.00	2,698.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	575.00		0.00	575.00	575.00
60-808-87	Nursing Expense>RN>Training Pay	804.00		0.00	804.00	804.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	15,892.00		0.00	15,892.00	15,892.00
60-808-91	Nursing Expense>RN>Holiday Pay	9,174.00		0.00	9,174.00	9,174.00
60-808-92	Nursing Expense>RN>PTO Accrual	162.00		0.00	162.00	162.00
Subtotal [12B1] RNs - Direct Care		<u>432,682.00</u>		<u>8,326.00</u>	<u>441,008.00</u>	<u>432,682.00</u>
Subgroup : [12B2] RNs - Administrative						
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	136,373.00		0.00	136,373.00	136,373.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	7,694.00		0.00	7,694.00	7,694.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	173.00		0.00	173.00	173.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment	149.00		0.00	149.00	149.00
61-817-87	Nursing Admin Expense>MDS / RNAC>Training Pay	341.00		0.00	341.00	341.00
61-817-88	Nursing Admin Expense>MDS / RNAC>Other Pay	334.00		0.00	334.00	334.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	9,393.00		0.00	9,393.00	9,393.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,345.00		0.00	3,345.00	3,345.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(4,023.00)		0.00	(4,023.00)	(4,023.00)
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	27,749.00		30,718.00	58,467.00	27,749.00
			RJE - 3	30,718.00		
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	7,533.00		0.00	7,533.00	7,533.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pa	5,712.00		0.00	5,712.00	5,712.00
61-823-87	Nursing Admin Expense>Staff Coordinator>Training Pay	120.00		0.00	120.00	120.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	184.00		0.00	184.00	184.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	1,056.00		0.00	1,056.00	1,056.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	727.00		0.00	727.00	727.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(176.00)		0.00	(176.00)	(176.00)
Subtotal [12B2] RNs - Administrative		<u>196,684.00</u>		<u>30,718.00</u>	<u>227,402.00</u>	<u>196,684.00</u>
Subgroup : [12C1] LPNs - Direct Care						
60-805-80	Nursing Expense>LPN>Wages	380,182.00		0.00	380,182.00	380,182.00
60-805-81	Nursing Expense>LPN>Overtime	112,245.00		0.00	112,245.00	112,245.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	358,298.00		0.00	358,298.00	358,298.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	8,000.00		0.00	8,000.00	8,000.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,337.00		0.00	1,337.00	1,337.00
60-805-87	Nursing Expense>LPN>Training Pay	1,670.00		0.00	1,670.00	1,670.00
60-805-88	Nursing Expense>LPN>Other Pay	2,522.00		0.00	2,522.00	2,522.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	37,285.00		0.00	37,285.00	37,285.00
60-805-91	Nursing Expense>LPN>Holiday Pay	22,484.00		0.00	22,484.00	22,484.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(5,068.00)		0.00	(5,068.00)	(5,068.00)
Subtotal [12C1] LPNs - Direct Care		<u>918,955.00</u>		<u>0.00</u>	<u>918,955.00</u>	<u>918,955.00</u>
Subgroup : [12C2] LPNs - Administrative						
60-807-80	Nursing Expense>LPN Infection Control>Wages	28,879.00		0.00	28,879.00	28,879.00
60-807-81	Nursing Expense>LPN Infection Control>Overtime	8,246.00		0.00	8,246.00	8,246.00
60-807-82	Nursing Expense>LPN Infection Control>Shift Premium Pay	13,376.00		0.00	13,376.00	13,376.00
60-807-83	Nursing Expense>LPN Infection Control>Shift Bonus Pay	75.00		0.00	75.00	75.00
60-807-87	Nursing Expense>LPN Infection Control>Training Pay	423.00		0.00	423.00	423.00
60-807-91	Nursing Expense>LPN Infection Control>Holiday Pay	857.00		0.00	857.00	857.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	21,311.00		0.00	21,311.00	21,311.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	2,850.00		0.00	2,850.00	2,850.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation P	500.00		0.00	500.00	500.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	(1,712.00)		0.00	(1,712.00)	(1,712.00)
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	1,319.00		0.00	1,319.00	1,319.00
Subtotal [12C2] LPNs - Administrative		<u>76,124.00</u>		<u>0.00</u>	<u>76,124.00</u>	<u>76,124.00</u>
Subgroup : [12D] Aides and Attendants						
60-801-80	Nursing Expense>CNA>Wages	772,028.00		0.00	772,028.00	772,028.00
60-801-81	Nursing Expense>CNA>Overtime	82,557.00		0.00	82,557.00	82,557.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	435,737.00		0.00	435,737.00	435,737.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	1,665.00		0.00	1,665.00	1,665.00
60-801-87	Nursing Expense>CNA>Training Pay	539.00		0.00	539.00	539.00
60-801-88	Nursing Expense>CNA>Other Pay	2,029.00		0.00	2,029.00	2,029.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	53,813.00		0.00	53,813.00	53,813.00
60-801-91	Nursing Expense>CNA>Holiday Pay	33,038.00		0.00	33,038.00	33,038.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(13,170.00)		0.00	(13,170.00)	(13,170.00)
Subtotal [12D] Aides and Attendants		<u>1,368,236.00</u>		<u>0.00</u>	<u>1,368,236.00</u>	<u>1,368,236.00</u>
Subgroup : [12H] Recreation Workers						
71-811-80	Activity Expense>Director>Wages	30,359.00		0.00	30,359.00	30,359.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	477.00		0.00	477.00	477.00
71-811-91	Activity Expense>Director>Holiday Pay	208.00		0.00	208.00	208.00
71-811-92	Activity Expense>Director>PTO Accrual	(636.00)		0.00	(636.00)	(636.00)
71-812-80	Activity Expense>Assistant Director>Wages	(225.00)		0.00	(225.00)	(225.00)
71-831-80	Activity Expense>Aide>Wages	64,733.00		0.00	64,733.00	64,733.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	5,260.00		0.00	5,260.00	5,260.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	264.00		0.00	264.00	264.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,242.00		0.00	2,242.00	2,242.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,491.00		0.00	1,491.00	1,491.00

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ
		9/30/2023			9/30/2023	9/30/2023
71-831-92	Activity Expense>Aide>PTO Accrual	1.00		0.00	1.00	1.00
Subtotal [12H] Recreation Workers		104,174.00		0.00	104,174.00	104,174.00
Subgroup : [12M] Social Workers/Case Management						
69-811-80	Social Services Expense>Director>Wages	76,333.00		0.00	76,333.00	76,333.00
69-811-88	Social Services Expense>Director>Other Pay	248.00		0.00	248.00	248.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	1,558.00		0.00	1,558.00	1,558.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,128.00		0.00	1,128.00	1,128.00
69-811-92	Social Services Expense>Director>PTO Accrual	464.00		0.00	464.00	464.00
Subtotal [12M] Social Workers/Case Management		79,731.00		0.00	79,731.00	79,731.00
Subgroup : [12O] Other						
61-818-80	Nursing Admin Expense>Medical Records>Wages	42,838.00		0.00	42,838.00	42,838.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	1,710.00		0.00	1,710.00	1,710.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	4,188.00		0.00	4,188.00	4,188.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,266.00		0.00	1,266.00	1,266.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(1,374.00)		0.00	(1,374.00)	(1,374.00)
80-839-80	Admin Expense>Admissions>Wages	10,333.00		79,871.00	90,204.00	10,333.00
			RJE - 3	79,871.00		
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	247.00		0.00	247.00	247.00
80-839-91	Admin Expense>Admissions>Holiday Pay	(436.00)		0.00	(436.00)	(436.00)
80-839-92	Admin Expense>Admissions>PTO Accrual	(136.00)		0.00	(136.00)	(136.00)
Subtotal [12O] Other		58,636.00		79,871.00	138,507.00	58,636.00
Total [10-A] Salaries and Wages		4,270,107.00		397,472.00	4,667,579.00	4,270,107.00
Group : [13-B] Professional Fees						
Subgroup : [2] Dentist						
61-751-00	Nursing Admin Expense>Physicians	12,075.00		0.00	12,075.00	12,075.00
Subtotal [2] Dentist		12,075.00		0.00	12,075.00	12,075.00
Subgroup : [3] Pharmacist						
62-263-00	Pharmacy Expense>Consulting Fees	29,064.00		0.00	29,064.00	29,064.00
Subtotal [3] Pharmacist		29,064.00		0.00	29,064.00	29,064.00
Subgroup : [5A] PT - Resident Care						
65-102-00	PT Expense>Medicare A	16,608.00		0.00	16,608.00	16,608.00
65-103-00	PT Expense>Medicare B	31,798.00		0.00	31,798.00	31,798.00
65-104-00	PT Expense>Private	80.00		0.00	80.00	80.00
65-105-00	PT Expense>HMO	24,004.00		0.00	24,004.00	24,004.00
65-109-00	PT Expense>Hospice	120.00		0.00	120.00	120.00
65-111-00	PT Expense>Medicaid	28,350.00		0.00	28,350.00	28,350.00
Subtotal [5A] PT - Resident Care		100,960.00		0.00	100,960.00	100,960.00
Subgroup : [8A] Medical Director						
61-750-00	Nursing Admin Expense>Medical Director	42,000.00		0.00	42,000.00	42,000.00
Subtotal [8A] Medical Director		42,000.00		0.00	42,000.00	42,000.00
Subgroup : [9A] ST - Resident Care						
67-000-00	ST Expense	3,625.00		0.00	3,625.00	3,625.00
67-102-00	ST Expense>Medicare A	8,788.00		0.00	8,788.00	8,788.00
67-103-00	ST Expense>Part B	58,226.00		0.00	58,226.00	58,226.00
67-105-00	ST Expense>HMO	9,880.00		0.00	9,880.00	9,880.00
67-111-00	ST Expense>Medicaid	17,790.00		0.00	17,790.00	17,790.00
Subtotal [9A] ST - Resident Care		98,309.00		0.00	98,309.00	98,309.00
Subgroup : [10A] OT - Resident Care						
66-102-00	OT Expense>Medicare A	32,654.00		0.00	32,654.00	32,654.00
66-103-00	OT Expense>Part B	174,772.00		0.00	174,772.00	174,772.00
66-104-00	OT Expense>Private	425.00		0.00	425.00	425.00
66-105-00	OT Expense>HMO	35,349.00		0.00	35,349.00	35,349.00
66-109-00	OT Expense>Hospice	60.00		0.00	60.00	60.00
66-111-00	OT Expense>Medicaid	64,830.00		0.00	64,830.00	64,830.00
Subtotal [10A] OT - Resident Care		308,090.00		0.00	308,090.00	308,090.00
Subgroup : [11A1] RN's - Direct Care						
60-700-18	Nursing Expense>Contracted Service>RN	459,071.00		0.00	459,071.00	459,071.00
Subtotal [11A1] RN's - Direct Care		459,071.00		0.00	459,071.00	459,071.00
Subgroup : [11A2] RN's - Administrative						
60-700-27	Contracted Nursing Admin	0.00		20,656.00	20,656.00	0.00
				20,656.00		
Subtotal [11A2] RN's - Administrative		0.00		20,656.00	20,656.00	0.00
Subgroup : [11B1] LPN's - Direct Care						
60-700-19	Nursing Expense>Contracted Service>LPN	730,884.00		0.00	730,884.00	730,884.00
Subtotal [11B1] LPN's - Direct Care		730,884.00		0.00	730,884.00	730,884.00
Subgroup : [11C] Aides						
60-700-20	Nursing Expense>Contracted Service>CNA	610,142.00		0.00	610,142.00	610,142.00
Subtotal [11C] Aides		610,142.00		0.00	610,142.00	610,142.00
Subgroup : [12] Other						
60-212-00	Nursing Expense>Clinical Consultants	10,946.00		31,526.00	42,472.00	10,946.00
				7,226.00		
				24,300.00		
Subtotal [12] Other		10,946.00		31,526.00	42,472.00	10,946.00
Total [13-B] Professional Fees		2,401,541.00		52,162.00	2,453,723.00	2,401,541.00
Group : [15] Expenditures Other than Salaries						
Subgroup : [1A1] Workmen's Compensation						
60-881-00	Nursing Expense>Workers Comp	14,756.00		0.00	14,756.00	14,756.00
61-881-00	Nursing Admin Expense>Workers Comp	2,692.00		0.00	2,692.00	2,692.00

Client: Oasis Health Care Group
 Engagement: Medicaid - Golden Hill Rehab (Milford B)
 Period Ending: 9/30/2023
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Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ
		9/30/2023			9/30/2023	9/30/2023
69-881-00	Social Services Expense>Workers Comp	378.00		0.00	378.00	378.00
70-881-00	Dietary Expense>Workers Comp	1,862.00		0.00	1,862.00	1,862.00
71-881-00	Activity Expense>Workers Comp	701.00		0.00	701.00	701.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,193.00		0.00	1,193.00	1,193.00
75-881-00	Maintenance Expense>Workers Comp	652.00		0.00	652.00	652.00
80-881-00	Admin Expense>Workers Comp	1,430.00		0.00	1,430.00	1,430.00
85-881-00	Employee Benefits Expense>Workers Comp	70,379.00		0.00	70,379.00	70,379.00
Subtotal [1A1] Workmen's Compensation		84,043.00		0.00	84,043.00	84,043.00
Subgroup : [1A3] Unemployment Insurance						
85-156-62	Employee Benefits Expense>PR Taxes>SUI	74,647.00		0.00	74,647.00	74,647.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	10,021.00		0.00	10,021.00	10,021.00
Subtotal [1A3] Unemployment Insurance		84,668.00		0.00	84,668.00	84,668.00
Subgroup : [1A4] Social Security (FICA)						
60-880-00	Nursing Expense>Payroll Taxes	72,240.00		0.00	72,240.00	72,240.00
61-880-00	Nursing Admin Expense>Payroll Taxes	12,773.00		0.00	12,773.00	12,773.00
69-880-00	Social Services Expense>Payroll Taxes	1,868.00		0.00	1,868.00	1,868.00
70-880-00	Dietary Expense>Payroll Taxes	9,067.00		0.00	9,067.00	9,067.00
71-880-00	Activity Expense>Payroll Taxes	3,422.00		0.00	3,422.00	3,422.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	5,806.00		0.00	5,806.00	5,806.00
75-880-00	Maintenance Expense>Payroll Taxes	3,183.00		0.00	3,183.00	3,183.00
80-880-00	Admin Expense>Payroll Taxes	6,702.00		0.00	6,702.00	6,702.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	258,065.00		0.00	258,065.00	258,065.00
Subtotal [1A4] Social Security (FICA)		373,126.00		0.00	373,126.00	373,126.00
Subgroup : [1A5] Health Insurance						
60-882-00	Nursing Expense>Health Insurance	13,050.00		0.00	13,050.00	13,050.00
61-882-00	Nursing Admin Expense>Health Insurance	2,338.00		0.00	2,338.00	2,338.00
69-882-00	Social Services Expense>Health Insurance	336.00		0.00	336.00	336.00
70-882-00	Dietary Expense>Health Insurance	1,642.00		0.00	1,642.00	1,642.00
71-882-00	Activity Expense>Health Insurance	619.00		0.00	619.00	619.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	1,051.00		0.00	1,051.00	1,051.00
75-882-00	Maintenance Expense>Health Insurance	576.00		0.00	576.00	576.00
80-882-00	Admin Expense>Health Insurance	(29,424.00)		0.00	(29,424.00)	(29,424.00)
85-882-00	Employee Benefits Expense>Health Insurance	119,718.00		0.00	119,718.00	119,718.00
85-884-00	Employee Benefits Expense>Dental/Vision Insurance	430.00		0.00	430.00	430.00
Subtotal [1A5] Health Insurance		110,336.00		0.00	110,336.00	110,336.00
Subgroup : [1A6] Life Insurance						
85-885-00	Employee Benefits Expense>Life Insurance	1,249.00		0.00	1,249.00	1,249.00
Subtotal [1A6] Life Insurance		1,249.00		0.00	1,249.00	1,249.00
Subgroup : [1A8] Uniform Allowance						
410236	Uniforms	0.00		143.00	143.00	0.00
			RJE - 4	143.00		
Subtotal [1A8] Uniform Allowance		0.00		143.00	143.00	0.00
Subgroup : [1A9] Other						
60-883-00	Nursing Expense>Other Benefits	2,569.00		(2,569.00)	0.00	2,569.00
			RJE - 4	(2,569.00)		
61-883-00	Nursing Admin Expense>Other Benefits	346.00		(346.00)	0.00	346.00
			RJE - 4	(346.00)		
69-883-00	Social Services Expense>Other Benefits	71.00		(71.00)	0.00	71.00
			RJE - 4	(71.00)		
70-883-00	Dietary Expense>Other Benefits	311.00		(311.00)	0.00	311.00
			RJE - 4	(311.00)		
71-883-00	Activity Expense>Other Benefits	119.00		(119.00)	0.00	119.00
			RJE - 4	(119.00)		
74-883-00	Housekeeping & Laundry Expense>Other Benefits	198.00		(198.00)	0.00	198.00
			RJE - 4	(198.00)		
75-883-00	Maintenance Expense>Other Benefits	111.00		(111.00)	0.00	111.00
			RJE - 4	(111.00)		
80-883-00	Admin Expense>Other Benefits	638.00		(638.00)	0.00	638.00
			RJE - 4	(638.00)		
85-100-00	Employee Benefits Expense>Miscellaneous	3,506.00		0.00	3,506.00	3,506.00
85-178-00	Employee Benefits Expense>Food	4,160.00		821.00	4,981.00	4,160.00
			RJE - 4	821.00		
Subtotal [1A9] Other		12,029.00		(3,542.00)	8,487.00	12,029.00
Subgroup : [1C] Bad Debts						
80-251-00	Admin Expense>Bad Debt	112,602.00		0.00	112,602.00	112,602.00
Subtotal [1C] Bad Debts		112,602.00		0.00	112,602.00	112,602.00
Subgroup : [1D] Accounting and Auditing						
80-239-00	Admin Expense>Accounting Fees	1,224.00		0.00	1,224.00	1,224.00
Subtotal [1D] Accounting and Auditing		1,224.00		0.00	1,224.00	1,224.00
Subgroup : [1E] Legal						
80-238-00	Admin Expense>Legal Fees	18,333.00		29,666.00	47,999.00	18,333.00
			RJE - 5	29,666.00		
Subtotal [1E] Legal		18,333.00		29,666.00	47,999.00	18,333.00
Subgroup : [1G] Office Supplies						
80-183-00	Admin Expense>Supplies	16,131.00		0.00	16,131.00	16,131.00
80-183-09	Admin Expense>Supplies>Toner	14,345.00		0.00	14,345.00	14,345.00
80-183-78	Admin Expense>Supplies>Paper	6,702.00		0.00	6,702.00	6,702.00
80-184-00	Admin Expense>Minor Equip & Supplies	4,506.00		0.00	4,506.00	4,506.00
80-208-00	Admin Expense>Equip-Rental	7,573.00		(7,003.00)	570.00	7,573.00
			RJE - 6	(7,003.00)		
Subtotal [1G] Office Supplies		49,257.00		(7,003.00)	42,254.00	49,257.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ
		9/30/2023			9/30/2023	9/30/2023
Subgroup : [1H1] Telephone and Telegraph						
80-231-00	Admin Expense>Telephone	37,162.00		(1,978.00)	35,184.00	37,162.00
			RJE - 7	(1,978.00)		
Subtotal [1H1] Telephone and Telegraph		37,162.00		(1,978.00)	35,184.00	37,162.00
Subgroup : [1H2] Cellular Phones and Beepers						
Marcum 102	Cell Phone Expense	0.00		1,978.00	1,978.00	0.00
			RJE - 7	1,978.00		
Subtotal [1H2] Cellular Phones and Beepers		0.00		1,978.00	1,978.00	0.00
Subgroup : [1J] Corporation Business Taxes						
80-247-00	Admin Expense>Corporate Tax	160.00		0.00	160.00	160.00
Subtotal [1J] Corporation Business Taxes		160.00		0.00	160.00	160.00
Subgroup : [1K3] Resident Day User Fee						
80-111-16	Admin Expense>Medical>Bed Tax	686,009.00		0.00	686,009.00	686,009.00
Subtotal [1K3] Resident Day User Fee		686,009.00		0.00	686,009.00	686,009.00
Total [15] Expenditures Other than Salaries		1,580,198.00		19,264.00	1,599,462.00	1,580,198.00
Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [3] Gifts to Staff and Residents						
Marcum 106	Employee Gifts	0.00		3,383.00	3,383.00	0.00
			RJE - 4	3,383.00		
Subtotal [3] Gifts to Staff and Residents		0.00		3,383.00	3,383.00	0.00
Subgroup : [4] Employee Travel						
80-236-00	Admin Expense>Travel	4,494.00		0.00	4,494.00	4,494.00
Subtotal [4] Employee Travel		4,494.00		0.00	4,494.00	4,494.00
Subgroup : [5] Education Expense						
60-204-00	Nursing Expense>Training & Education	4,155.00		16.00	4,171.00	4,155.00
			RJE - 4	16.00		
Subtotal [5] Education Expense		4,155.00		16.00	4,171.00	4,155.00
Subgroup : [M1] Advertising Help Wanted						
80-249-00	Admin Expense>Recruiting	2,500.00		0.00	2,500.00	2,500.00
Subtotal [M1] Advertising Help Wanted		2,500.00		0.00	2,500.00	2,500.00
Subgroup : [M3] Advertising Other						
80-250-00	Admin Expense>Marketing & Advertising	7,999.00		0.00	7,999.00	7,999.00
Subtotal [M3] Advertising Other		7,999.00		0.00	7,999.00	7,999.00
Subgroup : [M7] Postage						
80-209-00	Admin Expense>Postage	2,930.00		0.00	2,930.00	2,930.00
Subtotal [M7] Postage		2,930.00		0.00	2,930.00	2,930.00
Subgroup : [M8] Dues and Membership Fees to Professional Associations						
80-235-00	Admin Expense>Dues & Subscriptions	4,998.00		0.00	4,998.00	4,998.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		4,998.00		0.00	4,998.00	4,998.00
Subgroup : [M11] Services Provided by Contract						
60-230-00	Nursing Expense>Data Processing	8,602.00		29,639.00	38,241.00	8,602.00
			RJE - 3	29,639.00		
80-210-00	Admin Expense>Internet	18,491.00		0.00	18,491.00	18,491.00
80-230-00	Admin Expense>Data Processing	22,464.00		0.00	22,464.00	22,464.00
80-240-00	Admin Expense>Professional Fees	16,707.00		45,674.00	62,381.00	16,707.00
			RJE - 5	45,674.00		
80-241-00	Admin Expense>IT Fees	24,334.00		0.00	24,334.00	24,334.00
80-279-00	Admin Expense>Consulting Fee	563,010.00		0.00	563,010.00	563,010.00
80-700-00	Admin Expense>Contracted Service	14,837.00		189,743.00	204,580.00	14,837.00
			RJE - 3	189,743.00		
80-700-55	Admin Expense>Contracted Service>Office	8,810.00		0.00	8,810.00	8,810.00
Subtotal [M11] Services Provided by Contract		677,255.00		265,056.00	942,311.00	677,255.00
Subgroup : [M13] Other						
80-153-00	Admin Expense>Financing Costs	4,334.00		0.00	4,334.00	4,334.00
80-234-00	Admin Expense>Licenses	874.00		0.00	874.00	874.00
80-237-00	Admin Expense>Meals & Ent	34.00		0.00	34.00	34.00
80-243-00	Admin Expense>Late Fees	88.00		0.00	88.00	88.00
80-244-00	Admin Expense>Bank Fees	19,259.00		1,448.00	20,707.00	19,259.00
			RJE - 3	1,448.00		
80-245-00	Admin Expense>Background Checks	4,967.00		0.00	4,967.00	4,967.00
80-252-00	Admin Expense>Startup Costs	206,786.00		(177,188.00)	29,598.00	206,786.00
			RJE - 5	(177,188.00)		
Subtotal [M13] Other		236,342.00		(175,740.00)	60,602.00	236,342.00
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and General		940,673.00		92,716.00	1,033,389.00	940,673.00
Group : [18] Dietary Basis for Allocation of Costs						
Subgroup : [2A1] Raw Food						
70-178-00	Dietary Expense>Food	300.00		0.00	300.00	300.00
Subtotal [2A1] Raw Food		300.00		0.00	300.00	300.00
Subgroup : [2A2] Non-Food Supplies						
70-177-00	Dietary Expense>Supplements	24,496.00		0.00	24,496.00	24,496.00
70-183-00	Dietary Expense>Supplies	1,445.00		0.00	1,445.00	1,445.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	18,933.00		0.00	18,933.00	18,933.00
70-208-00	Dietary Expense>Equip-Rental	3,022.00		0.00	3,022.00	3,022.00
Subtotal [2A2] Non-Food Supplies		47,896.00		0.00	47,896.00	47,896.00
Subgroup : [2B] Purchased Services						
70-700-00	Dietary Expense>Contracted Service	424,199.00		0.00	424,199.00	424,199.00
Subtotal [2B] Purchased Services		424,199.00		0.00	424,199.00	424,199.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ
		9/30/2023			9/30/2023	9/30/2023
Total [18] Dietary Basis for Allocation of Costs		472,395.00		0.00	472,395.00	472,395.00
Group : [19] Laundry-Basis for Allocation of Costs						
Subgroup : [3B] Purchased Services						
73-700-00 Laundry Expense>Contracted Service		133,802.00		0.00	133,802.00	133,802.00
Subtotal [3B] Purchased Services		133,802.00		0.00	133,802.00	133,802.00
Subgroup : [3C] Other						
73-183-00 Laundry Expense>Supplies		(1,234.00)		0.00	(1,234.00)	(1,234.00)
Subtotal [3C] Other		(1,234.00)		0.00	(1,234.00)	(1,234.00)
Total [19] Laundry-Basis for Allocation of Costs		132,568.00		0.00	132,568.00	132,568.00
Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs						
Subgroup : [4B] Purchased Services						
72-700-00 Housekeeping Expense>Contracted Service		28,523.00		0.00	28,523.00	28,523.00
Subtotal [4B] Purchased Services		28,523.00		0.00	28,523.00	28,523.00
Subgroup : [4C] Other						
72-183-00 Housekeeping Expense>Supplies		2,466.00		0.00	2,466.00	2,466.00
Subtotal [4C] Other		2,466.00		0.00	2,466.00	2,466.00
Subgroup : [5A2] Purchased from						
62-102-00 Pharmacy Expense>Medicare A		27,284.00		0.00	27,284.00	27,284.00
62-104-00 Pharmacy Expense>Private		2,834.00		0.00	2,834.00	2,834.00
62-105-00 Pharmacy Expense>HMO		33,930.00		0.00	33,930.00	33,930.00
62-111-00 Pharmacy Expense>Medicaid		34,615.00		0.00	34,615.00	34,615.00
62-145-00 Pharmacy Expense>RX		4,884.00		0.00	4,884.00	4,884.00
62-145-32 Pharmacy Expense>Vaccines		5,323.00		0.00	5,323.00	5,323.00
Subtotal [5A2] Purchased from		108,870.00		0.00	108,870.00	108,870.00
Subgroup : [5B] Medicine Cabinet Drugs						
62-222-00 Pharmacy Expense>OTC		13,237.00		0.00	13,237.00	13,237.00
Subtotal [5B] Medicine Cabinet Drugs		13,237.00		0.00	13,237.00	13,237.00
Subgroup : [5C] Medical and Therapeutic Supplies						
60-183-00 Nursing Expense>Supplies		91,249.00		0.00	91,249.00	91,249.00
60-183-06 Nursing Expense>Supplies>Care Related Supplies		845.00		0.00	845.00	845.00
60-183-74 Nursing Expense>Supplies>Covid19		6,774.00		0.00	6,774.00	6,774.00
60-185-00 Nursing Expense>Incontinence Supplies		52,634.00		0.00	52,634.00	52,634.00
Subtotal [5C] Medical and Therapeutic Supplies		151,502.00		0.00	151,502.00	151,502.00
Subgroup : [5D] Ambulance/Limousine						
56-000-00 Medical Transportation Expense		15,290.00		0.00	15,290.00	15,290.00
Subtotal [5D] Ambulance/Limousine		15,290.00		0.00	15,290.00	15,290.00
Subgroup : [5E2] Oxygen - Other						
57-000-00 Oxygen Expense		5,449.00		0.00	5,449.00	5,449.00
Subtotal [5E2] Oxygen - Other		5,449.00		0.00	5,449.00	5,449.00
Subgroup : [5F] X-Rays and related radiological						
59-000-00 Radiology Expense		3,693.00		0.00	3,693.00	3,693.00
Subtotal [5F] X-Rays and related radiological		3,693.00		0.00	3,693.00	3,693.00
Subgroup : [5H] Laboratory						
58-000-00 Lab Expense		10,886.00		0.00	10,886.00	10,886.00
Subtotal [5H] Laboratory		10,886.00		0.00	10,886.00	10,886.00
Subgroup : [5I] Recreation						
71-178-00 Activity Expense>Food		1,669.00		0.00	1,669.00	1,669.00
71-183-00 Activity Expense>Supplies		7,523.00		0.00	7,523.00	7,523.00
71-202-00 Activity Expense>Resident Missing Items		362.00		0.00	362.00	362.00
71-700-00 Activity Expense>Contracted Service		3,630.00		0.00	3,630.00	3,630.00
Subtotal [5I] Recreation		13,184.00		0.00	13,184.00	13,184.00
Subgroup : [5L] Cable Television						
80-232-00 Admin Expense>Cable TV		6,172.00		0.00	6,172.00	6,172.00
Subtotal [5L] Cable Television		6,172.00		0.00	6,172.00	6,172.00
Subgroup : [5M] Other						
55-000-00 Nursing Rental Expense		53,117.00		0.00	53,117.00	53,117.00
60-184-00 Nursing Expense>Minor Equip & Supplies		3,366.00		0.00	3,366.00	3,366.00
60-205-00 Nursing Expense>Sanitation & Incineration		1,374.00		0.00	1,374.00	1,374.00
60-207-00 Nursing Expense>Repairs & Maint		3,411.00		0.00	3,411.00	3,411.00
Subtotal [5M] Other		61,268.00		0.00	61,268.00	61,268.00
Total [20] Housekeeping and Resident Care Basis for Allocation of Costs		420,540.00		0.00	420,540.00	420,540.00
Group : [22] Maintenance and Property						
Subgroup : [6A] Repairs and Maintenance						
75-207-00 Maintenance Expense>Repairs & Maint		37,209.00		0.00	37,209.00	37,209.00
Subtotal [6A] Repairs and Maintenance		37,209.00		0.00	37,209.00	37,209.00
Subgroup : [6B] Heat						
76-227-00 Utility Expense>Gas		12,522.00		0.00	12,522.00	12,522.00
Subtotal [6B] Heat		12,522.00		0.00	12,522.00	12,522.00
Subgroup : [6C] Light & Power						
76-228-00 Utility Expense>Electric		132,706.00		0.00	132,706.00	132,706.00
Subtotal [6C] Light & Power		132,706.00		0.00	132,706.00	132,706.00
Subgroup : [6D] Water						
76-229-00 Utility Expense>Water/Sewer		21,367.00		0.00	21,367.00	21,367.00
Subtotal [6D] Water		21,367.00		0.00	21,367.00	21,367.00

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Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ
		9/30/2023			9/30/2023	9/30/2023
Subgroup : [6E] Equipment Lease						
Marcum 103	Leased Equipment	0.00		7,003.00	7,003.00	0.00
			RJE - 6	7,003.00		
Subtotal [6E] Equipment Lease		0.00		7,003.00	7,003.00	0.00
Subgroup : [6F] Other						
75-183-00	Maintenance Expense>Supplies	16,129.00		0.00	16,129.00	16,129.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	2,499.00		0.00	2,499.00	2,499.00
75-205-00	Maintenance Expense>Sanitation & Incineration	34,521.00		0.00	34,521.00	34,521.00
75-217-00	Maintenance Expense>Extermination	2,658.00		0.00	2,658.00	2,658.00
75-219-00	Maintenance Expense>Landscaping	27,119.00		0.00	27,119.00	27,119.00
75-700-00	Maintenance Expense>Contracted Service	5,582.00		77,548.00	83,130.00	5,582.00
			RJE - 5	77,548.00		
Subtotal [6F] Other		88,508.00		77,548.00	166,056.00	88,508.00
Subgroup : [7D] Movable Equipment						
92-000-00	Depreciation Expense	12,111.00		0.00	12,111.00	12,111.00
Subtotal [7D] Movable Equipment		12,111.00		0.00	12,111.00	12,111.00
Subgroup : [9] Rental Payments						
91-121-00	Property Expense>Rent	933,121.00		0.00	933,121.00	933,121.00
Subtotal [9] Rental Payments		933,121.00		0.00	933,121.00	933,121.00
Subgroup : [10B] Real estate taxes paid by lessor						
91-161-00	Property Expense>RE Taxes	85,153.00		0.00	85,153.00	85,153.00
Subtotal [10B] Real estate taxes paid by lessor		85,153.00		0.00	85,153.00	85,153.00
Subgroup : [10C] Personal property taxes						
91-125-00	Property Expense>Personal Property Taxes	9,930.00		0.00	9,930.00	9,930.00
Subtotal [10C] Personal property taxes		9,930.00		0.00	9,930.00	9,930.00
Total [22] Maintenance and Property		1,332,627.00		84,551.00	1,417,178.00	1,332,627.00
Group : [27] Interest and Insurance						
Subgroup : [12D] Other Interest Expense						
94-000-00	Interest Expense	77,845.00		0.00	77,845.00	77,845.00
Subtotal [12D] Other Interest Expense		77,845.00		0.00	77,845.00	77,845.00
Subgroup : [14A] Insurance on Property						
91-165-00	Property Expense>Insurance - Property	22,109.00		0.00	22,109.00	22,109.00
Subtotal [14A] Insurance on Property		22,109.00		0.00	22,109.00	22,109.00
Subgroup : [14B] Insurance of Automobiles						
80-167-00	Admin Expense>Insurance - Auto	6,412.00		0.00	6,412.00	6,412.00
Subtotal [14B] Insurance of Automobiles		6,412.00		0.00	6,412.00	6,412.00
Subgroup : [14C3] Other						
80-162-00	Admin Expense>Insurance - General Liability & Other	124,239.00		0.00	124,239.00	124,239.00
Subtotal [14C3] Other		124,239.00		0.00	124,239.00	124,239.00
Total [27] Interest and Insurance		230,605.00		0.00	230,605.00	230,605.00
Group : [30] Statement of Revenue						
Subgroup : [1A] Medicaid Residents (CT only)						
40-111-00	Room & Board Revenue>Medicaid	(8,458,949.00)		0.00	(8,458,949.00)	(8,458,949.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	238,238.00		0.00	238,238.00	238,238.00
Subtotal [1A] Medicaid Residents (CT only)		(8,220,711.00)		0.00	(8,220,711.00)	(8,220,711.00)
Subgroup : [3A] Medicare Residents (All inclusive)						
40-102-00	Room & Board Revenue>Medicare A	(715,752.00)		0.00	(715,752.00)	(715,752.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	7,379.00		0.00	7,379.00	7,379.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	1,105.00		0.00	1,105.00	1,105.00
Subtotal [3A] Medicare Residents (All inclusive)		(707,268.00)		0.00	(707,268.00)	(707,268.00)
Subgroup : [4A] Private-pay residents and other						
40-104-00	Room & Board Revenue>Private	(690,537.00)		0.00	(690,537.00)	(690,537.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(238,802.00)		0.00	(238,802.00)	(238,802.00)
40-105-00	Room & Board Revenue>HMO	(35,047.00)		0.00	(35,047.00)	(35,047.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustmen	1,237.00		0.00	1,237.00	1,237.00
40-106-00	Room & Board Revenue>Medicare HMO	(733,151.00)		0.00	(733,151.00)	(733,151.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	34,175.00		0.00	34,175.00	34,175.00
40-109-00	Room & Board Revenue>Hospice	(243,156.00)		0.00	(243,156.00)	(243,156.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(7,461.00)		0.00	(7,461.00)	(7,461.00)
Subtotal [4A] Private-pay residents and other		(1,912,742.00)		0.00	(1,912,742.00)	(1,912,742.00)
Subgroup : [4B] Private-pay room and board contractual allowance						
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	7,222.00		0.00	7,222.00	7,222.00
Subtotal [4B] Private-pay room and board contractual allowance		7,222.00		0.00	7,222.00	7,222.00
Subgroup : [5A] Prescription Drugs - Medicare						
41-102-00	Pharmacy Rev>Medicare A	(26,252.00)		0.00	(26,252.00)	(26,252.00)
Subtotal [5A] Prescription Drugs - Medicare		(26,252.00)		0.00	(26,252.00)	(26,252.00)
Subgroup : [5B] Prescription Drugs - Medicare Contractual Allowance						
41-102-01	Pharmacy Rev>Medicare A>C/A	26,252.00		0.00	26,252.00	26,252.00
Subtotal [5B] Prescription Drugs - Medicare Contractual Allowance		26,252.00		0.00	26,252.00	26,252.00
Subgroup : [7A] Physical Therapy - Medicare						
42-102-00	PT Revenue>Medicare A	(28,986.00)		0.00	(28,986.00)	(28,986.00)
42-103-00	PT Revenue>Part B	(35,824.00)		0.00	(35,824.00)	(35,824.00)
Subtotal [7A] Physical Therapy - Medicare		(64,810.00)		0.00	(64,810.00)	(64,810.00)
Subgroup : [7B] Physical Therapy - Medicare Contractual Allowance						

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

Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ
		9/30/2023			9/30/2023	9/30/2023
42-102-01	PT Revenue>Medicare A>C/A	28,986.00		0.00	28,986.00	28,986.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	28,986.00		0.00	28,986.00	28,986.00
Subgroup : [7C]	Physical Therapy - Non-medicare					
42-104-00	PT Revenue>Private	(676.00)		0.00	(676.00)	(676.00)
42-105-00	PT Revenue>HMO	(2,756.00)		0.00	(2,756.00)	(2,756.00)
42-106-00	PT Revenue>Medicare HMO	(56,737.00)		0.00	(56,737.00)	(56,737.00)
42-111-00	PT Revenue>Medicaid	(54,680.00)		0.00	(54,680.00)	(54,680.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(114,849.00)		0.00	(114,849.00)	(114,849.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance					
42-104-01	PT Revenue>Private>C/A	676.00		0.00	676.00	676.00
42-105-01	PT Revenue>HMO>C/A	1,267.00		0.00	1,267.00	1,267.00
42-106-01	PT Revenue>Medicare HMO>C/A	39,419.00		0.00	39,419.00	39,419.00
42-111-01	PT Revenue>Medicaid>C/A	54,680.00		0.00	54,680.00	54,680.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	96,042.00		0.00	96,042.00	96,042.00
Subgroup : [8A]	Speech Therapy - Medicare					
44-102-00	ST Revenue>Medicare A	(36,103.00)		0.00	(36,103.00)	(36,103.00)
44-103-00	ST Revenue>Part B	(74,772.00)		0.00	(74,772.00)	(74,772.00)
Subtotal [8A]	Speech Therapy - Medicare	(110,875.00)		0.00	(110,875.00)	(110,875.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					
44-102-01	ST Revenue>Medicare A>C/A	36,103.00		0.00	36,103.00	36,103.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	36,103.00		0.00	36,103.00	36,103.00
Subgroup : [8C]	Speech Therapy - Non-medicare					
44-105-00	ST Revenue>HMO	(1,652.00)		0.00	(1,652.00)	(1,652.00)
44-106-00	ST Revenue>Medicare HMO	(62,937.00)		0.00	(62,937.00)	(62,937.00)
44-111-00	ST Revenue>Medicaid	(72,329.00)		0.00	(72,329.00)	(72,329.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(136,918.00)		0.00	(136,918.00)	(136,918.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance					
44-105-01	ST Revenue>HMO>C/A	1,014.00		0.00	1,014.00	1,014.00
44-106-01	ST Revenue>Medicare HMO>C/A	39,212.00		0.00	39,212.00	39,212.00
44-111-01	ST Revenue>Medicaid>C/A	72,329.00		0.00	72,329.00	72,329.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	112,555.00		0.00	112,555.00	112,555.00
Subgroup : [9A]	Occupational Therapy - Medicare					
43-102-00	OT Revenue>Medicare A	(58,315.00)		0.00	(58,315.00)	(58,315.00)
43-103-00	OT Revenue>Part B	(217,837.00)		0.00	(217,837.00)	(217,837.00)
Subtotal [9A]	Occupational Therapy - Medicare	(276,152.00)		0.00	(276,152.00)	(276,152.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance					
43-102-01	OT Revenue>Medicare A>C/A	58,315.00		0.00	58,315.00	58,315.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	58,315.00		0.00	58,315.00	58,315.00
Subgroup : [9C]	Occupational Therapy - Non-medicare					
43-104-00	OT Revenue>Private	(7,868.00)		0.00	(7,868.00)	(7,868.00)
43-105-00	OT Revenue>HMO	(4,272.00)		0.00	(4,272.00)	(4,272.00)
43-106-00	OT Revenue>Medicare HMO	(112,902.00)		0.00	(112,902.00)	(112,902.00)
43-106-01	OT Revenue>Medicare HMO>C/A	57,836.00		0.00	57,836.00	57,836.00
43-109-00	OT Revenue>Hospice	(108.00)		0.00	(108.00)	(108.00)
43-111-00	OT Revenue>Medicaid	(124,416.00)		0.00	(124,416.00)	(124,416.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(191,730.00)		0.00	(191,730.00)	(191,730.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance					
43-104-01	OT Revenue>Private>C/A	7,407.00		0.00	7,407.00	7,407.00
43-105-01	OT Revenue>HMO>C/A	2,077.00		0.00	2,077.00	2,077.00
43-111-01	OT Revenue>Medicaid>C/A	124,416.00		0.00	124,416.00	124,416.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	133,900.00		0.00	133,900.00	133,900.00
Subgroup : [10A]	Other - Medicare					
46-102-00	Lab Rev>Medicare A	(311.00)		0.00	(311.00)	(311.00)
46-102-01	Lab Rev>Medicare A>C/A	311.00		0.00	311.00	311.00
47-103-00	Other Ancillary Rev>Part B	11.00		0.00	11.00	11.00
47-103-14	Other Ancillary Rev>Part B>Sequester	5,146.00		0.00	5,146.00	5,146.00
48-103-00	Vaccine Rev>Part B	(188.00)		0.00	(188.00)	(188.00)
52-102-00	Revenue Adjustments>Medicare A	4.00		0.00	4.00	4.00
52-103-00	Revenue Adjustments>Part B	826.00		0.00	826.00	826.00
Subtotal [10A]	Other - Medicare	5,799.00		0.00	5,799.00	5,799.00
Subgroup : [10B]	Other - Non-medicare					
47-105-14	Other Ancillary Rev>HMO>Sequester	666.00		0.00	666.00	666.00
47-213-00	Other Ancillary Rev>Transportation	(2,124.00)		0.00	(2,124.00)	(2,124.00)
52-104-00	Revenue Adjustments>Private	209.00		0.00	209.00	209.00
52-106-00	Revenue Adjustments>Medicare HMO	(1,135.00)		0.00	(1,135.00)	(1,135.00)
Subtotal [10B]	Other - Non-medicare	(2,384.00)		0.00	(2,384.00)	(2,384.00)
Subgroup : [15]	Interest Income					
51-160-00	Other Rev>Interest	(136.00)		0.00	(136.00)	(136.00)
Subtotal [15]	Interest Income	(136.00)		0.00	(136.00)	(136.00)
Subgroup : [18]	Other Revenue					
51-100-00	Other Rev>Miscellaneous	(2.00)		0.00	(2.00)	(2.00)
51-500-00	Other Revenue>Prior Period Income	(22,806.00)		0.00	(22,806.00)	(22,806.00)
51-818-00	Other Rev>Medical Records	(2,178.00)		0.00	(2,178.00)	(2,178.00)
Subtotal [18]	Other Revenue	(24,986.00)		0.00	(24,986.00)	(24,986.00)
Total [30]	Statement of Revenue	(11,284,639.00)		0.00	(11,284,639.00)	(11,284,639.00)

Group : [31] Balance Sheet Accounts
 Subgroup : None

Client: Oasis Health Care Group
 Engagement: Medicaid - Golden Hill Rehab (Milford B)
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH
 Workpaper: A.03 - TB-CCNH Combined Detail LS

Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ
		9/30/2023			9/30/2023	9/30/2023
10-010-60	Cash>Operalng>Golden Hill	(131,229.00)		0.00	(131,229.00)	(131,229.00)
10-011-60	Cash>Petty Cash>Golden Hill	458.00		0.00	458.00	458.00
10-020-01	Cash>Payroll>Cleared entered later	(4,607.00)		0.00	(4,607.00)	(4,607.00)
10-020-60	Cash>Payroll>Golden Hill	(2,166.00)		0.00	(2,166.00)	(2,166.00)
10-061-60	Cash>Care Cost>Golden Hill	5,000.00		0.00	5,000.00	5,000.00
11-102-00	Accounts Receivable>Medicare A	65,797.00		0.00	65,797.00	65,797.00
11-103-00	Accounts Receivable>Part B	23,132.00		0.00	23,132.00	23,132.00
11-104-00	Accounts Receivable>Private	304,210.00		0.00	304,210.00	304,210.00
11-105-00	Accounts Receivable>HMO	23,362.00		0.00	23,362.00	23,362.00
11-106-00	Accounts Receivable>Medicare HMO	280,249.00		0.00	280,249.00	280,249.00
11-109-00	Accounts Receivable>Hospice	65,974.00		0.00	65,974.00	65,974.00
11-111-00	Accounts Receivable>Medicaid	1,291,263.00		0.00	1,291,263.00	1,291,263.00
11-112-00	Accounts Receivable>Income	170,934.00		0.00	170,934.00	170,934.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(141,645.00)		0.00	(141,645.00)	(141,645.00)
12-000-00	Prepaid Expenses	3,452.00		0.00	3,452.00	3,452.00
12-125-00	Prepaid Expenses>Personal Property Taxes	4,603.00		0.00	4,603.00	4,603.00
12-153-00	Prepaid Expenses>Financing Costs	11,176.00		0.00	11,176.00	11,176.00
12-161-00	Prepaid Expenses>RE Taxes	27,649.00		0.00	27,649.00	27,649.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	119,807.00		0.00	119,807.00	119,807.00
12-167-00	Prepaid Expenses>Insurance - Auto	6,240.00		0.00	6,240.00	6,240.00
12-881-00	Prepaid Expenses>Workers Comp	68,938.00		0.00	68,938.00	68,938.00
14-131-00	Fixed Assets>Leasehold Improvements	57,532.00		0.00	57,532.00	57,532.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	78,214.00	RJE - 2	10,344.00	5,066.00	78,214.00
				(73,148.00)		
			RJE - 1	(62,804.00)		
			RJE - 2	(10,344.00)		
14-135-00	Fixed Assets>Computer Software	867.00		0.00	867.00	867.00
15-131-00	Accum Depn>Leasehold Improvements	(2,132.00)		0.00	(2,132.00)	(2,132.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(12,049.00)		0.00	(12,049.00)	(12,049.00)
15-135-00	Accum Depn>Computer Software	(217.00)		0.00	(217.00)	(217.00)
17-283-91	Other Assets>Escrow>Property Tax	2,677.00		0.00	2,677.00	2,677.00
17-283-94	Other Assets>Escrow>Insurance	114,154.00		0.00	114,154.00	114,154.00
20-000-00	Accounts Payable	(640,054.00)		0.00	(640,054.00)	(640,054.00)
21-149-00	Other Current Payables>Misc. PR Deduction	200.00		0.00	200.00	200.00
21-152-06	Other Current Payables>Employee>Other	(15.00)		0.00	(15.00)	(15.00)
23-000-00	Accrued Wages & Related	(88,104.00)		0.00	(88,104.00)	(88,104.00)
23-156-00	Accrued Wages & Related>PR Taxes	(7,679.00)		0.00	(7,679.00)	(7,679.00)
23-157-00	Accrued Wages & Related>Benefit Time	(9,099.00)		0.00	(9,099.00)	(9,099.00)
24-000-00	Accrued Expenses	(62,193.00)		0.00	(62,193.00)	(62,193.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(180,226.00)		0.00	(180,226.00)	(180,226.00)
24-125-00	Accrued Expenses>Personal Property Taxes	(2,330.00)		0.00	(2,330.00)	(2,330.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(100,339.00)		0.00	(100,339.00)	(100,339.00)
24-279-00	Accrued Expenses>Management Fee	(110,078.00)		0.00	(110,078.00)	(110,078.00)
			RJE - 3	(646,184.00)		
24-881-00	Accrued Expenses>Workers Comp	(64,614.00)		0.00	(64,614.00)	(64,614.00)
24-882-00	Accrued Expenses>Health Insurance	(78,662.00)		0.00	(78,662.00)	(78,662.00)
26-175-00	Long Term Debt>Capital Lease	(55,378.00)		0.00	(55,378.00)	(55,378.00)
27-000-60	Due To/From>Golden Hill	(1,200.00)		0.00	(1,200.00)	(1,200.00)
27-000-58	Due To/From> Management	(14,909.00)		0.00	(14,909.00)	(14,909.00)
27-000-70	Due To/From>Petty Cash Box	1,203.00		0.00	1,203.00	1,203.00
27-000-73	Due To/From>Long Ridge	(162,804.00)		0.00	(162,804.00)	(162,804.00)
27-000-74	Due To/From>Newington	(86,884.00)		0.00	(86,884.00)	(86,884.00)
27-000-75	Due To/From>West River	(189,992.00)		0.00	(189,992.00)	(189,992.00)
27-000-76	Due To/From>Western	(183,255.00)		0.00	(183,255.00)	(183,255.00)
27-000-77	Due To/From>Cheshire	(28,999.00)		0.00	(28,999.00)	(28,999.00)
27-000-96	Due To/From>Holdings Opco	(5,243.00)		0.00	(5,243.00)	(5,243.00)
27-000-98	Due To/From>CT Holdco	(1,124,612.00)		0.00	(1,124,612.00)	(1,124,612.00)
27-102-14	Due To/From>Medicare A>Sequester	13,844.00		0.00	13,844.00	13,844.00
27-105-00	Due To/From>HMO	(4,167.00)		0.00	(4,167.00)	(4,167.00)
27-109-00	Due To/From>Hospice	(155.00)		0.00	(155.00)	(155.00)
27-111-00	Due To/From>Medicaid	(1,406.00)		0.00	(1,406.00)	(1,406.00)
27-127-00	Due To (from)>Old Owner CT	(14,492.00)		0.00	(14,492.00)	(14,492.00)
27-172-00	Due To/From>Vendor	2,794.00		0.00	2,794.00	2,794.00
27-500-00	Due to/from>Old Owner Reconciled AR	73,552.00		0.00	73,552.00	73,552.00
30-000-00	Retained Earnings	199,528.00		0.00	199,528.00	199,528.00
31-401-85	Partners' Equity>Maés Herzka>Capital Contributions	(1,245.00)		0.00	(1,245.00)	(1,245.00)
31-402-85	Partners' Equity>Kalmes Schreiber>Capital Contributions	(1,245.00)		0.00	(1,245.00)	(1,245.00)
Marcum 101	Fixed Assets>Motor Vehicles	0.00		0.00	62,804.00	0.00
			RJE - 1	62,804.00		
Subtotal : None		<u>(496,615.00)</u>		<u>(646,184.00)</u>	<u>(1,142,799.00)</u>	<u>(496,615.00)</u>
Total [31] Balance Sheet Accounts		<u>(496,615.00)</u>		<u>(646,184.00)</u>	<u>(1,142,799.00)</u>	<u>(496,615.00)</u>
Sum of Account Groups		496,615.00		646,184.00	1,142,799.00	496,615.00
Net (Income) Loss		496,615.00		646,184.00	1,142,799.00	496,615.00

Client: **Oasis Health Care Group**
 Engagement: **Medicaid - Golden Hill Rehab (Milford B)**
 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 Vehicle fixed out of Movable Equipment				
Marcum 101	Fixed Assets>Motor Vehicles		62,804.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			62,804.00
Total			62,804.00	62,804.00
Reclassifying Journal Entries JE # 2				
to reclass building improvements out of moveable equipment				
14-131-00	Fixed Assets>Leasehold Improvements		10,344.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			10,344.00
Total			10,344.00	10,344.00
Reclassifying Journal Entries JE # 3				
to perform reclass provided by client				
60-212-00	Nursing Expense>Clinical Consultants		7,226.00	
60-230-00	Nursing Expense>Data Processing		29,639.00	
60-700-27	Contracted Nursing Admin		20,656.00	
60-809-80	Nursing Expense>RN>Wages		8,326.00	
61-811-80	Nursing Admin Expense>Director>Wages		31,727.00	
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages		30,718.00	
80-244-00	Admin Expense>Bank Fees		1,448.00	
80-700-00	Admin Expense>Contracted Service		189,743.00	
80-839-80	Admin Expense>Receptionist>Wages		37,412.00	
80-839-80	Admin Expense>Admissions>Wages		79,871.00	
80-840-80	Admin Expense>Business Office>Wages		168,611.00	
80-841-80	Human Resources Wages		39,807.00	
24-279-00	Accrued Expenses>Management Fee			646,184.00
Total			646,184.00	646,184.00
Reclassifying Journal Entries JE # 4				
to reclass employee benefits to the correct line of the cost report				
410236	Uniforms		143.00	
60-204-00	Nursing Expense>Training & Education		16.00	
85-178-00	Employee Benefits Expense>Food		821.00	
Marcum 106	Employee Gifts		3,383.00	
60-883-00	Nursing Expense>Other Benefits			2,569.00
61-883-00	Nursing Admin Expense>Other Benefits			346.00
69-883-00	Social Services Expense>Other Benefits			71.00
70-883-00	Dietary Expense>Other Benefits			311.00
71-883-00	Activity Expense>Other Benefits			119.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			198.00
75-883-00	Maintenance Expense>Other Benefits			111.00
80-883-00	Admin Expense>Other Benefits			638.00
Total			4,363.00	4,363.00
Reclassifying Journal Entries JE # 5				
to reclass start up costs to the correct line of the cost report				
60-212-00	Nursing Expense>Clinical Consultants		24,300.00	
75-700-00	Maintenance Expense>Contracted Service		77,548.00	
80-238-00	Admin Expense>Legal Fees		29,666.00	
80-240-00	Admin Expense>Professional Fees		45,674.00	
80-252-00	Admin Expense>Startup Costs			177,188.00
Total			177,188.00	177,188.00
Reclassifying Journal Entries JE # 6				
to reclass leased equipment to the correct line of the cost report				
Marcum 103	Leased Equipment		7,003.00	
80-208-00	Admin Expense>Equip-Rental			7,003.00
Total			7,003.00	7,003.00
Reclassifying Journal Entries JE # 7				
to reclass cell phone out of telephone				
Marcum 102	Cell Phone Expense		1,978.00	
80-231-00	Admin Expense>Telephone			1,978.00
Total			1,978.00	1,978.00
Total Reclassifying Journal Entries			909,864.00	909,864.00
Total All Journal Entries			909,864.00	909,864.00