State of Connecticut



Annual Report of Long-Term Care FacilityCost Year 2023

Name of Facility (as licensed)					
Senior Philanthropy of Milford B, L	LC d/b/a Civita C	Care Center at Milford			
Address (No. & Street, City, State, 2	Zip Code)				
2028 Bridgeport Ave, Milford, CT ()6460				
Type of Facility					
Chronic and Convalescent ☑ Nursing Home (CCNH) & RHNS Combined	☑	(Specify)	Ø	Other	
Report for Year Beginning		Report for Year Ending			
10/1/2022		9/30/2023			
License Numbers:	CCNH / RHNS	(Specify)	Other	N	Medicare Provider
	2410				07-5213
	1				
Medicaid Provider Numbers:	000000000	CCNH / RHNS	(Specify)		Other

General Information

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

Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISIONMENT 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
Signed (Administrator)		Bate	Orginal (O Milos)	3 0
Printed Name (Administrator)			Printed Name (Owner)	
Charles Rowland				
Subscribed and Sworn	State of	Date	Signed (Notary Public)	Comm. Expires
to before me:				
				/ /
Address of Notary Public				

(Notary Seal)

Table of Contents

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

State of Connecticut Department of Social Services

55 Farmington Avenue, Hartford, Connecticut 06105

Data Required for Real Wage Adjus	tm	ent		Page 1A	of 37
Name of Equility	_	Period Cov	ered:	From	То
Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center a				10/1/2022	1 1
Address of Facility					
2028 Bridgeport Ave, Milford, CT 06460					
Report Prepared By Marcum LLP		Phone Num 203-781-96		Date 2/9/2024	
Wateum DDI					
**		Total	CCNH /	(Specify)	Other
Item		Total	RHNS	(Specify)	Other
Dietary wages paid	\$_				
2. Laundry wages paid	\$				
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

				ne No. of Facility -877-0371		Report for Year 9/30/2023	Ended	Page 2	ı	of 37
Name of Facility (as shown on lice	nca)		203	Address (No. & S	troot)			
Senior Philanthropy of Milford B, I		a Civita Care Cer	iter i							
Schol Finantinopy of Willord B,		CCNH / RHNS	iter,	(Specify)		Other		Medicare I	Provid	ler No.
License Numbers:		2410		(====))				07-5213		
Type of Facility (Check appropriate	e box(es)									
Chronic and Convalesc										
✓ Nursing Home (CCNH) &		(Spe	ecify)		☑ C	Other			
RHNS Combined										
Type of Ownership (Check appropriate of Ownership)	riate box)									
O Proprietorship O LLC	0	Partnership	0	Profit Corp.	0	Non-Profit Corp.	. 0	Government	0	Trust
					Date	Opened D	Date Clo	osed		
If this facility opened or closed dur	ing repor	t year provide:								
Has there been any change in owner	-				_					
or operation during this report year	?		0	Yes	•	No II	f "Yes,'	explain full	у.	
Administrator										
Name of Administrator						Nursing H				
Charles Rowland						Administrat	- 1	1815		
						License 1	No.:			
Other Operators/Owners who are a	ssistant a	dministrators (fu	ll or	part time) of this f	acilit	y	NT			
Name						License 1	NO.:			
N/A										
1							1			

General Information and Questionnaire Partners/Members

Name of Facility		License No.	Report for Y	ear Ended	Page of
Senior Philanthropy of Milford	B, LLC d/b/a Civita Car	2410	9/30/2023		3 37
					or Town(s) in
Legal Name of Parti	nership/LLC	Business A	Address	Which R	egistered
N/A					
Name of Partners/Members	Business Ac	ldress	,	Γitle	% Owned
N/A					
1771					

General Information and Questionnaire Corporate Owners

Name of Facility	License No.	Report for Year En	ded	Page of
Senior Philanthropy of Milford B, LLC d/b/a	2410	9/30/2023		3A 37
If this facility is owned or operated as a corpor				
Legal Name of Corporation		ss Address		ch Incorporated
CT OPCO Holding, LLC	710 Long Ridge F 06902	Rd, Stamford, CT	СТ	
Name of Directors, Officers	Busines	ss Address	Title	No. Shares Held by Each
Shlomo Zalman Scheinbaum	5 Oasis Court, La	kewood, NJ 08701	Partner	0.333
Matisyohu Herzka	922 Madison Ave 08701	, Lakewood, NJ	Partner	0.333
Abraham K. Schreiber	1454 Canterbury 1 08701	1454 Canterbury Rd., Lakewood, NJ 08701		0.333
Names of Stockholders Owning at Least 10% of Shares				
N/A				

State of Connecticut

Annual Report of Long-Term Care Facility

CSP-3B Rev. 10/2005

General Information and Questionnaire Individual Proprietorship

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	3B	37
If this facility is owned or operated as an individual		vide the following information	:	
Ow	ner(s) of Facility			
N/A				
		4		
		· ·		
· ·				

Annual Report of Long-Term Care Facility CSP-4 Rev. 10/2005 State of Connecticut

General Information and Questionnaire Related Parties*

Name of Facility Senior Philanthropy of M	Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita Car	License No. 24	No. 2410		Report for Year Ended 9/30/2023		Page 4	of 37
Are any individuals recemarriage, ability to contr	Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?	ility related the sassociation?	ted throu		Yes © No	If "Yes," provide the Name/Address and complete the information on Page 11 of the report.	ne Name/Add nation on Pag	ress and e 11 of the report.
Are any individuals or confinction including the rental of properties association to any of the	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?	r services, this facility, control, or bus. f this facility?	s, lity, r busine	88	© Yes O No	If "Yes," provide the following information:	ne following i	nformation:
		Als	Also Provides	SS		Indicate Where		
		Good	Goods/Services to	s to		Costs are Included		
Name of Related	Business	Non-R	Non-Related Parties	ırties	Description of Goods/Services	in Annual Report	Cost	Actual Cost to the
Individual or Company	Address	Yes	No	**%	Provided	Page # / Line #	Reported	Related Party
Oasis Healthcare Group	19999 Cedarbridge Ave, Suite 3B Lakewood NJ 08701	0	0		Consulting Fees	Pg 16/ Line m11	563,010	563,010
Intercompany Liabilities	N/A	•	0		Due To/From	 Pg 34/ Line B3	Various	Various
Leading Edge Administrators	14 Wall St. Suite 5B, New York, NY 10005	0	0		Health Insurance	Pg 15/Line 1a5	110,336	110,336
		0	•					
		0	0					
		0	0					
		0	0					
		0	0					
		0	0					

^{*} 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

	License No.						
Senior Philanthropy of Milford B, LLC d/b/a Civ	2410		9/30/2023	5	37		
If the facility is licensed as CDH and/or RCH or p	rovides AII	OS or TBI se	ervices with special Medicaid ra	tes, costs	3		
must be allocated to CCNH and RHNS as follows	:						
Item		Method of Allocation					
Dietary		Number of	meals served to residents				
Laundry			pounds processed				
Housekeeping		Number of	square feet serviced				
			hours of routine care provided b				
Nursing			lassification, i.e., Director (or Cl	_			
		Registered	Nurses, Licensed Practical Nurs	es, Aides	s and		
		Attendants					
Direct Resident Care Consultants		Number of	hours of resident care provided	by EACI	H		
		specialist (See listing page 13)				
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 O Yes O No If "No," explain fully why such allocation was not					on was not		
costs allocated as required?	0 103	0 110	made.				
N/A							
2. Explain the allocation of related company expe	enses and at	tach copy of	f appropriate supporting data.				
N/A							
3. Did the Facility appropriately allocate and self-	disallow dia	ect and indi	irect costs to non-nursing home	cost cent	ters?		
(e.g., Assisted Living, Home Health, Outpatien	t Services, A	Adult Day C	Care Services, etc.)				
	O W	O No	If "No," explain fully why such	allocatio	on was not		
	• Yes	O NO	made.				
N/A							

General Information and Questionnaire Other Lines of Business

Name of Facility	License No.	2410	Report for Year Ended 9/30/2023	Page of 6 37		
Bemoi i manemo	py or iviniora b, Eq	2110	7.5 4.1 - 4 - 4			
Square footage of	entire facility. 24,94	9				
Outpatient Ther	ару					
Does the Facility	provide outpatient therapy service	es? No				
If yes, please con	plete the following:					
	Square footage of therapy space					
Meals on Wheel	S		=			
Does the facility	provide Meals on Wheels?	No				
If yes, please con	plete the following:					
	Square footage of kitchen					
	Number of meals served per we					
No						
No Are direct costs included in the Annual Report? If yes, please state where costs are reported.						
No	Are drivers for the program inc		c nevroll?			
No	If yes, please complete the follo		s payron:			
	Amount R					
		eport page and line				
	Please state the salary amounts		d/or dietary aides			
	Please state where the cooks an			eport		
Apartments, Ind	ependent Living, Assisted Livi	ng				
Does the facility assisted living?	have apartments, independent liv	ving, and/or No				
If yes, please con	plete the following:					
	Square footage of apartments					
	Square footage of independent l	iving				
	Square footage of assisted living	5				
	Please identify the services prov	rided:				

General Information and Questionnaire Other Lines of Business (Continued)

Name of Facility License No.	Report for Year Ended	Page of 7 37
Senior Philanthropy of 2410	9/30/2023	1 31
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	to the facility.	
Average number of daily participants.		
Number of meals per day provided to adul	t day care.	
Nature of services provided:		
,		

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

Schedule of Resident Statistics

Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milfor	are Center	at Milfor	License No. 24	No. 2410			Report for Year Ended 9/30/2023	Year Ended			Page 8	of 37
						Period 10,	Period 10/1 Thru 6/30	0		Period 7/	Period 7/1 Thru 9/30	
		Total CCNH /				ì						
	Total All Levels	KHNS Level	Total	Total Other	Total	CCNH/ RHINS	(Specify)	Other	Total	CCNH/ RHINS	(Specify)	Other
1. Certified Bed Capacity												
A. On last day of PREVIOUS report period	120	120			120	120						
B. On last day of THIS report period	120	120							120	120		
2. Number of Residents												
A. As of midnight of PREVIOUS report period	102	102			102	102						
B. As of midnight of THIS report period	101	101							101	101		
3. Total Number of Days Care Provided During Period												
A. Medicare	1,141	1,141			827	827			314	314		
B. Medicaid (Conn.)	28,780	28,780			20,860	20,860			7,920	7,920		
C. Medicaid (other states)												
D. Private Pay	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			1,641	1,641			1,104	1,104		
G. Total Care Days During Period (3A thru F)	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			571	571			221	221		
B. Other Bed Reserve Days	9	9			-	-			5	5		
5. Total Resident Days (3G + 4A + 4B)	36,331	36,331			26,221	26,221			10,110	10,110		

Schedule of Resident Statistics (Cont'd)

Name of Facil	lity			Licen	se No	W.			Report	for Year	Ended		Page	of
Senior Philant	thropy of	Milford B, I	LC d/b/a Civita	24	10					9/30/202	23		9	37
1			certified bed cap	acity (during	the re	eport y	ear?		0	Yes	•	No	
- 120	Provide	Place of C			C	Chang	e in Be	ds		C	apacity After	Change		
	CCNH	11400 01 0										U		
Date of	/ RHNS	(Specify)	Other		Lost			Gaine	d	CCNH				
Change	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	/ RHNS	(Specify)	Other	Reason fo	or Change
										l				
l			ified bed capacit			repor	t year	(as rep	ported i	in item 4 a	above) provi	de the number o	of	
		C	Change in Reside	nt Day	/S					CCNI	I / RHNS	(Specify)	Ot	her
1st chang 2nd char				_										
3rd chan														
4th chan	ge													
6. Number	of Reside	ents and Rate	s on September	30 of (
			Medicare	_	Med	icaid		-		S	elf-Pay		Other Stat	e Assisted
	Item		CCNH / RHNS		NH /	(Spe	ecify)		NH / INS	(Sp	ecify)	Other	R.C.H.	ICF-MR
No. of R			4		86				14					
Per Dien						100	3 40	AT I	Second 1					
a. One b			Various		###### ###############################	-			524.58 543.81					
c. Three			Various		H H111 H117 H				545,01					
bed r														
DCG 1	1115.													
			rapy Treatments					ТО	TAL	CCNF	I / RHNS	(Specify)	Outpatient	Other
		e - Part B	(D + D)						1,219		1,219		(C) 20 L 3 L	0.000
В.		d (Exclusive tenance Trea						2000	1,966		1,966			
		orative Treati							1,200.		11000			
	Other								2,598		2,598			
D.	Total Pl	ysical Ther	apy Treatments						5,783		5,783			
			apy Treatments					1998	Er s		1129 29 11		Well Harman	5.30
A,	Medicar	e - Part B d (Exclusive	of Dowt D)					90000	836	FILESHOOD	836	Y T DECLE OF	WWW.DHC.JOH	- 15 July 15 1
D,		tenance Trea						1000	899		899		INTERNATION OF THE PARTY OF THE	
		rative Treat												
	Other								1,049		1,049			
			py Treatments						2,784		2,784			
			Therapy Treatm	ents				-	YOU U	10.00	TO THE	SERVICE SERVIC		N () ()
A,	Medicar	e - Part B d (Exclusive	of Part D\						7,534	SIZEV	7,534	BAN WE		V 25 W
R.		d (Exclusive tenance Trea							4,351		4,351			
		rative Treatr							- 15751					
C	Other								5,408		5,408			
D.	Total O	ccupational	Therapy Treatm	ents					17,293		17,293			

Report of Expenditures - Salaries & Wages

Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita Care C	License No.			Report for Year 9/30/2023	Ended			Page 10	of 37
re time records maintained by all individuals receiving co				Yes		0	No	+	
e time records maintained by an individuals receiving co	inpensation:				Cost and Hours				
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hour
Salaries and Wages*	NAME OF BRIDE		-						
Operators/Owners (Complete also Sec. I of Schedule A1)	Seriory Inc.	DX-CUI X-0 N			ACCOMPANY OF		AND HOUSE		
2. Administrator(s) (Complete also Sec. III	(0)110111111111111111111111111111111111		en solitaine				AH W HALLO		EIII
of Schedule A1)	139,610		1,933						1000
Assistant Administrator (Complete also Sec. IV of Schedule A1)	,, Ur FS, W W					PR HOUSE		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	I CHINA
4. Other Administrative Salaries (telephone	206.216		10.145	AL DO DA	THE DES		10,1000		No.
operator, clerks, receptionists, etc.)	286,216		10,145					I S NEW JEST	BUT
Dietary Service a. Head Dietitian	HINAMA		Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is			NI DOLL			-
b. Food Service Supervisor									
c. Dietary Workers	354,667		17,789						
6. Housekeeping Service	VED NOTE		WAS WAS					T STANSE	
a. Head Housekeeper			0.000						_
b. Other Housekeeping Workers	178,071	CONTRACTOR OF THE PARTY OF THE	8,558		EDITOR STATE	100 per 200		or Manual Section 1	No. Letter St. No.
7. Repairs & Maintenance Services	73,240		1,792					4 - 10 - 17 - 12 - 12	
a. Engineer or Chief of Maintenance b. Other Maintenance Workers	43,999		1,835						
8. Laundry Service	14 3 30 14		I BUILDING	N 3 35 13	STOWN DESCRIPTION	N 120	Maria Maria		
a. Supervisor									
b. Other Laundry Workers	34,835		2,207						_
Barber and Beautician Services									
10. Protective Services			DESCRIPTION OF THE PARTY OF THE			me minal	100000000000000000000000000000000000000		100
11. Accounting Services						The state of the state of	200		- 1
a. Head Accountant b. Other Accountants									
12. Professional Care of Residents	CONTRACTOR OF THE PARTY	DOWN THE STATE OF	22 May 20	SIS(SI 26)	COSCILIVATE	Vivosioni	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	a shell	TO HE
a. Directors and Assistant Director of Nurses	202,804		2,730						
b. RN	No. 1011 - 5		Part Part	NE L	5905-006	7887		ika E ilika	
1. Direct Care	441,008		10,611						
2. Administrative**	227,402		6,618					-	Name and Address
c. LPN	012.055	HI TEN	21 200		The second	1000			
1 Direct Care	918,955 76,124		21,298 2,283					-	_
Administrative** d. Aides and Attendants	1,368,236		53,071						
e. Physical Therapists	1,500,250		33,011						
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	104,174		4,370						
i. Physicians	SIN TONIUS	NAME OF STREET				3 3 5 10	III Incient	10000	
1. Medical Director									-
Utilization Review Resident Care***								-	
4. Other (Specify)	and the second	AS - 1 THE R.	U PILL	15 TO 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	BE VENIL	45-12	3,1180		18,10
j. Dentists k. Pharmacists								-	
k. Pharmacists L. Podiatrists									
m. Social Workers/Case Management	79,731		2,774						
n. Marketing	.,,,,,,,,								
o. Other (Specify)			11/25	10 T 10 TO	SENE N	DAG SA	SE SWINE D		VE I
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)

		CCNH / RHNS			(Specify)			Other	
Position	S	Adjustment	Hours	S	Adjustment	Hours	S	Adjustment	Hours
	0		8 J [H-1	F1571-1					
Medical Records	\$ 48,628	LITE BY	1,753						
Admissions	S 89,879	100	2,464		Dalie II. s				
						8/1 15	V V		
		, , ,							
- Whate									
							TAIL N		
	في المحكل إلى المحكم المراجعة		ik: "s				N. A.		0.5
			W. 101			N-OE -	DO NOT DAY		N)ti
							-	+	
		No. of the W	E.V=81		N SE				
		PERMIT							
Total	\$ 138,507	S -	4,217	S -	\$ -	1 1 140	\$.	\$.	

Schedule of Other Fees (Page 13)

		CCNH / RHNS			(Specify)			Other	
Service	S	Adjustment	Hours	S	Adjustment	Hours	S	Adjustment	Hours
	0								
Clinical Consultants	\$ 31,567		Monthly Fee						
Intravenous Therapy	\$ 10,905	\$ (10,905)	Monthly Fee						
			COVER DI	DOMESTIC DO	10L H				
			MIN LITEN				- T. 16, 1		
					M 00-		-015		
			GW, T						
			N. Am. IVI		O D CONTRACT				
									- 0
	N/4								
	West to the state of								
Company of the Samuel Company		LIVERS NO.				The state of			
			3 3		= 117				
Total .	\$ 42,472	\$ (10,905)		S -	\$ -		S -	\$ -	

State of Connecticut

Annual Report of Long-Term Care Facility CSP-11 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

r	_		_		т—	 		i		
	Jo	37		Compensation Received						
	Page	11		Total Hours Worked						
				Name and Address of All Other Employment**						
u rarues	Report for Year Ended			Line Where Claimed on Page 10	3					
Neiale	Report for	9/30/2023		Total Hours Worked						
Assistant Administrators and Other Related Falues				Full Description of Services Rendered						
Administrat	License No.	2410		Fringe Benefits and/or Other Payments (describe fully)						
SSIStallt		nter at Milfe		Other						
₹		ivita Care Ce	Salary Paid	(Specify)						
		LC d/b/a C		CCNH /						
	Name of Facility	Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milf		Zame	Section I - Operators/Owners	1	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.

State of Connecticut

Annual Report of Long-Term Care Facility CSP-12 Rev. 10/2005

Schedule A1 - Salary Information for Operators/Owners; Administrators,

Assistant Administrators and Other Related Parties*

		7	חחחחחחח	ranimista	A ASSISTANT LA MANIMUS MANIMUS AND INCIDENCE I ALICES	Ivolation	i ai nes			
Name of Facility (as licensed)				License No.		Report for Year Ended	ear Ended		Page	Jo
Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milfo	LLC d/b/a C	ivita Care Ce	enter at Milfo	2410		9/30/2023			12	37
		Salary Paid								
,	CCNH /	Š	-	Fringe Benefits and/or Other Payments	Full Description of	Total Hours	Line Where Claimed on	Name and Address of All	Total Hours	Compensation
Name Section III - Administrators***	KHNS	(Specify)	Other	(describe fully)	Services Rendered	Worked	Page 10	Other Employment**	Worked	Received
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

	B. Report	of Expen	ditures -					W-	
Name of Facility	License No.			Report for Y	ear Ended			Page	of
Senior Philanthropy of Milford B, LLC d/b/a Civita	<u> </u>	2410		9/30/2023				13	37
			,	Tota	Cost and Ho	urs	411		
T.	CCNH /	4.17		(9 '6)	4.15	**	0.1		.,,
Item	RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hour
B. Direct care consultants paid on a fee								172	
for service basis in lieu of salary								111	
(For all such services complete Schedule B1)	\$30 77.70% Sch			MAN AND THE	I was a second				0.000
2. Dentist	10.005		40	ļ			-		
	12,075		48				-		
3 Pharmacist 4 Podiatrist	29,064		Monthly Fee	ļ			-		
	000000000000000000000000000000000000000	BOOK-11	F-0 - 10- 0		000 000		(100 to 0 s	Hardware Co.	22-1-1
5 Physical Therapy	100.000	KIND BUT	260	25000	No. of the second	Of Contract	The state of the s	RANGE TO S	-016 IV
a. Resident Care	100,960		960				-		
b. Other							ļ		
6. Social Worker							<u> </u>		
7. Recreation Worker				200000000000000000000000000000000000000	5 6 25				G
8. Physicians	121 200 2	II INCAL NEW	W. 100 C	N 10 1 N N N N N	III I PARTIES I		Na Contract of the		- 35,0
a. Medical Director (entire facility)	42,000		96		10.2				
b. Utilization Review	DE VIRW	70.21 70	THE RESERVE OF THE PARTY.		11,1110				
(Title 18 and 19 only) monthly meeting							ļ		
c. Resident Care**				Page 19 and 19 a					
d. Administrative Services facility		16 N-74	Barrier III		# 2				**
(Quarterly meetings)									
2 Pharmaceutical Committee									
(Quarterly meetings)									
3 Staff Development Committee (Once annually)									
e. Other (Specify)		JIS28 J) 841 (8	AUT DE	10 AH	200	TO WELL	M.G. WATER	V\$5 S.Z. II	THE REAL PROPERTY.
9 Speech Therapist	PLAN ME	080 200 200	1580.500		AC COMMON	THE WAR	E W. William		THE REAL PROPERTY.
a. Resident Care	98,309		735						
b. Other									
10. Occupational Therapist	WEST STREET	. #33 - BREEN	(188881) S	5/233/7-93	8 PL 5 W	20 20	963.00	-74	100
a. Resident Care	308,090	(308,090)	2,987						
b. Other									
11. Nurses and aides and attendants		W. 1	0.540 5	of its see		W 4	House to the same of	The year	MIT IIM
a, RN						Bible			
1. Direct Care	459,071		5,002						The state of
2. Administrative***	20,656		Monthly Fee						
b. LPN	Ch Servi		NI NI		OIL O NO TO				2 0 00
1. Direct Care	730,884		11,340						
2. Administrative***	,								
c Aides	610,142		15,203						
d. Other	,		,						
12 Other (Specify)	2011 Su N		0 10 10 10		S-81	0.00	100 110 000	DOWNS VER	100 -01
See Attached Schedule	42,472	(10,905)							
-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. 2410		Report for \\ 9/30/2023	Year Ended	Page of 14 37
Senior Philanthropy of Milford B, LLC d/b/	a Civita Carq 2410	Related**	to Owners,		14 57
Name & Address of Individual	Full Explanation of Service		rs, Officers	Expla	nation of Relationship
Traine & Address of Individual	Tun Explanation of Solvies	Yes	No		r
Healthdrive Dental Group, 100 Crossing Boulevard Suite 300 Farmingham MA 01702-5555	Dentist	0	0	N/A	
Dr. Anuruddha Walaliyada 12 Cooke Road Wallingfard, CT 06492	Medical Director	0	0	N/A	
Guardian Consulting Services, 33333 New Hyde Park Rd, Suite 202, New Hyde Park, NY 11042	Pharmacist	0	0	N/A	
RX Consulting, 14 Lewin Ave Lakewood NJ 08701	Pharmacist	0	0	N/A	
Amidon Nurse Staffing, LLC, 1732 Kingsley Avenue Suite 1 Orange Park, FL 32073	RN, LPN, Aides	0	•	N/A	
Gale Healthcare Solutions, POB 4729, Winter Park, FL 32793-4729	RN, LPN, Aides	0	0	N/A	
MAS Staffing, POB 4473, Houston TX 77210- 4473	RN, LPN, Aides	0	•	N/A	
Pro Med Staff 444 Main Street, Monroe CT 06468	RN, LPN, Aides	0	0	N/A	
Grandison Management,1413 38th Street, Brooklyn NY 11218	RN, LPN, Aides	0	0	N/A	
Heritage 7, 265 Hazard Avenue Enfield CT 06082	RN, LPN	0	0	N/A	
Heritage Private, 265 Hazard Avenue Enfield CT 06082	RN, LPN	0	•	N/A	
SP Staffing Solutions, 15 River Road Suite 15B Wilton CT 06897	RN, LPN	0	0	N/A	
Clipboard Health PO Box 103125 Pasadena CA 91189-3125	LPN, Aides	0	0	N/A	
Norton and Associates POBox 310 Cohasset MA 02025-0310	LPN, Aides	0	•	N/A	
Solomon Page 260 Madison Ave 4th Floor New NY 10018	LPN, Aides	0	0	N/A	
Eshyft PO Box 5935 Troy MI 48007-5935	Aides	0	0	N/A	
Worldwide Staffing 3622 Lyckan Parkway Suite 3003	Aides	0	0	N/A	
PICC Performance, 171 Park Ave Ste 103, West Springfield MA 01089	Intravenous Therapy	0	0	N/A	
SpecialtyRX, 2 Bergen Turnpike, Ridgefield Park NJ 07660	Clinical Consultants	0	0	N/A	
Reliant Therapy, 4 Brotherton Way, Auburn, MA 01501	PT, ST, OT	0	•	N/A	
Patricia Jones	Nursing Admin	0	0	N/A	
		0	0		

^{*} Use additional sheets if necessary.

^{**} Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civ 2410		Report for Ye 9/30/2023	ear Ended				Page 15	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
1 Administrative and General	- 1	TARES I				BYAN BU		
a. Employee Health & Welfare Benefits	- 1	The SHALL SHALLS				No italia		To fee all
Workmen's Compensation	\$	94,043	94,043					
Disability Insurance	\$							
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)		U.S. STATE	Syssian	10 To 100 C		PS / CO., CO.	No. of Concession, Name of Street, or other Persons, Name of Street, or ot	192 Maria
(not-owners and not-operators)	\$	1,249	1,249					
7. Pensions (Non-Discriminatory)	\$,						
(not-owners and not-operators)		7.55 7/2 FINE	May on the	NEW YORK			1 TO 1 TO 1	BOOK BOOK
8. Uniform Allowance	\$	143	143					
9. Other (Specify)	\$	110	8,487	(8,487)				
See Attached Schedule	*	-54-003-01		INSTERNATION	AND CHEST	NE DEST	022, 27 33	District - Dec
b. Personal Retirement Plans, Pensions, and	\$				004111111111111111111111111111111111111		-	
Profit Sharing Plans for Owners and	Ψ	ST 1 - ST	flemme on the	15/11/20	SOU SUCI		SETTI NEX	W To see
Operators (Discriminatory)*		200 mg/m		Neg Carrie				
Operators (Discriminatory)				100		12		
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	S							
Operators (Specify)*	1	The second	San Contract	100000 m	IS,=#A .	1250	ESTERNIA DE	Walter De
g. Office Supplies	S	42,254	42,254					
h. Telephone and Cellular Phones		- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1-	V	STATE OF STREET	J. O. J. W. 1844	1000 - 1010	RIMSSALL	100-11-5-10
Telephone & Pagers 1. Telephone & Pagers	\$	35,184	35,184	all the same of the same of	All the second			
2 Cellular Phones	\$	1,978	1,978					
i. Appraisal (Specify purpose and	\$	1,778	1,576					
attach copy)*	3	2 IV 5 -81	000009N4	HIDY SE			FOR DUCK	
анасп сору).	- 1	11 24 6 5 6				200300		No literate
i. Corporation Business Taxes (franchise tax)	\$	160	160					
k. Other Taxes (Not related to property - See Page 22)	Ψ	200	THE RESERVE	Contract of the	3/ 01/4/		CV211010	1 24 2 2 2
1. Income*	\$							
2. Other (Specify)	\$							
See Attached Schedule	Φ	SV SVII-H	85 I = ''	10 m (10 m 20	H E S 1998	N 30 110 1	5 YO AR 1	N DEED WI
	\$	686,009	686,009					
Resident Day User Fee	9	000,009	000,009					

^{*} Facility should self-disallow the expense in the Adjustment column

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Miscellaneous	\$ 3,506	\$ (3,506)				
Employee Food	\$ 4,981	\$ (4,981)				
					3, 180	S 10 II
						- Ve - 12.
			first M			
		TO SHE THE TANK				
						ing Eyner 1
Total	\$ 8,487	\$ (8,487)	S -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
				(i silevii		537 V (1
			1 0 0 7			
				Elm.	31 11	
Total	S ÷	s -	s -	s -	\$ -	- 2

General Information and Questionnaire Accounting Basis

Name of Facility License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford B, I 2410	9/30/2023		15b	37
The records of this facility for the period covered by this repo	rt were maintained on the following basis:			
O Accrual O Cash O Modified Cash				
Is the accounting basis for this	TODAT II 1 '			
period the same as for the	If "No," explain.			
previous period? O No				
Independent Accounting Firm				
Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)			
1 Neuhaus & Associates	311 Blvd of the Americas Suite 303, Lake	wood, NJ ()8701	
2				
3				
Services Provided by This Firm (describe fully)				
1 2022 Partnership Tax Return		\$	1,224	1
2022 Faithership Tax Return		\$		
2		\$		
3		\$		
4		Charge for	Services	Provided
	ľ	_		
	N. O. IS F. Chairman His No.	\$	1,224	+
Are These Charges Reflected in the Expenditure Portion of This Report? If	Yes, Specify Expense Classification and Line No.			
O Yes O No				
Legal Services Information		Telephone	Number	
Name of Legal Firm or Independent Attorney	l l	203 - 899-89		
 Goldmna, Gruder, & Woods LLC Benesch Friedlander Coplan & Aronoff 		216 - 363-45		
 Benesch Friedlander Coplan & Aronoff Wiggin and Dana LLC 		203-498-44		
4 Murtha Cullina		203-772-77		
5 Meguirewoods LLC		212-548-21		
Address (No. & Street, City, State, Zip Code)	<u></u>			
1 200 Connecticut Ave, Norwalk, CT 06854				
2 127 Public 4900 Cleveland, OH 44114				
3 One Centurt Tower, 265 Church St, New Haven, CT 065	10			
4 265 Church St, New Haven, CT 06510				
5 1251 6th Ave 20th floor, New York, NY 10020				
Services Provided by This Firm (describe fully)				
1 Resident Related Legal Matters		\$	15,598	
2 General Legal Matters		\$	19,988	
3 General Legal Matters		S	2,500	
4 General Legal Matters		\$	9,027	
5 General Legal Matters		\$	880	
		Charge for		
		\$	47,999)
Are These Charges Reflected in the Expenditure Portion of This Report? If	Yes, Specify Expense Classification and Line No.			
⊙ Yes O No				

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

Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita Ca 2410	Report for Ye. 9/30/2023	ar Ended				Page 16	of 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		HWOH W.	TO SEE	TOTAL STREET		3 8 57	
1. Resident Travel and Entertainment	2						
2. Holiday Parties for Staff	2						
Gifts to Staff and Residents	3	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)	6						
	8						
See Attached Schedule	E LENY		Marine State		Day's III		
m. Other Administrative and General Expenses			= -0.5	2 (2) 110			DUISV IS
Advertising Help Wanted (all such expenses)	2,500	2,500					
	S						
3. Advertising Other (Specify)***	1,164	7,999	(6,835)				
See Attached Schedule	16-15-10			ZIGHT I		No. of Control of	Total Trade
4. Fund-Raising***	8						
	8						
6. Barber and Beauty Supplies (if this service is supplied	8						
directly and not by contract or fee for service)***	Sexti Mul					E WIN	The state of
	2,930	2,930					
* 8. Dues and Membership Fees to Professional	4,998	4,998					
Associations (Specify)	31 87				The second of		uniformer
See Attached Schedule	EVALUE OF THE REAL PROPERTY.	7/20/10/20		(0)1823W (0)			12000
8a. Dues to Chamber of Commerce & Other Non-Allowable Org. ***	8						
9. Subscriptions	S						
	5						
See Attached Schedule				SUBLUS	WITE DAMPED		
11. Services Provided by Contract (Specify and Complete	942,311	942,311					
Schedule C-2, Page 21 for each firm or individual)					A Plant		N. 25 11 12
12. Administrative Management Services**	S						
	6,538	60,602	(54,064)				
See Attached Schedule	10.0 B				Jer Kaling	The Di	(c 0) 8
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 expensein the Adjustment column.

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0	0		III A THE	THE PARTY OF THE P	W Low W Low
					2 DI 1	
		J 104 (S C V V	USIS V. =
			1000-00-0		11.142	
	The second state of the second				2	(1 = W
	THE WAS DESCRIBED.					
Total Other Travel and Entertainment	\$	\$	S -	S -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adj	ustment	Other	Adjusti	nent
	0							CV
Marketing & Advertising	\$ 7,999	\$ (6,83	5)					
Total Other Advertising	\$ 7,999	\$ (6,83	5) \$ -	S	V XX	\$ -	s	

Schedule of Dues

Description	CCNH / RI	INS	Adjustment	(Specify)	Adjustme	nt Other		Adjustment
		0						
Amex Dues	\$ 2	238			- 128			620911
CAHCE	\$ 4,7	760		NV SE IES		and the second		
								Million III.
				TIN 3				
				LEVEL RES	NATE OF STREET			
				III NAMES				
						/II, 325 I	50	
							31	
Total Dues	\$ 4,9	998 3	S ===	\$ -	2	- \$		\$ -

Schedule of Contributions

Description	CCNH / RHNS	Adjustment	(S	pecify)	Adj	ustment	0	ther	Adju	stment
	0			86. III	- WILW					
8-4-2111/11/2-10/2-11/2-1-2-1-2					1					
		9 30 0 1		1.00%	1,538				100	
Total Contributions	S -	\$ -	\$	1	5	E 341	S		S	

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustn	nent	(Specify)	Adjus	tment	Other	Adj	istm ent
	0		7		W. A.				
Admin Expense>Financing Costs	\$ 4,334	\$	(4,334)					SIL	
Admin Expense>Licenses	\$ 874								
Admin Expense>Meals & Ent	\$ 34	\$	(34)						
Admin Expense>Late Fees	\$ 88	\$	(88)						
Admin Expense>Bank Fees	\$ 20,707	\$ (1	7,830)			II 6	V		
Admin Expense>Background Checks	\$ 4,967	SIII 10							
Admin Expense>Startup Costs	\$ 29,598	\$ (2	29,598)						
Other Rev>Miscellaneous		S	(2)						
Other Rev>Medical Records		S	(2,178)		-				-
Total Other Administrative and General	\$ 60,602	S (5	54,064)	s -	S		s .	S	

Schedule C-1 - Management Services*

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

^{*} 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)

Item	300 47,896 424,199	9/30/2023 CCNH / RHNS 300 47,896	Adjustment	(Specify)	Adjustment	Other	Adjustment
Dietary	300 47,896	300 47,896					
2. Non-Food Supplies \$ \$ 3. Other (Specify) \$ \$ b. Purchased Services (by contract other \$	47,896	47,896					
Other (Specify) b. Purchased Services (by contract other \$							
	424,199	424,199			STITZETONI		
(Camplete Schedule C-2 att. Page 21)	HS 8			The state of the s	SALE STATES		
c. Other (Specify)\$	and the same of the	W 19 349	group we say		1 - Studio - 51	No. 874 TR	
O. Total Dietary Expenditures (2a + b + c + d) \$	472,395	472,395		10 Hz 11 C = 4 - 12		1711/11/11/11	
	Гotal	CCNH	/RHNS	(Spec	cify)	Ot	her
Resident Meals: Total no. of meals served per day *							
Is cost of employee meals included in 2D? O Yes	O 1	No					
Did you receive revenue from employees? O Yes	0 1	No		If yes, specify amt.			
Where is the revenue received reported in the Cost Report? (Page	/Line Item)					
Is cost of meals provided to persons other than employees or residents (i.e., Board Members, O Yes Guests) included in 2D?	© 1	No		If yes, specify cost.			
Is any revenue collected from these people? O Yes	0 1	No		If yes, specify amt.			
Where is the revenue received reported in the Cost Report? (Page	/Line Item	1)					
Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) O Yes provided to employees included in 2D?	0 1	No		If yes, specify cost.			
Is any revenue collected from employees? O Yes	⊙ 1	No		If yes, specify amt.			
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		Report for Year 9/30/2023	r Ended			Page 19	of 37
Senior Philanthropy of Milford B, LLC d/b/a Civita Care		2410	9/30/2023		r	·	17	
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Laundry a. In-House Processing* 1. Bed linens, cubicle curtains, draperies,	Lbs.							
gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$							
 Employee items including uniforms, gowns, etc. washed, ironed and/or 	Lbs							
processed ***	Amt. \$						4	
3. Personal clothing of residents	Lbs.							
washed, ironed, and/or processed.***	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		SYEST ST.	RV 1772 = 311	2 27 27 21	
3D. Total Laundry Expenditures (3a + b + c)	\$	132,568	132,568					
3E. Laundry Questionnaire								
	Yes	0	No		If yes, specify cost.			
G. Bid you room or remain amproyees.	Yes	0	No		If yes, specify amt.			
H. Where is the revenue received reported in the Cost I	Report?		(Page/Line It	em)				
Is Cost of laundry provided to persons other than employees or residents included in 3D?	Yes	•	No		If yes, specify cost.			
J. Did you receive revenue from these people? O	Yes	0	No		If yes, specify amt.			
K. Where is the revenue received reported in the Cost I	Report?		(Page/Line It	em)				

^{*} 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. I	Repor	t for Year E	nded				Page	of
enior Philanthropy of Milford B, LLC d/b/a C	2410		9/30/2023					20	37
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustmen
. Housekeeping	Sq. Ft. Serviced								
a. In-House Care	by Personnel								
 Supplies - Cleaning (Mops, pails, brooms, etc.) 	Amt	S							
b. Purchased Services (by contract other	Sq. Ft. Serviced	-7							
than through Management Services)	by Personnel								
(Complete Schedule C-2 att. Page 21)	AmL	\$	28,523	28,523					
C. Other (Specify)	1.11.	S	2,466	2,466					
Other Supplies							10 100 LT 1/2 1/2		
D. Total Housekeeping Expenditures (4a +	b+c)	\$	30,989	30,989					
. Resident Care (Supplies)**		- 0		E BY IN	WILGV III	01.43	The Control of the Control		THE WORLD
a. Prescription Drugs***		0				200	- 11 G (S)		THE PROPERTY AND
 Own Pharmacy 		\$							
2. Purchased from		\$		108,870	(108,870)				
Partners Pharmacy of CT, LLC			- VI VI	RINEWIS		10230 1	THUR SO S T	OF STREET	16 45 6
 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		-		0 5 (0)		MANY III PARK	TO SEE N	NO SVI	VIII VIII
For Emergency Use		\$							
2. Other***		5		5,449	(5,449)				
f. X-rays and Related Radiological		\$		3,693	(3,693)				
Procedures***			7000	100 lb 200 c , UA	HW III	E ANY POOL	Section 19 18 18		(B) (D)
g. Dental (Not dentists who should be inc	luded under	\$							
salaries or fees)		8			1804			100000	10000
h. Laboratory***		\$		10,886	(10,886)				
i. Recreation		5	13,184	13,184					
 Direct Management Services* 		\$							
k. Indirect Management Services*		\$							
l. Cable TV		\$	6,172	6,172					
m Other (Specify)****		\$	61,268	61,268					
See Attached Schedule			O VALERY	200		ruffe refer	William Cont.		REAL PROPERTY.
n. Physical Therapy Expense		\$							
o. Speech Therapy Expense		\$							
P. Total Resident Care Expenditures (5a - 5	50)	\$	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		, Au Ji		7-11	
Nursing Expense>Minor Equip & Supplies	\$ 3,366					
Nursing Expense>Sanitation & Incineration	\$ 1,374					
Nursing Expense>Repairs & Maint	\$ 3,411					
		0 V X			all mark	
					LIDOUA "III	yes inte
					THE RATE OF	
			II. 21			
		P. HELLXII			8 8 9	g sage i
					200 (I H	
Total Other Resident Care	\$ 61,268	\$ -	s -	\$ -	s -	s -

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

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

Annual Report of Long-Term Care Facility CSP-21 Rev. 3/2023 State of Connecticut

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

Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milford	d B, LLC d/b/a Civita	Care Center	at Milford	License No. 2410	Report for Year Ended 9/30/2023	-			Page of 21 37
		Related ** to Owners,	o Owners,						
		Operators, Officers	Officers				Total Cost/Page Ref.***	ge Ref.***	
17.17.17					9	11180			
Name of Individual or Company	Address	Yes	%	Explanation of Relationship	Full Explanation of Service Provided*	CCNH/ RHINS	(Specify)	Other	Pg Line
keeping	Suite Q, Howell NJ	C	•	V/V	Houseleaning Contice	10 572			20 1k
	47 Commons Ct,			777,7		640,04			2
Rinaldi Linen Service	Waterbury CT 06704	0	0	N/A	Laundry Service	133,802			19 3b
Oasis Healthcare Group	Suite 3B, Lakewood, NJ 08701	0	0	Common Ownership	Consulting Fee	563,010			16 m11
	575 8th Ave, New York,								
MatrixCare	NY 10018	0	•	N/A	Data Processing	29,639			16 m11
Facility Compliance Services, LLC	1492 Berlin Turnpike, Berlin, CT 06037	0	•	N/A	Maintenance Services	42,377			22 6f
I TC Ally	Americas, Lakewood, NJ 08701	0	0	K/N	Business Management Consulting	189.743			16 m11
tion of	37 Cushman Street	C	•	∀ /1/4	TT Services	24 334			11 11 11
SAY I CONSUMING	Lancwood No 00/01			TANK TANK	II Schices	+00,44			11111
SMS Cleaning & Housekeeping Services	Suite Q, Howell NJ 07731	0	0	N/A	Dietary Services	424,199			18 2b
		0	•						
		0	•						
		0	•						
		0	0						
		0	•						
		0	•						

^{*} 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	S	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	N. IIWIIN W. CO.	TO BE SHOWN			
See Attached Schedule			No.	A STREET	Hess off on	SIESS ISS	A DUTTE !	A TABLEST N
6g. Total Maint. & Operating Expense (6a - 6f)	\$	376,863	376,863					-
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					
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)	\$							
Rental payments on leased real property less real estate taxes included in item 10b	S	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				200	
Maintenance Expense>Sanitation & Incineration	\$ 34,521			11011	P. Dillery	
Maintenance Expense>Extermination	\$ 2,658	Nette				
Maintenance Expense>Landscaping	\$ 27,119			V		
Maintenance Expense>Contracted Service	\$ 83,130			THE TRANSPORT		
		HELVE IN THE				
				11 333		4 2 3
				1 18 1 17		
Total Other Repairs and Maintenance	\$ 166,056	s -	s -	s -	s -	s -

State of Connecticut Annual Report of Long-Term Care Facility CSP-22b Rev. 3/2023

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.

of 37 Amount Claimed 6,110 893 Page 22b of Lease Amount Annual 6,110 893 Report for Year Ended Term of Lease On-going On-going 9/30/2023 Lease** Date of 03/31/21 07/12/22 Description of Items Leased Meraki Wireless Access Point and Software 2410 License No. Copier Senior Philanthropy of Milford B, LLC d/b/a Civita Care Cel S₀ Related * to 0 0 0 0 Operators, 0 0 • 0 0 0 Owners, Officers Yes 0 0 0 0 0 0 0 0 0 0 Cisco Systems Capital Corp, POB 41602, Philadelphia, PA Canon Financial Services, 14904 Collections Center Drive, Name and Address of Lessor Chicago 1L 60693-0149 Name of Facility 19101-1602

Is a Mileage Log Book Maintained for All Leased Vehicles ?

7,003

Total ***

o No O

O Yes

* 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.

State of Connecticut Annual Report of Long-Term Care Facility CSP-23 Rev. 10/2022

81,489 59,876 Totals Totals of 37 Depreciation for This Year 1,013 Depreciation for This Year 4.875 402 611 12,561 67,915 55,001 Page 23 Useful Life Useful Various Various Various Various Life Various Various Computing Depreciation Depreciation Computing Method of Method of Report for Year Ended 9/30/2023 S/L S/L SLS/L S/LS/L Depreciation to
Beginning of Year's
Operations 43,060 236,775 928,346 Accumulated Depreciation to Beginning of Year's Operations Accumulated Cost to Be Depreciated 43,060 62,804 2,009 3,057 5,066 Cost to Be Depreciated 67.876 828,112 1,128,106 Depreciation Schedule Less Salvage Salvage Value Value Less 2410 Historical Cost Exclusive of 43,060 62,804 2,009 maintained? Date of Acquisition Historical Cost 3,057 5,066 828,112 67,876 Exclusive of 1,128,106 License No. Land Land Name of Facility Senior Philanthropy of Milford B, LLC d/b/a Civita Care Center at Milfor Year 2022 Var Var Var Var Month Var Var Var Is a mileage å logbook 3. Acquired during this report period (attach schedule) 3 Acquired during this report period (attach schedule) Acquired during this report period (attach schedule) Yes a. Acquired prior to this report period Property Item 1. Motor Vehicles (Specify name, model Acquired during this report period Building and Building Improvements Total Acquired during this report 1. Acquired prior to this report period 1. Acquired prior to this report period 1. Acquired prior to this report period b. Disposals (attach schedule) 2 Disposals (attach schedule) 2. Disposals (attach schedule) Disposals (attach schedule) and year of each vehicle) Non-Movable Equipment a. Various PY Vehicles Specialized Resident d. Standard Resident 2. Movable Equipment (attach schedule): Movable Equipment c. Administrative Land Improvements b. Transport Van Total Depreciation period D-3. Subtotal
E. Total Dep C-4. Subtotal A-4. Subtotal B-4. Subtotal o,

Schedule of Land Improvements Acquired during this report period

Schedule of Land Improvemen	its Acquired during this report period		Useful		
Acquisition Date	Description of Item	Cost	Life	Depreciati	on
Additions:					_
		TO SET IN THE WAR ENGINEER			
	A CONTRACTOR OF THE CONTRACTOR				
		Revision and Revision and Indian			A
			M		
			CU S I N		53
				ii jaya una s	
otal additions for Land Impre	ovements	\$		\$	20
eletions:					
			LIBRORE I		
Total deletions for Land Impro	ovements	\$ -		\$ -	•

^{*}Ties to Page 23, Line A3

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Dep	reciation
Additions:				_	
Various	Various(See Attached)	\$ 67,876	Var	S	4,875
Total additions fo	r Building Improvements	\$ 67,876		\$	4,875
Deletions:					
to he i					
		\$ -		S	200
Total deletions for	Building Improvements	2 -		3	

^{*}Ties to Page 23, Line B3

Schedule of Non-Movable Equipment Acquired during this report period

			Useiui		
Acquisition Date	Description of Item	Cost	Life	Depr	eciation
Additions:					
		E Shew of IW			10111
			KIL ever		
		The state of the s	7		
		Section 1	FE 1.10		HI W.
Total additions for Non-Movabl	e Equipment	\$ -		S	
Deletions:					
					- 67
					= 111,
The second					
Total deletions for Non-Movable	e Equipment	\$ -		S	8

^{**}Ties to Page 23, Line A2

^{**}Ties to Page 23, Line B2

^{*}Ties to Page 23, Line C3
**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

		Pick One	li .		Useful		
Acquisition Date	Description of Item	Movable Category		Cost	Life	Dept	eciation
Additions:							
7/1/2023	Bladder Scanner and Cart	Standard Resident	\$	3,057	5	S	611
8/15/2023	Timeclock	Administrative	\$	2,009	5	\$	402
		PICK A CATEGORY			100		95, JU
		PICK A CATEGORY					
		PICK A CATEGORY	- 0	V IV I		TU,U	
		PICK A CATEGORY	1138				
Total additions for	Movable Equipment		S	5,066		\$	1,013
Deletions:							
						11110	100 H
	we mile the same		9				
Total deletions for	Movable Equipment		\$	9.1	38 17 38	2	

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
				1
			1873-701	
Total additions for Leasehold 1	mprovement	S -		\$
Deletions:				
		Control Control		
Total deletions for Leasehold I	mprovement	\$	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	\$ -

^{*}Ties to Page 23, Line D2c **Ties to Page 23, Line D2b

^{*}Ties to Page 24, Line C3
**Ties to Page 24, Line C2

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

Amortization Schedule*

Name of Facility				License No.		Report for Year Ended	r Ended		Page	Jo
Senior Philanthropy of Milford B, LLC d/b/a Civita Care Cen	LC d/b/a C	Sivita Ca	re Cen	2410	01	9/30/2023			24	37
						Accumulated				
		Date of	of of			Amort. to				
		Acquisition	sition			Beginning of	Basis for			
				Length of	Cost to Be	Year's	Computing	Rate	Rate Amortization	
Item		Month	Year	Amortization	Amortized	Operations	Ā	%	for This Year	Totals
A. Organization Expense										
1										
2.										
3.										THE REAL PROPERTY.
A-4. Subtotal		N TISH	新发星	ISIO SEE						
B. Mortgage Expense										
1.										The state of the s
2.										
3.										
B-4. Subtotal		16.								
C. Leasehold Improvements and Other	d Other									
1. Acquired prior to this report period	ort period									
2. Disposals (attach schedule)	(6									
3. Acquired during this report period	rt period	1 W. C.								
(attach schedule)										
C-4. Subtotal										
D. Total Amortization		27 S		M. C	Constitution of			100		
* Straight line method mint be	hoor									

* 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.

Gulden Hill Rehab (Milford B) FINED ASSET / DEPRECIATION SCHEDULE

G/L Access		Description	Date le Service	Method	Life	Historical Cost	2022 Degree,	2022 AM	2523 Depter.	2923 A/D	SW
BUILDING IMPROV	PEMENTS										
Prior Period Building Building Imp	Improvements Various		Various	s/L	Vac	684,169	45,40\$	227,179	45,405	272,584	411.543
TOTAL PY BUILDIN	NG IMPROVEMENTS					634,169	45,405	227,179	45,407	272,591	411,343
2022 BUILDING IMP	PROVEMENTS										
Additions											
gmilding imp	Facility Generator		2 % 2022	840	13	143,943	9,596	9,596	9,596	19,192	124,75
Disposals											
TOTAL BUILDING I	IMPROVEMENTS 2022					143,943	9,5%	9.596	9,516	19,192	124,53
2023 HUTLDENG EMP Additions	PROVEMENTA										
Building Imp.	TK Elevator		10/5/2022	S/L	20	7,436	42		372	372	7,06-
Building Imp.	Dog Count		10/19/2022	S/L	10	2,218	1.6	: *	222	232	1,996
Building Imp.	Distr Central		11/9/2022	g/L	1.0	2,216	19	- 38	222	222	1,996
Building Imp.	Sign		2/1/2023	5/L	10	5,172	13	- 0	517	517	4,655
Building Imp	Fire Alarm		3/1/2023	S/L	29	34,160		-	1.708	1.708	32,45
Building Imp.	Sign		7/1/2023	IS/I_	1.0	5,172	5.7	- 65	517	517	4,65
Building Imp.	elevator repair		I/31/2023	S/L	20	6,549			327	327	6.22
Building Imp.	Carpet King		9/19/2023	s/L	5	4,951	14)(*	1999	399	3.96
TOTAL BUILDING I	IMPROVEMENTS 1023					67,876		- /4	4,975	4,875	63,500
TOTAL BUILDING I	IMPROVEMENTS					895,988	55,001	234,775	59,876	256,651	799,337
SHOVABLE EQUITS	HEST										
Prior Period Moveble FF&E	Equipment Various		Variona	3/L	Var	1,127,239	67,626	928.283	67,626	995,909	131,370
TOTAL PY MOVAB						1,127,239	67,626	929,243	67,526	955,500	131,330
						1,121,000				1000	
2022 MOVABLE EQ	ULPMENT										
Computer Software	Matrixcare		7/12/2023	S/L	3	867	63	11	289	152	545
TOTAL MOVABLE						867	- 10	e e	289	352	513
2023 MOVABLE EQ! Additions	UIPMENT										
FFRE	Bladder Scarner and Cart Timeclock		7/1/2023 W15/2023	5/L 3/L	1	3,057	4	1	492	402	1,607
TOTAL MOVABLE						5,066			1,013	1,513	74,000
TOTAL MOVABLE						1,133,172	47,683	916,344	48,928	997,274	135,326
MOTOR VEHICLES								II Complete			
Prior Period Motor V					2000						
Motor Vehicle	Various		Various	S/L	Man	43,060		43,060		43,060	
TOTAL PY MOTOR	VEHICLES					43,068		43,60		43,860	-
2021 MOTOR VEITO	CLES										
Motor Vehicle Dispusels	Trampert Van		7/12/2021	S/L	(8)	62,884	1.753	2,753	12,561	15,314	47,410
TOTAL MOTOR VE	HICLE 2022					63,894	2,753	2,753	12,561	15314	47,49
TOTAL MOTOR VE	HICLES					105,864	1,753	830	12,341	11,374	47,410
TOTAL ASSETS						2,135,834	125,40	1,210,954	141,365	1,352,299	762,725
TOTAL ASSETS PER	o co scuring v					2,135,024	125,443	1,310,934	141,365	1,352,299	782,725
TOTAL ASSETS PER						136,613	113,332	1,198,668	12.111	1,337,901	660,510
VARIANCE	HARD OVERHALIST HER STANFOLD	(=T=1).	Okean man			1/338/411	2 قصر ق	1112000000	107,074	2,00 1,00 2	

FIS vs C/R NIIV - Page 31, Line III F/S vs C/R Depreciation - Page 36, Line F1 (640,510) (129,254)

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

Senior Philanthropy of Milford B, LLC 2410 9/30/2023 25 11. Property Questionnaire Part A Is the property either owned by the Facility or leased from a Related Party?* *If "Yes," complete If "No," complete If "No," complete If "No," complete a related party transaction.	
Is the property either owned by the Facility or leased from a Related Party?* O Yes No If "Yes," complete If "No," co	
Part A Is the property either owned by the Facility or leased from a Related Party?* O Yes O No If "Yes," complete If "No," complete *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	
Is the property either owned by the Facility or leased from a Related Party?* O Yes No If "Yes," complete If "No," co	
or leased from a Related Party?* If "No," complete *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	
*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	
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	
6. Square Footage 7. Acquisition Cost	
a. Land	
b. Building	
Part B - Owner and Related Parties 1st Mortgage 2nd Mortgage 3rd Mortgage 4th Mortga	ge
1. Financing	903E 58
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 1. Principal Outstanding on Note Paid-Off	
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, Building 04/01/15 123 mos.	933,121
Milford, CT 06460	,
Williotd, C1 00400	

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. Senior Philanthropy of Milford B, LLQ 2410		Report for Ye 9/30/2023	ar Ended				Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Interest A. Building, Land Improvement & Non-Movable Equipment 1. First Mortgage	s							
Name of Lender	Rate				Carry .			
Address of Lender		100	P. P.Z					
2. Second Mortgage	S							
Name of Lender	Rate			后差 70.8	Table (est			
Address of Lender								
Third Mortgage	S		1000					
Name of Lender	Rate	4 8 10		131,341,3	9 8 E	TET Santa"		E-9-2 18 3
Address of Lender								WW. I
4. Fourth Mortgage	\$	THE RESIDENCE		120				
Name of Lender	Rate	II CASA	Sill Susi		19 19 19 II			
Address of Lender								
B. CHEFA Loan Information		10192 302			1.55			THE WALL
1. Original Loan Amount	\$		Para Sala					
2. Loan Origination Date			200		DE 18 18 18		FRIDWING TO	
3. Interest Rate %				W-,5 10 12 15 1	TUNESSEE		livi Sant	W wile
4. Term			10 m	20 37 Val	E LOVAV			
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)	\$				ubtotals forwar			

(Carry Subtotals forward to next page)

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

Name of Facility License			Report for Yea	ar Ended				Page	of
Senior Philanthropy of Milford B, L	2410		9/30/2023					27	37
Îtem			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	btotals Bro	ight Forward:							
12. C. Movable Equipment 1. Automotive Equipment									
A, Item	Rate	Amount	0.000		A LA SHI WAY	NEI SEW	DOMESTIC STATE	- 100 100 100	MILES INC.
A, Rolli	Nate	7 tillouit	Visit Ne					1100 3000	
Lender									
Address of Lender									
2. Other (Specify)		S							
A, Item	Rate	Amount						73.08.1	
Lender	111								
Address of Lender			EU E AU						HT.
B, Item	Rate	Amount							
Lender			HE W						11.8
Address of Lender									
12. C 3. Total Movable Equipment Inte	rest	\$							
12. D. Other Interest Expense (Specify)		\$	77,845	77,845					
Interest Expense			4				1200		
13. Total All Interest Expense (12B7 + 1	2C3 + 12D) S	77,845	77,845					
14 Insurance									
a. Insurance on Property (buildings	only)	<u>\$</u>	22,109	22,109					
b. Insurance on Automobiles c. Insurance other than Property (as			6,412	6,412					
 Insurance other than Property (as Umbrella (Blanket Coverage) 	sheerned at	ove) \$							
2 Fire and Extended Coverage		\$							
3. Other (Specify)		\$	124,239	124,239					
General Liability & Other									
14d. Total Insurance Expenditures (14a +	-b+c	S	152,760	152,760				A -101-1	
15 Total All Expenditures (A-13 thru C		<u> </u>		12,556,692	(648,554)				

F. Statement of Revenue

r. Statement of Res			E 1.1		D of
Name of Facility License No.		Report for Ye 9/30/2023	ear Ended		Page of 30 37
Senior Philanthropy of Milford B, LLC d/2410	_	713012023			30 1 3,
Item		Total	CCNH / RHNS	(Specify)	Other
I. Resident Room, Board & Routine Care Revenue			STATE OF THE REAL PROPERTY.		2000年
1. a. Medicaid Residents (CT only)	\$	8,220,711	8,220,711	COLUMN TO SERVE	
b. Medicaid Room and Board Contractual Allowance **	\$	0,220,711	0,220,711		
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 **	\$	707,200	707,200		7-
	\$	1,912,742	1,912,742		
a. Private-Pay Residents and Other b. Private-Pay Room and Board Contractual Allowance **	\$	(7,222)	(7,222)		
II. Other Resident Revenue	Φ	(1,222)	(1,222)	AVE WOUNT	PER NEW TO
	ď	26.252	26.252		I SML EXTEN
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 **	\$		44.44		
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		
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	\$				
Rental of rooms to non-residents	\$				
3. Telephone	\$				
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)		2 3 SV
30 II 6a	Other Ancillary Rev>Part B>Sequester	\$ (5,146)		
30 II 6a	Vaccine Rev>Part B	\$ 188		III LINON
30 II 6a	Revenue Adjustments>Medicare A	\$ (4)		
30 II 6a	Revenue Adjustments>Part B	\$ (826)		
Total Other	er Resident Revenue - Medicare	\$ (5,799)	\$ -	\$

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 П бЬ	Other Ancillary Rev>HMO>Sequester	\$ (666)	L DITTE	
30 П бЬ	Other Ancillary Rev>Transportation	\$ 2,124	MINERAL	
30 П 6Ь	Revenue Adjustments>Private	\$ (209)	TAXXX M . IL	
30 II 6b	Revenue Adjustments>Medicare HMO	\$ 1,135		
Total Othe	r Resident Revenue	\$ 2,384	s -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNI	I/RHNS	(Sp	ecify)	0	ther
				0		E - Z	No.	
30 IV 5	Interest Income	N/A	\$	136				
					W, el	8 'V		
			5					
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		DE ROY
30 TV 8	Other Rev>Prior Period Income(No Related Expense)	\$ 22,806		
30 IV 8	Other Rev>Medical Records(Disallowed on Page 16a)	\$ 2,178		
				891111111111111111111111111111111111111
Total Oth	er Revenue	S 24,986	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	F	Page of
Senior Philanthropy of Milford B	, LLC d 2410	9/30/2023		31 37
5.9	Account			Amount
Assets				
A. Current Assets				
1. Cash (on hand and in b	anks)		\$	(132,544)
2. Resident Accounts Rece		for Bad Debts)	\$	2,083,276
3. Other Accounts Receive			\$	
4 Inventories			\$	
5. Prepaid Expenses			\$	241,865
î .			10000	
a b.				
c.			800	
d. See Schedule		241,865		
6. Interest Receivable			\$	
7. Medicare Final Settleme	ent Receivable		\$	
8. Other Current Assets (ii			\$	
6. 6 1161 6 1 17 6 11			15/3	
()				
See Schedule			1000	
A-9. Total Current Assets (Line	es A1 thru 8)		\$	2,192,597
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost		\$	
2. Dana improvements	Accum. Deprecia	ntion Net		
3. Buildings	*Historical Cost	895,988	\$	599,337
J. Danangs	Accum. Deprecia			,
4. Leasehold Improvement			\$	
T. Deasenoid improvement	Accum. Deprecia	ntion Net		
5. Non-Movable Equipme			\$	
s, rion movasie zquipme	Accum. Deprecia	ntion Net		
6. Movable Equipment	*Historical Cost	1,133,172	\$	135,898
o, who value Equipment	Accum. Deprecia			,
7. Motor Vehicles	*Historical Cost	105,864	\$	47,490
7. Wiotor Verneres	Accum. Deprecia			,
8. Minor Equipment-Not I		50,571 1101	\$	
				(660 510)
9. Other Fixed Assets (<i>iter</i>	nize)	(((0.510)	\$	(660,510)
F/S vs C/R NBV		(660,510)		
See Schedule	D14 0)		0	100.015
B-10. Total Fixed Assets (Lin	nes B1 thru 9)		\$	122,215

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

Schedule of Prepaid Expenses Page 31 Line A5

age Ref		Description Prepaid Expenses	\$ 3,450
	AS.	Prepaid Expenses Personal Property Taxes	\$ 4,600
		Prepaid Expenses>Financing Costs	\$ 11,370
		Proposid Expenses RF Taxes	\$ 27,649
31	A5	Prepaid Expenses>Insurance - General Liability & Other	5 119,80
		Prepaid Expenses Insurance - Auto	\$ 6,240
- 31		Prepaul Expenses Workers Comp	\$ 68,939
otal Prepa	dd Espense		\$ 241.865

Schedule of Other Current Assets (itemized) Page 31 Line All

Page Ref	Line Ref	Description	-	
HATE-DAY	20.2000			
			-	
			-	_
ntal Other	Current A	ats (Hemite)	5	-

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

Page Ref	Line Ref	Description	
r ///			
			50.12
	0		
000			
Total Othe	Other Flx	ed Ausets (Hemise)	\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	T
			N.
Total Other	Assets		\$.

Schedule of Notes Payable (Itemize) Page 33 Line A2

ige Ref Line R	The state of the s	W = E 7-			
			11, 1		
100					
				-	-
				1	-
					-
tal Notes Payable				5	

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

Page Ref	Line Ref	Description	
33	A12	Other Current Pavables>Misc. PR Deduction	.5 (20)
		Other Current Pavables-Employee>Other	5 1
	A12	Accused Expenses	\$ 62,19
33	A12	Accraed Expense>Medicaid>Bed Tax	\$ 180,226
- 33	A12	Accrued Expenses Personal Property Tuxes	5 2330
	A12	Acetised Experiest-Insurance - General Liability & Other	\$ 100,339
93	A12	Accrued Expenses>Management Fee	\$ 756,260
	A12	Accrued Expenses>Workers Comp	3 64,614
33	A12	Accraed Expenses-Health Insurance	\$ 78,662
Tatal Other	Convert	labilities (Itendze)	\$ 1,244,441

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

Page Ref Line Ref Description

age Ref	Line Hel	Description		_
===				
	_			_
				-
		abilities (Itembe)	- 6	

G. Balance Sheet (cont'd)

	ne of Facility	License No.	Report for Year Ended	Pag			
Seni	or Philanthropy of Milford B, Ll		9/30/2023	32	37		
		Account			Amount		
			Total Brought Forw	ard: \$	2,314,812		
C.,	Leasehold or like property reco	orded for Equity Purpose	es.				
	1. Land			\$			
	2. Land Improvements	*Historical Cost					
		Accum. Depreciation	on Net	\$			
	3. Buildings	*Historical Cost		1.			
		Accum. Depreciation	on Net	\$			
	4. Non-Movable Equipment	*Historical Cost					
		Accum. Depreciation	on Net	\$			
	Movable Equipment	*Historical Cost					
		Accum. Depreciation	on Net	\$			
	6. Motor Vehicles	*Historical Cost					
		Accum. Depreciation	on Net	\$			
	7. Minor Equipment-Not Dep	\$ \$					
C-8	Total Leasehold or Like Prop	otal 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	on Net	\$			
	4. Goodwill (Purchased Only)		\$			
	5. Investments Related to Res			\$			
	C. I	d Douting (itamina)		\$			
_	6. Loans to Owners or Relate		Loan Date	Φ			
	Name and Address	Amount	Loan Date	35 19			
				4 2			
				125 25			
				3 7			
	7. Other Assets (itemize)	7 Other Assets (itemize)					
	Other Assets>Escrow>	FA S					
	Other Assets>Escrow>		2,677 114,154	3 38			
	See Schedule			735			
D-8	Total Investments and Other	Assets (Lines D1 thru 7	7)	\$	116,831		
	Total All Assets (Lines A9 +)		/	\$	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 Fac			License No.	Report for Year I	Ended		age	of
Senior Phila	nthrop	y of Milford B, LLC d/b/a C	2410	9/30/2023		3		37
			Account				Amou	nt
Liabilities								
Α.	Cu	rrent Liabilities						
	1.	Trade Accounts Payable				\$		640,054
	2.	Notes Payable (itemize)				\$		
						W B		
		See Schedule		· · · · ·		Φ.		SU FEE
	3.	Loans Payable for Equipme			D.4. Du	\$	W 11 W 12	
		Name of Lender	Purpose	Amount	Date Due			
						10.000		
						Seption 1		
						S TE		
						- 69		
	4.	Accrued Payroll (Exclusive	of Owners and/or S	Stockholders only)		\$	IN VA = =	104,882
	5.	Accrued Payroll (Owners a				\$		
	6.	Accrued Payroll Taxes Paya				\$		
	7.	Medicare Final Settlement I				\$		
	8.	Medicare Current Financing				\$		
	9.	Mortgage Payable (Current				\$		
		Interest Payable (Exclusive		elated Parties)		\$		
		Accrued Income Taxes*	<i>-</i>			\$		
		Other Current Liabilities (it	emize)			\$		1,244,441
			,			100	Charles and	
						Vanila		
				See Schedule	1,244,441	F 78		
A-13	. To	tal Current Liabilities (Line	s A1 thru 12)			\$		1,989,377

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

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year	Ended	Page	060	of
Senior Philanthropy of Milford B, LLC d/b/a		9/30/2023		34		37
A	Account				Amount	00.077
		Total Broug	tht Forward:		1,9	89,377
Liabilities (cont'd)			4			
B. Long-Term Liabilities			6			
1. Loans Payable-Equipment (A	\$		S12 3 30	0.50
Name of Lender	Purpose	Amount	Date Due			
			1 1			
			1			
					The STORY	
Mortgages Payable	. 175 (* (*)		\$ \$		1.7	26,725
3. Loans from Owners or Rela		T 7		10 m 10 m	1,/	20,725
Name and Address of Lender	Amount	Loan D	Date			
Due To/(From) Various	1,726,725	Various	9			
Duc 10/(11011) various	1,720,723	Various				
4. Other Long-Term Liabilitie	(itemize)	1	\$	3		55,378
Long Term Debt>Capital L		55,378	The state of the s	SUST GA	6 19 38	
Long Term Deol/Capital L	Casc					
See Schedule			- 8			
	ines R1 thru 4)		\$		1 7	82,103
B-5. Total Long-Term Liabilities (I C. Total All Liabilities (Lines A-	3 + R-5)		\$			71,480
C. I of the Att Linding (Lines A-	13 · D -3)		14	,	2,1	, 1, 100

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

	e of Facility License No		Report for Y	ear Ended		ge	of
Seni	or Philanthropy of Milford B, LLC 241 Account	[0]	9/30/2023		3:	Amount	37
Α.	Reserves					Amount	
11.	Reserve for value of leased land				\$		
		hwildings s	and annuaton	anaaa	Ψ		
	2. Reserve for depreciation value of leased to be amortized	oundings a	ina appurten	ances	\$		
	to be amortized				14		
	3. Reserve for depreciation value of leased	personal p	roperty (Equ	ity)	\$		
	4. Reserve for leasehold real properties on v	which fair	rental value	is based	\$		
	5. Reserve for funds set aside as donor restr	ricted			\$		
	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				\$	(19	99,528)
	6. Gain or Loss for Period 1	0/1/2022	thru	9/30/2023	\$	(1,14	12,799)
	7. Total Net Worth				\$	(1,33	39,837)
C.	Total Reserves and Net Worth				\$	(1,33	39,837)
D.	Total Liabilities, Reserves, and Net Worth				\$	2,43	31,643

H. Changes in Total Net Worth

Name of Facility License No.	Report for Year	Ended	Page	of
Senior Philanthropy of Milford B, LLC d 2410	9/30/2023		36	37
Account	•1		A	Amount
A. Balance at End of Prior Period as shown on Report	of 09/30/2022		\$	(258,624)
B. Total Revenue (From Statement of Revenue Page 3			\$	11,284,639
C. Total Expenditures (From Statement of Expenditure			\$	12,427,438
D. Net Income or Deficit			\$	(1,142,799)
E. Balance			\$	(1,401,423)
F. Additions 1. Additional Capital Contributed (itemize) Total Expenditures Per Pg 27 \$12,556,69 F/S vs C/R Depreciation (129,254 Total Expenses \$12,427,435 2. Other (itemize) Prior Period Adjustment)			
F-3. Total Additions			\$	61,586
G. Deductions				
1. Drawings of Owners/Operators/Partners (Speci,			\$	III - FANSAL DE MIT S
Name and Address (No., City, State, Zip)	Title	Amount		
2. Other Withdrawings (Specify)			\$	
Purpose	Amo	ount	Seriou Sevi	
			\$	
3. Total Deductions	/20/22		\$	(1,339,837)
H. Balance at End of Period 09/	30/23		Φ	(1,55,757)

I. Preparer's/Reviewer's Certification

Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined Preparer/Reviewer Certificati Lhave prepared and reviewed this report and am familiar with the applicable.		37 37					
☐ Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined ☐ (Specify) Preparer/Reviewer Certificati	ion						
Home (CCNH) & RHNS Combined Preparer/Reviewer Certificati	ion						
•							
I have prepared and reviewed this report and am familiar with the applicable to	regulations governing its prepa						
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.							
Printed Name of Preparer Title Printed Name of Preparer	Date Signed	4					
Matthew S. Bavolack Addres Address	Phone Number						
555 Long Wharf Dr 8th Floor, New Haven, CT, 06511	203-781-9600						
Contacted Person Regarding Additional Information Needed Regarding This Report	Phone Number						
Estee Sturman	848-290-8221						

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





Workpaper Index:

400,2

Prepared By: Reviewed By:

Workpaper Date: Run Date:

2/9/2024

VHCL CKLST

Provider Name: Provider Number: Period Ended:

9/30/23

Name of Workpaper

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? Request insurance cards and current vehicle registration.				
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 allowablemonthly 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

A.01 - TB-CCNH Trial Balance FINAL Description UNADJ ADJ JE Ref# **RJE** Account 9/30/2023 9/30/2023 9/30/2023 (131,229.00) (131,229,00) (131,229,00) 10-010-60 Cash>Operating>Golden Hill 458.00 458.00 458.00 10-011-60 Cash>Petty Cash>Golden Hill (4,607.00)(4,607,00)(4,607.00)10-020-01 Cash>Payroll>Cleared entered later (2,166.00)(2,166.00)(2,166,00)10-020-60 Cash>Payroll>Golden Hill 5,000.00 5,000.00 5,000.00 Cash>Care Cost>Golden Hill 10-061-60 65.797.00 65,797.00 65,797.00 Accounts Receivable>Medicare A 11-102-00 23,132.00 23,132,00 23.132.00 Accounts Receivable>Part B 11-103-00 304,210.00 304,210.00 304,210,00 11-104-00 Accounts Receivable>Private 23,362.00 23,362.00 23.362.00 11-105-00 Accounts Receivable>HMO 280,249.00 Accounts Receivable>Medicare HMO 280,249.00 280,249.00 11-106-00 11-109-00 Accounts Receivable>Hospice 65,974.00 65,974.00 65.974.00 1,291,263.00 1,291,263,00 1 291.263.00 Accounts Receivable>Medicaid 11-111-00 170.934.00 11-112-00 Accounts Receivable>Income 170,934.00 170.934.00 (141,645,00) (141,645,00) Accounts Receivable>Allow for Doubtful Accts (141,645.00) 11-120-00 3,452.00 3.452.00 3.452.00 12-000-00 Prepaid Expenses 4,603.00 Prepaid Expenses>Personal Property Taxes 4 603.00 4.603.00 12-125-00 11,176.00 11.176.00 Prepaid Expenses>Financing Costs 11,176.00 12-153-00 27,649.00 27.649.00 27.649.00 12-161-00 Prepaid Expenses>RE Taxes 119,807.00 119,807.00 119,807_00 12-162-00 Prepaid Expenses>Insurance - General Liability & Other 6,240.00 6,240.00 12-167-00 Prepaid Expenses>Insurance - Auto 6.240.00 68,938.00 68,938.00 68,938.00 12-881-00 Prepaid Expenses>Workers Comp 67,876.00 57,532.00 10.344.00 57,532,00 14-131-00 Fixed Assets>Leasehold Improvements 10,344.00 RJE - 2 (73,148,00) 5,066.00 78,214.00 78,214.00 14-132-00 Fixed Assets>Furniture, Fixtures and Equipment RJE - 1 (62,804.00) RJE - 2 (10,344.00)867.00 867.00 867,00 14-135-00 Fixed Assets>Computer Software (2,132,00) (2.132.00)(2.132.00)Accum Depn>Leasehold Improvements 15-131-00 (12.049.00) (12,049.00)Accum Depn>Furniture, Fixtures and Equipment (12,049,00)15-132-00 (217.00)15-135-00 Accum Depn>Computer Software (217.00)(217.00)2.677.00 2,677.00 2,677,00 17-283-91 Other Assets>Escrow>Property Tax 114.154.00 114,154.00 114,154_00 17-283-94 Other Assets>Escrow>Insurance (640,054,00) (640.054.00) (640,054.00) 20-000-00 Accounts Payable 200.00 200.00 21-149-00 Other Current Payables>Misc. PR Deduction 200.00 (15.00)21-152-06 Other Current Payables>Employee>Other (15.00)(15.00)(88,104,00) Accrued Wages & Related (88.104-00) (88.104.00) 23-000-00 (7,679.00)Accrued Wages & Related>PR Taxes (7,679,00)(7.679.00)23-156-00 (9,099,00)(9.099.00) (9.099.00) 23-157-00 Accrued Wages & Related>Benefit Time (62,193,00) (62.193.00)(62.193.00) 24-000-00 Accrued Expenses (180,226,00) (180,226.00) (180-226-00) 24-111-16 Accrued Expense>Medicaid>Bed Tax (2,330.00)(2,330.00)(2.330.00) 24-125-00 Accrued Expenses>Personal Property Taxes (100,339.00)Accrued Expenses>Insurance - General Liability & Other (100.339.00)(100.339.00) 24-162-00 (646,184.00) (756,262.00) (110,078.00) (110,078,00) 24-279-00 Accrued Expenses>Management Fee RJE - 3 (646,184.00) (64,614,00) (64,614,00) (64,614:00) Accrued Expenses>Workers Comp 24-881-00 (78,662.00) (78,662,00)(78,662.00) Accrued Expenses>Health Insurance 24-882-00 (55.378.00) (55,378.00)(55.378.00)26-175-00 Long Term Debt>Capital Lease (1,200.00)(1,200.00)Due To/(From)>Golden Hill (1,200,00) 27-000-60 (14,909.00) Due To/(From)> Management (14.909.00)(14,909.00)27-000-68 1.203.00 Due To/(From)>Petty Cash Box 1,203.00 1,203.00 27-000-70 (162,804,00) (162,804.00) (162,804.00)Due To/(From)>Long Ridge 27-000-73 (86,884.00) (86.884,00) (86.864.00) Due To/(From)>Newington 27-000-74 (189.992.00) (189,992,00) (189,992.00) Due To/(From)>West River 27-000-75 (183,255.00) (183, 255, 00) (183.255.00) 27**-**000-76 Due To/(From)>Western (28,999,00) (28.999.00) (28,999.00) 27-000-77 Due To/(From)>Cheshire (5.243.00)27-000-96 Due To/(From)>Holdings Opco (5.243.00)(5.243.00)(1.124.612.00) Due To/(From)>CT Holdco (1.124.612.00) (1.124,612.00) 27-000-98 13,844.00 13,844.00 Due To/(From)>Medicare A>Sequester 27-102-14 13,844.00 (4,167.00)(4.167,00) 27-105-00 Due To/(From)>HMO (4.167.00)(155.00)(155,00) (155.00) Due To/(From)>Hospice 27-109-00 (1,406.00)Due To/(From)>Medicald (1.406.00) (1,406,00) 27-111-00 (14,492,00) (14,492.00)(14.492-00) 27-127-00 Due To (from)>Old Owner CT 2.794-00 2,794,00 2.794.00 27-172-00 Due To/(From)>Vendor 73.552.00 73,552,00 73,552.00 27-500-00 Due to/(from)>Old Owner Reconciled AR 199,528.00 199,528.00 199.528.00 30-000-00 Retained Earnings (1,245,00) Partners' Equity-Matis Herzka>Capital Contributions (1.245.00) (1,245.00)31-401-85 (1,245.00)(1,245,00) (1,245.00)Partners' Equity>Kalmen Schreiber>Capital Contributions 31-402-85 (715.752.00)(715,752.00)(715, 752.00)Room & Board Revenue>Medicare A 40-102-00 7,379.00 7,379.00 7.379.00 Room & Board Revenue>Medicare A>Sales Adjustments 40-102-09 1,105.00 1,105.00 Room & Board Revenue>Medicare A>Sequester 1,105,00 40-102-14 (690,537,00)(690,537,00) (690.537.00) Room & Board Revenue>Private 40-104-00

Account	Description	UNADJ	ADJ	JE Ref#	RJE FINAL
Account	Description	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) (7,461.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(7,461.00) (8,458,949.00)	(7,461.00)		(8,458,949.00)
40-111-00	Room & Board Revenue>Medicaid	238,238.00	238,238.00		238,238.00
40-111-09 41-102-00	Room & Board Revenue>Medicaid>Sales Adjustments Pharmacy Rev>Medicare A	(26,252.00)	(26,252.00)		(26,252.00)
41-102-00	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) 676.00
42-104-01	PT Revenue>Private>C/A	676.00 (2,756.00)	676.00 (2,756.00)		(2,756.00)
42-105-00	PT Revenue>HMO	1,267.00	1,267.00		1,267.00
42-105-01 42-106-00	PT Revenue>HMO>C/A PT Revenue>Medicare HMO	(56,737.00)	(56,737.00)		(56,737.00)
42-106-00	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) 2,077.00
43-105-01	OT Revenue>HMO>C/A	2,077.00	2,077.00 (112,902.00)		(112,902.00)
43-106-00	OT Revenue>Medicare HMO	(112,902.00) 57,836.00	57,836.00		57,836.00
43-106-01 43-109-00	OT Revenue>Medicare HMO>C/A 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) 1,014.00
44-105-01	ST Revenue>HMO>C/A	1,014.00 (62,937.00)	1,014.00 (62,937.00)		(62,937.00)
44-106-00	ST Revenue>Medicare HMO ST Revenue>Medicare HMO>C/A	39,212.00	39,212.00		39,212.00
44-106-01 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 (2,124,00)
47-213-00	Other Ancillary Rev>Transportation	(2,124.00)	(2,124.00) (188.00)		(188,00)
48-103-00	Vaccine Rev>Part B	(188.00) (2.00)	(2.00)		(2.00)
51-100-00	Other Revolutorest	(136.00)	(136.00)		(136.00)
51-160-00 51-500-00	Other Rev>Interest 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 3,693.00	10,886.00 3,693.00		10,886.00 3,693.00
59-000-00	Radiology Expense	91,249.00	91,249.00		91,249.00
60-183-00	Nursing Expense>Supplies Nursing Expense>Supplies>Care Related Supplies	845.00	845.00		845.00
60-183-06 60-183-74	Nursing Expense>Supplies>Corid Related Supplies 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 9/30/2023	JE Ref#	RJE	FINAL 9/30/2023
THE CHILD		9/30/2023			24 526 00	
60-212-00	Nursing Expense>Clinical Consultants	10,946.00	10,946.00	RJE - 3	31,526.00 7,226.00	42,472.00
				RJE - 5	24,300.00	
	N. J. E Bata Baranaian	8,602.00	9 602 00	Kac - a	29,639,00	38,241.00
60-230-00	Nursing Expense>Data Processing	6,002.00	8,602.00	RJE - 3	29,639.00	30,241.00
00 700 40	N	459.071.00	459,071.00	KJE - 3	29,000.00	459,071.00
60-700-18	Nursing Expense>Contracted Service>RN	730,884.00	730,884.00			730,884.00
60-700-19	Nursing Expense>Contracted Service>LPN	610,142.00	610,142.00			610,142.00
60-700-20	Nursing Expense>Contracted Service>CNA	0.00	0.00		20,656.00	20,656.00
60-700-27	Contracted Nursing Admin	0,00	0.00	RJE = 3	20,656.00	20,000.00
00 004 00	Number Frances CNAS Magon	772,028.00	772,028.00	TOL	20,000.00	772,028.00
60-801-80	Nursing Expense>CNA>Wages Nursing Expense>CNA>Overtime	82,557,00	82,557,00			82,557.00
60-801-81	Nursing Expense>CNA>Shift Premium Pay	435,737.00	435,737.00			435,737.00
60-801-82	Nursing Expense>CNA>Retro Pay/Adjustment Pay	1,665.00	1,665.00			1,665.00
60-801-84	Nursing Expense>CNA>Training Pay	539.00	539.00			539.00
60-801-87	Nursing Expense>CNA>Other Pay	2,029.00	2,029.00			2,029.00
60-801-88 60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	53,813.00	53,813.00			53,813.00
60-801-90	Nursing Expense>CNA>Holiday Pay	33,038.00	33,038.00			33,038.00
60-801-91	Nursing Expense>CNA>PTO Accrual	(13,170.00)	(13,170.00)			(13,170,00)
	Nursing Expense>LPN>Wages	380,182.00	380,182.00			380,182.00
60-805-80 60-805-81	Nursing Expense>LPN>Overlime	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
	7.473			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		(2 560 00)	13,050.00 0.00
60-883-00	Nursing Expense>Other Benefits	2,569.00	2,569.00	DIE 4	(2,569.00)	0,00
		42,000,00	42,000.00	RJE - 4	(2,569.00)	42,000.00
61-750-00	Nursing Admin Expense>Medical Director	,	12,000.00			12,075.00
61-751-00	Nursing Admin Expense>Physicians	12,075.00			31,727.00	154,099.00
61-811-80	Nursing Admin Expense>Director>Wages	122,372.00	122,372.00	RJE - 3	31,727.00	154,055.00
04 044 05	Abordon Admin European Disputor Chiff Bosco Bey	2 950 00	2,850.00	1/02 - 0	01,127,00	2,850.00
61-811-83	Nursing Admin Expenses Directors Shift Bonus Pay	2,850.00	628.00			628.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	628.00 2,727.00	2,727.00			2,727.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay		42,500.00			42,500.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	42,500.00 21,311.00	21,311.00			21,311.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	2,850.00	2,850.00			2,850.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	500.00	500.00			500.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	(1,712.00)	(1,712.00)			(1,712.00)
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay		1,319.00			1,319.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual Nursing Admin Expense>MDS / RNAC>Wages	1,319.00 136,373.00	136,373.00			136,373.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Overtime	7,694.00	7,694.00			7,694.00
61-817-81		173.00	173.00			173.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	149.00	149.00			149.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay Nursing Admin Expense>MDS / RNAC>Training Pay	341.00	341.00			341.00
61-817-87 61-817-88	Nursing Admin Expense>MDS / RNAC> Hairling Pay Nursing Admin Expense>MDS / RNAC>Other Pay	334.00	334.00			334.00
61-817-88	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	9,393.00	9,393.00			9,393.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick Vacation Fay Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,345.00	3,345.00			3,345.00
61-817-91	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
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		UNADI	ADI	IE Dof#	RJE	FINAL
Account	Description	UNADJ	ADJ	JE Ref#	KJE	بالكسنحينال
		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 (1,374.00)
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual Nursing Admin Expense>Staff Coordinator>Wages	(1.374.00) 27,749.00	(1,374.00) 27,749.00		30,718.00	58,467.00
61-823-80	Nulsing Autilit Expense-Stall Cooldinator-Wages	27,749.00	21,140.00	RJE - 3	30,718.00	50,107.55
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	1,056.00 727.00			1,056.00 727.00
61-823-91 61-823-92	Nursing Admin Expense>Staff Coordinator>Holiday Pay Nursing Admin Expense>Staff Coordinator>PTO Accrual	727.00 (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	B.15. /	(346.00)	0.00
		07.004.00	07.004.00	RJE - 4	(346.00)	27 294 00
62-102-00	Pharmacy Expense>Medicare A	27,284.00 2,834.00	27,284.00 2,834.00			27,284.00 2,834.00
62-104-00	Pharmacy Expense>Private	33,930.00	33,930.00			33,930.00
62-105-00 62-111-00	Pharmacy Expense>HMO 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 31,798.00
65-103-00	PT Expense>Medicare B	31,798.00 80.00	31,798.00 80.00			80.00
65-104-00 65-105-00	PT Expense>Private 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 60.00	35,349.00 60.00			35,349.00 60.00
66-109-00 66-111 - 00	OT Expense>Hospice 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 76,333.00
69-811-80	Social Services Expense>Director>Wages	76,333.00 248.00	76,333.00 248.00			248.00
69-811-88 69-811-90	Social Services Expense>Director>Other Pay 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		(71.00)	336.00 0.00
69-883-00	Social Services Expense>Other Benefits	71.00	71.00	RJE - 4	(71.00)	0.00
70-177-00	Dietary Expense>Supplements	24,496.00	24,496.00	1102 - 4	(11.00)	24,496.00
70-177-00	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 79,234.00
70-831-80	Dietary Expense Aides Overtime	79,234.00 9,832.00	79,234.00 9,832.00			9,832.00
70-831-81 70-831-82	Dietary Expense>Aide>Overtime 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) 90,635.00
70-832-80	Dietary Expenses Cooks Overtime	90,635.00 808.00	90,635.00 808.00			808.00
70-832-81 70-832-82	Dietary Expense>Cook>Overtime 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 (2,072.00)			5,457.00 (2,072.00)
70-832-92	Dietary Expense>Cook>PTO Accrual	(2,072.00)	(2,072.00)			(2,012.00)

Account	Description	UNADJ	ADJ	JE Ref#	RJE	FINAL
Account		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
70-863-00	Dietary Expense-Other Benefits	011.00		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
71-003-00	Activity Expenses Other Benefits	110100		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
72-831-80 72-831-81	Housekeeping Expense>Aide>Overtime	5,185.00	5,185,00			5,185.00
	Housekeeping Expense>Aide>Overtime Housekeeping Expense>Aide>Shift Premium Pay	48,953.00	48,953.00			48,953.00
72-831-82		100.00	100.00			100.00
72-831-83	Housekeeping Expense>Aide>Shift Bonus Pay	221.00	221.00			221.00
72-831-84	Housekeeping Expense>Aide>Retro Pay/Adjustment Pay	278.00	278.00			278.00
72-831-88	Housekeeping Expense>Aide>Other Pay	14,859.00	14,859.00			14,859.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	6,450.00	6,450.00			6,450.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay					(3,370.00)
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(3,370.00)	(3,370.00)			(1,234.00)
73-183-00	Laundry Expense>Supplies	(1,234.00)	(1,234.00)			133,802.00
73-700-00	Laundry Expense>Contracted Service	133,802.00	133,802.00			22,149.00
73-831-80	Laundry Expense>Aide>Wages	22,149.00	22,149.00			4,276.00
73-831-81	Laundry Expense>Aide>Overtime	4,276.00	4,276.00			6,466.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	6,466.00	6,466.00			37.00
73-831-87	Laundry Expense>Aide>Training Pay	37.00	37.00			1,571.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	1,571.00	1,571.00			336,00
73-831-91	Laundry Expense>Aide>Holiday Pay	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
		40.400.00	40 400 00	RJE - 4	(198.00)	16,129.00
75-183-00	Maintenance Expense>Supplies	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	5 IF F	77,548.00	83,130.00
		20 202 20	CD 008 00	RJE - 5	77,548.00	69,298.00
75-811-80	Maintenance Expense>Director>Wages	69,298.00	69,298.00			1,823.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	1,823.00	1,823.00			2,161.00
75-811-91	Maintenance Expense>Director>Holiday Pay	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
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Account	Description	UNADJ	ADJ	JE Ref#	RJE	FINAL
Account		9/30/2023				9/30/2023
		9/30/2023	9/30/2023	RJE - 4	(444.00)	9/30/2023
76-227-00	Utility Expense>Gas	12,522.00	12,522.00	NJE - 4	(111.00)	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 4,506.00	6,702.00 4,506.00			6,702.00 4,506.00
80-184-00 80-208-00	Admin Expense>Minor Equip & Supplies Admin Expense>Equip-Rental	7,573.00	7,573.00		(7,003.00)	570.00
00-200-00	Admin Expenses Equip-Ivental	7,070,00	1,070.00	RJE - 6	(7,003.00)	010.00
80-209-00	Admin Expense>Postage	2,930.00	2,930.00	1102 3	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	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)	35,184.0D
				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 34.00
80-237-00	Admin Expense>Meals & Ent Admin Expense>Legal Fees	34.00 18,333.00	34.00 18,333.00		29,666.00	47,999.00
80-238-00	Admin Expense>Legal Fees	10,333,00	10,333.00	RJE - 5	29,666.00	47,555.00
80-239-00	Admin Expense>Accounting Fees	1,224.00	1,224.00	NOL = 0	23,000.00	1,224.00
80-240-00	Admin Expense>Professional Fees	16,707.00	16,707.00		45,674.00	62,381.00
00 210 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 7,999.00
80-250-00 80-251-00	Admin Expense>Marketing & Advertising Admin Expense>Bad Debt	7,999.00 112,602.00	7,999.00 112,602.00			112,602.00
80-252-00	Admin Expense>Startup Costs	206,786.00	206,786.00		(177,188.00)	29,598.00
00-202-00	Admin Expenses startup obdis	200,100.00	200,100.00	RJE - 5	(177,188.00)	20,000.00
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) 6,911.00
80-814-80 80-814-81	Admin Expense>Central Supply>Wages Admin Expense>Central Supply>Overtime	6,911.00 122.00	6,911.00 122.00			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-Shift Fremidin Fay 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
******	, 4-1			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
		0.47.00	0.47.00	RJE - 3	79,871.00	0.47.00
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) (136.00)
80-839-92 80-840-80	Admin Expense>Admissions>PTO Accrual Admin Expense>Business Office>Wages	(136,00) 0.00	(136.00) 0.00		169,611.00	169,611,00
80-040-80	Admin Expense-business Office-vvages	0.00	0.00	RJE - 3	169,611.00	10,0,011,00
80-840-91	Admin Expense>Business Office>Holiday Pay	159.00	159.00		100,011.00	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
maroum roo				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 Engagement Period Ending: Trial Balance:	Oasis Health Care Group Medicaid - Golden Hill Rehab (Milford B) 9/30/2023 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)	(498,615.00)	(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 43,999.00
10-A 7B	Other Maintenance Workers	43,999.00	43,999.00 34,835.00		34,835.00
10-A 8B	Other Laundry Workers	34,835.00 171,077.00	171,077.00	31,727.00	202,804.00
10-A 12A	Director of Nurses/Assistant Director RNs - Direct Care	432,682.00	432,682.00	8,326.00	441,008.00
10-A 12B1 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	· L	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 42,000.00
13-B 8A	Medical Director	42,000.00 98,309.00	42,000.00 98,309.00		98,309.00
13-B 9A	ST - Resident Care	308,090.00	308,090.00		308,090.00
13-B 10A	OT - Resident Care RN's - Direct Care	459,071.00	459,071.00		459,071.00
13-B 11A1 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	4.40.00	1,249.00
15 1A8	Uniform Allowance	0.00	0.00	143.00	143.00 8,487.00
15 1A9	Other	12,029.00	12,029.00 112,602.00	(3,542.00)	112,602.00
15 1C	Bad Debts	112,602.00 1,224.00	1,224.00		1,224.00
15 1D	Accounting and Auditing	18,333.00	18,333.00	29,666.00	47,999.00
15 1E 15 1G	Legal 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 2,930.00
16 M7	Postage	2,930.00	2,930.00 4,998.00		4,998.00
16 M8	Dues and Membership Fees to Professional Associations Services Provided by Contract	4,998.00 677,255.00	677,255.00	265,056.00	942,311.00
16[M11	Other	236,342.00	236,342.00	(175,740.00)	60,602.00
16 M13 18 2A1	Raw Food	300.00	300.00	(170,11000)	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 51	Recreation	13,184.00	13,184.00		13,184.00
20 51 20 5L	Cable Television	6,172.00	6,172.00		6,172.00
20 5L 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
•	Heat	12,522.00	12,522.00		12,522.00
22 6B		132,706.00	132,706.00		132,706.00
22 6C	Light & Power Water	21,367.00	21,367.00		21,367.00
22 6D		0.00	0.00	7,003.00	7,003.00
22 6E	Equipment Lease Other	88,508.00	88,508.00	77,548.00	166,056.00
22 6F		12,111.00	12,111.00	11,340.00	12,111.00
22 7D	Movable Equipment		933,121.00		933,121.00
22 9	Rental Payments	933,121.00	85,153.00		85,153.00
22 10B	Real estate taxes paid by lessor	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)
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)
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
		400 045 00	ADC CAE DO	646 404 00	4 442 700 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 (Miltord B)						
Period Ending: Trial Balance:	9/30/2023 A.01 - TB-CCNH						
Workpaper:	A.03 - TB-CCNH Combined Detail LS						
Account	Description	ADJ	JE Ref#	RJE	FINAL	UNADJ	
2		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 6,894.00	130,379.00 6,894.00	
80-811-90 80-811-91	Admin Expense>Director>Sick/Vacation Pay Admin Expense>Director>Holiday Pay	6,894,00 3,812,00		0,00 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] Adm		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 80-814-91	Admin Expense>Central Supply>Shift Premium Pay Admin Expense>Central Supply>Holiday Pay	805_00 103.00		00.0 00.0	805,00 103,00	805.00 103.00	
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 22,649.00		00,0 00.0	5,036,00 22,649,00	5,036.00 22,649.00	
80-838-82 80-838-90	Admin Expense>Receptionist>Shift Premium 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)		0.00 169,611.00	(407.00) 169,611.00	(407,00) 0.00	
80-840-80	Admin Expense>Business Office>Wages	0.00	RJE - 3	169,611.00	105,011.00	0,00	
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	DIE S	39,807.00	39,807.00	0.00	
80-841-92	Admin Expense>Human Resources>PTO Accrual	(28.00)	RJE - 3	39,807.00 0,00	(28.00)	(28.00)	
	er Administrative Salaries	39,386,00		246,830.00	286,216.00	39,386.00	
Subgroup : [5C] 70-831-80	Dietary Workers Dietary Expense>Aide>Wages	79,234.00		0.00	79,234.00	79,234.00	
70-831-81	Dielary 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	88,933.00 300.00	
70-831-83 70-831-84	Dietary Expense>Aide>Shift Bonus Pay Dietary Expense>Aide>Retro Pay/Adjustment Pay	300.00 289.00		0.00	300.00 289.00	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 (1,944.00)		0,00 0,00	2,861.00 (1,944.00)	2,861.00 (1,944.00)	
70-831-92 70-832-80	Dietary Expense>Aide>PTO Accrual Dietary Expense>Cook>Wages	90,635.00		0.00	90,635,00	90,635.00	
70-832-81	Dielary 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 50.00	63,521.00 50.00	
70-832-83 70-832-84	Dietary Expense>Cook>Shift Bonus Pay Dietary Expense>Cook>Retro Pay/Adjustment Pay	50.00 519.00		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	Dielary Expense>Cook>Sick/Vacation Pay	11,177.00		0.00	11,177.00	11,177.00	
70-832-91 70-832-92	Dietary Expense>Cook>Holiday Pay Dietary Expense>Cook>PTO Accrual	5,457.00 (2,072.00)		0.00 0.00	5,457.D0 (2,072.00)	5,457.00 (2,072.00)	
Subtotal [5C] Die		354,667.00		0.00	354,667.00	354,667.00	
Subgroup : [6B] 72-811-80	Other Housekeeping Workers 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	80.00 104.409.00	80.00	
72-831-80 72-831-81	Housekeeping Expense>Aide>Wages Housekeeping Expense>Aide>Overtime	104,409.00 5,185.00		0.00 0.00	5,185.00	104,409.00 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	221.00 278.00		0.00 0.00	221.00 278.00	221.00 278.00	
72-831-88 72-831-90	Housekeeping Expense>Aide>Other Pay 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	(3,370,90)	(3,370,00)	
Subtotal [6B] Oth	her Housekeeping Workers	178,071.00		0.00	110,011,00	TI SAME CARS.	
Subgroup : [7A]	Engineer or Chief of Maintenance						
75-811-80	Maintenance Expense>Director>Wages	69,298.00		0.00	69,298.00 1,823,00	69,298,00	
75-811-90 75-811-91	Maintenance Expense>Director>Sick/Vacation Pay Maintenance Expense>Director>Holiday Pay	1,823.00 2,161.00		0,00 0.00	1,823,00 2,161.00	1,823,00 2,161,00	
75-811-91 75-811-92	Maintenance Expense>Director>PTO Accrual	(42.00)		0.00	(42.00)	(42.00)	
	gineer or Chief of Maintenance	73,240.00		0.00	73,240.00	73,240.00	
Subgroup : [78]	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 75-829-83	Maintenance Expense>Staff>Shift Premium Pay Maintenance Expense>Staff>Shift Bonus Pay	3,995.00 5,614.00		0.00 0.00	3,995.00 5,614.00	3,995.00 5,614.00	
75-829-83 75-829-90	Maintenance Expense>Staff>Still Bollus Pay 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 Subtotal (78) Off	Maintenance Expense>Staff>PTO Accrual her Maintenance Workers	(991.00) 43,999.00		0.00	(991.00)	43,999,00	
androral (val Ott	ici manifelidiice troixers	40,000,00		0,00	- ALEXANDER		
Subgroup : [8B]	Other Laundry Workers	70 440 00		0.00	22 140 00	22 140 00	
73-831-80	Laundry Expense>Aide>Wages Laundry Expense>Aide>Overtime	22,149.00 4,276.00		000	22,149.00 4,276,00	22,149,00 4,276.00	
73-831-81 73-831-82	Laundry Expense>Aide>Overtime Laundry Expense>Aide>Shift Premium Pay	6,466.00		0.00	5,466.00	6,465.00	
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 Laundry Expense>Aide>Holiday Pay	1,571_00 336.00		0.00 0.00	1,571.00 336.00	1,571.00 336.00	
73-831-91 Subtotal [8B] Oth	Laundry Expense>Aide>Holiday Pay ner Laundry Workers	34,835.00		0.00	34,835.00	34,835.00	
	•						

Subgroup: [12A] Director of Nurses/Assistant Director

Oasis Health Care Group Medicaid - Golden Hill Rehab (Milford B) 9/30/2023 A.01 - TB-CCNH

Client: Engagement: Period Ending: Trial Balance:

Workpaper:	A,01 - TB-CCNH A,03 - TB-CCNH Combined Detail LS						
	Description	LDA	JE Ref#	RJE	FINAL	UNADJ	
Account	Безсприон	9/30/2023	JE Kei #	Kar	9/30/2023	9/30/2023	
-811-80	Nursing Admin Expense>Director>Wages	122,372.00		31,727.00	154,099.00	122,372.00	
-011-00	Training Frankii Experior Silverior Trages		RJE-3	31,727,00	•	·	
811-83	Nursing Admin Expense>Director>Shift Bonus Pay	2,850.00		0.00	2,850.00	2,850.00	
811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	628.00		0.00	628.00	628.00	
811-91	Nursing Admin Expense>Director>Holiday Pay	2,727.00		0.00	2,727,00	2,727.00	
-812-80	Nursing Admin Expense>Assistant Director>Wages	42,500.00		0.00	42,500,00	42,500.00	
btotal [12A] D	Director of Nurses/Assistant Director	171,077,00	_	31,727.00	202,804.00	171,077.00	
	152						
	31]RNs - Direct Care	455 252 00		0.226.00	163,709.00	155,383.00	
08-808-	Nursing Expense>RN>Wages	155,383.00	RJE - 3	8,326.00 8,326.00	163,709.00	133,383,00	
-808-81	Nursing Expense>RN>Overtime	58,865.00	NJE - S	0.00	58,865,00	58,865,00	
)-808-82	Nursing Expense>RN>Shift Premium Pay	189,129.00		0.00	189,129.00	189,129.00	
-808-83	Nursing Expense>RN>Shift Bonus Pay	2,698.00		0.00	2,698.00	2,698.00	
-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	575,00		0.00	575,00	575.00	
-808-87	Nursing Expense>RN>Training Pay	804.00		0.00	804.00	804.00	
-808-90	Nursing Expense>RN>Sick/Vacation Pay	15,892.00		0.00	15,892,00	15,892,00	
-808-91	Nursing Expense>RN>Holiday Pay	9,174.00		0,00	9,174.00	9,174.00	
-808-92	Nursing Expense>RN>PTO Accrual	162.00	_	0,00	162.00	162.00	
ibtotal [12B1]	RNs - Direct Care	432,682.00	_	8,326.00	441,008.00	432,682.00	
	32] RNs - Administrative	422 272 00		0.00	425 272 00	126 272 00	
-817-80	Nursing Admin Expense>MDS / RNAC>Wages	136,373.00		0.00 00.0	136,373.00 7,694.00	136,373,00 7,694.00	
-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	7,694.00 173.00		0.00	173.00	173.00	
-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	149.00		0.00	149.00	149.00	
-817-84 -817-87	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Nursing Admin Expense>MDS / RNAC>Training Pay	341.00		0.00	341.00	341.00	
-817-88	Nursing Admin Expense>MDS / RNAC> Halling Pay Nursing Admin Expense>MDS / RNAC>Other Pay	334.00		0.00	334.00	334.00	
-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	9,393.00		0.00	9,393,00	9,393,00	
-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,345.00		0.00	3,345.00	3,345,00	
-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(4,023.00)		0.00	(4,023.00)	(4,023.00)	
-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			
-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	7,533,00		0.00	7,533.00	7,533.00	
-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pa	5,712.00		0.00	5,712.00	5,712.00	
-823-87	Nursing Admin Expense>Staff Coordinator>Training Pay	120.00		0.00	120,00	120.00	
-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	184.00		0.00	184.00	184.00	
-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	1,056.00		0.00	1,056.00	1,056.00 727.00	
-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	727.00		0.00 00.0	727.00 (176.00)	(176,00)	
-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(176.00) 196,684.00	_	30,718,00	227,402.00	195,684.00	
ubtotal [1282]	RNs - Administrative	130,004,00	_	30,710,00	227,770,000	120100-1100	
ubaroun : [12C	:1]LPNs - Direct Care						
0-805-80	Nursing Expense>LPN>Wages	360,182.00		0.00	380,182,00	380,182.00	
0-805-81	Nursing Expense>LPN>Overtime	112,245.00		0.00	112,245.00	112,245.00	
0-805-82	Nursing Expense>LPN>Shift Premium Pay	358,298.00		0.00	358,298,00	358,298.00	
0-805-83	Nursing Expense>LPN>Shift Bonus Pay	8,000.00		0.00	8,000.00	8,000.00	
0-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,337.00		0.00	1,337.00	1,337.00	
0-805-87	Nursing Expense>LPN>Training Pay	1,670.00		0.00	1,670.00	1,670.00	
0-805-88	Nursing Expense>LPN>Other Pay	2,522.00		0.00	2,522.00	2,522.00	
0-805-90	Nursing Expense>LPN>Sick/Vacation Pay	37,285.00		0.00	37,285.00	37,285.00	
0-805-91	Nursing Expense>LPN>Holiday Pay	22,484.00		0.00	22,484.00	22,484.00 (5,058.00)	
)-805-92	Nursing Expense>LPN>PTO Accrual	(5,068.00)	_	0.00	(5,068.00) 918,955.00	918,955.00	
ubtotal [1201]	LPNs - Direct Care	918,955.00	_	0.00	310,335.00	310,000.00	
ubaraua - [42C	2]LPNs - Administrative						
0-807-80	Nursing Expense>LPN Infection Control>Wages	28,879.00		0.00	28,879.00	28,879.00	
1-807-81	Nursing Expense>LPN Infection Control>Overtime	8,246.00		0.00	8,246,00	B,246.00	
-807-82	Nursing Expense>LPN Infection Control>Shift Premium Pay	13,376.00		0.00	13,376.00	13,376.00	
3-807-83	Nursing Expense>LPN Infection Control>Shift Bonus Pay	75,00		0.00	75.00	75.00	
-807-87	Nursing Expense>LPN Infection Control>Training Pay	423.00		0.00	423.00	423.00	
-807-91	Nursing Expense>LPN Infection Control>Holiday Pay	857,00		0.00	857,00	857.00	
-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	21,311,00		0.00	21,311.00	21,311.00	
-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	2,850.00		0.00	2,850.00	2,850.00	
-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation P:	500.00		0.00	500.00	500.00	
-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	(1,712,00)		0.00	(1,712.00)	(1,712.00)	
-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	1,319.00		0.00	1,319.00	1,319.00	
ibtotal [12C2]	LPNs - Administrative	76,124.00	_	0.00	76,124.00	76,124.00	
	9 Att I Am						
	Aides and Attendants	772,028.00		0.00	772,028.00	772,028.00	
3-801-80	Nursing Expense>CNA>Quartima	82,557.00		0.00	82,557.00	82,557,00	
-801-81 -801-82	Nursing Expense>CNA>Overtime Nursing Expense>CNA>Shift Premium Pay	435,737.00		0.00	435,737,00	435,737.00	
-801-82 -801-84	Nursing Expense>CNA>Snitt Premium Pay Nursing Expense>CNA>Retro Pay/Adjustment Pay	1,665.00		0.00	1,665.00	1,665.00	
-801-84)-801-87	Nursing Expense>CNA>Training Pay	539,00		0.00	539,00	539.00	
-801-88	Nursing Expense>CNA>Other Pay	2,029.00		0.00	2,029.00	2,029.00	
-801-90	Nursing Expense>CNA>Sick/Vacation Pay	53,813.00		0.00	53,813.00	53,813.00	
-801-90	Nursing Expense>CNA>Holiday Pay	33,038.00		0.00	33,038.00	33,038.00	
-801-92	Nursing Expense>CNA>PTO Accrual	(13,170.00)		0.00	(13,170,00)	(13,170.00)	
	ides and Attendants	1,368,236.00	_	0.00	1,368,235,00	1,368,236.00	
	3		_				
ıbgroup : [12H	Recreation Workers						
-811-80	Activity Expense>Director>Wages	30,359.00		0.00	30,359,00	30,359,00	
	Activity Expense>Director>Sick/Vacation Pay	477.00		0.00	477.00	477_00	
	Activity Expense>Director>Holiday Pay	208.00		0.00	208,00	208_00	
-811-90 -811-91		(636.00)		0.00	(636.00)	(636.00)	
-811-90 -811-91	Activity Expense>Director>PTO Accrual						
-811-90 -811-91 -811-92 -812-80	Activity Expense>Director>PTO Accrual Activity Expense>Assistant Director>Wages	(225,00)		0.00	(225,00)	(225,00)	
-811-90 -811-91 -811-92 -812-80 -831-80	Activity Expense>Director>PTO Accrual Activity Expense>Assistant Director>Wages Activity Expense>Aide>Wages	(225,00) 64,733.00		0.00	64,733,00	64,733,00	
-811-90 -811-91 -811-92 -812-80 -831-80 -831-82	Activity Expense>Director>PTO Accrual Activity Expense>Assistant Director>Wages Activity Expense>Aide>Wages Activity Expense>Aide>Shift Premium Pay	(225,00) 64,733.00 5,260.00		0.00	64,733,00 5,260.00	64,733,00 5,260,00	
-811-90 -611-91 -811-92 -812-80 -831-80 -831-82 -831-84	Activity Expense>Director>PTO Accrual Activity Expense>Assistant Director>Wages Activity Expense>Aide>Wages Activity Expense>Aide>Shift Premium Pay Activity Expense>Aide>Retro Pay/Adjustment Pay	(225,00) 64,733.00 5,260,00 264.00		0.00 0.00	64,733,00 5,260.00 264.00	64,733.00 5,260.00 264.00	
1-811-90 1-611-91 1-611-92 1-812-80 1-831-80 1-831-82 1-831-84 1-831-90 1-831-91	Activity Expense>Director>PTO Accrual Activity Expense>Assistant Director>Wages Activity Expense>Aide>Wages Activity Expense>Aide>Shift Premium Pay	(225,00) 64,733.00 5,260.00		0.00	64,733,00 5,260.00	64,733,00 5,260,00	

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Oasis Health Care Group Medicaid - Golden Hill Rehab (Milford B) 9/30/2023 A.01 - TB-CCNH A.03 - TB-CCNH Combined Detail LS

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] R	ecreation Workers	104,174.00		0.00	104,174.00	104,174.00	
	and the second second						
Subgroup : [12M 69-811-80	Social Workers/Case Management 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] S	ocial Workers/Case Management	79,731.00		0.00	79,731.00	79,731.00	
Subgroup : [120]	Other Nursing Admin Expense>Medical Records>Wages	42,838.00		0.00	42,838.00	42,838.00	
61-818-80 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 Pa			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	
		247.02	RJE - 3	79,871.00	247.00	247.00	
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	247.00 (436.00)		0.00 0.00	(436.00)	(436.00)	
80-839-91	Admin Expense>Adminsions>Holiday Pay	(135.00)		0.00	(136.00)	(136.00)	
80-839-92 Subtotal [120] O	Admin Expense>Admissions>PTO Accrual	58,636.00		79,871.00	138,507.00	58,636.00	
Total [10-A] Sala		4,270,107.00		397,472.00	4,667,579.00	4,270,107.00	
10121 [10 11] 2212						The state of the s	
Group : [13-B]	Professional Fees						
Subgroup: [2]	Dentist				40.075.00	10.075.00	
61-751-00	Nursing Admin Expense>Physicians	12,075.00		0.00	12,075,00	12,075.00	
Subtotal [2] Dent	tist	12,075.00		0.00	12,075.00	12,070,00	
Cubaron - rat	Pharmacist						
Subgroup : [3] 62-263-00	Pharmacist Pharmacy Expense>Consulting Fees	29,064.00		0,00	29,064.00_	29,064,00	
Subtotal [3] Phai		29,064.00		0.00	29,064.00	29,064.00	
	:						
Subgroup: [5A]						40.000.00	
65-102-00	PT Expense>Medicare A	16,608.00		0.00	16,608.00 31,798.00	16,608.00 31,798.00	
65-103-00	PT Expense>Medicare B	31,798.00		0.00	80.00	80.00	
65-104-00	PT Expense>Private	80,00 24,004.00		0,00	24,004.00	24,004.00	
65-105-00 65-109-00	PT Expense>HMO 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	26,350.00	
Subtotal [5A] PT		100,960.00		0.00	100,950.00	100,960.00	
Subgroup : [8A]	Medical Director			0.00	42 000 00	42.000.00	
61-750-00	Nursing Admin Expense>Medical Director	42,000.00		0.00	42,000.00	42,000.00	
Subtotal [8A] Me	dical 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 17,790.00	
67-111-00	ST Expense>Medicaid	17,790.00		0.00	17,790.00	98,309.00	
Subtotal [9A] ST	- Resident Care	98,309.00		0.00	20,202,00	30,000.00	
Cubarous : [404]	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 64,830,00	60.00 64,830.00	
66-111-00	OT Expense>Medicaid	64,830.00 388,090.00		0.00	308,090,00	308,090.00	
Subtotal [10A] O	T - Resident Care	340,020,00		0.00	000 000100		
Subgroup : [11A	1]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: [11A	2]RN's - Administrative	0.00		20 656 00	20,656.00	0,00	
60-700-27	Contracted Nursing Admin	0.00	RJE - 3	20,656.00 20,656.00	20,030.00	0.00	
C., Lana - 1 (44 A 2) 1	DAVe. Administrativo	0.00	1405 - 2	20,656.00	20,656.00	0.00	
Subtotal[11A2]	RN's - Administrative						
Subgroup : [11B	1]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 : [110		610 1/2 00		0.00	610,142.00	610,142,00	
60-700-20	Nursing Expense>Contracted Service>CNA	610,142,00		0.00	610,142.00	610,142.00	
Subtotal [11C] A	ides	010,142,00		0.00	0,0,172.00		
Pulareus (1421	Other						
Subgroup : [12] 60-212-00	Nursing Expense>Clinical Consultants	10,946.00		31,526,00	42,472.00	10,946.00	
			RJE - 3	7,226.00			
			RJE - 5	24,300.00		46.000.00	
Subtotal [12] Oth		10,946,00		31,526.00	42,472.00	10,946.00	
Total [13-B] Prof		2,401,541.00		52,182.00	2,453,723.00	2,401,541.00	
Group : [15]	Expenditures Other than Salaries						
	Workmen's Compensation Nursing Expense>Workers Comp	14,756.00		0.00	14,756.00	14,756,00	
60-881-00 61-881-00	Nursing Expense>Workers Comp Nursing Admin Expense>Workers Comp	2,692.00		0.00	2,692.00	2,692,00	
51-001-00	reading reasons anywhole statement womp						

Client: Oasis Health Care Group
Engagement: Medicaid - Golden Hill Rehab (Millord B)
Period Ending: SJ02023
Trial Balance: A.01 - TB-CCNH

Trial Balance:	A.01 - TB-CCNH						
Workpaper:	A.03 - TB-CCNH Combined Detail LS		JE Ref#	D. I.E.	FINAL	LDANU	
Account	Description	ADJ	JE Ref #	RJE		9/30/2023	
		9/30/2023		0,00	9/30/2023 378,00	378.00	
9-881-00	Social Services Expense>Workers Comp	378.00		0.00	1,862.00	1,862.00	
)-881-00	Dielary Expense>Workers Comp	1,862.00		0.00	701.00	701,00	
-881-00	Activity Expense>Workers Comp	701.00		0.00	1,193.00	1,193.00	
-881-00	Housekeeping & Laundry Expense>Workers Comp	1,193.00		0.00	652,00	652,00	
-881-00	Maintenance Expense>Workers Comp	652,00				1,430.00	
-881-00	Admin Expense>Workers Comp	1,430.00		0.00	1,430,00	70,379.00	
-881-00	Employee Benefits Expense>Workers Comp	70,379,00	- 19	0.00	70,379,00		
ubtotal [1A1] Wo	orkmen's Compensation	94,043.00		0.00	94,043.00	94,043.00	
	Unemployment Insurance	71 617 00		0.00	74,647.00	74,647.00	
5-156-62	Employee Benefils Expense>PR Taxes>SUI	74,647.00			10,021.00	10,021.00	
-156-63	Employee Benefits Expense>PR Taxes>FUI	10,021,00		0.00_		84,668.00	
ubtotal [1A3] Un	employment Insurance	84,668,00	12	0.00	84,668,00	84,000.00	
	- 11- 11- 11-						
	Social Security (FICA) Nursing Expense>Payroll Taxes	72,240.00		0,00	72,240.00	72,240.00	
-880-00		12,773.00		0.00	12,773.00	12,773,00	
-880-00	Nursing Admin Expense>Payroll Taxes	1,868.00		0.00	1,868.00	1,868.00	
-880-00	Social Services Expense>Payroll Taxes			0.00	9,067.00	9,067.00	
-880-00	Dietary Expense>Payroli Taxes	9,067.00		0.00	3,422.00	3,422.00	
-880-00	Activity Expense>Payroll Taxes	3,422.00		0,00	5,806.00	5,806.00	
-880-00	Housekeeping & Laundry Expense>Payroll Taxes	5,806.00			3,183,00	3,183.00	
-880-00	Maintenance Expense>Payroll Taxes	3,183.00		0.00		6,702.00	
⊢880-00	Admin Expense>Payroll Taxes	6,702.00		0,00	6,702.00		
-156-61	Employee Benefits Expense>PR Taxes>Fica	258,065,00		0.00	258,065,00	258,065,00	
btotal [1A4] So	cial Security (FICA)	373,126.00		0.00	373,126.00	373,126.00	
	Health Insurance				45.550.00	43 050 00	
-882-00	Nursing Expense>Health Insurance	13,050.00		0.00	13,050.00	13,050.00	
-882-00	Nursing Admin Expense>Health Insurance	2,338.00		0_00	2,338.00	2,338.00	
-882-00	Social Services Expense>Health Insurance	336,00		0,00	336,00	336.00	
-882-00	Dietary Expense>Health Insurance	1,642.00		0.00	1,642.00	1,642.00	
-882-00	Activity Expense>Health Insurance	619.00		0.00	619.00	619.00	
-882-00	Housekeeping & Laundry Expense>Health Insurance	1,051.00		0.00	1,051.00	1,051.00	
-882-00	Maintenance Expense>Health Insurance	576.00		0.00	576,00	576,00	
-882-00	Admin Expense>Health Insurance	(29,424,00)		0.00	(29,424.00)	(29,424.00)	
-882-00	Employee Benefits Expense>Health Insurance	119,718.00		0.00	119,718,00	119,718.00	
-884-00	Employee Benefits>Dental/Vision Insurance	430.00		0.00	430.00	430.00	
btotal [1A5] He		110,336.00		0.00	110,335.00	110,336.00	
promi freel me	aith instruice						
baroup • [4A6]	Life Insurance						
-885-00	Employee Benefits>Life Insurance	1,249,00		0.00	1,249,00	1,249.00	
btotal [1A6] Lif		1,249,00		0.00	1,249.00	1,249.00	
iprorai [146] Cii	e instrance		33		- Controlle		
tharoup : [1AB]	Uniform Allowance						
0236	Uniforms	0.00		143,00	143.00	0.00	
0236	Dillottie	0.50	RJE - 4	143,00			
	iform Allowance	0,00	TOL 4	143,00	143,00	0.00	
aptoral [awe] on	IIOIII Allowalice	- 5,55					
ıbgroup : [1A9]	Othor						
	Nursing Expense>Other Benefits	2,569,00		(2,569.00)	0,00	2,569.00	
)-883-00	Nursing Expense/Other Benefits	2,003,00	RJE - 4	(2,569.00)	- 550		
003.00	Number Admin European Other Benefits	346,00	1102 4	(346.00)	0,00	346.00	
-883-00	Nursing Admin Expense>Other Benefits	340,00	RJE - 4	(346.00)	0,00		
	Control Constitute Francisco Other Benefits	71,00	NOC - 4	(71,00)	0.00	71.00	
-883-00	Social Services Expense>Other Benefits	71,00	RJE - 4	(71.00)	0,00	71.00	
	Di	311.00	KJE - 4	(311,00)	0.00	311.00	
-883-00	Dietary Expense>Other Benefits	311.00	RJE - 4	(311,00)	0,00	******	
882.00	Astinity Cynones Other Benefits	119,00	1102 - 4	(119.00)	0.00	119,00	
-883-00	Activity Expense>Other Benefits	110.00	RJE - 4	(119.00)	153		
-883-00	Housekeeping & Laundry Expense>Other Benefits	198,00	1102 4	(198.00)	0.00	198.00	
-003-00	Housekeeping a Laundry Expenses Other Benents	100,00	RJE - 4	(198.00)			
007.00	Maintenance Expense>Other Benefits	111,00		(111,00)	0,00	111,00	
-883-00	manner to Expenser Outer Benefits	. 1 1100	RJE - 4	(111,00)	-13-	7.	
-883-00	Admin Expense>Other Benefits	638,00		(638.00)	0,00	638.00	
-883-00	Admin Expense-Other Benefits	030,00	RJE - 4	(638,00)	-		
	T. I. D. St. Common Mines II and the	3,506.00	NOL - 4	0.00	3,506.00	3,506:00	
-100-00	Employee Benefits Expense>Miscellaneous	4,160.00		821.00	4.981.00	4,160.00	
-178-00	Employee Benefits Expense>Food	4,160.00	RJE - 4	821.00	4,901.00	4,100.00	
		12,029,00	KJE - 4	(3,542,00)	8,487.00	12,029.00	
ibtotal [1A9] Oti	her	12,029.00		[5,542,00]	04,104,0	12,023,00	
ıbgroup : [1C]		140 000 00		0.00	112,502.00	112,602.00	
-251-00	Admin Expense>Bad Debt	112,602.00		0.00	112,602.00	112,602.00	
ibtotal [1C] Bad	Debts	112,602,00		0.00	11400400	,002,00	
	and the state of						
	Accounting and Auditing			0.00	4 224 00	1,224.00	
-239-00	Admin Expense>Accounting Fees	1,224.00		0,00	1,224.00	1,224.00	
btotał [1D] Acc	ounting and Auditing	1,224.00		0,00	1,224.00	1,224.00	
bgroup : [1E]					,	40.000.00	
-238-00	Admin Expense>Legal Fees	18,333,00		29,666.00	47,999,00	18,333.00	
			RJE - 5	29,666,00		-	
btotal [1E] Leg	al	18,333.00		29,666.00	47,999.00	18,333.00	
ibgroup : [1G]	Office Supplies						
-183-00	Admin Expense>Supplies	16,131.00		0.00	16,131.00	16,131.00	
-183-09	Admin Expense-Supplies>Toner	14,345,00		0.00	14,345.00	14,345.00	
		6,702.00		0.00	6,702.00	6,702.00	
-183-78	Admin Expense>Supplies>Paper			0.00	4,506.00	4,506.00	
184-00	Admin Expense>Minor Equip & Supplies	4,506.00					
208-00	Admin Expense>Equip-Rental	7,573.00	D. 15	(7,003,00)	570.00	7,573.00	
			RJE - 6	(7,003,00)	10.001.00	40 257 00	
btotal [1G] Offi	ce Supplies	49,257.00		(7,003,00)	42,254.00	49,257.00	
-							

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Oasis Health Care Group Medicaid - Golden Hill Rehab (Milford B) 9/30/2023 A.01 - TB-CCNH A.03 - TB-CCNH Combined Detail LS

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	
Subgroup: [1H1]	Telephone and Telegraph				25 424 22	27.452.00	
80-231-00	Admin Expense>Telephone	37,162,00	BIE 7	(1,978.00)	35,184,00	37,162,00	
D. 1 4 - 4 - 1 (41)41 T.	lashers and Taleymah	37,162.00	RJE - 7	(1,976.00)	35,184.00	37,162.00	
Subtotal [1H1] 16	elephone and Telegraph	91,102,00					
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	4 079 00	0.00	
Subtotal [1H2] Co	ellular Phones and Beepers	0.00		1,978.00	1,978.00	0.00	
0.1 M.B.	Corporation Business Taxes						
Subgroup : [1J] 80-247-00	Admin Expense>Corporate Tax	160,00		0.00	160,00	160.00	
	poration Business Taxes	160.00		0.00	160,00	160.00	
	Resident Day User Fee	606.000.00		0.00	686,009,00	686,009.00	
80-111-16	Admin Expense>Medicaid>Bed Tex	686,009.00 686,009.00		0.00	686,009.00	686,009.00	
	esident Day User Fee ditures Other than Salaries	1,580,198.00		19,264,00	1,599,462.00	1,580,198,00	
Total [15] Expen	allares other tital outside				***************************************		
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin, and (3eneral					
Subgroup : [3]	Gifts to Staff and Residents				2 202 00	0.00	
Marcum 106	Employee Gifts	0.00	D.IE 4	3,383,00	3,383.00	0.00	
		0.00	RJE - 4	3,383.00	3,383.00	0,00	
Subtotal [3] Gitts	to Staff and Residents			- 3,000,000			
Subgroup: [4]	Employee Travel						
80-236-00	Admin Expense>Travel	4,494.00		0.00	4,494,00	4,494.00	
Subtotal [4] Emp	loyee Travel	4,494.00		0.00	4,494.00	4,494.00	
Subgroup : [5]	Education Expense Nursing Expense>Training & Education	4,155.00		16.00	4,171.00	4,155.00	
60-204-00	Indiania Expenses Italinia a Education	1,100,00	RJE - 4	16,00			
Subtotal [5] Educ	cation Expense	4,155.00		16,00	4,171.00	4,155.00	
-							
	Advertising Help Wanted			0.00	2.500.00	2,500.00	
80-249-00	Admin Expense>Recruiting	2,500.00		0.00	2,500.00	2,500.00	
Subtotal [M1] Ad	vertising Help Wanted	2,500,00		0,00			
Subgroup : [M3]	Advertising Other						
80-250-00	Admin Expense>Marketing & Advertising	7,999,00		0.00	7,999.00	7,999.00	
Subtotal [M3] Ad		7,999.00		0.00	7,999.00	7,999.00	
Subgroup : [M7]		2,930.00		0.00	2,930.00	2,930.00	
80-209-00 Subtotal [M7] Po	Admin Expense>Postage	2,930.00		0,00	2,930,00	2,930.00	
Subtoral [mr] Fo	stage						
Subgroup: [M8]	Dues and Membership Fees to Professional Association	is same			1 000 00	4 000 00	
80-235-00	Admin Expense>Dues & Subscriptions	4,998.00		0.00	4,998.00	4,998,00	
Subtotal [M8] Du	es and Membership Fees to Professional Associations	4,998.00		0.00	4,330,00	4,000.00	
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	
00 200 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 45,674.00	22,464,00 62,381,00	22,464,00 16,707.00	
80-240-00	Admin Expense>Professional Fees	16,707.00	RJE - 5	45,674.00	02,001,00	10,101.00	
80-241-00	Admin Expense>IT Fees	24,334.00	NOL - 0	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	8,810.00	8,810,00	
80-700-55	Admin Expense>Contracted Service>Office	8,810.00 677,255.00		265,056.00	942,311.00	677,255.00	
Subtotal [M11] S	ervices Provided by Contract	6//,235,00		203,030.00	378,311100		
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 34.00	
80-237-00	Admin Expense>Meals & Ent	34,00 88,00		00.0 00.0	34,00 88,00	88.00	
80-243-00	Admin Expense>Late Fees	19,259.00		1,448.00	20,707,00	19,259.00	
80-244-00	Admin Expense>Bank Fees	15,200.00	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)	60,602.00	236,342.00	
Subtotal [M13] O		236,342.00 940,673.00		(175,740.00) 92,715.00	1,033,388.00	940,673.00	
Total [16] Expen	ditures Other than Salaries (cont'd) - Admin. and General	340,673.00		32,110.00	1,000,000		
Croup : [18]	Dietary Basis for Allocation of Costs						
Group : [18] Subgroup : [2A1]							
70-178-00	Dietary Expense>Food	300,00		0.00	300.00	300,00	
Subtotal [2A1] R		300.00		0.00	300.00	300.00	
	Non-Food Supplies	24,496.00		0.00	24,495.00	24,496.00	
70-177-00 70-183-00	Dietary Expense>Supplements 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	
	on-Food Supplies	47,896.00		0.00	47,896,00	47,896.00	
Subgroup : [2B]	Purchased Services Dietary Expense>Contracted Service	424,199.00		0.00	424,199.00	424,199.00	
70-700-00 Subtotal (2B) Pu	rchased Services	424,199.00		0.00	424,199.00	424,199.00	
					=		

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Oasis Health Care Group Medicaid - Golden Hill Rehab (Milford B) 9/30/2023 A.01 - TB-CCNH A.03 - TB-CCNH Combined Detail LS

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		
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								
Group : [19] Subgroup : [38]						(COCCOSSISSION		
73-700-00	Laundry Expense>Contracted Service	133,802,00		0.00	133,502,00	133,802.00		
Subtotal [3B] Pu	rchased Services	133,802.00		0.00	133,802.00	133,002.00		
Subgroup : [3C]	Other							
73-183-00	Laundry Expense>Supplies	(1,234.00)		0.00	(1,234,00)	(1,234,00)		
Subtotal [3C] Of		(1,234.00)		0,00	(1,234,00) 132,568,00	(1,234,00)		
i otal [19] Laund	ry-Basis for Allocation of Costs	132,300,00			, see a			
Group : [20]	Housekeeping and Resident Care Basis for Allocation o	f Costs						
Subgroup : [4B]	Purchased Services	28 522 00		0.00	28,523.00	28,523.00		
72-700-00	Housekeeping Expense>Contracted Service rchased Services	28,523.00 28,523.00		0.00	28,523.00	28,523.00		
Subtotal [46] Fu	Ichased Services							
Subgroup : [4C]				0.00	2,466.00	2,466,00		
72-183-00	Housekeeping Expense>Supplies	2,466.00 2,466.00		0,00	2,466.00	2,466,00		
Subtotal [4C] Ot	ner	21400100						
Subgroup : [5A2	Purchased from				27 284 22	27,284.00		
62-102-00	Pharmacy Expense>Medicare A	27,284.00 2,834.00		0.00	27,284,00 2,834,00	2,834.00		
62-104-00 62-105-00	Pharmacy Expense>Private 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 5,323.00	4,884.00 5,323.00		
62-145-32 Subtotal [5A2] P	Pharmacy Expense>Vaccines	5,323.00 108,870.00		0.00	108,870.00	108,870.00		
Subtotal [SA2] I	eronasea nom							
Subgroup : [5B]				0.00	13,237.00	13,237,00		
62-222-00	Pharmacy Expense>OTC edicine Cabinet Drugs	13,237.00		0.00	13,237.00	13,237.00		
Suprorai [55] Me	suicine Cabillet Drugs							
Subgroup : [5C]				0.00	91,249,00	91,249.00		
60-183-00	Nursing Expense>Supplies Nursing Expense>Supplies>Care Related Supplies	91,249.00 845.00		0.00	845.00	845.00		
60-183-06 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	52,634.00 151,502.00		
Subtotal [5C] Me	edical 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] Ar	nbulance/Limousine	15,290.00		0,00	15,290.00	15,290.00		
Subgroup : ISE2	Oxygen - Other							
57-000-00	Oxygen Expense	5,449.00		0.00	5,449.00	5,449.00		
Subtotal [5E2] O		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		
	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] La		10,886.00		0.00	10,886.00	10,585.00		
0	Recreation							
Subgroup : [51] 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	7,523.00 362.00		
71-202-00	Activity Expense>Resident Missing Items	362.00 3,630.00		0.00 0.00	362.00 3,630.00	3,630.00		
71-700-00 Subtotal [51] Rea	Activity Expense>Contracted Service	13,184.00		0.00	13,184.00	13,184.00		
Subgroup : [5L]	Cable Television	6,172.00		0.00	6,172.00	6,172.00		
60-232-00 Subtotal [5L] Ca	Admin Expense>Cable TV	6,172.00		0.00	6,172.00	6,172.00		
Captotal [or] Ga		-						
Subgroup : [5M]		53 117 00		0.00	53,117,00	53,117.00		
55-000-00 60-184-00	Nursing Rental Expense 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 61,268.00	3,411,00 61,268.00		
Subtotal [5M] Of	ther Receping and Resident Care Basis for Allocation of Costs	61,268.00 420,540.00		0.00	420,540.00	420,540,00		
i biai (20) ribusi	excepting and resident date basis for Allocation of 96513							
Group : [22]	Maintenance and Property							
Subgroup : [6A]		37,209.00		0.00	37,209.00	37,209.00		
75-207-00 Subtotal (6A) Pa	Maintenance Expense>Repairs & Maint pairs and Maintenance	37,209.00		0.00	37,209.00	37,209.00		
Subtotal [BA] Rt	pails and mantenance							
Subgroup : [6B]	Heat	40.500.00		0.00	12 522 00	12 522 00		
76-227-00	Utility Expense>Gas	12,522.00 12,522.00		0.00	12,522.00	12,522.00		
Subtotal [68] He	Cell L	14,064,00		0,00				
Subgroup : [6C]	Light & Power				400 700 00	439 705 00		
76-228-00	Utility Expense>Electric	132,706.00		0.00	132,706.00	132,706.00 132,706.00		
Subtotal [6C] Li	gnt & Power	132,700,00		0.00	102,100.00			
Subgroup : [6D]	Water							
76-229-00	Utility Expense>Water/Sewer	21,367.00		0.00	21,367.00 21,367.00	21,367.00 21,367.00		
Subtotal [6D] W	ater	21,367.00		0.00	21,007,00	2.1001100		

Oasis Health Care Group Medicaid - Golden Hill Rehab (Milford B) 9/30/2021 A.O1 - TB-CCNH A.O3 - TB-CCNH Combined Defail LS

Client: Engagement: Period Ending: Trial Balance: Workpaper:

Subgroup: [78] Physical Therapy - Medicare Contractual Allowance

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	
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] Equ	ipment Lease	0.00		7,003,00	7,003,00	0.00	
Subgroup : [6F]	Other	16,129_00		0.00	16,129.00	16,129.00	
75-183-00 75-184-00	Maintenance Expense>Supplies Maintenance Expense>Minor Equip & Supplies	2,499.00		0.00	2,499.00	2,499.00	
	Maintenance Expense>Minor Equip & Supplies Maintenance Expense>Sanitation & Incineration	34,521,00		0.00	34,521.00	34,521.00	
75-205-00 75-217-00	Maintenance Expense>Sanitation & Indirectation	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	
10-700-00	mantenana departe de la constanta de la consta		RJE - 5	77,548.00	5		
Subtotal [6F] Oth	er	88,508.00		77,548.00	166,056.00	88,508.00	
Captotal [01] Ca.	-						
Subgroup : I7DI	Movable Equipment						
92-000-00	Depreciation Expense	12,111,00		0.00	12,111.00	12,111.00	
Subtotal [7D] Mo	vable 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] Rent	al 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	B5,153.00	85,153.00	
Subtotal [10B] Re	eal estate taxes paid by lessor	85,153.00		0.00	85,153.00	85,153.00	
	Personal property taxes						
91-125-00	Property Expense>Personal Property Taxes	9,930.00		0.00	9,930.00	9,930,00	
Subtotal [10C] Pe	ersonal property taxes	9,930.00		0,00	9,930.00	9,930.00	
Total [22] Mainter	nance 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				F424132027	22729892	
94-000-00	Interest Expense	77,845.00		0.00	77,845.00	77,845.00	
Subtotal [12D] Of	ther Interest Expense	77,845.00		0.00	77,845,00	77,845.00	
	Insurance on Property			0.00	22,109.00	22,109.00	
91-165-00	Property Expense>Insurance - Property	22,109.00		0.00	22,109.00	22,109.00	
Subtotal [14A] In:	surance on Property	22,109.00		0.00	22,109.00	22,109.00	
	A Andrew Man						
	Insurance of Automobiles	6,412.00		0.00	6,412.00	6,412.00	
80-167-00	Admin Expense>Insurance - Auto	6,412.00		0.00	6,412,00	6,412,00	
Subtotal [148] In:	surance of Automobiles	0,412.00		- 0,00	5,412,00		
Subgroup : [14C3	71Other						
80-162-00	Admin Expense>Insurance - General Liability & Other	124,239.00		0.00	124,239.00	124,239.00	
Subtotal [14C3] C		124,239.00		0.00	124,239.00	124,239.00	
Total [27] Interes		230,605,00		0.00	230,605.00	230,605.00	
rotal [21] interes	Land Insurance						
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	
	dicaid Residents (CT only)	(8,220,711.00)		0,00	(8,220,711.00)	(8,220,711.00)	
Outstate [174] inc.	gladia ricasiaania (a r ang)	- Investor and a second					
Subgroup : [3A]	Medicare Residents (All inclusive)						
40-102-00	Room & Soard 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] Me	dicare Residents (All inclusive)	(707,268.00)		0.00	(707,268.00)	(707,268.00)	
Subgroup: [4A]	Private-pay residents and other					(BBC 547 44)	
40-104-00	Room & Board Revenue>Private	(690,537,00)		0,00	(690,537,00)	(690,537,00)	
40-104-09	Room & Board Revenue>Privale>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 Adjustme			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			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)	(7,451.00)	
Subtotal [4A] Priv	vate-pay residents and other	(1,912,742.00)		0.00	(1,912,742.00)	(1,912,742.00)	
	Private-pay room and board contractual allowance	7 000 00			7,222,00	7 222 00	
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	7,222.00		0.00		7,222.00	
Subtotal [4B] Priv	vate-pay room and board contractual allowance	7,222.00		0.00	7,222.00	7,222.00	
	Prescription Drugs - Medicare				170 757 661	(75 757 70)	
41-102-00	Pharmacy Rev>Medicare A	(26,252.00)		0.00	(26,252,00)	(25,252.00)	
Subtotal [5A] Pre	scription Drugs - Medicare	(26,252,00)		0,00	[25,252,00]	(26,252,00)	
	Prescription Drugs - Medicare Contractual Allowance	25 252 00		0.00	26,252.00	26 252 00	
41-102-01	Pharmacy Rev>Medicare A>C/A	26,252.00		0.00	26,252.00	26,252.00 26,252.00	
Subtotal [5B] Pre	scription Drugs - Medicare Contractual Allowance	26,252.00		0.00	20,252,00		
	DI I The control of the disease						
	Physical Therapy - Medicare	(28,986,00)		0.00	(28,986.00)	(28,985.00)	
42-102-00	PT Revenue Medicare A	(35,824.00)		0.00	(35,824.00)	(35,824.00)	
42-103-00	PT Revenue>Part B vsical Therapy - Medicare	(64,810.00)		0.00	(64,810.00)	(64,810.00)	
aubtotal [/A] Phy	ysical illerapy - medicare	[64]o intool		0.00			

Client: Engagement: Period Ending: Trial Balance:

Oasis Health Care Group Medicaid - Golden Hill Rehab (Milford B) 9/30/2023 A.D1 - TB-CCNH A.O3 - TB-CCNH Combined Detail LS

Workpaper:	A.03 - TB-CCNH Combined Detail LS					
	Description	ADJ	JE Ref#	RJE	FINAL	UNADJ
Account	Description	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
	sical Therapy - Medicare Contractual Allowance	28,986.00	8	0.00	28,986.00	28,986.00
odulotal [10] 111	Side therapy measure contractor to the side of					1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
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] Phy	sical Therapy - Non-medicare	(114,849.00)		0.00	(114,849.00)	(114,849.00)
Subgroup : [70]	Physical Therapy - Non-medicare Contractual Allowance	676.00		0.00	676.00	676_00
42-104-01	PT Revenue>Private>C/A	676,00		0.00	1,267.00	1,267,00
42-105-01	PT Revenue>HMO>C/A	1,267.00 39,419.00		0.00 0.00	39,419.00	39,419,00
42-106-01	PT Revenue>Medicare HMO>C/A	54,680.00		0.00	54,680.00	54,680,00
42-111-01	PT Revenue>Medicaid>C/A sical Therapy - Non-medicare Contractual Allowance	96,042.00		0.00	96,042.00	95,042.00
Subtotal [7D] Filly	Sical Therapy - Hon-medicare contractal Anomalice	anje tako	8			
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)
	ech Therapy - Medicare	(110,875.00)		0.00	(110,875,00)	(110,875,00)
*						
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance					20 402 00
44-102-01	ST Revenue>Medicare A>C/A	36,103.00		00,0	36,103.00	36,103.00
Subtotal [8B] Spe	ech Therapy - Medicare Contractual Allowance	36,103.00		0.00	36,103.00	36,103.00
Subgroup : [8C]		(1,652.00)		0.00	(1,652,00)	(1,652,00)
44-105-00	ST Revenue>HMO ST Revenue>Medicare HMO	(62,937.00)		0.00	(62,937,00)	(62,937,00)
44-106-00		(72,329.00)		0,00	(72,329,00)	(72,329.00)
44-111-00	ST Revenue>Medicald ech Therapy - Non-medicare	(136,918.00)	53	0.00	(136,918.00)	(136,918.00)
Subtotal [ac] Spt	ech Therapy - Non-medicare	[130]010100]	The	0.00	1,000,000,000	
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
	ech Therapy - Non-medicare Contractual Allowance	112,555.00		0.00	112,555.00	112,555.00
Subgroup: [9A]	Occupational Therapy - Medicare	722-272-272			(F0 34 F 00)	/FR 245 00\
43-102-00	OT Revenue>Medicare A	(58,315,00)		0,00	(58,315.00)	(58,315.00) (217,837.00)
43-103-00	OT Revenue>Part B	(217,837.00)		0.00	(217,537,00)	(276,152.00)
Subtotal [9A] Oc	cupational Therapy - Medicare	(276,152.00)		0.00	[276,152,00]	(278,132,00)
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
	upational Therapy - Medicare Contractual Allowance	58,315.00	- 33	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) (112,902.00)
43-106-00	OT Revenue>Medicare HMO	(112,902,00)		0.00 0.00	(112,902,00) 57,836,00	57,836.00
43-106-01	OT Revenue>Medicare HMO>C/A	57,836,00		0.00	(108.00)	(108.00)
43-109-00	OT Revenue>Hospice	(108,00)		0.00	(124,416.00)	(124,416,00)
43-111-00	OT Revenue>Medicaid upational Therapy - Non-medicare	(124,416.00)		0.00	(191,730.00)	(191,730.00)
Subtotal [ac] Oci	cupational filerapy - North-fledicare	(151)130.00[9.	0.00	- INTERNATIONAL	Allesto South
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allows	ance				
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] Occ	upational Therapy - Non-medicare Contractual Allowance:	133,900.00		0,00	133,900.00	133,900.00
	- u u u					
	Other - Medicare	(244.00)		0.00	(311.00)	(311.00)
46-102-00	Lab Rev>Medicare A	(311.00) 311.00		0.00	311.00	311.00
46-102-01	Lab Rev>Medicare A>C/A	11.00		0.00	11.00	11.00
47-103-00	Other Ancillary Rev>Part B	5,146.00		0.00	5,146.00	5,146.00
47-103-14 48-103-00	Other Ancillary Rev>Part B>Sequester Vaccine Rev>Part B	(188.00)		0.00	(188.00)	(188.00)
48-103-00 52-102-00	Revenue Adjustments>Medicare A	4,00		0.00	4.00	4.00
52-102-00	Revenue Adjustments>Medicare A Revenue Adjustments>Part B	826,00		0.00	826.00	825,00
Subtotal [10A] Of		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] Or	her - Non-medicare	(2,384.00)		0.00	(2,384.00)	(2,384.00)
	L.A Alb					
Subgroup : [15]	Interest Income	(136.00)		0,00	(136.00)	(136.00)
51-160-00	Other Revoluterest	(136.00)	- 53	0.00	(136.00)	(136.00)
Subtotal [15] Inte	iest income	(130,00)	1.	0100	1100100)	3.4000000000
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] Oth		(24,986.00)		0.00	(24,985.00)	(24,986.00)
Total [30] Statem		(11,284,639.00)	2.5	0.00	(11,284,639.00)	(11,284,639.00)
200.00						

Group : [31] Balance Sheet Accounts
Subgroup : None

Client:

Oasis Health Care Group

27-105-00 27-109-00

27-111-00

27-127-00 27-172-00

27-500-00

30-000-00 31-401-85

31-402-85

Marcum 101

Subtotal: None

Due To/(From)>HMO
Due To/(From)>Hospice

Due To/(From)>Medicaid

Due To (from)>Old Owner CT Due To/(From)>Vendor

Due to/(from)>Old Owner Reconciled AR

Retained Earnings
Partners' Equity>Matis Herzka>Capital Contributions

Partners' Equity>Kalmen Schreiber>Capital Contributions Fixed Assets>Motor Vehicles

Medicaid - Golden Hill Rehab (Milford B)

Engagement: Period Ending:

A.01 - TB-CCNH

Trial Balance: Workpaper A.03 - TB-CCNH Combined Detail LS

FINAL UNADJ ADJ JE Ref# RJE Account Description 9/30/2023 9/30/2023 9/30/2023 Cash>Operating>Golden Hill Cash>Petty Cash>Golden Hill Cash>Payroll>Cleared entered later (131,229;00) (131,229.00) 10-010-60 10-011-60 (131,229,00) 0.00 458.00 (4,607.00) 0.00 458.00 458.00 0.00 (4,607.00) (2,166.00) (4.607.00) 10-020-01 (2,166.00) 10-020-60 10-061-60 Cash>Payroll>Golden Hill Cash>Care Cost>Golden Hill (2.166.00)5,000.00 65,797.00 0.00 5.000.00 5,000.00 0.00 65,797.00 23,132.00 65,797.00 23,132.00 11-102-00 Accounts Receivable>Medicare A Accounts Receivable>Part B
Accounts Receivable>Private
Accounts Receivable>HMO 11-103-00 11-104-00 23,132,00 304,210.00 0.00 304,210,00 304,210.00 23,362.00 280,249.00 65,974.00 0.00 23,362,00 23.362.00 11-105-00 280,249.00 65,974.00 11-106-00 11-109-00 11-111-00 Accounts Receivable>Medicare HMO 280,249.00 Accounts Receivable>Medicaid
Accounts Receivable>Medicaid 65 974 00 0.00 1,291,263.00 170,934.00 0.00 1.291.263.00 1.291.263.00 170,934.00 (141,645.00) 170,934,00 (141,645,00) 11-112-00 Accounts Receivable>Income 11-120-00 12-000-00 Accounts Receivable>Allow for Doubtful Accts (141,645.00) 0.00 3,452.00 4,603.00 11,176.00 3,452.00 0.00 3.452.00 Prepaid Expenses 4,603.00 11,176.00 Prepaid Expenses>Personal Property Taxes 12-125-00 4,603.00 12-153-00 12-161-00 Prepaid Expenses>Financing Costs
Prepaid Expenses>RE Taxes 11,176,00 0.00 27,649.00 119,807.00 0.00 27,649,00 27,649,00 119,807.00 6,240.00 Prepaid Expenses>Insurance - General Liability & Other 0.00 119,807.00 12-162-00 6,240.00 12-167-00 12-881-00 Prepaid Expenses>Insurance - Auto
Prepaid Expenses>Workers Comp 0.00 6.240.00 68,938.00 57,532.00 0.00 68.938.00 68,938,00 10,344.00 10,344.00 67,876,00 57,532,00 Fixed Assets>Leasehold Improvements 14-131-00 RJE - 2 78,214.00 5.066.00 Fixed Assets>Furniture, Fixtures and Equipment 78,214,00 (73,148,00) 14-132-00 (62,804.00) (10,344.00) RJE - 1 RJE - 2 867.00 867.00 14-135-00 Fixed Assets>Computer Software 867.00 0.00 (2,132.00) (12,049.00) Accum Depn>Leasehold Improvements 0.00 (2.132.00) (2.132.00)15-131-00 (12,049.00) (217.00) (12,049.00) (217.00) 15-132-00 Accum Depn>Furniture, Fixtures and Equipment (217.00) 2,677.00 114,154.00 15-135-00 17-283-91 Accum Depn>Computer Software
Other Assets>Escrow>Property Tax 0.00 2.677.00 0.00 2,677.00 114,154.00 (640,054.00) 114.154.00 17-283-94 Other Assets>Escrowolnsurance (640,054.00) Other Current Payables Pinjoyee Other Current Payables Employee Other 20-000-00 21-149-00 (640.054.00) 0.00 200.00 (15.00) 0.00 200.00 200,00 (15.00) (88,104.00) (15.00) 21-152-06 (88,104.00) (7,679.00) 23-000-00 23-156-00 Accrued Wages & Related
Accrued Wages & Related>PR Taxes
Accrued Wages & Related>Benefit Time (88,104.00) 0.00 (7,679.00) (9,099.00) 0.00 (7,679.00)0.00 (9,099.00) (9.099.00) 23-157-00 (62,193.00) (180,226.00) (62,193,00) 24-000-00 Accrued Expenses 24-111-16 Accrued Expense>Medicaid>Bed Tax
Accrued Expenses>Personal Property Taxes (180,226,00) 0.00 (180.226.00) (2,330,00) (100,339.00) (756,262.00) (2,330.00) 0.00 (2.330.00) 24-125-00 (100,339.00) (110,078.00) Accrued Expenses>Insurance - General Liability & Other 24-162-00 (100,339.00) Accrued Expenses>Management Fee (110,078.00) (646,184.00) RJE - 3 (646,184.00) (64,614.00) (78,662.00) (55,378.00) (64,614,00) (78,662.00) (64,614.00) Accrued Expenses>Workers Comp 24-881-00 24-882-00 26-175-00 Accrued Expenses>Health Insurance Long Term Debt>Capital Lease (78,652,00) 0.00 (55,378.00) (1,200.00) 0.00 (55,378.00) (1,200.00) (14,909.00) (1,200.00) (14,909.00) 27-000-60 Due To/(From)>Golden Hill 27-000-58 27-000-70 Due To/(From)> Management
Due To/(From)>Petty Cash Box 0.00 (14.909.00) 1,203.00 (162,804.00) 1,203.00 0.00 1.203.00 0.00 0.00 (162,804.00) (86,884.00) (162.804.00) Due To/(From)>Long Ridge 27-000-73 (86,884.00) (189,992.00) Due To/(From)>Newington Due To/(From)>West River (86,884.00) 27-000-74 (189.992.00) 0.00 (189,992,00) 0.00 (183 255.00) (183.255,0D) Due To/(From)>Western 27-000-76 (28,999,00) (5,243.00) (28,999.00) (5,243.00) 27-000-76 27-000-96 27-000-98 Due Tol/From)>Cheshire (28,999,00) Due To/(From)>Holdings Opco Due To/(From)>CT Holdco (5.243.00) 0.00 (1,124,612,00) 13,844.00 0.00 (1.124.612.00) (1,124,612,00) 0.00 13,844.00 (4,167.00) 13,844.00 (4,167.00) Due To/(From)>Medicare A>Sequester 27-102-14

(495,615.00) (496,615.00) (646,184.00) (646,184.00) (1,142,799.00) (1,142,799.00) (496,615.00) Total [31] Balance Sheet Accounts 1,142,799.00 496,615.00 646,184.00 Sum of Account Groups 496,615,00 646,184.00 1,142,799.00 496,615.00 496,615.00 Net (Income) Loss

RJE - 1

(155.00) (1,406.00) (14,492.00)

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199.528.00 (1,245.00) (1,245.00)

0,00

Oasis Health Care Group Client: Engagement: Medicaid - Golden Hill Rehab (Milford B) Period Ending: 9/30/2023 Trial Balance: A.01 - TB-CCNH H.01 - Combined Journal Entries Report Workpaper: Credit W/P Ref Debît Account Reclassifying Journal Entries D,01 Tab V Reclassifying Journal Entries JE #1 to reclass Vehicle fixed out of Movable Equipment 62,804.00 Marcum 101 Fixed Assets>Motor Vehicles 62,804.00 14-132-00 Fixed Assets>Furniture, Fixtures and Equipment 62,804,00 52,804,00 D.01 Tab V Reclassifying Journal Entries JE # 2 to reclass building improvements out of moveable equipment 10,344.00 14-131-00 Fixed Assets>Leasehold Improvements 14-132-00 Fixed Assets>Furniture, Fixtures and Equipment 10,344.00 10,344.00 Total N.01a Reclassifying Journal Entries JE #3 to perform reclass provided by client 7,226,00 60-212-00 Nursing Expense>Clinical Consultants 29,639.00 60-230-00 Nursing Expense>Data Processing 20,656.00 60-700-27 Contracted Nursing Admin 8,326,00 60-808-80 Nursing Expense>RN>Wages 31,727.00 61-811-80 Nursing Admin Expense>Director>Wages 30,718,00 61-823-80 Nursing Admin Expense>Staff Coordinator>Wages 1,448.00 Admin Expense>Bank Fees 80-244-00 Admin Expense>Contracted Service 189,743.00 80-700-00 80-838-80 Admin Expense>Receptionist>Wages 37,412.00 79,871.00 80-839-80 Admin Expense>Admissions>Wages 169,611.00 80-840-80 Admin Expense>Business Office>Wages 39,807.00 Human Resources Wages 60-841-80 Accrued Expenses>Management Fee 646,184,00 24-279-00 646,184,00 646,184.00 E.02 Reclassifying Journal Entries JE # 4 to reclass employee benefits to the correct line of the cost report 143.00 410236 Uniforms Nursing Expense>Training & Education 16.00 60-204-00 821.00 85-178-00 Employee Benefits Expense>Food 3,383,00 Marcum 106 Employee Gifts 2.569.00 60-883-00 Nursing Expense>Other Benefits 346.00 61-883-00 Nursing Admin Expense>Other Benefits 71,00 Social Services Expense>Other Benefits 69-883-00 311.00 70-883-00 Dietary Expense>Other Benefits 119,00 71-883-00 Activity Expense>Other Benefits 198.00 Housekeeping & Laundry Expense>Other Benefits 74-863-00 111.00 Maintenance Expense>Other Benefits 75-883-00 638,00 60-883-00 Admin Expense>Other Benefits 4,363.00 4,363.00 Total N.01a Reclassifying Journal Entries JE # 5 to reclass start up costs to the correct line of the cost report 24.300.00 Nursing Expense>Clinical Consultants 60-212-00 77,548.00 75-700-00 Maintenance Expense>Contracted Service 29,666.00 80-238-00 Admin Expense>Legal Fees 45,674.00 Admin Expense>Professional Fees 80-240-00 177,188,00 80-252-00 Admin Expense>Startup Costs 177,188.00 177,188.00 Reclassifying Journal Entries JE # 6 D,01 Tab S to reclass leased equipment to the correct line of the cost report 7,003,00 Leased Equipment Marcum 103 7,003.00 80-208-00 Admin Expense>Equip-Rental 7.003.00 7,003.00 N.01a Reclassifying Journal Entries JE #7 to reclass cell phone out of telephone 1,978.00 Marcum 102 Cell Phone Expense Admin Expense>Telephone 1.978.00 80-231-00

Total

Total Reclassifying Journal Entries

Total All Journal Entries

1,978.00

909,864.00

909,864.00

1.978.00

909,864.00

909,864.00