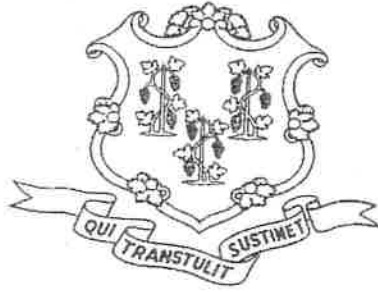


**State of Connecticut**



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

Name of Facility (as licensed) Senior Philanthropy of Milford O, LLC d/b/a Civita Care at West River	
Address (No. & Street, City, State, Zip Code) 245 Orange Ave, Milford, CT 06461	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2404	(Specify)	Other	Medicare Provider 07-5377
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Medicaid Provider Numbers:	CCNH / RHNS 20925	(Specify)	Other
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**General Information**

Name of Facility (as licensed) Senior Philanthropy of Milford O, LLC d/b/a Civita Care	License No. 2404	Report for Year Ended 9/30/2023	Page 1	of 37
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**Administrator's/Owner's Certification**

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

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

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

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

(a) Subject to Desk Audit Review

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

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Senior Philanthropy of Milford O, LLC d/b/a Civita Care at West River		Period Covered: From 10/1/2022	To 9/30/2023
Address of Facility 245 Orange Ave, Milford, CT 06461			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2024
Item	Total	CCNH / RHNS	(Specify) Other
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (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**  
**Corporate Owners**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O, LLC d/b/a	2404	9/30/2023	3A	37

If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
CT OPCO Holding, LLC	710 Long Ridge Rd, Stamford, CT 06902	CT	

Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Shlomo Zalman Scheinbaum	5 Oasis Court, Lakewood, NJ 08701	Partner	0.333
Matisyohu Herzka	922 Madison Ave, Lakewood, NJ 08701	Partner	0.333
Abraham K Schreiber	1454 Canterbury Rd, Lakewood, NJ 08701	Partner	0.333


Names of Stockholders Owning at Least 10% of Shares			
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N/A			





## General Information and Questionnaire Related Parties\*

Name of Facility Senior Philanthropy of Milford O, LLC d/b/a Civita Care	License No. 2404	Report for Year Ended 9/30/2023	Page 4	of 37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No					
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? <input type="radio"/> Yes <input checked="" type="radio"/> No					
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.					
If "Yes," provide the following information:					
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No		
Oasis Healthcare Group	19999 Cedarbridge Ave, Suite 3B, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Pg 16/Line m11	755,617
Leading Edge Administrators	14 Wall St., Suite 5B, New York, NY 10005	<input type="radio"/>	<input checked="" type="radio"/>	Pg 15/Ln 1a5	626,151
Intercompany Liabilities	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Pg 34/ Ln B3	Various
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Senior Philanthropy of Milford O, LLC d/b/a Civ	License No. 2404	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				

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

Name of Facility Senior Philanthropy of Milford O, LI	License No. 2404	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		37,134		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

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

Name of Facility Senior Philanthropy of	License No. 2404	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

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

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

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

**Schedule of Resident Statistics**

Name of Facility Senior Philanthropy of Milford O, LLC d/b/a Civita Care at West River	Total All Levels		Total CCNH / RHNS Level		License No. 2404	Report for Year Ended 9/30/2023				Page 8	of 37	
	Total	Other	Total	Other		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30				
						CCNH / RHNS	Other (Specify)	CCNH / RHNS	Other (Specify)			
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				
2. Number of Residents												
A. As of midnight of PREVIOUS report period	109		109			109		107				
B. As of midnight of THIS report period	107		107					107				
3. Total Number of Days Care Provided During Period												
A. Medicare	3,511		3,511			2,738		773				
B. Medicaid (Conn.)	28,316		28,316			20,864		7,452				
C. Medicaid (other states)												
D. Private Pay	2,533		2,533			1,973		560				
E. State SSI for RCH												
F. Other (Specify) HMO/Hospice/Commercial	4,101		4,101			2,977		1,124				
G. Total Care Days During Period (3A thru F)	38,461		38,461			28,552		9,909				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds												
A. Medicaid Bed Reserve Days	585		585			492		93				
B. Other Bed Reserve Days	26		26			26						
5. Total Resident Days (3G + 4A + 4B)	39,072		39,072			29,070		10,002				

### Schedule of Resident Statistics (Cont'd)

Name of Facility Senior Philanthropy of Milford O, LLC d/b/a Civita	License No. 2404	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change	
	CCNH / RHNS	(Specify)	Other	Lost			Gained			CCNH / RHNS	(Specify)	Other		
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)					

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH / RHNS	(Specify)	Other
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay		Other State Assisted		
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR
No. of Residents	9	81		17				
Per Diem Rate								
a. One bed rm.	Various	#####		515.00				
b. Two bed rms.	Various	#####		515.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other
A. Medicare - Part B	4,024	4,024			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	693	693			
2. Restorative Treatments					
C. Other	8,909	8,909			
D. <b>Total Physical Therapy Treatments</b>	13,626	13,626			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	848	848			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	139	139			
2. Restorative Treatments					
C. Other	1,945	1,945			
D. <b>Total Speech Therapy Treatments</b>	2,932	2,932			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	11,386	11,386			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments	1,179	1,179			
2. Restorative Treatments					
C. Other	12,583	12,583			
D. <b>Total Occupational Therapy Treatments</b>	25,148	25,148			

**Report of Expenditures - Salaries & Wages**

Name of Facility		License No.	Report for Year Ended				Page	of	
Senior Philanthropy of Milford O, LLC d/b/a Civita Care at W		2404	9/30/2023				10	37	
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	180,799		2,090						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	264,558		10,187						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	476,764		20,170						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	322,924		14,649						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	77,775		1,829						
b. Other Maintenance Workers	42,526		1,947						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	42,244		1,724						
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	233,519		3,973						
b. RN									
1. Direct Care	900,288		15,916						
2. Administrative**	347,484		9,945						
c. LPN									
1. Direct Care	1,648,886		34,994						
2. Administrative**	147,206		3,844						
d. Aides and Attendants	1,312,488		57,566						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	143,028		4,912						
i. Physicians									
1. Medical Director									
2. Utilization Review									
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	168,694		4,221						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	163,288		4,186						
<b>A-13. Total Salary Expenditures</b>	<b>6,472,471</b>		<b>192,153</b>						

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





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

Name of Facility		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Milford O, LLC d/b/a Civita Care at West River		2404		9/30/2023		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify) Other							
<b>Section I - Operators/Owners</b>									
<b>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).</b>									

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

\*\* Include all employment worked during the cost year.

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

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of		
Senior Philanthropy of Milford O, LLC d/b/a Civita Care at West River		2404		9/30/2023		12	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify) Other							
<b>Section III - Administrators***</b>									
Kevin Cleary	180,799		Non Discriminatory	Administrator(10/1/2022 to 9/30/2023)	2,090	A2			
<b>Section IV - Assistant Administrators</b>									

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

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of					
Senior Philanthropy of Milford O, LLC d/b/a Civita	2404	9/30/2023	13	37					
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
<b>*B Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian									
2. Dentist	15,922		48						
3. Pharmacist	29,739		Monthly Fee						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	218,465		3,181						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	72,000		192						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	110,644		1,447						
b. Other									
10. Occupational Therapist									
a. Resident Care	432,816	(432,816)	5,746						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	13,949		171						
2. Administrative***	33,328		Monthly Fee						
b. LPN									
1. Direct Care	413,826		5,803						
2. Administrative***									
c. Aides	669,366		10,754						
d. Other									
12. Other (Specify)									
See Attached Schedule	27,679	(8,455)							
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>2,037,734</b>	<b>(441,271)</b>	<b>27,342</b>						

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Senior Philanthropy of Milford O, LLC d/b/a Civita Care		2404	9/30/2023		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
HealthDrive Dental Group, 01 Centerpoint Dr Suite 215 Middletown, CT 06457	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Anuruddha Walaliyadda, MD, 12 Cooke Road, Wallingford CT 06492	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Joseph Balsamo, 11 Loop Road, Clinton CT 06413	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Reliant Therapy	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Patricia Jones	Nursing Admin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
PICC Performance, 171 Park Ave Ste 103, West Springfield MA 01089	Intravenous Therapy	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
SpecialtyRX, 2 Bergen Turnpike, Ridgefield Park NJ 07660	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consulting Services, 33333 New Hyde Park Rd. Suite 202, New Hyde Park, NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
RX Consulting, 14 Lewin Ave Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Amidon Nurse Staffing, POB 436, Malverne NY 11565	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Gale Healthcare Solutions, POB 4729, Winter Park, FL 32793-4729	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Grandison Management, 1413 38th Street, Brooklyn NY 11218	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Heritage 7, 265 Hazard Ave, Enfield CT 06082	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Heritage Private Nursing, 265 Hazard Ave, Enfield CT 06082	RN, LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Clipboard Health, POB 103125, Pasadena CA 91189-3125	LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Intelycare POB 787317 Philadelphia PA 19178	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MAS Staffing, POB 4473, Houston TX 77210-4473	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Pro Med Staff 44 Main St Monroe CT 06466	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Worldwide Staffing 3622 Lyckan Parkway Suite 3003 Durham NC 27707	LPN	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
AAA Nursing Care	Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Hinkson Clinical Consulting	Clinical Consultant	<input type="radio"/>	<input checked="" type="radio"/>	N/A		

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

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended					Page	of
Senior Philanthropy of Milford O, LLC d/b/a Civ	2404	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
<b>1. Administrative and General</b>								
<b>a. Employee Health &amp; Welfare Benefits</b>								
1. Workmen's Compensation	\$ 94,041	94,041						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 50,007	50,007						
4. Social Security (F.I.C.A.)	\$ 498,718	498,718						
5. Health Insurance	\$ 626,151	626,151						
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 2,886	2,886						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 214,420	214,420						
8. Uniform Allowance	\$ 21,835	21,835						
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 6,507	9,555	(3,048)					
<b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b>	\$							
<b>c. Bad Debts*</b>	\$	151,123	(151,123)					
<b>d. Accounting and Auditing</b>	\$ 1,224	1,224						
<b>e. Legal (<i>Services should be fully described on Page 15b</i>)</b>	\$ 39,579	51,836	(12,257)					
<b>f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*</b>	\$							
<b>g. Office Supplies</b>	\$ 37,392	37,392						
<b>h. Telephone and Cellular Phones</b>								
1. Telephone & Pagers	\$ 26,415	26,415						
2. Cellular Phones	\$ 1,951	1,951						
<b>i. Appraisal (<i>Specify purpose and attach copy</i>)*</b>	\$							
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$ 160	160						
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>								
1. Income*	\$							
2. Other ( <i>Specify</i> ) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 693,155	693,155						
<b>Subtotal</b>	\$ 2,314,441	2,480,869	(166,428)					

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

(Carry Subtotals forward to next page)



**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Senior Philanthropy of Milford O, I	License No. 2404	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 1 Nehaus & Associates 2 3 4		Address (No. & Street, City, State, Zip Code) 311 Blvd of the Americas, Suite 303 Lakewood NJ 08701		
Services Provided by This Firm ( <i>describe fully</i> )				
1	2022 Partnership Tax Return	\$	1,224	
2		\$		
3		\$		
4		\$		
			<b>Charge for Services Provided</b>	
			\$	1,224
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Goldman, Gruder and Woods LLC		203-899-8900	
2	Little Mendelsohn		203-974-8700	
3	Murtha Cullina		203-772-7700	
4	Benesch Friedlander Coplan & Aronoff LLP		216-363-4500	
5	Mcquirewoods LLP		212-548-2100	
Address (No. & Street, City, State, Zip Code)				
1	200 Connecticut Avenue, Norwalk CT 06854			
2	265 Church St #300, New Haven, CT 06510			
3	265 Church St, New Haven, CT 06510			
4	127 Public Square #4900, Cleveland, OH 44114			
5	1251 6th Ave 20th floor, New York, NY 10020			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Various resident issues regarding payments and assets(Disallow on Page 15)	\$	12,257	
2	Union negotiations	\$	17,414	
3	General Legal Matters	\$	1,497	
4	General Legal Matters	\$	19,782	
5	General Legal Matters	\$	886	
			<b>Charge for Services Provided</b>	
			\$	51,836
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. <input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 Line 1e				

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

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Milford O, LLC d/b/a Civita Ca		2404	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
<b>Subtotals Brought Forward:</b>		2,314,441	2,480,869	(166,428)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$ 3,353	3,353						
4. Employee Travel	\$ 6,216	6,216						
5. Education Expenses Related to Seminars and Conventions	\$ 26,342	26,342						
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$							
7. Other ( <i>Specify</i> )	\$							
See Attached Schedule								
m. Other Administrative and General Expenses								
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$ 539	539						
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$							
3. Advertising Other ( <i>Specify</i> )***	\$	7,370	(7,370)					
See Attached Schedule								
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 3,125	3,125						
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> )	\$ 5,770	5,770						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$							
10. Contributions***	\$							
See Attached Schedule								
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$ 1,139,304	1,139,304						
12. Administrative Management Services**	\$							
13. Other ( <i>Specify</i> )	\$ 2,474	79,864	(77,390)					
See Attached Schedule								
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,501,564	3,752,752	(251,188)					

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



Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Advertising and Marketing	\$ 7,370	\$ (7,370)				
<b>Total Other Advertising</b>	\$ 7,370	\$ (7,370)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
CT Association of Healthcare Facilities	\$ 5,431					
Amex Dues	\$ 339					
<b>Total Dues</b>	\$ 5,770	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Admin Expense>Financing Costs	\$ 4,299	\$ (4,299)				
Admin Expense>Licenses	\$ 1,159					
Admin Expense>Meals & Ent	\$ 34	\$ (34)				
Admin Expense>Fines & Penalties	\$ 9,750	\$ (9,750)				
Admin Expense>Late Fees	\$ 274	\$ (274)				
Admin Expense>Bank Fees	\$ 18,944	\$ (17,830)				
Admin Expense>Background Checks	\$ 589					
Admin Expense>Startup Costs	\$ 44,815	\$ (44,815)				
Other Rev>Miscellaneous		\$ (3)				
Other Rev>Medical Records		\$ (385)				
<b>Total Other Administrative and General</b>	\$ 79,864	\$ (77,390)	\$ -	\$ -	\$ -	\$ -

**Schedule C-1 - Management Services\***

Name of Facility Senior Philanthropy of Milford O, LLC d/	License No. 2404	Report for Year Ended 9/30/2023	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Milford O, LLC d/b/a Civita Care		2404	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 537	537						
2. Non-Food Supplies	\$ 71,977	71,977						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 432,414	432,414						
c. Other (Specify) _____	\$ _____							
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 504,928</b>	<b>504,928</b>						
<b>2E. Dietary Questionnaire</b>	<b>Total</b>	<b>CCNH / RHNS</b>	<b>(Specify)</b>			<b>Other</b>		
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)								

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Milford O, LLC d/b/a Civita Care		2404	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	155,556	155,556				
c. Other (Specify)		\$						
<b>3D. Total Laundry Expenditures (3a + b + c)</b>		\$	155,556	155,556				
<b>3E. Laundry Questionnaire</b>								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

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

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Milford O, LLC d/b/a C		2404	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Sq Ft. Serviced by Personnel						
		Amt. \$						
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq Ft. Serviced by Personnel						
		Amt. \$	112,592	112,592				
c.	Other ( <i>Specify</i> )	\$	4,933	4,933				
	Other Housekeeping Supplies							
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	117,525	117,525				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Partners Pharmacy	\$		203,376	(203,376)			
b.	Medicine Cabinet Drugs	\$	9,196	9,196				
c.	Medical and Therapeutic Supplies	\$	144,691	144,691				
d.	Ambulance/Limousine***	\$		926	(926)			
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$		15,254	(15,254)			
f.	X-rays and Related Radiological Procedures***	\$		5,875	(5,875)			
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
h.	Laboratory***	\$		32,152	(32,152)			
i.	Recreation	\$	8,556	8,556				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	13,280	(6,080)			
m.	Other (Specify)**** See Attached Schedule	\$	39,390	39,390				
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$	2,180	2,180				
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$	211,213	474,876	(263,663)			

\* 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.



**West River  
Disallowance Schedule for Cable TV  
9/30/2023**

	<u>Amount</u>	
Total Cable TV Expense	13,280	TB Linked
Monthly Allowable amount	\$ 600	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 7,200	
<b>Disallowed Cable TV</b>	<u><u>\$ 6,080</u></u>	

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

Name of Facility		License No.	Report for Year Ended	Page of				
Senior Philanthropy of Milford O, LLC d/b/a Civita Care at West River		2404	9/30/2023	21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH / RHNS	Other	Pg	Line
		Yes	No					
SMS Cleaning & Housekeeping Services	Suite Q, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	Dietary Services	432,414		18	2b
SMS Cleaning & Housekeeping Services	Suite Q, Howell, NJ 07731	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping Services	112,592		20	4b
Rinaldi Linen Service	47 Commons Ct, Waterbury, CT 06704	<input type="radio"/>	<input checked="" type="radio"/>	Laundry Services	90,843		19	3b
FDR Services	44 Newmans Ct, Hempstead, NY 11550	<input type="radio"/>	<input checked="" type="radio"/>	Laundry Services	64,713		19	3b
Oasis Healthcare Group	Suite 3B Lakewood, NJ 08701	<input checked="" type="radio"/>	<input type="radio"/>	Consulting Fee	755,617		16	m11
MatrixCare	575 8th Ave, New York, NY 10018	<input type="radio"/>	<input checked="" type="radio"/>	Data Processing	29,639		16	m11
Facilities Compliance Services LLC	1492 Berlin Turnpike, Berlin, CT 06037	<input type="radio"/>	<input checked="" type="radio"/>	Maintenance Services	91,187		22	6f
LTC Ally	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Business Management Consulting	188,160		16	m11
Sky Tech Consulting	37 Cushman St, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	IT Services	27,354		16	m11
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					

\* 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 O, LLC d/b/a Ci		2404	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 43,788	43,788						
b. Heat	\$ 22,702	22,702						
c. Light & Power	\$ 79,275	79,275						
d. Water	\$ 32,942	32,942						
e. Equipment Lease (Provide detail on page 22b )	\$ 9,355	9,355						
f. Other (itemize )	\$ 254,788	254,788						
See Attached Schedule								
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 442,850	442,850						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$ 36,410	36,410						
c. Non-Movable Equipment	\$							
d. Movable Equipment	\$ 86,151	86,151						
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 122,561	122,561						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$							
d. Other (Specify )	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$							
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 933,121	933,121						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 138,457	138,457						
c. Personal property taxes	\$ 7,723	7,723						
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,201,862	1,201,862						

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



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

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

Name of Facility		License No.	Report for Year Ended		Page	of	
Senior Philanthropy of Milford O, LLC d/b/a Civita Care at		2404	9/30/2023		22b	37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Canon Financial Services, 14904 Collections Center Drive, Chicago IL 60693-0149	<input type="radio"/>	<input checked="" type="radio"/>	Copier	11/08/19	On-going	9,355	9,355
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
	<input type="radio"/>	<input checked="" type="radio"/>					
Is a Mileage Log Book Maintained for All Leased Vehicles ?						<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>						<b>9,355</b>	

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

\*\* Attach copies of newly acquired leases.

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





Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
1/1/2023	Refrigerator	Administrative	\$ 3,174	10	\$ 317
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 3,174		\$ 317 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

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

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

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

**Amortization Schedule\***

Name of Facility Senior Philanthropy of Milford O, LLC d/b/a Civita Care at W	Date of Acquisition		License No. 2404	Report for Year Ended 9/30/2023			Page 24	of 37		
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations			Basis for Computing Amortization**	Rate %
<b>A. Organization Expense</b>										
1.										
2.										
3.										
A-4. Subtotal										
<b>B. Mortgage Expense</b>										
1.										
2.										
3.										
B-4. Subtotal										
<b>C. Leasehold Improvements and Other</b>										
1. Acquired prior to this report period										
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)										
C-4. Subtotal										
<b>D. Total Amortization</b>										

\* 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.

West River Rehab (MHford O)  
 FINED ASSET / DEPRECIATION SCHEDULE

GL Account	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	2025 NBV
<b>BUILDING IMPROVEMENTS</b>										
Prior Period Building Improvements	Building Imp Various	Various	S.L.	Var	342,780	23,789	164,976	23,789	189,765	154,915
<b>TOTAL PV BUILDING IMPROVEMENTS</b>					<b>342,780</b>	<b>23,789</b>	<b>164,976</b>	<b>23,789</b>	<b>189,765</b>	<b>154,915</b>
<b>2022 BUILDING IMPROVEMENTS</b>										
Additions	None									
Disposals	None									
<b>TOTAL BUILDING IMPROVEMENTS 2022</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2023 BUILDING IMPROVEMENTS</b>										
Additions										
Building Imp	Roof Repair	12/7/2022	S.L.	24	4,549	-	-	170	170	4,079
Building Imp	Hot Water Tank	3/1/2023	S.L.	20	4,344	-	-	217	217	4,127
Building Imp	Repair concrete	6/6/2023	S.L.	20	2,500	-	-	125	125	2,375
Building Imp	Repair Elevator	6/23/2023	S.L.	20	2,547	-	-	127	127	2,420
Building Imp	Replased worn walls and cementa on beam table	7/1/2023	S.L.	23	3,025	-	-	121	121	2,904
Building Imp	Generator Repairs	9/1/2023	S.L.	70	4,215	-	-	216	216	4,099
Building Imp	phone system	11/1/2022	S.L.	10	1,057	-	-	106	106	951
Building Imp	phone system	11/1/2022	S.L.	10	1,059	-	-	106	106	953
Building Imp	phone system	1/1/2023	S.L.	10	1,059	-	-	106	106	953
Building Imp	Sign	2/1/2023	S.L.	10	5,172	-	-	517	517	4,655
Building Imp	Sign	2/28/2023	S.L.	10	1,059	-	-	106	106	953
Building Imp	Nurse Call Upgrade	3/19/2023	S.L.	10	34,219	-	-	3,422	3,422	30,797
Building Imp	Nurse Call Upgrade	4/1/2023	S.L.	10	11,406	-	-	1,141	1,141	10,265
Building Imp	Nurse Call System -1st Floor	3/1/2023	S.L.	10	54,227	-	-	5,423	5,423	48,804
Building Imp	Sign	7/1/2023	S.L.	10	5,172	-	-	517	517	4,655
Building Imp	Timberlak	8/24/2023	S.L.	10	2,009	-	-	201	201	1,808
<b>TOTAL BUILDING IMPROVEMENTS 2023</b>					<b>137,418</b>	<b>-</b>	<b>-</b>	<b>12,621</b>	<b>12,621</b>	<b>124,797</b>
<b>TOTAL BUILDING IMPROVEMENTS</b>					<b>480,199</b>	<b>23,789</b>	<b>164,976</b>	<b>36,410</b>	<b>201,886</b>	<b>279,712</b>
<b>MOVABLE EQUIPMENT</b>										
Prior Period Movable Equipment	FF&E Various	Various	S.L.	Var	1,000,091	86,096	927,733	72,358	1,000,091	-
<b>TOTAL PV MOVABLE EQUIPMENT</b>					<b>1,000,091</b>	<b>86,096</b>	<b>927,733</b>	<b>72,358</b>	<b>1,000,091</b>	<b>-</b>
<b>2022 MOVABLE EQUIPMENT</b>										
Additions	Computer Software	7/13/2022	S.L.	3	807	83	83	289	352	515
FF&E	Hot Water Pump	11/19/2021	S.L.	10	14,845	1,485	1,485	1,485	2,970	11,875
Disposals										
<b>TOTAL MOVABLE EQUIPMENT 2022</b>					<b>15,712</b>	<b>1,568</b>	<b>1,568</b>	<b>1,774</b>	<b>3,322</b>	<b>12,390</b>
<b>2023 MOVABLE EQUIPMENT</b>										
Additions	FF&E Refrigerator	1/1/2023	S.L.	10	3,174	-	-	317	317	2,857
<b>TOTAL MOVABLE EQUIPMENT 2023</b>					<b>3,174</b>	<b>-</b>	<b>-</b>	<b>317</b>	<b>317</b>	<b>2,857</b>
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,018,977</b>	<b>87,664</b>	<b>929,281</b>	<b>74,449</b>	<b>1,003,730</b>	<b>15,247</b>
<b>MOTOR VEHICLES</b>										
<b>2022 MOTOR VEHICLES</b>										
Additions	Motor Vehicle Transport Van	7/12/2022	S.L.	5	58,508	2,563	2,563	11,702	14,267	44,241
Disposals										
<b>TOTAL MOTOR VEHICLE 2022</b>					<b>58,508</b>	<b>2,563</b>	<b>2,563</b>	<b>11,702</b>	<b>14,267</b>	<b>44,241</b>
<b>TOTAL MOTOR VEHICLES</b>					<b>58,508</b>	<b>2,563</b>	<b>2,563</b>	<b>11,702</b>	<b>14,267</b>	<b>44,241</b>
<b>TOTAL ASSETS</b>					<b>1,577,683</b>	<b>113,999</b>	<b>1,076,922</b>	<b>122,641</b>	<b>1,219,563</b>	<b>334,308</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>										
<b>TOTAL ASSETS PER FBAL BALANCE</b>					<b>1,557,483</b>	<b>113,999</b>	<b>1,076,822</b>	<b>122,561</b>	<b>1,219,383</b>	<b>334,300</b>
<b>VARIANCE</b>					<b>199,948</b>	<b>17,164</b>	<b>10,872</b>	<b>17,164</b>	<b>19,208</b>	<b>188,878</b>
<b>VARIANCE</b>					<b>1,377,715</b>	<b>96,834</b>	<b>1,078,150</b>	<b>105,397</b>	<b>1,200,085</b>	<b>157,830</b>
FS vs CR NBV - Page 31, Line B9					(157,639)	(4)		(4)		(4)
FS vs CR Depreciation - Page 34, Line F1					(195,377)	(8)		(8)		(8)



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

Name of Facility Senior Philanthropy of Milford O, LLC	License No. 2404	Report for Year Ended 9/30/2023	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description	Total			
1. Date Land Purchased				
2. Date Structure Completed				
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity	120			
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>	<b>1st Mortgage</b>	<b>2nd Mortgage</b>	<b>3rd Mortgage</b>	<b>4th Mortgage</b>
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease
245 Orange Ave LLC, 245 Orange Ave., Milford, CT 06461	Building	04/01/15	123 mos.	796,202

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Senior Philanthropy of Milford O, LLC		2404	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7 Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Senior Philanthropy of Milford O. I.		2404	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment			\$						
A. Item	Rate	Amount							
Lender									
Address of Lender									
2. Other (Specify)			\$						
A. Item	Rate	Amount							
Lender									
Address of Lender									
B. Item	Rate	Amount							
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify)			\$	77,845	77,845				
Interest Expense									
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	77,845	77,845				
14. Insurance									
a. Insurance on Property (buildings only)			\$	31,222	31,222				
b. Insurance on Automobiles			\$	8,417	8,417				
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$	126,406	126,406				
General Liability & Other									
14d. Total Insurance Expenditures (14a + b + c)			\$	166,045	166,045				
15. Total All Expenditures (A-13 thru C-14)			\$	14,448,322	15,404,444	(956,122)			

**F. Statement of Revenue**

Name of Facility Senior Philanthropy of Milford O, LLC d/2404		License No.		Report for Year Ended 9/30/2023		Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	Other			
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1. a. Medicaid Residents <i>(CT only)</i>	\$ 9,238,885	9,238,885					
b. Medicaid Room and Board Contractual Allowance **	\$						
2. a. Medicaid <i>(All other states)</i>	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents <i>(all inclusive)</i>	\$ 2,371,602	2,371,602					
b. Medicare Room and Board Contractual Allowance **	\$ (41,791)	(41,791)					
4. a. Private-Pay Residents and Other	\$ 2,877,323	2,877,323					
b. Private-Pay Room and Board Contractual Allowance **	\$ (3,259)	(3,259)					
<b>II. Other Resident Revenue</b>							
1. a. Prescription Drugs - Medicare	\$ 82,489	82,489					
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (82,489)	(82,489)					
c. Prescription Drugs - Non-Medicare	\$ 2,333	2,333					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 251,256	251,256					
b. Physical Therapy - Medicare Contractual Allowance **	\$ (141,679)	(141,679)					
c. Physical Therapy - Non-Medicare	\$ 136,469	136,469					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (113,786)	(113,786)					
4. a. Speech Therapy - Medicare	\$ 177,229	177,229					
b. Speech Therapy - Medicare Contractual Allowance **	\$ (102,997)	(102,997)					
c. Speech Therapy - Non-Medicare	\$ 88,383	88,383					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (64,110)	(64,110)					
5. a. Occupational Therapy - Medicare	\$ 498,042	498,042					
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (185,227)	(185,227)					
c. Occupational Therapy - Non-Medicare	\$ 114,809	114,809					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (40,554)	(40,554)					
6. a. Other <i>(Specify)</i> - Medicare	\$ (13,513)	(13,513)					
b. Other <i>(Specify)</i> - Non-Medicare	\$ 2,698	2,698					
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 15,052,113	15,052,113					
<b>IV. Other Revenue*</b>							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$						
4. Rental of Television and Cable Services	\$						
5. Interest Income <i>(Specify)</i>	\$ 68	68					
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$						
8. Other <i>(Specify)</i>	\$ 26,616	26,616					
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 26,684	26,684					
<b>VI. Total All Revenue</b> (III +V)	\$ 15,078,797	15,078,797					

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

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

## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 II 6a	Other Ancillary Rev>Part B>Sequester	\$ (8,806)		
30 II 6a	Vaccine Rev>Part B	\$ 4,512		
30 II 6a	Revenue Adjustments>Medicare A	\$ 1,266		
30 II 6a	Revenue Adjustments>Part B	\$ (10,485)		
<b>Total Other Resident Revenue - Medicare</b>		\$ (13,513)	\$ -	\$ -

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 II 6b	Other Ancillary Rev>HMO>Sequester	\$ (307)		
30 II 6b	Revenue Adjustments>HMO	\$ 3,355		
30 II 6b	Revenue Adjustments>Medicare HMO	\$ (104)		
30 II 6b	Revenue Adjustments>Hospice	\$ (246)		
<b>Total Other Resident Revenue</b>		\$ 2,698	\$ -	\$ -

## Interest Income

## Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Interest Income	N/A	\$ 68		
<b>Total Interest Income</b>			\$ 68	\$ -	\$ -

## Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Other Rev>Miscellaneous(Disallowed on Page 16a)	\$ 3		
30 IV 8	Other Revenue>Prior Period Income(No Related Expense)	\$ 26,228		
30 IV 8	Other Rev>Medical Records(Disallowed on Page 16a)	\$ 385		
<b>Total Other Revenue</b>		\$ 26,616	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O, LLC	2404	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(93,404)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,996,542
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	(3,515)
4. Inventories			\$	
5. Prepaid Expenses			\$	262,167
a. _____				
b. _____				
c. _____				
d. See Schedule		262,167		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,161,790
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>480,198</u>		\$	278,812
	Accum. Depreciation <u>201,386</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost <u>1,018,977</u>		\$	15,247
	Accum. Depreciation <u>1,003,730</u>	Net		
7. Motor Vehicles	*Historical Cost <u>58,508</u>		\$	44,241
	Accum. Depreciation <u>14,267</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(157,629)
F/S vs C/R NBV		(157,629)		
See Schedule				
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	180,671

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 3,303
31	A5	Prepaid Expenses>Personal Property Taxes	\$ 2,580
31	A5	Prepaid Expenses>Financing Costs	\$ 10,874
31	A5	Prepaid Expenses>RE Taxes	\$ 39,746
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 130,486
31	A5	Prepaid Expense>Insurance - Auto	\$ 6,240
31	A5	Prepaid Expenses>Workers Comp	\$ 68,938
<b>Total Prepaid Expenses</b>			<b>\$ 262,167</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Assets (Itemize)</b>			<b>\$ -</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Other Fixed Assets (Itemize)</b>			<b>\$ -</b>

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
<b>Total Other Assets</b>			<b>\$ -</b>

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
33	A2	Other Current Payables>Miss. PR Deduction	\$ 2,733
33	A2	Other Current Payables>Union Dues W/H	\$ 32
33	A2	Other Current Payables>Employee>Other	\$ 5,492
33	A2	Other Current Payable>Disability & Other Insurance	\$ 788
33	A2	Other Current Payable>Life Insurance	\$ (1,041)
<b>Total Notes Payable</b>			<b>\$ 8,004</b>

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

Page Ref	Line Ref	Description	
33	A12	Accrued Wages & Related>Benefit Time	\$ 54,679
33	A12	Accrued Wages & Related>Benefit Time>Old Owner	\$ -
33	A12	Accrued Expenses	\$ 44,978
33	A12	Accrued Expense>Medical>Bed Tax	\$ 183,651
33	A12	Accrued Expenses>Personal Property Taxes	\$ 1,291
33	A12	Accrued Expenses>Insurance - General Liability & Other	\$ 106,818
33	A12	Accrued Expenses>Management Fee	\$ 878,027
33	A12	Accrued Expenses>Workers Comp	\$ 64,614
33	A12	Accrued Expenses>Health Insurance	\$ 278,655
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 1,612,713</b>

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

Page Ref	Line Ref	Description	
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ -</b>

**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O, LLC	2404	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	2,342,461
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	123,432
Other Assets>Escrow>Property Tax		3,828		
Other Assets>Escrow>Insurance		119,604		
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	123,432
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,465,893

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



**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O, LLC d/b/a C		2404	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	839,891
2. Notes Payable ( <i>itemize</i> )				\$	8,004
_____					
_____					
See Schedule					8,004
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	251,064
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	19,812
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,612,713
_____					
_____					
See Schedule					1,612,713
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,731,484</b>

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

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility Senior Philanthropy of Milford O, LLC d/b/a		License No. 2404	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				2,731,484	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$ (121,388)
Name and Address of Lender	Amount	Loan Date			
Due To/From>Various	(121,388)	Various			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$ 51,662
Long Term Debt>Capital Lease		51,662			
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$ (69,726)
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 2,661,758

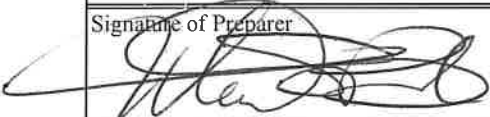
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Senior Philanthropy of Milford O, LLC	2404	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	2,490
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	21,894
6. Gain or Loss for Period			\$	(220,249)
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	(195,865)
<b>C. Total Reserves and Net Worth</b>			\$	(195,865)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,465,893

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of		
Senior Philanthropy of Milford O, LLC d	2404	9/30/2023	36	37		
Account			Amount			
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(56,184)		
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,078,797		
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,299,046		
D. Net Income or Deficit			\$	(220,249)		
E. Balance			\$	(276,433)		
F. Additions						
1. Additional Capital Contributed <i>(itemize)</i>						
Total Expenses Per Pg 27 \$15,404,444						
F/S vs C/R Depreciation (105,397)						
Total Expenses \$15,299,047						
Rounding (1)						
2. Other <i>(itemize)</i>						
Prior Period Adjustment 80,568						
F-3. Total Additions					\$	80,568
G. Deductions						
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$			
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount				
2. Other Withdrawings <i>(Specify)</i>			\$			
Purpose	Amount					
3. Total Deductions			\$			
H. <b>Balance at End of Period</b>			\$	(195,865)		
				09/30/23		

**I. Preparer's/Reviewer's Certification**

Name of Facility Senior Philanthropy of Milford O, LLC	License No. 2404	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/12/24		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Dr 8th Floor, New Haven, CT, 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Estee Sturman		Phone Number 848-290-8221		
Contact Email Address EsteeS@ltcally.com				

**ACCOUNTANTS' CONSULTING REPORT**

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

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

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

**MARCUM LLP**

New Haven, CT  
February 9, 2024



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

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

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

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

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

**Conclusion:**

Client: Oasis Health Care Group  
 Engagement: Medicaid - West River Rehab( Milford O)  
 Period Ending: 9/30/2023  
 Trial Balance: A.01 - TB-CCNH

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
10-010-75	Cash>Operating>West River	(97,818.00)	(97,818.00)			(97,818.00)
10-011-75	Cash>Petty Cash>West River	985.00	985.00			985.00
10-015-75	Cash>Petty Cash PNA>West River	350.00	350.00			350.00
10-020-01	Cash>Payroll>Cleared entered later	(3,583.00)	(3,583.00)			(3,583.00)
10-020-75	Cash>Payroll>West River	1,662.00	1,662.00			1,662.00
10-061-80	Cash>Care Cost>Berryville	5,000.00	5,000.00			5,000.00
11-100-00	Accounts Receivable>Miscellaneous	(3,515.00)	(3,515.00)			(3,515.00)
11-102-00	Accounts Receivable>Medicare A	142,685.00	142,685.00			142,685.00
11-103-00	Accounts Receivable>Part B	53,080.00	53,080.00			53,080.00
11-104-00	Accounts Receivable>Private	176,816.00	176,816.00			176,816.00
11-105-00	Accounts Receivable>HMO	156,604.00	156,604.00			156,604.00
11-106-00	Accounts Receivable>Medicare HMO	195,388.00	195,388.00			195,388.00
11-109-00	Accounts Receivable>Hospice	140,452.00	140,452.00			140,452.00
11-111-00	Accounts Receivable>Medicaid	1,365,154.00	1,365,154.00			1,365,154.00
11-112-00	Accounts Receivable>Income	(48,272.00)	(48,272.00)			(48,272.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(187,691.00)	(187,691.00)			(187,691.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	2,326.00	2,326.00			2,326.00
12-000-00	Prepaid Expenses	3,303.00	3,303.00			3,303.00
12-125-00	Prepaid Expenses>Personal Property Taxes	2,580.00	2,580.00			2,580.00
12-153-00	Prepaid Expenses>Financing Costs	10,874.00	10,874.00			10,874.00
12-161-00	Prepaid Expenses>RE Taxes	39,746.00	39,746.00			39,746.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	130,486.00	130,486.00			130,486.00
12-167-00	Prepaid Expenses>Insurance - Auto	6,240.00	6,240.00			6,240.00
12-881-00	Prepaid Expenses>Workers Comp	68,938.00	68,938.00			68,938.00
14-131-00	Fixed Assets>Leasehold Improvements	20,980.00	20,980.00		116,439.00	137,419.00
				RJE - 8	116,439.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	178,121.00	178,121.00		(116,439.00)	61,682.00
				RJE - 8	(116,439.00)	
14-135-00	Fixed Assets>Computer Software	867.00	867.00			867.00
15-131-00	Accum Depn>Leasehold Improvements	(626.00)	(626.00)			(626.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(18,455.00)	(18,455.00)			(18,455.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)			(217.00)
17-283-91	Other Assets>Escrow>Property Tax	3,828.00	3,828.00			3,828.00
17-283-94	Other Assets>Escrow>Insurance	119,604.00	119,604.00			119,604.00
20-000-00	Accounts Payable	(839,891.00)	(839,891.00)			(839,891.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(2,733.00)	(2,733.00)			(2,733.00)
21-150-00	Other Current Payables>Union Dues W/H	(32.00)	(32.00)			(32.00)
21-152-06	Other Current Payables>Employee>Other	(5,492.00)	(5,492.00)			(5,492.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(788.00)	(788.00)			(788.00)
21-885-00	Other Current Payable>Life Insurance	1,041.00	1,041.00			1,041.00
23-000-00	Accrued Wages & Related	(251,064.00)	(251,064.00)			(251,064.00)
23-156-00	Accrued Wages & Related>PR Taxes	(19,812.00)	(19,812.00)			(19,812.00)
23-157-00	Accrued Wages & Related>Benefit Time	(54,679.00)	(54,679.00)			(54,679.00)
24-000-00	Accrued Expenses	(44,978.00)	(44,978.00)			(44,978.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(183,651.00)	(183,651.00)			(183,651.00)
24-125-00	Accrued Expenses>Personal Property Taxes	(1,291.00)	(1,291.00)			(1,291.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(106,818.00)	(106,818.00)			(106,818.00)
24-279-00	Accrued Expenses>Management Fee	(287,216.00)	(287,216.00)		(590,811.00)	(878,027.00)
				RJE - 1	(590,811.00)	
24-881-00	Accrued Expenses>Workers Comp	(64,614.00)	(64,614.00)			(64,614.00)
24-882-00	Accrued Expenses>Health Insurance	(278,655.00)	(278,655.00)			(278,655.00)
26-175-00	Long Term Debt>Capital Lease	(51,662.00)	(51,662.00)			(51,662.00)
27-000-60	Due To/(From)>Golden Hill	189,992.00	189,992.00			189,992.00
27-000-68	Due To/(From)> Management	(14,909.00)	(14,909.00)			(14,909.00)
27-000-70	Due To/(From)>Petty Cash Box	793.00	793.00			793.00
27-000-73	Due To/(From)>Long Ridge	87,507.00	87,507.00			87,507.00
27-000-74	Due To/(From)>Newington	48,807.00	48,807.00			48,807.00
27-000-75	Due To/(From)>West River	(1,200.00)	(1,200.00)			(1,200.00)
27-000-76	Due To/(From)>Western	10,574.00	10,574.00			10,574.00
27-000-77	Due To/(From)>Cheshire	(15,121.00)	(15,121.00)			(15,121.00)
27-000-96	Due To/(From)>Holdings Opco	(5,243.00)	(5,243.00)			(5,243.00)
27-000-98	Due To/(From)>CT Holdco	(86,461.00)	(86,461.00)			(86,461.00)
27-102-14	Due To/(From)>Medicare A>Sequester	5,795.00	5,795.00			5,795.00
27-105-00	Due To/(From)>HMO	(26,706.00)	(26,706.00)			(26,706.00)
27-109-00	Due To/(From)>Hospice	(353.00)	(353.00)			(353.00)
27-111-00	Due To/(From)>Medicaid	(7,987.00)	(7,987.00)			(7,987.00)
27-127-00	Due To (from)>Old Owner CT	(104,281.00)	(104,281.00)			(104,281.00)
27-172-00	Due To/(From)>Vendor	3,985.00	3,985.00			3,985.00
27-500-00	Due to/(from)>Old Owner Reconciled AR	36,196.00	36,196.00			36,196.00
30-000-00	Retained Earnings	(21,894.00)	(21,894.00)			(21,894.00)
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(1,245.00)	(1,245.00)			(1,245.00)
31-402-85	Partners' Equity>Kalmn Schreiber>Capital Contributions	(1,245.00)	(1,245.00)			(1,245.00)



Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
40-102-00	Room & Board Revenue>Medicare A	(2,368,470.00)	(2,368,470.00)			(2,368,470.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(3,132.00)	(3,132.00)			(3,132.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	41,791.00	41,791.00			41,791.00
40-104-00	Room & Board Revenue>Private	(1,210,440.00)	(1,210,440.00)			(1,210,440.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(112,244.00)	(112,244.00)			(112,244.00)
40-105-00	Room & Board Revenue>HMO	(130,368.00)	(130,368.00)			(130,368.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(5,100.00)	(5,100.00)			(5,100.00)
40-105-14	Room & Board Revenue>HMO>Sequester	56.00	56.00			56.00
40-106-00	Room & Board Revenue>Medicare HMO	(836,054.00)	(836,054.00)			(836,054.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	1,260.00	1,260.00			1,260.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	3,203.00	3,203.00			3,203.00
40-109-00	Room & Board Revenue>Hospice	(600,635.00)	(600,635.00)			(600,635.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	16,258.00	16,258.00			16,258.00
40-111-00	Room & Board Revenue>Medicaid	(9,334,147.00)	(9,334,147.00)			(9,334,147.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	95,262.00	95,262.00			95,262.00
41-102-00	Pharmacy Rev>Medicare A	(82,489.00)	(82,489.00)			(82,489.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	82,489.00	82,489.00			82,489.00
41-104-00	Pharmacy Rev>Private	(2,333.00)	(2,333.00)			(2,333.00)
42-102-00	PT Revenue>Medicare A	(141,521.00)	(141,521.00)			(141,521.00)
42-102-01	PT Revenue>Medicare A>C/A	141,521.00	141,521.00			141,521.00
42-103-00	PT Revenue>Part B	(109,735.00)	(109,735.00)			(109,735.00)
42-103-01	PT Revenue>Part B>C/A	158.00	158.00			158.00
42-104-00	PT Revenue>Private	(289.00)	(289.00)			(289.00)
42-105-00	PT Revenue>HMO	(10,478.00)	(10,478.00)			(10,478.00)
42-105-01	PT Revenue>HMO>C/A	10,708.00	10,708.00			10,708.00
42-106-00	PT Revenue>Medicare HMO	(109,839.00)	(109,839.00)			(109,839.00)
42-106-01	PT Revenue>Medicare HMO>C/A	87,215.00	87,215.00			87,215.00
42-111-00	PT Revenue>Medicaid	(15,863.00)	(15,863.00)			(15,863.00)
42-111-01	PT Revenue>Medicaid>C/A	15,863.00	15,863.00			15,863.00
43-102-00	OT Revenue>Medicare A	(185,227.00)	(185,227.00)			(185,227.00)
43-102-01	OT Revenue>Medicare A>C/A	185,227.00	185,227.00			185,227.00
43-103-00	OT Revenue>Part B	(312,815.00)	(312,815.00)			(312,815.00)
43-104-00	OT Revenue>Private	(547.00)	(547.00)			(547.00)
43-104-01	OT Revenue>Private>C/A	547.00	547.00			547.00
43-105-00	OT Revenue>HMO	(10,447.00)	(10,447.00)			(10,447.00)
43-105-01	OT Revenue>HMO>C/A	12,282.00	12,282.00			12,282.00
43-106-00	OT Revenue>Medicare HMO	(181,441.00)	(181,441.00)			(181,441.00)
43-106-01	OT Revenue>Medicare HMO>C/A	105,351.00	105,351.00			105,351.00
43-111-00	OT Revenue>Medicaid	(27,725.00)	(27,725.00)			(27,725.00)
43-111-01	OT Revenue>Medicaid>C/A	27,725.00	27,725.00			27,725.00
44-102-00	ST Revenue>Medicare A	(102,798.00)	(102,798.00)			(102,798.00)
44-102-01	ST Revenue>Medicare A>C/A	102,798.00	102,798.00			102,798.00
44-103-00	ST Revenue>Part B	(74,431.00)	(74,431.00)			(74,431.00)
44-103-01	ST Revenue>Part B>C/A	199.00	199.00			199.00
44-104-01	ST Revenue>Private>C/A	289.00	289.00			289.00
44-105-00	ST Revenue>HMO	(2,079.00)	(2,079.00)			(2,079.00)
44-105-01	ST Revenue>HMO>C/A	2,079.00	2,079.00			2,079.00
44-106-00	ST Revenue>Medicare HMO	(76,463.00)	(76,463.00)			(76,463.00)
44-106-01	ST Revenue>Medicare HMO>C/A	51,901.00	51,901.00			51,901.00
44-111-00	ST Revenue>Medicaid	(9,841.00)	(9,841.00)			(9,841.00)
44-111-01	ST Revenue>Medicaid>C/A	9,841.00	9,841.00			9,841.00
45-102-00	Radiology Rev>Medicare A	(4,680.00)	(4,680.00)			(4,680.00)
45-102-01	Radiology Rev>Medicare A>C/A	4,680.00	4,680.00			4,680.00
46-102-00	Lab Rev>Medicare A	(6,501.00)	(6,501.00)			(6,501.00)
46-102-01	Lab Rev>Medicare A>C/A	6,501.00	6,501.00			6,501.00
47-103-14	Other Ancillary Rev>Part B>Sequester	8,806.00	8,806.00			8,806.00
47-105-14	Other Ancillary Rev>HMO>Sequester	307.00	307.00			307.00
48-103-00	Vaccine Rev>Part B	(4,512.00)	(4,512.00)			(4,512.00)
51-100-00	Other Rev>Miscellaneous	(3.00)	(3.00)			(3.00)
51-160-00	Other Rev>Interest	(68.00)	(68.00)			(68.00)
51-500-00	Other Revenue>Prior Period Income	(26,228.00)	(26,228.00)			(26,228.00)
51-818-00	Other Rev>Medical Records	(385.00)	(385.00)			(385.00)
52-102-00	Revenue Adjustments>Medicare A	(1,266.00)	(1,266.00)			(1,266.00)
52-103-00	Revenue Adjustments>Part B	10,485.00	10,485.00			10,485.00
52-105-00	Revenue Adjustments>HMO	(3,355.00)	(3,355.00)			(3,355.00)
52-106-00	Revenue Adjustments>Medicare HMO	104.00	104.00			104.00
52-109-00	Revenue Adjustments>Hospice	246.00	246.00			246.00
55-000-00	Nursing Rental Expense	29,937.00	29,937.00			29,937.00
56-000-00	Medical Transportation Expense	926.00	926.00			926.00
57-000-00	Oxygen Expense	15,254.00	15,254.00			15,254.00
58-000-00	Lab Expense	31,904.00	31,904.00			31,904.00
58-000-74	Lab Expense>Covid19	248.00	248.00			248.00
59-000-00	Radiology Expense	5,875.00	5,875.00			5,875.00
60-183-00	Nursing Expense>Supplies	89,378.00	89,378.00			89,378.00
60-183-74	Nursing Expense>Supplies>Covid19	7,769.00	7,769.00			7,769.00
60-184-00	Nursing Expense>Minor Equip & Supplies	4,534.00	4,534.00			4,534.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
60-185-00	Nursing Expense>Incontinence Supplies	47,544.00	47,544.00			47,544.00
60-204-00	Nursing Expense>Training & Education	1,355.00	1,355.00			1,355.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,162.00	1,162.00			1,162.00
60-207-00	Nursing Expense>Repairs & Maint	3,757.00	3,757.00			3,757.00
60-212-00	Nursing Expense>Clinical Consultants	8,555.00	8,555.00		19,124.00	27,679.00
				RJE - 1	6,889.00	
				RJE - 7	12,235.00	
60-230-00	Nursing Expense>Data Processing	8,620.00	8,620.00		29,639.00	38,259.00
				RJE - 1	29,639.00	
60-700-18	Nursing Expense>Contracted Service>RN	13,949.00	13,949.00			13,949.00
60-700-19	Nursing Expense>Contracted Service>LPN	413,826.00	413,826.00			413,826.00
60-700-20	Nursing Expense>Contracted Service>CNA	669,366.00	669,366.00			669,366.00
60-700-27	Contracted Nursing Admin	0.00	0.00		33,328.00	33,328.00
				RJE - 1	33,328.00	
60-801-80	Nursing Expense>CNA>Wages	331,776.00	331,776.00		17,339.00	349,115.00
				RJE - 2	17,339.00	
60-801-81	Nursing Expense>CNA>Overtime	102,525.00	102,525.00			102,525.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	718,560.00	718,560.00			718,560.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	35,906.00	35,906.00			35,906.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	2,948.00	2,948.00			2,948.00
60-801-85	Nursing Expense>CNA>COVID Bonus	155.00	155.00			155.00
60-801-87	Nursing Expense>CNA>Training Pay	123.00	123.00			123.00
60-801-88	Nursing Expense>CNA>Other Pay	1,459.00	1,459.00			1,459.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	89,415.00	89,415.00			89,415.00
60-801-91	Nursing Expense>CNA>Holiday Pay	32,155.00	32,155.00			32,155.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(19,873.00)	(19,873.00)			(19,873.00)
60-805-80	Nursing Expense>LPN>Wages	598,979.00	598,979.00			598,979.00
60-805-81	Nursing Expense>LPN>Overtime	222,152.00	222,152.00			222,152.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	700,578.00	700,578.00			700,578.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	47,734.00	47,734.00			47,734.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	4,293.00	4,293.00			4,293.00
60-805-85	Nursing Expense>LPN>COVID Bonus	100.00	100.00			100.00
60-805-87	Nursing Expense>LPN>Training Pay	725.00	725.00			725.00
60-805-88	Nursing Expense>LPN>Other Pay	261.00	261.00			261.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	56,074.00	56,074.00			56,074.00
60-805-91	Nursing Expense>LPN>Holiday Pay	29,275.00	29,275.00			29,275.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(11,285.00)	(11,285.00)			(11,285.00)
60-808-80	Nursing Expense>RN>Wages	287,114.00	287,114.00		8,326.00	295,440.00
				RJE - 1	8,326.00	
60-808-81	Nursing Expense>RN>Overtime	116,760.00	116,760.00			116,760.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	424,390.00	424,390.00			424,390.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	11,171.00	11,171.00			11,171.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	4,194.00	4,194.00			4,194.00
60-808-87	Nursing Expense>RN>Training Pay	2,023.00	2,023.00			2,023.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	42,656.00	42,656.00			42,656.00
60-808-91	Nursing Expense>RN>Holiday Pay	16,657.00	16,657.00			16,657.00
60-808-92	Nursing Expense>RN>PTO Accrual	(13,003.00)	(13,003.00)			(13,003.00)
60-880-00	Nursing Expense>Payroll Taxes	79,414.00	79,414.00			79,414.00
60-881-00	Nursing Expense>Workers Comp	14,661.00	14,661.00			14,661.00
60-882-00	Nursing Expense>Health Insurance	89,494.00	89,494.00			89,494.00
60-883-00	Nursing Expense>Other Benefits	44,505.00	44,505.00		(44,505.00)	0.00
				RJE - 3	(44,505.00)	
61-750-00	Nursing Admin Expense>Medical Director	72,000.00	72,000.00			72,000.00
61-751-00	Nursing Admin Expense>Physicians	15,922.00	15,922.00			15,922.00
61-811-80	Nursing Admin Expense>Director>Wages	152,297.00	152,297.00		31,727.00	184,024.00
				RJE - 1	31,727.00	
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	550.00	550.00			550.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	160.00	160.00			160.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	18,829.00	18,829.00			18,829.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	3,924.00	3,924.00			3,924.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(11,751.00)	(11,751.00)			(11,751.00)
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	130,660.00	130,660.00			130,660.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	1,508.00	1,508.00			1,508.00
61-816-84	Nursing Admin Expense>LPN Unit Manager>Retro Pay/Adjustment Pay	572.00	572.00			572.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	11,609.00	11,609.00			11,609.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	3,443.00	3,443.00			3,443.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	(586.00)	(586.00)			(586.00)
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	160,513.00	160,513.00			160,513.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	16.00	16.00			16.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	30,266.00	30,266.00			30,266.00
61-817-87	Nursing Admin Expense>MDS / RNAC>Training Pay	231.00	231.00			231.00
61-817-88	Nursing Admin Expense>MDS / RNAC>Other Pay	1,186.00	1,186.00			1,186.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	8,209.00	8,209.00			8,209.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	4,294.00	4,294.00			4,294.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,772.00)	(1,772.00)			(1,772.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	63,200.00	63,200.00			63,200.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
61-818-81	Nursing Admin Expense>Medical Records>Overtime	1,383.00	1,383.00			1,383.00
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	4,917.00	4,917.00			4,917.00
61-818-83	Nursing Admin Expense>Medical Records>Shift Bonus Pay	579.00	579.00			579.00
61-818-84	Nursing Admin Expense>Medical Records>Retro Pay/Adjustment Pay	75.00	75.00			75.00
61-818-88	Nursing Admin Expense>Medical Records>Other Pay	271.00	271.00			271.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	4,422.00	4,422.00			4,422.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	2,105.00	2,105.00			2,105.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	2.00	2.00			2.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	(537.00)	(537.00)		30,718.00	30,181.00
				RJE - 1	30,718.00	
61-820-92	Nursing Admin Expense>Nurse Liaison>PTO Accrual	3,462.00	3,462.00			3,462.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	90,332.00	90,332.00			90,332.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	271.00	271.00			271.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	7,623.00	7,623.00			7,623.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	150.00	150.00			150.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	150.00	150.00			150.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	352.00	352.00			352.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	12,356.00	12,356.00			12,356.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	3,418.00	3,418.00			3,418.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(3,754.00)	(3,754.00)			(3,754.00)
61-880-00	Nursing Admin Expense>Payroll Taxes	14,515.00	14,515.00			14,515.00
61-881-00	Nursing Admin Expense>Workers Comp	2,666.00	2,666.00			2,666.00
61-882-00	Nursing Admin Expense>Health Insurance	16,605.00	16,605.00			16,605.00
61-883-00	Nursing Admin Expense>Other Benefits	8,282.00	8,282.00		(8,282.00)	0.00
				RJE - 3	(8,282.00)	
62-102-00	Pharmacy Expense>Medicare A	98,295.00	98,295.00			98,295.00
62-103-00	Pharmacy Expense>Part B	(1.00)	(1.00)			(1.00)
62-105-00	Pharmacy Expense>HMO	68,442.00	68,442.00			68,442.00
62-111-00	Pharmacy Expense>Medicaid	5,867.00	5,867.00			5,867.00
62-145-00	Pharmacy Expense>RX	5,632.00	5,632.00			5,632.00
62-145-32	Pharmacy Expense>Vaccines	25,141.00	25,141.00			25,141.00
62-222-00	Pharmacy Expense>OTC	9,196.00	9,196.00			9,196.00
62-263-00	Pharmacy Expense>Consulting Fees	29,739.00	29,739.00			29,739.00
64-282-80	Other ancillary expense>Rehab>Wages	15,564.00	15,564.00		(15,564.00)	0.00
				RJE - 2	(15,564.00)	
64-282-90	Other ancillary expense>Rehab>Sick/Vacation Pay	1,484.00	1,484.00		(1,484.00)	0.00
				RJE - 2	(1,484.00)	
64-282-91	Other ancillary expense>Rehab>Holiday Pay	291.00	291.00		(291.00)	0.00
				RJE - 2	(291.00)	
65-102-00	PT Expense>Medicare A	64,414.00	64,414.00			64,414.00
65-103-00	PT Expense>Medicare B	77,413.00	77,413.00			77,413.00
65-104-00	PT Expense>Private	30.00	30.00			30.00
65-105-00	PT Expense>HMO	66,903.00	66,903.00			66,903.00
65-109-00	PT Expense>Hospice	45.00	45.00			45.00
65-111-00	PT Expense>Medicaid	9,660.00	9,660.00			9,660.00
66-102-00	OT Expense>Medicare A	95,478.00	95,478.00			95,478.00
66-103-00	OT Expense>Part B	235,499.00	235,499.00			235,499.00
66-104-00	OT Expense>Private	75.00	75.00			75.00
66-105-00	OT Expense>HMO	84,144.00	84,144.00			84,144.00
66-109-00	OT Expense>Hospice	130.00	130.00			130.00
66-111-00	OT Expense>Medicaid	17,490.00	17,490.00			17,490.00
67-000-00	ST Expense	2,180.00	2,180.00			2,180.00
67-102-00	ST Expense>Medicare A	30,500.00	30,500.00			30,500.00
67-103-00	ST Expense>Part B	53,971.00	53,971.00			53,971.00
67-104-00	ST Expense>Private	30.00	30.00			30.00
67-105-00	ST Expense>HMO	21,763.00	21,763.00			21,763.00
67-109-00	ST Expense>Hospice	240.00	240.00			240.00
67-111-00	ST Expense>Medicaid	4,140.00	4,140.00			4,140.00
69-811-80	Social Services Expense>Director>Wages	152,384.00	152,384.00			152,384.00
69-811-82	Social Services Expense>Director>Shift Premium Pay	256.00	256.00			256.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	15,386.00	15,386.00			15,386.00
69-811-91	Social Services Expense>Director>Holiday Pay	4,489.00	4,489.00			4,489.00
69-811-92	Social Services Expense>Director>PTO Accrual	(6,326.00)	(6,326.00)			(6,326.00)
69-830-92	Social Services Expense>Assistant>PTO Accrual	2,505.00	2,505.00			2,505.00
69-880-00	Social Services Expense>Payroll Taxes	3,510.00	3,510.00			3,510.00
69-881-00	Social Services Expense>Workers Comp	650.00	650.00			650.00
69-882-00	Social Services Expense>Health Insurance	3,915.00	3,915.00			3,915.00
69-883-00	Social Services Expense>Other Benefits	1,952.00	1,952.00		(1,952.00)	0.00
				RJE - 3	(1,952.00)	
70-177-00	Dietary Expense>Supplements	46,549.00	46,549.00			46,549.00
70-178-00	Dietary Expense>Food	537.00	537.00			537.00
70-183-00	Dietary Expense>Supplies	1,874.00	1,874.00			1,874.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	20,545.00	20,545.00			20,545.00
70-207-00	Dietary Expense>Repairs & Maint	584.00	584.00			584.00
70-208-00	Dietary Expense>Equip-Rental	2,425.00	2,425.00			2,425.00
70-700-00	Dietary Expense>Contracted Service	432,414.00	432,414.00			432,414.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
70-831-80	Dietary Expense>Aide>Wages	118,254.00	118,254.00			118,254.00
70-831-81	Dietary Expense>Aide>Overtime	17,088.00	17,088.00			17,088.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	134,475.00	134,475.00			134,475.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	1,170.00	1,170.00			1,170.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	628.00	628.00			628.00
70-831-87	Dietary Expense>Aide>Training Pay	37.00	37.00			37.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	18,805.00	18,805.00			18,805.00
70-831-91	Dietary Expense>Aide>Holiday Pay	8,859.00	8,859.00			8,859.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(2,525.00)	(2,525.00)			(2,525.00)
70-832-80	Dietary Expense>Cook>Wages	65,422.00	65,422.00			65,422.00
70-832-81	Dietary Expense>Cook>Overtime	27,863.00	27,863.00			27,863.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	71,644.00	71,644.00			71,644.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	112.00	112.00			112.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	58.00	58.00			58.00
70-832-88	Dietary Expense>Cook>Other Pay	36.00	36.00			36.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	10,814.00	10,814.00			10,814.00
70-832-91	Dietary Expense>Cook>Holiday Pay	5,477.00	5,477.00			5,477.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(1,453.00)	(1,453.00)			(1,453.00)
70-880-00	Dietary Expense>Payroll Taxes	10,007.00	10,007.00			10,007.00
70-881-00	Dietary Expense>Workers Comp	1,845.00	1,845.00			1,845.00
70-882-00	Dietary Expense>Health Insurance	11,317.00	11,317.00			11,317.00
70-883-00	Dietary Expense>Other Benefits	5,632.00	5,632.00			0.00
				RJE - 3	(5,632.00)	
71-000-00	Activity Expense	665.00	665.00			665.00
71-178-00	Activity Expense>Food	886.00	886.00			886.00
71-183-00	Activity Expense>Supplies	3,469.00	3,469.00			3,469.00
71-202-00	Activity Expense>Resident Missing Items	356.00	356.00			356.00
71-700-00	Activity Expense>Contracted Service	3,180.00	3,180.00			3,180.00
71-811-80	Activity Expense>Director>Wages	81,338.00	81,338.00			81,338.00
71-811-81	Activity Expense>Director>Overtime	160.00	160.00			160.00
71-811-82	Activity Expense>Director>Shift Premium Pay	6,452.00	6,452.00			6,452.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	8,729.00	8,729.00			8,729.00
71-811-91	Activity Expense>Director>Holiday Pay	3,070.00	3,070.00			3,070.00
71-811-92	Activity Expense>Director>PTO Accrual	(7,556.00)	(7,556.00)			(7,556.00)
71-831-80	Activity Expense>Aide>Wages	26,214.00	26,214.00			26,214.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	19,106.00	19,106.00			19,106.00
71-831-87	Activity Expense>Aide>Training Pay	23.00	23.00			23.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	4,238.00	4,238.00			4,238.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,271.00	1,271.00			1,271.00
71-831-92	Activity Expense>Aide>PTO Accrual	(17.00)	(17.00)			(17.00)
71-880-00	Activity Expense>Payroll Taxes	2,953.00	2,953.00			2,953.00
71-881-00	Activity Expense>Workers Comp	551.00	551.00			551.00
71-882-00	Activity Expense>Health Insurance	3,210.00	3,210.00			3,210.00
71-883-00	Activity Expense>Other Benefits	1,602.00	1,602.00			0.00
				RJE - 3	(1,602.00)	
72-183-00	Housekeeping Expense>Supplies	4,933.00	4,933.00			4,933.00
72-700-00	Housekeeping Expense>Contracted Service	112,592.00	112,592.00			112,592.00
72-831-80	Housekeeping Expense>Aide>Wages	161,144.00	161,144.00			161,144.00
72-831-81	Housekeeping Expense>Aide>Overtime	21,722.00	21,722.00			21,722.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	110,049.00	110,049.00			110,049.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	24,681.00	24,681.00			24,681.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	10,110.00	10,110.00			10,110.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(4,782.00)	(4,782.00)			(4,782.00)
73-700-00	Laundry Expense>Contracted Service	155,556.00	155,556.00			155,556.00
73-831-80	Laundry Expense>Aide>Wages	32,175.00	32,175.00			32,175.00
73-831-81	Laundry Expense>Aide>Overtime	835.00	835.00			835.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	3,449.00	3,449.00			3,449.00
73-831-83	Laundry Expense>Aide>Shift Bonus Pay	400.00	400.00			400.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	200.00	200.00			200.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	4,926.00	4,926.00			4,926.00
73-831-91	Laundry Expense>Aide>Holiday Pay	1,290.00	1,290.00			1,290.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,031.00)	(1,031.00)			(1,031.00)
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	7,573.00	7,573.00			7,573.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,398.00	1,398.00			1,398.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,538.00	8,538.00			8,538.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	4,244.00	4,244.00			0.00
				RJE - 3	(4,244.00)	
75-183-00	Maintenance Expense>Supplies	36,748.00	36,748.00			36,748.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	6,795.00	6,795.00			6,795.00
75-205-00	Maintenance Expense>Sanitation & Incineration	33,876.00	33,876.00			33,876.00
75-207-00	Maintenance Expense>Repairs & Maint	43,788.00	43,788.00			43,788.00
75-217-00	Maintenance Expense>Extermination	2,143.00	2,143.00			2,143.00
75-219-00	Maintenance Expense>Landscaping	42,016.00	42,016.00			42,016.00
75-700-00	Maintenance Expense>Contracted Service	4,558.00	4,558.00			133,210.00
				RJE - 7	128,652.00	
75-811-80	Maintenance Expense>Director>Wages	68,370.00	68,370.00			68,370.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	9,802.00	9,802.00			9,802.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,390.00	2,390.00			2,390.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(2,787.00)	(2,787.00)			(2,787.00)
75-829-80	Maintenance Expense>Staff>Wages	23,591.00	23,591.00			23,591.00
75-829-81	Maintenance Expense>Staff>Overtime	697.00	697.00			697.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	13,422.00	13,422.00			13,422.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	155.00	155.00			155.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	4,441.00	4,441.00			4,441.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,402.00	1,402.00			1,402.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(1,829.00)	(1,829.00)			(1,829.00)
75-837-00	Maintenance Expense>Security	647.00	647.00			647.00
75-880-00	Maintenance Expense>Payroll Taxes	2,581.00	2,581.00			2,581.00
75-881-00	Maintenance Expense>Workers Comp	477.00	477.00			477.00
75-882-00	Maintenance Expense>Health Insurance	2,903.00	2,903.00			2,903.00
75-883-00	Maintenance Expense>Other Benefits	1,450.00	1,450.00		(1,450.00)	0.00
				RJE - 3	(1,450.00)	
76-227-00	Utility Expense>Gas	22,702.00	22,702.00			22,702.00
76-228-00	Utility Expense>Electric	79,275.00	79,275.00			79,275.00
76-229-00	Utility Expense>Water/Sewer	32,942.00	32,942.00			32,942.00
80-111-16	Admin Expense>Medicaid>Bed Tax	693,155.00	693,155.00			693,155.00
80-153-00	Admin Expense>Financing Costs	4,299.00	4,299.00			4,299.00
80-162-00	Admin Expense>Insurance - General Liability & Other	126,406.00	126,406.00			126,406.00
80-165-00	Admin Expense>Insurance - Property	850.00	850.00			850.00
80-167-00	Admin Expense>Insurance - Auto	8,417.00	8,417.00			8,417.00
80-183-00	Admin Expense>Supplies	15,305.00	15,305.00			15,305.00
80-183-09	Admin Expense>Supplies>Toner	10,219.00	10,219.00			10,219.00
80-183-78	Admin Expense>Supplies>Paper	7,646.00	7,646.00			7,646.00
80-184-00	Admin Expense>Minor Equip & Supplies	4,222.00	4,222.00			4,222.00
80-208-00	Admin Expense>Equip-Rental	9,355.00	9,355.00			9,355.00
80-209-00	Admin Expense>Postage	3,125.00	3,125.00			3,125.00
80-210-00	Admin Expense>Internet	15,419.00	15,419.00			15,419.00
80-230-00	Admin Expense>Data Processing	23,925.00	23,925.00			23,925.00
80-231-00	Admin Expense>Telephone	28,366.00	28,366.00		(1,951.00)	26,415.00
				RJE - 4	(1,951.00)	
80-232-00	Admin Expense>Cable TV	13,280.00	13,280.00			13,280.00
80-234-00	Admin Expense>Licenses	1,159.00	1,159.00			1,159.00
80-235-00	Admin Expense>Dues & Subscriptions	5,770.00	5,770.00			5,770.00
80-236-00	Admin Expense>Travel	6,216.00	6,216.00			6,216.00
80-237-00	Admin Expense>Meals & Ent	34.00	34.00			34.00
80-238-00	Admin Expense>Legal Fees	21,602.00	21,602.00		30,234.00	51,836.00
				RJE - 7	30,234.00	
80-239-00	Admin Expense>Accounting Fees	1,224.00	1,224.00			1,224.00
80-240-00	Admin Expense>Professional Fees	16,622.00	16,622.00		25,768.00	42,390.00
				RJE - 7	25,768.00	
80-241-00	Admin Expense>IT Fees	27,354.00	27,354.00			27,354.00
80-242-00	Admin Expense>Fines & Penalties	9,750.00	9,750.00			9,750.00
80-243-00	Admin Expense>Late Fees	274.00	274.00			274.00
80-244-00	Admin Expense>Bank Fees	18,121.00	18,121.00		823.00	18,944.00
				RJE - 1	823.00	
80-245-00	Admin Expense>Background Checks	589.00	589.00			589.00
80-247-00	Admin Expense>Corporate Tax	160.00	160.00			160.00
80-250-00	Admin Expense>Marketing & Advertising	7,909.00	7,909.00		(539.00)	7,370.00
				RJE - 5	(539.00)	
80-251-00	Admin Expense>Bad Debt	151,123.00	151,123.00			151,123.00
80-252-00	Admin Expense>Startup Costs	241,704.00	241,704.00		(196,889.00)	44,815.00
				RJE - 7	(196,889.00)	
80-279-00	Admin Expense>Consulting Fee	755,617.00	755,617.00			755,617.00
80-700-00	Admin Expense>Contracted Service	36,339.00	36,339.00		188,160.00	224,499.00
				RJE - 1	188,160.00	
80-700-55	Admin Expense>Contracted Service>Office	11,841.00	11,841.00			11,841.00
80-811-80	Admin Expense>Director>Wages	168,021.00	168,021.00			168,021.00
80-811-82	Admin Expense>Director>Shift Premium Pay	119.00	119.00			119.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	9,858.00	9,858.00			9,858.00
80-811-91	Admin Expense>Director>Holiday Pay	5,615.00	5,615.00			5,615.00
80-811-92	Admin Expense>Director>PTO Accrual	(2,814.00)	(2,814.00)			(2,814.00)
80-812-80	Admin Expense>Assistant Director>Wages	11.00	11.00		37,412.00	37,423.00
				RJE - 1	37,412.00	
80-812-81	Admin Expense>Assistant Director>Overtime	360.00	360.00			360.00
80-814-80	Admin Expense>Central Supply>Wages	21,214.00	21,214.00			21,214.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	92.00	92.00			92.00
80-814-88	Admin Expense>Central Supply>Other Pay	267.00	267.00			267.00
80-814-90	Admin Expense>Central Supply>Sick/Vacation Pay	1,958.00	1,958.00			1,958.00
80-814-91	Admin Expense>Central Supply>Holiday Pay	695.00	695.00			695.00
80-838-80	Admin Expense>Receptionist>Wages	38,715.00	38,715.00			38,715.00
80-838-81	Admin Expense>Receptionist>Overtime	302.00	302.00			302.00
80-838-82	Admin Expense>Receptionist>Shift Premium	47,387.00	47,387.00			47,387.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL
		9/30/2023	9/30/2023			9/30/2023
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	4,161.00	4,161.00			4,161.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,840.00	1,840.00			1,840.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(1,086.00)	(1,086.00)			(1,086.00)
80-839-80	Admin Expense>Admissions>Wages	7,436.00	7,436.00		80,812.00	88,248.00
				RJE - 1	80,812.00	
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	785.00	785.00			785.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(2,699.00)	(2,699.00)			(2,699.00)
80-840-80	Admin Expense>Business Office>Wages	0.00	0.00		78,386.00	78,386.00
				RJE - 1	78,386.00	
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	272.00	272.00			272.00
80-840-91	Admin Expense>Business Office>Holiday Pay	(272.00)	(272.00)			(272.00)
80-840-92	Admin Expense>Business Office>PTO Accrual	(102.00)	(102.00)			(102.00)
80-841-80	Admin Expense>Human Resources>Wages	6,138.00	6,138.00		64,591.00	70,729.00
				RJE - 1	64,591.00	
80-880-00	Admin Expense>Payroll Taxes	7,565.00	7,565.00			7,565.00
80-881-00	Admin Expense>Workers Comp	1,414.00	1,414.00			1,414.00
80-882-00	Admin Expense>Health Insurance	8,208.00	8,208.00			8,208.00
80-883-00	Admin Expense>Other Benefits	4,566.00	4,566.00		(4,566.00)	0.00
				RJE - 3	(4,566.00)	
85-100-00	Employee Benefits Expense>Miscellaneous	3,048.00	3,048.00			3,048.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	370,600.00	370,600.00			370,600.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	42,458.00	42,458.00			42,458.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	7,549.00	7,549.00			7,549.00
85-178-00	Employee Benefits Expense>Food	2,521.00	2,521.00		654.00	3,175.00
				RJE - 3	654.00	
85-200-79	Employee Benefits Expense>Training Fund>Union	16,896.00	16,896.00			16,896.00
85-204-00	Employee Benefits Expense>Training & Education	700.00	700.00			700.00
85-245-00	Employee Benefits Expense>Background Checks	2,375.00	2,375.00		957.00	3,332.00
				RJE - 3	957.00	
85-253-00	Employee Benefits Expense>Uniforms	18,487.00	18,487.00		3,348.00	21,835.00
				RJE - 3	3,348.00	
85-255-79	Employee Benefits Expense>Pension>Union	157,890.00	157,890.00		56,530.00	214,420.00
				RJE - 3	56,530.00	
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	473,453.00	473,453.00			473,453.00
85-884-00	Employee Benefits>Dental/Vision Insurance	8,508.00	8,508.00			8,508.00
85-885-00	Employee Benefits>Life Insurance	2,886.00	2,886.00			2,886.00
91-121-00	Property Expense>Rent	933,121.00	933,121.00			933,121.00
91-125-00	Property Expense>Personal Property Taxes	7,723.00	7,723.00			7,723.00
91-161-00	Property Expense>RE Taxes	138,457.00	138,457.00			138,457.00
91-165-00	Property Expense>Insurance - Property	30,372.00	30,372.00			30,372.00
92-000-00	Depreciation Expense	17,164.00	17,164.00			17,164.00
94-000-00	Interest Expense	77,845.00	77,845.00			77,845.00
Marcum 104	Education Expense	0.00	0.00		7,391.00	7,391.00
				RJE - 3	7,391.00	
Marcum 106	Employee Gifts	0.00	0.00		3,353.00	3,353.00
				RJE - 3	3,353.00	
Marcum 107	Help Wanted	0.00	0.00		539.00	539.00
				RJE - 5	539.00	
Marcum 110	Cell Phones	0.00	0.00		1,951.00	1,951.00
				RJE - 4	1,951.00	
<b>Total</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>(370,561.00)</b>	<b>(370,561.00)</b>		<b>590,811.00</b>	<b>220,250.00</b>

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

Account	Description	UNADJ	ADJ	RJE	FINAL
		9/30/2023	9/30/2023		9/30/2023
10-A	Salaries and Wages	6,140,499.00	6,140,499.00	331,972.00	6,472,471.00
13-B	Professional Fees	1,985,282.00	1,985,282.00	52,452.00	2,037,734.00
15	Expenditures Other than Salaries	2,461,379.00	2,461,379.00	19,490.00	2,480,869.00
16	Expenditures Other than Salaries (cont'd) - Admin. and General	1,213,638.00	1,213,638.00	58,245.00	1,271,883.00
18	Dietary Basis for Allocation of Costs	504,928.00	504,928.00		504,928.00
19	Laundry-Basis for Allocation of Costs	155,556.00	155,556.00		155,556.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	592,401.00	592,401.00		592,401.00
22	Maintenance and Property	1,410,663.00	1,410,663.00	128,652.00	1,539,315.00
27	Interest and Insurance	243,890.00	243,890.00		243,890.00
30	Statement of Revenue	(15,078,797.00)	(15,078,797.00)		(15,078,797.00)
31	Balance Sheet Accounts	370,561.00	370,561.00	(590,811.00)	(220,250.00)
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>(370,561.00)</b>	<b>(370,561.00)</b>	<b>590,811.00</b>	<b>220,250.00</b>

Client: **Oasis Health Care Group**  
Engagement: **Medicaid - West River Rehab( Milford O)**  
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	180,799.00	180,799.00		180,799.00
10-A 4	Other Administrative Salaries	121,581.00	121,581.00	142,977.00	264,558.00
10-A 5C	Dietary Workers	476,764.00	476,764.00		476,764.00
10-A 6B	Other Housekeeping Workers	322,924.00	322,924.00		322,924.00
10-A 7A	Engineer or Chief of Maintenance	77,775.00	77,775.00		77,775.00
10-A 7B	Other Maintenance Workers	42,526.00	42,526.00		42,526.00
10-A 8B	Other Laundry Workers	42,244.00	42,244.00		42,244.00
10-A 12A	Director of Nurses/Assistant Director	164,380.00	164,380.00	69,139.00	233,519.00
10-A 12B1	RNs - Direct Care	891,962.00	891,962.00	8,326.00	900,288.00
10-A 12B2	RNs - Administrative	316,766.00	316,766.00	30,718.00	347,484.00
10-A 12C1	LPNs - Direct Care	1,648,886.00	1,648,886.00		1,648,886.00
10-A 12C2	LPNs - Administrative	147,206.00	147,206.00		147,206.00
10-A 12D	Aides and Attendants	1,295,149.00	1,295,149.00	17,339.00	1,312,488.00
10-A 12H	Recreation Workers	143,028.00	143,028.00		143,028.00
10-A 12M	Social Workers/Case Management	168,694.00	168,694.00		168,694.00
10-A 12O	Other	99,815.00	99,815.00	63,473.00	163,288.00
13-B 2	Dentist	15,922.00	15,922.00		15,922.00
13-B 3	Pharmacist	29,739.00	29,739.00		29,739.00
13-B 5A	PT - Resident Care	218,465.00	218,465.00		218,465.00
13-B 8A	Medical Director	72,000.00	72,000.00		72,000.00
13-B 9A	ST - Resident Care	110,644.00	110,644.00		110,644.00
13-B 10A	OT - Resident Care	432,816.00	432,816.00		432,816.00
13-B 11A1	RN's - Direct Care	13,949.00	13,949.00		13,949.00
13-B 11A2	RN's - Administrative	0.00	0.00	33,328.00	33,328.00
13-B 11B1	LPN's - Direct Care	413,826.00	413,826.00		413,826.00
13-B 11C	Aides	669,366.00	669,366.00		669,366.00
13-B 12	Other	8,555.00	8,555.00	19,124.00	27,679.00
15 1A1	Workmen's Compensation	94,041.00	94,041.00		94,041.00
15 1A3	Unemployment Insurance	50,007.00	50,007.00		50,007.00
15 1A4	Social Security (FICA)	498,718.00	498,718.00		498,718.00
15 1A5	Health Insurance	626,151.00	626,151.00		626,151.00
15 1A6	Life Insurance	2,886.00	2,886.00		2,886.00
15 1A7	Pensions	157,890.00	157,890.00	56,530.00	214,420.00
15 1A8	Uniform Allowance	18,487.00	18,487.00	3,348.00	21,835.00
15 1A9	Other	80,177.00	80,177.00	(70,622.00)	9,555.00
15 1C	Bad Debts	151,123.00	151,123.00		151,123.00
15 1D	Accounting and Auditing	1,224.00	1,224.00		1,224.00
15 1E	Legal	21,602.00	21,602.00	30,234.00	51,836.00
15 1G	Office Supplies	37,392.00	37,392.00		37,392.00
15 1H1	Telephone and Telegraph	28,366.00	28,366.00	(1,951.00)	26,415.00
15 1H2	Cellular Phones and Beepers	0.00	0.00	1,951.00	1,951.00
15 1J	Corporation Business Taxes	160.00	160.00		160.00
15 1K3	Resident Day User Fee	693,155.00	693,155.00		693,155.00
16 3	Gifts to Staff and Residents	0.00	0.00	3,353.00	3,353.00
16 4	Employee Travel	6,216.00	6,216.00		6,216.00
16 5	Education Expense	18,951.00	18,951.00	7,391.00	26,342.00
16 M1	Advertising Help Wanted	0.00	0.00	539.00	539.00
16 M3	Advertising Other	7,909.00	7,909.00	(539.00)	7,370.00
16 M7	Postage	3,125.00	3,125.00		3,125.00
16 M8	Dues and Membership Fees to Professional Associations	5,770.00	5,770.00		5,770.00
16 M11	Services Provided by Contract	895,737.00	895,737.00	243,567.00	1,139,304.00
16 M13	Other	275,930.00	275,930.00	(196,066.00)	79,864.00
18 2A1	Raw Food	537.00	537.00		537.00
18 2A2	Non-Food Supplies	71,977.00	71,977.00		71,977.00
18 2B	Purchased Services	432,414.00	432,414.00		432,414.00
19 3B	Purchased Services	155,556.00	155,556.00		155,556.00
20 4B	Purchased Services	112,592.00	112,592.00		112,592.00
20 4C	Other	4,933.00	4,933.00		4,933.00
20 5A2	Purchased from	203,376.00	203,376.00		203,376.00



Account	Description	UNADJ	ADJ	RJE	FINAL
		9/30/2023	9/30/2023		9/30/2023
20 5B	Medicine Cabinet Drugs	9,196.00	9,196.00		9,196.00
20 5C	Medical and Therapeutic Supplies	144,691.00	144,691.00		144,691.00
20 5D	Ambulance/Limousine	926.00	926.00		926.00
20 5E2	Oxygen - Other	15,254.00	15,254.00		15,254.00
20 5F	X-Rays and related radiological	5,875.00	5,875.00		5,875.00
20 5H	Laboratory	32,152.00	32,152.00		32,152.00
20 5I	Recreation	8,556.00	8,556.00		8,556.00
20 5L	Cable Television	13,280.00	13,280.00		13,280.00
20 5M	Other	39,390.00	39,390.00		39,390.00
20 5O	Speech Therapy Expense	2,180.00	2,180.00		2,180.00
22 6A	Repairs and Maintenance	43,788.00	43,788.00		43,788.00
22 6B	Heat	22,702.00	22,702.00		22,702.00
22 6C	Light & Power	79,275.00	79,275.00		79,275.00
22 6D	Water	32,942.00	32,942.00		32,942.00
22 6E	Equipment Lease	9,355.00	9,355.00		9,355.00
22 6F	Other	126,136.00	126,136.00	128,652.00	254,788.00
22 7D	Movable Equipment	17,164.00	17,164.00		17,164.00
22 9	Rental Payments	933,121.00	933,121.00		933,121.00
22 10B	Real estate taxes paid by lessor	138,457.00	138,457.00		138,457.00
22 10C	Personal property taxes	7,723.00	7,723.00		7,723.00
27 12D	Other Interest Expense	77,845.00	77,845.00		77,845.00
27 14A	Insurance on Property	31,222.00	31,222.00		31,222.00
27 14B	Insurance of Automobiles	8,417.00	8,417.00		8,417.00
27 14C3	Other	126,406.00	126,406.00		126,406.00
30 1A	Medicaid Residents (CT only)	(9,238,885.00)	(9,238,885.00)		(9,238,885.00)
30 3A	Medicare Residents (All inclusive)	(2,371,602.00)	(2,371,602.00)		(2,371,602.00)
30 3B	Medicare room and board contractual allowance	41,791.00	41,791.00		41,791.00
30 4A	Private-pay residents and other	(2,877,323.00)	(2,877,323.00)		(2,877,323.00)
30 4B	Private-pay room and board contractual allowance	3,259.00	3,259.00		3,259.00
30 5A	Prescription Drugs - Medicare	(82,489.00)	(82,489.00)		(82,489.00)
30 5B	Prescription Drugs - Medicare Contractual Allowance	82,489.00	82,489.00		82,489.00
30 5C	Prescription Drugs - Non-medicare	(2,333.00)	(2,333.00)		(2,333.00)
30 7A	Physical Therapy - Medicare	(251,256.00)	(251,256.00)		(251,256.00)
30 7B	Physical Therapy - Medicare Contractual Allowance	141,679.00	141,679.00		141,679.00
30 7C	Physical Therapy - Non-medicare	(136,469.00)	(136,469.00)		(136,469.00)
30 7D	Physical Therapy - Non-medicare Contractual Allowance	113,786.00	113,786.00		113,786.00
30 8A	Speech Therapy - Medicare	(177,229.00)	(177,229.00)		(177,229.00)
30 8B	Speech Therapy - Medicare Contractual Allowance	102,997.00	102,997.00		102,997.00
30 8C	Speech Therapy - Non-medicare	(88,383.00)	(88,383.00)		(88,383.00)
30 8D	Speech Therapy - Non-medicare Contractual Allowance	64,110.00	64,110.00		64,110.00
30 9A	Occupational Therapy - Medicare	(498,042.00)	(498,042.00)		(498,042.00)
30 9B	Occupational Therapy - Medicare Contractual Allowance	185,227.00	185,227.00		185,227.00
30 9C	Occupational Therapy - Non-medicare	(114,809.00)	(114,809.00)		(114,809.00)
30 9D	Occupational Therapy - Non-medicare Contractual Allowance	40,554.00	40,554.00		40,554.00
30 10A	Other - Medicare	13,513.00	13,513.00		13,513.00
30 10B	Other - Non-medicare	(2,698.00)	(2,698.00)		(2,698.00)
30 15	Interest Income	(68.00)	(68.00)		(68.00)
30 18	Other Revenue	(26,616.00)	(26,616.00)		(26,616.00)
<b>Total</b>		<b>(370,561.00)</b>	<b>(370,561.00)</b>	<b>590,811.00</b>	<b>220,250.00</b>
<b>Net (Income) Loss</b>		<b>(370,561.00)</b>	<b>(370,561.00)</b>	<b>590,811.00</b>	<b>220,250.00</b>

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

Account	Description	UNADJ 9/30/2023	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [2]</b>	<b>Administrators</b>					
80-811-80	Admin Expense>Director>Wages	168,021.00	168,021.00		0.00	168,021.00
80-811-82	Admin Expense>Director>Shift Premium Pay	119.00	119.00		0.00	119.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	9,858.00	9,858.00		0.00	9,858.00
80-811-91	Admin Expense>Director>Holiday Pay	5,615.00	5,615.00		0.00	5,615.00
80-811-92	Admin Expense>Director>PTO Accrual	(2,814.00)	(2,814.00)		0.00	(2,814.00)
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>180,789.00</b>	<b>180,789.00</b>		<b>0.00</b>	<b>180,789.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
80-814-80	Admin Expense>Central Supply>Wages	21,214.00	21,214.00		0.00	21,214.00
80-814-82	Admin Expense>Central Supply>Shift Premium Pay	92.00	92.00		0.00	92.00
80-814-88	Admin Expense>Central Supply>Other Pay	267.00	267.00		0.00	267.00
80-814-90	Admin Expense>Central Supply>Sick/Vacation Pay	1,858.00	1,858.00		0.00	1,858.00
80-814-91	Admin Expense>Central Supply>Holiday Pay	695.00	695.00		0.00	695.00
80-838-80	Admin Expense>Receptionist>Wages	38,715.00	38,715.00		0.00	38,715.00
80-838-81	Admin Expense>Receptionist>Overtime	302.00	302.00		0.00	302.00
80-838-82	Admin Expense>Receptionist>Shift Premium	47,387.00	47,387.00		0.00	47,387.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	4,161.00	4,161.00		0.00	4,161.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,840.00	1,840.00		0.00	1,840.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(1,086.00)	(1,086.00)		0.00	(1,086.00)
80-840-80	Admin Expense>Business Office>Wages	0.00	0.00		78,386.00	78,386.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	272.00	272.00		0.00	272.00
80-840-91	Admin Expense>Business Office>Holiday Pay	(272.00)	(272.00)		0.00	(272.00)
80-840-92	Admin Expense>Business Office>PTO Accrual	(102.00)	(102.00)		0.00	(102.00)
80-841-80	Admin Expense>Human Resources>Wages	6,138.00	6,138.00		64,591.00	70,729.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>121,581.00</b>	<b>121,581.00</b>		<b>142,977.00</b>	<b>264,558.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
70-831-80	Dietary Expense>Aide>Wages	118,254.00	118,254.00		0.00	118,254.00
70-831-81	Dietary Expense>Aide>Overtime	17,088.00	17,088.00		0.00	17,088.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	134,475.00	134,475.00		0.00	134,475.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	1,170.00	1,170.00		0.00	1,170.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	628.00	628.00		0.00	628.00
70-831-87	Dietary Expense>Aide>Training Pay	37.00	37.00		0.00	37.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	18,805.00	18,805.00		0.00	18,805.00
70-831-91	Dietary Expense>Aide>Holiday Pay	8,859.00	8,859.00		0.00	8,859.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(2,525.00)	(2,525.00)		0.00	(2,525.00)
70-832-80	Dietary Expense>Cook>Wages	65,422.00	65,422.00		0.00	65,422.00
70-832-81	Dietary Expense>Cook>Overtime	27,863.00	27,863.00		0.00	27,863.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	71,644.00	71,644.00		0.00	71,644.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	112.00	112.00		0.00	112.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	58.00	58.00		0.00	58.00
70-832-88	Dietary Expense>Cook>Other Pay	36.00	36.00		0.00	36.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	10,814.00	10,814.00		0.00	10,814.00
70-832-91	Dietary Expense>Cook>Holiday Pay	5,477.00	5,477.00		0.00	5,477.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(1,453.00)	(1,453.00)		0.00	(1,453.00)
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>476,764.00</b>	<b>476,764.00</b>		<b>0.00</b>	<b>476,764.00</b>
<b>Subgroup : [6B]</b>	<b>Other Housekeeping Workers</b>					
72-831-80	Housekeeping Expense>Aide>Wages	161,144.00	161,144.00		0.00	161,144.00
72-831-81	Housekeeping Expense>Aide>Overtime	21,722.00	21,722.00		0.00	21,722.00
72-831-82	Housekeeping Expense>Aide>Shift Premium Pay	110,049.00	110,049.00		0.00	110,049.00
72-831-90	Housekeeping Expense>Aide>Sick/Vacation Pay	24,681.00	24,681.00		0.00	24,681.00
72-831-91	Housekeeping Expense>Aide>Holiday Pay	10,110.00	10,110.00		0.00	10,110.00
72-831-92	Housekeeping Expense>Aide>PTO Accrual	(4,782.00)	(4,782.00)		0.00	(4,782.00)
<b>Subtotal [6B]</b>	<b>Other Housekeeping Workers</b>	<b>322,924.00</b>	<b>322,924.00</b>		<b>0.00</b>	<b>322,924.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>					
75-811-80	Maintenance Expense>Director>Wages	68,370.00	68,370.00		0.00	68,370.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	9,802.00	9,802.00		0.00	9,802.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,390.00	2,390.00		0.00	2,390.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(2,787.00)	(2,787.00)		0.00	(2,787.00)
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>77,775.00</b>	<b>77,775.00</b>		<b>0.00</b>	<b>77,775.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
75-829-80	Maintenance Expense>Staff>Wages	23,591.00	23,591.00		0.00	23,591.00
75-829-81	Maintenance Expense>Staff>Overtime	697.00	697.00		0.00	697.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	13,422.00	13,422.00		0.00	13,422.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	155.00	155.00		0.00	155.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	4,441.00	4,441.00		0.00	4,441.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,402.00	1,402.00		0.00	1,402.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(1,829.00)	(1,829.00)		0.00	(1,829.00)
75-837-00	Maintenance Expense>Security	647.00	647.00		0.00	647.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>42,526.00</b>	<b>42,526.00</b>		<b>0.00</b>	<b>42,526.00</b>
<b>Subgroup : [8B]</b>	<b>Other Laundry Workers</b>					
73-831-80	Laundry Expense>Aide>Wages	32,175.00	32,175.00		0.00	32,175.00
73-831-81	Laundry Expense>Aide>Overtime	835.00	835.00		0.00	835.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	3,449.00	3,449.00		0.00	3,449.00
73-831-83	Laundry Expense>Aide>Shift Bonus Pay	400.00	400.00		0.00	400.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	200.00	200.00		0.00	200.00
73-831-90	Laundry Expense>Aide>Sick/Vacation Pay	4,926.00	4,926.00		0.00	4,926.00
73-831-91	Laundry Expense>Aide>Holiday Pay	1,290.00	1,290.00		0.00	1,290.00
73-831-92	Laundry Expense>Aide>PTO Accrual	(1,031.00)	(1,031.00)		0.00	(1,031.00)

<b>Subtotal [8B]</b>	<b>Other Laundry Workers</b>	<b>42,244.00</b>	<b>42,244.00</b>	<b>0.00</b>	<b>42,244.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
61-811-80	Nursing Admin Expense>Director>Wages	152,297.00	152,297.00	31,727.00	184,024.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	550.00	550.00	0.00	550.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	160.00	160.00	0.00	160.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	18,829.00	18,829.00	0.00	18,829.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	3,924.00	3,924.00	0.00	3,924.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(11,751.00)	(11,751.00)	0.00	(11,751.00)
80-812-80	Admin Expense>Assistant Director>Wages	11.00	11.00	37,412.00	37,423.00
80-812-81	Admin Expense>Assistant Director>Overtime	360.00	360.00	0.00	360.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>164,380.00</b>	<b>164,380.00</b>	<b>69,139.00</b>	<b>233,519.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	287,114.00	287,114.00	8,326.00	295,440.00
60-808-81	Nursing Expense>RN>Overtime	116,760.00	116,760.00	0.00	116,760.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	424,390.00	424,390.00	0.00	424,390.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	11,171.00	11,171.00	0.00	11,171.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	4,194.00	4,194.00	0.00	4,194.00
60-808-87	Nursing Expense>RN>Training Pay	2,023.00	2,023.00	0.00	2,023.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	42,656.00	42,656.00	0.00	42,656.00
60-808-91	Nursing Expense>RN>Holiday Pay	16,657.00	16,657.00	0.00	16,657.00
60-808-92	Nursing Expense>RN>PTO Accrual	(13,003.00)	(13,003.00)	0.00	(13,003.00)
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>891,962.00</b>	<b>891,962.00</b>	<b>8,326.00</b>	<b>900,288.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>				
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	160,513.00	160,513.00	0.00	160,513.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	16.00	16.00	0.00	16.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	30,266.00	30,266.00	0.00	30,266.00
61-817-87	Nursing Admin Expense>MDS / RNAC>Training Pay	231.00	231.00	0.00	231.00
61-817-88	Nursing Admin Expense>MDS / RNAC>Other Pay	1,186.00	1,186.00	0.00	1,186.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	8,209.00	8,209.00	0.00	8,209.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	4,294.00	4,294.00	0.00	4,294.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(1,772.00)	(1,772.00)	0.00	(1,772.00)
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	(537.00)	(537.00)	30,718.00	30,181.00
61-820-92	Nursing Admin Expense>Nurse Liaison>PTO Accrual	3,462.00	3,462.00	0.00	3,462.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	80,332.00	80,332.00	0.00	80,332.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	271.00	271.00	0.00	271.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	7,623.00	7,623.00	0.00	7,623.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	150.00	150.00	0.00	150.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	150.00	150.00	0.00	150.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	352.00	352.00	0.00	352.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	12,356.00	12,356.00	0.00	12,356.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	3,418.00	3,418.00	0.00	3,418.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(3,754.00)	(3,754.00)	0.00	(3,754.00)
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>316,766.00</b>	<b>316,766.00</b>	<b>30,718.00</b>	<b>347,484.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>				
60-805-80	Nursing Expense>LPN>Wages	598,879.00	598,879.00	0.00	598,879.00
60-805-81	Nursing Expense>LPN>Overtime	222,152.00	222,152.00	0.00	222,152.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	700,578.00	700,578.00	0.00	700,578.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	47,734.00	47,734.00	0.00	47,734.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	4,293.00	4,293.00	0.00	4,293.00
60-805-85	Nursing Expense>LPN>COVID Bonus	100.00	100.00	0.00	100.00
60-805-87	Nursing Expense>LPN>Training Pay	725.00	725.00	0.00	725.00
60-805-88	Nursing Expense>LPN>Other Pay	261.00	261.00	0.00	261.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	56,074.00	56,074.00	0.00	56,074.00
60-805-91	Nursing Expense>LPN>Holiday Pay	29,275.00	29,275.00	0.00	29,275.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(11,285.00)	(11,285.00)	0.00	(11,285.00)
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>1,648,886.00</b>	<b>1,648,886.00</b>	<b>0.00</b>	<b>1,648,886.00</b>
<b>Subgroup : [12C2]</b>	<b>LPNs - Administrative</b>				
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	130,660.00	130,660.00	0.00	130,660.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	1,508.00	1,508.00	0.00	1,508.00
61-816-84	Nursing Admin Expense>LPN Unit Manager>Retro Pay/Adjustment Pay	572.00	572.00	0.00	572.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	11,609.00	11,609.00	0.00	11,609.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	3,443.00	3,443.00	0.00	3,443.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	(586.00)	(586.00)	0.00	(586.00)
<b>Subtotal [12C2]</b>	<b>LPNs - Administrative</b>	<b>147,206.00</b>	<b>147,206.00</b>	<b>0.00</b>	<b>147,206.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>				
60-801-80	Nursing Expense>CNA>Wages	331,776.00	331,776.00	17,339.00	349,115.00
60-801-81	Nursing Expense>CNA>Overtime	102,525.00	102,525.00	0.00	102,525.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	718,560.00	718,560.00	0.00	718,560.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	35,906.00	35,906.00	0.00	35,906.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	2,948.00	2,948.00	0.00	2,948.00
60-801-85	Nursing Expense>CNA>COVID Bonus	155.00	155.00	0.00	155.00
60-801-87	Nursing Expense>CNA>Training Pay	123.00	123.00	0.00	123.00
60-801-88	Nursing Expense>CNA>Other Pay	1,459.00	1,459.00	0.00	1,459.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	89,415.00	89,415.00	0.00	89,415.00
60-801-91	Nursing Expense>CNA>Holiday Pay	32,155.00	32,155.00	0.00	32,155.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(19,873.00)	(19,873.00)	0.00	(19,873.00)
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,295,149.00</b>	<b>1,295,149.00</b>	<b>17,339.00</b>	<b>1,312,488.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>				
71-811-80	Activity Expense>Director>Wages	81,338.00	81,338.00	0.00	81,338.00
71-811-81	Activity Expense>Director>Overtime	160.00	160.00	0.00	160.00
71-811-82	Activity Expense>Director>Shift Premium Pay	6,452.00	6,452.00	0.00	6,452.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	8,729.00	8,729.00	0.00	8,729.00
71-811-91	Activity Expense>Director>Holiday Pay	3,070.00	3,070.00	0.00	3,070.00
71-811-92	Activity Expense>Director>PTO Accrual	(7,556.00)	(7,556.00)	0.00	(7,556.00)
71-831-80	Activity Expense>Aide>Wages	26,214.00	26,214.00	0.00	26,214.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	19,106.00	19,106.00	0.00	19,106.00

71-831-87	Activity Expense>Aide>Training Pay	23.00	23.00	0.00	23.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	4,238.00	4,238.00	0.00	4,238.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,271.00	1,271.00	0.00	1,271.00
71-831-92	Activity Expense>Aide>PTO Accrual	(17.00)	(17.00)	0.00	(17.00)
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>143,028.00</b>	<b>143,028.00</b>	<b>0.00</b>	<b>143,028.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>				
69-811-80	Social Services Expense>Director>Wages	152,384.00	152,384.00	0.00	152,384.00
69-811-82	Social Services Expense>Director>Shift Premium Pay	256.00	256.00	0.00	256.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	15,386.00	15,386.00	0.00	15,386.00
69-811-91	Social Services Expense>Director>Holiday Pay	4,489.00	4,489.00	0.00	4,489.00
69-811-92	Social Services Expense>Director>PTO Accrual	(6,326.00)	(6,326.00)	0.00	(6,326.00)
69-830-92	Social Services Expense>Assistant>PTO Accrual	2,505.00	2,505.00	0.00	2,505.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>168,694.00</b>	<b>168,694.00</b>	<b>0.00</b>	<b>168,694.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>				
61-818-80	Nursing Admin Expense>Medical Records>Wages	63,200.00	63,200.00	0.00	63,200.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	1,383.00	1,383.00	0.00	1,383.00
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	4,917.00	4,917.00	0.00	4,917.00
61-818-83	Nursing Admin Expense>Medical Records>Shift Bonus Pay	579.00	579.00	0.00	579.00
61-818-84	Nursing Admin Expense>Medical Records>Retro Pay/Adjustment Pay	75.00	75.00	0.00	75.00
61-818-88	Nursing Admin Expense>Medical Records>Other Pay	271.00	271.00	0.00	271.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	4,422.00	4,422.00	0.00	4,422.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	2,105.00	2,105.00	0.00	2,105.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	2.00	2.00	0.00	2.00
64-282-80	Other ancillary expense>Rehab>Wages	15,564.00	15,564.00	(15,564.00)	0.00
64-282-90	Other ancillary expense>Rehab>Sick/Vacation Pay	1,484.00	1,484.00	(1,484.00)	0.00
64-282-91	Other ancillary expense>Rehab>Holiday Pay	291.00	291.00	(291.00)	0.00
80-839-80	Admin Expense>Admissions>Wages	7,436.00	7,436.00	80,812.00	88,248.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	785.00	785.00	0.00	785.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(2,699.00)	(2,699.00)	0.00	(2,699.00)
<b>Subtotal [12O]</b>	<b>Other</b>	<b>99,815.00</b>	<b>99,815.00</b>	<b>63,473.00</b>	<b>163,288.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>6,140,499.00</b>	<b>6,140,499.00</b>	<b>331,972.00</b>	<b>6,472,471.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
<b>Subgroup : [2]</b>	<b>Dentist</b>				
61-751-00	Nursing Admin Expense>Physicians	15,922.00	15,922.00	0.00	15,922.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>15,922.00</b>	<b>15,922.00</b>	<b>0.00</b>	<b>15,922.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>				
62-263-00	Pharmacy Expense>Consulting Fees	29,739.00	29,739.00	0.00	29,739.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>29,739.00</b>	<b>29,739.00</b>	<b>0.00</b>	<b>29,739.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>				
65-102-00	PT Expense>Medicare A	64,414.00	64,414.00	0.00	64,414.00
65-103-00	PT Expense>Medicare B	77,413.00	77,413.00	0.00	77,413.00
65-104-00	PT Expense>Private	30.00	30.00	0.00	30.00
65-105-00	PT Expense>HMO	66,903.00	66,903.00	0.00	66,903.00
65-109-00	PT Expense>Hospice	45.00	45.00	0.00	45.00
65-111-00	PT Expense>Medicaid	9,660.00	9,660.00	0.00	9,660.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>218,465.00</b>	<b>218,465.00</b>	<b>0.00</b>	<b>218,465.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>				
61-750-00	Nursing Admin Expense>Medical Director	72,000.00	72,000.00	0.00	72,000.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>72,000.00</b>	<b>72,000.00</b>	<b>0.00</b>	<b>72,000.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
67-102-00	ST Expense>Medicare A	30,500.00	30,500.00	0.00	30,500.00
67-103-00	ST Expense>Part B	53,971.00	53,971.00	0.00	53,971.00
67-104-00	ST Expense>Private	30.00	30.00	0.00	30.00
67-105-00	ST Expense>HMO	21,763.00	21,763.00	0.00	21,763.00
67-109-00	ST Expense>Hospice	240.00	240.00	0.00	240.00
67-111-00	ST Expense>Medicaid	4,140.00	4,140.00	0.00	4,140.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>110,644.00</b>	<b>110,644.00</b>	<b>0.00</b>	<b>110,644.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
66-102-00	OT Expense>Medicare A	95,478.00	95,478.00	0.00	95,478.00
66-103-00	OT Expense>Part B	235,499.00	235,499.00	0.00	235,499.00
66-104-00	OT Expense>Private	75.00	75.00	0.00	75.00
66-105-00	OT Expense>HMO	84,144.00	84,144.00	0.00	84,144.00
66-109-00	OT Expense>Hospice	130.00	130.00	0.00	130.00
66-111-00	OT Expense>Medicaid	17,490.00	17,490.00	0.00	17,490.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>432,816.00</b>	<b>432,816.00</b>	<b>0.00</b>	<b>432,816.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
60-700-18	Nursing Expense>Contracted Service>RN	13,949.00	13,949.00	0.00	13,949.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>13,949.00</b>	<b>13,949.00</b>	<b>0.00</b>	<b>13,949.00</b>
<b>Subgroup : [11A2]</b>	<b>RN's - Administrative</b>				
60-700-27	Contracted Nursing Admin	0.00	0.00	33,328.00	33,328.00
<b>Subtotal [11A2]</b>	<b>RN's - Administrative</b>	<b>0.00</b>	<b>0.00</b>	<b>33,328.00</b>	<b>33,328.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
60-700-19	Nursing Expense>Contracted Service>LPN	413,826.00	413,826.00	0.00	413,826.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>413,826.00</b>	<b>413,826.00</b>	<b>0.00</b>	<b>413,826.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
60-700-20	Nursing Expense>Contracted Service>CNA	669,366.00	669,366.00	0.00	669,366.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>669,366.00</b>	<b>669,366.00</b>	<b>0.00</b>	<b>669,366.00</b>
<b>Subgroup : [12]</b>	<b>Other</b>				

60-212-00	Nursing Expense>Clinical Consultants	8,555.00	8,555.00	19,124.00	27,679.00
Subtotal [12]	Other	8,555.00	8,555.00	19,124.00	27,679.00
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>1,985,282.00</b>	<b>1,985,282.00</b>	<b>52,452.00</b>	<b>2,037,734.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
60-881-00	Nursing Expense>Workers Comp	14,661.00	14,661.00	0.00	14,661.00
61-881-00	Nursing Admin Expense>Workers Comp	2,666.00	2,666.00	0.00	2,666.00
69-881-00	Social Services Expense>Workers Comp	650.00	650.00	0.00	650.00
70-881-00	Dietary Expense>Workers Comp	1,845.00	1,845.00	0.00	1,845.00
71-881-00	Activity Expense>Workers Comp	551.00	551.00	0.00	551.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	1,398.00	1,398.00	0.00	1,398.00
75-881-00	Maintenance Expense>Workers Comp	477.00	477.00	0.00	477.00
80-881-00	Admin Expense>Workers Comp	1,414.00	1,414.00	0.00	1,414.00
85-881-00	Employee Benefits Expense>Workers Comp	70,379.00	70,379.00	0.00	70,379.00
Subtotal [1A1]	Workmen's Compensation	94,041.00	94,041.00	0.00	94,041.00
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
85-156-62	Employee Benefits Expense>PR Taxes>SUI	42,458.00	42,458.00	0.00	42,458.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	7,549.00	7,549.00	0.00	7,549.00
Subtotal [1A3]	Unemployment Insurance	50,007.00	50,007.00	0.00	50,007.00
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
60-880-00	Nursing Expense>Payroll Taxes	79,414.00	79,414.00	0.00	79,414.00
61-880-00	Nursing Admin Expense>Payroll Taxes	14,515.00	14,515.00	0.00	14,515.00
69-880-00	Social Services Expense>Payroll Taxes	3,510.00	3,510.00	0.00	3,510.00
70-880-00	Dietary Expense>Payroll Taxes	10,007.00	10,007.00	0.00	10,007.00
71-880-00	Activity Expense>Payroll Taxes	2,953.00	2,953.00	0.00	2,953.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	7,573.00	7,573.00	0.00	7,573.00
75-880-00	Maintenance Expense>Payroll Taxes	2,581.00	2,581.00	0.00	2,581.00
80-880-00	Admin Expense>Payroll Taxes	7,565.00	7,565.00	0.00	7,565.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	370,600.00	370,600.00	0.00	370,600.00
Subtotal [1A4]	Social Security (FICA)	498,718.00	498,718.00	0.00	498,718.00
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
60-882-00	Nursing Expense>Health Insurance	89,494.00	89,494.00	0.00	89,494.00
61-882-00	Nursing Admin Expense>Health Insurance	16,605.00	16,605.00	0.00	16,605.00
69-882-00	Social Services Expense>Health Insurance	3,915.00	3,915.00	0.00	3,915.00
70-882-00	Dietary Expense>Health Insurance	11,317.00	11,317.00	0.00	11,317.00
71-882-00	Activity Expense>Health Insurance	3,210.00	3,210.00	0.00	3,210.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	8,538.00	8,538.00	0.00	8,538.00
75-882-00	Maintenance Expense>Health Insurance	2,903.00	2,903.00	0.00	2,903.00
80-882-00	Admin Expense>Health Insurance	8,208.00	8,208.00	0.00	8,208.00
85-882-00	Employee Benefits Expense>Health Insurance	473,453.00	473,453.00	0.00	473,453.00
85-884-00	Employee Benefits>Dental/Vision Insurance	8,508.00	8,508.00	0.00	8,508.00
Subtotal [1A5]	Health Insurance	626,151.00	626,151.00	0.00	626,151.00
<b>Subgroup : [1A6]</b>	<b>Life Insurance</b>				
85-885-00	Employee Benefits>Life Insurance	2,886.00	2,886.00	0.00	2,886.00
Subtotal [1A6]	Life Insurance	2,886.00	2,886.00	0.00	2,886.00
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
85-255-79	Employee Benefits Expense>Pension>Union	157,890.00	157,890.00	56,530.00	214,420.00
Subtotal [1A7]	Pensions	157,890.00	157,890.00	56,530.00	214,420.00
<b>Subgroup : [1A8]</b>	<b>Uniform Allowance</b>				
85-253-00	Employee Benefits Expense>Uniforms	18,487.00	18,487.00	3,348.00	21,835.00
Subtotal [1A8]	Uniform Allowance	18,487.00	18,487.00	3,348.00	21,835.00
<b>Subgroup : [1A9]</b>	<b>Other</b>				
60-883-00	Nursing Expense>Other Benefits	44,505.00	44,505.00	(44,505.00)	0.00
61-883-00	Nursing Admin Expense>Other Benefits	8,282.00	8,282.00	(8,282.00)	0.00
69-883-00	Social Services Expense>Other Benefits	1,952.00	1,952.00	(1,952.00)	0.00
70-883-00	Dietary Expense>Other Benefits	5,632.00	5,632.00	(5,632.00)	0.00
71-883-00	Activity Expense>Other Benefits	1,602.00	1,602.00	(1,602.00)	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	4,244.00	4,244.00	(4,244.00)	0.00
75-883-00	Maintenance Expense>Other Benefits	1,450.00	1,450.00	(1,450.00)	0.00
80-883-00	Admin Expense>Other Benefits	4,566.00	4,566.00	(4,566.00)	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	3,048.00	3,048.00	0.00	3,048.00
85-178-00	Employee Benefits Expense>Food	2,521.00	2,521.00	654.00	3,175.00
85-245-00	Employee Benefits Expense>Background Checks	2,375.00	2,375.00	957.00	3,332.00
Subtotal [1A9]	Other	80,177.00	80,177.00	(70,622.00)	9,555.00
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
80-251-00	Admin Expense>Bad Debt	151,123.00	151,123.00	0.00	151,123.00
Subtotal [1C]	Bad Debts	151,123.00	151,123.00	0.00	151,123.00
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
80-239-00	Admin Expense>Accounting Fees	1,224.00	1,224.00	0.00	1,224.00
Subtotal [1D]	Accounting and Auditing	1,224.00	1,224.00	0.00	1,224.00
<b>Subgroup : [1E]</b>	<b>Legal</b>				
80-238-00	Admin Expense>Legal Fees	21,602.00	21,602.00	30,234.00	51,836.00
Subtotal [1E]	Legal	21,602.00	21,602.00	30,234.00	51,836.00
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
80-183-00	Admin Expense>Supplies	15,305.00	15,305.00	0.00	15,305.00
80-183-09	Admin Expense>Supplies>Toner	10,219.00	10,219.00	0.00	10,219.00
80-183-78	Admin Expense>Supplies>Paper	7,646.00	7,646.00	0.00	7,646.00
80-184-00	Admin Expense>Minor Equip & Supplies	4,222.00	4,222.00	0.00	4,222.00
Subtotal [1G]	Office Supplies	37,392.00	37,392.00	0.00	37,392.00

Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	28,366.00	28,366.00	(1,951.00)	26,415.00
Subtotal [1H1]	Telephone and Telegraph	28,366.00	28,366.00	(1,951.00)	26,415.00
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 110	Cell Phones	0.00	0.00	1,951.00	1,951.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	0.00	1,951.00	1,951.00
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	160.00	160.00	0.00	160.00
Subtotal [1J]	Corporation Business Taxes	160.00	160.00	0.00	160.00
Subgroup : [1K3]	Resident Day User Fee				
80-111-16	Admin Expense>Medicaid>Bed Tax	693,155.00	693,155.00	0.00	693,155.00
Subtotal [1K3]	Resident Day User Fee	693,155.00	693,155.00	0.00	693,155.00
Total [15]	Expenditures Other than Salaries	2,461,379.00	2,461,379.00	19,480.00	2,480,869.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [3]	Gifts to Staff and Residents				
Marcum 106	Employee Gifts	0.00	0.00	3,353.00	3,353.00
Subtotal [3]	Gifts to Staff and Residents	0.00	0.00	3,353.00	3,353.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	6,216.00	6,216.00	0.00	6,216.00
Subtotal [4]	Employee Travel	6,216.00	6,216.00	0.00	6,216.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	1,355.00	1,355.00	0.00	1,355.00
85-200-79	Employee Benefits Expense>Training Fund>Union	16,896.00	16,896.00	0.00	16,896.00
85-204-00	Employee Benefits Expense>Training & Education	700.00	700.00	0.00	700.00
Marcum 104	Education Expense	0.00	0.00	7,391.00	7,391.00
Subtotal [5]	Education Expense	18,951.00	18,951.00	7,391.00	26,342.00
Subgroup : [M1]	Advertising Help Wanted				
Marcum 107	Help Wanted	0.00	0.00	539.00	539.00
Subtotal [M1]	Advertising Help Wanted	0.00	0.00	539.00	539.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	7,909.00	7,909.00	(539.00)	7,370.00
Subtotal [M3]	Advertising Other	7,909.00	7,909.00	(539.00)	7,370.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	3,125.00	3,125.00	0.00	3,125.00
Subtotal [M7]	Postage	3,125.00	3,125.00	0.00	3,125.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	5,770.00	5,770.00	0.00	5,770.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	5,770.00	5,770.00	0.00	5,770.00
Subgroup : [M11]	Services Provided by Contract				
60-230-00	Nursing Expense>Data Processing	8,620.00	8,620.00	29,639.00	38,259.00
80-210-00	Admin Expense>Internet	15,419.00	15,419.00	0.00	15,419.00
80-230-00	Admin Expense>Data Processing	23,925.00	23,925.00	0.00	23,925.00
80-240-00	Admin Expense>Professional Fees	16,622.00	16,622.00	25,769.00	42,390.00
80-241-00	Admin Expense>IT Fees	27,354.00	27,354.00	0.00	27,354.00
80-279-00	Admin Expense>Consulting Fee	755,617.00	755,617.00	0.00	755,617.00
80-700-00	Admin Expense>Contracted Service	36,339.00	36,339.00	189,160.00	224,499.00
80-700-55	Admin Expense>Contracted Service>Office	11,841.00	11,841.00	0.00	11,841.00
Subtotal [M11]	Services Provided by Contract	895,737.00	895,737.00	243,567.00	1,139,304.00
Subgroup : [M13]	Other				
80-153-00	Admin Expense>Financing Costs	4,299.00	4,299.00	0.00	4,299.00
80-234-00	Admin Expense>Licenses	1,159.00	1,159.00	0.00	1,159.00
80-237-00	Admin Expense>Meals & Ent	34.00	34.00	0.00	34.00
80-242-00	Admin Expense>Fines & Penalties	9,750.00	9,750.00	0.00	9,750.00
80-243-00	Admin Expense>Late Fees	274.00	274.00	0.00	274.00
80-244-00	Admin Expense>Bank Fees	18,121.00	18,121.00	823.00	18,944.00
80-245-00	Admin Expense>Background Checks	589.00	589.00	0.00	589.00
80-252-00	Admin Expense>Startup Costs	241,704.00	241,704.00	(196,889.00)	44,815.00
Subtotal [M13]	Other	275,930.00	275,930.00	(196,066.00)	79,864.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	1,213,638.00	1,213,638.00	58,245.00	1,271,883.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-178-00	Dietary Expense>Food	537.00	537.00	0.00	537.00
Subtotal [2A1]	Raw Food	537.00	537.00	0.00	537.00
Subgroup : [2A2]	Non-Food Supplies				
70-177-00	Dietary Expense>Supplements	46,549.00	46,549.00	0.00	46,549.00
70-183-00	Dietary Expense>Supplies	1,874.00	1,874.00	0.00	1,874.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	20,545.00	20,545.00	0.00	20,545.00
70-207-00	Dietary Expense>Repairs & Maint	584.00	584.00	0.00	584.00
70-208-00	Dietary Expense>Equip-Rental	2,425.00	2,425.00	0.00	2,425.00
Subtotal [2A2]	Non-Food Supplies	71,977.00	71,977.00	0.00	71,977.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	432,414.00	432,414.00	0.00	432,414.00
Subtotal [2B]	Purchased Services	432,414.00	432,414.00	0.00	432,414.00

Total [18]	Dietary Basis for Allocation of Costs	504,928.00	504,928.00	0.00	504,928.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	155,556.00	155,556.00	0.00	155,556.00
Subtotal [3B]	Purchased Services	155,556.00	155,556.00	0.00	155,556.00
Total [19]	Laundry-Basis for Allocation of Costs	155,556.00	155,556.00	0.00	155,556.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4B]	Purchased Services				
72-700-00	Housekeeping Expense>Contracted Service	112,592.00	112,592.00	0.00	112,592.00
Subtotal [4B]	Purchased Services	112,592.00	112,592.00	0.00	112,592.00
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	4,933.00	4,933.00	0.00	4,933.00
Subtotal [4C]	Other	4,933.00	4,933.00	0.00	4,933.00
Subgroup : [5A2]	Purchased from				
62-102-00	Pharmacy Expense>Medicare A	98,295.00	98,295.00	0.00	98,295.00
62-103-00	Pharmacy Expense>Part B	(1.00)	(1.00)	0.00	(1.00)
62-105-00	Pharmacy Expense>HMO	68,442.00	68,442.00	0.00	68,442.00
62-111-00	Pharmacy Expense>Medicaid	5,867.00	5,867.00	0.00	5,867.00
62-145-00	Pharmacy Expense>RX	5,632.00	5,632.00	0.00	5,632.00
62-145-32	Pharmacy Expense>Vaccines	25,141.00	25,141.00	0.00	25,141.00
Subtotal [5A2]	Purchased from	203,376.00	203,376.00	0.00	203,376.00
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	9,196.00	9,196.00	0.00	9,196.00
Subtotal [5B]	Medicine Cabinet Drugs	9,196.00	9,196.00	0.00	9,196.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
60-183-00	Nursing Expense>Supplies	89,378.00	89,378.00	0.00	89,378.00
60-183-74	Nursing Expense>Supplies>Covid19	7,769.00	7,769.00	0.00	7,769.00
60-185-00	Nursing Expense>Incontinence Supplies	47,544.00	47,544.00	0.00	47,544.00
Subtotal [5C]	Medical and Therapeutic Supplies	144,691.00	144,691.00	0.00	144,691.00
Subgroup : [5D]	Ambulance/Limousine				
56-000-00	Medical Transportation Expense	926.00	926.00	0.00	926.00
Subtotal [5D]	Ambulance/Limousine	926.00	926.00	0.00	926.00
Subgroup : [5E2]	Oxygen - Other				
57-000-00	Oxygen Expense	15,254.00	15,254.00	0.00	15,254.00
Subtotal [5E2]	Oxygen - Other	15,254.00	15,254.00	0.00	15,254.00
Subgroup : [5F]	X-Rays and related radiological				
59-000-00	Radiology Expense	5,875.00	5,875.00	0.00	5,875.00
Subtotal [5F]	X-Rays and related radiological	5,875.00	5,875.00	0.00	5,875.00
Subgroup : [5H]	Laboratory				
58-000-00	Lab Expense	31,904.00	31,904.00	0.00	31,904.00
58-000-74	Lab Expense>Covid19	248.00	248.00	0.00	248.00
Subtotal [5H]	Laboratory	32,152.00	32,152.00	0.00	32,152.00
Subgroup : [5I]	Recreation				
71-000-00	Activity Expense	665.00	665.00	0.00	665.00
71-178-00	Activity Expense>Food	886.00	886.00	0.00	886.00
71-183-00	Activity Expense>Supplies	3,469.00	3,469.00	0.00	3,469.00
71-202-00	Activity Expense>Resident Missing Items	356.00	356.00	0.00	356.00
71-700-00	Activity Expense>Contracted Service	3,180.00	3,180.00	0.00	3,180.00
Subtotal [5I]	Recreation	8,556.00	8,556.00	0.00	8,556.00
Subgroup : [5L]	Cable Television				
80-232-00	Admin Expense>Cable TV	13,280.00	13,280.00	0.00	13,280.00
Subtotal [5L]	Cable Television	13,280.00	13,280.00	0.00	13,280.00
Subgroup : [5M]	Other				
55-000-00	Nursing Rental Expense	29,937.00	29,937.00	0.00	29,937.00
60-184-00	Nursing Expense>Minor Equip & Supplies	4,534.00	4,534.00	0.00	4,534.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,162.00	1,162.00	0.00	1,162.00
60-207-00	Nursing Expense>Repairs & Maint	3,757.00	3,757.00	0.00	3,757.00
Subtotal [5M]	Other	39,390.00	39,390.00	0.00	39,390.00
Subgroup : [5O]	Speech Therapy Expense				
67-000-00	ST Expense	2,180.00	2,180.00	0.00	2,180.00
Subtotal [5O]	Speech Therapy Expense	2,180.00	2,180.00	0.00	2,180.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	592,401.00	592,401.00	0.00	592,401.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
75-207-00	Maintenance Expense>Repairs & Maint	43,788.00	43,788.00	0.00	43,788.00
Subtotal [6A]	Repairs and Maintenance	43,788.00	43,788.00	0.00	43,788.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	22,702.00	22,702.00	0.00	22,702.00
Subtotal [6B]	Heat	22,702.00	22,702.00	0.00	22,702.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	79,275.00	79,275.00	0.00	79,275.00
Subtotal [6C]	Light & Power	79,275.00	79,275.00	0.00	79,275.00

Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	32,942.00	32,942.00	0.00	32,942.00
Subtotal [6D]	Water	32,942.00	32,942.00	0.00	32,942.00
Subgroup : [6E]	Equipment Lease				
80-208-00	Admin Expense>Equip-Rental	9,355.00	9,355.00	0.00	9,355.00
Subtotal [6E]	Equipment Lease	9,355.00	9,355.00	0.00	9,355.00
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	36,748.00	36,748.00	0.00	36,748.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	6,795.00	6,795.00	0.00	6,795.00
75-205-00	Maintenance Expense>Sanitation & Incineration	33,876.00	33,876.00	0.00	33,876.00
75-217-00	Maintenance Expense>Extermination	2,143.00	2,143.00	0.00	2,143.00
75-219-00	Maintenance Expense>Landscaping	42,016.00	42,016.00	0.00	42,016.00
75-700-00	Maintenance Expense>Contracted Service	4,558.00	4,558.00	128,652.00	133,210.00
Subtotal [6F]	Other	126,136.00	126,136.00	128,652.00	254,788.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	17,164.00	17,164.00	0.00	17,164.00
Subtotal [7D]	Movable Equipment	17,164.00	17,164.00	0.00	17,164.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	933,121.00	933,121.00	0.00	933,121.00
Subtotal [9]	Rental Payments	933,121.00	933,121.00	0.00	933,121.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	138,457.00	138,457.00	0.00	138,457.00
Subtotal [10B]	Real estate taxes paid by lessor	138,457.00	138,457.00	0.00	138,457.00
Subgroup : [10C]	Personal property taxes				
91-125-00	Property Expense>Personal Property Taxes	7,723.00	7,723.00	0.00	7,723.00
Subtotal [10C]	Personal property taxes	7,723.00	7,723.00	0.00	7,723.00
Total [22]	Maintenance and Property	1,410,663.00	1,410,663.00	128,652.00	1,539,315.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	77,845.00	77,845.00	0.00	77,845.00
Subtotal [12D]	Other Interest Expense	77,845.00	77,845.00	0.00	77,845.00
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	850.00	850.00	0.00	850.00
91-165-00	Property Expense>Insurance - Property	30,372.00	30,372.00	0.00	30,372.00
Subtotal [14A]	Insurance on Property	31,222.00	31,222.00	0.00	31,222.00
Subgroup : [14B]	Insurance of Automobiles				
80-167-00	Admin Expense>Insurance - Auto	8,417.00	8,417.00	0.00	8,417.00
Subtotal [14B]	Insurance of Automobiles	8,417.00	8,417.00	0.00	8,417.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	126,406.00	126,406.00	0.00	126,406.00
Subtotal [14C3]	Other	126,406.00	126,406.00	0.00	126,406.00
Total [27]	Interest and Insurance	243,890.00	243,890.00	0.00	243,890.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(9,334,147.00)	(9,334,147.00)	0.00	(9,334,147.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	95,262.00	95,262.00	0.00	95,262.00
Subtotal [1A]	Medicaid Residents (CT only)	(9,238,885.00)	(9,238,885.00)	0.00	(9,238,885.00)
Subgroup : [3A]	Medicare Residents (All Inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(2,368,470.00)	(2,368,470.00)	0.00	(2,368,470.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(3,132.00)	(3,132.00)	0.00	(3,132.00)
Subtotal [3A]	Medicare Residents (All Inclusive)	(2,371,602.00)	(2,371,602.00)	0.00	(2,371,602.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	41,791.00	41,791.00	0.00	41,791.00
Subtotal [3B]	Medicare room and board contractual allowance	41,791.00	41,791.00	0.00	41,791.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(1,210,440.00)	(1,210,440.00)	0.00	(1,210,440.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(112,244.00)	(112,244.00)	0.00	(112,244.00)
40-105-00	Room & Board Revenue>P/HMO	(130,368.00)	(130,368.00)	0.00	(130,368.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(5,100.00)	(5,100.00)	0.00	(5,100.00)
40-105-00	Room & Board Revenue>Medicare HMO	(836,054.00)	(836,054.00)	0.00	(836,054.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	1,260.00	1,260.00	0.00	1,260.00
40-109-00	Room & Board Revenue>Hospice	(600,635.00)	(600,635.00)	0.00	(600,635.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	16,258.00	16,258.00	0.00	16,258.00
Subtotal [4A]	Private-pay residents and other	(2,877,323.00)	(2,877,323.00)	0.00	(2,877,323.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	56.00	56.00	0.00	56.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	3,203.00	3,203.00	0.00	3,203.00
Subtotal [4B]	Private-pay room and board contractual allowance	3,259.00	3,259.00	0.00	3,259.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(82,489.00)	(82,489.00)	0.00	(82,489.00)
Subtotal [5A]	Prescription Drugs - Medicare	(82,489.00)	(82,489.00)	0.00	(82,489.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	82,489.00	82,489.00	0.00	82,489.00



Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	82,489.00	82,489.00	0.00	82,489.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
41-104-00	Pharmacy Rev>Private	(2,333.00)	(2,333.00)	0.00	(2,333.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(2,333.00)	(2,333.00)	0.00	(2,333.00)
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(141,521.00)	(141,521.00)	0.00	(141,521.00)
42-103-00	PT Revenue>Part B	(109,735.00)	(109,735.00)	0.00	(109,735.00)
Subtotal [7A]	Physical Therapy - Medicare	(251,256.00)	(251,256.00)	0.00	(251,256.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	141,521.00	141,521.00	0.00	141,521.00
42-103-01	PT Revenue>Part B>C/A	158.00	158.00	0.00	158.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	141,679.00	141,679.00	0.00	141,679.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-104-00	PT Revenue>Private	(289.00)	(289.00)	0.00	(289.00)
42-105-00	PT Revenue>HMO	(10,478.00)	(10,478.00)	0.00	(10,478.00)
42-106-00	PT Revenue>Medicare HMO	(109,839.00)	(109,839.00)	0.00	(109,839.00)
42-111-00	PT Revenue>Medicaid>C/A	(15,863.00)	(15,863.00)	0.00	(15,863.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(136,469.00)	(136,469.00)	0.00	(136,469.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	10,708.00	10,708.00	0.00	10,708.00
42-106-01	PT Revenue>Medicare HMO>C/A	87,215.00	87,215.00	0.00	87,215.00
42-111-01	PT Revenue>Medicaid>C/A	15,863.00	15,863.00	0.00	15,863.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	113,786.00	113,786.00	0.00	113,786.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(102,798.00)	(102,798.00)	0.00	(102,798.00)
44-103-00	ST Revenue>Part B	(74,431.00)	(74,431.00)	0.00	(74,431.00)
Subtotal [8A]	Speech Therapy - Medicare	(177,229.00)	(177,229.00)	0.00	(177,229.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	102,798.00	102,798.00	0.00	102,798.00
44-103-01	ST Revenue>Part B>C/A	199.00	199.00	0.00	199.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	102,997.00	102,997.00	0.00	102,997.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>HMO	(2,079.00)	(2,079.00)	0.00	(2,079.00)
44-106-00	ST Revenue>Medicare HMO	(76,463.00)	(76,463.00)	0.00	(76,463.00)
44-111-00	ST Revenue>Medicaid	(9,841.00)	(9,841.00)	0.00	(9,841.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(88,383.00)	(88,383.00)	0.00	(88,383.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-104-01	ST Revenue>Private>C/A	289.00	289.00	0.00	289.00
44-105-01	ST Revenue>HMO>C/A	2,079.00	2,079.00	0.00	2,079.00
44-106-01	ST Revenue>Medicare HMO>C/A	51,901.00	51,901.00	0.00	51,901.00
44-111-01	ST Revenue>Medicaid>C/A	9,841.00	9,841.00	0.00	9,841.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	64,110.00	64,110.00	0.00	64,110.00
Subgroup : [8A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(185,227.00)	(185,227.00)	0.00	(185,227.00)
43-103-00	OT Revenue>Part B	(312,815.00)	(312,815.00)	0.00	(312,815.00)
Subtotal [9A]	Occupational Therapy - Medicare	(498,042.00)	(498,042.00)	0.00	(498,042.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	185,227.00	185,227.00	0.00	185,227.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	185,227.00	185,227.00	0.00	185,227.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-104-00	OT Revenue>Private	(547.00)	(547.00)	0.00	(547.00)
43-105-00	OT Revenue>HMO	(10,447.00)	(10,447.00)	0.00	(10,447.00)
43-106-00	OT Revenue>Medicare HMO	(181,441.00)	(181,441.00)	0.00	(181,441.00)
43-106-01	OT Revenue>Medicare HMO>C/A	105,351.00	105,351.00	0.00	105,351.00
43-111-00	OT Revenue>Medicaid	(27,725.00)	(27,725.00)	0.00	(27,725.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(114,809.00)	(114,809.00)	0.00	(114,809.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-104-01	OT Revenue>Private>C/A	547.00	547.00	0.00	547.00
43-105-01	OT Revenue>HMO>C/A	12,282.00	12,282.00	0.00	12,282.00
43-111-01	OT Revenue>Medicaid>C/A	27,725.00	27,725.00	0.00	27,725.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	40,554.00	40,554.00	0.00	40,554.00
Subgroup : [10A]	Other - Medicare				
45-102-00	Radiology Rev>Medicare A	(4,680.00)	(4,680.00)	0.00	(4,680.00)
45-102-01	Radiology Rev>Medicare A>C/A	4,680.00	4,680.00	0.00	4,680.00
46-102-00	Lab Rev>Medicare A	(6,501.00)	(6,501.00)	0.00	(6,501.00)
46-102-01	Lab Rev>Medicare A>C/A	6,501.00	6,501.00	0.00	6,501.00
47-103-14	Other Ancillary Rev>Part B>Sequester	8,806.00	8,806.00	0.00	8,806.00
48-103-00	Vaccine Rev>Part B	(4,512.00)	(4,512.00)	0.00	(4,512.00)
52-102-00	Revenue Adjustments>Medicare A	(1,266.00)	(1,266.00)	0.00	(1,266.00)
52-103-00	Revenue Adjustments>Part B	10,485.00	10,485.00	0.00	10,485.00
Subtotal [10A]	Other - Medicare	13,513.00	13,513.00	0.00	13,513.00
Subgroup : [10B]	Other - Non-medicare				
47-105-14	Other Ancillary Rev>HMO>Sequester	307.00	307.00	0.00	307.00
52-105-00	Revenue Adjustments>HMO	(3,355.00)	(3,355.00)	0.00	(3,355.00)
52-106-00	Revenue Adjustments>Medicare HMO	104.00	104.00	0.00	104.00
52-109-00	Revenue Adjustments>Hospice	246.00	246.00	0.00	246.00
Subtotal [10B]	Other - Non-medicare	(2,698.00)	(2,698.00)	0.00	(2,698.00)

<b>Subgroup : [15]</b>	<b>Interest Income</b>				
51-160-00	Other Rev>Interest	(68.00)	(68.00)	0.00	(68.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(68.00)</b>	<b>(68.00)</b>	<b>0.00</b>	<b>(68.00)</b>
<b>Subgroup : [16]</b>	<b>Other Revenue</b>				
51-100-00	Other Rev>Miscellaneous	(3.00)	(3.00)	0.00	(3.00)
51-500-00	Other Revenue>Prior Period Income	(26,228.00)	(26,228.00)	0.00	(26,228.00)
51-818-00	Other Rev>Medical Records	(385.00)	(385.00)	0.00	(385.00)
<b>Subtotal [16]</b>	<b>Other Revenue</b>	<b>(26,616.00)</b>	<b>(26,616.00)</b>	<b>0.00</b>	<b>(26,616.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(15,078,797.00)</b>	<b>(15,078,797.00)</b>	<b>0.00</b>	<b>(15,078,797.00)</b>

<b>Group : [31]</b>	<b>Balance Sheet Accounts</b>				
<b>Subgroup : None</b>					
10-010-75	Cash>Operating>West River	(97,818.00)	(97,818.00)	0.00	(97,818.00)
10-011-75	Cash>Petty Cash>West River	985.00	985.00	0.00	985.00
10-015-75	Cash>Petty Cash PNA>West River	350.00	350.00	0.00	350.00
10-020-01	Cash>Payroll>Cleared entered later	(3,583.00)	(3,583.00)	0.00	(3,583.00)
10-020-75	Cash>Payroll>West River	1,662.00	1,662.00	0.00	1,662.00
10-061-80	Cash>Care Cost>Berryville	5,000.00	5,000.00	0.00	5,000.00
11-100-00	Accounts Receivable>Miscellaneous	(3,515.00)	(3,515.00)	0.00	(3,515.00)
11-102-00	Accounts Receivable>Medicare A	142,685.00	142,685.00	0.00	142,685.00
11-103-00	Accounts Receivable>Part B	53,080.00	53,080.00	0.00	53,080.00
11-104-00	Accounts Receivable>Private	176,816.00	176,816.00	0.00	176,816.00
11-105-00	Accounts Receivable>HMO	156,604.00	156,604.00	0.00	156,604.00
11-106-00	Accounts Receivable>Medicare HMO	195,388.00	195,388.00	0.00	195,388.00
11-109-00	Accounts Receivable>Hospice	140,452.00	140,452.00	0.00	140,452.00
11-111-00	Accounts Receivable>Medicaid	1,365,154.00	1,365,154.00	0.00	1,365,154.00
11-112-00	Accounts Receivable>Income	(48,272.00)	(48,272.00)	0.00	(48,272.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(187,691.00)	(187,691.00)	0.00	(187,691.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	2,326.00	2,326.00	0.00	2,326.00
12-000-00	Prepaid Expenses	3,303.00	3,303.00	0.00	3,303.00
12-125-00	Prepaid Expenses>Personal Property Taxes	2,580.00	2,580.00	0.00	2,580.00
12-153-00	Prepaid Expenses>Financing Costs	10,874.00	10,874.00	0.00	10,874.00
12-161-00	Prepaid Expenses>RE Taxes	39,746.00	39,746.00	0.00	39,746.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	130,486.00	130,486.00	0.00	130,486.00
12-167-00	Prepaid Expenses>Insurance - Auto	6,240.00	6,240.00	0.00	6,240.00
12-881-00	Prepaid Expenses>Workers Comp	68,938.00	68,938.00	0.00	68,938.00
14-131-00	Fixed Assets>Leasehold Improvements	20,980.00	20,980.00	116,438.00	137,418.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	178,121.00	178,121.00	(116,439.00)	61,682.00
14-135-00	Fixed Assets>Computer Software	867.00	867.00	0.00	867.00
15-131-00	Accum Depn>Leasehold Improvements	(626.00)	(626.00)	0.00	(626.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(18,455.00)	(18,455.00)	0.00	(18,455.00)
15-135-00	Accum Depn>Computer Software	(217.00)	(217.00)	0.00	(217.00)
17-283-91	Other Assets>Escrow>Property Tax	3,828.00	3,828.00	0.00	3,828.00
17-283-94	Other Assets>Escrow>Insurance	119,604.00	119,604.00	0.00	119,604.00
20-000-00	Accounts Payable	(839,891.00)	(839,891.00)	0.00	(839,891.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(2,733.00)	(2,733.00)	0.00	(2,733.00)
21-150-00	Other Current Payables>Union Dues W/H	(32.00)	(32.00)	0.00	(32.00)
21-152-06	Other Current Payables>Employee>Other	(5,492.00)	(5,492.00)	0.00	(5,492.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(788.00)	(788.00)	0.00	(788.00)
21-885-00	Other Current Payable>Life Insurance	1,041.00	1,041.00	0.00	1,041.00
23-000-00	Accrued Wages & Related	(251,064.00)	(251,064.00)	0.00	(251,064.00)
23-156-00	Accrued Wages & Related>PR Taxes	(19,812.00)	(19,812.00)	0.00	(19,812.00)
23-157-00	Accrued Wages & Related>Benefit Time	(54,679.00)	(54,679.00)	0.00	(54,679.00)
24-000-00	Accrued Expenses	(44,978.00)	(44,978.00)	0.00	(44,978.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(183,651.00)	(183,651.00)	0.00	(183,651.00)
24-125-00	Accrued Expenses>Personal Property Taxes	(1,291.00)	(1,291.00)	0.00	(1,291.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(106,818.00)	(106,818.00)	0.00	(106,818.00)
24-279-00	Accrued Expenses>Management Fee	(287,216.00)	(287,216.00)	(590,811.00)	(878,027.00)
24-881-00	Accrued Expenses>Workers Comp	(64,614.00)	(64,614.00)	0.00	(64,614.00)
24-882-00	Accrued Expenses>Health Insurance	(278,655.00)	(278,655.00)	0.00	(278,655.00)
26-175-00	Long Term Debt>Capital Lease	(51,662.00)	(51,662.00)	0.00	(51,662.00)
27-000-60	Due To/From>Golden Hill	189,992.00	189,992.00	0.00	189,992.00
27-000-68	Due To/From> Management	(14,909.00)	(14,909.00)	0.00	(14,909.00)
27-000-70	Due To/From>Petty Cash Box	793.00	793.00	0.00	793.00
27-000-73	Due To/From>Long Ridge	87,507.00	87,507.00	0.00	87,507.00
27-000-74	Due To/From>Newington	48,807.00	48,807.00	0.00	48,807.00
27-000-75	Due To/From>West River	(1,200.00)	(1,200.00)	0.00	(1,200.00)
27-000-76	Due To/From>Western	10,574.00	10,574.00	0.00	10,574.00
27-000-77	Due To/From>Cheshire	(15,121.00)	(15,121.00)	0.00	(15,121.00)
27-000-95	Due To/From>Holdings Opco	(5,243.00)	(5,243.00)	0.00	(5,243.00)
27-000-98	Due To/From>CT Holdco	(86,461.00)	(86,461.00)	0.00	(86,461.00)
27-102-14	Due To/From>Medicare A>Sequester	5,795.00	5,795.00	0.00	5,795.00
27-105-00	Due To/From>HMO	(26,706.00)	(26,706.00)	0.00	(26,706.00)
27-109-00	Due To/From>Hospice	(353.00)	(353.00)	0.00	(353.00)
27-111-00	Due To/From>Medicaid	(7,987.00)	(7,987.00)	0.00	(7,987.00)
27-127-00	Due To (from)>Old Owner CT	(104,281.00)	(104,281.00)	0.00	(104,281.00)
27-172-00	Due To/From>Vendor	3,985.00	3,985.00	0.00	3,985.00
27-500-00	Due to/from>Old Owner Reconciled AR	36,196.00	36,196.00	0.00	36,196.00
30-000-00	Retained Earnings	(21,894.00)	(21,894.00)	0.00	(21,894.00)
31-401-85	Partners' Equity>Matis Herzka>Capital Contributions	(1,245.00)	(1,245.00)	0.00	(1,245.00)
31-402-85	Partners' Equity>Kalmen Schreiber>Capital Contributions	(1,245.00)	(1,245.00)	0.00	(1,245.00)
<b>Subtotal : None</b>		<b>370,561.00</b>	<b>370,561.00</b>	<b>(590,811.00)</b>	<b>(220,250.00)</b>
<b>Total [31]</b>	<b>Balance Sheet Accounts</b>	<b>370,561.00</b>	<b>370,561.00</b>	<b>(590,811.00)</b>	<b>(220,250.00)</b>

**NET (INCOME) LOSS** (370,561.00) (370,561.00) 590,811.00 220,250.00

**Sum of Account Groups** 0.00 0.00 0.00 0.00

Client: **Oasis Health Care Group**  
 Engagement: **Medicaid - West River Rehab( Milford O)**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
to perform reclass provided by client				
		<b>N.01a</b>		
60-212-00	Nursing Expense>Clinical Consultants		6,889.00	
60-230-00	Nursing Expense>Data Processing		29,639.00	
60-700-27	Contracted Nursing Admin		33,328.00	
60-808-80	Nursing Expense>RN>Wages		8,326.00	
61-811-80	Nursing Admin Expense>Director>Wages		31,727.00	
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages		30,718.00	
80-244-00	Admin Expense>Bank Fees		823.00	
80-700-00	Admin Expense>Contracted Service		188,160.00	
80-812-80	Admin Expense>Assistant Director>Wages		37,412.00	
80-839-80	Admin Expense>Admissions>Wages		80,812.00	
80-840-80	Admin Expense>Business Office>Wages		78,386.00	
80-841-80	Admin Expense>Human Resources>Wages		64,591.00	
24-279-00	Accrued Expenses>Management Fee			590,811.00
<b>Total</b>			<b>590,811.00</b>	<b>590,811.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
to reclass CNAs to correct line of the cost report				
		<b>PDW Aron Lederman</b>		
60-801-80	Nursing Expense>CNA>Wages		17,339.00	
64-282-80	Other ancillary expense>Rehab>Wages			15,564.00
64-282-90	Other ancillary expense>Rehab>Sick/Vacation Pay			1,484.00
64-282-91	Other ancillary expense>Rehab>Holiday Pay			291.00
<b>Total</b>			<b>17,339.00</b>	<b>17,339.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
to reclass employee benefits to the correct line of the cost report				
		<b>E.01</b>		
85-178-00	Employee Benefits Expense>Food		654.00	
85-245-00	Employee Benefits Expense>Background Checks		957.00	
85-253-00	Employee Benefits Expense>Uniforms		3,348.00	
85-255-79	Employee Benefits Expense>Pension>Union		56,530.00	
Marcum 104	Education Expense		7,391.00	
Marcum 106	Employee Gifts		3,353.00	
60-883-00	Nursing Expense>Other Benefits			44,505.00
61-883-00	Nursing Admin Expense>Other Benefits			8,282.00
69-883-00	Social Services Expense>Other Benefits			1,952.00
70-883-00	Dietary Expense>Other Benefits			5,632.00
71-883-00	Activity Expense>Other Benefits			1,602.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			4,244.00
75-883-00	Maintenance Expense>Other Benefits			1,450.00
80-883-00	Admin Expense>Other Benefits			4,566.00
<b>Total</b>			<b>72,233.00</b>	<b>72,233.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
to reclass cell phone out of telephone				
		<b>N.01a</b>		
Marcum 110	Cell Phones		1,951.00	
80-231-00	Admin Expense>Telephone			1,951.00
<b>Total</b>			<b>1,951.00</b>	<b>1,951.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
to reclass help wanted to the correct line of the cost report				
		<b>D.01 Tab L</b>		
Marcum 107	Help Wanted		539.00	
80-250-00	Admin Expense>Marketing & Advertising			539.00
<b>Total</b>			<b>539.00</b>	<b>539.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
to reclass startup costs to the correct line of the cost report				
		<b>E.02</b>		
60-212-00	Nursing Expense>Clinical Consultants		12,235.00	
75-700-00	Maintenance Expense>Contracted Service		128,652.00	
80-238-00	Admin Expense>Legal Fees		30,234.00	
80-240-00	Admin Expense>Professional Fees		25,768.00	
80-252-00	Admin Expense>Startup Costs			196,889.00
<b>Total</b>			<b>196,889.00</b>	<b>196,889.00</b>
<b>Reclassifying Journal Entries JE # 8</b>				
to reclass fixed asset additions to the correct line of the cost report				
		<b>D.01 Tab V</b>		
14-131-00	Fixed Assets>Leasehold Improvements		116,439.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			116,439.00
<b>Total</b>			<b>116,439.00</b>	<b>116,439.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>996,201.00</b>	<b>996,201.00</b>
<b>Total All Journal Entries</b>			<b>996,201.00</b>	<b>996,201.00</b>