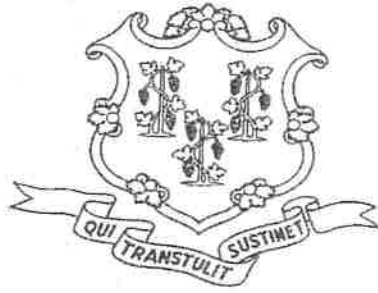


State of Connecticut



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

Name of Facility (as licensed) Complete Care at Glendale, LLC	
Address (No. & Street, City, State, Zip Code) 4 Hazel Ave, Naugatuck CT 06770	
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 2460	(Specify)	Other	Medicare Provider 07-5240
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Medicaid Provider Numbers:	CCNH / RHNS 000010975	(Specify)	Other
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General Information

Name of Facility (as licensed) Complete Care at Glendale, LLC	License No. 2460	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 Complete Care at Glendale, LLC [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) Marian Gaudio			Printed Name (Owner) Shalom Stein		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Complete Care at Glendale, LLC		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 4 Hazel Ave, Naugatuck CT 06770				
Report Prepared By Marcum LLP		Phone Number 203-781-9680	Date 2/14/2024	
Item	Total	CCNH / RHNS	(Specify)	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. Total Wages Paid	\$			
7. Total salaries paid	\$			
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 203-723-1456		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Complete Care at Glendale, LLC		Address (No. & Street, City, State, Zip) 4 Hazel Ave, Naugatuck CT 06770		
License Numbers:	CCNH / RHNS 2460	(Specify)	Other	Medicare Provider No. 07-5240
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Marian Gaudioso		Nursing Home Administrator's License No.:	1650	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Related Parties*

Name of Facility Complete Care at Glendale, LLC		License No. 2460	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 checked="" type="radio"/> Yes <input 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		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No %**			
Complete Care Management, LLC	1730 NJ-37, Toms River, NJ 08757	<input type="radio"/>	<input checked="" type="radio"/>	Management Company	Page 16 / Line M12	965,149
Complete Care Management, LLC	1730 NJ-37, Toms River, NJ 08757	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Page 22 / Line 9	615,478 N/A***
Intercompany Liabilities	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Due to/from Intercompany	Page 34 / Line B3	
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

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

General Information and Questionnaire
Other Lines of Business

Name of Facility Complete Care at Glendale, LLC	License No. 2460	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		46,302		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

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

Name of Facility Complete Care at Gle	License No. 2460	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 Complete Care at Glendale, LLC	License No. 2460	Report for Year Ended 9/30/2023			Report for Year Ended 9/30/2023			Page 8	of 37	
		Total All Levels	Total CCNH / RHNS Level	Total Other	Total	CCNH / RHNS (Specify)	Other			Total
1. Certified Bed Capacity										
A. On last day of PREVIOUS report period		120	120		120					
B. On last day of THIS report period		120	120					120	120	
2. Number of Residents										
A. As of midnight of PREVIOUS report period		110	110		110					
B. As of midnight of THIS report period		113	113					113	113	
3. Total Number of Days Care Provided During Period										
A. Medicare		4,298	4,298		3,464	3,464		834	834	
B. Medicaid (Conn.)		26,624	26,624		19,500	19,500		7,124	7,124	
C. Medicaid (other states)										
D. Private Pay		4,798	4,798		3,609	3,609		1,189	1,189	
E. State SSI for RCH										
F. Other (Specify) Medicaid Pending / HMO / Host		4,128	4,128		3,064	3,064		1,064	1,064	
G. Total Care Days During Period (3A thru F)		39,848	39,848		29,637	29,637		10,211	10,211	
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds										
A. Medicaid Bed Reserve Days		358	358		293	293		65	65	
B. Other Bed Reserve Days										
5. Total Resident Days (3G + 4A + 4B)		40,206	40,206		29,930	29,930		10,276	10,276	

Schedule of Resident Statistics (Cont'd)

Name of Facility Complete Care at Glendale, LLC			License No. 2460			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	Other	Lost			Gained			CCNH / RHNS	(Specify)	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH / RHNS	(Specify)	Other		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR					
No. of Residents	9	76		28									
Per Diem Rate													
a. One bed rm.	Various	270.15		529.94									
b. Two bed rms.	Various	256.33		475.86									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other					
A. Medicare - Part B				3,337	3,337								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				522	522								
2. Restorative Treatments													
C. Other				8,211	8,211								
D. Total Physical Therapy Treatments				12,070	12,070								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				562	562								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				206	206								
2. Restorative Treatments													
C. Other				1,960	1,960								
D. Total Speech Therapy Treatments				2,728	2,728								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				3,870	3,870								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				956	956								
2. Restorative Treatments													
C. Other				10,740	10,740								
D. Total Occupational Therapy Treatments				15,566	15,566								

Report of Expenditures - Salaries & Wages

Name of Facility		License No.	Report for Year Ended				Page	of	
Complete Care at Glendale, LLC		2460	9/30/2023				10	37	
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)									
	164,636		2,048						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)									
	234,739	(27,705)	21,840						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers									
	398,158		20,348						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers									
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
	94,533		2,080						
b. Other Maintenance Workers									
	97,895		4,164						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers									
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									
	148,435		3,087						
b. RN									
1. Direct Care									
	496,430		9,910						
2. Administrative**									
	688,418		15,320						
c. LPN									
1. Direct Care									
	1,323,717		36,992						
2. Administrative**									
	1,947,538		88,254						
d. Aides and Attendants									
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers									
	139,527		6,614						
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									
	130,210		4,018						
n. Marketing									
	65,343	(65,343)	2,904						
o. Other (Specify)									
See Attached Schedule									
	122,907		4,172						
<i>A-13 Total Salary Expenditures</i>									
	6,052,486	(93,048)	221,751						

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

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
		0							
Medical Records	\$ 50,355		2,092						
Admissions	\$ 72,552		2,080						
Total	\$ 122,907	\$ -	4,172	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
		0							
Respiratory Therapy	\$ 4,002	\$ (4,002)	21						
Nursing Consulting Fees	\$ 35,918		Contracted						
Total	\$ 39,920	\$ (4,002)	21	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility Complete Care at Glendale, LLC	License No. 2460	Report for Year Ended 9/30/2023		Name and Address of All Other Employment**	Page 11	of 37
		Total Hours Worked	Line Where Claimed on Page 10			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify) Other				
Section I - Operators/Owners						
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).						

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

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

Name of Facility (as licensed) Complete Care at Glendale, LLC		License No. 2460		Report for Year Ended 9/30/2023			Page 12	of 37	
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify) Other							
Section III - Administrators***									
Marian Gaudioso	164,636		Non Discriminatory	Administrator	2,048	A2			
Section IV - Assistant Administrators									

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of				
Complete Care at Glendale, LLC	2460	9/30/2023		13	37				
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	60,991		1,398						
2. Dentist	6,255		146						
3. Pharmacist	35,447		Contracted						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	267,620		4,111						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	62,500		245						
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	136,993		1,918						
b. Other									
10. Occupational Therapist									
a. Resident Care	313,207		4,757						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care									
2. Administrative***									
b. LPN									
1. Direct Care									
2. Administrative***									
c. Aides									
d. Other									
12. Other (Specify)									
See Attached Schedule	39,920	(4,002)	21						
B-13 Total Fees Paid in Lieu of Salaries	922,933	(4,002)	12,596						

* 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 Complete Care at Glendale, LLC		License No. 2460	Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Medical Nutrition Therapy, 1105 East County Line Rd Suite 212 Lakewood NJ 08701	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
IntegraScripts, 160 Airport Road Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
GeriScripts	Pharmacist	<input checked="" type="radio"/>	<input type="radio"/>	N/A	
Guardian Consulting Services, 3333 New Hyde Park Road New Hyde Park NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Various Individuals	Recreation Workers (Musical Services)	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive, PO Box 22010 New York, NY 10087	Dental Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Leonard Koliani, MD, 120 North Farms Middlebury CT 06762	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Naugatuck Valley Cardiovascular 1625 Straits Turnpike, Suite 209 Middlebury CT 06762	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Reliant Rehab, 6860 Dallas Pkwy Suite 550 Plano TX 75024	Contract PT, OT & ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tender Touch, 400 NJ-70 Lakewood, NJ 08701	Contract PT, OT & ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MassTex, 3 Electronics Ave Suite #201 Danvers MA 01923	Contract ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics, 21 Waterville Road Avon CT 06001	Contract ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Acute Care Gases, 23 Nutmeg Valley Road, Wolcott, CT 06716	Respiratory	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, LLC, 339 Main Street Torrington CT 06790	Consulting Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Quality Management Solutions	Consulting Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<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.
 ** 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
Complete Care at Glendale, LLC	2460	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
I. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 131,431	131,431						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 54,424	55,017	(593)					
4. Social Security (F.I.C.A.)	\$ 526,499	532,225	(5,726)					
5. Health Insurance	\$ 281,730	281,730						
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 11,245	11,245						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 233,791	233,791						
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 53,975	68,576	(14,601)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	109,569	(109,569)					
d. Accounting and Auditing	\$ 33,336	33,336						
e. Legal (Services should be fully described on Page 15b)	\$ 19,581	58,121	(38,540)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 15,691	15,691						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 13,770	13,770						
2. Cellular Phones	\$							
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 695,322	695,322						
Subtotal	\$ 2,070,795	2,239,824	(169,029)					

* 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 Complete Care at Glendale, LLC	License No. 2460	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.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Brand Sonnenschine LLP	299 Broadway Suite 600 New York, NY 10007-1993		
2	Marcum LLP	One Hovchild Blvd, 4000 Rt. 66 Ste 323,		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	General accounting services		\$	16,700
2	Reimbursement advisory services		\$	16,636
3			\$	
4			\$	
			Charge for Services Provided	
			\$	33,336
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 Pg. 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	CSC	PO Box 7410023, Chicago IL 606		
2	Genova Burns	494 Broad Street Newark, NJ 07		
3	Jacobowitz Newman Tversky LLP	2361 Nostrand Ave., Brooklyn, N		
4	Murtha Cullina LLP	280 Trumbull St, 12th Floor, Har		
5	See Attached	See Attached		
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	866-636-5400			
2	973-533-0777			
3	212 -612-1110			
4	203- 653-5400			
5	See Attached			
Services Provided by This Firm (<i>describe fully</i>)				
1	Delaware Renewals		\$	961
2	Nurses Elect Petition		\$	11,212
3	Griffin Hospital Vs Glendale		\$	6,110
4	Communication with clients regarding potential IDR & general legal services		\$	1,299
5	See Attached (Disallowed)		\$	38,540
			Charge for Services Provided	
			\$	58,121
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 Pg. 15, Line 1e				

General Information and Questionnaire
Accounting Basis

Name of Facility Complete Care at Glendale, LLC	License No. 2461	Report for Year Ended 9/30/2022	Page 15c	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
5	NBC Law	212 -682-4002		
6	Platinum Filings	718 -705-9886		
7	Treasurer, State of Connecticut	860 - 702-3000		
8	Stotler Hayes Group	843-235-9871		
Address (<i>No. & Street, City, State, Zip Code</i>)				
5	675 3rd Ave 8th Floor, New York, NY 10017			
6	3023 Avenue J, Brooklyn, NY 11210			
7	165 Capitol Ave Floor 2, Hartford, CT 06106			
8	297 Willbrook Blvd, Pawleys Island, SC 29585			
Services Provided by This Firm (<i>describe fully</i>)				
5	OTA Ammendment/Bank counsel (Disallowed)	\$	5,649	
6	Certified Copies (Disallowed)	\$	154	
7	Conservatorship (Disallowed)	\$	808	
8	Collections (Disallowed)	\$	31,929	
		Charge for Services Provided		
		\$	38,540	

**Complete Care at Glendale, LLC
 September 30, 2023
 Benefits Disallowance**

Marketing Benefits Disallowance

Marketing Salary	65,343	Page 10
Total Salaries	<u>6,052,486</u>	TB Linked
Percent to Total Salaries	1.08%	

Percent to Total Allocation

	Amount	Percentage	Disallowed
Unemployment Insurance	55,017	9%	\$ 594
Social Security (F.I.C.A)	<u>532,225</u>	<u>91%</u>	<u>\$ 5,748</u>
Total Benefits (Pg 15, Line 1a3 - 1a6)	587,242	100%	\$ 6,342

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

Name of Facility	License No.	Report for Year Ended					Page	of
Complete Care at Glendale, LLC	2460	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
Subtotals Brought Forward:	2,070,795	2,239,824	(169,029)					
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$ 13,893	13,893						
5. Education Expenses Related to Seminars and Conventions	\$ 9,090	9,090						
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>)	\$ 7,255	7,255						
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$ 1,788	24,129	(22,341)					
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (<i>if this service is supplied directly and not by contract or fee for service</i>)***	\$							
7. Postage	\$ 5,406	5,406						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$ 10,385	10,385						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org ***	\$	120	(120)					
9. Subscriptions	\$ 1,556	1,556						
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>)	\$ 323,904	323,904						
12. Administrative Management Services**	\$ 566,326	965,149	(398,823)					
13. Other (<i>Specify</i>) See Attached Schedule	\$ 19,673	70,192	(50,519)					
C-14 Total Administrative & General Expenditures	\$ 3,030,071	3,670,903	(640,832)					

* Do not include Subscriptions, which should go in item 9.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Schedule of Other Travel and Entertainment

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

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Admin Expense>Marketing & Advertising	\$ 22,341	\$ (22,341)				
Admin Expense>Marketing & Advertising>COVID	\$ 1,788					
Total Other Advertising	\$ 24,129	\$ (22,341)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
CAHCF	\$ 10,385					
Total Dues	\$ 10,385	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Admin Expense>Financing Costs	\$ 2,741	\$ (2,741)				
Admin Expense>resident missing items	\$ 34	\$ (34)				
Admin Expense>Licenses	\$ 1,295					
Admin Expense>Fines & Penalties	\$ 6,673	\$ (6,673)				
Admin Expense>Bank Fees	\$ 20,762	\$ (9,739)				
Admin Expense>Background Checks	\$ 237					
Admin Expense>Background Checks Other (Fingerprinting)	\$ 7,764					
Admin Expense>Startup Costs	\$ 30,686	\$ (30,686)				
Other Rev>Vending Machines		\$ (520)				
Other Rev>Medical Records		\$ (126)				
Total Other Administrative and General	\$ 70,192	\$ (50,519)	\$ -	\$ -	\$ -	\$ -

Complete Care at Glendale, LLC
 Calculation of Allowable Management Fee
 September 30, 2023

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	965,149	
Management fees Charged (Pg. 20 / Line 5j)	0	
Management fees Charged (Pg. 20 / Line 5k)	0	
Total Management fees Charged	<u>965,149</u>	TB Linked
Patient Days	40,206	Page 8 of C/R
Imputed Days - 90% Occupancy	<u>39,420</u>	Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 24.0051	
PPD Allowance Per Rate Agreement	7.50	
2023 CPI Increase of 1.0541%	<u>1.0541</u>	J.04a
PPD Allowance 9/30/2023	<u>7.91</u>	
Amount over (Under)	\$ 16.0993	
Total Days	<u>40,206</u>	Greater of Actual or 90%
Disallowed Management Fee	<u><u>\$ 647,288</u></u>	

Schedule C-1 - Management Services*

Name of Facility Complete Care at Glendale, LLC	License No. 2460	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 #
Complete Care Management, LLC, 1730 NJ-37, Toms River, NJ 08757	965,149	Management Fees	Page 16 / Line M12

*** 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
Complete Care at Glendale, LLC		2460	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 276,976	276,976						
2. Non-Food Supplies	\$ 36,537	36,537						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)								
	\$ 117,176	117,176						
c. Other (Specify) _____								
Equipment Rental/ Repairs & Maintenance	\$ 10,660	10,660						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 441,349	441,349						
2E. Dietary Questionnaire		Total	CCNH / RHNS		(Specify)		Other	
F. Resident Meals: Total no. of meals served per day:*								
G. Is cost of employee meals included in 2D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?		<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.		1594	
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)							16 m3	
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?		<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.		14601	
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)							15 1a9	

* 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
Complete Care at Glendale, LLC		2460	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)		\$	221,061	221,061				
c. Other (Specify) Laundry Expense>Supplies		\$	14,439	14,439				
3D. Total Laundry Expenditures (3a + b + c)		\$	235,500	235,500				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

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

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Complete Care at Glendale, LLC		2460	9/30/2023				20	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping	Sq Ft. Serviced by Personnel							
a.	In-House Care								
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 23,324	23,324					
b.	Purchased Services (<i>by contract other than through Management Services</i>) (Complete Schedule C-2 att. Page 21)	Sq Ft. Serviced by Personnel							
		Amt.	\$ 332,663	332,663					
	C. Other (<i>Specify</i>)		\$						
4D.	Total Housekeeping Expenditures (4a + b + c)		\$ 355,987	355,987					
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
	1. Own Pharmacy		\$						
	2. Purchased from GeriScripts / Medline		\$	132,870	(132,870)				
b.	Medicine Cabinet Drugs		\$ 781	781					
c.	Medical and Therapeutic Supplies		\$ 147,422	147,422					
d.	Ambulance/Limousine***		\$	619	(619)				
e.	Oxygen		\$						
	1. For Emergency Use		\$						
	2. Other***		\$	4,304	(4,304)				
f.	X-rays and Related Radiological Procedures***		\$	11,541	(11,541)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$						
h.	Laboratory***		\$	76,740	(76,740)				
i.	Recreation		\$ 7,660	7,660					
j.	Direct Management Services*		\$						
k.	Indirect Management Services*		\$						
l.	Cable TV		\$ 7,200	23,190	(15,990)				
m.	Other (Specify)**** See Attached Schedule		\$ 103,019	103,019					
n.	Physical Therapy Expense		\$						
o.	Speech Therapy Expense		\$						
5P.	Total Resident Care Expenditures (5a - 5o)		\$ 266,082	508,146	(242,064)				

* 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.

**Complete Care at Glendale, LLC
Disallowance Schedule for Cable TV
September 30, 2023**

Pg. 20c

	<u>Amount</u>
Total Cable TV Expense acct # 80-232-00	\$ 23,190 TB Linked
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>
Revised Allowable Cost	\$ 7,200
Disallowed Cable TV	<u><u>\$ 15,990</u></u>

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

Name of Facility Complete Care at Glendale, LLC		License No. 2460	Report for Year Ended 9/30/2023	Page of 21 37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH / RHNS	Other	Pg	Line
		Yes	No					
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping	332,663		20	4a1
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	221,061		19	3b
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	Dietary	116,649		18	2b
Jacovino's Lawn Care	92 Cheshire Rd Suite 2, Prospect CT 06712	<input type="radio"/>	<input checked="" type="radio"/>	Snow Removal	18,718		22	6f
Jacovino's Lawn Care	92 Cheshire Rd Suite 2, Prospect CT 06712	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping	33,603		22	6f
Complete Care Management	1730 NJ-37, Toms River, NJ 08757	<input checked="" type="radio"/>	<input type="radio"/>	Corporate Payroll Fees	12,000		16	m11
LTC Ally	Americas, Lakewood, NJ 08701	<input checked="" type="radio"/>	<input type="radio"/>	Consulting Fees	183,450		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"/>					
		<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
Complete Care at Glendale, LLC	2460	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 39,862	39,862					
b. Heat	\$ 53,729	53,729					
c. Light & Power	\$ 149,870	149,870					
d. Water	\$ 59,686	59,686					
e. Equipment Lease (Provide detail on page 22b)	\$						
f. Other (itemize) See Attached Schedule	\$ 155,209	155,209					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 458,356	458,356					
7. Depreciation (complete schedule page 23*)							
a. Land Improvements	\$ 1,657	1,657					
b. Building & Building Improvements	\$ 38,783	38,783					
c. Non-Movable Equipment	\$ 5,942	5,942					
d. Movable Equipment	\$ 21,683	21,683					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 68,065	68,065					
8. Amortization (Complete att. Schedule Page 24*)							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$ 12,491	12,491					
d. Other (Specify)	\$ 7,849	7,849					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 20,340	20,340					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 615,478	615,478					
10. Property Taxes							
a. Real estate taxes paid by owner	\$						
b. Real estate taxes paid by lessor	\$ 245,512	245,512					
c. Personal property taxes	\$ 31,258	31,258					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 980,653	980,653					

* 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	
Complete Care at Glendale, LLC		2460		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							
Leaf - PO Box 5066 Hartford CT 06102	<input type="radio"/>	<input checked="" type="radio"/>	Copier	04/20/23	63 Months	4,263	4,263		
	<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"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***
									4,263

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

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
12/1/2022	OASIS FULL ELECTRIC HI - LOW BED, SWING DOWN RAILS FOR	Specialized Resident	\$ 3,691	5	\$ 738
3/31/2023	Ice machine	Administrative	\$ 8,863	10	\$ 886
6/15/2023	Islandaire air conditioner PTAC	Administrative	\$ 9,357	5	\$ 1,871
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 21,911		\$ 3,495 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation	
Additions:					
10/7/2022	Driveway Repairs - CHOW	\$ 9,607	15	\$ 640	
10/7/2022	Driveway Repairs - CHOW	\$ 4,803	15	\$ 320	
10/28/2022	Replace Seal Kit Gasket on B & G Series 90 Pump :	\$ 3,071	7	\$ 439	
10/27/2022	Replace Bearing Assembly on B & G Series 60 Pump	\$ 3,783	7	\$ 540	
11/3/2022	Repair Magnolia and Rosebud in utility room.	\$ 6,939	15	\$ 463	
12/1/2022	HVAC Study	\$ 10,050	15	\$ 670	
12/8/2022	Repair damaged concrete	\$ 4,814	15	\$ 321	
1/11/2023	Additions and alterations to door and monitor/mag - lock system	\$ 3,080	15	\$ 205	
1/31/2023	HVAC Study per CHOW	\$ 8,933	15	\$ 596	
2/24/2023	cleaned up bracket put pump together	\$ 2,864	15	\$ 191	
2/24/2023	Repairs To HVAC and Hot Water Systems	\$ 1,972	15	\$ 131	
2/24/2023	Repairs To HVAC and Hot Water Systems	\$ 18,312	15	\$ 1,221	
3/13/2023	Replacement of Taco Circulator Pump on Pump on Boiler # 1	\$ 4,980	15	\$ 332	
3/24/2023	Replacement of Taco Circulator Pump on Pump on Boiler # 2	\$ 4,980	15	\$ 332	
3/13/2023	Fire Sprinkler Repair	\$ 4,173	15	\$ 278	
6/30/2023	Fire Sprinkler Repair	\$ 3,365	15	\$ 224	
7/28/2023	HVAC inspection and work	\$ 4,804	15	\$ 320	
7/24/2023	Supply and Install vinyl floor	\$ 3,188	10	\$ 319	
9/1/2023	Supply and Installation of Washing Machine Room Door and Hardware and Laundry Storage Room	\$ 3,555	15	\$ 237	
9/26/2023	Fire Alarm Repair	\$ 14,804	10	\$ 1,480	
Total additions for Leasehold Improvement			\$ 122,077		\$ 9,259 *
Deletions:					
Total deletions for Leasehold Improvement			\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Complete Care at Glendale, LLC		Date of Acquisition		License No. 2460	Report for Year Ended 9/30/2023			Page 24	of 37
		Month	Year		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %		
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var.	Var.		Various	70,908	3,232	S/L	3,232	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var.	Var.		Various	122,077		S/L	9,259	
C-4. Subtotal									
D. Total Amortization									
								12,491	
								12,491	

* 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.

Complete Care at Glendale, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
Land Improvements										
Land Imp	Additions Prior to 2022	Var	S/L	15	24,856	1,657	10,529	1,657	12,186	12,670
TOTAL LAND IMPROVEMENTS						24,856	10,529	1,657	12,186	12,670
Building Improvements										
Build Imp	Additions Prior to 2022	Var	S/L	15	581,752	38,783	214,967	38,783	253,750	328,002
TOTAL BUILDING IMPROVEMENTS						581,752	214,967	38,783	253,750	328,002
Non Movable Equipment										
Non Movable	Additions Prior to 2022	Var	S/L	10	59,418	5,942	48,955	5,942	54,897	4,521
TOTAL NON MOVABLE EQUIPMENT						59,418	48,955	5,942	54,897	4,521
LEASEHOLD IMPROVEMENTS										
2022 Additions										
LI	Heat tables and outlets	9/13/2021	S/L	15	4,675	313	313	313	626	4,049
LI	electrical/remodeling work	11/12/2021	S/L	15	3,058	187	187	187	374	2,684
LI	plumbing leak	11/24/2021	S/L	15	7,350	408	408	408	816	6,534
LI	plumbing leak adjustment	11/24/2021	S/L	15	1,171	65	65	65	130	1,041
LI	bearing assembly replaced	10/21/2021	S/L	15	3,331	204	204	204	408	2,923
LI	extended circuits in front lobby	12/3/2021	S/L	15	3,184	177	177	177	354	2,830
LI	wall section repair	12/8/2021	S/L	15	3,563	198	198	198	396	3,167
LI	handwashing sink (invoices 126533 and 126546)	12/21/2021	S/L	15	4,277	214	214	214	428	3,849
LI	lobby split system modernization	2/9/2022	S/L	15	4,727	210	210	210	420	4,307
LI	Replace motor on pump	4/1/2022	S/L	7	4,682	334	334	334	668	4,014
LI	Replace motor on pump	4/1/2022	S/L	7	191	14	14	14	28	163
LI	smoke detector/reprogramming	4/28/2022	S/L	15	3,256	90	90	90	180	3,076

Complete Care at Glendale, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
LJ	Nurse Station TRU replacement work	5/6/2022	S/L	15	22,195	617	617	617	1,234	20,961
LJ	light pole anchor, reroute, and excavation for PVC	12/3/2021	S/L	15	3,228	179	179	179	358	2,870
LJ	Floor repairs	8/12/2022	S/L	15	2,020	22	22	22	44	1,976
2023 Additions										
LJ	Driveway Repairs - CHOW	10/7/2022	S/L	15	9,607			640	640	8,967
LJ	Driveway Repairs - CHOW	10/7/2022	S/L	15	4,803			320	320	4,483
LJ	Replace Seal Kit Gasket on B & G Series 90 Pump	10/28/2022	S/L	7	3,071			439	439	2,632
LJ	Replace Bearing Assembly on B & G Series 60 Pump	10/27/2022	S/L	7	3,783			540	540	3,243
LJ	Repair Magnolia and Rosebud in utility room.	11/3/2022	S/L	15	6,939			463	463	6,476
LJ	HVAC Study	12/1/2022	S/L	15	10,050			670	670	9,380
LJ	Repair damaged concrete	12/8/2022	S/L	15	4,814			321	321	4,493
LJ	Additions and alterations to door and monitor/mag -	1/11/2023	S/L	15	3,080			205	205	2,875
LJ	HVAC Study per CHOW	1/31/2023	S/L	15	8,933			596	596	8,337
LJ	cleaned up bracket put pump together	2/24/2023	S/L	15	2,864			191	191	2,673
LJ	Repairs To HVAC and Hot Water Systems	2/24/2023	S/L	15	1,972			131	131	1,841
LJ	Repairs To HVAC and Hot Water Systems	2/24/2023	S/L	15	18,312			1,221	1,221	17,091
LJ	Replacement of Taco Circulator Pump on Pump on	3/13/2023	S/L	15	4,980			332	332	4,648
LJ	Replacement of Taco Circulator Pump on Pump on	3/24/2023	S/L	15	4,980			332	332	4,648
LJ	Fire Sprinkler Repair	3/13/2023	S/L	15	4,173			278	278	3,895
LJ	Fire Sprinkler Repair	6/30/2023	S/L	15	3,365			224	224	3,141
LJ	HVAC inspection and work	7/28/2023	S/L	15	4,804			320	320	4,484
LJ	Supply and install vinyl floor	7/24/2023	S/L	10	3,188			319	319	2,869
LJ	Supply and installation of Washing Machine Room	9/1/2023	S/L	15	3,555			237	237	3,318
LJ	Fire Alarm Repair	9/26/2023	S/L	10	14,804			1,480	1,480	13,324

TOTAL LEASEHOLD IMPROVEMENTS

192,985	3,232	3,232	12,491	15,723	177,262
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Movable Equipment

MME	Additional Prior to 2022	Var	S/L	5	909,153	144,511	909,153	909,153	-	-
2022 Additions										
MME	Ports, computers, laptops, ipads	9/30/2021	S/L	5	84,341	16,868	16,868	16,868	33,736	50,605
MME	Use tax on the computer purchase	9/30/2021	S/L	5	5,356	1,071	1,071	1,071	2,142	3,214
MME	enclosed tray truck	2/28/2022	S/L	7	2,991	249	249	249	498	2,493
2023 Additions										
MME	OASIS FULL ELECTRIC HI - LOW BED, SWING DOWN RAILS FOR LTC BED, 80" x 5 ZONE PRESSURE REDUCTION	12/1/2022	S/L	5						
MME	Ice machine	3/31/2023	S/L	10	3,691			738	738	2,953
MME	islandaire air conditioner PTAC	6/15/2023	S/L	5	8,863			886	886	7,977

TOTAL MOVABLE EQUIPMENT

1,023,752	162,699	927,341	21,683	949,024	74,728
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Complete Care at Glendale, LLC
 FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
TOTAL ASSETS PER CR SCHEDULE					1,882,763	212,313	1,205,024	80,556	1,285,580	597,183
TOTAL ASSETS PER TRIAL BALANCE					307,583	21,420	21,446	29,915	51,361	256,222
ROUNDING										1
VARIANCE					1,575,180	190,893	1,183,578	50,641	1,234,219	340,960

F/S vs C/R NBV - Page 31, Line B9 (340,960)
 F/S vs C/R Depreciation - Page 36, Line F1 (50,641)

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

Name of Facility Complete Care at Glendale, LLC	License No. 2460	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input 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		05/27/05		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		09/01/21		
5. Total Licensed Bed Capacity		120		
6. Square Footage		46,302		
7. Acquisition Cost				
a. Land		470,115		
b. Building		4,231,034		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		12/17/21		
c. Interest Rate for the Cost Year		Variable		
d. Term of Mortgage (number of years)		3 Years		
e. Amount of Principal Borrowed		8,509,709		
f. Principal balance outstanding as of 09/30/2023		8,509,709		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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
Complete Care at Glendale, LLC		2460	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 Complete Care at Glendale, LLC		License No. 2460		Report for Year Ended 9/30/2023			Page 27	of 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) LOC Interest Expense				\$	87,368	87,368				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	87,368	87,368				
14. Insurance										
a. Insurance on Property (buildings only)				\$	27,755	27,755				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) General Liability / EPLI				\$	80,373	80,373				
14d. Total Insurance Expenditures (14a + b + c)				\$	108,128	108,128				
15. Total All Expenditures (A-13 thru C-14)				\$	12,841,863	13,821,809	(979,946)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Complete Care at Glendale, LLC	2460	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	Other	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 7,153,799	7,153,799			
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 3,129,038	3,129,038			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 3,678,897	3,678,897			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 44,033	44,033			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (44,033)	(44,033)			
c. Prescription Drugs - Non-Medicare	\$ 98	98			
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$ (98)	(98)			
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	\$ 293,628	293,628			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (149,136)	(149,136)			
c. Physical Therapy - Non-Medicare	\$ 95,166	95,166			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (95,166)	(95,166)			
4. a. Speech Therapy - Medicare	\$ 172,544	172,544			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (95,220)	(95,220)			
c. Speech Therapy - Non-Medicare	\$ 51,388	51,388			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (51,388)	(51,388)			
5. a. Occupational Therapy - Medicare	\$ 354,304	354,304			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (173,394)	(173,394)			
c. Occupational Therapy - Non-Medicare	\$ 31,280	31,280			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (31,215)	(31,215)			
6. a. Other (Specify) - Medicare	\$ 57,883	57,883			
b. Other (Specify) - Non-Medicare	\$ (64)	(64)			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,422,344	14,422,344			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 223	223			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$ 9,592	9,592			
8. Other (Specify)	\$ 24,093	24,093			
V. Total Other Revenue (1 thru 8)	\$ 33,908	33,908			
VI. Total All Revenue (III +V)	\$ 14,456,252	14,456,252			

* 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 II6a	Radiology Rev>Medicare A	\$ 7,700		
30 II6a	Radiology Rev>Medicare A>C/A	\$ (7,700)		
30 II6a	Lab Rev>Medicare A	\$ 21,946		
30 II6a	Lab Rev>Medicare A>C/A	\$ (20,881)		
30 II6a	Other Ancillary Rev>Medicare A	\$ 810		
30 II6a	Other Ancillary Rev>Part B	\$ 6,362		
30 II6a	Other Ancillary Rev>Part B>Sequester	\$ (4,780)		
30 II6a	Other Ancillary Rev>Part B>Capitated Payments	\$ 38,400		
30 II6a	Vaccine Rev>Part B	\$ 10,631		
30 II6a	Vaccine Rev>Part B>COVID Vaccine	\$ 2,200		
30 II6a	Other Rev>Part B>Medicare Cost Report	\$ 1,724		
30 II6a	Revenue Adjustments>Medicare A	\$ 4,716		
30 II6a	Revenue Adjustments>Part B	\$ (3,245)		
Total Other Resident Revenue - Medicare		\$ 57,883	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 II6b	Lab Rev>Commercial HMO	\$ 9,340		
30 II6b	Lab Rev>Commercial HMO>C/A	\$ (9,340)		
30 II6b	Revenue Adjustments>Medicare HMO	\$ (848)		
30 II6b	Revenue Adjustments>Hospice	\$ 301		
30 II6b	Revenue Adjustments>Medicaid	\$ 483		
Total Other Resident Revenue		\$ (64)	\$ -	\$ -

Interest Income

Page Ref	Account	Account Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV5	Late Claim Interest	223	\$ 223		
Total Interest Income			\$ 223	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV8	Credit Card Cash Back/ Reward Income	\$ 24		
30 IV8	Other Revenue>Pharmacy Rebates	\$ 9,773		
30 IV8	Other Rev>Vending Machines (Disallowed Expense on Page 16 Line m13)	\$ 520		
30 IV8	Other Rev>Medical Records (Disallowed Expense on Page 16 Line m13)	\$ 126		
30 IV8	Other Revenue>Prior Period Adjustment(s)*	\$ 13,650		
Total Other Revenue		\$ 24,093	\$ -	\$ -

*No expense reported. Do not disallow.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Glendale, LLC	2460	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(72,495)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,452,769
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	146,813
a. _____				
b. _____				
c. _____				
d. See Schedule		146,813		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,527,087
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	24,856	\$	12,670
	Accum. Depreciation	12,186	Net	
3. Buildings	*Historical Cost	581,752	\$	328,002
	Accum. Depreciation	253,750	Net	
4. Leasehold Improvements	*Historical Cost	192,985	\$	177,262
	Accum. Depreciation	15,723	Net	
5. Non-Movable Equipment	*Historical Cost	59,417	\$	4,520
	Accum. Depreciation	54,897	Net	
6. Movable Equipment	*Historical Cost	1,023,752	\$	74,728
	Accum. Depreciation	949,024	Net	
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation		Net	
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(329,122)
F/S vs C/R NBV		(340,960)		
See Schedule		11,838		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	268,060

* 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	\$ 17,672
31	A5	Prepaid Expenses>Insurance	\$ 5,385
31	A5	Prepaid Expenses>Financing Costs	\$ 1,018
31	A5	Prepaid Expenses>RE Taxes	\$ 65,134
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 22,751
31	A5	Prepaid Expenses>Insurance - General Liability & Other>Contra	\$ (25,757)
31	A5	Prepaid Expenses>Insurance - EPLI	\$ 7,661
31	A5	Prepaid Expenses>Insurance - Property	\$ 14,908
31	A5	Prepaid Expenses>Workers Comp	\$ 75,333
31	A5	Prepaid Expenses>Workers Comp>Contra	\$ (37,310)
Total Prepaid Expenses			\$ 146,813

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 11,836
Total Other Fixed Assets (Itemize)			\$ 11,836

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due To/From>Passive	\$ 10,231
32	D7	Due To/From>Lakeview (formerly Green Acres Operation and Realty)	\$ 10,231
32	D7	Due To/From>Vendor	\$ 5,025
32	D7	Due To/From>Harbor (formerly DIF NJ5)	\$ 2,004
Total Other Assets			\$ 27,491

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Other Current Payables>401K	\$ 6,466
33	A12	Other Current Payables>Misc PR Deduction	\$ 109
33	A12	Other Current Payables>Union Dues W/H	\$ 1,758
33	A12	Other Current Payables>Resident Funds	\$ 35,925
33	A12	Accrued Expenses	\$ 145,294
33	A12	Accrued Expense>Medicaid>Bed Tax	\$ 181,360
33	A12	Accrued Expense>Management Fee	\$ 64,909
33	A12	Due To/From>Amer CT Glendale	\$ 12,226
Total Other Current Liabilities (Itemize)			\$ 448,047

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

Page Ref	Line Ref	Description	
34	B4	Due To/From>Medicare A>Sequester	\$ 4,731
34	B4	Due To/From>Commercial HMO	\$ 25,295
34	B4	Due To/From>Homeize	\$ 19,572
34	B4	Due To/From>Medicaid	\$ 46,524
34	B4	Due To/From>Social Security	\$ 35,180
Total Other Long-Term Liabilities (Itemize)			\$ 121,402

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Glendale, LLC	2460	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	2,795,147
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 22,223	
			Accum. Depreciation 15,874	Net
			\$	6,349
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	1,108,358
Name and Address		Amount	Loan Date	
Various		1,108,358		
7. Other Assets (<i>itemize</i>)			\$	(383,377)
Other Assets>Escrow>Property Tax			(410,888)	
Due To/(From)>Employee			20	
See Schedule			27,491	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	731,330
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,526,477

* 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
Complete Care at Glendale, LLC		2460	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,039,242
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender	Purpose	Amount	Date Due		
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	286,818
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	21,942
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>)				\$	448,047

See Schedule				448,047	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,796,049

* 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 Complete Care at Glendale, LLC		License No. 2460	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,796,049	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 665,731	
Name and Address of Lender	Amount	Loan Date			
Due To Interfacility	665,731	Various			
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 121,402	
See Schedule				121,402	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 787,133	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 2,583,182	

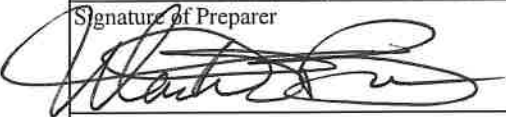
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Glendale, LLC	2460	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	258,211
6. Gain or Loss for Period			\$	685,084
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	943,295
C. Total Reserves and Net Worth			\$	943,295
D. Total Liabilities, Reserves, and Net Worth			\$	3,526,477

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Glendale, LLC	2460	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	96,422
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	14,456,252
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	13,771,168
D. Net Income or Deficit			\$	685,084
E. Balance			\$	781,506
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses per Page 27			\$13,821,809	
F/S vs C/R Depreciation			(50,641)	
Total Expenses per FS			\$13,771,168	
2. Other <i>(itemize)</i>				
Prior Period Adjustment(s)			161,789	
F-3. Total Additions			\$	161,789
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	24,018
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
		quity>Robert Hc	24,018	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	943,295
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Complete Care at Glendale, LLC	License No. 2460	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/24		
Printed Name of Preparer Matthew S. Bovolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9680		
Contacted Person Regarding Additional Information Needed Regarding This Report Peri Neumann		Phone Number 732-951-7099		
Contact Email Address PeriN@lccally.com				

Client: **Complete Care Management**
 Engagement: **Medicaid - Complete Care at Glendale, LLC**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CGNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
10-001-00	Cash>Clearing	0.00			0.00	0.00
10-001-02	Cash>Clearing>Payroll	(143,872.00)			(143,872.00)	(2,242.00)
10-010-28	Cash>Operating>CT Glendale	18,210.00			18,210.00	19,837.00
10-010-31	Cash>Operating>Meriden	0.00			0.00	0.00
10-011-28	Cash>Petty Cash>CT Glendale	1,457.00			1,457.00	1,084.00
10-011-31	Cash>Petty Cash>Meriden	0.00			0.00	0.00
10-020-28	Cash>Payroll>CT Glendale	10,785.00			10,785.00	13,730.00
10-020-31	Cash>Payroll>Meriden	0.00			0.00	0.00
10-030-28	Cash>Govt>CT Glendale	(31,868.00)			(31,868.00)	0.00
10-030-31	Cash>Govt>Meriden	0.00			0.00	0.00
10-040-28	Cash>Non Govt>CT Glendale	31,868.00			31,868.00	158.00
10-040-31	Cash>Non Govt>Meriden	0.00			0.00	0.00
10-060-28	Cash>Resident Trust>CT Glendale	35,925.00			35,925.00	38,168.00
10-060-31	Cash>Resident Trust>Meriden	0.00			0.00	0.00
10-061-28	Cash>Care Cost>CT Glendale	5,000.00			5,000.00	5,000.00
10-061-31	Cash>Care Cost>Meriden	0.00			0.00	0.00
11-100-00	Accounts Receivable>Miscellaneous	173,270.00			173,270.00	0.00
11-102-00	Accounts Receivable>Medicare A	207,200.00			207,200.00	289,021.00
11-103-00	Accounts Receivable>Part B	107,258.00			107,258.00	62,810.00
11-104-00	Accounts Receivable>Private	266,863.00			266,863.00	213,858.00
11-105-00	Accounts Receivable>Commercial HMO	56,509.00			56,509.00	74,755.00
11-106-00	Accounts Receivable>Medicare HMO	269,732.00			269,732.00	213,900.00
11-109-00	Accounts Receivable>Hospice	91,362.00			91,362.00	195,153.00
11-111-00	Accounts Receivable>Medicaid	1,290,156.00			1,290,156.00	1,378,810.00
11-112-00	Accounts Receivable>Income	186,529.00			186,529.00	61,408.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(230,908.00)			(230,908.00)	(140,282.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	34,798.00			34,798.00	(41,409.00)
12-000-00	Prepaid Expenses	17,672.00			17,672.00	32,042.00
12-124-00	Prepaid Expenses>Insurance	5,583.00			5,583.00	3,886.00
12-125-00	Prepaid Expenses>Personal Property Taxes	0.00			0.00	0.00
12-153-00	Prepaid Expenses>Financing Costs	1,018.00			1,018.00	1,723.00
12-161-00	Prepaid Expenses>RE Taxes	65,134.00			65,134.00	60,127.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	22,751.00			22,751.00	61,040.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(25,757.00)			(25,757.00)	(50,526.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	7,661.00			7,661.00	12,366.00
12-165-00	Prepaid Expenses>Insurance - Property	14,908.00			14,908.00	12,847.00
12-881-00	Prepaid Expenses>Workers Comp	75,353.00			75,353.00	0.00
12-881-01	Prepaid Expenses>Workers Comp>Contra	(37,510.00)			(37,510.00)	0.00
13-127-00	Due From>Old Owner	455.00			455.00	91,218.00
13-127-10	Due From>Old Owner>AP Items	8,144.00			8,144.00	53,416.00
14-131-00	Fixed Assets>Leasehold Improvements	192,984.00			192,984.00	70,907.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	21,211.00			21,211.00	2,991.00
14-133-00	Fixed Assets>Medical Equipment	3,691.00			3,691.00	0.00
14-134-00	Fixed Assets>Computer Hardware	89,697.00			89,697.00	89,697.00
14-136-00	Fixed Assets>CIP	11,838.00			11,838.00	31,454.00
15-100-00	Accum Depn>Miscellaneous	(51,361.00)			(41,507.00)	(13,214.00)
			RJE - 1	9,854.00		
				9,854.00		
17-000-00	Other Assets>Deferred Financing Costs	22,223.00			22,223.00	22,223.00
17-283-91	Other Assets>Escrow>Property Tax	(410,883.00)			(410,883.00)	(129,154.00)
19-265-00	Accumulated Amortization>Deferred Financing Costs	(15,874.00)			(15,874.00)	(9,025.00)
20-000-00	Accounts Payable	(1,039,242.00)			(1,039,242.00)	(850,248.00)
21-148-00	Other Current Payables>401K	(6,466.00)			(6,466.00)	(2,526.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(109.00)			(109.00)	105.00
21-150-00	Other Current Payables>Union Dues W/H	(1,758.00)			(1,758.00)	51,040.00
21-151-00	Other Current Payables>Garnishments W/H	0.00			0.00	0.00
21-273-00	Other Current Payables>Fica Payable	0.00			0.00	0.00
21-274-00	Other Current Payables>SUI Payable	0.00			0.00	718.00
21-275-00	Other Current Payables>FWT Payable	0.00			0.00	0.00
21-276-00	Other Current Payables>SWT Payable	0.00			0.00	0.00
21-277-00	Other Current Payables>Local Tax Payable	0.00			0.00	0.00
21-278-00	Other Current Payables>SDI Payable	0.00			0.00	0.00
21-280-00	Other Current Payables>FUI Payable	0.00			0.00	0.00
21-350-00	Other Current Payables>Resident Funds	(35,925.00)			(35,925.00)	(38,168.00)
21-353-00	Other Current Payables>Resident Refunds	0.00			0.00	0.00
21-354-00	Other Current Payables>DTF RFMS	0.00			0.00	0.00
22-000-15	Note Payable>LOC NJ14 Congressional	0.00			0.00	0.00
23-000-00	Accrued Wages & Related	0.00			0.00	(119,029.00)
23-156-00	Accrued Wages & Related>PR Taxes	(21,942.00)			(21,942.00)	(14,456.00)
23-157-00	Accrued Wages & Related>Benefit Time	(286,818.00)			(286,818.00)	(247,077.00)
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	0.00			0.00	(464.00)
24-000-00	Accrued Expenses	(145,294.00)			(145,294.00)	(87,388.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(181,360.00)			(181,360.00)	2.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
24-158-00	Accrued Expenses>Utilities	0.00			0.00	(1,302.00)
24-279-00	Accrued Expenses>Management Fee	(64,909.00)			(64,909.00)	(142,078.00)
27-000-39	Due To/(From)>Amex CT Glendale	(12,226.00)			(12,226.00)	(8,127.00)
27-000-42	Due To/(From)>Amex Meriden	0.00			0.00	0.00
27-000-61	Due To/(From)>Passaic	10,231.00			10,231.00	3,917.00
27-000-69	Due To/(From)>Lakeview (formerly Green Acres Operation and Realty)	10,231.00			10,231.00	3,917.00
27-000-80	Due To/(From)>Vendor	5,025.00			5,025.00	5,001.00
27-000-95	Due To/(From)>Barber (formerly DTF NJ5)	2,004.00			2,004.00	1,080.00
27-102-14	Due To/(From)>Medicare A>Sequester	(4,731.00)			(4,731.00)	(3,982.00)
27-105-00	Due To/(From)>Commercial HMO	(25,295.00)			(25,295.00)	(26,505.00)
27-109-00	Due To/(From)>Hospice	(19,572.00)			(19,572.00)	(60.00)
27-111-00	Due To/(From)>Medicaid	(46,624.00)			(46,624.00)	0.00
27-146-00	Due To/(From)>Social Security	(25,180.00)			(25,180.00)	0.00
27-152-00	Due To/(From)>Employee	20.00			20.00	20.00
27-172-00	Due To/(From)>Member	0.00			0.00	0.00
27-900-57	Due To/(From)>Interfacility>NJ14	(164,194.00)			(164,194.00)	(67,080.00)
27-901-29	Due To/(From)>Interfacility>NJMM and CT4	15,625.00			15,625.00	3,917.00
27-901-48	Due To/(From)>Interfacility>WV/DE 5 and CT4	70,247.00			70,247.00	19,538.00
27-901-49	Due To/(From)>Interfacility>CT4	900,452.00			913,454.00	436,867.00
			RJE - 8	15,684.00		
			RJE - 8	(2,172.00)		
			RJE - 8	(510.00)		
27-901-50	Due To/(From)>Interfacility>CT4 and NJ14	(241,589.00)			(241,589.00)	(1,307,056.00)
27-901-51	Due To/(From)>Interfacility>CT4 and GA	(739.00)			(739.00)	(6,134.00)
27-901-52	Due To/(From)>Interfacility>CT4 and PA4	41,100.00			41,100.00	11,000.00
27-901-53	Due To/(From)>Interfacility>CT4 and NJ4	13,355.00			13,355.00	(2,926.00)
27-901-54	Due To/(From)>Interfacility>CT4 and NJ5	16,187.00			16,187.00	0.00
27-901-55	Due To/(From)>Interfacility>CT4 and NJ2	(2,129.00)			(2,129.00)	(1,380.00)
27-901-56	Due To/(From)>Interfacility>CT4 and NJWW	0.00			0.00	0.00
27-901-57	Due To/(From)>Interfacility>CT4 and WI2	30,963.00			30,963.00	0.00
27-901-58	Due To/(From)>Interfacility>CT4 and WI3	27,440.00			27,440.00	0.00
27-901-59	Due To/(From)>Interfacility>CT4 and MD5	70,200.00			70,200.00	18,796.00
27-901-60	Due To/(From)>Interfacility>CT4 and Glendale	(254,432.00)			(254,432.00)	(257,431.00)
27-901-61	Due To/(From)>Interfacility>CT4 and Barn Hill	4,992.00			4,992.00	0.00
27-901-62	Due To/(From)>Interfacility>CT4 and Chestnut	5,396.00			5,396.00	0.00
27-901-95	Due To/(From)>Interfacility>Orange Park and CT4	(2,648.00)			(2,648.00)	(47.00)
27-902-11	Due To/(From)>Interfacility>CT4 and CT3	88,559.00			(174,114.00)	3,423.00
			RJE - 8	(14,208.00)		
			RJE - 9	(248,465.00)		
27-902-32	Due To/(From)>Interfacility>CT4 and Whiting	2,689.00			2,689.00	0.00
27-902-33	Due To/(From)>Interfacility>CT4 and W! Sava	27,901.00			27,901.00	0.00
27-902-60	Due To/(From)>Interfacility>MD Cadia and CT4	16,375.00			16,375.00	0.00
27-902-65	Due To/(From)>Interfacility>HMH10 and CT4	15,075.00			15,075.00	0.00
27-902-75	Due To/(From)>Interfacility>Welltower and Middlebury	2,874.00			2,874.00	0.00
30-000-00	Retained Earnings	(282,229.00)			(282,229.00)	9,844.00
31-404-87	Partners' Equity>Robert Hoch>Draws	24,018.00			24,018.00	24,018.00
40-102-00	Room & Board Revenue>Medicare A	(3,154,336.00)			(3,154,336.00)	(2,287,556.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(31,134.00)			(31,134.00)	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	56,432.00			56,432.00	13,047.00
40-104-00	Room & Board Revenue>Private	(1,875,288.00)			(1,875,288.00)	(1,255,824.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(201,263.00)			(201,263.00)	0.00
40-105-00	Room & Board Revenue>Commercial HMO	(75,800.00)			(75,800.00)	(51,787.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(9,680.00)			(9,680.00)	0.00
40-106-00	Room & Board Revenue>Medicare HMO	(1,132,575.00)			(1,132,575.00)	(917,259.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(157,669.00)			(157,669.00)	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	3,405.00			3,405.00	686.00
40-109-00	Room & Board Revenue>Hospice	(431,816.00)			(431,816.00)	(651,523.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	86,777.00			86,777.00	0.00
40-111-00	Room & Board Revenue>Medicaid	(7,153,799.00)			(7,153,799.00)	(7,591,312.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	115,012.00			115,012.00	0.00
41-102-00	Pharmacy Rev>Medicare A	(44,033.00)			(44,033.00)	(80,686.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	44,033.00			44,033.00	80,686.00
41-106-00	Pharmacy Rev>Medicare HMO	(98.00)			(98.00)	(6,360.00)
41-106-01	Pharmacy Rev>Medicare HMO>C/A	98.00			98.00	6,360.00
42-102-00	PT Revenue>Medicare A	(149,136.00)			(149,136.00)	(139,220.00)
42-102-01	PT Revenue>Medicare A>C/A	149,136.00			149,136.00	139,220.00
42-103-00	PT Revenue>Part B	(144,492.00)			(144,492.00)	(101,067.00)
42-105-00	PT Revenue>Commercial HMO	0.00			0.00	(1,121.00)
42-105-01	PT Revenue>Commercial HMO>C/A	0.00			0.00	1,121.00
42-106-00	PT Revenue>Medicare HMO	(78,003.00)			(78,003.00)	(61,222.00)
42-106-01	PT Revenue>Medicare HMO>C/A	78,003.00			78,003.00	61,222.00
42-111-00	PT Revenue>Medicaid	(17,163.00)			(17,163.00)	(23,224.00)
42-111-01	PT Revenue>Medicaid>C/A	17,163.00			17,163.00	23,224.00
43-102-00	OT Revenue>Medicare A	(172,328.00)			(172,328.00)	(128,563.00)
43-102-01	OT Revenue>Medicare A>C/A	173,394.00			173,394.00	138,626.00
43-103-00	OT Revenue>Part B	(181,976.00)			(181,976.00)	(70,216.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
43-104-00	OT Revenue>Private	0.00			0.00	68.00
43-105-00	OT Revenue>Commercial HMO	0.00			0.00	(1,074.00)
43-105-01	OT Revenue>Commercial HMO>C/A	0.00			0.00	1,074.00
43-106-00	OT Revenue>Medicare HMO	(99,977.00)			(99,977.00)	(57,804.00)
43-106-01	OT Revenue>Medicare HMO	99,912.00			99,912.00	57,804.00
43-111-00	OT Revenue>Medicaid	(31,215.00)			(31,215.00)	(22,192.00)
43-111-01	OT Revenue>Medicaid>C/A	31,215.00			31,215.00	22,192.00
44-102-00	ST Revenue>Medicare A	(95,220.00)			(95,220.00)	(72,856.00)
44-102-01	ST Revenue>Medicare A>C/A	95,220.00			95,220.00	72,856.00
44-103-00	ST Revenue>Part B	(77,324.00)			(77,324.00)	(103,036.00)
44-106-00	ST Revenue>Medicare HMO	(31,428.00)			(31,428.00)	(19,547.00)
44-106-01	ST Revenue>Medicare HMO>C/A	31,428.00			31,428.00	19,547.00
44-111-00	ST Revenue>Medicaid	(19,960.00)			(19,960.00)	(29,893.00)
44-111-01	ST Revenue>Medicaid>C/A	19,960.00			19,960.00	29,893.00
45-102-00	Radiology Rev>Medicare A	(7,700.00)			(7,700.00)	(4,149.00)
45-102-01	Radiology Rev>Medicare A>C/A	7,700.00			7,700.00	4,149.00
46-102-00	Lab Rev>Medicare A	(21,946.00)			(21,946.00)	(11,743.00)
46-102-01	Lab Rev>Medicare A>C/A	20,881.00			20,881.00	1,679.00
46-104-00	Lab Rev>Private	0.00			0.00	(68.00)
46-105-00	Lab Rev>Commercial HMO	(9,340.00)			(9,340.00)	0.00
46-105-01	Lab Rev>Commercial HMO>C/A	9,340.00			9,340.00	0.00
47-102-00	Other Ancillary Rev>Medicare A	(810.00)			(810.00)	(7,080.00)
47-103-00	Other Ancillary Rev>Part B	(6,362.00)			(6,362.00)	(11,115.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	4,780.00			4,780.00	706.00
47-103-24	Other Ancillary Rev>Part B>Capitated Payments	(38,400.00)			(38,400.00)	0.00
47-106-24	Other Ancillary Rev>Medicare HMO>Capitated Payments	0.00			0.00	0.00
47-114-00	Other Ancillary Rev>Other Payor	0.00			0.00	0.00
47-177-00	Other Ancillary Rev>Supplements	0.00			0.00	0.00
48-103-00	Vaccine Rev>Part B	(10,631.00)			(10,631.00)	(12,075.00)
48-103-74	Vaccine Rev>Part B>COVID Vaccine	(2,200.00)			(2,200.00)	(6,200.00)
51-100-00	Other Rev>Miscellaneous	(24.00)			(24.00)	(10.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(1,724.00)			(1,724.00)	0.00
51-111-00	Other Rev>Medicaid	0.00			0.00	(55,761.00)
51-145-00	Other Revenue>Pharmacy Rebates	(9,773.00)			(9,773.00)	0.00
51-160-00	Other Rev>Interest	(223.00)			(223.00)	(164.00)
51-179-00	Other Rev>Barber & Beauty	(9,592.00)			(9,592.00)	(9,518.00)
51-181-00	Other Rev>Vending Machines	(520.00)			(520.00)	(576.00)
51-818-00	Other Rev>Medical Records	(126.00)			(126.00)	(1,348.00)
52-102-00	Revenue Adjustments>Medicare A	(4,716.00)			(4,716.00)	(24.00)
52-103-00	Revenue Adjustments>Part B	3,245.00			3,245.00	1,501.00
52-103-74	Revenue Adjustments>Part B>COVID	0.00			0.00	(30.00)
52-105-00	Revenue Adjustments>Commercial HMO	0.00			0.00	0.00
52-106-00	Revenue Adjustments>Medicare HMO	848.00			848.00	(4,179.00)
52-109-00	Revenue Adjustments>Hospice	(301.00)			(301.00)	0.00
52-111-00	Revenue Adjustments>Medicaid	(483.00)			(483.00)	0.00
52-145-00	Revenue Adjustments>Vaccines	0.00			0.00	0.00
55-000-00	Nursing Rental Expense	21,372.00			21,372.00	26,096.00
57-000-00	Oxygen Expense	4,304.00			4,304.00	5,567.00
58-000-00	Lab Expense	76,740.00	RJE - 4	0.00	76,740.00	50,329.00
58-000-74	Lab Expense>COVID	0.00			0.00	4,125.00
59-000-00	Radiology Expense	11,046.00			11,046.00	10,517.00
59-000-74	Radiology Expense>COVID	495.00			495.00	0.00
60-183-00	Nursing Expense>Supplies>Disposable	22,880.00			22,880.00	12,507.00
60-183-07	Nursing Expense>Supplies>Bariatric	0.00			0.00	1,631.00
60-183-74	Nursing Expense>Supplies>COVID	23,500.00			23,500.00	36,662.00
60-183-76	Nursing Expense>Supplies>PPD	105,486.00			105,486.00	99,476.00
60-184-00	Nursing Expense>Supplies>Non Disposable	18,775.00			18,775.00	21,446.00
60-185-00	Nursing Expense>Incontinence Supplies	281.00			281.00	1,191.00
60-201-00	Nursing Expense>Forms & Printing	0.00			0.00	144.00
60-204-00	Nursing Expense>Training & Education	9,090.00			9,090.00	20,867.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,190.00			1,190.00	750.00
60-212-00	Nursing Expense>Clinical Services	13,620.00			13,620.00	9,360.00
60-213-00	Nursing Expense>Transportation	619.00			619.00	0.00
60-230-00	Nursing Expense>Data Processing	42,929.00			42,929.00	39,053.00
60-236-00	Nursing Expense>Travel	0.00			0.00	0.00
60-263-00	Nursing Expense>Consulting Fees	4,286.00			4,286.00	26,389.00
60-263-02	Nursing Expense>Consulting Fees>Add Back	19,620.00	RJE - 7	12,012.00	19,620.00	3,527.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00			0.00	(5,838.00)
60-700-18	Nursing Expense>Contracted Service>RN	0.00			0.00	22,574.00
60-700-19	Nursing Expense>Contracted Service>LPN	(2,303.00)			2,303.00	300,692.00
60-700-20	Nursing Expense>Contracted Service>CNA	0.00	RJE - 4	0.00	0.00	140,485.00
			RJE - 5	2,303.00		
			RJE - 4	0.00		

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
			RJE - 4	0.00		
60-700-21	Nursing Expense>Contracted Service>RN Overtime	0.00			0.00	4,140.00
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	291.00		(291.00)	0.00	22,598.00
			RJE - 5	(291.00)		
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	0.00			0.00	5,396.00
60-700-38	Nursing Expense>Contracted Service>Nursing Admin	0.00			0.00	40,960.00
60-700-39	Nursing Expense>Contracted Service>Nursing Admin>Overtime	0.00			0.00	5,236.00
60-801-80	Nursing Expense>CNA>Wages	1,440,177.00			1,440,177.00	1,313,418.00
60-801-81	Nursing Expense>CNA>Overtime	198,537.00			198,537.00	211,829.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	26,714.00			26,714.00	26,572.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	51,236.00			51,236.00	42,010.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	3,356.00			3,356.00	(740.00)
60-801-87	Nursing Expense>CNA>Training Pay	0.00			0.00	566.00
60-801-88	Nursing Expense>CNA>Other Pay	4,582.00			4,582.00	3,811.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	131,525.00			131,525.00	126,125.00
60-801-91	Nursing Expense>CNA>Holiday Pay	76,255.00			76,255.00	97,783.00
60-801-92	Nursing Expense>CNA>PTO Accrual	15,156.00			15,156.00	13,079.00
60-805-80	Nursing Expense>LPN>Wages	1,041,149.00			1,041,149.00	846,874.00
60-805-81	Nursing Expense>LPN>Overtime	52,385.00			52,385.00	56,614.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	28,753.00			28,753.00	14,491.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	43,525.00			43,525.00	55,878.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	7,998.00			7,998.00	(278.00)
60-805-87	Nursing Expense>LPN>Training Pay	60.00			60.00	517.00
60-805-88	Nursing Expense>LPN>Other Pay	16,516.00			16,516.00	8,157.00
60-805-89	Nursing Expense>LPN>On Call Pay	0.00			0.00	0.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	60,621.00			60,621.00	36,001.00
60-805-91	Nursing Expense>LPN>Holiday Pay	68,442.00			68,442.00	46,873.00
60-805-92	Nursing Expense>LPN>PTO Accrual	4,268.00			4,268.00	14,754.00
60-808-80	Nursing Expense>RN>Wages	141,461.00			141,461.00	151,743.00
60-808-81	Nursing Expense>RN>Overtime	14,976.00			14,976.00	14,087.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	1,608.00			1,608.00	1,841.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	4,023.00			4,023.00	9,474.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	105.00			105.00	(496.00)
60-808-89	Nursing Expense>RN>On Call Pay	0.00			0.00	0.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	6,406.00			6,406.00	7,306.00
60-808-91	Nursing Expense>RN>Holiday Pay	8,082.00			8,082.00	9,507.00
60-808-92	Nursing Expense>RN>PTO Accrual	(2,661.00)			(2,661.00)	1,754.00
60-809-80	Nursing Expense>RN Supervisor>Wages	284,188.00			284,188.00	257,191.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	3,546.00			3,546.00	1,832.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	2,267.00			2,267.00	2,644.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	3,984.00			3,984.00	11,331.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	99.00			99.00	330.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	330.00			330.00	0.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	715.00			715.00	3,070.00
60-809-89	Nursing Expense>RN Supervisor>On Call Pay	1,100.00			1,100.00	600.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	10,750.00			10,750.00	10,241.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	13,328.00			13,328.00	13,710.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	2,123.00			2,123.00	2,971.00
61-194-80	Nursing Admin Expense>Infection Control>Wages	99,990.00			99,990.00	67,888.00
61-194-83	Nursing Admin Expense>Infection Control>Shift Bonus Pay	0.00			0.00	450.00
61-194-84	Nursing Admin Expense>Infection Control>Retro Pay/Adjustment Pay	1,637.00			1,637.00	291.00
61-194-89	Nursing Admin Expense>Infection Control>On Call Pay	900.00			900.00	4,025.00
61-194-90	Nursing Admin Expense>Infection Control>Sick/Vacation Pay	7,704.00			7,704.00	7,986.00
61-194-91	Nursing Admin Expense>Infection Control>Holiday Pay	2,829.00			2,829.00	1,993.00
61-194-92	Nursing Admin Expense>Infection Control>PTO Accrual	(1,212.00)			(1,212.00)	4,973.00
61-750-00	Nursing Admin Expense>Medical Director	68,755.00		(6,255.00)	62,500.00	57,418.00
			RJE - 2	(6,255.00)		
			RJE - 4	0.00		
61-811-80	Nursing Admin Expense>Director (DON)>Wages	155,340.00		(15,684.00)	139,656.00	169,755.00
			RJE - 8	(15,684.00)		
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	844.00			844.00	14,400.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	2,404.00			2,404.00	1,708.00
61-811-88	Nursing Admin Expense>Director>Other Pay	3,750.00			3,750.00	0.00
61-811-89	Nursing Admin Expense>Director>On Call Pay	900.00			900.00	350.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	6,282.00			6,282.00	5,044.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	2,077.00			2,077.00	3,812.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(7,478.00)			(7,478.00)	6,399.00
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	0.00			0.00	(1,373.00)
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	0.00			0.00	0.00
61-812-84	Nursing Admin Expense>Assistant Director>Retro Pay/Adjustment Pay	0.00			0.00	0.00
61-812-89	Nursing Admin Expense>Assistant Director>On Call Pay	0.00			0.00	0.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	0.00			0.00	0.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	0.00			0.00	0.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	0.00			0.00	0.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	20,684.00			20,684.00	18,349.00
61-814-81	Nursing Admin Expense>Central Supply>Overtime	0.00			0.00	0.00

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		9/30/2023			9/30/2023	9/30/2022
61-814-82	Nursing Admin Expense>Central Supply>Shift Premium Pay	0.00			0.00	0.00
61-814-83	Nursing Admin Expense>Central Supply>Shift Bonus Pay	0.00			0.00	0.00
61-814-90	Nursing Admin Expense>Central Supply>Sick/Vacation Pay	1,464.00			1,464.00	1,152.00
61-814-91	Nursing Admin Expense>Central Supply>Holiday Pay	398.00			398.00	346.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	(86.00)			(86.00)	892.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	0.00			0.00	1,526.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	0.00			0.00	(1,152.00)
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	176,689.00		14,717.00	191,406.00	168,690.00
			RJE - 8	33,150.00		
			RJE - 8	(18,943.00)		
			RJE - 8	510.00		
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	0.00			0.00	0.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	0.00			0.00	0.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	0.00			0.00	1,050.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	722.00			722.00	700.00
61-817-88	Nursing Admin Expense>MDS / RNAC>Other Pay	2,250.00			2,250.00	750.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	0.00			0.00	550.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	8,902.00			8,902.00	5,803.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,824.00			3,824.00	5,581.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(2,187.00)			(2,187.00)	4,985.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	42,677.00			42,677.00	42,034.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	122.00			122.00	70.00
61-818-83	Nursing Admin Expense>Medical Records>Shift Bonus Pay	428.00			428.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	4,788.00			4,788.00	3,419.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,304.00			1,304.00	1,257.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	1,036.00			1,036.00	1,734.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	0.00			0.00	974.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	0.00			0.00	374.00
61-821-82	Nursing Admin Expense>Nursing Secretary>Shift Premium Pay	0.00			0.00	0.00
61-821-83	Nursing Admin Expense>Nursing Secretary>Shift Bonus Pay	0.00			0.00	0.00
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	0.00			0.00	0.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	0.00			0.00	0.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	0.00			0.00	0.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	46,177.00			46,177.00	66,641.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	154.00			154.00	2,264.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	0.00			0.00	1,000.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	2,233.00			2,233.00	1,000.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	4,467.00			4,467.00	2,350.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	1,433.00			1,433.00	2,158.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(778.00)			(778.00)	3,167.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	94,039.00			94,039.00	65,328.00
61-824-83	Nursing Admin Expense>Staff Devel Director>Shift Bonus Pay	0.00			0.00	2,600.00
61-824-89	Nursing Admin Expense>Staff Devel Director>On Call Pay	864.00			864.00	1,061.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	11,844.00			11,844.00	1,678.00
61-824-91	Nursing Admin Expense>Staff Devel Director>Holiday Pay	2,774.00			2,774.00	1,538.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	3,929.00			3,929.00	8,103.00
61-825-80	Nursing Admin Expense>RN Unit Manager>Wages	154,691.00			154,691.00	133,550.00
61-825-83	Nursing Admin Expense>Unit Manager>Shift Bonus Pay	0.00			0.00	16,550.00
61-825-84	Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay	1,881.00			1,881.00	1,000.00
61-825-88	Nursing Admin Expense>Unit Manager>Other Pay	2,679.00			2,679.00	3,571.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	1,300.00			1,300.00	2,000.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	11,355.00			11,355.00	5,967.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	3,776.00			3,776.00	2,888.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	6,375.00			6,375.00	5,571.00
62-000-00	Pharmacy Expense	0.00			0.00	569.00
62-102-00	Pharmacy Expense>Medicare A	75,122.00			75,122.00	89,732.00
62-104-00	Pharmacy Expense>Private	326.00			326.00	10.00
62-105-00	Pharmacy Expense>HMO	36,513.00			36,513.00	43,963.00
62-111-00	Pharmacy Expense>Medicaid	2,936.00			2,936.00	13,479.00
62-145-00	Pharmacy Expense>RX	3,906.00			3,906.00	5,692.00
62-145-32	Pharmacy Expense>RX>Vaccines	14,067.00			14,067.00	7,217.00
62-145-74	Pharmacy Expense>RX>COVID	0.00			0.00	3,420.00
62-222-00	Pharmacy Expense>OTC	781.00			781.00	1,031.00
62-700-00	Pharmacy Expense>Contracted Service	35,447.00			35,447.00	25,137.00
65-101-01	PT Expense>Optum>Part B	3,627.00			3,627.00	0.00
65-102-00	PT Expense>Medicare A	102,233.00			102,233.00	74,576.00
65-103-00	PT Expense>Med B	78,650.00			78,650.00	51,162.00
65-104-00	PT Expense>Private	64.00			64.00	0.00
65-105-00	PT Expense>HMO B	23,285.00			23,285.00	20,001.00
65-106-00	PT Expense>HMO A	49,876.00			49,876.00	33,827.00
65-109-00	PT Expense>Hospice	0.00			0.00	44.00
65-111-00	PT Expense>Medicaid	9,885.00			9,885.00	10,953.00
66-101-01	OT Expense>Optum>Part B	2,707.00			2,707.00	0.00
66-102-00	OT Expense>Medicare A	116,608.00			116,608.00	74,808.00
66-103-00	OT Expense>Part B	97,966.00			97,966.00	31,056.00
66-105-00	OT Expense>HMO B	24,843.00			24,843.00	8,729.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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66-106-00	OT Expense>HMO A	56,168.00			56,168.00	29,161.00
66-109-00	OT Expense>Hospice	0.00			0.00	19.00
66-111-00	OT Expense>Medicaid	14,915.00			14,915.00	10,623.00
67-000-00	ST Expense	0.00			0.00	1,307.00
67-101-01	ST Expense>Optum>Part B	1,562.00			1,562.00	0.00
67-102-00	ST Expense>Medicare A	37,769.00			37,769.00	27,466.00
67-103-00	ST Expense>Part B	41,501.00			41,501.00	53,043.00
67-104-00	ST Expense>Private	0.00			0.00	0.00
67-105-00	ST Expense>HMO B	14,979.00			14,979.00	9,745.00
67-106-00	ST Expense>HMO A	22,431.00			22,431.00	15,680.00
67-109-00	ST Expense>Hospice	54.00			54.00	238.00
67-111-00	ST Expense>Medicaid	7,008.00			7,008.00	11,850.00
67-700-00	ST Expense>Contracted Service	11,689.00			11,689.00	8,848.00
68-183-00	Therapy Expense>Supplies	408.00			408.00	0.00
68-700-00	Therapy Expense>Contracted Service	(11,638.00)		11,638.00	0.00	0.00
			RJE - 5	11,638.00		
68-827-00	Therapy Expense>Respiratory	4,002.00			4,002.00	1,138.00
69-811-80	Social Services Expense>Director>Wages	67,577.00			67,577.00	60,608.00
69-811-81	Social Services Expense>Director>Overtime	0.00			0.00	0.00
69-811-88	Social Services Expense>Director>Other Pay	750.00			750.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	5,182.00			5,182.00	2,268.00
69-811-91	Social Services Expense>Director>Holiday Pay	2,009.00			2,009.00	1,225.00
69-811-92	Social Services Expense>Director>PTO Accrual	551.00			551.00	1,672.00
69-830-80	Social Services Expense>Assistant>Wages	49,323.00			49,323.00	49,864.00
69-830-81	Social Services Expense>Assistant>Overtime	148.00			148.00	0.00
69-830-88	Social Services Expense>Assistant>Other Pay	0.00			0.00	191.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	4,338.00			4,338.00	3,242.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	1,364.00			1,364.00	1,481.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	(1,032.00)			(1,032.00)	900.00
70-177-00	Dietary Expense>Supplements	16,527.00			16,527.00	15,459.00
70-178-00	Dietary Expense>Food	259,592.00			259,592.00	274,434.00
70-183-00	Dietary Expense>Supplies	27,920.00			27,920.00	25,813.00
70-184-00	Dietary Expense>Minor Equip	0.00			0.00	2,771.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	8,617.00			8,617.00	9,695.00
70-207-00	Dietary Expense>Repairs & Maint	5,054.00			5,054.00	1,155.00
70-208-00	Dietary Expense>Equip-Rental	5,606.00			5,606.00	4,998.00
70-700-00	Dietary Expense>Contracted Service	117,176.00			117,176.00	124,898.00
70-831-80	Dietary Expense>Aide>Wages	195,524.00			195,524.00	218,489.00
70-831-81	Dietary Expense>Aide>Overtime	7,777.00			7,777.00	6,031.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	2,643.00			2,643.00	3,425.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	4,057.00			4,057.00	968.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	342.00			342.00	690.00
70-831-87	Dietary Expense>Aide>Training Pay	0.00			0.00	283.00
70-831-88	Dietary Expense>Aide>Other Pay	624.00			624.00	124.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	11,086.00			11,086.00	5,769.00
70-831-91	Dietary Expense>Aide>Holiday Pay	7,556.00			7,556.00	13,624.00
70-831-92	Dietary Expense>Aide>PTO Accrual	1,315.00			1,315.00	5,135.00
70-832-80	Dietary Expense>Cook>Wages	132,589.00			132,589.00	77,418.00
70-832-81	Dietary Expense>Cook>Overtime	9,350.00			9,350.00	3,697.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	2,066.00			2,066.00	1,296.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	1,393.00			1,393.00	128.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	203.00			203.00	0.00
70-832-88	Dietary Expense>Cook>Other Pay	1,991.00			1,991.00	475.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	8,102.00			8,102.00	4,713.00
70-832-91	Dietary Expense>Cook>Holiday Pay	5,767.00			5,767.00	5,446.00
70-832-92	Dietary Expense>Cook>PTO Accrual	5,773.00			5,773.00	1,875.00
70-833-00	Dietary Expense>Contracted Dietician	60,991.00			60,991.00	47,494.00
			RJE - 4	0.00		
71-000-00	Activity Expense	0.00			0.00	118.00
71-178-00	Activity Expense>Food	857.00			857.00	722.00
71-179-00	Activity Expense>Barber & Beauty	0.00			0.00	8,366.00
			RJE - 4	0.00		
71-183-00	Activity Expense>Supplies	5,080.00			5,080.00	4,087.00
71-700-00	Activity Expense>Contracted Service	2,580.00			2,580.00	3,175.00
71-811-80	Activity Expense>Director>Wages	52,562.00			52,562.00	44,149.00
71-811-81	Activity Expense>Director>Overtime	0.00			0.00	0.00
71-811-84	Activity Expense>Director>Retro Pay/Adjustment Pay	0.00			0.00	187.00
71-811-88	Activity Expense>Director>Other Pay	0.00			0.00	0.00
71-811-89	Activity Expense>Director>On Call Pay	0.00			0.00	0.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	2,448.00			2,448.00	577.00
71-811-91	Activity Expense>Director>Holiday Pay	1,505.00			1,505.00	1,320.00
71-811-92	Activity Expense>Director>PTO Accrual	476.00			476.00	630.00
71-831-80	Activity Expense>Aide>Wages	74,405.00			74,405.00	45,133.00
71-831-81	Activity Expense>Aide>Overtime	125.00			125.00	307.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	72.00			72.00	140.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	4,158.00			4,158.00	1,565.00

Account	Description	ADJ	JÉ Ref #	RJE	FINAL	1st PP-FINAL
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71-831-91	Activity Expense>Aide>Holiday Pay	2,668.00			2,668.00	1,059.00
71-831-92	Activity Expense>Aide>PTO Accrual	1,108.00			1,108.00	(949.00)
72-183-00	Housekeeping Expense>Supplies	23,324.00			23,324.00	25,553.00
72-700-00	Housekeeping Expense>Contracted Service	332,663.00			332,663.00	392,090.00
73-183-00	Laundry Expense>Supplies	14,439.00			14,439.00	15,409.00
73-700-00	Laundry Expense>Contracted Service	221,061.00			221,061.00	244,869.00
73-831-80	Laundry Expense>Aide>Wages	0.00			0.00	2,432.00
73-831-81	Laundry Expense>Aide>Overtime	0.00			0.00	66.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	0.00			0.00	32.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	0.00			0.00	(140.00)
73-831-91	Laundry Expense>Aide>Holiday Pay	0.00			0.00	209.00
73-831-92	Laundry Expense>Aide>PTO Accrual	0.00			0.00	(176.00)
75-182-74	Maintenance Expense>Supplies>COVID	55.00			55.00	262.00
75-183-00	Maintenance Expense>Supplies	14,474.00			14,474.00	10,085.00
75-184-00	Maintenance Expense>Minor Equip	2,367.00			2,367.00	6,296.00
75-205-00	Maintenance Expense>Sanitation & Incineration	42,983.00			42,983.00	40,293.00
75-207-00	Maintenance Expense>Repairs & Maint	39,862.00			39,862.00	34,830.00
75-217-00	Maintenance Expense>Extermination	2,053.00			2,053.00	2,771.00
75-218-00	Maintenance Expense>Snow Removal	18,718.00			18,718.00	14,331.00
75-219-00	Maintenance Expense>Landscaping	33,603.00			33,603.00	31,158.00
75-219-83	Maintenance Expense>Landscaping>supplies	893.00			893.00	269.00
75-220-00	Maintenance Expense>Fire Drill	638.00			638.00	425.00
75-221-00	Maintenance Expense>Water Treatment	0.00			0.00	0.00
75-230-00	Maintenance Expense>Data Processing	2,104.00			2,104.00	1,345.00
75-700-00	Maintenance Expense>Contracted Service	25,918.00			25,918.00	18,106.00
75-811-80	Maintenance Expense>Director>Wages	88,564.00			88,564.00	81,731.00
75-811-81	Maintenance Expense>Director>Overtime	0.00			0.00	50.00
75-811-83	Maintenance Expense>Director>Shift Bonus Pay	0.00			0.00	(714.00)
75-811-89	Maintenance Expense>Director>On Call Pay	0.00			0.00	0.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	3,675.00			3,675.00	5,464.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,547.00			2,547.00	2,377.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(253.00)			(253.00)	4,549.00
75-829-80	Maintenance Expense>Staff>Wages	86,008.00			86,008.00	72,805.00
75-829-81	Maintenance Expense>Staff>Overtime	114.00			114.00	977.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	0.00			0.00	0.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	448.00			448.00	0.00
75-829-87	Maintenance Expense>Staff>Training Pay	0.00			0.00	220.00
75-829-89	Maintenance Expense>Staff>On Call Pay	97.00			97.00	13.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	6,094.00			6,094.00	4,756.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	3,538.00			3,538.00	1,570.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	1,596.00			1,596.00	606.00
76-227-00	Utility Expense>Gas	53,729.00			53,729.00	45,924.00
76-228-00	Utility Expense>Electric	149,870.00			149,870.00	141,052.00
76-229-00	Utility Expense>Water/Sewer	59,686.00			59,686.00	79,373.00
76-700-00	Utility Expense>Contracted Service	11,403.00			11,403.00	0.00
80-111-16	Admin Expense>Medicaid>Bed Tax	695,322.00			695,322.00	740,011.00
80-153-00	Admin Expense>Financing Costs	2,741.00			2,741.00	2,792.00
80-162-00	Admin Expense>Insurance - General Liability & Other	67,311.00			67,311.00	70,480.00
80-163-00	Admin Expense>Insurance - EPLI	13,062.00			13,062.00	15,149.00
80-181-00	Admin Expense>Shredding	845.00			845.00	1,898.00
80-182-00	Admin Expense>Furnishing	5,428.00			5,428.00	1,996.00
80-183-00	Admin Expense>Supplies	3,917.00			3,917.00	6,529.00
			RJE - 4	0.00		
80-183-09	Admin Expense>Supplies>Toner	3,183.00			3,183.00	1,511.00
80-183-74	Admin Expense>Supplies>COVID	0.00			0.00	0.00
80-183-78	Admin Expense>Supplies>Paper	2,792.00			2,792.00	1,623.00
80-184-00	Admin Expense>Computer Hardware	371.00			371.00	4,516.00
80-202-00	Admin Expense>resident missing Items	34.00			34.00	108.00
80-208-00	Admin Expense>Equip-Rental	5,208.00			5,208.00	8,943.00
80-209-00	Admin Expense>Postage	5,406.00			5,406.00	798.00
80-210-00	Admin Expense>Internet	2,455.00			2,455.00	2,585.00
80-230-00	Admin Expense>Data Processing	77,093.00			77,093.00	56,540.00
80-231-00	Admin Expense>Telephone	11,315.00			11,315.00	8,605.00
80-232-00	Admin Expense>Cable TV	23,190.00			23,190.00	24,626.00
80-234-00	Admin Expense>Licenses	1,295.00			1,295.00	1,451.00
80-235-00	Admin Expense>Dues & Subscriptions	12,061.00		(1,676.00)	10,385.00	5,273.00
			RJE - 3	(1,676.00)		
			RJE - 4	0.00		
			RJE - 4	0.00		
80-236-00	Admin Expense>Travel	13,893.00			13,893.00	13,000.00
80-238-00	Admin Expense>Legal Fees	25,353.00		32,768.00	58,121.00	1,388.00
			RJE - 6	32,768.00		
80-239-00	Admin Expense>Accounting Fees	30,593.00		2,743.00	33,336.00	15,000.00
			RJE - 7	2,743.00		
80-240-00	Admin Expense>Professional Fees	33,334.00		(32,924.00)	410.00	661.00
			RJE - 6	(32,924.00)		

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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80-240-02	Admin Expense>Professional Fees>Add Back	198,205.00		(14,755.00)	183,450.00	210,006.00
			RJE - 4	0.00		
			RJE - 7	(14,755.00)		
80-241-00	Admin Expense>IT Fees	0.00			0.00	210.00
80-241-01	Admin Expense>IT Fees>Add Back	23,907.00			23,907.00	19,496.00
80-242-00	Admin Expense>Fines & Penalties	6,673.00			6,673.00	18.00
80-243-00	Admin Expense>Late Fees	0.00			0.00	1,669.00
80-244-00	Admin Expense>Bank Fees	20,606.00		156.00	20,762.00	15,204.00
			RJE - 6	156.00		
80-245-00	Admin Expense>Background Checks	237.00			237.00	1,125.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	7,764.00			7,764.00	8,506.00
80-249-00	Admin Expense>Recruiting	7,255.00			7,255.00	6,606.00
80-250-00	Admin Expense>Marketing & Advertising	22,341.00			22,341.00	39,660.00
80-250-74	Admin Expense>Marketing & Advertising>COVID	1,788.00		0.00	1,788.00	3,988.00
			RJE - 4	0.00		
80-251-00	Admin Expense>Bad Debt	144,569.00			144,569.00	131,040.00
80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	(35,000.00)			(35,000.00)	32,000.00
80-252-00	Admin Expense>Startup Costs	30,686.00			30,686.00	172,456.00
			RJE - 4	0.00		
			RJE - 4	0.00		
80-255-00	Admin Expense>Startup Costs>Agency	0.00			0.00	1.00
			RJE - 4	0.00		
			RJE - 4	0.00		
80-279-00	Admin Expense>Management Fee	716,684.00		248,465.00	965,149.00	661,352.00
			RJE - 9	248,465.00		
80-700-00	Admin Expense>Contracted Service	19,142.00			19,142.00	135.00
80-700-02	Admin Expense>Contracted Service>Add Back	12,000.00			12,000.00	12,000.00
80-700-74	Admin Expense>Contracted Service>COVID	1,849.00			1,849.00	1,485.00
80-811-80	Admin Expense>Director>Wages	143,069.00			143,069.00	150,438.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	3,094.00			3,094.00	5,000.00
80-811-84	Admin Expense>Director>Retro Pay/Adjustment Pay	2,538.00			2,538.00	0.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	15,933.00			15,933.00	6,154.00
80-811-91	Admin Expense>Director>Holiday Pay	4,064.00			4,064.00	4,327.00
80-811-92	Admin Expense>Director>PTO Accrual	(4,062.00)			(4,062.00)	13,837.00
80-838-80	Admin Expense>Receptionist>Wages	63,431.00			63,431.00	56,185.00
80-838-81	Admin Expense>Receptionist>Overtime	707.00			707.00	1,260.00
80-838-82	Admin Expense>Receptionist>Shift Premium	2.00			2.00	0.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	0.00			0.00	410.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	0.00			0.00	79.00
80-838-88	Admin Expense>Receptionist>Other Pay	0.00			0.00	238.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	5,120.00			5,120.00	3,315.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	2,751.00			2,751.00	3,093.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	240.00			240.00	777.00
80-839-80	Admin Expense>Admissions>Wages	64,701.00			64,701.00	63,753.00
80-839-81	Admin Expense>Admissions>Overtime	0.00			0.00	0.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	600.00			600.00	720.00
80-839-84	Admin Expense>Admissions>Retro Pay/Adjustment Pay	0.00			0.00	0.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	3,510.00			3,510.00	1,582.00
80-839-91	Admin Expense>Admissions>Holiday Pay	1,883.00			1,883.00	1,559.00
80-839-92	Admin Expense>Admissions>PTO Accrual	1,858.00			1,858.00	2,807.00
80-840-80	Admin Expense>Business Office>Wages	65,141.00			65,141.00	60,925.00
80-840-81	Admin Expense>Business Office>Overtime	0.00			0.00	0.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	2,802.00			2,802.00	4,470.00
80-840-91	Admin Expense>Business Office>Holiday Pay	2,151.00			2,151.00	1,809.00
80-840-92	Admin Expense>Business Office>PTO Accrual	1,087.00			1,087.00	764.00
80-841-80	Admin Expense>Human Resources>Wages	61,384.00			61,384.00	66,605.00
80-841-81	Admin Expense>Human Resources>Overtime	0.00			0.00	0.00
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	0.00			0.00	1,000.00
80-841-84	Admin Expense>Human Resources>Retro Pay/Adjustment Pay	0.00			0.00	(171.00)
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	3,403.00			3,403.00	2,311.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	1,119.00			1,119.00	1,636.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	(2,304.00)			(2,304.00)	1,015.00
80-842-80	Admin Expense>Marketing>Wages	0.00			0.00	(1,769.00)
80-842-83	Admin Expense>Marketing>Shift Bonus Pay	0.00			0.00	1,000.00
80-842-89	Admin Expense>Marketing>On Call Pay	0.00			0.00	7,838.00
80-842-90	Admin Expense>Marketing>Sick/Vacation Pay	0.00			0.00	2,318.00
80-842-91	Admin Expense>Marketing>Holiday Pay	0.00			0.00	1,536.00
80-842-92	Admin Expense>Marketing>PTO Accrual	(4,048.00)			(4,048.00)	4,048.00
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	51,561.00			51,561.00	49,600.00
80-843-83	Admin Expense>Regional Marketing/CAD>Shift Bonus Pay	1,107.00			1,107.00	0.00
80-843-89	Admin Expense>Regional Marketing/CAD>On Call Pay	1,389.00			1,389.00	1,886.00
80-843-90	Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay	7,293.00			7,293.00	0.00
80-843-91	Admin Expense>Regional Marketing/CAD>Holiday Pay	2,197.00			2,197.00	342.00
80-843-92	Admin Expense>Regional Marketing/CAD>PTO Accrual	5,844.00			5,844.00	333.00
80-844-80	Admin Expense>Recruiting>Wages	11,829.00			11,829.00	15,806.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
80-844-84	Admin Expense>Recruiting>Retro Pay/Adjustment Pay	2,308.00			2,308.00	0.00
80-844-91	Admin Expense>Recruiting>Holiday Pay	462.00			462.00	231.00
80-844-92	Admin Expense>Recruiting>PTO Accrual	13,106.00			13,106.00	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	24,534.00			24,534.00	15,951.00
85-145-32	Employee Benefits Expense>Pharmacy>Vaccines	1,764.00			1,764.00	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	530,148.00		2,077.00	532,225.00	471,162.00
			RJE - 8	2,077.00		
85-156-62	Employee Benefits Expense>PR Taxes>SUI	43,170.00		11.00	43,181.00	68,284.00
			RJE - 8	11.00		
85-156-63	Employee Benefits Expense>PR Taxes>FUI	11,751.00		85.00	11,836.00	8,875.00
			RJE - 8	85.00		
85-178-00	Employee Benefits Expense>Food	16,244.00			16,244.00	8,910.00
85-178-74	Employee Benefits Expense>Food>COVID	0.00			0.00	148.00
85-200-79	Employee Benefits Expense>Union>Misc	24,748.00			24,748.00	19,173.00
85-204-00	Employee Benefits Expense>Training & Education	0.00			0.00	(253.00)
85-255-00	Employee Benefits Expense>Pension>Add Back	0.00			0.00	0.00
85-255-79	Employee Benefits Expense>Pension>Union	233,791.00			233,791.00	0.00
85-257-00	Employee Benefits Expense>Employee Physicals	1,286.00			1,286.00	322.00
85-881-00	Employee Benefits Expense>Workers Comp	131,431.00			131,431.00	75,381.00
85-882-00	Employee Benefits Expense>Health Insurance	280,531.00			280,531.00	313,996.00
85-884-00	Employee Benefits>Dental/Vision Insurance	1,199.00			1,199.00	2,026.00
85-885-00	Employee Benefits>Life Insurance	11,245.00			11,245.00	0.00
91-121-00	Property Expense>Rent	615,478.00			615,478.00	494,095.00
91-125-00	Property Expense>Personal Property Taxes	31,258.00			31,258.00	29,482.00
91-161-00	Property Expense>RE Taxes	245,512.00			245,512.00	239,927.00
91-165-00	Property Expense>Insurance - Property	27,755.00			27,755.00	21,831.00
92-000-00	Depreciation Expense	29,915.00		(9,854.00)	20,061.00	18,188.00
			RJE - 1	(9,854.00)		
93-265-00	Amortization Expense>Financing Costs	7,849.00			7,849.00	7,408.00
94-000-00	Interest Expense	87,368.00			87,368.00	55,819.00
98-999-99	Prior Period Expense	0.00			0.00	0.00
			RJE - 4	0.00		
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00		(9,854.00)	(9,854.00)	(3,232.00)
			RJE - 1	(9,854.00)		
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00		9,854.00	9,854.00	3,232.00
			RJE - 1	9,854.00		
Marcum 103	Dentist	0.00		6,255.00	6,255.00	6,516.00
			RJE - 2	6,255.00		
Marcum 104	Physician Services	0.00			0.00	0.00
Marcum 105	Subscription	0.00		1,556.00	1,556.00	1,139.00
			RJE - 3	1,556.00		
Marcum 106	Chamber Dues	0.00		120.00	120.00	353.00
			RJE - 3	120.00		
Marcum 107	Sales & Use Tax	0.00			0.00	100.00
			RJE - 3	0.00		
Marcum 108	Seminars	0.00			0.00	195.00
			RJE - 3	0.00		
Marcum 109	Other Revenue>Prior Period Adjustment(s)	0.00		(13,650.00)	(13,650.00)	0.00
			RJE - 5	(13,650.00)		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		114,571.00		11,638.00	125,209.00	138,322.00

Client: Complete Care Management
 Engagement: Medicaid - Complete Care at Glendale, LLC
 Period Ending: 9/30/2023
 Trial Balance: A.07 - TB-CCNH
 Worksheet: A.B3 - Grouping Schedule

Account	Description	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [Z]	Administrators					
80-811-80	Admin Expense>Director>Wages	143,069.00		0.00	143,069.00	150,438.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	3,094.00		0.00	3,094.00	5,000.00
80-811-84	Admin Expense>Director>Retro Pay/Adjustment Pay	2,538.00		0.00	2,538.00	0.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	15,933.00		0.00	15,933.00	6,154.00
80-811-91	Admin Expense>Director>Holiday Pay	4,064.00		0.00	4,064.00	4,327.00
80-811-92	Admin Expense>Director>PTO Accrual	(4,062.00)		0.00	(4,062.00)	13,837.00
Subtotal [Z]	Administrators	164,636.00		0.00	164,636.00	179,756.00
Subgroup : [4]	Other Administrative Salaries					
80-838-80	Admin Expense>Receptionist>Wages	63,431.00		0.00	63,431.00	56,185.00
80-838-81	Admin Expense>Receptionist>Overtime	707.00		0.00	707.00	1,260.00
80-838-82	Admin Expense>Receptionist>Shift Premium	2.00		0.00	2.00	0.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	0.00		0.00	0.00	410.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	0.00		0.00	0.00	79.00
80-838-86	Admin Expense>Receptionist>Other Pay	0.00		0.00	0.00	238.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	5,120.00		0.00	5,120.00	3,315.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	2,751.00		0.00	2,751.00	3,093.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	240.00		0.00	240.00	777.00
80-840-80	Admin Expense>Business Office>Wages	65,141.00		0.00	65,141.00	60,925.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	2,802.00		0.00	2,802.00	4,470.00
80-840-91	Admin Expense>Business Office>Holiday Pay	2,151.00		0.00	2,151.00	1,809.00
80-840-92	Admin Expense>Business Office>PTO Accrual	1,087.00		0.00	1,087.00	764.00
80-841-80	Admin Expense>Human Resources>Wages	61,384.00		0.00	61,384.00	66,605.00
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	0.00		0.00	0.00	1,000.00
80-841-84	Admin Expense>Human Resources>Retro Pay/Adjustment Pay	0.00		0.00	0.00	(171.00)
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	3,403.00		0.00	3,403.00	2,311.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	1,119.00		0.00	1,119.00	1,636.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	(2,304.00)		0.00	(2,304.00)	1,015.00
80-844-80	Admin Expense>Recruiting>Wages	11,829.00		0.00	11,829.00	15,806.00
80-844-84	Admin Expense>Recruiting>Retro Pay/Adjustment Pay	2,308.00		0.00	2,308.00	0.00
80-844-91	Admin Expense>Recruiting>Holiday Pay	462.00		0.00	462.00	231.00
80-844-92	Admin Expense>Recruiting>PTO Accrual	13,106.00		0.00	13,106.00	0.00
Subtotal [4]	Other Administrative Salaries	234,739.00		0.00	234,739.00	221,758.00
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	195,524.00		0.00	195,524.00	218,489.00
70-831-81	Dietary Expense>Aide>Overtime	7,777.00		0.00	7,777.00	6,031.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	2,643.00		0.00	2,643.00	3,425.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	4,057.00		0.00	4,057.00	968.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	342.00		0.00	342.00	690.00
70-831-87	Dietary Expense>Aide>Training Pay	0.00		0.00	0.00	283.00
70-831-88	Dietary Expense>Aide>Other Pay	0.00		0.00	0.00	124.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	11,066.00		0.00	11,066.00	5,768.00
70-831-91	Dietary Expense>Aide>Holiday Pay	7,556.00		0.00	7,556.00	13,824.00
70-831-92	Dietary Expense>Aide>PTO Accrual	1,315.00		0.00	1,315.00	5,135.00
70-832-80	Dietary Expense>Cook>Wages	132,589.00		0.00	132,589.00	77,418.00
70-832-81	Dietary Expense>Cook>Overtime	9,350.00		0.00	9,350.00	3,697.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	2,066.00		0.00	2,066.00	1,296.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	1,393.00		0.00	1,393.00	128.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	203.00		0.00	203.00	0.00
70-832-86	Dietary Expense>Cook>Other Pay	1,991.00		0.00	1,991.00	475.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	8,102.00		0.00	8,102.00	4,713.00
70-832-91	Dietary Expense>Cook>Holiday Pay	5,767.00		0.00	5,767.00	5,446.00
70-832-92	Dietary Expense>Cook>PTO Accrual	5,773.00		0.00	5,773.00	1,875.00
Subtotal [5C]	Dietary Workers	398,158.00		0.00	398,158.00	349,586.00
Subgroup : [7A]	Engineer or Chief of Maintenance					
75-811-80	Maintenance Expense>Director>Wages	86,564.00		0.00	86,564.00	81,731.00
75-811-81	Maintenance Expense>Director>Overtime	0.00		0.00	0.00	50.00
75-811-83	Maintenance Expense>Director>Shift Bonus Pay	0.00		0.00	0.00	(714.00)
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	3,675.00		0.00	3,675.00	5,464.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,547.00		0.00	2,547.00	2,377.00
75-811-92	Maintenance Expense>Director>PTO Accrual	(253.00)		0.00	(253.00)	4,549.00
Subtotal [7A]	Engineer or Chief of Maintenance	94,533.00		0.00	94,533.00	93,457.00
Subgroup : [7B]	Other Maintenance Workers					
75-829-80	Maintenance Expense>Staff>Wages	86,008.00		0.00	86,008.00	72,805.00
75-829-81	Maintenance Expense>Staff>Overtime	114.00		0.00	114.00	977.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	448.00		0.00	448.00	0.00
75-829-87	Maintenance Expense>Staff>Training Pay	0.00		0.00	0.00	220.00
75-829-89	Maintenance Expense>Staff>On Call Pay	97.00		0.00	97.00	13.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	6,094.00		0.00	6,094.00	4,756.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	3,538.00		0.00	3,538.00	1,570.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	1,596.00		0.00	1,596.00	606.00
Subtotal [7B]	Other Maintenance Workers	97,895.00		0.00	97,895.00	80,947.00
Subgroup : [8B]	Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	0.00		0.00	0.00	2,432.00
73-831-81	Laundry Expense>Aide>Overtime	0.00		0.00	0.00	66.00
73-831-82	Laundry Expense>Aide>Shift Premium Pay	0.00		0.00	0.00	32.00
73-831-84	Laundry Expense>Aide>Retro Pay/Adjustment Pay	0.00		0.00	0.00	(140.00)
73-831-91	Laundry Expense>Aide>Holiday Pay	0.00		0.00	0.00	209.00
73-831-92	Laundry Expense>Aide>PTO Accrual	0.00		0.00	0.00	(176.00)
Subtotal [8B]	Other Laundry Workers	0.00		0.00	0.00	2,423.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director (DON)>Wages	155,340.00		(15,684.00)	139,656.00	169,755.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	844.00		0.00	844.00	14,400.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	2,404.00		0.00	2,404.00	1,708.00
61-811-88	Nursing Admin Expense>Director>Other Pay	3,750.00		0.00	3,750.00	0.00
61-811-89	Nursing Admin Expense>Director>On Call Pay	900.00		0.00	900.00	350.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	6,282.00		0.00	6,282.00	5,044.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	2,077.00		0.00	2,077.00	3,812.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	(7,478.00)		0.00	(7,478.00)	6,399.00
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	0.00		0.00	0.00	(1,373.00)
Subtotal [12A]	Director of Nurses/Assistant Director	164,119.00		(15,684.00)	148,435.00	200,995.00

Subgroup : [12B1] RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	141,461.00	0.00	141,461.00	151,743.00
60-808-81	Nursing Expense>RN>Overtime	14,976.00	0.00	14,976.00	14,067.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	1,608.00	0.00	1,608.00	1,841.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	4,023.00	0.00	4,023.00	9,474.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	105.00	0.00	105.00	(496.00)
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	6,406.00	0.00	6,406.00	7,306.00
60-808-91	Nursing Expense>RN>Holiday Pay	8,082.00	0.00	8,082.00	9,507.00
60-808-92	Nursing Expense>RN>PTO Accrual	(2,661.00)	0.00	(2,661.00)	1,754.00
60-809-80	Nursing Expense>RN Supervisor>Wages	284,188.00	0.00	284,188.00	257,191.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	3,546.00	0.00	3,546.00	1,832.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	2,267.00	0.00	2,267.00	2,544.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	3,984.00	0.00	3,984.00	11,331.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	99.00	0.00	99.00	330.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	330.00	0.00	330.00	0.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	715.00	0.00	715.00	3,070.00
60-809-89	Nursing Expense>RN Supervisor>On Call Pay	1,100.00	0.00	1,100.00	600.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	10,750.00	0.00	10,750.00	10,241.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	13,328.00	0.00	13,328.00	13,710.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	2,123.00	0.00	2,123.00	2,971.00
Subtotal [12B1]	RNs - Direct Care	496,430.00	0.00	496,430.00	499,136.00

Subgroup : [12B2] RNs - Administrative					
61-194-80	Nursing Admin Expense>Infection Control>Wages	99,990.00	0.00	99,990.00	67,888.00
61-194-83	Nursing Admin Expense>Infection Control>Shift Bonus Pay	0.00	0.00	0.00	450.00
61-194-84	Nursing Admin Expense>Infection Control>Retro Pay/Adjustment Pay	1,637.00	0.00	1,637.00	291.00
61-194-89	Nursing Admin Expense>Infection Control>On Call Pay	900.00	0.00	900.00	4,025.00
61-194-90	Nursing Admin Expense>Infection Control>Sick/Vacation Pay	7,704.00	0.00	7,704.00	7,986.00
61-194-91	Nursing Admin Expense>Infection Control>Holiday Pay	2,829.00	0.00	2,829.00	1,993.00
61-194-92	Nursing Admin Expense>Infection Control>PTO Accrual	(1,212.00)	0.00	(1,212.00)	4,973.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	20,684.00	0.00	20,684.00	18,349.00
61-814-90	Nursing Admin Expense>Central Supply>Sick/Vacation Pay	1,464.00	0.00	1,464.00	1,152.00
61-814-91	Nursing Admin Expense>Central Supply>Holiday Pay	398.00	0.00	398.00	346.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	(86.00)	0.00	(86.00)	892.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	176,689.00	14,717.00	191,406.00	168,690.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	0.00	0.00	0.00	1,050.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	722.00	0.00	722.00	700.00
61-817-88	Nursing Admin Expense>MDS / RNAC>Other Pay	2,250.00	0.00	2,250.00	750.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	0.00	0.00	0.00	550.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	8,902.00	0.00	8,902.00	5,803.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,824.00	0.00	3,824.00	5,581.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(2,187.00)	0.00	(2,187.00)	4,985.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	0.00	0.00	0.00	974.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	0.00	0.00	0.00	374.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	46,177.00	0.00	46,177.00	66,641.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	154.00	0.00	154.00	2,264.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	0.00	0.00	0.00	1,000.00
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	2,233.00	0.00	2,233.00	1,000.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	4,467.00	0.00	4,467.00	2,350.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	1,433.00	0.00	1,433.00	2,158.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(778.00)	0.00	(778.00)	3,167.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	94,039.00	0.00	94,039.00	65,328.00
61-824-83	Nursing Admin Expense>Staff Devel Director>Shift Bonus Pay	0.00	0.00	0.00	2,600.00
61-824-89	Nursing Admin Expense>Staff Devel Director>On Call Pay	864.00	0.00	864.00	1,061.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	11,844.00	0.00	11,844.00	1,678.00
61-824-91	Nursing Admin Expense>Staff Devel Director>Holiday Pay	2,774.00	0.00	2,774.00	1,538.00
61-824-92	Nursing Admin Expense>Staff Devel Director>PTO Accrual	3,929.00	0.00	3,929.00	8,103.00
61-825-80	Nursing Admin Expense>RN Unit Manager>Wages	154,691.00	0.00	154,691.00	133,550.00
61-825-83	Nursing Admin Expense>Unit Manager>Shift Bonus Pay	0.00	0.00	0.00	16,500.00
61-825-84	Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay	1,881.00	0.00	1,881.00	1,000.00
61-825-88	Nursing Admin Expense>Unit Manager>Other Pay	2,679.00	0.00	2,679.00	3,571.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	1,300.00	0.00	1,300.00	2,000.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	11,355.00	0.00	11,355.00	5,967.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	3,776.00	0.00	3,776.00	2,888.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	6,375.00	0.00	6,375.00	5,571.00
Subtotal [12B2]	RNs - Administrative	673,701.00	14,717.00	688,418.00	627,747.00

Subgroup : [12C1] LPNs - Direct Care					
60-805-80	Nursing Expense>LPN>Wages	1,041,149.00	0.00	1,041,149.00	846,874.00
60-805-81	Nursing Expense>LPN>Overtime	52,385.00	0.00	52,385.00	56,614.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	28,753.00	0.00	28,753.00	14,491.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	43,525.00	0.00	43,525.00	55,878.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	7,998.00	0.00	7,998.00	(278.00)
60-805-87	Nursing Expense>LPN>Training Pay	60.00	0.00	60.00	517.00
60-805-88	Nursing Expense>LPN>Other Pay	16,516.00	0.00	16,516.00	8,157.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	60,621.00	0.00	60,621.00	36,001.00
60-805-91	Nursing Expense>LPN>Holiday Pay	68,442.00	0.00	68,442.00	46,873.00
60-805-92	Nursing Expense>LPN>PTO Accrual	4,268.00	0.00	4,268.00	14,754.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	0.00	0.00	0.00	1,526.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	0.00	0.00	0.00	(1,152.00)
Subtotal [12C1]	LPNs - Direct Care	1,223,717.00	0.00	1,223,717.00	1,080,255.00

Subgroup : [12D] Aides and Attendants					
60-801-80	Nursing Expense>CNA>Wages	1,440,177.00	0.00	1,440,177.00	1,313,418.00
60-801-81	Nursing Expense>CNA>Overtime	198,537.00	0.00	198,537.00	211,829.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	26,714.00	0.00	26,714.00	26,572.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	51,236.00	0.00	51,236.00	42,010.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	3,356.00	0.00	3,356.00	(740.00)
60-801-87	Nursing Expense>CNA>Training Pay	0.00	0.00	0.00	566.00
60-801-88	Nursing Expense>CNA>Other Pay	4,582.00	0.00	4,582.00	3,811.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	131,525.00	0.00	131,525.00	126,125.00
60-801-91	Nursing Expense>CNA>Holiday Pay	76,255.00	0.00	76,255.00	97,783.00
60-801-92	Nursing Expense>CNA>PTO Accrual	15,156.00	0.00	15,156.00	13,073.00
Subtotal [12D]	Aides and Attendants	1,947,538.00	0.00	1,947,538.00	1,834,453.00

Subgroup : [12H] Recreation Workers					
71-831-80	Activity Expense>Director>Wages	52,562.00	0.00	52,562.00	44,149.00
71-831-84	Activity Expense>Director>Retro Pay/Adjustment Pay	0.00	0.00	0.00	187.00
71-831-90	Activity Expense>Director>Sick/Vacation Pay	2,448.00	0.00	2,448.00	577.00
71-831-91	Activity Expense>Director>Holiday Pay	476.00	0.00	476.00	1,320.00
71-831-92	Activity Expense>Director>PTO Accrual	476.00	0.00	476.00	630.00
71-831-80	Activity Expense>Aide>Wages	74,405.00	0.00	74,405.00	45,133.00
71-831-81	Activity Expense>Aide>Overtime	125.00	0.00	125.00	307.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	72.00	0.00	72.00	140.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	4,158.00	0.00	4,158.00	1,585.00
71-831-91	Activity Expense>Aide>Holiday Pay	2,668.00	0.00	2,668.00	1,059.00
71-831-92	Activity Expense>Aide>PTO Accrual	1,108.00	0.00	1,108.00	(949.00)

Subtotal [12H]	Recreation Workers	139,527.00	0.00	139,527.00	84,118.00
Subgroup : [12M]	Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	67,577.00	0.00	67,577.00	60,608.00
69-811-88	Social Services Expense>Director>Other Pay	750.00	0.00	750.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	5,182.00	0.00	5,182.00	2,268.00
69-811-91	Social Services Expense>Director>Holiday Pay	2,009.00	0.00	2,009.00	1,225.00
69-811-92	Social Services Expense>Director>PTO Accrual	551.00	0.00	551.00	1,672.00
69-830-80	Social Services Expense>Assistant>Wages	49,323.00	0.00	49,323.00	49,864.00
69-830-81	Social Services Expense>Assistant>Overtime	148.00	0.00	148.00	0.00
69-830-88	Social Services Expense>Assistant>Other Pay	0.00	0.00	0.00	191.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	4,338.00	0.00	4,338.00	3,242.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	1,364.00	0.00	1,364.00	1,481.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	(1,032.00)	0.00	(1,032.00)	900.00
Subtotal [12M]	Social Workers/Case Management	130,210.00	0.00	130,210.00	121,451.00
Subgroup : [12N]	Marketing				
80-842-80	Admin Expense>Marketing>Wages	0.00	0.00	0.00	(1,769.00)
80-842-83	Admin Expense>Marketing>Shift Bonus Pay	0.00	0.00	0.00	1,000.00
80-842-89	Admin Expense>Marketing>On Call Pay	0.00	0.00	0.00	7,838.00
80-842-90	Admin Expense>Marketing>Sick/Vacation Pay	0.00	0.00	0.00	2,318.00
80-842-91	Admin Expense>Marketing>Holiday Pay	0.00	0.00	0.00	1,536.00
80-842-92	Admin Expense>Marketing>PTO Accrual	(4,048.00)	0.00	(4,048.00)	4,048.00
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	51,561.00	0.00	51,561.00	49,600.00
80-843-83	Admin Expense>Regional Marketing/CAD>Shift Bonus Pay	1,107.00	0.00	1,107.00	0.00
80-843-89	Admin Expense>Regional Marketing/CAD>On Call Pay	1,389.00	0.00	1,389.00	1,886.00
80-843-90	Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay	7,293.00	0.00	7,293.00	0.00
80-843-91	Admin Expense>Regional Marketing/CAD>Holiday Pay	2,197.00	0.00	2,197.00	342.00
80-843-92	Admin Expense>Regional Marketing/CAD>PTO Accrual	5,844.00	0.00	5,844.00	333.00
Subtotal [12N]	Marketing	65,342.00	0.00	65,342.00	67,132.00
Subgroup : [12O]	Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	42,677.00	0.00	42,677.00	42,034.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	122.00	0.00	122.00	70.00
61-818-83	Nursing Admin Expense>Medical Records>Shift Bonus Pay	428.00	0.00	428.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	4,788.00	0.00	4,788.00	3,419.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	1,304.00	0.00	1,304.00	1,257.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	1,036.00	0.00	1,036.00	1,734.00
80-839-80	Admin Expense>Admissions>Wages	64,701.00	0.00	64,701.00	63,753.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	600.00	0.00	600.00	720.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	3,510.00	0.00	3,510.00	1,582.00
80-839-91	Admin Expense>Admissions>Holiday Pay	1,883.00	0.00	1,883.00	1,559.00
80-839-92	Admin Expense>Admissions>PTO Accrual	1,858.00	0.00	1,858.00	2,807.00
Subtotal [12O]	Other	122,907.00	0.00	122,907.00	118,925.00
Total [10-A]	Salaries and Wages	6,053,453.00	(967.00)	6,052,486.00	5,571,289.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
70-833-00	Dietary Expense>Contracted Dietician	60,991.00	0.00	60,991.00	47,494.00
Subtotal [1]	Dietitian	60,991.00	0.00	60,991.00	47,494.00
Subgroup : [2]	Dentist				
Marcum 103	Dentist	0.00	6,255.00	6,255.00	6,516.00
Subtotal [2]	Dentist	0.00	6,255.00	6,255.00	6,516.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	35,447.00	0.00	35,447.00	25,137.00
Subtotal [3]	Pharmacist	35,447.00	0.00	35,447.00	25,137.00
Subgroup : [5A]	PT - Resident Care				
65-101-01	PT Expense>Optum>Part B	3,627.00	0.00	3,627.00	0.00
65-102-00	PT Expense>Medicare A	102,233.00	0.00	102,233.00	74,576.00
65-103-00	PT Expense>Med B	78,650.00	0.00	78,650.00	51,162.00
65-104-00	PT Expense>Private	64.00	0.00	64.00	0.00
65-105-00	PT Expense>HMO B	23,285.00	0.00	23,285.00	20,001.00
65-106-00	PT Expense>HMO A	49,876.00	0.00	49,876.00	33,827.00
65-109-00	PT Expense>Hospice	0.00	0.00	0.00	44.00
65-111-00	PT Expense>Medicaid	9,885.00	0.00	9,885.00	10,853.00
Subtotal [5A]	PT - Resident Care	267,620.00	0.00	267,620.00	180,563.00
Subgroup : [8A]	Medical Director				
61-750-00	Nursing Admin Expense>Medical Director	68,755.00	(6,255.00)	62,500.00	57,418.00
Subtotal [8A]	Medical Director	68,755.00	(6,255.00)	62,500.00	57,418.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	0.00	0.00	0.00	1,307.00
67-101-01	ST Expense>Optum>Part B	1,562.00	0.00	1,562.00	0.00
67-102-00	ST Expense>Medicare A	37,769.00	0.00	37,769.00	27,466.00
67-103-00	ST Expense>Part B	41,501.00	0.00	41,501.00	53,043.00
67-105-00	ST Expense>HMO B	14,979.00	0.00	14,979.00	9,745.00
67-106-00	ST Expense>HMO A	22,431.00	0.00	22,431.00	15,680.00
67-109-00	ST Expense>Hospice	54.00	0.00	54.00	238.00
67-111-00	ST Expense>Medicaid	7,008.00	0.00	7,008.00	11,850.00
67-700-00	ST Expense>Contracted Service	11,689.00	0.00	11,689.00	8,848.00
Subtotal [9A]	ST - Resident Care	136,993.00	0.00	136,993.00	128,177.00
Subgroup : [10A]	OT - Resident Care				
66-101-01	OT Expense>Optum>Part B	2,707.00	0.00	2,707.00	0.00
66-102-00	OT Expense>Medicare A	116,608.00	0.00	116,608.00	74,808.00
66-103-00	OT Expense>Part B	97,966.00	0.00	97,966.00	31,056.00
66-105-00	OT Expense>HMO B	24,843.00	0.00	24,843.00	8,729.00
66-106-00	OT Expense>HMO A	56,168.00	0.00	56,168.00	28,161.00
66-109-00	OT Expense>Hospice	0.00	0.00	0.00	19.00
66-111-00	OT Expense>Medicaid	14,915.00	0.00	14,915.00	10,623.00
Subtotal [10A]	OT - Resident Care	313,207.00	0.00	313,207.00	154,296.00
Subgroup : [11A1]	RN's - Direct Care				
60-700-16	Nursing Expense>Contracted Service>RN	0.00	0.00	0.00	22,574.00
60-700-21	Nursing Expense>Contracted Service>RN Overtime	0.00	0.00	0.00	4,140.00
Subtotal [11A1]	RN's - Direct Care	0.00	0.00	0.00	26,714.00
Subgroup : [11B1]	LPN's - Direct Care				
60-700-19	Nursing Expense>Contracted Service>LPN	(2,303.00)	2,303.00	0.00	300,692.00
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	291.00	(291.00)	0.00	22,598.00
Subtotal [11B1]	LPN's - Direct Care	(2,012.00)	2,012.00	0.00	323,290.00

Subgroup : [11C]	Aides				
60-700-20	Nursing Expense>Contracted Service>CNA	0.00	0.00	0.00	140,485.00
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	0.00	0.00	0.00	5,396.00
Subtotal [11C]	Aides	0.00	0.00	0.00	145,881.00
Subgroup : [12]	Other				
60-263-00	Nursing Expense>Consulting Fees	4,266.00	12,012.00	16,298.00	26,389.00
60-263-02	Nursing Expense>Consulting Fees>Add Back	19,620.00	0.00	19,620.00	3,527.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00	0.00	0.00	(5,838.00)
60-700-38	Nursing Expense>Contracted Service>Nursing Admin	0.00	0.00	0.00	40,960.00
60-700-39	Nursing Expense>Contracted Service>Nursing Admin>Overtime	0.00	0.00	0.00	5,236.00
68-827-00	Therapy Expense>Respiratory	4,002.00	0.00	4,002.00	1,138.00
Subtotal [12]	Other	27,908.00	12,012.00	39,920.00	71,412.00
Total [13-8]	Professional Fees	808,599.00	14,024.00	822,623.00	1,176,998.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
85-881-00	Employee Benefits Expense>Workers Comp	131,431.00	0.00	131,431.00	75,381.00
Subtotal [1A1]	Workmen's Compensation	131,431.00	0.00	131,431.00	75,381.00
Subgroup : [1A3]	Unemployment Insurance				
85-156-62	Employee Benefits Expense>PR Taxes>SUI	43,170.00	11.00	43,181.00	68,284.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	11,751.00	85.00	11,836.00	8,875.00
Subtotal [1A3]	Unemployment Insurance	54,921.00	96.00	55,017.00	77,159.00
Subgroup : [1A4]	Social Security (FICA)				
85-156-61	Employee Benefits Expense>PR Taxes>Fica	530,148.00	2,077.00	532,225.00	471,162.00
Subtotal [1A4]	Social Security (FICA)	530,148.00	2,077.00	532,225.00	471,162.00
Subgroup : [1A5]	Health Insurance				
85-882-00	Employee Benefits Expense>Health Insurance	280,531.00	0.00	280,531.00	313,996.00
85-884-00	Employee Benefits>Dental/Vision Insurance	1,199.00	0.00	1,199.00	2,025.00
Subtotal [1A5]	Health Insurance	281,730.00	0.00	281,730.00	316,021.00
Subgroup : [1A6]	Life Insurance				
85-885-00	Employee Benefits>Life Insurance	11,245.00	0.00	11,245.00	0.00
Subtotal [1A6]	Life Insurance	11,245.00	0.00	11,245.00	0.00
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Union	233,791.00	0.00	233,791.00	0.00
Subtotal [1A7]	Pensions	233,791.00	0.00	233,791.00	0.00
Subgroup : [1A8]	Other				
85-100-00	Employee Benefits Expense>Miscellaneous	24,534.00	0.00	24,534.00	15,951.00
85-145-32	Employee Benefits Expense>Pharmacy>Vaccines	1,764.00	0.00	1,764.00	0.00
85-178-00	Employee Benefits Expense>Food	16,244.00	0.00	16,244.00	8,910.00
85-178-74	Employee Benefits Expense>Food>COVID	0.00	0.00	0.00	148.00
85-200-79	Employee Benefits Expense>Union>Misc	24,748.00	0.00	24,748.00	19,173.00
85-204-00	Employee Benefits Expense>Training & Education	0.00	0.00	0.00	(253.00)
85-257-00	Employee Benefits Expense>Employee Physicals	1,286.00	0.00	1,286.00	322.00
Subtotal [1A8]	Other	68,576.00	0.00	68,576.00	44,251.00
Subgroup : [1C]	Bad Debts				
80-251-00	Admin Expense>Bad Debt	144,569.00	0.00	144,569.00	131,040.00
80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	(35,000.00)	0.00	(35,000.00)	32,000.00
Subtotal [1C]	Bad Debts	109,569.00	0.00	109,569.00	163,040.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	30,593.00	2,743.00	33,336.00	15,000.00
Subtotal [1D]	Accounting and Auditing	30,593.00	2,743.00	33,336.00	15,000.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	25,353.00	32,768.00	58,121.00	1,388.00
Subtotal [1E]	Legal	25,353.00	32,768.00	58,121.00	1,388.00
Subgroup : [1G]	Office Supplies				
80-182-00	Admin Expense>Furnishing	5,428.00	0.00	5,428.00	1,996.00
80-183-00	Admin Expense>Supplies	3,917.00	0.00	3,917.00	6,528.00
80-183-09	Admin Expense>Supplies>Toner	3,183.00	0.00	3,183.00	1,511.00
80-183-78	Admin Expense>Supplies>Paper	2,792.00	0.00	2,792.00	1,623.00
80-184-00	Admin Expense>Computer Hardware	371.00	0.00	371.00	4,516.00
Subtotal [1G]	Office Supplies	15,691.00	0.00	15,691.00	16,175.00
Subgroup : [1H1]	Telephone and Telegraph				
80-210-00	Admin Expense>Internet	2,455.00	0.00	2,455.00	2,585.00
80-231-00	Admin Expense>Telephone	11,315.00	0.00	11,315.00	8,605.00
Subtotal [1H1]	Telephone and Telegraph	13,770.00	0.00	13,770.00	11,190.00
Subgroup : [1K2]	Other				
Mercum 107	Sales & Use Tax	0.00	0.00	0.00	100.00
Subtotal [1K2]	Other	0.00	0.00	0.00	100.00
Subgroup : [1K3]	Resident Day User Fee				
80-111-16	Admin Expense>Medicaid>Bed Tax	695,322.00	0.00	695,322.00	740,011.00
Subtotal [1K3]	Resident Day User Fee	695,322.00	0.00	695,322.00	740,011.00
Total [15]	Expenditures Other than Salaries	2,282,140.00	37,684.00	2,319,824.00	1,930,878.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin, and General				
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	13,893.00	0.00	13,893.00	13,000.00
Subtotal [4]	Employee Travel	13,893.00	0.00	13,893.00	13,000.00
Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	9,090.00	0.00	9,090.00	20,867.00
Mercum 108	Seminars	0.00	0.00	0.00	195.00
Subtotal [5]	Education Expense	9,090.00	0.00	9,090.00	21,062.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	7,255.00	0.00	7,255.00	6,606.00
Subtotal [M1]	Advertising Help Wanted	7,255.00	0.00	7,255.00	6,606.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	22,341.00	0.00	22,341.00	39,660.00
80-250-74	Admin Expense>Marketing & Advertising>COVID	1,788.00	0.00	1,788.00	3,988.00
Subtotal [M3]	Advertising Other	24,129.00	0.00	24,129.00	43,648.00

Subgroup : [M6]	Barber and Beauty Supplies				
71-179-00	Activity Expense>Barber & Beauty	0.00	0.00	0.00	8,366.00
Subtotal [M6]	Barber and Beauty Supplies	0.00	0.00	0.00	8,366.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	5,406.00	0.00	5,406.00	798.00
Subtotal [M7]	Postage	5,406.00	0.00	5,406.00	798.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	12,061.00	(1,676.00)	10,385.00	5,273.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	12,061.00	(1,676.00)	10,385.00	5,273.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 106	Chamber Dues	0.00	120.00	120.00	353.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	120.00	120.00	353.00
Subgroup : [M9]	Subscriptions				
Marcum 105	Subscription	0.00	1,556.00	1,556.00	1,139.00
Subtotal [M9]	Subscriptions	0.00	1,556.00	1,556.00	1,139.00
Subgroup : [M11]	Services Provided by Contract				
80-181-00	Admin Expense>Shredding	645.00	0.00	645.00	1,698.00
80-208-00	Admin Expense>Equip-Rental	5,208.00	0.00	5,208.00	6,943.00
80-230-00	Admin Expense>Data Processing	77,093.00	0.00	77,093.00	56,540.00
80-240-00	Admin Expense>Professional Fees	33,334.00	(32,924.00)	410.00	661.00
80-240-02	Admin Expense>Professional Fees>Add Back	198,205.00	(14,755.00)	183,450.00	210,006.00
80-241-00	Admin Expense>IT Fees	0.00	0.00	0.00	210.00
80-241-01	Admin Expense>IT Fees>Add Back	23,907.00	0.00	23,907.00	19,496.00
80-700-00	Admin Expense>Contracted Service	19,142.00	0.00	19,142.00	135.00
80-700-02	Admin Expense>Contracted Service>Add Back	12,000.00	0.00	12,000.00	12,000.00
80-700-74	Admin Expense>Contracted Service>COVID	1,849.00	0.00	1,849.00	1,485.00
Subtotal [M11]	Services Provided by Contract	371,563.00	(47,679.00)	323,884.00	311,274.00
Subgroup : [M12]	Administrative Management Services				
80-279-00	Admin Expense>Management Fee	716,644.00	248,465.00	965,149.00	661,352.00
Subtotal [M12]	Administrative Management Services	716,644.00	248,465.00	965,149.00	661,352.00
Subgroup : [M13]	Other				
80-153-00	Admin Expense>Financing Costs	2,741.00	0.00	2,741.00	2,792.00
80-202-00	Admin Expense>resident missing Items	34.00	0.00	34.00	108.00
80-234-00	Admin Expense>Licenses	1,295.00	0.00	1,295.00	1,451.00
80-242-00	Admin Expense>Fines & Penalties	6,673.00	0.00	6,673.00	18.00
80-243-00	Admin Expense>Late Fees	0.00	0.00	0.00	1,669.00
80-244-00	Admin Expense>Bank Fees	20,606.00	156.00	20,762.00	15,204.00
80-245-00	Admin Expense>Background Checks	237.00	0.00	237.00	1,125.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	7,764.00	0.00	7,764.00	8,506.00
80-252-00	Admin Expense>Startup Costs	30,686.00	0.00	30,686.00	172,456.00
80-255-00	Admin Expense>Startup Costs>Agency	0.00	0.00	0.00	1.00
Subtotal [M13]	Other	70,036.00	156.00	70,192.00	293,339.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	1,220,137.00	209,942.00	1,431,079.00	1,276,301.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	16,527.00	0.00	16,527.00	15,459.00
70-179-00	Dietary Expense>Food	259,592.00	0.00	259,592.00	274,434.00
71-179-00	Activity Expense>Food	857.00	0.00	857.00	722.00
Subtotal [2A1]	Raw Food	276,976.00	0.00	276,976.00	290,615.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	27,920.00	0.00	27,920.00	25,813.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	8,617.00	0.00	8,617.00	9,695.00
Subtotal [2A2]	Non-Food Supplies	36,537.00	0.00	36,537.00	35,508.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	117,176.00	0.00	117,176.00	124,898.00
Subtotal [2B]	Purchased Services	117,176.00	0.00	117,176.00	124,898.00
Subgroup : [2C]	Other				
70-184-00	Dietary Expense>Minor Equip	0.00	0.00	0.00	2,771.00
70-207-00	Dietary Expense>Repairs & Maint	5,054.00	0.00	5,054.00	1,155.00
70-208-00	Dietary Expense>Equip-Rental	5,606.00	0.00	5,606.00	4,968.00
Subtotal [2C]	Other	10,660.00	0.00	10,660.00	8,924.00
Total [18]	Dietary Basis for Allocation of Costs	441,348.00	0.00	441,348.00	459,045.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
73-700-00	Laundry Expense>Contracted Service	221,061.00	0.00	221,061.00	244,869.00
Subtotal [3B]	Purchased Services	221,061.00	0.00	221,061.00	244,869.00
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	14,439.00	0.00	14,439.00	15,409.00
Subtotal [3C]	Other	14,439.00	0.00	14,439.00	15,409.00
Total [19]	Laundry-Basis for Allocation of Costs	235,500.00	0.00	235,500.00	260,278.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
72-153-00	Housekeeping Expense>Supplies	23,324.00	0.00	23,324.00	25,553.00
Subtotal [4A1]	In-House Care Supplies	23,324.00	0.00	23,324.00	25,553.00
Subgroup : [4B]	Purchased Services				
72-700-00	Housekeeping Expense>Contracted Service	332,663.00	0.00	332,663.00	392,090.00
Subtotal [4B]	Purchased Services	332,663.00	0.00	332,663.00	392,090.00
Subgroup : [5A2]	Purchased from				
62-000-00	Pharmacy Expense	0.00	0.00	0.00	569.00
62-102-00	Pharmacy Expense>Medicare A	75,122.00	0.00	75,122.00	89,732.00
62-104-00	Pharmacy Expense>Private	326.00	0.00	326.00	10.00
62-105-00	Pharmacy Expense>HMO	36,513.00	0.00	36,513.00	43,963.00
62-111-00	Pharmacy Expense>Medicaid	2,936.00	0.00	2,936.00	13,479.00
62-145-00	Pharmacy Expense>RX	3,906.00	0.00	3,906.00	5,592.00
62-145-32	Pharmacy Expense>RX>Vaccines	14,067.00	0.00	14,067.00	7,217.00
62-145-74	Pharmacy Expense>RX>COVID	0.00	0.00	0.00	3,420.00
Subtotal [5A2]	Purchased from	132,870.00	0.00	132,870.00	164,082.00

Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>CTC	781.00	0.00	781.00	1,031.00
Subtotal [5B]	Medicine Cabinet Drugs	781.00	0.00	781.00	1,031.00
Subgroup : [5C]	Medical and Therapeutic Supplies				
60-183-00	Nursing Expense>Supplies-Disposable	22,880.00	0.00	22,880.00	12,507.00
60-183-76	Nursing Expense>Supplies>PPD	105,486.00	0.00	105,486.00	99,476.00
60-184-00	Nursing Expense>Supplies-Non Disposable	18,775.00	0.00	18,775.00	21,446.00
60-185-00	Nursing Expense>Incontinence Supplies	281.00	0.00	281.00	1,191.00
Subtotal [5C]	Medical and Therapeutic Supplies	147,422.00	0.00	147,422.00	134,620.00
Subgroup : [5D]	Ambulance/Limousine				
60-213-00	Nursing Expense>Transportation	619.00	0.00	619.00	0.00
Subtotal [5D]	Ambulance/Limousine	619.00	0.00	619.00	0.00
Subgroup : [5E2]	Oxygen - Other				
57-000-00	Oxygen Expense	4,304.00	0.00	4,304.00	5,567.00
Subtotal [5E2]	Oxygen - Other	4,304.00	0.00	4,304.00	5,567.00
Subgroup : [5F]	X-Rays and related radiological				
59-000-00	Radiology Expense	11,046.00	0.00	11,046.00	10,517.00
59-000-74	Radiology Expense>COVID	495.00	0.00	495.00	0.00
Subtotal [5F]	X-Rays and related radiological	11,541.00	0.00	11,541.00	10,517.00
Subgroup : [5H]	Laboratory				
58-000-00	Lab Expense	76,740.00	0.00	76,740.00	50,329.00
58-000-74	Lab Expense>COVID	0.00	0.00	0.00	4,125.00
Subtotal [5H]	Laboratory	76,740.00	0.00	76,740.00	54,454.00
Subgroup : [5I]	Recreation				
71-000-00	Activity Expense	0.00	0.00	0.00	118.00
71-183-00	Activity Expense>Supplies	5,080.00	0.00	5,080.00	4,087.00
71-700-00	Activity Expense>Contracted Service	2,580.00	0.00	2,580.00	3,175.00
Subtotal [5I]	Recreation	7,660.00	0.00	7,660.00	7,380.00
Subgroup : [5L]	Cable Television				
80-232-00	Admin Expense>Cable TV	23,190.00	0.00	23,190.00	24,626.00
Subtotal [5L]	Cable Television	23,190.00	0.00	23,190.00	24,626.00
Subgroup : [5M]	Other				
55-000-00	Nursing Rental Expense	21,372.00	0.00	21,372.00	26,096.00
60-183-07	Nursing Expense>Supplies>Bariatric	0.00	0.00	0.00	1,631.00
60-183-74	Nursing Expense>Supplies>COVID	23,500.00	0.00	23,500.00	36,662.00
60-201-00	Nursing Expense>Forms & Printing	0.00	0.00	0.00	144.00
60-205-00	Nursing Expense>Sanitation & Incineration	1,190.00	0.00	1,190.00	750.00
60-212-00	Nursing Expense>Clinical Services	13,620.00	0.00	13,620.00	9,360.00
60-230-00	Nursing Expense>Data Processing	42,929.00	0.00	42,929.00	30,053.00
68-183-00	Therapy Expense>Supplies	408.00	0.00	408.00	0.00
68-700-00	Therapy Expense>Contracted Service	(11,638.00)	11,638.00	0.00	0.00
Subtotal [5M]	Other	91,361.00	11,638.00	103,019.00	113,696.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	852,485.00	11,638.00	864,123.00	933,616.00
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
75-207-00	Maintenance Expense>Repairs & Maint	39,862.00	0.00	39,862.00	(4,830.00)
Subtotal [6A]	Repairs and Maintenance	39,862.00	0.00	39,862.00	24,830.00
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	53,729.00	0.00	53,729.00	45,924.00
Subtotal [6B]	Heat	53,729.00	0.00	53,729.00	45,924.00
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	149,870.00	0.00	149,870.00	141,052.00
Subtotal [6C]	Light & Power	149,870.00	0.00	149,870.00	141,052.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	59,686.00	0.00	59,686.00	79,373.00
Subtotal [6D]	Water	59,686.00	0.00	59,686.00	79,373.00
Subgroup : [6F]	Other				
75-182-74	Maintenance Expense>Supplies>COVID	55.00	0.00	55.00	262.00
75-183-00	Maintenance Expense>Supplies	14,474.00	0.00	14,474.00	10,085.00
75-184-00	Maintenance Expense>Minor Equip	2,367.00	0.00	2,367.00	6,296.00
75-205-00	Maintenance Expense>Sanitation & Incineration	42,983.00	0.00	42,983.00	40,293.00
75-217-00	Maintenance Expense>Extermination	2,053.00	0.00	2,053.00	2,771.00
75-218-00	Maintenance Expense>Snow Removal	18,718.00	0.00	18,718.00	14,331.00
75-219-00	Maintenance Expense>Landscaping	33,603.00	0.00	33,603.00	31,156.00
75-219-83	Maintenance Expense>Landscaping>supplies	893.00	0.00	893.00	769.00
75-220-00	Maintenance Expense>Fire Drill	638.00	0.00	638.00	425.00
75-230-00	Maintenance Expense>Data Processing	2,104.00	0.00	2,104.00	1,345.00
75-700-00	Maintenance Expense>Contracted Service	25,918.00	0.00	25,918.00	18,106.00
76-700-00	Utility Expense>Contracted Service	11,403.00	0.00	11,403.00	0.00
Subtotal [6F]	Other	155,209.00	0.00	155,209.00	125,341.00
Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	29,915.00	(9,854.00)	20,061.00	18,188.00
Subtotal [7D]	Movable Equipment	29,915.00	(9,854.00)	20,061.00	18,188.00
Subgroup : [8C]	Leasehold Improvements				
Mercum 102	Depreciation Expense>Leasehold Improvements	0.00	9,854.00	9,854.00	3,232.00
Subtotal [8C]	Leasehold Improvements	0.00	9,854.00	9,854.00	3,232.00
Subgroup : [8D]	Other				
93-265-00	Amortization Expense>Financing Costs	7,849.00	0.00	7,849.00	7,408.00
Subtotal [8D]	Other	7,849.00	0.00	7,849.00	7,408.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	615,478.00	0.00	615,478.00	494,095.00
Subtotal [9]	Rental Payments	615,478.00	0.00	615,478.00	494,095.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	245,512.00	0.00	245,512.00	239,927.00
Subtotal [10B]	Real estate taxes paid by lessor	245,512.00	0.00	245,512.00	239,927.00
Subgroup : [10C]	Personal property taxes				

91-125-00	Property Expense>Personal Property Taxes	31,258.00	0.00	31,258.00	29,482.00
Subtotal [10C]	Personal property taxes	31,258.00	0.00	31,258.00	29,482.00
Total [22]	Maintenance and Property	1,388,368.00	0.00	1,388,368.00	1,218,852.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	87,368.00	0.00	87,368.00	55,819.00
Subtotal [12D]	Other Interest Expense	87,368.00	0.00	87,368.00	55,819.00
Subgroup : [14A]	Insurance on Property				
91-165-00	Property Expense>Insurance - Property	27,755.00	0.00	27,755.00	21,831.00
Subtotal [14A]	Insurance on Property	27,755.00	0.00	27,755.00	21,831.00
Subgroup : [14C]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	67,311.00	0.00	67,311.00	70,480.00
80-163-00	Admin Expense>Insurance - EPLI	13,062.00	0.00	13,062.00	15,149.00
Subtotal [14C]	Other	80,373.00	0.00	80,373.00	85,629.00
Total [27]	Interest and Insurance	195,496.00	0.00	195,496.00	163,279.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(7,153,799.00)	0.00	(7,153,799.00)	(7,591,312.00)
Subtotal [1A]	Medicaid Residents (CT only)	(7,153,799.00)	0.00	(7,153,799.00)	(7,591,312.00)
Subgroup : [3A]	Medicare Residents (All Inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(3,154,336.00)	0.00	(3,154,336.00)	(2,287,556.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(31,134.00)	0.00	(31,134.00)	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	56,432.00	0.00	56,432.00	13,047.00
Subtotal [3A]	Medicare Residents (All Inclusive)	(3,129,038.00)	0.00	(3,129,038.00)	(2,274,509.00)
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(1,875,288.00)	0.00	(1,875,288.00)	(1,255,824.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(201,263.00)	0.00	(201,263.00)	0.00
40-105-00	Room & Board Revenue>Commercial HMO	(75,800.00)	0.00	(75,800.00)	(51,787.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(9,680.00)	0.00	(9,680.00)	0.00
40-106-00	Room & Board Revenue>Medicare HMO	(1,132,575.00)	0.00	(1,132,575.00)	(917,259.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(157,668.00)	0.00	(157,668.00)	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	3,405.00	0.00	3,405.00	686.00
40-109-00	Room & Board Revenue>Medicare Hospice	(431,816.00)	0.00	(431,816.00)	(651,523.00)
40-109-09	Room & Board Revenue>Medicare Hospice>Sales Adjustments	86,777.00	0.00	86,777.00	0.00
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	115,012.00	0.00	115,012.00	0.00
Subtotal [4A]	Private-pay residents and other	(3,678,897.00)	0.00	(3,678,897.00)	(2,873,707.00)
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(44,033.00)	0.00	(44,033.00)	(80,686.00)
Subtotal [5A]	Prescription Drugs - Medicare	(44,033.00)	0.00	(44,033.00)	(80,686.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	44,033.00	0.00	44,033.00	80,686.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	44,033.00	0.00	44,033.00	80,686.00
Subgroup : [5C]	Prescription Drugs - Non-medicare				
41-105-00	Pharmacy Rev>Medicare HMO	(98.00)	0.00	(98.00)	(6,360.00)
Subtotal [5C]	Prescription Drugs - Non-medicare	(98.00)	0.00	(98.00)	(6,360.00)
Subgroup : [5D]	Prescription Drugs - Non-medicare Contractual Allowance				
41-105-01	Pharmacy Rev>Medicare HMO>C/A	98.00	0.00	98.00	6,360.00
Subtotal [5D]	Prescription Drugs - Non-medicare Contractual Allowance	98.00	0.00	98.00	6,360.00
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(149,136.00)	0.00	(149,136.00)	(139,220.00)
42-103-00	PT Revenue>Part B	(144,492.00)	0.00	(144,492.00)	(101,607.00)
Subtotal [7A]	Physical Therapy - Medicare	(293,628.00)	0.00	(293,628.00)	(240,827.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	149,136.00	0.00	149,136.00	139,220.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	149,136.00	0.00	149,136.00	139,220.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-105-00	PT Revenue>Commercial HMO	0.00	0.00	0.00	(1,121.00)
42-106-00	PT Revenue>Medicare HMO	(78,003.00)	0.00	(78,003.00)	(61,222.00)
42-111-00	PT Revenue>Medicaid	(17,163.00)	0.00	(17,163.00)	(23,224.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(95,166.00)	0.00	(95,166.00)	(85,567.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>Commercial HMO>C/A	0.00	0.00	0.00	1,121.00
42-106-01	PT Revenue>Medicare HMO>C/A	78,003.00	0.00	78,003.00	61,222.00
42-111-01	PT Revenue>Medicaid>C/A	17,163.00	0.00	17,163.00	23,224.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	95,166.00	0.00	95,166.00	85,567.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(95,220.00)	0.00	(95,220.00)	(72,856.00)
44-103-00	ST Revenue>Part B	(77,324.00)	0.00	(77,324.00)	(103,036.00)
Subtotal [8A]	Speech Therapy - Medicare	(172,544.00)	0.00	(172,544.00)	(175,892.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	95,220.00	0.00	95,220.00	72,856.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	95,220.00	0.00	95,220.00	72,856.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>Medicare HMO	(31,428.00)	0.00	(31,428.00)	(19,547.00)
44-111-00	ST Revenue>Medicaid	(19,960.00)	0.00	(19,960.00)	(29,893.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(51,388.00)	0.00	(51,388.00)	(49,440.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>Medicare HMO>C/A	31,428.00	0.00	31,428.00	19,547.00
44-111-01	ST Revenue>Medicaid>C/A	19,960.00	0.00	19,960.00	29,893.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	51,388.00	0.00	51,388.00	49,440.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(172,328.00)	0.00	(172,328.00)	(128,563.00)
43-103-00	OT Revenue>Part B	(181,976.00)	0.00	(181,976.00)	(10,216.00)
Subtotal [9A]	Occupational Therapy - Medicare	(354,304.00)	0.00	(354,304.00)	(138,779.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				

43-102-01	OT Revenue>Medicare A>CIA	173,394.00	0.00	173,394.00	138,626.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	173,394.00	0.00	173,394.00	138,626.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-104-00	OT Revenue>Private	0.00	0.00	0.00	68.00
43-105-00	OT Revenue>Commercial HMO	0.00	0.00	0.00	(1,074.00)
43-106-00	OT Revenue>Medicare HMO	(99,977.00)	0.00	(99,977.00)	(57,804.00)
43-106-01	OT Revenue>Medicare HMO	99,912.00	0.00	99,912.00	57,804.00
43-111-00	OT Revenue>Medicaid	(31,215.00)	0.00	(31,215.00)	(22,192.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(31,260.00)	0.00	(31,260.00)	(23,198.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>Commercial HMO>CIA	0.00	0.00	0.00	1,074.00
43-111-01	OT Revenue>Medicaid>CIA	31,215.00	0.00	31,215.00	22,192.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	31,215.00	0.00	31,215.00	23,266.00
Subgroup : [10A]	Other - Medicare				
45-102-00	Radiology Rev>Medicare A	(7,700.00)	0.00	(7,700.00)	(4,143.00)
45-102-01	Radiology Rev>Medicare A>CIA	7,700.00	0.00	7,700.00	4,143.00
46-102-00	Lab Rev>Medicare A	(21,946.00)	0.00	(21,946.00)	(11,743.00)
46-102-01	Lab Rev>Medicare A>CIA	20,881.00	0.00	20,881.00	1,679.00
47-102-00	Other Ancillary Rev>Medicare A	(810.00)	0.00	(810.00)	(7,080.00)
47-103-00	Other Ancillary Rev>Part B	(6,362.00)	0.00	(6,362.00)	(11,115.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	4,780.00	0.00	4,780.00	706.00
47-103-24	Other Ancillary Rev>Part B>Capitated Payments	(38,400.00)	0.00	(38,400.00)	0.00
48-103-00	Vaccine Rev>Part B	(10,631.00)	0.00	(10,631.00)	(12,075.00)
48-103-74	Vaccine Rev>Part B>COVID Vaccine	(2,200.00)	0.00	(2,200.00)	(6,200.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(1,724.00)	0.00	(1,724.00)	0.00
52-102-00	Revenue Adjustments>Medicare A	(4,716.00)	0.00	(4,716.00)	(24.00)
52-103-00	Revenue Adjustments>Part B	3,245.00	0.00	3,245.00	1,501.00
52-103-74	Revenue Adjustments>Part B>COVID	0.00	0.00	0.00	(30.00)
Subtotal [10A]	Other - Medicare	(57,883.00)	0.00	(57,883.00)	(44,381.00)
Subgroup : [10B]	Other - Non-medicare				
46-104-00	Lab Rev>Private	0.00	0.00	0.00	(68.00)
46-105-00	Lab Rev>Commercial HMO	(9,340.00)	0.00	(9,340.00)	0.00
46-105-01	Lab Rev>Commercial HMO>CIA	9,340.00	0.00	9,340.00	0.00
51-111-00	Other Rev>Medicaid	0.00	0.00	0.00	(55,761.00)
52-106-00	Revenue Adjustments>Medicare HMO	848.00	0.00	848.00	(4,179.00)
52-109-00	Revenue Adjustments>Hospice	(301.00)	0.00	(301.00)	0.00
52-111-00	Revenue Adjustments>Medicaid	(483.00)	0.00	(483.00)	0.00
Subtotal [10B]	Other - Non-medicare	64.00	0.00	64.00	(60,008.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(223.00)	0.00	(223.00)	(164.00)
Subtotal [15]	Interest Income	(223.00)	0.00	(223.00)	(164.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops				
51-179-00	Other Rev>Barber & Beauty	(9,592.00)	0.00	(9,592.00)	(9,518.00)
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	(9,592.00)	0.00	(9,592.00)	(9,518.00)
Subgroup : [18]	Other Revenue				
51-100-00	Other Rev>Miscellaneous	(24.00)	0.00	(24.00)	(10.00)
51-145-00	Other Revenue>Pharmacy Rebates	(9,773.00)	0.00	(9,773.00)	0.00
51-181-00	Other Rev>Vending Machines	(520.00)	0.00	(520.00)	(576.00)
51-818-00	Other Rev>Medical Records	(126.00)	0.00	(126.00)	(1,348.00)
Marcum 109	Other Revenue>Prior Period Adjustment(s)	0.00	(13,650.00)	(13,650.00)	0.00
Subtotal [18]	Other Revenue	(10,443.00)	(13,650.00)	(24,093.00)	(1,834.00)
Total [30]	Statement of Revenue	14,442,602.00	(13,650.00)	14,456,252.00	13,121,721.00
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	(143,872.00)	0.00	(143,872.00)	(2,242.00)
10-010-28	Cash>Operating>CT Glendale	18,210.00	0.00	18,210.00	19,837.00
10-011-28	Cash>Payroll>CT Glendale	1,457.00	0.00	1,457.00	1,084.00
10-020-28	Cash>Payroll>CT Glendale	10,785.00	0.00	10,785.00	13,730.00
10-030-28	Cash>Govt>CT Glendale	(31,868.00)	0.00	(31,868.00)	0.00
10-040-28	Cash>Non Govt>CT Glendale	31,868.00	0.00	31,868.00	158.00
10-060-28	Cash>Resident Trust>CT Glendale	35,925.00	0.00	35,925.00	38,168.00
10-061-28	Cash>Care Cost>CT Glendale	5,000.00	0.00	5,000.00	5,000.00
Subtotal [A1]	Cash	(72,495.00)	0.00	(72,495.00)	75,735.00
Subgroup : [A2]	Resident Accounts Receivable				
11-100-00	Accounts Receivable>Miscellaneous	173,270.00	0.00	173,270.00	0.00
11-102-00	Accounts Receivable>Medicare A	207,200.00	0.00	207,200.00	289,021.00
11-103-00	Accounts Receivable>Part B	107,258.00	0.00	107,258.00	62,810.00
11-104-00	Accounts Receivable>Private	266,863.00	0.00	266,863.00	213,858.00
11-105-00	Accounts Receivable>Commercial HMO	56,509.00	0.00	56,509.00	74,755.00
11-106-00	Accounts Receivable>Medicare HMO	269,732.00	0.00	269,732.00	213,900.00
11-109-00	Accounts Receivable>Hospice	91,362.00	0.00	91,362.00	195,153.00
11-111-00	Accounts Receivable>Medicaid	1,290,156.00	0.00	1,290,156.00	1,378,810.00
11-112-00	Accounts Receivable>Income	186,529.00	0.00	186,529.00	81,406.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(230,908.00)	0.00	(230,908.00)	(140,282.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	34,798.00	0.00	34,798.00	(41,429.00)
Subtotal [A2]	Resident Accounts Receivable	2,452,769.00	0.00	2,452,769.00	2,308,024.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	17,672.00	0.00	17,672.00	32,042.00
12-124-00	Prepaid Expenses>Insurance	5,583.00	0.00	5,583.00	3,886.00
12-153-00	Prepaid Expenses>Financing Costs	1,018.00	0.00	1,018.00	1,723.00
12-161-00	Prepaid Expenses>RE Taxes	65,134.00	0.00	65,134.00	60,127.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	22,751.00	0.00	22,751.00	61,040.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(25,757.00)	0.00	(25,757.00)	(50,526.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	7,661.00	0.00	7,661.00	12,366.00
12-165-00	Prepaid Expenses>Insurance - Property	14,908.00	0.00	14,908.00	12,847.00
12-881-00	Prepaid Expenses>Workers Comp	75,353.00	0.00	75,353.00	0.00
12-881-01	Prepaid Expenses>Workers Comp>Contra	(37,510.00)	0.00	(37,510.00)	0.00
Subtotal [A5]	Prepaid Expenses	146,813.00	0.00	146,813.00	133,505.00
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	192,984.00	0.00	192,984.00	70,907.00
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00	(9,854.00)	(9,854.00)	(3,232.00)
Subtotal [B4]	Leasehold Improvements	192,984.00	(9,854.00)	183,130.00	67,675.00
Subgroup : [B6]	Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	21,211.00	0.00	21,211.00	2,991.00

14-133-00	Fired Assets>Medical Equipment	3,691.00	0.00	3,691.00	0.00
14-134-00	Fired Assets>Computer Hardware	89,697.00	0.00	89,697.00	89,697.00
15-100-00	Accum Depn>Miscellaneous	(51,361.00)	9,854.00	(41,507.00)	(18,214.00)
Subtotal [B6]	Novable Equipment	63,236.00	9,854.00	73,090.00	74,474.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fired Assets>CIP	11,838.00	0.00	11,838.00	31,454.00
Subtotal [B9]	Other Fixed Assets	11,838.00	0.00	11,838.00	31,454.00
Subgroup : [D3]	Organization Expense				
17-000-00	Other Assets>Deferred Financing Costs	22,223.00	0.00	22,223.00	22,223.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(15,674.00)	0.00	(15,674.00)	(8,075.00)
Subtotal [D3]	Organization Expense	6,549.00	0.00	6,549.00	14,198.00
Subgroup : [D6]	Loans to Owners or Related Parties				
13-127-00	Due From>Old Owner	455.00	0.00	455.00	91,218.00
13-127-10	Due From>Old Owner>AP Items	8,144.00	0.00	8,144.00	53,416.00
27-901-29	Due To/From>Interfacility>NJMM and CT4	15,625.00	0.00	15,625.00	3,917.00
27-901-48	Due To/From>Interfacility>WVDE 5 and CT4	70,247.00	0.00	70,247.00	19,538.00
27-901-49	Due To/From>Interfacility>CT4	900,452.00	13,002.00	913,454.00	436,867.00
27-901-52	Due To/From>Interfacility>CT4 and PA4	41,100.00	0.00	41,100.00	11,000.00
27-901-53	Due To/From>Interfacility>CT4 and NJ4	13,355.00	0.00	13,355.00	(2,926.00)
27-901-54	Due To/From>Interfacility>CT4 and NJ5	16,187.00	0.00	16,187.00	0.00
27-901-57	Due To/From>Interfacility>CT4 and WI2	30,963.00	0.00	30,963.00	0.00
27-901-58	Due To/From>Interfacility>CT4 and WI3	27,440.00	0.00	27,440.00	0.00
27-901-59	Due To/From>Interfacility>CT4 and MD5	70,200.00	0.00	70,200.00	18,796.00
27-901-61	Due To/From>Interfacility>CT4 and Bam Hill	4,992.00	0.00	4,992.00	0.00
27-901-62	Due To/From>Interfacility>CT4 and Chestnut	5,396.00	0.00	5,396.00	0.00
27-902-11	Due To/From>Interfacility>CT4 and CT3	88,559.00	(262,673.00)	(174,114.00)	3,423.00
27-902-32	Due To/From>Interfacility>CT4 and Whiting	2,689.00	0.00	2,689.00	0.00
27-902-33	Due To/From>Interfacility>CT4 and WI Sava	27,901.00	0.00	27,901.00	0.00
27-902-60	Due To/From>Interfacility>MD Cadia and CT4	16,375.00	0.00	16,375.00	0.00
27-902-65	Due To/From>Interfacility>HMH10 and CT4	15,075.00	0.00	15,075.00	0.00
27-902-75	Due To/From>Interfacility>Welltower and Middlebury	2,874.00	0.00	2,874.00	0.00
Subtotal [D6]	Loans to Owners or Related Parties	1,358,029.00	(249,671.00)	1,108,358.00	635,248.00
Subgroup : [D7]	Other Assets				
17-283-91	Other Assets>Escrow>Property Tax	(410,888.00)	0.00	(410,888.00)	(129,154.00)
27-000-61	Due To/From>Passaic	10,231.00	0.00	10,231.00	3,917.00
27-000-69	Due To/From>Lakeview (formerly Green Acres Operation and Realty)	10,231.00	0.00	10,231.00	3,917.00
27-000-80	Due To/From>Vendor	5,025.00	0.00	5,025.00	5,001.00
27-000-95	Due To/From>Barber (formerly DTF NJ5)	2,004.00	0.00	2,004.00	1,080.00
27-152-00	Due To/From>Employee	20.00	0.00	20.00	20.00
Subtotal [D7]	Other Assets	(383,377.00)	0.00	(383,377.00)	(115,218.00)
Total [11-32]	Assets	3,776,148.00	(249,671.00)	3,526,477.00	3,225,095.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
20-000-00	Accounts Payable	(1,039,242.00)	0.00	(1,039,242.00)	(850,248.00)
Subtotal [A1]	Trade Accounts Payable	(1,039,242.00)	0.00	(1,039,242.00)	(850,248.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	0.00	0.00	0.00	(119,029.00)
23-157-00	Accrued Wages & Related>Benefit Time	(286,818.00)	0.00	(286,818.00)	(247,077.00)
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	0.00	0.00	0.00	(464.00)
Subtotal [A4]	Accrued Payroll	(286,818.00)	0.00	(286,818.00)	(366,570.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
21-274-00	Other Current Payables>SUI Payable	0.00	0.00	0.00	718.00
23-156-00	Accrued Wages & Related>PR Taxes	(21,942.00)	0.00	(21,942.00)	(14,456.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(21,942.00)	0.00	(21,942.00)	(13,738.00)
Subgroup : [A12]	Other Current Liabilities				
21-148-00	Other Current Payables>401K	(6,466.00)	0.00	(6,466.00)	(2,526.00)
21-149-00	Other Current Payables>Misc, PR Deduction	(1,098.00)	0.00	(1,098.00)	105.00
21-150-00	Other Current Payables>Union Dues WHI	(1,758.00)	0.00	(1,758.00)	51,040.00
21-350-00	Other Current Payables>Resident Funds	(35,925.00)	0.00	(35,925.00)	(38,168.00)
24-000-00	Accrued Expenses	(145,294.00)	0.00	(145,294.00)	(87,389.00)
24-111-15	Accrued Expenses>Medical>Bed Tax	(181,360.00)	0.00	(181,360.00)	2.00
24-158-00	Accrued Expenses>Utilities	0.00	0.00	0.00	(1,302.00)
24-279-00	Accrued Expenses>Management Fee	(64,909.00)	0.00	(64,909.00)	(142,078.00)
27-000-39	Due To/From>Amex CT Glendale	(12,226.00)	0.00	(12,226.00)	(8,127.00)
Subtotal [A12]	Other Current Liabilities	(448,047.00)	0.00	(448,047.00)	(228,442.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
27-900-57	Due To/From>Interfacility>NJ14	(164,194.00)	0.00	(164,194.00)	(67,080.00)
27-901-50	Due To/From>Interfacility>CT4 and NJ14	(241,589.00)	0.00	(241,589.00)	(1,307,056.00)
27-901-51	Due To/From>Interfacility>CT4 and GA	(739.00)	0.00	(739.00)	(6,134.00)
27-901-55	Due To/From>Interfacility>CT4 and NJ2	(2,129.00)	0.00	(2,129.00)	(1,380.00)
27-901-60	Due To/From>Interfacility>CT4 and Glendale	(254,432.00)	0.00	(254,432.00)	(257,431.00)
27-901-95	Due To/From>Interfacility>Orange Park and CT4	(2,648.00)	0.00	(2,648.00)	(47.00)
Subtotal [B3]	Loans from Owners or Related Parties	(665,731.00)	0.00	(665,731.00)	(1,639,128.00)
Subgroup : [B4]	Other Long-Term Liabilities				
27-102-14	Due To/From>Medicare AP>Sequester	(4,731.00)	0.00	(4,731.00)	(3,982.00)
27-105-00	Due To/From>Medicare AP>Commercial HMO	(25,295.00)	0.00	(25,295.00)	(26,505.00)
27-109-00	Due To/From>Hospitalize	(19,572.00)	0.00	(19,572.00)	(60.00)
27-111-00	Due To/From>Medicaid	(46,624.00)	0.00	(46,624.00)	0.00
27-146-00	Due To/From>Social Security	(25,180.00)	0.00	(25,180.00)	0.00
Subtotal [B4]	Other Long-Term Liabilities	(121,402.00)	0.00	(121,402.00)	(30,547.00)
Total [33-34]	Liabilities	(2,583,162.00)	0.00	(2,583,162.00)	(3,128,673.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	(282,229.00)	0.00	(282,229.00)	9,844.00
31-04-87	Partners' Equity>Robert Hoch>Draws	24,018.00	0.00	24,018.00	24,018.00
Subtotal [B5]	Cumulated Earnings	(258,211.00)	0.00	(258,211.00)	33,862.00
Total [35]	Equity	(258,211.00)	0.00	(258,211.00)	33,862.00
NET (INCOME) LOSS		114,571.00	11,628.00	126,209.00	138,322.00
Sum of Account Groups		0.00	0.00	0.00	0.00

Client: **Complete Care Management**
 Engagement: **Medicaid - Complete Care at Glendale, LLC**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass Leasehold depreciation and accum depreciation to correct lines of cost report.				
15-100-00	Accum Depn>Miscellaneous		9,854.00	
Marcum 102	Depreciation Expense>Leasehold Improvements		9,854.00	
92-000-00	Depreciation Expense			9,854.00
Marcum 101	Accum Depreciation>Leasehold Improvements			9,854.00
Total			19,708.00	19,708.00
Reclassifying Journal Entries JE # 2				
To reclass dentist into correct lines of the cost report.				
Marcum 103	Dentist		6,255.00	
61-750-00	Nursing Admin Expense>Medical Director			6,255.00
Total			6,255.00	6,255.00
Reclassifying Journal Entries JE # 3				
To reclass expenses out of dues into correct lines of cost report.				
Marcum 105	Subscription		1,556.00	
Marcum 106	Chamber Dues		120.00	
80-235-00	Admin Expense>Dues & Subscriptions			1,676.00
Marcum 107	Sales & Use Tax			
Marcum 108	Seminars			
Total			1,676.00	1,676.00
Reclassifying Journal Entries JE # 4				
To record AJE PBC				
57-000-00	Oxygen Expense			
60-700-19	Nursing Expense>Contracted Service>LPN			
60-700-20	Nursing Expense>Contracted Service>CNA			
60-700-20	Nursing Expense>Contracted Service>CNA			
61-750-00	Nursing Admin Expense>Medical Director			
70-833-00	Dietary Expense>Contracted Dietician			
71-179-00	Activity Expense>Barber & Beauty			
80-183-00	Admin Expense>Supplies			
80-235-00	Admin Expense>Dues & Subscriptions			
80-235-00	Admin Expense>Dues & Subscriptions			
80-240-02	Admin Expense>Professional Fees>Add Back			
80-250-00	Admin Expense>Marketing & Advertising			
80-250-74	Admin Expense>Marketing & Advertising>COVID			
80-252-00	Admin Expense>Startup Costs			
80-252-00	Admin Expense>Startup Costs			
80-255-00	Admin Expense>Startup Costs>Agency			
80-255-00	Admin Expense>Startup Costs>Agency			
98-999-99	Prior Period Expense			
Total			0.00	0.00
Reclassifying Journal Entries JE # 5				
To reclass true up credits out of expenses				
60-700-19	Nursing Expense>Contracted Service>LPN		2,303.00	
68-700-00	Therapy Expense>Contracted Service		11,638.00	
60-700-22	Nursing Expense>Contracted Service>LPN Overtime			291.00
Marcum 109	Other Revenue>Prior Period Adjustment(s)			13,650.00
Total			13,941.00	13,941.00
Reclassifying Journal Entries JE # 6				
To reclass Legal and Bank fees out of Professional Fees				
80-239-00	Admin Expense>Legal Fees		32,768.00	
80-244-00	Admin Expense>Bank Fees		156.00	
80-240-00	Admin Expense>Professional Fees			32,924.00
Total			32,924.00	32,924.00
Reclassifying Journal Entries JE # 7				
To reclass Consulting and Accounting Fees into their perspective accounts				
60-263-00	Nursing Expense>Consulting Fees		12,012.00	
80-239-00	Admin Expense>Accounting Fees		2,743.00	
80-240-02	Admin Expense>Professional Fees>Add Back			14,755.00
Total			14,755.00	14,755.00
Reclassifying Journal Entries JE # 8				
To perform CT04 client RJE's				
27-901-49	Due To/(From)>Interfacility>CT4		15,684.00	
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages		33,150.00	
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages		510.00	
85-156-61	Employee Benefits Expense>PR Taxes>Fica		2,077.00	

85-156-62	Employee Benefits Expense>PR Taxes>SUI	11.00	
85-156-63	Employee Benefits Expense>PR Taxes>FUI	85.00	
27-901-49	Due To/(From)>Interfacility>CT4		2,172.00
27-901-49	Due To/(From)>Interfacility>CT4		510.00
27-902-11	Due To/(From)>Interfacility>CT4 and CT3		14,208.00
61-811-80	Nursing Admin Expense>Director (DON)>Wages		15,684.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages		18,943.00
Total		<u>51,517.00</u>	<u>51,517.00</u>
Reclassifying Journal Entries JE # 9		H.02	
To perform CT03 client RJE			
80-279-00	Admin Expense>Management Fee	248,465.00	
27-902-11	Due To/(From)>Interfacility>CT4 and CT3		248,465.00
Total		<u>248,465.00</u>	<u>248,465.00</u>
	Total Reclassifying Journal Entries	<u>389,241.00</u>	<u>389,241.00</u>
	Total All Journal Entries	<u>389,241.00</u>	<u>389,241.00</u>



Workpaper Index: 400.2
 Prepared By:
 Reviewed By:
 Workpaper Date:
 Run Date: 2/14/2024

Provider Name: Complete Care at Glendale, LLC
 Provider Number: 2460
 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: