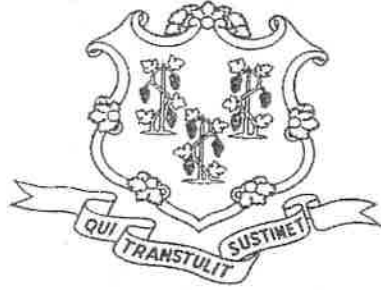


**State of Connecticut**



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

Name of Facility (as licensed) Complete Care at Groton Regency, LLC	
Address (No. & Street, City, State, Zip Code) 1145 Poquonnock Rd, Groton CT 06340	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2461	(Specify)	Residential Care Home	Medicare Provider 07-5270
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Medicaid Provider Numbers:	000020355	CCNH / RHNS (Specify)	Residential Care Home 41730
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**General Information**

Name of Facility (as licensed) Complete Care at Groton Regency, LLC	License No. 2461	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 Groton Regency, 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) Jeffrey Turner			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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Complete Care at Groton Regency, LLC	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 1145 Poquonnock Rd, Groton CT 06340				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/14/2024		
Item	Total	CCNH / RHNS	(Specify)	Residential Care Home
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

		Phone No. of Facility 860-446-9960	Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Complete Care at Groton Regency, LLC			Address (No. & Street, City, State, Zip) 1145 Poquonnock Rd, Groton CT 06340		
License Numbers:	CCNH / RHNS 2461	(Specify)	Residential Care Home	Medicare Provider No. 07-5270	
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"/> Residential Care Home					
Type of Ownership (Check appropriate box)					
<input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust					
If this facility opened or closed during report year provide:			Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No           If "Yes," explain fully.					
<b>Administrator</b>					
Name of Administrator Jeffrey Turner			Nursing Home Administrator's License No.:	1613	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.					
Name N/A			License No.:		



### General Information and Questionnaire Corporate Owners

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

**General Information and Questionnaire  
 Individual Proprietorship**

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2023	Page of 3B   37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility
N/A



**General Information and Questionnaire  
 Related Parties\***

Name of Facility Complete Care at Groton Regency, LLC		License No. 2461	Report for Year Ended 9/30/2023	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Complete Care Management	1730 NJ-37, Toms River, NJ 08757	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Pg 16 / Line M12	1,143,158	1,143,158
Complete Care Management	1730 NJ-37, Toms River, NJ 08757	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg 22 / Line 9	1,198,696	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"/>				

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

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

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain fully why such allocation was not made.				
Please see the attached allocation schedule showing the method of allocation of each cost between the CCNH and the RCH.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes    <input type="radio"/> No    If "No," explain fully why such allocation was not made.         </div>				

Complete Care at Groton Regency, LLC									
ALLOCATION SCHEDULE									
9/30/2023									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT Total AMOUNT	ALLOCATION BASIS	Nursing Home	RCH	TOTAL ALLOCATED AMOUNTS	TOTAL		
30 11A.10	Medicaid RB - SNF Only	(8,086,998)	Nursing home	(8,086,998)	-	-	(8,086,998)		
30 11A.13	Medicaid RB - RCH- Only	(2,829,380)	RCH	-	(2,829,380)	-	(2,829,380)		
30 13A.10	Medicare RB - SNF Only	(2,403,193)	Nursing home	(2,403,193)	-	-	(2,403,193)		
30 14A.10	Private RB - SNF Only	(2,668,660)	Nursing home	(2,668,660)	-	-	(2,668,660)		
30 14A.13	Private RB - RCH- Only	(332,469)	RCH	-	(332,469)	-	(332,469)		
30 11A.10	Prescription Drugs Medicare - SNF Only	-	Nursing home	-	-	-	-		
30 13A.07	PT Medicare - SNF Only	(138,924)	Nursing home	(138,924)	-	-	(138,924)		
30 13C.07	PT Other - SNF Only	-	Nursing home	-	-	-	-		
30 14A.08	ST Medicare - SNF Only	(42,427)	Nursing home	(42,427)	-	-	(42,427)		
30 14C.08	ST Other - SNF Only	10,575	Nursing home	10,575	-	-	10,575		
30 15A.09	OT Medicare - SNF Only	(256,720)	Nursing home	(256,720)	-	-	(256,720)		
30 15C.09	OT Other - SNF Only	-	Nursing home	-	-	-	-		
30 16A.10	Other Medicare - SNF Only	(3,636)	Nursing home	(3,636)	-	-	(3,636)		
30 16A.12	Other Medicare - RCH only	(10,590)	RCH	-	(10,590)	-	(10,590)		
30 16B.10	Other Non Medicare - SNF Only	(355,635)	Nursing home	(355,635)	-	-	(355,635)		
30 16B.12	Other Non Medicare - RCH- Only	5,688	RCH	-	5,688	-	5,688		
30 1V5.22	Interest income - SNF Only	(51)	Nursing home	(51)	-	-	(51)		
30 1V8.10	Other - SNF Only	(38,729)	Nursing home	(38,729)	-	-	(38,729)		
	<b>Total Revenue</b>	<b>(17,151,149)</b>		<b>(13,984,398)</b>	<b>(3,166,751)</b>		<b>(17,151,149)</b>		
10-A 2.13	Administrator Salary - RCH Only	68,733	RCH	-	68,733	-	68,733		
10-A 2.43	Administrator Salary - SNF Only	147,550	Nursing Home	147,550	-	-	147,550		
10-A 4.38	Other Admin - Patient Days	202,724	Patient Days	126,298	76,426	-	202,724		
10-A 5C.3	Dietary Workers - Meals	674,763	Meals	420,382	254,381	-	674,763		
10-A 7A	Engineer or Chief of Maintenance	66,823	Sqft	33,120	33,703	-	66,823		
10-A 7B.2	Other Maintenance Workers - Sqft	87,231	Sqft	43,235	43,996	-	87,231		
10-A 12A.19	Director of Nurses/Assistant Director - SNF Only	269,871	Nursing Home	269,871	-	-	269,871		
10-A 12B1.10	RNs - Direct Care - SNF Only	662,443	Nursing Home	662,443	-	-	662,443		
10-A 12B2.10	RNs - Administrative - Direct - SNF Only	501,511	Nursing Home	501,511	-	-	501,511		
10-A 12C1.10	LPNs - Direct Care - SNF Only	1,416,563	Nursing Home	1,416,563	-	-	1,416,563		
10-A 12C2.10	LPNs - Administrative - SNF Only	108,966	Nursing Home	108,966	-	-	108,966		
10-A 12D.10	Aides and Attendants - SNF Only	1,859,933	Nursing Home	1,859,933	-	-	1,859,933		
10-A 12D.13	Aides and Attendants - RCH Only	553,330	RCH	-	553,330	-	553,330		
10-A 12H.10	Recreation Workers - SNF	108,404	Patient Days	67,536	40,868	-	108,404		
10-A 12I.38	Medical Director - SNF Only	-	Nursing Home	-	-	-	-		
10-A 12M.33	Social Workers/Case Management - Patient Days	126,964	Patient Days	79,099	47,865	-	126,964		
10-A 12N.22	Marketing - Beds	68,710	Beds	42,333	26,377	-	68,710		
10-A 12O.21	Other - Patient Days	66,184	Patient Days	41,233	24,951	-	66,184		
	<b>Total Expense Page 10</b>	<b>6,990,703</b>		<b>5,820,073</b>	<b>1,170,630</b>		<b>6,990,703</b>		
				<b>83.2545%</b>	<b>16.7455%</b>		<b>100.0000%</b>		
13-B 1	Dietitian - SNF	41,711	Nursing Home	41,711	-	-	41,711		
13-B 2.22	Dentist - SNF	8,720	Nursing Home	8,720	-	-	8,720		
13-B 3.10	Pharmacist - SNF	34,957	Nursing Home	34,957	-	-	34,957		
13-B 5A.07	PT - Resident Care - SNF Only	265,384	Nursing Home	265,384	-	-	265,384		

Complete Care at Groton Regency, LLC									
ALLOCATION SCHEDULE									
9/30/2023									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT Total AMOUNT	ALLOCATION BASIS	Nursing Home	RCH	TOTAL			
13-B 7.22	Recreation Worker - SNF Only	0	Nursing Home	-	-	-			
13-B 8A.38	Medical Director - SNF Only	59,270	Nursing Home	59,270	-	59,270			
13-B 9A.08	ST - Resident Care - SNF Only	54,661	Nursing Home	54,661	-	54,661			
13-B 10A.22	OT - Resident Care - SNF Only	364,158	Nursing Home	364,158	-	364,158			
13-B 11B.10	LPN's - SNF Only	-	Nursing Home	-	-	-			
13-B 11C	Aides - SNF Only	-	Nursing Home	-	-	-			
13-B 12.14	Other - SNF	46,429	Nursing Home	46,429	-	46,429			
	<b>Total Expense Page 13</b>	<b>875,290</b>		<b>875,290</b>		<b>875,290</b>			
15 1A1.15	Workmen's Compensation - Salary%	122,734	Payroll	102,182	20,552	122,734			
15 1A3.15	Unemployment Insurance - Salary %	58,304	Payroll	48,541	9,763	58,304			
15 1A4.15	Social Security (FICA) - Salary %	527,746	Payroll	439,372	88,374	527,746			
15 1A5.15	Health Insurance - Salary %	176,596	Payroll	147,024	29,572	176,596			
15 1A6.15	Life Insurance - Salary %	4,710	Payroll	3,921	789	4,710			
15 1A9.22	Other Salary	29,675	Payroll	24,706	4,969	29,675			
15 1C.22	Bad Debts - Total Patient Days	142,434	Patient Days	88,737	53,697	142,434			
15 1D.38	Accounting and Auditing - Total Patient Days	36,036	Patient Days	22,451	13,585	36,036			
15 1E.38	Legal - Total Patient Days	61,960	Patient Days	38,602	23,358	61,960			
15 1G.38	Office Supplies - Total Patient Days	23,815	Patient Days	14,837	8,978	23,815			
15 1H1.43	Telephone and Telegraph - Total Patient Days	9,645	Patient Days	6,009	3,636	9,645			
15 1K3.10	Other taxes - Resident Day User Fee - SNF	817,405	Nursing Home	817,405	-	817,405			
15 1K2	Other taxes - Total Patient Days	-	Patient Days	-	-	-			
	<b>Total Expense Page 15</b>	<b>2,011,060</b>		<b>1,753,787</b>	<b>257,273</b>	<b>2,011,060</b>			
16 L4.43	Employee Travel - Total Patient Days	9,906	Patient Days	6,172	3,734	9,906			
16 L5.38	Education - Patient Days	26,134	Patient Days	16,282	9,852	26,134			
16 M1.19	Advertising Help Wanted - Total Patient Days	8,341	Patient Days	5,197	3,144	8,341			
16 M3	Advertising Other - Total Patient Days	17,288	Patient Days	10,771	6,517	17,288			
16 M07.38	Postage - Total Patient Days	2,387	Patient Days	1,487	900	2,387			
16 M08.38	Dues and Membership Fees to Professional Associations - Total Patient Days	9,510	Patient Days	5,925	3,585	9,510			
16 M8A	Chamber Dues - Patient Days	400	Patient Days	249	151	400			
16 M9.39	Subscriptions - Patient Days	553	Patient Days	345	208	553			
16 M11.07	Services Provided by Contract - Total Patient Days	426,201	Patient Days	265,526	160,675	426,201			
16 M12.31	Administrative Management Services - Direct Assignment	1,143,158	Direct Assignment	943,158	200,000	1,143,158			
16 M13.39	Other - Total Patient Days	117,345	Patient Days	73,107	44,238	117,345			
	<b>Total Expense Page 16</b>	<b>1,761,223</b>		<b>1,328,219</b>	<b>433,004</b>	<b>1,761,223</b>			
18 2A1.03	Raw Food - Meals	424,188	Meals	264,272	159,916	424,188			
18 2A2.03	Non-Food Supplies - Meals	46,379	Meals	28,894	17,485	46,379			
18 2B.03	Purchased Services - Meals	134,338	Meals	83,694	50,644	134,338			
18 2C	Other	7,632	Meals	4,755	2,877	7,632			
	<b>Total Expense Page 18</b>	<b>612,537</b>		<b>381,615</b>	<b>230,922</b>	<b>612,537</b>			
19 3B.05	Purchased Services - Total Patient Days	278,355	Patient Days	173,417	104,938	278,355			
19 3C	Other	16,714	Patient Days	10,413	6,301	16,714			
	<b>Total Expense Page 19</b>	<b>295,069</b>		<b>183,830</b>	<b>111,239</b>	<b>295,069</b>			
20 4A1.02	In-House Care Supplies - Sqft	28,690	sqft	14,220	14,470	28,690			

Complete Care at Groton Regency, LLC							
ALLOCATION SCHEDULE							
9/30/2023							
ACCOUNT NUMBER	ACCOUNT NAME	INPUT Total AMOUNT	ALLOCATION BASIS	Nursing Home	RCH	TOTAL ALLOCATED AMOUNTS	TOTAL
20 48.02	Purchased Services - Sft	444,627	sqft	220,375	224,252		444,627
20 5A2.22	Purchased from - SNF Only	121,997	Nursing Home	121,997	-		121,997
20 5B.12	Medicine Cabinet Drugs - Patient Days	4,764	Patient Days	2,968	1,796		4,764
20 5C.10	Medical and Therapeutic Supplies - SNF	186,336	Nursing Home	186,336	-		186,336
20 5D.10	Ambulance/Limousine - SNF	2,990	Nursing Home	2,990	-		2,990
20 5E2.22	Oxygen - Other - SNF	1,182	Nursing Home	1,182	-		1,182
20 5F.22	X-Rays and related radiological - SNF Only	5,259	Nursing Home	5,259	-		5,259
20 5H.22	Laboratory - SNF Only	11,797	Nursing Home	11,797	-		11,797
20 5I.12	Recreation - Patient Days	11,640	Patient Days	7,252	4,388		11,640
20 5I.10	Other - SNF	101,911	Nursing Home	101,911	-		101,911
20 5L	Cable TV - Patient Days	26,949	Patient Days	16,789	10,160		26,949
	<b>Total Expense Page 20</b>	<b>948,142</b>		<b>693,076</b>	<b>255,066</b>		<b>948,142</b>
22 06A.02	Repairs and Maintenance - Sqft	41,841	sqft	20,738	21,103		41,841
22 06B.02	Heat - Sqft	43,689	sqft	21,654	22,035		43,689
22 06C.02	Light & Power - Sqft	349,926	sqft	173,437	176,489		349,926
22 06D.02	Water - Sqft	104,031	sqft	51,562	52,469		104,031
22 06F.02	Other - Sqft	180,648	sqft	89,536	91,112		180,648
22 06E	Equipment Lease - Sqft	5,241	sqft	2,598	2,643		5,241
22 07D.10	Movable Equipment - Sqft	35,264	sqft	17,478	17,786		35,264
22 07C.12	Non Movable Equipments - Sqft	3,160	sqft	1,566	1,594		3,160
22 08C	Leasehold Improvements - Sqft	12,881	sqft	6,384	6,497		12,881
22 08A	Organization Expense - Sqft	7,849	sqft	3,890	3,959		7,849
22 09.43	Rental Payments -Sqft	1,498,696	sqft	594,122	604,574		1,198,696
22 10B	Real estate taxes paid by lessor - Sqft	444,336	sqft	220,231	224,105		444,336
22 10C	Personal property taxes - Sqft	27,683	sqft	13,721	13,962		27,683
	<b>Total Expense Page 22</b>	<b>2,455,245</b>		<b>1,216,917</b>	<b>1,238,328</b>		<b>2,455,245</b>
27 12D.43	Other Interest Expense - Total Patient Days	87,366	Patient Days	54,431	32,937		87,366
27 14A.45	Insurance on Property Total Expenses- Sqft	45,893	Sqft	22,746	23,147		45,893
27 14B	Insurance on Automobiles - Total Patient Days	3,335	Patient Days	2,078	1,257		3,335
27 14C3	Other - Total Patient Days	153,922	Patient Days	95,894	58,028		153,922
	<b>Total Expense Page 27</b>	<b>290,518</b>		<b>175,149</b>	<b>115,369</b>		<b>290,518</b>
		<b>16,239,787</b>		<b>12,427,956</b>	<b>3,811,831</b>		<b>16,239,787</b>

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

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		97,946		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

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

Name of Facility Complete Care at Gro	License No. 2461	Report for Year Ended 9/30/2023	Page 7	of 37
<b>Child Day Care</b>				
Does the Facility provide Child Day Care? <input type="checkbox"/> No				
<i>If yes, please complete the following:</i>				
	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:			
<b>Adult Day Care</b>				
Does the Facility provide Adult Day Care? <input type="checkbox"/> No				
<i>If yes, please complete the following:</i>				
	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 (Cont'd)

Name of Facility Complete Care at Groton Regency, LLC			License No. 2461			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? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	Residential Care Home	Lost			Gained			CCNH / RHNS	(Specify)	Residential Care Home	
	(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)	Residential Care Home	
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)	Residential Care Home	R.C.H.	ICF-MR					
No. of Residents	7	87		22		4	59						
Per Diem Rate													
a. One bed rm.	Various	#####		413.14		155.00	145.00						
b. Two bed rms.	Various	#####		362.30		145.00	135.00						
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	Residential Care Home					
A. Medicare - Part B				2,043	2,043								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				662	662								
2. Restorative Treatments													
C. Other				9,538	9,538								
D. <b>Total Physical Therapy Treatments</b>				12,243	12,243								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				185	185								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				63	63								
2. Restorative Treatments													
C. Other				1,023	1,023								
D. <b>Total Speech Therapy Treatments</b>				1,271	1,271								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				4,372	4,372								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				1,176	1,176								
2. Restorative Treatments													
C. Other				11,898	11,898								
D. <b>Total Occupational Therapy Treatments</b>				17,446	17,446								

**Report of Expenditures - Salaries & Wages**

Name of Facility		License No.		Report for Year Ended			Page	of	
Complete Care at Groton Regency, LLC		2461		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	Residential Care Home	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	147,550		2,376				68,733		1,107
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	126,298		4,463				76,426		2,700
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	420,382		21,150				254,381		12,798
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers									
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	33,120		1,015				33,703		1,033
b. Other Maintenance Workers	43,235		1,966				43,996		2,001
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	269,871		5,054						
b. RN									
1. Direct Care	662,443		12,067						
2. Administrative**	501,511		12,727						
c. LPN									
1. Direct Care	1,416,563		34,333						
2. Administrative**	108,966		2,545						
d. Aides and Attendants	1,859,933		85,680				553,330		23,158
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	67,536		2,698				40,868		1,633
i. Physicians									
1. Medical Director									
2. Utilization Review									
3. Resident Care***									
4. Other (Specify)									
j. Dentists									
k. Pharmacists									
l. Podiatrists									
m. Social Workers/Case Management	79,099		2,550				47,865		1,543
n. Marketing	42,333	(42,333)	886				26,377	(26,377)	552
o. Other (Specify)									
See Attached Schedule	41,233		1,460				24,951		884
<i>A-13. Total Salary Expenditures</i>	5,820,073	(42,333)	190,970				1,170,630	(26,377)	47,409

\* 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)			Residential Care Home		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0						0		
Admissions	\$ 41,233		1,460				\$ 24,951		884
<b>Total</b>	\$ 41,233	\$ -	1,460	\$ -	\$ -	-	\$ 24,951	\$ -	884

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Residential Care Home		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0						0		
Respiratory	\$ 10,427	\$ (10,427)	193						
Nursing Consulting Fees	\$ 36,002		Contracted						
<b>Total</b>	\$ 46,429	\$ (10,427)	193	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility		License No.		Report for Year Ended		Page	of		
Complete Care at Groton Regency, LLC		2461		9/30/2023		11	37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify) Residential Care Home							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

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

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

Name of Facility (as licensed) Complete Care at Groton Regency, LLC		License No. 2461		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)	Residential Care Home							
<b>Section III - Administrators***</b>									
Jeffrey Turner - CCNH (10/01/2022 - 09/30/2023)	147,550		Non Discriminatory	Administrator	2,376	A2			
Roxanne Fretard - ALF (10/01/2022 - 09/30/2023)		68,773	Non Discriminatory	Administrator	1,107	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

\*\*\* If more than one Administrator is reported, include dates of employment for each.

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

Name of Facility	License No.	Report for Year Ended					Page	of	
Complete Care at Groton Regency, LLC	2461	9/30/2023					13	37	
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Residential Care Home	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian	41,711		1,026						
2. Dentist	8,720		168						
3. Pharmacist	34,957		Contracted						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	265,384		3,701						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	59,270		242						
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	54,661		1,067						
b. Other									
10. Occupational Therapist									
a. Resident Care	364,158		8,790						
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	46,429	(10,427)	193						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>875,290</b>	<b>(10,427)</b>	<b>15,187</b>						

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Complete Care at Groton Regency, LLC		2461	9/30/2023		14	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		
Healthdrive, PO Box 22010 New York, NY 10087	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra, 160 Airport Road Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" 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		
Genesis Physician Services, PO Box 62946 Baltimore MD 21264	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		
Swallowing Diagnostics, 21 Waterville Road Avon CT 06001	Contract ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging, 3 Electronics Ave #201, Danvers, MA 01923	Contract ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Acute Care Gases, 23 Nutmeg Valley Rd, Wolcott CT 06710	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting, 339 Main Street Torrington CT 06790	Nursing Consulting Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Quality Management Solutions, LLC	Nursing Consulting Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Compliance Consulting Group, LLC, 2623 Hooper Ave, Brick Township, NJ 08723	Nursing 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"/>			
		<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 Groton Regency, LLC	2461	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
<b>1. Administrative and General</b>							
<b>a. Employee Health &amp; Welfare Benefits</b>							
1. Workmen's Compensation	\$ 122,734	102,182				20,552	
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 57,732	48,541	(476)			9,763	(96)
4. Social Security (F.I.C.A.)	\$ 522,563	439,372	(4,318)			88,374	(865)
5. Health Insurance	\$ 176,596	147,024				29,572	
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 4,710	3,921				789	
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$						
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 22,811	24,706	(5,715)			4,969	(1,149)
<b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b>	\$						
<b>c. Bad Debts*</b>	\$	88,737	(88,737)			53,697	(53,697)
<b>d. Accounting and Auditing</b>	\$ 36,036	22,451				13,585	
<b>e. Legal (Services should be fully described on Page 15b)</b>	\$ 55,188	38,602	(4,219)			23,358	(2,553)
<b>f. Insurance on Lives of Owners and Operators (Specify)*</b>	\$						
<b>g. Office Supplies</b>	\$ 23,815	14,837				8,978	
<b>h. Telephone and Cellular Phones</b>							
1. Telephone & Pagers	\$ 9,645	6,009				3,636	
2. Cellular Phones	\$						
<b>i. Appraisal (Specify purpose and attach copy)*</b>	\$						
<b>j. Corporation Business Taxes (franchise tax)</b>	\$						
<b>k. Other Taxes (Not related to property - See Page 22)</b>							
1. Income*	\$						
2. Other (Specify) See Attached Schedule	\$						
3. Resident Day User Fee	\$ 817,405	817,405					
<b>Subtotal</b>	\$ 1,849,235	1,753,787	(103,465)			257,273	(58,360)

\* 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 Groton Regency,	License No. 2461	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				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1 Brand Sonnenshine		1641 East 16th St- 4th floor, Brooklyn NY 11229		
2 Marcum LLP		One Hovchild Blvd, 4000 Rt. 66 Ste 323, Tinton Falls, NJ 07753		
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1 General Accounting Services		\$	19,400	
2 Reimbursement advisory services		\$	16,636	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	36,036
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 CSC			866-636-5400	
2 Goldberg & Weinberger LLP			212-986-8999	
3 Murtha Cullina LLP			203-653-5400	
4 NBC Law			212-682-4002	
5 Various (See Attached)			Various	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1 P.O. Box 7410023, Chicago, IL 60674				
2 630 3rd Ave. #1801, New York, NY 10017				
3 280 Trumbull St, 12th Floor, Hartford CT 06103				
4 675 3rd Ave 8th Floor, New York, NY 10017				
5 Various				
Services Provided by This Firm ( <i>describe fully</i> )				
1 Delaware License Renewal		\$	1,161	
2 CT DOL Correspondence		\$	7,378	
3 Keys Amendment Application to RCH		\$	230	
4 OTA Amendment/ Bank Counsel (Disallowed)		\$	5,191	
5 Various (See Attached)		\$	48,000	
			Charge for Services Provided	
			\$	61,960
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15 Line 1e				

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

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2022	Page 15c	of 37
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney		Telephone Number		
5	Platinum Filings	718-705-9886		
6	Treasurer, State of CT	860-702-3000		
7	Pullman & Comley	203-330-2000		
8	Dinsmore & Shohl LLP	248-918-4887		
9	Goldman, Gruder and Woods, LLC	203-983-6767		
10	Murtha Cullina LLP	203-772-7700		
11	Stotler Hayes Group	843-235-9871		
Address (No. & Street, City, State, Zip Code)				
5	3023 Avenue J, Brooklyn, NY 11210			
6	165 Capitol Ave Floor 2, Hartford, CT 06106			
7	850 Main Street PO Box 7006 Bridgeport CT 06601			
8	93 Shennecossett Rd #109, Groton, CT 06340			
9	165 West Putnam Avenue, Greenwich, CT 06830			
10	265 Church St, New Haven, CT 06510			
11	297 Willbrook Blvd, Pawleys Island, SC 29585			
Services Provided by This Firm (describe fully)				
5	Certified Copies	\$	154	
6	Conservatorship (Disallowed)	\$	136	
7	Tax savings for 2021 and 2022 Groton Regency vs. Town of Groton	\$	31,108	
8	Visa petition fees	\$	6,345	
9	General legal services	\$	7,973	
10	General legal services	\$	839	
11	Collections (Disallowed)	\$	1,445	
		Charge for Services Provided		
		\$	48,000	

**Marketing Benefits Disallowance**

Marketing Salary	68,710	Page 10
Total Salaries	<u>6,990,703</u>	TB Linked
Percent to Total Salaries	0.98%	

**Percent to Total Allocation**

	SNF			RCH		
	Amount	Percentage	Disallowed Portion	Amount	Percentage	Disallowed Portion
Unemployment Insurance	48,541	10%	\$ 477	9,763	10%	\$ 96
Social Security (F.I.C.A)	<u>439,372</u>	<u>90%</u>	<u>4,318</u>	<u>88,374</u>	<u>90%</u>	<u>869</u>
Total Benefits (Pg 15, Line 1a3 - 1a6)	487,913	100%	\$ 4,795	98,137	100%	\$ 965

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

Name of Facility		License No.	Report for Year Ended				Page	of
Complete Care at Groton Regency, LLC		2461	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment	
<b>Subtotals Brought Forward:</b>	1,849,235	1,753,787	(103,465)			257,273	(58,360)	
<b>i. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$ 9,906	6,172				3,734		
5. Education Expenses Related to Seminars and Conventions	\$ 26,134	16,282				9,852		
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses )	\$ 8,341	5,197				3,144		
2. Advertising Telephone Directory (all such expenses )***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	10,771	(10,771)			6,517	(6,517)	
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 2,387	1,487				900		
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 9,510	5,925				3,585		
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	249	(249)			151	(151)	
9. Subscriptions	\$ 553	345				208		
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 426,201	265,526				160,675		
12. Administrative Management Services**	\$ 550,227	943,158	(592,931)			200,000		
13. Other (Specify) See Attached Schedule	\$ 27,745	73,107	(55,821)			44,238	(33,779)	
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,910,239	3,082,006	(763,237)			690,277	(98,807)	

\* 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	Residential Care Home	Adjustment
	0				0	
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	0				0	
Admin Expense>Marketing & Advertising	\$ 9,657	\$ (9,657)			\$ 5,843	\$ (5,843)
Admin Expense>Marketing & Advertising>COVID	\$ 1,114	\$ (1,114)			\$ 674	\$ (674)
<b>Total Other Advertising</b>	\$ 10,771	\$ (10,771)	\$ -	\$ -	\$ 6,517	\$ (6,517)

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	0				0	
CAHCP	\$ 5,732				\$ 7,468	
ACHCA	\$ 193				\$ 117	
<b>Total Dues</b>	\$ 5,925	\$ -	\$ -	\$ -	\$ 7,585	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	0				0	
Admin Expense>Financing Costs	\$ 3,126	\$ (3,126)			\$ 1,892	\$ (1,892)
Admin Expense>resident missing items	\$ 349	\$ (349)			\$ 211	\$ (211)
Admin Expense>Licenses	\$ 671				\$ 406	
Admin Expense>Fines & Penalties	\$ 5,093	\$ (5,093)			\$ 3,082	\$ (3,082)
Admin Expense>Bank Fees	\$ 17,077	\$ (6,067)			\$ 10,333	\$ (3,672)
Admin Expense>Background Checks	\$ 40				\$ 24	
Admin Expense>Background Checks Other (Fingerprinting)	\$ 5,565				\$ 3,368	
Admin Expense>Startup Costs	\$ 41,186	\$ (41,186)			\$ 24,922	\$ (24,922)
<b>Total Other Administrative and General</b>	\$ 73,107	\$ (55,821)	\$ -	\$ -	\$ 44,238	\$ (33,779)

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

CCNH	
<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	943,158
Management fees Charged (Pg. 20 / Line 5j)	0
Management fees Charged (Pg. 20 / Line 5k)	0
Total Management fees Charged	943,158 TB Linked
Patient Days	44,241 Page 8 of C/R
Imputed Days - 90% Occupancy	42,705 Calculation
<b>Amount Per Patient Day (Greater of 90% or Actual Days)</b>	<b>\$ 21.3186</b>
PPD Allowance Per Rate Agreement	7.51
2023 CPI Increase of 1.0541%	1.0541 J.04a
PPD Allowance 9/30/2023	7.92
<b>Amount over (Under)</b>	<b>\$ 13.4023</b>
Total Days	44,241 Greater of Actual or 90%
<b>Disallowed Management Fee</b>	<b>\$ 592,931</b>

RCH	
<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	200,000
Management fees Charged (Pg. 20 / Line 5j)	0
Management fees Charged (Pg. 20 / Line 5k)	0
Total Management fees Charged	200,000 TB Linked
Patient Days	26,771 Page 8 of C/R
Imputed Days - 90% Occupancy	26,609 Calculation
<b>Amount Per Patient Day (Greater of 90% or Actual Days)</b>	<b>\$ 7.4708</b>
PPD Allowance Per Rate Agreement	7.51
2023 CPI Increase of 1.0541%	1.0541 J.04a
PPD Allowance 9/30/2022	7.92
<b>Amount over (Under)</b>	<b>\$ (0.4455)</b>
Total Days	26,771 Greater of Actual or 90%
<b>Disallowed Management Fee</b>	<b>\$ -</b>

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

Name of Facility	License No.	Report for Year Ended	Page of
Complete Care at Groton Regency, LLC	2461	9/30/2023	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Complete Care Management, LLC	550,227	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 Groton Regency, LLC		2461	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment	
<b>2. Dietary</b>								
<b>a. In-House Preparation &amp; Service</b>								
1. Raw Food	\$ 424,188	264,272				159,916		
2. Non-Food Supplies	\$ 46,379	28,894				17,485		
3. Other (Specify) _____	\$ _____							
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$ 134,338	83,694				50,644		
<b>c. Other (Specify) _____</b> Equipment Rental / Repairs / Maintenance	\$ 7,632	4,755				2,877		
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 612,537	381,615				230,922		
<b>2E. Dietary Questionnaire</b>	<b>Total</b>	<b>CCNH / RHNS</b>		<b>(Specify)</b>		<b>Residential Care Home</b>		
<b>F. Resident Meals:</b> Total no. of meals served per day:*								
<b>G. Is cost of employee meals included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
<b>H. Did you receive revenue from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
<b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>								
<b>J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?</b>	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.		472		
<b>K. Is any revenue collected from these people?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
<b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						16 M3		
<b>M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?</b>	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.		6229		
<b>N. Is any revenue collected from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
<b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						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 Groton Regency, LLC		2461	9/30/2023				19	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	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)	\$	278,355	173,417			104,938		
c. Other (Specify) Supplies	\$	16,714	10,413			6,301		
3D. Total Laundry Expenditures (3a + b + c)	\$	295,069	183,830			111,239		
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 Groton Regency, LLC		2461	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	\$ 28,690	14,220				14,470	
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	\$ 444,627	220,375				224,252	
	c. Other ( <i>Specify</i> )	\$						
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$ 473,317	234,595				238,722	
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from GeriScript / Medline	\$	121,997	(121,997)				
	b. Medicine Cabinet Drugs	\$ 4,764	2,968				1,796	
	c. Medical and Therapeutic Supplies	\$ 186,336	186,336					
	d. Ambulance/Limousine***	\$	2,990	(2,990)				
	e. Oxygen	\$						
	1. For Emergency Use	\$						
	2. Other***	\$	1,182	(1,182)				
	f. X-rays and Related Radiological Procedures***	\$	5,259	(5,259)				
	g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
	h. Laboratory***	\$	11,797	(11,797)				
	i. Recreation	\$ 11,640	7,252				4,388	
	j. Direct Management Services*	\$						
	k. Indirect Management Services*	\$						
	l. Cable TV	\$ 7,200	16,789	(12,304)			10,160	(7,445)
	m. Other (Specify)**** See Attached Schedule	\$ 81,286	101,911	(20,625)				
	n. Physical Therapy Expense	\$						
	o. Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$ 291,226	458,481	(176,154)			16,344	(7,445)

\* 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 Groton Regency, LLC  
 Disallowance Schedule for Cable TV  
 September 30, 2023**

Total Cable TV Expense acct # 80-232-00	<u>Amount</u>	
	\$ 26,949	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	

<b>Patient Day Allocation:</b>	
SNF	RCH
62.30%	37.70%
<b>12,304</b>	<b>7,445</b>
<b>Total</b>	Check
19,749	-

**Disallowed Cable TV** \$ 19,749

**Complete Care at Groton Regency, LLC  
 Disallowance Schedule for Other Resident Care  
 September 30, 2023**

**Therapy Treatment Allocation**

Total Physical Therapy Treatments	12,243
Total Speech Therapy Treatments	1,271
Total Occupational Therapy Treatments	17,446
	30,960

Disallowance OT Percentage 56.35%

**Percent of Total Allocation**

	Amount	Disallowance Portion
Therapy Expense>Supplies	\$ 1,545	\$ 871
Total	\$ 1,545	\$ 871

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	0				0	
Nursing Rental Expense	\$ 20,180	\$ (19,754)				
Nursing Expense>Repairs & Maint	\$ 544					
Nursing Expense>Data Processing	\$ 69,846					
Therapy Expense>Supplies	\$ 1,545	\$ (871)				
Nursing Expense>Clinical Services	\$ 9,796					
<b>Total Other Resident Care</b>	<b>\$ 101,911</b>	<b>\$ (20,625)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Name of Facility Complete Care at Groton Regency, LLC		License No. 2461	Report for Year Ended 9/30/2023	Total Cost/Page Ref.***			Page of 21   37
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH / RHNS	Residential Care Home	Pg Line
		Yes	No				
Healthcare Services Group	P.O. Box #829677, Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping	66,027	67,188	20 4b
Healthcare Services Group	P.O. Box #829677, Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	173,417	104,938	19 3b
Healthcare Services Group	P.O. Box #829677, Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	Dietary	82,994	50,221	18 2b
Northwest Environmental Carrier Lawn Care and Landscaping	2001 Windsor Avenue, Baltimore, MD 21217 32 Meadow Street, Mystic, CT 06355	<input type="radio"/>	<input checked="" type="radio"/>	Sanitation and Incineration	19,345	19,685	22 6f
Complete Care Management	1730 NJ-37, Toms River, NJ 08757	<input checked="" type="radio"/>	<input type="radio"/>	Landscaping	14,629	14,886	22 6f
LTC Ally	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	Corporate Payroll Fees	7,476	4,524	16 m11
Betal LLC	Suite 400, Inwood, NY 11096	<input type="radio"/>	<input checked="" type="radio"/>	Back Office Accounting	177,370	107,330	16 m11
		<input type="radio"/>	<input checked="" type="radio"/>	Consulting Fees	10,383	6,283	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 Groton Regency, LLC	2461	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 41,841	20,738				21,103		
b. Heat	\$ 43,689	21,654				22,035		
c. Light & Power	\$ 349,926	173,437				176,489		
d. Water	\$ 104,031	51,562				52,469		
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$ 5,241	2,598				2,643		
f. Other <i>(itemize)</i>	\$ 180,648	89,536				91,112		
See Attached Schedule								
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 725,376	359,525				365,851		
7. Depreciation <i>(complete schedule page 23*)</i>								
a. Land Improvements	\$ 279	138				141		
b. Building & Building Improvements	\$ 86,318	42,783				43,535		
c. Non-Movable Equipment	\$ 31,518	15,622				15,896		
d. Movable Equipment	\$ 70,180	34,784				35,396		
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 188,295	93,327				94,968		
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$	3,890	(3,890)			3,959	(3,959)	
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 32,750	16,232				16,518		
d. Other <i>(Specify)</i>	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 32,750	20,122	(3,890)			20,477	(3,959)	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 1,198,696	594,122				604,574		
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 444,336	220,231				224,105		
c. Personal property taxes	\$ 27,683	13,721				13,962		
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 1,891,760	941,523	(3,890)			958,086	(3,959)	

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



## Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
	0				0	
Maintenance Expense>Supplies>COVID	\$ 32				\$ 33	
Maintenance Expense>Supplies	\$ 10,923				\$ 11,115	
Maintenance Expense>Minor Equip	\$ 5,644				\$ 5,743	
Maintenance Expense>Sanitation & Incineration	\$ 19,345				\$ 19,685	
Maintenance Expense>Extermination	\$ 3,023				\$ 3,079	
Maintenance Expense>Snow Removal	\$ 4,617				\$ 4,698	
Maintenance Expense>Landscaping	\$ 14,628				\$ 14,886	
Maintenance Expense>Landscaping>supplies	\$ 55				\$ 56	
Maintenance Expense>Fire Drill	\$ 457				\$ 465	
Maintenance Expense>Data Processing	\$ 691				\$ 703	
Maintenance Expense>Contracted Service	\$ 19,896				\$ 20,245	
Utility Expense>Contracted Service	\$ 10,225				\$ 10,404	
<b>Total Other Repairs and Maintenance</b>	\$ 89,536	\$ -	\$ -	\$ -	\$ 91,112	\$ -

**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 Groton Regency, LLC		2461	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	<input type="radio"/>	<input checked="" type="radio"/>	2 Kyocera Copiers	01/25/23	63 Months	5,241	5,241	
	<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"/>						
	<input type="radio"/>	<input checked="" type="radio"/>						
							<b>Total ***</b>	5,241

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

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

\*\* Attach copies of newly acquired leases.

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



LEASE AGREEMENT

1720A Crete Street, Moberly, MO 65270
Phone: 800-662-3759, Fax: 800-426-2626

LESSEE LEGAL NAME: Complete Care at Groton Regency LLC
Telephone No: 8604469960

Billing Address: 1145 Poquonnock Rd, Groton, CT 06340-4698
Equipment Location (if other than Billing Address): 1145 Poquonnock Rd, Groton, CT 06340-4698

EQUIPMENT DESCRIPTION: (indicate quantity, new or used and include make, model, serial # and all attachments - see below and/or attached Schedule A)

Table with 5 columns: Unit Quantity, Description of Equipment Leased, Make and Type, Model Number, Serial Number

Table with 4 columns: BASE TERM IN MONTHS (63), TOTAL NUMBER OF LEASE PAYMENTS (63 @ \$598.00), END OF LEASE PURCHASE OPTION (Fair market value, plus taxes), and advance payment details (\$0.00, \$0.00, \$95.00, Total due \$95.00)

\*\*If more than one lease payment is required as an Advance Payment, the balance will be applied to lease payments in inverse order, starting with the last lease payment. Your obligation to pay all amounts and perform all other obligations is non-cancellable, absolute, unconditional and not subject to abatement, set-off or defense.

In this agreement ("Lease"), "we," "our," and "us" refers to LEAF Capital Funding, LLC as Lessor and "you" and "your" refer to the Lessee. You agree to lease the Equipment upon the following terms and conditions:

- 1. LEASE PAYMENTS AND TERM: The Lease is enforceable on you upon your execution. The term of the Lease shall commence on the date the Equipment is delivered to you...
2. DELIVERY, ACCEPTANCE, USE AND REPAIR: You are responsible for Equipment delivery and installation. You unconditionally accept the Equipment upon the earlier of (a) your oral or written acceptance of the Equipment, or (b) 10 days after delivery of the Equipment...
3. INDEMNIFICATION: You agree to indemnify, defend and hold us harmless from and against any losses, damages, penalties, claims and suits, including attorneys' fees and expenses related to the ordering, manufacture, installation, ownership, condition, use, lease, possession, delivery or return of Equipment...
4. LEASE EXPIRATION, RENEWAL: Unless you notify us at least 90 days prior to the expiration of the Lease of your election to return or purchase the Equipment, this Lease will renew on a month-to-month basis at the same monthly Lease Payment until you either exercise the purchase option or provide us with at least 90 days notice and return the Equipment...
5. LATE FEES AND CHARGES: If any amount is not paid within three (3) days of when due, you agree to pay us a late charge equal to the lesser of 10% of the amount past due or the maximum legal amount...
6. NO WARRANTY: We do not manufacture the Equipment and you have selected the Equipment and the supplier. WE MAKE NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING THOSE OF MERCHANTABILITY OR FITNESS FOR A PURPOSE AND ARE NOT RESPONSIBLE FOR CONSEQUENTIAL OR INCIDENTAL DAMAGES.
7. INSURANCE, RISK OF LOSS: You bear all risk of loss or damage to the Equipment from its order until it is returned in the required condition or purchased by you ("Risk Period"). During the Risk Period you will maintain property and liability insurance on the Equipment acceptable to us, naming us loss payee and additional insured. If you do not provide us with proof of such insurance, we may secure insurance on the Equipment to cover our interests (and only our interests). If we obtain such insurance, you will pay us an additional amount for the cost of it and an administrative fee, the cost of which may be more than the cost to obtain your own insurance and on which we may make a profit.
8. OWNERSHIP AND TAXES: We own the Equipment (excluding licensed software). If you are deemed to own it, you grant us a security interest in the Equipment. You authorize us to file UCC financing statements to confirm our interest. You will pay, when due, all taxes, fines and penalties relating to the purchase, use, leasing and/or ownership of the Equipment. If we pay any taxes, (including property tax), fees or penalties on your behalf, you will pay us the amount we paid plus an administrative fee. You agree to pay us the documentation fee specified above or if not so specified, the greater of either \$125 or 0.5% of the Equipment cost. If we require an Equipment site inspection, or you request administrative services, you agree to reimburse our costs.
9. DEFAULT: If you or any guarantor do not pay us any amount within ten (10) days of its due date, or breach any terms of this Lease, any guaranty or any license relating to the Equipment, you will be in default. If you default, we may require you to do any combination of the following: (a) immediately pay all amounts then due, plus the present value of the remaining Lease Payments, Interim Rent and residual value of the Equipment, as determined by us, discounted at an annual rate of 3%; (b) return all of the Equipment; (c) allow us to repossess the Equipment; or (d) use any and all remedies available to us under applicable law. If you default, you agree to pay the cost of repossession and our attorney's fees and costs. In addition to all other charges and as reimbursement for expenses incurred and not as a penalty, we may require you to reimburse us for the phone calls, letters, and any additional expense incurred in the collection or servicing of this Lease for you. If we take possession of the Equipment, we may sell or otherwise dispose of it with or without notice, at a public or private sale, and apply the net proceeds (after we have deducted all costs related to the sale or disposition of the Equipment) to the amounts that you owe us. You agree that if notice of sale is required by law, 10 days' notice shall constitute reasonable notice. You remain responsible for any amounts that are due after we have applied such net proceeds. We may apply any security deposits to your obligations and if you do not default, the balance will be refunded without interest.
10. ASSIGNMENT: You have no right to sell or assign the Equipment or Lease. We may sell or assign our rights in the Lease and/or Equipment and the new owner will have all our rights but will not be subject to any claim or defense you have against us.
11. ARTICLE 2A: You agree this Lease is a "finance lease" as defined in Article 2A of the Uniform Commercial Code. You waive all rights and remedies conferred upon a lessee by Article 2A (508-522) of the UCC. You have received a copy of the Supply Contract or been informed of the identity of the Supplier and you may have rights under the Supply Contract and may contact the Supplier for a description of those rights.
12. CREDIT INFORMATION: You authorize us or any of our affiliates to obtain credit bureau reports, and make other credit inquiries that we deem necessary.
13. CHOICE OF LAW: THIS LEASE WILL BE GOVERNED BY PENNSYLVANIA LAW. YOU CONSENT TO JURISDICTION IN THE STATE OR FEDERAL COURTS IN PENNSYLVANIA AND WAIVE ANY RIGHT TO A TRIAL BY JURY.
14. MISCELLANEOUS: This Lease is the parties' entire agreement and can be amended only in writing signed by both parties. This Lease may be executed in counterparts (manually or by electronic means) and, when transmitted to us shall be binding upon you for all purposes. This Lease is not binding on us until we sign it. You agree not to raise as a defense to the enforcement of this Lease that it was executed or transmitted to us by electronic means. You will use the Equipment only for business purposes and not for personal, family or household use. The USA PATRIOT Act requires us to obtain, verify, and record information that identifies you thus we ask for your name, address and other information or documents that substantiate your identity.

ACCEPTED BY LESSEE: Complete Care at Groton Regency LLC
Print Name: ari genuth Title: director of purchasing
E-Mail Address: Date: 12/22/22
Lessee Authorized Signature Tax ID Number:

PERSONAL GUARANTY: Undersigned guarantees that Lessee will make all payments and perform all other obligations under the Lease when due. Undersigned agrees that this is a guaranty of payment and not of collection, and that we can proceed directly against undersigned without first proceeding against Lessee or the Equipment. Undersigned also waives all suretyship defenses and notification if the Lessee is in default and consents to any extensions or modifications granted to Lessee. Undersigned will pay us all expenses (including attorneys' fees) we incur in enforcing our rights against undersigned or Lessee. If more than one person signs this guaranty, each agrees that his/her liability is joint and several. Undersigned authorizes us and our affiliates to obtain credit bureau reports and make inquiries regarding undersigned's personal credit. You consent to jurisdiction in the State or Federal courts in Pennsylvania and expressly waive any right to a trial by jury.

SIGNED X Print Name: E-Mail Address:
Accepted by: LEAF Capital Funding, LLC By: Title: Date:



SCHEDULE A TO LEASE AGREEMENT  
(EQUIPMENT DESCRIPTION)

Lease Application No.: 781782

QNT	Equipment Description	New/Used	Make	Model	Serial Number
-----	-----------------------	----------	------	-------	---------------

Location: 1145 Poquonnock Rd, Groton, CT 06340-4698

1	6004i Copier System	New			
1	4054ci Copier System	New			

LESSEE: Complete Care at Groton Regency LLC

LEAF CAPITAL FUNDING, LLC

BY: \_\_\_\_\_

BY: \_\_\_\_\_

PRINT NAME: ari genuth

PRINT NAME: \_\_\_\_\_

TITLE: director of purchasing

TITLE: \_\_\_\_\_

DATE: 12/22/22

DATE: \_\_\_\_\_



DELIVERY AND ACCEPTANCE CERTIFICATE

Date of Equipment Delivery: 12/22/22

Application No.: 781782

Complete Care at Groton Regency LLC ("Customer") hereby certifies that all of the equipment, software and other property (collectively, "Equipment") referred to in that certain Agreement related to the above referenced application number (the "Agreement") by and between Customer and LEAF Capital Funding, LLC ("LEAF") has been delivered to and been received by Customer at the location(s) set forth in the Agreement, that all installation or other work necessary prior to the use thereof has been completed, that the Equipment has been examined by the Customer and is in good operating order and condition and is in all respects satisfactory to Customer, and that the Equipment is accepted by the Customer for all purposes under the Agreement. Customer represents and warrants that the Date of Equipment Delivery set forth above and the Billing Address and the Equipment Location set forth in the Agreement are correct. By its execution and delivery of this Acceptance Certificate, Customer hereby reaffirms all of the representations, warranties and covenants contained in the Agreement as of the date hereof, and further represents and warrants to LEAF that no Event of Default, and no event or condition which with notice or the passage of time or both would constitute an Event of Default, has occurred and is continuing as of the date hereof. Customer further certifies to LEAF that Customer has selected the Equipment (and to the extent applicable, the vendor of the Equipment) and has received and approved the purchase order, purchase agreement or supply contract under which the Equipment will be acquired for all purposes of the Agreement.

ACCORDINGLY, CUSTOMER AUTHORIZES LEAF TO PURCHASE THE EQUIPMENT FROM THE APPLICABLE SUPPLIER(S).

DO NOT SIGN THIS DELIVERY AND ACCEPTANCE CERTIFICATE UNTIL YOU HAVE RECEIVED ALL OF THE EQUIPMENT.

CUSTOMER: Complete Care at Groton Regency LLC
By:
Print Name: ARI GENUTH
Title: director of purchasing
E-Mail Address:
Date: 12/22/22

THE ABOVE SIGNATORY AFFIRMS THAT HE/SHE IS A DULY AUTHORIZED CORPORATE OFFICER OR OFFICIAL, MEMBER, PARTNER OR PROPRIETOR OF THE ABOVE NAMED CUSTOMER.



LEAF AUTOPAY PROGRAM
(AUTHORIZATION TO DEBIT AND CREDIT ACCOUNT BY ACH)

Customer Name: Complete Care at Groton Regency LLC

Application Number: 781782

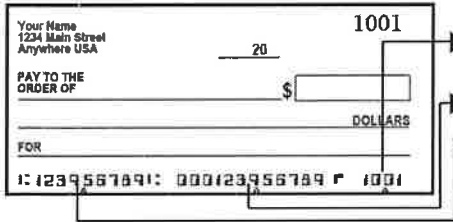
In connection with the above referenced contract(s) ("Contract"), Customer(s) hereby authorize(s), LEAF Capital Funding, LLC AND/OR ITS AGENTS, SUCCESSORS AND ASSIGNS (collectively, "Company"), to initiate ACH credit and/or debit entries, and if necessary, adjust any credit and/or debit entries made in error to the account described below ("Account") at the financial institution named below ("Bank").

Recurring Authorization: Initial to the left to authorize a RECURRING ACH authorization.

One-time Payment: Initial to the left to authorize a ONE-TIME debit of the below account of \$95.00 plus taxes.

BANK NAME: ABA/ROUTING NUMBER: BRANCH: ACCOUNT NAME: CITY: STATE: ZIP: ACCOUNT NUMBER:

(ATTACH A VOIDED CHECK ON THE ABOVE ACCOUNT)



The check number is on the top and bottom right of the check - we do not need the check number. Account Number is the middle group of 12 numbers on the bottom of your check. Routing Number is the group of 9 numbers on the bottom left of your check.

Customer certifies that all information set forth above is true and correct. Customer agrees to give Company not less than twenty (20) days advance written notification of any termination or change in this Authorization, which shall remain in full force and effect until Company has received such written notification from Customer.

Signature: X Print Name: ARI GENUTH Title: director of purchasing Date: 12/22/22 Customer Billing Contact Information (if different from information on left): Name: Title: Phone Number: E-mail Address:

THE PERSON SIGNING ABOVE AFFIRMS THAT HE/SHE IS A DULY AUTHORIZED CORPORATE OFFICER OR OFFICIAL, PARTNER OR PROPRIETOR OF THE ABOVE NAMED CUSTOMER.

# GUARANTY

THIS GUARANTY, dated as of December 22, 2022 ("Guaranty"), is made by Complete Care at Passaic LLC, an organization having its principal place of business at 77 E 43rd Street, Paterson, NJ 07514-1118 ("Guarantor").

In order to induce **LEAF Capital Funding, LLC** ("LEAF") from time to time to enter into or extend certain financial accommodations with, or forebear from exercising rights and remedies against, **Complete Care at Groton Regency LLC** ("Customer"), Guarantor guarantees to LEAF the payment and performance of the Obligations, as defined below. Guarantor acknowledges that LEAF is relying upon this Guaranty in providing financial accommodations to Customer. If more than one entity executes this Guaranty, the liability of each such Guarantor hereunder shall be joint and several.

Section 1. Guaranty of Payment and Performance. Guarantor guarantees to LEAF the prompt payment and/or performance of all indebtedness, obligations and liabilities of Customer at any time owing to LEAF, whether now existing or hereafter arising, direct or indirect, matured or unmatured, primary or secondary, certain or contingent, or acquired by or otherwise created in favor of LEAF, including without limitation any and all rent, loan, purchase or other installment payments, principal balances, taxes, indemnities, liquidated damages, accelerated amounts, return deficiency charges, casualty value payments, all interest, late charges and fees, collection expenses, attorneys' fees for enforcement and other costs, which may at any time be payable to LEAF, together with all claims for damages arising from or in connection with the failure to punctually and completely pay or perform such obligations, whether or not such obligations are from time to time reduced or extinguished and thereafter increased or incurred (collectively the "**Obligations**"). This Guaranty is a guaranty of payment and performance, and not a guaranty of collection, and Guarantor hereby undertakes and agrees that if Customer does not or is unable to punctually and completely pay or perform any Obligations for any reason, Guarantor shall (i) punctually pay any such Obligations requiring the payment of money which Customer fails to pay promptly, as and when due, in each case, as an Obligation for payment due directly from Guarantor to LEAF and without any abatement, reduction, setoff, defense, counterclaim or recoupment, and (ii) punctually perform any and all Obligations not requiring the payment of money for the benefit of LEAF, as an Obligation for performance due directly from Guarantor to LEAF. Guarantor shall be deemed to be primarily liable for each Obligation and not merely as a surety thereof. This Guaranty is a continuing one and will be effective and binding upon Guarantor regardless of how long before or after the date hereof any Obligation may have arisen or will arise. The obligations of Guarantor hereunder shall be absolute and unconditional, irrespective of any circumstances which might constitute a legal or equitable defense or discharge of his or her obligations hereunder or which otherwise limit enforceability against the Guarantor by LEAF.

## Section 2. Representations, Warranties and Covenants.

2.1 Guarantor represents and warrants to LEAF, knowing that LEAF is relying thereon, as follows:

(a) Guarantor is an entity duly organized, validly existing and in good standing under the laws of the jurisdiction of its organization and has full power and authority to enter into and perform its obligations under this Guaranty.

(b) The execution, delivery, and performance by Guarantor of this Guaranty have been duly authorized by all necessary action on the part of Guarantor, are not inconsistent with its organizational documents, do not and will not contravene any law or governmental rule, regulation or order applicable to Guarantor, and do not and will not contravene any provision of, or constitute a default under, any indenture, mortgage, contract or other instrument to which Guarantor is a party or by which it is bound. This Guaranty will constitute the legal, valid and binding agreement of Guarantor, enforceable in accordance with its terms.

(c) There are no actions, suits or proceedings pending or, to the knowledge of Guarantor, threatened against or affecting Guarantor in any court or before any governmental commission, board or authority which, if adversely determined, will have a material adverse effect on the ability of Guarantor to perform its obligations under this Guaranty.

(d) The balance sheet and statement of income of Guarantor heretofore delivered to LEAF have been prepared in accordance with

generally accepted accounting principles and fairly present the financial position of Guarantor on and as of the date thereof and the results of its operations for the period or periods covered thereby. Since the date of such balance sheet, there has been no material adverse change in the financial condition of Guarantor.

(e) As of the date hereof, and after giving effect to this Guaranty and the contingent obligations contained herein, Guarantor is solvent and has assets which, when fairly valued, exceed its liabilities. The performance of the obligations of Guarantor hereunder will not cause Guarantor to exceed its ability to pay its debts as they mature, and this Guaranty is made without any intent to hinder, delay or defraud either present or future creditors, purchasers or other interested persons.

2.2 Commencing on the date hereof and until all of the Obligations are satisfied in full, Guarantor shall furnish to LEAF: (i) within 120 days after the close of each fiscal year of Guarantor occurring after the date hereof, an audited balance sheet of Guarantor at and as of the end of such fiscal year, together with an audited statement of income of Guarantor for such fiscal year, all prepared in accordance with generally accepted accounting principles consistently applied, and (ii) from time to time, such other information as LEAF may reasonably request with respect to the financial or business condition of Guarantor.

## Section 3. Waiver of Precondition, Suretyship Defenses.

Guarantor hereby waives against LEAF as a precondition for payment hereunder each of the following: any demand for payment, filing of claims with any court, and proceedings to enforce any provisions of the Obligations or this Guaranty, any right to require a proceeding first against the Customer or any party whatsoever or to exhaust any security for the Obligations, and all protests, presentment, notice (including, without limitation, notice of acceptance of this Guaranty by LEAF) or demand whatsoever. Guarantor hereby covenants that by its agreement under this Guaranty it shall not be discharged from its obligations hereunder or with respect to the Obligations except by payment in full of all amounts due and to become due with respect to the Obligations and this Guaranty and performance and discharge of all the Obligations, and only to the extent of any such payment, performance and discharge. Without limiting the generality of the foregoing, the obligations of Guarantor hereunder and LEAF's rights to enforce same shall not be in any way affected by (i) any insolvency, bankruptcy, liquidation, reorganization, dissolution, winding up or other proceeding involving or affecting Customer, Guarantor or others; (ii) any change in the ownership of Customer; and (iii) any failure on the part of any other party whether or not without fault on its part to perform or comply with any of the terms of the Obligations or this Guaranty or any other instrument. Guarantor hereby waives any defenses which Guarantor may have or assert against the enforcement of this Guaranty or any obligation based upon suretyship principles or any impairment of collateral.

Section 4. Relation with Customer, Release of Collateral. LEAF may, without notice to Guarantor, deal with the Customer in the same manner and as freely as if this Guaranty did not exist and shall be entitled among other things, without loss of right hereunder, to grant Customer such extensions of time to perform any act or acts as may seem advisable to LEAF at any time and from time to time without terminating, affecting or impairing the validity of Guarantor's obligations hereunder. No compromise, alteration, amendment, modification, extensions, renewal, release of collateral, failure to acquire or maintain a lien upon collateral or other change of or waiver, consent or any action or delay or admission or failure to act in respect of any liability or obligation under or in respect of the Obligations shall in any way alter or affect the obligations of Guarantor hereunder.

Section 5. Debt Subordination. All debts and liabilities, present and future of the Customer to the Guarantor ("**Subordinated Debt**") are hereby subordinated to the payment and performance of the Obligations, and all monies received by the Guarantor or its representative, successors or assigns thereon, shall be received as trustee for LEAF and shall be paid over to LEAF, and the Guarantor further agrees, upon any liquidation or distribution of the assets of the Customer, to assign to LEAF upon its request all claims on account of the Subordinated Debt and all security therefore, to the end that LEAF shall receive all dividends and payments on such Subordinated Debt until payment and performance in full of all the Obligations has occurred. This Guaranty shall constitute an assignment of

the Subordinated Debt in the event the Guarantor shall fail or refuse to execute and deliver such other or further assignment of such claims and security as LEAF may request. Guarantor shall not demand or accept any payment of, or otherwise cancel, set-off or otherwise discharge any part of, the Subordinated Debt without the prior written consent of LEAF, provided, however, that for so long as there is no default hereunder or in connection with the Obligations or the Subordinated Debt, Guarantor may receive and Customer may pay (but not prepay, whether or not permitted or contemplated by the terms of the Subordinated Debt) principal and/or interest or other scheduled installment payments of Subordinated Debt from Customer. Upon the request of LEAF, Guarantor shall deliver to LEAF a certified statement of the outstanding Subordinated Debt, specifying in detail the time at which permitted payments of Subordinated Debt were made, if any, and such other information as LEAF may request.

Section 6. Waiver of Subrogation. Guarantor hereby irrevocably waives any and all rights it may have to enforce any of LEAF's rights or remedies or participate in any security now or hereafter held, and any and all such other rights of subrogation, reimbursement, contribution or indemnification against the Customer, or any other person having any manner of liability for Customer's obligations to LEAF, whether or not arising hereunder, by agreement, at law or in equity.

Section 7. Events of Default. Each of the following events shall constitute an Event of Default under this Guaranty: (i) if there exists any event or condition which, with notice and/or the passage of time, would constitute a default under any document, agreement or instrument evidencing an Obligation (including any default relating to Guarantor or this Guaranty); (ii) Guarantor fails to perform or observe any covenant, term or condition or breaches any representation or warranty contained in this Guaranty and such failure shall continue unremedied for a period of fifteen days after written notice from LEAF to Guarantor stating the failure; or (iii) there is a liquidation, bankruptcy, assignment for the benefit of creditors or similar proceeding affecting the status, existence, assets or obligations of Customer or any Guarantor or other party liable to LEAF in respect of the Obligations, (each of the foregoing being hereinafter referred to as a "Default"), then the Obligations of Customer shall, at the sole option of LEAF, be deemed to be accelerated and become immediately due and payable by Guarantor for all purposes of this Guaranty, and Guarantor shall (Y) immediately pay directly to LEAF all such Obligations for the payment of money owing to LEAF by reason of acceleration or otherwise (including without limitation, any rent, liquidated damages, principal or interest payments or balances, fees, other installments or any other accrued or unaccrued amounts with respect to such Obligations), irrespective of whether a Default exists relating to Customer, and notwithstanding any stay, injunction or other prohibition preventing acceleration of any Obligations against Customer, and (Z) promptly perform all other Obligations. Guarantor shall be liable, as principal obligor and not as a surety or guarantor only, for all attorneys' fees and other costs and expenses incurred by LEAF in connection with LEAF's enforcement of this Guaranty, together with interest on all amounts recoverable under this Guaranty, compounded monthly in arrears, from the time such amounts become due and payable until the date of payment at the lesser of LEAF's then current late charge rate of interest or the highest rate permitted by applicable law. If LEAF is required to return any payment made to LEAF by or on behalf of Customer, whether as a result of Customer's bankruptcy, reorganization or otherwise, Guarantor acknowledges that this Guaranty covers all such amounts, notwithstanding that the original of this Guaranty may have been returned to Guarantor and/or otherwise canceled. No remedy provided for herein is intended to be exclusive but each shall be cumulative and in addition to any other remedy referred to above or otherwise available at law or in equity.

Section 8. Miscellaneous.

8.1 This Guaranty is in addition to and not exclusive of the guaranty of any other guarantor and of any and all prior guarantees by and of the Guarantor of the obligations of the Customer to LEAF. Guarantor waives all right to trial by jury in any litigation relating to this Guaranty or the transactions contemplated hereby.

8.2 Guarantor hereby irrevocably submits itself to jurisdiction in the Courts of the Commonwealth of Pennsylvania and to jurisdiction in the United States District Court for the Eastern District of Pennsylvania with respect to any matter, suit or proceeding arising out of this Guaranty or the transactions contemplated hereby. Guarantor agrees that service of process may be duly made upon it by registered or certified mail (return

receipt requested) at the address of Guarantor set forth herein or at such other address as Guarantor shall from time to time designate by notice to LEAF similarly given.

8.3 This Guaranty shall, with the exception of laws relating to choice of law, be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania, without regard to the principles regarding the choice of law. This Agreement shall be binding upon Guarantor and its successors and assigns. LEAF may, at any time and without the consent of, or notice to, Guarantor, assign all or any portion of its rights hereunder to any other party to which all or any portion of the Obligations are transferred, assigned or negotiated (an "Assignee"). Guarantor shall promptly execute and deliver to LEAF or its Assignee such additional documents, instruments and assurances as LEAF deems necessary in order to acknowledge and confirm, for the benefit of LEAF or its Assignee, all of the terms and conditions of all or any part of the Obligations or this Guaranty and LEAF's or Assignee's rights with respect thereto.

8.4 This Guaranty contains the entire agreement between Guarantor and LEAF relating to the subject matter hereof. A photocopy, printed electronic image or facsimile of this Guaranty that includes copies of the signature of Guarantor shall be legally admissible under the "best evidence" or other similar rule of evidence and shall be treated as an original document and proof of the agreement between the parties.

IN WITNESS WHEREOF, the undersigned has caused this Guaranty to be executed as of the date set forth above.

GUARANTOR: Complete Care at Passaic LLC

BY: \_\_\_\_\_

PRINT NAME: ARI GENUITH

TITLE: director of purchasing

GUARANTOR'S TAX ID#: \_\_\_\_\_





# Service Agreement



<b>Company:</b>	Complete Care at Groton Regency LLC	<b>Date:</b> 12/22/22
<b>Address:</b>	1145 Poguonnock Rd.	<b>Representative:</b>
<b>City, ST Zip:</b>	Groton, CT 06340	<b>Address:</b> 100 Park Ave 16th FL
<b>Phone:</b>	860-446-9960	<b>City, ST:</b> New York, NY
<b>Contact:</b>		<b>Zip:</b> 10017
<b>Delivery Address if other</b>		<b>Phone:</b> 212-300-3582
<b>Address:</b>		<b>Fax:</b> 212-609-3752
<b>City, ST:</b>		<b>Cell:</b>
<b>e-mail Address:</b>		

Model Number	Description	Qty.	Per unit	Total
kyocera 6004i	copy print scan fax finisher stand	1		\$ -
kyocera 4054ci	copy print scan fax finisher stand	1		\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -

**Special Instructions:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SERVICE AGREEMENT INCLUDES ALL SERVICE CALLS, PARTS, LABOR, AND UNLIMITED TONER.**

cost per BW print is billed \$0.005 and cost per color print is billed at \$0.035

**Customer:** \_\_\_\_\_ **Sales Rep:** \_\_\_\_\_

**Authorized Signature** \_\_\_\_\_



## Schedule of Land Improvements Acquired during this report period

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

\*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
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*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
<b>Additions:</b>				
5/11/2022	Equipment Buyout for 2022 Leases	\$ 7,984	5	\$ 1,597
10/1/2022	Cabinets for CHOW	\$ 1,624	15	\$ 108
12/1/2022	Poles for banners at facility	\$ 2,561	10	\$ 256
3/30/2023	Ice Maker + Installation	\$ 7,533	8	\$ 942
<b>Total additions for Non-Movable Equipment</b>		\$ 19,702		\$ 2,903 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*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			
<b>Additions:</b>					
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ -		\$ - *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
10/21/2022	Demo Carpet & VCT in Bathroom, Carbite Floor, Prep Floor, Furnish & Install Vinyl Plank Floor, In	\$ 4,736	10	\$ 474
11/8/2022	Driveway	\$ 21,342	8	\$ 2,668
11/8/2022	Driveway	\$ 10,669	8	\$ 1,334
12/14/2022	Kitchen Sewer Line Repair	\$ 14,209	25	\$ 568
12/20/2022	Domestic Hot Water Repairs	\$ 8,650	10	\$ 865
12/30/2022	Fire Sprinkler Repair	\$ 4,122	25	\$ 165
1/14/2023	HVAC Study	\$ 6,700	15	\$ 447
1/27/2023	HVAC Study	\$ 13,400	15	\$ 893
1/30/2023	Kitchen Repair	\$ 2,966	15	\$ 198
1/31/2023	HVAC / Water System Repair	\$ 13,040	15	\$ 869
2/28/2023	Upgrade to Stanley Lock CD Wing	\$ 3,042	10	\$ 304
5/8/2023	Fire Alarm Repair	\$ 9,626	15	\$ 642
5/22/2023	Prep & Install LVP Install Rubber Base	\$ 3,572	10	\$ 357
9/1/2023	Corridor Renovations	\$ 230,814	15	\$ 15,388
9/1/2023	Automatic Door Labor	\$ 4,024	15	\$ 268
9/5/2023	Hazardous Carpet Abatement, Install LVP & Rubber Base	\$ 2,810	10	\$ 281
9/5/2023	Demo Floors , Prep & Install LVP and Rubber Base	\$ 8,104	10	\$ 810
<b>Total additions for Leasehold Improvement</b>		\$ 361,826		\$ 26,531 *
<b>Deletions:</b>				
8/31/2022	multiple invoices, large demo	\$ (3,756)	15	\$ (250)
<b>Total deletions for Leasehold Improvement</b>		\$ (3,756)		\$ (250) **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

Name of Facility		License No.		Report for Year Ended		Page	of	
Complete Care at Groton Regency, LLC		2461		9/30/2023		24	37	
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate Amortization for This Year	Totals
	Month	Year						
<b>A. Organization Expense</b>								
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
B-4. Subtotal								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period	Various	Various	Various	229,553	6,005	S/L	6,469	
2. Disposals (attach schedule)	Various	Various	Various	(3,756)		S/L	(250)	
3. Acquired during this report period (attach schedule)	Various	Various	Various	361,826		S/L	26,531	
C-4. Subtotal								32,750
<b>D. Total Amortization</b>								32,750

\* 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 Groton Regency, LLC  
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	2023 NBY
Land Imp	Additions Prior to 2022	Var	S/L	15	4,185	279	2,057	279	2,336	1,849
<b>TOTAL LAND IMPROVEMENTS</b>					<b>4,185</b>	<b>279</b>	<b>2,057</b>	<b>279</b>	<b>2,336</b>	<b>1,849</b>
<b>Building Improvements</b>										
Build Imp	Additions Prior to 2022	Var	S/L	15	1,294,764	86,318	610,320	86,318	696,638	598,126
<b>TOTAL BUILDING IMPROVEMENTS</b>					<b>1,294,764</b>	<b>86,318</b>	<b>610,320</b>	<b>86,318</b>	<b>696,638</b>	<b>598,126</b>
<b>LEASEHOLD IMPROVEMENTS</b>										
<b>2022 Additions</b>										
LJ	Kitchen cabinet rehab	10/31/2021	S/L	15	2,795	171	171	171	342	2,453
LJ	Job room 360 added	11/11/2021	S/L	15	18,611	1,137	1,137	1,137	2,274	16,337
LJ	Wallpaper removal and painting	11/1/2021	S/L	15	20,203	1,235	1,235	1,235	2,470	17,733
LJ	Sheetrock repair/replacement	11/1/2021	S/L	15	4,467	273	273	273	546	3,921
LJ	Elevator repairs	11/11/2021	S/L	15	2,597	159	159	159	318	2,279
LJ	remodel complete: invoices 105, 102, 101/18/21	12/10/2021	S/L	15	14,849	825	825	825	1,650	13,199
LJ	Installed 5 new chandeliers	1/24/2022	S/L	15	4,695	209	209	209	418	4,277
LJ	Cabling (three invoices 10718, 10715, 10716)	4/21/2022	S/L	15	4,805	133	133	133	266	4,539
LJ	Supply and Install Frames, Doors and Hardware Per	3/11/2022	S/L	15	12,883	501	501	501	1,002	11,881
LJ	Gutter installation	4/21/2022	S/L	15	4,546	126	126	126	252	4,294
LJ	Supply and Install Frames, Doors and Hardware Per	6/23/2022	S/L	15	7,476	125	125	125	250	7,226
LJ	Install new door	7/7/2022	S/L	15	10,194	170	170	170	340	9,854
LJ	Landscaping	7/14/2022	S/L	15	7,046	117	117	117	234	6,812
LJ	Supply and Installation of Material for the Captain's	7/13/2022	S/L	15	4,104	68	68	68	136	3,968
LJ	Repair hole in parking lot	8/2/2022	S/L	15	3,456	38	38	38	76	3,380
LJ	Replacement of dry valve feeding dry system - 08/25	8/25/2022	S/L	7	8,157	97	97	97	194	7,963
LJ	Air compressor install for dry sprinkler system	8/25/2022	S/L	7	7,320	87	87	87	174	7,146
LJ	The Installation of Roof Mounted Utility and Dish	8/30/2022	S/L	7	5,690	68	68	68	136	5,554
LJ	Spa entrance, Nurse Office, SS Office, Rubber Base,	8/31/2022	S/L	15	6,120	34	34	34	68	6,052
LJ	Demo Carpet, Install Wall base, New L.V.P	8/31/2022	S/L	15	1,825	10	10	10	20	1,805
LJ	multiple invoices, large demo	8/31/2022	S/L	15	44,455	247	247	247	494	43,961
LJ	Sinks, cabinets, and countertops	8/1/2022	S/L	15	5,261	58	58	58	116	5,145

Complete Care at Groton Regency, LLC  
**FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date in Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
L1	CHOW Fire Alarm Repair- Completed, Services Re-	8/19/2022	S/L	15	7,179	40	40	80	7,099	
L1	CHOW parking lot repair	9/2/2022	S/L	15	8,348	46	46	92	8,256	
L1	INSTALLED AND WIRED TRANSFORMER FOR	9/14/2022	S/L	15	3,771	21	21	42	3,729	
L1	REPAIRED PIPING, CHECKED PHOTO CELL.	9/14/2022	S/L	15	1,745	10	10	20	1,725	
L1	Roof Mounted Utility and Dish Machine Exhaust	9/20/2022	S/L	15	1,265	-	84	84	1,181	
L1	Roof Mounted Utility and Dish Machine Exhaust	9/20/2022	S/L	15	5,690	-	379	379	5,311	
<b>2023 Additions</b>										
L1	Demo Carpet & VCT in Bathroom, Carbite Floor,	10/21/2022	S/L	10	4,736		474	474	4,262	
L1	Driveway	11/8/2022	S/L	8	21,342		2,668	2,668	18,674	
L1	Driveway	11/8/2022	S/L	8	10,669		1,334	1,334	9,335	
L1	Kitchen Sewer Line Repair	12/14/2022	S/L	25	14,209		568	568	13,641	
L1	Domestic Hot Water Repairs	12/20/2022	S/L	10	8,650		865	865	7,785	
L1	Fire Sprinkler Repair	12/30/2022	S/L	25	4,122		165	165	3,957	
L1	HVAC Study	1/14/2023	S/L	15	6,700		447	447	6,253	
L1	HVAC Study	1/27/2023	S/L	15	13,400		893	893	12,507	
L1	Kitchen Repair	1/30/2023	S/L	15	2,966		198	198	2,768	
L1	HVAC / Water System Repair	1/31/2023	S/L	15	13,040		869	869	12,171	
L1	Upgrade to Stanley Lock CD Wing	2/28/2023	S/L	10	3,042		304	304	2,738	
L1	Fire Alarm Repair	5/8/2023	S/L	15	9,626		642	642	8,984	
L1	Prep & Install LVP Install Rubber Base	5/22/2023	S/L	10	3,572		357	357	3,215	
L1	Corridor renovations	9/1/2023	S/L	15	230,814		15,388	15,388	215,426	
L1	Automatic Door Labor	9/1/2023	S/L	15	4,024		268	268	3,756	
L1	Hazardous Carpet Abatement, Install LVP & Rubber E	9/5/2023	S/L	10	2,810		281	281	2,529	
L1	Demo Floors, Prep & Install LVP and Rubber Base	9/5/2023	S/L	10	8,104		810	810	7,294	
<b>2023 Disposal</b>										
L1	multiple invoices, large demo	8/31/2022	S/L	15	(3,756)		(250)	(250)	(3,506)	

**TOTAL LEASEHOLD IMPROVEMENTS**

<b>587,623</b>	<b>6,005</b>	<b>6,005</b>	<b>32,749</b>	<b>38,754</b>	<b>548,869</b>
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Complete Care at Groton Regency, LLC  
 FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
<b>NON-MOVABLE EQUIPMENT</b>										
FFE	Additions Prior to 2022	Var	S/L	10	280,509	28,051	234,797	28,051	262,848	17,661
2022 Additions FFE	Unrmac washer	6/24/2022	S/L	7	15,792	564	564	564	1,128	14,664
2023 Additions FFE	Large printer/ copier	5/11/2022	S/L	5	7,984	-	-	1,597	1,597	6,387
FFE	Cabinets for CHOW	10/1/2022	S/L	15	1,624	-	-	108	108	1,516
FFE	Poles for banners at Facility	12/1/2022	S/L	10	2,561	-	-	256	256	2,305
FFE	Ice Maker + Installation	3/30/2023	S/L	8	7,533	-	-	942	942	6,591
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>316,003</b>	<b>28,615</b>	<b>235,361</b>	<b>31,518</b>	<b>266,879</b>	<b>49,124</b>
<b>MOVABLE EQUIPMENT</b>										
MME	Additions Prior to 2022	Var	S/L	5	1,098,913	219,783	1,051,351	47,562	1,098,913	-
2022 Additions MME	Ports, computers, laptops, ipads & Sales Tax hardware ipad + implementation	9/30/2021 10/28/2021	S/L S/L	5 5	110,578 2,734	22,116 502	22,116 502	22,116 502	44,232 1,004	66,346 1,730
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,212,225</b>	<b>242,401</b>	<b>1,073,969</b>	<b>70,180</b>	<b>1,144,149</b>	<b>68,076</b>
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>3,414,800</b>	<b>363,618</b>	<b>1,927,712</b>	<b>221,044</b>	<b>2,148,756</b>	<b>1,266,044</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>736,430</b>	<b>29,187</b>	<b>29,187</b>	<b>51,305</b>	<b>80,492</b>	<b>655,938</b>
<b>ROUNDING</b>					<b>1</b>					<b>1</b>
<b>VARIANCE</b>					<b>2,678,369</b>	<b>334,431</b>	<b>1,898,525</b>	<b>169,739</b>	<b>2,068,264</b>	<b>610,105</b>

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



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

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*					
<input type="radio"/> Yes		<input checked="" type="radio"/> No		If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed		05/29/05			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure		09/01/21			
5. Total Licensed Bed Capacity		130			
6. Square Footage		116,814			
7. Acquisition Cost					
a. Land		951,983			
b. Building		8,567,843			
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th 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		17,232,160			
f. Principal balance outstanding as of		17,232,160			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

**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 Groton Regency, LL		2461	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$						
2. Loan Origination Date								
3. Interest Rate %								
4. Term								
5. CHEFA Interest Expense								
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.	Report for Year Ended				Page	of	
Complete Care at Groton Regency.		2461	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Residential Care Home	Adjustment
Subtotals Brought Forward:									
12.	C. Movable Equipment								
	I. Automotive Equipment		\$						
	A. Item	Rate	Amount						
	Lender								
	Address of Lender								
	2. Other (Specify)		\$						
	A. Item	Rate	Amount						
	Lender								
	Address of Lender								
	B. Item	Rate	Amount						
	Lender								
	Address of Lender								
12.	C. 3. Total Movable Equipment Interest Expense (C1 + 2)		\$						
12.	D. Other Interest Expense (Specify) Interest on LOC / Misc.		\$	87,368	54,431			32,937	
13.	Total All Interest Expense (12B7 + 12C3 + 12D)		\$	87,368	54,431			32,937	
14.	Insurance								
	a.	Insurance on Property (buildings only)	\$	45,893	22,746			23,147	
	b.	Insurance on Automobiles	\$	3,335	2,078			1,257	
	c. Insurance other than Property (as specified above)								
	1. Umbrella (Blanket Coverage)		\$						
	2. Fire and Extended Coverage		\$						
	3. Other (Specify) Liability / EPLI		\$	153,922	95,894			58,028	
14d.	Total Insurance Expenditures (14a + b + c)		\$	203,150	120,718			82,432	
15.	Total All Expenditures (A-13 thru C-14)		\$	15,276,898	12,512,087	(996,041)		3,897,440	(136,588)

**F. Statement of Revenue**

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2023		Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	Residential Care Home	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents (CT only)	\$ 10,916,378	8,086,998		2,829,380	
b. Medicaid Room and Board Contractual Allowance **	\$				
2. a. Medicaid (All other states)	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents (all inclusive)	\$ 2,403,193	2,403,193			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 3,001,129	2,668,660		332,469	
b. Private-Pay Room and Board Contractual Allowance **	\$				
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$				
b. Prescription Drugs - Medicare Contractual Allowance **	\$				
c. Prescription Drugs - Non-Medicare	\$				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$				
2. a. Medical Supplies - Medicare	\$				
b. Medical Supplies - Medicare Contractual Allowance **	\$				
c. Medical Supplies - Non-Medicare	\$				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$				
3. a. Physical Therapy - Medicare	\$ 138,924	138,924			
b. Physical Therapy - Medicare Contractual Allowance **	\$				
c. Physical Therapy - Non-Medicare	\$				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 42,427	42,427			
b. Speech Therapy - Medicare Contractual Allowance **	\$				
c. Speech Therapy - Non-Medicare	\$ (10,575)	(10,575)			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 256,720	256,720			
b. Occupational Therapy - Medicare Contractual Allowance **	\$				
c. Occupational Therapy - Non-Medicare	\$				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other (Specify) - Medicare	\$ 14,226	3,636		10,590	
b. Other (Specify) - Non-Medicare	\$ 349,947	355,635		(5,688)	
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 17,112,369	13,945,618		3,166,751	
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 51	51			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 38,729	38,729			
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 38,780	38,780			
<b>VI. Total All Revenue (III +V)</b>	\$ 17,151,149	13,984,398		3,166,751	

\* 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.



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(39,143)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,913,937
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	184,550
a. Refer to page 31a for breakout				
b. _____				
c. _____				
d. See Schedule	184,550			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	54,000
Due From>Vendor Security Deposits	54,000			
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	2,113,344
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	4,185	\$	1,849
	Accum. Depreciation	2,336		Net
3. Buildings	*Historical Cost	1,294,764	\$	598,126
	Accum. Depreciation	696,638		Net
4. Leasehold Improvements	*Historical Cost	587,623	\$	548,868
	Accum. Depreciation	38,755		Net
5. Non-Movable Equipment	*Historical Cost	316,003	\$	49,124
	Accum. Depreciation	266,879		Net
6. Movable Equipment	*Historical Cost	1,212,225	\$	68,076
	Accum. Depreciation	1,144,149		Net
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(604,540)
F/S vs C/R NBV	(610,105)			
See Schedule	5,565			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	661,503

\* 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	\$ 15,994
31	A5	Prepaid Expenses>Insurance	\$ 1,827
31	A5	Prepaid Expenses>Financing Costs	\$ 1,920
31	A5	Prepaid Expenses>RE Taxes	\$ 93,329
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 46,473
31	A5	Prepaid Expenses>Insurance - General Liability & Other>Contra	\$ (48,564)
31	A5	Prepaid Expenses>Insurance - EPLI	\$ 10,641
31	A5	Prepaid Expenses>Insurance - Property	\$ 24,849
31	A5	Prepaid Expenses>Insurance - Auto	\$ 2,294
31	A5	Prepaid Expenses>Workers Comp	\$ 72,154
31	A5	Prepaid Expenses>Workers Comp>Contra	\$ (35,966)
<b>Total Prepaid Expenses</b>			<b>\$ 184,550</b>

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 5,565
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 5,565</b>

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
<b>Total Notes Payable</b>			<b>\$ -</b>

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

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

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

Page Ref	Line Ref	Description	
34	B4	Due To/From>Amex Grulon	\$ 12,565
34	B4	Due To/From>Vendor	\$ (10,232)
34	B4	Due To/From>Medicare A	\$ 3,786
34	B4	Due To/From>Medicare A>Supplement	\$ 1,961
34	B4	Due To/From>Commercial IIRB	\$ 35,143
34	B4	Due To/From>Hempire	\$ 119
34	B4	Due To/From>Medicaid	\$ 117,325
34	B4	Due To/From>Social Security	\$ 15,906
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 174,571</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	2,774,847
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land				
\$				
2. Land Improvements				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
3. Buildings				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
4. Non-Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
5. Movable Equipment				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
6. Motor Vehicles				
*Historical Cost _____				
Accum. Depreciation _____ Net				
\$				
7. Minor Equipment-Not Depreciable				
\$				
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>				
\$				
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits				
\$				
2. Escrow Deposits				
\$				
3. Organization Expense				
*Historical Cost 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> )				
\$ 2,053,063				
Name and Address		Amount	Loan Date	
Due From>Interfacility>Variou s		2,053,063	N/A	
7. Other Assets ( <i>itemize</i> )				
Other Assets>Escrow>Property Tax (437,823)				
\$ (437,823)				
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>				
\$ 1,621,589				
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>				
\$ 4,396,436				

\* 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 Groton Regency, LLC		2461	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	580,977
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> )				\$	121,715
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	9,311
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> )				\$	525,397
Other Current Payables>401K		7,383	Accrued Expense>Medic:	194,666	
Other Current Payables>Misc: PR De		(148)	Accrued Expenses>Mana	105,510	
Other Current Payables>Resident Fui		62,083			
Accrued Expenses		155,903	See Schedule		
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,237,400</b>

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

(Carry Total forward to next page)

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

Name of Facility Complete Care at Groton Regency, LLC		License No. 2461	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,237,400	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 1,245,568	
Name and Address of Lender	Amount	Loan Date			
Due To>Interfacility>Various	1,245,568	N/A			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 174,573	
See Schedule				174,573	
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 1,420,141	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,657,541	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	827,533
6. Gain or Loss for Period	10/1/2022	thru 9/30/2023	\$	911,362
7. Total Net Worth			\$	1,738,895
<b>C. Total Reserves and Net Worth</b>			\$	1,738,895
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	4,396,436

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	654,432
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	17,151,149
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	16,239,787
D. Net Income or Deficit			\$	911,362
E. Balance			\$	1,565,794
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenditures per Page 27	\$16,409,527			
F/S vs C/R Depreciation	(169,739)			
Rounding	(1)			
Expenditures per F/S	\$16,239,787			
2. Other ( <i>itemize</i> )				
Prior Period Adjustment(s)		173,101		
F-3. Total Additions			\$	173,101
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	24,018
Name and Address ( <i>No., City, State, Zip</i> )	Title	Amount		
Robert Hochs	COO	24,018		
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	1,738,895
	09/30/23			

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

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	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"/> Residential Care Home		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPAL	Date Signed 2/14/24		
Printed Name of Preparer Matthew S. Bovolack				
Address 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@ltcally.com				

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

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
10-001-02	Cash>Clearing>Payroll	(139,418.00)			(139,418.00)	(1,159.00)
10-010-29	Cash>Operating>Groton	11,033.00			11,033.00	9,223.00
10-011-29	Cash>Petty Cash>Groton	6,613.00			6,613.00	8,829.00
10-015-00	Cash>Petty Cash Box PNA	0.00			0.00	979.00
10-020-29	Cash>Payroll>Groton	10,546.00			10,546.00	10,201.00
10-060-29	Cash>Resident Trust>Groton	62,083.00			62,083.00	69,305.00
10-061-25	Cash>Care Cost>Groton RHC	5,000.00			5,000.00	5,000.00
10-061-29	Cash>Care Cost>Groton	5,000.00			5,000.00	5,000.00
11-100-00	Accounts Receivable>Miscellaneous	192,736.00			192,736.00	39.00
11-102-00	Accounts Receivable>Medicare A	124,976.00			124,976.00	251,394.00
11-103-00	Accounts Receivable>Part B	103,069.00			103,069.00	77,308.00
11-103-77	Accounts Receivable>Part B>ALF	870.00			870.00	(1,411.00)
11-104-00	Accounts Receivable>Private	217,179.00			217,179.00	230,962.00
11-104-77	Accounts Receivable>Private>ALF	74,154.00			74,154.00	5,952.00
11-105-00	Accounts Receivable>Commercial HMC	71,142.00			71,142.00	115,469.00
11-106-00	Accounts Receivable>Medicare HMO	180,818.00			180,818.00	189,571.00
11-109-00	Accounts Receivable>Hospice	38,687.00			38,687.00	59,752.00
11-111-00	Accounts Receivable>Medicaid	843,459.00			843,459.00	1,571,950.00
11-111-77	Accounts Receivable> Medicaid>ALF	158,767.00			158,767.00	191,088.00
11-112-00	Accounts Receivable>Income	65,394.00			65,394.00	(22,245.00)
11-112-77	Accounts Receivable>Income>ALF	22,451.00			22,451.00	19,912.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(205,987.00)			(205,987.00)	(166,003.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	26,222.00			26,222.00	(24,776.00)
12-000-00	Prepaid Expenses	15,994.00			15,994.00	27,747.00
12-124-00	Prepaid Expenses>Insurance	1,827.00			1,827.00	5,289.00
12-153-00	Prepaid Expenses>Financing Costs	1,920.00			1,920.00	3,098.00
12-161-00	Prepaid Expenses>RE Taxes	93,329.00			93,329.00	176,674.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	46,072.00			46,072.00	123,606.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(48,564.00)			(48,564.00)	(98,756.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	10,641.00			10,641.00	12,237.00
12-165-00	Prepaid Expenses>Insurance - Property	24,849.00			24,849.00	21,043.00
12-167-00	Prepaid Expenses>Insurance - Auto	2,294.00			2,294.00	2,188.00
12-881-00	Prepaid Expenses>Workers Comp	72,154.00			72,154.00	0.00
12-881-01	Prepaid Expenses>Workers Comp>Contra	(35,966.00)			(35,966.00)	0.00
13-127-00	Due From>Old Owner	(117,775.00)			(117,775.00)	(81,524.00)
13-127-10	Due From>Old Owner>AP Items	(46,368.00)			(46,368.00)	135,192.00
13-128-00	Due From>Vendor Security Deposits	54,000.00			54,000.00	54,000.00
14-131-00	Fixed Assets>Leasehold Improvements	587,624.00			587,624.00	229,552.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	35,494.00			35,494.00	15,792.00
14-134-00	Fixed Assets>Computer Hardware	113,312.00			113,312.00	113,312.00
14-136-00	Fixed Assets>CIP	5,565.00			5,565.00	26,264.00
15-100-00	Accum Depn>Miscellaneous	(80,492.00)		16,041.00	(64,451.00)	(22,618.00)
			RJE - 1	16,041.00		
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	(437,823.00)			(437,823.00)	(169,786.00)
19-265-00	Accumulated Amortization>Deferred Financing Costs	(15,874.00)			(15,874.00)	(8,025.00)
20-000-00	Accounts Payable	(580,977.00)			(580,977.00)	(799,383.00)
21-148-00	Other Current Payables>401K	(7,383.00)			(7,383.00)	(2,457.00)
21-149-00	Other Current Payables>Misc. PR Deduction	148.00			148.00	148.00
21-350-00	Other Current Payables>Resident Funds	(62,083.00)			(62,083.00)	(69,305.00)
23-000-00	Accrued Wages & Related	0.00			0.00	(111,497.00)
23-156-00	Accrued Wages & Related>PR Taxes	(9,311.00)			(9,311.00)	(6,179.00)
23-157-00	Accrued Wages & Related>Benefit Time	(121,715.00)			(121,715.00)	(100,932.00)
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	0.00			0.00	(7,068.00)
24-000-00	Accrued Expenses	(155,903.00)			(155,903.00)	(118,216.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(194,666.00)			(194,666.00)	0.00
24-279-00	Accrued Expenses>Management Fee	(105,510.00)			(105,510.00)	(442,226.00)
27-000-40	Due To/(From)>Amex Groton	(12,565.00)			(12,565.00)	(7,583.00)
27-000-80	Due To/(From)>Vendor	10,232.00			10,232.00	15,031.00
27-100-61	Due To/(From)>Facility CC>Voorhees	0.00			0.00	(25.00)
27-102-00	Due To/(From)>Medicare A	(3,786.00)			(3,786.00)	(3,786.00)
27-102-14	Due To/(From)>Medicare A>Sequester	(1,961.00)			(1,961.00)	(4,691.00)
27-105-00	Due To/(From)>Commercial HMO	(33,143.00)			(33,143.00)	(19,590.00)
27-109-00	Due To/(From)>Hospice	(119.00)			(119.00)	0.00
27-111-00	Due To/(From)>Medicaid	(117,325.00)			(117,325.00)	0.00
27-146-00	Due To/(From)>Social Security	(15,906.00)			(15,906.00)	0.00
27-900-57	Due To/(From)>Interfacility>NJ14	(164,194.00)			(164,194.00)	(67,080.00)
27-901-48	Due To/(From)>Interfacility>WV/DE 5 and CT4	(120.00)			(120.00)	(120.00)
27-901-49	Due To/(From)>Interfacility>CT4	(915,111.00)		13,002.00	(902,109.00)	(868,948.00)
			RJE - 7	15,684.00		
			RJE - 7	(2,172.00)		
			RJE - 7	(510.00)		
27-901-50	Due To/(From)>Interfacility>CT4 and NJ14	2,299,743.00			2,299,743.00	90,768.00
27-901-51	Due To/(From)>Interfacility>CT4 and GA	(6,134.00)			(6,134.00)	(6,134.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
27-901-52	Due To/(From)>Interfacility>CT4 and PA4	(2,608.00)			(2,608.00)	(750.00)
27-901-53	Due To/(From)>Interfacility>CT4 and NJ4	(1,716.00)			(1,716.00)	(3,622.00)
27-901-55	Due To/(From)>Interfacility>CT4 and NJ2	(2,188.00)			(2,188.00)	(1,380.00)
27-901-57	Due To/(From)>Interfacility>CT4 and WI2	9,358.00			9,358.00	0.00
27-901-59	Due To/(From)>Interfacility>CT4 and MD5	20.00			20.00	(196.00)
27-901-61	Due To/(From)>Interfacility>CT4 and Barn Hill	(403.00)			(403.00)	0.00
27-901-95	Due To/(From)>Interfacility>Orange Park and CT4	(47.00)			(47.00)	(47.00)
27-902-11	Due To/(From)>Interfacility>CT4 and CT3	45,278.00		(301,336.00)	(256,058.00)	3,423.00
			RJE - 7	(14,208.00)		
			RJE - 8	(287,128.00)		
27-902-37	Due To/(From)>Interfacility>CT4 and IL3	(738.00)			(738.00)	0.00
27-902-65	Due To/(From)>Interfacility>HMH10 and CT4	(1,168.00)			(1,168.00)	0.00
30-000-00	Retained Earnings	(851,551.00)			(851,551.00)	(57,805.00)
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	(2,428,539.00)			(2,428,539.00)	(1,964,828.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(14,397.00)			(14,397.00)	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	39,743.00			39,743.00	14,362.00
40-104-00	Room & Board Revenue>Private	(1,433,401.00)			(1,433,401.00)	(1,603,461.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(256,253.00)			(256,253.00)	0.00
40-104-12	Room & Board Revenue>Private>ALF-Sales Adjustments	(24,568.00)			(24,568.00)	0.00
40-104-77	Room & Board Revenue>Private>ALF	(307,901.00)			(307,901.00)	(274,625.00)
40-105-00	Room & Board Revenue>Commercial HMO	(88,641.00)			(88,641.00)	(32,046.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	18,320.00			18,320.00	0.00
40-106-00	Room & Board Revenue>Medicare HMO	(709,271.00)			(709,271.00)	(574,326.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(37,731.00)			(37,731.00)	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	3,626.00			3,626.00	100.00
40-109-00	Room & Board Revenue>Hospice	(200,894.00)			(200,894.00)	(90,671.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	35,585.00			35,585.00	0.00
40-111-00	Room & Board Revenue>Medicaid	(8,225,195.00)			(8,225,195.00)	(8,566,044.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	138,197.00			138,197.00	0.00
40-111-12	Room & Board Revenue>Medicaid>ALF-Sales Adjustments	14,704.00			14,704.00	0.00
40-111-77	Room & Board Revenue>Medicaid>ALF	(2,844,084.00)			(2,844,084.00)	(2,778,200.00)
41-102-00	Pharmacy Rev>Medicare A	(40,723.00)			(40,723.00)	(56,625.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	40,723.00			40,723.00	56,625.00
42-102-00	PT Revenue>Medicare A	(141,485.00)			(141,485.00)	(136,751.00)
42-102-01	PT Revenue>Medicare A>C/A	141,485.00			141,485.00	136,751.00
42-103-00	PT Revenue>Part B	(175,149.00)			(175,149.00)	(101,110.00)
42-103-01	PT Revenue>Part B>C/A	36,225.00			36,225.00	22,050.00
42-105-00	PT Revenue>Commercial HMO	(876.00)			(876.00)	0.00
42-105-01	PT Revenue>Commercial HMO>C/A	876.00			876.00	0.00
42-106-00	PT Revenue>Medicare HMO	(83,993.00)			(83,993.00)	(41,542.00)
42-106-01	PT Revenue>Medicare HMO>C/A	83,993.00			83,993.00	41,542.00
42-111-00	PT Revenue>Medicaid	(21,932.00)			(21,932.00)	(42,167.00)
42-111-01	PT Revenue>Medicaid>C/A	21,932.00			21,932.00	42,167.00
43-102-00	OT Revenue>Medicare A	(147,714.00)			(147,714.00)	(149,530.00)
43-102-01	OT Revenue>Medicare A>C/A	147,714.00			147,714.00	149,530.00
43-103-00	OT Revenue>Part B	(263,770.00)			(263,770.00)	(136,606.00)
43-103-01	OT Revenue>Part B>C/A	7,050.00			7,050.00	1,950.00
43-105-00	OT Revenue>Commercial HMO	(978.00)			(978.00)	0.00
43-105-01	OT Revenue>Commercial HMO>C/A	978.00			978.00	0.00
43-106-00	OT Revenue>Medicare HMO	(142,612.00)			(142,612.00)	(61,178.00)
43-106-01	OT Revenue>Medicare HMO	142,612.00			142,612.00	61,178.00
43-111-00	OT Revenue>Medicaid	(51,453.00)			(51,453.00)	(55,095.00)
43-111-01	OT Revenue>Medicaid>C/A	51,453.00			51,453.00	55,134.00
44-102-00	ST Revenue>Medicare A	(38,630.00)			(38,630.00)	(24,729.00)
44-102-01	ST Revenue>Medicare A>C/A	38,630.00			38,630.00	24,729.00
44-103-00	ST Revenue>Part B	(42,727.00)			(42,727.00)	(27,712.00)
44-103-01	ST Revenue>Part B>C/A	300.00			300.00	0.00
44-106-00	ST Revenue>Medicare HMO	(14,195.00)			(14,195.00)	(3,990.00)
44-106-01	ST Revenue>Medicare HMO>C/A	24,770.00			24,770.00	7,740.00
44-111-00	ST Revenue>Medicaid	(8,831.00)			(8,831.00)	(5,467.00)
44-111-01	ST Revenue>Medicaid>C/A	8,831.00			8,831.00	5,467.00
45-102-00	Radiology Rev>Medicare A	(3,436.00)			(3,436.00)	(1,461.00)
45-102-01	Radiology Rev>Medicare A>C/A	3,436.00			3,436.00	1,461.00
46-102-00	Lab Rev>Medicare A	(10,819.00)			(10,819.00)	(5,692.00)
46-102-01	Lab Rev>Medicare A>C/A	10,819.00			10,819.00	5,692.00
47-103-00	Other Ancillary Rev>Part B	(12,670.00)			(12,670.00)	(17,682.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	4,611.00			4,611.00	967.00
47-103-77	Other Ancillary Rev>Part B>ALF	(10,590.00)			(10,590.00)	(6,690.00)
47-104-00	Other Ancillary Rev>Private	0.00			0.00	(766.00)
47-106-24	Other Ancillary Rev>Medicare HMO>Capitated Payments	(244,600.00)			(244,600.00)	(168,560.00)
48-102-00	Vaccine Rev>Medicare A	40.00			40.00	(80.00)
48-103-00	Vaccine Rev>Part B	(7,492.00)			(7,492.00)	(14,420.00)
48-103-74	Vaccine Rev>Part B>COVID Vaccine	760.00			760.00	(6,160.00)
51-100-00	Other Rev>Miscellaneous	0.00			0.00	(1.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(860.00)			(860.00)	0.00
51-105-13	Other Rev>HMO>Incentive Payments	(11,225.00)			(11,225.00)	0.00
51-111-00	Other Rev>Medicaid	(68,145.00)			(68,145.00)	(61,390.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
51-145-00	Other Revenue>Pharmacy Rebates	(9,358.00)			(9,358.00)	0.00
51-160-00	Other Rev>Interest	(51.00)			(51.00)	(176.00)
51-818-00	Other Rev>Medical Records	(57.00)			(57.00)	0.00
52-102-00	Revenue Adjustments>Medicare A	3,709.00			3,709.00	1.00
52-103-00	Revenue Adjustments>Part B	7,406.00			7,406.00	(1,155.00)
52-103-74	Revenue Adjustments>Part B>COVID	0.00			0.00	(211.00)
52-104-77	Revenue Adjustments>Private>ALF	347.00			347.00	0.00
52-106-00	Revenue Adjustments>Medicare HMO	209.00			209.00	10,734.00
52-111-00	Revenue Adjustments>Medicaid	(21,599.00)			(21,599.00)	0.00
52-111-77	Revenue Adjustments>Medicaid>ALF	5,341.00			5,341.00	(6,621.00)
55-000-00	Nursing Rental Expense	20,180.00			20,180.00	9,380.00
57-000-00	Oxygen Expense	1,182.00			1,182.00	1,937.00
58-000-00	Lab Expense	11,797.00			11,797.00	8,051.00
58-000-74	Lab Expense>COVID	0.00			0.00	1,443.00
59-000-00	Radiology Expense	5,259.00			5,259.00	4,661.00
60-183-00	Nursing Expense>Supplies-Disposable	10,352.00			10,352.00	11,912.00
60-183-07	Nursing Expense>Supplies>Bariatric	297.00			297.00	264.00
60-183-74	Nursing Expense>Supplies>COVID	29,160.00			29,160.00	45,522.00
60-183-76	Nursing Expense>Supplies>PPD	116,603.00			116,603.00	108,098.00
60-184-00	Nursing Expense>Supplies-Non Disposable	28,506.00			28,506.00	22,357.00
60-185-00	Nursing Expense>Incontinence Supplies	833.00			833.00	880.00
60-204-00	Nursing Expense>Training & Education	26,134.00			26,134.00	18,479.00
60-205-00	Nursing Expense>Sanitation & Incineration	585.00			585.00	540.00
60-207-00	Nursing Expense>Repairs & Maint	544.00			544.00	0.00
60-212-00	Nursing Expense>Clinical Services	9,796.00			9,796.00	6,010.00
60-213-00	Nursing Expense>Transportation	2,990.00			2,990.00	2,271.00
60-230-00	Nursing Expense>Data Processing	69,846.00			69,846.00	98,413.00
60-263-00	Nursing Expense>Consulting Fees	4,370.00		12,012.00	16,382.00	29,104.00
			RJE - 6	12,012.00		
60-263-02	Nursing Expense>Consulting Fees>Add Back	19,620.00			19,620.00	3,828.00
60-700-06	Nursing Expense>Contracted Services>Other	0.00			0.00	21,120.00
60-700-19	Nursing Expense>Contracted Service>LPN	(10,101.00)		10,101.00	0.00	298,003.00
			RJE - 4	10,101.00		
60-700-20	Nursing Expense>Contracted Service>CNA	(490.00)		490.00	0.00	393,261.00
			RJE - 4	490.00		
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	(697.00)		697.00	0.00	41,073.00
			RJE - 4	697.00		
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	(3,721.00)		3,721.00	0.00	59,460.00
			RJE - 4	3,721.00		
60-700-27	Nursing Expense>Contracted Service>MDS	0.00			0.00	3,300.00
60-800-80	Nursing Expense>CMA>Wages	1,554.00			1,554.00	0.00
60-800-82	Nursing Expense>CMA>Shift Premium Pay	86.00			86.00	0.00
60-801-80	Nursing Expense>CNA>Wages	1,411,269.00			1,411,269.00	1,304,976.00
60-801-81	Nursing Expense>CNA>Overtime	161,171.00			161,171.00	126,375.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	100,648.00			100,648.00	94,278.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	20,682.00			20,682.00	78,385.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	3,457.00			3,457.00	2,871.00
60-801-87	Nursing Expense>CNA>Training Pay	0.00			0.00	3,938.00
60-801-88	Nursing Expense>CNA>Other Pay	1,375.00			1,375.00	3,419.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	81,732.00			81,732.00	57,321.00
60-801-91	Nursing Expense>CNA>Holiday Pay	73,284.00			73,284.00	71,384.00
60-801-92	Nursing Expense>CNA>PTO Accrual	4,675.00			4,675.00	11,183.00
60-805-80	Nursing Expense>LPN>Wages	1,078,390.00			1,078,390.00	738,978.00
60-805-81	Nursing Expense>LPN>Overtime	115,527.00			115,527.00	81,475.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	38,387.00			38,387.00	21,959.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	35,878.00			35,878.00	70,360.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	2,190.00			2,190.00	9,039.00
60-805-87	Nursing Expense>LPN>Training Pay	0.00			0.00	1,394.00
60-805-88	Nursing Expense>LPN>Other Pay	1,087.00			1,087.00	1,077.00
60-805-89	Nursing Expense>LPN>On Call Pay	0.00			0.00	200.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	73,436.00			73,436.00	39,264.00
60-805-91	Nursing Expense>LPN>Holiday Pay	65,346.00			65,346.00	39,257.00
60-805-92	Nursing Expense>LPN>PTO Accrual	7,027.00			7,027.00	5,903.00
60-806-80	Nursing Expense>LPN Supervisor>Wages	0.00			0.00	36,553.00
60-806-83	Nursing Expense>LPN Supervisor>Shift Bonus Pay	0.00			0.00	500.00
60-806-84	Nursing Expense>LPN Supervisor>Retro Pay/Adjustment Pay	0.00			0.00	22.00
60-806-89	Nursing Expense>LPN Supervisor>On Call Pay	0.00			0.00	600.00
60-806-90	Nursing Expense>LPN Supervisor>Sick/Vacation Pay	0.00			0.00	2,033.00
60-806-91	Nursing Expense>LPN Supervisor>Holiday Pay	0.00			0.00	877.00
60-806-92	Nursing Expense>LPN Supervisor>PTO Accrual	(705.00)			(705.00)	705.00
60-808-80	Nursing Expense>RN>Wages	135,834.00			135,834.00	171,424.00
60-808-81	Nursing Expense>RN>Overtime	0.00			0.00	2,841.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	4,642.00			4,642.00	7,230.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	1,500.00			1,500.00	8,336.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	0.00			0.00	1,639.00
60-808-87	Nursing Expense>RN>Training Pay	0.00			0.00	511.00
60-808-88	Nursing Expense>RN>Other Pay	954.00			954.00	0.00
60-808-89	Nursing Expense>RN>On Call Pay	3,000.00			3,000.00	1,400.00



Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	10,535.00			10,535.00	10,647.00
60-808-91	Nursing Expense>RN>Holiday Pay	6,220.00			6,220.00	10,363.00
60-808-92	Nursing Expense>RN>PTO Accrual	516.00			516.00	(1,665.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	346,217.00			346,217.00	277,536.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	92,514.00			92,514.00	66,754.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	9,982.00			9,982.00	7,611.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	2,000.00			2,000.00	12,639.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	1,477.00			1,477.00	1,263.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	0.00			0.00	601.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	401.00			401.00	0.00
60-809-89	Nursing Expense>RN Supervisor>On Call Pay	1,900.00			1,900.00	2,600.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	26,311.00			26,311.00	15,980.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	19,060.00			19,060.00	13,978.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(620.00)			(620.00)	8,803.00
61-750-00	Nursing Admin Expense>Medical Director	67,990.00			59,270.00	61,370.00
				(8,720.00)		
61-811-80	Nursing Admin Expense>Director (DON)>Wages	154,690.00			139,006.00	162,726.00
			RJE - 2	(8,720.00)		
			RJE - 7	(15,684.00)		
				(15,684.00)		
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	11,566.00			11,566.00	600.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	0.00			0.00	(1,462.00)
61-811-88	Nursing Admin Expense>Director>Other Pay	500.00			500.00	0.00
61-811-89	Nursing Admin Expense>Director>On Call Pay	1,525.00			1,525.00	400.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	5,192.00			5,192.00	9,855.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	3,595.00			3,595.00	2,107.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	2,163.00			2,163.00	2,575.00
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	96,249.00			96,249.00	96,431.00
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	500.00			500.00	100.00
61-812-89	Nursing Admin Expense>Assistant Director>On Call Pay	550.00			550.00	400.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	7,054.00			7,054.00	7,762.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	2,090.00			2,090.00	2,836.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(119.00)			(119.00)	2,260.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	41,590.00			41,590.00	37,557.00
61-814-81	Nursing Admin Expense>Central Supply>Overtime	28.00			28.00	0.00
61-814-84	Nursing Admin Expense>Central Supply>Retro Pay/Adjustment Pay	309.00			309.00	0.00
61-814-90	Nursing Admin Expense>Central Supply>Sick/Vacation Pay	4,958.00			4,958.00	3,717.00
61-814-91	Nursing Admin Expense>Central Supply>Holiday Pay	1,286.00			1,286.00	1,240.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	(10.00)			(10.00)	1,848.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	97,677.00			97,677.00	22,036.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	500.00			500.00	201.00
61-816-89	Nursing Admin Expense>LPN Unit Manager>On Call Pay	2,125.00			2,125.00	100.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	4,628.00			4,628.00	431.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	1,838.00			1,838.00	305.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	2,198.00			2,198.00	58.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	133,303.00			14,717.00	148,020.00
					33,150.00	
			RJE - 7	(18,943.00)		
			RJE - 7	510.00		
			RJE - 7			
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	0.00			0.00	1,707.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	0.00			0.00	198.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	3,750.00			3,750.00	1,873.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	950.00			950.00	1,148.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	0.00			0.00	1,100.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	3,936.00			3,936.00	15,281.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	2,396.00			2,396.00	3,258.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(3,408.00)			(3,408.00)	5,447.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	100.00			100.00	55,481.00
61-819-81	Nursing Admin Expense>Nurse Admin>Overtime	0.00			0.00	990.00
61-819-82	Nursing Admin Expense>Nurse Admin>Shift Premium Pay	1.00			1.00	4,651.00
61-819-83	Nursing Admin Expense>Nurse Admin>Shift Bonus Pay	0.00			0.00	825.00
61-819-90	Nursing Admin Expense>Nurse Admin>Sick/Vacation Pay	0.00			0.00	2,422.00
61-819-91	Nursing Admin Expense>Nurse Admin>Holiday Pay	0.00			0.00	2,999.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	40,261.00			40,261.00	42,267.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	295.00			295.00	1,446.00
61-821-83	Nursing Admin Expense>Nursing Secretary>Shift Bonus Pay	435.00			435.00	0.00
61-821-84	Nursing Admin Expense>Nursing Secretary>Retro Pay/Adjustment Pay	0.00			0.00	(181.00)
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	6,946.00			6,946.00	2,945.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	1,209.00			1,209.00	1,458.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	(43.00)			(43.00)	1,536.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	0.00			0.00	10,525.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	0.00			0.00	(273.00)
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	0.00			0.00	(143.00)
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	0.00			0.00	349.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	0.00			0.00	2,799.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	46,918.00			46,918.00	0.00
61-824-89	Nursing Admin Expense>Staff Devel Director>On Call Pay	250.00			250.00	0.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	5,357.00			5,357.00	0.00
61-824-91	Nursing Admin Expense>Staff Devel Director>Holiday Pay	1,802.00			1,802.00	0.00
61-825-80	Nursing Admin Expense> RN Unit Manager>Wages	171,944.00			171,944.00	186,959.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
61-825-81	Nursing Admin Expense>Unit Manager>Overtime	0.00			0.00	7,934.00
61-825-82	Nursing Admin Expense>Unit Manager>Shift Premium Pay	0.00			0.00	1,033.00
61-825-83	Nursing Admin Expense>Unit Manager>Shift Bonus Pay	1,400.00			1,400.00	2,700.00
61-825-84	Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay	0.00			0.00	483.00
61-825-88	Nursing Admin Expense>Unit Manager>Other Pay	0.00			0.00	656.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	4,000.00			4,000.00	7,516.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	10,212.00			10,212.00	10,409.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	5,007.00			5,007.00	6,655.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	1,612.00			1,612.00	5,665.00
62-102-00	Pharmacy Expense>Medicare A	51,781.00			51,781.00	72,910.00
62-104-00	Pharmacy Expense>Private	(331.00)			(331.00)	41.00
62-105-00	Pharmacy Expense>HMO	42,092.00			42,092.00	48,821.00
62-111-00	Pharmacy Expense>Medicaid	4,289.00			4,289.00	10,727.00
62-145-00	Pharmacy Expense>RX	6,052.00			6,052.00	9,249.00
62-145-32	Pharmacy Expense>RX>Vaccines	18,114.00			18,114.00	8,198.00
62-145-74	Pharmacy Expense>Rx>COVID	0.00			0.00	4,860.00
62-222-00	Pharmacy Expense>OTC	4,764.00			4,764.00	3,213.00
62-700-00	Pharmacy Expense>Contracted Service	34,957.00			34,957.00	27,720.00
65-101-01	PT Expense>Optum>Part B	8,581.00			8,581.00	0.00
65-102-00	PT Expense>Medicare A	102,046.00			102,046.00	80,296.00
65-103-00	PT Expense>Med B	48,458.00			48,458.00	30,402.00
65-104-00	PT Expense>Private	0.00			0.00	303.00
65-105-00	PT Expense>HMO B	49,756.00			49,756.00	26,588.00
65-106-00	PT Expense>HMO A	41,035.00			41,035.00	26,378.00
65-107-00	PT Expense>Managed Medicaid	990.00			990.00	0.00
65-111-00	PT Expense>Medicaid	14,518.00			14,518.00	24,260.00
66-101-00	OT Expense>Optum	246.00			246.00	0.00
66-101-01	OT Expense>Optum>Part B	10,520.00			10,520.00	0.00
66-102-00	OT Expense>Medicare A	105,601.00			105,601.00	86,720.00
66-103-00	OT Expense>Part B	105,321.00			105,321.00	55,297.00
66-104-00	OT Expense>Private	0.00			0.00	80.00
66-105-00	OT Expense>HMO B	76,481.00			76,481.00	38,057.00
66-106-00	OT Expense>HMO A	43,462.00			43,462.00	25,319.00
66-107-00	OT Expense>Managed Medicaid	989.00			989.00	0.00
66-111-00	OT Expense>Medicaid	21,538.00			21,538.00	29,794.00
67-101-01	ST Expense>Optum>Part B	1,987.00			1,987.00	0.00
67-102-00	ST Expense>Medicare A	13,563.00			13,563.00	4,947.00
67-103-00	ST Expense>Part B	13,639.00			13,639.00	12,998.00
67-104-00	ST Expense>Private	0.00			0.00	94.00
67-105-00	ST Expense>HMO B	10,168.00			10,168.00	6,073.00
67-106-00	ST Expense>HMO A	10,020.00			10,020.00	6,307.00
67-107-00	ST Expense>Managed Medicaid	134.00			134.00	0.00
67-111-00	ST Expense>Medicaid	2,604.00			2,604.00	2,021.00
67-700-00	ST Expense>Contracted Service	2,546.00			2,546.00	1,897.00
68-183-00	Therapy Expense>Supplies	1,545.00			1,545.00	1,294.00
68-700-00	Therapy Expense>Contracted Service	(23,720.00)		23,720.00	0.00	0.00
			RJE - 4	23,720.00		
68-827-00	Therapy Expense>Respiratory	10,427.00			10,427.00	19,468.00
69-811-80	Social Services Expense>Director>Wages	63,624.00			63,624.00	41,521.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	3,768.00			3,768.00	229.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,883.00			1,883.00	1,047.00
69-811-92	Social Services Expense>Director>PTO Accrual	(97.00)			(97.00)	1,167.00
69-830-80	Social Services Expense>Assistant>Wages	51,831.00			51,831.00	64,135.00
69-830-81	Social Services Expense>Assistant>Overtime	155.00			155.00	150.00
69-830-83	Social Services Expense>Assistant>Shift Bonus Pay	385.00			385.00	0.00
69-830-84	Social Services Expense>Assistant>Retro Pay/Adjustment Pay	0.00			0.00	486.00
69-830-87	Social Services Expense>Assistant>Training Pay	0.00			0.00	163.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	3,545.00			3,545.00	1,377.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	1,462.00			1,462.00	1,517.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	408.00			408.00	882.00
70-177-00	Dietary Expense>Supplements	21,103.00			21,103.00	15,074.00
70-178-00	Dietary Expense>Food	403,085.00			403,085.00	457,367.00
70-183-00	Dietary Expense>Supplies	42,545.00			42,545.00	45,613.00
70-184-00	Dietary Expense>Minor Equip	435.00			435.00	2,153.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	3,399.00			3,399.00	2,173.00
70-207-00	Dietary Expense>Repairs & Maint	1,529.00			1,529.00	0.00
70-208-00	Dietary Expense>Equip-Rental	6,103.00			6,103.00	0.00
70-700-00	Dietary Expense>Contracted Service	134,338.00			134,338.00	154,320.00
70-831-80	Dietary Expense>Aide>Wages	358,301.00			358,301.00	346,984.00
70-831-81	Dietary Expense>Aide>Overtime	74,199.00			74,199.00	6,253.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	4,588.00			4,588.00	3,896.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	2,777.00			2,777.00	200.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	1,214.00			1,214.00	(407.00)
70-831-88	Dietary Expense>Aide>Other Pay	488.00			488.00	1,619.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	11,093.00			11,093.00	13,489.00
70-831-91	Dietary Expense>Aide>Holiday Pay	21,564.00			21,564.00	20,085.00
70-831-92	Dietary Expense>Aide>PTO Accrual	3,426.00			3,426.00	555.00
70-832-80	Dietary Expense>Cook>Wages	117,945.00			117,945.00	107,777.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
70-832-81	Dietary Expense>Cook>Overtime	67,354.00			67,354.00	9,381.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	1,681.00			1,681.00	3,320.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	654.00			654.00	0.00
70-832-88	Dietary Expense>Cook>Other Pay	0.00			0.00	144.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	2,397.00			2,397.00	4,570.00
70-832-91	Dietary Expense>Cook>Holiday Pay	6,831.00			6,831.00	5,051.00
70-832-92	Dietary Expense>Cook>PTO Accrual	251.00			251.00	(2,028.00)
70-833-00	Dietary Expense>Contracted Dietician	41,711.00			41,711.00	37,336.00
71-000-00	Activity Expense	0.00			0.00	50.00
71-178-00	Activity Expense>Food	523.00			523.00	337.00
71-183-00	Activity Expense>Supplies	5,292.00			5,292.00	2,933.00
71-183-74	Activity Expense>Supplies>COVID	0.00			0.00	15.00
71-700-00	Activity Expense>Contracted Service	3,370.00			3,370.00	2,025.00
71-811-80	Activity Expense>Director>Wages	44,849.00			44,849.00	44,246.00
71-811-81	Activity Expense>Director>Overtime	0.00			0.00	907.00
71-811-82	Activity Expense>Director>Shift Premium Pay	0.00			0.00	21.00
71-811-84	Activity Expense>Director>Retro Pay/Adjustment Pay	0.00			0.00	1,157.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	1,610.00			1,610.00	5,618.00
71-811-91	Activity Expense>Director>Holiday Pay	797.00			797.00	1,744.00
71-811-92	Activity Expense>Director>PTO Accrual	(952.00)			(952.00)	1,752.00
71-831-80	Activity Expense>Aide>Wages	57,452.00			57,452.00	70,860.00
71-831-81	Activity Expense>Aide>Overtime	140.00			140.00	316.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	34.00			34.00	172.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	65.00			65.00	(319.00)
71-831-87	Activity Expense>Aide>Training Pay	0.00			0.00	108.00
71-831-88	Activity Expense>Aide>Other Pay	168.00			168.00	0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,187.00			2,187.00	2,866.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,851.00			1,851.00	3,879.00
71-831-92	Activity Expense>Aide>PTO Accrual	203.00			203.00	(616.00)
72-183-00	Housekeeping Expense>Supplies	27,339.00			27,339.00	25,207.00
72-183-74	Housekeeping Expense>Supplies>COVID	75.00			75.00	0.00
72-184-00	Housekeeping Expense>Minor Equip & Supplies	1,276.00			1,276.00	0.00
72-700-00	Housekeeping Expense>Contracted Service	444,627.00			444,627.00	347,712.00
73-183-00	Laundry Expense>Supplies	16,714.00			16,714.00	15,102.00
73-184-00	Laundry Expense>Minor Equip	0.00			0.00	2,815.00
73-700-00	Laundry Expense>Contracted Service	278,355.00			278,355.00	217,654.00
75-182-74	Maintenance Expense>Supplies>COVID	65.00			65.00	257.00
75-183-00	Maintenance Expense>Supplies	22,038.00			22,038.00	52,583.00
75-184-00	Maintenance Expense>Minor Equip	11,387.00			11,387.00	251.00
75-205-00	Maintenance Expense>Sanitation & Incineration	39,030.00			39,030.00	29,759.00
75-207-00	Maintenance Expense>Repairs & Maint	41,841.00			41,841.00	142,712.00
75-217-00	Maintenance Expense>Extermination	6,102.00			6,102.00	4,557.00
75-218-00	Maintenance Expense>Snow Removal	9,315.00			9,315.00	10,587.00
75-219-00	Maintenance Expense>Landscaping	29,514.00			29,514.00	34,626.00
75-219-83	Maintenance Expense>Landscaping>supplies	111.00			111.00	3,239.00
75-220-00	Maintenance Expense>Fire Drill	922.00			922.00	0.00
75-230-00	Maintenance Expense>Data Processing	1,394.00			1,394.00	1,523.00
75-700-00	Maintenance Expense>Contracted Service	40,141.00			40,141.00	25,669.00
75-811-80	Maintenance Expense>Director>Wages	59,508.00			59,508.00	49,121.00
75-811-81	Maintenance Expense>Director>Overtime	0.00			0.00	2,810.00
75-811-84	Maintenance Expense>Director>Retro Pay/Adjustment Pay	1,000.00			1,000.00	(249.00)
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	3,256.00			3,256.00	2,258.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,766.00			1,766.00	1,949.00
75-811-92	Maintenance Expense>Director>PTO Accrual	1,293.00			1,293.00	2,311.00
75-829-80	Maintenance Expense>Staff>Wages	78,993.00			78,993.00	100,094.00
75-829-81	Maintenance Expense>Staff>Overtime	41.00			41.00	2,577.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	350.00			350.00	0.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	0.00			0.00	394.00
75-829-87	Maintenance Expense>Staff>Training Pay	0.00			0.00	414.00
75-829-88	Maintenance Expense>Staff>Other Pay	809.00			809.00	0.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	5,020.00			5,020.00	5,826.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	2,017.00			2,017.00	2,175.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	1.00			1.00	146.00
76-227-00	Utility Expense>Gas	43,689.00			43,689.00	42,287.00
76-228-00	Utility Expense>Electric	349,926.00			349,926.00	275,593.00
76-229-00	Utility Expense>Water/Sewer	104,031.00			104,031.00	65,583.00
76-700-00	Utility Expense>Contracted Service	20,629.00			20,629.00	0.00
77-800-80	Assisted Living>CMA>Wages	403,179.00			403,179.00	0.00
77-800-81	Assisted Living>CMA>Overtime	18,982.00			18,982.00	0.00
77-800-82	Assisted Living>CMA>Shift Premium Pay	22,190.00			22,190.00	0.00
77-800-83	Assisted Living>CMA>Shift Bonus Pay	2,281.00			2,281.00	0.00
77-800-84	Assisted Living>CMA>Retro Pay/Adjustment Pay	129.00			129.00	0.00
77-800-88	Assisted Living>CMA>Other Pay	536.00			536.00	0.00
77-800-90	Assisted Living>CMA>Sick/Vacation Pay	27,487.00			27,487.00	0.00
77-800-91	Assisted Living>CMA>Holiday Pay	21,221.00			21,221.00	0.00
77-800-92	Assisted Living>CMA>PTO Accrual	9,844.00			9,844.00	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
77-801-80	Assisted Living>CNA>Wages	34,794.00			34,794.00	318,650.00
77-801-81	Assisted Living>CNA>Overtime	1,002.00			1,002.00	27,443.00
77-801-82	Assisted Living>CNA>Shift Premium Pay	6,621.00			6,621.00	21,311.00
77-801-83	Assisted Living>CNA>Shift Bonus Pay	0.00			0.00	7,060.00
77-801-84	Assisted Living>CNA>Retro Pay/Adjustment Pay	0.00			0.00	1,653.00
77-801-90	Assisted Living>CNA>Sick/Vacation Pay	9,163.00			9,163.00	28,644.00
77-801-91	Assisted Living>CNA>Holiday Pay	6,027.00			6,027.00	19,861.00
77-801-92	Assisted Living>CNA>PTO Accrual	(10,126.00)			(10,126.00)	10,126.00
77-811-80	Assisted Living>Administrator>Wages	58,916.00			58,916.00	48,579.00
77-811-83	Assisted Living>Administrator>Shift Bonus Pay	1,000.00			1,000.00	1,465.00
77-811-90	Assisted Living>Administrator>Sick/Vacation Pay	6,703.00			6,703.00	4,260.00
77-811-91	Assisted Living>Administrator>Holiday Pay	1,541.00			1,541.00	883.00
77-811-92	Assisted Living>Administrator>PTO Accrual	573.00			573.00	1,266.00
80-111-16	Admin Expense>Medicaid>Bed Tax	817,405.00			817,405.00	824,403.00
80-153-00	Admin Expense>Financing Costs	5,018.00			5,018.00	4,495.00
80-162-00	Admin Expense>Insurance - General Liability & Other	140,718.00			140,718.00	127,136.00
80-163-00	Admin Expense>Insurance - EPLI	13,204.00			13,204.00	13,478.00
80-167-00	Admin Expense>Insurance - Auto	3,335.00			3,335.00	2,688.00
80-181-00	Admin Expense>Shredding	975.00			975.00	3,111.00
80-182-00	Admin Expense>Furnishing	4,002.00			4,002.00	11,390.00
80-183-00	Admin Expense>Supplies	5,267.00			5,267.00	8,982.00
80-183-09	Admin Expense>Supplies>Toner	4,868.00			4,868.00	3,939.00
80-183-78	Admin Expense>Supplies>Paper	3,083.00			3,083.00	2,607.00
80-184-00	Admin Expense>Computer Hardware	5,620.00			5,620.00	5,260.00
80-202-00	Admin Expense>resident missing items	560.00			560.00	268.00
80-208-00	Admin Expense>Equip-Rental	5,241.00			5,241.00	4,730.00
80-209-00	Admin Expense>Postage	2,387.00			2,387.00	1,805.00
80-210-00	Admin Expense>Internet	2,455.00			2,455.00	2,512.00
80-230-00	Admin Expense>Data Processing	63,347.00			63,347.00	108,422.00
80-231-00	Admin Expense>Telephone	9,645.00			9,645.00	9,358.00
80-232-00	Admin Expense>Cable TV	26,949.00			26,949.00	32,745.00
80-234-00	Admin Expense>Licenses	1,077.00			1,077.00	1,003.00
80-235-00	Admin Expense>Dues & Subscriptions	10,463.00		(953.00)	9,510.00	7,263.00
			RJE - 3	(953.00)		
80-236-00	Admin Expense>Travel	9,906.00			9,906.00	3,294.00
80-238-00	Admin Expense>Legal Fees	45,358.00		16,602.00	61,960.00	9,873.00
			RJE - 5	16,602.00		
80-239-00	Admin Expense>Accounting Fees	33,293.00		2,743.00	36,036.00	15,000.00
			RJE - 6	2,743.00		
80-240-00	Admin Expense>Professional Fees	40,005.00		(16,758.00)	23,247.00	1,758.00
			RJE - 5	(16,758.00)		
80-240-02	Admin Expense>Professional Fees>Add Back	299,455.00		(14,755.00)	284,700.00	309,294.00
			RJE - 6	(14,755.00)		
80-241-01	Admin Expense>IT Fees>Add Back	24,157.00			24,157.00	19,838.00
80-242-00	Admin Expense>Fines & Penalties	8,175.00			8,175.00	18.00
80-243-00	Admin Expense>Late Fees	0.00			0.00	2,807.00
80-244-00	Admin Expense>Bank Fees	27,254.00		156.00	27,410.00	20,412.00
			RJE - 5	156.00		
80-245-00	Admin Expense>Background Checks	64.00			64.00	399.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	8,933.00			8,933.00	5,956.00
80-249-00	Admin Expense>Recruiting	8,341.00			8,341.00	20,228.00
80-250-00	Admin Expense>Marketing & Advertising	15,500.00			15,500.00	43,880.00
80-250-74	Admin Expense>Marketing & Advertising>COVID	1,788.00			1,788.00	4,003.00
80-251-00	Admin Expense>Bad Debt	171,205.00			171,205.00	163,922.00
80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	(28,771.00)			(28,771.00)	30,000.00
80-252-00	Admin Expense>Startup Costs	66,108.00			66,108.00	10,291.00
80-255-00	Admin Expense>Startup Costs>Agency	0.00			0.00	(1.00)
80-279-00	Admin Expense>Management Fee	856,030.00		287,128.00	1,143,158.00	1,383,662.00
			RJE - 8	287,128.00		
80-700-00	Admin Expense>Contracted Service	18,750.00			18,750.00	94.00
80-700-02	Admin Expense>Contracted Service>Add Back	12,000.00			12,000.00	12,000.00
80-811-80	Admin Expense>Director>Wages	130,697.00			130,697.00	133,905.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	5,813.00			5,813.00	0.00
80-811-84	Admin Expense>Director>Retro Pay/Adjustment Pay	0.00			0.00	531.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	5,923.00			5,923.00	4,777.00
80-811-91	Admin Expense>Director>Holiday Pay	3,769.00			3,769.00	2,654.00
80-811-92	Admin Expense>Director>PTO Accrual	1,348.00			1,348.00	700.00
80-838-80	Admin Expense>Receptionist>Wages	54,362.00			54,362.00	77,216.00
80-838-81	Admin Expense>Receptionist>Overtime	94.00			94.00	1,585.00
80-838-82	Admin Expense>Receptionist>Shift Premium	0.00			0.00	11.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	638.00			638.00	0.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	0.00			0.00	258.00
80-838-88	Admin Expense>Receptionist>Other Pay	0.00			0.00	720.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	3,446.00			3,446.00	2,655.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,875.00			1,875.00	3,578.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	413.00			413.00	635.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
80-839-80	Admin Expense>Admissions>Wages	56,881.00			56,881.00	41,451.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	2,100.00			2,100.00	0.00
80-839-89	Admin Expense>Admissions>On Call Pay	200.00			200.00	0.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	4,516.00			4,516.00	2,041.00
80-839-91	Admin Expense>Admissions>Holiday Pay	1,640.00			1,640.00	692.00
80-839-92	Admin Expense>Admissions>PTO Accrual	847.00			847.00	2,360.00
80-840-80	Admin Expense>Business Office>Wages	61,318.00			61,318.00	68,731.00
80-840-88	Admin Expense>Business Office>Other Pay	793.00			793.00	0.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	5,304.00			5,304.00	3,821.00
80-840-91	Admin Expense>Business Office>Holiday Pay	1,861.00			1,861.00	1,939.00
80-840-92	Admin Expense>Business Office>PTO Accrual	502.00			502.00	3,364.00
80-841-80	Admin Expense>Human Resources>Wages	65,444.00			65,444.00	63,675.00
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	500.00			500.00	0.00
80-841-84	Admin Expense>Human Resources>Retro Pay/Adjustment Pay	287.00			287.00	0.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	3,905.00			3,905.00	3,266.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	1,412.00			1,412.00	1,370.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	570.00			570.00	0.00
80-842-80	Admin Expense>Marketing>Wages	0.00			0.00	17,308.00
80-842-83	Admin Expense>Marketing>Shift Bonus Pay	0.00			0.00	275.00
80-842-84	Admin Expense>Marketing>Retro Pay/Adjustment Pay	0.00			0.00	1,131.00
80-842-89	Admin Expense>Marketing>On Call Pay	0.00			0.00	825.00
80-842-91	Admin Expense>Marketing>Holiday Pay	0.00			0.00	1,768.00
80-842-92	Admin Expense>Marketing>PTO Accrual	0.00			0.00	428.00
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	49,071.00			49,071.00	43,270.00
80-843-83	Admin Expense>Regional Marketing/CAD>Shift Bonus Pay	450.00			450.00	600.00
80-843-89	Admin Expense>Regional Marketing/CAD>On Call Pay	2,600.00			2,600.00	3,500.00
80-843-90	Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay	3,444.00			3,444.00	5,579.00
80-843-91	Admin Expense>Regional Marketing/CAD>Holiday Pay	699.00			699.00	1,129.00
80-843-92	Admin Expense>Regional Marketing/CAD>PTO Accrual	(1,005.00)			(1,005.00)	1,005.00
80-844-80	Admin Expense>Recruiting>Wages	13,451.00			13,451.00	15,604.00
85-100-00	Employee Benefits Expense>Miscellaneous	20,840.00			20,840.00	15,061.00
85-145-32	Employee Benefits Expense>Pharmacy>Vaccines	2,079.00			2,079.00	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	525,669.00		2,077.00	527,746.00	468,811.00
			RJE - 7	2,077.00		
85-156-62	Employee Benefits Expense>PR Taxes>SUI	45,712.00		11.00	45,723.00	74,806.00
			RJE - 7	11.00		
85-156-63	Employee Benefits Expense>PR Taxes>FUI	12,496.00		85.00	12,581.00	10,567.00
			RJE - 7	85.00		
85-178-00	Employee Benefits Expense>Food	6,229.00			6,229.00	9,594.00
85-204-00	Employee Benefits Expense>Training & Education	0.00			0.00	(253.00)
85-257-00	Employee Benefits Expense>Employee Physicals	527.00			527.00	739.00
85-881-00	Employee Benefits Expense>Workers Comp	122,734.00			122,734.00	78,724.00
85-882-00	Employee Benefits Expense>Health Insurance	176,741.00			176,741.00	204,465.00
85-884-00	Employee Benefits>Dental/Vision Insurance	(145.00)			(145.00)	3,045.00
85-885-00	Employee Benefits>Life Insurance	4,710.00			4,710.00	5,188.00
91-121-00	Property Expense>Rent	1,198,696.00			1,198,696.00	962,291.00
91-125-00	Property Expense>Personal Property Taxes	27,683.00			27,683.00	29,526.00
91-161-00	Property Expense>RE Taxes	444,336.00			444,336.00	339,219.00
91-165-00	Property Expense>Insurance - Property	45,893.00			45,893.00	39,351.00
92-000-00	Depreciation Expense	51,305.00		(16,041.00)	35,264.00	22,618.00
			RJE - 1	(16,041.00)		
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	55,976.00
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00		(12,881.00)	(12,881.00)	(6,005.00)
			RJE - 1	(12,881.00)		
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00		12,881.00	12,881.00	6,005.00
			RJE - 1	12,881.00		
Marcum 103	Accum Depreciation>Non Movable	0.00		(3,160.00)	(3,160.00)	(564.00)
			RJE - 1	(3,160.00)		
Marcum 104	Depreciation Expense>Non Movable	0.00		3,160.00	3,160.00	564.00
			RJE - 1	3,160.00		
Marcum 105	Dentist	0.00		8,720.00	8,720.00	11,279.00
			RJE - 2	8,720.00		
Marcum 106	Subscriptions	0.00		553.00	553.00	266.00
			RJE - 3	553.00		
Marcum 107	Chamber Dues	0.00		400.00	400.00	660.00
			RJE - 3	400.00		
Marcum 108	Education	0.00		0.00	0.00	52.00
			RJE - 3	0.00		
Marcum 109	Sales & Use Tax	0.00		0.00	0.00	100.00
			RJE - 3	0.00		
Marcum 110	Other Revenue>Prior Year Adjustment(s)	0.00		(38,729.00)	(38,729.00)	0.00
			RJE - 4	(38,729.00)		
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Account	Description	UNADJ	RJE	FINAL	1st PP-FINAL
		9/30/2023		9/30/2023	9/30/2022
10-A	Salaries and Wages	6,991,670.00	(967.00)	6,990,703.00	6,248,377.00
13-B	Professional Fees	824,549.00	50,741.00	875,290.00	1,464,153.00
15	Expenditures Other than Salaries	1,989,542.00	21,518.00	2,011,060.00	1,958,692.00
16	Expenditures Other than Salaries (cont'd) - Admin. and General	1,505,452.00	255,771.00	1,761,223.00	1,980,646.00
18	Dietary Basis for Allocation of Costs	612,537.00		612,537.00	676,700.00
19	Laundry-Basis for Allocation of Costs	295,069.00		295,069.00	235,571.00
20	Housekeeping and Resident Care Basis for Allocation of Costs	948,142.00		948,142.00	894,588.00
22	Maintenance and Property	2,455,245.00		2,455,245.00	2,061,587.00
27	Interest and Insurance	290,518.00		290,518.00	238,629.00
30	Statement of Revenue	(17,112,420.00)	(38,729.00)	(17,151,149.00)	(16,379,588.00)
31	Balance Sheet - Assets	4,697,772.00	(301,336.00)	4,396,436.00	3,226,606.00
33	Liabilities	(2,670,543.00)	13,002.00	(2,657,541.00)	(2,572,174.00)
35	Equity	(827,533.00)		(827,533.00)	(33,787.00)
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Client: **Complete Care Management**  
 Engagement: **Medicaid - Complete Care at Groton Regency, LLC**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - TB Combined Detail L5 2**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [2.13]</b>	<b>Administrator - RCH Only</b>					
77-811-80	Assisted Living>Administrator>Wages	58,916.00		0.00	58,916.00	48,579.00
77-811-83	Assisted Living>Administrator>Shift Bonus Pay	1,000.00		0.00	1,000.00	1,465.00
77-811-90	Assisted Living>Administrator>Sick/Vacation Pay	6,703.00		0.00	6,703.00	4,260.00
77-811-91	Assisted Living>Administrator>Holiday Pay	1,541.00		0.00	1,541.00	883.00
77-811-92	Assisted Living>Administrator>PTO Accrual	573.00		0.00	573.00	1,266.00
<b>Subtotal [2.13]</b>	<b>Administrator - RCH Only</b>	<b>68,733.00</b>		<b>0.00</b>	<b>68,733.00</b>	<b>56,453.00</b>
<b>Subgroup : [2.43]</b>	<b>Administrators - SNF</b>					
80-811-80	Admin Expense>Director>Wages	130,697.00		0.00	130,697.00	133,905.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	5,813.00		0.00	5,813.00	0.00
80-811-84	Admin Expense>Director>Retro Pay/Adjustment Pay	0.00		0.00	0.00	531.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	5,923.00		0.00	5,923.00	4,777.00
80-811-91	Admin Expense>Director>Holiday Pay	3,769.00		0.00	3,769.00	2,654.00
80-811-92	Admin Expense>Director>PTO Accrual	1,348.00		0.00	1,348.00	700.00
<b>Subtotal [2.43]</b>	<b>Administrators - SNF</b>	<b>147,550.00</b>		<b>0.00</b>	<b>147,550.00</b>	<b>142,567.00</b>
<b>Subgroup : [4.38]</b>	<b>Other Admin - Patient days</b>					
80-838-80	Admin Expense>Receptionist>Wages	54,362.00		0.00	54,362.00	77,216.00
80-838-81	Admin Expense>Receptionist>Overtime	94.00		0.00	94.00	1,585.00
80-838-82	Admin Expense>Receptionist>Shift Premium	0.00		0.00	0.00	11.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	638.00		0.00	638.00	0.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	0.00		0.00	0.00	258.00
80-838-88	Admin Expense>Receptionist>Other Pay	0.00		0.00	0.00	720.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	3,446.00		0.00	3,446.00	2,655.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,875.00		0.00	1,875.00	3,578.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	413.00		0.00	413.00	835.00
80-840-80	Admin Expense>Business Office>Wages	61,318.00		0.00	61,318.00	68,731.00
80-840-88	Admin Expense>Business Office>Other Pay	793.00		0.00	793.00	0.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	5,304.00		0.00	5,304.00	3,821.00
80-840-91	Admin Expense>Business Office>Holiday Pay	1,851.00		0.00	1,851.00	1,939.00
80-840-92	Admin Expense>Business Office>PTO Accrual	502.00		0.00	502.00	3,364.00
80-841-80	Admin Expense>Human Resources>Wages	65,444.00		0.00	65,444.00	63,675.00
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	500.00		0.00	500.00	0.00
80-841-84	Admin Expense>Human Resources>Retro Pay/Adjustment Pay	287.00		0.00	287.00	0.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	3,905.00		0.00	3,905.00	3,266.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	1,412.00		0.00	1,412.00	1,370.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	570.00		0.00	570.00	0.00
<b>Subtotal [4.38]</b>	<b>Other Admin - Patient days</b>	<b>202,724.00</b>		<b>0.00</b>	<b>202,724.00</b>	<b>232,824.00</b>
<b>Subgroup : [5C.3]</b>	<b>Dietary Workers - Meals</b>					
70-831-80	Dietary Expense>Aide>Wages	358,301.00		0.00	358,301.00	346,984.00
70-831-81	Dietary Expense>Aide>Overtime	74,199.00		0.00	74,199.00	6,253.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	4,588.00		0.00	4,588.00	3,896.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	2,777.00		0.00	2,777.00	200.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	1,214.00		0.00	1,214.00	(407.00)
70-831-88	Dietary Expense>Aide>Other Pay	488.00		0.00	488.00	1,619.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	11,093.00		0.00	11,093.00	13,489.00
70-831-91	Dietary Expense>Aide>Holiday Pay	21,564.00		0.00	21,564.00	20,085.00
70-831-92	Dietary Expense>Aide>PTO Accrual	3,426.00		0.00	3,426.00	555.00
70-832-80	Dietary Expense>Cook>Wages	117,945.00		0.00	117,945.00	107,777.00
70-832-81	Dietary Expense>Cook>Overtime	67,354.00		0.00	67,354.00	9,381.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	1,681.00		0.00	1,681.00	3,320.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	654.00		0.00	654.00	0.00
70-832-88	Dietary Expense>Cook>Other Pay	0.00		0.00	0.00	144.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	2,397.00		0.00	2,397.00	4,570.00
70-832-91	Dietary Expense>Cook>Holiday Pay	6,831.00		0.00	6,831.00	5,051.00
70-832-92	Dietary Expense>Cook>PTO Accrual	251.00		0.00	251.00	(2,028.00)
<b>Subtotal [5C.3]</b>	<b>Dietary Workers - Meals</b>	<b>674,763.00</b>		<b>0.00</b>	<b>674,763.00</b>	<b>520,889.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance - Sq Ft</b>					
75-811-80	Maintenance Expense>Director>Wages	59,508.00		0.00	59,508.00	49,121.00
75-811-81	Maintenance Expense>Director>Overtime	0.00		0.00	0.00	2,810.00
75-811-84	Maintenance Expense>Director>Retro Pay/Adjustment Pay	1,000.00		0.00	1,000.00	(249.00)
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	3,256.00		0.00	3,256.00	2,258.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,766.00		0.00	1,766.00	1,949.00
75-811-92	Maintenance Expense>Director>PTO Accrual	1,293.00		0.00	1,293.00	2,311.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance - Sq Ft</b>	<b>66,823.00</b>		<b>0.00</b>	<b>66,823.00</b>	<b>58,200.00</b>
<b>Subgroup : [7B.2]</b>	<b>Other Maintenance Workers - Sqft</b>					
75-829-80	Maintenance Expense>Staff>Wages	78,993.00		0.00	78,993.00	100,094.00
75-829-81	Maintenance Expense>Staff>Overtime	41.00		0.00	41.00	2,577.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	350.00		0.00	350.00	0.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	0.00		0.00	0.00	394.00
75-829-87	Maintenance Expense>Staff>Training Pay	0.00		0.00	0.00	414.00
75-829-88	Maintenance Expense>Staff>Other Pay	809.00		0.00	809.00	0.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	5,020.00		0.00	5,020.00	5,826.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	2,017.00		0.00	2,017.00	2,175.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	1.00		0.00	1.00	146.00
<b>Subtotal [7B.2]</b>	<b>Other Maintenance Workers - Sqft</b>	<b>87,231.00</b>		<b>0.00</b>	<b>87,231.00</b>	<b>111,626.00</b>
<b>Subgroup : [12A.19]</b>	<b>Director of Nurses/Assistant Director - SNF Only</b>					
61-811-80	Nursing Admin Expense>Director (DCN)>Wages	154,890.00		(15,684.00)	139,006.00	162,726.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	11,566.00		0.00	11,566.00	600.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	0.00		0.00	0.00	(1,462.00)
61-811-88	Nursing Admin Expense>Director>Other Pay	500.00		0.00	500.00	0.00
61-811-89	Nursing Admin Expense>Director>On Call Pay	1,525.00		0.00	1,525.00	400.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	5,192.00		0.00	5,192.00	9,855.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	3,595.00		0.00	3,595.00	2,107.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	2,163.00		0.00	2,163.00	2,575.00
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	96,249.00		0.00	96,249.00	96,431.00
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	500.00		0.00	500.00	100.00

61-812-89	Nursing Admin Expense>Assistant Director>On Call Pay	550.00	0.00	550.00	400.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	7,054.00	0.00	7,054.00	7,762.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	2,090.00	0.00	2,090.00	2,836.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	(119.00)	0.00	(119.00)	7,260.00
Subtotal [12A.19]	Director of Nurses/Assistant Director - SNF Only	<u>285,555.00</u>	<u>(15,064.00)</u>	<u>269,871.00</u>	<u>286,590.00</u>
Subgroup : [12B1.10]	<b>RNs - Direct Care - SNF Only</b>				
60-808-80	Nursing Expense>RN>Wages	135,834.00	0.00	135,834.00	171,424.00
60-808-81	Nursing Expense>RN>Overtime	0.00	0.00	0.00	2,841.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	4,642.00	0.00	4,642.00	7,230.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	1,500.00	0.00	1,500.00	8,338.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	0.00	0.00	0.00	1,638.00
60-808-87	Nursing Expense>RN>Training Pay	0.00	0.00	0.00	511.00
60-808-88	Nursing Expense>RN>Other Pay	954.00	0.00	954.00	0.00
60-808-89	Nursing Expense>RN>On Call Pay	3,000.00	0.00	3,000.00	1,400.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	10,535.00	0.00	10,535.00	10,647.00
60-808-91	Nursing Expense>RN>Holiday Pay	6,220.00	0.00	6,220.00	10,363.00
60-808-92	Nursing Expense>RN>PTO Accrual	516.00	0.00	516.00	(1,665.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	346,217.00	0.00	346,217.00	277,538.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	92,514.00	0.00	92,514.00	66,754.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	9,982.00	0.00	9,982.00	7,611.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	2,000.00	0.00	2,000.00	12,639.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	1,477.00	0.00	1,477.00	1,263.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	0.00	0.00	0.00	601.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	401.00	0.00	401.00	0.00
60-809-89	Nursing Expense>RN Supervisor>On Call Pay	1,900.00	0.00	1,900.00	2,800.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	26,311.00	0.00	26,311.00	15,980.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	19,060.00	0.00	19,060.00	13,978.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(620.00)	0.00	(620.00)	8,803.00
Subtotal [12B1.10]	RNs - Direct Care - SNF Only	<u>662,443.00</u>	<u>0.00</u>	<u>662,443.00</u>	<u>620,493.00</u>
Subgroup : [12B2.10]	<b>RNs - Administrative - SNF Only</b>				
61-814-80	Nursing Admin Expense>Central Supply>Wages	41,590.00	0.00	41,590.00	37,557.00
61-814-81	Nursing Admin Expense>Central Supply>Overtime	28.00	0.00	28.00	0.00
61-814-84	Nursing Admin Expense>Central Supply>Retro Pay/Adjustment Pay	309.00	0.00	309.00	0.00
61-814-90	Nursing Admin Expense>Central Supply>Sick/Vacation Pay	4,958.00	0.00	4,958.00	3,717.00
61-814-91	Nursing Admin Expense>Central Supply>Holiday Pay	1,286.00	0.00	1,286.00	1,240.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	(10.00)	0.00	(10.00)	1,848.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	133,303.00	14,717.00	148,020.00	137,699.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	0.00	0.00	0.00	1,707.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	0.00	0.00	0.00	198.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	3,750.00	0.00	3,750.00	1,874.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	950.00	0.00	950.00	1,148.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	0.00	0.00	0.00	1,100.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	3,936.00	0.00	3,936.00	15,281.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	2,396.00	0.00	2,396.00	3,258.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	(3,408.00)	0.00	(3,408.00)	5,447.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	100.00	0.00	100.00	55,481.00
61-819-81	Nursing Admin Expense>Nurse Admin>Overtime	0.00	0.00	0.00	890.00
61-819-82	Nursing Admin Expense>Nurse Admin>Shift Premium Pay	1.00	0.00	1.00	4,651.00
61-819-83	Nursing Admin Expense>Nurse Admin>Shift Bonus Pay	0.00	0.00	0.00	825.00
61-819-90	Nursing Admin Expense>Nurse Admin>Sick/Vacation Pay	0.00	0.00	0.00	2,422.00
61-819-91	Nursing Admin Expense>Nurse Admin>Holiday Pay	0.00	0.00	0.00	2,998.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	40,261.00	0.00	40,261.00	42,267.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	295.00	0.00	295.00	1,446.00
61-821-83	Nursing Admin Expense>Nursing Secretary>Shift Bonus Pay	435.00	0.00	435.00	0.00
61-821-84	Nursing Admin Expense>Nursing Secretary>Retro Pay/Adjustment Pay	0.00	0.00	0.00	(181.00)
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	6,946.00	0.00	6,946.00	2,945.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	1,209.00	0.00	1,209.00	1,458.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	(43.00)	0.00	(43.00)	1,538.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	0.00	0.00	0.00	10,525.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	0.00	0.00	0.00	(273.00)
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	0.00	0.00	0.00	(143.00)
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	0.00	0.00	0.00	348.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	0.00	0.00	0.00	2,798.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	46,918.00	0.00	46,918.00	0.00
61-824-89	Nursing Admin Expense>Staff Devel Director>On Call Pay	250.00	0.00	250.00	0.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	5,357.00	0.00	5,357.00	0.00
61-824-91	Nursing Admin Expense>Staff Devel Director>Holiday Pay	1,802.00	0.00	1,802.00	0.00
61-825-80	Nursing Admin Expense>RN Unit Manager>Wages	171,944.00	0.00	171,944.00	186,958.00
61-825-81	Nursing Admin Expense>Unit Manager>Overtime	0.00	0.00	0.00	7,934.00
61-825-82	Nursing Admin Expense>Unit Manager>Shift Premium Pay	0.00	0.00	0.00	1,033.00
61-825-83	Nursing Admin Expense>Unit Manager>Shift Bonus Pay	1,400.00	0.00	1,400.00	2,700.00
61-825-84	Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay	0.00	0.00	0.00	483.00
61-825-88	Nursing Admin Expense>Unit Manager>Other Pay	0.00	0.00	0.00	656.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	4,000.00	0.00	4,000.00	7,516.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	10,212.00	0.00	10,212.00	10,409.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	5,007.00	0.00	5,007.00	6,555.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	1,612.00	0.00	1,612.00	5,665.00
Subtotal [12B2.10]	RNs - Administrative - SNF Only	<u>486,794.00</u>	<u>14,717.00</u>	<u>501,511.00</u>	<u>572,179.00</u>
Subgroup : [12C1.10]	<b>LPNs - Direct Care - SNF Only</b>				
60-805-80	Nursing Expense>LPN>Wages	1,078,390.00	0.00	1,078,390.00	738,978.00
60-805-81	Nursing Expense>LPN>Overtime	115,527.00	0.00	115,527.00	81,475.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	38,387.00	0.00	38,387.00	21,959.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	35,878.00	0.00	35,878.00	70,360.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	2,190.00	0.00	2,190.00	9,038.00
60-805-87	Nursing Expense>LPN>Training Pay	0.00	0.00	0.00	1,394.00
60-805-88	Nursing Expense>LPN>Other Pay	1,087.00	0.00	1,087.00	1,077.00
60-805-89	Nursing Expense>LPN>On Call Pay	0.00	0.00	0.00	200.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	73,436.00	0.00	73,436.00	39,264.00
60-805-91	Nursing Expense>LPN>Holiday Pay	65,346.00	0.00	65,346.00	39,257.00
60-805-92	Nursing Expense>LPN>PTO Accrual	7,027.00	0.00	7,027.00	5,903.00
60-806-80	Nursing Expense>LPN Supervisor>Wages	0.00	0.00	0.00	36,553.00
60-806-83	Nursing Expense>LPN Supervisor>Shift Bonus Pay	0.00	0.00	0.00	500.00
60-806-84	Nursing Expense>LPN Supervisor>Retro Pay/Adjustment Pay	0.00	0.00	0.00	22.00
60-806-89	Nursing Expense>LPN Supervisor>On Call Pay	0.00	0.00	0.00	600.00
60-806-90	Nursing Expense>LPN Supervisor>Sick/Vacation Pay	0.00	0.00	0.00	2,033.00
60-806-91	Nursing Expense>LPN Supervisor>Holiday Pay	0.00	0.00	0.00	877.00
60-806-92	Nursing Expense>LPN Supervisor>PTO Accrual	(705.00)	0.00	(705.00)	705.00
Subtotal [12C1.10]	LPNs - Direct Care - SNF Only	<u>1,418,563.00</u>	<u>0.00</u>	<u>1,418,563.00</u>	<u>1,050,196.00</u>



<b>Subgroup : [12C2.10] LPNs - Administrative - SNF</b>					
61-816-80	Nursing Admin Expense-LPN Unit Manager-Wages	87,677.00	0.00	97,677.00	22,036.00
61-816-83	Nursing Admin Expense-LPN Unit Manager-Shift Bonus Pay	500.00	0.00	500.00	201.00
61-816-89	Nursing Admin Expense-LPN Unit Manager-On Call Pay	2,125.00	0.00	2,125.00	100.00
61-816-90	Nursing Admin Expense-LPN Unit Manager-Sick/Vacation Pay	4,628.00	0.00	4,628.00	431.00
61-816-91	Nursing Admin Expense-LPN Unit Manager-Holiday Pay	1,839.00	0.00	1,838.00	305.00
61-816-92	Nursing Admin Expense-LPN Unit Manager>PTO Accrual	2,198.00	0.00	2,198.00	58.00
<b>Subtotal [12C2.10]</b>	<b>LPNs - Administrative - SNF</b>	<b>108,966.00</b>	<b>0.00</b>	<b>108,966.00</b>	<b>23,131.00</b>
<b>Subgroup : [12D.10] Aides and Attendants - SNF Only</b>					
60-800-80	Nursing Expense>CMA>Wages	1,554.00	0.00	1,554.00	0.00
60-800-82	Nursing Expense>CMA>Shift Premium Pay	86.00	0.00	86.00	0.00
60-801-80	Nursing Expense>CNA>Wages	1,411,269.00	0.00	1,411,269.00	1,304,976.00
60-801-81	Nursing Expense>CNA>Overtime	161,171.00	0.00	161,171.00	126,375.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	100,848.00	0.00	100,848.00	84,278.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	20,682.00	0.00	20,682.00	78,385.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	3,457.00	0.00	3,457.00	2,871.00
60-801-87	Nursing Expense>CNA>Training Pay	0.00	0.00	0.00	3,938.00
60-801-88	Nursing Expense>CNA>Other Pay	1,375.00	0.00	1,375.00	3,419.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	81,732.00	0.00	81,732.00	57,321.00
60-801-91	Nursing Expense>CNA>Holiday Pay	73,284.00	0.00	73,284.00	71,384.00
60-801-92	Nursing Expense>CNA>PTO Accrual	4,875.00	0.00	4,875.00	11,183.00
<b>Subtotal [12D.10]</b>	<b>Aides and Attendants - SNF Only</b>	<b>1,859,933.00</b>	<b>0.00</b>	<b>1,859,933.00</b>	<b>1,754,120.00</b>
<b>Subgroup : [12D.13] Aides and Attendants - RCH Only</b>					
77-800-80	Assisted Living>CMA>Wages	403,179.00	0.00	403,179.00	0.00
77-800-81	Assisted Living>CMA>Overtime	18,982.00	0.00	18,982.00	0.00
77-800-82	Assisted Living>CMA>Shift Premium Pay	22,190.00	0.00	22,190.00	0.00
77-800-83	Assisted Living>CMA>Shift Bonus Pay	2,281.00	0.00	2,281.00	0.00
77-800-84	Assisted Living>CMA>Retro Pay/Adjustment Pay	129.00	0.00	129.00	0.00
77-800-86	Assisted Living>CMA>Other Pay	536.00	0.00	536.00	0.00
77-800-90	Assisted Living>CMA>Sick/Vacation Pay	27,487.00	0.00	27,487.00	0.00
77-800-91	Assisted Living>CMA>Holiday Pay	21,221.00	0.00	21,221.00	0.00
77-800-92	Assisted Living>CMA>PTO Accrual	9,844.00	0.00	9,844.00	0.00
77-801-80	Assisted Living>CNA>Wages	34,794.00	0.00	34,794.00	318,650.00
77-801-81	Assisted Living>CNA>Overtime	1,002.00	0.00	1,002.00	77,443.00
77-801-82	Assisted Living>CNA>Shift Premium Pay	6,621.00	0.00	6,621.00	21,311.00
77-801-83	Assisted Living>CNA>Shift Bonus Pay	0.00	0.00	0.00	7,060.00
77-801-84	Assisted Living>CNA>Retro Pay/Adjustment Pay	0.00	0.00	0.00	1,653.00
77-801-89	Assisted Living>CNA>Sick/Vacation Pay	9,163.00	0.00	9,163.00	28,644.00
77-801-91	Assisted Living>CNA>Holiday Pay	6,027.00	0.00	6,027.00	19,861.00
77-801-92	Assisted Living>CNA>PTO Accrual	(10,126.00)	0.00	(10,126.00)	10,126.00
<b>Subtotal [12D.13]</b>	<b>Aides and Attendants - RCH Only</b>	<b>553,330.00</b>	<b>0.00</b>	<b>553,330.00</b>	<b>434,748.00</b>
<b>Subgroup : [12H.10] Recreation Workers - Patient Days</b>					
71-811-80	Activity Expense>Director>Wages	44,849.00	0.00	44,849.00	44,246.00
71-811-81	Activity Expense>Director>Overtime	0.00	0.00	0.00	807.00
71-811-82	Activity Expense>Director>Shift Premium Pay	0.00	0.00	0.00	21.00
71-811-84	Activity Expense>Director>Retro Pay/Adjustment Pay	0.00	0.00	0.00	1,157.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	1,610.00	0.00	1,610.00	5,618.00
71-811-91	Activity Expense>Director>Holiday Pay	797.00	0.00	797.00	1,744.00
71-811-92	Activity Expense>Director>PTO Accrual	(952.00)	0.00	(952.00)	1,752.00
71-831-80	Activity Expense>Aide>Wages	57,452.00	0.00	57,452.00	70,860.00
71-831-81	Activity Expense>Aide>Overtime	140.00	0.00	140.00	316.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	34.00	0.00	34.00	172.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	65.00	0.00	65.00	(319.00)
71-831-87	Activity Expense>Aide>Training Pay	0.00	0.00	0.00	108.00
71-831-88	Activity Expense>Aide>Other Pay	168.00	0.00	168.00	0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,187.00	0.00	2,187.00	2,866.00
71-831-91	Activity Expense>Aide>Holiday Pay	1,851.00	0.00	1,851.00	3,876.00
71-831-92	Activity Expense>Aide>PTO Accrual	203.00	0.00	203.00	(616.00)
<b>Subtotal [12H.10]</b>	<b>Recreation Workers - Patient Days</b>	<b>108,404.00</b>	<b>0.00</b>	<b>108,404.00</b>	<b>132,711.00</b>
<b>Subgroup : [12M.33] Social Workers/Case Management - Patient Days</b>					
69-811-80	Social Services Expense>Director>Wages	63,624.00	0.00	63,624.00	41,521.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	3,768.00	0.00	3,768.00	229.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,883.00	0.00	1,883.00	1,047.00
69-811-92	Social Services Expense>Director>PTO Accrual	(97.00)	0.00	(97.00)	1,167.00
69-830-80	Social Services Expense>Assistant>Wages	51,831.00	0.00	51,831.00	64,135.00
69-830-81	Social Services Expense>Assistant>Overtime	155.00	0.00	155.00	150.00
69-830-83	Social Services Expense>Assistant>Shift Bonus Pay	385.00	0.00	385.00	0.00
69-830-84	Social Services Expense>Assistant>Retro Pay/Adjustment Pay	0.00	0.00	0.00	486.00
69-830-87	Social Services Expense>Assistant>Training Pay	0.00	0.00	0.00	163.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	3,545.00	0.00	3,545.00	1,377.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	1,462.00	0.00	1,462.00	1,517.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	408.00	0.00	408.00	882.00
<b>Subtotal [12M.33]</b>	<b>Social Workers/Case Management - Patient Days</b>	<b>126,964.00</b>	<b>0.00</b>	<b>126,964.00</b>	<b>112,674.00</b>
<b>Subgroup : [12N.22] Marketing - Beds</b>					
80-842-80	Admin Expense>Marketing>Wages	0.00	0.00	0.00	17,308.00
80-842-83	Admin Expense>Marketing>Shift Bonus Pay	0.00	0.00	0.00	275.00
80-842-84	Admin Expense>Marketing>Retro Pay/Adjustment Pay	0.00	0.00	0.00	1,131.00
80-842-89	Admin Expense>Marketing>On Call Pay	0.00	0.00	0.00	825.00
80-842-91	Admin Expense>Marketing>Holiday Pay	0.00	0.00	0.00	1,768.00
80-842-92	Admin Expense>Marketing>PTO Accrual	0.00	0.00	0.00	428.00
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	49,071.00	0.00	49,071.00	43,270.00
80-843-83	Admin Expense>Regional Marketing/CAD>Shift Bonus Pay	450.00	0.00	450.00	600.00
80-843-89	Admin Expense>Regional Marketing/CAD>On Call Pay	2,600.00	0.00	2,600.00	3,500.00
80-843-90	Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay	3,444.00	0.00	3,444.00	5,579.00
80-843-91	Admin Expense>Regional Marketing/CAD>Holiday Pay	699.00	0.00	699.00	1,129.00
80-843-92	Admin Expense>Regional Marketing/CAD>PTO Accrual	(1,005.00)	0.00	(1,005.00)	1,005.00
80-844-80	Admin Expense>Recruiting>Wages	13,451.00	0.00	13,451.00	15,804.00
<b>Subtotal [12N.22]</b>	<b>Marketing - Beds</b>	<b>68,710.00</b>	<b>0.00</b>	<b>68,710.00</b>	<b>52,422.00</b>
<b>Subgroup : [12O.21] Other - Patient Days</b>					
80-839-80	Admin Expense>Admissions>Wages	56,881.00	0.00	56,881.00	41,451.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	2,100.00	0.00	2,100.00	0.00
80-839-89	Admin Expense>Admissions>On Call Pay	200.00	0.00	200.00	0.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	4,516.00	0.00	4,516.00	2,041.00
80-839-91	Admin Expense>Admissions>Holiday Pay	1,640.00	0.00	1,640.00	692.00

80-839-92	Admin Expense>Admissions>PTO Accrual	847.00	0.00	847.00	2,360.00
Subtotal [120.21]	Other - Patient Days	66,184.00	0.00	66,184.00	46,544.00
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>6,991,670.00</b>	<b>(967.00)</b>	<b>6,990,703.00</b>	<b>6,248,377.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>				
Subgroup : [1]	Dietitian - SNF Only				
70-833-00	Dietary Expense>Contracted Dietician	41,711.00	0.00	41,711.00	37,336.00
Subtotal [1]	Dietitian - SNF Only	41,711.00	0.00	41,711.00	37,336.00
Subgroup : [2.22]	Dentist - SNF Only				
Marcum 105	Dentist	0.00	8,720.00	8,720.00	11,279.00
Subtotal [2.22]	Dentist - SNF Only	0.00	8,720.00	8,720.00	11,279.00
Subgroup : [3.10]	Pharmacist - SNF				
62-700-00	Pharmacy Expense>Contracted Service	34,957.00	0.00	34,957.00	27,720.00
Subtotal [3.10]	Pharmacist - SNF	34,957.00	0.00	34,957.00	27,720.00
Subgroup : [5A.07]	PT - Resident Care - SNF Only				
65-101-01	PT Expense>Optum>Part B	8,581.00	0.00	8,581.00	0.00
65-102-00	PT Expense>Medicare A	102,046.00	0.00	102,046.00	80,296.00
65-103-00	PT Expense>Med B	48,458.00	0.00	48,458.00	30,402.00
65-104-00	PT Expense>Private	0.00	0.00	0.00	303.00
65-105-00	PT Expense>HMO B	49,756.00	0.00	49,756.00	26,588.00
65-106-00	PT Expense>HMO A	41,035.00	0.00	41,035.00	26,378.00
65-107-00	PT Expense>Managed Medicaid	990.00	0.00	990.00	0.00
65-111-00	PT Expense>Medicaid	14,518.00	0.00	14,518.00	24,260.00
Subtotal [5A.07]	PT - Resident Care - SNF Only	265,384.00	0.00	265,384.00	188,227.00
Subgroup : [8A.38]	Medical Director - SNF Only				
61-750-00	Nursing Admin Expense>Medical Director	67,990.00	(6,720.00)	59,270.00	61,370.00
Subtotal [8A.38]	Medical Director - SNF Only	67,990.00	(6,720.00)	59,270.00	61,370.00
Subgroup : [9A.06]	ST - Resident Care SNF Only				
67-101-01	ST Expense>Optum>Part B	1,987.00	0.00	1,987.00	0.00
67-102-00	ST Expense>Medicare A	13,563.00	0.00	13,563.00	4,947.00
67-103-00	ST Expense>Part B	13,638.00	0.00	13,638.00	12,998.00
67-104-00	ST Expense>Private	0.00	0.00	0.00	94.00
67-105-00	ST Expense>HMO B	10,168.00	0.00	10,168.00	5,073.00
67-106-00	ST Expense>HMO A	10,020.00	0.00	10,020.00	6,307.00
67-107-00	ST Expense>Managed Medicaid	134.00	0.00	134.00	0.00
67-111-00	ST Expense>Medicaid	2,804.00	0.00	2,804.00	2,021.00
67-700-00	ST Expense>Contracted Service	2,546.00	0.00	2,546.00	1,897.00
Subtotal [9A.06]	ST - Resident Care SNF Only	54,661.00	0.00	54,661.00	34,337.00
Subgroup : [10A.22]	OT - Resident Care - SNF Only				
66-101-00	OT Expense>Optum	246.00	0.00	246.00	0.00
66-101-01	OT Expense>Optum>Part B	10,520.00	0.00	10,520.00	0.00
66-102-00	OT Expense>Medicare A	105,601.00	0.00	105,601.00	86,720.00
66-103-00	OT Expense>Part B	105,321.00	0.00	105,321.00	55,297.00
66-104-00	OT Expense>Private	0.00	0.00	0.00	80.00
66-105-00	OT Expense>HMO B	76,481.00	0.00	76,481.00	38,057.00
66-106-00	OT Expense>HMO A	43,462.00	0.00	43,462.00	25,319.00
66-107-00	OT Expense>Managed Medicaid	989.00	0.00	989.00	0.00
66-111-00	OT Expense>Medicaid	21,538.00	0.00	21,538.00	29,794.00
Subtotal [10A.22]	OT - Resident Care - SNF Only	364,158.00	0.00	364,158.00	235,267.00
Subgroup : [11B.10]	LPN's - SNF Only				
60-700-19	Nursing Expense>Contracted Service>LPN	(10,101.00)	10,101.00	0.00	298,003.00
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	(697.00)	697.00	0.00	41,073.00
Subtotal [11B.10]	LPN's - SNF Only	(10,798.00)	10,798.00	0.00	339,076.00
Subgroup : [11C]	Aides - SNF Only				
60-700-20	Nursing Expense>Contracted Service>CNA	(490.00)	490.00	0.00	393,261.00
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	(3,721.00)	3,721.00	0.00	59,460.00
Subtotal [11C]	Aides - SNF Only	(4,211.00)	4,211.00	0.00	452,721.00
Subgroup : [12.14]	Other - SNF Only				
60-263-00	Nursing Expense>Consulting Fees	4,370.00	12,012.00	16,382.00	29,104.00
60-263-02	Nursing Expense>Consulting Fees>Add Back	19,620.00	0.00	19,620.00	3,828.00
60-700-06	Nursing Expense>Contracted Services>Other	0.00	0.00	0.00	21,120.00
60-700-27	Nursing Expense>Contracted Service>MDS	0.00	0.00	0.00	3,300.00
68-700-00	Therapy Expense>Contracted Service	(23,720.00)	23,720.00	0.00	0.00
68-827-00	Therapy Expense>Respiratory	10,427.00	0.00	10,427.00	19,458.00
Subtotal [12.14]	Other - SNF Only	10,697.00	35,732.00	46,429.00	76,820.00
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>824,549.00</b>	<b>50,741.00</b>	<b>875,290.00</b>	<b>1,464,153.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
Subgroup : [1A1.15]	Workmen's Compensation - Salary %				
85-881-00	Employee Benefits Expense>Workers Comp	122,734.00	0.00	122,734.00	78,734.00
Subtotal [1A1.15]	Workmen's Compensation - Salary %	122,734.00	0.00	122,734.00	78,734.00
Subgroup : [1A3.15]	Unemployment Insurance - Salary %				
85-156-62	Employee Benefits Expense>PR Taxes>SUI	45,712.00	11.00	45,723.00	74,806.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	12,496.00	85.00	12,581.00	10,567.00
Subtotal [1A3.15]	Unemployment Insurance - Salary %	58,208.00	96.00	58,304.00	85,373.00
Subgroup : [1A4.15]	Social Security (FICA) - Salary %				
85-156-61	Employee Benefits Expense>PR Taxes>Fica	525,669.00	2,077.00	527,746.00	468,811.00
Subtotal [1A4.15]	Social Security (FICA) - Salary %	525,669.00	2,077.00	527,746.00	468,811.00
Subgroup : [1A5.15]	Health Insurance - Salary %				
85-882-00	Employee Benefits Expense>Health Insurance	176,741.00	0.00	176,741.00	204,465.00
85-884-00	Employee Benefits>Dental/Vision Insurance	(145.00)	0.00	(145.00)	3,045.00
Subtotal [1A5.15]	Health Insurance - Salary %	176,596.00	0.00	176,596.00	207,510.00
Subgroup : [1A6.15]	Life Insurance - Salary %				
85-885-00	Employee Benefits>Life Insurance	4,710.00	0.00	4,710.00	5,186.00
Subtotal [1A6.15]	Life Insurance - Salary %	4,710.00	0.00	4,710.00	5,186.00

Subgroup : [1A9.22]	Other - Salary %				
85-100-00	Employee Benefits Expense>Miscellaneous	20,840.00	0.00	20,840.00	15,061.00
85-145-32	Employee Benefits Expense>Pharmacy>Vaccines	2,079.00	0.00	2,079.00	0.00
85-178-00	Employee Benefits Expense>Food	6,228.00	0.00	6,228.00	9,594.00
85-204-00	Employee Benefits Expense>Training & Education	0.00	0.00	0.00	(253.00)
85-257-00	Employee Benefits Expense>Employee Physicals	527.00	0.00	527.00	739.00
Subtotal [1A9.22]	Other - Salary %	<u>29,675.00</u>	<u>0.00</u>	<u>29,675.00</u>	<u>25,141.00</u>
Subgroup : [1C.22]	Bad Debts - Total Patient Days				
80-251-00	Admin Expense>Bad Debt	171,205.00	0.00	171,205.00	163,922.00
80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	(28,771.00)	0.00	(28,771.00)	30,000.00
Subtotal [1C.22]	Bad Debts - Total Patient Days	<u>142,434.00</u>	<u>0.00</u>	<u>142,434.00</u>	<u>193,922.00</u>
Subgroup : [1D.36]	Accounting and Auditing - Total Patient Days				
80-239-00	Admin Expense>Accounting Fees	33,293.00	2,743.00	36,036.00	15,000.00
Subtotal [1D.36]	Accounting and Auditing - Total Patient Days	<u>33,293.00</u>	<u>2,743.00</u>	<u>36,036.00</u>	<u>15,000.00</u>
Subgroup : [1E.38]	Legal - Total Patient Days				
80-238-00	Admin Expense>Legal Fees	45,358.00	16,602.00	61,960.00	9,873.00
Subtotal [1E.38]	Legal - Total Patient Days	<u>45,358.00</u>	<u>16,602.00</u>	<u>61,960.00</u>	<u>9,873.00</u>
Subgroup : [1G.36]	Office Supplies - Total Patient Days				
80-181-00	Admin Expense>Shredding	975.00	0.00	975.00	3,111.00
80-182-00	Admin Expense>Furnishing	4,002.00	0.00	4,002.00	11,390.00
80-183-00	Admin Expense>Supplies	5,267.00	0.00	5,267.00	8,882.00
80-183-09	Admin Expense>Supplies>Toner	4,868.00	0.00	4,868.00	3,938.00
80-183-78	Admin Expense>Supplies>Paper	3,083.00	0.00	3,083.00	2,607.00
80-184-00	Admin Expense>Computer Hardware	5,620.00	0.00	5,620.00	5,260.00
Subtotal [1G.36]	Office Supplies - Total Patient Days	<u>23,815.00</u>	<u>0.00</u>	<u>23,815.00</u>	<u>35,289.00</u>
Subgroup : [1H1.43]	Telephone and Telegraph - Total Patient Days				
80-231-00	Admin Expense>Telephone	9,645.00	0.00	9,645.00	9,358.00
Subtotal [1H1.43]	Telephone and Telegraph - Total Patient Days	<u>9,645.00</u>	<u>0.00</u>	<u>9,645.00</u>	<u>9,358.00</u>
Subgroup : [1K2]	Other - Total Patient Days				
Marcum 109	Sales & Use Tax	0.00	0.00	0.00	100.00
Subtotal [1K2]	Other - Total Patient Days	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
Subgroup : [1K3.10]	Other taxes - Resident Day User Fee - SNF				
80-111-16	Admin Expense>Medical>Bed Tax	817,405.00	0.00	817,405.00	824,403.00
Subtotal [1K3.10]	Other taxes - Resident Day User Fee - SNF	<u>817,405.00</u>	<u>0.00</u>	<u>817,405.00</u>	<u>824,403.00</u>
Total [15]	Expenditures Other than Salaries	<u>1,989,542.00</u>	<u>21,518.00</u>	<u>2,011,060.00</u>	<u>1,956,692.00</u>
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [L4.43]	Employee Travel - Total Patient Days				
80-236-00	Admin Expense>Travel	9,906.00	0.00	9,906.00	3,294.00
Subtotal [L4.43]	Employee Travel - Total Patient Days	<u>9,906.00</u>	<u>0.00</u>	<u>9,906.00</u>	<u>3,294.00</u>
Subgroup : [L5.38]	Education - Patient Days				
80-204-00	Nursing Expense>Training & Education	26,134.00	0.00	26,134.00	18,479.00
Marcum 108	Education	0.00	0.00	0.00	52.00
Subtotal [L5.38]	Education - Patient Days	<u>26,134.00</u>	<u>0.00</u>	<u>26,134.00</u>	<u>18,531.00</u>
Subgroup : [M1.19]	Advertising Help Wanted - Total Patient Days				
80-249-00	Admin Expense>Recruiting	8,341.00	0.00	8,341.00	20,228.00
Subtotal [M1.19]	Advertising Help Wanted - Total Patient Days	<u>8,341.00</u>	<u>0.00</u>	<u>8,341.00</u>	<u>20,228.00</u>
Subgroup : [M3]	Advertising Other - Total Patient Days				
80-250-00	Admin Expense>Marketing & Advertising	15,500.00	0.00	15,500.00	43,880.00
80-250-74	Admin Expense>Marketing & Advertising>COVID	1,788.00	0.00	1,788.00	4,003.00
Subtotal [M3]	Advertising Other - Total Patient Days	<u>17,288.00</u>	<u>0.00</u>	<u>17,288.00</u>	<u>47,883.00</u>
Subgroup : [M7.38]	Postage - Total Patient Days				
80-209-00	Admin Expense>Postage	2,387.00	0.00	2,387.00	1,805.00
Subtotal [M7.38]	Postage - Total Patient Days	<u>2,387.00</u>	<u>0.00</u>	<u>2,387.00</u>	<u>1,805.00</u>
Subgroup : [M8.38]	Dues and Membership Fees - Total Patient Days				
80-235-00	Admin Expense>Dues & Subscriptions	10,463.00	(953.00)	9,510.00	7,263.00
Subtotal [M8.38]	Dues and Membership Fees - Total Patient Days	<u>10,463.00</u>	<u>(953.00)</u>	<u>9,510.00</u>	<u>7,263.00</u>
Subgroup : [M8A]	Dues to Chamber of Commerce - Patient Days				
Marcum 107	Chamber Dues	0.00	400.00	400.00	660.00
Subtotal [M8A]	Dues to Chamber of Commerce - Patient Days	<u>0.00</u>	<u>400.00</u>	<u>400.00</u>	<u>660.00</u>
Subgroup : [M9.39]	Subscriptions - Patient Days				
Marcum 108	Subscriptions	0.00	553.00	553.00	266.00
Subtotal [M9.39]	Subscriptions - Patient Days	<u>0.00</u>	<u>553.00</u>	<u>553.00</u>	<u>266.00</u>
Subgroup : [M11.07]	Services Provided by Contract - Total Patient Days				
80-230-00	Admin Expense>Data Processing	63,347.00	0.00	63,347.00	108,422.00
80-240-00	Admin Expense>Professional Fees	40,005.00	(16,758.00)	23,247.00	1,758.00
80-240-02	Admin Expense>Professional Fees>Add Back	299,455.00	(14,755.00)	284,700.00	309,294.00
80-241-01	Admin Expense>IT Fees>Add Back	24,157.00	0.00	24,157.00	19,838.00
80-700-00	Admin Expense>Contracted Services	18,750.00	0.00	18,750.00	94.00
80-700-02	Admin Expense>Contracted Services>Add Back	12,000.00	0.00	12,000.00	12,000.00
Subtotal [M11.07]	Services Provided by Contract - Total Patient Days	<u>457,714.00</u>	<u>(31,513.00)</u>	<u>426,201.00</u>	<u>451,406.00</u>
Subgroup : [M12.31]	Administrative Management Services - Direct Assignment				
80-279-00	Admin Expense>Management Fee	856,030.00	287,128.00	1,143,158.00	1,383,662.00
Subtotal [M12.31]	Administrative Management Services - Direct Assignment	<u>856,030.00</u>	<u>287,128.00</u>	<u>1,143,158.00</u>	<u>1,383,662.00</u>
Subgroup : [M13.39]	Other - Total Patient Days				
80-153-00	Admin Expense>Financing Costs	5,018.00	0.00	5,018.00	4,495.00
80-202-00	Admin Expense>recident missing Items	560.00	0.00	560.00	268.00
80-234-00	Admin Expense>Licenses	1,077.00	0.00	1,077.00	1,003.00
80-242-00	Admin Expense>Fines & Penalties	8,175.00	0.00	8,175.00	18.00
80-243-00	Admin Expense>Late Fees	0.00	0.00	0.00	2,807.00
80-244-00	Admin Expense>Bank Fees	27,254.00	156.00	27,410.00	20,412.00
80-245-00	Admin Expense>Background Checks	64.00	0.00	64.00	399.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	8,933.00	0.00	8,933.00	5,956.00

80-252-00	Admin Expense>Startup Costs	68,108.00	0.00	66,108.00	10,291.00
80-255-00	Admin Expense>Startup Costs>Agency	0.00	0.00	0.00	(1.00)
Subtotal [M13.39]	Other - Total Patient Days	117,189.00	158.00	117,345.00	45,646.00
<b>Total [15]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin, and General</b>	<b>1,505,452.00</b>	<b>255,771.00</b>	<b>1,761,223.00</b>	<b>1,980,646.00</b>
<b>Group : [18]</b>	<b>Dietary Basis for Allocation of Costs</b>				
<b>Subgroup : [2A1.03]</b>	<b>Raw Food - Meals</b>				
70-177-00	Dietary Expense>Supplements	21,103.00	0.00	21,103.00	15,074.00
70-178-00	Dietary Expense>Food	403,085.00	0.00	403,085.00	457,367.00
Subtotal [2A1.03]	Raw Food - Meals	424,188.00	0.00	424,188.00	472,441.00
<b>Subgroup : [2A2.03]</b>	<b>Non-Food Supplies - Meals</b>				
70-183-00	Dietary Expense>Supplies	42,545.00	0.00	42,545.00	45,813.00
70-184-00	Dietary Expense>Minor Equip	435.00	0.00	435.00	2,153.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	3,399.00	0.00	3,399.00	2,173.00
Subtotal [2A2.03]	Non-Food Supplies - Meals	46,379.00	0.00	46,379.00	49,939.00
<b>Subgroup : [2B.03]</b>	<b>Purchased Services - Meals</b>				
70-700-00	Dietary Expense>Contracted Service	134,338.00	0.00	134,338.00	154,320.00
Subtotal [2B.03]	Purchased Services - Meals	134,338.00	0.00	134,338.00	154,320.00
<b>Subgroup : [2C]</b>	<b>Other</b>				
70-207-00	Dietary Expense>Repairs & Maint	1,529.00	0.00	1,529.00	0.00
70-208-00	Dietary Expense>Equip-Rental	6,103.00	0.00	6,103.00	0.00
Subtotal [2C]	Other	7,632.00	0.00	7,632.00	0.00
<b>Total [18]</b>	<b>Dietary Basis for Allocation of Costs</b>	<b>612,537.00</b>	<b>0.00</b>	<b>612,537.00</b>	<b>676,700.00</b>
<b>Group : [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>				
<b>Subgroup : [3B.05]</b>	<b>Purchased Services - Total Patient Days</b>				
73-700-00	Laundry Expense>Contracted Service	278,355.00	0.00	278,355.00	217,654.00
Subtotal [3B.05]	Purchased Services - Total Patient Days	278,355.00	0.00	278,355.00	217,654.00
<b>Subgroup : [3C]</b>	<b>Other</b>				
73-183-00	Laundry Expense>Supplies	16,714.00	0.00	16,714.00	15,102.00
73-184-00	Laundry Expense>Minor Equip	0.00	0.00	0.00	2,815.00
Subtotal [3C]	Other	16,714.00	0.00	16,714.00	17,917.00
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<b>295,069.00</b>	<b>0.00</b>	<b>295,069.00</b>	<b>235,571.00</b>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>				
<b>Subgroup : [4A1.02]</b>	<b>In-House Care Supplies - Sqft</b>				
72-183-00	Housekeeping Expense>Supplies	27,339.00	0.00	27,339.00	25,207.00
72-183-74	Housekeeping Expense>Supplies>COVID	75.00	0.00	75.00	0.00
72-184-00	Housekeeping Expense>Minor Equip & Supplies	1,276.00	0.00	1,276.00	0.00
Subtotal [4A1.02]	In-House Care Supplies - Sqft	28,690.00	0.00	28,690.00	25,207.00
<b>Subgroup : [4B.02]</b>	<b>Purchased Services - Sqft</b>				
72-700-00	Housekeeping Expense>Contracted Service	444,627.00	0.00	444,627.00	347,712.00
Subtotal [4B.02]	Purchased Services - Sqft	444,627.00	0.00	444,627.00	347,712.00
<b>Subgroup : [5A2.22]</b>	<b>Purchased from - SNF Only</b>				
62-102-00	Pharmacy Expense>Medicare A	51,781.00	0.00	51,781.00	72,910.00
62-104-00	Pharmacy Expense>Private	(331.00)	0.00	(331.00)	41.00
62-105-00	Pharmacy Expense>HMO	42,092.00	0.00	42,092.00	48,821.00
62-111-00	Pharmacy Expense>Medicald	4,289.00	0.00	4,289.00	10,727.00
62-145-00	Pharmacy Expense>RX	6,052.00	0.00	6,052.00	9,246.00
62-145-32	Pharmacy Expense>RX>Vaccines	18,114.00	0.00	18,114.00	8,198.00
62-145-74	Pharmacy Expense>Rx>COVID	0.00	0.00	0.00	4,860.00
Subtotal [5A2.22]	Purchased from - SNF Only	121,997.00	0.00	121,997.00	154,806.00
<b>Subgroup : [5B.12]</b>	<b>Medicine Cabinet Drugs - Patient Days</b>				
62-222-00	Pharmacy Expense>OTC	4,764.00	0.00	4,764.00	3,213.00
Subtotal [5B.12]	Medicine Cabinet Drugs - Patient Days	4,764.00	0.00	4,764.00	3,213.00
<b>Subgroup : [5C.10]</b>	<b>Medical and Therapeutic Supplies - SNF</b>				
60-183-00	Nursing Expense>Supplies-Disposable	10,352.00	0.00	10,352.00	11,812.00
60-183-07	Nursing Expense>Supplies>Bariatric	297.00	0.00	297.00	264.00
60-183-74	Nursing Expense>Supplies>COVID	29,160.00	0.00	29,160.00	45,522.00
60-183-76	Nursing Expense>Supplies>PPD	116,603.00	0.00	116,603.00	108,098.00
60-184-00	Nursing Expense>Supplies-Non Disposable	28,506.00	0.00	28,506.00	22,357.00
60-185-00	Nursing Expense>Incontinence Supplies	833.00	0.00	833.00	880.00
60-205-00	Nursing Expense>Sanitation & Incineration	585.00	0.00	585.00	540.00
Subtotal [5C.10]	Medical and Therapeutic Supplies - SNF	186,336.00	0.00	186,336.00	188,673.00
<b>Subgroup : [5D.10]</b>	<b>Ambulance/Limousine - SNF</b>				
60-213-00	Nursing Expense>Transportation	2,990.00	0.00	2,990.00	2,271.00
Subtotal [5D.10]	Ambulance/Limousine - SNF	2,990.00	0.00	2,990.00	2,271.00
<b>Subgroup : [5E2.22]</b>	<b>Oxygen - Other - SNF</b>				
57-000-00	Oxygen Expense	1,182.00	0.00	1,182.00	1,937.00
Subtotal [5E2.22]	Oxygen - Other - SNF	1,182.00	0.00	1,182.00	1,937.00
<b>Subgroup : [5F.22]</b>	<b>X-Rays and related radiological - SNF</b>				
59-000-00	Radiology Expense	5,259.00	0.00	5,259.00	4,661.00
Subtotal [5F.22]	X-Rays and related radiological - SNF	5,259.00	0.00	5,259.00	4,661.00
<b>Subgroup : [5H.22]</b>	<b>Laboratory - SNF Only</b>				
58-000-00	Lab Expense	11,797.00	0.00	11,797.00	8,051.00
58-000-74	Lab Expense>COVID	0.00	0.00	0.00	1,443.00
Subtotal [5H.22]	Laboratory - SNF Only	11,797.00	0.00	11,797.00	9,494.00
<b>Subgroup : [5I.12]</b>	<b>Recreation - Patient Days</b>				
71-000-00	Activity Expense	0.00	0.00	0.00	50.00
71-178-00	Activity Expense>Food	523.00	0.00	523.00	337.00
71-183-00	Activity Expense>Supplies	5,292.00	0.00	5,292.00	2,933.00
71-183-74	Activity Expense>Supplies>COVID	0.00	0.00	0.00	15.00
71-700-00	Activity Expense>Contracted Service	3,370.00	0.00	3,370.00	2,025.00
80-210-00	Admin Expense>Internet	2,455.00	0.00	2,455.00	2,512.00
Subtotal [5I.12]	Recreation - Patient Days	11,640.00	0.00	11,640.00	7,872.00

Subgroup : [5J.10]	Other - SNF				
55-000-00	Nursing Rental Expense	20,180.00	0.00	20,180.00	9,380.00
60-207-00	Nursing Expense>Repairs & Maint	544.00	0.00	544.00	0.00
60-212-00	Nursing Expense>Clinical Services	9,796.00	0.00	9,796.00	6,010.00
60-230-00	Nursing Expense>Data Processing	69,846.00	0.00	69,846.00	98,413.00
68-183-00	Therapy Expense>Supplies	1,545.00	0.00	1,545.00	1,294.00
Subtotal [5J.10]	Other - SNF	101,911.00	0.00	101,911.00	115,097.00
Subgroup : [5L]	Cable TV - Patient Days				
80-232-00	Admin Expense>Cable TV	26,949.00	0.00	26,949.00	32,745.00
Subtotal [5L]	Cable TV - Patient Days	26,949.00	0.00	26,949.00	32,745.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	948,142.00	0.00	948,142.00	894,588.00
Group : [22]	Maintenance and Property				
Subgroup : [6A.02]	Repairs and Maintenance - Sqft				
75-207-00	Maintenance Expense>Repairs & Maint	41,841.00	0.00	41,841.00	142,712.00
Subtotal [6A.02]	Repairs and Maintenance - Sqft	41,841.00	0.00	41,841.00	142,712.00
Subgroup : [6B.02]	Heat - Square Footage				
76-227-00	Utility Expense>Gas	43,689.00	0.00	43,689.00	42,287.00
Subtotal [6B.02]	Heat - Square Footage	43,689.00	0.00	43,689.00	42,287.00
Subgroup : [6C.02]	Light & Power - Square Footage				
76-228-00	Utility Expense>Electric	349,926.00	0.00	349,926.00	275,593.00
Subtotal [6C.02]	Light & Power - Square Footage	349,926.00	0.00	349,926.00	275,593.00
Subgroup : [6D.02]	Water - Square Footage				
76-229-00	Utility Expense>Water/Sewer	104,031.00	0.00	104,031.00	65,583.00
Subtotal [6D.02]	Water - Square Footage	104,031.00	0.00	104,031.00	65,583.00
Subgroup : [6E]	Equipment Lease				
80-208-00	Admin Expense>Equip-Rental	5,241.00	0.00	5,241.00	4,730.00
Subtotal [6E]	Equipment Lease	5,241.00	0.00	5,241.00	4,730.00
Subgroup : [6F.2]	Other - Square Footage				
75-182-74	Maintenance Expense>Supplies>COVID	65.00	0.00	65.00	257.00
75-183-00	Maintenance Expense>Supplies	22,036.00	0.00	22,036.00	52,583.00
75-184-00	Maintenance Expense>Minor Equip	11,387.00	0.00	11,387.00	251.00
75-205-00	Maintenance Expense>Sanitation & Incineration	39,030.00	0.00	39,030.00	29,759.00
75-217-00	Maintenance Expense>Extermination	6,102.00	0.00	6,102.00	4,557.00
75-218-00	Maintenance Expense>Snow Removal	9,315.00	0.00	9,315.00	10,587.00
75-219-00	Maintenance Expense>Landscaping	29,514.00	0.00	29,514.00	34,626.00
75-219-83	Maintenance Expense>Landscaping>supplies	111.00	0.00	111.00	3,236.00
75-220-00	Maintenance Expense>Fire Drill	922.00	0.00	922.00	0.00
75-230-00	Maintenance Expense>Data Processing	1,394.00	0.00	1,394.00	1,523.00
75-700-00	Maintenance Expense>Contracted Service	40,141.00	0.00	40,141.00	25,669.00
76-700-00	Utility Expense>Contracted Service	20,828.00	0.00	20,828.00	0.00
Subtotal [6F.2]	Other - Square Footage	180,848.00	0.00	180,848.00	163,951.00
Subgroup : [7C.12]	Non-movable Equipment - Sqft				
Marcum 104	Depreciation Expense>Non Movable	0.00	3,160.00	3,160.00	564.00
Subtotal [7C.12]	Non-movable Equipment - Sqft	0.00	3,160.00	3,160.00	564.00
Subgroup : [7D.10]	Movable Equipment - Sqft				
92-000-00	Depreciation Expense	51,305.00	(16,041.00)	35,264.00	22,618.00
Subtotal [7D.10]	Movable Equipment - Sqft	51,305.00	(16,041.00)	35,264.00	22,618.00
Subgroup : [8A]	Organization Expense - Sqft				
93-265-00	Amortization Expense>Financing Costs	7,849.00	0.00	7,849.00	7,408.00
Subtotal [8A]	Organization Expense - Sqft	7,849.00	0.00	7,849.00	7,408.00
Subgroup : [8C]	Leasehold Improvements - Sqft				
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00	12,881.00	12,881.00	6,005.00
Subtotal [8C]	Leasehold Improvements - Sqft	0.00	12,881.00	12,881.00	6,005.00
Subgroup : [9.43]	Rental Payments - Sqft				
91-121-00	Property Expense>Rent	1,198,696.00	0.00	1,198,696.00	962,291.00
Subtotal [9.43]	Rental Payments - Sqft	1,198,696.00	0.00	1,198,696.00	962,291.00
Subgroup : [10B]	Real estate taxes paid by lessor - Sqft				
91-161-00	Property Expense>RE Taxes	444,336.00	0.00	444,336.00	339,219.00
Subtotal [10B]	Real estate taxes paid by lessor - Sqft	444,336.00	0.00	444,336.00	339,219.00
Subgroup : [10C]	Personal property taxes - Sqft				
91-125-00	Property Expense>Personal Property Taxes	27,683.00	0.00	27,683.00	29,526.00
Subtotal [10C]	Personal property taxes - Sqft	27,683.00	0.00	27,683.00	29,526.00
Total [22]	Maintenance and Property	2,455,245.00	0.00	2,455,245.00	2,061,587.00
Group : [27]	Interest and Insurance				
Subgroup : [12D.43]	Other Interest Expense - Total Patient Days				
94-000-00	Interest Expense	87,368.00	0.00	87,368.00	55,976.00
Subtotal [12D.43]	Other Interest Expense - Total Patient Days	87,368.00	0.00	87,368.00	55,976.00
Subgroup : [14A.45]	Insurance on Property Total Expenses- Sqft				
91-165-00	Property Expense>Insurance - Property	45,893.00	0.00	45,893.00	39,351.00
Subtotal [14A.45]	Insurance on Property Total Expenses- Sqft	45,893.00	0.00	45,893.00	39,351.00
Subgroup : [14B]	Insurance of Automobiles - Total Patient Days				
80-167-00	Admin Expense>Insurance - Auto	3,335.00	0.00	3,335.00	2,688.00
Subtotal [14B]	Insurance of Automobiles - Total Patient Days	3,335.00	0.00	3,335.00	2,688.00
Subgroup : [14C3]	Other - Total Patient Days				
80-162-00	Admin Expense>Insurance - General Liability & Other	140,718.00	0.00	140,718.00	127,136.00
80-163-00	Admin Expense>Insurance - EPLI	13,204.00	0.00	13,204.00	13,478.00
Subtotal [14C3]	Other - Total Patient Days	153,922.00	0.00	153,922.00	140,614.00
Total [27]	Interest and Insurance	290,518.00	0.00	290,518.00	238,629.00

Group : [30]		Statement of Revenue			
Subgroup : [11A.10]		Medicaid RB - SNF Only			
40-111-00	Room & Board Revenue>Medicaid	(8,225,195.00)	0.00	(8,225,195.00)	(8,566,044.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	136,197.00	0.00	136,197.00	0.00
Subtotal [11A.10]		<u>(8,086,998.00)</u>	<u>0.00</u>	<u>(8,086,998.00)</u>	<u>(8,566,044.00)</u>
Subgroup : [11A.13]		Medicaid RB - RCH- Only			
40-111-12	Room & Board Revenue>Medicaid>ALF-Sales Adjustments	14,704.00	0.00	14,704.00	0.00
40-111-77	Room & Board Revenue>Medicaid>ALF	(2,844,084.00)	0.00	(2,844,084.00)	(2,776,300.00)
Subtotal [11A.13]		<u>(2,829,380.00)</u>	<u>0.00</u>	<u>(2,829,380.00)</u>	<u>(2,776,300.00)</u>
Subgroup : [13A.10]		Medicare RB - SNF Only			
40-102-00	Room & Board Revenue>Medicare A	(2,428,539.00)	0.00	(2,428,539.00)	(1,964,828.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(14,397.00)	0.00	(14,397.00)	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	39,743.00	0.00	39,743.00	14,362.00
Subtotal [13A.10]		<u>(2,403,193.00)</u>	<u>0.00</u>	<u>(2,403,193.00)</u>	<u>(1,950,466.00)</u>
Subgroup : [14A.10]		Private RB - SNF Only			
40-104-00	Room & Board Revenue>Private	(1,433,401.00)	0.00	(1,433,401.00)	(1,603,461.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(256,253.00)	0.00	(256,253.00)	0.00
40-105-00	Room & Board Revenue>Commercial HMO	(88,641.00)	0.00	(88,641.00)	(32,046.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	18,320.00	0.00	18,320.00	0.00
40-106-00	Room & Board Revenue>Medicare HMO	(709,271.00)	0.00	(709,271.00)	(574,328.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(37,731.00)	0.00	(37,731.00)	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	3,626.00	0.00	3,626.00	100.00
40-109-00	Room & Board Revenue>Hospice	(200,894.00)	0.00	(200,894.00)	(90,671.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	35,585.00	0.00	35,585.00	0.00
Subtotal [14A.10]		<u>(2,668,660.00)</u>	<u>0.00</u>	<u>(2,668,660.00)</u>	<u>(2,300,404.00)</u>
Subgroup : [14A.13]		Private RB - RCH- Only			
40-104-12	Room & Board Revenue>Private>ALF-Sales Adjustments	(24,568.00)	0.00	(24,568.00)	0.00
40-104-77	Room & Board Revenue>Private>ALF	(907,991.00)	0.00	(907,991.00)	(274,625.00)
Subtotal [14A.13]		<u>(932,469.00)</u>	<u>0.00</u>	<u>(932,469.00)</u>	<u>(274,625.00)</u>
Subgroup : [11A.10]		Prescription Drugs Medicare - SNF Only			
41-102-00	Pharmacy Rev>Medicare A	(40,723.00)	0.00	(40,723.00)	(56,625.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	40,723.00	0.00	40,723.00	56,625.00
Subtotal [11A.10]		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subgroup : [13A.07]		PT Medicare - SNF Only			
42-102-00	PT Revenue>Medicare A	(141,485.00)	0.00	(141,485.00)	(136,751.00)
42-102-01	PT Revenue>Medicare A>C/A	141,485.00	0.00	141,485.00	136,751.00
42-103-00	PT Revenue>Part B	(175,149.00)	0.00	(175,149.00)	(101,110.00)
42-103-01	PT Revenue>Part B>C/A	36,225.00	0.00	36,225.00	22,050.00
Subtotal [13A.07]		<u>(138,924.00)</u>	<u>0.00</u>	<u>(138,924.00)</u>	<u>(79,060.00)</u>
Subgroup : [13C.07]		PT Other - SNF Only			
42-105-00	PT Revenue>Commercial HMO	(876.00)	0.00	(876.00)	0.00
42-105-01	PT Revenue>Commercial HMO>C/A	876.00	0.00	876.00	0.00
42-106-00	PT Revenue>Medicare HMO	(83,993.00)	0.00	(83,993.00)	(41,542.00)
42-106-01	PT Revenue>Medicare HMO>C/A	83,993.00	0.00	83,993.00	41,542.00
42-111-00	PT Revenue>Medicaid	(21,932.00)	0.00	(21,932.00)	(42,167.00)
42-111-01	PT Revenue>Medicaid>C/A	21,932.00	0.00	21,932.00	42,167.00
Subtotal [13C.07]		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subgroup : [14A.08]		ST Medicare - SNF Only			
44-102-00	ST Revenue>Medicare A	(38,630.00)	0.00	(38,630.00)	(24,728.00)
44-102-01	ST Revenue>Medicare A>C/A	38,630.00	0.00	38,630.00	24,728.00
44-103-00	ST Revenue>Part B	(42,727.00)	0.00	(42,727.00)	(27,712.00)
44-103-01	ST Revenue>Part B>C/A	300.00	0.00	300.00	0.00
Subtotal [14A.08]		<u>(42,427.00)</u>	<u>0.00</u>	<u>(42,427.00)</u>	<u>(27,712.00)</u>
Subgroup : [14C.08]		ST Other - SNF Only			
44-106-00	ST Revenue>Medicare HMO	(14,195.00)	0.00	(14,195.00)	(3,890.00)
44-106-01	ST Revenue>Medicare HMO>C/A	24,770.00	0.00	24,770.00	7,740.00
44-111-00	ST Revenue>Medicaid	(8,831.00)	0.00	(8,831.00)	(5,467.00)
44-111-01	ST Revenue>Medicaid>C/A	8,831.00	0.00	8,831.00	5,467.00
Subtotal [14C.08]		<u>10,575.00</u>	<u>0.00</u>	<u>10,575.00</u>	<u>3,766.00</u>
Subgroup : [15A.09]		OT Medicare - SNF Only			
43-102-00	OT Revenue>Medicare A	(147,714.00)	0.00	(147,714.00)	(149,530.00)
43-102-01	OT Revenue>Medicare A>C/A	147,714.00	0.00	147,714.00	149,530.00
43-103-00	OT Revenue>Part B	(263,770.00)	0.00	(263,770.00)	(136,606.00)
43-103-01	OT Revenue>Part B>C/A	7,050.00	0.00	7,050.00	1,850.00
Subtotal [15A.09]		<u>(266,720.00)</u>	<u>0.00</u>	<u>(266,720.00)</u>	<u>(134,656.00)</u>
Subgroup : [15C.09]		OT Other - SNF Only			
43-105-00	OT Revenue>Commercial HMO	(978.00)	0.00	(978.00)	0.00
43-105-01	OT Revenue>Commercial HMO>C/A	978.00	0.00	978.00	0.00
43-106-00	OT Revenue>Medicare HMO	(142,612.00)	0.00	(142,612.00)	(51,178.00)
43-106-01	OT Revenue>Medicare HMO	142,612.00	0.00	142,612.00	51,178.00
43-111-00	OT Revenue>Medicaid	(51,453.00)	0.00	(51,453.00)	(55,095.00)
43-111-01	OT Revenue>Medicaid>C/A	51,453.00	0.00	51,453.00	55,134.00
Subtotal [15C.09]		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39.00</u>
Subgroup : [16A.10]		Other Medicare - SNF Only			
45-102-00	Radiology Rev>Medicare A	(3,436.00)	0.00	(3,436.00)	(1,461.00)
45-102-01	Radiology Rev>Medicare A>C/A	3,436.00	0.00	3,436.00	1,461.00
46-102-00	Lab Rev>Medicare A	(10,819.00)	0.00	(10,819.00)	(5,692.00)
46-102-01	Lab Rev>Medicare A>C/A	10,819.00	0.00	10,819.00	5,692.00
47-103-00	Other Ancillary Rev>Part B	(12,670.00)	0.00	(12,670.00)	(17,682.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	4,611.00	967.00	4,611.00	967.00
48-102-00	Vaccine Rev>Medicare A	(40.00)	0.00	(40.00)	(80.00)
48-103-00	Vaccine Rev>Part B	(7,492.00)	0.00	(7,492.00)	(14,420.00)
48-103-74	Vaccine Rev>Part B>COVID Vaccine	760.00	0.00	760.00	(6,160.00)
52-102-00	Revenue Adjustments>Medicare A	3,708.00	0.00	3,708.00	1.00
52-103-00	Revenue Adjustments>Part B	7,406.00	0.00	7,406.00	(1,155.00)
52-103-74	Revenue Adjustments>Part B>COVID	0.00	0.00	0.00	(211.00)
Subtotal [16A.10]		<u>(3,636.00)</u>	<u>0.00</u>	<u>(3,636.00)</u>	<u>(38,746.00)</u>
Subgroup : [16A.12]		Other Medicare - RCH Only			

47-103-77	Other Ancillary Rev>Part B>ALF	(10,590.00)	0.00	(10,590.00)	(6,690.00)
Subtotal [I]6A.12]	Other Medicare - RCH Only	(10,590.00)	0.00	(10,590.00)	(6,690.00)
Subgroup : [I]6B.10]	Other Non Medicare - SNF Only				
47-104-00	Other Ancillary Rev>Private	0.00	0.00	0.00	(766.00)
47-106-24	Other Ancillary Rev>Medicare HMO>Capitated Payments	(244,600.00)	0.00	(244,600.00)	(163,560.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(860.00)	0.00	(860.00)	0.00
51-105-13	Other Rev>HMO>Incentive Payments	(11,225.00)	0.00	(11,225.00)	0.00
51-111-00	Other Rev>Medical	(68,145.00)	0.00	(68,145.00)	(61,390.00)
51-145-00	Other Revenue>Pharmacy Rebates	(9,358.00)	0.00	(9,358.00)	0.00
51-818-00	Other Rev>Medical Records	(57.00)	0.00	(57.00)	0.00
52-106-00	Revenue Adjustments>Medicare HMO	209.00	0.00	209.00	10,734.00
52-111-00	Revenue Adjustments>Medical	(21,599.00)	0.00	(21,599.00)	0.00
Subtotal [I]6B.10]	Other Non Medicare - SNF Only	(355,635.00)	0.00	(355,635.00)	(210,982.00)
Subgroup : [I]6B.12]	Other Non Medicare - RCH Only				
52-104-77	Revenue Adjustments>Private>ALF	347.00	0.00	347.00	0.00
52-111-77	Revenue Adjustments>Medical>ALF	5,341.00	0.00	5,341.00	(6,621.00)
Subtotal [I]6B.12]	Other Non Medicare - RCH Only	5,688.00	0.00	5,688.00	(6,621.00)
Subgroup : [IV5.22]	Interest Income - SNF Only				
51-160-00	Other Rev>Interest	(51.00)	0.00	(51.00)	(176.00)
Subtotal [IV5.22]	Interest Income - SNF Only	(51.00)	0.00	(51.00)	(176.00)
Subgroup : [IV8.10]	Other - SNF ONLY				
51-100-00	Other Rev>Miscellaneous	0.00	0.00	0.00	(1.00)
Marcum 110	Other Revenue>Prior Year Adjustment(s)	0.00	(38,729.00)	(38,729.00)	0.00
Subtotal [IV8.10]	Other - SNF ONLY	0.00	(38,729.00)	(38,729.00)	(1.00)
Total [30]	Statement of Revenue	(17,112,428.00)	(38,729.00)	(17,151,148.00)	(16,379,588.00)
Group : [31]	Balance Sheet - Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	(139,418.00)	0.00	(139,418.00)	(1,159.00)
10-010-29	Cash>Operating>Gron	11,033.00	0.00	11,033.00	9,223.00
10-011-29	Cash>Fetty Cash>Gron	6,613.00	0.00	6,613.00	8,828.00
10-015-00	Cash>Fetty Cash Box PNA	0.00	0.00	0.00	878.00
10-020-29	Cash>Payroll>Gron	10,546.00	0.00	10,546.00	10,201.00
10-060-29	Cash>Resident Trust>Gron	62,083.00	0.00	62,083.00	69,305.00
10-061-25	Cash>Care Cost>Gron RHC	5,000.00	0.00	5,000.00	5,000.00
10-061-29	Cash>Care Cost>Gron	5,000.00	0.00	5,000.00	5,000.00
Subtotal [A1]	Cash	(39,143.00)	0.00	(39,143.00)	167,378.00
Subgroup : [A2]	Resident Accounts Receivable				
11-100-00	Accounts Receivable>Miscellaneous	192,736.00	0.00	192,736.00	39.00
11-102-00	Accounts Receivable>Medicare A	124,876.00	0.00	124,876.00	251,394.00
11-103-00	Accounts Receivable>Part B	103,069.00	0.00	103,069.00	77,308.00
11-103-77	Accounts Receivable>Part B>ALF	870.00	0.00	870.00	(1,411.00)
11-104-00	Accounts Receivable>Private	217,179.00	0.00	217,179.00	230,962.00
11-104-77	Accounts Receivable>Private>ALF	74,154.00	0.00	74,154.00	5,952.00
11-105-00	Accounts Receivable>Commercial HMO	71,142.00	0.00	71,142.00	115,468.00
11-106-00	Accounts Receivable>Medicare HMO	180,818.00	0.00	180,818.00	189,571.00
11-109-00	Accounts Receivable>Hospice	38,687.00	0.00	38,687.00	59,752.00
11-111-00	Accounts Receivable>Medical	843,459.00	0.00	843,459.00	1,571,850.00
11-111-77	Accounts Receivable>Medical>ALF	158,767.00	0.00	158,767.00	191,088.00
11-112-00	Accounts Receivable>Income	65,394.00	0.00	65,394.00	(22,245.00)
11-112-77	Accounts Receivable>Income>ALF	22,451.00	0.00	22,451.00	18,812.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(205,987.00)	0.00	(205,987.00)	(166,003.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	26,222.00	0.00	26,222.00	(24,776.00)
Subtotal [A2]	Resident Accounts Receivable	1,913,937.00	0.00	1,913,937.00	2,498,962.88
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	15,994.00	0.00	15,994.00	27,747.00
12-124-00	Prepaid Expenses>Insurance	1,827.00	0.00	1,827.00	5,289.00
12-153-00	Prepaid Expenses>Financing Costs	1,920.00	0.00	1,920.00	3,098.00
12-161-00	Prepaid Expenses>RE Taxes	93,329.00	0.00	93,329.00	175,674.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	46,072.00	0.00	46,072.00	123,606.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(48,564.00)	0.00	(48,564.00)	(98,756.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	10,641.00	0.00	10,641.00	12,237.00
12-165-00	Prepaid Expenses>Insurance - Property	24,849.00	0.00	24,849.00	21,043.00
12-167-00	Prepaid Expenses>Insurance - Auto	2,294.00	0.00	2,294.00	2,188.00
12-881-00	Prepaid Expenses>Workers Comp	72,154.00	0.00	72,154.00	0.00
12-881-01	Prepaid Expenses>Workers Comp>Contra	(35,966.00)	0.00	(35,966.00)	0.00
Subtotal [A5]	Prepaid Expenses	184,550.00	0.00	184,550.00	272,126.00
Subgroup : [A8]	Other Current Assets				
13-128-00	Due From>Vendor Security Deposits	54,000.00	0.00	54,000.00	54,000.00
Subtotal [A8]	Other Current Assets	54,000.00	0.00	54,000.00	54,000.00
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	587,624.00	0.00	587,624.00	229,552.00
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00	(12,881.00)	(12,881.00)	(6,005.00)
Subtotal [B4]	Leasehold Improvements	587,624.00	(12,881.00)	574,743.00	223,547.00
Subgroup : [B5]	Non-Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	35,494.00	0.00	35,494.00	15,792.00
Marcum 103	Accum Depreciation>Non Movable	0.00	(3,160.00)	(3,160.00)	(564.00)
Subtotal [B5]	Non-Movable Equipment	35,494.00	(3,160.00)	32,334.00	15,228.00
Subgroup : [B6]	Movable Equipment				
14-134-00	Fixed Assets>Computer Hardware	113,312.00	0.00	113,312.00	113,312.00
15-100-00	Accum Depn>Miscellaneous	(80,492.00)	16,041.00	(64,451.00)	(22,618.00)
Subtotal [B6]	Movable Equipment	32,820.00	16,041.00	48,861.00	90,694.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	5,565.00	0.00	5,565.00	26,264.00
Subtotal [B9]	Other Fixed Assets	5,565.00	0.00	5,565.00	26,264.00
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	(15,874.00)	0.00	(15,874.00)	(8,025.00)

Subtotal [D3]	Organzallon Expense	6,349.00	0.00	6,349.00	14,198.00
Subgroup : [D6]	Loans to Related Parties				
27-901-50	Due To/(From)>Interfacility>CT4 and NJ14	2,299,743.00	0.00	2,299,743.00	90,768.00
27-901-57	Due To/(From)>Interfacility>CT4 and WJ2	9,358.00	0.00	9,358.00	0.00
27-901-59	Due To/(From)>Interfacility>CT4 and MD5	20.00	0.00	20.00	(196.00)
27-902-11	Due To/(From)>Interfacility>CT4 and CT3	45,278.00	(301,336.00)	(256,058.00)	3,423.00
Subtotal [D6]	Loans to Related Parties	2,354,399.00	(301,336.00)	2,053,063.00	93,995.00
Subgroup : [D7]	Other Assets				
17-283-81	Other Assets>Escrow>Property Tax	(437,823.00)	0.00	(437,823.00)	(169,786.00)
Subtotal [D7]	Other Assets	(437,823.00)	0.00	(437,823.00)	(169,786.00)
Total [31]	Balance Sheet - Assets	4,697,772.00	(301,336.00)	4,396,436.00	3,226,606.00
Group : [33]	Liabilities				
Subgroup : [A1]	Accounts Payable				
20-000-00	Accounts Payable	(580,977.00)	0.00	(580,977.00)	(739,383.00)
Subtotal [A1]	Accounts Payable	(580,977.00)	0.00	(580,977.00)	(739,383.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	0.00	0.00	0.00	(111,497.00)
23-157-00	Accrued Wages & Related>Benefit Time	(121,715.00)	0.00	(121,715.00)	(100,932.00)
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	0.00	0.00	0.00	(7,068.00)
Subtotal [A4]	Accrued Payroll	(121,715.00)	0.00	(121,715.00)	(219,497.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
23-156-00	Accrued Wages & Related>PR Taxes	(9,311.00)	0.00	(9,311.00)	(6,179.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(9,311.00)	0.00	(9,311.00)	(6,179.00)
Subgroup : [A12]	Other Current Liabilities				
21-148-00	Other Current Payables>401K	(7,383.00)	0.00	(7,383.00)	(2,457.00)
21-148-00	Other Current Payables>Misc, PR Deduction	148.00	0.00	148.00	148.00
21-350-00	Other Current Payables>Resident Funds	(62,083.00)	0.00	(62,083.00)	(69,305.00)
24-000-00	Accrued Expenses	(155,903.00)	0.00	(155,903.00)	(118,216.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(184,666.00)	0.00	(184,666.00)	0.00
24-279-00	Accrued Expenses>Management Fee	(105,510.00)	0.00	(105,510.00)	(442,228.00)
Subtotal [A12]	Other Current Liabilities	(525,397.00)	0.00	(525,397.00)	(632,058.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
13-127-00	Due From>Old Owner	(117,775.00)	0.00	(117,775.00)	(81,524.00)
13-127-10	Due From>Old Owner>AP Items	(46,368.00)	0.00	(46,368.00)	135,192.00
27-800-57	Due To/(From)>Interfacility>NJ14	(164,184.00)	0.00	(164,184.00)	(67,086.00)
27-801-48	Due To/(From)>Interfacility>WVDE S and CT4	(120.00)	0.00	(120.00)	(120.00)
27-801-48	Due To/(From)>Interfacility>CT4	(915,111.00)	13,002.00	(902,109.00)	(868,948.00)
27-801-51	Due To/(From)>Interfacility>CT4 and GA	(6,134.00)	0.00	(6,134.00)	(6,134.00)
27-901-52	Due To/(From)>Interfacility>CT4 and PA4	(2,608.00)	0.00	(2,608.00)	(750.00)
27-801-53	Due To/(From)>Interfacility>CT4 and NJ4	(1,716.00)	0.00	(1,716.00)	(3,622.00)
27-801-55	Due To/(From)>Interfacility>CT4 and NJ2	(2,188.00)	0.00	(2,188.00)	(1,380.00)
27-801-61	Due To/(From)>Interfacility>CT4 and Barn Hill	(403.00)	0.00	(403.00)	0.00
27-801-85	Due To/(From)>Interfacility>Oranges Park and CT4	(47.00)	0.00	(47.00)	(47.00)
27-802-37	Due To/(From)>Interfacility>CT4 and IL3	(738.00)	0.00	(738.00)	0.00
27-802-65	Due To/(From)>Interfacility>HMH10 and CT4	(1,168.00)	0.00	(1,168.00)	0.00
Subtotal [B3]	Loans from Owners or Related Parties	(1,258,576.00)	13,002.00	(1,245,574.00)	(894,413.00)
Subgroup : [B4]	Other Long Term Liabilities				
27-000-40	Due To/(From)>Amex Groton	(12,565.00)	0.00	(12,565.00)	(7,583.00)
27-000-80	Due To/(From)>Vendor	10,232.00	0.00	10,232.00	15,031.00
27-100-61	Due To/(From)>Facility CC>Voorhees	0.00	0.00	0.00	(25.00)
27-102-00	Due To/(From)>Medicare A	(3,786.00)	0.00	(3,786.00)	(3,786.00)
27-102-14	Due To/(From)>Medicare A>Sequester	(1,961.00)	0.00	(1,961.00)	(4,691.00)
27-105-00	Due To/(From)>Commercial HMO	(33,143.00)	0.00	(33,143.00)	(19,590.00)
27-109-00	Due To/(From)>Hospice	(118.00)	0.00	(118.00)	0.00
27-111-00	Due To/(From)>Medicaid	(117,325.00)	0.00	(117,325.00)	0.00
27-146-00	Due To/(From)>Social Security	(15,906.00)	0.00	(15,906.00)	0.00
Subtotal [B4]	Other Long Term Liabilities	(174,573.00)	0.00	(174,573.00)	(20,644.00)
Total [33]	Liabilities	(2,670,543.00)	13,002.00	(2,657,541.00)	(2,572,174.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	(851,551.00)	0.00	(851,551.00)	(57,805.00)
31-404-87	Partners' Equity>Robert Hoch>Draws	24,018.00	0.00	24,018.00	24,018.00
Subtotal [B5]	Cumulated Earnings	(827,533.00)	0.00	(827,533.00)	(33,787.00)
Total [35]	Equity	(827,533.00)	0.00	(827,533.00)	(33,787.00)
Sum of Account Groups		0.00	0.00	0.00	0.00



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

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass leasehold and non-movable equipment to correct lines of the cost report				
15-100-00	Accum Depn>Miscellaneous		16,041.00	
Marcum 102	Depreciation Expense>Leasehold Improvements		12,881.00	
Marcum 104	Depreciation Expense>Non Movable		3,160.00	
92-000-00	Depreciation Expense			16,041.00
Marcum 101	Accum Depreciation>Leasehold Improvements			12,881.00
Marcum 103	Accum Depreciation>Non Movable			3,160.00
<b>Total</b>			<b>32,082.00</b>	<b>32,082.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass dentist fees to correct lines of cost report				
Marcum 105	Dentist		8,720.00	
61-750-00	Nursing Admin Expense>Medical Director			8,720.00
<b>Total</b>			<b>8,720.00</b>	<b>8,720.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
To reclass expenses not relating to dues into correct lines of the cost report.				
Marcum 106	Subscriptions		553.00	
Marcum 107	Chamber Dues		400.00	
80-235-00	Admin Expense>Dues & Subscriptions			953.00
Marcum 108	Education			
Marcum 109	Sales & Use Tax			
<b>Total</b>			<b>953.00</b>	<b>953.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To reclass true up credits into revenue				
60-700-19	Nursing Expense>Contracted Service>LPN		10,101.00	
60-700-20	Nursing Expense>Contracted Service>CNA		490.00	
60-700-22	Nursing Expense>Contracted Service>LPN Overtime		697.00	
60-700-23	Nursing Expense>Contracted Service>CNA Overtime		3,721.00	
68-700-00	Therapy Expense>Contracted Service		23,720.00	
Marcum 110	Other Revenue>Prior Year Adjustment(s)			38,729.00
<b>Total</b>			<b>38,729.00</b>	<b>38,729.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass Legal and Bank fees out of Professional Fees				
80-238-00	Admin Expense>Legal Fees		16,602.00	
80-244-00	Admin Expense>Bank Fees		156.00	
80-240-00	Admin Expense>Professional Fees			16,758.00
<b>Total</b>			<b>16,758.00</b>	<b>16,758.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
To reclass Accounting and Consulting Fees out of Professional Fees				
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
<b>Total</b>			<b>14,755.00</b>	<b>14,755.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
To perform CT04 client AJE				
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
<b>Total</b>		<u>51,517.00</u>	<u>51,517.00</u>
<b>Reclassifying Journal Entries JE # 8</b>			
To perform CT03 client AJE			
80-279-00	Admin Expense>Management Fee	287,128.00	
27-902-11	Due To/(From)>Interfacility>CT4 and CT3		287,128.00
<b>Total</b>		<u>287,128.00</u>	<u>287,128.00</u>
	<b>Total Reclassifying Journal Entries</b>	<u>450,642.00</u>	<u>450,642.00</u>
	<b>Total All Journal Entries</b>	<u>450,642.00</u>	<u>450,642.00</u>

H.02



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

Provider Name: Complete Care at Groton Regency, LLC  
 Provider Number: 2461  
 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:**