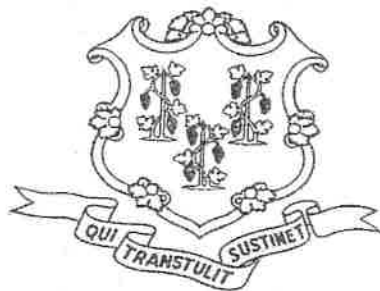


State of Connecticut



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

Name of Facility (as licensed) Complete Care at Harrington Court, LLC	
Address (No. & Street, City, State, Zip Code) 59 Harrington Ct, Colchester, CT 06415	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2462	(Specify)	(Specify)	Medicare Provider 07-5253
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Medicaid Provider Numbers:	CCNH / RHNS 000008961	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Complete Care at Harrington Court, LLC	License No. 2462	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 Harrington Court, 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) Angela Perry			Printed Name (Owner) Shalom Stein		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment		Page 1A	of 37
Name of Facility Complete Care at Harrington Court, LLC		Period Covered: From 10/1/2022	To 9/30/2023
Address of Facility 59 Harrington Ct, Colchester, CT 06415			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/14/2024
Item	Total	CCNH / RHNS	(Specify) (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. Total Wages Paid	\$		
7. Total salaries paid	\$		
8. Total Wages and Salaries Paid (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility (860) 537-2339		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Complete Care at Harrington Court, LLC		Address (No. & Street, City, State, Zip) 59 Harrington Ct, Colchester, CT 06415		
License Numbers:	CCNH / RHNS 2462	(Specify)	(Specify)	Medicare Provider No. 07-5253
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input checked="" type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Angela Perry		Nursing Home Administrator's License No.:	2053	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire Individual Proprietorship

Name of Facility Complete Care at Harrington Court, LLC	License No. 2462	Report for Year Ended 9/30/2023	Page 3B	of 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 Harrington Court, LLC		License No. 2462	Report for Year Ended 9/30/2023	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	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	707,506	707,506
Complete Care Management	1730 NJ-37, Toms River, NJ 08757	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Page 22 / Line 9	719,164	N/A***
Intercompany Liabilities	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Due to/from Intercompany	Page 34 / Line B3		
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Complete Care at Harrington Court, LLC	License No. 2462	Report for Year Ended 9/30/2023	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to 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? Yes No If "No," explain fully why such allocation was not made.

N/A

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

N/A

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

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

N/A

General Information and Questionnaire
Other Lines of Business

Name of Facility Complete Care at Harrington Court, I	License No. 2462	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		58,512		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
		Square footage of therapy space.		
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
		Square footage of kitchen		
		Number of meals served per week		
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
		Amount Reported		
		Annual Report page and line		
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
		Square footage of apartments		
		Square footage of independent living		
		Square footage of assisted living		
		Please identify the services provided:		

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Complete Care at Har	License No. 2462	Report for Year Ended 9/30/2023	Page 7	of 37
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Child Day Care

Does the Facility provide Child Day Care? No

If yes, please complete the following:

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

Adult Day Care

Does the Facility provide Adult Day Care? No

If yes, please complete the following:

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

Schedule of Resident Statistics

Name of Facility Complete Care at Harrington Court, LLC	License No. 2462		Report for Year Ended 9/30/2023				Page		of		
							8			37	
							Period 10/1 Thru 6/30			Period 7/1 Thru 9/30	
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Total CCNH / RHNS (Specify)	Total (Specify)	Total	CCNH / RHNS (Specify)				
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	125	125		125							
B. On last day of THIS report period	125	125		125		125	125				
2. Number of Residents											
A. As of midnight of PREVIOUS report period	100	100		100							
B. As of midnight of THIS report period	105	105		105		105	105				
3. Total Number of Days Care Provided During Period											
A. Medicare	3,664	3,664		3,046		618	618				
B. Medicaid (Conn.)	27,367	27,367		20,220		7,147	7,147				
C. Medicaid (other states)											
D. Private Pay	3,355	3,355		2,370		985	985				
E. State SSI for RCH											
F. Other (Specify) HMO & Hospice	2,921	2,921		2,014		907	907				
G. Total Care Days During Period (3A thru F)	37,307	37,307		27,650		9,657	9,657				
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days	471	471		434		37	37				
B. Other Bed Reserve Days											
5. Total Resident Days (3G + 4A + 4B)	37,778	37,778		28,084		9,694	9,694				

Schedule of Resident Statistics (Cont'd)

Name of Facility Complete Care at Harrington Court, LLC			License No. 2462			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS (1)	(Specify) (2)	(Specify) (3)	Lost (1) (2) (3)			Gained (1) (2) (3)			CCNH / RHNS	(Specify)	(Specify)	
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH / RHNS	(Specify)	(Specify)	
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)	(Specify)	R.C.H.	ICF-MR				
No. of Residents	4		69		32								
Per Diem Rate													
a. One bed rm.	Various		292.69		520.20								
b. Two bed rms.	Various		279.10		498.57								
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments					TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)				
A. Medicare - Part B					2,808	2,808							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					724	724							
2. Restorative Treatments													
C. Other					7,728	7,728							
D. Total Physical Therapy Treatments					11,260	11,260							
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B					173	173							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					51	51							
2. Restorative Treatments													
C. Other					1,254	1,254							
D. Total Speech Therapy Treatments					1,478	1,478							
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B					9,240	9,240							
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments					1,330	1,330							
2. Restorative Treatments													
C. Other					11,579	11,579							
D. Total Occupational Therapy Treatments					22,149	22,149							

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Complete Care at Harrington Court, LLC	2462	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	(Specify)	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	154,769		1,426						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	272,410		9,655						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	394,340		19,381						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers									
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	63,103		1,848						
b. Other Maintenance Workers	48,751		2,125						
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	393,818		5,268						
b. RN									
1. Direct Care	868,122		14,481						
2. Administrative**	425,839		8,481						
c. LPN									
1. Direct Care	1,064,548		28,580						
2. Administrative**									
d. Aides and Attendants	1,499,961		65,662						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	153,639		6,522						
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	132,650		3,824						
n. Marketing	55,421	(55,421)	439						
o. Other (Specify)									
See Attached Schedule	120,010		3,689						
<i>A-13. Total Salary Expenditures</i>	5,647,381	(55,421)	171,381						

* 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)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Medical Records	\$ 31,170		1,236						
Admissions	\$ 88,840		2,453						
Total	\$ 120,010	\$ -	3,689	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Respiratory Therapy	\$ 15,550	\$ (15,550)	319						
Nursing Consulting Fees	\$ 35,886		Contracted						
Nursing Admin	\$ 2,876		38						
Total	\$ 54,312	\$ (15,550)	357	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility Complete Care at Harrington Court, LLC	License No. 2462	Report for Year Ended 9/30/2023		Page 11	of 37									
		CCNH / RHNS	Salary Paid (Specify)			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		
Section I - Operators/Owners														
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).														

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

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

Name of Facility (as licensed) Complete Care at Harrington Court, LLC		License No. 2462	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)							
Section III - Administrators***									
Theodore Vinci (10/01/2023 - 03/23/23)	94,004		Non Discriminatory	Administrator	866	A2			
Angela Perry (03/24/2023 - 09/30/2023)	60,765		Non Discriminatory	Administrator	560	A2			
Section IV - Assistant Administrators									

*No allowances 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 Harrington Court, LLC	2462	9/30/2023		13	37				
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	41,231		984						
2. Dentist	6,627		98						
3. Pharmacist	32,046		Contracted						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	237,557		3,410						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	30,480		193						
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	44,912		778						
b. Other									
10. Occupational Therapist									
a. Resident Care	478,198		7,851						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	2,537		41						
2. Administrative***									
b. LPN									
1. Direct Care	213,810		3,548						
2. Administrative***									
c. Aides	345,771		10,463						
d. Other									
12. Other (Specify)									
See Attached Schedule	54,312	(15,550)	357						
B-13 Total Fees Paid in Lieu of Salaries	1,487,481	(15,550)	27,723						

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.

*** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

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

Name of Facility Complete Care at Harrington Court, LLC		License No. 2462	Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Medical Nutrition Therapy, 1105 East County Line Rd Suite 212 Lakewood NJ 08701	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
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	
Healthdrive, PO Box 22010 New York, NY 10087	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Genesis Physician Services, PO Box 62946 ATTN: Gary Segal 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	
PICC Performance, 1 Stafford Street, Springfield, MA 01104	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	
Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06001	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	
All American Healthcare Services, 494 Broad St 4th Floor Newark NJ 07102	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Amidon Nurse Staffing, 67 Federal Rd Suite 203, Brookfield, CT 06804	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
connectRN, 203 Crescent St Suite #403, Waltham, MA 02453	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SambaCare, 250 Cedarbridge Ave, Lakewood, NJ 08701	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Norton and Associates , Inc., 97 Elm Street Cohasset MA 02025	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Spectrum Staffing Services, 10 Waterview Blvd #315, Parsippany-Troy Hills, NJ 07054	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
CareerStaff Unlimited, PO Box 301076 Dallas TX 75303	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Clipboard Health, 77 Van Ness Ave Suite 101 #1728, San Francisco	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, LLC, 339 Main St, Torrington, CT 06790	Consulting Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Quality Management Solutions	Consulting Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
		<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 Harrington Court, LLC	2462	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
1. Administrative and General							
a. Employee Health & Welfare Benefits							
1. Workmen's Compensation	\$ 88,551	88,551					
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 41,239	41,648	(409)				
4. Social Security (F.I.C.A.)	\$ 394,928	398,842	(3,914)				
5. Health Insurance	\$ 764,450	764,450					
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 1,199	1,199					
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 283,708	283,708					
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 32,276	64,137	(31,861)				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$						
c. Bad Debts*	\$	106,214	(106,214)				
d. Accounting and Auditing	\$ 36,036	36,036					
e. Legal (Services should be fully described on Page 15b)	\$ 7,649	11,676	(4,027)				
f. Insurance on Lives of Owners and Operators (Specify)*	\$						
g. Office Supplies	\$ 26,332	26,332					
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 9,055	9,055					
2. Cellular Phones	\$						
i. Appraisal (Specify purpose and attach copy)*	\$						
j. Corporation Business Taxes (franchise tax)	\$						
k. Other Taxes (Not related to property - See Page 22)							
1. Income*	\$						
2. Other (Specify) See Attached Schedule	\$						
3. Resident Day User Fee	\$ 658,095	658,095					
Subtotal	\$ 2,343,518	2,489,943	(146,425)				

* 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 Harrington Court	License No. 2462	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	One Hovchild Blvd, 4000 Rt. 66 Ste 323, 299 Broadway Suite 600 New York, NY 10007-1993		
2	Brand Sonnenschine LLP			
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Reimbursement advisory services		\$	16,636
2	General Accounting Fees		\$	19,400
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 Pg. 15, Line 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	CSC		866-636-5400	
2	Gordon Rees Scully Mansukhani, LLP		415- 986-5900	
3	NBC Law		212 -682-4002	
4	Platinum Filings		718 -705-9886	
5	Murtha Cullina LLP		203-772-7700	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	PO Box 7410023, Chicago IL 60674			
2	1111 Broadway Suite 1700, Oakland CA 94607			
3	675 3rd Ave 8th Floor, New York, NY 10017			
4	3023 Avenue J, Brooklyn, NY 11210			
5	265 Church St, New Haven, CT 06510			
Services Provided by This Firm (<i>describe fully</i>)				
1	Delaware License Renewal		\$	1,161
2	Wojcik v. Complete Care at Harrington and Benware Vs. Harrington		\$	3,873
3	OTA Ammendment/Bank counsel (Disallowed)		\$	5,649
4	Certified Copies (Disallowed)		\$	154
5	General Legal Services		\$	839
			Charge for Services Provided	
			\$	11,676
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg. 15, Line 1e				

**Complete Care at Harrington Court, LLC
 September 30, 2023
 Benefits Disallowance**

Pg. 15c

Marketing Benefits Disallowance

Marketing Salary	55,421	Page 10
Total Salaries	<u>5,647,381</u>	TB Linked
Percent to Total Salaries	0.98%	

Percent to Total Allocation

	Amount	Percentage	Disallowed
Unemployment Insurance	\$ 41,648	9%	\$ 409
Social Security (F.I.C.A)	398,842	91%	<u>3,914</u>
Total Benefits (Pg 15, Line 1a3 - 1a6)	<u>\$ 440,490</u>	100%	<u>\$ 4,323</u>

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

Name of Facility	License No.	Report for Year Ended				Page	of
Complete Care at Harrington Court, LLC	2462	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:		2,343,518	2,489,943	(146,425)			
l. Travel and Entertainment							
1. Resident Travel and Entertainment	\$						
2. Holiday Parties for Staff	\$ 2,961	2,961					
3. Gifts to Staff and Residents	\$						
4. Employee Travel	\$ 6,209	6,209					
5. Education Expenses Related to Seminars and Conventions	\$						
6. Automobile Expense (not purchase or depreciation)	\$						
7. Other (Specify)	\$						
See Attached Schedule							
m. Other Administrative and General Expenses							
1. Advertising Help Wanted (all such expenses)	\$ 13,824	13,824					
2. Advertising Telephone Directory (all such expenses)***	\$						
3. Advertising Other (Specify)***	\$ 1,788	23,256	(21,468)				
See Attached Schedule							
4. Fund-Raising***	\$						
5. Medical Records	\$						
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$						
7. Postage	\$ 3,271	3,271					
* 8. Dues and Membership Fees to Professional Associations (Specify)	\$ 8,811	8,811					
See Attached Schedule							
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	760	(760)				
9. Subscriptions	\$ 528	528					
10. Contributions***	\$						
See Attached Schedule							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 313,202	343,387	(30,185)				
12. Administrative Management Services**	\$ 324,631	707,506	(382,875)				
13. Other (Specify)	\$ 4,950	38,836	(33,886)				
See Attached Schedule							
C-14 Total Administrative & General Expenditures	\$ 3,023,693	3,639,292	(615,599)				

* 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	(Specify)	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admin Expense>Marketing & Advertising	\$ 21,468	\$ (21,468)				
Admin Expense>Marketing & Advertising>COVID	\$ 1,788					
Total Other Advertising	\$ 23,256	\$ (21,468)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CAHCF	\$ 8,811					
Total Dues	\$ 8,811	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admin Expense>Financing Costs	\$ 2,927	\$ (2,927)				
Admin Expense>Licenses	\$ 1,314					
Admin Expense>Fines & Penalties	\$ 6,164	\$ (6,164)				
Admin Expense>Bank Fees	\$ 23,029	\$ (9,739)				
Admin Expense>Background Checks	\$ 297					
Admin Expense>Background Checks Other (Fingerprinting)	\$ 5,105					
Gym Rental Revenue		\$ (14,513)				
Other Rev>Vending Machines		\$ (90)				
Other Rev>Medical Records		\$ (453)				
Total Other Administrative and General	\$ 38,836	\$ (33,886)	\$ -	\$ -	\$ -	\$ -

**Complete Care at Harrington Court, LLC
 Calculation of Allowable Management Fee
 September 30, 2023**

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	707,506	
Management fees Charged (Pg. 20 / Line 5j)	0	
Management fees Charged (Pg. 20 / Line 5k)	0	
Total Management fees Charged	<u>707,506</u>	TB Linked
Patient Days	37,778	Page 8 of C/R
Imputed Days - 90% Occupancy	41,063	Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 17.2300	
PPD Allowance Per Rate Agreement	7.50	
2023 CPI Increase of 1.0541%	<u>1.0541</u>	J.04a
PPD Allowance 9/30/2023	<u>7.91</u>	
Amount over (Under)	\$ 9.3242	
Total Days	<u>41,063</u>	Greater of Actual or 90%
Disallowed Management Fee	<u><u>\$ 382,875</u></u>	

Schedule C-1 - Management Services*

Name of Facility	License No.	Report for Year Ended	Page of
Complete Care at Harrington Court, LLC	2462	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, 1730 NJ-37, Toms River, NJ 08757	707,506	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 Harrington Court, LLC	2462	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 287,588	287,588					
2. Non-Food Supplies	\$ 39,620	39,620					
3. Other (Specify)	\$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 155,575	155,575					
c. Other (Specify)	\$ 8,156	8,156					
Minor & Rental Equipment							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 490,939	490,939					
2E. Dietary Questionnaire	Total	CCNH / RHNS	(Specify)		(Specify)		
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)					16 m3		
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.		656		
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)					16 m3		
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.		7662		
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)					15 1a9		

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Complete Care at Harrington Court, LLC		2462	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	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)		\$	304,500	304,500				
c. Other (Specify) Laundry Supplies		\$	13,723	13,723				
3D. Total Laundry Expenditures (3a + b + c)		\$	318,223	318,223				
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 Harrington Court, LLC		2462	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care	Sq Ft. Serviced by Personnel						
	1. Supplies - Cleaning (Mops, pails, brooms, etc.)	Amt. \$	21,999	21,999				
b.	Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	Sq Ft. Serviced by Personnel						
		Amt. \$	459,555	459,555				
	C. Other (Specify)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	481,554	481,554				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Integra Scripts / Omnicare	\$		147,699	(147,699)			
b.	Medicine Cabinet Drugs	\$	843	843				
c.	Medical and Therapeutic Supplies	\$	146,304	146,304				
d.	Ambulance/Limousine***	\$		9,725	(9,725)			
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$		3,640	(3,640)			
f.	X-rays and Related Radiological Procedures***	\$		3,350	(3,350)			
g.	Dental (Not dentists who should be included under salaries or fees)	\$						
h.	Laboratory***	\$		16,221	(16,221)			
i.	Recreation	\$	6,955	6,955				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	17,951	(10,751)			
m.	Other (Specify)**** See Attached Schedule	\$	117,074	134,483	(17,409)			
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	278,376	487,171	(208,795)			

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.
 ** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.
 *** Facility should self-disallow the expense in the Adjustment column.
 **** ICFMR's should provide a detailed schedule of all Day Program Costs.

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
		0				
Nursing Rental Expense	\$ 40,803	\$ (17,377)				
Nursing Expense>Supplies>Bariatric	\$ 32	\$ (32)				
Nursing Expense>Supplies>COVID	\$ 23,506					
Nursing Expense>Training & Education	\$ 6,139					
Nursing Expense>Sanitation & Incineration	\$ 795					
Nursing Expense>Repairs & Maint	\$ 1,629					
Nursing Expense>Clinical Services	\$ 17,130					
Nursing Expense>Data Processing	\$ 44,390					
OT Expense>Optum>Part B	\$ 59					
Total Other Resident Care	\$ 134,483	\$ (17,409)	\$ -	\$ -	\$ -	\$ -

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

Pg. 20c

	<u>Amount</u>
Total Cable TV Expense acct # 80-232-00	\$ 17,951 TB Linked
Monthly Allowable amount	\$ 600
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 7,200
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>
Revised Allowable Cost	\$ 7,200
Disallowed Cable TV	<u><u>\$ 10,751</u></u>

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

Name of Facility Complete Care at Harrington Court, LLC		License No. 2462	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		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	(Specify)	(Specify)	Pg	Line
		Yes	No							
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	○	⊙	N/A	Dietary	154,283			18	2c
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	○	⊙	N/A	Housekeeping	459,555			20	4b
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	○	⊙	N/A	Laundry	304,500			19	3b
Clark's Landscaping	44 West Road Colchester CT 06415	○	⊙	N/A	Landscaping	17,455			22	6f
Northwest Environmental	2001 Windsor Ave Baltimore, MD 21217	○	⊙	N/A	Sanitation and Incineration	26,658			22	6f
Complete Care Management	1730 NJ-37, Toms River, NJ 08757	⊙	○	N/A	Corporate Payroll Fees	12,000			16	m11
LTCally	Americas, Lakewood, NJ 08701	⊙	○	N/A	Back Office Accounting	213,635			16	m11
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							
		○	⊙							

* 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 Harrington Court, LLC		2462	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 66,896	68,330	(1,434)					
b. Heat	\$ 104,969	107,219	(2,250)					
c. Light & Power	\$ 132,554	135,396	(2,842)					
d. Water	\$ 60,137	61,426	(1,289)					
e. Equipment Lease (Provide detail on page 22b)	\$ 5,068	5,068						
f. Other (itemize) See Attached Schedule	\$ 117,593	120,114	(2,521)					
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 487,217	497,553	(10,336)					
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$ 197	197						
b. Building & Building Improvements	\$ 21,981	21,981						
c. Non-Movable Equipment	\$ 10,787	10,787						
d. Movable Equipment	\$ 33,475	33,475						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 66,440	66,440						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 10,322	10,322						
d. Other (Specify)	\$ 7,849	7,849						
*8e. Total Amortization Costs (8a + b + c + d)	\$ 18,171	18,171						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 704,071	719,164	(15,093)					
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 108,565	110,892	(2,327)					
c. Personal property taxes	\$ 16,794	16,794						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 914,041	931,461	(17,420)					

* 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	(Specify)	Adjustment
	0					
Maintenance Expense>Supplies	\$ 20,775	\$ (436)				
Maintenance Expense>Minor Equip	\$ 2,987	\$ (63)				
Maintenance Expense>Sanitation & Incineration	\$ 26,658	\$ (559)				
Maintenance Expense>Equip Rental	\$ 406	\$ (9)				
Maintenance Expense>Extermination	\$ 1,104	\$ (23)				
Maintenance Expense>Snow Removal	\$ 5,458	\$ (115)				
Maintenance Expense>Landscaping	\$ 17,455	\$ (366)				
Maintenance Expense>Landscaping>supplies	\$ 1,264	\$ (27)				
Maintenance Expense>Data Processing	\$ 1,381	\$ (29)				
Maintenance Expense>Contracted Service	\$ 35,319	\$ (741)				
Utility Expense>Contracted Service	\$ 7,307	\$ (153)				
Total Other Repairs and Maintenance	\$ 120,114	\$ (2,521)	\$ -	\$ -	\$ -	\$ -

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 Complete Care at Harrington Court, LLC	License No. 2462	Report for Year Ended 9/30/2023		Page of 22b 37			
		Date of Lease**	Term of Lease				
Name and Address of Lessor Leaf - PO Box 5066 Hartford CT 06102	Description of Items Leased Copiers	Related * to Owners, Operators, Officers		Annual Amount of Lease	Amount Claimed		
		Yes	No				
		<input type="radio"/>	<input checked="" type="radio"/>	10/14/22	63 Months	5,068	5,068
				<input type="radio"/> Yes	<input type="radio"/> No	Total ***	
						5,068	

Is a Mileage Log Book Maintained for All Leased Vehicles ?

* 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

172DA Crete Street, Moberly, MO 65270
Phone: 800-662-3759, Fax: 800-426-2626

LESSEE LEGAL NAME: Complete Care at Harrington Court LLC Telephone No: 8605372339

Billing Address: 59 Harrington Ct, Colchester, CT 06415-1207 Equipment Location (if other than Billing Address): 59 Harrington Ct, Colchester, CT 06415-1207

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

Table with columns: Unit Quantity, Description of Equipment Leased, Make and Type, Model Number, Serial Number. Includes END OF LEASE PURCHASE OPTION details.

**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 ("Lease Commencement Date").
2. DELIVERY, ACCEPTANCE, USE AND REPAIR: You are responsible for Equipment delivery and installation.
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").
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.
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.
10. ASSIGNMENT: You have no right to sell or assign the Equipment or Lease.
11. ARTICLE 2A: You agree this Lease is a "finance-lease" as defined in Article 2A of the Uniform Commercial Code.
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.

ACCEPTED BY LESSEE: Complete Care at Harrington Court LLC
X Ari Genuth Lessee Authorized Signature
Print Name: Ari Genuth Title: Director of purchasing
E-Mail Address: Date: 7/14/22
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.

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.: 743276

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

Location: 59 Harrington Ct, Colchester, CT 06415-1207

1	Kyocera 6004i	New	# 249.00		
2	Kyocera M3655idn	New	# 89.00 + J		

LESSEE: Complete Care at Harrington Court LLC

LEAF CAPITAL FUNDING, LLC

BY: *A. Genuth*

BY: _____

PRINT NAME: Ari Genuth

PRINT NAME: _____

TITLE: Director of purchasing

TITLE: _____

DATE: 7/14/22

DATE: _____



DELIVERY AND ACCEPTANCE CERTIFICATE

Date of Equipment Delivery: 7/14/22

Application No.: 743276

Complete Care at Harrington Court 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 Harrington Court LLC
By: Ari Genuth
Print Name: Ari Genuth
Title: Director of purchasing
E-Mail Address:
Date: 7/14/22

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)**

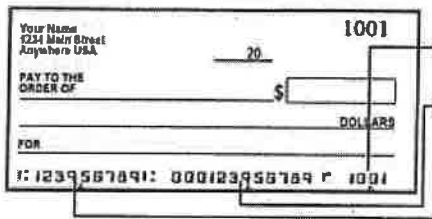
Customer Name: Complete Care at Harrington Court LLC

Application Number: 743276

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"). The authorization provided herein (this "Authorization") is intended to encompass all amounts due and to become due under the above Contract, including current and past due periodic payments, miscellaneous charges, taxes and late charges. This Authorization shall not be limited or deemed waived, nor shall Company assume any liability, if for any reason Company delays debiting the Account for amounts due under the Contract. FOR ADMINISTRATIVE PURPOSES, ALL DEBIT AND CREDIT ENTRIES SHALL APPEAR ON THE ACCOUNT AS BEING INITIATED BY "LEASE SERVICES."

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

(ATTACH A VOIDED CHECK ON THE ABOVE ACCOUNT)



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.

Customer hereby acknowledges and agrees that the financial accommodations and periodic payments under the Contract have been agreed to by Company upon the condition that Company will be able to realize cost savings by administering the Contract using ACH debit and credit entries as authorized herein. If, for any reason, this Authorization is terminated or suspended or the Company is unable to administer the Contract by ACH debit and credit entries as authorized herein, Customer agrees that the periodic payments under the Contract may be increased by two percent (2%) until Company's ability to administer the Contract by ACH debit and credit entries as authorized herein has been restored to the reasonable satisfaction of Company.

Signature: X Ari Genuth Customer Billing Contact Information
 Print Name: Ari Genuth (if different from information on left):
 Title: Director of purchasing Name: _____
 Date: 7/14/22 Title: _____
 Phone Number: _____ Phone Number: _____
 E-mail Address: _____ 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.

Complete Care at Harrington LLC
59 Harrington Ct
Colchester, CT 06415

Congressional Bank

111
Date: 07/13/2022

Pay One Hundred One Dollars



Pay to the Order of Vendor Print As
Address Line 1
Address Line 2
City, State/Territory Zip code/Post code

VOID

⑈000 1 1 1 ⑈ ⑆0 5 500 3 4 1 8 1⑆

9 3 5 0 2 0 9 7 6 6 ⑈

Complete Care at Harrington LLC
Vendor ID--Vendor Name
Print As: Vendor Print As

Address Line 1
Address Line 2
City, State/Territory Zip code/Post code

111
Congressional Bank
Harrington Operating 9766
Date: 07/13/2022

Date	Bill #	Reference Number	Amount Due	Amount Paid/Applied
10/05/2004			\$101.00	\$101.00
Net Amount:				\$101.00

Complete Care at Harrington LLC
Vendor ID--Vendor Name
Print As: Vendor Print As

Address Line 1
Address Line 2
City, State/Territory Zip code/Post code

111
Congressional Bank
Harrington Operating 9766
Date: 07/13/2022

Date	Bill #	Reference Number	Location	Amount Entered	Amount Paid
10/05/2004	Memo	Dept ID			
7500--Equipment				\$101.00	\$101.00
Net Amount:					\$101.00

GUARANTY

THIS GUARANTY, dated as of July 14, 2022 ("Guaranty"), is made by Green Acres Rehab and Nursing LLC, an organization having its principal place of business at 1931 Lakewood Rd, Toms River, NJ 08755 ("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 Harrington Court 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. (AC)

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. (AC)

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: Green Acres Rehab and Nursing LLC

BY: Ari Genuth

PRINT NAME: Ari Genuth

TITLE: Director of purchasing

GUARANTOR'S TAX ID#: _____



Service Agreement



Company:	complete care at harrington court llc	Date:	7/14/22
Address:	59 harrington CT	Representative:	SOL CITRONENBAUM
City, ST Zip:	colchester CT 06415	Address:	100 Park Ave 16th FL
Phone:		City, ST:	New York, NY
Contact:		Zip:	10017
Delivery Address if other		Phone:	212-300-3582
Address:		Fax:	212-609-3752
City, ST:		Cell:	646-675-6835
e-mail Address:			

Model Number	Description	Qty.	Par unit	Total
Kyocera 6004i	copy print scan fax finisher stand	1	\$ 249.00	\$ 249.00
kyocera m3655idn	return old units.	2	\$ 89.00	\$ 178.00

Special Instructions:

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

cost per copy billed at \$0.005

Customer: _____ **Sales Rep:** SOL CITRONENBAUM

Authorized Signature: As Gentl _____

Rehab Portion of Facility

Facility Square Feet	58,512 [b]	W/P D.01
Rented Space Square Feet	1,228 [b]	W/P D.01

Rental % to Total 2.10%

Disallowance

	TB Linked <u>Total</u>	[a] <u>Rental</u>
Repairs and Maintenance (Pg 22 line 6a)	68,330	(1,434)
Heat (Pg 22 line 6b)	107,219	(2,250)
Light & Power (Pg 22 line 6c)	135,396	(2,842)
Water (Pg 22 line 6d)	61,426	(1,289)
Equipment Lease (Pg 22 line 6e)	5,068	(106)
Other (Pg 22 line 6f):		
Maintenance Expense>Supplies	20,775	(436)
Maintenance Expense>Minor Equip	2,987	(63)
Maintenance Expense>Sanitation & Incineration	26,658	(559)
Maintenance Expense>Equip Rental	406	(9)
Maintenance Expense>Extermination	1,104	(23)
Maintenance Expense>Snow Removal	5,458	(115)
Maintenance Expense>Landscaping	17,455	(366)
Maintenance Expense>Landscaping>supplies	1,264	(27)
Maintenance Expense>Data Processing	1,381	(29)
Maintenance Expense>Contracted Service	35,319	(741)
Utility Expense>Contracted Service	7,307	(153)
Depreciation - Building (Pg 22 line 7b)	-	-
Rent (Pg 22 line 9)	719,164	(15,093)
Real Estate Taxes (Pg 22 line 10b)	110,892	(2,327)
Property Insurance (Pg 27 line 14a)	31,591	(663)
		<u>(28,525)</u>

[a] Amount ties to page 29 without exception.

[b] Amounts provided by Client.

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
12/27/2022	Convection oven	\$ 11,039	10	\$ 1,104
Total additions for Non-Movable Equipment		\$ 11,039		\$ 1,104 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
5/11/2022	Printer/ Copier purchase from prior owner	Administrative	\$ 6,630	5	\$ 1,326
4/27/2023	Lakeside Heated Dish Dispenser for 8/4 " to 9-1 / 8 " Plates , Double	Administrative	\$ 3,725	10	\$ 373
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 10,355		\$ 1,699 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
10/11/2022	1st installment Repairs to HVAC and Hot Water Systems	\$ 1,005	15	\$ 67
10/11/2022	Final installment Repairs to HVAC and Hot Water Systems	\$ 1,157	15	\$ 77
10/1/2022	Multiple heater/boiler/plumbing repairs	\$ 8,764	15	\$ 584
11/8/2022	Driveway repairs	\$ 16,237	8	\$ 2,030
11/8/2022	Driveway repairs	\$ 8,117	8	\$ 1,015
12/12/2022	Replaced actuator and linkage	\$ 4,682	15	\$ 312
12/22/2022	HVAC Study	\$ 6,700	15	\$ 447
2/1/2023	Cabinets and Formica Countertop	\$ 1,974	15	\$ 132
2/28/2023	Cabinets and Kitchen Improvement Supplies	\$ 3,258	15	\$ 217
2/24/2023	Property signage	\$ 4,570	5	\$ 914
2/1/2023	Removed old convection ovens and installed new Southbend convection ovens	\$ 2,556	10	\$ 256
2/21/2023	Ice box repairs	\$ 691	15	\$ 46
2/8/2023	Water line repairs	\$ 4,806	15	\$ 320
5/28/2023	Fridge/cooler repairs (multiple invoices)	\$ 4,428	15	\$ 295
3/8/2023	Repaired leak on service valve , replaced dual pressure control	\$ 2,767	15	\$ 184
6/30/2023	Installed Duplex receptacle behind tv in dining room	\$ 5,742	15	\$ 383
7/28/2023	Fire Alarm Repair	\$ 3,782	15	\$ 252
8/14/2023	Fire Alarm Repair	\$ 4,021	15	\$ 268
8/28/2023	Fire Alarm Repair	\$ 11,725	15	\$ 782
7/25/2023	Fire Alarm Repair	\$ 3,413	15	\$ 228
8/15/2023	Job B4159 and Job G3946 Replacement of The 100 Wing Hot Water Coil	\$ 3,270	15	\$ 218
9/7/2023	Compressor replacement	\$ 6,385	15	\$ 426
Total additions for Leasehold Improvement		\$ 110,050		\$ 9,453 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*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 Harrington Court, LLC		2462		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							
A. Organization Expense									
1.									
2.									
3.									
A-4. Subtotal									
B. Mortgage Expense									
1.									
2.									
3.									
B-4. Subtotal									
C. Leasehold Improvements and Other									
1. Acquired prior to this report period	Var.	Var.	Various	21,093	869	S/L	Various	869	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var.	Var.	Various	110,050		S/L	Various	9,453	
C-4. Subtotal									10,322
D. Total Amortization									10,322

* 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 Harrington Court, 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
Land Improvements										
Land Imp	Additions Prior to 2022	Var	S/L	15	2,950	197	1,046	197	1,243	1,707
TOTAL LAND IMPROVEMENTS					2,950	197	1,046	197	1,243	1,707
Building Improvements										
Build Imp	Additions Prior to 2022	Var	S/L	15	329,715	21,981	111,574	21,981	133,555	196,160
TOTAL BUILDING IMPROVEMENTS					329,715	21,981	111,574	21,981	133,555	196,160
Non Movable Equipment										
Non Movable	Additions Prior to 2022	Var	S/L	10	96,825	9,683	61,056	9,683	70,739	26,086
2023 Additions	Convection oven	12/27/2022	S/L	10	11,039			1,104	1,104	9,935
TOTAL NON MOVABLE EQUIPMENT					107,864	9,683	61,056	10,787	71,843	36,021
LEASEHOLD IMPROVEMENTS										
2022 Additions										
LJ	Repair and install heating coils (invoices)	11/8/2021	S/L	15	4,773	292	292	292	584	4,189
LJ	Replace compressor and drier	11/26/2021	S/L	15	4,398	244	244	244	488	3,910
LJ	Boiler repair and replacement	1/4/2022	S/L	15	5,998	300	300	300	600	5,398
LJ	Fire Alarm Repair- Completed, Relocate Smoke	8/19/2022	S/L	15	5,924	33	33	33	66	5,858
2023 Additions										
LJ	1st installment Repairs to HVAC and Hot Water	10/11/2022	S/L	15	1,005			67	67	938
LJ	Final installment Repairs to HVAC and Hot Water	10/11/2022	S/L	15	1,157			77	77	1,080
LJ	Multiple heater/boiler/plumbing repairs	10/11/2022	S/L	15	8,764			584	584	8,180
LJ	Driveway repairs	11/8/2022	S/L	8	16,237			2,030	2,030	14,207
LJ	Driveway repairs	11/8/2022	S/L	8	8,117			1,015	1,015	7,102

Complete Care at Harrington Court, LLC
 FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
LI	Replaced actuator and linkage	12/12/2022	S/L	15	4,682			312		4,370
LI	HVAC Study	12/22/2022	S/L	15	6,700			447		6,253
LI	Cabinets and Formica Countertop	2/1/2023	S/L	15	1,974			132		1,842
LI	Cabinets and Kitchen Improvement Supplies	2/28/2023	S/L	15	3,258			217		3,041
LI	Property signage	2/24/2023	S/L	5	4,570			914		3,656
LI	Removed old convection ovens and installed new	2/1/2023	S/L	10	2,556			256		2,300
LI	Ice box repairs	2/21/2023	S/L	15	691			46		645
LI	Water line repairs	2/8/2023	S/L	15	4,806			320		4,486
LI	Fridge/cooler repairs (multiple invoices)	5/28/2023	S/L	15	4,428			295		4,133
LI	Repaired leak on service valve - replaced dual	3/8/2023	S/L	15	2,767			184		2,583
LI	Installed Duplex receptacle behind tv in dining room	6/30/2023	S/L	15	5,742			383		5,359
LI	Fire Alarm Repair	7/28/2023	S/L	15	3,782			252		3,530
LI	Fire Alarm Repair	8/14/2023	S/L	15	4,021			268		3,753
LI	Fire Alarm Repair	8/28/2023	S/L	15	11,725			782		10,943
LI	Fire Alarm Repair	7/25/2023	S/L	15	3,413			228		3,185
LI	Job B4159 and Job G3946 Replacement of The 100	8/15/2023	S/L	15	3,270			218		3,052
LI	Compressor replacement	9/7/2023	S/L	15	6,385			426		5,959
TOTAL LEASEHOLD IMPROVEMENTS						131,143	869	10,322	11,191	119,952

MOVABLE EQUIPMENT

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
MIME	Additions Prior to 2022	Var	S/L	5	848,781	169,756	835,290	13,491	848,781	-
2022 Additions										
MIME	Ports, computers, laptops, ipads	9/30/2021	S/L	5	80,506	16,101	16,101	16,101	32,202	48,304
MIME	Use tax on computer purchase	9/30/2021	S/L	5	5,112	1,022	1,022	1,022	2,044	3,068
MIME	Multiple laptops and supplies	10/31/2021	S/L	5	6,337	1,162	1,162	1,162	2,324	4,013
2023 Additions										
MIME	Printer/Copier purchase from prior owner	5/11/2022	S/L	5	6,630			1,326	1,326	5,304
MIME	Lakeside Heated Dish Dispenser for 8/4 " to 9-1 / 8 "	4/27/2023	S/L	10	3,725			373	373	3,352
TOTAL MOVABLE EQUIPMENT						188,041	853,575	33,475	887,050	64,041

TOTAL ASSETS PER CR SCHEDULE
 TOTAL ASSETS PER TRIAL BALANCE
 ROUNDING
 VARIANCE

	1,522,763	220,771	1,028,120	76,762	1,104,882	417,881
	244,491	19,154	19,154	26,665	45,819	198,672
	1,278,271	201,617	1,008,966	50,097	1,059,063	219,208

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

Name of Facility Complete Care at Harrington Court, LI	License No. 2462	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
Part A				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed		06/09/05		
3. If NOT Original Owner, Date of Purchase				
4. Date of Initial Licensure		09/01/21		
5. Total Licensed Bed Capacity		125		
6. Square Footage		58,512		
7. Acquisition Cost				
a. Land		489,703		
b. Building		4,407,327		
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)		Variable		
b. Date Mortgage Obtained		12/17/21		
c. Interest Rate for the Cost Year		Variable		
d. Term of Mortgage (number of years)		3 Years		
e. Amount of Principal Borrowed		8,864,280		
f. Principal balance outstanding as of 09/30/2023		8,864,280		
Complete if Mortgage was Refinanced During Current Cost Year				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
Part C - Arms-Length Leases for Real Property Improvements Only				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Complete Care at Harrington Court, LLC		2462	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	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 Harrington Court		2462	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:									
12. C. Movable Equipment									
1. Automotive Equipment			\$						
A. Item		Rate	Amount						
Lender									
Address of Lender									
2. Other (Specify)			\$						
A. Item		Rate	Amount						
Lender									
Address of Lender									
B. Item		Rate	Amount						
Lender									
Address of Lender									
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)			\$						
12. D. Other Interest Expense (Specify)			\$	87,368	87,368				
Interest on LOC / Miscellaneous									
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	87,368	87,368				
14. Insurance									
a. Insurance on Property (buildings only)			\$	30,928	31,591	(663)			
b. Insurance on Automobiles			\$						
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$	86,146	86,146				
General Liability / EPLI									
14d. Total Insurance Expenditures (14a + b + c)			\$	117,074	117,737	(663)			
15. Total All Expenditures (A-13 thru C-14)			\$	13,262,376	14,186,160	(923,784)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Complete Care at Harrington Court, LLC	2462	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 7,667,122	7,667,122			
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)	\$ 2,755,957	2,755,957			
b. Medicare Room and Board Contractual Allowance **	\$ (47,659)	(47,659)			
4. a. Private-Pay Residents and Other	\$ 3,168,163	3,168,163			
b. Private-Pay Room and Board Contractual Allowance **	\$ (3,708)	(3,708)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 57,744	57,744			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (57,744)	(57,744)			
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	\$ 236,678	236,678			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (115,398)	(115,398)			
c. Physical Therapy - Non-Medicare	\$ 101,972	101,972			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (101,972)	(101,972)			
4. a. Speech Therapy - Medicare	\$ 72,195	72,195			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (48,482)	(48,482)			
c. Speech Therapy - Non-Medicare	\$ 23,613	23,613			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (23,613)	(23,613)			
5. a. Occupational Therapy - Medicare	\$ 538,226	538,226			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (150,081)	(150,081)			
c. Occupational Therapy - Non-Medicare	\$ 46,471	46,471			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (46,471)	(46,471)			
6. a. Other (Specify) - Medicare	\$ 2,484	2,484			
b. Other (Specify) - Non-Medicare	\$ 45,053	45,053			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,120,550	14,120,550			
IV. Other Revenue*					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 645	645			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 50,109	50,109			
V. Total Other Revenue (1 thru 8)	\$ 50,754	50,754			
VI. Total All Revenue (III +V)	\$ 14,171,304	14,171,304			

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II6a	Radiology Rev>Medicare A	\$ 1,870		
30 II6a	Radiology Rev>Medicare A>C/A	\$ (1,870)		
30 II6a	Lab Rev>Medicare A	\$ 8,250		
30 II6a	Lab Rev>Medicare A>C/A	\$ (8,250)		
30 II6a	Other Ancillary Rev>Medicare A	\$ 1,800		
30 II6a	Other Ancillary Rev>Part B	\$ 3,300		
30 II6a	Other Ancillary Rev>Part B>Sequester	\$ (8,076)		
30 II6a	Vaccine Rev>Part B	\$ 3,666		
30 II6a	Vaccine Rev>Part B>COVID Vaccine	\$ 2,157		
30 II6a	Revenue Adjustments>Medicare A	\$ 278		
30 II6a	Revenue Adjustments>Part B	\$ (641)		
	Total Other Resident Revenue - Medicare	\$ 2,484	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II6b	Other Ancillary Rev>Private	\$ 3,831		
30 II6b	Revenue Adjustments>Private	\$ 2		
30 II6b	Revenue Adjustments>Medicare HMO	\$ 12,321		
30 II6b	Revenue Adjustments>Hospice	\$ 30		
30 II6b	Revenue Adjustments>Medicaid	\$ 28,875		
30 II6b	Revenue Adjustments>Vaccines	\$ (6)		
	Total Other Resident Revenue	\$ 45,053	\$ -	\$ -

Interest Income

Page Ref	Account	Account Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV5	Other Rev>Interest	N/A	\$ 645		
	Total Interest Income		\$ 645	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 IV8	Gym Rental Revenue (Disallowed Expense on Page 16 m13)	\$ 14,513		
30 IV8	Other Rev>Part B>Medicare Cost Report	\$ 1,490		
30 IV8	Other Revenue>Pharmacy Rebates*	\$ 13,324		
30 IV8	Other Rev>Vending Machines (Disallowed Expense on Page 16 Line m13)	\$ 90		
30 IV8	Other Revenue>Transportation	\$ 571		
30 IV8	Other Rev>Medical Records (Disallowed Expense on Page 16 Line m13)	\$ 453		
30 IV8	Other Revenue>Prior Year Adjustment(s)*	\$ 19,668		
	Total Other Revenue	\$ 50,109	\$ -	\$ -

* No expense reported. Do not disallow.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Harrington Court, LLC	2462	9/30/2023	31	37
Account		Amount		
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(24,160)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,787,228
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	103,225
a. _____				
b. _____				
c. _____				
d. See Schedule		103,225		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,866,293
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	2,950	\$	1,707
	Accum. Depreciation	1,243		Net
3. Buildings	*Historical Cost	329,715	\$	196,160
	Accum. Depreciation	133,555		Net
4. Leasehold Improvements	*Historical Cost	131,143	\$	119,952
	Accum. Depreciation	11,191		Net
5. Non-Movable Equipment	*Historical Cost	107,864	\$	36,021
	Accum. Depreciation	71,843		Net
6. Movable Equipment	*Historical Cost	951,091	\$	64,038
	Accum. Depreciation	887,053		Net
7. Motor Vehicles	*Historical Cost	_____	\$	
	Accum. Depreciation	_____		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(219,031)
F/S vs C/R NBV		(219,208)		
See Schedule		177		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	198,847

* 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	\$ 26,409
31	A5	Prepaid Expenses>Insurance	\$ 1,280
31	A5	Prepaid Expenses>Financing Costs	\$ 1,137
31	A5	Prepaid Expenses>BE Taxes	\$ 27,790
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 23,700
31	A5	Prepaid Expenses>Insurance - General Liability & Other>Contra	\$ (28,772)
31	A5	Prepaid Expenses>Insurance - FFLI	\$ 6,739
31	A5	Prepaid Expenses>Insurance - Property	\$ 18,412
31	A5	Prepaid Expenses>Workers Comp	\$ 52,838
31	A5	Prepaid Expenses>Workers Comp>Contra	\$ (26,508)
Total Prepaid Expenses			\$ 103,225

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 175
31	B9	Rounding	\$ 2
Total Other Fixed Assets (Itemize)			\$ 177

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Other Current Payables>401K	\$ 802
33	A12	Other Current Payables>Misc. PR Deduction	\$ (3,220)
33	A12	Other Current Payables>Union Dues W/H	\$ 4,218
33	A12	Other Current Payables>Resident Funds	\$ 57,038
33	A12	Accrued Expenses	\$ 331,081
33	A12	Accrued Expenses>Medicaid>Bed Tax	\$ 176,085
33	A12	Accrued Expenses>Management Fee	\$ 53,084
33	A12	Due To/From>Vendor	\$ (6,374)
33	A12	Due To/From>Barber (formerly DTF NJ)	\$ (83)
Total Other Current Liabilities (Itemize)			\$ 612,631

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

Page Ref	Line Ref	Description	
34	B4	Due To/From>Amex Harrington	\$ 7,984
34	B4	Due To/From>Medicare A>Sequester	\$ 3,496
34	B4	Due To/From>Commercial IM/O	\$ 15,118
34	B4	Due To/From>Hoague	\$ 17,559
34	B4	Due To/From>Medicaid	\$ 68,022
34	B4	Due To/From>Social Security	\$ 27,293
Total Other Current Liabilities (Itemize)			\$ 138,572

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Harrington Court, LLC	2462	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	3,065,140
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 22,223	
			Accum. Depreciation 15,874 Net	
			\$	6,349
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	

6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	27,726
Name and Address		Amount	Loan Date	
Various		27,726		
7. Other Assets (<i>itemize</i>)			\$	(174,393)
Other Assets>Escrow>Property Tax			(174,715)	
Due To/(From)>Employee			322	
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(140,318)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	2,924,822

* 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 Harrington Court, LLC		2462	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	360,925
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>)				\$	294,781
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	612,631

See Schedule					612,631
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,268,337

* 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 Harrington Court, LLC		License No. 2462	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,268,337	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties (<i>itemize</i>)					\$ 1,565,358
Name and Address of Lender	Amount	Loan Date			
Various	1,565,358				
4. Other Long-Term Liabilities (<i>itemize</i>)					\$ 138,572
_____ _____ _____ See Schedule					
138,572					
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 1,703,930
C. Total All Liabilities (Lines A-13 + B-5)					\$ 2,972,267


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

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Harrington Court, LI	2462	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(82,686)
6. Gain or Loss for Period			\$	35,241
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	(47,445)
C. Total Reserves and Net Worth			\$	(47,445)
D. Total Liabilities, Reserves, and Net Worth			\$	2,924,822

H. Changes in Total Net Worth

Name of Facility		License No.	Report for Year Ended	Page	of
Complete Care at Harrington Court, LLC		2462	9/30/2023	36	37
Account			Amount		
A.	Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(181,557)
B.	Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	14,171,304
C.	Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	14,136,063
D.	Net Income or Deficit			\$	35,241
E.	Balance			\$	(146,316)
F.	Additions				
	1. Additional Capital Contributed (<i>itemize</i>)				
	Total Expenses per Page 27	\$14,186,160			
	F/S vs C/R Depreciation	(50,097)			
	Total Expenses per FS	\$14,136,063			
	2. Other (<i>itemize</i>)				
	Prior Period Adjustment(s)		98,871		
F-3.	Total Additions			\$	98,871
G.	Deductions				
	1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	24,018
	Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
		uity>Robert Hoc	24,018		
	2. Other Withdrawings (<i>Specify</i>)			\$	
	Purpose	Amount			
	3. Total Deductions			\$	
H.	Balance at End of Period		09/30/23	\$	(47,445)

I. Preparer's/Reviewer's Certification

Name of Facility Complete Care at Harrington Court, LLC		License No. 2462	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 type="checkbox"/> (Specify)		<input type="checkbox"/> (Specify)	
Preparer/Reviewer Certification					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title Principal	Date Signed 2/14/24		
Printed Name of Preparer Matthew S. Bovolack					
Address 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 Harrington Court, LLC**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
10-001-02	Cash>Clearing>Payroll	(116,326.00)			(116,326.00)	(1,153.00)
10-010-30	Cash>Operating>Harrington	16,445.00			16,445.00	12,086.00
10-011-30	Cash>Petty Cash>Harrington	1,301.00			1,301.00	1,077.00
10-020-30	Cash>Payroll>Harrington	12,382.00			12,382.00	11,154.00
10-040-30	Cash>Non Govt>Harrington	0.00			0.00	1,708.00
10-060-30	Cash>Resident Trust>Harrington	57,038.00			57,038.00	36,770.00
10-061-30	Cash>Care Cost>Harrington	5,000.00			5,000.00	5,000.00
11-100-00	Accounts Receivable>Miscellaneous	143,887.00			143,887.00	0.00
11-102-00	Accounts Receivable>Medicare A	176,379.00			176,379.00	258,678.00
11-103-00	Accounts Receivable>Part B	159,576.00			159,576.00	85,347.00
11-104-00	Accounts Receivable>Private	411,931.00			411,931.00	610,934.00
11-105-00	Accounts Receivable>Commercial HMO	119,906.00			119,906.00	68,863.00
11-106-00	Accounts Receivable>Medicare HMO	393,783.00			393,783.00	320,628.00
11-109-00	Accounts Receivable>Hospice	70,968.00			70,968.00	26,789.00
11-111-00	Accounts Receivable>Medicaid	1,121,429.00			1,121,429.00	2,045,199.00
11-112-00	Accounts Receivable>Income	66,837.00			66,837.00	5,830.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	101,356.00			101,356.00	(137,222.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	21,176.00			21,176.00	(30,419.00)
12-000-00	Prepaid Expenses	26,409.00			26,409.00	26,838.00
12-124-00	Prepaid Expenses>Insurance	1,280.00			1,280.00	2,629.00
12-153-00	Prepaid Expenses>Financing Costs	1,137.00			1,137.00	1,790.00
12-161-00	Prepaid Expenses>RE Taxes	27,790.00			27,790.00	28,060.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	23,700.00			23,700.00	63,583.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(28,772.00)			(28,772.00)	(52,496.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	6,739.00			6,739.00	10,858.00
12-165-00	Prepaid Expenses>Insurance - Property	18,412.00			18,412.00	13,179.00
12-881-00	Prepaid Expenses>Workers Comp	52,838.00			52,838.00	0.00
12-881-01	Prepaid Expenses>Workers Comp>Contra	(26,308.00)			(26,308.00)	0.00
13-127-00	Due From>Old Owner	(12,931.00)			(12,931.00)	95,310.00
13-127-10	Due From>Old Owner>AP Items	5,692.00			5,692.00	62,345.00
14-131-00	Fixed Assets>Leasehold Improvements	131,143.00			131,143.00	21,093.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	21,394.00		(11,039.00)	10,355.00	0.00
14-134-00	Fixed Assets>Computer Hardware	91,954.00			91,954.00	91,954.00
14-136-00	Fixed Assets>CIP	175.00			175.00	9,122.00
15-100-00	Accum Depn>Miscellaneous	(45,819.00)		2,938.00	(42,881.00)	(18,285.00)
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	(174,715.00)			(174,715.00)	(49,455.00)
19-265-00	Accumulated Amortization>Deferred Financing Costs	(15,874.00)			(15,874.00)	(8,025.00)
20-000-00	Accounts Payable	(360,925.00)			(360,925.00)	(563,179.00)
21-148-00	Other Current Payables>401K	(802.00)			(802.00)	(447.00)
21-149-00	Other Current Payables>Misc. PR Deduction	3,220.00			3,220.00	1,387.00
21-150-00	Other Current Payables>Union Dues W/H	(4,218.00)			(4,218.00)	(2,660.00)
21-350-00	Other Current Payables>Resident Funds	(57,038.00)			(57,038.00)	(36,770.00)
21-354-00	Other Current Payables>DTF RFMS	0.00			0.00	16,557.00
23-000-00	Accrued Wages & Related	0.00			0.00	(84,260.00)
23-156-00	Accrued Wages & Related>PR Taxes	0.00			0.00	(19,062.00)
23-157-00	Accrued Wages & Related>Benefit Time	(294,781.00)			(294,781.00)	(279,893.00)
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	0.00			0.00	10,406.00
24-000-00	Accrued Expenses	(331,081.00)			(331,081.00)	(181,093.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(176,085.00)			(176,085.00)	0.00
24-279-00	Accrued Expenses>Management Fee	(53,084.00)			(53,084.00)	(358,096.00)
27-000-41	Due To/(From)>Amex Harrington	(7,084.00)			(7,084.00)	(8,163.00)
27-000-80	Due To/(From)>Vendor	6,374.00			6,374.00	8,718.00
27-000-95	Due To/(From)>Barber (formerly DTF NJ5)	83.00			83.00	83.00
27-100-61	Due To/(From)>Facility CC>Voorhees	0.00			0.00	118.00
27-102-14	Due To/(From)>Medicare A>Sequester	(3,496.00)			(3,496.00)	(4,460.00)
27-105-00	Due To/(From)>Commercial HMO	(15,118.00)			(15,118.00)	(7,722.00)
27-109-00	Due To/(From)>Hospice	(17,559.00)			(17,559.00)	0.00
27-111-00	Due To/(From)>Medicaid	(68,022.00)			(68,022.00)	0.00
27-146-00	Due To/(From)>Social Security	(27,293.00)			(27,293.00)	0.00
27-152-00	Due To/(From)>Employee	322.00			322.00	0.00
27-900-57	Due To/(From)>Interfacility>NJ14	(164,194.00)			(164,194.00)	(67,080.00)
27-901-43	Due To/(From)>Interfacility>IL3 and CT4	(6,060.00)			(6,060.00)	(6,060.00)
27-901-48	Due To/(From)>Interfacility>WV/DE 5 and CT4	(45.00)			(45.00)	(45.00)
27-901-49	Due To/(From)>Interfacility>CT4	(266,480.00)		(49,734.00)	(316,214.00)	105,752.00
27-901-50	Due To/(From)>Interfacility>CT4 and NJ14	(854,209.00)			(854,209.00)	(2,342,689.00)
27-901-51	Due To/(From)>Interfacility>CT4 and GA	(6,718.00)			(6,718.00)	(6,718.00)
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	(2,599.00)			(2,599.00)	(2,252.00)
27-901-54	Due To/(From)>Interfacility>CT4 and NJ5	1,346.00			1,346.00	0.00
27-901-55	Due To/(From)>Interfacility>CT4 and NJ2	(1,867.00)			(1,867.00)	(1,380.00)
27-901-57	Due To/(From)>Interfacility>CT4 and W12	13,324.00			13,324.00	0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
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	7,364.00			7,364.00	3,658.00
27-902-11	Due To/(From)>Interfacility>CT4 and CT3	(117,283.00)		(79,059.00)	(196,342.00)	3,423.00
27-902-65	Due To/(From)>Interfacility>HMH10 and CT4	(1,168.00)			(1,168.00)	0.00
30-000-00	Retained Earnings	58,668.00			58,668.00	28,549.00
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	(2,762,770.00)			(2,762,770.00)	(2,408,212.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	6,813.00			6,813.00	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	47,659.00			47,659.00	17,096.00
40-104-00	Room & Board Revenue>Private	(1,638,647.00)			(1,638,647.00)	(1,377,581.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(42,051.00)			(42,051.00)	0.00
40-105-00	Room & Board Revenue>Commercial HMO	(92,150.00)			(92,150.00)	(25,389.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(34,355.00)			(34,355.00)	0.00
40-106-00	Room & Board Revenue>Medicare HMO	(1,183,829.00)			(1,183,829.00)	(1,335,237.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(23,878.00)			(23,878.00)	0.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	3,708.00			3,708.00	811.00
40-109-00	Room & Board Revenue>Hospice	(154,396.00)			(154,396.00)	(274,425.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	1,143.00			1,143.00	0.00
40-111-00	Room & Board Revenue>Medicaid	(7,752,576.00)			(7,752,576.00)	(7,239,247.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	85,454.00			85,454.00	0.00
41-102-00	Pharmacy Rev>Medicare A	(57,744.00)			(57,744.00)	(79,351.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	57,744.00			57,744.00	79,351.00
42-102-00	PT Revenue>Medicare A	(115,398.00)			(115,398.00)	(95,593.00)
42-102-01	PT Revenue>Medicare A>C/A	115,398.00			115,398.00	95,593.00
42-103-00	PT Revenue>Part B	(121,280.00)			(121,280.00)	(59,357.00)
42-105-00	PT Revenue>Commercial HMO	(1,511.00)			(1,511.00)	(850.00)
42-105-01	PT Revenue>Commercial HMO>C/A	1,511.00			1,511.00	850.00
42-106-00	PT Revenue>Medicare HMO	(75,590.00)			(75,590.00)	(47,890.00)
42-106-01	PT Revenue>Medicare HMO>C/A	75,590.00			75,590.00	47,890.00
42-111-00	PT Revenue>Medicaid	(24,871.00)			(24,871.00)	(9,793.00)
42-111-01	PT Revenue>Medicaid>C/A	24,871.00			24,871.00	9,793.00
43-102-00	OT Revenue>Medicare A	(150,081.00)			(150,081.00)	(198,914.00)
43-102-01	OT Revenue>Medicare A>C/A	150,081.00			150,081.00	198,914.00
43-103-00	OT Revenue>Part B	(388,145.00)			(388,145.00)	(149,345.00)
43-105-00	OT Revenue>Commercial HMO	(94.00)			(94.00)	(189.00)
43-105-01	OT Revenue>Commercial HMO>C/A	94.00			94.00	189.00
43-106-00	OT Revenue>Medicare HMO	(95,034.00)			(95,034.00)	(59,954.00)
43-106-01	OT Revenue>Medicare HMO	95,034.00			95,034.00	59,954.00
43-111-00	OT Revenue>Medicaid	(46,377.00)			(46,377.00)	(34,772.00)
43-111-01	OT Revenue>Medicaid>C/A	46,377.00			46,377.00	34,772.00
44-102-00	ST Revenue>Medicare A	(48,482.00)			(48,482.00)	(27,443.00)
44-102-01	ST Revenue>Medicare A>C/A	48,482.00			48,482.00	27,443.00
44-103-00	ST Revenue>Part B	(23,713.00)			(23,713.00)	(28,512.00)
44-105-00	ST Revenue>Commercial HMO	(567.00)			(567.00)	(378.00)
44-105-01	ST Revenue>Commercial HMO>C/A	567.00			567.00	378.00
44-106-00	ST Revenue>Medicare HMO	(18,705.00)			(18,705.00)	(6,634.00)
44-106-01	ST Revenue>Medicare HMO>C/A	18,705.00			18,705.00	6,634.00
44-111-00	ST Revenue>Medicaid	(4,341.00)			(4,341.00)	(4,601.00)
44-111-01	ST Revenue>Medicaid>C/A	4,341.00			4,341.00	4,601.00
45-102-00	Radiology Rev>Medicare A	(1,870.00)			(1,870.00)	(2,108.00)
45-102-01	Radiology Rev>Medicare A>C/A	1,870.00			1,870.00	2,108.00
46-102-00	Lab Rev>Medicare A	(8,250.00)			(8,250.00)	(2,375.00)
46-102-01	Lab Rev>Medicare A>C/A	8,250.00			8,250.00	2,375.00
47-102-00	Other Ancillary Rev>Medicare A	(1,800.00)			(1,800.00)	(1,530.00)
47-103-00	Other Ancillary Rev>Part B	(3,300.00)			(3,300.00)	(1,110.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	8,076.00			8,076.00	792.00
47-104-00	Other Ancillary Rev>Private	(3,831.00)			(3,831.00)	0.00
48-103-00	Vaccine Rev>Part B	(3,666.00)			(3,666.00)	(5,727.00)
48-103-74	Vaccine Rev>Part B>COVID Vaccine	(2,157.00)			(2,157.00)	(4,204.00)
51-100-00	Other Rev>Miscellaneous	(14,513.00)			(14,513.00)	(12,166.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(1,490.00)			(1,490.00)	0.00
51-111-00	Other Rev>Medicaid	0.00			0.00	(49,130.00)
51-145-00	Other Revenue>Pharmacy Rebates	(13,324.00)			(13,324.00)	0.00
51-160-00	Other Rev>Interest	(645.00)			(645.00)	(387.00)
51-179-00	Other Rev>Barber & Beauty	0.00			0.00	(88.00)
51-181-00	Other Rev>Vending Machines	(90.00)			(90.00)	0.00
51-213-00	Other Revenue>Transportation	(571.00)			(571.00)	0.00
51-818-00	Other Rev>Medical Records	(453.00)			(453.00)	(143.00)
52-102-00	Revenue Adjustments>Medicare A	(278.00)			(278.00)	(16.00)
52-103-00	Revenue Adjustments>Part B	641.00			641.00	1,226.00
52-104-00	Revenue Adjustments>Private	(2.00)			(2.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	0.00			0.00	1,619.00
52-106-00	Revenue Adjustments>Medicare HMO	(12,321.00)			(12,321.00)	(2,540.00)
52-109-00	Revenue Adjustments>Hospice	(30.00)			(30.00)	0.00
52-111-00	Revenue Adjustments>Medicaid	(28,875.00)			(28,875.00)	0.00
52-145-00	Revenue Adjustments>Vaccines	6.00			6.00	896.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
55-000-00	Nursing Rental Expense	40,803.00			40,803.00	36,216.00
57-000-00	Oxygen Expense	3,640.00			3,640.00	4,899.00
58-000-00	Lab Expense	16,221.00			16,221.00	21,157.00
58-000-74	Lab Expense>COVID	0.00			0.00	57.00
59-000-00	Radiology Expense	3,350.00			3,350.00	8,439.00
60-183-00	Nursing Expense>Supplies-Disposable	24,820.00			24,820.00	21,412.00
60-183-07	Nursing Expense>Supplies>Bariatric	32.00			32.00	2,446.00
60-183-74	Nursing Expense>Supplies>COVID	23,506.00			23,506.00	37,332.00
60-183-76	Nursing Expense>Supplies>PPD	98,524.00			98,524.00	89,268.00
60-184-00	Nursing Expense>Supplies-Non Disposable	22,904.00			22,904.00	23,002.00
60-185-00	Nursing Expense>Incontinence Supplies	56.00			56.00	377.00
60-204-00	Nursing Expense>Training & Education	6,139.00			6,139.00	12,718.00
60-205-00	Nursing Expense>Sanitation & Incineration	795.00			795.00	1,652.00
60-207-00	Nursing Expense>Repairs & Maint	1,629.00			1,629.00	257.00
60-212-00	Nursing Expense>Clinical Services	17,130.00			17,130.00	12,225.00
60-213-00	Nursing Expense>Transportation	9,725.00			9,725.00	7,460.00
60-230-00	Nursing Expense>Data Processing	44,390.00			44,390.00	70,568.00
60-263-00	Nursing Expense>Consulting Fees	4,254.00		12,012.00	16,266.00	28,116.00
60-263-02	Nursing Expense>Consulting Fees>Add Back	19,620.00			19,620.00	4,275.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00			0.00	40,088.00
60-700-18	Nursing Expense>Contracted Service>RN	2,537.00			2,537.00	101,588.00
60-700-19	Nursing Expense>Contracted Service>LPN	200,459.00			200,459.00	255,771.00
60-700-20	Nursing Expense>Contracted Service>CNA	337,728.00			337,728.00	368,545.00
60-700-21	Nursing Expense>Contracted Service>RN Overtime	0.00			0.00	11,629.00
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	13,351.00			13,351.00	31,882.00
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	8,043.00			8,043.00	24,145.00
60-700-27	Nursing Expense>Contracted Service>MDS	0.00			0.00	424.00
60-700-29	Nursing Expense>Contracted Service>LPN COVID	0.00			0.00	1,176.00
60-700-38	Nursing Expense>Contracted Service>Nursing Admin	2,876.00			2,876.00	28,594.00
60-700-39	Nursing Expense>Contracted Service>Nursing Admin>Overtime	0.00			0.00	3,825.00
60-801-80	Nursing Expense>CNA>Wages	919,566.00			919,566.00	800,879.00
60-801-81	Nursing Expense>CNA>Overtime	281,945.00			281,945.00	308,845.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	35,155.00			35,155.00	34,077.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	41,980.00			41,980.00	115,331.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	8,251.00			8,251.00	1,313.00
60-801-87	Nursing Expense>CNA>Training Pay	803.00			803.00	16,428.00
60-801-88	Nursing Expense>CNA>Other Pay	4,130.00			4,130.00	2,297.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	103,747.00			103,747.00	115,310.00
60-801-91	Nursing Expense>CNA>Holiday Pay	86,805.00			86,805.00	81,548.00
60-801-92	Nursing Expense>CNA>PTO Accrual	17,579.00			17,579.00	(268.00)
60-805-80	Nursing Expense>LPN>Wages	592,294.00			592,294.00	560,829.00
60-805-81	Nursing Expense>LPN>Overtime	281,035.00			281,035.00	248,799.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	19,776.00			19,776.00	20,974.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	21,862.00			21,862.00	63,821.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	13,464.00			13,464.00	546.00
60-805-87	Nursing Expense>LPN>Training Pay	496.00			496.00	257.00
60-805-88	Nursing Expense>LPN>Other Pay	1,172.00			1,172.00	869.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	79,521.00			79,521.00	81,264.00
60-805-91	Nursing Expense>LPN>Holiday Pay	61,253.00			61,253.00	62,691.00
60-805-92	Nursing Expense>LPN>PTO Accrual	(6,325.00)			(6,325.00)	(378.00)
60-808-80	Nursing Expense>RN>Wages	85,847.00			85,847.00	75,121.00
60-808-81	Nursing Expense>RN>Overtime	12,185.00			12,185.00	6,559.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	2,600.00			2,600.00	2,513.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	327.00			327.00	5,565.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	139.00			139.00	(263.00)
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	8,367.00			8,367.00	9,847.00
60-808-91	Nursing Expense>RN>Holiday Pay	8,112.00			8,112.00	6,917.00
60-808-92	Nursing Expense>RN>PTO Accrual	(5,347.00)			(5,347.00)	(1,905.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	630,190.00			630,190.00	382,683.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	46,946.00			46,946.00	25,514.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	3,928.00			3,928.00	2,801.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	16,800.00			16,800.00	12,799.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	5,839.00			5,839.00	4,480.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	345.00			345.00	0.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	1,329.00			1,329.00	0.00
60-809-89	Nursing Expense>RN Supervisor>On Call Pay	950.00			950.00	300.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	31,711.00			31,711.00	10,129.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	18,582.00			18,582.00	7,685.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	(728.00)			(728.00)	15,887.00
61-194-80	Nursing Admin Expense>Infection Control>Wages	4,789.00			4,789.00	106,351.00
61-194-82	Nursing Admin Expense>Infection Control>Shift Premium Pay	0.00			0.00	168.00
61-194-83	Nursing Admin Expense>Infection Control>Shift Bonus Pay	0.00			0.00	2,350.00
61-194-84	Nursing Admin Expense>Infection Control>Retro Pay/Adjustment Pay	0.00			0.00	2,092.00
61-194-88	Nursing Admin Expense>Infection Control>Other Pay	1,437.00			1,437.00	0.00
61-194-90	Nursing Admin Expense>Infection Control>Sick/Vacation Pay	747.00			747.00	2,391.00
61-194-91	Nursing Admin Expense>Infection Control>Holiday Pay	0.00			0.00	800.00

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		9/30/2023			9/30/2023	9/30/2022
61-194-92	Nursing Admin Expense>Infection Control>PTO Accrual	(2,403.00)			(2,403.00)	2,403.00
61-750-00	Nursing Admin Expense>Medical Director	37,107.00		(6,627.00)	30,480.00	33,912.00
61-811-80	Nursing Admin Expense>Director (DON)>Wages	196,276.00		101,974.00	298,250.00	122,797.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	6,500.00			6,500.00	900.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	550.00			550.00	0.00
61-811-89	Nursing Admin Expense>Director>On Call Pay	0.00			0.00	500.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	7,916.00			7,916.00	2,404.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	1,992.00			1,992.00	1,442.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	873.00			873.00	(3,650.00)
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	69,142.00			69,142.00	85,439.00
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	2,500.00			2,500.00	4,125.00
61-812-84	Nursing Admin Expense>Assistant Director>Retro Pay/Adjustment Pay	0.00			0.00	1,024.00
61-812-89	Nursing Admin Expense>Assistant Director>On Call Pay	400.00			400.00	5,500.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	4,293.00			4,293.00	384.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	1,402.00			1,402.00	1,250.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	0.00			0.00	(1,533.00)
61-814-80	Nursing Admin Expense>Central Supply>Wages	3,735.00			3,735.00	0.00
61-814-81	Nursing Admin Expense>Central Supply>Overtime	80.00			80.00	0.00
61-814-82	Nursing Admin Expense>Central Supply>Shift Premium Pay	14.00			14.00	0.00
61-814-90	Nursing Admin Expense>Central Supply>Sick/Vacation Pay	1,867.00			1,867.00	0.00
61-814-91	Nursing Admin Expense>Central Supply>Holiday Pay	170.00			170.00	0.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	137,926.00		14,717.00	152,643.00	100,665.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	1,018.00			1,018.00	0.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	0.00			0.00	6,626.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	200.00			200.00	0.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	1,161.00			1,161.00	0.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	1,554.00			1,554.00	1,134.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	0.00			0.00	(972.00)
61-818-80	Nursing Admin Expense>Medical Records>Wages	22,946.00			22,946.00	25,807.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	318.00			318.00	1,219.00
61-818-82	Nursing Admin Expense>Medical Records>Shift Premium Pay	2.00			2.00	105.00
61-818-83	Nursing Admin Expense>Medical Records>Shift Bonus Pay	293.00			293.00	586.00
61-818-84	Nursing Admin Expense>Medical Records>Retro Pay/Adjustment Pay	40.00			40.00	18.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	3,841.00			3,841.00	5,685.00
61-818-91	Nursing Admin Expense>Medical Records>Holiday Pay	2,668.00			2,668.00	1,575.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	1,062.00			1,062.00	(566.00)
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	31,729.00			31,729.00	38,974.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	673.00			673.00	3,341.00
61-821-82	Nursing Admin Expense>Nursing Secretary>Shift Premium Pay	188.00			188.00	178.00
61-821-83	Nursing Admin Expense>Nursing Secretary>Shift Bonus Pay	1,703.00			1,703.00	586.00
61-821-84	Nursing Admin Expense>Nursing Secretary>Retro Pay/Adjustment Pay	195.00			195.00	15.00
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	2,499.00			2,499.00	4,693.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	1,809.00			1,809.00	1,704.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	1,132.00			1,132.00	5,181.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	30,502.00			30,502.00	28,887.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	1,534.00			1,534.00	1,535.00
61-823-82	Nursing Admin Expense>Staff Coordinator>Shift Premium Pay	152.00			152.00	168.00
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	1,086.00			1,086.00	1,086.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	0.00			0.00	(66.00)
61-823-88	Nursing Admin Expense>Staff Coordinator>Other Pay	176.00			176.00	0.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	5,032.00			5,032.00	5,162.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	1,242.00			1,242.00	1,952.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	(717.00)			(717.00)	2,961.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	47,437.00			47,437.00	0.00
61-824-83	Nursing Admin Expense>Staff Devel Director>Shift Bonus Pay	1,300.00			1,300.00	0.00
61-824-84	Nursing Admin Expense>Staff Devel Director>Retro Pay/Adjustment Pay	3,162.00			3,162.00	0.00
61-824-89	Nursing Admin Expense>Staff Devel Director>On Call Pay	300.00			300.00	0.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	1,371.00			1,371.00	0.00
61-824-91	Nursing Admin Expense>Staff Devel Director>Holiday Pay	457.00			457.00	0.00
61-825-80	Nursing Admin Expense>RN Unit Manager>Wages	108,922.00			108,922.00	10,581.00
61-825-81	Nursing Admin Expense>Unit Manager>Overtime	0.00			0.00	378.00
61-825-82	Nursing Admin Expense>Unit Manager>Shift Premium Pay	0.00			0.00	181.00
61-825-83	Nursing Admin Expense>Unit Manager>Shift Bonus Pay	4,000.00			4,000.00	0.00
61-825-84	Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay	179.00			179.00	70.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	300.00			300.00	0.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	8,100.00			8,100.00	0.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	2,806.00			2,806.00	0.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	1,558.00			1,558.00	(8.00)
62-000-00	Pharmacy Expense	0.00			0.00	34.00
62-102-00	Pharmacy Expense>Medicare A	69,711.00			69,711.00	99,047.00
62-104-00	Pharmacy Expense>Private	688.00			688.00	285.00
62-105-00	Pharmacy Expense>HMO	48,815.00			48,815.00	74,914.00
62-108-00	Pharmacy Expense>Veterans	264.00			264.00	0.00
62-111-00	Pharmacy Expense>Medicaid	6,407.00			6,407.00	9,473.00
62-145-00	Pharmacy Expense>RX	5,645.00			5,645.00	3,825.00
62-145-32	Pharmacy Expense>RX>Vaccines	16,169.00			16,169.00	8,394.00

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		9/30/2023			9/30/2023	9/30/2022
62-145-74	Pharmacy Expense>Rx>COVID	0.00			0.00	2,280.00
62-222-00	Pharmacy Expense>OTC	843.00			843.00	617.00
62-700-00	Pharmacy Expense>Contracted Service	32,046.00			32,046.00	22,471.00
65-102-00	PT Expense>Medicare A	85,914.00			85,914.00	60,735.00
65-103-00	PT Expense>Med B	62,177.00			62,177.00	25,539.00
65-105-00	PT Expense>HMO B	22,337.00			22,337.00	10,626.00
65-106-00	PT Expense>HMO A	53,910.00			53,910.00	45,954.00
65-111-00	PT Expense>Medicaid	13,219.00			13,219.00	7,015.00
66-101-01	OT Expense>Optum>Part B	59.00			59.00	0.00
66-102-00	OT Expense>Medicare A	114,617.00			114,617.00	132,007.00
66-103-00	OT Expense>Part B	206,507.00			206,507.00	74,973.00
66-104-00	OT Expense>Private	116.00			116.00	121.00
66-105-00	OT Expense>HMO B	63,391.00			63,391.00	16,280.00
66-106-00	OT Expense>HMO A	69,942.00			69,942.00	52,622.00
66-111-00	OT Expense>Medicaid	23,625.00			23,625.00	17,777.00
67-102-00	ST Expense>Medicare A	16,843.00			16,843.00	12,530.00
67-103-00	ST Expense>Part B	11,016.00			11,016.00	11,923.00
67-105-00	ST Expense>HMO B	3,387.00			3,387.00	3,795.00
67-106-00	ST Expense>HMO A	9,150.00			9,150.00	13,203.00
67-111-00	ST Expense>Medicaid	1,577.00			1,577.00	1,445.00
67-700-00	ST Expense>Contracted Service	2,939.00			2,939.00	5,021.00
68-183-00	Therapy Expense>Supplies	0.00			0.00	61.00
68-700-00	Therapy Expense>Contracted Service	(18,322.00)		18,322.00	0.00	0.00
68-827-00	Therapy Expense>Respiratory	15,550.00			15,550.00	72,815.00
69-811-80	Social Services Expense>Director>Wages	69,887.00			69,887.00	60,028.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	2,958.00			2,958.00	4,294.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,678.00			1,678.00	1,510.00
69-811-92	Social Services Expense>Director>PTO Accrual	(531.00)			(531.00)	3,264.00
69-830-80	Social Services Expense>Assistant>Wages	53,910.00			53,910.00	52,829.00
69-830-81	Social Services Expense>Assistant>Overtime	938.00			938.00	5,124.00
69-830-84	Social Services Expense>Assistant>Retro Pay/Adjustment Pay	220.00			220.00	0.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	1,926.00			1,926.00	3,291.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	1,508.00			1,508.00	1,340.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	156.00			156.00	1,443.00
70-177-00	Dietary Expense>Supplements	18,428.00			18,428.00	10,522.00
70-178-00	Dietary Expense>Food	267,503.00			267,503.00	283,348.00
70-183-00	Dietary Expense>Supplies	28,560.00			28,560.00	25,748.00
70-184-00	Dietary Expense>Minor Equip	1,591.00			1,591.00	0.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	11,060.00			11,060.00	10,382.00
70-208-00	Dietary Expense>Equip-Rental	6,565.00			6,565.00	4,863.00
70-700-00	Dietary Expense>Contracted Service	155,575.00			155,575.00	120,839.00
70-831-80	Dietary Expense>Aide>Wages	199,950.00			199,950.00	228,061.00
70-831-81	Dietary Expense>Aide>Overtime	35,346.00			35,346.00	34,013.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	5,994.00			5,994.00	12,267.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	5,323.00			5,323.00	5,702.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	1,813.00			1,813.00	825.00
70-831-87	Dietary Expense>Aide>Training Pay	228.00			228.00	137.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	14,116.00			14,116.00	19,089.00
70-831-91	Dietary Expense>Aide>Holiday Pay	16,054.00			16,054.00	21,246.00
70-831-92	Dietary Expense>Aide>PTO Accrual	9,467.00			9,467.00	10,024.00
70-832-80	Dietary Expense>Cook>Wages	78,482.00			78,482.00	59,181.00
70-832-81	Dietary Expense>Cook>Overtime	8,467.00			8,467.00	5,783.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	2,975.00			2,975.00	2,715.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	3,551.00			3,551.00	740.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	0.00			0.00	858.00
70-832-88	Dietary Expense>Cook>Other Pay	124.00			124.00	0.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	6,002.00			6,002.00	11,710.00
70-832-91	Dietary Expense>Cook>Holiday Pay	6,611.00			6,611.00	5,706.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(163.00)			(163.00)	3,869.00
70-833-00	Dietary Expense>Contracted Dietician	41,231.00			41,231.00	36,100.00
71-000-00	Activity Expense	0.00			0.00	32.00
71-178-00	Activity Expense>Food	1,657.00			1,657.00	1,974.00
71-183-00	Activity Expense>Supplies	4,210.00			4,210.00	3,712.00
71-183-74	Activity Expense>Supplies>COVID	0.00			0.00	7.00
71-236-00	Activity Expense>Travel	0.00			0.00	77.00
71-700-00	Activity Expense>Contracted Service	2,745.00			2,745.00	1,605.00
71-811-80	Activity Expense>Director>Wages	51,813.00			51,813.00	48,963.00
71-811-83	Activity Expense>Director>Shift Bonus Pay	0.00			0.00	100.00
71-811-84	Activity Expense>Director>Retro Pay/Adjustment Pay	524.00			524.00	0.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	4,265.00			4,265.00	6,515.00
71-811-91	Activity Expense>Director>Holiday Pay	1,585.00			1,585.00	1,312.00
71-811-92	Activity Expense>Director>PTO Accrual	(1,742.00)			(1,742.00)	1,478.00
71-831-80	Activity Expense>Aide>Wages	74,907.00			74,907.00	62,096.00
71-831-81	Activity Expense>Aide>Overtime	890.00			890.00	3,271.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	679.00			679.00	838.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	678.00			678.00	815.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	214.00			214.00	(121.00)
71-831-88	Activity Expense>Aide>Other Pay	0.00			0.00	426.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	9,836.00			9,836.00	7,620.00
71-831-91	Activity Expense>Aide>Holiday Pay	7,330.00			7,330.00	6,066.00
71-831-92	Activity Expense>Aide>PTO Accrual	2,660.00			2,660.00	(3,257.00)
72-183-00	Housekeeping Expense>Supplies	21,999.00			21,999.00	21,975.00
72-700-00	Housekeeping Expense>Contracted Service	459,555.00			459,555.00	462,056.00
73-183-00	Laundry Expense>Supplies	13,723.00			13,723.00	14,530.00
73-700-00	Laundry Expense>Contracted Service	304,500.00			304,500.00	289,645.00
75-182-74	Maintenance Expense>Supplies>COVID	0.00			0.00	445.00
75-183-00	Maintenance Expense>Supplies	20,775.00			20,775.00	26,828.00
75-184-00	Maintenance Expense>Minor Equip	2,987.00			2,987.00	10,051.00
75-205-00	Maintenance Expense>Sanitation & Incineration	26,658.00			26,658.00	24,060.00
75-207-00	Maintenance Expense>Repairs & Maint	68,330.00			68,330.00	95,877.00
75-208-00	Maintenance Expense>Equip Rental	406.00			406.00	0.00
75-217-00	Maintenance Expense>Extermination	1,104.00			1,104.00	1,393.00
75-218-00	Maintenance Expense>Snow Removal	5,458.00			5,458.00	8,396.00
75-219-00	Maintenance Expense>Landscaping	17,455.00			17,455.00	12,938.00
75-219-83	Maintenance Expense>Landscaping>supplies	1,264.00			1,264.00	0.00
75-220-00	Maintenance Expense>Fire Drill	0.00			0.00	1,053.00
75-230-00	Maintenance Expense>Data Processing	1,381.00			1,381.00	1,238.00
75-700-00	Maintenance Expense>Contracted Service	35,319.00			35,319.00	27,106.00
75-811-80	Maintenance Expense>Director>Wages	59,485.00			59,485.00	52,954.00
75-811-84	Maintenance Expense>Director>Retro Pay/Adjustment Pay	551.00			551.00	0.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	1,377.00			1,377.00	2,629.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,075.00			1,075.00	1,032.00
75-811-92	Maintenance Expense>Director>PTO Accrual	615.00			615.00	1,342.00
75-829-80	Maintenance Expense>Staff>Wages	40,154.00			40,154.00	35,377.00
75-829-81	Maintenance Expense>Staff>Overtime	1,638.00			1,638.00	3,205.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	187.00			187.00	268.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	1,765.00			1,765.00	0.00
75-829-87	Maintenance Expense>Staff>Training Pay	0.00			0.00	160.00
75-829-89	Maintenance Expense>Staff>On Call Pay	270.00			270.00	80.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	2,831.00			2,831.00	52.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	2,109.00			2,109.00	2,204.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	(203.00)			(203.00)	(1,729.00)
76-227-00	Utility Expense>Gas	107,219.00			107,219.00	141,333.00
76-228-00	Utility Expense>Electric	135,396.00			135,396.00	124,393.00
76-229-00	Utility Expense>Water/Sewer	61,426.00			61,426.00	66,610.00
76-700-00	Utility Expense>Contracted Service	7,307.00			7,307.00	0.00
80-111-16	Admin Expense>Medicaid>Bed Tax	658,095.00			658,095.00	630,176.00
80-153-00	Admin Expense>Financing Costs	2,927.00			2,927.00	2,885.00
80-162-00	Admin Expense>Insurance - General Liability & Other	74,675.00			74,675.00	76,297.00
80-163-00	Admin Expense>Insurance - EPLI	11,471.00			11,471.00	13,247.00
80-181-00	Admin Expense>Shredding	1,770.00			1,770.00	1,320.00
80-182-00	Admin Expense>Furnishing	7,873.00			7,873.00	5,663.00
80-183-00	Admin Expense>Supplies	6,150.00			6,150.00	7,413.00
80-183-09	Admin Expense>Supplies>Toner	5,868.00			5,868.00	2,054.00
80-183-78	Admin Expense>Supplies>Paper	2,521.00			2,521.00	3,448.00
80-184-00	Admin Expense>Computer Hardware	3,920.00			3,920.00	4,961.00
80-202-00	Admin Expense>resident missing Items	0.00			0.00	255.00
80-208-00	Admin Expense>Equip-Rental	5,068.00			5,068.00	8,128.00
80-209-00	Admin Expense>Postage	3,271.00			3,271.00	2,209.00
80-210-00	Admin Expense>Internet	2,617.00			2,617.00	2,349.00
80-230-00	Admin Expense>Data Processing	70,184.00			70,184.00	80,144.00
80-231-00	Admin Expense>Telephone	6,438.00			6,438.00	6,548.00
80-232-00	Admin Expense>Cable TV	17,951.00			17,951.00	22,920.00
80-234-00	Admin Expense>Licenses	1,314.00			1,314.00	981.00
80-235-00	Admin Expense>Dues & Subscriptions	10,099.00		(1,288.00)	8,811.00	5,341.00
80-236-00	Admin Expense>Travel	6,209.00			6,209.00	2,389.00
80-238-00	Admin Expense>Legal Fees	9,491.00		2,185.00	11,676.00	9,619.00
80-239-00	Admin Expense>Accounting Fees	33,293.00		2,743.00	36,036.00	15,000.00
80-240-00	Admin Expense>Professional Fees	2,995.00		(995.00)	2,000.00	8,446.00
80-240-02	Admin Expense>Professional Fees>Add Back	198,205.00		15,430.00	213,635.00	210,007.00
80-241-00	Admin Expense>IT Fees	0.00			0.00	3,091.00
80-241-01	Admin Expense>IT Fees>Add Back	24,547.00			24,547.00	21,095.00
80-242-00	Admin Expense>Fines & Penalties	6,164.00			6,164.00	18.00
80-243-00	Admin Expense>Late Fees	0.00			0.00	1,839.00
80-244-00	Admin Expense>Bank Fees	22,873.00		156.00	23,029.00	12,192.00
80-245-00	Admin Expense>Background Checks	297.00			297.00	390.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	5,105.00			5,105.00	4,041.00
80-249-00	Admin Expense>Recruiting	13,824.00			13,824.00	14,229.00
80-250-00	Admin Expense>Marketing & Advertising	21,468.00			21,468.00	37,542.00
80-250-74	Admin Expense>Marketing & Advertising>COVID	1,788.00			1,788.00	3,839.00
80-251-00	Admin Expense>Bad Debt	141,499.00			141,499.00	129,539.00
80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	(35,285.00)			(35,285.00)	34,000.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
80-252-00	Admin Expense>Startup Costs	30,185.00		(30,185.00)	0.00	6,977.00
80-255-00	Admin Expense>Startup Costs>Agency	0.00			0.00	1.00
80-279-00	Admin Expense>Management Fee	707,506.00			707,506.00	327,689.00
80-700-00	Admin Expense>Contracted Service	19,251.00			19,251.00	887.00
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	144,006.00			144,006.00	131,896.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	0.00			0.00	2,500.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	5,457.00			5,457.00	4,138.00
80-811-91	Admin Expense>Director>Holiday Pay	3,381.00			3,381.00	3,106.00
80-811-92	Admin Expense>Director>PTO Accrual	1,925.00			1,925.00	7,210.00
80-838-80	Admin Expense>Receptionist>Wages	70,706.00			70,706.00	68,867.00
80-838-81	Admin Expense>Receptionist>Overtime	1,089.00			1,089.00	4,547.00
80-838-82	Admin Expense>Receptionist>Shift Premium	896.00			896.00	366.00
80-838-83	Admin Expense>Receptionist>Shift Bonus Pay	1,801.00			1,801.00	851.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	668.00			668.00	381.00
80-838-88	Admin Expense>Receptionist>Other Pay	543.00			543.00	0.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	10,314.00			10,314.00	6,195.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	4,944.00			4,944.00	5,076.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	3,275.00			3,275.00	3,829.00
80-839-80	Admin Expense>Admissions>Wages	74,986.00			74,986.00	73,780.00
80-839-81	Admin Expense>Admissions>Overtime	776.00			776.00	1,290.00
80-839-82	Admin Expense>Admissions>Shift Premium Pay	76.00			76.00	65.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	5,200.00			5,200.00	0.00
80-839-84	Admin Expense>Admissions>Retro Pay/Adjustment Pay	2,694.00			2,694.00	308.00
80-839-88	Admin Expense>Admissions>Other Pay	1,538.00			1,538.00	0.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	3,138.00			3,138.00	2,043.00
80-839-91	Admin Expense>Admissions>Holiday Pay	1,692.00			1,692.00	2,804.00
80-839-92	Admin Expense>Admissions>PTO Accrual	(1,260.00)			(1,260.00)	1,495.00
80-840-80	Admin Expense>Business Office>Wages	73,183.00			73,183.00	81,827.00
80-840-81	Admin Expense>Business Office>Overtime	1,006.00			1,006.00	2,209.00
80-840-82	Admin Expense>Business Office>Shift Premium Pay	57.00			57.00	146.00
80-840-83	Admin Expense>Business Office>Shift Bonus Pay	1,462.00			1,462.00	1,589.00
80-840-88	Admin Expense>Business Office>Other Pay	0.00			0.00	669.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	5,762.00			5,762.00	5,372.00
80-840-91	Admin Expense>Business Office>Holiday Pay	2,503.00			2,503.00	2,859.00
80-840-92	Admin Expense>Business Office>PTO Accrual	3,308.00			3,308.00	(783.00)
80-841-80	Admin Expense>Human Resources>Wages	70,604.00			70,604.00	73,113.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	3,686.00			3,686.00	679.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	2,051.00			2,051.00	1,698.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	1,101.00			1,101.00	2,864.00
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	53,528.00			53,528.00	54,340.00
80-843-82	Admin Expense>Regional Marketing/CAD>Shift Premium Pay	5.00			5.00	0.00
80-843-84	Admin Expense>Regional Marketing/CAD>Retro Pay/Adjustment Pay	463.00			463.00	0.00
80-843-90	Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay	879.00			879.00	0.00
80-843-91	Admin Expense>Regional Marketing/CAD>Holiday Pay	546.00			546.00	0.00
80-844-80	Admin Expense>Recruiting>Wages	13,451.00			13,451.00	15,604.00
85-100-00	Employee Benefits Expense>Miscellaneous	22,926.00			22,926.00	13,469.00
85-145-32	Employee Benefits Expense>Pharmacy>Vaccines	646.00			646.00	0.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	387,417.00		11,425.00	398,842.00	385,028.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	32,124.00		95.00	32,219.00	61,610.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	8,847.00		582.00	9,429.00	7,320.00
85-178-00	Employee Benefits Expense>Food	11,896.00		(2,961.00)	8,935.00	5,611.00
85-200-79	Employee Benefits Expense>Union>Misc	31,209.00			31,209.00	16,145.00
85-204-00	Employee Benefits Expense>Training & Education	0.00			0.00	(209.00)
85-255-00	Employee Benefits Expense>Pension>Add Back	(192,462.00)			(192,462.00)	266,544.00
85-255-79	Employee Benefits Expense>Pension>Union	476,170.00			476,170.00	0.00
85-257-00	Employee Benefits Expense>Employee Physicals	421.00			421.00	0.00
85-881-00	Employee Benefits Expense>Workers Comp	88,551.00			88,551.00	55,190.00
85-882-00	Employee Benefits Expense>Health Insurance	9,687.00			9,687.00	19,170.00
85-882-01	Employee Benefits Expense>Health Insurance>Union	755,595.00			755,595.00	764,601.00
85-884-00	Employee Benefits>Dental/Vision Insurance	(832.00)			(832.00)	480.00
85-885-00	Employee Benefits>Life Insurance	1,199.00			1,199.00	1,628.00
91-121-00	Property Expense>Rent	719,164.00			719,164.00	577,331.00
91-125-00	Property Expense>Personal Property Taxes	16,794.00			16,794.00	19,027.00
91-161-00	Property Expense>RE Taxes	110,892.00			110,892.00	116,458.00
91-165-00	Property Expense>Insurance - Property	31,591.00			31,591.00	22,438.00
92-000-00	Depreciation Expense	26,665.00		(5,304.00)	21,361.00	18,285.00
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	55,530.00
98-999-99	Prior Period Expense	0.00			0.00	0.00
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00		(4,121.00)	(4,121.00)	(869.00)
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00			4,121.00	869.00
Marcum 103	Dentist	0.00		6,627.00	6,627.00	14,706.00
Marcum 104	Subscriptions	0.00		528.00	528.00	266.00
Marcum 105	Chamber Dues	0.00		760.00	760.00	660.00
Marcum 106	Sales Tax	0.00			0.00	100.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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Marcum 107	Leased Equipment	0.00			0.00	1,386.00
Marcum 108	Other Revenue>Prior Year Adjustment(s)	0.00		(19,668.00)	(19,668.00)	0.00
Marcum 109	Holiday Party	0.00		2,961.00	2,961.00	0.00
Marcum 110	Fixed Assets>Non Movable Equipment	0.00		11,039.00	11,039.00	0.00
Marcum 111	Accum Depn>Non Movable	0.00		1,183.00	1,183.00	0.00
Marcum 112	Depreciation Expense>Non Movable	0.00		1,183.00	1,183.00	0.00
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		152,434.00		0.00	152,434.00	196,334.00

80-210-00	Admin Expense>Internet	2,617.00	0.00	2,617.00	2,349.00
80-231-00	Admin Expense>Telephone	6,438.00	0.00	6,438.00	6,548.00
Subtotal [1H1]	Telephone and Telegraph	9,055.00	0.00	9,055.00	8,897.00
Subgroup : [1K2]	Other				
Marcum 106	Sales Tax	0.00	0.00	0.00	100.00
Subtotal [1K2]	Other	0.00	0.00	0.00	100.00
Subgroup : [1K3]	Resident Day User Fee				
80-111-16	Admin Expense>Medical>Bed Tax	658,095.00	0.00	658,095.00	630,176.00
Subtotal [1K3]	Resident Day User Fee	658,095.00	0.00	658,095.00	630,176.00
Total [15]	Expenditures Other than Salaries	2,475,874.00	14,069.00	2,489,943.00	2,447,457.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General				
Subgroup : [2]	Holiday Parties for Staff				
Marcum 109	Holiday Party	0.00	2,961.00	2,961.00	0.00
Subtotal [2]	Holiday Parties for Staff	0.00	2,961.00	2,961.00	0.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	6,209.00	0.00	6,209.00	2,389.00
Subtotal [4]	Employee Travel	6,209.00	0.00	6,209.00	2,389.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	13,824.00	0.00	13,824.00	14,229.00
Subtotal [M1]	Advertising Help Wanted	13,824.00	0.00	13,824.00	14,229.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	21,468.00	0.00	21,468.00	37,542.00
80-250-74	Admin Expense>Marketing & Advertising>COVID	1,788.00	0.00	1,788.00	3,839.00
Subtotal [M3]	Advertising Other	23,256.00	0.00	23,256.00	41,381.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	3,271.00	0.00	3,271.00	2,208.00
Subtotal [M7]	Postage	3,271.00	0.00	3,271.00	2,209.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations				
80-235-00	Admin Expense>Dues & Subscriptions	10,099.00	(1,288.00)	8,811.00	5,341.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	10,099.00	(1,288.00)	8,811.00	5,341.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
Marcum 105	Chamber Dues	0.00	760.00	760.00	660.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	760.00	760.00	660.00
Subgroup : [M9]	Subscriptions				
Marcum 104	Subscriptions	0.00	528.00	528.00	266.00
Subtotal [M9]	Subscriptions	0.00	528.00	528.00	266.00
Subgroup : [M11]	Services Provided by Contract				
80-181-00	Admin Expense>Shredding	1,770.00	0.00	1,770.00	1,320.00
80-230-00	Admin Expense>Data Processing	70,184.00	0.00	70,184.00	80,144.00
80-240-00	Admin Expense>Professional Fees	2,895.00	(995.00)	2,000.00	8,448.00
80-240-02	Admin Expense>Professional Fees>Add Back	198,205.00	15,430.00	213,635.00	210,007.00
80-241-00	Admin Expense>IT Fees	0.00	0.00	0.00	3,091.00
80-241-01	Admin Expense>IT Fees>Add Back	24,547.00	0.00	24,547.00	21,095.00
80-700-00	Admin Expense>Contracted Service	19,251.00	0.00	19,251.00	887.00
80-700-02	Admin Expense>Contracted Service>Add Back	12,000.00	0.00	12,000.00	12,000.00
Subtotal [M11]	Services Provided by Contract	328,652.00	14,435.00	343,087.00	336,990.00
Subgroup : [M12]	Administrative Management Services				
80-279-00	Admin Expense>Management Fee	707,506.00	0.00	707,506.00	327,689.00
Subtotal [M12]	Administrative Management Services	707,506.00	0.00	707,506.00	327,689.00
Subgroup : [M13]	Other				
80-153-00	Admin Expense>Financing Costs	2,927.00	0.00	2,927.00	2,865.00
80-202-00	Admin Expense>resident missing items	0.00	0.00	0.00	255.00
80-234-00	Admin Expense>Licenses	1,314.00	0.00	1,314.00	981.00
80-242-00	Admin Expense>Fines & Penalties	6,164.00	0.00	6,164.00	18.00
80-243-00	Admin Expense>Late Fees	0.00	0.00	0.00	1,839.00
80-244-00	Admin Expense>Bank Fees	22,873.00	156.00	23,029.00	12,192.00
80-245-00	Admin Expense>Background Checks	297.00	0.00	297.00	390.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	5,105.00	0.00	5,105.00	4,041.00
80-252-00	Admin Expense>Startup Costs	30,185.00	(30,185.00)	0.00	6,977.00
80-255-00	Admin Expense>Startup Costs>Agency	0.00	0.00	0.00	1.00
Subtotal [M13]	Other	68,865.00	(30,028.00)	38,836.00	29,579.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	1,161,982.00	(12,633.00)	1,149,349.00	760,733.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	18,428.00	0.00	18,428.00	10,522.00
70-178-00	Dietary Expense>Food	267,503.00	0.00	267,503.00	283,348.00
71-178-00	Activity Expense>Food	1,657.00	0.00	1,657.00	1,874.00
Subtotal [2A1]	Raw Food	287,588.00	0.00	287,588.00	295,844.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	28,560.00	0.00	28,560.00	25,746.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	11,060.00	0.00	11,060.00	10,352.00
Subtotal [2A2]	Non-Food Supplies	39,620.00	0.00	39,620.00	36,110.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	155,575.00	0.00	155,575.00	120,839.00
Subtotal [2B]	Purchased Services	155,575.00	0.00	155,575.00	120,839.00
Subgroup : [2C]	Other				
70-184-00	Dietary Expense>Minor Equip	1,591.00	0.00	1,591.00	0.00
70-208-00	Dietary Expense>Equip>Rental	6,565.00	0.00	6,565.00	4,863.00
Subtotal [2C]	Other	8,156.00	0.00	8,156.00	4,863.00

76-228-00	Utility Expense>Electric	135,396.00	0.00	135,396.00	124,393.00
Subtotal [6C]	Light & Power	135,396.00	0.00	135,396.00	124,393.00
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	61,426.00	0.00	61,426.00	66,610.00
Subtotal [6D]	Water	61,426.00	0.00	61,426.00	66,610.00
Subgroup : [6E]	Equipment Lease				
80-208-00	Admin Expense>Equip-Rental	5,068.00	0.00	5,068.00	8,128.00
Marcum 107	Leased Equipment	0.00	0.00	0.00	1,366.00
Subtotal [6E]	Equipment Lease	5,068.00	0.00	5,068.00	9,514.00
Subgroup : [6F]	Other				
75-182-74	Maintenance Expense>Supplies>COVID	0.00	0.00	0.00	445.00
75-183-00	Maintenance Expense>Supplies	20,775.00	0.00	20,775.00	26,828.00
75-184-00	Maintenance Expense>Minor Equip	2,987.00	0.00	2,987.00	10,051.00
75-205-00	Maintenance Expense>Sanitation & Incineration	26,658.00	0.00	26,658.00	24,060.00
75-208-00	Maintenance Expense>Equip Rental	406.00	0.00	406.00	0.00
75-217-00	Maintenance Expense>Extermination	1,104.00	0.00	1,104.00	1,393.00
75-218-00	Maintenance Expense>Snow Removal	5,458.00	0.00	5,458.00	8,396.00
75-219-00	Maintenance Expense>Landscaping	17,455.00	0.00	17,455.00	12,938.00
75-219-83	Maintenance Expense>Landscaping>supplies	1,264.00	0.00	1,264.00	0.00
75-220-00	Maintenance Expense>Fire Drill	0.00	0.00	0.00	1,053.00
75-230-00	Maintenance Expense>Data Processing	1,381.00	0.00	1,381.00	1,238.00
75-700-00	Maintenance Expense>Contracted Service	35,319.00	0.00	35,319.00	27,106.00
76-700-00	Utility Expense>Contracted Service	7,307.00	0.00	7,307.00	0.00
Subtotal [6F]	Other	120,114.00	0.00	120,114.00	113,508.00
Subgroup : [7C]	Non-movable Equipment				
Marcum 112	Depreciation Expense>Non Movable	0.00	1,183.00	1,183.00	0.00
Subtotal [7C]	Non-movable Equipment	0.00	1,183.00	1,183.00	0.00
Subgroup : [7D]	Movable Equipment				
82-000-00	Depreciation Expense	26,665.00	(5,304.00)	21,361.00	18,285.00
Subtotal [7D]	Movable Equipment	26,665.00	(5,304.00)	21,361.00	18,285.00
Subgroup : [8C]	Leasehold Improvements				
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00	4,121.00	4,121.00	869.00
Subtotal [8C]	Leasehold Improvements	0.00	4,121.00	4,121.00	869.00
Subgroup : [8D]	Other				
93-265-00	Amortization Expense>Financing Costs	7,848.00	0.00	7,848.00	7,408.00
Subtotal [8D]	Other	7,848.00	0.00	7,848.00	7,408.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	719,164.00	0.00	719,164.00	577,331.00
Subtotal [9]	Rental Payments	719,164.00	0.00	719,164.00	577,331.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	110,892.00	0.00	110,892.00	116,458.00
Subtotal [10B]	Real estate taxes paid by lessor	110,892.00	0.00	110,892.00	116,458.00
Subgroup : [10C]	Personal property taxes				
91-125-00	Property Expense>Personal Property Taxes	16,794.00	0.00	16,794.00	19,027.00
Subtotal [10C]	Personal property taxes	16,794.00	0.00	16,794.00	19,027.00
Total [22]	Maintenance and Property	1,378,917.00	0.00	1,378,917.00	1,290,613.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	87,368.00	0.00	87,368.00	55,530.00
Subtotal [12D]	Other Interest Expense	87,368.00	0.00	87,368.00	55,530.00
Subgroup : [14A]	Insurance on Property				
91-165-00	Property Expense>Insurance - Property	31,591.00	0.00	31,591.00	22,438.00
Subtotal [14A]	Insurance on Property	31,591.00	0.00	31,591.00	22,438.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	74,675.00	0.00	74,675.00	76,297.00
80-163-00	Admin Expense>Insurance - EPLI	11,471.00	0.00	11,471.00	13,247.00
Subtotal [14C3]	Other	86,146.00	0.00	86,146.00	89,544.00
Total [27]	Interest and Insurance	205,105.00	0.00	205,105.00	167,512.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(7,752,576.00)	0.00	(7,752,576.00)	(7,239,247.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	85,454.00	0.00	85,454.00	0.00
Subtotal [1A]	Medicaid Residents (CT only)	(7,667,122.00)	0.00	(7,667,122.00)	(7,239,247.00)
Subgroup : [3A]	Medicare Residents (All Inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(2,762,770.00)	0.00	(2,762,770.00)	(2,408,212.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	6,813.00	0.00	6,813.00	0.00
Subtotal [3A]	Medicare Residents (All Inclusive)	(2,755,957.00)	0.00	(2,755,957.00)	(2,408,212.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	47,659.00	0.00	47,659.00	17,096.00
Subtotal [3B]	Medicare room and board contractual allowance	47,659.00	0.00	47,659.00	17,096.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(1,638,647.00)	0.00	(1,638,647.00)	(1,377,581.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(42,051.00)	0.00	(42,051.00)	0.00
40-105-00	Room & Board Revenue>Commercial HMO	(92,150.00)	0.00	(92,150.00)	(25,389.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(34,355.00)	0.00	(34,355.00)	0.00
40-106-00	Room & Board Revenue>Medicare HMO	(1,183,829.00)	0.00	(1,183,829.00)	(1,335,237.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(23,878.00)	0.00	(23,878.00)	0.00
40-109-00	Room & Board Revenue>Hospice	(154,396.00)	0.00	(154,396.00)	(274,425.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	1,143.00	0.00	1,143.00	0.00
Subtotal [4A]	Private-pay residents and other	(3,168,163.00)	0.00	(3,168,163.00)	(3,012,632.00)

Subgroup : [4B]	Private-pay room and board contractual allowance				
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	3,708.00	0.00	3,708.00	811.00
Subtotal [4B]	Private-pay room and board contractual allowance	<u>3,708.00</u>	<u>0.00</u>	<u>3,708.00</u>	<u>811.00</u>
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(57,744.00)	0.00	(57,744.00)	(79,351.00)
Subtotal [5A]	Prescription Drugs - Medicare	<u>(57,744.00)</u>	<u>0.00</u>	<u>(57,744.00)</u>	<u>(79,351.00)</u>
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance				
41-102-01	Pharmacy Rev>Medicare A>C/A	57,744.00	0.00	57,744.00	79,351.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	<u>57,744.00</u>	<u>0.00</u>	<u>57,744.00</u>	<u>79,351.00</u>
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(115,398.00)	0.00	(115,398.00)	(95,593.00)
42-103-00	PT Revenue>Part B	(121,280.00)	0.00	(121,280.00)	(59,357.00)
Subtotal [7A]	Physical Therapy - Medicare	<u>(236,678.00)</u>	<u>0.00</u>	<u>(236,678.00)</u>	<u>(154,950.00)</u>
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	115,398.00	0.00	115,398.00	95,593.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	<u>115,398.00</u>	<u>0.00</u>	<u>115,398.00</u>	<u>95,593.00</u>
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-105-00	PT Revenue>Commercial HMO	(1,511.00)	0.00	(1,511.00)	(850.00)
42-106-00	PT Revenue>Medicare HMO	(75,590.00)	0.00	(75,590.00)	(47,890.00)
42-111-00	PT Revenue>Medicaid	(24,871.00)	0.00	(24,871.00)	(8,793.00)
Subtotal [7C]	Physical Therapy - Non-medicare	<u>(101,972.00)</u>	<u>0.00</u>	<u>(101,972.00)</u>	<u>(58,533.00)</u>
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>Commercial HMO>C/A	1,511.00	0.00	1,511.00	850.00
42-106-01	PT Revenue>Medicare HMO>C/A	75,590.00	0.00	75,590.00	47,890.00
42-111-01	PT Revenue>Medicaid>C/A	24,871.00	0.00	24,871.00	8,793.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	<u>101,972.00</u>	<u>0.00</u>	<u>101,972.00</u>	<u>58,533.00</u>
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(48,482.00)	0.00	(48,482.00)	(27,443.00)
44-103-00	ST Revenue>Part B	(23,713.00)	0.00	(23,713.00)	(28,512.00)
Subtotal [8A]	Speech Therapy - Medicare	<u>(72,195.00)</u>	<u>0.00</u>	<u>(72,195.00)</u>	<u>(55,955.00)</u>
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	48,482.00	0.00	48,482.00	27,443.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	<u>48,482.00</u>	<u>0.00</u>	<u>48,482.00</u>	<u>27,443.00</u>
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-105-00	ST Revenue>Commercial HMO	(567.00)	0.00	(567.00)	(378.00)
44-106-00	ST Revenue>Medicare HMO	(18,705.00)	0.00	(18,705.00)	(6,634.00)
44-111-00	ST Revenue>Medicaid	(4,341.00)	0.00	(4,341.00)	(4,601.00)
Subtotal [8C]	Speech Therapy - Non-medicare	<u>(23,613.00)</u>	<u>0.00</u>	<u>(23,613.00)</u>	<u>(11,613.00)</u>
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>Commercial HMO>C/A	567.00	0.00	567.00	378.00
44-106-01	ST Revenue>Medicare HMO>C/A	18,705.00	0.00	18,705.00	6,634.00
44-111-01	ST Revenue>Medicaid>C/A	4,341.00	0.00	4,341.00	4,601.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	<u>23,613.00</u>	<u>0.00</u>	<u>23,613.00</u>	<u>11,613.00</u>
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(150,081.00)	0.00	(150,081.00)	(188,914.00)
43-103-00	OT Revenue>Part B	(388,145.00)	0.00	(388,145.00)	(148,345.00)
Subtotal [9A]	Occupational Therapy - Medicare	<u>(538,226.00)</u>	<u>0.00</u>	<u>(538,226.00)</u>	<u>(348,259.00)</u>
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	150,081.00	0.00	150,081.00	188,914.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	<u>150,081.00</u>	<u>0.00</u>	<u>150,081.00</u>	<u>188,914.00</u>
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-105-00	OT Revenue>Commercial HMO	(84.00)	0.00	(84.00)	(189.00)
43-106-00	OT Revenue>Medicare HMO	(85,034.00)	0.00	(85,034.00)	(59,954.00)
43-106-01	OT Revenue>Medicare HMO	85,034.00	0.00	85,034.00	59,954.00
43-111-00	OT Revenue>Medicaid	(46,377.00)	0.00	(46,377.00)	(34,772.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	<u>(46,471.00)</u>	<u>0.00</u>	<u>(46,471.00)</u>	<u>(34,961.00)</u>
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>Commercial HMO>C/A	84.00	0.00	84.00	189.00
43-111-01	OT Revenue>Medicaid>C/A	46,377.00	0.00	46,377.00	34,772.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	<u>46,471.00</u>	<u>0.00</u>	<u>46,471.00</u>	<u>34,961.00</u>
Subgroup : [10A]	Other - Medicare				
45-102-00	Radiology Rev>Medicare A	(1,870.00)	0.00	(1,870.00)	(2,108.00)
45-102-01	Radiology Rev>Medicare A>C/A	1,870.00	0.00	1,870.00	2,108.00
46-102-00	Lab Rev>Medicare A	(8,250.00)	0.00	(8,250.00)	(2,375.00)
46-102-01	Lab Rev>Medicare A>C/A	8,250.00	0.00	8,250.00	2,375.00
47-102-00	Other Ancillary Rev>Medicare A	(1,800.00)	0.00	(1,800.00)	(1,530.00)
47-103-00	Other Ancillary Rev>Part B	(3,300.00)	0.00	(3,300.00)	(1,110.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	8,076.00	0.00	8,076.00	792.00
48-103-00	Vaccine Rev>Part B	(3,666.00)	0.00	(3,666.00)	(5,727.00)
48-103-74	Vaccine Rev>Part B>COVID Vaccine	(2,157.00)	0.00	(2,157.00)	(4,204.00)
52-102-00	Revenue Adjustments>Medicare A	(278.00)	0.00	(278.00)	(16.00)
52-103-00	Revenue Adjustments>Part B	641.00	0.00	641.00	1,226.00
Subtotal [10A]	Other - Medicare	<u>(2,464.00)</u>	<u>0.00</u>	<u>(2,464.00)</u>	<u>(10,589.00)</u>
Subgroup : [10B]	Other - Non-medicare				
47-104-00	Other Ancillary Rev>Private	(3,831.00)	0.00	(3,831.00)	0.00
51-111-00	Other Rev>Medicaid	0.00	0.00	0.00	(49,130.00)
52-104-00	Revenue Adjustments>Private	(2.00)	0.00	(2.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	0.00	0.00	0.00	1,619.00
52-106-00	Revenue Adjustments>Medicare HMO	(12,321.00)	0.00	(12,321.00)	(2,540.00)
52-109-00	Revenue Adjustments>Hospice	(30.00)	0.00	(30.00)	0.00
52-111-00	Revenue Adjustments>Medicaid	(28,875.00)	0.00	(28,875.00)	0.00
52-145-00	Revenue Adjustments>Vaccines	6.00	0.00	6.00	896.00

Subtotal [108]	Other - Non-medicare	(45,053.00)	0.00	(45,053.00)	(49,155.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(645.00)	0.00	(645.00)	(387.00)
Subtotal [15]	Interest Income	(645.00)	0.00	(645.00)	(387.00)
Subgroup : [17]	Barber, Coffee, Beauty & Gift Shops				
51-179-00	Other Rev>Barber & Beauty	0.00	0.00	0.00	(88.00)
Subtotal [17]	Barber, Coffee, Beauty & Gift Shops	0.00	0.00	0.00	(88.00)
Subgroup : [18]	Other Revenue				
51-100-00	Other Rev>Miscellaneous	(14,513.00)	0.00	(14,513.00)	(12,166.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(1,490.00)	0.00	(1,490.00)	0.00
51-145-00	Other Revenue>Pharmacy Rebates	(13,324.00)	0.00	(13,324.00)	0.00
51-181-00	Other Rev>Vending Machines	(90.00)	0.00	(90.00)	0.00
51-213-00	Other Revenue>Transportation	(571.00)	0.00	(571.00)	0.00
51-818-00	Other Rev>Medical Records	(453.00)	0.00	(453.00)	(143.00)
Marcum 108	Other Revenue>Prior Year Adjustment(s)	0.00	(19,668.00)	(19,668.00)	0.00
Subtotal [18]	Other Revenue	(30,441.00)	(19,668.00)	(50,109.00)	(12,309.00)
Total [30]	Statement of Revenue	(14,151,636.00)	(10,668.00)	(14,171,304.00)	(12,951,906.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-001-02	Cash>Clearing>Payroll	(116,326.00)	0.00	(116,326.00)	(1,153.00)
10-010-30	Cash>Operating>Harrington	16,445.00	0.00	16,445.00	12,086.00
10-011-30	Cash>Petty Cash>Harrington	1,301.00	0.00	1,301.00	1,077.00
10-020-30	Cash>Payroll>Harrington	12,382.00	0.00	12,382.00	11,154.00
10-040-30	Cash>Non Gov>Harrington	0.00	0.00	0.00	1,708.00
10-060-30	Cash>Resident Trust>Harrington	57,036.00	0.00	57,036.00	36,770.00
10-061-30	Cash>Care Cost>Harrington	5,000.00	0.00	5,000.00	5,000.00
Subtotal [A1]	Cash	(24,169.00)	0.00	(24,169.00)	66,642.00
Subgroup : [A2]	Resident Accounts Receivable				
11-100-00	Accounts Receivable>Miscellaneous	143,887.00	0.00	143,887.00	0.00
11-102-00	Accounts Receivable>Medicare A	176,378.00	0.00	176,378.00	258,678.00
11-103-00	Accounts Receivable>Part B	159,576.00	0.00	159,576.00	85,347.00
11-104-00	Accounts Receivable>Private	411,631.00	0.00	411,631.00	610,834.00
11-105-00	Accounts Receivable>Commercial HMO	119,806.00	0.00	119,806.00	68,863.00
11-106-00	Accounts Receivable>Medicare HMO	393,783.00	0.00	393,783.00	320,628.00
11-108-00	Accounts Receivable>Hospice	70,968.00	0.00	70,968.00	26,789.00
11-111-00	Accounts Receivable>Medicaid	1,121,429.00	0.00	1,121,429.00	2,045,199.00
11-112-00	Accounts Receivable>Income	66,837.00	0.00	66,837.00	5,830.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	101,356.00	0.00	101,356.00	(137,222.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	21,176.00	0.00	21,176.00	(30,419.00)
Subtotal [A2]	Resident Accounts Receivable	2,787,228.00	0.00	2,787,228.00	3,254,627.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	26,409.00	0.00	26,409.00	26,838.00
12-124-00	Prepaid Expenses>Insurance	1,280.00	0.00	1,280.00	2,829.00
12-153-00	Prepaid Expenses>Financing Costs	1,137.00	0.00	1,137.00	1,780.00
12-161-00	Prepaid Expenses>RE Taxes	27,790.00	0.00	27,790.00	28,060.00
12-182-00	Prepaid Expenses>Insurance - General Liability & Other	23,700.00	0.00	23,700.00	63,583.00
12-182-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(28,772.00)	0.00	(28,772.00)	(52,496.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	6,739.00	0.00	6,739.00	10,858.00
12-165-00	Prepaid Expenses>Insurance - Property	18,412.00	0.00	18,412.00	13,179.00
12-881-00	Prepaid Expenses>Workers Comp	52,838.00	0.00	52,838.00	0.00
12-881-01	Prepaid Expenses>Workers Comp>Contra	(26,308.00)	0.00	(26,308.00)	0.00
Subtotal [A5]	Prepaid Expenses	103,225.00	0.00	103,225.00	94,441.00
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	131,143.00	0.00	131,143.00	21,093.00
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00	(4,121.00)	(4,121.00)	(689.00)
Subtotal [B4]	Leasehold Improvements	131,143.00	(4,121.00)	127,022.00	20,224.00
Subgroup : [B6]	Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	21,394.00	(11,039.00)	10,355.00	0.00
14-134-00	Fixed Assets>Computer Hardware	91,954.00	0.00	91,954.00	91,954.00
15-100-00	Accum Dprn>Miscellaneous	(45,819.00)	2,938.00	(42,881.00)	(18,285.00)
Subtotal [B6]	Movable Equipment	67,529.00	(8,101.00)	59,428.00	73,669.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	175.00	0.00	175.00	9,122.00
Subtotal [B9]	Other Fixed Assets	175.00	0.00	175.00	9,122.00
Subgroup : [C4]	Non-Movable Equipment				
Marcum 110	Fixed Assets>Non Movable Equipment	0.00	11,039.00	11,039.00	0.00
Marcum 111	Accum Dprn>Non Movable	0.00	1,183.00	1,183.00	0.00
Subtotal [C4]	Non-Movable Equipment	0.00	12,222.00	12,222.00	0.00
Subgroup : [D3]	Organization Expense				
17-000-00	Other Assets>Deferred Financing Costs	22,223.00	0.00	22,223.00	22,223.00
18-285-00	Accumulated Amortization>Deferred Financing Costs	(15,874.00)	0.00	(15,874.00)	(8,025.00)
Subtotal [D3]	Organization Expense	6,349.00	0.00	6,349.00	14,198.00
Subgroup : [D6]	Loans to Owners or Related Parties				
13-127-10	Due From>Old Owner>AP Items	5,692.00	0.00	5,692.00	62,345.00
27-901-54	Due To(From)>Interfacility>CT4 and NJ5	1,346.00	0.00	1,346.00	0.00
27-901-57	Due To(From)>Interfacility>CT4 and WI2	13,324.00	0.00	13,324.00	0.00
27-901-95	Due To(From)>Interfacility>Orange Park and CT4	7,364.00	0.00	7,364.00	3,658.00
Subtotal [D6]	Loans to Owners or Related Parties	27,726.00	0.00	27,726.00	66,003.00
Subgroup : [D7]	Other Assets				
17-283-91	Other Assets>Escrow>Property Tax	(174,715.00)	0.00	(174,715.00)	(49,455.00)
27-152-00	Due To(From)>Employee	322.00	0.00	322.00	0.00
Subtotal [D7]	Other Assets	(174,393.00)	0.00	(174,393.00)	(49,455.00)
Total [31-32]	Assets	2,924,822.00	0.00	2,924,822.00	3,549,471.00

Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade Accounts Payable				
20-000-00	Accounts Payable	(360,925.00)	0.00	(360,925.00)	(563,179.00)
Subtotal [A1]	Trade Accounts Payable	(360,925.00)	0.00	(360,925.00)	(563,179.00)
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	0.00	0.00	0.00	(84,260.00)
23-157-00	Accrued Wages & Related>Benefit Time	(294,781.00)	0.00	(294,781.00)	(279,893.00)
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	0.00	0.00	0.00	10,406.00
Subtotal [A4]	Accrued Payroll	(294,781.00)	0.00	(294,781.00)	(353,747.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
23-156-00	Accrued Wages & Related>PR Taxes	0.00	0.00	0.00	(19,062.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	0.00	0.00	0.00	(19,062.00)
Subgroup : [A12]	Other Current Liabilities				
21-149-00	Other Current Payables>401K	(802.00)	0.00	(802.00)	(447.00)
21-149-00	Other Current Payables>Misc. PR Deduction	3,220.00	0.00	3,220.00	1,387.00
21-150-00	Other Current Payables>Union Dues WH	(4,219.00)	0.00	(4,219.00)	(2,660.00)
21-350-00	Other Current Payables>Resident Funds	(57,038.00)	0.00	(57,038.00)	(36,770.00)
21-354-00	Other Current Payables>DTF RFMS	0.00	0.00	0.00	16,557.00
24-000-00	Accrued Expenses	(331,081.00)	0.00	(331,081.00)	(181,093.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(176,085.00)	0.00	(176,085.00)	0.00
24-279-00	Accrued Expenses>Management Fee	(53,084.00)	0.00	(53,084.00)	(358,086.00)
27-000-80	Due Tol(From)>Vendor	6,374.00	0.00	6,374.00	8,718.00
27-000-95	Due Tol(From)>Barber (formerly DTF NJ5)	83.00	0.00	83.00	83.00
Subtotal [A12]	Other Current Liabilities	(612,631.00)	0.00	(612,631.00)	(652,321.00)
Subgroup : [B3]	Loans from Owners or Related Parties				
13-127-00	Due From>Old Owner	(12,931.00)	0.00	(12,931.00)	95,310.00
27-900-57	Due Tol(From)>Interfacility>NJ14	(164,194.00)	0.00	(164,194.00)	(67,080.00)
27-901-43	Due Tol(From)>Interfacility>IL3 and CT4	(6,060.00)	0.00	(6,060.00)	(6,060.00)
27-901-48	Due Tol(From)>Interfacility>WV/DE 5 and CT4	(45.00)	0.00	(45.00)	(45.00)
27-901-48	Due Tol(From)>Interfacility>CT4	(286,480.00)	(49,734.00)	(316,214.00)	105,752.00
27-901-50	Due Tol(From)>Interfacility>CT4 and NJ14	(854,209.00)	0.00	(854,209.00)	(2,342,689.00)
27-901-51	Due Tol(From)>Interfacility>CT4 and GA	(6,718.00)	0.00	(6,718.00)	(6,718.00)
27-901-52	Due Tol(From)>Interfacility>CT4 and PA4	(2,608.00)	0.00	(2,608.00)	(750.00)
27-901-53	Due Tol(From)>Interfacility>CT4 and NJ4	(2,599.00)	0.00	(2,599.00)	(2,252.00)
27-901-55	Due Tol(From)>Interfacility>CT4 and NJ2	(1,867.00)	0.00	(1,867.00)	(1,380.00)
27-901-61	Due Tol(From)>Interfacility>CT4 and Barn Hill	(403.00)	0.00	(403.00)	0.00
27-902-11	Due Tol(From)>Interfacility>CT4 and CT3	(117,283.00)	(79,059.00)	(196,342.00)	3,423.00
27-902-65	Due Tol(From)>Interfacility>HMH10 and CT4	(1,168.00)	0.00	(1,168.00)	0.00
Subtotal [B3]	Loans from Owners or Related Parties	(1,435,565.00)	(128,793.00)	(1,565,358.00)	(2,222,489.00)
Subgroup : [B4]	Other Long-Term Liabilities				
27-000-41	Due Tol(From)>Amex Harrington	(7,084.00)	0.00	(7,084.00)	(8,163.00)
27-100-61	Due Tol(From)>Facility CC>Voorhees	0.00	0.00	0.00	118.00
27-102-14	Due Tol(From)>Medicare A>Sequester	(3,496.00)	0.00	(3,496.00)	(4,460.00)
27-105-00	Due Tol(From)>Commercial HMO	(15,118.00)	0.00	(15,118.00)	(7,722.00)
27-109-00	Due Tol(From)>Hospice	(17,559.00)	0.00	(17,559.00)	0.00
27-111-00	Due Tol(From)>Medicaid	(68,022.00)	0.00	(68,022.00)	0.00
27-146-00	Due Tol(From)>Social Security	(27,293.00)	0.00	(27,293.00)	0.00
Subtotal [B4]	Other Long-Term Liabilities	(138,572.00)	0.00	(138,572.00)	(20,227.00)
Total [33-34]	Liabilities	(2,843,474.00)	(128,793.00)	(2,972,267.00)	(3,731,025.00)
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	58,668.00	0.00	58,668.00	28,549.00
31-004-87	Partners' Equity>Robert Hoch>Draws	(24,018.00)	0.00	(24,018.00)	(24,018.00)
Subtotal [B5]	Cumulated Earnings	82,686.00	0.00	82,686.00	52,567.00
Total [35]	Equity	82,686.00	0.00	82,686.00	52,567.00
	NET (INCOME) LOSS	152,434.00	0.00	152,434.00	196,334.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

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

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass Depreciation and accum depreciation to correct lines of cost report				
15-100-00	Accum Depn>Miscellaneous		4,121.00	
Marcum 102	Depreciation Expense>Leasehold Improvements		4,121.00	
92-000-00	Depreciation Expense			4,121.00
Marcum 101	Accum Depreciation>Leasehold Improvements			4,121.00
Total			8,242.00	8,242.00
Reclassifying Journal Entries JE # 2				
To reclass contract dentist into correct line of cost report				
Marcum 103	Dentist		6,627.00	
61-750-00	Nursing Admin Expense>Medical Director			6,627.00
Total			6,627.00	6,627.00
Reclassifying Journal Entries JE # 3				
to reclass subscriptions, chamber dues and sales tax to correct lines of cost report				
Marcum 104	Subscriptions		528.00	
Marcum 105	Chamber Dues		760.00	
80-235-00	Admin Expense>Dues & Subscriptions			1,288.00
Marcum 106	Sales Tax			
Total			1,288.00	1,288.00
Reclassifying Journal Entries JE # 4				
To record AJE PBC				
27-901-49	Due To/(From)>Interfacility>CT4			
58-000-00	Lab Expense			
60-230-00	Nursing Expense>Data Processing			
60-263-02	Nursing Expense>Consulting Fees>Add Back			
60-263-02	Nursing Expense>Consulting Fees>Add Back			
60-700-06	Nursing Expense>Contracted Service>Other			
60-700-19	Nursing Expense>Contracted Service>LPN			
60-700-20	Nursing Expense>Contracted Service>CNA			
60-700-21	Nursing Expense>Contracted Service>RN Overtime			
60-700-22	Nursing Expense>Contracted Service>LPN Overtime			
75-207-00	Maintenance Expense>Repairs & Maint			
75-207-00	Maintenance Expense>Repairs & Maint			
76-229-00	Utility Expense>Water/Sewer			
80-183-00	Admin Expense>Supplies			
80-208-00	Admin Expense>Equip-Rental			
80-209-00	Admin Expense>Postage			
80-230-00	Admin Expense>Data Processing			
80-230-00	Admin Expense>Data Processing			
80-231-00	Admin Expense>Telephone			
80-235-00	Admin Expense>Dues & Subscriptions			
80-235-00	Admin Expense>Dues & Subscriptions			
80-238-00	Admin Expense>Legal Fees			
80-240-02	Admin Expense>Professional Fees>Add Back			
80-241-00	Admin Expense>IT Fees			
80-250-00	Admin Expense>Marketing & Advertising			
80-250-00	Admin Expense>Marketing & Advertising			
80-250-00	Admin Expense>Marketing & Advertising			
80-252-00	Admin Expense>Startup Costs			
80-252-00	Admin Expense>Startup Costs			
80-252-00	Admin Expense>Startup Costs			
80-255-00	Admin Expense>Startup Costs>Agency			
80-255-00	Admin Expense>Startup Costs>Agency			
80-255-00	Admin Expense>Startup Costs>Agency			
80-279-00	Admin Expense>Management Fee			
85-885-00	Employee Benefits>Life Insurance			
98-999-99	Prior Period Expense			
Total			0.00	0.00
Reclassifying Journal Entries JE # 5				
To reclass leased equipment to correct line of the cost report				
80-208-00	Admin Expense>Equip-Rental			
Marcum 107	Leased Equipment			
Total			0.00	0.00
Reclassifying Journal Entries JE # 6				
To record additional AJE PBC				
27-901-49	Due To/(From)>Interfacility>CT4			
60-801-87	Nursing Expense>CNA>Training Pay			
80-279-00	Admin Expense>Management Fee			

85-200-79	Employee Benefits Expense>Union>Misc		
Total		0.00	0.00
Reclassifying Journal Entries JE # 7		D.01 Tab J & I	
To reclass true up credits out of expense accounts			
68-700-00	Therapy Expense>Contracted Service	18,322.00	
80-238-00	Admin Expense>Legal Fees	1,346.00	
Marcum 108	Other Revenue>Prior Year Adjustment(s)		1,346.00
Marcum 108	Other Revenue>Prior Year Adjustment(s)		18,322.00
Total		19,668.00	19,668.00
Reclassifying Journal Entries JE # 8		E.01 80-240-00	
To reclass Bank and Legal fees out of Professional Fee			
80-238-00	Admin Expense>Legal Fees	839.00	
80-244-00	Admin Expense>Bank Fees	156.00	
80-240-00	Admin Expense>Professional Fees		995.00
Total		995.00	995.00
Reclassifying Journal Entries JE # 9		E.01 80-240-02	
To reclass Accounting & Consulting Fees out of Professional Fee			
80-263-00	Nursing Expense>Consulting Fees	12,012.00	
80-239-00	Admin Expense>Accounting Fees	2,743.00	
80-240-02	Admin Expense>Professional Fees>Add Back		14,755.00
Total		14,755.00	14,755.00
Reclassifying Journal Entries JE # 10		D.01 Tab N	
To reclass Holiday Party out of Employee Benefits			
Marcum 109	Holiday Party	2,961.00	
85-178-00	Employee Benefits Expense>Food		2,961.00
Total		2,961.00	2,961.00
Reclassifying Journal Entries JE # 11		K.02	
To reclass Non Movable addition out of Movable			
Marcum 110	Fixed Assets>Non Movable Equipment	11,039.00	
Marcum 111	Accum Depn>Non Movable	1,183.00	
Marcum 112	Depreciation Expense>Non Movable	1,183.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment		11,039.00
15-100-00	Accum Depn>Miscellaneous		1,183.00
92-000-00	Depreciation Expense		1,183.00
Total		13,405.00	13,405.00
Reclassifying Journal Entries JE # 12		N.03a	
To reclass LTC Ally together			
80-240-02	Admin Expense>Professional Fees>Add Back	30,185.00	
80-252-00	Admin Expense>Startup Costs		30,185.00
Total		30,185.00	30,185.00
Reclassifying Journal Entries JE # 13		H.02	
To perform CT04 client JEs			
61-811-80	Nursing Admin Expense>Director (DON)>Wages	15,684.00	
61-811-80	Nursing Admin Expense>Director (DON)>Wages	15,684.00	
61-811-80	Nursing Admin Expense>Director (DON)>Wages	15,684.00	
61-811-80	Nursing Admin Expense>Director (DON)>Wages	15,684.00	
61-811-80	Nursing Admin Expense>Director (DON)>Wages	15,684.00	
61-811-80	Nursing Admin Expense>Director (DON)>Wages	15,684.00	
61-811-80	Nursing Admin Expense>Director (DON)>Wages	7,870.00	
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	9,348.00	
85-156-61	Employee Benefits Expense>PR Taxes>Fica	2,077.00	
85-156-62	Employee Benefits Expense>PR Taxes>SUI	84.00	
85-156-62	Employee Benefits Expense>PR Taxes>SUI	11.00	
85-156-63	Employee Benefits Expense>PR Taxes>FUI	497.00	
85-156-63	Employee Benefits Expense>PR Taxes>FUI	85.00	
27-901-49	Due To(From)>Interfacility>CT4		15,684.00
27-901-49	Due To(From)>Interfacility>CT4		15,684.00
27-901-49	Due To(From)>Interfacility>CT4		15,684.00
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		15,684.00
27-902-11	Due To(From)>Interfacility>CT4 and CT3		15,684.00
27-902-11	Due To(From)>Interfacility>CT4 and CT3		15,684.00
27-902-11	Due To(From)>Interfacility>CT4 and CT3		17,800.00
27-902-11	Due To(From)>Interfacility>CT4 and CT3		14,207.00
27-902-11	Due To(From)>Interfacility>CT4 and CT3		18,943.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages		18,943.00
Total		147,736.00	147,736.00
Total Reclassifying Journal Entries		245,862.00	245,862.00
Total All Journal Entries		245,862.00	245,862.00



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

Provider Name: Complete Care at Harrington, LLC
 Provider Number: 2462
 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: