

State of Connecticut



Annual Report of Long-Term Care Facility
Cost Year 2023

Name of Facility (as licensed) Complete Care at Meriden, LLC	
Address (No. & Street, City, State, Zip Code) 845 Paddock Ave Meriden CT 06450	
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 2463	(Specify)	(Specify)	Medicare Provider 07-5192
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Medicaid Provider Numbers:	000008995	CCNH / RHNS	(Specify)	(Specify)
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General Information

Name of Facility (as licensed) Complete Care at Meriden, LLC	License No. 2463	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 Meriden, 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) Carmelina Hillard			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 Meriden, LLC	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 845 Paddock Ave Meriden CT 06450				
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 203-238-2645		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Complete Care at Meriden, LLC		Address (No. & Street, City, State, Zip) 845 Paddock Ave Meriden CT 06450		
License Numbers:	CCNH / RHNS 2463	(Specify)	(Specify)	Medicare Provider No. 07-5192
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 checked="" type="radio"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
Administrator				
Name of Administrator Carmelina Hillard		Nursing Home Administrator's License No.:	2067	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Corporate Owners

Name of Facility Complete Care at Meriden, LLC	License No. 2463	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
N/A				
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
N/A				
Names of Stockholders Owning at Least 10% of Shares				
N/A				

General Information and Questionnaire Individual Proprietorship

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Meriden, LLC	2463	9/30/2023	3B	37

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 Meriden, LLC	License No. 2463	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		Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No			
Complete Care Management, LLC	1730 NJ-37, Toms River, NJ 08757	<input type="radio"/>	<input checked="" type="radio"/>	Management Company Page 16 / Line m12	969,164	969,164
Complete Care Management, LLC	1730 NJ-37, Toms River, NJ 08757	<input checked="" type="radio"/>	<input type="radio"/>	Rent Page 22 / Line 9	605,598	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 Meriden, LLC	License No. 2463	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)			
Maintenance and operation of plant	Square feet			
Property costs (depreciation)	Square feet			
Employee health and welfare	Gross salaries			
Management services	Appropriate cost center involved			
All other General Administrative expenses	Total of Direct and Allocated Costs			
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
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.)				
<p align="right"><input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.</p>				
N/A				

General Information and Questionnaire
Other Lines of Business

Name of Facility Complete Care at Meriden, LLC	License No. 2463	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		68,000		
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 Mer	License No. 2463	Report for Year Ended 9/30/2023	Page 7	of 37
Child Day Care				
Does the Facility provide Child Day Care? <input type="checkbox"/> No				
<i>If yes, please complete the following:</i>				
	Square footage of child day care space.			
	Average number of daily participants.			
	Number of meals per day provided to child day care.			
	Nature of services provided:			
Adult Day Care				
Does the Facility provide Adult Day Care? <input type="checkbox"/> No				
<i>If yes, please complete the following:</i>				
	Square footage of adult day care space.			
	Please state where it is located in relation to the facility.			
	Average number of daily participants.			
	Number of meals per day provided to adult day care.			
	Nature of services provided:			

Schedule of Resident Statistics

Name of Facility Complete Care at Meriden, LLC	License No. 2463		Report for Year Ended 9/30/2023		Page 8		of 37	
	Total All Levels		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
	Total CCNH / RHNS Level	Total (Specify)	Total	CCNH / RHNS (Specify)	Total	CCNH / RHNS (Specify)	Total	(Specify)
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	115		115					
B. On last day of THIS report period	115		115		115	115		
2. Number of Residents								
A. As of midnight of PREVIOUS report period	107		107		107			
B. As of midnight of THIS report period	105		105		105	105		
3. Total Number of Days Care Provided During Period								
A. Medicare	3,664		3,664		3,046	3,046	618	618
B. Medicaid (Conn.)	27,367		27,367		20,220	20,220	7,147	7,147
C. Medicaid (other states)								
D. Private Pay	3,355		3,355		2,370	2,370	985	985
E. State SSI for RCH								
F. Other (Specify) HMO & Hospice	2,921		2,921		2,014	2,014	907	907
G. Total Care Days During Period (3A thru F)	37,307		37,307		27,650	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	434	37	37
B. Other Bed Reserve Days								
5. Total Resident Days (3G + 4A + 4B)	37,778		37,778		28,084	28,084	9,694	9,694

Schedule of Resident Statistics (Cont'd)

Name of Facility Complete Care at Meriden, LLC				License No. 2463			Report for Year Ended 9/30/2023			Page 9		of 37	
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH / RHNS	(Specify)	(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)	CCNH / RHNS / (Specify)	(Specify)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	6	71		28									
Per Diem Rate													
a. One bed rm.	Various	262.08		502.90									
b. Two bed rms.	Various	248.46		448.82									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments	TOTAL		CCNH / RHNS	(Specify)	Outpatient	(Specify)							
A. Medicare - Part B	1,899		1,899										
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments	717		717										
2. Restorative Treatments													
C. Other	6,263		6,263										
D. Total Physical Therapy Treatments	8,879		8,879										
8. Total Number of Speech Therapy Treatments	TOTAL		CCNH / RHNS	(Specify)	Outpatient	(Specify)							
A. Medicare - Part B	262		262										
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments	69		69										
2. Restorative Treatments													
C. Other	1,097		1,097										
D. Total Speech Therapy Treatments	1,428		1,428										
9. Total Number of Occupational Therapy Treatments	TOTAL		CCNH / RHNS	(Specify)	Outpatient	(Specify)							
A. Medicare - Part B	3,234		3,234										
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments	1,232		1,232										
2. Restorative Treatments													
C. Other	9,299		9,299										
D. Total Occupational Therapy Treatments	13,765		13,765										

Report of Expenditures - Salaries & Wages

Name of Facility Complete Care at Meriden, LLC	License No. 2463	Report for Year Ended 9/30/2023	Page 10	of 37
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Are time records maintained by all individuals receiving compensation? Yes No

Item	Total Cost and Hours									
	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)	140,666		2,080							
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)										
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	206,967		7,036							
5. Dietary Service										
a. Head Dietitian										
b. Food Service Supervisor										
c. Dietary Workers	458,066		21,896							
6. Housekeeping Service										
a. Head Housekeeper										
b. Other Housekeeping Workers										
7. Repairs & Maintenance Services										
a. Engineer or Chief of Maintenance	96,870		2,080							
b. Other Maintenance Workers	32,989		1,494							
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	289,902		4,011							
b. RN										
1. Direct Care	805,742		14,769							
2. Administrative**	444,722		8,948							
c. LPN										
1. Direct Care	1,139,035		30,952							
2. Administrative**										
d. Aides and Attendants	1,675,264		78,067							
e. Physical Therapists										
f. Speech Therapists										
g. Occupational Therapists										
h. Recreation Workers	158,153		6,317							
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	105,107		2,928							
n. Marketing	63,462	(63,462)	561							
o. Other (Specify)										
See Attached Schedule	100,609		2,739							
A-13 Total Salary Expenditures	5,717,554	(63,462)	183,878							

* 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	\$ 10,293		27						
Admissions	\$ 90,316		2,712						
Total	\$ 100,609	\$ -	2,739	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	\$ 0								
Nursing Consulting Fees	\$ 35,931		Contracted						
Respiratory Therapy	\$ 1,641	\$ (1,641)	3						
Total	\$ 37,572	\$ (1,641)	3	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility (as licensed) Complete Care at Meriden, LLC		License No. 2463		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***									
Carmelina Hilliard	140,666		Non Discriminatory		2,080	A2			
Section IV - Assistant Administrators									

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

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended						Page	of
Complete Care at Meriden, LLC	2463	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	51,551		1,095						
2. Dentist									
3. Pharmacist	32,807		Contracted						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	195,490		2,722						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	33,000		214						
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	62,033		946						
b. Other									
10. Occupational Therapist									
a. Resident Care	299,747		7,576						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care									
2. Administrative***									
b. LPN									
1. Direct Care									
2. Administrative***									
c. Aides									
d. Other									
12. Other (Specify)									
See Attached Schedule	37,572	(1,641)	3						
B-13 Total Fees Paid in Lieu of Salaries	712,200	(1,641)	12,556						

* 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 Meriden, LLC		License No. 2463	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	
Guardian Consulting Services, 3333 New Hyde Park Road New Hyde Park NY 11042	Pharmacist	<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	
Reliant Rehab, 6860 Dallas Pkwy Suite 550 Plano TX 75024	Contract PT, OT & ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tender Touch, 400 NJ-70, Lakewood, NJ 08701	Contract PT, OT & ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics, 21 Waterville Road Avon CT 06001	Contract ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Claim LLC, 76 Batterson Park Rd Suite 106 Farmington CT 06032	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Celtic Consulting, 339 Main Street, Torrington, CT 06790	Consulting Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Quality Management Solutions, 1225 NJ-70, Lakewood, NJ 08701	Consulting Fees	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Compliance Consulting Group, LLC 2623 Hooper Ave, Brick Township, NJ 08723	Consulting Fees	<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	
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input checked="" type="radio"/>		

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

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended				Page	of
Complete Care at Meriden, LLC	2463	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	\$ 96,955	96,955					
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 49,619	50,175	(556)				
4. Social Security (F.I.C.A.)	\$ 415,222	419,858	(4,636)				
5. Health Insurance	\$ 161,268	161,268					
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 7,491	7,491					
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 179,029	179,029					
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 20,618	68,184	(47,566)				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$						
c. Bad Debts*	\$	110,966	(110,966)				
d. Accounting and Auditing	\$ 36,036	36,036					
e. Legal (Services should be fully described on Page 15b)	\$ 9,518	15,320	(5,802)				
f. Insurance on Lives of Owners and Operators (Specify)*	\$						
g. Office Supplies	\$ 26,895	26,895					
h. Telephone and Cellular Phones							
1. Telephone & Pagers	\$ 9,545	9,545					
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	\$ 690,359	690,359					
Subtotal	\$ 1,702,555	1,872,081	(169,526)				

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

(Carry Subtotals forward to next page)

*** DO NOT Include Holiday Parties / Awards / Gifts to Staff

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Employee Benefits Expense>Miscellaneous	\$ 28,030	\$ (28,030)				
Employee Benefits Expense>Pharmacy>Vaccines	\$ 910					
Employee Benefits Expense>Food	\$ 19,536	\$ (19,536)				
Union Training Fund	\$ 18,113					
Employee Benefits Expense>Employee Physicals	\$ 1,595					
Total	\$ 68,184	\$ (47,566)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

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

General Information and Questionnaire
Accounting Basis

Name of Facility Complete Care at Meriden, LLC	License No. 2463	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
N/A				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Brand Sonnenshine LLP	1641 East 16th St- 4th floor Brooklyn NY 11229		
2	Marcum LLP	One Hovchild Blvd, 4000 Rt. 66 Ste 323,		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	General accounting services		\$	19,400
2	Reimbursement advisory services		\$	13,893
3			\$	
4			\$	
			Charge for Services Provided	
			\$	33,293
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	Cogency Global		973-533-0777	
3	Genova Burns		212-986-8999	
4	Waller Lansden Dortch & Davis, LLP		212-682-4002	
5	See Attached		See Attached	
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	PO Box 7410023, Chicago IL 60674			
2	494 Broad Street Newark, NJ 07102			
3	630 3rd Ave #1801, New York, NY 10017			
4	675 3rd Ave 8th Floor, New York, NY 10017			
5	See Attached			
Services Provided by This Firm (<i>describe fully</i>)				
1	Delaware Renewals		\$	1,161
2	Labor Relations		\$	2,318
3	Review CHRO rebuttal		\$	5,200
4	OTA Ammendment/Bank counsel (Disallowed)		\$	5,649
5	See Attached		\$	992
			Charge for Services Provided	
			\$	15,320
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg. 15, Line 1e				

General Information and Questionnaire
Accounting Basis

Name of Facility Complete Care at Meriden, LLC	License No. 2463	Report for Year Ended 9/30/2023	Page 15c	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney		Telephone Number		
5	Platinum Filings	718-705-9886		
6	Murtha Cullina LLP	203-772-7700		
Address (<i>No. & Street, City, State, Zip Code</i>)				
5	3023 Avenue J, Brooklyn, NY 11210			
6	265 Church St, New Haven, CT 06510			
Services Provided by This Firm (<i>describe fully</i>)				
5	Cerified Copies (Disallowed)	\$	153	
6	General legal services	\$	839	
			Charge for Services Provided	
			\$	992

Complete Care at Meriden, LLC
 September 30, 2023
 Benefits Disallowance

Marketing Benefits Disallowance

Marketing Salary	63,462	Page 10
Total Salaries	<u>5,717,554</u>	TB Linked
Percent to Total Salaries	1.11%	

Percent to Total Allocation

	Amount	Percentage	Disallowed
Unemployment Insurance	\$ 50,175	11%	\$ 557
Social Security (F.I.C.A)	<u>419,858</u>	<u>89%</u>	<u>4,660</u>
Total Benefits (Pg 15, Line 1a3 - 1a6)	\$ 470,033	100%	\$ 5,217

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

Name of Facility	License No.	Report for Year Ended				Page	of
Complete Care at Meriden, LLC	2463	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:		1,702,555	1,872,081	(169,526)			
l. Travel and Entertainment							
1. Resident Travel and Entertainment	\$						
2. Holiday Parties for Staff	\$ 1,788	1,788					
3. Gifts to Staff and Residents	\$						
4. Employee Travel	\$ 5,237	5,237					
5. Education Expenses Related to Seminars and Conventions	\$ 8,977	8,977					
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)	\$ 7,677	7,677					
2. Advertising Telephone Directory (all such expenses)***	\$						
3. Advertising Other (Specify)*** See Attached Schedule	\$ 1,788	24,137	(22,349)				
4. Fund-Raising***	\$						
5. Medical Records	\$						
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$						
7. Postage	\$ 2,668	2,668					
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 9,567	9,567					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$		468	(468)			
9. Subscriptions	\$ 1,134	1,134					
10. Contributions*** See Attached Schedule	\$						
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 351,860	351,860					
12. Administrative Management Services**	\$ 611,498	969,164	(357,666)				
13. Other (Specify) See Attached Schedule	\$ 15,676	35,298	(19,622)				
C-14 Total Administrative & General Expenditures	\$ 2,720,425	3,290,056	(569,631)				

* 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	\$ 22,349	\$ (22,349)				
Admin Expense>Marketing & Advertising>COVID	\$ 1,788					
Total Other Advertising	\$ 24,137	\$ (22,349)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CAHCF	\$ 9,257					
ACHCA	\$ 310					
Total Dues	\$ 9,567	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 2,904	\$ (2,904)				
Admin Expense>resident missing Items	\$ 6,854	\$ (6,854)				
Admin Expense>Licenses	\$ 960					
Admin Expense>Bank Fees	\$ 17,651	\$ (9,739)				
Admin Expense>Background Checks	\$ 335					
Admin Expense>Background Checks Other (Fingerprinting)	\$ 6,594					
Other Rev>Medical Records		\$ (125)				
Total Other Administrative and General	\$ 35,298	\$ (19,622)	\$ -	\$ -	\$ -	\$ -

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

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	969,164	
Management fees Charged (Pg. 20 / Line 5j)	0	
Management fees Charged (Pg. 20 / Line 5k)	0	
Total Management fees Charged	969,164	TB Linked
Patient Days	38,695	Page 8 of C/R
Imputed Days - 90% Occupancy	36,135	Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 25.0462	
PPD Allowance Per Rate Agreement	7.00	
2023 CPI Increase of 1.0541%	1.0541	J.04a
PPD Allowance 9/30/2022	7.38	
Amount over (Under)	\$ 17.6675	
Total Days	38,695	Greater of Actual or 90%
Disallowed Management Fee	\$ 683,644	

Schedule C-1 - Management Services*

Name of Facility Complete Care at Meriden, LLC	License No. 2463	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Complete Care Management, LLC	969,164	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 Meriden, LLC		2463	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 232,618	232,618						
2. Non-Food Supplies	\$ 37,026	37,026						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 126,545	126,545						
c. Other (Specify) _____ Minor Equip. / Repairs & Maint. / Equip. Rental	\$ 12,279	12,279						
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 408,468	408,468						
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)								
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.		941		
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.		19,536		
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 Meriden, LLC		2463	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)	\$	221,627	221,627					
c. Other (Specify) Laundry Supplies	\$	13,721	13,721					
3D. Total Laundry Expenditures (3a + b + c)	\$	235,348	235,348					
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 Meriden, LLC		2463	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt. \$ 22,029	22,029					
	Sq Ft. Serviced by Personnel							
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Amt. \$ 416,961	416,961					
	Sq Ft. Serviced by Personnel							
c.	Other (<i>Specify</i>)	\$						
4D.	Total Housekeeping Expenditures (4a + b + c)	\$ 438,990	438,990					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from GeriScripts / Medline	\$	135,975	(135,975)				
b.	Medicine Cabinet Drugs	\$ 788	788					
c.	Medical and Therapeutic Supplies	\$ 149,106	149,106					
d.	Ambulance/Limousine***	\$	14,902	(14,902)				
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	2,595	(2,595)				
f.	X-rays and Related Radiological Procedures***	\$	7,501	(7,501)				
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$	60,475	(60,475)				
i.	Recreation	\$ 9,261	9,261					
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$ 7,200	17,789	(10,589)				
m.	Other (Specify)**** See Attached Schedule	\$ 117,997	125,349	(7,352)				
n.	Physical Therapy Expense	\$ 3,741	3,741					
o.	Speech Therapy Expense	\$ 1,182	1,182					
5P.	Total Resident Care Expenditures (5a - 5o)	\$ 289,275	528,664	(239,389)				

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

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

Pg. 20b

	<u>Amount</u>	
Total Cable TV Expense acct # 80-232-00	\$ 17,789	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>\$ 10,589</u></u>	

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

Name of Facility Complete Care at Meriden, LLC		License No. 2463	Report for Year Ended 9/30/2023	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	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary	126,414			18	2b
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping	416,961			20	4b
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry	221,627			19	3b
Northwest Environmental	2001 Windsor Ave Baltimore, MD 21217	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Sanitation	30,278			22	6f
K's Lawn Service LLC	15 Robin Lane Northford CT 06472	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Snow Removal	17,441			22	6f
Jacovino's Lawn Care	92 Cheshire Rd Suite 2 Prospect CT 06712	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	53,490			22	6f
Complete Care Management	1730 NJ-37, Toms River, NJ 08757	<input checked="" type="radio"/>	<input type="radio"/>	N/A	Corporate Payroll Fees	12,000			16	m11
Senior Planning Services	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Consulting Fees	20,000			16	m11
LTC Ally	Americas, Lakewood, NJ 08701	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Back Office Accounting	217,335			16	m11
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

* 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 Meriden, LLC	2463	9/30/2023		22	37		
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6 Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 52,453	52,453					
b. Heat	\$ 57,505	57,505					
c. Light & Power	\$ 150,240	150,240					
d. Water	\$ 32,935	32,935					
e. Equipment Lease (Provide detail on page 22b)	\$						
f. Other (itemize)	\$ 157,905	157,905					
See Attached Schedule							
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 451,038	451,038					
7. Depreciation (complete schedule page 23*)							
a. Land Improvements	\$						
b. Building & Building Improvements	\$ 5,254	5,254					
c. Non-Movable Equipment	\$ 873	873					
d. Movable Equipment	\$ 19,241	19,241					
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 25,368	25,368					
8. Amortization (Complete att. Schedule Page 24*)							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$ 40,047	40,047					
d. Other (Specify)	\$ 7,849	7,849					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 47,896	47,896					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 605,598	605,598					
10. Property Taxes							
a. Real estate taxes paid by owner	\$						
b. Real estate taxes paid by lessor	\$ 64,185	64,185					
c. Personal property taxes	\$ 18,358	18,358					
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 761,405	761,405					

* 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	\$ 19,304					
Maintenance Expense>Minor Equip	\$ 167					
Maintenance Expense>Sanitation & Incineration	\$ 30,277					
Maintenance Expense>Extermination	\$ 2,201					
Maintenance Expense>Snow Removal	\$ 17,441					
Maintenance Expense>Landscaping	\$ 53,490					
Maintenance Expense>Landscaping>supplies	\$ 745					
Maintenance Expense>Fire Drill	\$ 851					
Maintenance Expense>Data Processing	\$ 1,278					
Maintenance Expense>Contracted Service	\$ 22,121					
Utility Expense>Contracted Service	\$ 10,030					
Total Other Repairs and Maintenance	\$ 157,905	\$ -	\$ -	\$ -	\$ -	\$ -

**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 Meriden, LLC		License No. 2463		Report for Year Ended 9/30/2023			Page 22b	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
N/A	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	Total ***

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

** Attach copies of newly acquired leases.

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

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
5/25/2023	Walk in freezer	\$ 2,758	7	\$ 394
Total additions for Non-Movable Equipment		\$ 2,758		\$ 394 *
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:					
4/30/2023	Replaced bad motor on oven top	Administrative	\$ 2,642	7	\$ 377
7/17/2023	Ice & Water Dispenser, IcePro Series Water Filtration System	Standard Resident	\$ 4,990	7	\$ 713
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 7,632		\$ 1,090 *
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
10/1/2022	Job D4023 HVAC/hot water system	\$ 14,811	15	\$ 987
10/1/2022	Roof Repairs	\$ 472,607	15	\$ 31,507
11/8/2022	Driveway	\$ 25,750	8	\$ 3,219
12/23/2022	Fire sprinkler repair	\$ 4,262	25	\$ 170
1/27/2023	Fire sprinkler repair	\$ 2,685	25	\$ 107
1/27/2023	Exhaust fan replacement	\$ 3,385	15	\$ 226
4/30/2023	Supply and Install Doors	\$ 7,646	10	\$ 765
7/28/2023	RTU # 5 repairs	\$ 3,029	15	\$ 202
7/12/2023	new Trane gas / electric 10 - ton unit including an economizer	\$ 24,344	15	\$ 1,623
9/12/2023	Replacement of Walk In Freezer Condensing Unit With New Trenton	\$ 13,997	15	\$ 933
Total additions for Leasehold Improvement		\$ 572,516		\$ 39,739
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 Meriden, LLC		2463		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	Various	Various	15 Years	25,894	308	S/L	Various	308	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal	Various	Various	Various	572,516		S/L	Various	39,739	40,047
D. Total Amortization									40,047

* 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 Meriden, LLC
FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2022		2023		NBV
						Deprec.	A/D	Deprec.	A/D	
Building Improvements										
Build Imp	Additions Prior to 2022	Var	S/L	15	78,812	5,254	15,000	5,254	20,254	58,558
TOTAL BUILDING IMPROVEMENTS					78,812	5,254	15,000	5,254	20,254	58,558
Non Movable Equipment										
Non Movable	Additions Prior to 2022	Var	S/L	10	4,790	479	958	479	1,437	3,353
2023 Additions	Walk in freezer	5/25/2023	S/L	7	2,758			394	394	2,364
TOTAL NON MOVABLE EQUIPMENT					7,548	479	958	873	1,831	5,717
LEASEHOLD IMPROVEMENTS										
2022 Additions	Rooms converted into office (invoices 9724, 9763)	11/1/2021	S/L	15	2,948	180	180	180	360	2,588
LI	Fire alarm repair - CHOW	8/19/2022	S/L	15	3,456	19	19	19	38	3,418
LI	GENERAL REPAIRS TO ELECTRICAL PANELS	9/8/2022	S/L	15	4,820	27	27	27	54	4,766
LI	Provide and Install Tile	9/1/2022	S/L	15	7,335	41	41	41	82	7,253
LI	Provide and Install Tile	9/1/2022	S/L	15	7,335	41	41	41	82	7,253
2023 Additions	Job D4023 HVAC/hot water system	10/1/2022	S/L	15	14,811			987	987	13,824
LI	Roof Repairs	10/1/2022	S/L	15	472,607			31,507	31,507	441,100
LI	Driveway	11/8/2022	S/L	8	25,750			3,219	3,219	22,531
LI	Fire sprinkler repair	12/23/2022	S/L	25	4,262			170	170	4,092
LI	Fire sprinkler repair	1/27/2023	S/L	25	2,685			107	107	2,578
LI	Exhaust fan replacement	1/27/2023	S/L	15	3,385			226	226	3,159
LI	Supply and Install Doors	4/30/2023	S/L	10	7,646			765	765	6,881
LI	RTU # 5 repairs	7/28/2023	S/L	15	3,029			202	202	2,827
LI	new Trane gas / electric 10 - ton unit including an economizer	7/12/2023	S/L	15	24,344			1,623	1,623	22,721
LI	Replacement of Walk In Freezer Condensing Unit With New	9/12/2023	S/L	15	13,997			933	933	13,064
TOTAL LEASEHOLD IMPROVEMENTS					598,410	308	308	40,047	40,355	558,055

Complete Care at Meriden, 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
MME	Additions Prior to 2022	Var	S/L	5	732,439	93,022	732,439	-	732,439	-
2022 Additions										
FF&E	Walk in freezer	12/9/2021	S/L	7	3,380	402	402	402	804	2,576
FF&E	Scanner with printer	3/26/2022	S/L	7	7,801	557	557	557	1,114	6,687
FF&E	Refrigerator	5/5/2022	S/L	7	3,357	200	200	200	400	2,957
FF&E	Installation and replacement of new pressure reducing valve to the dishwasher	5/20/2022	S/L	7	5,821	277	277	277	554	5,267
Computer Hardware	Ports, computers, laptops, ipads & Use Tax	9/30/2021	S/L	5	83,574	16,715	16,715	16,715	33,430	50,144
2023 Additions										
FF&E	Replaced bad motor on oven top	4/30/2023	S/L	7	2,642			377	377	2,265
FF&E	Ice & Water Dispenser, IcePro Series Water Filtration System	7/17/2023	S/L	7	4,990			713	713	4,277
TOTAL MOVABLE EQUIPMENT					844,004	111,173	750,590	19,241	769,831	74,173

TOTAL ASSETS PER CR SCHEDULE					1,528,774	117,214	766,856	65,416	832,272	696,502
TOTAL ASSETS PER TRIAL BALANCE					712,733	18,459	18,459	56,974	75,433	637,300
ROUNDING										(1)
VARIANCE					816,041	98,755	748,397	8,442	756,839	59,203

F/S vs C/R NBV - Page 31, Line B9 (59,203)
 F/S vs C/R Depreciation - Page 36, Line F1 (8,442)

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

Name of Facility Complete Care at Meriden, LLC	License No. 2463	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	05/21/05				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure	09/01/21				
5. Total Licensed Bed Capacity	115				
6. Square Footage	68,000				
7. Acquisition Cost					
a. Land	509,291				
b. Building	4,583,620				
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Variable			
b. Date Mortgage Obtained		12/17/21			
c. Interest Rate for the Cost Year		Variable			
d. Term of Mortgage (number of years)		3 Years			
e. Amount of Principal Borrowed		9,218,851			
f. Principal balance outstanding as of 09/30/2023		9,218,851			
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 Meriden, LLC		2463	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 Meriden, LLC		2463	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) LOC / Misc. Interest Expense			\$	87,368	87,368				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	87,368	87,368				
14. Insurance									
a. Insurance on Property (buildings only)			\$	27,367	27,367				
b. Insurance on Automobiles			\$						
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify) Liability / EPLI			\$	88,045	88,045				
14d. Total Insurance Expenditures (14a + b + c)			\$	115,412	115,412				
15. Total All Expenditures (A-13 thru C-14)			\$	11,872,380	12,746,503	(874,123)			

F. Statement of Revenue

Name of Facility Complete Care at Meriden, LLC	License No. 2463	Report for Year Ended 9/30/2023		Page 30	of 37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only)	\$ 6,919,047	6,919,047			
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)	\$ 1,999,021	1,999,021			
b. Medicare Room and Board Contractual Allowance **	\$				
4. a. Private-Pay Residents and Other	\$ 3,421,092	3,421,092			
b. Private-Pay Room and Board Contractual Allowance **	\$				
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare	\$ 59,132	59,132			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (59,132)	(59,132)			
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	\$ 141,894	141,894			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (68,487)	(68,487)			
c. Physical Therapy - Non-Medicare	\$ 152,625	152,625			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (153,145)	(153,145)			
4. a. Speech Therapy - Medicare	\$ 83,178	83,178			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (48,179)	(48,179)			
c. Speech Therapy - Non-Medicare	\$ 31,402	31,402			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (31,402)	(31,402)			
5. a. Occupational Therapy - Medicare	\$ 218,150	218,150			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (91,102)	(91,102)			
c. Occupational Therapy - Non-Medicare	\$ 49,879	49,879			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (49,879)	(49,879)			
6. a. Other (Specify) - Medicare	\$ 16,751	16,751			
b. Other (Specify) - Non-Medicare	\$ 261,841	261,841			
III. Total Resident Revenue (Section I. thru Section II.)	\$ 12,852,686	12,852,686			
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)	\$ 2,077	2,077			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 25,497	25,497			
V. Total Other Revenue (1 thru 8)	\$ 27,574	27,574			
VI. Total All Revenue (III +V)	\$ 12,880,260	12,880,260			

* 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	\$ 2,660		
30 II6a	Radiology Rev>Medicare A>C/A	\$ (2,660)		
30 II6a	Lab Rev>Medicare A	\$ 19,218		
30 II6a	Lab Rev>Medicare A>C/A	\$ (19,218)		
30 II6a	Other Ancillary Rev>Part B	\$ 8,325		
30 II6a	Other Ancillary Rev>Part B>Sequester	\$ (2,249)		
30 II6a	Vaccine Rev>Part B	\$ 896		
30 II6a	Vaccine Rev>Part B>COVID Vaccine	\$ 2,040		
30 II6a	Revenue Adjustments>Medicare A	\$ (171)		
30 II6a	Revenue Adjustments>Part B	\$ 7,114		
30 II6a	Other Rev>Part B>Medicare Cost Report	\$ 796		
Total Other Resident Revenue - Medicare		\$ 16,751	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II6b	Other Ancillary Rev>Private	\$ 885		
30 II6b	Other Ancillary Rev>Medicare HMO>Capitated Payments	\$ 246,000		
30 II6b	Other Ancillary Rev>Supplements	\$ 980		
30 II6b	Other Ancillary Rev>PICC Insertion	\$ 575		
30 II6b	Revenue Adjustments>Private	\$ 1		
30 II6b	Revenue Adjustments>Medicare HMO	\$ 3,915		
30 II6b	Revenue Adjustments>Medicaid	\$ 10,631		
30 II6b	Revenue Adjustments>Vaccines	\$ (1,146)		
Total Other Resident Revenue		\$ 261,841	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV5	Interest Revenue from Late Cash Receipt	N/A	\$ 2,077		
Total Interest Income			\$ 2,077	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 IV8	Other Revenue>Pharmacy Rebates	\$ 11,070		
30 IV8	Other Rev>Medical Records (Disallowed Expense on Page 16 Line m13)	\$ 125		
30 IV8	Other Revenue>Prior Period Adjustment(s)*	\$ 14,302		
Total Other Revenue		\$ 25,497	\$ -	\$ -

*No related expense. Do not disallow.

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Meriden, LLC	2463	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	(28,113)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,803,919
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	67,585
a. _____				
b. _____				
c. _____				
d. See Schedule		67,585		
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)			\$	1,843,391
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>78,812</u>		\$	58,558
	Accum. Depreciation <u>20,254</u>	Net		
4. Leasehold Improvements	*Historical Cost <u>598,410</u>		\$	558,055
	Accum. Depreciation <u>40,355</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>7,548</u>		\$	5,717
	Accum. Depreciation <u>1,831</u>	Net		
6. Movable Equipment	*Historical Cost <u>844,004</u>		\$	74,173
	Accum. Depreciation <u>769,831</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(43,922)
F/S vs C/R NBV		(59,203)		
See Schedule		15,281		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	652,581

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 17,002
31	A5	Prepaid Expenses>Insurance	\$ 1,409
31	A5	Prepaid Expenses>Financing Costs	\$ 1,074
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 24,647
31	A5	Prepaid Expenses>Insurance - General Liability & Other>Contra	\$ (27,182)
31	A5	Prepaid Expenses>Insurance - EPLI	\$ 5,483
31	A5	Prepaid Expenses>Insurance - Property	\$ 15,079
31	A5	Prepaid Expenses>Workers Comp	\$ 59,927
31	A5	Prepaid Expenses>Workers Comp>Contra	\$ (29,854)
Total Prepaid Expenses			\$ 67,585

Schedule of Other Current Assets (Itemize) Page 31 Line A9

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	\$ 15,281
Total Other Fixed Assets (Itemize)			\$ 15,281

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Other Assets>Escrow>Property Tax	\$ 1,275,474
32	D7	Due To/From>Vendor	\$ 4,548
32	D7	Due To/From>Part D>Sequester	\$ 4
Total Other Assets			\$ 1,280,026

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>101K	\$ 4,773
33	A12	Other Current Payables>Misc. PR Deduction	\$ (17,942)
33	A12	Other Current Payables>Union Dues WH	\$ 957
33	A12	Other Current Payables>Resident Funds	\$ 32,786
33	A12	Other Current Payables>DTE RFMS	\$ (90)
33	A12	Accrued Expenses	\$ 220,352
33	A12	Accrued Expenses>Medicaid>Bed Tax	\$ 180,772
33	A12	Accrued Expenses>Management Fee	\$ 149,067
Total Other Current Liabilities (Itemize)			\$ 590,675

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

Page Ref	Line Ref	Description	
34	B4	Due To/From>Ames CT Genderle	\$ 6,147
34	B4	Due To/From>Ames Morden	\$ 11,072
34	B4	Due To/From>Medicare A>Sequester	\$ 3,596
34	B4	Due To/From>Commercial HBMO	\$ 26,431
34	B4	Due To/From>HoSpace	\$ 9,407
34	B4	Due To/From>Medicaid	\$ 121,106
34	B4	Due To/From>Social Security	\$ 21,110
Total Other Current Liabilities (Itemize)			\$ 198,869

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Meriden, LLC	2463	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	2,495,972
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>)			\$	89,057
Name and Address		Amount	Loan Date	
Various		89,057		
7. Other Assets (<i>itemize</i>)			\$	1,280,026
See Schedule			1,280,026	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	1,375,432
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,871,404

* 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 Meriden, LLC		2463	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	556,914
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>)				\$	257,516
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	19,700
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>)				\$	590,675

See Schedule				590,675	
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,424,805

* 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 Meriden, LLC		License No. 2463	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,424,805	
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>)				\$ 2,183,961	
Name and Address of Lender	Amount	Loan Date			
Due To/From Interfacility	2,183,961				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 198,869	
See Schedule				198,869	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 2,382,830	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 3,807,635	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Meriden, LLC	2463	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			\$	(78,429)
6. Gain or Loss for Period			\$	142,198
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	63,769
C. Total Reserves and Net Worth			\$	63,769
D. Total Liabilities, Reserves, and Net Worth			\$	3,871,404

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Meriden, LLC	2463	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	(167,432)
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	12,880,260
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	12,738,062
D. Net Income or Deficit			\$	142,198
E. Balance			\$	(25,234)
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses per Page 27			\$12,746,503	
F/S vs C/R Depreciation			(8,442)	
Rounding			1	
Total Expense Per FS			\$12,738,062	
2. Other (<i>itemize</i>)				
Prior Period Adjustment(s)			89,003	
F-3. Total Additions			\$	89,003
G. Deductions				
1. Drawings of Owners/Operators/Partners (<i>Specify</i>)			\$	24,018
Name and Address (<i>No., City, State, Zip</i>)	Title	Amount		
	equity>Roberts H	24,018		
2. Other Withdrawings (<i>Specify</i>)			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. Balance at End of Period			\$	63,769
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Complete Care at Meriden, LLC	License No. 2463	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 <i>Matthew S. Bavolack</i>	Title Principal	Date Signed 2/15/24		
Printed Name of Preparer Matthew S. Bavolack				
Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9680		
Contacted Person Regarding Additional Information Needed Regarding This Report Peri Neumann		Phone Number 732-951-7099		
Contact Email Address PeriN@lccally.com				

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

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
10-001-00	Cash>Clearing	0.00			0.00
10-001-02	Cash>Clearing>Payroll	(134,797.00)			(134,797.00)
10-010-31	Cash>Operating>Meriden	19,998.00			19,998.00
10-011-31	Cash>Petty Cash>Meriden	(153.00)			(153.00)
10-020-31	Cash>Payroll>Meriden	29,053.00			29,053.00
10-030-31	Cash>Govt>Meriden	0.00			0.00
10-040-31	Cash>Non Govt>Meriden	0.00			0.00
10-060-31	Cash>Resident Trust>Meriden	52,786.00			52,786.00
10-061-31	Cash>Care Cost>Meriden	5,000.00			5,000.00
11-100-00	Accounts Receivable>Miscellaneous	158,224.00			158,224.00
11-102-00	Accounts Receivable>Medicare A	179,851.00			179,851.00
11-103-00	Accounts Receivable>Part B	81,670.00			81,670.00
11-104-00	Accounts Receivable>Private	314,903.00			314,903.00
11-105-00	Accounts Receivable>Commercial HMO	54,104.00			54,104.00
11-106-00	Accounts Receivable>Medicare HMO	211,990.00			211,990.00
11-109-00	Accounts Receivable>Hospice	92,588.00			92,588.00
11-111-00	Accounts Receivable>Medicaid	970,398.00			970,398.00
11-112-00	Accounts Receivable>Income	47,302.00			47,302.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(308,184.00)			(308,184.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	1,073.00			1,073.00
12-000-00	Prepaid Expenses	17,002.00			17,002.00
12-124-00	Prepaid Expenses>Insurance	1,409.00			1,409.00
12-125-00	Prepaid Expenses>Personal Property Taxes	0.00			0.00
12-153-00	Prepaid Expenses>Financing Costs	1,074.00			1,074.00
12-161-00	Prepaid Expenses>RE Taxes	0.00			0.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	24,647.00			24,647.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(27,182.00)			(27,182.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	5,483.00			5,483.00
12-165-00	Prepaid Expenses>Insurance - Property	15,079.00			15,079.00
12-881-00	Prepaid Expenses>Workers Comp	59,927.00			59,927.00
12-881-01	Prepaid Expenses>Workers Comp>Contra	(29,854.00)			(29,854.00)
13-127-00	Due From>Old Owner	6,342.00			6,342.00
13-127-10	Due From>Old Owner>AP Items	10,841.00			10,841.00
14-131-00	Fixed Assets>Leasehold Improvements	598,410.00			598,410.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	30,749.00		(2,758.00)	27,991.00
			RJE - 9	(2,758.00)	
14-134-00	Fixed Assets>Computer Hardware	83,574.00			83,574.00
14-136-00	Fixed Assets>CIP	15,281.00			15,281.00
15-100-00	Accum Depn>Miscellaneous	(75,433.00)		32,001.00	(43,432.00)
			RJE - 1	32,001.00	
			RJE - 9	(99.00)	
17-000-00	Other Assets>Deferred Financing Costs	22,223.00			22,223.00
17-283-91	Other Assets>Escrow>Property Tax	1,275,474.00			1,275,474.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(15,874.00)			(15,874.00)
20-000-00	Accounts Payable	(556,914.00)			(556,914.00)
21-148-00	Other Current Payables>401K	(4,773.00)			(4,773.00)
21-149-00	Other Current Payables>Misc. PR Deduction	17,942.00			17,942.00
21-150-00	Other Current Payables>Union Dues W/H	(957.00)			(957.00)
21-151-00	Other Current Payables>Garnishments W/H	0.00			0.00
21-273-00	Other Current Payables>Fica Payable	0.00			0.00
21-274-00	Other Current Payables>SUI Payable	0.00			0.00
21-275-00	Other Current Payables>FWT Payable	0.00			0.00
21-276-00	Other Current Payables>SWT Payable	0.00			0.00
21-278-00	Other Current Payables>SDI Payable	0.00			0.00
21-280-00	Other Current Payables>FUI Payable	0.00			0.00
21-350-00	Other Current Payables>Resident Funds	(52,786.00)			(52,786.00)
21-353-00	Other Current Payables>Resident Refunds	0.00			0.00
21-354-00	Other Current Payables>DTF RFMS	90.00			90.00
22-000-15	Note Payable>LOC NJ14 Congressional	0.00			0.00
23-000-00	Accrued Wages & Related	0.00			0.00
23-156-00	Accrued Wages & Related>PR Taxes	(19,700.00)			(19,700.00)
23-157-00	Accrued Wages & Related>Benefit Time	(257,516.00)			(257,516.00)
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	0.00			0.00
24-000-00	Accrued Expenses	(220,352.00)			(220,352.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
24-111-16	Accrued Expense>Medicaid>Bed Tax	(180,772.00)			(180,772.00)
24-279-00	Accrued Expenses>Management Fee	(138,338.00)		(10,729.00)	(149,067.00)
			RJE - 10	(8,689.00)	
			RJE - 10	(2,040.00)	
27-000-39	Due To/(From)>Amex CT Glendale	(6,147.00)			(6,147.00)
27-000-42	Due To/(From)>Amex Meriden	(11,072.00)			(11,072.00)
27-000-80	Due To/(From)>Vendor	4,548.00			4,548.00
27-102-14	Due To/(From)>Medicare A>Sequester	(3,596.00)			(3,596.00)
27-103-14	Due To/(From)>Part B>Sequester	4.00			4.00
27-105-00	Due To/(From)>Commercial HMO	(26,431.00)			(26,431.00)
27-109-00	Due To/(From)>Hospice	(9,407.00)			(9,407.00)
27-111-00	Due To/(From)>Medicaid	(121,106.00)			(121,106.00)
27-146-00	Due To/(From)>Social Security	(21,110.00)			(21,110.00)
27-172-00	Due To/(From)>Member	0.00			0.00
27-900-57	Due To/(From)>Interfacility>NJ14	(164,194.00)			(164,194.00)
27-901-48	Due To/(From)>Interfacility>WV/DE 5 and CT4	985.00			985.00
27-901-49	Due To/(From)>Interfacility>CT4	279,335.00		23,731.00	303,066.00
			RJE - 4	0.00	
			RJE - 10	15,684.00	
			RJE - 10	6,517.00	
			RJE - 10	1,530.00	
27-901-50	Due To/(From)>Interfacility>CT4 and NJ14	(2,006,512.00)			(2,006,512.00)
27-901-51	Due To/(From)>Interfacility>CT4 and GA	(6,434.00)			(6,434.00)
27-901-52	Due To/(From)>Interfacility>CT4 and PA4	(472.00)			(472.00)
27-901-53	Due To/(From)>Interfacility>CT4 and NJ4	(768.00)			(768.00)
27-901-55	Due To/(From)>Interfacility>CT4 and NJ2	(1,268.00)			(1,268.00)
27-901-56	Due To/(From)>Interfacility>CT4 and NJWW	48,408.00			48,408.00
27-901-57	Due To/(From)>Interfacility>CT4 and WI2	11,070.00			11,070.00
27-901-61	Due To/(From)>Interfacility>CT4 and Barn Hill	(403.00)			(403.00)
27-901-62	Due To/(From)>Interfacility>CT4 and Chestnut	(110.00)			(110.00)
27-901-95	Due To/(From)>Interfacility>Orange Park and CT4	12,942.00			12,942.00
27-902-11	Due To/(From)>Interfacility>CT4 and CT3	35,590.00		(340,187.00)	(304,597.00)
			RJE - 10	(14,207.00)	
			RJE - 11	(325,980.00)	
27-902-37	Due To/(From)>Interfacility>CT4 and IL3	(2,632.00)			(2,632.00)
27-902-65	Due To/(From)>Interfacility>HMH10 and CT4	(1,168.00)			(1,168.00)
30-000-00	Retained Earnings	54,411.00			54,411.00
31-404-87	Partners' Equity>Robert Hoch>Draws	24,018.00			24,018.00
40-102-00	Room & Board Revenue>Medicare A	(2,033,727.00)			(2,033,727.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(278.00)			(278.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	34,984.00			34,984.00
40-104-00	Room & Board Revenue>Private	(1,526,807.00)			(1,526,807.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(115,279.00)			(115,279.00)
40-105-00	Room & Board Revenue>Commercial HMO	(153,244.00)			(153,244.00)
40-106-00	Room & Board Revenue>Medicare HMO	(1,217,696.00)			(1,217,696.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(67,099.00)			(67,099.00)
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	3,031.00			3,031.00
40-109-00	Room & Board Revenue>Hospice	(466,204.00)			(466,204.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	122,206.00			122,206.00
40-111-00	Room & Board Revenue>Medicaid	(6,903,158.00)			(6,903,158.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	(15,889.00)			(15,889.00)
41-102-00	Pharmacy Rev>Medicare A	(59,132.00)			(59,132.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	59,132.00			59,132.00
42-102-00	PT Revenue>Medicare A	(68,487.00)			(68,487.00)
42-102-01	PT Revenue>Medicare A>C/A	68,487.00			68,487.00
42-103-00	PT Revenue>Part B	(73,407.00)			(73,407.00)
42-105-00	PT Revenue>Commercial HMO	(94.00)			(94.00)
42-105-01	PT Revenue>Commercial HMO>C/A	94.00			94.00
42-106-00	PT Revenue>Medicare HMO	(121,428.00)			(121,428.00)
42-106-01	PT Revenue>Medicare HMO>C/A	121,948.00			121,948.00
42-111-00	PT Revenue>Medicaid	(31,103.00)			(31,103.00)
42-111-01	PT Revenue>Medicaid>C/A	31,103.00			31,103.00
43-102-00	OT Revenue>Medicare A	(91,102.00)			(91,102.00)
43-102-01	OT Revenue>Medicare A>C/A	91,102.00			91,102.00
43-103-00	OT Revenue>Part B	(127,048.00)			(127,048.00)
43-105-00	OT Revenue>Commercial HMO	(94.00)			(94.00)
43-105-01	OT Revenue>Commercial HMO>C/A	94.00			94.00
43-106-00	OT Revenue>Medicare HMO	(178,291.00)			(178,291.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
43-106-01	OT Revenue>Medicare HMO	178,291.00			178,291.00
43-111-00	OT Revenue>Medicaid	(49,785.00)			(49,785.00)
43-111-01	OT Revenue>Medicaid>C/A	49,785.00			49,785.00
44-102-00	ST Revenue>Medicare A	(48,179.00)			(48,179.00)
44-102-01	ST Revenue>Medicare A>C/A	48,179.00			48,179.00
44-103-00	ST Revenue>Part B	(34,999.00)			(34,999.00)
44-106-00	ST Revenue>Medicare HMO	(25,282.00)			(25,282.00)
44-106-01	ST Revenue>Medicare HMO>C/A	25,282.00			25,282.00
44-111-00	ST Revenue>Medicaid	(6,120.00)			(6,120.00)
44-111-01	ST Revenue>Medicaid>C/A	6,120.00			6,120.00
45-102-00	Radiology Rev>Medicare A	(2,660.00)			(2,660.00)
45-102-01	Radiology Rev>Medicare A>C/A	2,660.00			2,660.00
46-102-00	Lab Rev>Medicare A	(19,218.00)			(19,218.00)
46-102-01	Lab Rev>Medicare A>C/A	19,218.00			19,218.00
47-103-00	Other Ancillary Rev>Part B	(8,325.00)			(8,325.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	2,249.00			2,249.00
47-104-00	Other Ancillary Rev>Private	(885.00)			(885.00)
47-106-24	Other Ancillary Rev>Medicare HMO>Capitated Payments	(246,000.00)			(246,000.00)
47-114-00	Other Ancillary Rev>Other Payor	0.00			0.00
47-177-00	Other Ancillary Rev>Supplements	(980.00)			(980.00)
47-260-00	Other Ancillary Rev>PICC Insertion	(575.00)			(575.00)
48-103-00	Vaccine Rev>Part B	(896.00)			(896.00)
48-103-74	Vaccine Rev>Part B>COVID Vaccine	(2,040.00)			(2,040.00)
51-100-00	Other Rev>Miscellaneous	0.00			0.00
51-103-01	Other Rev>Part B>Medicare Cost Report	(796.00)			(796.00)
51-111-00	Other Rev>Medicaid	0.00			0.00
51-145-00	Other Revenue>Pharmacy Rebates	(11,070.00)			(11,070.00)
51-160-00	Other Rev>Interest	(2,077.00)			(2,077.00)
51-818-00	Other Rev>Medical Records	(125.00)			(125.00)
52-102-00	Revenue Adjustments>Medicare A	171.00			171.00
52-103-00	Revenue Adjustments>Part B	(7,114.00)			(7,114.00)
52-104-00	Revenue Adjustments>Private	(1.00)			(1.00)
52-105-00	Revenue Adjustments>Commercial HMO	0.00			0.00
52-106-00	Revenue Adjustments>Medicare HMO	(3,915.00)			(3,915.00)
52-111-00	Revenue Adjustments>Medicaid	(10,631.00)			(10,631.00)
52-145-00	Revenue Adjustments>Vaccines	1,146.00			1,146.00
55-000-00	Nursing Rental Expense	20,689.00			20,689.00
57-000-00	Oxygen Expense	2,595.00			2,595.00
58-000-00	Lab Expense	60,372.00			60,372.00
58-000-74	Lab Expense>COVID	103.00			103.00
59-000-00	Radiology Expense	7,446.00			7,446.00
59-000-74	Radiology Expense>COVID	55.00			55.00
60-183-00	Nursing Expense>Supplies-Disposable	19,504.00			19,504.00
60-183-07	Nursing Expense>Supplies>Bariatric	0.00			0.00
60-183-74	Nursing Expense>Supplies>COVID	27,934.00			27,934.00
60-183-76	Nursing Expense>Supplies>PPD	101,085.00			101,085.00
60-184-00	Nursing Expense>Supplies-Non Disposable	28,517.00			28,517.00
60-185-00	Nursing Expense>Incontinence Supplies	0.00			0.00
60-201-00	Nursing Expense>Forms & Printing	120.00			120.00
60-204-00	Nursing Expense>Training & Education	8,977.00			8,977.00
60-205-00	Nursing Expense>Sanitation & Incineration	720.00			720.00
60-212-00	Nursing Expense>Clinical Services	14,723.00			14,723.00
60-213-00	Nursing Expense>Transportation	14,902.00			14,902.00
60-230-00	Nursing Expense>Data Processing	46,308.00			46,308.00
60-236-00	Nursing Expense>Travel	0.00			0.00
60-263-00	Nursing Expense>Consulting Fees	4,299.00		12,012.00	16,311.00
			RJE - 8	12,012.00	
60-263-02	Nursing Expense>Consulting Fees>Add Back	19,620.00			19,620.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00			0.00
60-700-18	Nursing Expense>Contracted Service>RN	0.00			0.00
60-700-19	Nursing Expense>Contracted Service>LPN	0.00			0.00
			RJE - 4	0.00	
			RJE - 4	0.00	
60-700-20	Nursing Expense>Contracted Service>CNA	(812.00)		812.00	0.00
			RJE - 4	0.00	
			RJE - 4	0.00	
			RJE - 5	812.00	
60-700-21	Nursing Expense>Contracted Service>RN Overtime	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	0.00			0.00
			RJE - 4	0.00	
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	0.00			0.00
			RJE - 4	0.00	
60-700-38	Nursing Expense>Contracted Service>Nursing Admin	0.00			0.00
			RJE - 4	0.00	
60-801-80	Nursing Expense>CNA>Wages	1,088,271.00			1,088,271.00
60-801-81	Nursing Expense>CNA>Overtime	369,262.00			369,262.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	30,059.00			30,059.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	7,117.00			7,117.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	2,925.00			2,925.00
60-801-87	Nursing Expense>CNA>Training Pay	144.00			144.00
60-801-88	Nursing Expense>CNA>Other Pay	2,904.00			2,904.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	122,298.00			122,298.00
60-801-91	Nursing Expense>CNA>Holiday Pay	76,097.00			76,097.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(23,813.00)			(23,813.00)
60-805-80	Nursing Expense>LPN>Wages	861,090.00			861,090.00
60-805-81	Nursing Expense>LPN>Overtime	139,003.00			139,003.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	22,740.00			22,740.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	4,749.00			4,749.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,689.00			1,689.00
60-805-87	Nursing Expense>LPN>Training Pay	0.00			0.00
60-805-88	Nursing Expense>LPN>Other Pay	1,180.00			1,180.00
60-805-89	Nursing Expense>LPN>On Call Pay	3,464.00			3,464.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	60,685.00			60,685.00
60-805-91	Nursing Expense>LPN>Holiday Pay	43,424.00			43,424.00
60-805-92	Nursing Expense>LPN>PTO Accrual	1,011.00			1,011.00
60-808-80	Nursing Expense>RN>Wages	271,664.00			271,664.00
60-808-81	Nursing Expense>RN>Overtime	41,523.00			41,523.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	4,743.00			4,743.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	0.00			0.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	869.00			869.00
60-808-88	Nursing Expense>RN>Other Pay	360.00			360.00
60-808-89	Nursing Expense>RN>On Call Pay	500.00			500.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	8,124.00			8,124.00
60-808-91	Nursing Expense>RN>Holiday Pay	8,431.00			8,431.00
60-808-92	Nursing Expense>RN>PTO Accrual	(2,068.00)			(2,068.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	321,022.00			321,022.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	87,123.00			87,123.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	6,199.00			6,199.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	0.00			0.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	0.00			0.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	0.00			0.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	410.00			410.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	33,678.00			33,678.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	17,261.00			17,261.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	5,903.00			5,903.00
61-194-80	Nursing Admin Expense>Infection Control>Wages	54,988.00			54,988.00
61-194-83	Nursing Admin Expense>Infection Control>Shift Bonus Pay	0.00			0.00
61-194-89	Nursing Admin Expense>Infection Control>On Call Pay	200.00			200.00
61-194-90	Nursing Admin Expense>Infection Control>Sick/Vacation Pay	424.00			424.00
61-194-91	Nursing Admin Expense>Infection Control>Holiday Pay	0.00			0.00
61-194-92	Nursing Admin Expense>Infection Control>PTO Accrual	0.00			0.00
61-750-00	Nursing Admin Expense>Medical Director	33,000.00			33,000.00
			RJE - 2	0.00	
61-811-80	Nursing Admin Expense>Director (DON)>Wages	160,007.00		(15,684.00)	144,323.00
			RJE - 10	(15,684.00)	
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	2,732.00			2,732.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	0.00			0.00
61-811-89	Nursing Admin Expense>Director>On Call Pay	0.00			0.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	17,730.00			17,730.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	1,667.00			1,667.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	7,812.00			7,812.00
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	105,356.00			105,356.00
61-812-82	Nursing Admin Expense>Assistant Director>Shift Premium Pay	14.00			14.00
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	0.00			0.00
61-812-84	Nursing Admin Expense>Assistant Director>Retro Pay/Adjustment Pay	0.00			0.00
61-812-88	Nursing Admin Expense>Assistant Director>Other Pay	1,272.00			1,272.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
61-812-89	Nursing Admin Expense>Assistant Director>On Call Pay	1,000.00			1,000.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	6,481.00			6,481.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	1,297.00			1,297.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	218.00			218.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	9,905.00			9,905.00
61-814-81	Nursing Admin Expense>Central Supply>Overtime	537.00			537.00
61-814-82	Nursing Admin Expense>Central Supply>Shift Premium Pay	13.00			13.00
61-814-83	Nursing Admin Expense>Central Supply>Shift Bonus Pay	0.00			0.00
61-814-90	Nursing Admin Expense>Central Supply>Sick/Vacation Pay	836.00			836.00
61-814-91	Nursing Admin Expense>Central Supply>Holiday Pay	502.00			502.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	103.00			103.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	187,770.00		14,717.00	202,487.00
			RJE - 10	33,150.00	
			RJE - 10	(18,943.00)	
			RJE - 10	2,040.00	
			RJE - 10	(1,530.00)	
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	46,257.00			46,257.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	1,075.00			1,075.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	979.00			979.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	1,401.00			1,401.00
61-817-88	Nursing Admin Expense>MDS / RNAC>Other Pay	0.00			0.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	1,164.00			1,164.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	16,422.00			16,422.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	8,091.00			8,091.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	8,890.00			8,890.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	10,764.00			10,764.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	0.00			0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	0.00			0.00
61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(471.00)			(471.00)
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	45,247.00			45,247.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	3,823.00			3,823.00
61-821-82	Nursing Admin Expense>Nursing Secretary>Shift Premium Pay	0.00			0.00
61-821-83	Nursing Admin Expense>Nursing Secretary>Shift Bonus Pay	418.00			418.00
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	6,337.00			6,337.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	1,291.00			1,291.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	162.00			162.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	0.00			0.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	0.00			0.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	0.00			0.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	0.00			0.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	0.00			0.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	31,964.00			31,964.00
61-824-88	Nursing Admin Expense>Staff Devel Director>Other Pay	1,206.00			1,206.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	0.00			0.00
61-825-80	Nursing Admin Expense> RN Unit Manager>Wages	0.00			0.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	0.00			0.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	0.00			0.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	0.00			0.00
62-000-00	Pharmacy Expense	0.00			0.00
62-102-00	Pharmacy Expense>Medicare A	55,600.00			55,600.00
62-104-00	Pharmacy Expense>Private	45.00			45.00
62-105-00	Pharmacy Expense>HMO	67,591.00			67,591.00
62-108-00	Pharmacy Expense>Veterans	815.00			815.00
62-111-00	Pharmacy Expense>Medicaid	3,618.00			3,618.00
62-145-00	Pharmacy Expense>RX	4,626.00			4,626.00
62-145-32	Pharmacy Expense>RX>Vaccines	3,680.00			3,680.00
62-145-74	Pharmacy Expense>Rx>COVID	0.00			0.00
62-222-00	Pharmacy Expense>OTC	788.00			788.00
62-700-00	Pharmacy Expense>Contracted Service	32,807.00			32,807.00
65-101-00	PT Expense>Optum	1,271.00			1,271.00
65-101-01	PT Expense>Optum>Part B	2,470.00			2,470.00
65-102-00	PT Expense>Medicare A	55,776.00			55,776.00
65-103-00	PT Expense>Med B	36,551.00			36,551.00
65-104-00	PT Expense>Private	1,318.00			1,318.00
65-105-00	PT Expense>HMO B	27,035.00			27,035.00
65-106-00	PT Expense>HMO A	59,660.00			59,660.00
65-111-00	PT Expense>Medicaid	15,150.00			15,150.00
66-101-01	OT Expense>Optum>Part B	14,855.00			14,855.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
66-102-00	OT Expense>Medicare A	79,111.00			79,111.00
66-103-00	OT Expense>Part B	83,783.00			83,783.00
66-104-00	OT Expense>Private	1,954.00			1,954.00
66-105-00	OT Expense>HMO B	34,627.00			34,627.00
66-106-00	OT Expense>HMO A	77,721.00			77,721.00
66-109-00	OT Expense>Hospice	53.00			53.00
66-111-00	OT Expense>Medicaid	22,498.00			22,498.00
67-000-00	ST Expense	0.00			0.00
67-101-01	ST Expense>Optum>Part B	1,182.00			1,182.00
67-102-00	ST Expense>Medicare A	21,759.00			21,759.00
67-103-00	ST Expense>Part B	17,172.00			17,172.00
67-104-00	ST Expense>Private	177.00			177.00
67-105-00	ST Expense>HMO B	7,198.00			7,198.00
67-106-00	ST Expense>HMO A	11,987.00			11,987.00
67-109-00	ST Expense>Hospice	48.00			48.00
67-111-00	ST Expense>Medicaid	1,892.00			1,892.00
67-700-00	ST Expense>Contracted Service	1,800.00			1,800.00
68-700-00	Therapy Expense>Contracted Service	(13,490.00)			0.00
			RJE - 5	13,490.00	
68-827-00	Therapy Expense>Respiratory	1,641.00			1,641.00
69-811-80	Social Services Expense>Director>Wages	55,507.00			55,507.00
69-811-81	Social Services Expense>Director>Overtime	0.00			0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	2,078.00			2,078.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,360.00			1,360.00
69-811-92	Social Services Expense>Director>PTO Accrual	663.00			663.00
69-830-80	Social Services Expense>Assistant>Wages	43,808.00			43,808.00
69-830-81	Social Services Expense>Assistant>Overtime	580.00			580.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	1,111.00			1,111.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	0.00			0.00
70-177-00	Dietary Expense>Supplements	17,578.00			17,578.00
70-178-00	Dietary Expense>Food	213,727.00			213,727.00
70-183-00	Dietary Expense>Supplies	26,698.00			26,698.00
70-184-00	Dietary Expense>Minor Equip	2,462.00			2,462.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	10,328.00			10,328.00
70-207-00	Dietary Expense>Repairs & Maint	5,282.00			5,282.00
70-208-00	Dietary Expense>Equip-Rental	4,535.00			4,535.00
70-700-00	Dietary Expense>Contracted Service	126,545.00			126,545.00
70-831-80	Dietary Expense>Aide>Wages	196,147.00			196,147.00
70-831-81	Dietary Expense>Aide>Overtime	14,143.00			14,143.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	1,901.00			1,901.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	1,854.00			1,854.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	(161.00)			(161.00)
70-831-88	Dietary Expense>Aide>Other Pay	396.00			396.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	13,511.00			13,511.00
70-831-91	Dietary Expense>Aide>Holiday Pay	12,360.00			12,360.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(5,062.00)			(5,062.00)
70-832-80	Dietary Expense>Cook>Wages	142,066.00			142,066.00
70-832-81	Dietary Expense>Cook>Overtime	39,720.00			39,720.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	2,916.00			2,916.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	1,259.00			1,259.00
70-832-88	Dietary Expense>Cook>Other Pay	576.00			576.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	17,940.00			17,940.00
70-832-91	Dietary Expense>Cook>Holiday Pay	10,061.00			10,061.00
70-832-92	Dietary Expense>Cook>PTO Accrual	8,439.00			8,439.00
70-833-00	Dietary Expense>Contracted Dietician	51,551.00			51,551.00
			RJE - 4	0.00	
71-000-00	Activity Expense	0.00			0.00
71-178-00	Activity Expense>Food	1,313.00			1,313.00
71-179-00	Activity Expense>Barber & Beauty	23.00			23.00
71-183-00	Activity Expense>Supplies	5,313.00			5,313.00
71-700-00	Activity Expense>Contracted Service	3,925.00			3,925.00
71-811-80	Activity Expense>Director>Wages	62,133.00			62,133.00
71-811-81	Activity Expense>Director>Overtime	0.00			0.00
71-811-88	Activity Expense>Director>Other Pay	0.00			0.00
71-811-89	Activity Expense>Director>On Call Pay	0.00			0.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	4,997.00			4,997.00
71-811-91	Activity Expense>Director>Holiday Pay	1,610.00			1,610.00
71-811-92	Activity Expense>Director>PTO Accrual	1,839.00			1,839.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
71-831-80	Activity Expense>Aide>Wages	82,913.00			82,913.00
71-831-81	Activity Expense>Aide>Overtime	371.00			371.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	822.00			822.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	0.00			0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	947.00			947.00
71-831-91	Activity Expense>Aide>Holiday Pay	2,208.00			2,208.00
71-831-92	Activity Expense>Aide>PTO Accrual	313.00			313.00
72-183-00	Housekeeping Expense>Supplies	22,029.00			22,029.00
72-700-00	Housekeeping Expense>Contracted Service	416,961.00			416,961.00
73-183-00	Laundry Expense>Supplies	13,721.00			13,721.00
73-700-00	Laundry Expense>Contracted Service	221,627.00			221,627.00
75-182-74	Maintenance Expense>Supplies>COVID	0.00			0.00
75-183-00	Maintenance Expense>Supplies	19,304.00			19,304.00
75-184-00	Maintenance Expense>Minor Equip	167.00			167.00
75-205-00	Maintenance Expense>Sanitation & Incineration	30,277.00			30,277.00
75-207-00	Maintenance Expense>Repairs & Maint	52,453.00			52,453.00
75-217-00	Maintenance Expense>Extermination	2,201.00			2,201.00
75-218-00	Maintenance Expense>Snow Removal	17,441.00			17,441.00
			RJE - 4	0.00	
75-219-00	Maintenance Expense>Landscaping	53,490.00			53,490.00
75-219-83	Maintenance Expense>Landscaping>supplies	745.00			745.00
75-220-00	Maintenance Expense>Fire Drill	851.00			851.00
75-221-00	Maintenance Expense>Water Treatment	0.00			0.00
75-230-00	Maintenance Expense>Data Processing	1,278.00			1,278.00
75-700-00	Maintenance Expense>Contracted Service	22,121.00			22,121.00
75-811-80	Maintenance Expense>Director>Wages	88,267.00			88,267.00
75-811-81	Maintenance Expense>Director>Overtime	0.00			0.00
75-811-89	Maintenance Expense>Director>On Call Pay	0.00			0.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	4,341.00			4,341.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,178.00			2,178.00
75-811-92	Maintenance Expense>Director>PTO Accrual	2,084.00			2,084.00
75-829-80	Maintenance Expense>Staff>Wages	29,351.00			29,351.00
75-829-81	Maintenance Expense>Staff>Overtime	0.00			0.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	0.00			0.00
75-829-89	Maintenance Expense>Staff>On Call Pay	132.00			132.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	1,738.00			1,738.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	947.00			947.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	821.00			821.00
76-227-00	Utility Expense>Gas	57,505.00			57,505.00
76-228-00	Utility Expense>Electric	150,240.00			150,240.00
76-229-00	Utility Expense>Water/Sewer	32,935.00			32,935.00
76-700-00	Utility Expense>Contracted Service	10,030.00			10,030.00
80-111-16	Admin Expense>Medicaid>Bed Tax	690,359.00			690,359.00
80-153-00	Admin Expense>Financing Costs	2,904.00			2,904.00
80-162-00	Admin Expense>Insurance - General Liability & Other	75,778.00			75,778.00
80-163-00	Admin Expense>Insurance - EPLI	12,267.00			12,267.00
80-181-00	Admin Expense>Shredding	672.00			672.00
80-182-00	Admin Expense>Furnishing	11,377.00			11,377.00
80-183-00	Admin Expense>Supplies	5,467.00			5,467.00
80-183-09	Admin Expense>Supplies>Toner	3,374.00			3,374.00
80-183-78	Admin Expense>Supplies>Paper	2,990.00			2,990.00
80-184-00	Admin Expense>Computer Hardware	3,687.00			3,687.00
80-202-00	Admin Expense>resident missing Items	6,854.00			6,854.00
80-208-00	Admin Expense>Equip-Rental	6,590.00			6,590.00
80-209-00	Admin Expense>Postage	2,668.00			2,668.00
80-210-00	Admin Expense>Internet	2,722.00			2,722.00
80-230-00	Admin Expense>Data Processing	52,848.00			52,848.00
			RJE - 4	0.00	
80-231-00	Admin Expense>Telephone	6,823.00			6,823.00
80-232-00	Admin Expense>Cable TV	17,789.00			17,789.00
80-234-00	Admin Expense>Licenses	960.00			960.00
			RJE - 3	0.00	
80-235-00	Admin Expense>Dues & Subscriptions	11,169.00		(1,602.00)	9,567.00
			RJE - 3	(1,602.00)	
			RJE - 4	0.00	
80-236-00	Admin Expense>Travel	5,237.00			5,237.00
80-238-00	Admin Expense>Legal Fees	14,481.00		839.00	15,320.00
			RJE - 7	839.00	

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
80-239-00	Admin Expense>Accounting Fees	33,293.00		2,743.00	36,036.00
			RJE - 8	2,743.00	
80-240-00	Admin Expense>Professional Fees	20,995.00		(995.00)	20,000.00
			RJE - 7	(995.00)	
80-240-02	Admin Expense>Professional Fees>Add Back	198,205.00		19,130.00	217,335.00
			RJE - 8	(14,755.00)	
			RJE - 12	33,885.00	
80-241-01	Admin Expense>IT Fees>Add Back	23,657.00			23,657.00
80-242-00	Admin Expense>Fines & Penalties	0.00			0.00
80-243-00	Admin Expense>Late Fees	0.00			0.00
80-244-00	Admin Expense>Bank Fees	17,495.00		156.00	17,651.00
			RJE - 7	156.00	
80-245-00	Admin Expense>Background Checks	335.00			335.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	6,594.00			6,594.00
80-249-00	Admin Expense>Recruiting	7,677.00			7,677.00
80-250-00	Admin Expense>Marketing & Advertising	22,349.00			22,349.00
			RJE - 4	0.00	
80-250-74	Admin Expense>Marketing & Advertising>COVID	1,788.00			1,788.00
80-251-00	Admin Expense>Bad Debt	128,637.00			128,637.00
80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	(17,671.00)			(17,671.00)
80-252-00	Admin Expense>Startup Costs	33,885.00		(33,885.00)	0.00
			RJE - 4	0.00	
			RJE - 12	(33,885.00)	
80-255-00	Admin Expense>Startup Costs>Agency	0.00			0.00
			RJE - 4	0.00	
			RJE - 4	0.00	
80-279-00	Admin Expense>Management Fee	643,184.00		325,980.00	969,164.00
			RJE - 4	0.00	
			RJE - 11	325,980.00	
80-700-00	Admin Expense>Contracted Service	18,758.00			18,758.00
80-700-02	Admin Expense>Contracted Service>Add Back	12,000.00			12,000.00
80-811-80	Admin Expense>Director>Wages	130,986.00			130,986.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	2,531.00			2,531.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	1,558.00			1,558.00
80-811-91	Admin Expense>Director>Holiday Pay	3,115.00			3,115.00
80-811-92	Admin Expense>Director>PTO Accrual	2,476.00			2,476.00
80-838-80	Admin Expense>Receptionist>Wages	50,537.00			50,537.00
80-838-81	Admin Expense>Receptionist>Overtime	302.00			302.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	130.00			130.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	2,905.00			2,905.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,867.00			1,867.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(7.00)			(7.00)
80-839-80	Admin Expense>Admissions>Wages	80,148.00			80,148.00
80-839-81	Admin Expense>Admissions>Overtime	0.00			0.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	2,050.00			2,050.00
80-839-84	Admin Expense>Admissions>Retro Pay/Adjustment Pay	0.00			0.00
80-839-89	Admin Expense>Admissions>On Call Pay	600.00			600.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	2,155.00			2,155.00
80-839-91	Admin Expense>Admissions>Holiday Pay	2,161.00			2,161.00
80-839-92	Admin Expense>Admissions>PTO Accrual	3,202.00			3,202.00
80-840-80	Admin Expense>Business Office>Wages	53,938.00			53,938.00
80-840-81	Admin Expense>Business Office>Overtime	0.00			0.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	1,945.00			1,945.00
80-840-91	Admin Expense>Business Office>Holiday Pay	1,301.00			1,301.00
80-840-92	Admin Expense>Business Office>PTO Accrual	96.00			96.00
80-841-80	Admin Expense>Human Resources>Wages	69,316.00			69,316.00
80-841-81	Admin Expense>Human Resources>Overtime	0.00			0.00
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	2,700.00			2,700.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	3,242.00			3,242.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	1,762.00			1,762.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	3,482.00			3,482.00
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	60,845.00			60,845.00
80-843-83	Admin Expense>Regional Marketing/CAD>Shift Bonus Pay	200.00			200.00
80-843-89	Admin Expense>Regional Marketing/CAD>On Call Pay	800.00			800.00
80-843-90	Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay	1,264.00			1,264.00
80-843-91	Admin Expense>Regional Marketing/CAD>Holiday Pay	353.00			353.00
80-844-80	Admin Expense>Recruiting>Wages	13,451.00			13,451.00
85-100-00	Employee Benefits Expense>Miscellaneous	28,111.00		(81.00)	28,030.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
			RJE - 6	(81.00)	
85-145-32	Employee Benefits Expense>Pharmacy>Vaccines	910.00			910.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	417,781.00		2,077.00	419,858.00
			RJE - 10	8,307.00	
			RJE - 10	(6,230.00)	
85-156-62	Employee Benefits Expense>PR Taxes>SUI	40,322.00		10.00	40,332.00
			RJE - 10	42.00	
			RJE - 10	(32.00)	
85-156-63	Employee Benefits Expense>PR Taxes>FUI	9,758.00		85.00	9,843.00
			RJE - 10	341.00	
			RJE - 10	(256.00)	
85-178-00	Employee Benefits Expense>Food	21,243.00		(1,707.00)	19,536.00
			RJE - 6	(1,707.00)	
85-200-79	Employee Benefits Expense>Union>Misc	18,113.00			18,113.00
85-204-00	Employee Benefits Expense>Training & Education	0.00			0.00
85-255-00	Employee Benefits Expense>Pension>Add Back	0.00			0.00
85-255-79	Employee Benefits Expense>Pension>Union	179,029.00			179,029.00
85-257-00	Employee Benefits Expense>Employee Physicals	1,595.00			1,595.00
85-881-00	Employee Benefits Expense>Workers Comp	96,955.00			96,955.00
85-882-00	Employee Benefits Expense>Health Insurance	160,643.00			160,643.00
85-884-00	Employee Benefits>Dental/Vision Insurance	625.00			625.00
85-885-00	Employee Benefits>Life Insurance	7,491.00			7,491.00
			RJE - 4	0.00	
91-121-00	Property Expense>Rent	605,598.00			605,598.00
91-125-00	Property Expense>Personal Property Taxes	18,358.00			18,358.00
91-161-00	Property Expense>RE Taxes	64,185.00			64,185.00
91-165-00	Property Expense>Insurance - Property	27,367.00			27,367.00
92-000-00	Depreciation Expense	56,974.00		(32,199.00)	24,775.00
			RJE - 1	(32,100.00)	
			RJE - 9	(99.00)	
93-265-00	Amortization Expense>Financing Costs	7,849.00			7,849.00
94-000-00	Interest Expense	87,368.00			87,368.00
98-999-99	Prior Period Expense	0.00			0.00
			RJE - 4	0.00	
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00		(32,100.00)	(32,100.00)
			RJE - 1	(32,100.00)	
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00		32,100.00	32,100.00
			RJE - 1	32,100.00	
Marcum 103	Denitst	0.00			0.00
			RJE - 2	0.00	
Marcum 104	Subscriptions	0.00		1,134.00	1,134.00
			RJE - 3	1,134.00	
Marcum 105	Chamber Dues	0.00		468.00	468.00
			RJE - 3	468.00	
Marcum 106	Sales & Use Tax	0.00			0.00
			RJE - 3	0.00	
Marcum 107	Other Revenue>Prior Period Adjustment(s)	0.00		(14,302.00)	(14,302.00)
			RJE - 5	(14,302.00)	
Marcum 108	Holiday Party	0.00		1,788.00	1,788.00
			RJE - 6	1,788.00	
Marcum 109	Fixed Assets>Non Movable Equipment	0.00		2,758.00	2,758.00
			RJE - 9	2,758.00	
Marcum 110	Accum Depn>Non Movable	0.00		99.00	99.00
			RJE - 9	99.00	
Marcum 111	Depreciation Expense>Non Movable	0.00		99.00	99.00
			RJE - 9	99.00	
Total		0.00		0.00	0.00
Net (Income) Loss		148,061.00		0.00	148,061.00

Client: **Complete Care Management**
 Engagement: **Medicaid - Complete Care at Meriden, LLC**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.03 - Grouping Schedule**

Account	Description	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023
Group : [10-A]	Salaries and Wages				
Subgroup : [2]	Administrators				
80-811-80	Admin Expense>Director>Wages	130,986.00		0.00	130,986.00
80-811-83	Admin Expense>Director>Shift Bonus Pay	2,531.00		0.00	2,531.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	1,558.00		0.00	1,558.00
80-811-91	Admin Expense>Director>Holiday Pay	3,115.00		0.00	3,115.00
80-811-92	Admin Expense>Director>PTO Accrual	2,476.00		0.00	2,476.00
Subtotal [2]	Administrators	140,666.00		0.00	140,666.00
Subgroup : [4]	Other Administrative Salaries				
80-838-80	Admin Expense>Receptionist>Wages	50,537.00		0.00	50,537.00
80-838-81	Admin Expense>Receptionist>Overtime	302.00		0.00	302.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	130.00		0.00	130.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	2,905.00		0.00	2,905.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	1,867.00		0.00	1,867.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	(7.00)		0.00	(7.00)
80-840-80	Admin Expense>Business Office>Wages	53,938.00		0.00	53,938.00
80-840-81	Admin Expense>Business Office>Overtime	0.00		0.00	0.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	1,945.00		0.00	1,945.00
80-840-91	Admin Expense>Business Office>Holiday Pay	1,301.00		0.00	1,301.00
80-840-92	Admin Expense>Business Office>PTO Accrual	96.00		0.00	96.00
80-841-80	Admin Expense>Human Resources>Wages	69,316.00		0.00	69,316.00
80-841-81	Admin Expense>Human Resources>Overtime	0.00		0.00	0.00
80-841-83	Admin Expense>Human Resources>Shift Bonus Pay	2,700.00		0.00	2,700.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	3,242.00		0.00	3,242.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	1,762.00		0.00	1,762.00
80-841-92	Admin Expense>Human Resources>PTO Accrual	3,482.00		0.00	3,482.00
80-844-80	Admin Expense>Recruiting>Wages	13,451.00		0.00	13,451.00
Subtotal [4]	Other Administrative Salaries	206,967.00		0.00	206,967.00
Subgroup : [5C]	Dietary Workers				
70-831-80	Dietary Expense>Aide>Wages	196,147.00		0.00	196,147.00
70-831-81	Dietary Expense>Aide>Overtime	14,143.00		0.00	14,143.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	1,901.00		0.00	1,901.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	1,854.00		0.00	1,854.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	(161.00)		0.00	(161.00)
70-831-88	Dietary Expense>Aide>Other Pay	396.00		0.00	396.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	13,511.00		0.00	13,511.00
70-831-91	Dietary Expense>Aide>Holiday Pay	12,360.00		0.00	12,360.00
70-831-92	Dietary Expense>Aide>PTO Accrual	(5,062.00)		0.00	(5,062.00)
70-832-80	Dietary Expense>Cook>Wages	142,066.00		0.00	142,066.00
70-832-81	Dietary Expense>Cook>Overtime	39,720.00		0.00	39,720.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	2,916.00		0.00	2,916.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	1,259.00		0.00	1,259.00
70-832-88	Dietary Expense>Cook>Other Pay	576.00		0.00	576.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	17,940.00		0.00	17,940.00
70-832-91	Dietary Expense>Cook>Holiday Pay	10,061.00		0.00	10,061.00
70-832-92	Dietary Expense>Cook>PTO Accrual	8,439.00		0.00	8,439.00
Subtotal [5C]	Dietary Workers	458,066.00		0.00	458,066.00
Subgroup : [7A]	Engineer or Chief of Maintenance				
75-811-80	Maintenance Expense>Director>Wages	88,267.00		0.00	88,267.00
75-811-81	Maintenance Expense>Director>Overtime	0.00		0.00	0.00
75-811-89	Maintenance Expense>Director>On Call Pay	0.00		0.00	0.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	4,341.00		0.00	4,341.00
75-811-91	Maintenance Expense>Director>Holiday Pay	2,178.00		0.00	2,178.00
75-811-92	Maintenance Expense>Director>PTO Accrual	2,084.00		0.00	2,084.00
Subtotal [7A]	Engineer or Chief of Maintenance	98,870.00		0.00	98,870.00
Subgroup : [7B]	Other Maintenance Workers				
75-829-80	Maintenance Expense>Staff>Wages	29,351.00		0.00	29,351.00
75-829-81	Maintenance Expense>Staff>Overtime	0.00		0.00	0.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	0.00		0.00	0.00
75-829-89	Maintenance Expense>Staff>On Call Pay	132.00		0.00	132.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	1,738.00		0.00	1,738.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	947.00		0.00	947.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	821.00		0.00	821.00
Subtotal [7B]	Other Maintenance Workers	32,989.00		0.00	32,989.00

Subgroup : [12A] Director of Nurses/Assistant Director				
61-811-80	Nursing Admin Expense>Director (DON)>Wages	160,007.00	(15,684.00)	144,323.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	2,732.00	0.00	2,732.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	0.00	0.00	0.00
61-811-89	Nursing Admin Expense>Director>On Call Pay	0.00	0.00	0.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	17,730.00	0.00	17,730.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	1,667.00	0.00	1,667.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	7,812.00	0.00	7,812.00
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	105,356.00	0.00	105,356.00
61-812-82	Nursing Admin Expense>Assistant Director>Shift Premium Pay	14.00	0.00	14.00
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	0.00	0.00	0.00
61-812-84	Nursing Admin Expense>Assistant Director>Retro Pay/Adjustment F	0.00	0.00	0.00
61-812-88	Nursing Admin Expense>Assistant Director>Other Pay	1,272.00	0.00	1,272.00
61-812-89	Nursing Admin Expense>Assistant Director>On Call Pay	1,000.00	0.00	1,000.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	6,481.00	0.00	6,481.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	1,297.00	0.00	1,297.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	218.00	0.00	218.00
Subtotal [12A]	Director of Nurses/Assistant Director	305,586.00	(15,684.00)	289,902.00

Subgroup : [12B1] RNs - Direct Care				
60-808-80	Nursing Expense>RN>Wages	271,664.00	0.00	271,664.00
60-808-81	Nursing Expense>RN>Overtime	41,523.00	0.00	41,523.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	4,743.00	0.00	4,743.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	0.00	0.00	0.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	869.00	0.00	869.00
60-808-86	Nursing Expense>RN>Other Pay	360.00	0.00	360.00
60-808-89	Nursing Expense>RN>On Call Pay	500.00	0.00	500.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	8,124.00	0.00	8,124.00
60-808-91	Nursing Expense>RN>Holiday Pay	8,431.00	0.00	8,431.00
60-808-92	Nursing Expense>RN>PTO Accrual	(2,068.00)	0.00	(2,068.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	321,022.00	0.00	321,022.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	87,123.00	0.00	87,123.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	6,199.00	0.00	6,199.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	0.00	0.00	0.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	0.00	0.00	0.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	0.00	0.00	0.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	410.00	0.00	410.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	33,678.00	0.00	33,678.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	17,261.00	0.00	17,261.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	5,903.00	0.00	5,903.00
Subtotal [12B1]	RNs - Direct Care	805,742.00	0.00	805,742.00

Subgroup : [12B2] RNs - Administrative				
61-194-80	Nursing Admin Expense>Infection Control>Wages	54,988.00	0.00	54,988.00
61-194-83	Nursing Admin Expense>Infection Control>Shift Bonus Pay	0.00	0.00	0.00
61-194-89	Nursing Admin Expense>Infection Control>On Call Pay	200.00	0.00	200.00
61-194-90	Nursing Admin Expense>Infection Control>Sick/Vacation Pay	424.00	0.00	424.00
61-194-91	Nursing Admin Expense>Infection Control>Holiday Pay	0.00	0.00	0.00
61-194-92	Nursing Admin Expense>Infection Control>PTO Accrual	0.00	0.00	0.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	9,905.00	0.00	9,905.00
61-814-81	Nursing Admin Expense>Central Supply>Overtime	537.00	0.00	537.00
61-814-82	Nursing Admin Expense>Central Supply>Shift Premium Pay	13.00	0.00	13.00
61-814-90	Nursing Admin Expense>Central Supply>Sick/Vacation Pay	836.00	0.00	836.00
61-814-91	Nursing Admin Expense>Central Supply>Holiday Pay	502.00	0.00	502.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	103.00	0.00	103.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	187,770.00	14,717.00	202,487.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	46,257.00	0.00	46,257.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	1,075.00	0.00	1,075.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	979.00	0.00	979.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	1,401.00	0.00	1,401.00
61-817-88	Nursing Admin Expense>MDS / RNAC>Other Pay	0.00	0.00	0.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	1,164.00	0.00	1,164.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	16,422.00	0.00	16,422.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	8,091.00	0.00	8,091.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	8,890.00	0.00	8,890.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	45,247.00	0.00	45,247.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	3,823.00	0.00	3,823.00
61-821-82	Nursing Admin Expense>Nursing Secretary>Shift Premium Pay	0.00	0.00	0.00
61-821-83	Nursing Admin Expense>Nursing Secretary>Shift Bonus Pay	418.00	0.00	418.00
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	6,337.00	0.00	6,337.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	1,291.00	0.00	1,291.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	162.00	0.00	162.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	0.00	0.00	0.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	0.00	0.00	0.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	0.00	0.00	0.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	0.00	0.00	0.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	0.00	0.00	0.00

61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	31,964.00	0.00	31,964.00
61-824-88	Nursing Admin Expense>Staff Devel Director>Other Pay	1,206.00	0.00	1,206.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	0.00	0.00	0.00
61-825-80	Nursing Admin Expense> RN Unit Manager>Wages	0.00	0.00	0.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	0.00	0.00	0.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	0.00	0.00	0.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	0.00	0.00	0.00
Subtotal [12B2]	RNs - Administrative	430,005.00	14,717.00	444,722.00
Subgroup : [12C1] LPNs - Direct Care				
60-805-80	Nursing Expense>LPN>Wages	861,090.00	0.00	861,090.00
60-805-81	Nursing Expense>LPN>Overtime	139,003.00	0.00	139,003.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	22,740.00	0.00	22,740.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	4,749.00	0.00	4,749.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	1,689.00	0.00	1,689.00
60-805-87	Nursing Expense>LPN>Training Pay	0.00	0.00	0.00
60-805-88	Nursing Expense>LPN>Other Pay	1,180.00	0.00	1,180.00
60-805-89	Nursing Expense>LPN>On Call Pay	3,464.00	0.00	3,464.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	60,685.00	0.00	60,685.00
60-805-91	Nursing Expense>LPN>Holiday Pay	43,424.00	0.00	43,424.00
60-805-92	Nursing Expense>LPN>PTO Accrual	1,011.00	0.00	1,011.00
Subtotal [12C1]	LPNs - Direct Care	1,139,035.00	0.00	1,139,035.00
Subgroup : [12D] Aides and Attendants				
60-801-80	Nursing Expense>CNA>Wages	1,088,271.00	0.00	1,088,271.00
60-801-81	Nursing Expense>CNA>Overtime	369,262.00	0.00	369,262.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	30,059.00	0.00	30,059.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	7,117.00	0.00	7,117.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	2,925.00	0.00	2,925.00
60-801-87	Nursing Expense>CNA>Training Pay	144.00	0.00	144.00
60-801-88	Nursing Expense>CNA>Other Pay	2,904.00	0.00	2,904.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	122,298.00	0.00	122,298.00
60-801-91	Nursing Expense>CNA>Holiday Pay	76,097.00	0.00	76,097.00
60-801-92	Nursing Expense>CNA>PTO Accrual	(23,813.00)	0.00	(23,813.00)
Subtotal [12D]	Aides and Attendants	1,675,264.00	0.00	1,675,264.00
Subgroup : [12H] Recreation Workers				
71-811-80	Activity Expense>Director>Wages	62,133.00	0.00	62,133.00
71-811-81	Activity Expense>Director>Overtime	0.00	0.00	0.00
71-811-88	Activity Expense>Director>Other Pay	0.00	0.00	0.00
71-811-89	Activity Expense>Director>On Call Pay	0.00	0.00	0.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	4,997.00	0.00	4,997.00
71-811-91	Activity Expense>Director>Holiday Pay	1,610.00	0.00	1,610.00
71-811-92	Activity Expense>Director>PTO Accrual	1,839.00	0.00	1,839.00
71-831-80	Activity Expense>Aide>Wages	82,913.00	0.00	82,913.00
71-831-81	Activity Expense>Aide>Overtime	371.00	0.00	371.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	822.00	0.00	822.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	0.00	0.00	0.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	947.00	0.00	947.00
71-831-91	Activity Expense>Aide>Holiday Pay	2,208.00	0.00	2,208.00
71-831-92	Activity Expense>Aide>PTO Accrual	313.00	0.00	313.00
Subtotal [12H]	Recreation Workers	158,153.00	0.00	158,153.00
Subgroup : [12M] Social Workers/Case Management				
69-811-80	Social Services Expense>Director>Wages	55,507.00	0.00	55,507.00
69-811-81	Social Services Expense>Director>Overtime	0.00	0.00	0.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	2,078.00	0.00	2,078.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,360.00	0.00	1,360.00
69-811-92	Social Services Expense>Director>PTO Accrual	663.00	0.00	663.00
69-830-80	Social Services Expense>Assistant>Wages	43,808.00	0.00	43,808.00
69-830-81	Social Services Expense>Assistant>Overtime	580.00	0.00	580.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	1,111.00	0.00	1,111.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	0.00	0.00	0.00
Subtotal [12M]	Social Workers/Case Management	105,107.00	0.00	105,107.00
Subgroup : [12N] Marketing				
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	60,845.00	0.00	60,845.00
80-843-83	Admin Expense>Regional Marketing/CAD>Shift Bonus Pay	200.00	0.00	200.00
80-843-89	Admin Expense>Regional Marketing/CAD>On Call Pay	800.00	0.00	800.00
80-843-90	Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay	1,264.00	0.00	1,264.00
80-843-91	Admin Expense>Regional Marketing/CAD>Holiday Pay	353.00	0.00	353.00
Subtotal [12N]	Marketing	63,462.00	0.00	63,462.00
Subgroup : [12O] Other				
61-818-80	Nursing Admin Expense>Medical Records>Wages	10,764.00	0.00	10,764.00
61-818-81	Nursing Admin Expense>Medical Records>Overtime	0.00	0.00	0.00
61-818-90	Nursing Admin Expense>Medical Records>Sick/Vacation Pay	0.00	0.00	0.00

61-818-92	Nursing Admin Expense>Medical Records>PTO Accrual	(471.00)	0.00	(471.00)
80-839-80	Admin Expense>Admissions>Wages	80,148.00	0.00	80,148.00
80-839-81	Admin Expense>Admissions>Overtime	0.00	0.00	0.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	2,050.00	0.00	2,050.00
80-839-84	Admin Expense>Admissions>Retro Pay/Adjustment Pay	0.00	0.00	0.00
80-839-89	Admin Expense>Admissions>On Call Pay	600.00	0.00	600.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	2,155.00	0.00	2,155.00
80-839-91	Admin Expense>Admissions>Holiday Pay	2,161.00	0.00	2,161.00
80-839-92	Admin Expense>Admissions>PTO Accrual	3,202.00	0.00	3,202.00
Subtotal [12Q]	Other	100,609.00	0.00	100,609.00
Total [10-A]	Salaries and Wages	5,718,521.00	(967.00)	5,717,554.00
Group : [13-B]	Professional Fees			
Subgroup : [1]	Dietitian			
70-833-00	Dietary Expense>Contracted Dietician	51,551.00	0.00	51,551.00
Subtotal [1]	Dietitian	51,551.00	0.00	51,551.00
Subgroup : [2]	Dentist			
Marcum 103	Denilst	0.00	0.00	0.00
Subtotal [2]	Dentist	0.00	0.00	0.00
Subgroup : [3]	Pharmacist			
62-700-00	Pharmacy Expense>Contracted Service	32,807.00	0.00	32,807.00
Subtotal [3]	Pharmacist	32,807.00	0.00	32,807.00
Subgroup : [5A]	PT - Resident Care			
65-102-00	PT Expense>Medicare A	55,776.00	0.00	55,776.00
65-103-00	PT Expense>Med B	36,551.00	0.00	36,551.00
65-104-00	PT Expense>Private	1,318.00	0.00	1,318.00
65-105-00	PT Expense>HMO B	27,035.00	0.00	27,035.00
65-106-00	PT Expense>HMO A	59,660.00	0.00	59,660.00
65-111-00	PT Expense>Medicaid	15,150.00	0.00	15,150.00
Subtotal [5A]	PT - Resident Care	195,490.00	0.00	195,490.00
Subgroup : [8A]	Medical Director			
61-750-00	Nursing Admin Expense>Medical Director	33,000.00	0.00	33,000.00
Subtotal [8A]	Medical Director	33,000.00	0.00	33,000.00
Subgroup : [9A]	ST - Resident Care			
67-000-00	ST Expense	0.00	0.00	0.00
67-102-00	ST Expense>Medicare A	21,759.00	0.00	21,759.00
67-103-00	ST Expense>Part B	17,172.00	0.00	17,172.00
67-104-00	ST Expense>Private	177.00	0.00	177.00
67-105-00	ST Expense>HMO B	7,198.00	0.00	7,198.00
67-106-00	ST Expense>HMO A	11,987.00	0.00	11,987.00
67-109-00	ST Expense>Hospice	48.00	0.00	48.00
67-111-00	ST Expense>Medicaid	1,892.00	0.00	1,892.00
67-700-00	ST Expense>Contracted Service	1,800.00	0.00	1,800.00
Subtotal [9A]	ST - Resident Care	62,033.00	0.00	62,033.00
Subgroup : [10A]	OT - Resident Care			
66-102-00	OT Expense>Medicare A	79,111.00	0.00	79,111.00
66-103-00	OT Expense>Part B	83,783.00	0.00	83,783.00
66-104-00	OT Expense>Private	1,954.00	0.00	1,954.00
66-105-00	OT Expense>HMO B	34,627.00	0.00	34,627.00
66-106-00	OT Expense>HMO A	77,721.00	0.00	77,721.00
66-109-00	OT Expense>Hospice	53.00	0.00	53.00
66-111-00	OT Expense>Medicaid	22,498.00	0.00	22,498.00
Subtotal [10A]	OT - Resident Care	299,747.00	0.00	299,747.00
Subgroup : [11A1]	RN's - Direct Care			
60-700-18	Nursing Expense>Contracted Service>RN	0.00	0.00	0.00
60-700-21	Nursing Expense>Contracted Service>RN Overtime	0.00	0.00	0.00
Subtotal [11A1]	RN's - Direct Care	0.00	0.00	0.00
Subgroup : [11B1]	LPN's - Direct Care			
60-700-19	Nursing Expense>Contracted Service>LPN	0.00	0.00	0.00
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	0.00	0.00	0.00
Subtotal [11B1]	LPN's - Direct Care	0.00	0.00	0.00
Subgroup : [11C]	Aides			
60-700-20	Nursing Expense>Contracted Service>CNA	(812.00)	812.00	0.00
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	0.00	0.00	0.00
Subtotal [11C]	Aides	(812.00)	812.00	0.00
Subgroup : [12]	Other			

60-263-00	Nursing Expense>Consulting Fees	4,299.00	12,012.00	16,311.00
60-263-02	Nursing Expense>Consulting Fees>Add Back	19,620.00	0.00	19,620.00
60-700-38	Nursing Expense>Contracted Service>Nursing Admin	0.00	0.00	0.00
68-700-00	Therapy Expense>Contracted Service	(13,490.00)	13,490.00	0.00
68-827-00	Therapy Expense>Respiratory	1,641.00	0.00	1,641.00
Subtotal [12]	Other	<u>12,070.00</u>	<u>25,502.00</u>	<u>37,572.00</u>
Total [13-B]	Professional Fees	<u>685,886.00</u>	<u>26,314.00</u>	<u>712,200.00</u>
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
85-881-00	Employee Benefits Expense>Workers Comp	96,955.00	0.00	96,955.00
Subtotal [1A1]	Workmen's Compensation	<u>96,955.00</u>	<u>0.00</u>	<u>96,955.00</u>
Subgroup : [1A3]	Unemployment Insurance			
85-156-62	Employee Benefits Expense>PR Taxes>SUI	40,322.00	10.00	40,332.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	9,758.00	85.00	9,843.00
Subtotal [1A3]	Unemployment Insurance	<u>50,080.00</u>	<u>95.00</u>	<u>50,175.00</u>
Subgroup : [1A4]	Social Security (FICA)			
85-156-61	Employee Benefits Expense>PR Taxes>Fica	417,781.00	2,077.00	419,858.00
Subtotal [1A4]	Social Security (FICA)	<u>417,781.00</u>	<u>2,077.00</u>	<u>419,858.00</u>
Subgroup : [1A5]	Health Insurance			
85-882-00	Employee Benefits Expense>Health Insurance	160,643.00	0.00	160,643.00
85-884-00	Employee Benefits>Dental/Vision Insurance	625.00	0.00	625.00
Subtotal [1A5]	Health Insurance	<u>161,268.00</u>	<u>0.00</u>	<u>161,268.00</u>
Subgroup : [1A6]	Life Insurance			
85-885-00	Employee Benefits>Life Insurance	7,491.00	0.00	7,491.00
Subtotal [1A6]	Life Insurance	<u>7,491.00</u>	<u>0.00</u>	<u>7,491.00</u>
Subgroup : [1A7]	Pensions			
85-255-79	Employee Benefits Expense>Pension>Union	179,029.00	0.00	179,029.00
Subtotal [1A7]	Pensions	<u>179,029.00</u>	<u>0.00</u>	<u>179,029.00</u>
Subgroup : [1A9]	Other			
85-100-00	Employee Benefits Expense>Miscellaneous	28,111.00	(81.00)	28,030.00
85-145-32	Employee Benefits Expense>Pharmacy>Vaccines	910.00	0.00	910.00
85-178-00	Employee Benefits Expense>Food	21,243.00	(1,707.00)	19,536.00
85-200-79	Employee Benefits Expense>Union>Misc	18,113.00	0.00	18,113.00
85-204-00	Employee Benefits Expense>Training & Education	0.00	0.00	0.00
85-257-00	Employee Benefits Expense>Employee Physicals	1,595.00	0.00	1,595.00
Subtotal [1A9]	Other	<u>69,972.00</u>	<u>(1,788.00)</u>	<u>68,184.00</u>
Subgroup : [1C]	Bad Debts			
80-251-00	Admin Expense>Bad Debt	128,637.00	0.00	128,637.00
80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	(17,671.00)	0.00	(17,671.00)
Subtotal [1C]	Bad Debts	<u>110,966.00</u>	<u>0.00</u>	<u>110,966.00</u>
Subgroup : [1D]	Accounting and Auditing			
80-239-00	Admin Expense>Accounting Fees	33,293.00	2,743.00	36,036.00
Subtotal [1D]	Accounting and Auditing	<u>33,293.00</u>	<u>2,743.00</u>	<u>36,036.00</u>
Subgroup : [1E]	Legal			
80-238-00	Admin Expense>Legal Fees	14,481.00	839.00	15,320.00
Subtotal [1E]	Legal	<u>14,481.00</u>	<u>839.00</u>	<u>15,320.00</u>
Subgroup : [1G]	Office Supplies			
80-182-00	Admin Expense>Furnishing	11,377.00	0.00	11,377.00
80-183-00	Admin Expense>Supplies	5,467.00	0.00	5,467.00
80-183-09	Admin Expense>Supplies>Toner	3,374.00	0.00	3,374.00
80-183-78	Admin Expense>Supplies>Paper	2,990.00	0.00	2,990.00
80-184-00	Admin Expense>Computer Hardware	3,687.00	0.00	3,687.00
Subtotal [1G]	Office Supplies	<u>26,895.00</u>	<u>0.00</u>	<u>26,895.00</u>
Subgroup : [1H1]	Telephone and Telegraph			
80-210-00	Admin Expense>Internet	2,722.00	0.00	2,722.00
80-231-00	Admin Expense>Telephone	6,823.00	0.00	6,823.00
Subtotal [1H1]	Telephone and Telegraph	<u>9,545.00</u>	<u>0.00</u>	<u>9,545.00</u>
Subgroup : [1K2]	Other			
Marcum 106	Sales & Use Tax	0.00	0.00	0.00
Subtotal [1K2]	Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Subgroup : [1K3]	Resident Day User Fee			

80-111-16	Admin Expense>Medicaid>Bed Tax	690,359.00	0.00	690,359.00
Subtotal [1K3]	Resident Day User Fee	690,359.00	0.00	690,359.00
Total [15]	Expenditures Other than Salaries	1,868,115.00	3,966.00	1,872,081.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [1]	Resident Travel and Entertainment			
60-236-00	Nursing Expense>Travel	0.00	0.00	0.00
Subtotal [1]	Resident Travel and Entertainment	0.00	0.00	0.00
Subgroup : [2]	Holiday Parties for Staff			
Marcum 108	Holiday Party	0.00	1,788.00	1,788.00
Subtotal [2]	Holiday Parties for Staff	0.00	1,788.00	1,788.00
Subgroup : [4]	Employee Travel			
80-236-00	Admin Expense>Travel	5,237.00	0.00	5,237.00
Subtotal [4]	Employee Travel	5,237.00	0.00	5,237.00
Subgroup : [5]	Education Expense			
60-204-00	Nursing Expense>Training & Education	8,977.00	0.00	8,977.00
Subtotal [5]	Education Expense	8,977.00	0.00	8,977.00
Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	7,677.00	0.00	7,677.00
Subtotal [M1]	Advertising Help Wanted	7,677.00	0.00	7,677.00
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	22,349.00	0.00	22,349.00
80-250-74	Admin Expense>Marketing & Advertising>COVID	1,788.00	0.00	1,788.00
Subtotal [M3]	Advertising Other	24,137.00	0.00	24,137.00
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	2,668.00	0.00	2,668.00
Subtotal [M7]	Postage	2,668.00	0.00	2,668.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
80-235-00	Admin Expense>Dues & Subscriptions	11,169.00	(1,602.00)	9,567.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	11,169.00	(1,602.00)	9,567.00
Subgroup : [M8A]	Dues to Chamber of Commerce			
Marcum 105	Chamber Dues	0.00	468.00	468.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	468.00	468.00
Subgroup : [M9]	Subscriptions			
Marcum 104	Subscriptions	0.00	1,134.00	1,134.00
Subtotal [M9]	Subscriptions	0.00	1,134.00	1,134.00
Subgroup : [M11]	Services Provided by Contract			
80-181-00	Admin Expense>Shredding	672.00	0.00	672.00
80-208-00	Admin Expense>Equip-Rental	6,590.00	0.00	6,590.00
80-230-00	Admin Expense>Data Processing	52,848.00	0.00	52,848.00
80-240-00	Admin Expense>Professional Fees	20,995.00	(995.00)	20,000.00
80-240-02	Admin Expense>Professional Fees>Add Back	198,205.00	19,130.00	217,335.00
80-241-01	Admin Expense>IT Fees>Add Back	23,657.00	0.00	23,657.00
80-700-00	Admin Expense>Contracted Service	18,758.00	0.00	18,758.00
80-700-02	Admin Expense>Contracted Service>Add Back	12,000.00	0.00	12,000.00
Subtotal [M11]	Services Provided by Contract	333,725.00	18,135.00	351,860.00
Subgroup : [M12]	Administrative Management Services			
80-279-00	Admin Expense>Management Fee	643,184.00	325,980.00	969,164.00
Subtotal [M12]	Administrative Management Services	643,184.00	325,980.00	969,164.00
Subgroup : [M13]	Other			
80-153-00	Admin Expense>Financing Costs	2,904.00	0.00	2,904.00
80-202-00	Admin Expense>resident missing Items	6,854.00	0.00	6,854.00
80-234-00	Admin Expense>Licenses	960.00	0.00	960.00
80-242-00	Admin Expense>Fines & Penalties	0.00	0.00	0.00
80-243-00	Admin Expense>Late Fees	0.00	0.00	0.00
80-244-00	Admin Expense>Bank Fees	17,495.00	156.00	17,651.00
80-245-00	Admin Expense>Background Checks	335.00	0.00	335.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	6,594.00	0.00	6,594.00
80-252-00	Admin Expense>Startup Costs	33,885.00	(33,885.00)	0.00
80-255-00	Admin Expense>Startup Costs>Agency	0.00	0.00	0.00
Subtotal [M13]	Other	69,027.00	(33,729.00)	35,298.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	1,105,801.00	312,174.00	1,417,975.00

Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	17,578.00	0.00	17,578.00
70-178-00	Dietary Expense>Food	213,727.00	0.00	213,727.00
71-178-00	Activity Expense>Food	1,313.00	0.00	1,313.00
Subtotal [2A1]	Raw Food	232,618.00	0.00	232,618.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	26,698.00	0.00	26,698.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	10,328.00	0.00	10,328.00
Subtotal [2A2]	Non-Food Supplies	37,026.00	0.00	37,026.00
Subgroup : [2B]	Purchased Services			
70-700-00	Dietary Expense>Contracted Service	126,545.00	0.00	126,545.00
Subtotal [2B]	Purchased Services	126,545.00	0.00	126,545.00
Subgroup : [2C]	Other			
70-184-00	Dietary Expense>Minor Equip	2,462.00	0.00	2,462.00
70-207-00	Dietary Expense>Repairs & Maint	5,282.00	0.00	5,282.00
70-208-00	Dietary Expense>Equip-Rental	4,535.00	0.00	4,535.00
Subtotal [2C]	Other	12,279.00	0.00	12,279.00
Total [18]	Dietary Basis for Allocation of Costs	408,468.00	0.00	408,468.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3B]	Purchased Services			
73-700-00	Laundry Expense>Contracted Service	221,627.00	0.00	221,627.00
Subtotal [3B]	Purchased Services	221,627.00	0.00	221,627.00
Subgroup : [3C]	Other			
73-183-00	Laundry Expense>Supplies	13,721.00	0.00	13,721.00
Subtotal [3C]	Other	13,721.00	0.00	13,721.00
Total [19]	Laundry-Basis for Allocation of Costs	235,348.00	0.00	235,348.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1]	In-House Care Supplies			
72-183-00	Housekeeping Expense>Supplies	22,029.00	0.00	22,029.00
Subtotal [4A1]	In-House Care Supplies	22,029.00	0.00	22,029.00
Subgroup : [4B]	Purchased Services			
72-700-00	Housekeeping Expense>Contracted Service	416,961.00	0.00	416,961.00
Subtotal [4B]	Purchased Services	416,961.00	0.00	416,961.00
Subgroup : [5A2]	Purchased from			
62-102-00	Pharmacy Expense>Medicare A	55,600.00	0.00	55,600.00
62-104-00	Pharmacy Expense>Private	45.00	0.00	45.00
62-105-00	Pharmacy Expense>HMO	67,591.00	0.00	67,591.00
62-108-00	Pharmacy Expense>Veterans	815.00	0.00	815.00
62-111-00	Pharmacy Expense>Medicaid	3,618.00	0.00	3,618.00
62-145-00	Pharmacy Expense>RX	4,626.00	0.00	4,626.00
62-145-32	Pharmacy Expense>RX>Vaccines	3,680.00	0.00	3,680.00
62-145-74	Pharmacy Expense>Rx>COVID	0.00	0.00	0.00
Subtotal [5A2]	Purchased from	135,975.00	0.00	135,975.00
Subgroup : [5B]	Medicine Cabinet Drugs			
62-222-00	Pharmacy Expense>OTC	788.00	0.00	788.00
Subtotal [5B]	Medicine Cabinet Drugs	788.00	0.00	788.00
Subgroup : [5C]	Medical and Therapeutic Supplies			
60-183-00	Nursing Expense>Supplies-Disposable	19,504.00	0.00	19,504.00
60-183-76	Nursing Expense>Supplies>PPD	101,085.00	0.00	101,085.00
60-184-00	Nursing Expense>Supplies-Non Disposable	28,517.00	0.00	28,517.00
60-185-00	Nursing Expense>Incontinence Supplies	0.00	0.00	0.00
Subtotal [5C]	Medical and Therapeutic Supplies	149,106.00	0.00	149,106.00
Subgroup : [5D]	Ambulance/Limousine			
60-213-00	Nursing Expense>Transportation	14,902.00	0.00	14,902.00
Subtotal [5D]	Ambulance/Limousine	14,902.00	0.00	14,902.00
Subgroup : [5E2]	Oxygen - Other			
57-000-00	Oxygen Expense	2,595.00	0.00	2,595.00
Subtotal [5E2]	Oxygen - Other	2,595.00	0.00	2,595.00
Subgroup : [5F]	X-Rays and related radiological			

59-000-00	Radiology Expense	7,446.00	0.00	7,446.00
59-000-74	Radiology Expense>COVID	55.00	0.00	55.00
Subtotal [5F]	X-Rays and related radiological	7,501.00	0.00	7,501.00
Subgroup : [5H]	Laboratory			
58-000-00	Lab Expense	60,372.00	0.00	60,372.00
58-000-74	Lab Expense>COVID	103.00	0.00	103.00
Subtotal [5H]	Laboratory	60,475.00	0.00	60,475.00
Subgroup : [5I]	Recreation			
71-000-00	Activity Expense	0.00	0.00	0.00
71-179-00	Activity Expense>Barber & Beauty	23.00	0.00	23.00
71-183-00	Activity Expense>Supplies	5,313.00	0.00	5,313.00
71-700-00	Activity Expense>Contracted Service	3,925.00	0.00	3,925.00
Subtotal [5I]	Recreation	9,261.00	0.00	9,261.00
Subgroup : [5L]	Cable Television			
80-232-00	Admin Expense>Cable TV	17,789.00	0.00	17,789.00
Subtotal [5L]	Cable Television	17,789.00	0.00	17,789.00
Subgroup : [5M]	Other			
55-000-00	Nursing Rental Expense	20,689.00	0.00	20,689.00
60-183-07	Nursing Expense>Supplies>Bariatric	0.00	0.00	0.00
60-183-74	Nursing Expense>Supplies>COVID	27,934.00	0.00	27,934.00
60-201-00	Nursing Expense>Forms & Printing	120.00	0.00	120.00
60-205-00	Nursing Expense>Sanitation & Incineration	720.00	0.00	720.00
60-212-00	Nursing Expense>Clinical Services	14,723.00	0.00	14,723.00
60-230-00	Nursing Expense>Data Processing	46,308.00	0.00	46,308.00
66-101-01	OT Expense>Optum>Part B	14,855.00	0.00	14,855.00
Subtotal [5M]	Other	125,349.00	0.00	125,349.00
Subgroup : [5N]	Physical Therapy Expense			
65-101-00	PT Expense>Optum	1,271.00	0.00	1,271.00
65-101-01	PT Expense>Optum>Part B	2,470.00	0.00	2,470.00
Subtotal [5N]	Physical Therapy Expense	3,741.00	0.00	3,741.00
Subgroup : [5O]	Speech Therapy Expense			
67-101-01	ST Expense>Optum>Part B	1,182.00	0.00	1,182.00
Subtotal [5O]	Speech Therapy Expense	1,182.00	0.00	1,182.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	967,654.00	0.00	967,654.00
Group : [22]	Maintenance and Property			
Subgroup : [6A]	Repairs and Maintenance			
75-207-00	Maintenance Expense>Repairs & Maint	52,453.00	0.00	52,453.00
Subtotal [6A]	Repairs and Maintenance	52,453.00	0.00	52,453.00
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	57,505.00	0.00	57,505.00
Subtotal [6B]	Heat	57,505.00	0.00	57,505.00
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	150,240.00	0.00	150,240.00
Subtotal [6C]	Light & Power	150,240.00	0.00	150,240.00
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	32,935.00	0.00	32,935.00
Subtotal [6D]	Water	32,935.00	0.00	32,935.00
Subgroup : [6F]	Other			
75-182-74	Maintenance Expense>Supplies>COVID	0.00	0.00	0.00
75-183-00	Maintenance Expense>Supplies	19,304.00	0.00	19,304.00
75-184-00	Maintenance Expense>Minor Equip	167.00	0.00	167.00
75-205-00	Maintenance Expense>Sanitation & Incineration	30,277.00	0.00	30,277.00
75-217-00	Maintenance Expense>Extermination	2,201.00	0.00	2,201.00
75-218-00	Maintenance Expense>Snow Removal	17,441.00	0.00	17,441.00
75-219-00	Maintenance Expense>Landscaping	53,490.00	0.00	53,490.00
75-219-83	Maintenance Expense>Landscaping>supplies	745.00	0.00	745.00
75-220-00	Maintenance Expense>Fire Drill	851.00	0.00	851.00
75-221-00	Maintenance Expense>Water Treatment	0.00	0.00	0.00
75-230-00	Maintenance Expense>Data Processing	1,278.00	0.00	1,278.00
75-700-00	Maintenance Expense>Contracted Service	22,121.00	0.00	22,121.00
76-700-00	Utility Expense>Contracted Service	10,030.00	0.00	10,030.00
Subtotal [6F]	Other	157,905.00	0.00	157,905.00
Subgroup : [7C]	Non-movable Equipment			
Marcum 111	Depreciation Expense>Non Movable	0.00	99.00	99.00

Subtotal [7C]	Non-movable Equipment	0.00	99.00	99.00
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	56,974.00	(32,199.00)	24,775.00
Subtotal [7D]	Movable Equipment	56,974.00	(32,199.00)	24,775.00
Subgroup : [8C]	Leasehold Improvements			
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00	32,100.00	32,100.00
Subtotal [8C]	Leasehold Improvements	0.00	32,100.00	32,100.00
Subgroup : [8D]	Other			
93-265-00	Amortization Expense>Financing Costs	7,849.00	0.00	7,849.00
Subtotal [8D]	Other	7,849.00	0.00	7,849.00
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	605,598.00	0.00	605,598.00
Subtotal [9]	Rental Payments	605,598.00	0.00	605,598.00
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	64,185.00	0.00	64,185.00
Subtotal [10B]	Real estate taxes paid by lessor	64,185.00	0.00	64,185.00
Subgroup : [10C]	Personal property taxes			
91-125-00	Property Expense>Personal Property Taxes	18,358.00	0.00	18,358.00
Subtotal [10C]	Personal property taxes	18,358.00	0.00	18,358.00
Total [22]	Maintenance and Property	1,204,002.00	0.00	1,204,002.00
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	87,368.00	0.00	87,368.00
Subtotal [12D]	Other Interest Expense	87,368.00	0.00	87,368.00
Subgroup : [14A]	Insurance on Property			
91-165-00	Property Expense>Insurance - Property	27,367.00	0.00	27,367.00
Subtotal [14A]	Insurance on Property	27,367.00	0.00	27,367.00
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Liability & Other	75,778.00	0.00	75,778.00
80-163-00	Admin Expense>Insurance - EPLI	12,267.00	0.00	12,267.00
Subtotal [14C3]	Other	88,045.00	0.00	88,045.00
Total [27]	Interest and Insurance	202,780.00	0.00	202,780.00
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(6,903,158.00)	0.00	(6,903,158.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	(15,889.00)	0.00	(15,889.00)
Subtotal [1A]	Medicaid Residents (CT only)	(6,919,047.00)	0.00	(6,919,047.00)
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(2,033,727.00)	0.00	(2,033,727.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(278.00)	0.00	(278.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	34,984.00	0.00	34,984.00
Subtotal [3A]	Medicare Residents (All inclusive)	(1,999,021.00)	0.00	(1,999,021.00)
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(1,526,807.00)	0.00	(1,526,807.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(115,279.00)	0.00	(115,279.00)
40-105-00	Room & Board Revenue>Commercial HMO	(153,244.00)	0.00	(153,244.00)
40-106-00	Room & Board Revenue>Medicare HMO	(1,217,696.00)	0.00	(1,217,696.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	(67,099.00)	0.00	(67,099.00)
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	3,031.00	0.00	3,031.00
40-109-00	Room & Board Revenue>Hospice	(466,204.00)	0.00	(466,204.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	122,206.00	0.00	122,206.00
Subtotal [4A]	Private-pay residents and other	(3,421,092.00)	0.00	(3,421,092.00)
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(59,132.00)	0.00	(59,132.00)
Subtotal [5A]	Prescription Drugs - Medicare	(59,132.00)	0.00	(59,132.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	59,132.00	0.00	59,132.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	59,132.00	0.00	59,132.00
Subgroup : [7A]	Physical Therapy - Medicare			

42-102-00	PT Revenue>Medicare A	(68,487.00)	0.00	(68,487.00)
42-103-00	PT Revenue>Part B	(73,407.00)	0.00	(73,407.00)
Subtotal [7A]	Physical Therapy - Medicare	(141,894.00)	0.00	(141,894.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	68,487.00	0.00	68,487.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	68,487.00	0.00	68,487.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-105-00	PT Revenue>Commercial HMO	(94.00)	0.00	(94.00)
42-106-00	PT Revenue>Medicare HMO	(121,428.00)	0.00	(121,428.00)
42-111-00	PT Revenue>Medicaid	(31,103.00)	0.00	(31,103.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(152,625.00)	0.00	(152,625.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-105-01	PT Revenue>Commercial HMO>C/A	94.00	0.00	94.00
42-106-01	PT Revenue>Medicare HMO>C/A	121,948.00	0.00	121,948.00
42-111-01	PT Revenue>Medicaid>C/A	31,103.00	0.00	31,103.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	153,145.00	0.00	153,145.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(48,179.00)	0.00	(48,179.00)
44-103-00	ST Revenue>Part B	(34,999.00)	0.00	(34,999.00)
Subtotal [8A]	Speech Therapy - Medicare	(83,178.00)	0.00	(83,178.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	48,179.00	0.00	48,179.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	48,179.00	0.00	48,179.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-106-00	ST Revenue>Medicare HMO	(25,282.00)	0.00	(25,282.00)
44-111-00	ST Revenue>Medicaid	(6,120.00)	0.00	(6,120.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(31,402.00)	0.00	(31,402.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-106-01	ST Revenue>Medicare HMO>C/A	25,282.00	0.00	25,282.00
44-111-01	ST Revenue>Medicaid>C/A	6,120.00	0.00	6,120.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	31,402.00	0.00	31,402.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(91,102.00)	0.00	(91,102.00)
43-103-00	OT Revenue>Part B	(127,048.00)	0.00	(127,048.00)
Subtotal [9A]	Occupational Therapy - Medicare	(218,150.00)	0.00	(218,150.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	91,102.00	0.00	91,102.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	91,102.00	0.00	91,102.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-105-00	OT Revenue>Commercial HMO	(94.00)	0.00	(94.00)
43-106-00	OT Revenue>Medicare HMO	(178,291.00)	0.00	(178,291.00)
43-106-01	OT Revenue>Medicare HMO	178,291.00	0.00	178,291.00
43-111-00	OT Revenue>Medicaid	(49,785.00)	0.00	(49,785.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(49,879.00)	0.00	(49,879.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-105-01	OT Revenue>Commercial HMO>C/A	94.00	0.00	94.00
43-111-01	OT Revenue>Medicaid>C/A	49,785.00	0.00	49,785.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	49,879.00	0.00	49,879.00
Subgroup : [10A]	Other - Medicare			
45-102-00	Radiology Rev>Medicare A	(2,660.00)	0.00	(2,660.00)
45-102-01	Radiology Rev>Medicare A>C/A	2,660.00	0.00	2,660.00
46-102-00	Lab Rev>Medicare A	(19,218.00)	0.00	(19,218.00)
46-102-01	Lab Rev>Medicare A>C/A	19,218.00	0.00	19,218.00
47-103-00	Other Ancillary Rev>Part B	(8,325.00)	0.00	(8,325.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	2,249.00	0.00	2,249.00
48-103-00	Vaccine Rev>Part B	(896.00)	0.00	(896.00)
48-103-74	Vaccine Rev>Part B>COVID Vaccine	(2,040.00)	0.00	(2,040.00)
51-103-01	Other Rev>Part B>Medicare Cost Report	(796.00)	0.00	(796.00)
52-102-00	Revenue Adjustments>Medicare A	171.00	0.00	171.00
52-103-00	Revenue Adjustments>Part B	(7,114.00)	0.00	(7,114.00)
Subtotal [10A]	Other - Medicare	(16,751.00)	0.00	(16,751.00)
Subgroup : [10B]	Other - Non-medicare			
47-104-00	Other Ancillary Rev>Private	(885.00)	0.00	(885.00)
47-106-24	Other Ancillary Rev>Medicare HMO>Capitated Payments	(246,000.00)	0.00	(246,000.00)

47-177-00	Other Ancillary Rev>Supplements	(980.00)	0.00	(980.00)
47-260-00	Other Ancillary Rev>PICC Insertion	(575.00)	0.00	(575.00)
51-111-00	Other Rev>Medicaid	0.00	0.00	0.00
52-104-00	Revenue Adjustments>Private	(1.00)	0.00	(1.00)
52-105-00	Revenue Adjustments>Commercial HMO	0.00	0.00	0.00
52-106-00	Revenue Adjustments>Medicare HMO	(3,915.00)	0.00	(3,915.00)
52-111-00	Revenue Adjustments>Medicaid	(10,631.00)	0.00	(10,631.00)
52-145-00	Revenue Adjustments>Vaccines	1,146.00	0.00	1,146.00
Subtotal [10B]	Other - Non-medicare	<u>(261,841.00)</u>	<u>0.00</u>	<u>(261,841.00)</u>
Subgroup : [15]	Interest Income			
51-160-00	Other Rev>Interest	(2,077.00)	0.00	(2,077.00)
Subtotal [15]	Interest Income	<u>(2,077.00)</u>	<u>0.00</u>	<u>(2,077.00)</u>
Subgroup : [18]	Other Revenue			
51-100-00	Other Rev>Miscellaneous	0.00	0.00	0.00
51-145-00	Other Revenue>Pharmacy Rebates	(11,070.00)	0.00	(11,070.00)
51-818-00	Other Rev>Medical Records	(125.00)	0.00	(125.00)
Marcum 107	Other Revenue>Prior Period Adjustment(s)	0.00	(14,302.00)	(14,302.00)
Subtotal [18]	Other Revenue	<u>(11,195.00)</u>	<u>(14,302.00)</u>	<u>(25,497.00)</u>
Total [30]	Statement of Revenue	<u>(12,865,958.00)</u>	<u>(14,302.00)</u>	<u>(12,880,260.00)</u>
Group : [31-32]	Assets			
Subgroup : [A1]	Cash			
10-001-02	Cash>Clearing>Payroll	(134,797.00)	0.00	(134,797.00)
10-010-31	Cash>Operating>Meriden	19,998.00	0.00	19,998.00
10-011-31	Cash>Petty Cash>Meriden	(153.00)	0.00	(153.00)
10-020-31	Cash>Payroll>Meriden	29,053.00	0.00	29,053.00
10-060-31	Cash>Resident Trust>Meriden	52,786.00	0.00	52,786.00
10-061-31	Cash>Care Cost>Meriden	5,000.00	0.00	5,000.00
Subtotal [A1]	Cash	<u>(28,113.00)</u>	<u>0.00</u>	<u>(28,113.00)</u>
Subgroup : [A2]	Resident Accounts Receivable			
11-100-00	Accounts Receivable>Miscellaneous	158,224.00	0.00	158,224.00
11-102-00	Accounts Receivable>Medicare A	179,851.00	0.00	179,851.00
11-103-00	Accounts Receivable>Part B	81,670.00	0.00	81,670.00
11-104-00	Accounts Receivable>Private	314,903.00	0.00	314,903.00
11-105-00	Accounts Receivable>Commercial HMO	54,104.00	0.00	54,104.00
11-106-00	Accounts Receivable>Medicare HMO	211,990.00	0.00	211,990.00
11-109-00	Accounts Receivable>Hospice	92,588.00	0.00	92,588.00
11-111-00	Accounts Receivable>Medicaid	970,398.00	0.00	970,398.00
11-112-00	Accounts Receivable>Income	47,302.00	0.00	47,302.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(308,184.00)	0.00	(308,184.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	1,073.00	0.00	1,073.00
Subtotal [A2]	Resident Accounts Receivable	<u>1,803,919.00</u>	<u>0.00</u>	<u>1,803,919.00</u>
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	17,002.00	0.00	17,002.00
12-124-00	Prepaid Expenses>Insurance	1,409.00	0.00	1,409.00
12-153-00	Prepaid Expenses>Financing Costs	1,074.00	0.00	1,074.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	24,647.00	0.00	24,647.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(27,182.00)	0.00	(27,182.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	5,483.00	0.00	5,483.00
12-165-00	Prepaid Expenses>Insurance - Property	15,079.00	0.00	15,079.00
12-881-00	Prepaid Expenses>Workers Comp	59,927.00	0.00	59,927.00
12-881-01	Prepaid Expenses>Workers Comp>Contra	(29,854.00)	0.00	(29,854.00)
Subtotal [A5]	Prepaid Expenses	<u>67,585.00</u>	<u>0.00</u>	<u>67,585.00</u>
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	598,410.00	0.00	598,410.00
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00	(32,100.00)	(32,100.00)
Subtotal [B4]	Leasehold Improvements	<u>598,410.00</u>	<u>(32,100.00)</u>	<u>566,310.00</u>
Subgroup : [B5]	Non-Movable Equipment			
Marcum 109	Fixed Assets>Non Movable Equipment	0.00	2,758.00	2,758.00
Marcum 110	Accum Depn>Non Movable	0.00	99.00	99.00
Subtotal [B5]	Non-Movable Equipment	<u>0.00</u>	<u>2,857.00</u>	<u>2,857.00</u>
Subgroup : [B6]	Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	30,749.00	(2,758.00)	27,991.00
14-134-00	Fixed Assets>Computer Hardware	83,574.00	0.00	83,574.00
15-100-00	Accum Depn>Miscellaneous	(75,433.00)	32,001.00	(43,432.00)
Subtotal [B6]	Movable Equipment	<u>38,890.00</u>	<u>29,243.00</u>	<u>68,133.00</u>
Subgroup : [B9]	Other Fixed Assets			
14-136-00	Fixed Assets>CIP	15,281.00	0.00	15,281.00

Subtotal [B9]	Other Fixed Assets	15,281.00	0.00	15,281.00
Subgroup : [D3]	Organization Expense			
17-000-00	Other Assets>Deferred Financing Costs	22,223.00	0.00	22,223.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(15,874.00)	0.00	(15,874.00)
Subtotal [D3]	Organization Expense	6,349.00	0.00	6,349.00
Subgroup : [D6]	Loans to Owners or Related Parties			
13-127-00	Due From>Old Owner	6,342.00	0.00	6,342.00
13-127-10	Due From>Old Owner>AP Items	10,841.00	0.00	10,841.00
27-901-48	Due To/(From)>Interfacility>VW/DE 5 and CT4	985.00	0.00	985.00
27-901-49	Due To/(From)>Interfacility>CT4	279,335.00	23,731.00	303,066.00
27-901-56	Due To/(From)>Interfacility>CT4 and NJWW	48,408.00	0.00	48,408.00
27-901-57	Due To/(From)>Interfacility>CT4 and W12	11,070.00	0.00	11,070.00
27-901-95	Due To/(From)>Interfacility>Orange Park and CT4	12,942.00	0.00	12,942.00
27-902-11	Due To/(From)>Interfacility>CT4 and CT3	35,590.00	(340,187.00)	(304,597.00)
Subtotal [D6]	Loans to Owners or Related Parties	405,513.00	(316,456.00)	89,057.00
Subgroup : [D7]	Other Assets			
17-283-91	Other Assets>Escrow>Property Tax	1,275,474.00	0.00	1,275,474.00
27-000-80	Due To/(From)>Vendor	4,548.00	0.00	4,548.00
27-103-14	Due To/(From)>Part B>Sequester	4.00	0.00	4.00
Subtotal [D7]	Other Assets	1,280,026.00	0.00	1,280,026.00
Total [31-32]	Assets	4,187,860.00	(316,456.00)	3,871,404.00
Group : [33-34]	Liabilities			
Subgroup : [A1]	Trade Accounts Payable			
20-000-00	Accounts Payable	(556,914.00)	0.00	(556,914.00)
Subtotal [A1]	Trade Accounts Payable	(556,914.00)	0.00	(556,914.00)
Subgroup : [A4]	Accrued Payroll			
23-000-00	Accrued Wages & Related	0.00	0.00	0.00
23-157-00	Accrued Wages & Related>Benefit Time	(257,516.00)	0.00	(257,516.00)
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	0.00	0.00	0.00
Subtotal [A4]	Accrued Payroll	(257,516.00)	0.00	(257,516.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
23-156-00	Accrued Wages & Related>PR Taxes	(19,700.00)	0.00	(19,700.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(19,700.00)	0.00	(19,700.00)
Subgroup : [A12]	Other Current Liabilities			
21-148-00	Other Current Payables>401K	(4,773.00)	0.00	(4,773.00)
21-149-00	Other Current Payables>Misc. PR Deduction	17,942.00	0.00	17,942.00
21-150-00	Other Current Payables>Union Dues W/H	(957.00)	0.00	(957.00)
21-350-00	Other Current Payables>Resident Funds	(52,786.00)	0.00	(52,786.00)
21-353-00	Other Current Payables>Resident Refunds	0.00	0.00	0.00
21-354-00	Other Current Payables>DTF RFMS	90.00	0.00	90.00
24-000-00	Accrued Expenses	(220,352.00)	0.00	(220,352.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(180,772.00)	0.00	(180,772.00)
24-279-00	Accrued Expenses>Management Fee	(138,338.00)	(10,729.00)	(149,067.00)
Subtotal [A12]	Other Current Liabilities	(579,946.00)	(10,729.00)	(590,675.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
27-900-57	Due To/(From)>Interfacility>NJ14	(164,194.00)	0.00	(164,194.00)
27-901-50	Due To/(From)>Interfacility>CT4 and NJ14	(2,006,512.00)	0.00	(2,006,512.00)
27-901-51	Due To/(From)>Interfacility>CT4 and GA	(6,434.00)	0.00	(6,434.00)
27-901-52	Due To/(From)>Interfacility>CT4 and PA4	(472.00)	0.00	(472.00)
27-901-53	Due To/(From)>Interfacility>CT4 and NJ4	(768.00)	0.00	(768.00)
27-901-55	Due To/(From)>Interfacility>CT4 and NJ2	(1,268.00)	0.00	(1,268.00)
27-901-61	Due To/(From)>Interfacility>CT4 and Barn Hill	(403.00)	0.00	(403.00)
27-901-62	Due To/(From)>Interfacility>CT4 and Chestnut	(110.00)	0.00	(110.00)
27-902-37	Due To/(From)>Interfacility>CT4 and IL3	(2,632.00)	0.00	(2,632.00)
27-902-65	Due To/(From)>Interfacility>HMH10 and CT4	(1,168.00)	0.00	(1,168.00)
Subtotal [B3]	Loans from Owners or Related Parties	(2,183,961.00)	0.00	(2,183,961.00)
Subgroup : [B4]	Other Long-Term Liabilities			
27-000-39	Due To/(From)>Amex CT Glendale	(6,147.00)	0.00	(6,147.00)
27-000-42	Due To/(From)>Amex Meriden	(11,072.00)	0.00	(11,072.00)
27-102-14	Due To/(From)>Medicare A>Sequester	(3,596.00)	0.00	(3,596.00)
27-105-00	Due To/(From)>Commercial HMO	(26,431.00)	0.00	(26,431.00)
27-109-00	Due To/(From)>Hospice	(9,407.00)	0.00	(9,407.00)
27-111-00	Due To/(From)>Medicaid	(121,106.00)	0.00	(121,106.00)
27-146-00	Due To/(From)>Social Security	(21,110.00)	0.00	(21,110.00)
Subtotal [B4]	Other Long-Term Liabilities	(198,869.00)	0.00	(198,869.00)

Total [33-34]	Liabilities	<u>(3,796,906.00)</u>	<u>(10,729.00)</u>	<u>(3,807,635.00)</u>
Group : [35]	Equity			
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	54,411.00	0.00	54,411.00
31-404-87	Partners' Equity>Robert Hoch>Draws	<u>24,018.00</u>	<u>0.00</u>	<u>24,018.00</u>
Subtotal [B5]	Cumulated Earnings	<u>78,429.00</u>	<u>0.00</u>	<u>78,429.00</u>
Total [35]	Equity	<u>78,429.00</u>	<u>0.00</u>	<u>78,429.00</u>
	NET (INCOME) LOSS	<u>148,061.00</u>	<u>0.00</u>	<u>148,061.00</u>
	Sum of Account Groups	0.00	0.00	0.00

Client: **93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing**
 Engagement: **Medicaid - Complete Care at Meriden, LLC**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 1		K.02		
To reclass leasehold depreciation and accum depreciation to correct lines of cost report.				
15-100-00	Accum Depn>Miscellaneous		32,100.00	
Marcum 102	Depreciation Expense>Leasehold Improvements		32,100.00	
92-000-00	Depreciation Expense			32,100.00
Marcum 101	Accum Depreciation>Leasehold Improvements			32,100.00
Total			64,200.00	64,200.00
Reclassifying Journal Entries JE # 2		D.01a		
To reclass contract dental fees into correct line of the cost report				
61-750-00	Nursing Admin Expense>Medical Director			
Marcum 103	Denitst			
Total			0.00	0.00
Reclassifying Journal Entries JE # 3		D.01 Tab E		
To reclass expenses not relating to dues into correct lines of the cost report				
Marcum 104	Subscriptions		1,134.00	
Marcum 105	Chamber Dues		468.00	
80-234-00	Admin Expense>Licenses			
80-235-00	Admin Expense>Dues & Subscriptions			1,602.00
Marcum 106	Sales & Use Tax			
Total			1,602.00	1,602.00
Reclassifying Journal Entries JE # 4		A.02		
To record AJE PBC				
27-901-49	Due To/(From)>Interfacility>CT4			
60-700-19	Nursing Expense>Contracted Service>LPN			
60-700-19	Nursing Expense>Contracted Service>LPN			
60-700-20	Nursing Expense>Contracted Service>CNA			
60-700-20	Nursing Expense>Contracted Service>CNA			
60-700-22	Nursing Expense>Contracted Service>LPN Overtime			
60-700-23	Nursing Expense>Contracted Service>CNA Overtime			
60-700-38	Nursing Expense>Contracted Service>Nursing Admin			
70-833-00	Dietary Expense>Contracted Dietician			
75-218-00	Maintenance Expense>Snow Removal			
80-230-00	Admin Expense>Data Processing			
80-235-00	Admin Expense>Dues & Subscriptions			
80-250-00	Admin Expense>Marketing & Advertising			
80-252-00	Admin Expense>Startup Costs			
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		D.01 Tab I		
To reclass prior period true ups causing credits into revenue				
60-700-20	Nursing Expense>Contracted Service>CNA		812.00	
68-700-00	Therapy Expense>Contracted Service		13,490.00	
Marcum 107	Other Revenue>Prior Period Adjustment(s)			14,302.00
Total			14,302.00	14,302.00
Reclassifying Journal Entries JE # 6		D.01 Tab N		
To reclass Holiday Party expense out of Misc. Benefits				
Marcum 108	Holiday Party		1,788.00	
85-100-00	Employee Benefits Expense>Miscellaneous			81.00
85-178-00	Employee Benefits Expense>Food			1,707.00
Total			1,788.00	1,788.00
Reclassifying Journal Entries JE # 7		E.01 80-240-00		

Client: 93 W Main Operating, LLC d/b/a Norwich Sub-Acute and Nursing
 Engagement: Medicaid - Complete Care at Meriden, LLC
 Period Ending: 9/30/2023
 Trial Balance: A.01 - TB-CCNH
 Workpaper: H.02 - Reclassifying Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
To reclass Legal and Bank fees out of Professional Fees				
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 # 8				
E.01 80-240-02				
To reclass Accounting & Consulting Fees out of Professional Fees				
60-263-00	Nursing Expense>Consulting Fees		12,012.00	
80-239-00	Admin Expense>Accounting Fees		2,743.00	
80-240-02	Admin Expense>Professional Fees>Add Back			14,755.00
Total			14,755.00	14,755.00
Reclassifying Journal Entries JE # 9				
K.02				
To reclass Non Movable Equipment out of FFE				
Marcum 109	Fixed Assets>Non Movable Equipment		2,758.00	
Marcum 110	Accum Depr>Non Movable		99.00	
Marcum 111	Depreciation Expense>Non Movable		99.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			2,758.00
15-100-00	Accum Depr>Miscellaneous			99.00
92-000-00	Depreciation Expense			99.00
Total			2,956.00	2,956.00
Reclassifying Journal Entries JE # 10				
H.03				
To reclass CT04 client JE				
27-901-49	Due To/(From)>Interfacility>CT4		1,530.00	
27-901-49	Due To/(From)>Interfacility>CT4		6,517.00	
27-901-49	Due To/(From)>Interfacility>CT4		15,684.00	
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages		2,040.00	
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages		33,150.00	
85-156-61	Employee Benefits Expense>PR Taxes>Fica		8,307.00	
85-156-62	Employee Benefits Expense>PR Taxes>SUI		42.00	
85-156-63	Employee Benefits Expense>PR Taxes>FUI		341.00	
24-279-00	Accrued Expenses>Management Fee			2,040.00
24-279-00	Accrued Expenses>Management Fee			8,689.00
27-902-11	Due To/(From)>Interfacility>CT4 and CT3			14,207.00
61-811-80	Nursing Admin Expense>Director (DON)>Wages			15,684.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages			1,530.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages			18,943.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica			6,230.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI			32.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI			256.00
Total			67,611.00	67,611.00
Reclassifying Journal Entries JE # 11				
H.03				
To reclass CT03 client JEs				
80-279-00	Admin Expense>Management Fee		325,980.00	
27-902-11	Due To/(From)>Interfacility>CT4 and CT3			325,980.00
Total			325,980.00	325,980.00
Reclassifying Journal Entries JE # 12				
N.03a				
To reclass LTC Ally fees with eachother				
80-240-02	Admin Expense>Professional Fees>Add Back		33,885.00	
80-252-00	Admin Expense>Startup Costs			33,885.00
Total			33,885.00	33,885.00



MYERS AND STAUFFER
L.C.
CERTIFIED PUBLIC ACCOUNTANTS

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

Provider Name: Complete Care at Meriden, LLC
Provider Number: 2463
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: