

State of Connecticut



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

Name of Facility (as licensed) Complete Care at Kimberly Hall North	
Address (No. & Street, City, State, Zip Code) One Emerson Drive, Windsor, CT 06095	
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 11/15/2023	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2477	(Specify)	(Specify)	Medicare Provider 07-5279
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Medicaid Provider Numbers:	000010769	CCNH / RHNS	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed) Complete Care at Kimberly Hall North	License No. 2477	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 Kimberly Hall North [facility name], for the cost report period beginning November 15, 2023 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) Shanique Mightly			Printed Name (Owner) Shalom Stein		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires  / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Complete Care at Kimberly Hall North		Period Covered:	From 11/15/2023	To 9/30/2023
Address of Facility One Emerson Drive, Windsor, CT 06095				
Report Prepared By Marcum LLP		Phone Number 203-781-9680	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. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-688-6443		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Complete Care at Kimberly Hall North		Address (No. & Street, City, State, Zip) One Emerson Drive, Windsor, CT 06095		
License Numbers:	CCNH / RHNS 2477	(Specify)	(Specify)	Medicare Provider No. 07-5279
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 checked="" type="radio"/> Yes <input type="radio"/> No                            If "Yes," explain fully.				
Complete Care Management, LLC purchased this Facility from Genesis on 11/15/2022.				
<b>Administrator</b>				
Name of Administrator Shanique Mightly		Nursing Home Administrator's License No.:	2093	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		









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

Name of Facility Complete Care at Kimberly Hall North		License No. 2477	Report for Year Ended 9/30/2023	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No				
Complete Care Management, LLC	1730 NJ-37, Toms River, NJ 08757	<input type="radio"/>	<input checked="" type="radio"/>	Management Company	Page 16 / Line M12	402,704	402,704
Complete Care Management, LLC	1730 NJ-37, Toms River, NJ 08757	<input checked="" type="radio"/>	<input type="radio"/>	Rent	Page 22 / Line 9	527,041	N/A***
Complete Care Management, LLC	1730 NJ-37, Toms River, NJ 08757	<input checked="" type="radio"/>	<input type="radio"/>	Legal (Disallowed)	Page 15 / Line 1e	1,755	1,755
Intercompany Liabilities	N/A	<input checked="" type="radio"/>	<input type="radio"/>	Due To/(From) Intercompany	Page 34 / Line B3		
		<input checked="" type="radio"/>	<input type="radio"/>				
		<input checked="" type="radio"/>	<input 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 Kimberly Hall North	License No. 2477	Report for Year Ended 9/30/2023	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required?       Yes       No      If "No," explain fully why such allocation was not made.

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

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

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

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

Name of Facility Complete Care at Kimberly Hall North	License No. 2477	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		79,687		
<b>Outpatient Therapy</b>				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
<b>Meals on Wheels</b>				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
<b>Apartments, Independent Living, Assisted Living</b>				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

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

Name of Facility Complete Care at Kim	License No. 2477	Report for Year Ended 9/30/2023	Page 7	of 37
<b>Child Day Care</b>				
Does the Facility provide Child Day Care? <input type="checkbox"/> No				
<i>If yes, please complete the following:</i>				
	Square footage of child day care space.			
	Average number of daily participants.			
	Number of meals per day provided to child day care.			
	Nature of services provided:			
<b>Adult Day Care</b>				
Does the Facility provide Adult Day Care? <input type="checkbox"/> No				
<i>If yes, please complete the following:</i>				
	Square footage of adult day care space.			
	Please state where it is located in relation to the facility.			
	Average number of daily participants.			
	Number of meals per day provided to adult day care.			
	Nature of services provided:			

**Schedule of Resident Statistics**

Name of Facility Complete Care at Kimberly Hall North	License No. 2477		Report for Year Ended 9/30/2023		Page 8		of 37		
	Total All Levels	Total CCNH / RHNS Level	Total (Specify)	Period 10/1 Thru 6/30	Period 7/1 Thru 9/30	Total	CCNH / RHNS (Specify)	Total	CCNH / RHNS (Specify)
1. Certified Bed Capacity									
A. On last day of PREVIOUS report period	150	150		150				150	
B. On last day of THIS report period	150	150						150	150
2. Number of Residents									
A. As of midnight of PREVIOUS report period									
B. As of midnight of THIS report period	138	138						138	138
3. Total Number of Days Care Provided During Period									
A. Medicare	1,207	1,207		903				304	304
B. Medicaid (Conn.)	36,412	36,412		25,962				10,450	10,450
C. Medicaid (other states)									
D. Private Pay	4,513	4,513		3,180				1,333	1,333
E. State SSI for RCH									
F. Other (Specify) HMO & Hospice	2,433	2,433		1,762				671	671
G. Total Care Days During Period (3A thru F)	44,565	44,565		31,807				12,758	12,758
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds									
A. Medicaid Bed Reserve Days	159	159		103				56	56
B. Other Bed Reserve Days									
5. <b>Total Resident Days (3G + 4A + 4B)</b>	44,724	44,724		31,910				12,814	12,814

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

Name of Facility Complete Care at Kimberly Hall North			License No. 2477			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float:right"><input type="radio"/> Yes <input checked="" type="radio"/> No</span>													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(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)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	4	95		39									
Per Diem Rate													
a. One bed rm.	Various	263.06		450.00									
b. Two bed rms.	Various	263.06		422.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)					
A. Medicare - Part B				2,912	2,912								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				131	131								
2. Restorative Treatments													
C. Other				6,689	6,689								
D. <b>Total Physical Therapy Treatments</b>				9,732	9,732								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				213	213								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				16	16								
2. Restorative Treatments													
C. Other				875	875								
D. <b>Total Speech Therapy Treatments</b>				1,104	1,104								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				8,975	8,975								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				214	214								
2. Restorative Treatments													
C. Other				8,681	8,681								
D. <b>Total Occupational Therapy Treatments</b>				17,870	17,870								

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of					
Complete Care at Kimberly Hall North	2477	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	123,832		1,776						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	168,586		3,672						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	479,828		24,273						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers									
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	50,889		1,504						
b. Other Maintenance Workers	24,527		1,230						
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	245,010		3,774						
b. RN									
1. Direct Care	769,656		12,476						
2. Administrative**	569,101		16,819						
c. LPN									
1. Direct Care	1,357,810		31,108						
2. Administrative**									
d. Aides and Attendants	2,312,163		89,842						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	201,803		8,558						
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	107,710		3,203						
n. Marketing	47,822	(47,822)	1,713						
o. Other (Specify)									
See Attached Schedule	57,309		2,141						
<i>A-13. Total Salary Expenditures</i>	6,516,046	(47,822)	202,089						

\* 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								
Admissions	\$ 42,010		1,253						
Medical Records	\$ 15,299		888						
<b>Total</b>	<b>\$ 57,309</b>	<b>\$ -</b>	<b>2,141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

## Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			(Specify)		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Nursing Consultant	\$ 39,110		3,592						
Respiratory Therapy	\$ 139	\$ (139)	3						
<b>Total</b>	<b>\$ 39,249</b>	<b>\$ (139)</b>	<b>3,595</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>



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

Name of Facility Complete Care at Kimberly Hall North	License No. 2477	Report for Year Ended 9/30/2023		Name and Address of All Other Employment**	Page 11	of 37
		CCNH / RHNS (Specify)	Salary Paid (Specify)			
<b>Section I - Operators/Owners</b>						
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>						

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

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

Name of Facility (as licensed) Complete Care at Kimberly Hall North		License No. 2477		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)	(Specify)							
<b>Section III - Administrators***</b>									
Shanique Mightly	123,832		Non-Discriminatory	Administrator	1,776	A2			
<b>Section IV - Assistant Administrators</b>									

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

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

Name of Facility	License No.	Report for Year Ended		Page	of				
Complete Care at Kimberly Hall North	2477	9/30/2023		13	37				
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian	37,030		439						
2. Dentist	5,983		145						
3. Pharmacist	32,575		Contracted						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	176,648		2,636						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	26,650		199						
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	48,836		694						
b. Other									
10. Occupational Therapist									
a. Resident Care	342,098		5,540						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	2,119		41						
2. Administrative***									
b. LPN									
1. Direct Care	110,606		2,446						
2. Administrative***									
c. Aides	216,476		7,086						
d. Other									
12. Other (Specify)									
See Attached Schedule	39,249	(139)	3,595						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>1,038,270</b>	<b>(139)</b>	<b>22,821</b>						

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

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

Name of Facility Complete Care at Kimberly Hall North		License No. 2477	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 type="radio"/>	N/A	
Guardian Consulting Services, 3333 New Hyde Park Road New Hyde Park NY 11042	Pharmacist	<input type="radio"/>	<input type="radio"/>	N/A	
IntegraScripts, 160 Airport Road Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input type="radio"/>	N/A	
Acute Care Gases, 23 Nutmeg Valley Rd. Wolcott CT 06710	Respiratory Therapist	<input type="radio"/>	<input type="radio"/>	N/A	
Genesis Physician Services, PO Box 62946 ATTN: Gary Segal Baltimore MD 21264	Medical Director	<input type="radio"/>	<input type="radio"/>	N/A	
Healthdrive, PO Box 22010 New York, NY 10087	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Tender Touch, 400 NJ-70, Lakewood, New Jersey 08701	Contract PT / ST / OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06001	Contract ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Clipboard Health, 77 Van Ness Ave Suite 101 #1728, San Francisco	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Norton and Associates , Inc., 97 Elm Street Cohasset MA 02025	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Spectrum Staffing Services, 10 Waterview Blvd #315, Parsippany-Troy Hills, NJ 07054	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare Services, 494 Broad St 4th Floor Newark NJ 07102	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
SambaCare, 250 Cedarbridge Ave, Lakewood, NJ 08701	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Quality Management Solutions, 1225 NJ-70, Lakewood, NJ 08701	Nursing Consultant	<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"/>		

\* 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 Kimberly Hall North	2477	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
<b>I. Administrative and General</b>							
<b>a. Employee Health &amp; Welfare Benefits</b>							
1. Workmen's Compensation	\$ 153,962	153,962					
2. Disability Insurance	\$						
3. Unemployment Insurance	\$ 86,230	86,868	(638)				
4. Social Security (F.I.C.A.)	\$ 480,015	483,564	(3,549)				
5. Health Insurance	\$ 253,755	253,755					
6. Life Insurance (employees only) (not-owners and not-operators)	\$						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 378,210	378,210					
8. Uniform Allowance	\$						
9. Other (Specify) See Attached Schedule	\$ 42,542	72,546	(30,004)				
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$						
<b>c. Bad Debts*</b>	\$	137,967	(137,967)				
<b>d. Accounting and Auditing</b>	\$ 15,128	15,128					
<b>e. Legal (Services should be fully described on Page 15b)</b>	\$ 3,558	5,313	(1,755)				
<b>f. Insurance on Lives of Owners and        Operators (Specify)*</b>	\$						
<b>g. Office Supplies</b>	\$ 23,269	23,269					
<b>h. Telephone and Cellular Phones</b>							
1. Telephone & Pagers	\$ 12,418	12,418					
2. Cellular Phones	\$						
<b>i. Appraisal (Specify purpose and        attach copy)*</b>	\$						
<b>j. Corporation Business Taxes (franchise tax)</b>	\$						
<b>k. Other Taxes (Not related to property - See Page 22)</b>							
1. Income*	\$						
2. Other (Specify) See Attached Schedule	\$						
3. Resident Day User Fee	\$ 889,336	889,336					
<b>Subtotal</b>	\$ 2,338,423	2,512,336	(173,913)				

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

(Carry Subtotals forward to next page)



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

Name of Facility Complete Care at Kimberly Hall No.	License No. 2477	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis: <input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 1 Brand Sonnenschine LLP 2 Marcum LLP 3 4		Address (No. & Street, City, State, Zip Code) 299 Broadway Suite 600 New York, NY 10007-1993 One Hovchild Blvd, 4000 Rt. 66 Ste 323,		
Services Provided by This Firm ( <i>describe fully</i> )				
1	General Accounting Services		\$	6,350
2	Reimbursement advisory services		\$	8,778
3			\$	
4			\$	
			Charge for Services Provided	
			\$ 15,128	
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				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 CSC 2 Genova Burns 3 Complete Care Management 4 Murtha Cullina LLP 5			Telephone Number 866-636-5400 973-533-0777 732-313-0880 203-772-7700	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 PO Box 7410023, Chicago IL 60674 2 494 Broad Street Newark, NJ 07102 3 1730 NJ-37, Toms River, NJ 08757 4 265 Church St, New Haven, CT 06510 5				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Delaware Renewals		\$	1,677
2	Union Negotiations		\$	616
3	CT Filing Fees (Disallowed)		\$	1,755
4	General legal services		\$	1,265
5			\$	
			Charge for Services Provided	
			\$ 5,313	
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				

Complete Care at Kimberly North, LLC  
 September 30, 2023  
 Benefits Disallowance

**Marketing Benefits Disallowance**

Marketing Salary	47,822	Page 10
Total Salaries	<u>6,516,046</u>	TB Linked
Percent to Total Salaries	0.73%	

**Percent to Total Allocation**

	Amount	Percentage	Disallowed
Unemployment Insurance	86,868	15%	\$ 638
Social Security (F.I.C.A)	<u>483,564</u>	<u>85%</u>	<u>\$ 3,549</u>
Total Benefits (Pg 15, Line 1a3 - 1a6)	570,432	100%	\$ 4,187



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

Name of Facility		License No.	Report for Year Ended				Page	of
Complete Care at Kimberly Hall North		2477	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>			2,338,423	2,512,336	(173,913)			
<b>l. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$ 6,012	6,012						
5. Education Expenses Related to Seminars and Conventions	\$							
6. Automobile Expense (not purchase or depreciation)	\$							
7. Other (Specify)	\$							
See Attached Schedule								
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$ 8,365	8,365						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)***	\$ 1,639	27,544	(25,905)					
See Attached Schedule								
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$ 1,779	1,779						
* 8. Dues and Membership Fees to Professional Associations (Specify)	\$ 8,478	8,478						
See Attached Schedule								
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	134	(134)					
9. Subscriptions	\$ 1,228	1,228						
10. Contributions***	\$							
See Attached Schedule								
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 390,862	390,862						
12. Administrative Management Services**	\$ 353,579	402,704	(49,125)					
13. Other (Specify)	\$ 11,240	13,705	(2,465)					
See Attached Schedule								
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 3,121,605	3,373,147	(251,542)					

\* 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					
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admin Expense>Marketing & Advertising	\$ 25,905	\$ (25,905)				
Admin Expense>Marketing & Advertising>COVID	\$ 1,639					
<b>Total Other Advertising</b>	\$ 27,544	\$ (25,905)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
CAHCF	\$ 8,478					
<b>Total Dues</b>	\$ 8,478	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Admin Expense>Financing Costs	\$ 2,161	\$ (2,161)				
Admin Expense>resident missing Items	\$ 53	\$ (53)				
Admin Expense>Licenses	\$ 118					
Admin Expense>Bank Fees	\$ 7,503					
Admin Expense>Background Checks	\$ 467					
Admin Expense>Background Checks Other (Fingerprinting)	\$ 3,403					
Other Rev>Vending Machines		\$ (224)				
Other Rev>Medical Records		\$ (27)				
<b>Total Other Administrative and General</b>	\$ 13,705	\$ (2,465)	\$ -	\$ -	\$ -	\$ -

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

<u>Description</u>	<u>Amount</u>	
Management fees Charged (Pg. 16 / Line m12)	402,704	
Management fees Charged (Pg. 20 / Line 5j)	0	
Management fees Charged (Pg. 20 / Line 5k)	0	
Total Management fees Charged	402,704	TB Linked
Patient Days	44,724	Page 8 of C/R
Imputed Days - 90% Occupancy	43,200	Calculation
<b>Amount Per Patient Day (Greater of 90% or Actual Days)</b>	<b>\$ 9.0042</b>	
PPD Allowance Per Rate Agreement	7.50	
2023 CPI Increase of 1.0541%	1.0541	J.04a
PPD Allowance 9/30/2023	7.91	
<b>Amount over (Under)</b>	<b>\$ 1.0984</b>	
Total Days	44,724	Greater of Actual or 90%
<b>Disallowed Management Fee</b>	<b>\$ 49,125</b>	

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

Name of Facility Complete Care at Kimberly Hall North	License No. 2477	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	402,704	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 Kimberly Hall North		2477	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>2. Dietary</b>								
<b>a. In-House Preparation &amp; Service</b>								
1. Raw Food	\$ 348,278	348,278						
2. Non-Food Supplies	\$ 39,867	39,867						
3. Other (Specify) _____	\$ _____							
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$ 120,706	120,706						
<b>c. Other (Specify) _____</b> Dietary Equipment Rental	\$ 2,732	2,732						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 511,583	511,583						
<b>2E. Dietary Questionnaire</b>	Total	CCNH / RHNS		(Specify)		(Specify)		
<b>F. Resident Meals:</b> Total no. of meals served per day:*								
<b>G. Is cost of employee meals included in 2D?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No						
<b>H. Did you receive revenue from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
<b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>								
<b>J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?</b>	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.		1667		
<b>K. Is any revenue collected from these people?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
<b>L. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						Page 16 / Line m3		
<b>M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?</b>	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify cost.		6444		
<b>N. Is any revenue collected from employees?</b>	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.				
<b>O. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>						Page 15 / Line 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 Kimberly Hall North		2477	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)		\$	307,178	307,178				
c. Other (Specify)		\$						
3D. Total Laundry Expenditures (3a + b + c)		\$	307,178	307,178				
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 Kimberly Hall North		2477	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> )	Sq Ft. Serviced by Personnel Amt \$ 2,520	2,520					
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) (Complete Schedule C-2 att. Page 21)	Sq Ft. Serviced by Personnel Amt \$ 459,875	459,875					
c.	Other ( <i>Specify</i> )	\$						
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$ 462,395	462,395					
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from GeriScript / Medline	\$	43,842	(43,842)				
b.	Medicine Cabinet Drugs	\$ 408	408					
c.	Medical and Therapeutic Supplies	\$ 137,018	137,018					
d.	Ambulance/Limousine***	\$	967	(967)				
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$	2,365	(2,365)				
f.	X-rays and Related Radiological Procedures***	\$	3,353	(3,353)				
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
h.	Laboratory***	\$	33,247	(33,247)				
i.	Recreation	\$ 19,543	19,543					
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$ 6,312	13,074	(6,762)				
m.	Other (Specify)**** See Attached Schedule	\$ 109,126	110,839	(1,713)				
n.	Physical Therapy Expense	\$ 5,507	5,507					
o.	Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$ 277,914	370,163	(92,249)				

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

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	0					
Nursing Rental Expense	\$ 7,931					
Nursing Expense>Supplies>Bariatric	\$ 1,713	\$ (1,713)				
Nursing Expense>Supplies>COVID	\$ 31,793					
Nursing Expense>Training & Education	\$ 5,724					
Nursing Expense>Sanitation & Incineration	\$ 4,758					
Nursing Expense>Repairs & Maint	\$ 407					
Nursing Expense>Clinical Services	\$ 9,315					
Nursing Expense>Data Processing	\$ 40,330					
OT Expense>Optum>Part B	\$ 8,717					
Therapy Expense>Supplies	\$ 151					
<b>Total Other Resident Care</b>	\$ 110,839	\$ (1,713)	\$ -	\$ -	\$ -	\$ -



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

**Pg. 20b**

	<u>Amount</u>
Total Cable TV Expense acct # 80-232-00	\$ 13,074 <b>TB Linked</b>
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>88%</u>
Revised Allowable Cost	\$ 6,312
<b>Disallowed Cable TV</b>	<u><u>\$ 6,762</u></u>

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

Name of Facility Complete Care at Kimberly Hall North		License No. 2477	Report for Year Ended 9/30/2023	Page of 21   37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH/ RHNS	(Specify)	(Specify)	Pg	Line
		Yes	No						
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	Dietary	119,671			18	2b
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	Housekeeping	459,875			20	4b
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	Laundry	307,178			19	3b
Northwest Environmental	2001 Windsor Ave Baltimore, MD 21217	<input type="radio"/>	<input checked="" type="radio"/>	Sanitation	32,575			22	6f
Brightview Landscapes LLC	P.O. Box 740655 Atlanta GA 30374	<input type="radio"/>	<input checked="" type="radio"/>	Snow Removal	11,212			22	6f
Brightview Landscapes LLC	P.O. Box 740655 Atlanta GA 30374	<input type="radio"/>	<input checked="" type="radio"/>	Landscaping	15,114			22	6f
Complete Care Management	1730 NJ-37, Toms River, NJ 08757	<input checked="" type="radio"/>	<input type="radio"/>	Coporate Payroll Fee	11,000			16	m11
LTC Ally	Americas, Lakewood, NJ 08701	<input checked="" type="radio"/>	<input type="radio"/>	Back Office Accounting	162,420			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 Kimberly Hall North	2477	9/30/2023		22	37		
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
6. Maintenance & Operation of Plant							
a. Repairs & Maintenance	\$ 43,742	43,742					
b. Heat	\$ 20,444	20,444					
c. Light & Power	\$ 275,845	275,845					
d. Water	\$ 124,594	124,594					
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$ 6,490	6,490					
f. Other <i>(itemize)</i>	\$ 121,887	121,887					
See Attached Schedule							
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 593,002	593,002					
7. Depreciation <i>(complete schedule page 23*)</i>							
a. Land Improvements	\$						
b. Building & Building Improvements	\$						
c. Non-Movable Equipment	\$						
d. Movable Equipment	\$ 33,419	33,419					
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 33,419	33,419					
8. Amortization <i>(Complete att. Schedule Page 24*)</i>							
a. Organization Expense	\$						
b. Mortgage Expense	\$						
c. Leasehold Improvements	\$ 2,216	2,216					
d. Other <i>(Specify)</i>	\$						
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 2,216	2,216					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 527,041	527,041					
10. Property Taxes							
a. Real estate taxes paid by owner	\$						
b. Real estate taxes paid by lessor	\$ 87,359	87,359					
c. Personal property taxes	\$ 14,480	14,480					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 664,515	664,515					

\* 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	\$ 16,426					
Maintenance Expense>Minor Equip	\$ 1,618					
Maintenance Expense>Sanitation & Incineration	\$ 32,575					
Maintenance Expense>Equip Rental	\$ 10,412					
Maintenance Expense>Extermination	\$ 6,062					
Maintenance Expense>Snow Removal	\$ 11,212					
Maintenance Expense>Landscaping	\$ 15,114					
Maintenance Expense>Landscaping>supplies	\$ 63					
Maintenance Expense>Water Treatment	\$ 1,675					
Maintenance Expense>Data Processing	\$ 1,278					
Maintenance Expense>Contracted Service	\$ 19,883					
Utility Expense>Contracted Service	\$ 5,569					
<b>Total Other Repairs and Maintenance</b>	\$ 121,887	\$ -	\$ -	\$ -	\$ -	\$ -

## 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 Kimberly Hall North	License No. 2477	Report for Year Ended 9/30/2023		Date of Lease**	Term of Lease	Annual Amount of Lease	Page of 22b   37	
		Related * to Owners, Operators, Officers	Yes					No
Name and Address of Lessor Leaf - PO Box 5066 Hartford CT 06102	Description of Items Leased Kyocera copier systems	<input type="radio"/>	<input checked="" type="radio"/>	01/06/23	63 Months	6,490	6,490	
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
		<input type="radio"/>	<input checked="" type="radio"/>					
<b>Is a Mileage Log Book Maintained for All Leased Vehicles ?</b>							<input type="radio"/> Yes	<input checked="" type="radio"/> No
<b>Total ***</b>							<b>6,490</b>	

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



LEASE AGREEMENT

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

LESSEE LEGAL NAME: Complete Care at Kemberly Hall North LLC		Telephone No: 860-688-6443
Billing Address: 1 Emerson Drive, Windsor, CT 06095-3200		Equipment Location (if other than Billing Address): 1 Emerson Drive, Windsor, CT 06095-3200
EQUIPMENT DESCRIPTION: (indicate quantity, new or used and include make, model, serial # and all attachments – see below and/or attached Schedule A)		
Unit Quantity	Description of Equipment Leased	Make and Type
1	Copier Systems	
BASE TERM IN MONTHS <u>63</u>	TOTAL NUMBER OF LEASE PAYMENTS <u>63 @ \$579.00</u> (plus taxes)	END OF LEASE PURCHASE OPTION
		<input checked="" type="checkbox"/> Fair market value, plus taxes <input type="checkbox"/> 10% of Equipment cost, plus taxes <input type="checkbox"/> \$1.00, plus taxes (FMV unless another option is selected. You may not exercise a purchase option if you are in default. If you exercise a purchase option we will convey all of our right, title and interest in such Equipment to you on an AS-IS WHERE IS without warranty.)
		(a) Advance Payment: \$0.00
		(b) Security Deposit: \$0.00
		(c) Documentation Fee: \$95.00
		Total due a + b + c =: \$95.00
**If more than one lease payment is required as an Advance Payment, the balance will be applied to lease payments in inverse order, starting with the last lease payment. Your obligation to pay all amounts and perform all other obligations is non-cancellable, absolute, unconditional and not subject to abatement, set-off or defense.		

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

- LEASE PAYMENTS AND TERM:** The Lease is enforceable on you upon your execution. The term of the Lease shall commence on the date the Equipment is delivered to you ("Lease Commencement Date"). The first Lease Payment shall be due on the date we specify in the month following the Lease Commencement Date as set forth in our invoice, and the remaining Lease Payments will be due on the same day of each subsequent month (each, a "Payment Date") until paid in full. The Base Term shall commence on the date one month prior to the Lease Commencement Date until the first day of the Base Term ("Interim Rent"). The Interim Rent shall be due as invoiced. We may adjust the Lease Payments up to 15% if the actual costs are different than the estimate used to calculate the Lease Payments. On an annual basis, the Monthly Payment may be increased by a maximum of 15% of the amount previously then in effect.
- DELIVERY, ACCEPTANCE, USE AND REPAIR:** You are responsible for Equipment delivery and installation. You unconditionally accept the Equipment upon the earlier of (a) your oral or written acceptance of the Equipment, or (b) 10 days after delivery of the Equipment. You authorize us to fill in the Lease Commencement Date, serial numbers and other information. You will not move the Equipment from the above location without our written consent and are responsible for maintaining the Equipment in good repair. We are not responsible for Equipment or vendor failures.
- INDEMNIFICATION:** You agree to indemnify, defend and hold us harmless from and against any losses, damages, penalties, claims and suits, including attorneys' fees and expenses related to the ordering, manufacture, installation, ownership, condition, use, lease, possession, delivery or return of Equipment.
- LEASE EXPIRATION, RENEWAL:** Unless you notify us at least 90 days prior to the expiration of the Lease of your election to return or purchase the Equipment, this Lease will renew on a month-to-month basis at the same monthly Lease Payment until you either exercise the purchase option or provide us with at least 90 days notice and return the Equipment. If you return the Equipment, (i) it must be to the location we designate and you are responsible for all return costs and we may charge a Restocking Fee equal to one Lease Payment, and (ii) you must securely remove all data from any and all disk drives or magnetic media prior to returning the Equipment (and you are solely responsible for selecting an appropriate removal standard that meets your business needs and complies with applicable laws). You will pay us for any loss in value resulting from failure to maintain the Equipment in accordance with this Lease or for damages incurred in shipping and handling. If you exercise a purchase option we will convey all of our interest in such Equipment to you on an AS-IS WHERE IS basis without representation or warranty.
- LATE FEES AND CHARGES:** If any amount is not paid within three (3) days of when due, you agree to pay us a late charge equal to the lesser of 10% of the amount past due or the maximum legal amount. Amounts which are not paid within 30 days of when due shall accrue interest at 1.5% per month (or if less, the maximum legal rate) until paid. You agree to pay \$25 for each pay by phone and \$35 for each returned payment.
- NO WARRANTY:** We do not manufacture the Equipment and you have selected the Equipment and the supplier. **WE MAKE NO EXPRESS OR IMPLIED WARRANTIES, INCLUDING THOSE OF MERCHANTABILITY OR FITNESS FOR A PURPOSE AND ARE NOT RESPONSIBLE FOR CONSEQUENTIAL OR INCIDENTAL DAMAGES.**
- INSURANCE, RISK OF LOSS:** You bear all risk of loss or damage to the Equipment from its order until it is returned in the required condition or purchased by you ("Risk Period"). During the Risk Period you will maintain property and liability insurance on the Equipment acceptable to us, naming us loss payee and additional insured. If you do not provide us with ~~proof of such~~ insurance, we may secure insurance on the Equipment to cover our interests (and only our interests). If we obtain such insurance, you will pay us an additional amount for the cost of it and an administrative fee, the cost of which may be more than the cost to obtain your own insurance and on which we may make a profit.
- OWNERSHIP AND TAXES:** We own the Equipment (excluding licensed software). If you are deemed to own it, you grant us a security interest in the Equipment. You authorize us to file UCC financing statements to confirm our interest. You will pay, when due, all taxes, fines and penalties relating to the purchase, use, leasing and/or ownership of the Equipment. If we pay any taxes, (including property tax), fees or penalties on your behalf, you will pay us the amount we paid plus an administrative fee. You agree to pay us the documentation fee specified above or if not so specified, the greater of either \$125 or 0.5% of the Equipment cost. If we require an Equipment site inspection, or you request administrative services, you agree to reimburse our costs.
- DEFAULT:** If you or any guarantor do not pay us any amount within ten (10) days of its due date, or breach any terms of this Lease, any guaranty or any license relating to the Equipment, you will be in default. If you default, we may require you to do any combination of the following: (a) immediately pay all amounts then due, plus the present value of the remaining Lease Payments, Interim Rent and residual value of the Equipment, as determined by us, discounted at an annual rate of 3%; (b) return all of the Equipment; (c) allow us to repossess the Equipment; or (d) use any and all remedies available to us under applicable law. If you default, you agree to pay the cost of repossession and our attorney's fees and costs. In addition to all other charges and as reimbursement for expenses incurred and not as a penalty, we may require you to reimburse us for the phone calls, letters, and any additional expense incurred in the collection or servicing of this Lease for you. If we take possession of the Equipment, we may sell or otherwise dispose of it with or without notice, at a public or private sale, and apply the net proceeds (after we have deducted all costs related to the sale or disposition of the Equipment) to the amounts that you owe us. You agree that if notice of sale is required by law, 10 days' notice shall constitute reasonable notice. You remain responsible for any amounts that are due after we have applied such net proceeds. We may apply any security deposits to your obligations and if you do not default, the balance will be refunded without interest.
- ASSIGNMENT:** You have no right to sell or assign the Equipment or Lease. We may sell or assign our rights in the Lease and/or Equipment and the new owner will have all our rights but will not be subject to any claim or defense you have against us.
- ARTICLE 2A:** You agree this Lease is a "finance lease" as defined in Article 2A of the Uniform Commercial Code. You waive all rights and remedies conferred upon a lessee by Article 2A (508-522) of the UCC. You have received a copy of the Supply Contract or been informed of the identity of the Supplier and you may have rights under the Supply Contract and may contact the Supplier for a description of those rights.
- CREDIT INFORMATION:** You authorize us or any of our affiliates to obtain credit bureau reports, and make other credit inquiries that we deem necessary.
- CHOICE OF LAW: THIS LEASE WILL BE GOVERNED BY PENNSYLVANIA LAW. YOU CONSENT TO JURISDICTION IN THE STATE OR FEDERAL COURTS IN PENNSYLVANIA AND WAIVE ANY RIGHT TO A TRIAL BY JURY.**
- MISCELLANEOUS:** This Lease is the parties' entire agreement and can be amended only in writing signed by both parties. This Lease may be executed in counterparts (manually or by electronic means) and, when transmitted to us shall be binding upon you for all purposes. This Lease is not binding on us until we sign it. You agree not to raise as a defense to the enforcement of this Lease that it was executed or transmitted to us by electronic means. You will use the Equipment only for business purposes and not for personal, family or household use. The USA PATRIOT Act requires us to obtain, verify, and record information that identifies you thus we ask for your name, address and other information or documents that substantiate your identity.

ACCEPTED BY LESSEE: Complete Care at Kemberly Hall North LLC

[Signature] Print Name: ari geuth Title: director of purchasing

[Signature] E-Mail Address: apkimberlyhallnorth@tccall.com Date: 1/21/22

[Signature] Tax ID Number: 88-2154457

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

SIGNED X \_\_\_\_\_ Print Name: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Accepted by: \_\_\_\_\_  
LEAF Capital Funding, LLC. By: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_



SCHEDULE A TO LEASE AGREEMENT  
(EQUIPMENT DESCRIPTION)

Lease Application No.: 771982

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

Location: 1 Emerson Drive, Windsor, CT 06095-3200

1	kyocera 4004i	New			
1	kyocera 4054ci	new			

LESSEE: Complete Care at Kmberly Hall North LLC

LEAF CAPITAL FUNDING, LLC

BY: *Ari Genuth*

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

PRINT NAME: ari genuth

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

TITLE: director of purchasing

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

DATE: 11/21/22

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

**Depreciation Schedule**

Name of Facility Complete Care at Kimberly Hall North	License No. 2477	Report for Year Ended 9/30/2023						Page 23	of 37		
		Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation			Useful Life	Depreciation for This Year
<b>A. Land Improvements</b>											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)*											
A-4. Subtotal											
<b>B. Building and Building Improvements</b>											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)*											
B-4. Subtotal											
<b>C. Non-Movable Equipment</b>											
1. Acquired prior to this report period											
2. Disposals (attach schedule)											
3. Acquired during this report period (attach schedule)*											
C-4. Subtotal											
<b>D. Movable Equipment</b>											
1. Motor Vehicles (Specify name, model and year of each vehicle)											
a											
b.											
c.											
d											
2. Movable Equipment											
a. Acquired prior to this report period											
b. Disposals (attach schedule)											
Acquired during this report period (attach schedule):											
c. Administrative	Var.	300,000		300,000		S/L	7	17,500			
d. Standard Resident	Var.	93,830		93,830		S/L	Various	15,919			
e. Specialized Resident											
Total Acquired during this report period*		393,830		393,830				33,419			
D-3. Subtotal									33,419		
E. Total Depreciation									33,419		

\*Assets are only representative of items placed into service since the date of acquisition.



Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

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

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

## Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
11/15/2022	Assumed personal property	Administrative	\$ 300,000	15	\$ 17,500
11/23/2022	Tech-Keys computer package	Standard Resident	\$ 84,446	5	\$ 14,778
11/23/2022	Tech-keys credit posted April 2023	Standard Resident	\$ (642)	5	\$ (112)
11/26/2022	Bladder scanner	Standard Resident	\$ 10,026	7	\$ 1,253
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 393,830		\$ 33,419 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

## Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
12/1/2022	water heater repair	\$ 3,921	10	\$ 343
1/9/2023	Fire sprinkler repair	\$ 3,011	25	\$ 105
2/2/2023	access panels work	\$ 6,338	15	\$ 370
2/1/2023	main entrance sign	\$ 3,940	10	\$ 345
4/18/2023	Booster heater	\$ 4,180	10	\$ 366
5/1/2023	fixed washing machines (multiple invoices)	\$ 3,184	15	\$ 186
12/20/2022	Electric Work	\$ 8,601	15	\$ 502
<b>Total additions for Leasehold Improvement</b>		\$ 33,175		\$ 2,216 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2



**Complete Cars at Kimberly North, LLC  
FIXED ASSET / DEPRECIATION SCHEDULE**

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2023		NBV
						Deprec.	A/D	
<b>LEASEHOLD IMPROVEMENTS</b>								
<b>2023 Additions</b>								
LJ	water heater repair	12/1/2022	S/L	10	3,921	343	343	3,578
LJ	Fire sprinkler repair	1/9/2023	S/L	25	3,011	105	105	2,906
LJ	access panels work	2/2/2023	S/L	15	6,338	370	370	5,968
LJ	main entrance sign	2/1/2023	S/L	10	3,940	345	345	3,595
LJ	Booster heater	4/18/2023	S/L	10	4,180	366	366	3,814
LJ	fixed washing machines (multiple invoices)	5/1/2023	S/L	15	3,184	186	186	2,998
LJ	Electric Work	12/20/2022	S/L	15	8,601	502	502	8,099
					<b>33,175</b>	<b>2,216</b>	<b>2,216</b>	<b>30,959</b>

**TOTAL LEASEHOLD IMPROVEMENTS**

**MOVABLE EQUIPMENT**

<b>2023 Additions</b>								
FFE	Furniture & Other Property Assumed from Old Owner	11/15/2022	S/L	15	300,000	17,500	17,500	282,500
Computer Hardware	Tech-Keys computer package	11/23/2022	S/L	5	84,446	14,778	14,778	69,668
Computer Hardware	Tech-keys credit posted April 2023	11/23/2022	S/L	5	(642)	(112)	(112)	(530)
Medical Equipment	Bladder scanner	11/26/2022	S/L	7	10,026	1,253	1,253	8,773
					<b>393,830</b>	<b>33,419</b>	<b>33,419</b>	<b>360,411</b>

**TOTAL MOVABLE EQUIPMENT**

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

	427,005	35,635	35,635	391,370
	427,005	56,039	56,039	370,966
	-	(20,404)	(20,404)	(1)
				20,405

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

Name of Facility Complete Care at Kimberly Hall North	License No. 2477	Report for Year Ended 9/30/2023	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	N/A				
2. Date Structure Completed	N/A				
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	150				
6. Square Footage	79,687				
7. Acquisition Cost					
a. Land	N/A				
b. Building	N/A				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)	Variable				
b. Date Mortgage Obtained	11/15/22				
c. Interest Rate for the Cost Year	Variable				
d. Term of Mortgage (number of years)	5 Years				
e. Amount of Principal Borrowed	8,552,080				
f. Principal balance outstanding as of 09/30/2023	8,552,080				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Complete Care at Kimberly Hall North		2477	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 Complete Care at Kimberly Hall No		License No. 2477	Report for Year Ended 9/30/2023				Page 27	of 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)			\$	61,926	61,926				
Misc. Interest Expense									
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$	61,926	61,926				
14. Insurance									
a. Insurance on Property (buildings only)			\$	21,661	21,661				
b. Insurance on Automobiles			\$						
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)			\$						
2. Fire and Extended Coverage			\$						
3. Other (Specify)			\$	96,004	96,004				
Liability / EPLI									
14d. Total Insurance Expenditures (14a + b + c)			\$	117,665	117,665				
15. Total All Expenditures (A-13 thru C-14)			\$	13,624,138	14,015,890	(391,752)			

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended		Page	of
Complete Care at Kimberly Hall North	2477	9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents (CT only)	\$ 9,355,414	9,355,414			
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)	\$ 886,377	886,377			
b. Medicare Room and Board Contractual Allowance **	\$ (15,602)	(15,602)			
4. a. Private-Pay Residents and Other	\$ 2,554,639	2,554,639			
b. Private-Pay Room and Board Contractual Allowance **	\$ (2,360)	(2,360)			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 12,951	12,951			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (12,951)	(12,951)			
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	\$ 191,979	191,979			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (41,806)	(41,806)			
c. Physical Therapy - Non-Medicare	\$ 91,309	91,309			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (91,309)	(91,309)			
4. a. Speech Therapy - Medicare	\$ 63,146	63,146			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (21,232)	(21,232)			
c. Speech Therapy - Non-Medicare	\$ 30,298	30,298			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (30,298)	(30,298)			
5. a. Occupational Therapy - Medicare	\$ 400,077	400,077			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (50,825)	(50,825)			
c. Occupational Therapy - Non-Medicare	\$ 6,703	6,703			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (6,703)	(6,703)			
6. a. Other (Specify) - Medicare	\$ (10,885)	(10,885)			
b. Other (Specify) - Non-Medicare	\$ 234,935	234,935			
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	\$ 13,543,857	13,543,857			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$				
2. Rental of rooms to non-residents	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services	\$				
5. Interest Income (Specify)	\$ 169	169			
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other (Specify)	\$ 371,869	371,869			
<b>V. Total Other Revenue (1 thru 8)</b>	\$ 372,038	372,038			
<b>VI. Total All Revenue (III +V)</b>	\$ 13,915,895	13,915,895			

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

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



## Schedule of Other Resident Revenue - Medicare

## Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II6a	Radiology Rev>Medicare A	\$ 1,375		
30 II6a	Radiology Rev>Medicare A>C/A	\$ (1,375)		
30 II6a	Lab Rev>Medicare A	\$ 6,666		
30 II6a	Lab Rev>Medicare A>C/A	\$ (6,666)		
30 II6a	Other Ancillary Rev>Part B	\$ 1,794		
30 II6a	Other Ancillary Rev>Part B>Sequester	\$ (5,240)		
30 II6a	Vaccine Rev>Part B	\$ 3,105		
30 II6a	Revenue Adjustments>Medicare A	\$ 12		
30 II6a	Revenue Adjustments>Part B	\$ (10,556)		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (10,885)</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Non-Medicare Resident Revenue

## Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 II6b	Other Ancillary Rev>Part B>Capitated Payments	\$ 233,225		
30 II6b	Other Ancillary Rev>Private	\$ 350		
30 II6b	Other Ancillary Rev>PICC Insertion	\$ 495		
30 II6b	Other Rev>HMO>Incentive Payments	\$ 300		
30 II6b	Revenue Adjustments>Medicare HMO	\$ 565		
<b>Total Other Resident Revenue</b>		<b>\$ 234,935</b>	<b>\$ -</b>	<b>\$ -</b>

## Interest Income

## Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			0		
30 IV5	Interest Revenue from Late Cash Receipt	N/A	\$ 169		
<b>Total Interest Income</b>			<b>\$ 169</b>	<b>\$ -</b>	<b>\$ -</b>

## Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		0		
30 IV8	Union Settlement Income	\$ 7,715		
30 IV8	Other Rev>Vending Machines (Disallowed Expense on Page 16 Line m13)	\$ 224		
30 IV8	Other Rev>Medical Records (Disallowed Expense on Page 16 Line m13)	\$ 27		
30 IV8	Other Revenue>Prior Period Adjustment(s)*	\$ 35,645		
30 IV8	Other Rev>Rent*	\$ 18,622		
30 IV8	Other Revenue>Carryover PTO (Balance Sheet Adjustment)	\$ 309,638		
<b>Total Other Revenue</b>		<b>\$ 371,869</b>	<b>\$ -</b>	<b>\$ -</b>

\* No Related Expenses. Do Not Disallow.

**G. Balance Sheet**

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Kimberly Hall North	2477	9/30/2023	31	37
Account		Amount		
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	(39,136)
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,720,749
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	182,419
a. _____				
b. _____				
c. _____				
d. See Schedule		182,419		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	
_____				
_____				
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	1,864,032
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost 33,175		\$	30,959
	Accum. Depreciation 2,216	Net		
5. Non-Movable Equipment	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
6. Movable Equipment	*Historical Cost 393,830		\$	360,411
	Accum. Depreciation 33,419	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(9,947)
F/S vs C/R NBV	(20,405)			
See Schedule	10,458			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	381,423

\* 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	\$ 41,263
31	A5	Prepaid Expenses>Insurance	\$ 1,525
31	A5	Prepaid Expenses>Personal Property Taxes	\$ 12,512
31	A5	Prepaid Expenses>Financing Costs	\$ 1,462
31	A5	Prepaid Expenses>RE Taxes	\$ 75,437
31	A5	Prepaid Expenses>Insurance - General Liability & Other	\$ 36,075
31	A5	Prepaid Expenses>Insurance - General Liability & Other>Contra	\$ (34,098)
31	A5	Prepaid Expenses>Insurance - EPLI	\$ 1,596
31	A5	Prepaid Expenses>Insurance - Property	\$ 13,623
31	A5	Prepaid Expenses>Workers Comp	\$ 65,826
31	A5	Prepaid Expenses>Workers Comp>Contra	\$ (32,802)
<b>Total Prepaid Expenses</b>			<b>\$ 182,419</b>

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

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

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

Page Ref	Line Ref	Description	
31	B9	Fixed Assets>CIP	\$ 10,458
<b>Total Other Fixed Assets (Itemize)</b>			<b>\$ 10,458</b>

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

Page Ref	Line Ref	Description	
33	A12	Other Current Payables>401K	\$ 6,231
33	A12	Other Current Payables>Misc. PR Deduction	\$ (91)
33	A12	Other Current Payables>Union Dues WBI	\$ 1,322
33	A12	Other Current Payables>Resident Funds	\$ 108,192
33	A12	Accrued Expenses	\$ 134,030
33	A12	Accrued Expenses>Medicaid>Bed Tax	\$ 258,090
33	A12	Accrued Expenses>Management Fee	\$ 798,288
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 1,305,972</b>

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

Page Ref	Line Ref	Description	
		Due To/From>North Kimberly Hall Ames	\$ 2,480
		Due To/From>Venlot	\$ 23,863
		Due To/From>Medicare A	\$ 6,816
		Due To/From>Medicare A>Sequester	\$ 1,413
<b>Total Other Current Liabilities (Itemize)</b>			<b>\$ 34,572</b>

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

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Kimberly Hall North	2477	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	2,245,455
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____ Net	
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	367,246
Name and Address		Amount	Loan Date	
Various		367,246		
7. Other Assets ( <i>itemize</i> )			\$	294
Due To/(From)>Hospice			1	
Due To/(From)>Medicaid			293	
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	367,540
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	2,612,995

\* 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 Kimberly Hall North		2477	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	918,564
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> )				\$	
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,305,972
_____					
_____					
See Schedule					1,305,972
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>2,224,536</b>

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

(Carry Total forward to next page)

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

Name of Facility Complete Care at Kimberly Hall North		License No. 2477	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
				Total Brought Forward:	
				2,224,536	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 474,487	
Name and Address of Lender	Amount	Loan Date			
Due To/(From) Various	474,487				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 34,372	
See Schedule				34,372	
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 508,859	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 2,733,395	

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


Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Kimberly Hall North	2477	9/30/2023	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	
6. Gain or Loss for Period			\$	(120,399)
	11/15/2023	thru 9/30/2023		
7. Total Net Worth			\$	(120,399)
<b>C. Total Reserves and Net Worth</b>			\$	(120,399)
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	2,612,996

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Kimberly Hall North	2477	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	13,915,895
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,036,294
D. Net Income or Deficit			\$	(120,399)
E. Balance			\$	(120,399)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27			\$14,015,890	
F/S vs C/R Depreciation			20,404	
Total Expenses per FS			\$14,036,294	
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>	09/30/23		\$	(120,399)



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

Name of Facility Complete Care at Kimberly Hall North	License No. 2477	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)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title PRINCIPALS	Date Signed 2/14/24		
Printed Name of Preparer Matthew S. Bavalack				
Address Address 555 Long Wharf Drive, New Haven, CT 06511		Phone Number 203-781-9680		
Contacted Person Regarding Additional Information Needed Regarding This Report Peri Neumann		Phone Number 732-951-7099		
Contact Email Address PeriN@lctally.com				

Client: **Complete Care Management**  
 Engagement: **Medicaid - Complete Care at Kimberly North, 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
10-001-02	Cash>Clearing>Payroll	(244,665.00)			(244,665.00)
10-010-16	Cash>Operating>North Kimberly Hall	115,455.00			115,455.00
10-011-16	Cash>Petty Cash>North Kimberly Hall	2,321.00			2,321.00
10-020-15	Cash>Payroll>Fox Hill	(20,939.00)			(20,939.00)
10-060-16	Cash>Resident Trust>North kimberly Hall	108,192.00			108,192.00
10-061-16	Cash>Care Cost>North kimberly Hall	500.00			500.00
11-100-00	Accounts Receivable>Miscellaneous	2,018.00			2,018.00
11-102-00	Accounts Receivable>Medicare A	70,649.00			70,649.00
11-103-00	Accounts Receivable>Part B	166,900.00			166,900.00
11-104-00	Accounts Receivable>Private	74,722.00			74,722.00
11-105-00	Accounts Receivable>Commercial HMO	10,000.00			10,000.00
11-106-00	Accounts Receivable>Medicare HMO	110,339.00			110,339.00
11-109-00	Accounts Receivable>Hospice	74,096.00			74,096.00
11-111-00	Accounts Receivable>Medicaid	1,466,654.00			1,466,654.00
11-112-00	Accounts Receivable>Income	(116,857.00)			(116,857.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(137,967.00)			(137,967.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	195.00			195.00
12-000-00	Prepaid Expenses	41,263.00			41,263.00
12-124-00	Prepaid Expenses>Insurance	1,525.00			1,525.00
12-125-00	Prepaid Expenses>Personal Property Taxes	12,512.00			12,512.00
12-153-00	Prepaid Expenses>Financing Costs	1,462.00			1,462.00
12-161-00	Prepaid Expenses>RE Taxes	75,437.00			75,437.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	36,075.00			36,075.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(34,098.00)			(34,098.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	1,596.00			1,596.00
12-165-00	Prepaid Expenses>Insurance - Property	13,623.00			13,623.00
12-881-00	Prepaid Expenses>Workers Comp	65,826.00			65,826.00
12-881-01	Prepaid Expenses>Workers Comp>Contra	(32,802.00)			(32,802.00)
13-127-10	Due From>Old Owner>AP Items	15,680.00			15,680.00
14-131-00	Fixed Assets>Leasehold Improvements	33,175.00			33,175.00
14-133-00	Fixed Assets>Medical Equipment	10,026.00			10,026.00
14-134-00	Fixed Assets>Computer Hardware	83,804.00			83,804.00
14-136-00	Fixed Assets>CIP	10,458.00			10,458.00
14-305-00	Fixed Assets>Furniture, Fixtures and Equipment-Assumed	300,000.00			300,000.00
15-100-00	Accum Depn>Miscellaneous	(56,039.00)		1,592.00	(54,447.00)
20-000-00	Accounts Payable	(918,564.00)			(918,564.00)
21-148-00	Other Current Payables>401K	(6,231.00)			(6,231.00)
21-149-00	Other Current Payables>Misc. PR Deduction	91.00			91.00
21-150-00	Other Current Payables>Union Dues W/H	(1,322.00)			(1,322.00)
21-350-00	Other Current Payables>Resident Funds	(108,192.00)			(108,192.00)
24-000-00	Accrued Expenses	(134,030.00)			(134,030.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(258,000.00)			(258,000.00)
24-279-00	Accrued Expenses>Management Fee	(780,488.00)		(17,800.00)	(798,288.00)
27-000-31	Due To/(From)>North Kimberly Hall Amex	(2,480.00)			(2,480.00)
27-000-80	Due To/(From)>Vendor	(23,863.00)			(23,863.00)
27-102-00	Due To/(From)>Medicare A	(6,616.00)			(6,616.00)
27-102-14	Due To/(From)>Medicare A>Sequester	(1,413.00)			(1,413.00)
27-109-00	Due To/(From)>Hospice	1.00			1.00
27-111-00	Due To/(From)>Medicaid	293.00			293.00
27-800-16	Due To/(From)>Opco/Propco>CT3	(48,004.00)			(48,004.00)
27-901-49	Due To/(From)>Interfacility>CT4	0.00			0.00
27-902-11	Due To/(From)>Interfacility>CT4 and CT3	11,570.00		339,555.00	351,125.00
27-902-15	Due To/(From)>Interfacility>NJ4 and CT3	(3,198.00)			(3,198.00)
27-902-16	Due To/(From)>Interfacility>NJ14 and CT3	(9,590.00)			(9,590.00)
27-902-17	Due To/(From)>Interfacility>PA4 and CT3	(1,533.00)			(1,533.00)
27-902-18	Due To/(From)>Interfacility>NJ3 and CT3	(1,431.00)			(1,431.00)
27-902-25	Due To/(From)>Interfacility>Barn Hill and CT3	(403.00)			(403.00)
27-902-26	Due To/(From)>Interfacility>CT3	(408,397.00)			(408,397.00)
27-902-36	Due To/(From)>Interfacility>CT3 and IL3	(763.00)			(763.00)
27-902-52	Due To/(From)>Interfacility>CT3 and WI3	441.00			441.00
27-902-66	Due To/(From)>Interfacility>HMH10 and CT3	(1,168.00)			(1,168.00)
40-102-00	Room & Board Revenue>Medicare A	(891,379.00)			(891,379.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	5,002.00			5,002.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	15,602.00			15,602.00
40-104-00	Room & Board Revenue>Private	(1,726,095.00)			(1,726,095.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
40-104-09	Room & Board Revenue>Private>Sales Adjustments	32,087.00			32,087.00
40-106-00	Room & Board Revenue>Medicare HMO	(549,748.00)			(549,748.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	41,134.00			41,134.00
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	2,360.00			2,360.00
40-109-00	Room & Board Revenue>Hospice	(357,418.00)			(357,418.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	5,401.00			5,401.00
40-111-00	Room & Board Revenue>Medicaid	(9,292,693.00)			(9,292,693.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	(62,721.00)			(62,721.00)
41-102-00	Pharmacy Rev>Medicare A	(12,951.00)			(12,951.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	12,951.00			12,951.00
42-102-00	PT Revenue>Medicare A	(41,806.00)			(41,806.00)
42-102-01	PT Revenue>Medicare A>C/A	41,806.00			41,806.00
42-103-00	PT Revenue>Part B	(150,173.00)			(150,173.00)
42-106-00	PT Revenue>Medicare HMO	(83,313.00)			(83,313.00)
42-106-01	PT Revenue>Medicare HMO>C/A	83,313.00			83,313.00
42-111-00	PT Revenue>Medicaid	(7,996.00)			(7,996.00)
42-111-01	PT Revenue>Medicaid>C/A	7,996.00			7,996.00
43-102-00	OT Revenue>Medicare A	(50,825.00)			(50,825.00)
43-102-01	OT Revenue>Medicare A>C/A	50,825.00			50,825.00
43-103-00	OT Revenue>Part B	(349,252.00)			(349,252.00)
43-106-00	OT Revenue>Medicare HMO	(110,482.00)			(110,482.00)
43-106-01	OT Revenue>Medicare HMO	110,482.00			110,482.00
43-111-00	OT Revenue>Medicaid	(6,703.00)			(6,703.00)
43-111-01	OT Revenue>Medicaid>C/A	6,703.00			6,703.00
44-102-00	ST Revenue>Medicare A	(21,232.00)			(21,232.00)
44-102-01	ST Revenue>Medicare A>C/A	21,232.00			21,232.00
44-103-00	ST Revenue>Part B	(41,914.00)			(41,914.00)
44-106-00	ST Revenue>Medicare HMO	(28,731.00)			(28,731.00)
44-106-01	ST Revenue>Medicare HMO>C/A	28,731.00			28,731.00
44-111-00	ST Revenue>Medicaid	(1,567.00)			(1,567.00)
44-111-01	ST Revenue>Medicaid>C/A	1,567.00			1,567.00
45-102-00	Radiology Rev>Medicare A	(1,375.00)			(1,375.00)
45-102-01	Radiology Rev>Medicare A>C/A	1,375.00			1,375.00
46-102-00	Lab Rev>Medicare A	(6,666.00)			(6,666.00)
46-102-01	Lab Rev>Medicare A>C/A	6,666.00			6,666.00
47-103-00	Other Ancillary Rev>Part B	(1,794.00)			(1,794.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	5,240.00			5,240.00
47-103-24	Other Ancillary Rev>Part B>Capitated Payments	(233,225.00)			(233,225.00)
47-104-00	Other Ancillary Rev>Private	(350.00)			(350.00)
47-260-00	Other Ancillary Rev>PICC Insertion	(495.00)			(495.00)
48-103-00	Vaccine Rev>Part B	(3,105.00)			(3,105.00)
51-100-00	Other Rev>Miscellaneous	(7,713.00)			(7,713.00)
51-105-13	Other Rev>HMO>Incentive Payments	(300.00)			(300.00)
51-121-00	Other Rev>Rent	(18,622.00)			(18,622.00)
51-157-00	Other Revenue>Carryover PTO	(309,638.00)			(309,638.00)
51-160-00	Other Rev>Interest	(169.00)			(169.00)
51-181-00	Other Rev>Vending Machines	(224.00)			(224.00)
51-818-00	Other Rev>Medical Records	(27.00)			(27.00)
52-102-00	Revenue Adjustments>Medicare A	(12.00)			(12.00)
52-103-00	Revenue Adjustments>Part B	10,556.00			10,556.00
52-106-00	Revenue Adjustments>Medicare HMO	(565.00)			(565.00)
55-000-00	Nursing Rental Expense	7,931.00			7,931.00
57-000-00	Oxygen Expense	2,365.00			2,365.00
58-000-00	Lab Expense	33,247.00			33,247.00
59-000-00	Radiology Expense	3,353.00			3,353.00
60-183-00	Nursing Expense>Supplies-Disposable	9,356.00			9,356.00
60-183-07	Nursing Expense>Supplies>Bariatric	1,713.00			1,713.00
60-183-74	Nursing Expense>Supplies>COVID	31,793.00			31,793.00
60-183-76	Nursing Expense>Supplies>PPD	112,143.00			112,143.00
60-184-00	Nursing Expense>Supplies-Non Disposable	15,467.00			15,467.00
60-185-00	Nursing Expense>Incontinence Supplies	52.00			52.00
60-204-00	Nursing Expense>Training & Education	5,724.00			5,724.00
60-205-00	Nursing Expense>Sanitation & Incineration	4,758.00			4,758.00
60-207-00	Nursing Expense>Repairs & Maint	407.00			407.00
60-212-00	Nursing Expense>Clinical Services	9,315.00			9,315.00
60-213-00	Nursing Expense>Transportation	967.00			967.00
60-230-00	Nursing Expense>Data Processing	40,330.00			40,330.00
60-263-02	Nursing Expense>Consulting Fees>Add Back	39,110.00			39,110.00
60-700-06	Nursing Expense>Contracted Service>Other	0.00			0.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
60-700-18	Nursing Expense>Contracted Service>RN	2,119.00			2,119.00
60-700-19	Nursing Expense>Contracted Service>LPN	110,606.00			110,606.00
60-700-20	Nursing Expense>Contracted Service>CNA	214,603.00			214,603.00
60-700-21	Nursing Expense>Contracted Service>RN Overtime	0.00			0.00
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	0.00			0.00
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	1,873.00			1,873.00
60-801-80	Nursing Expense>CNA>Wages	1,548,944.00			1,548,944.00
60-801-81	Nursing Expense>CNA>Overtime	371,333.00			371,333.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	30,987.00			30,987.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	52,117.00			52,117.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	10,671.00			10,671.00
60-801-87	Nursing Expense>CNA>Training Pay	680.00			680.00
60-801-88	Nursing Expense>CNA>Other Pay	5,558.00			5,558.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	160,519.00			160,519.00
60-801-91	Nursing Expense>CNA>Holiday Pay	131,354.00			131,354.00
60-805-80	Nursing Expense>LPN>Wages	870,859.00			870,859.00
60-805-81	Nursing Expense>LPN>Overtime	273,628.00			273,628.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	54,551.00			54,551.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	20,410.00			20,410.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	9,648.00			9,648.00
60-805-88	Nursing Expense>LPN>Other Pay	5,961.00			5,961.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	54,927.00			54,927.00
60-805-91	Nursing Expense>LPN>Holiday Pay	67,826.00			67,826.00
60-808-80	Nursing Expense>RN>Wages	310,808.00			310,808.00
60-808-81	Nursing Expense>RN>Overtime	89,124.00			89,124.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	45,039.00			45,039.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	6,346.00			6,346.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	4,796.00			4,796.00
60-808-88	Nursing Expense>RN>Other Pay	6,923.00			6,923.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	25,184.00			25,184.00
60-808-91	Nursing Expense>RN>Holiday Pay	28,622.00			28,622.00
60-809-80	Nursing Expense>RN Supervisor>Wages	207,334.00			207,334.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	22,727.00			22,727.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	68.00			68.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	130.00			130.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	1,283.00			1,283.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	3,052.00			3,052.00
60-809-89	Nursing Expense>RN Supervisor>On Call Pay	1,400.00			1,400.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	11,911.00			11,911.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	4,909.00			4,909.00
61-194-80	Nursing Admin Expense>Infection Control>Wages	57,970.00			57,970.00
61-194-88	Nursing Admin Expense>Infection Control>Other Pay	835.00			835.00
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	239.00			239.00
61-194-91	Nursing Admin Expense>Infection Control>Holiday Pay	1,423.00			1,423.00
61-750-00	Nursing Admin Expense>Medical Director	32,533.00		(5,983.00)	26,550.00
61-811-80	Nursing Admin Expense>Director (DON)>Wages	124,160.00		(15,684.00)	108,476.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	538.00			538.00
61-811-88	Nursing Admin Expense>Director>Other Pay	3,298.00			3,298.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	12,385.00			12,385.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	3,231.00			3,231.00
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	102,844.00			102,844.00
61-812-84	Nursing Admin Expense>Assistant Director>Retro Pay/Adjustment Pay	6,448.00			6,448.00
61-812-88	Nursing Admin Expense>Assistant Director>Other Pay	606.00			606.00
61-812-89	Nursing Admin Expense>Assistant Director>On Call Pay	600.00			600.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	3,940.00			3,940.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	2,644.00			2,644.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	14,596.00			14,596.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	150,313.00		(18,943.00)	131,370.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	461.00			461.00
61-817-87	Nursing Admin Expense>MDS / RNAC>Training Pay	234.00			234.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	200.00			200.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	5,458.00			5,458.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	4,147.00			4,147.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	15,299.00			15,299.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	32,895.00			32,895.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	51.00			51.00
61-821-84	Nursing Admin Expense>Nursing Secretary>Retro Pay/Adjustment Pay	143.00			143.00
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	2,076.00			2,076.00

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		9/30/2023			9/30/2023
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	1,691.00			1,691.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	47,566.00			47,566.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	2,681.00			2,681.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	50.00			50.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	3,626.00			3,626.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	1,281.00			1,281.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	106,454.00			106,454.00
61-824-84	Nursing Admin Expense>Staff Devel Director>Retro Pay/Adjustment Pay	3,197.00			3,197.00
61-824-88	Nursing Admin Expense>Staff Devel Director>Other Pay	424.00			424.00
61-824-89	Nursing Admin Expense>Staff Devel Director>On Call Pay	500.00			500.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	3,860.00			3,860.00
61-824-91	Nursing Admin Expense>Staff Devel Director>Holiday Pay	1,749.00			1,749.00
61-825-80	Nursing Admin Expense>RN Unit Manager>Wages	128,473.00			128,473.00
61-825-83	Nursing Admin Expense>Unit Manager>Shift Bonus Pay	50.00			50.00
61-825-84	Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay	159.00			159.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	705.00			705.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	10,633.00			10,633.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	3,704.00			3,704.00
62-102-00	Pharmacy Expense>Medicare A	14,921.00			14,921.00
62-104-00	Pharmacy Expense>Private	181.00			181.00
62-105-00	Pharmacy Expense>HMO	13,603.00			13,603.00
62-111-00	Pharmacy Expense>Medicaid	2,283.00			2,283.00
62-145-00	Pharmacy Expense>RX	2,847.00			2,847.00
62-145-32	Pharmacy Expense>RX>Vaccines	10,007.00			10,007.00
62-222-00	Pharmacy Expense>OTC	408.00			408.00
62-700-00	Pharmacy Expense>Contracted Service	32,575.00			32,575.00
65-101-01	PT Expense>Optum>Part B	5,507.00			5,507.00
65-102-00	PT Expense>Medicare A	27,402.00			27,402.00
65-103-00	PT Expense>Med B	59,052.00			59,052.00
65-105-00	PT Expense>HMO B	63,346.00			63,346.00
65-106-00	PT Expense>HMO A	24,665.00			24,665.00
65-109-00	PT Expense>Hospice	32.00			32.00
65-111-00	PT Expense>Medicaid	2,151.00			2,151.00
66-101-01	OT Expense>Optum>Part B	8,717.00			8,717.00
66-102-00	OT Expense>Medicare A	34,489.00			34,489.00
66-103-00	OT Expense>Part B	184,170.00			184,170.00
66-105-00	OT Expense>HMO B	91,488.00			91,488.00
66-106-00	OT Expense>HMO A	29,211.00			29,211.00
66-111-00	OT Expense>Medicaid	2,740.00			2,740.00
67-101-01	ST Expense>Optum>Part B	1,620.00			1,620.00
67-102-00	ST Expense>Medicare A	7,494.00			7,494.00
67-103-00	ST Expense>Part B	13,470.00			13,470.00
67-105-00	ST Expense>HMO B	19,117.00			19,117.00
67-106-00	ST Expense>HMO A	5,538.00			5,538.00
67-109-00	ST Expense>Hospice	332.00			332.00
67-111-00	ST Expense>Medicaid	535.00			535.00
67-700-00	ST Expense>Contracted Service	730.00			730.00
68-183-00	Therapy Expense>Supplies	151.00			151.00
68-700-00	Therapy Expense>Contracted Service	(35,645.00)		35,645.00	0.00
68-827-00	Therapy Expense>Respiratory	139.00			139.00
69-811-80	Social Services Expense>Director>Wages	60,113.00			60,113.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	8,193.00			8,193.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,765.00			1,765.00
69-830-80	Social Services Expense>Assistant>Wages	34,218.00			34,218.00
69-830-81	Social Services Expense>Assistant>Overtime	68.00			68.00
69-830-82	Social Services Expense>Assistant>Shift Premium Pay	4.00			4.00
69-830-84	Social Services Expense>Assistant>Retro Pay/Adjustment Pay	60.00			60.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	2,425.00			2,425.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	864.00			864.00
70-177-00	Dietary Expense>Supplements	24,057.00			24,057.00
70-178-00	Dietary Expense>Food	323,459.00			323,459.00
70-183-00	Dietary Expense>Supplies	37,429.00			37,429.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	2,438.00			2,438.00
70-208-00	Dietary Expense>Equip-Rental	2,732.00			2,732.00
70-700-00	Dietary Expense>Contracted Service	120,706.00			120,706.00
70-831-80	Dietary Expense>Aide>Wages	268,157.00			268,157.00
70-831-81	Dietary Expense>Aide>Overtime	28,197.00			28,197.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	7,593.00			7,593.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	2,073.00			2,073.00

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70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	6,315.00			6,315.00
70-831-88	Dietary Expense>Aide>Other Pay	396.00			396.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	14,748.00			14,748.00
70-831-91	Dietary Expense>Aide>Holiday Pay	21,411.00			21,411.00
70-832-80	Dietary Expense>Cook>Wages	90,301.00			90,301.00
70-832-81	Dietary Expense>Cook>Overtime	16,187.00			16,187.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	5,304.00			5,304.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	1,200.00			1,200.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	(94.00)			(94.00)
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	9,996.00			9,996.00
70-832-91	Dietary Expense>Cook>Holiday Pay	8,044.00			8,044.00
70-833-00	Dietary Expense>Contracted Dietician	37,030.00			37,030.00
71-178-00	Activity Expense>Food	762.00			762.00
71-183-00	Activity Expense>Supplies	10,628.00			10,628.00
71-207-00	Activity Expense>Repairs & Maint	275.00			275.00
71-700-00	Activity Expense>Contracted Service	8,640.00			8,640.00
71-811-80	Activity Expense>Director>Wages	52,821.00			52,821.00
71-811-81	Activity Expense>Director>Overtime	235.00			235.00
71-811-84	Activity Expense>Director>Retro Pay/Adjustment Pay	209.00			209.00
71-811-88	Activity Expense>Director>Other Pay	256.00			256.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	2,902.00			2,902.00
71-811-91	Activity Expense>Director>Holiday Pay	687.00			687.00
71-831-80	Activity Expense>Aide>Wages	97,644.00			97,644.00
71-831-81	Activity Expense>Aide>Overtime	19,028.00			19,028.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	782.00			782.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	2,180.00			2,180.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	291.00			291.00
71-831-88	Activity Expense>Aide>Other Pay	40.00			40.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	15,965.00			15,965.00
71-831-91	Activity Expense>Aide>Holiday Pay	8,763.00			8,763.00
72-183-00	Housekeeping Expense>Supplies	244.00			244.00
72-183-74	Housekeeping Expense>Supplies>COVID	2,276.00			2,276.00
72-700-00	Housekeeping Expense>Contracted Service	459,875.00			459,875.00
73-700-00	Laundry Expense>Contracted Service	307,178.00			307,178.00
75-183-00	Maintenance Expense>Supplies	16,426.00			16,426.00
75-184-00	Maintenance Expense>Minor Equip	1,618.00			1,618.00
75-205-00	Maintenance Expense>Sanitation & Incineration	32,575.00			32,575.00
75-207-00	Maintenance Expense>Repairs & Maint	43,742.00			43,742.00
75-208-00	Maintenance Expense>Equip Rental	10,412.00			10,412.00
75-217-00	Maintenance Expense>Extermination	6,062.00			6,062.00
75-218-00	Maintenance Expense>Snow Removal	11,212.00			11,212.00
75-219-00	Maintenance Expense>Landscaping	15,114.00			15,114.00
75-219-83	Maintenance Expense>Landscaping>supplies	63.00			63.00
75-221-00	Maintenance Expense>Water Treatment	1,675.00			1,675.00
75-230-00	Maintenance Expense>Data Processing	1,278.00			1,278.00
75-700-00	Maintenance Expense>Contracted Service	19,883.00			19,883.00
75-811-80	Maintenance Expense>Director>Wages	42,538.00			42,538.00
75-811-81	Maintenance Expense>Director>Overtime	2,842.00			2,842.00
75-811-84	Maintenance Expense>Director>Retro Pay/Adjustment Pay	78.00			78.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	4,056.00			4,056.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,375.00			1,375.00
75-829-80	Maintenance Expense>Staff>Wages	20,053.00			20,053.00
75-829-81	Maintenance Expense>Staff>Overtime	1,606.00			1,606.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	202.00			202.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	25.00			25.00
75-829-89	Maintenance Expense>Staff>On Call Pay	149.00			149.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	985.00			985.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,507.00			1,507.00
76-227-00	Utility Expense>Gas	20,444.00			20,444.00
76-228-00	Utility Expense>Electric	275,845.00			275,845.00
76-229-00	Utility Expense>Water/Sewer	124,594.00			124,594.00
76-700-00	Utility Expense>Contracted Service	5,569.00			5,569.00
80-111-16	Admin Expense>Medicaid>Bed Tax	889,336.00			889,336.00
80-153-00	Admin Expense>Financing Costs	2,161.00			2,161.00
80-162-00	Admin Expense>Insurance - General Liability & Other	84,606.00			84,606.00
80-163-00	Admin Expense>Insurance - EPLI	11,398.00			11,398.00
80-181-00	Admin Expense>Shredding	1,600.00			1,600.00
80-182-00	Admin Expense>Furnishing	3,690.00			3,690.00
80-183-00	Admin Expense>Supplies	8,311.00			8,311.00

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		9/30/2023			9/30/2023
80-183-09	Admin Expense>Supplies>Toner	3,588.00			3,588.00
80-183-78	Admin Expense>Supplies>Paper	2,553.00			2,553.00
80-184-00	Admin Expense>Computer Hardware	5,127.00			5,127.00
80-202-00	Admin Expense>resident missing Items	53.00			53.00
80-208-00	Admin Expense>Equip-Rental	6,490.00			6,490.00
80-209-00	Admin Expense>Postage	1,779.00			1,779.00
80-210-00	Admin Expense>Internet	4,563.00			4,563.00
80-230-00	Admin Expense>Data Processing	50,098.00			50,098.00
80-231-00	Admin Expense>Telephone	7,855.00			7,855.00
80-232-00	Admin Expense>Cable TV	13,074.00			13,074.00
80-234-00	Admin Expense>Licenses	118.00			118.00
80-235-00	Admin Expense>Dues & Subscriptions	9,840.00		(1,362.00)	8,478.00
80-236-00	Admin Expense>Travel	6,012.00			6,012.00
80-238-00	Admin Expense>Legal Fees	4,048.00		1,265.00	5,313.00
80-239-00	Admin Expense>Accounting Fees	10,306.00		4,822.00	15,128.00
80-240-00	Admin Expense>Professional Fees	1,265.00		(1,265.00)	0.00
80-240-02	Admin Expense>Professional Fees>Add Back	178,131.00		130,963.00	309,094.00
80-241-00	Admin Expense>IT Fees	1,143.00			1,143.00
80-241-01	Admin Expense>IT Fees>Add Back	17,802.00			17,802.00
80-244-00	Admin Expense>Bank Fees	7,503.00			7,503.00
80-245-00	Admin Expense>Background Checks	467.00			467.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	3,403.00			3,403.00
80-249-00	Admin Expense>Recruiting	8,365.00			8,365.00
80-250-00	Admin Expense>Marketing & Advertising	25,905.00			25,905.00
80-250-74	Admin Expense>Marketing & Advertising>COVID	1,639.00			1,639.00
80-251-00	Admin Expense>Bad Debt	137,967.00			137,967.00
80-252-00	Admin Expense>Startup Costs	135,785.00		(135,785.00)	0.00
80-255-00	Admin Expense>Startup Costs>Agency	0.00			0.00
80-279-00	Admin Expense>Management Fee	689,832.00		(287,128.00)	402,704.00
80-700-00	Admin Expense>Contracted Service	125.00			125.00
80-700-02	Admin Expense>Contracted Service>Add Back	11,000.00			11,000.00
80-811-80	Admin Expense>Director>Wages	107,680.00			107,680.00
80-811-88	Admin Expense>Director>Other Pay	1,615.00			1,615.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	10,768.00			10,768.00
80-811-91	Admin Expense>Director>Holiday Pay	3,769.00			3,769.00
80-838-80	Admin Expense>Receptionist>Wages	41,171.00			41,171.00
80-838-81	Admin Expense>Receptionist>Overtime	243.00			243.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	430.00			430.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	1,492.00			1,492.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	2,044.00			2,044.00
80-839-80	Admin Expense>Admissions>Wages	35,571.00			35,571.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	650.00			650.00
80-839-84	Admin Expense>Admissions>Retro Pay/Adjustment Pay	1,254.00			1,254.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	3,527.00			3,527.00
80-839-91	Admin Expense>Admissions>Holiday Pay	1,008.00			1,008.00
80-840-80	Admin Expense>Business Office>Wages	76,720.00			76,720.00
80-840-81	Admin Expense>Business Office>Overtime	595.00			595.00
80-840-84	Admin Expense>Business Office>Retro Pay/Adjustment Pay	52.00			52.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	4,215.00			4,215.00
80-840-91	Admin Expense>Business Office>Holiday Pay	2,084.00			2,084.00
80-841-80	Admin Expense>Human Resources>Wages	27,564.00			27,564.00
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	47,822.00			47,822.00
80-844-80	Admin Expense>Recruiting>Wages	11,976.00			11,976.00
85-100-00	Employee Benefits Expense>Miscellaneous	23,387.00			23,387.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	483,564.00			483,564.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	74,919.00			74,919.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	11,949.00			11,949.00
85-178-00	Employee Benefits Expense>Food	6,617.00			6,617.00
85-200-79	Employee Benefits Expense>Union>Misc	42,007.00			42,007.00
85-255-79	Employee Benefits Expense>Pension>Union	378,210.00			378,210.00
85-257-00	Employee Benefits Expense>Employee Physicals	535.00			535.00
85-881-00	Employee Benefits Expense>Workers Comp	153,962.00			153,962.00
85-882-00	Employee Benefits Expense>Health Insurance	251,099.00			251,099.00
85-884-00	Employee Benefits>Dental/Vision Insurance	2,656.00			2,656.00
85-885-00	Employee Benefits>Life Insurance	0.00			0.00
91-121-00	Property Expense>Rent	527,041.00			527,041.00
91-125-00	Property Expense>Personal Property Taxes	14,480.00			14,480.00
91-161-00	Property Expense>RE Taxes	87,359.00			87,359.00
91-165-00	Property Expense>Insurance - Property	21,661.00			21,661.00

Account	Description	ADJ	JE Ref #	RJE	FINAL
		9/30/2023			9/30/2023
92-000-00	Depreciation Expense	56,039.00		(1,592.00)	54,447.00
94-000-00	Interest Expense	61,926.00			61,926.00
98-999-99	Prior Period Expense	0.00			0.00
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00		(1,592.00)	(1,592.00)
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00		1,592.00	1,592.00
Marcum 103	Dentist	0.00		5,983.00	5,983.00
Marcum 104	Subscriptions	0.00		1,228.00	1,228.00
Marcum 105	Chamber Dues	0.00		134.00	134.00
Marcum 106	Sales Tax	0.00			0.00
Marcum 107	Leased Equipment	0.00			0.00
Marcum 108	Other Revenue>Prior Period Adjustment(s)	0.00		(35,645.00)	(35,645.00)
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
	<b>Net (Income) Loss</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>



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

Account	Description	ADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>				
<b>Subgroup : [2]</b>	<b>Administrators</b>				
80-811-80	Admin Expense>Director>Wages	107,680.00		0.00	107,680.00
80-811-88	Admin Expense>Director>Other Pay	1,615.00		0.00	1,615.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	10,768.00		0.00	10,768.00
80-811-91	Admin Expense>Director>Holiday Pay	3,769.00		0.00	3,769.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>123,832.00</b>		<b>0.00</b>	<b>123,832.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>				
80-838-80	Admin Expense>Receptionist>Wages	41,171.00		0.00	41,171.00
80-838-81	Admin Expense>Receptionist>Overtime	243.00		0.00	243.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	430.00		0.00	430.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	1,482.00		0.00	1,482.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	2,044.00		0.00	2,044.00
80-840-80	Admin Expense>Business Office>Wages	76,720.00		0.00	76,720.00
80-840-81	Admin Expense>Business Office>Overtime	595.00		0.00	595.00
80-840-84	Admin Expense>Business Office>Retro Pay/Adjustment Pay	52.00		0.00	52.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	4,215.00		0.00	4,215.00
80-840-91	Admin Expense>Business Office>Holiday Pay	2,084.00		0.00	2,084.00
80-841-80	Admin Expense>Human Resources>Wages	27,564.00		0.00	27,564.00
80-844-80	Admin Expense>Recruiting>Wages	11,876.00		0.00	11,876.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>168,586.00</b>		<b>0.00</b>	<b>168,586.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>				
70-831-80	Dietary Expense>Aide>Wages	268,157.00		0.00	268,157.00
70-831-81	Dietary Expense>Aide>Overtime	28,197.00		0.00	28,197.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	7,593.00		0.00	7,593.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	2,073.00		0.00	2,073.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	6,315.00		0.00	6,315.00
70-831-88	Dietary Expense>Aide>Other Pay	396.00		0.00	396.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	14,748.00		0.00	14,748.00
70-831-91	Dietary Expense>Aide>Holiday Pay	21,411.00		0.00	21,411.00
70-832-80	Dietary Expense>Cook>Wages	90,301.00		0.00	90,301.00
70-832-81	Dietary Expense>Cook>Overtime	16,187.00		0.00	16,187.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	5,304.00		0.00	5,304.00
70-832-83	Dietary Expense>Cook>Shift Bonus Pay	1,200.00		0.00	1,200.00
70-832-84	Dietary Expense>Cook>Retro Pay/Adjustment Pay	(94.00)		0.00	(94.00)
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	9,996.00		0.00	9,996.00
70-832-91	Dietary Expense>Cook>Holiday Pay	8,044.00		0.00	8,044.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>479,828.00</b>		<b>0.00</b>	<b>479,828.00</b>
<b>Subgroup : [7A]</b>	<b>Engineer or Chief of Maintenance</b>				
75-811-80	Maintenance Expense>Director>Wages	42,538.00		0.00	42,538.00
75-811-81	Maintenance Expense>Director>Overtime	2,842.00		0.00	2,842.00
75-811-84	Maintenance Expense>Director>Retro Pay/Adjustment Pay	78.00		0.00	78.00
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	4,056.00		0.00	4,056.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,375.00		0.00	1,375.00
<b>Subtotal [7A]</b>	<b>Engineer or Chief of Maintenance</b>	<b>50,889.00</b>		<b>0.00</b>	<b>50,889.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>				
75-829-80	Maintenance Expense>Staff>Wages	20,053.00		0.00	20,053.00
75-829-81	Maintenance Expense>Staff>Overtime	1,606.00		0.00	1,606.00
75-829-82	Maintenance Expense>Staff>Shift Premium Pay	202.00		0.00	202.00
75-829-83	Maintenance Expense>Staff>Shift Bonus Pay	25.00		0.00	25.00
75-829-89	Maintenance Expense>Staff>On Call Pay	149.00		0.00	149.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	985.00		0.00	985.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	1,507.00		0.00	1,507.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>24,527.00</b>		<b>0.00</b>	<b>24,527.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses/Assistant Director</b>				
61-811-80	Nursing Admin Expense>Director (DON)>Wages	124,160.00		(15,684.00)	108,476.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	538.00		0.00	538.00
61-811-88	Nursing Admin Expense>Director>Other Pay	3,298.00		0.00	3,298.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	12,385.00		0.00	12,385.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	3,231.00		0.00	3,231.00
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	102,844.00		0.00	102,844.00
61-812-84	Nursing Admin Expense>Assistant Director>Retro Pay/Adjustment Pay	6,448.00		0.00	6,448.00
61-812-88	Nursing Admin Expense>Assistant Director>Other Pay	606.00		0.00	606.00
61-812-89	Nursing Admin Expense>Assistant Director>On Call Pay	600.00		0.00	600.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	3,940.00		0.00	3,940.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	2,644.00		0.00	2,644.00
<b>Subtotal [12A]</b>	<b>Director of Nurses/Assistant Director</b>	<b>260,694.00</b>		<b>(15,684.00)</b>	<b>245,010.00</b>
<b>Subgroup : [12B*1]</b>	<b>RNs - Direct Care</b>				
60-808-80	Nursing Expense>RN>Wages	310,808.00		0.00	310,808.00

60-808-81	Nursing Expense>RN>Overtime	89,124.00	0.00	89,124.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	45,039.00	0.00	45,039.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	6,346.00	0.00	6,346.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	4,796.00	0.00	4,796.00
60-808-88	Nursing Expense>RN>Other Pay	6,923.00	0.00	6,923.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	25,184.00	0.00	25,184.00
60-808-91	Nursing Expense>RN>Holiday Pay	28,622.00	0.00	28,622.00
60-809-80	Nursing Expense>RN Supervisor>Wages	207,334.00	0.00	207,334.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	22,727.00	0.00	22,727.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	68.00	0.00	68.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	130.00	0.00	130.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	1,283.00	0.00	1,283.00
60-809-88	Nursing Expense>RN Supervisor>Other Pay	3,052.00	0.00	3,052.00
60-809-89	Nursing Expense>RN Supervisor>On Call Pay	1,400.00	0.00	1,400.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	11,911.00	0.00	11,911.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	4,909.00	0.00	4,909.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>769,656.00</b>	<b>0.00</b>	<b>769,656.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>				
61-194-80	Nursing Admin Expense>Infection Control>Wages	57,970.00	0.00	57,970.00
61-194-88	Nursing Admin Expense>Infection Control>Other Pay	835.00	0.00	835.00
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	239.00	0.00	239.00
61-194-91	Nursing Admin Expense>Infection Control>Holiday Pay	1,423.00	0.00	1,423.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	14,596.00	0.00	14,596.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	150,313.00	(18,943.00)	131,370.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	461.00	0.00	461.00
61-817-87	Nursing Admin Expense>MDS / RNAC>Training Pay	234.00	0.00	234.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	200.00	0.00	200.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	5,458.00	0.00	5,458.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	4,147.00	0.00	4,147.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	32,895.00	0.00	32,895.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	51.00	0.00	51.00
61-821-84	Nursing Admin Expense>Nursing Secretary>Retro Pay/Adjustment Pay	143.00	0.00	143.00
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	2,076.00	0.00	2,076.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	1,691.00	0.00	1,691.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	47,566.00	0.00	47,566.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	2,681.00	0.00	2,681.00
61-823-84	Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay	50.00	0.00	50.00
61-823-90	Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay	3,626.00	0.00	3,626.00
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	1,281.00	0.00	1,281.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	106,454.00	0.00	106,454.00
61-824-84	Nursing Admin Expense>Staff Devel Director>Retro Pay/Adjustment Pay	3,197.00	0.00	3,197.00
61-824-88	Nursing Admin Expense>Staff Devel Director>Other Pay	424.00	0.00	424.00
61-824-89	Nursing Admin Expense>Staff Devel Director>On Call Pay	500.00	0.00	500.00
61-824-90	Nursing Admin Expense>Staff Devel Director>Sick/Vacation Pay	3,860.00	0.00	3,860.00
61-824-91	Nursing Admin Expense>Staff Devel Director>Holiday Pay	1,749.00	0.00	1,749.00
61-825-80	Nursing Admin Expense> RN Unit Manager>Wages	128,473.00	0.00	128,473.00
61-825-83	Nursing Admin Expense>Unit Manager>Shift Bonus Pay	50.00	0.00	50.00
61-825-84	Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay	159.00	0.00	159.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	705.00	0.00	705.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	10,633.00	0.00	10,633.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	3,704.00	0.00	3,704.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>588,044.00</b>	<b>(18,943.00)</b>	<b>569,101.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>				
60-805-80	Nursing Expense>LPN>Wages	870,859.00	0.00	870,859.00
60-805-81	Nursing Expense>LPN>Overtime	273,628.00	0.00	273,628.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	54,551.00	0.00	54,551.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	20,410.00	0.00	20,410.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	9,648.00	0.00	9,648.00
60-805-88	Nursing Expense>LPN>Other Pay	5,961.00	0.00	5,961.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	54,927.00	0.00	54,927.00
60-805-91	Nursing Expense>LPN>Holiday Pay	67,826.00	0.00	67,826.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>1,357,810.00</b>	<b>0.00</b>	<b>1,357,810.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>				
60-801-80	Nursing Expense>CNA>Wages	1,548,944.00	0.00	1,548,944.00
60-801-81	Nursing Expense>CNA>Overtime	371,333.00	0.00	371,333.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	30,987.00	0.00	30,987.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	52,117.00	0.00	52,117.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	10,671.00	0.00	10,671.00
60-801-87	Nursing Expense>CNA>Training Pay	680.00	0.00	680.00
60-801-88	Nursing Expense>CNA>Other Pay	5,558.00	0.00	5,558.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	160,519.00	0.00	160,519.00
60-801-91	Nursing Expense>CNA>Holiday Pay	131,354.00	0.00	131,354.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>2,312,163.00</b>	<b>0.00</b>	<b>2,312,163.00</b>
<b>Subgroup : [12H] Recreation Workers</b>				
71-811-80	Activity Expense>Director>Wages	52,821.00	0.00	52,821.00
71-811-81	Activity Expense>Director>Overtime	235.00	0.00	235.00
71-811-84	Activity Expense>Director>Retro Pay/Adjustment Pay	209.00	0.00	209.00
71-811-88	Activity Expense>Director>Other Pay	256.00	0.00	256.00

71-811-90	Activity Expense>Director>Sick/Vacation Pay	2,902.00	0.00	2,902.00
71-811-91	Activity Expense>Director>Holiday Pay	687.00	0.00	687.00
71-831-80	Activity Expense>Aide>Wages	97,644.00	0.00	97,644.00
71-831-81	Activity Expense>Aide>Overtime	19,028.00	0.00	19,028.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	782.00	0.00	782.00
71-831-83	Activity Expense>Aide>Shift Bonus Pay	2,180.00	0.00	2,180.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	291.00	0.00	291.00
71-831-88	Activity Expense>Aide>Other Pay	40.00	0.00	40.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	15,965.00	0.00	15,965.00
71-831-91	Activity Expense>Aide>Holiday Pay	8,763.00	0.00	8,763.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>201,803.00</b>	<b>0.00</b>	<b>201,803.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>			
69-811-80	Social Services Expense>Director>Wages	60,113.00	0.00	60,113.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	8,193.00	0.00	8,193.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,765.00	0.00	1,765.00
69-830-80	Social Services Expense>Assistant>Wages	34,218.00	0.00	34,218.00
69-830-81	Social Services Expense>Assistant>Overtime	68.00	0.00	68.00
69-830-82	Social Services Expense>Assistant>Shift Premium Pay	4.00	0.00	4.00
69-830-84	Social Services Expense>Assistant>Retro Pay/Adjustment Pay	60.00	0.00	60.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	2,425.00	0.00	2,425.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	864.00	0.00	864.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>107,710.00</b>	<b>0.00</b>	<b>107,710.00</b>
<b>Subgroup : [12N]</b>	<b>Marketing</b>			
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	47,822.00	0.00	47,822.00
<b>Subtotal [12N]</b>	<b>Marketing</b>	<b>47,822.00</b>	<b>0.00</b>	<b>47,822.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>			
61-818-80	Nursing Admin Expense>Medical Records>Wages	15,299.00	0.00	15,299.00
80-839-80	Admin Expense>Admissions>Wages	35,571.00	0.00	35,571.00
80-839-83	Admin Expense>Admissions>Shift Bonus Pay	650.00	0.00	650.00
80-839-84	Admin Expense>Admissions>Retro Pay/Adjustment Pay	1,254.00	0.00	1,254.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	3,527.00	0.00	3,527.00
80-839-91	Admin Expense>Admissions>Holiday Pay	1,008.00	0.00	1,008.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>57,309.00</b>	<b>0.00</b>	<b>57,309.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>6,550,673.00</b>	<b>(34,627.00)</b>	<b>6,516,046.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>			
<b>Subgroup : [1]</b>	<b>Dietitian</b>			
70-833-00	Dietary Expense>Contracted Dietician	37,030.00	0.00	37,030.00
<b>Subtotal [1]</b>	<b>Dietitian</b>	<b>37,030.00</b>	<b>0.00</b>	<b>37,030.00</b>
<b>Subgroup : [2]</b>	<b>Dentist</b>			
Marcum 103	Dentist	0.00	5,983.00	5,983.00
<b>Subtotal [2]</b>	<b>Dentist</b>	<b>0.00</b>	<b>5,983.00</b>	<b>5,983.00</b>
<b>Subgroup : [3]</b>	<b>Pharmacist</b>			
62-700-00	Pharmacy Expense>Contracted Service	32,575.00	0.00	32,575.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>32,575.00</b>	<b>0.00</b>	<b>32,575.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>			
65-102-00	PT Expense>Medicare A	27,402.00	0.00	27,402.00
65-103-00	PT Expense>Med B	59,052.00	0.00	59,052.00
65-105-00	PT Expense>HMO B	63,346.00	0.00	63,346.00
65-106-00	PT Expense>HMO A	24,665.00	0.00	24,665.00
65-109-00	PT Expense>Hospice	32.00	0.00	32.00
65-111-00	PT Expense>Medicaid	2,151.00	0.00	2,151.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>176,648.00</b>	<b>0.00</b>	<b>176,648.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>			
61-750-00	Nursing Admin Expense>Medical Director	32,633.00	(5,983.00)	26,650.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>32,633.00</b>	<b>(5,983.00)</b>	<b>26,650.00</b>
<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>			
67-101-01	ST Expense>Optum>Part B	1,620.00	0.00	1,620.00
67-102-00	ST Expense>Medicare A	7,494.00	0.00	7,494.00
67-103-00	ST Expense>Part B	13,470.00	0.00	13,470.00
67-105-00	ST Expense>HMO B	19,117.00	0.00	19,117.00
67-106-00	ST Expense>HMO A	5,538.00	0.00	5,538.00
67-109-00	ST Expense>Hospice	332.00	0.00	332.00
67-111-00	ST Expense>Medicaid	535.00	0.00	535.00
67-700-00	ST Expense>Contracted Service	730.00	0.00	730.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>48,836.00</b>	<b>0.00</b>	<b>48,836.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>			
66-102-00	OT Expense>Medicare A	34,489.00	0.00	34,489.00
66-103-00	OT Expense>Part B	184,170.00	0.00	184,170.00
66-105-00	OT Expense>HMO B	91,488.00	0.00	91,488.00
66-106-00	OT Expense>HMO A	29,211.00	0.00	29,211.00
66-111-00	OT Expense>Medicaid	2,740.00	0.00	2,740.00

Subtotal [10A]	OT - Resident Care	342,098.00	0.00	342,098.00
Subgroup : [11A1]	RN's - Direct Care			
60-700-18	Nursing Expense>Contracted Service>RN	2,119.00	0.00	2,119.00
Subtotal [11A1]	RN's - Direct Care	2,119.00	0.00	2,119.00
Subgroup : [11B1]	LPN's - Direct Care			
60-700-19	Nursing Expense>Contracted Service>LPN	110,606.00	0.00	110,606.00
Subtotal [11B1]	LPN's - Direct Care	110,606.00	0.00	110,606.00
Subgroup : [11C]	Aides			
60-700-20	Nursing Expense>Contracted Service>CNA	214,603.00	0.00	214,603.00
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	1,873.00	0.00	1,873.00
Subtotal [11C]	Aides	216,476.00	0.00	216,476.00
Subgroup : [12]	Other			
60-263-02	Nursing Expense>Consulting Fees>Add Back	39,110.00	0.00	39,110.00
68-700-00	Therapy Expense>Contracted Service	(35,645.00)	35,645.00	0.00
68-827-00	Therapy Expense>Respiratory	139.00	0.00	139.00
Subtotal [12]	Other	3,604.00	35,645.00	39,249.00
Total [13-B]	Professional Fees	1,002,625.00	35,645.00	1,038,270.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1]	Workmen's Compensation			
85-881-00	Employee Benefits Expense>Workers Comp	153,962.00	0.00	153,962.00
Subtotal [1A1]	Workmen's Compensation	153,962.00	0.00	153,962.00
Subgroup : [1A3]	Unemployment Insurance			
85-156-62	Employee Benefits Expense>PR Taxes>SUI	74,919.00	0.00	74,919.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	11,849.00	0.00	11,849.00
Subtotal [1A3]	Unemployment Insurance	86,668.00	0.00	86,668.00
Subgroup : [1A4]	Social Security (FICA)			
85-156-61	Employee Benefits Expense>PR Taxes>Fica	483,564.00	0.00	483,564.00
Subtotal [1A4]	Social Security (FICA)	483,564.00	0.00	483,564.00
Subgroup : [1A5]	Health Insurance			
85-882-00	Employee Benefits Expense>Health Insurance	251,099.00	0.00	251,099.00
85-884-00	Employee Benefits>Dental/Vision Insurance	2,656.00	0.00	2,656.00
Subtotal [1A5]	Health Insurance	253,755.00	0.00	253,755.00
Subgroup : [1A7]	Pensions			
85-255-79	Employee Benefits Expense>Pension>Union	378,210.00	0.00	378,210.00
Subtotal [1A7]	Pensions	378,210.00	0.00	378,210.00
Subgroup : [1A9]	Other			
85-100-00	Employee Benefits Expense>Miscellaneous	23,387.00	0.00	23,387.00
85-178-00	Employee Benefits Expense>Food	6,617.00	0.00	6,617.00
85-200-79	Employee Benefits Expense>Union>Misc	42,007.00	0.00	42,007.00
85-257-00	Employee Benefits Expense>Employee Physicals	535.00	0.00	535.00
Subtotal [1A9]	Other	72,546.00	0.00	72,546.00
Subgroup : [1C]	Bad Debts			
80-251-00	Admin Expense>Bad Debt	137,967.00	0.00	137,967.00
Subtotal [1C]	Bad Debts	137,967.00	0.00	137,967.00
Subgroup : [1D]	Accounting and Auditing			
80-239-00	Admin Expense>Accounting Fees	10,306.00	4,822.00	15,128.00
Subtotal [1D]	Accounting and Auditing	10,306.00	4,822.00	15,128.00
Subgroup : [1E]	Legal			
80-238-00	Admin Expense>Legal Fees	4,048.00	1,265.00	5,313.00
Subtotal [1E]	Legal	4,048.00	1,265.00	5,313.00
Subgroup : [1G]	Office Supplies			
80-182-00	Admin Expense>Furnishing	3,690.00	0.00	3,690.00
80-183-00	Admin Expense>Supplies	8,311.00	0.00	8,311.00
80-183-09	Admin Expense>Supplies>Toner	3,588.00	0.00	3,588.00
80-183-78	Admin Expense>Supplies>Paper	2,553.00	0.00	2,553.00
80-184-00	Admin Expense>Computer Hardware	5,127.00	0.00	5,127.00
Subtotal [1G]	Office Supplies	23,269.00	0.00	23,269.00
Subgroup : [1H1]	Telephone and Telegraph			
80-210-00	Admin Expense>Internet	4,563.00	0.00	4,563.00
80-231-00	Admin Expense>Telephone	7,855.00	0.00	7,855.00
Subtotal [1H1]	Telephone and Telegraph	12,418.00	0.00	12,418.00
Subgroup : [1K3]	Resident Day User Fee			
80-111-16	Admin Expense>Medicaid>Bed Tax	889,336.00	0.00	889,336.00
Subtotal [1K3]	Resident Day User Fee	889,336.00	0.00	889,336.00

Total [15]	Expenditures Other than Salaries	2,506,249.00	6,087.00	2,512,336.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [4]	Employee Travel			
80-236-00	Admin Expense>Travel	6,012.00	0.00	6,012.00
Subtotal [4]	Employee Travel	6,012.00	0.00	6,012.00
Subgroup : [M1]	Advertising Help Wanted			
80-249-00	Admin Expense>Recruiting	8,365.00	0.00	8,365.00
Subtotal [M1]	Advertising Help Wanted	8,365.00	0.00	8,365.00
Subgroup : [M3]	Advertising Other			
80-250-00	Admin Expense>Marketing & Advertising	25,905.00	0.00	25,905.00
80-250-74	Admin Expense>Marketing & Advertising>COVID	1,639.00	0.00	1,639.00
Subtotal [M3]	Advertising Other	27,544.00	0.00	27,544.00
Subgroup : [M7]	Postage			
80-209-00	Admin Expense>Postage	1,779.00	0.00	1,779.00
Subtotal [M7]	Postage	1,779.00	0.00	1,779.00
Subgroup : [M8]	Dues and Membership Fees to Professional Associations			
80-235-00	Admin Expense>Dues & Subscriptions	9,840.00	(1,362.00)	8,478.00
Subtotal [M8]	Dues and Membership Fees to Professional Associations	9,840.00	(1,362.00)	8,478.00
Subgroup : [M8A]	Dues to Chamber of Commerce			
Marcum 105	Chamber Dues	0.00	134.00	134.00
Subtotal [M8A]	Dues to Chamber of Commerce	0.00	134.00	134.00
Subgroup : [M9]	Subscriptions			
Marcum 104	Subscriptions	0.00	1,228.00	1,228.00
Subtotal [M9]	Subscriptions	0.00	1,228.00	1,228.00
Subgroup : [M11]	Services Provided by Contract			
80-181-00	Admin Expense>Shredding	1,600.00	0.00	1,600.00
80-230-00	Admin Expense>Data Processing	50,088.00	0.00	50,088.00
80-240-00	Admin Expense>Professional Fees	1,265.00	(1,265.00)	0.00
80-240-02	Admin Expense>Professional Fees>Add Back	178,131.00	130,963.00	309,094.00
80-241-00	Admin Expense>IT Fees	1,143.00	0.00	1,143.00
80-241-01	Admin Expense>IT Fees>Add Back	17,802.00	0.00	17,802.00
80-700-00	Admin Expense>Contracted Service	125.00	0.00	125.00
80-700-02	Admin Expense>Contracted Service>Add Back	11,000.00	0.00	11,000.00
Subtotal [M11]	Services Provided by Contract	261,164.00	129,698.00	390,862.00
Subgroup : [M12]	Administrative Management Services			
80-276-00	Admin Expense>Management Fee	689,832.00	(287,128.00)	402,704.00
Subtotal [M12]	Administrative Management Services	689,832.00	(287,128.00)	402,704.00
Subgroup : [M13]	Other			
80-153-00	Admin Expense>Financing Costs	2,161.00	0.00	2,161.00
80-202-00	Admin Expense>resident missing Items	53.00	0.00	53.00
80-234-00	Admin Expense>Licenses	118.00	0.00	118.00
80-244-00	Admin Expense>Bank Fees	7,503.00	0.00	7,503.00
80-245-00	Admin Expense>Background Checks	467.00	0.00	467.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	3,403.00	0.00	3,403.00
80-252-00	Admin Expense>Startup Costs	135,785.00	(135,785.00)	0.00
Subtotal [M13]	Other	149,490.00	(135,785.00)	13,705.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	1,154,026.00	(293,215.00)	860,811.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1]	Raw Food			
70-177-00	Dietary Expense>Supplements	24,057.00	0.00	24,057.00
70-178-00	Dietary Expense>Food	323,459.00	0.00	323,459.00
71-178-00	Activity Expense>Food	762.00	0.00	762.00
Subtotal [2A1]	Raw Food	348,278.00	0.00	348,278.00
Subgroup : [2A2]	Non-Food Supplies			
70-183-00	Dietary Expense>Supplies	37,429.00	0.00	37,429.00
70-181-00	Dietary Expense>Enteral Feeding Supplies	2,438.00	0.00	2,438.00
Subtotal [2A2]	Non-Food Supplies	39,867.00	0.00	39,867.00
Subgroup : [2B]	Purchased Services			
70-700-00	Dietary Expense>Contracted Service	120,706.00	0.00	120,706.00
Subtotal [2B]	Purchased Services	120,706.00	0.00	120,706.00
Subgroup : [2C]	Other			
70-208-00	Dietary Expense>Equip-Rental	2,732.00	0.00	2,732.00
Subtotal [2C]	Other	2,732.00	0.00	2,732.00
Total [18]	Dietary Basis for Allocation of Costs	511,583.00	0.00	511,583.00
Group : [19]	Laundry-Basis for Allocation of Costs			

<b>Subgroup : [3B]</b>	<b>Purchased Services</b>			
73-700-00	Laundry Expense>Contracted Service	307,178.00	0.00	307,178.00
<b>Subtotal [3B]</b>	<b>Purchased Services</b>	<u>307,178.00</u>	<u>0.00</u>	<u>307,178.00</u>
<b>Total [19]</b>	<b>Laundry-Basis for Allocation of Costs</b>	<u>307,178.00</u>	<u>0.00</u>	<u>307,178.00</u>
<b>Group : [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>			
<b>Subgroup : [4A1]</b>	<b>In-House Care Supplies</b>			
72-183-00	Housekeeping Expense>Supplies		0.00	
72-183-74	Housekeeping Expense>Supplies>COVID	2,276.00	0.00	2,276.00
<b>Subtotal [4A1]</b>	<b>In-House Care Supplies</b>	<u>2,520.00</u>	<u>0.00</u>	<u>2,520.00</u>
<b>Subgroup : [4B]</b>	<b>Purchased Services</b>			
72-700-00	Housekeeping Expense>Contracted Service	459,875.00	0.00	459,875.00
<b>Subtotal [4B]</b>	<b>Purchased Services</b>	<u>459,875.00</u>	<u>0.00</u>	<u>459,875.00</u>
<b>Subgroup : [5A2]</b>	<b>Purchased from</b>			
62-102-00	Pharmacy Expense>Medicare A	14,921.00	0.00	14,921.00
62-104-00	Pharmacy Expense>Private	181.00	0.00	181.00
62-105-00	Pharmacy Expense>HMO	13,603.00	0.00	13,603.00
62-111-00	Pharmacy Expense>Medicaid	2,283.00	0.00	2,283.00
62-145-00	Pharmacy Expense>RX	2,847.00	0.00	2,847.00
62-145-32	Pharmacy Expense>RX>Vaccines	10,007.00	0.00	10,007.00
<b>Subtotal [5A2]</b>	<b>Purchased from</b>	<u>43,842.00</u>	<u>0.00</u>	<u>43,842.00</u>
<b>Subgroup : [5B]</b>	<b>Medicine Cabinet Drugs</b>			
62-222-00	Pharmacy Expense>OTC	408.00	0.00	408.00
<b>Subtotal [5B]</b>	<b>Medicine Cabinet Drugs</b>	<u>408.00</u>	<u>0.00</u>	<u>408.00</u>
<b>Subgroup : [5C]</b>	<b>Medical and Therapeutic Supplies</b>			
60-183-00	Nursing Expense>Supplies-Disposable	9,356.00	0.00	9,356.00
60-183-76	Nursing Expense>Supplies>PPD	112,143.00	0.00	112,143.00
60-184-00	Nursing Expense>Supplies-Non Disposable	15,467.00	0.00	15,467.00
60-185-00	Nursing Expense>Incontinence Supplies	52.00	0.00	52.00
<b>Subtotal [5C]</b>	<b>Medical and Therapeutic Supplies</b>	<u>137,018.00</u>	<u>0.00</u>	<u>137,018.00</u>
<b>Subgroup : [5D]</b>	<b>Ambulance/Limousine</b>			
60-213-00	Nursing Expense>Transportation	967.00	0.00	967.00
<b>Subtotal [5D]</b>	<b>Ambulance/Limousine</b>	<u>967.00</u>	<u>0.00</u>	<u>967.00</u>
<b>Subgroup : [5E2]</b>	<b>Oxygen - Other</b>			
57-006-00	Oxygen Expense	2,365.00	0.00	2,365.00
<b>Subtotal [5E2]</b>	<b>Oxygen - Other</b>	<u>2,365.00</u>	<u>0.00</u>	<u>2,365.00</u>
<b>Subgroup : [5F]</b>	<b>X-Rays and related radiological</b>			
59-006-00	Radiology Expense	3,353.00	0.00	3,353.00
<b>Subtotal [5F]</b>	<b>X-Rays and related radiological</b>	<u>3,353.00</u>	<u>0.00</u>	<u>3,353.00</u>
<b>Subgroup : [5H]</b>	<b>Laboratory</b>			
58-006-00	Lab Expense	33,247.00	0.00	33,247.00
<b>Subtotal [5H]</b>	<b>Laboratory</b>	<u>33,247.00</u>	<u>0.00</u>	<u>33,247.00</u>
<b>Subgroup : [5I]</b>	<b>Recreation</b>			
71-183-00	Activity Expense>Supplies	10,628.00	0.00	10,628.00
71-207-00	Activity Expense>Repairs & Maint	275.00	0.00	275.00
71-700-00	Activity Expense>Contracted Service	8,640.00	0.00	8,640.00
<b>Subtotal [5I]</b>	<b>Recreation</b>	<u>19,543.00</u>	<u>0.00</u>	<u>19,543.00</u>
<b>Subgroup : [5M]</b>	<b>Other</b>			
55-006-00	Nursing Rental Expense	7,931.00	0.00	7,931.00
60-183-07	Nursing Expense>Supplies>Bariatric	1,713.00	0.00	1,713.00
60-183-74	Nursing Expense>Supplies>COVID	31,793.00	0.00	31,793.00
60-204-00	Nursing Expense>Training & Education	5,724.00	0.00	5,724.00
60-205-00	Nursing Expense>Sanitation & Incineration	4,758.00	0.00	4,758.00
60-207-00	Nursing Expense>Repairs & Maint	407.00	0.00	407.00
60-212-00	Nursing Expense>Clinical Services	9,315.00	0.00	9,315.00
60-230-00	Nursing Expense>Data Processing	40,330.00	0.00	40,330.00
66-101-01	OT Expense>Optum>Part B	8,717.00	0.00	8,717.00
68-183-00	Therapy Expense>Supplies	151.00	0.00	151.00
<b>Subtotal [5M]</b>	<b>Other</b>	<u>110,839.00</u>	<u>0.00</u>	<u>110,839.00</u>
<b>Subgroup : [5L]</b>	<b>Cable TV</b>			
80-232-00	Admin Expense>Cable TV	13,074.00	0.00	13,074.00
<b>Subtotal [5L]</b>	<b>Cable TV</b>	<u>13,074.00</u>	<u>0.00</u>	<u>13,074.00</u>
<b>Subgroup : [5N]</b>	<b>Physical Therapy Expense</b>			
65-101-01	PT Expense>Optum>Part B	5,507.00	0.00	5,507.00
<b>Subtotal [5N]</b>	<b>Physical Therapy Expense</b>	<u>5,507.00</u>	<u>0.00</u>	<u>5,507.00</u>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Basis for Allocation of Costs</b>	<u>832,558.90</u>	<u>0.00</u>	<u>832,558.90</u>
<b>Group : [22]</b>	<b>Maintenance and Property</b>			

Subgroup : [6A]	Repairs and Maintenance			
75-207-00	Maintenance Expense>Repairs & Maint	43,742.00	0.00	43,742.00
Subtotal [6A]	Repairs and Maintenance	<u>43,742.00</u>	<u>0.00</u>	<u>43,742.00</u>
Subgroup : [6B]	Heat			
76-227-00	Utility Expense>Gas	20,444.00	0.00	20,444.00
Subtotal [6B]	Heat	<u>20,444.00</u>	<u>0.00</u>	<u>20,444.00</u>
Subgroup : [6C]	Light & Power			
76-228-00	Utility Expense>Electric	275,845.00	0.00	275,845.00
Subtotal [6C]	Light & Power	<u>275,845.00</u>	<u>0.00</u>	<u>275,845.00</u>
Subgroup : [6D]	Water			
76-229-00	Utility Expense>Water/Sewer	124,594.00	0.00	124,594.00
Subtotal [6D]	Water	<u>124,594.00</u>	<u>0.00</u>	<u>124,594.00</u>
Subgroup : [6E]	Equipment Lease			
80-208-00	Admin Expense>Equip-Rental	6,490.00	0.00	6,490.00
Subtotal [6E]	Equipment Lease	<u>6,490.00</u>	<u>0.00</u>	<u>6,490.00</u>
Subgroup : [6F]	Other			
75-183-00	Maintenance Expense>Supplies	16,426.00	0.00	16,426.00
75-184-00	Maintenance Expense>Minor Equip	1,618.00	0.00	1,618.00
75-205-00	Maintenance Expense>Sanitation & Incineration	32,575.00	0.00	32,575.00
75-208-00	Maintenance Expense>Equip Rental	10,412.00	0.00	10,412.00
75-217-00	Maintenance Expense>Extermination	6,062.00	0.00	6,062.00
75-218-00	Maintenance Expense>Snow Removal	11,212.00	0.00	11,212.00
75-219-00	Maintenance Expense>Landscaping	15,114.00	0.00	15,114.00
75-219-83	Maintenance Expense>Landscaping>supplies	63.00	0.00	63.00
75-221-00	Maintenance Expense>Water Treatment	1,675.00	0.00	1,675.00
75-230-00	Maintenance Expense>Data Processing	1,278.00	0.00	1,278.00
75-700-00	Maintenance Expense>Contracted Service	19,883.00	0.00	19,883.00
76-700-00	Utility Expense>Contracted Service	5,569.00	0.00	5,569.00
Subtotal [6F]	Other	<u>121,887.00</u>	<u>0.00</u>	<u>121,887.00</u>
Subgroup : [7D]	Movable Equipment			
92-000-00	Depreciation Expense	56,039.00	(1,592.00)	54,447.00
Subtotal [7D]	Movable Equipment	<u>56,039.00</u>	<u>(1,592.00)</u>	<u>54,447.00</u>
Subgroup : [8C]	Leasehold Improvements			
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00	1,592.00	1,592.00
Subtotal [8C]	Leasehold Improvements	<u>0.00</u>	<u>1,592.00</u>	<u>1,592.00</u>
Subgroup : [9]	Rental Payments			
91-121-00	Property Expense>Rent	527,041.00	0.00	527,041.00
Subtotal [9]	Rental Payments	<u>527,041.00</u>	<u>0.00</u>	<u>527,041.00</u>
Subgroup : [10B]	Real estate taxes paid by lessor			
91-161-00	Property Expense>RE Taxes	87,359.00	0.00	87,359.00
Subtotal [10B]	Real estate taxes paid by lessor	<u>87,359.00</u>	<u>0.00</u>	<u>87,359.00</u>
Subgroup : [10C]	Personal property taxes			
91-125-00	Property Expense>Personal Property Taxes	14,480.00	0.00	14,480.00
Subtotal [10C]	Personal property taxes	<u>14,480.00</u>	<u>0.00</u>	<u>14,480.00</u>
Total [22]	Maintenance and Property	<u>1,277,921.00</u>	<u>0.00</u>	<u>1,277,921.00</u>
Group : [27]	Interest and Insurance			
Subgroup : [12D]	Other Interest Expense			
94-000-00	Interest Expense	61,926.00	0.00	61,926.00
Subtotal [12D]	Other Interest Expense	<u>61,926.00</u>	<u>0.00</u>	<u>61,926.00</u>
Subgroup : [14A]	Insurance on Property			
91-165-00	Property Expense>Insurance - Property	21,661.00	0.00	21,661.00
Subtotal [14A]	Insurance on Property	<u>21,661.00</u>	<u>0.00</u>	<u>21,661.00</u>
Subgroup : [14C3]	Other			
80-162-00	Admin Expense>Insurance - General Liability & Other	84,606.00	0.00	84,606.00
80-163-00	Admin Expense>Insurance - EPLI	11,398.00	0.00	11,398.00
Subtotal [14C3]	Other	<u>96,004.00</u>	<u>0.00</u>	<u>96,004.00</u>
Total [27]	Interest and Insurance	<u>179,591.00</u>	<u>0.00</u>	<u>179,591.00</u>
Group : [30]	Statement of Revenue			
Subgroup : [1A]	Medicaid Residents (CT only)			
40-111-00	Room & Board Revenue>Medicaid	(9,292,693.00)	0.00	(9,292,693.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	(62,721.00)	0.00	(62,721.00)
Subtotal [1A]	Medicaid Residents (CT only)	<u>(9,355,414.00)</u>	<u>0.00</u>	<u>(9,355,414.00)</u>
Subgroup : [3A]	Medicare Residents (All inclusive)			
40-102-00	Room & Board Revenue>Medicare A	(891,379.00)	0.00	(891,379.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	5,002.00	0.00	5,002.00

Subtotal [3A]	Medicare Residents (All inclusive)	(886,377.00)	0.00	(886,377.00)
Subgroup : [3B]	Medicare room and board contractual allowance			
40-102-14	Room & Board Revenue>Medicare A>Sequester	15,602.00	0.00	15,602.00
Subtotal [3B]	Medicare room and board contractual allowance	15,602.00	0.00	15,602.00
Subgroup : [4A]	Private-pay residents and other			
40-104-00	Room & Board Revenue>Private	(1,726,095.00)	0.00	(1,726,095.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	32,087.00	0.00	32,087.00
40-105-00	Room & Board Revenue>Medicare HMO	(549,748.00)	0.00	(549,748.00)
40-106-09	Room & Board Revenue>Medicare HMO>Sales Adjustments	41,134.00	0.00	41,134.00
40-109-00	Room & Board Revenue>Hospice	(357,418.00)	0.00	(357,418.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	5,401.00	0.00	5,401.00
Subtotal [4A]	Private-pay residents and other	(2,554,639.00)	0.00	(2,554,639.00)
Subgroup : [4B]	Private-pay room and board contractual allowance			
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	2,360.00	0.00	2,360.00
Subtotal [4B]	Private-pay room and board contractual allowance	2,360.00	0.00	2,360.00
Subgroup : [5A]	Prescription Drugs - Medicare			
41-102-00	Pharmacy Rev>Medicare A	(12,951.00)	0.00	(12,951.00)
Subtotal [5A]	Prescription Drugs - Medicare	(12,951.00)	0.00	(12,951.00)
Subgroup : [5B]	Prescription Drugs - Medicare Contractual Allowance			
41-102-01	Pharmacy Rev>Medicare A>C/A	12,951.00	0.00	12,951.00
Subtotal [5B]	Prescription Drugs - Medicare Contractual Allowance	12,951.00	0.00	12,951.00
Subgroup : [7A]	Physical Therapy - Medicare			
42-102-00	PT Revenue>Medicare A	(41,806.00)	0.00	(41,806.00)
42-103-00	PT Revenue>Part B	(150,173.00)	0.00	(150,173.00)
Subtotal [7A]	Physical Therapy - Medicare	(191,979.00)	0.00	(191,979.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance			
42-102-01	PT Revenue>Medicare A>C/A	41,806.00	0.00	41,806.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	41,806.00	0.00	41,806.00
Subgroup : [7C]	Physical Therapy - Non-medicare			
42-106-00	PT Revenue>Medicare HMO	(83,313.00)	0.00	(83,313.00)
42-111-00	PT Revenue>Medicaid	(7,996.00)	0.00	(7,996.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(91,309.00)	0.00	(91,309.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance			
42-106-01	PT Revenue>Medicare HMO>C/A	83,313.00	0.00	83,313.00
42-111-01	PT Revenue>Medicaid>C/A	7,996.00	0.00	7,996.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowance	91,309.00	0.00	91,309.00
Subgroup : [8A]	Speech Therapy - Medicare			
44-102-00	ST Revenue>Medicare A	(21,232.00)	0.00	(21,232.00)
44-103-00	ST Revenue>Part B	(41,914.00)	0.00	(41,914.00)
Subtotal [8A]	Speech Therapy - Medicare	(63,146.00)	0.00	(63,146.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance			
44-102-01	ST Revenue>Medicare A>C/A	21,232.00	0.00	21,232.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	21,232.00	0.00	21,232.00
Subgroup : [8C]	Speech Therapy - Non-medicare			
44-106-00	ST Revenue>Medicare HMO	(28,731.00)	0.00	(28,731.00)
44-111-00	ST Revenue>Medicaid	(1,567.00)	0.00	(1,567.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(30,298.00)	0.00	(30,298.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance			
44-106-01	ST Revenue>Medicare HMO>C/A	28,731.00	0.00	28,731.00
44-111-01	ST Revenue>Medicaid>C/A	1,567.00	0.00	1,567.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowance	30,298.00	0.00	30,298.00
Subgroup : [9A]	Occupational Therapy - Medicare			
43-102-00	OT Revenue>Medicare A	(50,825.00)	0.00	(50,825.00)
43-103-00	OT Revenue>Part B	(349,252.00)	0.00	(349,252.00)
Subtotal [9A]	Occupational Therapy - Medicare	(400,077.00)	0.00	(400,077.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance			
43-102-01	OT Revenue>Medicare A>C/A	50,825.00	0.00	50,825.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowance	50,825.00	0.00	50,825.00
Subgroup : [9C]	Occupational Therapy - Non-medicare			
43-106-00	OT Revenue>Medicare HMO	(110,482.00)	0.00	(110,482.00)
43-106-01	OT Revenue>Medicare HMO	110,482.00	0.00	110,482.00
43-111-00	OT Revenue>Medicaid	(6,703.00)	0.00	(6,703.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(6,703.00)	0.00	(6,703.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance			
43-111-01	OT Revenue>Medicaid>C/A	6,703.00	0.00	6,703.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allowance	6,703.00	0.00	6,703.00



<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>			
45-102-00	Radiology Rev>Medicare A	(1,375.00)	0.00	(1,375.00)
45-102-01	Radiology Rev>Medicare A>C/A	1,375.00	0.00	1,375.00
46-102-00	Lab Rev>Medicare A	(6,666.00)	0.00	(6,666.00)
46-102-01	Lab Rev>Medicare A>C/A	6,666.00	0.00	6,666.00
47-103-00	Other Ancillary Rev>Part B	(1,794.00)	0.00	(1,794.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	5,240.00	0.00	5,240.00
48-103-00	Vaccine Rev>Part B	(3,105.00)	0.00	(3,105.00)
52-102-00	Revenue Adjustments>Medicare A	(12.00)	0.00	(12.00)
52-103-00	Revenue Adjustments>Part B	10,556.00	0.00	10,556.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>10,885.00</b>	<b>0.00</b>	<b>10,885.00</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>			
47-103-24	Other Ancillary Rev>Part B>Capitated Payments	(233,225.00)	0.00	(233,225.00)
47-104-00	Other Ancillary Rev>Private	(350.00)	0.00	(350.00)
47-260-00	Other Ancillary Rev>PICC Insertion	(495.00)	0.00	(495.00)
51-105-13	Other Rev>HMO>Incentive Payments	(300.00)	0.00	(300.00)
52-106-00	Revenue Adjustments>Medicare HMO	(565.00)	0.00	(565.00)
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>(234,935.00)</b>	<b>0.00</b>	<b>(234,935.00)</b>
<b>Subgroup : [15]</b>	<b>Interest Income</b>			
51-160-00	Other Rev>Interest	(169.00)	0.00	(169.00)
<b>Subtotal [15]</b>	<b>Interest Income</b>	<b>(169.00)</b>	<b>0.00</b>	<b>(169.00)</b>
<b>Subgroup : [18]</b>	<b>Other Revenue</b>			
51-100-00	Other Rev>Miscellaneous	(7,713.00)	0.00	(7,713.00)
51-121-00	Other Rev>Rent	(18,622.00)	0.00	(18,622.00)
51-157-00	Other Revenue>Carryover PTO	(309,638.00)	0.00	(309,638.00)
51-181-00	Other Rev>Vending Machines	(224.00)	0.00	(224.00)
51-818-00	Other Rev>Medical Records	(27.00)	0.00	(27.00)
Marcum 108	Other Revenue>Prior Period Adjustment(s)	0.00	(35,645.00)	(35,645.00)
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(336,224.00)</b>	<b>(35,645.00)</b>	<b>(371,869.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(13,880,250.00)</b>	<b>(35,645.00)</b>	<b>(13,915,895.00)</b>
<b>Group : [31-32]</b>	<b>Assets</b>			
<b>Subgroup : [A1]</b>	<b>Cash</b>			
10-001-02	Cash>Clearing>Payroll	(244,665.00)	0.00	(244,665.00)
10-010-16	Cash>Operating>North Kimberly Hall	115,455.00	0.00	115,455.00
10-011-16	Cash>Petty Cash>North Kimberly Hall	2,321.00	0.00	2,321.00
10-020-15	Cash>Payroll>Fox Hill	(20,939.00)	0.00	(20,939.00)
10-060-16	Cash>Resident Trust>North kimberly Hall	108,182.00	0.00	108,182.00
10-061-16	Cash>Care Cost>North kimberly Hall	500.00	0.00	500.00
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>(39,136.00)</b>	<b>0.00</b>	<b>(39,136.00)</b>
<b>Subgroup : [A2]</b>	<b>Resident Accounts Receivable</b>			
11-100-00	Accounts Receivable>Miscellaneous	2,018.00	0.00	2,018.00
11-102-00	Accounts Receivable>Medicare A	70,649.00	0.00	70,649.00
11-103-00	Accounts Receivable>Part B	166,900.00	0.00	166,900.00
11-104-00	Accounts Receivable>Private	74,722.00	0.00	74,722.00
11-105-00	Accounts Receivable>Commercial HMO	10,000.00	0.00	10,000.00
11-106-00	Accounts Receivable>Medicare HMO	110,339.00	0.00	110,339.00
11-109-00	Accounts Receivable>Hospice	74,096.00	0.00	74,096.00
11-111-00	Accounts Receivable>Medicaid	1,466,654.00	0.00	1,466,654.00
11-112-00	Accounts Receivable>Income	(116,857.00)	0.00	(116,857.00)
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(137,967.00)	0.00	(137,967.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	195.00	0.00	195.00
<b>Subtotal [A2]</b>	<b>Resident Accounts Receivable</b>	<b>1,720,749.00</b>	<b>0.00</b>	<b>1,720,749.00</b>
<b>Subgroup : [A5]</b>	<b>Prepaid Expenses</b>			
12-000-00	Prepaid Expenses	41,263.00	0.00	41,263.00
12-124-00	Prepaid Expenses>Insurance	1,525.00	0.00	1,525.00
12-125-00	Prepaid Expenses>Personal Property Taxes	12,512.00	0.00	12,512.00
12-153-00	Prepaid Expenses>Financing Costs	1,462.00	0.00	1,462.00
12-161-00	Prepaid Expenses>RE Taxes	75,437.00	0.00	75,437.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	36,075.00	0.00	36,075.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(34,098.00)	0.00	(34,098.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	1,596.00	0.00	1,596.00
12-165-00	Prepaid Expenses>Insurance - Property	13,623.00	0.00	13,623.00
12-881-00	Prepaid Expenses>Workers Comp	65,826.00	0.00	65,826.00
12-881-01	Prepaid Expenses>Workers Comp>Contra	(32,802.00)	0.00	(32,802.00)
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>182,419.00</b>	<b>0.00</b>	<b>182,419.00</b>
<b>Subgroup : [B4]</b>	<b>Leasehold Improvements</b>			
14-131-00	Fixed Assets>Leasehold Improvements	33,175.00	0.00	33,175.00
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00	(1,592.00)	(1,592.00)
<b>Subtotal [B4]</b>	<b>Leasehold Improvements</b>	<b>33,175.00</b>	<b>(1,592.00)</b>	<b>31,583.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>			
14-133-00	Fixed Assets>Medical Equipment	10,026.00	0.00	10,026.00
14-134-00	Fixed Assets>Computer Hardware	83,804.00	0.00	83,804.00
14-305-00	Fixed Assets>Furniture, Fixtures and Equipment-Assumed	300,000.00	0.00	300,000.00

15-100-00	Accum Depn>Miscellaneous	(56,039.00)	1,592.00	(54,447.00)
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>337,791.00</b>	<b>1,592.00</b>	<b>339,383.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>			
14-136-00	Fixed Assets>CIP	10,458.00	0.00	10,458.00
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>10,458.00</b>	<b>0.00</b>	<b>10,458.00</b>
<b>Subgroup : [D6]</b>	<b>Loans to Owners or Related Parties</b>			
13-127-10	Due From>Old Owner>AP Items	15,680.00	0.00	15,680.00
27-902-11	Due To/(From)>Interfacility>CT4 and CT3	11,570.00	339,555.00	351,125.00
27-902-52	Due To/(From)>Interfacility>CT3 and WM3	441.00	0.00	441.00
<b>Subtotal [D6]</b>	<b>Loans to Owners or Related Parties</b>	<b>27,691.00</b>	<b>339,555.00</b>	<b>367,246.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>			
27-109-00	Due To/(From)>Hospice	1.00	0.00	1.00
27-111-00	Due To/(From)>Medicaid	293.00	0.00	293.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>294.00</b>	<b>0.00</b>	<b>294.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>2,273,441.00</b>	<b>339,555.00</b>	<b>2,612,996.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>			
<b>Subgroup : [A1]</b>	<b>Trade Accounts Payable</b>			
20-000-00	Accounts Payable	(918,564.00)	0.00	(918,564.00)
<b>Subtotal [A1]</b>	<b>Trade Accounts Payable</b>	<b>(918,564.00)</b>	<b>0.00</b>	<b>(918,564.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>			
21-148-00	Other Current Payables>401K	(6,231.00)	0.00	(6,231.00)
21-149-00	Other Current Payables>Misc. PR Deduction	91.00	0.00	91.00
21-150-00	Other Current Payables>Union Dues W/H	(1,322.00)	0.00	(1,322.00)
21-350-00	Other Current Payables>Resident Funds	(108,192.00)	0.00	(108,192.00)
24-000-00	Accrued Expenses	(134,030.00)	0.00	(134,030.00)
24-111-16	Accrued Expense>Medicaid>Bed Tax	(258,000.00)	0.00	(258,000.00)
24-276-00	Accrued Expenses>Management Fee	(780,488.00)	(17,800.00)	(798,288.00)
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>(1,286,172.00)</b>	<b>(17,800.00)</b>	<b>(1,305,972.00)</b>
<b>Subgroup : [B3]</b>	<b>Loans from Owners or Related Parties</b>			
27-800-16	Due To/(From)>Opco/Propco>CT3	(48,004.00)	0.00	(48,004.00)
27-902-15	Due To/(From)>Interfacility>NJ4 and CT3	(3,198.00)	0.00	(3,198.00)
27-902-16	Due To/(From)>Interfacility>NJ14 and CT3	(9,590.00)	0.00	(9,590.00)
27-902-17	Due To/(From)>Interfacility>PA4 and CT3	(1,533.00)	0.00	(1,533.00)
27-902-18	Due To/(From)>Interfacility>NJ3 and CT3	(1,431.00)	0.00	(1,431.00)
27-902-25	Due To/(From)>Interfacility>Barn Hill and CT3	(403.00)	0.00	(403.00)
27-902-26	Due To/(From)>Interfacility>CT3	(408,397.00)	0.00	(408,397.00)
27-902-36	Due To/(From)>Interfacility>CT3 and IL3	(763.00)	0.00	(763.00)
27-902-66	Due To/(From)>Interfacility>HMH10 and CT3	(1,168.00)	0.00	(1,168.00)
<b>Subtotal [B3]</b>	<b>Loans from Owners or Related Parties</b>	<b>(474,487.00)</b>	<b>0.00</b>	<b>(474,487.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>			
27-000-31	Due To/(From)>North Kimberly Hall Amex	(2,480.00)	0.00	(2,480.00)
27-000-80	Due To/(From)>Vendor	(23,863.00)	0.00	(23,863.00)
27-102-00	Due To/(From)>Medicare A	(6,616.00)	0.00	(6,616.00)
27-102-14	Due To/(From)>Medicare A>Sequester	(1,413.00)	0.00	(1,413.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(34,372.00)</b>	<b>0.00</b>	<b>(34,372.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(2,715,595.00)</b>	<b>(17,800.00)</b>	<b>(2,733,395.00)</b>
	<b>NET (INCOME) LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Sum of Account Groups</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass Depreciation and accum depreciation to correct lines of cost report				
15-100-00	Accum Depn>Miscellaneous		1,592.00	
Marcum 102	Depreciation Expense>Leasehold Improvements		1,592.00	
92-000-00	Depreciation Expense			1,592.00
Marcum 101	Accum Depreciation>Leasehold Improvements			1,592.00
<b>Total</b>			<b>3,184.00</b>	<b>3,184.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass contract dentist into correct line of cost report				
Marcum 103	Dentist		5,983.00	
61-750-00	Nursing Admin Expense>Medical Director			5,983.00
<b>Total</b>			<b>5,983.00</b>	<b>5,983.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
to reclass subscriptions, chamber dues and sales tax to correct lines of cost report				
Marcum 104	Subscriptions		1,228.00	
Marcum 105	Chamber Dues		134.00	
80-235-00	Admin Expense>Dues & Subscriptions			1,362.00
Marcum 106	Sales Tax			
<b>Total</b>			<b>1,362.00</b>	<b>1,362.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
To record AJE PBC				
27-901-49	Due To/(From)>Interfacility>CT4			
58-000-00	Lab Expense			
60-230-00	Nursing Expense>Data Processing			
60-263-02	Nursing Expense>Consulting Fees>Add Back			
60-263-02	Nursing Expense>Consulting Fees>Add Back			
60-700-06	Nursing Expense>Contracted Service>Other			
60-700-19	Nursing Expense>Contracted Service>LPN			
60-700-20	Nursing Expense>Contracted Service>CNA			
60-700-21	Nursing Expense>Contracted Service>RN Overtime			
60-700-22	Nursing Expense>Contracted Service>LPN Overtime			
75-207-00	Maintenance Expense>Repairs & Maint			
75-207-00	Maintenance Expense>Repairs & Maint			
76-229-00	Utility Expense>Water/Sewer			
80-183-00	Admin Expense>Supplies			
80-208-00	Admin Expense>Equip-Rental			
80-209-00	Admin Expense>Postage			
80-230-00	Admin Expense>Data Processing			
80-230-00	Admin Expense>Data Processing			
80-231-00	Admin Expense>Telephone			
80-235-00	Admin Expense>Dues & Subscriptions			
80-235-00	Admin Expense>Dues & Subscriptions			
80-238-00	Admin Expense>Legal Fees			
80-240-02	Admin Expense>Professional Fees>Add Back			
80-241-00	Admin Expense>IT Fees			
80-250-00	Admin Expense>Marketing & Advertising			
80-250-00	Admin Expense>Marketing & Advertising			
80-250-00	Admin Expense>Marketing & Advertising			
80-252-00	Admin Expense>Startup Costs			
80-252-00	Admin Expense>Startup Costs			
80-252-00	Admin Expense>Startup Costs			
80-255-00	Admin Expense>Startup Costs>Agency			
80-255-00	Admin Expense>Startup Costs>Agency			
80-255-00	Admin Expense>Startup Costs>Agency			
80-279-00	Admin Expense>Management Fee			
85-885-00	Employee Benefits>Life Insurance			
98-999-99	Prior Period Expense			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass leased equipment to correct line of the cost report				
80-208-00	Admin Expense>Equip-Rental			
Marcum 107	Leased Equipment			
<b>Total</b>			<b>0.00</b>	<b>0.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
To record additional AJE PBC				
27-901-49	Due To/(From)>Interfacility>CT4			
60-801-87	Nursing Expense>CNA>Training Pay			
80-279-00	Admin Expense>Management Fee			

85-200-79	Employee Benefits Expense>Union>Misc				
<b>Total</b>			<u>0.00</u>	<u>0.00</u>	
<b>Reclassifying Journal Entries JE # 7</b>					
To reclass consulting true up credits out of expenses					
68-700-00	Therapy Expense>Contracted Service		35,645.00		
Marcum 108	Other Revenue>Prior Period Adjustment(e)			35,645.00	
<b>Total</b>			<u>35,645.00</u>	<u>35,645.00</u>	
<b>Reclassifying Journal Entries JE # 8</b>					
To reclass Accounting Fees out of Prof. Fees					
80-239-00	Admin Expense>Accounting Fees		4,822.00		
80-240-02	Admin Expense>Professional Fees>Add Back			4,822.00	
<b>Total</b>			<u>4,822.00</u>	<u>4,822.00</u>	
<b>Reclassifying Journal Entries JE # 9</b>					
To reclass LTC Ally fees into appropriate account					
80-240-02	Admin Expense>Professional Fees>Add Back		135,785.00		
80-252-00	Admin Expense>Startup Costs			135,785.00	
<b>Total</b>			<u>135,785.00</u>	<u>135,785.00</u>	
<b>Reclassifying Journal Entries JE # 10</b>					
To perform CT04 client JEs					
27-902-11	Due To/(From)>Interfacility>CT4 and CT3		15,684.00		
27-902-11	Due To/(From)>Interfacility>CT4 and CT3		17,800.00		
27-902-11	Due To/(From)>Interfacility>CT4 and CT3		18,943.00		
61-811-80	Nursing Admin Expense>Director (DON)>Wages		17,800.00		
24-279-00	Accrued Expenses>Management Fee			17,800.00	
61-811-80	Nursing Admin Expense>Director (DON)>Wages			15,684.00	
61-811-80	Nursing Admin Expense>Director (DON)>Wages			17,800.00	
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages			18,943.00	
<b>Total</b>			<u>70,227.00</u>	<u>70,227.00</u>	
<b>Reclassifying Journal Entries JE # 11</b>					
To perform CT03 client JEs					
27-902-11	Due To/(From)>Interfacility>CT4 and CT3		287,128.00		
80-279-00	Admin Expense>Management Fee			287,128.00	
<b>Total</b>			<u>287,128.00</u>	<u>287,128.00</u>	
<b>Reclassifying Journal Entries JE # 12</b>					
To reclass legal fees into correct account					
80-238-00	Admin Expense>Legal Fees		1,265.00		
80-240-00	Admin Expense>Professional Fees			1,265.00	
<b>Total</b>			<u>1,265.00</u>	<u>1,265.00</u>	
	<b>Total Reclassifying Journal Entries</b>		<u>545,401.00</u>	<u>545,401.00</u>	
	<b>Total All Journal Entries</b>		<u>545,401.00</u>	<u>545,401.00</u>	



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

Provider Name: Complete Care at Kimberly Hall North, LLC  
 Provider Number: 10769  
 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:**