

**State of Connecticut**



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

|   |                                     |
|---|-------------------------------------|
| Name of Facility (as licensed)<br>Complete Care at Kimberly Hall South  |                                     |
| Address (No. & Street, City, State, Zip Code)<br>One Emerson Drive, Windsor, CT 06095   |                                     |
| Type of Facility<br>Chronic and Convalescent<br><input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify) |                                     |
| Report for Year Beginning<br>11/15/2023   | Report for Year Ending<br>9/30/2023 |

|                  |                     |           |           |                              |
|------------------|---------------------|-----------|-----------|------------------------------|
| License Numbers: | CCNH / RHNS<br>2369 | (Specify) | (Specify) | Medicare Provider<br>07-5237 |
|------------------|---------------------|-----------|-----------|------------------------------|

|                            |                          |           |           |
|----------------------------|--------------------------|-----------|-----------|
| Medicaid Provider Numbers: | CCNH / RHNS<br>000010751 | (Specify) | (Specify) |
|----------------------------|--------------------------|-----------|-----------|

**General Information**

|  |                     |                                    |           |          |
|--|---------------------|------------------------------------|-----------|----------|
| Name of Facility (as licensed)<br>Complete Care at Kimberly Hall South | License No.<br>2369 | Report for Year Ended<br>9/30/2023 | Page<br>1 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

**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 South [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)<br>Thomas Russo |          |      | Printed Name (Owner)<br>Shalom Stein |                      |      |
| Subscribed and Sworn to before me:           | State of | Date | Signed (Notary Public)               | Comm. Expires<br>/ / |      |
| 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<br>1A    | of<br>37        |
|--|------------------------------|-------------------|---------------|-----------------|
| Name of Facility<br>Complete Care at Kimberly Hall South           | Period Covered:              |                   | From<br>##### | To<br>9/30/2023 |
| Address of Facility<br>One Emerson Drive, Windsor, CT 06095        |                              |                   |               |                 |
| Report Prepared By<br>Marcum LLP                                   | Phone Number<br>203-781-9600 | Date<br>2/14/2024 |               |                 |
| Item   | Total                        | CCNH /<br>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<br>860-688-6443  |                     | Report for Year Ended<br>9/30/2023   | Page<br>2   | of<br>37                         |
| Name of Facility (as shown on license)<br>Complete Care at Kimberly Hall South   |                     | Address (No. & Street, City, State, Zip)<br>One Emerson Drive, Windsor, CT 06095 |             |                                  |
| License Numbers:   | CCNH / RHNS<br>2369 | (Specify)  | (Specify)   | Medicare Provider No.<br>07-5237 |
| Type of Facility (Check appropriate box(es))<br>Chronic and Convalescent<br><input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined<br><input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)   |                     |  |             |                                  |
| Type of Ownership (Check appropriate box)<br><input type="checkbox"/> Proprietorship <input checked="" type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input type="checkbox"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust |                     |  |             |                                  |
| If this facility opened or closed during report year provide:  |                     | Date Opened  | Date Closed |                                  |
| Has there been any change in ownership or operation during this report year?<br><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No   If "Yes," explain fully.   |                     |  |             |                                  |
|  |                     |  |             |                                  |
| <b>Administrator</b>   |                     |  |             |                                  |
| Name of Administrator<br>Thomas Russo  |                     | Nursing Home Administrator's License No.:  | 001789      |                                  |
| Other Operators/Owners who are assistant administrators (full or part time) of this facility.  |                     |  |             |                                  |
| Name<br>N/A  |                     | License No.:   |             |                                  |
|  |                     |  |             |                                  |
|  |                     |  |             |                                  |
|  |                     |  |             |                                  |



**General Information and Questionnaire**  
**Corporate Owners**

|  |                     |                                    |                         |          |
|--|---------------------|------------------------------------|-------------------------|----------|
| Name of Facility<br>Complete Care at Kimberly Hall South                                   | License No.<br>2369 | Report for Year Ended<br>9/30/2023 | Page<br>3A              | of<br>37 |
| If this facility is owned or operated as a corporation, provide the following information: |                     |                                    |                         |          |
| Legal Name of Corporation  | Business Address    | State(s) in Which Incorporated     |                         |          |
| N/A  |                     |                                    |                         |          |
| Name of Directors, Officers  | Business Address    | Title                              | No. Shares Held by Each |          |
| N/A  |                     |                                    |                         |          |
|  |                     |                                    |                         |          |
|  |                     |                                    |                         |          |
|  |                     |                                    |                         |          |
|  |                     |                                    |                         |          |
|  |                     |                                    |                         |          |
| Names of Stockholders Owning at Least 10% of Shares  |                     |                                    |                         |          |
| N/A  |                     |                                    |                         |          |
|  |                     |                                    |                         |          |
|  |                     |                                    |                         |          |
|  |                     |                                    |                         |          |
|  |                     |                                    |                         |          |

**General Information and Questionnaire**  
**Individual Proprietorship**

|                                      |             |                       |      |    |
|--------------------------------------|-------------|-----------------------|------|----|
| Name of Facility                     | License No. | Report for Year Ended | Page | of |
| Complete Care at Kimberly Hall South | 2369        | 9/30/2023             | 3B   | 37 |

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



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

| Name of Facility<br>Complete Care at Kimberly Hall South  |                                  | License No.<br>2369                                 | Report for Year Ended<br>9/30/2023 | Page<br>4                              | of<br>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<br>If "Yes," provide the Name/Address and complete the information on Page 11 of the report.  |                                  |   |                                    |  |  |               |                                  |
| 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<br>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   | 285,746       | 285,746                          |
| Complete Care Management, LLC   | 1730 NJ-37, Toms River, NJ 08757 | <input checked="" type="radio"/>                    | <input type="radio"/>              | Rent                                   | Page 22 / Line 9   | 494,176       | 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  | 1,555         | 1,555                            |
| 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.  
 \*\*\* Related by Fair Rent.

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

|   |  |                                    |           |          |
|---|--|------------------------------------|-----------|----------|
| Name of Facility<br>Complete Care at Kimberly Hall South  | License No.<br>2369  | Report for Year Ended<br>9/30/2023 | Page<br>5 | of<br>37 |
| If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:  |  |                                    |           |          |
| Item  | Method of Allocation   |                                    |           |          |
| Dietary   | Number of meals served to residents  |                                    |           |          |
| Laundry   | Number of pounds processed   |                                    |           |          |
| Housekeeping  | Number of square feet serviced   |                                    |           |          |
| Nursing   | Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants |                                    |           |          |
| Direct Resident Care Consultants  | Number of hours of resident care provided by EACH specialist (See listing page 13)   |                                    |           |          |
| Maintenance and operation of plant  | Square feet  |                                    |           |          |
| Property costs (depreciation)   | Square feet  |                                    |           |          |
| Employee health and welfare   | Gross salaries   |                                    |           |          |
| Management services   | Appropriate cost center involved   |                                    |           |          |
| All other General Administrative expenses   | Total of Direct and Allocated Costs  |                                    |           |          |
| The preparer of this report must answer the following questions applicable to the cost information provided.  |  |                                    |           |          |
| 1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.           |  |                                    |           |          |
|   |  |                                    |           |          |
| 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.) |  |                                    |           |          |
| <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.   |  |                                    |           |          |
|   |  |                                    |           |          |

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

|   |   |                                    |           |          |
|---|---|------------------------------------|-----------|----------|
| Name of Facility<br>Complete Care at Kimberly Hall South                            | License No.<br>2369   | Report for Year Ended<br>9/30/2023 | Page<br>6 | of<br>37 |
| Square footage of entire facility.  |   | 74,600                             |           |          |
| <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<br>Complete Care at Kim | License No.<br>2369 | Report for Year Ended<br>9/30/2023 | Page<br>7 | of<br>37 |
|--|---------------------|------------------------------------|-----------|----------|

**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

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

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

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

**Schedule of Resident Statistics**

| Name of Facility<br>Complete Care at Kimberly Hall South   | License No.<br>2369 |                         | Report for Year Ended<br>9/30/2023 |                 | Page<br>8             |                      | of<br>37 |                       |
|--|---------------------|-------------------------|------------------------------------|-----------------|-----------------------|----------------------|----------|-----------------------|
|  | Total All Levels    | Total CCNH / RHNS Level | Total                              | Total (Specify) | Period 10/1 Thru 6/30 | Period 7/1 Thru 9/30 | Total    | CCNH / RHNS (Specify) |
| 1. Certified Bed Capacity  |                     |                         |                                    |                 |                       |                      |          |                       |
| A. On last day of PREVIOUS report period   | 110                 | 110                     | 110                                | 110             |                       |                      |          |                       |
| B. On last day of THIS report period   | 110                 | 110                     |                                    |                 |                       | 110                  | 110      |                       |
| 2. Number of Residents   |                     |                         |                                    |                 |                       |                      |          |                       |
| A. As of midnight of PREVIOUS report period  |                     |                         |                                    |                 |                       |                      |          |                       |
| B. As of midnight of THIS report period  | 97                  | 97                      |                                    |                 |                       | 97                   | 97       |                       |
| 3. Total Number of Days Care Provided During Period  |                     |                         |                                    |                 |                       |                      |          |                       |
| A. Medicare  | 3,992               | 3,992                   | 2,796                              | 2,796           |                       | 1,196                | 1,196    |                       |
| B. Medicaid (Conn.)  | 18,705              | 18,705                  | 13,265                             | 13,265          |                       | 5,440                | 5,440    |                       |
| C. Medicaid (other states)   |                     |                         |                                    |                 |                       |                      |          |                       |
| D. Private Pay   | 3,755               | 3,755                   | 2,642                              | 2,642           |                       | 1,113                | 1,113    |                       |
| E. State SSI for RCH   |                     |                         |                                    |                 |                       |                      |          |                       |
| F. Other (Specify) HMO / Hospice / Respite   | 5,012               | 5,012                   | 3,637                              | 3,637           |                       | 1,375                | 1,375    |                       |
| G. Total Care Days During Period (3A thru F)   | 31,464              | 31,464                  | 22,340                             | 22,340          |                       | 9,124                | 9,124    |                       |
| 4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds |                     |                         |                                    |                 |                       |                      |          |                       |
| A. Medicaid Bed Reserve Days   | 277                 | 277                     | 217                                | 217             |                       | 60                   | 60       |                       |
| B. Other Bed Reserve Days  |                     |                         |                                    |                 |                       |                      |          |                       |
| 5. <b>Total Resident Days (3G + 4A + 4B)</b>   | 31,741              | 31,741                  | 22,557                             | 22,557          |                       | 9,184                | 9,184    |                       |

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

| Name of Facility<br>Complete Care at Kimberly Hall South   |                 |             | License No.<br>2369 |                |             | Report for Year Ended<br>9/30/2023 |                      |           | Page<br>9   |                       | of<br>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)         | (Specify)             | (Specify) |           |                   |
|  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
|  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
|  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
|  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| 5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| Change in Resident Days  |                 |             |                     |                |             |                                    |                      |           | CCNH / RHNS | (Specify)             | (Specify) |           |                   |
| 1st change   |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| 2nd change   |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| 3rd change   |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| 4th change   |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| 6. Number of Residents and Rates on September 30 of Cost Year  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| Item   | Medicare        | Medicaid    |                     | Self-Pay       |             |                                    | Other State Assisted |           |             |                       |           |           |                   |
|  | CCNH / RHNS     | CCNH / RHNS | (Specify)           | CCNH / RHNS    | (Specify)   | (Specify)                          | R.C.H.               | ICF-MR    |             |                       |           |           |                   |
| No. of Residents   | 10              | 56          |                     | 31             |             |                                    |                      |           |             |                       |           |           |                   |
| Per Diem Rate  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| a. One bed rm.   | Various         | 265.49      |                     | 529.00         |             |                                    |                      |           |             |                       |           |           |                   |
| b. Two bed rms.  | Various         | 251.50      |                     | 411.00         |             |                                    |                      |           |             |                       |           |           |                   |
| c. Three or more bed rms.  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| 7. Total Number of Physical Therapy Treatments   |                 |             |                     | TOTAL          | CCNH / RHNS | (Specify)                          | Outpatient           | (Specify) |             |                       |           |           |                   |
| A. Medicare - Part B   |                 |             |                     | 2,236          | 2,236       |                                    |                      |           |             |                       |           |           |                   |
| B. Medicaid (Exclusive of Part B)  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| 1. Maintenance Treatments  |                 |             |                     | 1,684          | 1,684       |                                    |                      |           |             |                       |           |           |                   |
| 2. Restorative Treatments  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| C. Other   |                 |             |                     | 11,851         | 11,851      |                                    |                      |           |             |                       |           |           |                   |
| D. <b>Total Physical Therapy Treatments</b>  |                 |             |                     | 15,771         | 15,771      |                                    |                      |           |             |                       |           |           |                   |
| 8. Total Number of Speech Therapy Treatments   |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| A. Medicare - Part B   |                 |             |                     | 145            | 145         |                                    |                      |           |             |                       |           |           |                   |
| B. Medicaid (Exclusive of Part B)  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| 1. Maintenance Treatments  |                 |             |                     | 272            | 272         |                                    |                      |           |             |                       |           |           |                   |
| 2. Restorative Treatments  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| C. Other   |                 |             |                     | 1,341          | 1,341       |                                    |                      |           |             |                       |           |           |                   |
| D. <b>Total Speech Therapy Treatments</b>  |                 |             |                     | 1,758          | 1,758       |                                    |                      |           |             |                       |           |           |                   |
| 9. Total Number of Occupational Therapy Treatments   |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| A. Medicare - Part B   |                 |             |                     | 2,790          | 2,790       |                                    |                      |           |             |                       |           |           |                   |
| B. Medicaid (Exclusive of Part B)  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| 1. Maintenance Treatments  |                 |             |                     | 1,637          | 1,637       |                                    |                      |           |             |                       |           |           |                   |
| 2. Restorative Treatments  |                 |             |                     |                |             |                                    |                      |           |             |                       |           |           |                   |
| C. Other   |                 |             |                     | 12,654         | 12,654      |                                    |                      |           |             |                       |           |           |                   |
| D. <b>Total Occupational Therapy Treatments</b>  |                 |             |                     | 17,081         | 17,081      |                                    |                      |           |             |                       |           |           |                   |

**Report of Expenditures - Salaries & Wages**

| Name of Facility   | License No.          | Report for Year Ended | Page           | of        |            |       |           |            |       |
|--|----------------------|-----------------------|----------------|-----------|------------|-------|-----------|------------|-------|
| Complete Care at Kimberly Hall South   | 2369                 | 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)  | 140,551              |                       | 1,792          |           |            |       |           |            |       |
| 3. Assistant Administrator (Complete also Sec. IV of Schedule A1)  |                      |                       |                |           |            |       |           |            |       |
| 4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)   | 142,130              |                       | 6,512          |           |            |       |           |            |       |
| 5. Dietary Service   |                      |                       |                |           |            |       |           |            |       |
| a. Head Dietitian  |                      |                       |                |           |            |       |           |            |       |
| b. Food Service Supervisor   |                      |                       |                |           |            |       |           |            |       |
| c. Dietary Workers   | 317,563              |                       | 15,302         |           |            |       |           |            |       |
| 6. Housekeeping Service  |                      |                       |                |           |            |       |           |            |       |
| a. Head Housekeeper  |                      |                       |                |           |            |       |           |            |       |
| b. Other Housekeeping Workers  | 35,066               |                       | 1,832          |           |            |       |           |            |       |
| 7. Repairs & Maintenance Services  |                      |                       |                |           |            |       |           |            |       |
| a. Engineer or Chief of Maintenance  | 28,150               |                       | 832            |           |            |       |           |            |       |
| b. Other Maintenance Workers   | 36,367               |                       | 1,864          |           |            |       |           |            |       |
| 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  | 154,719              |                       | 1,752          |           |            |       |           |            |       |
| b. RN  |                      |                       |                |           |            |       |           |            |       |
| 1. Direct Care   | 720,737              |                       | 12,785         |           |            |       |           |            |       |
| 2. Administrative**  | 619,100              |                       | 13,981         |           |            |       |           |            |       |
| c. LPN   |                      |                       |                |           |            |       |           |            |       |
| 1. Direct Care   | 1,419,206            |                       | 33,478         |           |            |       |           |            |       |
| 2. Administrative**  |                      |                       |                |           |            |       |           |            |       |
| d. Aides and Attendants  | 1,884,193            |                       | 73,405         |           |            |       |           |            |       |
| e. Physical Therapists   |                      |                       |                |           |            |       |           |            |       |
| f. Speech Therapists   |                      |                       |                |           |            |       |           |            |       |
| g. Occupational Therapists   |                      |                       |                |           |            |       |           |            |       |
| h. Recreation Workers  | 147,256              |                       | 5,196          |           |            |       |           |            |       |
| 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  | 138,463              |                       | 3,626          |           |            |       |           |            |       |
| n. Marketing   | 52,613               | (52,613)              | 1,752          |           |            |       |           |            |       |
| o. Other (Specify)   |                      |                       |                |           |            |       |           |            |       |
| See Attached Schedule  | 89,851               |                       | 2,834          |           |            |       |           |            |       |
| <i>A-13 Total Salary Expenditures</i>  | <i>5,925,965</i>     | <i>(52,613)</i>       | <i>176,943</i> |           |            |       |           |            |       |

\* 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      | \$ 68,639   |            | 1,946 |           |            |       |           |            |       |
| Medical Records | \$ 21,212   |            | 888   |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
|                 |             |            |       |           |            |       |           |            |       |
| <b>Total</b>    | \$ 89,851   | \$ -       | 2,834 | \$ -      | \$ -       | -     | \$ -      | \$ -       | -     |

Schedule of Other Fees (Page 13)

| Service                 | CCNH / RHNS |             |            | (Specify) |            |       | (Specify) |            |       |
|-------------------------|-------------|-------------|------------|-----------|------------|-------|-----------|------------|-------|
|                         | \$          | Adjustment  | Hours      | \$        | Adjustment | Hours | \$        | Adjustment | Hours |
|                         | 0           |             |            |           |            |       |           |            |       |
| Nursing Consulting Fees | \$ 27,677   |             | Contracted |           |            |       |           |            |       |
| Respiratory Therapy     | \$ 16,239   | \$ (16,239) | 999        |           |            |       |           |            |       |
|                         |             |             |            |           |            |       |           |            |       |
|                         |             |             |            |           |            |       |           |            |       |
|                         |             |             |            |           |            |       |           |            |       |
|                         |             |             |            |           |            |       |           |            |       |
|                         |             |             |            |           |            |       |           |            |       |
|                         |             |             |            |           |            |       |           |            |       |
|                         |             |             |            |           |            |       |           |            |       |
|                         |             |             |            |           |            |       |           |            |       |
|                         |             |             |            |           |            |       |           |            |       |
|                         |             |             |            |           |            |       |           |            |       |
| <b>Total</b>            | \$ 43,916   | \$ (16,239) | 999        | \$ -      | \$ -       | -     | \$ -      | \$ -       | -     |



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

| Name of Facility<br>Complete Care at Kimberly Hall South  | License No.<br>2369 | Report for Year Ended<br>9/30/2023 |                          |   | Page<br>11 | of<br>37 |  |                          |                                     |   |                          |                          |  |  |  |  |
|---|---------------------|------------------------------------|--------------------------|---|------------|----------|--|--------------------------|-------------------------------------|---|--------------------------|--------------------------|--|--|--|--|
|   |                     | CCNH /<br>RHNS<br>(Specify)        | Salary Paid<br>(Specify) | Fringe Benefits<br>and/or Other<br>Payments<br>(describe fully) |            |          | Full Description of<br>Services Rendered | Total<br>Hours<br>Worked | Line Where<br>Claimed on<br>Page 10 | Name and Address of All<br>Other Employment** | Total<br>Hours<br>Worked | Compensation<br>Received |  |  |  |  |
| <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)<br>Complete Care at Kimberly Hall South |                | License No.<br>2369 |   | Report for Year Ended<br>9/30/2023       |                          |                                     | Page<br>12                                    | of<br>37                 |                          |
|--|----------------|---------------------|---|--|--------------------------|-------------------------------------|---|--------------------------|--------------------------|
| Name   | Salary Paid    |                     | Fringe Benefits<br>and/or Other<br>Payments<br>(describe fully) | Full Description of<br>Services Rendered | Total<br>Hours<br>Worked | Line Where<br>Claimed on<br>Page 10 | Name and Address of All<br>Other Employment** | Total<br>Hours<br>Worked | Compensation<br>Received |
|  | CCNH /<br>RHNS | (Specify)           |   |  |                          |                                     |   |                          |                          |
| <b>Section III - Administrators***</b>                                 |                |                     |   |  |                          |                                     |   |                          |                          |
| Thomas Russo   | 140,551        |                     | Non<br>Discriminatory   | Administrator                            | 1,792                    | A2                                  |   |                          |                          |
| <b>Section IV - Assistant<br/>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 South  | 2369           | 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  | 63,426         |                       | 1,338         |           |            |       |           |            |       |
| 2. Dentist  | 7,516          |                       | 67            |           |            |       |           |            |       |
| 3. Pharmacist   | 30,621         |                       | Contracted    |           |            |       |           |            |       |
| 4. Podiatrist   |                |                       |               |           |            |       |           |            |       |
| 5. Physical Therapy   |                |                       |               |           |            |       |           |            |       |
| a. Resident Care  | 321,357        |                       | 4,364         |           |            |       |           |            |       |
| b. Other  |                |                       |               |           |            |       |           |            |       |
| 6. Social Worker  |                |                       |               |           |            |       |           |            |       |
| 7. Recreation Worker  |                |                       |               |           |            |       |           |            |       |
| 8. Physicians   |                |                       |               |           |            |       |           |            |       |
| a. Medical Director (entire facility)   | 37,456         |                       | 291           |           |            |       |           |            |       |
| 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  | 66,242         |                       | 1,102         |           |            |       |           |            |       |
| b. Other  |                |                       |               |           |            |       |           |            |       |
| 10. Occupational Therapist  |                |                       |               |           |            |       |           |            |       |
| a. Resident Care  | 344,068        |                       | 5,694         |           |            |       |           |            |       |
| b. Other  |                |                       |               |           |            |       |           |            |       |
| 11. Nurses and aides and attendants   |                |                       |               |           |            |       |           |            |       |
| a. RN   |                |                       |               |           |            |       |           |            |       |
| 1. Direct Care  |                |                       |               |           |            |       |           |            |       |
| 2. Administrative***  |                |                       |               |           |            |       |           |            |       |
| b. LPN  |                |                       |               |           |            |       |           |            |       |
| 1. Direct Care  | 47,157         |                       | 1,108         |           |            |       |           |            |       |
| 2. Administrative***  |                |                       |               |           |            |       |           |            |       |
| c. Aides  | 11,721         |                       | 348           |           |            |       |           |            |       |
| d. Other  |                |                       |               |           |            |       |           |            |       |
| 12. Other (Specify)<br>See Attached Schedule  | 43,916         | (16,239)              | 999           |           |            |       |           |            |       |
| <b>B-13 Total Fees Paid in Lieu of Salaries</b>   | <b>973,480</b> | <b>(16,239)</b>       | <b>15,311</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<br>Complete Care at Kimberly Hall South                            |                             | License No.<br>2369                      | Report for Year Ended<br>9/30/2023 | Page<br>14                  | of<br>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                         |          |
| 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 type="radio"/>              | N/A                         |          |
| Acute Care Gases, 23 Nutmeg Valley Rd. Wolcott CT 06710                             | Respiratory Therapist       | <input type="radio"/>                    | <input type="radio"/>              | N/A                         |          |
| Tender Touch, 400 NJ-70, Lakewood, New Jersey 08701                                 | Contract PT / ST / OT       | <input type="radio"/>                    | <input type="radio"/>              | N/A                         |          |
| MassTex Imaging, 3 Electronics Avenue #201, Danvers, MA 019213                      | Contract ST                 | <input type="radio"/>                    | <input type="radio"/>              | N/A                         |          |
| Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06001                            | Contract ST                 | <input type="radio"/>                    | <input type="radio"/>              | N/A                         |          |
| Clipboard Health, 77 Van Ness Ave Suite 101 #1728, San Francisco                    | Contract Nursing            | <input type="radio"/>                    | <input type="radio"/>              | N/A                         |          |
| Norton and Associates , Inc., 97 Elm Street Cohasset MA 02025                       | Contract Nursing            | <input type="radio"/>                    | <input type="radio"/>              | N/A                         |          |
| Spectrum Staffing Services, 10 Waterview Blvd #315, Parsippany-Troy Hills, NJ 07054 | Contract Nursing            | <input type="radio"/>                    | <input type="radio"/>              | N/A                         |          |
| Quality Management Solutions, 1225 NJ-70, Lakewood, NJ 08701                        | Nursing Consultant          | <input type="radio"/>                    | <input type="radio"/>              | N/A                         |          |
|   |                             | <input type="radio"/>                    | <input type="radio"/>              |                             |          |
|   |                             | <input type="radio"/>                    | <input type="radio"/>              |                             |          |
|   |                             | <input type="radio"/>                    | <input type="radio"/>              |                             |          |
|   |                             | <input type="radio"/>                    | <input type="radio"/>              |                             |          |
|   |                             | <input type="radio"/>                    | <input type="radio"/>              |                             |          |
|   |                             | <input type="radio"/>                    | <input type="radio"/>              |                             |          |
|   |                             | <input type="radio"/>                    | <input type="radio"/>              |                             |          |
|   |                             | <input type="radio"/>                    | <input type="radio"/>              |                             |          |
|   |                             | <input type="radio"/>                    | <input 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 South   | 2369         | 9/30/2023             |            |           |            |           | 15         | 37 |
| Item   | Total        | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |    |
| <b>1. Administrative and General</b>   |              |                       |            |           |            |           |            |    |
| <b>a. Employee Health &amp; Welfare Benefits</b>   |              |                       |            |           |            |           |            |    |
| 1. Workmen's Compensation  | \$ 182,647   | 182,647               |            |           |            |           |            |    |
| 2. Disability Insurance  | \$           |                       |            |           |            |           |            |    |
| 3. Unemployment Insurance  | \$ 75,880    | 76,570                | (690)      |           |            |           |            |    |
| 4. Social Security (F.I.C.A.)  | \$ 443,360   | 447,332               | (3,972)    |           |            |           |            |    |
| 5. Health Insurance  | \$ 319,587   | 319,587               |            |           |            |           |            |    |
| 6. Life Insurance (employees only)<br>(not-owners and not-operators)   | \$           |                       |            |           |            |           |            |    |
| 7. Pensions (Non-Discriminatory)<br>(not-owners and not-operators)   | \$ 335,508   | 335,508               |            |           |            |           |            |    |
| 8. Uniform Allowance   | \$           |                       |            |           |            |           |            |    |
| 9. Other (Specify)<br>See Attached Schedule  | \$ 36,319    | 65,133                | (28,814)   |           |            |           |            |    |
| <b>b. Personal Retirement Plans, Pensions, and<br/>       Profit Sharing Plans for Owners and<br/>       Operators (Discriminatory)*</b> | \$           |                       |            |           |            |           |            |    |
| <b>c. Bad Debts*</b>   | \$           | 122,363               | (122,363)  |           |            |           |            |    |
| <b>d. Accounting and Auditing</b>  | \$ 15,128    | 15,128                |            |           |            |           |            |    |
| <b>e. Legal (Services should be fully described on Page 15b)</b>   | \$ 5,303     | 43,004                | (37,701)   |           |            |           |            |    |
| <b>f. Insurance on Lives of Owners and<br/>       Operators (Specify)*</b>   | \$           |                       |            |           |            |           |            |    |
| <b>g. Office Supplies</b>  | \$ 18,255    | 18,255                |            |           |            |           |            |    |
| <b>h. Telephone and Cellular Phones</b>  |              |                       |            |           |            |           |            |    |
| 1. Telephone & Pagers  | \$ 10,141    | 10,141                |            |           |            |           |            |    |
| 2. Cellular Phones   | \$           |                       |            |           |            |           |            |    |
| <b>i. Appraisal (Specify purpose and<br/>       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)<br>See Attached Schedule  | \$           |                       |            |           |            |           |            |    |
| 3. Resident Day User Fee   | \$ 496,682   | 496,682               |            |           |            |           |            |    |
| <b>Subtotal</b>  | \$ 1,938,810 | 2,132,350             | (193,540)  |           |            |           |            |    |

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

(Carry Subtotals forward to next page)

Schedule of Other Employee Benefits

| Description                                  | CCNH / RHNS | Adjustment  | (Specify) | Adjustment | (Specify) | Adjustment |
|--|-------------|-------------|-----------|------------|-----------|------------|
|  | 0           |             |           |            |           |            |
| Employee Benefits Expense>Miscellaneous      | \$ 21,190   | \$ (21,190) |           |            |           |            |
| Employee Benefits Expense>Food               | \$ 7,378    | \$ (7,378)  |           |            |           |            |
| Union Training Fund                          | \$ 36,319   |             |           |            |           |            |
| Employee Benefits Expense>Employee Physicals | \$ 246      | \$ (246)    |           |            |           |            |
|  |             |             |           |            |           |            |
|  |             |             |           |            |           |            |
|  |             |             |           |            |           |            |
|  |             |             |           |            |           |            |
|  |             |             |           |            |           |            |
|  |             |             |           |            |           |            |
|  |             |             |           |            |           |            |
|  |             |             |           |            |           |            |
|  |             |             |           |            |           |            |
| <b>Total</b>                                 | \$ 65,133   | \$ (28,814) | \$ -      | \$ -       | \$ -      | \$ -       |

Schedule of Other Taxes

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

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

|   |                                       |  |                                     |          |
|---|---------------------------------------|--|-------------------------------------|----------|
| Name of Facility<br>Complete Care at Kimberly Hall Sc   | License No.<br>2369                   | Report for Year Ended<br>9/30/2023             | Page<br>15b                         | of<br>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   |                                       | Address (No. & Street, City, State, Zip Code)  |                                     |          |
| 1   | Brand Sonnenschine LLP                | 299 Broadway Suite 600 New York, NY 10007-1993 |                                     |          |
| 2   | Marcum LLP                            | One Hovchild Blvd, 4000 Rt. 66 Ste 323,        |                                     |          |
| 3   |                                       |  |                                     |          |
| 4   |                                       |  |                                     |          |
| Services Provided by This Firm ( <i>describe fully</i> )  |                                       |  |                                     |          |
| 1   | General Accounting Services           | \$   | 6,350                               |          |
| 2   | Reimbursement advisory services       | \$   | 8,778                               |          |
| 3   |                                       | \$   |                                     |          |
| 4   |                                       | \$   |                                     |          |
|   |                                       |  | <b>Charge for Services Provided</b> |          |
|   |                                       |  | \$ 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  |                                       |  | Telephone Number                    |          |
| 1   | CSC                                   | 866-636-5400                                   |                                     |          |
| 2   | Genova Burns                          | 973-533-0777                                   |                                     |          |
| 3   | Capozzi Adler, PC                     | 717 233-4101                                   |                                     |          |
| 4   | Complete Care Management              | 732-313-0880                                   |                                     |          |
| 5   | Stotler Hayes Group                   |  |                                     |          |
| 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   | 2933 N Front St, Harrisburg, PA 17110 |  |                                     |          |
| 4   | 1730 NJ-37, Toms River, NJ 08757      |  |                                     |          |
| 5   |                                       |  |                                     |          |
| Services Provided by This Firm ( <i>describe fully</i> )  |                                       |  |                                     |          |
| 1   | Delaware Renewals                     | \$   | 1,537                               |          |
| 2   | Union Negotiations                    | \$   | 616                                 |          |
| 3   | Client Correspondence                 | \$   | 3,150                               |          |
| 4   | CT Filing Fees (Disallowed)           | \$   | 1,555                               |          |
| 5   | Collections (Disallowed)              | \$   | 36,146                              |          |
|   |                                       |  | <b>Charge for Services Provided</b> |          |
|   |                                       |  | \$ 43,004                           |          |
| 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 South, LLC  
 September 30, 2023  
 Benefits Disallowance

Pg. 15c

Marketing Benefits Disallowance

|                           |           |           |
|---------------------------|-----------|-----------|
| Marketing Salary          | 52,613    | Page 10   |
| Total Salaries            | 5,925,965 | TB Linked |
| Percent to Total Salaries | 0.89%     |           |

**Percent to Total Allocation**

|  | Amount  | Percentage | Disallowed |
|--|---------|------------|------------|
| Unemployment Insurance                 | 76,570  | 15%        | \$ 680     |
| Social Security (F.I.C.A)              | 447,332 | 85%        | \$ 3,972   |
| Total Benefits (Pg 15, Line 1a3 - 1a6) | 523,902 | 100%       | \$ 4,652   |



**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 South   | 2369         | 9/30/2023             |            |           |            |           | 16         | 37 |
| Item   | Total        | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |    |
| <b>Subtotals Brought Forward:</b>  | 1,938,810    | 2,132,350             | (193,540)  |           |            |           |            |    |
| <b>l. Travel and Entertainment</b>   |              |                       |            |           |            |           |            |    |
| 1. Resident Travel and Entertainment   | \$           |                       |            |           |            |           |            |    |
| 2. Holiday Parties for Staff   | \$ 1,820     | 1,820                 |            |           |            |           |            |    |
| 3. Gifts to Staff and Residents  | \$           |                       |            |           |            |           |            |    |
| 4. Employee Travel   | \$ 6,027     | 6,027                 |            |           |            |           |            |    |
| 5. Education Expenses Related to Seminars and Conventions  | \$           |                       |            |           |            |           |            |    |
| 6. Automobile Expense (not purchase or depreciation)   | \$           |                       |            |           |            |           |            |    |
| 7. Other (Specify)<br>See Attached Schedule  | \$           |                       |            |           |            |           |            |    |
| <b>m. Other Administrative and General Expenses</b>  |              |                       |            |           |            |           |            |    |
| 1. Advertising Help Wanted (all such expenses )  | \$ 7,086     | 7,086                 |            |           |            |           |            |    |
| 2. Advertising Telephone Directory (all such expenses )***   | \$           |                       |            |           |            |           |            |    |
| 3. Advertising Other (Specify)***<br>See Attached Schedule   | \$ 24,175    | 24,175                |            |           |            |           |            |    |
| 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)*** | \$           | 4,692                 | (4,692)    |           |            |           |            |    |
| 7. Postage   | \$ 1,842     | 1,842                 |            |           |            |           |            |    |
| * 8. Dues and Membership Fees to Professional Associations (Specify)<br>See Attached Schedule                  | \$ 10,219    | 10,219                |            |           |            |           |            |    |
| 8a. Dues to Chamber of Commerce & Other Non-Allowable Org ***  | \$           | 134                   | (134)      |           |            |           |            |    |
| 9. Subscriptions   | \$ 989       | 989                   |            |           |            |           |            |    |
| 10. Contributions***<br>See Attached Schedule  | \$           |                       |            |           |            |           |            |    |
| 11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)     | \$ 270,512   | 270,512               |            |           |            |           |            |    |
| 12. Administrative Management Services**   | \$ 250,939   | 285,746               | (34,807)   |           |            |           |            |    |
| 13. Other (Specify)<br>See Attached Schedule   | \$ (15,673)  | 102,358               | (118,031)  |           |            |           |            |    |
| <b>C-14 Total Administrative &amp; General Expenditures</b>  | \$ 2,496,746 | 2,847,950             | (351,204)  |           |            |           |            |    |

\* 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 | \$ 24,175   |            |           |            |           |            |
| <b>Total Other Advertising</b>        | \$ 24,175   | \$ -       | \$ -      | \$ -       | \$ -      | \$ -       |

Schedule of Dues

| Description       | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
|-------------------|-------------|------------|-----------|------------|-----------|------------|
|                   | 0           |            |           |            |           |            |
| CAHCF             | \$ 10,219   |            |           |            |           |            |
|                   |             |            |           |            |           |            |
|                   |             |            |           |            |           |            |
|                   |             |            |           |            |           |            |
|                   |             |            |           |            |           |            |
| <b>Total Dues</b> | \$ 10,219   | \$ -       | \$ -      | \$ -       | \$ -      | \$ -       |

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 |
|--|-------------|--------------|-----------|------------|-----------|------------|
|  | (31,140)    |              |           |            |           |            |
| Admin Expense>Financing Costs                          | \$ 2,037    | \$ (2,037)   |           |            |           |            |
| Admin Expense>resident missing Items                   | \$ 2,833    | \$ (2,833)   |           |            |           |            |
| Admin Expense>Licenses                                 | \$ 118      |              |           |            |           |            |
| Admin Expense>Bank Fees                                | \$ 11,510   |              |           |            |           |            |
| Admin Expense>Background Checks                        | \$ 405      |              |           |            |           |            |
| Admin Expense>Background Checks Other (Fingerprinting) | \$ 3,829    |              |           |            |           |            |
| Admin Expense>Startup Costs                            | \$ 112,766  | \$ (112,766) |           |            |           |            |
| Other Rev>Vending Machine                              |             | \$ (209)     |           |            |           |            |
| Other Rev>Medical Records                              |             | \$ (186)     |           |            |           |            |
| <b>Total Other Administrative and General</b>          | \$ 102,358  | \$ (118,031) | \$ -      | \$ -       | \$ -      | \$ -       |

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

| <u>Description</u>  | <u>Amount</u>                  |                          |
|---|--------------------------------|--------------------------|
| Management fees Charged (Pg. 16 / Line m12)                   | 285,746                        |                          |
| Management fees Charged (Pg. 20 / Line 5j)                    | 0                              |                          |
| Management fees Charged (Pg. 20 / Line 5k)                    | 0                              |                          |
| Total Management fees Charged                                 | <u>285,746</u>                 | TB Linked                |
| Patient Days  | 31,741                         | Page 8 of C/R            |
| Imputed Days - 90% Occupancy                                  | <u>31,680</u>                  | Calculation              |
| <b>Amount Per Patient Day (Greater of 90% or Actual Days)</b> | <b>\$ 9.0024</b>               |                          |
| PPD Allowance Per Rate Agreement                              | 7.50                           |                          |
| 2023 CPI Increase of 1.0541%                                  | <u>1.0541</u>                  | J.04a                    |
| PPD Allowance 9/30/2023                                       | <u>7.91</u>                    |                          |
| <b>Amount over (Under)</b>                                    | <b>\$ 1.0966</b>               |                          |
| Total Days  | <u>31,741</u>                  | Greater of Actual or 90% |
| <b>Disallowed Management Fee</b>                              | <b><u><u>\$ 34,807</u></u></b> |                          |

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

| Name of Facility   | License No.                | Report for Year Ended                      | Page of  |
|--|----------------------------|--|--|
| Complete Care at Kimberly Hall South                           | 2369                       | 9/30/2023                                  | 17   37  |
| Name & Address of Individual or Company Supplying Service      | Cost of Management Service | Full Description of Mgmt. Service Provided | Indicate Where Costs are Included in Annual Report Page #/Line # |
| Complete Care Management, LLC 1730 NJ-37, Toms River, NJ 08757 | 285,746                    | 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 South   |                                      | 2369                                | 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  | \$ 270,423                           | 270,423                             |                       |                       |            |                    |            |    |
| 2. Non-Food Supplies   | \$ 32,907                            | 32,907                              |                       |                       |            |                    |            |    |
| 3. Other (Specify) _____   | \$ _____                             |                                     |                       |                       |            |                    |            |    |
| <b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>                     | \$ 121,523                           | 121,523                             |                       |                       |            |                    |            |    |
| <b>c. Other (Specify) _____</b><br>Minor Equipment & Equipment Rental  | \$ 4,215                             | 4,215                               |                       |                       |            |                    |            |    |
| <b>2D Total Dietary Expenditures (2a + b + c + d)</b>  | \$ 429,068                           | 429,068                             |                       |                       |            |                    |            |    |
| <b>2E. Dietary Questionnaire</b>   | <b>Total</b>                         | <b>CCNH / RHNS</b>                  |                       | <b>(Specify)</b>      |            | <b>(Specify)</b>   |            |    |
| <b>F. Resident Meals:</b> Total no. of meals served per day:*  |                                      |                                     |                       |                       |            |                    |            |    |
| <b>G. Is cost of employee meals included in 2D?</b>  | <input type="radio"/> Yes            | <input checked="" type="radio"/> No |                       |                       |            |                    |            |    |
| <b>H. Did you receive revenue from employees?</b>  | <input type="radio"/> Yes            | <input checked="" type="radio"/> No |                       | If yes, specify amt.  |            |                    |            |    |
| <b>I. Where is the revenue received reported in the Cost Report? (Page/Line Item)</b>  |                                      |                                     |                       |                       |            |                    |            |    |
| <b>J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?</b>             | <input checked="" type="radio"/> Yes | <input type="radio"/> No            |                       | If yes, specify cost. |            | 1145               |            |    |
| <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. |            | 7355               |            |    |
| <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 South   |  | 2369                      | 9/30/2023                           |                       |           |            | 19        | 37         |
| Item   |  | Total                     | CCNH / RHNS                         | Adjustment            | (Specify) | Adjustment | (Specify) | Adjustment |
| <b>3. Laundry</b>  |  |                           |                                     |                       |           |            |           |            |
| <b>a. In-House Processing*</b>   |  | 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)      |  | \$                        | 229,635                             | 229,635               |           |            |           |            |
| c. Other (Specify)   |  | \$                        |                                     |                       |           |            |           |            |
| <b>3D. Total Laundry Expenditures (3a + b + c)</b>   |  | \$                        | 229,635                             | 229,635               |           |            |           |            |
| <b>3E. Laundry Questionnaire</b>   |  |                           |                                     |                       |           |            |           |            |
| 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 South |   | 2369   | 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<br>Amt. \$ 1,837   | 1,837                 |            |           |            |           |            |
|                                      | b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> ) | Sq Ft Serviced by Personnel<br>Amt. \$ 366,913 | 366,913               |            |           |            |           |            |
|                                      | c. Other ( <i>Specify</i> )   | \$   |                       |            |           |            |           |            |
| 4D.                                  | <b>Total Housekeeping Expenditures (4a + b + c)</b>   | \$ 368,750                                     | 368,750               |            |           |            |           |            |
| 5.                                   | Resident Care (Supplies)**  |  |                       |            |           |            |           |            |
|                                      | a. Prescription Drugs***  |  |                       |            |           |            |           |            |
|                                      | 1. Own Pharmacy   | \$   |                       |            |           |            |           |            |
|                                      | 2. Purchased from GeriScripts / Medline   | \$   | 175,372               | (175,372)  |           |            |           |            |
|                                      | b. Medicine Cabinet Drugs   | \$ 1,221                                       | 1,221                 |            |           |            |           |            |
|                                      | c. Medical and Therapeutic Supplies   | \$ 151,330                                     | 151,330               |            |           |            |           |            |
|                                      | d. Ambulance/Limousine***   | \$   | 3,249                 | (3,249)    |           |            |           |            |
|                                      | e. Oxygen   |  |                       |            |           |            |           |            |
|                                      | 1. For Emergency Use  | \$   |                       |            |           |            |           |            |
|                                      | 2. Other***   | \$   | 6,008                 | (6,008)    |           |            |           |            |
|                                      | f. X-rays and Related Radiological Procedures***  | \$   | 11,408                | (11,408)   |           |            |           |            |
|                                      | g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )   | \$   |                       |            |           |            |           |            |
|                                      | h. Laboratory***  | \$   | 70,774                | (70,774)   |           |            |           |            |
|                                      | i. Recreation   | \$ 5,548                                       | 5,548                 |            |           |            |           |            |
|                                      | j. Direct Management Services*  | \$   |                       |            |           |            |           |            |
|                                      | k. Indirect Management Services*  | \$   |                       |            |           |            |           |            |
|                                      | l. Cable TV   | \$ 5,782                                       | 11,820                | (6,038)    |           |            |           |            |
|                                      | m. Other (Specify)****<br>See Attached Schedule   | \$ 388,445                                     | 403,813               | (15,368)   |           |            |           |            |
|                                      | n. Physical Therapy Expense   | \$ 4,265                                       | 4,265                 |            |           |            |           |            |
|                                      | o. Speech Therapy Expense   | \$ 707   | 707                   |            |           |            |           |            |
| 5P.                                  | <b>Total Resident Care Expenditures (5a - 5o)</b>   | \$ 557,298                                     | 845,515               | (288,217)  |           |            |           |            |

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





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

**Pg. 20b**

|   | <u>Amount</u>                 |
|---|-------------------------------|
| Total Cable TV Expense acct # 80-232-00     | \$ 11,820 TB Linked           |
| Monthly Allowable amount                    | \$ 600                        |
| Months in Cost Report Year                  | <u>11</u>                     |
| Total Allowable Cost                        | \$ 6,300                      |
| Full Year Cost Report (335 out of 365 Days) | <u>92%</u>                    |
| Revised Allowable Cost                      | \$ 5,782                      |
| <br>  |                               |
| <b>Disallowed Cable TV</b>                  | <b><u><u>\$ 6,038</u></u></b> |

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

| Name of Facility<br>Complete Care at Kimberly Hall South |  | License No.<br>2369                          | Report for Year Ended<br>9/30/2023 | Page of<br>21 37               |  |                |                         |    |      |
|--|--|--|------------------------------------|--------------------------------|--|----------------|-------------------------|----|------|
| Name of Individual or<br>Company                         | Address                                  | Related ** to Owners,<br>Operators, Officers |                                    | Explanation of<br>Relationship | Full Explanation of<br>Service Provided* | CCNH /<br>RHNS | Total Cost/Page Ref.*** | Pg | Line |
|  |  | Yes  | No                                 |                                |  |                |                         |    |      |
| Healthcare Services Group                                | P.O Box 829677<br>Philadelphia, PA 19182 | <input type="radio"/>                        | <input checked="" type="radio"/>   | N/A                            | Dietary                                  | 121,029        |                         | 18 | 2b   |
| Healthcare Services Group                                | P.O Box 829677<br>Philadelphia, PA 19182 | <input type="radio"/>                        | <input checked="" type="radio"/>   | N/A                            | Housekeeping                             | 366,913        |                         | 20 | 4b   |
| Healthcare Services Group                                | P.O Box 829677<br>Philadelphia, PA 19182 | <input type="radio"/>                        | <input checked="" type="radio"/>   | N/A                            | Laundry                                  | 229,635        |                         | 19 | 3b   |
| Northwest Environmental                                  | 2001 Windsor Ave<br>Baltimore, MD 21217  | <input type="radio"/>                        | <input checked="" type="radio"/>   | N/A                            | Sanitation                               | 39,560         |                         | 22 | 6f   |
| Brightview Landscapes LLC                                | P.O. Box 740655<br>Atlanta GA 30374      | <input type="radio"/>                        | <input checked="" type="radio"/>   | N/A                            | Snow Removal                             | 11,212         |                         | 22 | 6f   |
| Brightview Landscapes LLC                                | P.O. Box 740655<br>Atlanta GA 30374      | <input type="radio"/>                        | <input checked="" type="radio"/>   | N/A                            | Landscaping                              | 15,114         |                         | 22 | 6f   |
| Complete Care Management                                 | 1730 NJ-37, Toms River,<br>NJ 08757      | <input checked="" type="radio"/>             | <input type="radio"/>              | N/A                            | Coporate Payroll Fee                     | 11,000         |                         | 16 | m11  |
| LTC Ally   | Americas, Lakewood, NJ<br>08701          | <input checked="" type="radio"/>             | <input type="radio"/>              | N/A                            | 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 South   | 2369              | 9/30/2023             |            | 22        | 37         |           |            |
| Item   | Total             | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
| 6. Maintenance & Operation of Plant  |                   |                       |            |           |            |           |            |
| a. Repairs & Maintenance   | \$ 35,259         | 35,259                |            |           |            |           |            |
| b. Heat  | \$ 49,001         | 49,001                |            |           |            |           |            |
| c. Light & Power   | \$ 140,068        | 140,068               |            |           |            |           |            |
| d. Water   | \$ 117,062        | 117,062               |            |           |            |           |            |
| e. Equipment Lease (Provide detail on page 22b)  | \$ 6,586          | 6,586                 |            |           |            |           |            |
| f. Other (itemize)<br>See Attached Schedule  | \$ 108,620        | 108,620               |            |           |            |           |            |
| <b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>                              | <b>\$ 456,596</b> | <b>456,596</b>        |            |           |            |           |            |
| 7. Depreciation (complete schedule page 23*)   |                   |                       |            |           |            |           |            |
| a. Land Improvements   | \$                |                       |            |           |            |           |            |
| b. Building & Building Improvements  | \$                |                       |            |           |            |           |            |
| c. Non-Movable Equipment   | \$                |                       |            |           |            |           |            |
| d. Movable Equipment   | \$ 36,003         | 36,003                |            |           |            |           |            |
| <b>*7e. Total Depreciation Costs (7a + b + c + d)</b>                                  | <b>\$ 36,003</b>  | <b>36,003</b>         |            |           |            |           |            |
| 8. Amortization (Complete att. Schedule Page 24*)                                      |                   |                       |            |           |            |           |            |
| a. Organization Expense  | \$                |                       |            |           |            |           |            |
| b. Mortgage Expense  | \$                |                       |            |           |            |           |            |
| c. Leasehold Improvements  | \$ 1,106          | 1,106                 |            |           |            |           |            |
| d. Other (Specify)   | \$                |                       |            |           |            |           |            |
| <b>*8e. Total Amortization Costs (8a + b + c + d)</b>                                  | <b>\$ 1,106</b>   | <b>1,106</b>          |            |           |            |           |            |
| 9. Rental payments on leased real property less real estate taxes included in item 10b | \$ 494,176        | 494,176               |            |           |            |           |            |
| 10. Property Taxes   |                   |                       |            |           |            |           |            |
| a. Real estate taxes paid by owner   | \$                |                       |            |           |            |           |            |
| b. Real estate taxes paid by lessor  | \$ 62,564         | 62,564                |            |           |            |           |            |
| c. Personal property taxes   | \$ 12,607         | 12,607                |            |           |            |           |            |
| <b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>                                  | <b>\$ 606,456</b> | <b>606,456</b>        |            |           |            |           |            |

\* 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                  | \$ 16,783   |            |           |            |           |            |
| Maintenance Expense>Sanitation & Incineration | \$ 39,530   |            |           |            |           |            |
| Maintenance Expense>Extermination             | \$ 2,419    |            |           |            |           |            |
| Maintenance Expense>Snow Removal              | \$ 11,212   |            |           |            |           |            |
| Maintenance Expense>Landscaping               | \$ 15,114   |            |           |            |           |            |
| Maintenance Expense>Landscaping>supplies      | \$ 195      |            |           |            |           |            |
| Maintenance Expense>Water Treatment           | \$ 1,675    |            |           |            |           |            |
| Maintenance Expense>Data Processing           | \$ 1,272    |            |           |            |           |            |
| Maintenance Expense>Contracted Service        | \$ 19,592   |            |           |            |           |            |
| Utility Expense>Contracted Service            | \$ 828      |            |           |            |           |            |
|   |             |            |           |            |           |            |
|   |             |            |           |            |           |            |
|   |             |            |           |            |           |            |
|   |             |            |           |            |           |            |
|   |             |            |           |            |           |            |
|   |             |            |           |            |           |            |
|   |             |            |           |            |           |            |
|   |             |            |           |            |           |            |
|   |             |            |           |            |           |            |
|   |             |            |           |            |           |            |
|   |             |            |           |            |           |            |
| <b>Total Other Repairs and Maintenance</b>    | \$ 108,620  | \$ -       | \$ -      | \$ -       | \$ -      | \$ -       |

## General Information and Questionnaire Leases (Excluding Real Property)

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

| Name of Facility  |  | License No.                      |                             | Report for Year Ended |               |                        | Page                      | of                                  |                  |
|---|--|----------------------------------|-----------------------------|-----------------------|---------------|------------------------|---------------------------|-------------------------------------|------------------|
| Complete Care at Kimberly Hall South                              |  | 2369                             |                             | 9/30/2023             |               |                        | 22b                       | 37                                  |                  |
| Name and Address of Lessor  | Related * to Owners, Operators, Officers |                                  | Description of Items Leased | Date of Lease**       | Term of Lease | Annual Amount of Lease | Amount Claimed            |                                     |                  |
|   | Yes                                      | No                               |                             |                       |               |                        |                           |                                     |                  |
| Leaf - PO Box 5066 Hartford CT 06102                              | <input type="radio"/>                    | <input checked="" type="radio"/> | 2 Kyocera copier systems    | 11/21/22              | 63            | 6,586                  | 6,586                     |                                     |                  |
|   | <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> |
|   |  |                                  |                             |                       |               |                        |                           | 6,586                               |                  |

\* 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:<br>Complete Care at Kimberly Hall South LLC | Telephone No:<br>8606886443 |
|--|-----------------------------|

|   |  |
|---|--|
| Billing Address:<br>1 Emerson Drive, Windsor, CT 06095-3200 | Equipment Location (if other than Billing Address):<br>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  | Model Number | Serial Number                  |
|---------------------------|--|--|--------------|--------------------------------|
| 1                         | Copier Systems   |  |              |                                |
| BASE TERM IN MONTHS<br>63 | TOTAL NUMBER OF LEASE PAYMENTS<br>63 @ \$579.00 (plus taxes) | END OF LEASE PURCHASE OPTION   |              |                                |
|                           |  | <input checked="" type="checkbox"/> Fair market value, plus taxes<br><input type="checkbox"/> 10% of Equipment cost, plus taxes<br><input type="checkbox"/> \$1.00, plus taxes<br>(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 first Payment Date. We may charge you a portion of one Lease Payment for the period from 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 evidence 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 these 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 Kimberly Hall South LLC<br><i>Ari Genuth</i> | Print Name: ari genuth                        | Title: director of purchasing |
| <i>0771AF69F83486</i><br>Lessee Authorized Signature                              | E-Mail Address: apkimberlyhallsouth@tccal.com | Date: 11/21/22                |
|   | Tax ID Number: 88-2168674                     |                               |

**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:<br>LEAF Capital Funding, LLC By: <i>Tyler Frans</i> | Title: | Date: 11/30/2022 |
|--|--------|------------------|



SCHEDULE A TO LEASE AGREEMENT  
(EQUIPMENT DESCRIPTION)

Lease Application No.: 771989

| 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 Kimberly Hall South LLC

DocuSigned by:

BY: *ari genuth*

PRINT NAME: ari genuth

TITLE: director of purchasing

DATE: 11/21/22

LEAF CAPITAL FUNDING, LLC

BY: *Tyler Frans*

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

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

DATE: 11/30/2022

**Depreciation Schedule**

| Name of Facility<br>Complete Care at Kimberly Hall South         | License No.<br>2369 |   | Report for Year Ended<br>9/30/2023 |                           |   |  | Page<br>23     | of<br>37                      |
|--|---------------------|---|------------------------------------|---------------------------|---|--|----------------|-------------------------------|
|  | Property Item       | Historical Cost<br>Exclusive of<br>Land | Less Salvage<br>Value              | Cost to Be<br>Depreciated | Accumulated<br>Depreciation to<br>Beginning of Year's<br>Operations | Method of<br>Computing<br>Depreciation | Useful<br>Life | Depreciation<br>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.                | 401,902                                 |                                    | 401,902                   |   |  | S/L            | 35,007                        |
| d. Standard Resident   | Var.                | 11,388                                  |                                    | 11,388                    |   |  | S/L            | 996                           |
| e. Specialized Resident  |                     |   |                                    |                           |   |  |                |                               |
| Total Acquired during this report period*                        |                     | 413,290                                 |                                    | 413,290                   |   |  |                | 36,003                        |
| D-3 Subtotal   |                     |   |                                    |                           |   |  |                |                               |
| E. Total Depreciation  |                     |   |                                    |                           |   |  |                | 36,003                        |
|  |                     |   |                                    |                           |   |  |                | 36,003                        |

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





## 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>                            |  |                   |            |             |              |
| 11/23/2022                                   | Tech-Keys computer package                         | Administrative    | \$ 98,274  | 5           | \$ 17,198    |
| 11/23/2022                                   | Tech-keys credit issued April 2023                 | Administrative    | \$ (2,681) | 5           | \$ (469)     |
| 1/31/2023                                    | Battery  | Administrative    | \$ 2,584   | 5           | \$ 452       |
| 2/6/2023                                     | TOTAL BODY RECUMBENT STEPPER W / ADJUSTABLE SWIVEL | Standard Resident | \$ 5,428   | 10          | \$ 475       |
| 11/15/2022                                   | Furniture & Other Property Assumed from Old Owner  | Administrative    | \$ 300,000 | 15          | \$ 17,500    |
| 4/4/2023                                     | Heated dish dispenser                              | Administrative    | \$ 3,725   | 10          | \$ 326       |
| 5/4/2023                                     | Performance exercize machine                       | Standard Resident | \$ 5,960   | 10          | \$ 522       |
| <b>Total additions for Movable Equipment</b> |  |                   | \$ 413,290 |             | \$ 36,003 *  |
| <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 |
|--|--------------------------------------|-----------|-------------|--------------|
|  |                                      |           |             |              |
| 12/16/2022                                       | Sprinklers repair                    | \$ 9,180  | 15          | \$ 536       |
| 12/22/2022                                       | Parking lot light repair             | \$ 2,632  | 15          | \$ 154       |
| 4/20/2023  | Fire alarm repair                    | \$ 2,942  | 15          | \$ 172       |
| 6/2/2023   | Hydrostatic Inspection / Replacement | \$ 4,198  | 15          | \$ 245       |
|  |                                      |           |             |              |
|  |                                      |           |             |              |
| <b>Total additions for Leasehold Improvement</b> |                                      | \$ 18,952 |             | \$ 1,106 *   |
| <b>Deletions:</b>                                |                                      |           |             |              |
|  |                                      |           |             |              |
|  |                                      |           |             |              |
|  |                                      |           |             |              |
|  |                                      |           |             |              |
| <b>Total deletions for Leasehold Improvement</b> |                                      | \$ -      |             | \$ - **      |

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Amortization Schedule\***

| Name of Facility<br>Complete Care at Kimberly Hall South |                     | License No.<br>2369 |                        | Report for Year Ended<br>9/30/2023 |  | Page<br>24                         | of<br>37 |                            |        |
|--|---------------------|---------------------|------------------------|------------------------------------|--|------------------------------------|----------|----------------------------|--------|
| Item   | Date of Acquisition |                     | Length of Amortization | Cost to Be Amortized               | Accumulated Amort. to Beginning of Year's Operations | Basis for Computing Amortization** | Rate %   | Amortization for This Year | Totals |
|  | Month               | Year                |                        |                                    |  |                                    |          |                            |        |
| <b>A. Organization Expense</b>                           |                     |                     |                        |                                    |  |                                    |          |                            |        |
| 1.   |                     |                     |                        |                                    |  |                                    |          |                            |        |
| 2.   |                     |                     |                        |                                    |  |                                    |          |                            |        |
| 3.   |                     |                     |                        |                                    |  |                                    |          |                            |        |
| A-4. Subtotal  |                     |                     |                        |                                    |  |                                    |          |                            |        |
| <b>B. Mortgage Expense</b>                               |                     |                     |                        |                                    |  |                                    |          |                            |        |
| 1.   |                     |                     |                        |                                    |  |                                    |          |                            |        |
| 2.   |                     |                     |                        |                                    |  |                                    |          |                            |        |
| 3.   |                     |                     |                        |                                    |  |                                    |          |                            |        |
| B-4. Subtotal  |                     |                     |                        |                                    |  |                                    |          |                            |        |
| <b>C. Leasehold Improvements and Other</b>               |                     |                     |                        |                                    |  |                                    |          |                            |        |
| 1. Acquired prior to this report period                  |                     |                     |                        |                                    |  |                                    |          |                            |        |
| 2. Disposals (attach schedule)                           |                     |                     |                        |                                    |  |                                    |          |                            |        |
| 3. Acquired during this report period (attach schedule)  |                     |                     |                        |                                    |  |                                    |          |                            |        |
| C-4. Subtotal  | Var.                | Var.                | Various                | 18,952                             |  | S/L                                | 15       | 1,106                      | 1,106  |
| <b>D. Total Amortization</b>                             |                     |                     |                        |                                    |  |                                    |          |                            | 1,106  |
|  |                     |                     |                        |                                    |  |                                    |          |                            | 1,106  |

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

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

Complete Care at Kimberly South, LLC  
**FIXED ASSET / DEPRECIATION SCHEDULE**

| Asset Type                            | Description   | Date In Service | Method | Life | Historical Cost | 2022           |          | 2023            |                 | NBV            |
|---------------------------------------|---|-----------------|--------|------|-----------------|----------------|----------|-----------------|-----------------|----------------|
|                                       |   |                 |        |      |                 | Deprec.        | A/D      | Deprec.         | A/D             |                |
| <b>LEASEHOLD IMPROVEMENTS</b>         |   |                 |        |      |                 |                |          |                 |                 |                |
| 2023 Additions                        |   |                 |        |      |                 |                |          |                 |                 |                |
| LJ                                    | Sprinklers repair                                       | 12/16/2022      | S/L    | 15   | 9,180           |                |          | 536             | 536             | 8,645          |
| LJ                                    | Parking lot light repair                                | 12/22/2022      | S/L    | 15   | 2,632           |                |          | 154             | 154             | 2,478          |
| LJ                                    | Fire alarm repair                                       | 4/20/2023       | S/L    | 15   | 2,942           |                |          | 172             | 172             | 2,770          |
| LJ                                    | Hydrostatic Inspection / Replacement                    | 6/2/2023        | S/L    | 15   | 4,198           |                |          | 245             | 245             | 3,953          |
| <b>TOTAL LEASEHOLD IMPROVEMENTS</b>   |   |                 |        |      |                 | <b>18,952</b>  | <b>-</b> | <b>1,106</b>    | <b>1,106</b>    | <b>17,846</b>  |
| <b>MOVABLE EQUIPMENT</b>              |   |                 |        |      |                 |                |          |                 |                 |                |
| 2023 Additions                        |   |                 |        |      |                 |                |          |                 |                 |                |
| CH                                    | Tech-Keys computer package                              | 11/23/2022      | S/L    | 5    | 98,274          |                |          | 17,198          | 17,198          | 81,076         |
| CH                                    | Tech-keys credit issued April 2023                      | 11/23/2022      | S/L    | 5    | (2,681)         |                |          | (469)           | (469)           | (2,212)        |
| FFE                                   | Battery   | 1/31/2023       | S/L    | 5    | 2,584           |                |          | 452             | 452             | 2,132          |
| ME                                    | TOTAL BODY RECUMBENT STEPPER W / ADJUSTABLE SWIVEL SEAT | 2/6/2023        | S/L    | 10   | 5,428           |                |          | 475             | 475             | 4,953          |
| FFE                                   | Furniture & Other Property Assumed from Old Owner       | 11/15/2022      | S/L    | 15   | 300,000         |                |          | 17,500          | 17,500          | 282,500        |
| FFE                                   | Heated dish dispenser                                   | 4/4/2023        | S/L    | 10   | 3,725           |                |          | 326             | 326             | 3,399          |
| ME                                    | Performance exercise machine                            | 5/4/2023        | S/L    | 10   | 5,960           |                |          | 522             | 522             | 5,439          |
| <b>TOTAL MOVABLE EQUIPMENT</b>        |   |                 |        |      |                 | <b>413,290</b> | <b>-</b> | <b>36,003</b>   | <b>36,003</b>   | <b>377,287</b> |
| <b>TOTAL ASSETS PER CR SCHEDULE</b>   |   |                 |        |      |                 |                |          |                 |                 |                |
| <b>TOTAL ASSETS PER TRIAL BALANCE</b> |   |                 |        |      |                 | <b>432,242</b> | <b>-</b> | <b>37,109</b>   | <b>37,109</b>   | <b>395,133</b> |
| <b>VARIANCE</b>                       |   |                 |        |      |                 | <b>432,244</b> | <b>-</b> | <b>57,767</b>   | <b>(20,658)</b> | <b>374,477</b> |
|                                       |   |                 |        |      |                 | <b>(2)</b>     | <b>-</b> | <b>(20,658)</b> | <b>(20,658)</b> | <b>20,656</b>  |

F/S vs C/R NBV - Page 31, Line B9 (20,656)  
 F/S vs C/R Depreciation - Page 36, Line F1 20,658

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

|   |                     |                                      |                          |   |              |
|---|---------------------|--------------------------------------|--------------------------|---|--------------|
| Name of Facility<br>Complete Care at Kimberly Hall South  | License No.<br>2369 | Report for Year Ended<br>9/30/2023   | Page<br>25               | of<br>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.<br>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 <b>NOT</b> Original Owner, Date of Purchase   |                     |                                      |                          |   |              |
| 4. Date of Initial Licensure  |                     |                                      |                          |   |              |
| 5. Total Licensed Bed Capacity  | 110                 |                                      |                          |   |              |
| 6. Square Footage   | 74,600              |                                      |                          |   |              |
| 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   |                     | 6,120,440                            |                          |   |              |
| f. Principal balance outstanding as of  |                     | 6,120,440                            |                          |   |              |
| <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 South                  |  | 2369        | 9/30/2023             |            |           |            | 26        | 37         |
| Item  |  | Total       | CCNH / RHNS           | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
| 12. Interest  |  |             |                       |            |           |            |           |            |
| A. Building, Land Improvement & Non-Movable Equipment |  |             |                       |            |           |            |           |            |
| 1. First Mortgage                                     |  | \$          |                       |            |           |            |           |            |
| Name of Lender  |  | Rate        |                       |            |           |            |           |            |
| Address of Lender                                     |  |             |                       |            |           |            |           |            |
| 2. Second Mortgage                                    |  | \$          |                       |            |           |            |           |            |
| Name of Lender  |  | Rate        |                       |            |           |            |           |            |
| Address of Lender                                     |  |             |                       |            |           |            |           |            |
| 3. Third Mortgage                                     |  | \$          |                       |            |           |            |           |            |
| Name of Lender  |  | Rate        |                       |            |           |            |           |            |
| Address of Lender                                     |  |             |                       |            |           |            |           |            |
| 4. Fourth Mortgage                                    |  | \$          |                       |            |           |            |           |            |
| Name of Lender  |  | Rate        |                       |            |           |            |           |            |
| Address of Lender                                     |  |             |                       |            |           |            |           |            |
| B. CHEFA Loan Information                             |  |             |                       |            |           |            |           |            |
| 1. Original Loan Amount                               |  | \$          |                       |            |           |            |           |            |
| 2. Loan Origination Date                              |  |             |                       |            |           |            |           |            |
| 3. Interest Rate %                                    |  |             |                       |            |           |            |           |            |
| 4. Term   |  |             |                       |            |           |            |           |            |
| 5. CHEFA Interest Expense                             |  |             |                       |            |           |            |           |            |
| 12 B7. Total Building Interest Expense (A1 - A4 + B5) |  | \$          |                       |            |           |            |           |            |

(Carry Subtotals forward to next page)

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

| Name of Facility  |      | License No. | Report for Year Ended |             |            |           | Page       | of        |            |
|---|------|-------------|-----------------------|-------------|------------|-----------|------------|-----------|------------|
| Complete Care at Kimberly Hall So                           |      | 2369        | 9/30/2023             |             |            |           | 27         | 37        |            |
| Item  |      |             | Total                 | CCNH / RHNS | Adjustment | (Specify) | Adjustment | (Specify) | Adjustment |
| Subtotals Brought Forward:                                  |      |             |                       |             |            |           |            |           |            |
| 12. C. Movable Equipment                                    |      |             |                       |             |            |           |            |           |            |
| 1. Automotive Equipment                                     |      |             | \$                    |             |            |           |            |           |            |
| A. Item   | Rate | Amount      |                       |             |            |           |            |           |            |
| Lender  |      |             |                       |             |            |           |            |           |            |
| Address of Lender   |      |             |                       |             |            |           |            |           |            |
| 2. Other (Specify)  |      |             | \$                    |             |            |           |            |           |            |
| A. Item   | Rate | Amount      |                       |             |            |           |            |           |            |
| Lender  |      |             |                       |             |            |           |            |           |            |
| Address of Lender   |      |             |                       |             |            |           |            |           |            |
| B. Item   | Rate | Amount      |                       |             |            |           |            |           |            |
| Lender  |      |             |                       |             |            |           |            |           |            |
| Address of Lender   |      |             |                       |             |            |           |            |           |            |
| 12. C. 3. Total Movable Equipment Interest Expense (C1 + 2) |      |             | \$                    |             |            |           |            |           |            |
| 12. D. Other Interest Expense (Specify)                     |      |             | \$                    | 61,926      | 61,926     |           |            |           |            |
| LOC / Misc. Interest Expense                                |      |             |                       |             |            |           |            |           |            |
| 13. Total All Interest Expense (12B7 + 12C3 + 12D)          |      |             | \$                    | 61,926      | 61,926     |           |            |           |            |
| 14. Insurance   |      |             |                       |             |            |           |            |           |            |
| a. Insurance on Property (buildings only)                   |      |             | \$                    | 22,348      | 22,348     |           |            |           |            |
| b. Insurance on Automobiles                                 |      |             | \$                    |             |            |           |            |           |            |
| c. Insurance other than Property (as specified above)       |      |             |                       |             |            |           |            |           |            |
| 1. Umbrella (Blanket Coverage)                              |      |             | \$                    |             |            |           |            |           |            |
| 2. Fire and Extended Coverage                               |      |             | \$                    |             |            |           |            |           |            |
| 3. Other (Specify)  |      |             | \$                    | 84,423      | 84,423     |           |            |           |            |
| Liability / EPLI  |      |             |                       |             |            |           |            |           |            |
| 14d. Total Insurance Expenditures (14a + b + c)             |      |             | \$                    | 106,771     | 106,771    |           |            |           |            |
| 15. Total All Expenditures (A-13 thru C-14)                 |      |             | \$                    | 12,143,839  | 12,852,112 | (708,273) |            |           |            |

**F. Statement of Revenue**

| Name of Facility<br>Complete Care at Kimberly Hall South         |               | License No.<br>2369 | Report for Year Ended<br>9/30/2023 |           | Page<br>30 | of<br>37 |
|--|---------------|---------------------|------------------------------------|-----------|------------|----------|
| Item   | Total         | CCNH /<br>RHNS      | (Specify)                          | (Specify) |            |          |
| <b>I. Resident Room, Board &amp; Routine Care Revenue</b>        |               |                     |                                    |           |            |          |
| 1. a. Medicaid Residents <i>(CT only)</i>                        | \$ 4,808,810  | 4,808,810           |                                    |           |            |          |
| b. Medicaid Room and Board Contractual Allowance **              | \$            |                     |                                    |           |            |          |
| 2. a. Medicaid <i>(All other states)</i>                         | \$            |                     |                                    |           |            |          |
| b. Other States Room and Board Contractual Allowance **          | \$            |                     |                                    |           |            |          |
| 3. a. Medicare Residents <i>(all inclusive)</i>                  | \$ 2,958,880  | 2,958,880           |                                    |           |            |          |
| b. Medicare Room and Board Contractual Allowance **              | \$ (49,859)   | (49,859)            |                                    |           |            |          |
| 4. a. Private-Pay Residents and Other                            | \$ 3,818,420  | 3,818,420           |                                    |           |            |          |
| b. Private-Pay Room and Board Contractual Allowance **           | \$ (7,290)    | (7,290)             |                                    |           |            |          |
| <b>II. Other Resident Revenue</b>                                |               |                     |                                    |           |            |          |
| 1. a. Prescription Drugs - Medicare                              | \$ 66,032     | 66,032              |                                    |           |            |          |
| b. Prescription Drugs - Medicare Contractual Allowance **        | \$ (66,032)   | (66,032)            |                                    |           |            |          |
| 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                                | \$ 255,298    | 255,298             |                                    |           |            |          |
| b. Physical Therapy - Medicare Contractual Allowance **          | \$ (140,725)  | (140,725)           |                                    |           |            |          |
| c. Physical Therapy - Non-Medicare                               | \$ 220,279    | 220,279             |                                    |           |            |          |
| d. Physical Therapy - Non-Medicare Contractual Allowance **      | \$ (220,279)  | (220,279)           |                                    |           |            |          |
| 4. a. Speech Therapy - Medicare                                  | \$ 79,134     | 79,134              |                                    |           |            |          |
| b. Speech Therapy - Medicare Contractual Allowance **            | \$ (54,873)   | (54,873)            |                                    |           |            |          |
| c. Speech Therapy - Non-Medicare                                 | \$ 66,992     | 66,992              |                                    |           |            |          |
| d. Speech Therapy - Non-Medicare Contractual Allowance **        | \$ (66,992)   | (66,992)            |                                    |           |            |          |
| 5. a. Occupational Therapy - Medicare                            | \$ 268,213    | 268,213             |                                    |           |            |          |
| b. Occupational Therapy - Medicare Contractual Allowance **      | \$ (138,002)  | (138,002)           |                                    |           |            |          |
| c. Occupational Therapy - Non-Medicare                           | \$ 54,442     | 54,442              |                                    |           |            |          |
| d. Occupational Therapy - Non-Medicare Contractual Allowance **  | \$ (53,200)   | (53,200)            |                                    |           |            |          |
| 6. a. Other <i>(Specify)</i> - Medicare                          | \$ (2,070)    | (2,070)             |                                    |           |            |          |
| b. Other <i>(Specify)</i> - Non-Medicare                         | \$ 159,944    | 159,944             |                                    |           |            |          |
| <b>III. Total Resident Revenue (Section I. thru Section II.)</b> | \$ 11,957,122 | 11,957,122          |                                    |           |            |          |
| <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 <i>(Specify)</i>                              | \$ 601        | 601                 |                                    |           |            |          |
| 6. Private Duty Nurses' Fees                                     | \$            |                     |                                    |           |            |          |
| 7. Barber, Coffee, Beauty and Gift shops                         | \$ 192        | 192                 |                                    |           |            |          |
| 8. Other <i>(Specify)</i>  | \$ 340,772    | 340,772             |                                    |           |            |          |
| <b>V. Total Other Revenue (1 thru 8)</b>                         | \$ 341,565    | 341,565             |                                    |           |            |          |
| <b>VI. Total All Revenue (III +V)</b>                            | \$ 12,298,687 | 12,298,687          |                                    |           |            |          |

\* 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             | \$ 6,520          |             |             |
| 30 II6a  | Radiology Rev>Medicare A>C/A         | \$ (6,520)        |             |             |
| 30 II6a  | Lab Rev>Medicare A                   | \$ 21,885         |             |             |
| 30 II6a  | Lab Rev>Medicare A>C/A               | \$ (21,885)       |             |             |
| 30 II6a  | Other Ancillary Rev>Part B           | \$ 7,421          |             |             |
| 30 II6a  | Other Ancillary Rev>Part B>Sequester | \$ (2,505)        |             |             |
| 30 II6a  | Vaccine Rev>Part B                   | \$ 6,332          |             |             |
| 30 II6a  | Revenue Adjustments>Medicare A       | \$ 64             |             |             |
| 30 II6a  | Revenue Adjustments>Part B           | \$ (13,382)       |             |             |
| <b>Total Other Resident Revenue - Medicare</b> |                                      | <b>\$ (2,070)</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 | \$ 132,950        |             |             |
| 30 II6b                             | Other Ancillary Rev>PICC Insertion            | \$ 495            |             |             |
| 30 II6b                             | Vaccine Revenue>Commercial HMO                | \$ 659            |             |             |
| 30 II6b                             | Other Rev>HMO>Incentive Payments              | \$ 1,200          |             |             |
| 30 II6b                             | Revenue Adjustments>Private                   | \$ (80)           |             |             |
| 30 II6b                             | Revenue Adjustments>Medicare HMO              | \$ 24,717         |             |             |
| 30 II6b                             | Revenue Adjustments>Hospice                   | \$ 3              |             |             |
| <b>Total Other Resident Revenue</b> |   | <b>\$ 159,944</b> | <b>\$ -</b> | <b>\$ -</b> |

Interest Income

Account

| Page Ref                     | Account                                  | Balance | CCNH / RHNS   | (Specify)   | (Specify)   |
|------------------------------|--|---------|---------------|-------------|-------------|
|                              |  |         | 0             |             |             |
| 30 IV5                       | Interest Revenue from Late Cash Receipts | N/A     | \$ 601        |             |             |
| <b>Total Interest Income</b> |  |         | <b>\$ 601</b> | <b>\$ -</b> | <b>\$ -</b> |

Schedule of Other Revenue

| Page Ref                   | Description   | CCNH / RHNS       | (Specify)   | (Specify)   |
|----------------------------|---|-------------------|-------------|-------------|
|                            |   | 0                 |             |             |
| 30 IV8                     | Union Settlement  | \$ 4,017          |             |             |
| 30 IV8                     | Other Revenue>Carryover PTO (Balance Sheet Adjustments)             | \$ 283,864        |             |             |
| 30 IV8                     | Other Rev>Vending Machines (Disallowed Expense on Page 16 Line m13) | \$ 209            |             |             |
| 30 IV8                     | Other Rev>Medical Records (Disallowed Expense on Page 16 Line m13)  | \$ 186            |             |             |
| 30 IV8                     | Other Revenue>Prior Period Adjustment(s)*                           | \$ 52,496         |             |             |
| <b>Total Other Revenue</b> |   | <b>\$ 340,772</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 South                               | 2369                              | 9/30/2023             | 31     | 37        |
| Account  |                                   |                       | Amount |           |
| <b>Assets</b>  |                                   |                       |        |           |
| A. Current Assets  |                                   |                       |        |           |
| 1. Cash ( <i>on hand and in banks</i> )                            |                                   |                       | \$     | 161,418   |
| 2. Resident Accounts Receivable (Less Allowance for Bad Debts)     |                                   |                       | \$     | 2,325,441 |
| 3. Other Accounts Receivable (Excluding Owners or Related Parties) |                                   |                       | \$     |           |
| 4. Inventories   |                                   |                       | \$     |           |
| 5. Prepaid Expenses  |                                   |                       | \$     | 149,110   |
| a. _____   |                                   |                       |        |           |
| b. _____   |                                   |                       |        |           |
| c. _____   |                                   |                       |        |           |
| d. See Schedule  |                                   | 149,110               |        |           |
| 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)                 |                                   |                       | \$     | 2,635,969 |
| 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 <u>18,952</u>    |                       | \$     | 17,846    |
|  | Accum. Depreciation <u>1,106</u>  | Net                   |        |           |
| 5. Non-Movable Equipment   | *Historical Cost _____            |                       | \$     |           |
|  | Accum. Depreciation _____         | Net                   |        |           |
| 6. Movable Equipment   | *Historical Cost <u>413,290</u>   |                       | \$     | 377,287   |
|  | Accum. Depreciation <u>36,003</u> | Net                   |        |           |
| 7. Motor Vehicles  | *Historical Cost _____            |                       | \$     |           |
|  | Accum. Depreciation _____         | Net                   |        |           |
| 8. Minor Equipment-Not Depreciable                                 |                                   |                       | \$     |           |
| 9. Other Fixed Assets ( <i>itemize</i> )                           |                                   |                       | \$     | (20,656)  |
| F/S vs C/R NBV   |                                   | (20,656)              |        |           |
| See Schedule   |                                   |                       |        |           |
| <b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)                  |                                   |                       | \$     | 374,477   |

\* 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  | \$ 24,428         |
| 31                            | A5       | Prepaid Expenses>Insurance                                    | \$ 1,508          |
| 31                            | A5       | Prepaid Expenses>Personal Property Taxes                      | \$ 11,076         |
| 31                            | A5       | Prepaid Expenses>Financing Costs                              | \$ 1,460          |
| 31                            | A5       | Prepaid Expenses>RE Taxes                                     | \$ 54,026         |
| 31                            | A5       | Prepaid Expenses>Insurance - General Liability & Other        | \$ 36,075         |
| 31                            | A5       | Prepaid Expenses>Insurance - General Liability & Other>Contra | \$ (34,561)       |
| 31                            | A5       | Prepaid Expenses>Insurance - EPLI                             | \$ 1,659          |
| 31                            | A5       | Prepaid Expenses>Insurance - Property                         | \$ 14,310         |
| 31                            | A5       | Prepaid Expenses>Workers Comp                                 | \$ 78,072         |
| 31                            | A5       | Prepaid Expenses>Workers Comp>Contra                          | \$ (38,928)       |
| <b>Total Prepaid Expenses</b> |          |   | <b>\$ 149,110</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 |             |
|---|----------|-------------|-------------|
|   |          |             |             |
|   |          |             |             |
|   |          |             |             |
|   |          |             |             |
|   |          |             |             |
|   |          |             |             |
|   |          |             |             |
|   |          |             |             |
|   |          |             |             |
| <b>Total Other Fixed Assets (Itemize)</b> |          |             | <b>\$ -</b> |

## Schedule of Other Assets Page 32 Line D7

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

## Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

| Page Ref   | Line Ref | Description                           |                  |
|--|----------|---------------------------------------|------------------|
| 34   | B4       | Due To(From)>South Kimberly Hall Amex | \$ 11,453        |
| 34   | B4       | Due To(From)>Medicare A>Resmaster     | \$ 7,664         |
| 34   | B4       | Due To(From)>Commercial HMO           | \$ 8,011         |
| 34   | B4       | Due To(From)>Houpage                  | \$ 1,902         |
|  |          |                                       |                  |
|  |          |                                       |                  |
| <b>Total Other Long-Term Liabilities (Itemize)</b> |          |                                       | <b>\$ 29,030</b> |

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

| Name of Facility   | License No. | Report for Year Ended | Page                       | of        |
|--|-------------|-----------------------|----------------------------|-----------|
| Complete Care at Kimberly Hall South                               | 2369        | 9/30/2023             | 32                         | 37        |
| Account  |             |                       | Amount                     |           |
| Total Brought Forward:   |             |                       | \$                         | 3,010,446 |
| <b>C. Leasehold or like property recorded for Equity Purposes.</b> |             |                       |                            |           |
| 1. Land  |             |                       | \$                         |           |
| 2. Land Improvements   |             |                       | *Historical Cost _____ Net |           |
|  |             |                       | \$                         |           |
| 3. Buildings   |             |                       | *Historical Cost _____ Net |           |
|  |             |                       | \$                         |           |
| 4. Non-Movable Equipment   |             |                       | *Historical Cost _____ Net |           |
|  |             |                       | \$                         |           |
| 5. Movable Equipment   |             |                       | *Historical Cost _____ Net |           |
|  |             |                       | \$                         |           |
| 6. Motor Vehicles  |             |                       | *Historical Cost _____ 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 _____ Net |           |
|  |             |                       | \$                         |           |
| 4. Goodwill (Purchased Only)                                       |             |                       | \$                         |           |
| 5. Investments Related to Resident Care ( <i>itemize</i> )         |             |                       | \$                         |           |
| _____  |             |                       |                            |           |
| 6. Loans to Owners or Related Parties ( <i>itemize</i> )           |             |                       | \$                         | 369,625   |
| Name and Address   |             | Amount                | Loan Date                  |           |
| Due To/From Old Owner & Interfacility                              |             | 369,625               |                            |           |
| 7. Other Assets ( <i>itemize</i> )                                 |             |                       | \$                         |           |
| _____  |             |                       |                            |           |
| See Schedule   |             |                       |                            |           |
| <b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>   |             |                       | \$                         | 369,625   |
| <b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>            |             |                       | \$                         | 3,380,071 |

\* 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 South   |         | 2369        | 9/30/2023              | 33      | 37               |
| Account  |         |             |                        | Amount  |                  |
| <b>Liabilities</b>   |         |             |                        |         |                  |
| A. Current Liabilities   |         |             |                        |         |                  |
| 1. Trade Accounts Payable  |         |             |                        | \$      | 1,081,038        |
| 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> )                             |         |             |                        | \$      | 1,069,681        |
| Other Current Payables>401K  |         | 6,400       | Accrued Expense>Medic: | 142,873 |                  |
| Other Current Payables>Union Dues  |         | 1,450       | Accrued Expenses>Mana  | 728,036 |                  |
| Other Current Payables>Resident Fu   |         | 37,943      | Due To/(From)>Vendor   | (1,129) |                  |
| Accrued Expenses   |         | 154,108     | See Schedule           |         |                  |
| <b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>                    |         |             |                        | \$      | <b>2,150,719</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<br>Complete Care at Kimberly Hall South   |           | License No.<br>2369 | Report for Year Ended<br>9/30/2023 | Page<br>34   | of<br>37 |
| Account  |           |                     |                                    | Amount       |          |
| Total Brought Forward:                                     |           |                     |                                    | 2,150,719    |          |
| <b>Liabilities (cont'd)</b>                                |           |                     |                                    |              |          |
| B. Long-Term Liabilities                                   |           |                     |                                    |              |          |
| 1. Loans Payable-Equipment ( <i>itemize</i> )              |           |                     |                                    |              |          |
| \$   |           |                     |                                    |              |          |
| Name of Lender   | Purpose   | Amount              | Date Due                           |              |          |
|  |           |                     |                                    |              |          |
| 2. Mortgages Payable                                       |           |                     |                                    | \$           |          |
| 3. Loans from Owners or Related Parties ( <i>itemize</i> ) |           |                     |                                    | \$ 1,774,405 |          |
| Name and Address of Lender                                 | Amount    | Loan Date           |                                    |              |          |
| Due To/From Old Owner<br>& Interfacility                   | 1,774,405 |                     |                                    |              |          |
| 4. Other Long-Term Liabilities ( <i>itemize</i> )          |           |                     |                                    | \$ 29,030    |          |
| See Schedule   |           |                     |                                    | 29,030       |          |
| B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)  |           |                     |                                    | \$ 1,803,435 |          |
| C. <b>Total All Liabilities</b> (Lines A-13 + B-5)         |           |                     |                                    | \$ 3,954,154 |          |

**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 South  | 2369        | 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  |             |                       | \$     | (574,083) |
|   | 11/15/2023  | thru 9/30/2023        |        |           |
| 7. Total Net Worth  |             |                       | \$     | (574,083) |
| <b>C. Total Reserves and Net Worth</b>  |             |                       | \$     | (574,083) |
| <b>D. Total Liabilities, Reserves, and Net Worth</b>                                    |             |                       | \$     | 3,380,071 |

### H. Changes in Total Net Worth

| Name of Facility  | License No.  | Report for Year Ended | Page          | of |    |  |
|---|--------------|-----------------------|---------------|----|----|--|
| Complete Care at Kimberly Hall South                                  | 2369         | 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>           |              |                       | \$ 12,298,687 |    |    |  |
| C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i> |              |                       | \$ 12,872,770 |    |    |  |
| D. Net Income or Deficit  |              |                       | \$ (574,083)  |    |    |  |
| E. Balance  |              |                       | \$ (574,083)  |    |    |  |
| F. Additions  |              |                       |               |    |    |  |
| 1. Additional Capital Contributed <i>(itemize)</i>                    |              |                       |               |    |    |  |
| Expenses per Page 27  | \$12,852,112 |                       |               |    |    |  |
| F/S vs C/R Depreciation   | 20,658       |                       |               |    |    |  |
| Expenses per F/S  | \$13,872,770 |                       |               |    |    |  |
| 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>                                    |              |                       | \$ (574,083)  |    |    |  |



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

|  |                                    |                                    |            |          |
|--|------------------------------------|------------------------------------|------------|----------|
| Name of Facility<br>Complete Care at Kimberly Hall South   | License No.<br>2369                | Report for Year Ended<br>9/30/2023 | Page<br>37 | of<br>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<br>  | Title<br>Perme. PA                 | Date Signed<br>2/14/24             |            |          |
| Printed Name of Preparer<br>Matthew S. Bavalack  |                                    |                                    |            |          |
| Address<br>555 Long Wharf Drive, New Haven, CT 06511   |                                    | Phone Number<br>203-781-9680       |            |          |
| Contacted Person Regarding Additional Information Needed Regarding This Report<br>Peri Neumann   |                                    | Phone Number<br>732-951-7099       |            |          |
| Contact Email Address<br>PeriN@lrcally.com   |                                    |                                    |            |          |

Client: **Complete Care Management**  
 Engagement: **Medicaid - Complete Care at Kimberly South, 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   | (220,409.00)   |          |            | (220,409.00)   |
| 10-010-14 | Cash>Operating>South Kimberly Hall                            | 345,659.00     |          |            | 345,659.00     |
| 10-011-14 | Cash>Petty Cash>South Kimberly Hall                           | 4,705.00       |          |            | 4,705.00       |
| 10-020-15 | Cash>Payroll>Fox Hill   | (6,980.00)     |          |            | (6,980.00)     |
| 10-060-14 | Cash>Resident Trust>South kimberly Hall                       | 37,943.00      |          |            | 37,943.00      |
| 10-061-14 | Cash>Care Cost>South kimberly Hall                            | 500.00         |          |            | 500.00         |
| 11-102-00 | Accounts Receivable>Medicare A                                | 370,889.00     |          |            | 370,889.00     |
| 11-103-00 | Accounts Receivable>Part B                                    | 69,153.00      |          |            | 69,153.00      |
| 11-104-00 | Accounts Receivable>Private                                   | 235,087.00     |          |            | 235,087.00     |
| 11-105-00 | Accounts Receivable>Commercial HMO                            | 259,805.00     |          |            | 259,805.00     |
| 11-106-00 | Accounts Receivable>Medicare HMO                              | 454,415.00     |          |            | 454,415.00     |
| 11-109-00 | Accounts Receivable>Hospice                                   | 14,260.00      |          |            | 14,260.00      |
| 11-111-00 | Accounts Receivable>Medicaid                                  | 995,344.00     |          |            | 995,344.00     |
| 11-112-00 | Accounts Receivable>Income                                    | 44,455.00      |          |            | 44,455.00      |
| 11-120-00 | Accounts Receivable>Allow for Doubtful Accts                  | (119,261.00)   |          |            | (119,261.00)   |
| 11-122-00 | Accounts Receivable>Medicare Colns Write Off                  | 1,577.00       |          |            | 1,577.00       |
| 11-123-00 | Accounts Receivable>Private Flood                             | (283.00)       |          |            | (283.00)       |
| 12-000-00 | Prepaid Expenses  | 24,428.00      |          |            | 24,428.00      |
| 12-124-00 | Prepaid Expenses>Insurance                                    | 1,508.00       |          |            | 1,508.00       |
| 12-125-00 | Prepaid Expenses>Personal Property Taxes                      | 11,076.00      |          |            | 11,076.00      |
| 12-153-00 | Prepaid Expenses>Financing Costs                              | 1,460.00       |          |            | 1,460.00       |
| 12-161-00 | Prepaid Expenses>RE Taxes                                     | 54,026.00      |          |            | 54,026.00      |
| 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 | (34,561.00)    |          |            | (34,561.00)    |
| 12-163-00 | Prepaid Expenses>Insurance - EPLI                             | 1,639.00       |          |            | 1,639.00       |
| 12-165-00 | Prepaid Expenses>Insurance - Property                         | 14,310.00      |          |            | 14,310.00      |
| 12-881-00 | Prepaid Expenses>Workers Comp                                 | 78,077.00      |          |            | 78,077.00      |
| 12-881-01 | Prepaid Expenses>Workers Comp>Contra                          | (38,928.00)    |          |            | (38,928.00)    |
| 13-127-00 | Due From>Old Owner  | (10,748.00)    |          |            | (10,748.00)    |
| 13-127-10 | Due From>Old Owner>AP Items                                   | 2,863.00       |          |            | 2,863.00       |
| 14-131-00 | Fixed Assets>Leasehold Improvements                           | 18,952.00      |          |            | 18,952.00      |
| 14-132-00 | Fixed Assets>Furniture, Fixtures and Equipment                | 6,310.00       |          |            | 6,310.00       |
| 14-133-00 | Fixed Assets>Medical Equipment                                | 11,389.00      |          |            | 11,389.00      |
| 14-134-00 | Fixed Assets>Computer Hardware                                | 95,593.00      |          |            | 95,593.00      |
| 14-305-00 | Fixed Assets>Furniture, Fixtures and Equipment-Assumed        | 300,000.00     |          |            | 300,000.00     |
| 15-100-00 | Accum Depn>Miscellaneous                                      | (57,767.00)    |          | 817.00     | (56,950.00)    |
| 20-000-00 | Accounts Payable  | (1,081,038.00) |          |            | (1,081,038.00) |
| 21-148-00 | Other Current Payables>401K                                   | (6,400.00)     |          |            | (6,400.00)     |
| 21-150-00 | Other Current Payables>Union Dues WH                          | (1,450.00)     |          |            | (1,450.00)     |
| 21-350-00 | Other Current Payables>Resident Funds                         | (37,943.00)    |          |            | (37,943.00)    |
| 24-000-00 | Accrued Expenses  | (154,108.00)   |          |            | (154,108.00)   |
| 24-111-16 | Accrued Expense>Medicaid>Bed Tax                              | (142,873.00)   |          |            | (142,873.00)   |
| 24-279-00 | Accrued Expenses>Management Fee                               | (728,036.00)   |          |            | (728,036.00)   |
| 27-000-32 | Due To/(From)>South Kimberly Hall Amex                        | (11,453.00)    |          |            | (11,453.00)    |
| 27-000-80 | Due To/(From)>Vendor  | 1,129.00       |          |            | 1,129.00       |
| 27-102-14 | Due To/(From)>Medicare A>Sequester                            | (7,664.00)     |          |            | (7,664.00)     |
| 27-105-00 | Due To/(From)>Commercial HMO                                  | (8,011.00)     |          |            | (8,011.00)     |
| 27-109-00 | Due To/(From)>Hospice   | (1,902.00)     |          |            | (1,902.00)     |
| 27-800-16 | Due To/(From)>Opco/Propco>CT3                                 | (297,346.00)   |          |            | (297,346.00)   |
| 27-901-49 | Due To/(From)>Interfacility>CT4                               | 0.00           |          |            | 0.00           |
| 27-902-11 | Due To/(From)>Interfacility>CT4 and CT3                       | 6,155.00       |          | 360,607.00 | 366,762.00     |
| 27-902-15 | Due To/(From)>Interfacility>NJ4 and CT3                       | (3,099.00)     |          |            | (3,099.00)     |
| 27-902-16 | Due To/(From)>Interfacility>NJ14 and CT3                      | (8,612.00)     |          |            | (8,612.00)     |
| 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                       | (1,296.00)     |          |            | (1,296.00)     |
| 27-902-25 | Due To/(From)>Interfacility>Barn Hill and CT3                 | (403.00)       |          |            | (403.00)       |
| 27-902-26 | Due To/(From)>Interfacility>CT3                               | (1,450,200.00) |          |            | (1,450,200.00) |
| 27-902-66 | Due To/(From)>Interfacility>HMH10 and CT3                     | (1,168.00)     |          |            | (1,168.00)     |
| 40-102-00 | Room & Board Revenue>Medicare A                               | (2,893,365.00) |          |            | (2,893,365.00) |
| 40-102-09 | Room & Board Revenue>Medicare A>Sales Adjustments             | (65,515.00)    |          |            | (65,515.00)    |
| 40-102-14 | Room & Board Revenue>Medicare A>Sequester                     | 49,859.00      |          |            | 49,859.00      |
| 40-104-00 | Room & Board Revenue>Private                                  | (1,379,586.00) |          |            | (1,379,586.00) |
| 40-104-09 | Room & Board Revenue>Private>Sales Adjustments                | (108,732.00)   |          |            | (108,732.00)   |
| 40-105-00 | Room & Board Revenue>Commercial HMO                           | (474,545.00)   |          |            | (474,545.00)   |

| Account   | Description   | ADJ            | JE Ref # | RJE | FINAL          |
|-----------|---|----------------|----------|-----|----------------|
|           |   | 9/30/2023      |          |     | 9/30/2023      |
| 40-105-09 | Room & Board Revenue>Commercial HMO>Sales Adjustments | 80,355.00      |          |     | 80,355.00      |
| 40-106-00 | Room & Board Revenue>Medicare HMO                     | (2,009,916.00) |          |     | (2,009,916.00) |
| 40-106-09 | Room & Board Revenue>Medicare HMO>Sales Adjustments   | 198,394.00     |          |     | 198,394.00     |
| 40-106-14 | Room & Board Revenue>Medicare HMO>Sequester           | 7,290.00       |          |     | 7,290.00       |
| 40-109-00 | Room & Board Revenue>Hospice                          | (120,968.00)   |          |     | (120,968.00)   |
| 40-109-09 | Room & Board Revenue>Hospice>Sales Adjustments        | (1,788.00)     |          |     | (1,788.00)     |
| 40-110-00 | Room & Board Revenue>Respite                          | (1,911.00)     |          |     | (1,911.00)     |
| 40-110-09 | Room & Board Revenue>Respite>Sales Adjustments        | 277.00         |          |     | 277.00         |
| 40-111-00 | Room & Board Revenue>Medicaid                         | (4,919,244.00) |          |     | (4,919,244.00) |
| 40-111-09 | Room & Board Revenue>Medicaid>Sales Adjustments       | 110,434.00     |          |     | 110,434.00     |
| 41-102-00 | Pharmacy Rev>Medicare A                               | (66,032.00)    |          |     | (66,032.00)    |
| 41-102-01 | Pharmacy Rev>Medicare A>C/A                           | 66,032.00      |          |     | 66,032.00      |
| 42-102-00 | PT Revenue>Medicare A                                 | (140,725.00)   |          |     | (140,725.00)   |
| 42-102-01 | PT Revenue>Medicare A>C/A                             | 140,725.00     |          |     | 140,725.00     |
| 42-103-00 | PT Revenue>Part B                                     | (114,573.00)   |          |     | (114,573.00)   |
| 42-105-00 | PT Revenue>Commercial HMO                             | (19,756.00)    |          |     | (19,756.00)    |
| 42-105-01 | PT Revenue>Commercial HMO>C/A                         | 19,756.00      |          |     | 19,756.00      |
| 42-106-00 | PT Revenue>Medicare HMO                               | (167,775.00)   |          |     | (167,775.00)   |
| 42-106-01 | PT Revenue>Medicare HMO>C/A                           | 167,775.00     |          |     | 167,775.00     |
| 42-111-00 | PT Revenue>Medicaid                                   | (32,748.00)    |          |     | (32,748.00)    |
| 42-111-01 | PT Revenue>Medicaid>C/A                               | 32,748.00      |          |     | 32,748.00      |
| 43-102-00 | OT Revenue>Medicare A                                 | (138,002.00)   |          |     | (138,002.00)   |
| 43-102-01 | OT Revenue>Medicare A>C/A                             | 138,002.00     |          |     | 138,002.00     |
| 43-103-00 | OT Revenue>Part B                                     | (130,211.00)   |          |     | (130,211.00)   |
| 43-105-00 | OT Revenue>Commercial HMO                             | (20,596.00)    |          |     | (20,596.00)    |
| 43-105-01 | OT Revenue>Commercial HMO>C/A                         | 19,354.00      |          |     | 19,354.00      |
| 43-106-00 | OT Revenue>Medicare HMO                               | (173,817.00)   |          |     | (173,817.00)   |
| 43-106-01 | OT Revenue>Medicare HMO                               | 173,817.00     |          |     | 173,817.00     |
| 43-111-00 | OT Revenue>Medicaid                                   | (33,846.00)    |          |     | (33,846.00)    |
| 43-111-01 | OT Revenue>Medicaid>C/A                               | 33,846.00      |          |     | 33,846.00      |
| 44-102-00 | ST Revenue>Medicare A                                 | (54,873.00)    |          |     | (54,873.00)    |
| 44-102-01 | ST Revenue>Medicare A>C/A                             | 54,873.00      |          |     | 54,873.00      |
| 44-103-00 | ST Revenue>Part B                                     | (24,261.00)    |          |     | (24,261.00)    |
| 44-105-00 | ST Revenue>Commercial HMO                             | (3,498.00)     |          |     | (3,498.00)     |
| 44-105-01 | ST Revenue>Commercial HMO>C/A                         | 3,498.00       |          |     | 3,498.00       |
| 44-106-00 | ST Revenue>Medicare HMO                               | (42,102.00)    |          |     | (42,102.00)    |
| 44-106-01 | ST Revenue>Medicare HMO>C/A                           | 42,102.00      |          |     | 42,102.00      |
| 44-111-00 | ST Revenue>Medicaid                                   | (21,392.00)    |          |     | (21,392.00)    |
| 44-111-01 | ST Revenue>Medicaid>C/A                               | 21,392.00      |          |     | 21,392.00      |
| 45-102-00 | Radiology Rev>Medicare A                              | (6,520.00)     |          |     | (6,520.00)     |
| 45-102-01 | Radiology Rev>Medicare A>C/A                          | 6,520.00       |          |     | 6,520.00       |
| 46-102-00 | Lab Rev>Medicare A                                    | (21,885.00)    |          |     | (21,885.00)    |
| 46-102-01 | Lab Rev>Medicare A>C/A                                | 21,885.00      |          |     | 21,885.00      |
| 47-103-00 | Other Ancillary Rev>Part B                            | (7,421.00)     |          |     | (7,421.00)     |
| 47-103-14 | Other Ancillary Rev>Part B>Sequester                  | 2,505.00       |          |     | 2,505.00       |
| 47-103-24 | Other Ancillary Rev>Part B>Capitated Payments         | (132,950.00)   |          |     | (132,950.00)   |
| 47-260-00 | Other Ancillary Rev>PICC Insertion                    | (495.00)       |          |     | (495.00)       |
| 48-103-00 | Vaccine Rev>Part B                                    | (6,332.00)     |          |     | (6,332.00)     |
| 48-105-00 | Vaccine Revenue>Commercial HMO                        | (659.00)       |          |     | (659.00)       |
| 51-100-00 | Other Rev>Miscellaneous                               | (4,017.00)     |          |     | (4,017.00)     |
| 51-105-13 | Other Rev>HMO>Incentive Payments                      | (1,200.00)     |          |     | (1,200.00)     |
| 51-157-00 | Other Revenue>Carryover PTO                           | (283,864.00)   |          |     | (283,864.00)   |
| 51-160-00 | Other Rev>Interest                                    | (601.00)       |          |     | (601.00)       |
| 51-179-00 | Other Rev>Barber & Beauty                             | (192.00)       |          |     | (192.00)       |
| 51-181-00 | Other Rev>Vending Machines                            | (209.00)       |          |     | (209.00)       |
| 51-818-00 | Other Rev>Medical Records                             | (186.00)       |          |     | (186.00)       |
| 52-102-00 | Revenue Adjustments>Medicare A                        | (64.00)        |          |     | (64.00)        |
| 52-103-00 | Revenue Adjustments>Part B                            | 13,382.00      |          |     | 13,382.00      |
| 52-104-00 | Revenue Adjustments>Private                           | 80.00          |          |     | 80.00          |
| 52-106-00 | Revenue Adjustments>Medicare HMO                      | (24,717.00)    |          |     | (24,717.00)    |
| 52-109-00 | Revenue Adjustments>Hospice                           | (3.00)         |          |     | (3.00)         |
| 55-000-00 | Nursing Rental Expense                                | 33,008.00      |          |     | 33,008.00      |
| 57-000-00 | Oxygen Expense  | 6,008.00       |          |     | 6,008.00       |
| 58-000-00 | Lab Expense   | 70,774.00      |          |     | 70,774.00      |
| 59-000-00 | Radiology Expense                                     | 11,298.00      |          |     | 11,298.00      |
| 59-000-74 | Radiology Expense>COVID                               | 110.00         |          |     | 110.00         |
| 60-183-00 | Nursing Expense>Supplies-Disposable                   | 13,360.00      |          |     | 13,360.00      |
| 60-183-74 | Nursing Expense>Supplies>COVID                        | 23,853.00      |          |     | 23,853.00      |

| Account   | Description  | ADJ          | JE Ref # | RJE         | FINAL        |
|-----------|--|--------------|----------|-------------|--------------|
|           |  | 9/30/2023    |          |             | 9/30/2023    |
| 60-183-76 | Nursing Expense>Supplies>PPD                                     | 114,588.00   |          |             | 114,588.00   |
| 60-184-00 | Nursing Expense>Supplies-Non Disposable                          | 23,330.00    |          |             | 23,330.00    |
| 60-185-00 | Nursing Expense>Incontinence Supplies                            | 52.00        |          |             | 52.00        |
| 60-204-00 | Nursing Expense>Training & Education                             | 4,436.00     |          |             | 4,436.00     |
| 60-205-00 | Nursing Expense>Sanitation & Incineration                        | 7,788.00     |          |             | 7,788.00     |
| 60-207-00 | Nursing Expense>Repairs & Maint                                  | 2,213.00     |          |             | 2,213.00     |
| 60-212-00 | Nursing Expense>Clinical Services                                | 15,120.00    |          |             | 15,120.00    |
| 60-213-00 | Nursing Expense>Transportation                                   | 3,249.00     |          |             | 3,249.00     |
| 60-230-00 | Nursing Expense>Data Processing                                  | 46,048.00    |          |             | 46,048.00    |
| 60-263-00 | Nursing Expense>Consulting Fees                                  | 0.00         |          | 8,057.00    | 8,057.00     |
| 60-263-02 | Nursing Expense>Consulting Fees>Add Back                         | 19,620.00    |          |             | 19,620.00    |
| 60-700-06 | Nursing Expense>Contracted Service>Other                         | 0.00         |          |             | 0.00         |
| 60-700-19 | Nursing Expense>Contracted Service>LPN                           | 47,157.00    |          |             | 47,157.00    |
| 60-700-20 | Nursing Expense>Contracted Service>CNA                           | 11,721.00    |          |             | 11,721.00    |
| 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         |
| 60-801-80 | Nursing Expense>CNA>Wages  | 1,188,571.00 |          |             | 1,188,571.00 |
| 60-801-81 | Nursing Expense>CNA>Overtime                                     | 359,866.00   |          |             | 359,866.00   |
| 60-801-82 | Nursing Expense>CNA>Shift Premium Pay                            | 25,616.00    |          |             | 25,616.00    |
| 60-801-83 | Nursing Expense>CNA>Shift Bonus Pay                              | 51,367.00    |          |             | 51,367.00    |
| 60-801-84 | Nursing Expense>CNA>Retro Pay/Adjustment Pay                     | 4,233.00     |          |             | 4,233.00     |
| 60-801-87 | Nursing Expense>CNA>Training Pay                                 | 0.00         |          |             | 0.00         |
| 60-801-88 | Nursing Expense>CNA>Other Pay                                    | 2,632.00     |          |             | 2,632.00     |
| 60-801-90 | Nursing Expense>CNA>Sick/Vacation Pay                            | 128,370.00   |          |             | 128,370.00   |
| 60-801-91 | Nursing Expense>CNA>Holiday Pay                                  | 123,538.00   |          |             | 123,538.00   |
| 60-805-80 | Nursing Expense>LPN>Wages  | 931,725.00   |          |             | 931,725.00   |
| 60-805-81 | Nursing Expense>LPN>Overtime                                     | 263,142.00   |          |             | 263,142.00   |
| 60-805-82 | Nursing Expense>LPN>Shift Premium Pay                            | 27,767.00    |          |             | 27,767.00    |
| 60-805-83 | Nursing Expense>LPN>Shift Bonus Pay                              | 38,344.00    |          |             | 38,344.00    |
| 60-805-84 | Nursing Expense>LPN>Retro Pay/Adjustment Pay                     | 9,537.00     |          |             | 9,537.00     |
| 60-805-88 | Nursing Expense>LPN>Other Pay                                    | 1,976.00     |          |             | 1,976.00     |
| 60-805-90 | Nursing Expense>LPN>Sick/Vacation Pay                            | 63,104.00    |          |             | 63,104.00    |
| 60-805-91 | Nursing Expense>LPN>Holiday Pay                                  | 83,611.00    |          |             | 83,611.00    |
| 60-808-80 | Nursing Expense>RN>Wages   | 352,103.00   |          |             | 352,103.00   |
| 60-808-81 | Nursing Expense>RN>Overtime                                      | 13,889.00    |          |             | 13,889.00    |
| 60-808-82 | Nursing Expense>RN>Shift Premium Pay                             | 5,336.00     |          |             | 5,336.00     |
| 60-808-83 | Nursing Expense>RN>Shift Bonus Pay                               | 5,860.00     |          |             | 5,860.00     |
| 60-808-84 | Nursing Expense>RN>Retro Pay/Adjustment Pay                      | 5,030.00     |          |             | 5,030.00     |
| 60-808-90 | Nursing Expense>RN>Sick/Vacation Pay                             | 29,121.00    |          |             | 29,121.00    |
| 60-808-91 | Nursing Expense>RN>Holiday Pay                                   | 29,976.00    |          |             | 29,976.00    |
| 60-809-80 | Nursing Expense>RN Supervisor>Wages                              | 209,714.00   |          |             | 209,714.00   |
| 60-809-81 | Nursing Expense>RN Supervisor>Overtime                           | 40,356.00    |          |             | 40,356.00    |
| 60-809-82 | Nursing Expense>RN Supervisor>Shift Premium Pay                  | 14.00        |          |             | 14.00        |
| 60-809-83 | Nursing Expense>RN Supervisor>Shift Bonus Pay                    | 978.00       |          |             | 978.00       |
| 60-809-84 | Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay           | 2,009.00     |          |             | 2,009.00     |
| 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                  | 15,051.00    |          |             | 15,051.00    |
| 60-809-91 | Nursing Expense>RN Supervisor>Holiday Pay                        | 9,900.00     |          |             | 9,900.00     |
| 61-194-80 | Nursing Admin Expense>Infection Control>Wages                    | 97,822.00    |          |             | 97,822.00    |
| 61-194-83 | Nursing Admin Expense>Infection Control>Shift Bonus Pay          | 848.00       |          |             | 848.00       |
| 61-194-84 | Nursing Admin Expense>Infection Control>Retro Pay/Adjustment Pay | 189.00       |          |             | 189.00       |
| 61-194-90 | Nursing Admin Expense>Infection Control>Sick/Vacation Pay        | 4,672.00     |          |             | 4,672.00     |
| 61-194-91 | Nursing Admin Expense>Infection Control>Holiday Pay              | 2,964.00     |          |             | 2,964.00     |
| 61-750-00 | Nursing Admin Expense>Medical Director                           | 44,972.00    |          | (7,516.00)  | 37,456.00    |
| 61-811-80 | Nursing Admin Expense>Director (DON)>Wages                       | 158,383.00   |          | (15,684.00) | 142,699.00   |
| 61-811-84 | Nursing Admin Expense>Director>Retro Pay/Adjustment Pay          | 115.00       |          |             | 115.00       |
| 61-811-90 | Nursing Admin Expense>Director>Sick/Vacation Pay                 | 3,278.00     |          |             | 3,278.00     |
| 61-811-91 | Nursing Admin Expense>Director>Holiday Pay                       | 4,589.00     |          |             | 4,589.00     |
| 61-812-80 | Nursing Admin Expense>Assistant Director (ADON)>Wages            | 4,038.00     |          |             | 4,038.00     |
| 61-814-80 | Nursing Admin Expense>Central Supply>Wages                       | 13,772.00    |          |             | 13,772.00    |
| 61-814-81 | Nursing Admin Expense>Central Supply>Overtime                    | 165.00       |          |             | 165.00       |
| 61-814-84 | Nursing Admin Expense>Central Supply>Retro Pay/Adjustment Pay    | 658.00       |          |             | 658.00       |
| 61-814-90 | Nursing Admin Expense>Central Supply>Sick/Vacation Pay           | 2,925.00     |          |             | 2,925.00     |
| 61-814-91 | Nursing Admin Expense>Central Supply>Holiday Pay                 | 996.00       |          |             | 996.00       |
| 61-817-80 | Nursing Admin Expense>MDS / RNAC>Wages                           | 150,341.00   |          | (18,943.00) | 131,398.00   |
| 61-817-84 | Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay        | 2,437.00     |          |             | 2,437.00     |
| 61-817-89 | Nursing Admin Expense>MDS / RNAC>On Call Pay                     | 1,100.00     |          |             | 1,100.00     |
| 61-817-90 | Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay               | 17,383.00    |          |             | 17,383.00    |

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| 61-817-91 | Nursing Admin Expense>MDS / RNAC>Holiday Pay                     | 5,798.00         |          |           | 5,798.00           |
| 61-818-80 | Nursing Admin Expense>Medical Records>Wages                      | 14,786.00        |          |           | 14,786.00          |
| 61-818-81 | Nursing Admin Expense>Medical Records>Overtime                   | 167.00           |          |           | 167.00             |
| 61-818-84 | Nursing Admin Expense>Medical Records>Retro Pay/Adjustment Pay   | 20.00            |          |           | 20.00              |
| 61-818-90 | Nursing Admin Expense>Medical Records>Sick/Vacation Pay          | 4,963.00         |          |           | 4,963.00           |
| 61-818-91 | Nursing Admin Expense>Medical Records>Holiday Pay                | 1,276.00         |          |           | 1,276.00           |
| 61-821-80 | Nursing Admin Expense>Nursing Secretary>Wages                    | 29,598.00        |          |           | 29,598.00          |
| 61-821-83 | Nursing Admin Expense>Nursing Secretary>Shift Bonus Pay          | 325.00           |          |           | 325.00             |
| 61-821-84 | Nursing Admin Expense>Nursing Secretary>Retro Pay/Adjustment Pay | 343.00           |          |           | 343.00             |
| 61-821-90 | Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay        | 2,908.00         |          |           | 2,908.00           |
| 61-821-91 | Nursing Admin Expense>Nursing Secretary>Holiday Pay              | 1,615.00         |          |           | 1,615.00           |
| 61-823-80 | Nursing Admin Expense>Staff Coordinator>Wages                    | 58,505.00        |          |           | 58,505.00          |
| 61-823-81 | Nursing Admin Expense>Staff Coordinator>Overtime                 | 4,111.00         |          |           | 4,111.00           |
| 61-823-84 | Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay | 125.00           |          |           | 125.00             |
| 61-823-90 | Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay        | 3,436.00         |          |           | 3,436.00           |
| 61-823-91 | Nursing Admin Expense>Staff Coordinator>Holiday Pay              | 1,229.00         |          |           | 1,229.00           |
| 61-824-80 | Nursing Admin Expense>Staff Devel Director>Wages                 | 48,240.00        |          |           | 48,240.00          |
| 61-824-89 | Nursing Admin Expense>Staff Devel Director>On Call Pay           | 200.00           |          |           | 200.00             |
| 61-825-80 | Nursing Admin Expense> RN Unit Manager>Wages                     | 151,374.00       |          |           | 151,374.00         |
| 61-825-84 | Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay      | 4,682.00         |          |           | 4,682.00           |
| 61-825-88 | Nursing Admin Expense>Unit Manager>Other Pay                     | 1,272.00         |          |           | 1,272.00           |
| 61-825-89 | Nursing Admin Expense>Unit Manager>On Call Pay                   | 1,600.00         |          |           | 1,600.00           |
| 61-825-90 | Nursing Admin Expense>Unit Manager>Sick/Vacation Pay             | 20,077.00        |          |           | 20,077.00          |
| 61-825-91 | Nursing Admin Expense>Unit Manager>Holiday Pay                   | 6,333.00         |          |           | 6,333.00           |
| 62-102-00 | Pharmacy Expense>Medicare A                                      | 77,180.00        |          |           | 77,180.00          |
| 62-104-00 | Pharmacy Expense>Private   | 998.00           |          |           | 998.00             |
| 62-105-00 | Pharmacy Expense>HMO   | 80,930.00        |          |           | 80,930.00          |
| 62-111-00 | Pharmacy Expense>Medicaid  | 5,468.00         |          |           | 5,468.00           |
| 62-145-00 | Pharmacy Expense>RX  | 4,415.00         |          |           | 4,415.00           |
| 62-145-32 | Pharmacy Expense>RX>Vaccines                                     | 6,381.00         |          |           | 6,381.00           |
| 62-222-00 | Pharmacy Expense>OTC   | 1,221.00         |          |           | 1,221.00           |
| 62-700-00 | Pharmacy Expense>Contracted Service                              | 30,621.00        |          |           | 30,621.00          |
| 64-281-04 | Other Ancillary Expense>Dialysis Unit>Contracted Staffing        | 265,715.00       |          |           | 265,715.00         |
| 65-101-01 | PT Expense>Optum>Part B  | 4,265.00         |          |           | 4,265.00           |
| 65-102-00 | PT Expense>Medicare A  | 104,364.00       |          |           | 104,364.00         |
| 65-103-00 | PT Expense>Med B   | 49,177.00        |          |           | 49,177.00          |
| 65-105-00 | PT Expense>HMO B   | 54,206.00        |          |           | 54,206.00          |
| 65-106-00 | PT Expense>HMO A   | 87,107.00        |          |           | 87,107.00          |
| 65-111-00 | PT Expense>Medicaid  | 26,503.00        |          |           | 26,503.00          |
| 66-101-01 | OT Expense>Optum>Part B  | 5,335.00         |          |           | 5,335.00           |
| 66-102-00 | OT Expense>Medicare A  | 107,976.00       |          |           | 107,976.00         |
| 66-103-00 | OT Expense>Part B  | 57,794.00        |          |           | 57,794.00          |
| 66-105-00 | OT Expense>HMO B   | 64,779.00        |          |           | 64,779.00          |
| 66-106-00 | OT Expense>HMO A   | 87,783.00        |          |           | 87,783.00          |
| 66-111-00 | OT Expense>Medicaid  | 25,736.00        |          |           | 25,736.00          |
| 67-101-01 | ST Expense>Optum>Part B  | 707.00           |          |           | 707.00             |
| 67-102-00 | ST Expense>Medicare A  | 18,935.00        |          |           | 18,935.00          |
| 67-103-00 | ST Expense>Part B  | 10,326.00        |          |           | 10,326.00          |
| 67-105-00 | ST Expense>HMO B   | 13,232.00        |          |           | 13,232.00          |
| 67-106-00 | ST Expense>HMO A   | 12,591.00        |          |           | 12,591.00          |
| 67-111-00 | ST Expense>Medicaid  | 6,796.00         |          |           | 6,796.00           |
| 67-700-00 | ST Expense>Contracted Service                                    | 4,362.00         |          |           | 4,362.00           |
| 68-183-00 | Therapy Expense>Supplies   | 297.00           |          |           | 297.00             |
| 68-700-00 | Therapy Expense>Contracted Service                               | (52,496.00)      |          | 52,496.00 | 0.00               |
| 68-827-00 | Therapy Expense>Respiratory                                      | 16,239.00        |          |           | 16,239.00          |
| 69-811-80 | Social Services Expense>Director>Wages                           | 67,094.00        |          |           | 67,094.00          |
| 69-811-88 | Social Services Expense>Director>Other Pay                       | 2,025.00         |          |           | 2,025.00           |
| 69-811-90 | Social Services Expense>Director>Sick/Vacation Pay               | 5,102.00         |          |           | 5,102.00           |
| 69-811-91 | Social Services Expense>Director>Holiday Pay                     | 1,999.00         |          |           | 1,999.00           |
| 69-830-80 | Social Services Expense>Assistant>Wages                          | 52,869.00        |          |           | 52,869.00          |
| 69-830-81 | Social Services Expense>Assistant>Overtime                       | 3,193.00         |          |           | 3,193.00           |
| 69-830-83 | Social Services Expense>Assistant>Shift Bonus Pay                | 464.00           |          |           | 464.00             |
| 69-830-84 | Social Services Expense>Assistant>Retro Pay/Adjustment Pay       | 63.00            |          |           | 63.00              |
| 69-830-90 | Social Services Expense>Assistant>Sick/Vacation Pay              | 3,650.00         |          |           | 3,650.00           |
| 69-830-91 | Social Services Expense>Assistant>Holiday Pay                    | 2,004.00         |          |           | 2,004.00           |
| 70-177-00 | Dietary Expense>Supplements                                      | 25,762.00        |          |           | 25,762.00          |
| 70-178-00 | Dietary Expense>Food   | 243,618.00       |          |           | 243,618.00         |
| 70-183-00 | Dietary Expense>Supplies   | 27,259.00        |          |           | 27,259.00          |

| Account   | Description  | ADJ        | JE Ref # | RJE | FINAL      |
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| 70-184-00 | Dietary Expense>Minor Equip                        | 733.00     |          |     | 733.00     |
| 70-191-00 | Dietary Expense>Enteral Feeding Supplies           | 5,648.00   |          |     | 5,648.00   |
| 70-208-00 | Dietary Expense>Equip-Rental                       | 3,482.00   |          |     | 3,482.00   |
| 70-700-00 | Dietary Expense>Contracted Service                 | 121,523.00 |          |     | 121,523.00 |
| 70-831-80 | Dietary Expense>Aide>Wages                         | 159,689.00 |          |     | 159,689.00 |
| 70-831-81 | Dietary Expense>Aide>Overtime                      | 13,374.00  |          |     | 13,374.00  |
| 70-831-82 | Dietary Expense>Aide>Shift Premium Pay             | 2,566.00   |          |     | 2,566.00   |
| 70-831-83 | Dietary Expense>Aide>Shift Bonus Pay               | 2,715.00   |          |     | 2,715.00   |
| 70-831-84 | Dietary Expense>Aide>Retro Pay/Adjustment Pay      | 2,201.00   |          |     | 2,201.00   |
| 70-831-90 | Dietary Expense>Aide>Sick/Vacation Pay             | 11,322.00  |          |     | 11,322.00  |
| 70-831-91 | Dietary Expense>Aide>Holiday Pay                   | 13,195.00  |          |     | 13,195.00  |
| 70-832-80 | Dietary Expense>Cook>Wages                         | 80,885.00  |          |     | 80,885.00  |
| 70-832-81 | Dietary Expense>Cook>Overtime                      | 12,622.00  |          |     | 12,622.00  |
| 70-832-82 | Dietary Expense>Cook>Shift Premium Pay             | 6,610.00   |          |     | 6,610.00   |
| 70-832-83 | Dietary Expense>Cook>Shift Bonus Pay               | 981.00     |          |     | 981.00     |
| 70-832-84 | Dietary Expense>Cook>Retro Pay/Adjustment Pay      | 94.00      |          |     | 94.00      |
| 70-832-88 | Dietary Expense>Cook>Other Pay                     | 145.00     |          |     | 145.00     |
| 70-832-90 | Dietary Expense>Cook>Sick/Vacation Pay             | 5,480.00   |          |     | 5,480.00   |
| 70-832-91 | Dietary Expense>Cook>Holiday Pay                   | 5,684.00   |          |     | 5,684.00   |
| 70-833-00 | Dietary Expense>Contracted Dietician               | 63,426.00  |          |     | 63,426.00  |
| 71-000-00 | Activity Expense                                   | 66.00      |          |     | 66.00      |
| 71-178-00 | Activity Expense>Food                              | 1,043.00   |          |     | 1,043.00   |
| 71-179-00 | Activity Expense>Barber & Beauty                   | 4,692.00   |          |     | 4,692.00   |
| 71-183-00 | Activity Expense>Supplies                          | 2,807.00   |          |     | 2,807.00   |
| 71-700-00 | Activity Expense>Contracted Service                | 2,675.00   |          |     | 2,675.00   |
| 71-811-80 | Activity Expense>Director>Wages                    | 53,091.00  |          |     | 53,091.00  |
| 71-811-81 | Activity Expense>Director>Overtime                 | 780.00     |          |     | 780.00     |
| 71-811-84 | Activity Expense>Director>Retro Pay/Adjustment Pay | 65.00      |          |     | 65.00      |
| 71-811-90 | Activity Expense>Director>Sick/Vacation Pay        | 5,119.00   |          |     | 5,119.00   |
| 71-811-91 | Activity Expense>Director>Holiday Pay              | 1,814.00   |          |     | 1,814.00   |
| 71-831-80 | Activity Expense>Aide>Wages                        | 65,400.00  |          |     | 65,400.00  |
| 71-831-81 | Activity Expense>Aide>Overtime                     | 2,963.00   |          |     | 2,963.00   |
| 71-831-82 | Activity Expense>Aide>Shift Premium Pay            | 449.00     |          |     | 449.00     |
| 71-831-83 | Activity Expense>Aide>Shift Bonus Pay              | 309.00     |          |     | 309.00     |
| 71-831-84 | Activity Expense>Aide>Retro Pay/Adjustment Pay     | 694.00     |          |     | 694.00     |
| 71-831-88 | Activity Expense>Aide>Other Pay                    | 509.00     |          |     | 509.00     |
| 71-831-90 | Activity Expense>Aide>Sick/Vacation Pay            | 10,650.00  |          |     | 10,650.00  |
| 71-831-91 | Activity Expense>Aide>Holiday Pay                  | 5,413.00   |          |     | 5,413.00   |
| 72-183-00 | Housekeeping Expense>Supplies                      | 1,603.00   |          |     | 1,603.00   |
| 72-183-74 | Housekeeping Expense>Supplies>COVID                | 234.00     |          |     | 234.00     |
| 72-700-00 | Housekeeping Expense>Contracted Service            | 366,913.00 |          |     | 366,913.00 |
| 72-831-80 | Housekeeping Expense>Aide>Wages                    | 27,268.00  |          |     | 27,268.00  |
| 72-831-82 | Housekeeping Expense>Aide>Shift Premium Pay        | 125.00     |          |     | 125.00     |
| 72-831-83 | Housekeeping Expense>Aide>Shift Bonus Pay          | 480.00     |          |     | 480.00     |
| 72-831-84 | Housekeeping Expense>Aide>Retro Pay/Adjustment Pay | 3.00       |          |     | 3.00       |
| 72-831-90 | Housekeeping Expense>Aide>Sick/Vacation Pay        | 4,302.00   |          |     | 4,302.00   |
| 72-831-91 | Housekeeping Expense>Aide>Holiday Pay              | 2,888.00   |          |     | 2,888.00   |
| 73-700-00 | Laundry Expense>Contracted Service                 | 229,635.00 |          |     | 229,635.00 |
| 75-183-00 | Maintenance Expense>Supplies                       | 16,783.00  |          |     | 16,783.00  |
| 75-205-00 | Maintenance Expense>Sanitation & Incineration      | 39,530.00  |          |     | 39,530.00  |
| 75-207-00 | Maintenance Expense>Repairs & Maint                | 35,259.00  |          |     | 35,259.00  |
| 75-217-00 | Maintenance Expense>Extermination                  | 2,419.00   |          |     | 2,419.00   |
| 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           | 195.00     |          |     | 195.00     |
| 75-221-00 | Maintenance Expense>Water Treatment                | 1,675.00   |          |     | 1,675.00   |
| 75-230-00 | Maintenance Expense>Data Processing                | 1,272.00   |          |     | 1,272.00   |
| 75-700-00 | Maintenance Expense>Contracted Service             | 19,592.00  |          |     | 19,592.00  |
| 75-811-80 | Maintenance Expense>Director>Wages                 | 27,605.00  |          |     | 27,605.00  |
| 75-811-91 | Maintenance Expense>Director>Holiday Pay           | 545.00     |          |     | 545.00     |
| 75-829-80 | Maintenance Expense>Staff>Wages                    | 30,666.00  |          |     | 30,666.00  |
| 75-829-81 | Maintenance Expense>Staff>Overtime                 | 618.00     |          |     | 618.00     |
| 75-829-82 | Maintenance Expense>Staff>Shift Premium Pay        | 258.00     |          |     | 258.00     |
| 75-829-84 | Maintenance Expense>Staff>Retro Pay/Adjustment Pay | 91.00      |          |     | 91.00      |
| 75-829-90 | Maintenance Expense>Staff>Sick/Vacation Pay        | 2,266.00   |          |     | 2,266.00   |
| 75-829-91 | Maintenance Expense>Staff>Holiday Pay              | 2,468.00   |          |     | 2,468.00   |
| 76-227-00 | Utility Expense>Gas                                | 49,001.00  |          |     | 49,001.00  |
| 76-228-00 | Utility Expense>Electric                           | 140,068.00 |          |     | 140,068.00 |

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| 76-229-00 | Utility Expense>Water/Sewer                                   | 117,062.00 |          |              | 117,062.00 |
| 76-700-00 | Utility Expense>Contracted Service                            | 828.00     |          |              | 828.00     |
| 80-111-16 | Admin Expense>Medicaid>Bed Tax                                | 496,682.00 |          |              | 496,682.00 |
| 80-153-00 | Admin Expense>Financing Costs                                 | 2,037.00   |          |              | 2,037.00   |
| 80-162-00 | Admin Expense>Insurance - General Liability & Other           | 72,721.00  |          |              | 72,721.00  |
| 80-163-00 | Admin Expense>Insurance - EPLI                                | 11,702.00  |          |              | 11,702.00  |
| 80-181-00 | Admin Expense>Shredding                                       | 2,892.00   |          |              | 2,892.00   |
| 80-182-00 | Admin Expense>Furnishing                                      | 2,981.00   |          |              | 2,981.00   |
| 80-183-00 | Admin Expense>Supplies  | 5,604.00   |          |              | 5,604.00   |
| 80-183-09 | Admin Expense>Supplies>Toner                                  | 6,448.00   |          |              | 6,448.00   |
| 80-183-78 | Admin Expense>Supplies>Paper                                  | 2,435.00   |          |              | 2,435.00   |
| 80-184-00 | Admin Expense>Computer Hardware                               | 787.00     |          |              | 787.00     |
| 80-202-00 | Admin Expense>resident missing Items                          | 2,833.00   |          |              | 2,833.00   |
| 80-208-00 | Admin Expense>Equip-Rental                                    | 6,586.00   |          |              | 6,586.00   |
| 80-209-00 | Admin Expense>Postage   | 1,842.00   |          |              | 1,842.00   |
| 80-210-00 | Admin Expense>Internet  | 4,393.00   |          |              | 4,393.00   |
| 80-230-00 | Admin Expense>Data Processing                                 | 45,121.00  |          |              | 45,121.00  |
| 80-231-00 | Admin Expense>Telephone                                       | 5,748.00   |          |              | 5,748.00   |
| 80-232-00 | Admin Expense>Cable TV  | 11,820.00  |          |              | 11,820.00  |
| 80-234-00 | Admin Expense>Licenses  | 118.00     |          |              | 118.00     |
| 80-235-00 | Admin Expense>Dues & Subscriptions                            | 11,342.00  |          | (1,123.00)   | 10,219.00  |
| 80-236-00 | Admin Expense>Travel  | 6,027.00   |          |              | 6,027.00   |
| 80-238-00 | Admin Expense>Legal Fees                                      | 6,858.00   |          | 36,146.00    | 43,004.00  |
| 80-239-00 | Admin Expense>Accounting Fees                                 | 10,306.00  |          | 4,822.00     | 15,128.00  |
| 80-240-00 | Admin Expense>Professional Fees                               | 36,146.00  |          | (36,146.00)  | 0.00       |
| 80-240-02 | Admin Expense>Professional Fees>Add Back                      | 175,299.00 |          | 18,261.00    | 193,560.00 |
| 80-241-00 | Admin Expense>IT Fees   | 0.00       |          |              | 0.00       |
| 80-241-01 | Admin Expense>IT Fees>Add Back                                | 17,802.00  |          |              | 17,802.00  |
| 80-244-00 | Admin Expense>Bank Fees                                       | 11,510.00  |          |              | 11,510.00  |
| 80-245-00 | Admin Expense>Background Checks                               | 405.00     |          |              | 405.00     |
| 80-245-06 | Admin Expense>Background Checks Other (Fingerprinting)        | 3,829.00   |          |              | 3,829.00   |
| 80-249-00 | Admin Expense>Recruiting                                      | 7,086.00   |          |              | 7,086.00   |
| 80-250-00 | Admin Expense>Marketing & Advertising                         | 24,175.00  |          |              | 24,175.00  |
| 80-251-00 | Admin Expense>Bad Debt  | 122,363.00 |          |              | 122,363.00 |
| 80-252-00 | Admin Expense>Startup Costs                                   | 112,766.00 |          | (31,140.00)  | 81,626.00  |
| 80-255-00 | Admin Expense>Startup Costs>Agency                            | 0.00       |          |              | 0.00       |
| 80-279-00 | Admin Expense>Management Fee                                  | 611,726.00 |          | (325,980.00) | 285,746.00 |
| 80-700-00 | Admin Expense>Contracted Service                              | 137.00     |          |              | 137.00     |
| 80-700-02 | Admin Expense>Contracted Service>Add Back                     | 11,000.00  |          |              | 11,000.00  |
| 80-811-80 | Admin Expense>Director>Wages                                  | 127,662.00 |          |              | 127,662.00 |
| 80-811-90 | Admin Expense>Director>Sick/Vacation Pay                      | 8,593.00   |          |              | 8,593.00   |
| 80-811-91 | Admin Expense>Director>Holiday Pay                            | 4,296.00   |          |              | 4,296.00   |
| 80-838-80 | Admin Expense>Receptionist>Wages                              | 47,262.00  |          |              | 47,262.00  |
| 80-838-81 | Admin Expense>Receptionist>Overtime                           | 1,261.00   |          |              | 1,261.00   |
| 80-838-84 | Admin Expense>Receptionist>Retro Pay/Adjustment Pay           | 231.00     |          |              | 231.00     |
| 80-838-90 | Admin Expense>Receptionist>Sick/Vacation Pay                  | 2,831.00   |          |              | 2,831.00   |
| 80-838-91 | Admin Expense>Receptionist>Holiday Pay                        | 1,545.00   |          |              | 1,545.00   |
| 80-839-80 | Admin Expense>Admissions>Wages                                | 58,527.00  |          |              | 58,527.00  |
| 80-839-83 | Admin Expense>Admissions>Shift Bonus Pay                      | 2,250.00   |          |              | 2,250.00   |
| 80-839-84 | Admin Expense>Admissions>Retro Pay/Adjustment Pay             | 72.00      |          |              | 72.00      |
| 80-839-90 | Admin Expense>Admissions>Sick/Vacation Pay                    | 5,890.00   |          |              | 5,890.00   |
| 80-839-91 | Admin Expense>Admissions>Holiday Pay                          | 1,900.00   |          |              | 1,900.00   |
| 80-840-80 | Admin Expense>Business Office>Wages                           | 44,424.00  |          |              | 44,424.00  |
| 80-840-90 | Admin Expense>Business Office>Sick/Vacation Pay               | 3,993.00   |          |              | 3,993.00   |
| 80-840-91 | Admin Expense>Business Office>Holiday Pay                     | 1,483.00   |          |              | 1,483.00   |
| 80-841-80 | Admin Expense>Human Resources>Wages                           | 23,611.00  |          |              | 23,611.00  |
| 80-841-84 | Admin Expense>Human Resources>Retro Pay/Adjustment Pay        | 115.00     |          |              | 115.00     |
| 80-841-90 | Admin Expense>Human Resources>Sick/Vacation Pay               | 2,293.00   |          |              | 2,293.00   |
| 80-841-91 | Admin Expense>Human Resources>Holiday Pay                     | 1,105.00   |          |              | 1,105.00   |
| 80-843-80 | Admin Expense>Regional Marketing/CAD>Wages                    | 40,574.00  |          |              | 40,574.00  |
| 80-843-83 | Admin Expense>Regional Marketing/CAD>Shift Bonus Pay          | 1,967.00   |          |              | 1,967.00   |
| 80-843-84 | Admin Expense>Regional Marketing/CAD>Retro Pay/Adjustment Pay | 1,779.00   |          |              | 1,779.00   |
| 80-843-89 | Admin Expense>Regional Marketing/CAD>On Call Pay              | 2,900.00   |          |              | 2,900.00   |
| 80-843-90 | Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay        | 2,882.00   |          |              | 2,882.00   |
| 80-843-91 | Admin Expense>Regional Marketing/CAD>Holiday Pay              | 2,511.00   |          |              | 2,511.00   |
| 80-844-80 | Admin Expense>Recruiting>Wages                                | 11,976.00  |          |              | 11,976.00  |
| 85-100-00 | Employee Benefits Expense>Miscellaneous                       | 21,190.00  |          |              | 21,190.00  |
| 85-156-61 | Employee Benefits Expense>PR Taxes>Fica                       | 447,332.00 |          |              | 447,332.00 |

| Account                  | Description                                  | ADJ         | JE Ref # | RJE         | FINAL       |
|--------------------------|--|-------------|----------|-------------|-------------|
|                          |  | 9/30/2023   |          |             | 9/30/2023   |
| 85-156-62                | Employee Benefits Expense>PR Taxes>SUI       | 66,099.00   |          |             | 66,099.00   |
| 85-156-63                | Employee Benefits Expense>PR Taxes>FUI       | 10,471.00   |          |             | 10,471.00   |
| 85-178-00                | Employee Benefits Expense>Food               | 9,198.00    |          | (1,820.00)  | 7,378.00    |
| 85-200-79                | Employee Benefits Expense>Union>Misc         | 36,319.00   |          |             | 36,319.00   |
| 85-255-79                | Employee Benefits Expense>Pension>Union      | 335,508.00  |          |             | 335,508.00  |
| 85-257-00                | Employee Benefits Expense>Employee Physicals | 246.00      |          |             | 246.00      |
| 85-881-00                | Employee Benefits Expense>Workers Comp       | 182,647.00  |          |             | 182,647.00  |
| 85-882-00                | Employee Benefits Expense>Health Insurance   | 319,833.00  |          |             | 319,833.00  |
| 85-884-00                | Employee Benefits>Dental/Vision Insurance    | (246.00)    |          |             | (246.00)    |
| 85-885-00                | Employee Benefits>Life Insurance             | 0.00        |          |             | 0.00        |
| 91-121-00                | Property Expense>Rent                        | 494,176.00  |          |             | 494,176.00  |
| 91-125-00                | Property Expense>Personal Property Taxes     | 12,607.00   |          |             | 12,607.00   |
| 91-161-00                | Property Expense>RE Taxes                    | 62,564.00   |          |             | 62,564.00   |
| 91-165-00                | Property Expense>Insurance - Property        | 22,348.00   |          |             | 22,348.00   |
| 92-000-00                | Depreciation Expense                         | 57,767.00   |          | (817.00)    | 56,950.00   |
| 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        |          | (817.00)    | (817.00)    |
| Marcum 102               | Depreciation Expense>Leasehold Improvements  | 0.00        |          | 817.00      | 817.00      |
| Marcum 103               | Dentist                                      | 0.00        |          | 7,516.00    | 7,516.00    |
| Marcum 104               | Subscriptions                                | 0.00        |          | 989.00      | 989.00      |
| 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        |          | (52,496.00) | (52,496.00) |
| Marcum 109               | Holiday Party                                | 0.00        |          | 1,820.00    | 1,820.00    |
| <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 South, LLC**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Report**

| Account                  | Description   | ADJ<br>9/30/2023  | JE Ref # | RJE<br>9/30/2023   | FINAL<br>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                            | 127,662.00        |          | 0.00               | 127,662.00         |
| 80-811-90                | Admin Expense>Director>Sick/Vacation Pay                | 8,593.00          |          | 0.00               | 8,593.00           |
| 80-811-91                | Admin Expense>Director>Holiday Pay                      | 4,296.00          |          | 0.00               | 4,296.00           |
| <b>Subtotal [2]</b>      | <b>Administrators</b>                                   | <u>140,551.00</u> |          | <u>0.00</u>        | <u>140,551.00</u>  |
| <b>Subgroup : [4]</b>    | <b>Other Administrative Salaries</b>                    |                   |          |                    |                    |
| 80-838-80                | Admin Expense>Receptionist>Wages                        | 47,262.00         |          | 0.00               | 47,262.00          |
| 80-838-81                | Admin Expense>Receptionist>Overtime                     | 1,261.00          |          | 0.00               | 1,261.00           |
| 80-838-84                | Admin Expense>Receptionist>Retro Pay/Adjustment Pay     | 231.00            |          | 0.00               | 231.00             |
| 80-838-90                | Admin Expense>Receptionist>Sick/Vacation Pay            | 2,831.00          |          | 0.00               | 2,831.00           |
| 80-838-91                | Admin Expense>Receptionist>Holiday Pay                  | 1,545.00          |          | 0.00               | 1,545.00           |
| 80-840-80                | Admin Expense>Business Office>Wages                     | 44,424.00         |          | 0.00               | 44,424.00          |
| 80-840-90                | Admin Expense>Business Office>Sick/Vacation Pay         | 3,993.00          |          | 0.00               | 3,993.00           |
| 80-840-91                | Admin Expense>Business Office>Holiday Pay               | 1,483.00          |          | 0.00               | 1,483.00           |
| 80-841-80                | Admin Expense>Human Resources>Wages                     | 23,611.00         |          | 0.00               | 23,611.00          |
| 80-841-84                | Admin Expense>Human Resources>Retro Pay/Adjustment Pay  | 115.00            |          | 0.00               | 115.00             |
| 80-841-90                | Admin Expense>Human Resources>Sick/Vacation Pay         | 2,293.00          |          | 0.00               | 2,293.00           |
| 80-841-91                | Admin Expense>Human Resources>Holiday Pay               | 1,105.00          |          | 0.00               | 1,105.00           |
| 80-844-80                | Admin Expense>Recruiting>Wages                          | 11,976.00         |          | 0.00               | 11,976.00          |
| <b>Subtotal [4]</b>      | <b>Other Administrative Salaries</b>                    | <u>142,130.00</u> |          | <u>0.00</u>        | <u>142,130.00</u>  |
| <b>Subgroup : [5C]</b>   | <b>Dietary Workers</b>                                  |                   |          |                    |                    |
| 70-831-80                | Dietary Expense>Aide>Wages                              | 159,689.00        |          | 0.00               | 159,689.00         |
| 70-831-81                | Dietary Expense>Aide>Overtime                           | 13,374.00         |          | 0.00               | 13,374.00          |
| 70-831-82                | Dietary Expense>Aide>Shift Premium Pay                  | 2,566.00          |          | 0.00               | 2,566.00           |
| 70-831-83                | Dietary Expense>Aide>Shift Bonus Pay                    | 2,715.00          |          | 0.00               | 2,715.00           |
| 70-831-84                | Dietary Expense>Aide>Retro Pay/Adjustment Pay           | 2,201.00          |          | 0.00               | 2,201.00           |
| 70-831-90                | Dietary Expense>Aide>Sick/Vacation Pay                  | 11,322.00         |          | 0.00               | 11,322.00          |
| 70-831-91                | Dietary Expense>Aide>Holiday Pay                        | 13,195.00         |          | 0.00               | 13,195.00          |
| 70-832-80                | Dietary Expense>Cook>Wages                              | 80,885.00         |          | 0.00               | 80,885.00          |
| 70-832-81                | Dietary Expense>Cook>Overtime                           | 12,622.00         |          | 0.00               | 12,622.00          |
| 70-832-82                | Dietary Expense>Cook>Shift Premium Pay                  | 6,610.00          |          | 0.00               | 6,610.00           |
| 70-832-83                | Dietary Expense>Cook>Shift Bonus Pay                    | 981.00            |          | 0.00               | 981.00             |
| 70-832-84                | Dietary Expense>Cook>Retro Pay/Adjustment Pay           | 94.00             |          | 0.00               | 94.00              |
| 70-832-88                | Dietary Expense>Cook>Other Pay                          | 145.00            |          | 0.00               | 145.00             |
| 70-832-90                | Dietary Expense>Cook>Sick/Vacation Pay                  | 5,480.00          |          | 0.00               | 5,480.00           |
| 70-832-91                | Dietary Expense>Cook>Holiday Pay                        | 5,684.00          |          | 0.00               | 5,684.00           |
| <b>Subtotal [5C]</b>     | <b>Dietary Workers</b>                                  | <u>317,563.00</u> |          | <u>0.00</u>        | <u>317,563.00</u>  |
| <b>Subgroup : [6B]</b>   | <b>Other Housekeeping Workers</b>                       |                   |          |                    |                    |
| 72-831-80                | Housekeeping Expense>Aide>Wages                         | 27,268.00         |          | 0.00               | 27,268.00          |
| 72-831-82                | Housekeeping Expense>Aide>Shift Premium Pay             | 125.00            |          | 0.00               | 125.00             |
| 72-831-83                | Housekeeping Expense>Aide>Shift Bonus Pay               | 480.00            |          | 0.00               | 480.00             |
| 72-831-84                | Housekeeping Expense>Aide>Retro Pay/Adjustment Pay      | 3.00              |          | 0.00               | 3.00               |
| 72-831-90                | Housekeeping Expense>Aide>Sick/Vacation Pay             | 4,302.00          |          | 0.00               | 4,302.00           |
| 72-831-91                | Housekeeping Expense>Aide>Holiday Pay                   | 2,888.00          |          | 0.00               | 2,888.00           |
| <b>Subtotal [6B]</b>     | <b>Other Housekeeping Workers</b>                       | <u>35,066.00</u>  |          | <u>0.00</u>        | <u>35,066.00</u>   |
| <b>Subgroup : [7A]</b>   | <b>Engineer or Chief of Maintenance</b>                 |                   |          |                    |                    |
| 75-811-80                | Maintenance Expense>Director>Wages                      | 27,605.00         |          | 0.00               | 27,605.00          |
| 75-811-91                | Maintenance Expense>Director>Holiday Pay                | 545.00            |          | 0.00               | 545.00             |
| <b>Subtotal [7A]</b>     | <b>Engineer or Chief of Maintenance</b>                 | <u>28,150.00</u>  |          | <u>0.00</u>        | <u>28,150.00</u>   |
| <b>Subgroup : [7B]</b>   | <b>Other Maintenance Workers</b>                        |                   |          |                    |                    |
| 75-829-80                | Maintenance Expense>Staff>Wages                         | 30,666.00         |          | 0.00               | 30,666.00          |
| 75-829-81                | Maintenance Expense>Staff>Overtime                      | 618.00            |          | 0.00               | 618.00             |
| 75-829-82                | Maintenance Expense>Staff>Shift Premium Pay             | 258.00            |          | 0.00               | 258.00             |
| 75-829-84                | Maintenance Expense>Staff>Retro Pay/Adjustment Pay      | 91.00             |          | 0.00               | 91.00              |
| 75-829-90                | Maintenance Expense>Staff>Sick/Vacation Pay             | 2,266.00          |          | 0.00               | 2,266.00           |
| 75-829-91                | Maintenance Expense>Staff>Holiday Pay                   | 2,468.00          |          | 0.00               | 2,468.00           |
| <b>Subtotal [7B]</b>     | <b>Other Maintenance Workers</b>                        | <u>36,367.00</u>  |          | <u>0.00</u>        | <u>36,367.00</u>   |
| <b>Subgroup : [12A]</b>  | <b>Director of Nurses/Assistant Director</b>            |                   |          |                    |                    |
| 61-811-80                | Nursing Admin Expense>Director (DON)>Wages              | 158,383.00        |          | (15,684.00)        | 142,699.00         |
| 61-811-84                | Nursing Admin Expense>Director>Retro Pay/Adjustment Pay | 115.00            |          | 0.00               | 115.00             |
| 61-811-90                | Nursing Admin Expense>Director>Sick/Vacation Pay        | 3,278.00          |          | 0.00               | 3,278.00           |
| 61-811-91                | Nursing Admin Expense>Director>Holiday Pay              | 4,589.00          |          | 0.00               | 4,589.00           |
| 61-812-80                | Nursing Admin Expense>Assistant Director (ADON)>Wages   | 4,038.00          |          | 0.00               | 4,038.00           |
| <b>Subtotal [12A]</b>    | <b>Director of Nurses/Assistant Director</b>            | <u>170,403.00</u> |          | <u>(15,684.00)</u> | <u>154,719.00</u>  |
| <b>Subgroup : [12B*]</b> | <b>RNs - Direct Care</b>                                |                   |          |                    |                    |
| 60-808-80                | Nursing Expense>RN>Wages                                | 352,103.00        |          | 0.00               | 352,103.00         |
| 60-808-81                | Nursing Expense>RN>Overtime                             | 13,889.00         |          | 0.00               | 13,889.00          |

|   |  |                     |                    |                     |
|---|--|---------------------|--------------------|---------------------|
| 60-808-82                                     | Nursing Expense>RN>Shift Premium Pay                             | 5,336.00            | 0.00               | 5,336.00            |
| 60-808-83                                     | Nursing Expense>RN>Shift Bonus Pay                               | 5,860.00            | 0.00               | 5,860.00            |
| 60-808-84                                     | Nursing Expense>RN>Retro Pay/Adjustment Pay                      | 5,030.00            | 0.00               | 5,030.00            |
| 60-808-90                                     | Nursing Expense>RN>Sick/Vacation Pay                             | 29,121.00           | 0.00               | 29,121.00           |
| 60-808-91                                     | Nursing Expense>RN>Holiday Pay                                   | 29,976.00           | 0.00               | 29,976.00           |
| 60-809-80                                     | Nursing Expense>RN Supervisor>Wages                              | 209,714.00          | 0.00               | 209,714.00          |
| 60-809-81                                     | Nursing Expense>RN Supervisor>Overtime                           | 40,356.00           | 0.00               | 40,356.00           |
| 60-809-82                                     | Nursing Expense>RN Supervisor>Shift Premium Pay                  | 14.00               | 0.00               | 14.00               |
| 60-809-83                                     | Nursing Expense>RN Supervisor>Shift Bonus Pay                    | 978.00              | 0.00               | 978.00              |
| 60-809-84                                     | Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay           | 2,009.00            | 0.00               | 2,009.00            |
| 60-809-88                                     | 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                  | 15,051.00           | 0.00               | 15,051.00           |
| 60-809-91                                     | Nursing Expense>RN Supervisor>Holiday Pay                        | 9,900.00            | 0.00               | 9,900.00            |
| <b>Subtotal [12B1]</b>                        | <b>RNs - Direct Care</b>   | <b>720,737.00</b>   | <b>0.00</b>        | <b>720,737.00</b>   |
| <b>Subgroup : [12B2] RNs - Administrative</b> |  |                     |                    |                     |
| 61-194-80                                     | Nursing Admin Expense>Infection Control>Wages                    | 97,822.00           | 0.00               | 97,822.00           |
| 61-194-83                                     | Nursing Admin Expense>Infection Control>Shift Bonus Pay          | 849.00              | 0.00               | 849.00              |
| 61-194-84                                     | Nursing Admin Expense>Infection Control>Retro Pay/Adjustment Pay | 189.00              | 0.00               | 189.00              |
| 61-194-90                                     | Nursing Admin Expense>Infection Control>Sick/Vacation Pay        | 4,672.00            | 0.00               | 4,672.00            |
| 61-194-91                                     | Nursing Admin Expense>Infection Control>Holiday Pay              | 2,964.00            | 0.00               | 2,964.00            |
| 61-814-80                                     | Nursing Admin Expense>Central Supply>Wages                       | 13,772.00           | 0.00               | 13,772.00           |
| 61-814-81                                     | Nursing Admin Expense>Central Supply>Overtime                    | 165.00              | 0.00               | 165.00              |
| 61-814-84                                     | Nursing Admin Expense>Central Supply>Retro Pay/Adjustment Pay    | 658.00              | 0.00               | 658.00              |
| 61-814-90                                     | Nursing Admin Expense>Central Supply>Sick/Vacation Pay           | 2,925.00            | 0.00               | 2,925.00            |
| 61-814-91                                     | Nursing Admin Expense>Central Supply>Holiday Pay                 | 996.00              | 0.00               | 996.00              |
| 61-817-80                                     | Nursing Admin Expense>MDS / RNAC>Wages                           | 150,341.00          | (18,943.00)        | 131,398.00          |
| 61-817-84                                     | Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay        | 2,437.00            | 0.00               | 2,437.00            |
| 61-817-89                                     | Nursing Admin Expense>MDS / RNAC>On Call Pay                     | 1,100.00            | 0.00               | 1,100.00            |
| 61-817-90                                     | Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay               | 17,383.00           | 0.00               | 17,383.00           |
| 61-817-91                                     | Nursing Admin Expense>MDS / RNAC>Holiday Pay                     | 5,798.00            | 0.00               | 5,798.00            |
| 61-821-80                                     | Nursing Admin Expense>Nursing Secretary>Wages                    | 29,588.00           | 0.00               | 29,588.00           |
| 61-821-83                                     | Nursing Admin Expense>Nursing Secretary>Shift Bonus Pay          | 325.00              | 0.00               | 325.00              |
| 61-821-84                                     | Nursing Admin Expense>Nursing Secretary>Retro Pay/Adjustment Pay | 343.00              | 0.00               | 343.00              |
| 61-821-90                                     | Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay        | 2,808.00            | 0.00               | 2,808.00            |
| 61-821-91                                     | Nursing Admin Expense>Nursing Secretary>Holiday Pay              | 1,615.00            | 0.00               | 1,615.00            |
| 61-823-80                                     | Nursing Admin Expense>Staff Coordinator>Wages                    | 58,505.00           | 0.00               | 58,505.00           |
| 61-823-81                                     | Nursing Admin Expense>Staff Coordinator>Overtime                 | 4,111.00            | 0.00               | 4,111.00            |
| 61-823-84                                     | Nursing Admin Expense>Staff Coordinator>Retro Pay/Adjustment Pay | 125.00              | 0.00               | 125.00              |
| 61-823-90                                     | Nursing Admin Expense>Staff Coordinator>Sick/Vacation Pay        | 3,436.00            | 0.00               | 3,436.00            |
| 61-823-91                                     | Nursing Admin Expense>Staff Coordinator>Holiday Pay              | 1,229.00            | 0.00               | 1,229.00            |
| 61-824-80                                     | Nursing Admin Expense>Staff Devel Director>Wages                 | 48,240.00           | 0.00               | 48,240.00           |
| 61-824-89                                     | Nursing Admin Expense>Staff Devel Director>On Call Pay           | 200.00              | 0.00               | 200.00              |
| 61-825-80                                     | Nursing Admin Expense>RN Unit Manager>Wages                      | 151,374.00          | 0.00               | 151,374.00          |
| 61-825-84                                     | Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay      | 4,882.00            | 0.00               | 4,882.00            |
| 61-825-88                                     | Nursing Admin Expense>Unit Manager>Other Pay                     | 1,272.00            | 0.00               | 1,272.00            |
| 61-825-89                                     | Nursing Admin Expense>Unit Manager>On Call Pay                   | 1,600.00            | 0.00               | 1,600.00            |
| 61-825-90                                     | Nursing Admin Expense>Unit Manager>Sick/Vacation Pay             | 20,077.00           | 0.00               | 20,077.00           |
| 61-825-91                                     | Nursing Admin Expense>Unit Manager>Holiday Pay                   | 6,333.00            | 0.00               | 6,333.00            |
| <b>Subtotal [12B2]</b>                        | <b>RNs - Administrative</b>                                      | <b>638,043.00</b>   | <b>(18,943.00)</b> | <b>619,100.00</b>   |
| <b>Subgroup : [12C1] LPNs - Direct Care</b>   |  |                     |                    |                     |
| 60-805-80                                     | Nursing Expense>LPN>Wages  | 931,725.00          | 0.00               | 931,725.00          |
| 60-805-81                                     | Nursing Expense>LPN>Overtime                                     | 263,142.00          | 0.00               | 263,142.00          |
| 60-805-82                                     | Nursing Expense>LPN>Shift Premium Pay                            | 27,767.00           | 0.00               | 27,767.00           |
| 60-805-83                                     | Nursing Expense>LPN>Shift Bonus Pay                              | 38,344.00           | 0.00               | 38,344.00           |
| 60-805-84                                     | Nursing Expense>LPN>Retro Pay/Adjustment Pay                     | 9,537.00            | 0.00               | 9,537.00            |
| 60-805-88                                     | Nursing Expense>LPN>Other Pay                                    | 1,976.00            | 0.00               | 1,976.00            |
| 60-805-90                                     | Nursing Expense>LPN>Sick/Vacation Pay                            | 63,104.00           | 0.00               | 63,104.00           |
| 60-805-91                                     | Nursing Expense>LPN>Holiday Pay                                  | 83,611.00           | 0.00               | 83,611.00           |
| <b>Subtotal [12C1]</b>                        | <b>LPNs - Direct Care</b>  | <b>1,419,206.00</b> | <b>0.00</b>        | <b>1,419,206.00</b> |
| <b>Subgroup : [12D] Aides and Attendants</b>  |  |                     |                    |                     |
| 60-801-80                                     | Nursing Expense>CNA>Wages  | 1,188,571.00        | 0.00               | 1,188,571.00        |
| 60-801-81                                     | Nursing Expense>CNA>Overtime                                     | 359,866.00          | 0.00               | 359,866.00          |
| 60-801-82                                     | Nursing Expense>CNA>Shift Premium Pay                            | 25,616.00           | 0.00               | 25,616.00           |
| 60-801-83                                     | Nursing Expense>CNA>Shift Bonus Pay                              | 51,367.00           | 0.00               | 51,367.00           |
| 60-801-84                                     | Nursing Expense>CNA>Retro Pay/Adjustment Pay                     | 4,233.00            | 0.00               | 4,233.00            |
| 60-801-88                                     | Nursing Expense>CNA>Other Pay                                    | 2,632.00            | 0.00               | 2,632.00            |
| 60-801-90                                     | Nursing Expense>CNA>Sick/Vacation Pay                            | 128,370.00          | 0.00               | 128,370.00          |
| 60-801-91                                     | Nursing Expense>CNA>Holiday Pay                                  | 123,538.00          | 0.00               | 123,538.00          |
| <b>Subtotal [12D]</b>                         | <b>Aides and Attendants</b>                                      | <b>1,884,193.00</b> | <b>0.00</b>        | <b>1,884,193.00</b> |
| <b>Subgroup : [12H] Recreation Workers</b>    |  |                     |                    |                     |
| 71-811-80                                     | Activity Expense>Director>Wages                                  | 53,091.00           | 0.00               | 53,091.00           |
| 71-811-81                                     | Activity Expense>Director>Overtime                               | 780.00              | 0.00               | 780.00              |
| 71-811-84                                     | Activity Expense>Director>Retro Pay/Adjustment Pay               | 65.00               | 0.00               | 65.00               |
| 71-811-90                                     | Activity Expense>Director>Sick/Vacation Pay                      | 5,119.00            | 0.00               | 5,119.00            |
| 71-811-91                                     | Activity Expense>Director>Holiday Pay                            | 1,814.00            | 0.00               | 1,814.00            |
| 71-831-80                                     | Activity Expense>Aide>Wages                                      | 65,400.00           | 0.00               | 65,400.00           |
| 71-831-81                                     | Activity Expense>Aide>Overtime                                   | 2,963.00            | 0.00               | 2,963.00            |
| 71-831-82                                     | Activity Expense>Aide>Shift Premium Pay                          | 449.00              | 0.00               | 449.00              |
| 71-831-83                                     | Activity Expense>Aide>Shift Bonus Pay                            | 309.00              | 0.00               | 309.00              |

|                         |  |                     |                    |                     |
|-------------------------|--|---------------------|--------------------|---------------------|
| 71-831-84               | Activily Expense>Aide>Retro Pay/Adjustment Pay                 | 694.00              | 0.00               | 694.00              |
| 71-831-88               | Activily Expense>Aide>Other Pay                                | 509.00              | 0.00               | 509.00              |
| 71-831-90               | Activily Expense>Aide>Sick/Vacation Pay                        | 10,650.00           | 0.00               | 10,650.00           |
| 71-831-91               | Activily Expense>Aide>Holiday Pay                              | 5,413.00            | 0.00               | 5,413.00            |
| <b>Subtotal [12H]</b>   | <b>Recreation Workers</b>                                      | <b>147,256.00</b>   | <b>0.00</b>        | <b>147,256.00</b>   |
| <b>Subgroup : [12M]</b> | <b>Social Workers/Case Management</b>                          |                     |                    |                     |
| 69-811-80               | Social Services Expense>Director>Wages                         | 67,094.00           | 0.00               | 67,094.00           |
| 69-811-88               | Social Services Expense>Director>Other Pay                     | 2,025.00            | 0.00               | 2,025.00            |
| 69-811-90               | Social Services Expense>Director>Sick/Vacation Pay             | 5,102.00            | 0.00               | 5,102.00            |
| 69-811-91               | Social Services Expense>Director>Holiday Pay                   | 1,999.00            | 0.00               | 1,999.00            |
| 69-830-80               | Social Services Expense>Assistant>Wages                        | 52,869.00           | 0.00               | 52,869.00           |
| 69-830-81               | Social Services Expense>Assistant>Overtime                     | 3,193.00            | 0.00               | 3,193.00            |
| 69-830-83               | Social Services Expense>Assistant>Shift Bonus Pay              | 464.00              | 0.00               | 464.00              |
| 69-830-84               | Social Services Expense>Assistant>Retro Pay/Adjustment Pay     | 63.00               | 0.00               | 63.00               |
| 69-830-90               | Social Services Expense>Assistant>Sick/Vacation Pay            | 3,650.00            | 0.00               | 3,650.00            |
| 69-830-91               | Social Services Expense>Assistant>Holiday Pay                  | 2,004.00            | 0.00               | 2,004.00            |
| <b>Subtotal [12M]</b>   | <b>Social Workers/Case Management</b>                          | <b>138,463.00</b>   | <b>0.00</b>        | <b>138,463.00</b>   |
| <b>Subgroup : [12N]</b> | <b>Marketing</b>   |                     |                    |                     |
| 80-843-80               | Admin Expense>Regional Marketing/CAD>Wages                     | 40,574.00           | 0.00               | 40,574.00           |
| 80-843-83               | Admin Expense>Regional Marketing/CAD>Shift Bonus Pay           | 1,867.00            | 0.00               | 1,867.00            |
| 80-843-84               | Admin Expense>Regional Marketing/CAD>Retro Pay/Adjustment Pay  | 1,779.00            | 0.00               | 1,779.00            |
| 80-843-89               | Admin Expense>Regional Marketing/CAD>On Call Pay               | 2,900.00            | 0.00               | 2,900.00            |
| 80-843-90               | Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay         | 2,882.00            | 0.00               | 2,882.00            |
| 80-843-91               | Admin Expense>Regional Marketing/CAD>Holiday Pay               | 2,511.00            | 0.00               | 2,511.00            |
| <b>Subtotal [12N]</b>   | <b>Marketing</b>   | <b>52,613.00</b>    | <b>0.00</b>        | <b>52,613.00</b>    |
| <b>Subgroup : [12O]</b> | <b>Other</b>   |                     |                    |                     |
| 61-818-80               | Nursing Admin Expense>Medical Records>Wages                    | 14,786.00           | 0.00               | 14,786.00           |
| 61-818-81               | Nursing Admin Expense>Medical Records>Overtime                 | 167.00              | 0.00               | 167.00              |
| 61-818-84               | Nursing Admin Expense>Medical Records>Retro Pay/Adjustment Pay | 20.00               | 0.00               | 20.00               |
| 61-818-90               | Nursing Admin Expense>Medical Records>Sick/Vacation Pay        | 4,963.00            | 0.00               | 4,963.00            |
| 61-818-91               | Nursing Admin Expense>Medical Records>Holiday Pay              | 1,276.00            | 0.00               | 1,276.00            |
| 80-839-80               | Admin Expense>Admissions>Wages                                 | 58,527.00           | 0.00               | 58,527.00           |
| 80-839-83               | Admin Expense>Admissions>Shift Bonus Pay                       | 2,250.00            | 0.00               | 2,250.00            |
| 80-839-84               | Admin Expense>Admissions>Retro Pay/Adjustment Pay              | 72.00               | 0.00               | 72.00               |
| 80-839-90               | Admin Expense>Admissions>Sick/Vacation Pay                     | 5,890.00            | 0.00               | 5,890.00            |
| 80-839-91               | Admin Expense>Admissions>Holiday Pay                           | 1,900.00            | 0.00               | 1,900.00            |
| <b>Subtotal [12O]</b>   | <b>Other</b>   | <b>89,851.00</b>    | <b>0.00</b>        | <b>89,851.00</b>    |
| <b>Total [10-A]</b>     | <b>Salaries and Wages</b>                                      | <b>5,960,592.00</b> | <b>(34,627.00)</b> | <b>5,925,965.00</b> |
| <b>Group : [13-B]</b>   | <b>Professional Fees</b>                                       |                     |                    |                     |
| <b>Subgroup : [1]</b>   | <b>Dietitian</b>   |                     |                    |                     |
| 70-833-00               | Dietary Expense>Contracted Dietician                           | 63,426.00           | 0.00               | 63,426.00           |
| <b>Subtotal [1]</b>     | <b>Dietitian</b>   | <b>63,426.00</b>    | <b>0.00</b>        | <b>63,426.00</b>    |
| <b>Subgroup : [2]</b>   | <b>Dentist</b>   |                     |                    |                     |
| Marcum 103              | Dentist  | 0.00                | 7,516.00           | 7,516.00            |
| <b>Subtotal [2]</b>     | <b>Dentist</b>   | <b>0.00</b>         | <b>7,516.00</b>    | <b>7,516.00</b>     |
| <b>Subgroup : [3]</b>   | <b>Pharmacist</b>  |                     |                    |                     |
| 62-700-00               | Pharmacy Expense>Contracted Service                            | 30,621.00           | 0.00               | 30,621.00           |
| <b>Subtotal [3]</b>     | <b>Pharmacist</b>  | <b>30,621.00</b>    | <b>0.00</b>        | <b>30,621.00</b>    |
| <b>Subgroup : [5A]</b>  | <b>PT - Resident Care</b>                                      |                     |                    |                     |
| 65-102-00               | PT Expense>Medicare A  | 104,364.00          | 0.00               | 104,364.00          |
| 65-103-00               | PT Expense>Med B   | 49,177.00           | 0.00               | 49,177.00           |
| 65-105-00               | PT Expense>HMO B   | 54,206.00           | 0.00               | 54,206.00           |
| 65-106-00               | PT Expense>HMO A   | 87,107.00           | 0.00               | 87,107.00           |
| 65-111-00               | PT Expense>Medicaid  | 26,503.00           | 0.00               | 26,503.00           |
| <b>Subtotal [5A]</b>    | <b>PT - Resident Care</b>                                      | <b>321,357.00</b>   | <b>0.00</b>        | <b>321,357.00</b>   |
| <b>Subgroup : [6A]</b>  | <b>Medical Director</b>  |                     |                    |                     |
| 61-750-00               | Nursing Admin Expense>Medical Director                         | 44,972.00           | (7,516.00)         | 37,456.00           |
| <b>Subtotal [6A]</b>    | <b>Medical Director</b>  | <b>44,972.00</b>    | <b>(7,516.00)</b>  | <b>37,456.00</b>    |
| <b>Subgroup : [9A]</b>  | <b>ST - Resident Care</b>                                      |                     |                    |                     |
| 67-102-00               | ST Expense>Medicare A  | 18,935.00           | 0.00               | 18,935.00           |
| 67-103-00               | ST Expense>Part B  | 10,326.00           | 0.00               | 10,326.00           |
| 67-105-00               | ST Expense>HMO B   | 13,232.00           | 0.00               | 13,232.00           |
| 67-106-00               | ST Expense>HMO A   | 12,591.00           | 0.00               | 12,591.00           |
| 67-111-00               | ST Expense>Medicaid  | 6,786.00            | 0.00               | 6,786.00            |
| 67-700-00               | ST Expense>Contracted Service                                  | 4,362.00            | 0.00               | 4,362.00            |
| <b>Subtotal [9A]</b>    | <b>ST - Resident Care</b>                                      | <b>66,242.00</b>    | <b>0.00</b>        | <b>66,242.00</b>    |
| <b>Subgroup : [10A]</b> | <b>OT - Resident Care</b>                                      |                     |                    |                     |
| 66-102-00               | OT Expense>Medicare A  | 107,976.00          | 0.00               | 107,976.00          |
| 66-103-00               | OT Expense>Part B  | 57,794.00           | 0.00               | 57,794.00           |
| 66-105-00               | OT Expense>HMO B   | 64,779.00           | 0.00               | 64,779.00           |
| 66-106-00               | OT Expense>HMO A   | 87,783.00           | 0.00               | 87,783.00           |

|                          |   |                     |                   |                     |
|--------------------------|---|---------------------|-------------------|---------------------|
| 66-111-00                | OT Expense>Medicaid   | 25,736.00           | 0.00              | 25,736.00           |
| <b>Subtotal [10A]</b>    | <b>OT - Resident Care</b>   | <b>344,068.00</b>   | <b>0.00</b>       | <b>344,068.00</b>   |
| <b>Subgroup : [11B1]</b> | <b>LPN's - Direct Care</b>  |                     |                   |                     |
| 60-700-19                | Nursing Expense>Contracted Service>LPN                                | 47,157.00           | 0.00              | 47,157.00           |
| <b>Subtotal [11B1]</b>   | <b>LPN's - Direct Care</b>  | <b>47,157.00</b>    | <b>0.00</b>       | <b>47,157.00</b>    |
| <b>Subgroup : [11C]</b>  | <b>Aides</b>  |                     |                   |                     |
| 60-700-20                | Nursing Expense>Contracted Service>CNA                                | 11,721.00           | 0.00              | 11,721.00           |
| <b>Subtotal [11C]</b>    | <b>Aides</b>  | <b>11,721.00</b>    | <b>0.00</b>       | <b>11,721.00</b>    |
| <b>Subgroup : [12]</b>   | <b>Other</b>  |                     |                   |                     |
| 60-263-00                | Nursing Expense>Consulting Fees                                       | 0.00                | 8,057.00          | 8,057.00            |
| 60-263-02                | Nursing Expense>Consulting Fees>Add Back                              | 19,620.00           | 0.00              | 19,620.00           |
| 68-700-00                | Therapy Expense>Contracted Service                                    | (52,496.00)         | 52,496.00         | 0.00                |
| 68-827-00                | Therapy Expense>Respiratory   | 16,239.00           | 0.00              | 16,239.00           |
| <b>Subtotal [12]</b>     | <b>Other</b>  | <b>(16,637.00)</b>  | <b>60,553.00</b>  | <b>43,916.00</b>    |
| <b>Total [13-B]</b>      | <b>Professional Fees</b>  | <b>912,927.00</b>   | <b>60,553.00</b>  | <b>973,480.00</b>   |
| <b>Group : [15]</b>      | <b>Expenditures Other than Salaries</b>                               |                     |                   |                     |
| <b>Subgroup : [1A1]</b>  | <b>Workmen's Compensation</b>   |                     |                   |                     |
| 85-881-00                | Employee Benefits Expense>Workers Comp                                | 182,647.00          | 0.00              | 182,647.00          |
| <b>Subtotal [1A1]</b>    | <b>Workmen's Compensation</b>   | <b>182,647.00</b>   | <b>0.00</b>       | <b>182,647.00</b>   |
| <b>Subgroup : [1A3]</b>  | <b>Unemployment Insurance</b>   |                     |                   |                     |
| 85-156-62                | Employee Benefits Expense>PR Taxes>SUI                                | 66,099.00           | 0.00              | 66,099.00           |
| 85-156-63                | Employee Benefits Expense>PR Taxes>FUI                                | 10,471.00           | 0.00              | 10,471.00           |
| <b>Subtotal [1A3]</b>    | <b>Unemployment Insurance</b>   | <b>76,570.00</b>    | <b>0.00</b>       | <b>76,570.00</b>    |
| <b>Subgroup : [1A4]</b>  | <b>Social Security (FICA)</b>   |                     |                   |                     |
| 85-156-61                | Employee Benefits Expense>PR Taxes>FICA                               | 447,332.00          | 0.00              | 447,332.00          |
| <b>Subtotal [1A4]</b>    | <b>Social Security (FICA)</b>   | <b>447,332.00</b>   | <b>0.00</b>       | <b>447,332.00</b>   |
| <b>Subgroup : [1A5]</b>  | <b>Health Insurance</b>   |                     |                   |                     |
| 85-882-00                | Employee Benefits Expense>Health Insurance                            | 319,833.00          | 0.00              | 319,833.00          |
| 85-884-00                | Employee Benefits Expense>Dental/Vision Insurance                     | (246.00)            | 0.00              | (246.00)            |
| <b>Subtotal [1A5]</b>    | <b>Health Insurance</b>   | <b>319,587.00</b>   | <b>0.00</b>       | <b>319,587.00</b>   |
| <b>Subgroup : [1A7]</b>  | <b>Pensions</b>   |                     |                   |                     |
| 85-255-79                | Employee Benefits Expense>Pension>Union                               | 335,508.00          | 0.00              | 335,508.00          |
| <b>Subtotal [1A7]</b>    | <b>Pensions</b>   | <b>335,508.00</b>   | <b>0.00</b>       | <b>335,508.00</b>   |
| <b>Subgroup : [1A9]</b>  | <b>Other</b>  |                     |                   |                     |
| 85-100-00                | Employee Benefits Expense>Miscellaneous                               | 21,190.00           | 0.00              | 21,190.00           |
| 85-178-00                | Employee Benefits Expense>Food  | 9,108.00            | (1,820.00)        | 7,378.00            |
| 85-200-79                | Employee Benefits Expense>Union>Misc                                  | 36,319.00           | 0.00              | 36,319.00           |
| 85-257-00                | Employee Benefits Expense>Employee Physicals                          | 246.00              | 0.00              | 246.00              |
| <b>Subtotal [1A9]</b>    | <b>Other</b>  | <b>66,953.00</b>    | <b>(1,820.00)</b> | <b>65,133.00</b>    |
| <b>Subgroup : [1C]</b>   | <b>Bad Debts</b>  |                     |                   |                     |
| 80-251-00                | Admin Expense>Bad Debt  | 122,363.00          | 0.00              | 122,363.00          |
| <b>Subtotal [1C]</b>     | <b>Bad Debts</b>  | <b>122,363.00</b>   | <b>0.00</b>       | <b>122,363.00</b>   |
| <b>Subgroup : [1D]</b>   | <b>Accounting and Auditing</b>  |                     |                   |                     |
| 80-239-00                | Admin Expense>Accounting Fees   | 10,306.00           | 4,822.00          | 15,128.00           |
| <b>Subtotal [1D]</b>     | <b>Accounting and Auditing</b>  | <b>10,306.00</b>    | <b>4,822.00</b>   | <b>15,128.00</b>    |
| <b>Subgroup : [1E]</b>   | <b>Legal</b>  |                     |                   |                     |
| 80-238-00                | Admin Expense>Legal Fees  | 6,858.00            | 36,146.00         | 43,004.00           |
| <b>Subtotal [1E]</b>     | <b>Legal</b>  | <b>6,858.00</b>     | <b>36,146.00</b>  | <b>43,004.00</b>    |
| <b>Subgroup : [1G]</b>   | <b>Office Supplies</b>  |                     |                   |                     |
| 80-182-00                | Admin Expense>Furnishing  | 2,981.00            | 0.00              | 2,981.00            |
| 80-183-00                | Admin Expense>Supplies  | 5,604.00            | 0.00              | 5,604.00            |
| 80-183-09                | Admin Expense>Supplies>Toner  | 6,448.00            | 0.00              | 6,448.00            |
| 80-183-78                | Admin Expense>Supplies>Paper  | 2,435.00            | 0.00              | 2,435.00            |
| 80-184-00                | Admin Expense>Computer Hardware                                       | 787.00              | 0.00              | 787.00              |
| <b>Subtotal [1G]</b>     | <b>Office Supplies</b>  | <b>18,255.00</b>    | <b>0.00</b>       | <b>18,255.00</b>    |
| <b>Subgroup : [1H1]</b>  | <b>Telephone and Telegraph</b>  |                     |                   |                     |
| 80-210-00                | Admin Expense>Internet  | 4,393.00            | 0.00              | 4,393.00            |
| 80-231-00                | Admin Expense>Telephone   | 5,748.00            | 0.00              | 5,748.00            |
| <b>Subtotal [1H1]</b>    | <b>Telephone and Telegraph</b>  | <b>10,141.00</b>    | <b>0.00</b>       | <b>10,141.00</b>    |
| <b>Subgroup : [1K3]</b>  | <b>Resident Day User Fee</b>  |                     |                   |                     |
| 80-111-16                | Admin Expense>Medicaid>Bed Tax  | 496,682.00          | 0.00              | 496,682.00          |
| <b>Subtotal [1K3]</b>    | <b>Resident Day User Fee</b>  | <b>496,682.00</b>   | <b>0.00</b>       | <b>496,682.00</b>   |
| <b>Total [15]</b>        | <b>Expenditures Other than Salaries</b>                               | <b>2,093,202.00</b> | <b>39,148.00</b>  | <b>2,132,350.00</b> |
| <b>Group : [16]</b>      | <b>Expenditures Other than Salaries (cont'd) - Admin. and General</b> |                     |                   |                     |

|                  |  |              |              |            |
|------------------|--|--------------|--------------|------------|
| Subgroup : [2]   | Holiday Parties for Staff                                      |              |              |            |
| Marcum 109       | Holiday Party  | 0.00         | 1,820.00     | 1,820.00   |
| Subtotal [2]     | Holiday Parties for Staff                                      | 0.00         | 1,820.00     | 1,820.00   |
| Subgroup : [4]   | Employee Travel  |              |              |            |
| 60-236-00        | Admin Expense>Travel   | 6,027.00     | 0.00         | 6,027.00   |
| Subtotal [4]     | Employee Travel  | 6,027.00     | 0.00         | 6,027.00   |
| Subgroup : [M1]  | Advertising Help Wanted  |              |              |            |
| 80-249-00        | Admin Expense>Recruiting                                       | 7,086.00     | 0.00         | 7,086.00   |
| Subtotal [M1]    | Advertising Help Wanted  | 7,086.00     | 0.00         | 7,086.00   |
| Subgroup : [M3]  | Advertising Other  |              |              |            |
| 80-250-00        | Admin Expense>Marketing & Advertising                          | 24,175.00    | 0.00         | 24,175.00  |
| Subtotal [M3]    | Advertising Other  | 24,175.00    | 0.00         | 24,175.00  |
| Subgroup : [M6]  | Barber and Beauty Supplies                                     |              |              |            |
| 71-179-00        | Activly Expense>Barber & Beauty                                | 4,692.00     | 0.00         | 4,692.00   |
| Subtotal [M6]    | Barber and Beauty Supplies                                     | 4,692.00     | 0.00         | 4,692.00   |
| Subgroup : [M7]  | Postage  |              |              |            |
| 80-209-00        | Admin Expense>Postage  | 1,842.00     | 0.00         | 1,842.00   |
| Subtotal [M7]    | Postage  | 1,842.00     | 0.00         | 1,842.00   |
| Subgroup : [M8]  | Dues and Membership Fees to Professional Associations          |              |              |            |
| 80-235-00        | Admin Expense>Dues & Subscriptions                             | 11,342.00    | (1,123.00)   | 10,219.00  |
| Subtotal [M8]    | Dues and Membership Fees to Professional Associations          | 11,342.00    | (1,123.00)   | 10,219.00  |
| 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         | 989.00       | 989.00     |
| Subtotal [M9]    | Subscriptions  | 0.00         | 989.00       | 989.00     |
| Subgroup : [M11] | Services Provided by Contract                                  |              |              |            |
| 80-181-00        | Admin Expense>Shredding  | 2,892.00     | 0.00         | 2,892.00   |
| 80-230-00        | Admin Expense>Data Processing                                  | 45,121.00    | 0.00         | 45,121.00  |
| 80-240-00        | Admin Expense>Professional Fees                                | 36,146.00    | (36,146.00)  | 0.00       |
| 80-240-02        | Admin Expense>Professional Fees>Add Back                       | 175,299.00   | 18,261.00    | 193,560.00 |
| 80-241-01        | Admin Expense>IT Fees>Add Back                                 | 17,802.00    | 0.00         | 17,802.00  |
| 80-700-00        | Admin Expense>Contracted Service                               | 137.00       | 0.00         | 137.00     |
| 80-700-02        | Admin Expense>Contracted Service>Add Back                      | 11,000.00    | 0.00         | 11,000.00  |
| Subtotal [M11]   | Services Provided by Contract                                  | 288,397.00   | (17,885.00)  | 270,512.00 |
| Subgroup : [M12] | Administrative Management Services                             |              |              |            |
| 80-279-00        | Admin Expense>Management Fee                                   | 611,726.00   | (325,980.00) | 285,746.00 |
| Subtotal [M12]   | Administrative Management Services                             | 611,726.00   | (325,980.00) | 285,746.00 |
| Subgroup : [M13] | Other  |              |              |            |
| 80-153-00        | Admin Expense>Financing Costs                                  | 2,037.00     | 0.00         | 2,037.00   |
| 80-202-00        | Admin Expense>resident missing Items                           | 2,833.00     | 0.00         | 2,833.00   |
| 80-234-00        | Admin Expense>Licenses   | 118.00       | 0.00         | 118.00     |
| 80-244-00        | Admin Expense>Bank Fees  | 11,510.00    | 0.00         | 11,510.00  |
| 80-245-00        | Admin Expense>Background Checks                                | 405.00       | 0.00         | 405.00     |
| 80-245-06        | Admin Expense>Background Checks Other (Fingerprinting)         | 3,829.00     | 0.00         | 3,829.00   |
| 80-252-00        | Admin Expense>Startup Costs                                    | 112,766.00   | (31,140.00)  | 81,626.00  |
| Subtotal [M13]   | Other  | 133,498.00   | (31,140.00)  | 102,358.00 |
| Total [16]       | Expenditures Other than Salaries (cont'd) - Admin. and General | 1,088,785.00 | (373,185.00) | 715,600.00 |
| Group : [18]     | Dietary Basis for Allocation of Costs                          |              |              |            |
| Subgroup : [2A1] | Raw Food   |              |              |            |
| 70-177-00        | Dietary Expense>Supplements                                    | 25,762.00    | 0.00         | 25,762.00  |
| 70-178-00        | Dietary Expense>Food   | 243,618.00   | 0.00         | 243,618.00 |
| 71-178-00        | Activly Expense>Food   | 1,043.00     | 0.00         | 1,043.00   |
| Subtotal [2A1]   | Raw Food   | 270,423.00   | 0.00         | 270,423.00 |
| Subgroup : [2A2] | Non-Food Supplies  |              |              |            |
| 70-183-00        | Dietary Expense>Supplies                                       | 27,259.00    | 0.00         | 27,259.00  |
| 70-191-00        | Dietary Expense>Enteral Feeding Supplies                       | 5,648.00     | 0.00         | 5,648.00   |
| Subtotal [2A2]   | Non-Food Supplies  | 32,907.00    | 0.00         | 32,907.00  |
| Subgroup : [2B]  | Purchased Services   |              |              |            |
| 70-700-00        | Dietary Expense>Contracted Service                             | 121,523.00   | 0.00         | 121,523.00 |
| Subtotal [2B]    | Purchased Services   | 121,523.00   | 0.00         | 121,523.00 |
| Subgroup : [2C]  | Other  |              |              |            |
| 70-184-00        | Dietary Expense>Minor Equip                                    | 733.00       | 0.00         | 733.00     |
| 70-208-00        | Dietary Expense>Equip-Rental                                   | 3,482.00     | 0.00         | 3,482.00   |
| Subtotal [2C]    | Other  | 4,215.00     | 0.00         | 4,215.00   |

|                         |   |                   |             |                   |
|-------------------------|---|-------------------|-------------|-------------------|
| <b>Total [18]</b>       | <b>Dietary Basis for Allocation of Costs</b>                        | <b>429,068.00</b> | <b>0.00</b> | <b>429,068.00</b> |
| <b>Group : [19]</b>     | <b>Laundry-Basis for Allocation of Costs</b>                        |                   |             |                   |
| <b>Subgroup : [3B]</b>  | <b>Purchased Services</b>   |                   |             |                   |
| 73-700-00               | Laundry Expense>Contracted Service                                  | 229,635.00        | 0.00        | 229,635.00        |
| <b>Subtotal [3B]</b>    | <b>Purchased Services</b>   | <b>229,635.00</b> | <b>0.00</b> | <b>229,635.00</b> |
| <b>Total [19]</b>       | <b>Laundry-Basis for Allocation of Costs</b>                        | <b>229,635.00</b> | <b>0.00</b> | <b>229,635.00</b> |
| <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                                       | 1,603.00          | 0.00        | 1,603.00          |
| 72-183-74               | Housekeeping Expense>Supplies>COVID                                 | 234.00            | 0.00        | 234.00            |
| <b>Subtotal [4A1]</b>   | <b>In-House Care Supplies</b>                                       | <b>1,837.00</b>   | <b>0.00</b> | <b>1,837.00</b>   |
| <b>Subgroup : [4B]</b>  | <b>Purchased Services</b>   |                   |             |                   |
| 72-700-00               | Housekeeping Expense>Contracted Service                             | 366,913.00        | 0.00        | 366,913.00        |
| <b>Subtotal [4B]</b>    | <b>Purchased Services</b>   | <b>366,913.00</b> | <b>0.00</b> | <b>366,913.00</b> |
| <b>Subgroup : [5A2]</b> | <b>Purchased from</b>   |                   |             |                   |
| 62-102-00               | Pharmacy Expense>Medicare A   | 77,180.00         | 0.00        | 77,180.00         |
| 62-104-00               | Pharmacy Expense>Private  | 998.00            | 0.00        | 998.00            |
| 62-105-00               | Pharmacy Expense>HMO  | 80,930.00         | 0.00        | 80,930.00         |
| 62-111-00               | Pharmacy Expense>Medicaid   | 5,468.00          | 0.00        | 5,468.00          |
| 62-145-00               | Pharmacy Expense>RX   | 4,415.00          | 0.00        | 4,415.00          |
| 62-145-32               | Pharmacy Expense>RX>Vaccines  | 6,381.00          | 0.00        | 6,381.00          |
| <b>Subtotal [5A2]</b>   | <b>Purchased from</b>   | <b>175,372.00</b> | <b>0.00</b> | <b>175,372.00</b> |
| <b>Subgroup : [5B]</b>  | <b>Medicine Cabinet Drugs</b>                                       |                   |             |                   |
| 62-222-00               | Pharmacy Expense>OTC  | 1,221.00          | 0.00        | 1,221.00          |
| <b>Subtotal [5B]</b>    | <b>Medicine Cabinet Drugs</b>                                       | <b>1,221.00</b>   | <b>0.00</b> | <b>1,221.00</b>   |
| <b>Subgroup : [5C]</b>  | <b>Medical and Therapeutic Supplies</b>                             |                   |             |                   |
| 60-183-00               | Nursing Expense>Supplies-Disposable                                 | 13,360.00         | 0.00        | 13,360.00         |
| 60-183-76               | Nursing Expense>Supplies>PPD  | 114,588.00        | 0.00        | 114,588.00        |
| 60-184-00               | Nursing Expense>Supplies-Non Disposable                             | 23,330.00         | 0.00        | 23,330.00         |
| 60-185-00               | Nursing Expense>Incontinence Supplies                               | 52.00             | 0.00        | 52.00             |
| <b>Subtotal [5C]</b>    | <b>Medical and Therapeutic Supplies</b>                             | <b>151,330.00</b> | <b>0.00</b> | <b>151,330.00</b> |
| <b>Subgroup : [5D]</b>  | <b>Ambulance/Limousine</b>  |                   |             |                   |
| 60-213-00               | Nursing Expense>Transportation                                      | 3,249.00          | 0.00        | 3,249.00          |
| <b>Subtotal [5D]</b>    | <b>Ambulance/Limousine</b>  | <b>3,249.00</b>   | <b>0.00</b> | <b>3,249.00</b>   |
| <b>Subgroup : [5E2]</b> | <b>Oxygen - Other</b>   |                   |             |                   |
| 57-000-00               | Oxygen Expense  | 6,008.00          | 0.00        | 6,008.00          |
| <b>Subtotal [5E2]</b>   | <b>Oxygen - Other</b>   | <b>6,008.00</b>   | <b>0.00</b> | <b>6,008.00</b>   |
| <b>Subgroup : [5F]</b>  | <b>X-Rays and related radiological</b>                              |                   |             |                   |
| 59-000-00               | Radiology Expense   | 11,298.00         | 0.00        | 11,298.00         |
| 59-000-74               | Radiology Expense>COVID   | 110.00            | 0.00        | 110.00            |
| <b>Subtotal [5F]</b>    | <b>X-Rays and related radiological</b>                              | <b>11,408.00</b>  | <b>0.00</b> | <b>11,408.00</b>  |
| <b>Subgroup : [5H]</b>  | <b>Laboratory</b>   |                   |             |                   |
| 58-000-00               | Lab Expense   | 70,774.00         | 0.00        | 70,774.00         |
| <b>Subtotal [5H]</b>    | <b>Laboratory</b>   | <b>70,774.00</b>  | <b>0.00</b> | <b>70,774.00</b>  |
| <b>Subgroup : [5I]</b>  | <b>Recreation</b>   |                   |             |                   |
| 71-000-00               | Activity Expense  | 66.00             | 0.00        | 66.00             |
| 71-183-00               | Activity Expense>Supplies   | 2,807.00          | 0.00        | 2,807.00          |
| 71-700-00               | Activity Expense>Contracted Service                                 | 2,675.00          | 0.00        | 2,675.00          |
| <b>Subtotal [5I]</b>    | <b>Recreation</b>   | <b>5,548.00</b>   | <b>0.00</b> | <b>5,548.00</b>   |
| <b>Subgroup : [5L]</b>  | <b>Cable TV</b>   |                   |             |                   |
| 80-232-00               | Admin Expense>Cable TV  | 11,820.00         | 0.00        | 11,820.00         |
| <b>Subtotal [5L]</b>    | <b>Cable TV</b>   | <b>11,820.00</b>  | <b>0.00</b> | <b>11,820.00</b>  |
| <b>Subgroup : [5M]</b>  | <b>Other</b>  |                   |             |                   |
| 55-000-00               | Nursing Rental Expense  | 33,008.00         | 0.00        | 33,008.00         |
| 60-183-74               | Nursing Expense>Supplies>COVID                                      | 23,853.00         | 0.00        | 23,853.00         |
| 60-204-00               | Nursing Expense>Training & Education                                | 4,436.00          | 0.00        | 4,436.00          |
| 60-205-00               | Nursing Expense>Sanitation & Incineration                           | 7,788.00          | 0.00        | 7,788.00          |
| 60-207-00               | Nursing Expense>Repairs & Maint                                     | 2,213.00          | 0.00        | 2,213.00          |
| 60-212-00               | Nursing Expense>Clinical Services                                   | 15,120.00         | 0.00        | 15,120.00         |
| 60-230-00               | Nursing Expense>Data Processing                                     | 46,048.00         | 0.00        | 46,048.00         |
| 64-281-04               | Other Ancillary Expense>Dialysis Unit>Contracted Staffing           | 265,715.00        | 0.00        | 265,715.00        |
| 66-101-01               | OT Expense>Optum>Part B   | 5,335.00          | 0.00        | 5,335.00          |
| 68-183-00               | Therapy Expense>Supplies  | 297.00            | 0.00        | 297.00            |
| <b>Subtotal [5M]</b>    | <b>Other</b>  | <b>403,813.00</b> | <b>0.00</b> | <b>403,813.00</b> |
| <b>Subgroup : [5N]</b>  | <b>Physical Therapy Expense</b>                                     |                   |             |                   |
| 65-101-01               | PT Expense>Optum>Part B   | 4,265.00          | 0.00        | 4,265.00          |

|                   |  |              |          |              |
|-------------------|--|--------------|----------|--------------|
| Subtotal [5N]     | Physical Therapy Expense                                     | 4,265.00     | 0.00     | 4,265.00     |
| Subgroup : [5O]   | Speech Therapy Expense                                       |              |          |              |
| 67-101-01         | ST Expense>Optum>Part B                                      | 707.00       | 0.00     | 707.00       |
| Subtotal [5O]     | Speech Therapy Expense                                       | 707.00       | 0.00     | 707.00       |
| Total [20]        | Housekeeping and Resident Care Basis for Allocation of Costs | 1,214,265.00 | 0.00     | 1,214,265.00 |
| Group : [22]      | Maintenance and Property                                     |              |          |              |
| Subgroup : [6A]   | Repairs and Maintenance                                      |              |          |              |
| 75-207-00         | Maintenance Expense>Repairs & Maint                          | 35,259.00    | 0.00     | 35,259.00    |
| Subtotal [6A]     | Repairs and Maintenance                                      | 35,259.00    | 0.00     | 35,259.00    |
| Subgroup : [6B]   | Heat   |              |          |              |
| 76-227-00         | Utility Expense>Gas  | 49,001.00    | 0.00     | 49,001.00    |
| Subtotal [6B]     | Heat   | 49,001.00    | 0.00     | 49,001.00    |
| Subgroup : [6C]   | Light & Power  |              |          |              |
| 76-228-00         | Utility Expense>Electric                                     | 140,068.00   | 0.00     | 140,068.00   |
| Subtotal [6C]     | Light & Power  | 140,068.00   | 0.00     | 140,068.00   |
| Subgroup : [6D]   | Water  |              |          |              |
| 76-229-00         | Utility Expense>Water/Sewer                                  | 117,062.00   | 0.00     | 117,062.00   |
| Subtotal [6D]     | Water  | 117,062.00   | 0.00     | 117,062.00   |
| Subgroup : [6E]   | Equipment Lease  |              |          |              |
| 80-208-00         | Admin Expense>Equip-Rental                                   | 6,586.00     | 0.00     | 6,586.00     |
| Subtotal [6E]     | Equipment Lease  | 6,586.00     | 0.00     | 6,586.00     |
| Subgroup : [6F]   | Other  |              |          |              |
| 75-183-00         | Maintenance Expense>Supplies                                 | 16,783.00    | 0.00     | 16,783.00    |
| 75-205-00         | Maintenance Expense>Sanitation & Incineration                | 39,530.00    | 0.00     | 39,530.00    |
| 75-217-00         | Maintenance Expense>Extermination                            | 2,419.00     | 0.00     | 2,419.00     |
| 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                     | 195.00       | 0.00     | 195.00       |
| 75-221-00         | Maintenance Expense>Water Treatment                          | 1,675.00     | 0.00     | 1,675.00     |
| 75-230-00         | Maintenance Expense>Data Processing                          | 1,272.00     | 0.00     | 1,272.00     |
| 75-700-00         | Maintenance Expense>Contracted Service                       | 19,592.00    | 0.00     | 19,592.00    |
| 76-700-00         | Utility Expense>Contracted Service                           | 828.00       | 0.00     | 828.00       |
| Subtotal [6F]     | Other  | 108,620.00   | 0.00     | 108,620.00   |
| Subgroup : [7D]   | Movable Equipment  |              |          |              |
| 92-000-00         | Depreciation Expense   | 57,767.00    | (817.00) | 56,950.00    |
| Subtotal [7D]     | Movable Equipment  | 57,767.00    | (817.00) | 56,950.00    |
| Subgroup : [8C]   | Leasehold Improvements                                       |              |          |              |
| Marcum 102        | Depreciation Expense>Leasehold Improvements                  | 0.00         | 817.00   | 817.00       |
| Subtotal [8C]     | Leasehold Improvements                                       | 0.00         | 817.00   | 817.00       |
| Subgroup : [9]    | Rental Payments  |              |          |              |
| 91-121-00         | Property Expense>Rent  | 494,176.00   | 0.00     | 494,176.00   |
| Subtotal [9]      | Rental Payments  | 494,176.00   | 0.00     | 494,176.00   |
| Subgroup : [10B]  | Real estate taxes paid by lessor                             |              |          |              |
| 91-161-00         | Property Expense>RE Taxes                                    | 62,564.00    | 0.00     | 62,564.00    |
| Subtotal [10B]    | Real estate taxes paid by lessor                             | 62,564.00    | 0.00     | 62,564.00    |
| Subgroup : [10C]  | Personal property taxes                                      |              |          |              |
| 91-125-00         | Property Expense>Personal Property Taxes                     | 12,607.00    | 0.00     | 12,607.00    |
| Subtotal [10C]    | Personal property taxes                                      | 12,607.00    | 0.00     | 12,607.00    |
| Total [22]        | Maintenance and Property                                     | 1,083,710.00 | 0.00     | 1,083,710.00 |
| 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                                       | 61,926.00    | 0.00     | 61,926.00    |
| Subgroup : [14A]  | Insurance on Property  |              |          |              |
| 91-165-00         | Property Expense>Insurance - Property                        | 22,348.00    | 0.00     | 22,348.00    |
| Subtotal [14A]    | Insurance on Property  | 22,348.00    | 0.00     | 22,348.00    |
| Subgroup : [14C3] | Other  |              |          |              |
| 80-162-00         | Admin Expense>Insurance - General Liability & Other          | 72,721.00    | 0.00     | 72,721.00    |
| 80-163-00         | Admin Expense>Insurance - EPLI                               | 11,702.00    | 0.00     | 11,702.00    |
| Subtotal [14C3]   | Other  | 84,423.00    | 0.00     | 84,423.00    |
| Total [27]        | Interest and Insurance                                       | 168,697.00   | 0.00     | 168,697.00   |
| Group : [30]      | Statement of Revenue:  |              |          |              |
| Subgroup : [1A]   | Medicaid Residents (CT only)                                 |              |          |              |

|                        |  |                       |             |                       |
|------------------------|--|-----------------------|-------------|-----------------------|
| 40-111-00              | Room & Board Revenue>Medicaid                                | (4,919,244.00)        | 0.00        | (4,919,244.00)        |
| 40-111-09              | Room & Board Revenue>Medicaid>Sales Adjustments              | 110,434.00            | 0.00        | 110,434.00            |
| <b>Subtotal [1A]</b>   | <b>Medicaid Residents (CT only)</b>                          | <b>(4,808,810.00)</b> | <b>0.00</b> | <b>(4,808,810.00)</b> |
| <b>Subgroup : [3A]</b> |  |                       |             |                       |
| 40-102-00              | Medicare Residents (All inclusive)                           |                       |             |                       |
| 40-102-00              | Room & Board Revenue>Medicare A                              | (2,893,365.00)        | 0.00        | (2,893,365.00)        |
| 40-102-09              | Room & Board Revenue>Medicare A>Sales Adjustments            | (65,515.00)           | 0.00        | (65,515.00)           |
| <b>Subtotal [3A]</b>   | <b>Medicare Residents (All inclusive)</b>                    | <b>(2,958,880.00)</b> | <b>0.00</b> | <b>(2,958,880.00)</b> |
| <b>Subgroup : [3B]</b> |  |                       |             |                       |
| 40-102-14              | Medicare room and board contractual allowance                |                       |             |                       |
| 40-102-14              | Room & Board Revenue>Medicare A>Sequester                    | 49,859.00             | 0.00        | 49,859.00             |
| <b>Subtotal [3B]</b>   | <b>Medicare room and board contractual allowance</b>         | <b>49,859.00</b>      | <b>0.00</b> | <b>49,859.00</b>      |
| <b>Subgroup : [4A]</b> |  |                       |             |                       |
| 40-104-00              | Private-pay residents and other                              |                       |             |                       |
| 40-104-00              | Room & Board Revenue>Private                                 | (1,379,586.00)        | 0.00        | (1,379,586.00)        |
| 40-104-09              | Room & Board Revenue>Private>Sales Adjustments               | (108,732.00)          | 0.00        | (108,732.00)          |
| 40-105-00              | Room & Board Revenue>Commercial HMO                          | (474,545.00)          | 0.00        | (474,545.00)          |
| 40-105-09              | Room & Board Revenue>Commercial HMO>Sales Adjustments        | 80,355.00             | 0.00        | 80,355.00             |
| 40-106-00              | Room & Board Revenue>Medicare HMO                            | (2,009,916.00)        | 0.00        | (2,009,916.00)        |
| 40-106-09              | Room & Board Revenue>Medicare HMO>Sales Adjustments          | 198,394.00            | 0.00        | 198,394.00            |
| 40-109-00              | Room & Board Revenue>Hospice                                 | (120,968.00)          | 0.00        | (120,968.00)          |
| 40-109-09              | Room & Board Revenue>Hospice>Sales Adjustments               | (1,788.00)            | 0.00        | (1,788.00)            |
| 40-110-00              | Room & Board Revenue>Respite                                 | (1,911.00)            | 0.00        | (1,911.00)            |
| 40-110-09              | Room & Board Revenue>Respite>Sales Adjustments               | 277.00                | 0.00        | 277.00                |
| <b>Subtotal [4A]</b>   | <b>Private-pay residents and other</b>                       | <b>(3,818,420.00)</b> | <b>0.00</b> | <b>(3,818,420.00)</b> |
| <b>Subgroup : [4B]</b> |  |                       |             |                       |
| 40-106-14              | Private-pay room and board contractual allowance             |                       |             |                       |
| 40-106-14              | Room & Board Revenue>Medicare HMO>Sequester                  | 7,290.00              | 0.00        | 7,290.00              |
| <b>Subtotal [4B]</b>   | <b>Private-pay room and board contractual allowance</b>      | <b>7,290.00</b>       | <b>0.00</b> | <b>7,290.00</b>       |
| <b>Subgroup : [5A]</b> |  |                       |             |                       |
| 41-102-00              | Prescription Drugs - Medicare                                |                       |             |                       |
| 41-102-00              | Pharmacy Rev>Medicare A                                      | (66,032.00)           | 0.00        | (66,032.00)           |
| <b>Subtotal [5A]</b>   | <b>Prescription Drugs - Medicare</b>                         | <b>(66,032.00)</b>    | <b>0.00</b> | <b>(66,032.00)</b>    |
| <b>Subgroup : [5B]</b> |  |                       |             |                       |
| 41-102-01              | Prescription Drugs - Medicare Contractual Allowance          |                       |             |                       |
| 41-102-01              | Pharmacy Rev>Medicare A>C/A                                  | 66,032.00             | 0.00        | 66,032.00             |
| <b>Subtotal [5B]</b>   | <b>Prescription Drugs - Medicare Contractual Allowance</b>   | <b>66,032.00</b>      | <b>0.00</b> | <b>66,032.00</b>      |
| <b>Subgroup : [7A]</b> |  |                       |             |                       |
| 42-102-00              | Physical Therapy - Medicare                                  |                       |             |                       |
| 42-102-00              | PT Revenue>Medicare A  | (140,725.00)          | 0.00        | (140,725.00)          |
| 42-103-00              | PT Revenue>Part B  | (114,573.00)          | 0.00        | (114,573.00)          |
| <b>Subtotal [7A]</b>   | <b>Physical Therapy - Medicare</b>                           | <b>(255,298.00)</b>   | <b>0.00</b> | <b>(255,298.00)</b>   |
| <b>Subgroup : [7B]</b> |  |                       |             |                       |
| 42-102-01              | Physical Therapy - Medicare Contractual Allowance            |                       |             |                       |
| 42-102-01              | PT Revenue>Medicare A>C/A                                    | 140,725.00            | 0.00        | 140,725.00            |
| <b>Subtotal [7B]</b>   | <b>Physical Therapy - Medicare Contractual Allowance</b>     | <b>140,725.00</b>     | <b>0.00</b> | <b>140,725.00</b>     |
| <b>Subgroup : [7C]</b> |  |                       |             |                       |
| 42-105-00              | Physical Therapy - Non-medicare                              |                       |             |                       |
| 42-105-00              | PT Revenue>Commercial HMO                                    | (19,756.00)           | 0.00        | (19,756.00)           |
| 42-106-00              | PT Revenue>Medicare HMO                                      | (167,775.00)          | 0.00        | (167,775.00)          |
| 42-111-00              | PT Revenue>Medicaid  | (32,748.00)           | 0.00        | (32,748.00)           |
| <b>Subtotal [7C]</b>   | <b>Physical Therapy - Non-medicare</b>                       | <b>(220,279.00)</b>   | <b>0.00</b> | <b>(220,279.00)</b>   |
| <b>Subgroup : [7D]</b> |  |                       |             |                       |
| 42-105-01              | Physical Therapy - Non-medicare Contractual Allowance        |                       |             |                       |
| 42-105-01              | PT Revenue>Commercial HMO>C/A                                | 19,756.00             | 0.00        | 19,756.00             |
| 42-106-01              | PT Revenue>Medicare HMO>C/A                                  | 167,775.00            | 0.00        | 167,775.00            |
| 42-111-01              | PT Revenue>Medicaid>C/A                                      | 32,748.00             | 0.00        | 32,748.00             |
| <b>Subtotal [7D]</b>   | <b>Physical Therapy - Non-medicare Contractual Allowance</b> | <b>220,279.00</b>     | <b>0.00</b> | <b>220,279.00</b>     |
| <b>Subgroup : [8A]</b> |  |                       |             |                       |
| 44-102-00              | Speech Therapy - Medicare                                    |                       |             |                       |
| 44-102-00              | ST Revenue>Medicare A  | (54,873.00)           | 0.00        | (54,873.00)           |
| 44-103-00              | ST Revenue>Part B  | (24,261.00)           | 0.00        | (24,261.00)           |
| <b>Subtotal [8A]</b>   | <b>Speech Therapy - Medicare</b>                             | <b>(79,134.00)</b>    | <b>0.00</b> | <b>(79,134.00)</b>    |
| <b>Subgroup : [8B]</b> |  |                       |             |                       |
| 44-102-01              | Speech Therapy - Medicare Contractual Allowance              |                       |             |                       |
| 44-102-01              | ST Revenue>Medicare A>C/A                                    | 54,873.00             | 0.00        | 54,873.00             |
| <b>Subtotal [8B]</b>   | <b>Speech Therapy - Medicare Contractual Allowance</b>       | <b>54,873.00</b>      | <b>0.00</b> | <b>54,873.00</b>      |
| <b>Subgroup : [8C]</b> |  |                       |             |                       |
| 44-105-00              | Speech Therapy - Non-medicare                                |                       |             |                       |
| 44-105-00              | ST Revenue>Commercial HMO                                    | (3,498.00)            | 0.00        | (3,498.00)            |
| 44-106-00              | ST Revenue>Medicare HMO                                      | (42,102.00)           | 0.00        | (42,102.00)           |
| 44-111-00              | ST Revenue>Medicaid  | (21,392.00)           | 0.00        | (21,392.00)           |
| <b>Subtotal [8C]</b>   | <b>Speech Therapy - Non-medicare</b>                         | <b>(66,992.00)</b>    | <b>0.00</b> | <b>(66,992.00)</b>    |
| <b>Subgroup : [8D]</b> |  |                       |             |                       |
| 44-105-01              | Speech Therapy - Non-medicare Contractual Allowance          |                       |             |                       |
| 44-105-01              | ST Revenue>Commercial HMO>C/A                                | 3,498.00              | 0.00        | 3,498.00              |
| 44-106-01              | ST Revenue>Medicare HMO>C/A                                  | 42,102.00             | 0.00        | 42,102.00             |
| 44-111-01              | ST Revenue>Medicaid>C/A                                      | 21,392.00             | 0.00        | 21,392.00             |
| <b>Subtotal [8D]</b>   | <b>Speech Therapy - Non-medicare Contractual Allowance</b>   | <b>66,992.00</b>      | <b>0.00</b> | <b>66,992.00</b>      |
| <b>Subgroup : [9A]</b> |  |                       |             |                       |
| 43-102-00              | Occupational Therapy - Medicare                              |                       |             |                       |
| 43-102-00              | OT Revenue>Medicare A  | (138,002.00)          | 0.00        | (138,002.00)          |
| 43-103-00              | OT Revenue>Part B  | (130,211.00)          | 0.00        | (130,211.00)          |



|                  |   |                 |             |                 |
|------------------|---|-----------------|-------------|-----------------|
| Subtotal [9A]    | Occupational Therapy - Medicare                           | (268,213.00)    | 0.00        | (268,213.00)    |
| Subgroup : [9B]  | Occupational Therapy - Medicare Contractual Allowance     |                 |             |                 |
| 43-102-01        | OT Revenue>Medicare A>C/A                                 | 138,002.00      | 0.00        | 138,002.00      |
| Subtotal [9B]    | Occupational Therapy - Medicare Contractual Allowance     | 138,002.00      | 0.00        | 138,002.00      |
| Subgroup : [9C]  | Occupational Therapy - Non-medicare                       |                 |             |                 |
| 43-105-00        | OT Revenue>Commercial HMO                                 | (20,596.00)     | 0.00        | (20,596.00)     |
| 43-106-00        | OT Revenue>Medicare HMO                                   | (173,817.00)    | 0.00        | (173,817.00)    |
| 43-106-01        | OT Revenue>Medicare HMO                                   | 173,817.00      | 0.00        | 173,817.00      |
| 43-111-00        | OT Revenue>Medicaid                                       | (33,846.00)     | 0.00        | (33,846.00)     |
| Subtotal [9C]    | Occupational Therapy - Non-medicare                       | (54,442.00)     | 0.00        | (54,442.00)     |
| Subgroup : [9D]  | Occupational Therapy - Non-medicare Contractual Allowance |                 |             |                 |
| 43-105-01        | OT Revenue>Commercial HMO>C/A                             | 19,354.00       | 0.00        | 19,354.00       |
| 43-111-01        | OT Revenue>Medicaid>C/A                                   | 33,846.00       | 0.00        | 33,846.00       |
| Subtotal [9D]    | Occupational Therapy - Non-medicare Contractual Allowance | 53,200.00       | 0.00        | 53,200.00       |
| Subgroup : [10A] | Other - Medicare  |                 |             |                 |
| 45-102-00        | Radiology Rev>Medicare A                                  | (6,520.00)      | 0.00        | (6,520.00)      |
| 45-102-01        | Radiology Rev>Medicare A>C/A                              | 6,520.00        | 0.00        | 6,520.00        |
| 46-102-00        | Lab Rev>Medicare A  | (21,885.00)     | 0.00        | (21,885.00)     |
| 46-102-01        | Lab Rev>Medicare A>C/A                                    | 21,885.00       | 0.00        | 21,885.00       |
| 47-103-00        | Other Ancillary Rev>Part B                                | (7,421.00)      | 0.00        | (7,421.00)      |
| 47-103-14        | Other Ancillary Rev>Part B>Sequester                      | 2,505.00        | 0.00        | 2,505.00        |
| 48-103-00        | Vaccine Rev>Part B  | (6,332.00)      | 0.00        | (6,332.00)      |
| 52-102-00        | Revenue Adjustments>Medicare A                            | (64.00)         | 0.00        | (64.00)         |
| 52-103-00        | Revenue Adjustments>Part B                                | 13,382.00       | 0.00        | 13,382.00       |
| Subtotal [10A]   | Other - Medicare  | 2,070.00        | 0.00        | 2,070.00        |
| Subgroup : [10B] | Other - Non-medicare                                      |                 |             |                 |
| 47-103-24        | Other Ancillary Rev>Part B>Capitated Payments             | (132,950.00)    | 0.00        | (132,950.00)    |
| 47-260-00        | Other Ancillary Rev>PICC Insertion                        | (495.00)        | 0.00        | (495.00)        |
| 48-105-00        | Vaccine Revenue>Commercial HMO                            | (659.00)        | 0.00        | (659.00)        |
| 51-105-13        | Other Rev>HMO>Incentive Payments                          | (1,200.00)      | 0.00        | (1,200.00)      |
| 52-104-00        | Revenue Adjustments>Private                               | 80.00           | 0.00        | 80.00           |
| 52-106-00        | Revenue Adjustments>Medicare HMO                          | (24,717.00)     | 0.00        | (24,717.00)     |
| 52-109-00        | Revenue Adjustments>Hospice                               | (3.00)          | 0.00        | (3.00)          |
| Subtotal [10B]   | Other - Non-medicare                                      | (159,944.00)    | 0.00        | (159,944.00)    |
| Subgroup : [15]  | Interest Income   |                 |             |                 |
| 51-160-00        | Other Rev>Interest  | (601.00)        | 0.00        | (601.00)        |
| Subtotal [15]    | Interest Income   | (601.00)        | 0.00        | (601.00)        |
| Subgroup : [17]  | Barber, Coffee, Beauty & Gift Shops                       |                 |             |                 |
| 51-179-00        | Other Rev>Barber & Beauty                                 | (192.00)        | 0.00        | (192.00)        |
| Subtotal [17]    | Barber, Coffee, Beauty & Gift Shops                       | (192.00)        | 0.00        | (192.00)        |
| Subgroup : [18]  | Other Revenue   |                 |             |                 |
| 51-100-00        | Other Rev>Miscellaneous                                   | (4,017.00)      | 0.00        | (4,017.00)      |
| 51-157-00        | Other Revenue>Carryover PTO                               | (283,864.00)    | 0.00        | (283,864.00)    |
| 51-181-00        | Other Rev>Vending Machines                                | (209.00)        | 0.00        | (209.00)        |
| 51-818-00        | Other Rev>Medical Records                                 | (186.00)        | 0.00        | (186.00)        |
| Marcum 108       | Other Revenue>Prior Period Adjustment(s)                  | 0.00            | (52,496.00) | (52,496.00)     |
| Subtotal [18]    | Other Revenue   | (288,276.00)    | (52,496.00) | (340,772.00)    |
| Total [30]       | Statement of Revenue                                      | (12,246,191.00) | (62,496.00) | (12,298,687.00) |
| Group : [31-32]  | Assets  |                 |             |                 |
| Subgroup : [A1]  | Cash  |                 |             |                 |
| 10-001-02        | Cash>Cleaning>Payroll                                     | (220,409.00)    | 0.00        | (220,409.00)    |
| 10-010-14        | Cash>Operating>South Kimberly Hall                        | 345,659.00      | 0.00        | 345,659.00      |
| 10-011-14        | Cash>Petty Cash>South Kimberly Hall                       | 4,705.00        | 0.00        | 4,705.00        |
| 10-020-15        | Cash>Payroll>Fox Hill                                     | (6,980.00)      | 0.00        | (6,980.00)      |
| 10-060-14        | Cash>Resident Trust>South kimberly Hall                   | 37,943.00       | 0.00        | 37,943.00       |
| 10-061-14        | Cash>Care Cost>South kimberly Hall                        | 500.00          | 0.00        | 500.00          |
| Subtotal [A1]    | Cash  | 161,418.00      | 0.00        | 161,418.00      |
| Subgroup : [A2]  | Resident Accounts Receivable                              |                 |             |                 |
| 11-102-00        | Accounts Receivable>Medicare A                            | 370,889.00      | 0.00        | 370,889.00      |
| 11-103-00        | Accounts Receivable>Part B                                | 69,153.00       | 0.00        | 69,153.00       |
| 11-104-00        | Accounts Receivable>Private                               | 235,087.00      | 0.00        | 235,087.00      |
| 11-105-00        | Accounts Receivable>Commercial HMO                        | 259,805.00      | 0.00        | 259,805.00      |
| 11-106-00        | Accounts Receivable>Medicare HMO                          | 454,415.00      | 0.00        | 454,415.00      |
| 11-109-00        | Accounts Receivable>Hospice                               | 14,260.00       | 0.00        | 14,260.00       |
| 11-111-00        | Accounts Receivable>Medicaid                              | 995,344.00      | 0.00        | 995,344.00      |
| 11-112-00        | Accounts Receivable>Income                                | 44,455.00       | 0.00        | 44,455.00       |
| 11-120-00        | Accounts Receivable>Allow for Doubtful Accts              | (119,261.00)    | 0.00        | (119,261.00)    |
| 11-122-00        | Accounts Receivable>Medicare Colns Write Off              | 1,577.00        | 0.00        | 1,577.00        |
| 11-123-00        | Accounts Receivable>Private Flood                         | (283.00)        | 0.00        | (283.00)        |
| Subtotal [A2]    | Resident Accounts Receivable                              | 2,325,441.00    | 0.00        | 2,325,441.00    |
| Subgroup : [A5]  | Prepaid Expenses  |                 |             |                 |

|                         |   |                       |                   |                       |
|-------------------------|---|-----------------------|-------------------|-----------------------|
| 12-000-00               | Prepaid Expenses  | 24,428.00             | 0.00              | 24,428.00             |
| 12-124-00               | Prepaid Expenses>Insurance                                    | 1,508.00              | 0.00              | 1,508.00              |
| 12-125-00               | Prepaid Expenses>Personal Property Taxes                      | 11,076.00             | 0.00              | 11,076.00             |
| 12-153-00               | Prepaid Expenses>Financing Costs                              | 1,460.00              | 0.00              | 1,460.00              |
| 12-161-00               | Prepaid Expenses>RE Taxes                                     | 54,026.00             | 0.00              | 54,026.00             |
| 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 | (34,561.00)           | 0.00              | (34,561.00)           |
| 12-163-00               | Prepaid Expenses>Insurance - EPLI                             | 1,639.00              | 0.00              | 1,639.00              |
| 12-165-00               | Prepaid Expenses>Insurance - Property                         | 14,310.00             | 0.00              | 14,310.00             |
| 12-881-00               | Prepaid Expenses>Workers Comp                                 | 78,077.00             | 0.00              | 78,077.00             |
| 12-881-01               | Prepaid Expenses>Workers Comp>Contra                          | (38,928.00)           | 0.00              | (38,928.00)           |
| <b>Subtotal [A5]</b>    | <b>Prepaid Expenses</b>                                       | <b>149,110.00</b>     | <b>0.00</b>       | <b>149,110.00</b>     |
| <b>Subgroup : [B4]</b>  | <b>Leasehold Improvements</b>                                 |                       |                   |                       |
| 14-131-00               | Fixed Assets>Leasehold Improvements                           | 18,952.00             | 0.00              | 18,952.00             |
| Marcum 101              | Accum Depreciation>Leasehold Improvements                     | 0.00                  | (817.00)          | (817.00)              |
| <b>Subtotal [B4]</b>    | <b>Leasehold Improvements</b>                                 | <b>18,952.00</b>      | <b>(817.00)</b>   | <b>18,135.00</b>      |
| <b>Subgroup : [B6]</b>  | <b>Movable Equipment</b>                                      |                       |                   |                       |
| 14-132-00               | Fixed Assets>Furniture, Fixtures and Equipment                | 6,310.00              | 0.00              | 6,310.00              |
| 14-133-00               | Fixed Assets>Medical Equipment                                | 11,389.00             | 0.00              | 11,389.00             |
| 14-134-00               | Fixed Assets>Computer Hardware                                | 95,583.00             | 0.00              | 95,583.00             |
| 14-305-00               | Fixed Assets>Furniture, Fixtures and Equipment-Assumed        | 300,000.00            | 0.00              | 300,000.00            |
| 15-100-00               | Accum Depn>Miscellaneous                                      | (57,767.00)           | 817.00            | (56,950.00)           |
| <b>Subtotal [B6]</b>    | <b>Movable Equipment</b>                                      | <b>355,525.00</b>     | <b>817.00</b>     | <b>356,342.00</b>     |
| <b>Subgroup : [D6]</b>  | <b>Loans to Owners or Related Parties</b>                     |                       |                   |                       |
| 13-127-10               | Due From>Old Owner>AP Items                                   | 2,863.00              | 0.00              | 2,863.00              |
| 27-802-11               | Due To/(From)>Interfacility>CT4 and CT3                       | 6,155.00              | 360,607.00        | 366,762.00            |
| <b>Subtotal [D6]</b>    | <b>Loans to Owners or Related Parties</b>                     | <b>9,018.00</b>       | <b>360,607.00</b> | <b>369,625.00</b>     |
| <b>Total [31-32]</b>    | <b>Assets</b>   | <b>3,019,464.00</b>   | <b>360,607.00</b> | <b>3,380,071.00</b>   |
| <b>Group : [33-34]</b>  | <b>Liabilities</b>  |                       |                   |                       |
| <b>Subgroup : [A1]</b>  | <b>Trade Accounts Payable</b>                                 |                       |                   |                       |
| 20-000-00               | Accounts Payable  | (1,081,038.00)        | 0.00              | (1,081,038.00)        |
| <b>Subtotal [A1]</b>    | <b>Trade Accounts Payable</b>                                 | <b>(1,081,038.00)</b> | <b>0.00</b>       | <b>(1,081,038.00)</b> |
| <b>Subgroup : [A12]</b> | <b>Other Current Liabilities</b>                              |                       |                   |                       |
| 21-148-00               | Other Current Payables>401K                                   | (6,400.00)            | 0.00              | (6,400.00)            |
| 21-150-00               | Other Current Payables>Union Dues W/H                         | (1,450.00)            | 0.00              | (1,450.00)            |
| 21-350-00               | Other Current Payables>Resident Funds                         | (37,943.00)           | 0.00              | (37,943.00)           |
| 24-000-00               | Accrued Expenses  | (154,108.00)          | 0.00              | (154,108.00)          |
| 24-111-16               | Accrued Expense>Medicaid>Bed Tax                              | (142,873.00)          | 0.00              | (142,873.00)          |
| 24-279-00               | Accrued Expenses>Management Fee                               | (728,036.00)          | 0.00              | (728,036.00)          |
| 27-000-80               | Due To/(From)>Vendor  | 1,128.00              | 0.00              | 1,128.00              |
| <b>Subtotal [A12]</b>   | <b>Other Current Liabilities</b>                              | <b>(1,069,681.00)</b> | <b>0.00</b>       | <b>(1,069,681.00)</b> |
| <b>Subgroup : [B3]</b>  | <b>Loans from Owners or Related Parties</b>                   |                       |                   |                       |
| 13-127-00               | Due From>Old Owner  | (10,748.00)           | 0.00              | (10,748.00)           |
| 27-800-16               | Due To/(From)>Opco/Propco>CT3                                 | (297,346.00)          | 0.00              | (297,346.00)          |
| 27-902-15               | Due To/(From)>Interfacility>NJ4 and CT3                       | (3,089.00)            | 0.00              | (3,089.00)            |
| 27-902-16               | Due To/(From)>Interfacility>NJ14 and CT3                      | (8,612.00)            | 0.00              | (8,612.00)            |
| 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                       | (1,296.00)            | 0.00              | (1,296.00)            |
| 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                               | (1,450,200.00)        | 0.00              | (1,450,200.00)        |
| 27-802-66               | 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>(1,774,405.00)</b> | <b>0.00</b>       | <b>(1,774,405.00)</b> |
| <b>Subgroup : [B4]</b>  | <b>Other Long-Term Liabilities</b>                            |                       |                   |                       |
| 27-000-32               | Due To/(From)>South Kimberly Hall Amex                        | (11,453.00)           | 0.00              | (11,453.00)           |
| 27-102-14               | Due To/(From)>Medicare A>Sequester                            | (7,664.00)            | 0.00              | (7,664.00)            |
| 27-105-00               | Due To/(From)>Commercial HMO                                  | (8,011.00)            | 0.00              | (8,011.00)            |
| 27-109-00               | Due To/(From)>Hospice   | (1,902.00)            | 0.00              | (1,902.00)            |
| <b>Subtotal [B4]</b>    | <b>Other Long-Term Liabilities</b>                            | <b>(29,030.00)</b>    | <b>0.00</b>       | <b>(29,030.00)</b>    |
| <b>Total [33-34]</b>    | <b>Liabilities</b>  | <b>(3,954,154.00)</b> | <b>0.00</b>       | <b>(3,954,154.00)</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 South, 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                        |         | 817.00          |                 |
| Marcum 102   | Depreciation Expense>Leasehold Improvements     |         | 817.00          |                 |
| 92-000-00  | Depreciation Expense                            |         |                 | 817.00          |
| Marcum 101   | Accum Depreciation>Leasehold Improvements       |         |                 | 817.00          |
| <b>Total</b>   |   |         | <b>1,634.00</b> | <b>1,634.00</b> |
| <b>Reclassifying Journal Entries JE # 2</b>  |   |         |                 |                 |
| To reclass contract dentist into correct line of cost report                         |   |         |                 |                 |
| Marcum 103   | Dentist   |         | 7,516.00        |                 |
| 61-750-00  | Nursing Admin Expense>Medical Director          |         |                 | 7,516.00        |
| <b>Total</b>   |   |         | <b>7,516.00</b> | <b>7,516.00</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                                   |         | 989.00          |                 |
| Marcum 105   | Chamber Dues                                    |         | 134.00          |                 |
| 80-235-00  | Admin Expense>Dues & Subscriptions              |         |                 | 1,123.00        |
| Marcum 106   | Sales Tax                                       |         |                 |                 |
| <b>Total</b>   |   |         | <b>1,123.00</b> | <b>1,123.00</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 true up credits out of contracted therapy services |  |  |                   |                   |
| 68-700-00   | Therapy Expense>Contracted Service         |  | 52,496.00         |                   |
| Marcum 108  | Other Revenue>Prior Period Adjustment(s)   |  |                   | 52,496.00         |
| <b>Total</b>  |  |  | <u>52,496.00</u>  | <u>52,496.00</u>  |
| <b>Reclassifying Journal Entries JE # 8</b>                   |  |  |                   |                   |
| To reclass Accounting Fees out of Professional Fees           |  |  |                   |                   |
| 60-263-00   | Nursing Expense>Consulting Fees            |  | 8,057.00          |                   |
| 80-239-00   | Admin Expense>Accounting Fees              |  | 4,822.00          |                   |
| 80-240-02   | Admin Expense>Professional Fees>Add Back   |  |                   | 12,879.00         |
| <b>Total</b>  |  |  | <u>12,879.00</u>  | <u>12,879.00</u>  |
| <b>Reclassifying Journal Entries JE # 9</b>                   |  |  |                   |                   |
| To reclass Legal Fees out of Professional Fees                |  |  |                   |                   |
| 80-238-00   | Admin Expense>Legal Fees                   |  | 36,146.00         |                   |
| 80-240-00   | Admin Expense>Professional Fees            |  |                   | 36,146.00         |
| <b>Total</b>  |  |  | <u>36,146.00</u>  | <u>36,146.00</u>  |
| <b>Reclassifying Journal Entries JE # 10</b>                  |  |  |                   |                   |
| To reclass LTC Ally fees together                             |  |  |                   |                   |
| 80-240-02   | Admin Expense>Professional Fees>Add Back   |  | 31,140.00         |                   |
| 80-252-00   | Admin Expense>Startup Costs                |  |                   | 31,140.00         |
| <b>Total</b>  |  |  | <u>31,140.00</u>  | <u>31,140.00</u>  |
| <b>Reclassifying Journal Entries JE # 11</b>                  |  |  |                   |                   |
| To reclass the Holiday Party out of Food                      |  |  |                   |                   |
| Marcum 109  | Holiday Party                              |  | 1,820.00          |                   |
| 85-178-00   | Employee Benefits Expense>Food             |  |                   | 1,820.00          |
| <b>Total</b>  |  |  | <u>1,820.00</u>   | <u>1,820.00</u>   |
| <b>Reclassifying Journal Entries JE # 12</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    |  | 18,943.00         |                   |
| 61-811-80   | Nursing Admin Expense>Director (DON)>Wages |  |                   | 15,684.00         |
| 61-817-80   | Nursing Admin Expense>MDS / RNAC>Wages     |  |                   | 18,943.00         |
| <b>Total</b>  |  |  | <u>34,627.00</u>  | <u>34,627.00</u>  |
| <b>Reclassifying Journal Entries JE # 13</b>                  |  |  |                   |                   |
| To perform CT03 client JEs                                    |  |  |                   |                   |
| 27-902-11   | Due To/(From)>Interfacility>CT4 and CT3    |  | 325,980.00        |                   |
| 80-279-00   | Admin Expense>Management Fee               |  |                   | 325,980.00        |
| <b>Total</b>  |  |  | <u>325,980.00</u> | <u>325,980.00</u> |
|   | <b>Total Reclassifying Journal Entries</b> |  | <u>505,361.00</u> | <u>505,361.00</u> |
|   | <b>Total All Journal Entries</b>           |  | <u>505,361.00</u> | <u>505,361.00</u> |



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

Provider Name: Complete Care at Kimberly Hall South, LLC  
 Provider Number: 10751  
 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:**