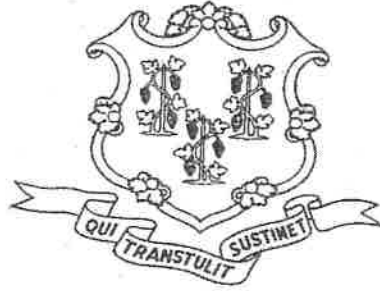


**State of Connecticut**



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

Name of Facility (as licensed) Matulaitis Nursing Home, Inc.	
Address (No. & Street, City, State, Zip Code) 10 Thurber Rd, Putnam, CT 06260	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Residential Care Home <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 989	Residential Care Home	Other	Medicare Provider 07-5411
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Medicaid Provider Numbers:	07-AO86	CCNH / RHNS	Residential Care Home	Other
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**General Information**

Name of Facility (as licensed) Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page 1	of 37
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**Administrator's/Owner's Certification**

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Matulaitis Nursing Home, Inc. [facility name], for the cost report period beginning October 1, 2022 and ending September 30, 2023, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

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) Lisa Ryan			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Matulaitis Nursing Home, Inc.		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 10 Thurber Rd, Putnam, CT 06260				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/19/2024	
Item	Total	CCNH / RHNS	Residential Care Home	Other
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <b>Total Wages Paid</b>	\$			
7. Total salaries paid	\$			
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$			

Wages - Compensation computed on an hourly wage rate.

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

**DO NOT include Fringe Benefit Costs.**

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

Phone No. of Facility 860-928-7976		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Matulaitis Nursing Home, Inc.		Address (No. & Street, City, State, Zip) 10 Thurber Rd, Putnam, CT 06260		
License Numbers:	CCNH / RHNS 989	Residential Care Home	Other	Medicare Provider No. 07-5411
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> Residential Care Home <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input type="checkbox"/> Proprietorship <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="checkbox"/> Government <input type="checkbox"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No   If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Lisa Ryan		Nursing Home Administrator's License No.:	1191	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		



**General Information and Questionnaire  
 Corporate Owners**

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page 3A	of 37
If this facility is owned or operated as a corporation, provide the following information:				
Legal Name of Corporation	Business Address	State(s) in Which Incorporated		
Matulaitis Nursing Home, Inc.	10 Thurber Rd, Putnam, CT 06260	CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
Ramona Savolis	10 Thurber Rd, Putnam, CT 06260	President		
Robert Fournier	10 Thurber Rd, Putnam, CT 06260	Vice President		
Paul Beaudoin	10 Thurber Rd, Putnam, CT 06260	Treasurer		
Rev. Timothy Ross	10 Thurber Rd, Putnam, CT 06260	Secretary		
Names of Stockholders Owning at Least 10% of Shares				
N/A				

### General Information and Questionnaire Individual Proprietorship

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page 3B	of 37
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If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A



### General Information and Questionnaire Related Parties\*

Name of Facility Matlaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page 4	of 37
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Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association?     Yes     No

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?     Yes     No

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				
Sisters of the Immaculate Conception	600 Liberty Hwy, Putnam, CT 06260	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Pg 22/ Line 9	230,040	230,040
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

\* Use additional sheets if necessary.

\*\* Provide the percentage amount of revenue received from non-related parties.

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

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item	Method of Allocation			
Dietary	Number of meals served to residents			
Laundry	Number of pounds processed			
Housekeeping	Number of square feet serviced			
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants			
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (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.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<div style="text-align: right;"> <input checked="" type="radio"/> Yes      <input type="radio"/> No      If "No," explain fully why such allocation was not made.         </div>				
N/A				

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

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		55,745		
<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 Matulaitis Nursing Ho	License No. 989	Report for Year Ended 9/30/2023	Page 7	of 37
<b>Child Day Care</b>				
Does the Facility provide Child Day Care?		No		
<i>If yes, please complete the following:</i>				
	Square footage of child day care space.			
	Average number of daily participants.			
	Number of meals per day provided to child day care.			
	Nature of services provided:			
<b>Adult Day Care</b>				
Does the Facility provide Adult Day Care?		No		
<i>If yes, please complete the following:</i>				
	Square footage of adult day care space.			
	Please state where it is located in relation to the facility.			
	Average number of daily participants.			
	Number of meals per day provided to adult day care.			
	Nature of services provided:			

**Schedule of Resident Statistics**

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023				Page 8	of 37
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30			
		Total CCNH/ RHNS Level	Total Other	CCNH/ RHNS	Residential Care Home Other		
1. Certified Bed Capacity							
A. On last day of PREVIOUS report period	119	119	119				
B. On last day of THIS report period	119	119		119	119		
2. Number of Residents							
A. As of midnight of PREVIOUS report period	97	97	97				
B. As of midnight of THIS report period	98	98		98	98		
3. Total Number of Days Care Provided During Period							
A. Medicare	2,928	2,928	2,199	729	729		
B. Medicaid (Conn.)	23,881	23,881	17,607	6,274	6,274		
C. Medicaid (other states)							
D. Private Pay	6,578	6,578	5,026	1,552	1,552		
E. State SSI for RCH							
F. Other (Specify) Commercial HMO	1,089	1,089	873	216	216		
G. Total Care Days During Period (3A thru F)	34,476	34,476	25,705	8,771	8,771		
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds							
A. Medicaid Bed Reserve Days							
B. Other Bed Reserve Days							
5. <b>Total Resident Days (3G + 4A + 4B)</b>	34,476	34,476	25,705	8,771	8,771		

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

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	Residential Care Home	Other	Lost			Gained			CCNH / RHNS	Residential Care Home	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH / RHNS	Residential Care Home	Other
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	Residential Care Home	CCNH / RHNS	Residential Care Home	Other	R.C.H.	ICF-MR
No. of Residents	5	70		23				
Per Diem Rate								
a. One bed rm.	Various	#####		403.00				
b. Two bed rms.	Various	#####		381.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH / RHNS	Residential Care Home	Outpatient	Other
A. Medicare - Part B	1,974	1,974			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	6,472	6,472			
D. <b>Total Physical Therapy Treatments</b>	8,446	8,446			
8. Total Number of Speech Therapy Treatments					
A. Medicare - Part B	179	179			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	506	506			
D. <b>Total Speech Therapy Treatments</b>	685	685			
9. Total Number of Occupational Therapy Treatments					
A. Medicare - Part B	2,570	2,570			
B. Medicaid (Exclusive of Part B)					
1. Maintenance Treatments					
2. Restorative Treatments					
C. Other	6,618	6,618			
D. <b>Total Occupational Therapy Treatments</b>	9,188	9,188			

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No	Report for Year Ended	Page	of					
Matulaitis Nursing Home, Inc.	989	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	Residential Care Home	Adjustment	Hours	Other	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	151,840		2,080						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	510,099		15,922						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor	78,472		2,080						
c. Dietary Workers	537,587		26,573						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	182,209		8,846						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance	107,967		2,080						
b. Other Maintenance Workers	95,708		4,195						
8. Laundry Service									
a. Supervisor	49,377		1,120						
b. Other Laundry Workers	136,727		7,491						
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	139,631		2,080						
b. RN									
1. Direct Care	1,024,548		15,718						
2. Administrative**	165,809		7,922						
c. LPN									
1. Direct Care	854,137		18,660						
2. Administrative**									
d. Aides and Attendants	1,893,374		68,034						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	138,861		5,460						
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	125,526		3,152						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	78,071	(78,071)	1,811						
<b>A-13. Total Salary Expenditures</b>	<b>6,269,943</b>	<b>(78,071)</b>	<b>193,224</b>						

\* 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			Residential Care Home			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Pastoral Care	\$ 78,071	\$ (78,071)	1,811						
<b>Total</b>	\$ 78,071	\$ (78,071)	1,811	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			Residential Care Home			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	0								
Chaplin	\$ 8,340	\$ (8,340)	Monthly Fee						
<b>Total</b>	\$ 8,340	\$ (8,340)	-	\$ -	\$ -	-	\$ -	\$ -	-



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

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023		Page 11	of 37					
		CCNH / RHNS	Residential Care Home			Other				
Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received	
<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) Matulaitis Nursing Home, Inc.		License No. 989		Report for Year Ended 9/30/2023		Page 12	of 37			
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH/ RHNS	Residential Care Home	Other							
<b>Section III - Administrators***</b>										
Lisa Ryan	151,840			Non Discriminatory	Administrator	2,080	A2			
<b>Section IV - Assistant Administrators</b>										

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

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

Name of Facility	License No.	Report for Year Ended		Page	of				
Matulaitis Nursing Home, Inc.	989	9/30/2023		13	37				
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	Residential Care Home	Adjustment	Hours	Other	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian	41,745		696						
2. Dentist	13,566		Monthly Fee						
3. Pharmacist	13,413		155						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	312,152		4,939						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	60,000		600						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**	6,259	(6,259)	Monthly Fee						
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	15,539		320						
b. Other									
10. Occupational Therapist									
a. Resident Care	103,259	(103,259)	2,401						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	66,131		820						
2. Administrative***									
b. LPN									
1. Direct Care	163,419		1,193						
2. Administrative***									
c. Aides	63,775		2,073						
d. Other									
12. Other (Specify)									
See Attached Schedule	8,340	(8,340)							
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>867,598</b>	<b>(117,858)</b>	<b>13,197</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 Matulaitis Nursing Home, Inc.		License No. 989		Report for Year Ended 9/30/2023	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Jill Hebert, West Hartford, CT	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Fusion Therapy	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Preferred Therapy	PT, ST, OT	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Joseph Alessandro, Pomfret, CT	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
David Wilterdink, Danielson, CT	Physician/Staff Meetings	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Omicare	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Rev. Isadore Sadowski, Putnam, CT	Chaplin	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Health Drive	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Access Capital	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Nursing Strong	RN, LPN, Aides	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
KCI USA	Wound Care	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			
		<input type="radio"/>	<input checked="" type="radio"/>			

\* 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
Matulaitis Nursing Home, Inc.	989	9/30/2023				15	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
<b>I. Administrative and General</b>							
<b>a. Employee Health &amp; Welfare Benefits</b>							
1. Workmen's Compensation	\$ 61,281	61,281					
2. Disability Insurance	\$ 24,617	24,617					
3. Unemployment Insurance	\$						
4. Social Security (F.I.C.A.)	\$ 430,846	430,846					
5. Health Insurance	\$ 482,816	482,816					
6. Life Insurance (employees only) (not-owners and not-operators)	\$						
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 25,122	25,122					
8. Uniform Allowance	\$						
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 18,713	25,063	(6,350)				
<b>b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*</b>	\$						
<b>c. Bad Debts*</b>	\$	40,000	(40,000)				
<b>d. Accounting and Auditing</b>	\$ 30,634	30,634					
<b>e. Legal (<i>Services should be fully described on Page 15b</i>)</b>	\$ 1,192	25,945	(24,753)				
<b>f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*</b>	\$						
<b>g. Office Supplies</b>	\$ 45,834	45,834					
<b>h. Telephone and Cellular Phones</b>							
1. Telephone & Pagers	\$ 6,955	6,955					
2. Cellular Phones	\$ 1,260	1,260					
<b>i. Appraisal (<i>Specify purpose and attach copy</i>)*</b>	\$						
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$						
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>							
1. Income*	\$						
2. Other ( <i>Specify</i> ) See Attached Schedule	\$						
3. Resident Day User Fee	\$ 653,028	653,028					
<b>Subtotal</b>	\$ 1,782,298	1,853,401	(71,103)				

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

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH / RHNS	Adjustment	Residential Care		Other	Adjustment
			Home	Adjustment		
	0					
Background Checks	\$ 3,084					
Employee Benefits-Other	\$ 18,091	\$ (6,350)				
Physicals - Employee	\$ 3,888					
<b>Total</b>	\$ 25,063	\$ (6,350)	\$ -	\$ -	\$ -	\$ -

Schedule of Other Taxes

Description	CCNH / RHNS	Adjustment	Residential Care		Other	Adjustment
			Home	Adjustment		
	0					
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No    If "No," explain.				
<b>Independent Accounting Firm</b>				
Name of Accounting Firm 1 Marcum LLP 2 3 4		Address (No. & Street, City, State, Zip Code) 555 Long Wharf Dr. 8th Fl., New Haven, CT 06510		
Services Provided by This Firm ( <i>describe fully</i> )				
1	Compilation 990 Pension audit, Cost Report Preparation	\$	30,634	
2		\$		
3		\$		
4		\$		
			<b>Charge for Services Provided</b>	
			\$	30,634
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Pg 15 Ln 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney 1 Wiggin & Dana LLP 2 Robinson & Cole LLP 3 4 5			Telephone Number 203-498-4400 860-275-8200	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> ) 1 265 Church St, New Haven, CT 06510 2 280 Trumbull St, Hartford, CT 06103 3 4 5				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Collections(Disallowed on Pg 15)	\$	24,753	
2	Employee Issues	\$	1,192	
3		\$		
4		\$		
5		\$		
			<b>Charge for Services Provided</b>	
			\$	25,945
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Pg 15 Line 1e				

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

Name of Facility	License No.	Report for Year Ended					Page	of
Matulaitis Nursing Home, Inc.	989	9/30/2023					16	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment	
<b>Subtotals Brought Forward:</b>	1,782,298	1,853,401	(71,103)					
<b>i. Travel and Entertainment</b>								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$							
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$							
5. Education Expenses Related to Seminars and Conventions	\$ 5,576	5,576						
6. Automobile Expense (not purchase or depreciation)	\$ 1,131	1,131						
7. Other (Specify) See Attached Schedule	\$							
<b>m. Other Administrative and General Expenses</b>								
1. Advertising Help Wanted (all such expenses)	\$ 16,303	16,303						
2. Advertising Telephone Directory (all such expenses)***	\$							
3. Advertising Other (Specify)*** See Attached Schedule	\$	17,473	(17,473)					
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)***	\$	233	(233)					
7. Postage	\$ 6,216	6,216						
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 13,350	13,350						
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$ 364	364						
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$ 237,490	237,490						
12. Administrative Management Services**	\$							
13. Other (Specify) See Attached Schedule	\$ 13,443	38,843	(25,400)					
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$ 2,076,171	2,190,380	(114,209)					

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

## Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Public Relations	\$ 3,830	\$ (3,830)				
Website Advertising	\$ 13,643	\$ (13,643)				
<b>Total Other Advertising</b>	\$ 17,473	\$ (17,473)	\$ -	\$ -	\$ -	\$ -

## Schedule of Dues

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Leading Age	\$ 13,000					
CT ACHCA	\$ 350					
<b>Total Dues</b>	\$ 13,350	\$ -	\$ -	\$ -	\$ -	\$ -

## Schedule of Contributions

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

## Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
	0					
Pastoral	\$ 17,176	\$ (17,176)				
Permits And Licenses	\$ 1,043					
Penalty	\$ 7,004	\$ (7,004)				
Finance charge	\$ 25	\$ (25)				
Covid-19	\$ 850					
Outside Signs for facility	\$ 11,550					
Appeal Letters	\$ 788	\$ (788)				
Flowers & Music	\$ 407	\$ (407)				
<b>Total Other Administrative and General</b>	\$ 38,843	\$ (25,400)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

**\* 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
Matulaitis Nursing Home, Inc.		989	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment	
<b>2. Dietary</b>								
<b>a. In-House Preparation &amp; Service</b>								
1. Raw Food	\$ 326,181	326,181						
2. Non-Food Supplies	\$							
3. Other (Specify) _____ Dietary Supplies	\$ 29,816	29,816						
<b>b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)</b>	\$							
<b>c. Other (Specify) _____</b>	\$							
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	\$ 355,997	355,997						
<b>2E. Dietary Questionnaire</b>	<b>Total</b>	<b>CCNH / RHNS</b>	<b>Residential Care Home</b>		<b>Other</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 type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
<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>								
<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 type="radio"/> Yes	<input checked="" type="radio"/> No			If yes, specify cost.			
<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>								

\* 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
Matulaitis Nursing Home, Inc.		989	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed ***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed ***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed ***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Laundry Supplies		\$	98,732	98,732				
3D. Total Laundry Expenditures (3a + b + c)		\$	98,732	98,732				
3E. Laundry Questionnaire								
F. Is cost of employee laundry included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
G. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
H. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						
I. Is Cost of laundry provided to persons other than employees or residents included in 3D?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.				
J. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.				
K. Where is the revenue received reported in the Cost Report?		(Page/Line Item)						

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3D.  
 \*\*\* Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended					Page	of
Matulaitis Nursing Home, Inc.		989	9/30/2023					20	37
Item		Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment	
4.	Housekeeping								
a.	In-House Care								
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Sq. Ft. Serviced by Personnel Amt. \$							
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 Amt. \$							
	C. Other ( <i>Specify</i> ) Housekeeping Supplies	\$ 60,116	60,116						
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$ 60,116	60,116						
5.	Resident Care (Supplies)**								
a.	Prescription Drugs***								
	1. Own Pharmacy	\$							
	2. Purchased from Omnicare	\$	154,224	(154,224)					
b.	Medicine Cabinet Drugs	\$ 34,452	34,452						
c.	Medical and Therapeutic Supplies	\$ 76,483	76,483						
d.	Ambulance/Limousine***	\$							
e.	Oxygen								
	1. For Emergency Use	\$							
	2. Other***	\$	26,607	(26,607)					
f.	X-rays and Related Radiological Procedures***	\$	4,685	(4,685)					
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$							
h.	Laboratory***	\$	13,092	(13,092)					
i.	Recreation	\$ 8,422	8,422						
j.	Direct Management Services*	\$							
k.	Indirect Management Services*	\$							
l.	Cable TV	\$ 7,200	33,341	(26,141)					
m.	Other (Specify)**** See Attached Schedule	\$ 5,277	9,401	(4,124)					
n.	Physical Therapy Expense	\$ 3,067	3,067						
o.	Speech Therapy Expense	\$							
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$ 134,901	363,774	(228,873)					

\* 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.

**Matulaitis Nursing Home, Inc.**  
**Disallowance Schedule for Cable TV**  
**9/30/2023**

Pg. 20

Total Cable TV Expense	<u>Amount</u>	
	33,341	TB Linked

Monthly Allowable amount	\$	600
Months in Cost Report Year		<u>12</u>
Total Allowable Cost	\$	7,200

<b>Disallowed Cable TV</b>	<u><u>\$ 26,141</u></u>	<b>Pg 20 Ln 5l</b>
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**Report of Expenditures  
 Schedule C-2 - Individuals or Firms Providing Services by Contract \***

Name of Facility Matulaitis Nursing Home, Inc.		License No. 989	Report for Year Ended 9/30/2023	Page of 21   37				
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Full Explanation of Service Provided*	CCNH / RHNS	Residential Care Home	Other	Pg Line
		Yes	No					
Willimantic Waste	121 Chronicle Rd, Willimantic, CT 06226	O	⊙	Waste Removal	21,455			22 6f
Putnam Water	126 Church St, Putnam, CT 06260	O	⊙	Sewer Usage	24,030			22 6f
Paychex	Rochester, NY	O	⊙	Payroll Processing	131,815			16 m11
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					
		O	⊙					

\* 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
Matulaitis Nursing Home, Inc.	989	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$							
b. Heat	\$ 102,085	102,085						
c. Light & Power	\$ 95,683	95,683						
d. Water	\$							
e. Equipment Lease (Provide detail on page 22b)	\$							
f. Other (itemize)	\$ 159,579	159,579						
See Attached Schedule								
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 357,347	357,347						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$ 64,233	64,233						
d. Movable Equipment	\$ 34,603	34,603						
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 98,836	98,836						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 155,384	155,384						
d. Other (Specify)	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 155,384	155,384						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 230,040	230,040						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$							
c. Personal property taxes	\$							
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 484,260	484,260						

\* 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	Residential Care		Other	Adjustment
			Home	Adjustment		
	0					
outside services/repairs	\$ 45,986					
Waste Removal	\$ 21,455					
Maintenance supplies	\$ 50,927					
grounds	\$ 17,180					
sewer usage	\$ 24,031					
<b>Total Other Repairs and Maintenance</b>	\$ 159,579	\$ -	\$ -	\$ -	\$ -	\$ -

### 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		
Matulaitis Nursing Home, Inc.	989	9/30/2023		22b	37		
Name and Address of Lessor	Description of Items Leased	Related * to		Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
		Yes	No				
N/A		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
<b>Total ***</b>							

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

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

\*\* Attach copies of newly acquired leases.

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

**Depreciation Schedule**

Name of Facility		License No.		Report for Year Ended				Page	of
Matulaitis Nursing Home, Inc.		989		9/30/2023				23	37
Property Item	Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals	
									Is a mileage logbook maintained?
		Yes	No	Month	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. GMC Truck									
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									
d. Standard Resident									
e. Specialized Resident									
Total Acquired during this report period									
D-3. Subtotal									
<b>E. Total Depreciation</b>									
								64,233	
								30,852	
								943	
								2,808	
								3,751	
								34,603	
								98,836	

Schedule of Land Improvements Acquired during this report period

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

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Various	Various(See Attached)	\$ 143,924	Var	\$ 7,570
<b>Total additions for Non-Movable Equipment</b>		\$ 143,924		\$ 7,570 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
<b>Additions:</b>					
12/7/2022	Laptop	Standard Resident	\$ 950	3	\$ 317
12/26/2022	Laptop	Standard Resident	\$ 1,552	3	\$ 517
12/26/2022	Laptop	Standard Resident	\$ 1,462	3	\$ 487
3/28/2023	Laptop	Standard Resident	\$ 990	3	\$ 330
5/1/2023	Laptop	Standard Resident	\$ 1,749	3	\$ 583
9/21/2023	Emergency Drinking Water	Standard Resident	\$ 2,872	5	\$ 574
9/21/2023	Steel Container	Administrative	\$ 845	5	\$ 169
8/28/2023	Auto Scrubber	Administrative	\$ 7,740	10	\$ 774
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 18,160		\$ 3,751 *
<b>Deletions:</b>					
<b>Total deletions for Movable Equipment</b>			\$ -		\$ - **

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
Var	Various(See Attached)	\$ 52,351	Var	\$ 2,715
<b>Total additions for Leasehold Improvement</b>		\$ 52,351		\$ 2,715 *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility Matulaitis Nursing Home, Inc.	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	Page 24	of 37
	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	Var	Var		3,448,321	2,157,493	S/L	Var	152,669		
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	Var	Var		52,351		S/L	Var	2,715		
C-4. Subtotal										155,384
<b>D. Total Amortization</b>										155,384

\* 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.

Matulala Nursing Home, Inc.  
FIXED ASSET / DEPRECIATION SCHEDULE

GL Account	Description	Date In Service	Method	Life	Historical Cost	2021 Deprec.	2022 A/D	2023 Deprec.	2023 A/D	NBV
<b>LEASEHOLD IMPROVEMENTS</b>										
Prior Period Leasehold Improvements										
Leasehold Imp	Various		S/L	Var	3,448,321	146,549	2,157,493	152,669	2,310,162	1,138,159
<b>TOTAL PV LEASEHOLD IMPROVEMENTS</b>					<b>3,448,321</b>	<b>146,549</b>	<b>2,157,493</b>	<b>152,669</b>	<b>2,310,162</b>	<b>1,138,159</b>
<b>2021 LEASEHOLD IMPROVEMENTS</b>										
Additions	None									
Disposals	None									
<b>TOTAL LEASEHOLD IMPROVEMENTS 2021</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2022 LEASEHOLD IMPROVEMENTS</b>										
Additions										
Leasehold Imp	Repair Back Door/Frame	5/2/2022	S/L	15	4,200	-	-	280	280	3,920
Leasehold Imp	Install Power Unit	3/1/2022	S/L	20	26,000	-	-	1,800	1,800	24,200
Leasehold Imp	Install Phone Board	5/2/2022	S/L	10	2,491	-	-	249	249	2,242
Leasehold Imp	5 Year Inspection/Spinalizer System	5/3/2022	S/L	25	9,660	-	-	386	386	9,274
<b>TOTAL LEASEHOLD IMPROVEMENTS 2022</b>					<b>53,351</b>	<b>-</b>	<b>-</b>	<b>2,715</b>	<b>2,715</b>	<b>49,636</b>
<b>TOTAL LEASEHOLD IMPROVEMENTS</b>					<b>3,501,672</b>	<b>146,549</b>	<b>2,157,493</b>	<b>155,384</b>	<b>2,312,877</b>	<b>1,187,795</b>
<b>MOVABLE EQUIPMENT</b>										
Prior Period Movable Equipment										
FFAE	Various		S/L	Var	1,139,751	42,755	1,028,327	28,326	1,061,705	78,046
<b>TOTAL PV MOVABLE EQUIPMENT</b>					<b>1,139,751</b>	<b>42,755</b>	<b>1,028,327</b>	<b>28,326</b>	<b>1,061,705</b>	<b>78,046</b>
<b>2021 MOVABLE EQUIPMENT</b>										
Additions										
FFAE	Computer	9/28/2021	S/L	5	4,437	891	891	891	1,782	2,675
FFAE	GL Software	12/17/2021	S/L	3	3,187	1,062	1,062	1,062	2,124	1,063
FFAE	Sara lift	5/18/2021	S/L	10	5,735	573	573	573	1,146	4,599
Disposals										
<b>TOTAL MOVABLE EQUIPMENT 2021</b>					<b>13,359</b>	<b>2,526</b>	<b>2,526</b>	<b>2,526</b>	<b>5,052</b>	<b>8,837</b>
<b>2022 MOVABLE EQUIPMENT</b>										
Additions										
Computer	Laptop	12/7/2022	S/L	3	910	-	-	317	317	633
Computer	Laptop	12/26/2022	S/L	3	1,532	-	-	517	517	1,015
Computer	Laptop	12/26/2022	S/L	3	1,462	-	-	487	487	975
Computer	Laptop	3/28/2023	S/L	3	990	-	-	330	330	660
Computer	Laptop	5/1/2023	S/L	3	1,749	-	-	583	583	1,166
FFAE	Emergency Drinking Water	9/21/2023	S/L	5	2,872	-	-	574	574	2,298
FFAE	Steel Combustor	9/21/2023	S/L	5	845	-	-	169	169	676
FFAE	Auto Scrubber	8/28/2023	S/L	10	7,740	-	-	774	774	6,966
<b>TOTAL MOVABLE EQUIPMENT 2022</b>					<b>19,140</b>	<b>-</b>	<b>-</b>	<b>3,784</b>	<b>3,784</b>	<b>14,400</b>
<b>TOTAL MOVABLE EQUIPMENT</b>					<b>1,171,280</b>	<b>45,281</b>	<b>1,030,853</b>	<b>34,836</b>	<b>1,070,508</b>	<b>100,772</b>
<b>NON-MOVABLE EQUIPMENT</b>										
Prior Period Non-Movable Equipment										
Various	Various				1,398,961	51,928	942,122	53,807	1,001,641	448,839
<b>TOTAL PV NON-MOVABLE EQUIPMENT</b>					<b>1,398,961</b>	<b>51,928</b>	<b>942,122</b>	<b>53,807</b>	<b>1,001,641</b>	<b>448,839</b>
<b>2021 NON-MOVABLE EQUIPMENT</b>										
Additions										
Fixed Equipment	Washing Machine	10/18/2021	S/L	10	10,200	1,020	1,020	1,020	2,040	8,160
Fixed Equipment	Freezer	3/19/2022	S/L	10	3,680	368	368	368	736	2,944
Fixed Equipment	AC UNIT	8/5/2022	S/L	15	22,018	1,468	1,468	1,468	2,936	19,082
<b>TOTAL NON-MOVABLE EQUIPMENT 2021</b>					<b>35,898</b>	<b>2,856</b>	<b>2,856</b>	<b>2,856</b>	<b>5,712</b>	<b>30,186</b>
<b>2022 NON-MOVABLE EQUIPMENT</b>										
Additions										
Fixed Equipment	Wiring Misc Split	12/7/2022	S/L	20	22,500	-	-	900	900	21,600
Fixed Equipment	Multi Split	1/8/2023	S/L	20	77,880	-	-	3,115	3,115	74,765
Fixed Equipment	Alarm Call System	1/6/2023	S/L	10	20,185	-	-	2,011	2,011	18,094
Fixed Equipment	Nurse Call Cord	2/7/2023	S/L	10	582	-	-	58	58	524
Fixed Equipment	Fire Dxxxx	4/27/2023	S/L	20	14,900	-	-	596	596	14,304
Fixed Equipment	Dormer Bomber	6/9/2023	S/L	10	2,060	-	-	200	200	1,860
Fixed Equipment	Dormer Bomber	6/29/2023	S/L	10	2,600	-	-	260	260	2,340
Fixed Equipment	Fire Alarm Panel	7/26/2023	S/L	10	2,413	-	-	241	241	2,172
Fixed Equipment	Elevator Carpet	8/24/2023	S/L	5	944	-	-	189	189	755
<b>TOTAL NON-MOVABLE EQUIPMENT 2022</b>					<b>143,924</b>	<b>-</b>	<b>-</b>	<b>7,570</b>	<b>7,570</b>	<b>136,354</b>
<b>TOTAL NON-MOVABLE EQUIPMENT</b>					<b>1,578,783</b>	<b>51,928</b>	<b>944,978</b>	<b>64,333</b>	<b>1,014,913</b>	<b>485,379</b>
<b>MOTOR VEHICLES</b>										
Prior Period Motor Vehicles										
Motor Vehicle	Various		S/L	Var	23,814	-	23,814	-	23,814	-
<b>TOTAL PV MOTOR VEHICLES</b>					<b>23,814</b>	<b>-</b>	<b>23,814</b>	<b>-</b>	<b>23,814</b>	<b>-</b>
<b>2021 MOTOR VEHICLES</b>										
Additions	None									
Disposals	None									
<b>TOTAL MOTOR VEHICLE 2021</b>					<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL MOTOR VEHICLES</b>					<b>23,814</b>	<b>-</b>	<b>23,814</b>	<b>-</b>	<b>23,814</b>	<b>-</b>
<b>TOTAL ASSETS</b>										
<b>TOTAL ASSETS PER CR SCHEDULE</b>					<b>6,266,519</b>	<b>246,614</b>	<b>4,157,139</b>	<b>254,210</b>	<b>4,432,122</b>	<b>1,903,946</b>
<b>TOTAL ASSETS PER TRIAL BALANCE</b>					<b>6,266,519</b>	<b>246,614</b>	<b>4,157,139</b>	<b>254,210</b>	<b>4,432,122</b>	<b>1,903,946</b>
<b>VARIANCE</b>					<b>-</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>18,764</b>	<b>48,756</b>



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

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page 25	of 37
11. Property Questionnaire				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased				
2. Date Structure Completed				
3. If <b>NOT</b> Original Owner, Date of Purchase				
4. Date of Initial Licensure				
5. Total Licensed Bed Capacity		119		
6. Square Footage				
7. Acquisition Cost				
a. Land				
b. Building				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)				
b. Date Mortgage Obtained				
c. Interest Rate for the Cost Year				
d. Term of Mortgage (number of years)				
e. Amount of Principal Borrowed				
f. Principal balance outstanding as of				
<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 Matulaitis Nursing Home, Inc.		License No. 989	Report for Year Ended 9/30/2023				Page 26	of 37
Item		Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	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		
Manulatis Nursing Home, Inc.		989		9/30/2023			27	37		
Item				Total	CCNH / RHNS	Adjustment	Residential Care Home	Adjustment	Other	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)				\$						
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$						
14. Insurance										
a. Insurance on Property (buildings only)				\$	31,301	31,301				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify)				\$	168,028	168,028				
Commerical/Liability/D&O										
14d. Total Insurance Expenditures (14a + b + c)				\$	199,329	199,329				
15. Total All Expenditures (A-13 thru C-14)				\$	10,708,465	11,247,476	(539,011)			

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Matulaitis Nursing Home, Inc.	989	9/30/2023			30	37
Item	Total	CCNH / RHNS	Residential Care Home	Other		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents (CT only)	\$ 6,272,769	6,272,769				
b. Medicaid Room and Board Contractual Allowance **	\$ (22,148)	(22,148)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 1,731,484	1,731,484				
b. Medicare Room and Board Contractual Allowance **	\$ (96,405)	(96,405)				
4. a. Private-Pay Residents and Other	\$ 2,939,196	2,939,196				
b. Private-Pay Room and Board Contractual Allowance **	\$ (29,001)	(29,001)				
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 131,916	131,916				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 33,386	33,386				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 37,796	37,796				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 8,305	8,305				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 239,171	239,171				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 41,194	41,194				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (Specify) - Medicare	\$					
b. Other (Specify) - Non-Medicare	\$ (233,564)	(233,564)				
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	<b>\$ 11,054,099</b>	<b>11,054,099</b>				
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 17,074	17,074				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 10,900	10,900				
<b>V. Total Other Revenue (1 thru 8)</b>	<b>\$ 27,974</b>	<b>27,974</b>				
<b>VI. Total All Revenue (III +V)</b>	<b>\$ 11,082,073</b>	<b>11,082,073</b>				

\* 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	Residential Care Home	Other
		0		
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	Residential Care Home	Other
		0		
30 II 6b	Commercial HMO PT OT	\$ (196,154)		
30 II 6b	Contractual Allow Reduction MC 2%	\$ (37,410)		
<b>Total Other Resident Revenue</b>		\$ (233,564)	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	Residential Care Home	Other
			0		
30 IV 5	Interest Income	2,138,050	\$ 17,074		
<b>Total Interest Income</b>			\$ 17,074	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	Residential Care Home	Other
		0		
30 IV 8	Vaccines	\$ 2,360		
30 IV 8	Donations Revenue(No Related Expense)	\$ 15,081		
30 IV 8	MC Review - HMO Prior Year Adj	\$ 8		
30 IV 8	Accounts Receivables Adjustments	\$ (6,549)		
<b>Total Other Revenue</b>		\$ 10,900	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Matulaitis Nursing Home, Inc.	989	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	2,931,505
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	1,523,447
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	5,400
a. Prepaid Expenses	5,400			
b. _____				
c. _____				
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	105,929
Insurance Package	70,967			
D And O Liability	4,962			
Supplies	30,000			
See Schedule				
<b>A-9. Total Current Assets</b> (Lines A1 thru 8)			\$	4,566,281
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>3,500,672</u>		\$	1,187,795
	Accum. Depreciation <u>2,312,877</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>1,570,783</u>		\$	561,572
	Accum. Depreciation <u>1,009,211</u>	Net		
6. Movable Equipment	*Historical Cost <u>1,171,280</u>		\$	105,824
	Accum. Depreciation <u>1,065,456</u>	Net		
7. Motor Vehicles	*Historical Cost <u>23,814</u>		\$	
	Accum. Depreciation <u>23,814</u>	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	4,804
F/S vs C/R NBV				
See Schedule	4,804			
<b>B-10. Total Fixed Assets</b> (Lines B1 thru 9)			\$	1,859,995

\* 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	
<b>Total Prepaid Expenses</b>			\$ -

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

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

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

Page Ref	Line Ref	Description	
31	B9	Statue	\$ 4,803
31	B9	Sewer Project	\$ 627,657
31	B9	Sewer Project Depreciation	\$ (627,656)
<b>Total Other Fixed Assets (Itemize)</b>			\$ 4,804

Schedule of Other Assets Page 32 Line D7

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

Schedule of Notes Payable (Itemize) Page 33 Line A2

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

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

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

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

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

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

Name of Facility	License No.	Report for Year Ended	Page	of
Matulaitis Nursing Home, Inc.	989	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	6,426,276
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
3. Buildings			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
5. Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____	Net
			\$	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____				
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
_____		_____	_____	
7. Other Assets ( <i>itemize</i> )			\$	1,895
Property - Beds			1,895	
See Schedule				
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	1,895
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	6,428,171

\* 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
Matulaitis Nursing Home, Inc.		989	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	300,640
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> )				\$	726,465
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	30,601
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> )				\$	213,650
Medicare	3,225	P/R - pension	3,723		
CT User Fee Payable	167,068	P/R - employee attachmer	72		
Patients personal monies	35,432				
P/R - credit union	4,130	See Schedule			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				\$	<b>1,271,356</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 Matulaitis Nursing Home, Inc.		License No. 989	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,271,356	
<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> )				\$	
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$	
_____					
_____					
See Schedule					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,271,356	


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

Name of Facility	License No.	Report for Year Ended	Page	of
Matulaitis Nursing Home, Inc.	989	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			\$	5,322,218
6. Gain or Loss for Period			\$	(165,403)
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	5,156,815
<b>C. Total Reserves and Net Worth</b>			\$	5,156,815
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	6,428,171

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Matulaitis Nursing Home, Inc.	989	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	5,322,218
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	11,082,073
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	11,247,476
D. Net Income or Deficit			\$	(165,403)
E. Balance			\$	5,156,815
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
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>			\$	5,156,815
				09/30/23

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

Name of Facility Matulaitis Nursing Home, Inc.	License No. 989	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> Residential Care Home	<input checked="" type="checkbox"/> Other		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title Principal	Date Signed 11/19/24		
Printed Name of Preparer Matthew S. Bovolack				
Address Address 555 Long Wharf Dr. 8th Floor, New Haven, CT 06511		Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Carolyn Wells		Phone Number 860-928-7976		
Contact Email Address cwells@matulaitisnh.org				

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Matulaitis Nursing Home, Inc. for the year ended September 30, 2023, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Matulaitis Nursing Home, Inc. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Matulaitis Nursing Home, Inc. and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
January 19, 2024



Provider Name: Matulaitis Nursing Home, Inc. Cost Reports  
 Provider Number:  
 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:**

Client: **Matulalis Nursing Home, Inc. Cost Reports**  
 Engagement: **Medicaid - Matulalis Nursing Home, Inc.**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2023	9/30/2022
Group : [10-A]	Salaries and Wages						
Subgroup : [2]	Administrators						
800010-23-10	Administrator	151,840.00		0.00	151,840.00	151,840.00	147,036.00
Subtotal [2] Administrators		151,840.00		0.00	151,840.00	151,840.00	147,036.00
Subgroup : [4]	Other Administrative Salaries						
800020-23-10	Clerical	401,838.00		0.00	401,838.00	401,838.00	353,980.00
800150-23-10	Financial Manager	108,261.00		0.00	108,261.00	108,261.00	106,164.00
Subtotal [4] Other Administrative Salaries		510,099.00		0.00	510,099.00	510,099.00	460,144.00
Subgroup : [5B]	Food Service Supervisor						
800050-23-10	Culinary Supervisor	78,472.00		0.00	78,472.00	78,472.00	76,667.00
Subtotal [5B] Food Service Supervisor		78,472.00		0.00	78,472.00	78,472.00	76,667.00
Subgroup : [5C]	Dietary Workers						
800030-23-10	Culinary	537,587.00		0.00	537,587.00	537,587.00	543,415.00
Subtotal [5C] Dietary Workers		537,587.00		0.00	537,587.00	537,587.00	543,415.00
Subgroup : [6B]	Other Housekeeping Workers						
800060-23-10	Housekeeping	182,209.00		0.00	182,209.00	182,209.00	167,018.00
Subtotal [6B] Other Housekeeping Workers		182,209.00		0.00	182,209.00	182,209.00	167,018.00
Subgroup : [7A]	Engineer or Chief of Maintenance						
800070-23-10	Maintenance Supervisor	107,967.00		0.00	107,967.00	107,967.00	94,517.00
Subtotal [7A] Engineer or Chief of Maintenance		107,967.00		0.00	107,967.00	107,967.00	94,517.00
Subgroup : [7B]	Other Maintenance Workers						
800080-23-10	Maintenance	95,708.00		0.00	95,708.00	95,708.00	94,475.00
Subtotal [7B] Other Maintenance Workers		95,708.00		0.00	95,708.00	95,708.00	94,475.00
Subgroup : [8A]	Laundry Supervisor						
800120-23-10	Housekeeping/Laundry Supervisor	49,377.00		0.00	49,377.00	49,377.00	52,419.00
Subtotal [8A] Laundry Supervisor		49,377.00		0.00	49,377.00	49,377.00	52,419.00
Subgroup : [8B]	Other Laundry Workers						
800090-23-10	Laundry	136,727.00		0.00	136,727.00	136,727.00	136,360.00
Subtotal [8B] Other Laundry Workers		136,727.00		0.00	136,727.00	136,727.00	136,360.00
Subgroup : [12A]	Director of Nurses/Assistant Director						
801010-23-10	DNS	139,631.00		0.00	139,631.00	139,631.00	140,889.00
Subtotal [12A] Director of Nurses/Assistant Director		139,631.00		0.00	139,631.00	139,631.00	140,889.00
Subgroup : [12B1] RNs - Direct Care							
801040-23-10	R.N.s	735,498.00		0.00	735,498.00	735,498.00	1,116,383.00
803010-23-10M	R.N. - Sister's	289,050.00		0.00	289,050.00	289,050.00	0.00
Subtotal [12B1] RNs - Direct Care		1,024,548.00		0.00	1,024,548.00	1,024,548.00	1,116,383.00
Subgroup : [12B2] RNs - Administrative							
801070-23-10	MDS	100,191.00		0.00	100,191.00	100,191.00	97,957.00
802050-23-10	director of clinical development	65,618.00		0.00	65,618.00	65,618.00	77,770.00
Subtotal [12B2] RNs - Administrative		165,809.00		0.00	165,809.00	165,809.00	175,727.00
Subgroup : [12C1] LPNs - Direct Care							
801050-23-10	L.P.N.s	854,137.00		0.00	854,137.00	854,137.00	819,758.00
Subtotal [12C1] LPNs - Direct Care		854,137.00		0.00	854,137.00	854,137.00	819,758.00
Subgroup : [12D]	Aides and Attendants						
801060-23-10	Nurses's aides	1,792,711.00		0.00	1,792,711.00	1,792,711.00	1,771,367.00
803020-23-10M	Aides - Sister	100,663.00		0.00	100,663.00	100,663.00	0.00
Subtotal [12D] Aides and Attendants		1,893,374.00		0.00	1,893,374.00	1,893,374.00	1,771,367.00
Subgroup : [12H]	Recreation Workers						
802010-23-10	Activities	138,861.00		0.00	138,861.00	138,861.00	147,749.00
Subtotal [12H] Recreation Workers		138,861.00		0.00	138,861.00	138,861.00	147,749.00
Subgroup : [12M]	Social Workers/Case Management						
802030-23-10	Social services	125,526.00		0.00	125,526.00	125,526.00	135,654.00
Subtotal [12M] Social Workers/Case Management		125,526.00		0.00	125,526.00	125,526.00	135,654.00
Subgroup : [12O]	Other						
802040-23-10	pastoral care	78,071.00		0.00	78,071.00	78,071.00	73,201.00
Marcum 001	Admissions Salary	0.00		0.00	0.00	0.00	69,701.00
Subtotal [12O] Other		78,071.00		0.00	78,071.00	78,071.00	142,902.00
Total [10-A] Salaries and Wages		6,269,943.00		0.00	6,269,943.00	6,269,943.00	5,222,480.00
Group : [13-B]	Professional Fees						
Subgroup : [1]	Dietitian						
828000-32-10	Dietician	41,745.00		0.00	41,745.00	41,745.00	38,925.00
Subtotal [1] Dietitian		41,745.00		0.00	41,745.00	41,745.00	38,925.00
Subgroup : [2]	Dentist						
841400-32-10	Dental	13,566.00		0.00	13,566.00	13,566.00	13,674.00
Subtotal [2] Dentist		13,566.00		0.00	13,566.00	13,566.00	13,674.00
Subgroup : [3]	Pharmacist						
821000-32-10	Pharmacy consultant	13,413.00		0.00	13,413.00	13,413.00	11,145.00
Subtotal [3] Pharmacist		13,413.00		0.00	13,413.00	13,413.00	11,145.00
Subgroup : [5A]	PT - Resident Care						
841000-32-10	Per Diem Part A	230,338.00		0.00	230,338.00	230,338.00	233,106.00
841100-32-10	PT Part B	49,286.00		0.00	49,286.00	49,286.00	56,190.00
842000-32-10	Physical Therapy	32,528.00		0.00	32,528.00	32,528.00	26,195.00
Subtotal [5A] PT - Resident Care		312,152.00		0.00	312,152.00	312,152.00	315,491.00
Subgroup : [8A]	Medical Director						
811010-32-10	Dr Visits - PMA	60,000.00		0.00	60,000.00	60,000.00	60,000.00
Subtotal [8A] Medical Director		60,000.00		0.00	60,000.00	60,000.00	60,000.00
Subgroup : [8C]	Resident Care						



Client: **Matulalis Nursing Home, Inc. Cost Reports**  
 Engagement: **Medicaid - Matulalis Nursing Home, Inc.**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2023	9/30/2023
812000-32-10	Resident Care	6,259.00		0.00	6,259.00	6,259.00	7,761.00
	Subtotal [8C] Resident Care	6,259.00		0.00	6,259.00	6,259.00	7,761.00
Subgroup : [8A]	ST - Resident Care						
841300-32-10	ST Part B	11,095.00		0.00	11,095.00	11,095.00	29,182.00
848000-32-10	Speech Therapy	4,444.00		0.00	4,444.00	4,444.00	7,428.00
	Subtotal [9A] ST - Resident Care	15,539.00		0.00	15,539.00	15,539.00	36,611.00
Subgroup : [10A]	OT - Resident Care						
841200-32-10	OT Part B	69,456.00		0.00	69,456.00	69,456.00	73,941.00
845000-32-10	Occupational Therapy	33,803.00		0.00	33,803.00	33,803.00	25,080.00
	Subtotal [10A] OT - Resident Care	103,259.00		0.00	103,259.00	103,259.00	99,001.00
Subgroup : [11A1]	RN's - Direct Care						
801080-32-10	Nursing pool RNs	66,131.00		0.00	66,131.00	66,131.00	72,220.00
	Subtotal [11A1] RN's - Direct Care	66,131.00		0.00	66,131.00	66,131.00	72,220.00
Subgroup : [11B1]	LPN's - Direct Care						
801090-32-10	Nursing Pool LPNs	163,419.00		0.00	163,419.00	163,419.00	40,711.00
	Subtotal [11B1] LPN's - Direct Care	163,419.00		0.00	163,419.00	163,419.00	40,711.00
Subgroup : [11C]	Aides						
801095-32-10	Nursing Pool CNA	63,775.00		0.00	63,775.00	63,775.00	43,638.00
	Subtotal [11C] Aides	63,775.00		0.00	63,775.00	63,775.00	43,638.00
Subgroup : [12]	Other						
875000-32-10	Chaplin	8,340.00		0.00	8,340.00	8,340.00	11,640.00
	Subtotal [12] Other	8,340.00		0.00	8,340.00	8,340.00	11,640.00
	Total [13-B] Professional Fees	867,598.00		0.00	867,598.00	867,598.00	750,817.00
Group : [15]	Expenditures Other than Salaries						
Subgroup : [1A1]	Workmen's Compensation						
952000-25-10	Worker's Comp Insurance	61,281.00		0.00	61,281.00	61,281.00	54,823.00
	Subtotal [1A1] Workmen's Compensation	61,281.00		0.00	61,281.00	61,281.00	54,823.00
Subgroup : [1A2]	Disability Insurance						
949010-25-10	Disability Insurance	24,617.00		0.00	24,617.00	24,617.00	35,618.00
	Subtotal [1A2] Disability Insurance	24,617.00		0.00	24,617.00	24,617.00	35,618.00
Subgroup : [1A3]	Unemployment Insurance						
962010-25-10	State unemployment	0.00		0.00	0.00	0.00	7,994.00
	Subtotal [1A3] Unemployment Insurance	0.00		0.00	0.00	0.00	7,994.00
Subgroup : [1A4]	Social Security (FICA)						
982000-25-10	FICA	430,846.00		0.00	430,846.00	430,846.00	429,018.00
	Subtotal [1A4] Social Security (FICA)	430,846.00		0.00	430,846.00	430,846.00	429,018.00
Subgroup : [1A5]	Health Insurance						
949000-25-10	health insurance	467,299.00		0.00	467,299.00	467,299.00	456,825.00
949030-25-10	dental insurance	15,517.00		0.00	15,517.00	15,517.00	16,251.00
	Subtotal [1A5] Health Insurance	482,816.00		0.00	482,816.00	482,816.00	473,076.00
Subgroup : [1A7]	Pensions						
952010-25-10	Pension matching	25,122.00		0.00	25,122.00	25,122.00	38,415.00
	Subtotal [1A7] Pensions	25,122.00		0.00	25,122.00	25,122.00	38,415.00
Subgroup : [1A9]	Other						
935031-26-10	Background checks	3,084.00		0.00	3,084.00	3,084.00	3,835.00
969000-26-10	Employee Benefits-Other	18,091.00		0.00	18,091.00	18,091.00	22,641.00
875000-26-10	Physicals - Employees	3,888.00		0.00	3,888.00	3,888.00	1,808.00
	Subtotal [1A9] Other	25,063.00		0.00	25,063.00	25,063.00	28,384.00
Subgroup : [1C]	Bad Debts						
952030-26-10	Bad Debts	40,000.00		0.00	40,000.00	40,000.00	60,000.00
	Subtotal [1C] Bad Debts	40,000.00		0.00	40,000.00	40,000.00	60,000.00
Subgroup : [1D]	Accounting and Auditing						
956010-26-10	Accounting Fees	30,634.00		0.00	30,634.00	30,634.00	34,188.00
	Subtotal [1D] Accounting and Auditing	30,634.00		0.00	30,634.00	30,634.00	34,188.00
Subgroup : [1E]	Legal						
956000-26-10	Legal Fees	25,945.00		0.00	25,945.00	25,945.00	11,267.00
	Subtotal [1E] Legal	25,945.00		0.00	25,945.00	25,945.00	11,267.00
Subgroup : [1G]	Office Supplies						
957000-26-10	Office Supplies	45,834.00		0.00	45,834.00	45,834.00	55,552.00
	Subtotal [1G] Office Supplies	45,834.00		0.00	45,834.00	45,834.00	55,552.00
Subgroup : [1H1]	Telephone and Telegraph						
861000-26-10	Telephone	8,215.00		(1,260.00)	6,955.00	8,215.00	7,934.00
	Subtotal [1H1] Telephone and Telegraph	8,215.00	RJE - 4	(1,260.00)	6,955.00	8,215.00	7,934.00
Subgroup : [1H2]	Cellular Phones and Beepers						
Marcum 003	Cell Phone Expense	0.00		1,260.00	1,260.00	0.00	1,820.00
	Subtotal [1H2] Cellular Phones and Beepers	0.00	RJE - 4	1,260.00	1,260.00	0.00	1,820.00
Subgroup : [1K3]	Resident Day User Fee						
985000-33-10	CT User Fee Bed Tax	653,028.00		0.00	653,028.00	653,028.00	609,829.00
	Subtotal [1K3] Resident Day User Fee	653,028.00		0.00	653,028.00	653,028.00	609,829.00
	Total [15] Expenditures Other than Salaries	1,853,401.00		0.00	1,853,401.00	1,853,401.00	1,848,018.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General						
Subgroup : [5]	Education Expense						
970000-26-10	Education	5,576.00		0.00	5,576.00	5,576.00	3,042.00
	Subtotal [5] Education Expense	5,576.00		0.00	5,576.00	5,576.00	3,042.00
Subgroup : [6]	Automobile Expense						
964020-27-10	Transportation - Truck	614.00		0.00	614.00	614.00	3,887.00

Client: **Matulalis Nursing Home, Inc. Cost Reports**  
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 Period Ending: **9/30/2023**  
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 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2023	9/30/2023
964040-26-10	Travel reimbursement	517.00		0.00	517.00	517.00	787.00
Subtotal [6] Automobile Expense		<u>1,131.00</u>		<u>0.00</u>	<u>1,131.00</u>	<u>1,131.00</u>	<u>4,674.00</u>
Subgroup: [M1] Advertising Help Wanted							
972000-26-10	Help wanted ads	16,303.00		0.00	16,303.00	16,303.00	22,570.00
Subtotal [M1] Advertising Help Wanted		<u>16,303.00</u>		<u>0.00</u>	<u>16,303.00</u>	<u>16,303.00</u>	<u>22,570.00</u>
Subgroup: [M3] Advertising Other							
971000-26-10	Public relations	3,830.00		0.00	3,830.00	3,830.00	5,471.00
972010-26-10	Website Advertising	13,643.00		0.00	13,643.00	13,643.00	16,347.00
Subtotal [M3] Advertising Other		<u>17,473.00</u>		<u>0.00</u>	<u>17,473.00</u>	<u>17,473.00</u>	<u>21,818.00</u>
Subgroup: [M6] Barber and Beauty Supplies							
889000-32-10	Beauty/Gifts	233.00		0.00	233.00	233.00	30.00
Subtotal [M6] Barber and Beauty Supplies		<u>233.00</u>		<u>0.00</u>	<u>233.00</u>	<u>233.00</u>	<u>30.00</u>
Subgroup: [M7] Postage							
958000-26-10	Postage	6,216.00		0.00	6,216.00	6,216.00	5,460.00
Subtotal [M7] Postage		<u>6,216.00</u>		<u>0.00</u>	<u>6,216.00</u>	<u>6,216.00</u>	<u>5,460.00</u>
Subgroup: [M8] Dues and Membership Fees to Professional Associations							
973010-26-10	Association Dues	0.00	RJE - 2	13,350.00	13,350.00	0.00	12,140.00
Subtotal [M8] Dues and Membership Fees to Professional Associations		<u>0.00</u>		<u>13,350.00</u>	<u>13,350.00</u>	<u>0.00</u>	<u>12,140.00</u>
Subgroup: [M9] Subscriptions							
973000-26-10	Subscriptions And Dues	13,714.00	RJE - 2	(13,350.00)	364.00	13,714.00	1,464.00
Subtotal [M9] Subscriptions		<u>13,714.00</u>		<u>(13,350.00)</u>	<u>364.00</u>	<u>13,714.00</u>	<u>1,464.00</u>
Subgroup: [M11] Services Provided by Contract							
935030-26-10	Payroll services	131,815.00		0.00	131,815.00	131,815.00	118,137.00
956020-26-10	Education Consultant	2,771.00		0.00	2,771.00	2,771.00	3,515.00
956030-26-10	Computer Consultant	7,439.00		0.00	7,439.00	7,439.00	2,814.00
960010-26-10	Computer expense	128,806.00	RJE - 3	(33,341.00)	95,465.00	128,806.00	114,838.00
Subtotal [M11] Services Provided by Contract		<u>270,931.00</u>		<u>(33,341.00)</u>	<u>237,490.00</u>	<u>270,831.00</u>	<u>240,304.00</u>
Subgroup: [M13] Other							
803070-23-10	Pastoral	17,176.00		0.00	17,176.00	17,176.00	18,741.00
933000-26-10	Permits And Licenses	1,043.00		0.00	1,043.00	1,043.00	4,396.00
935010-26-10	General Misc.	12,745.00		0.00	12,745.00	12,745.00	250.00
935060-34-10	Finance charge	25.00		0.00	25.00	25.00	81.00
952011-25-10	Covid-19	850.00		0.00	850.00	850.00	47,700.00
952020-26-10	Penalty	7,004.00		0.00	7,004.00	7,004.00	5,000.00
Subtotal [M13] Other		<u>38,843.00</u>		<u>0.00</u>	<u>38,843.00</u>	<u>38,843.00</u>	<u>76,168.00</u>
Total [16] Expenditures Other than Salaries (cont'd) - Admin. and G		<u>370,320.00</u>		<u>(33,341.00)</u>	<u>336,979.00</u>	<u>370,320.00</u>	<u>387,670.00</u>
Group: [18] Dietary Basis for Allocation of Costs							
Subgroup: [2A1] Raw Food							
898000-28-10	Food	311,674.00		0.00	311,674.00	311,674.00	277,072.00
898010-28-10	Med. Nutriment Supplement	14,507.00		0.00	14,507.00	14,507.00	12,762.00
Subtotal [2A1] Raw Food		<u>326,181.00</u>		<u>0.00</u>	<u>326,181.00</u>	<u>326,181.00</u>	<u>289,834.00</u>
Subgroup: [2A3] Other							
899000-28-10	Dietary supplies	29,816.00		0.00	29,816.00	29,816.00	28,002.00
Subtotal [2A3] Other		<u>29,816.00</u>		<u>0.00</u>	<u>29,816.00</u>	<u>29,816.00</u>	<u>28,002.00</u>
Total [18] Dietary Basis for Allocation of Costs		<u>355,997.00</u>		<u>0.00</u>	<u>355,997.00</u>	<u>355,997.00</u>	<u>317,836.00</u>
Group: [19] Laundry-Basis for Allocation of Costs							
Subgroup: [3C] Other							
907000-29-10	Laundry supplies	98,732.00		0.00	98,732.00	98,732.00	84,687.00
Subtotal [3C] Other		<u>98,732.00</u>		<u>0.00</u>	<u>98,732.00</u>	<u>98,732.00</u>	<u>84,687.00</u>
Total [19] Laundry-Basis for Allocation of Costs		<u>98,732.00</u>		<u>0.00</u>	<u>98,732.00</u>	<u>98,732.00</u>	<u>84,687.00</u>
Group: [20] Housekeeping and Resident Care Basis for Allocation of Costs							
Subgroup: [4C] Other							
814000-30-10	housekeeping supplies	60,116.00		0.00	60,116.00	60,116.00	54,883.00
Subtotal [4C] Other		<u>60,116.00</u>		<u>0.00</u>	<u>60,116.00</u>	<u>60,116.00</u>	<u>54,883.00</u>
Subgroup: [5A2] Purchased from							
824020-32-10	RX Cost - Other	32,784.00		0.00	32,784.00	32,784.00	45,430.00
824040-32-10	RX Cost - MD unpaid	1,879.00		0.00	1,879.00	1,879.00	3,833.00
824050-32-10	RX Cost - Medicare	119,561.00		0.00	119,561.00	119,561.00	81,005.00
Subtotal [5A2] Purchased from		<u>154,224.00</u>		<u>0.00</u>	<u>154,224.00</u>	<u>154,224.00</u>	<u>140,068.00</u>
Subgroup: [5B] Medicine Cabinet Drugs							
823000-24-10	Medicine Cabinet Supplies	34,452.00		0.00	34,452.00	34,452.00	25,026.00
Subtotal [5B] Medicine Cabinet Drugs		<u>34,452.00</u>		<u>0.00</u>	<u>34,452.00</u>	<u>34,452.00</u>	<u>25,026.00</u>
Subgroup: [5C] Medical and Therapeutic Supplies							
806000-24-10	Medical Supplies	76,483.00		0.00	76,483.00	76,483.00	49,776.00
Subtotal [5C] Medical and Therapeutic Supplies		<u>76,483.00</u>		<u>0.00</u>	<u>76,483.00</u>	<u>76,483.00</u>	<u>49,776.00</u>
Subgroup: [5E2] Oxygen - Other							
806100-32-10	Oxygen And Breathing Supplies	26,607.00		0.00	26,607.00	26,607.00	36,593.00
Subtotal [5E2] Oxygen - Other		<u>26,607.00</u>		<u>0.00</u>	<u>26,607.00</u>	<u>26,607.00</u>	<u>36,593.00</u>
Subgroup: [5F] X-Rays and related radiological							
808000-32-10	medicare xrays	4,685.00		0.00	4,685.00	4,685.00	4,213.00
Subtotal [5F] X-Rays and related radiological		<u>4,685.00</u>		<u>0.00</u>	<u>4,685.00</u>	<u>4,685.00</u>	<u>4,213.00</u>
Subgroup: [5H] Laboratory							
808000-32-10	Medicare lab charges patient	13,092.00		0.00	13,092.00	13,092.00	5,709.00
Subtotal [5H] Laboratory		<u>13,092.00</u>		<u>0.00</u>	<u>13,092.00</u>	<u>13,092.00</u>	<u>5,709.00</u>
Subgroup: [5I] Recreation							
881000-32-10	Activities	8,422.00		0.00	8,422.00	8,422.00	8,604.00
Subtotal [5I] Recreation		<u>8,422.00</u>		<u>0.00</u>	<u>8,422.00</u>	<u>8,422.00</u>	<u>8,604.00</u>

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 Workpaper: **A.03 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2023	9/30/2022
Subgroup : [5L] Cable Television							
Marcum 002	Cable TV	0.00		33,341.00	33,341.00	0.00	38,238.00
			RJE - 3	33,341.00			
Subtotal [5L] Cable Television		0.00		33,341.00	33,341.00	0.00	38,238.00
Subgroup : [5M] Other							
807000-24-10	Miscellaneous supplies	4,656.00		0.00	4,656.00	4,656.00	7,399.00
810000-32-10	Special services expense	1,324.00		0.00	1,324.00	1,324.00	618.00
811000-32-10	medical staff meetings	275.00		0.00	275.00	275.00	75.00
876000-32-10	Chapel expense	2,800.00		0.00	2,800.00	2,800.00	2,414.00
957010-26-10	Social Services Supplies	346.00		0.00	346.00	346.00	1,083.00
Subtotal [5M] Other		9,401.00		0.00	9,401.00	9,401.00	11,589.00
Subgroup : [5N] Physical Therapy Expense							
844000-32-10	Physical Therapy supplies	3,067.00		0.00	3,067.00	3,067.00	1,520.00
Subtotal [5N] Physical Therapy Expense		3,067.00		0.00	3,067.00	3,067.00	1,520.00
Total [20] Housekeeping and Resident Care Basis for Allocation of		390,549.00		33,341.00	423,890.00	390,549.00	376,219.00
Group : [22] Maintenance and Property							
Subgroup : [6B] Heat							
927000-27-10	fuel	72,761.00		0.00	72,761.00	72,761.00	51,747.00
929000-27-10	gas	29,324.00		0.00	29,324.00	29,324.00	30,380.00
Subtotal [6B] Heat		102,085.00		0.00	102,085.00	102,085.00	82,127.00
Subgroup : [6C] Light & Power							
928000-27-10	electric	95,683.00		0.00	95,683.00	95,683.00	85,579.00
Subtotal [6C] Light & Power		95,683.00		0.00	95,683.00	95,683.00	85,579.00
Subgroup : [6F] Other							
920000-27-10	outside services/repairs	45,986.00		0.00	45,986.00	45,986.00	47,437.00
920040-27-10	Waste Removal	21,455.00		0.00	21,455.00	21,455.00	19,223.00
923000-27-10	Maintenance supplies	50,927.00		0.00	50,927.00	50,927.00	32,545.00
926000-27-10	grounds	17,180.00		0.00	17,180.00	17,180.00	7,240.00
929100-27-10	sewer usage	24,031.00		0.00	24,031.00	24,031.00	21,456.00
Subtotal [6F] Other		159,579.00		0.00	159,579.00	159,579.00	127,901.00
Subgroup : [7B] Building & Building Improvements							
988040-31-10	Depreciation-Lease Hold	155,384.00		0.00	155,384.00	155,384.00	146,548.00
Subtotal [7B] Building & Building Improvements		155,384.00		0.00	155,384.00	155,384.00	146,548.00
Subgroup : [7C] Non-movable Equipment							
989010-31-10	Depreciation-Fixed	64,233.00		0.00	64,233.00	64,233.00	54,784.00
Subtotal [7C] Non-movable Equipment		64,233.00		0.00	64,233.00	64,233.00	54,784.00
Subgroup : [7D] Movable Equipment							
989020-31-10	Depreciation-Major Movable	34,603.00		0.00	34,603.00	34,603.00	45,281.00
Subtotal [7D] Movable Equipment		34,603.00		0.00	34,603.00	34,603.00	45,281.00
Subgroup : [9] Rental Payments							
987000-35-10	Rent	230,040.00		0.00	230,040.00	230,040.00	230,040.00
Subtotal [9] Rental Payments		230,040.00		0.00	230,040.00	230,040.00	230,040.00
Total [22] Maintenance and Property		841,607.00		0.00	841,607.00	841,607.00	772,261.00
Group : [27] Interest and Insurance							
Subgroup : [14A] Insurance on Property							
955010-26-10	Insurance - Property	31,301.00		0.00	31,301.00	31,301.00	29,460.00
Subtotal [14A] Insurance on Property		31,301.00		0.00	31,301.00	31,301.00	29,460.00
Subgroup : [14C3] Other							
841420-32-10	Commercial Insurance - PT OT ST	53,027.00		0.00	53,027.00	53,027.00	51,429.00
955000-26-10	other insurance	579.00		0.00	579.00	579.00	2,024.00
955030-26-10	Ins - Liability	94,784.00		0.00	94,784.00	94,784.00	81,280.00
955040-26-10	Ins - D And O	19,638.00		0.00	19,638.00	19,638.00	16,639.00
Subtotal [14C3] Other		168,028.00		0.00	168,028.00	168,028.00	151,372.00
Total [27] Interest and Insurance		199,329.00		0.00	199,329.00	199,329.00	180,832.00
Group : [30] Statement of Revenue							
Subgroup : [1A] Medicaid Residents (CT only)							
500020-10-10	Title XIX RandB Revenue	(6,272,769.00)		0.00	(6,272,769.00)	(6,272,769.00)	(5,776,108.00)
Subtotal [1A] Medicaid Residents (CT only)		(6,272,769.00)		0.00	(6,272,769.00)	(6,272,769.00)	(5,776,108.00)
Subgroup : [1B] Medicaid room and board contractual allowance							
725050-13-10	Contractual Allowance Medicaid	22,148.00		0.00	22,148.00	22,148.00	43,252.00
Subtotal [1B] Medicaid room and board contractual allowance		22,148.00		0.00	22,148.00	22,148.00	43,252.00
Subgroup : [3A] Medicare Residents (All inclusive)							
500030-10-10	Medicare - Part A RandB Revenue	(1,731,484.00)		0.00	(1,731,484.00)	(1,731,484.00)	(1,698,985.00)
Subtotal [3A] Medicare Residents (All inclusive)		(1,731,484.00)		0.00	(1,731,484.00)	(1,731,484.00)	(1,698,985.00)
Subgroup : [3B] Medicare room and board contractual allowance							
725030-13-10	Contractual Allowance Med-A	32,764.00		0.00	32,764.00	32,764.00	77,013.00
725040-13-10	Contractual Allowance Med-B	63,641.00		0.00	63,641.00	63,641.00	77,494.00
Subtotal [3B] Medicare room and board contractual allowance		96,405.00		0.00	96,405.00	96,405.00	154,507.00
Subgroup : [4A] Private-pay residents and other							
500010-10-10	SNF Private RandB Revenue	(2,374,426.00)		0.00	(2,374,426.00)	(2,374,426.00)	(2,489,761.00)
500040-10-10	Commercial HMO	(563,396.00)		0.00	(563,396.00)	(563,396.00)	(348,624.00)
500060-10-10	Room And Board - HMO	(1,374.00)		0.00	(1,374.00)	(1,374.00)	0.00
Subtotal [4A] Private-pay residents and other		(2,939,196.00)		0.00	(2,939,196.00)	(2,939,196.00)	(2,838,385.00)
Subgroup : [4B] Private-pay room and board contractual allowance							
725010-13-10	Contractual Allowance Private	29,001.00		0.00	29,001.00	29,001.00	46,142.00
Subtotal [4B] Private-pay room and board contractual allowance		29,001.00		0.00	29,001.00	29,001.00	46,142.00
Subgroup : [7A] Physical Therapy - Medicare							
510030-11-10	Medicare - Part A Revenue PT	(26,244.00)		0.00	(26,244.00)	(26,244.00)	(32,041.00)
510050-11-10	Medicare Part B Revenue PT	(105,672.00)		0.00	(105,672.00)	(105,672.00)	(124,242.00)
Subtotal [7A] Physical Therapy - Medicare		(131,916.00)		0.00	(131,916.00)	(131,916.00)	(156,283.00)
Subgroup : [7C] Physical Therapy - Non-medicare							

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 Worksheet: *A.03 - TB-CCNH Combined Detail LS*

Account	Description	ADJ	JE Ref #	RJE	FINAL	UNADJ	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2023	9/30/2022
510110-11-10	Medicaid Revenue PT	582.00		0.00	582.00	582.00	(3,335.00)
510310-11-10	Private Revenue PT	(33,968.00)		0.00	(33,968.00)	(33,968.00)	(33,434.00)
<b>Subtotal [7C] Physical Therapy - Non-medicaid</b>		<b>(33,386.00)</b>		<b>0.00</b>	<b>(33,386.00)</b>	<b>(33,386.00)</b>	<b>(30,769.00)</b>
<b>Subgroup : [8A] Speech Therapy - Medicare</b>							
510080-11-10	Medicare - B Revenue ST	(16,398.00)		0.00	(16,398.00)	(16,398.00)	(42,860.00)
510210-11-10	Medicare - A Revenue ST	(21,398.00)		0.00	(21,398.00)	(21,398.00)	(72,857.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(37,796.00)</b>		<b>0.00</b>	<b>(37,796.00)</b>	<b>(37,796.00)</b>	<b>(115,917.00)</b>
<b>Subgroup : [8C] Speech Therapy - Non-medicaid</b>							
510130-11-10	Medicaid Revenue ST	(76.00)		0.00	(76.00)	(76.00)	(1,006.00)
510330-11-10	Private Revenue ST	(8,229.00)		0.00	(8,229.00)	(8,229.00)	(15,606.00)
<b>Subtotal [8C] Speech Therapy - Non-medicaid</b>		<b>(8,305.00)</b>		<b>0.00</b>	<b>(8,305.00)</b>	<b>(8,305.00)</b>	<b>(16,612.00)</b>
<b>Subgroup : [9A] Occupational Therapy - Medicare</b>							
510070-11-10	Medicare - B revenue OT	(99,800.00)		0.00	(99,800.00)	(99,800.00)	(106,680.00)
510120-11-10	Medicaid Revenue OT	(9.00)		0.00	(9.00)	(9.00)	(2,771.00)
510200-11-10	Medicare - A Revenue OT	(139,362.00)		0.00	(139,362.00)	(139,362.00)	(153,857.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(239,171.00)</b>		<b>0.00</b>	<b>(239,171.00)</b>	<b>(239,171.00)</b>	<b>(263,408.00)</b>
<b>Subgroup : [9C] Occupational Therapy - Non-medicaid</b>							
510320-11-10	Private Revenue OT	(41,194.00)		0.00	(41,194.00)	(41,194.00)	(49,503.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicaid</b>		<b>(41,194.00)</b>		<b>0.00</b>	<b>(41,194.00)</b>	<b>(41,194.00)</b>	<b>(49,503.00)</b>
<b>Subgroup : [10B] Other - Non-medicaid</b>							
500070-10-10	Medicaid Advances	0.00		0.00	0.00	0.00	(39,772.00)
725060-11-10	Commercial HMO PT OT	196,154.00		0.00	196,154.00	196,154.00	145,460.00
725070-13-10	Contractual Allow Reduction MC 2%	37,410.00		0.00	37,410.00	37,410.00	16,060.00
<b>Subtotal [10B] Other - Non-medicaid</b>		<b>233,564.00</b>		<b>0.00</b>	<b>233,564.00</b>	<b>233,564.00</b>	<b>121,748.00</b>
<b>Subgroup : [15] Interest Income</b>							
700020-12-10	interest income	(17,074.00)		0.00	(17,074.00)	(17,074.00)	(9,676.00)
<b>Subtotal [15] Interest Income</b>		<b>(17,074.00)</b>		<b>0.00</b>	<b>(17,074.00)</b>	<b>(17,074.00)</b>	<b>(9,676.00)</b>
<b>Subgroup : [18] Other Revenue</b>							
510040-11-10	Vaccines	(2,360.00)		0.00	(2,360.00)	(2,360.00)	(6,571.00)
700000-12-10	Other revenue	(15,081.00)		0.00	(15,081.00)	(15,081.00)	(25,830.00)
704060-12-10	MC Review - HMO Prior Year Adj	(9.00)		0.00	(9.00)	(9.00)	92.00
799990-12-10	Accounts Receivables Adjustments	6,549.00		0.00	6,549.00	6,549.00	10,334.00
<b>Subtotal [18] Other Revenue</b>		<b>(10,900.00)</b>		<b>0.00</b>	<b>(10,900.00)</b>	<b>(10,900.00)</b>	<b>(22,084.00)</b>
<b>Total [30] Statement of Revenue</b>		<b>(11,082,073.00)</b>		<b>0.00</b>	<b>(11,082,073.00)</b>	<b>(11,082,073.00)</b>	<b>(10,617,481.00)</b>
<b>Group : [31] Balance Sheet Accounts</b>							
<b>Subgroup : None</b>							
101010-00-10	Checking	604,951.00		0.00	604,951.00	604,951.00	747,241.00
101011-00-10	Pettycash	200.00		0.00	200.00	200.00	200.00
101020-00-10	Payroll	1,853.00		0.00	1,853.00	1,853.00	2,015.00
101060-00-10	Citizens Bank - Personal Money	35,092.00		0.00	35,092.00	35,092.00	37,025.00
101070-00-10	Personal Money-Petty Cash	340.00		0.00	340.00	340.00	340.00
102010-00-10	Savings Acct CD	2,138,050.00		0.00	2,138,050.00	2,138,050.00	2,121,078.00
102050-00-10	Donation Acct	39,519.00		0.00	39,519.00	39,519.00	47,252.00
102190-00-10	Bed Tax Cash Acct	111,500.00		0.00	111,500.00	111,500.00	105,988.00
104000-00-10	Accounts Receivable	1,552,966.00		0.00	1,552,966.00	1,552,966.00	1,604,808.00
105000-00-10	Allowance for Doubtful Accounts	(29,519.00)		0.00	(29,519.00)	(29,519.00)	(69,519.00)
119000-00-10	Prepaid expenses	5,400.00		0.00	5,400.00	5,400.00	1,000.00
119020-00-10	Insurance Package	70,967.00		0.00	70,967.00	70,967.00	53,825.00
119030-00-10	D And O Liability	4,962.00		0.00	4,962.00	4,962.00	4,752.00
119040-00-10	Supplies	30,000.00		0.00	30,000.00	30,000.00	30,000.00
150010-00-10	Fixed equipment	1,573,970.00		(3,187.00)	1,570,783.00	1,573,970.00	1,426,858.00
150020-00-10	Major moveable equipment	1,168,093.00		3,187.00	1,171,280.00	1,168,093.00	1,153,120.00
150030-00-10	Statue	4,803.00		0.00	4,803.00	4,803.00	4,803.00
150040-00-10	Motor Vehicle	23,814.00		0.00	23,814.00	23,814.00	23,814.00
150050-00-10	Leasehold improvements	3,457,018.00		0.00	3,457,018.00	3,457,018.00	3,448,321.00
150070-00-10	Sewer Project	627,657.00		0.00	627,657.00	627,657.00	627,657.00
151010-00-10	Building improvement	43,654.00		0.00	43,654.00	43,654.00	0.00
151020-00-10	Fixed equipment depreciation	(1,009,211.00)		0.00	(1,009,211.00)	(1,009,211.00)	(944,978.00)
151030-00-10	Major moveable depreciation	(1,065,456.00)		0.00	(1,065,456.00)	(1,065,456.00)	(1,030,853.00)
151040-00-10	Motor vehicle depreciation	(23,814.00)		0.00	(23,814.00)	(23,814.00)	(23,814.00)
151060-00-10	Leasehold improvements depreciation	(2,312,877.00)		0.00	(2,312,877.00)	(2,312,877.00)	(2,157,493.00)
151070-00-10	Sewer Project depreciation	(627,656.00)		0.00	(627,656.00)	(627,656.00)	(627,656.00)
152020-00-10	Property - Beds	1,895.00		0.00	1,895.00	1,895.00	1,895.00
301010-00-10	Accounts Payable	(300,640.00)		0.00	(300,640.00)	(300,640.00)	(353,163.00)
301030-00-10	Accrued Wages	(86,023.00)		0.00	(86,023.00)	(86,023.00)	(69,262.00)
301035-00-10	Accrued Vacation And Sick	(640,442.00)		0.00	(640,442.00)	(640,442.00)	(594,266.00)
301050-00-10	state taxes	(5,008.00)		0.00	(5,008.00)	(5,008.00)	(4,102.00)
301051-00-10	Federal withholding tax	(11,207.00)		0.00	(11,207.00)	(11,207.00)	(9,658.00)
301053-00-10	CT EE Disability Tax	(597.00)		0.00	(597.00)	(597.00)	(490.00)
301061-00-10	Social Security	(13,789.00)		0.00	(13,789.00)	(13,789.00)	(11,526.00)
301062-00-10	Medicare	(3,225.00)		0.00	(3,225.00)	(3,225.00)	(2,696.00)
301070-00-10	CT User Fee Payable	(167,068.00)		0.00	(167,068.00)	(167,068.00)	(155,758.00)
325010-00-10	Patients personal monies	(35,432.00)		0.00	(35,432.00)	(35,432.00)	(37,366.00)
325040-00-10	P/R - credit union	(4,130.00)		0.00	(4,130.00)	(4,130.00)	(3,939.00)
325050-00-10	P/R - pension	(3,723.00)		0.00	(3,723.00)	(3,723.00)	(3,237.00)
325070-00-10	P/R - employee attachments	(72.00)		0.00	(72.00)	(72.00)	0.00
400000-00-10	Fund Balances	(2,256,547.00)		0.00	(2,256,547.00)	(2,256,547.00)	(2,579,885.00)
400010-00-10	unrestricted operating funds	(3,065,671.00)		0.00	(3,065,671.00)	(3,065,671.00)	(3,065,671.00)
<b>Subtotal : None</b>		<b>(165,403.00)</b>		<b>0.00</b>	<b>(165,403.00)</b>	<b>(165,403.00)</b>	<b>(323,339.00)</b>
<b>Total [31] Balance Sheet Accounts</b>		<b>(165,403.00)</b>		<b>0.00</b>	<b>(165,403.00)</b>	<b>(165,403.00)</b>	<b>(323,339.00)</b>
<b>Sum of Account Groups</b>		<b>165,403.00</b>		<b>0.00</b>	<b>165,403.00</b>	<b>165,403.00</b>	<b>323,339.00</b>
<b>Net (Income) Loss</b>		<b>165,403.00</b>		<b>0.00</b>	<b>165,403.00</b>	<b>165,403.00</b>	<b>323,339.00</b>

Client: **Matulaitis Nursing Home, Inc. Cost Reports**  
 Engagement: **Medicaid - Matulaitis Nursing Home, Inc.**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
101010-00-10	Checking	604,951.00	604,951.00			604,951.00	747,241.00
101011-00-10	Pettycash	200.00	200.00			200.00	200.00
101020-00-10	Payroll	1,853.00	1,853.00			1,853.00	2,015.00
101060-00-10	Citizens Bank - Personal Money	35,092.00	35,092.00			35,092.00	37,025.00
101070-00-10	Personal Money-Petty Cash	340.00	340.00			340.00	340.00
102010-00-10	Savings Acct CD	2,138,050.00	2,138,050.00			2,138,050.00	2,121,078.00
102050-00-10	Donation Acct	39,519.00	39,519.00			39,519.00	47,252.00
102190-00-10	Bed Tax Cash Acct	111,500.00	111,500.00			111,500.00	105,989.00
104000-00-10	Accounts Receivable	1,552,966.00	1,552,966.00			1,552,966.00	1,604,808.00
105000-00-10	Allowance for Doubtful Accounts	(29,519.00)	(29,519.00)			(29,519.00)	(89,519.00)
119000-00-10	Prepaid expenses	5,400.00	5,400.00			5,400.00	1,000.00
119020-00-10	Insurance Package	70,967.00	70,967.00			70,967.00	53,825.00
119030-00-10	D And O Liability	4,962.00	4,962.00			4,962.00	4,752.00
119040-00-10	Supplies	30,000.00	30,000.00			30,000.00	30,000.00
150010-00-10	Fixed equipment	1,573,970.00	1,573,970.00			(3,187.00)	1,426,859.00
				RJE - 1	(3,187.00)		
150020-00-10	Major moveable equipment	1,168,093.00	1,168,093.00			3,187.00	1,153,120.00
				RJE - 1	3,187.00		
150030-00-10	Stature	4,803.00	4,803.00			4,803.00	4,803.00
150040-00-10	Motor Vehicle	23,814.00	23,814.00			23,814.00	23,814.00
150050-00-10	Leasehold improvements	3,457,018.00	3,457,018.00			3,457,018.00	3,448,321.00
150070-00-10	Sewer Project	627,657.00	627,657.00			627,657.00	627,657.00
151010-00-10	Building improvement	43,654.00	43,654.00			43,654.00	0.00
151020-00-10	Fixed equipment depreciation	(1,009,211.00)	(1,009,211.00)			(1,009,211.00)	(944,978.00)
151030-00-10	Major moveable depreciation	(1,065,456.00)	(1,065,456.00)			(1,065,456.00)	(1,030,853.00)
151040-00-10	Motor vehicle depreciation	(23,814.00)	(23,814.00)			(23,814.00)	(23,814.00)
151060-00-10	Leasehold improvements depreciation	(2,312,877.00)	(2,312,877.00)			(2,312,877.00)	(2,157,493.00)
151070-00-10	Sewer Project depreciation	(627,656.00)	(627,656.00)			(627,656.00)	(627,656.00)
152020-00-10	Property - Beds	1,895.00	1,895.00			1,895.00	1,895.00
301010-00-10	Accounts Payable	(300,640.00)	(300,640.00)			(300,640.00)	(353,163.00)
301030-00-10	Accrued Wages	(86,023.00)	(86,023.00)			(86,023.00)	(69,262.00)
301035-00-10	Accrued Vacation And Sick	(640,442.00)	(640,442.00)			(640,442.00)	(594,266.00)
301050-00-10	state taxes	(5,008.00)	(5,008.00)			(5,008.00)	(4,102.00)
301051-00-10	Federal withholding tax	(11,207.00)	(11,207.00)			(11,207.00)	(9,658.00)
301053-00-10	CT EE Disability Tax	(597.00)	(597.00)			(597.00)	(490.00)
301061-00-10	Social Security	(13,789.00)	(13,789.00)			(13,789.00)	(11,526.00)
301062-00-10	Medicare	(3,225.00)	(3,225.00)			(3,225.00)	(2,696.00)
301070-00-10	CT User Fee Payable	(167,068.00)	(167,068.00)			(167,068.00)	(155,758.00)
325010-00-10	Patients personal monies	(35,432.00)	(35,432.00)			(35,432.00)	(37,366.00)
325040-00-10	P/R - credit union	(4,130.00)	(4,130.00)			(4,130.00)	(3,939.00)
325050-00-10	P/R - pension	(3,723.00)	(3,723.00)			(3,723.00)	(3,237.00)
325070-00-10	P/R - employee attachments	(72.00)	(72.00)			(72.00)	0.00
400000-00-10	Fund Balances	(2,256,547.00)	(2,256,547.00)			(2,256,547.00)	(2,579,882.00)
400010-00-10	unrestricted operating funds	(3,065,671.00)	(3,065,671.00)			(3,065,671.00)	(3,065,672.00)
500010-10-10	SNF Private RandB Revenue	(2,374,426.00)	(2,374,426.00)			(2,374,426.00)	(2,489,761.00)
500020-10-10	Tite XIX RandB Revenue	(6,272,769.00)	(6,272,769.00)			(6,272,769.00)	(5,776,108.00)
500030-10-10	Medicare - Part A RandB Revenue	(1,731,484.00)	(1,731,484.00)			(1,731,484.00)	(1,699,966.00)
500040-10-10	Commercial HMO	(563,396.00)	(563,396.00)			(563,396.00)	(348,524.00)
500060-10-10	Room And Board - HMO	(1,374.00)	(1,374.00)			(1,374.00)	0.00
500070-10-10	Medicaid Advances	0.00	0.00			0.00	(39,772.00)
510030-11-10	Medicare - Part A Revenue PT	(26,244.00)	(26,244.00)			(26,244.00)	(32,041.00)
510040-11-10	Vaccines	(2,360.00)	(2,360.00)			(2,360.00)	(6,571.00)
510050-11-10	Medicare Part B Revenue PT	(105,672.00)	(105,672.00)			(105,672.00)	(124,242.00)
510070-11-10	Medicare - B revenue OT	(99,800.00)	(99,800.00)			(99,800.00)	(106,680.00)
510080-11-10	Medicare - B Revenue ST	(16,398.00)	(16,398.00)			(16,398.00)	(42,960.00)
510110-11-10	Medicaid Revenue PT	582.00	582.00			582.00	(3,335.00)
510120-11-10	Medicaid Revenue OT	(9.00)	(9.00)			(9.00)	(2,771.00)
510130-11-10	Medicaid Revenue ST	(76.00)	(76.00)			(76.00)	(1,006.00)
510200-11-10	Medicare - A Revenue OT	(139,362.00)	(139,362.00)			(139,362.00)	(153,957.00)
510210-11-10	Medicare - A Revenue ST	(21,398.00)	(21,398.00)			(21,398.00)	(27,957.00)
510310-11-10	Private Revenue PT	(33,968.00)	(33,968.00)			(33,968.00)	(33,434.00)
510320-11-10	Private Revenue OT	(41,194.00)	(41,194.00)			(41,194.00)	(49,503.00)
510330-11-10	Private Revenue ST	(8,229.00)	(8,229.00)			(8,229.00)	(15,006.00)
700000-12-10	Other revenue	(15,081.00)	(15,081.00)			(15,081.00)	(25,939.00)
700020-12-10	interest income	(17,074.00)	(17,074.00)			(17,074.00)	(9,676.00)
704060-12-10	MC Review - HMO Prior Year Adj	(8.00)	(8.00)			(8.00)	92.00
725010-13-10	Contractual Allowance Private	29,001.00	29,001.00			29,001.00	46,142.00
725030-13-10	Contractual Allowance Med-A	32,764.00	32,764.00			32,764.00	77,013.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
725040-13-10	Contractual Allowance Med-B	63,641.00	63,641.00			63,641.00	77,494.00
725050-13-10	Contractual Allowance Medicaid	22,148.00	22,148.00			22,148.00	43,252.00
725060-11-10	Commercial HMO PT OT	196,154.00	196,154.00			196,154.00	145,460.00
725070-13-10	Contractual Allow Reduction MC 2%	37,410.00	37,410.00			37,410.00	16,060.00
799990-12-10	Accounts Receivables Adjustments	6,549.00	6,549.00			6,549.00	10,334.00
800010-23-10	Administrator	151,840.00	151,840.00			151,840.00	147,036.00
800020-23-10	Clerical	401,838.00	401,838.00			401,838.00	353,980.00
800030-23-10	Culinary	537,587.00	537,587.00			537,587.00	543,415.00
800050-23-10	Culinary Supervisor	78,472.00	78,472.00			78,472.00	76,667.00
800060-23-10	Housekeeping	182,209.00	182,209.00			182,209.00	167,018.00
800070-23-10	Maintenance Supervisor	107,967.00	107,967.00			107,967.00	94,517.00
800080-23-10	Maintenance	95,708.00	95,708.00			95,708.00	94,475.00
800090-23-10	Laundry	136,727.00	136,727.00			136,727.00	136,360.00
800120-23-10	Housekeeping/Laundry Supervisor	49,377.00	49,377.00			49,377.00	52,419.00
800150-23-10	Financial Manager	108,261.00	108,261.00			108,261.00	106,164.00
801010-23-10	DNS	139,631.00	139,631.00			139,631.00	140,889.00
801040-23-10	R.N.s	735,498.00	735,498.00			735,498.00	1,116,383.00
801050-23-10	L.P.N.s	854,137.00	854,137.00			854,137.00	819,758.00
801060-23-10	Nurses's aides	1,792,711.00	1,792,711.00			1,792,711.00	1,771,367.00
801070-23-10	MDS	100,191.00	100,191.00			100,191.00	97,957.00
801080-32-10	Nursing pool RNs	66,131.00	66,131.00			66,131.00	72,220.00
801090-32-10	Nursing Pool LPNs	163,419.00	163,419.00			163,419.00	40,711.00
801095-32-10	Nursing Pool CNA	63,775.00	63,775.00			63,775.00	43,638.00
802010-23-10	Activities	138,861.00	138,861.00			138,861.00	147,749.00
802030-23-10	Social services	125,526.00	125,526.00			125,526.00	135,654.00
802040-23-10	pastoral care	78,071.00	78,071.00			78,071.00	73,201.00
802050-23-10	director of clinical development	65,618.00	65,618.00			65,618.00	77,770.00
803010-23-10M	R.N. - Sister's	289,050.00	289,050.00			289,050.00	0.00
803020-23-10M	Aides - Sister	100,663.00	100,663.00			100,663.00	0.00
803070-23-10	Pastoral	17,176.00	17,176.00			17,176.00	18,741.00
806000-24-10	Medical Supplies	76,483.00	76,483.00			76,483.00	49,776.00
806100-32-10	Oxygen And Breathing Supplies	26,607.00	26,607.00			26,607.00	36,593.00
807000-24-10	Miscellaneous supplies	4,656.00	4,656.00			4,656.00	7,399.00
808000-32-10	Medicare lab charges patient	13,092.00	13,092.00			13,092.00	5,709.00
809000-32-10	medicare xrays	4,685.00	4,685.00			4,685.00	4,213.00
810000-32-10	Special services expense	1,324.00	1,324.00			1,324.00	618.00
811000-32-10	medical staff meetings	275.00	275.00			275.00	75.00
811010-32-10	Dr Visits - PMA	60,000.00	60,000.00			60,000.00	60,000.00
812000-32-10	Resident Care	6,259.00	6,259.00			6,259.00	7,761.00
821000-32-10	Pharmacy consultant	13,413.00	13,413.00			13,413.00	11,145.00
823000-24-10	Medicine Cabinet Supplies	34,452.00	34,452.00			34,452.00	25,026.00
824020-32-10	RX Cost - Other	32,784.00	32,784.00			32,784.00	45,430.00
824040-32-10	RX Cost - MD unpaid	1,879.00	1,879.00			1,879.00	3,633.00
824050-32-10	RX Cost - Medicare	119,561.00	119,561.00			119,561.00	91,005.00
828000-32-10	Dietician	41,745.00	41,745.00			41,745.00	38,925.00
841000-32-10	Per Diem Part A	230,338.00	230,338.00			230,338.00	233,106.00
841100-32-10	PT Part B	49,286.00	49,286.00			49,286.00	56,190.00
841200-32-10	OT Part B	69,456.00	69,456.00			69,456.00	73,941.00
841300-32-10	ST Part B	11,095.00	11,095.00			11,095.00	29,182.00
841400-32-10	Dental	13,566.00	13,566.00			13,566.00	13,674.00
841420-32-10	Commerical Insurance - PT OT ST	53,027.00	53,027.00			53,027.00	51,429.00
842000-32-10	Physical Therapy	32,528.00	32,528.00			32,528.00	26,195.00
844000-32-10	Physical Therapy supplies	3,067.00	3,067.00			3,067.00	1,520.00
845000-32-10	Occupational Therapy	33,803.00	33,803.00			33,803.00	25,060.00
848000-32-10	Speech Therapy	4,444.00	4,444.00			4,444.00	7,429.00
875000-32-10	Chaplin	8,340.00	8,340.00			8,340.00	11,640.00
876000-32-10	Chapel expense	2,800.00	2,800.00			2,800.00	2,414.00
881000-32-10	Activities	8,422.00	8,422.00			8,422.00	8,604.00
889000-32-10	Beauty/Gifts	233.00	233.00			233.00	30.00
898000-28-10	Food	311,674.00	311,674.00			311,674.00	277,072.00
898010-28-10	Med. Nutriment Supplement	14,507.00	14,507.00			14,507.00	12,762.00
899000-28-10	Dietary supplies	29,816.00	29,816.00			29,816.00	28,002.00
907000-29-10	Laundry supplies	98,732.00	98,732.00			98,732.00	84,687.00
914000-30-10	housekeeping supplies	60,116.00	60,116.00			60,116.00	54,883.00
920000-27-10	outside services/repairs	45,986.00	45,986.00			45,986.00	47,437.00
920040-27-10	Waste Removal	21,455.00	21,455.00			21,455.00	19,223.00
923000-27-10	Maintenance supplies	50,927.00	50,927.00			50,927.00	32,545.00
926000-27-10	grounds	17,180.00	17,180.00			17,180.00	7,240.00
927000-27-10	fuel	72,761.00	72,761.00			72,761.00	51,747.00
928000-27-10	electric	95,683.00	95,683.00			95,683.00	85,579.00
929000-27-10	gas	29,324.00	29,324.00			29,324.00	30,380.00
929100-27-10	sewer usage	24,031.00	24,031.00			24,031.00	21,456.00

Account	Description	UNADJ	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023	9/30/2023			9/30/2023	9/30/2022
933000-26-10	Permits And Licenses	1,043.00	1,043.00			1,043.00	4,396.00
935010-26-10	General/Misc.	12,745.00	12,745.00			12,745.00	250.00
935030-26-10	Payroll services	131,815.00	131,815.00			131,815.00	119,137.00
935031-26-10	Background checks	3,084.00	3,084.00			3,084.00	3,935.00
935060-34-10	Finance charge	25.00	25.00			25.00	81.00
949000-25-10	health insurance	467,299.00	467,299.00			467,299.00	456,825.00
949010-25-10	Disability Insurance	24,617.00	24,617.00			24,617.00	35,618.00
949030-25-10	dental insurance	15,517.00	15,517.00			15,517.00	16,251.00
952000-25-10	Worker's Comp Insurance	61,281.00	61,281.00			61,281.00	54,923.00
952010-25-10	Pension matching	25,122.00	25,122.00			25,122.00	38,415.00
952011-25-10	Covid-19	850.00	850.00			850.00	47,700.00
952020-26-10	Penalty	7,004.00	7,004.00			7,004.00	5,000.00
952030-26-10	Bad Debts	40,000.00	40,000.00			40,000.00	60,000.00
955000-26-10	other insurance	579.00	579.00			579.00	2,024.00
955010-26-10	Insurance - Property	31,301.00	31,301.00			31,301.00	29,460.00
955030-26-10	Ins - Liability	94,784.00	94,784.00			94,784.00	81,280.00
955040-26-10	Ins - D And O	19,638.00	19,638.00			19,638.00	16,639.00
956000-26-10	Legal Fees	25,945.00	25,945.00			25,945.00	11,267.00
956010-26-10	Accounting Fees	30,634.00	30,634.00			30,634.00	34,188.00
956020-26-10	Education Consultant	2,771.00	2,771.00			2,771.00	3,515.00
956030-26-10	Computer Consultant	7,439.00	7,439.00			7,439.00	2,814.00
957000-26-10	Office Supplies	45,834.00	45,834.00			45,834.00	55,552.00
957010-26-10	Social Services Supplies	346.00	346.00			346.00	1,083.00
958000-26-10	Postage	6,216.00	6,216.00			6,216.00	5,460.00
960010-26-10	Computer expense	128,806.00	128,806.00			95,465.00	114,838.00
				RJE - 3	(33,341.00)		
961000-26-10	Telephone	8,215.00	8,215.00			(1,260.00)	6,955.00
				RJE - 4	(1,260.00)		7,934.00
962000-25-10	FICA	430,846.00	430,846.00			430,846.00	429,018.00
962010-25-10	State unemployment	0.00	0.00			0.00	7,994.00
964020-27-10	Transportation - Truck	614.00	614.00			614.00	3,887.00
964040-26-10	Travel reimbursement	517.00	517.00			517.00	787.00
969000-26-10	Employee Benefits-Other	18,091.00	18,091.00			18,091.00	22,641.00
970000-26-10	Education	5,576.00	5,576.00			5,576.00	3,042.00
971000-26-10	Public relations	3,830.00	3,830.00			3,830.00	5,471.00
972000-26-10	Help wanted ads	16,303.00	16,303.00			16,303.00	22,570.00
972010-26-10	Website Advertising	13,643.00	13,643.00			13,643.00	16,347.00
973000-26-10	Subscriptions And Dues	13,714.00	13,714.00			(13,350.00)	364.00
				RJE - 2	(13,350.00)		1,464.00
973010-26-10	Association Dues	0.00	0.00			13,350.00	12,140.00
				RJE - 2	13,350.00		
976000-26-10	Physicals - Employees	3,888.00	3,888.00			3,888.00	1,808.00
985000-33-10	CT User Fee Bed Tax	653,028.00	653,028.00			653,028.00	609,829.00
987000-35-10	Rent	230,040.00	230,040.00			230,040.00	230,040.00
988010-31-10	Depreciation-Fixed	64,233.00	64,233.00			64,233.00	54,784.00
988020-31-10	Depreciation-Major Movables	34,603.00	34,603.00			34,603.00	45,281.00
988040-31-10	Depreciation-Lease Hold	155,384.00	155,384.00			155,384.00	146,549.00
Marcum 001	Admissions Salary	0.00	0.00			0.00	69,701.00
Marcum 002	Cable TV	0.00	0.00			33,341.00	38,238.00
				RJE - 3	33,341.00		
Marcum 003	Cell Phone Expense	0.00	0.00			1,260.00	1,820.00
				RJE - 4	1,260.00		
<b>Total</b>		<b>0.00</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>165,403.00</b>	<b>165,403.00</b>			<b>0.00</b>	<b>323,339.00</b>

Client: **Matulaitis Nursing Home, Inc. Cost Reports**  
 Engagement: **Medicaid - Matulaitis Nursing Home, Inc.**  
 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>				
Reclassifying Journal Entries JE # 1				
to tie fixed asset additions in accordance to the 2023 Audit				
150020-00-10	Major moveable equipment	K.03	3,187.00	
150010-00-10	Fixed equipment			3,187.00
<b>Total</b>			<b>3,187.00</b>	<b>3,187.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
to reclass dues out of subscriptions and to the correct line of the cost report				
973010-26-10	Association Dues	D.01 Tab O	13,350.00	
973000-26-10	Subscriptions And Dues			13,350.00
<b>Total</b>			<b>13,350.00</b>	<b>13,350.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
to reclass cable tv to the correct line of the cost report				
Marcum 002	Cable TV	N.01a	33,341.00	
960010-26-10	Computer expense			33,341.00
<b>Total</b>			<b>33,341.00</b>	<b>33,341.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
to reclass cell phone expense to the correct line of the cost report				
Marcum 003	Cell Phone Expense	N.01a	1,260.00	
961000-26-10	Telephone			1,260.00
<b>Total</b>			<b>1,260.00</b>	<b>1,260.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>51,138.00</b>	<b>51,138.00</b>
<b>Total All Journal Entries</b>			<b>51,138.00</b>	<b>51,138.00</b>