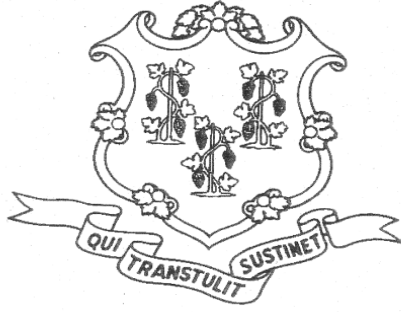


# State of Connecticut



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

Name of Facility (as licensed) Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist Home, Inc.	
Address (No. & Street, City, State, Zip Code) 44 Canterbury Road, Brooklyn, CT 06234	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2458	(Specify)	(Specify)	Medicare Provider 07-5243
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Medicaid Provider Numbers:	CCNH / RHNS 206007	(Specify)	(Specify)
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**General Information**

Name of Facility (as licensed)	License No.	Report for Year Ended	Page	of
Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial H	2458	9/30/2023	1	37

**Administrator's/Owner's Certification**

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist 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. {a}

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

**{a} Subject to desk audit review**

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Shaun Mastroianni			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 Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist Home, Inc.		Period Covered:	From 10/1/2022	To 9/30/2023
Address of Facility 44 Canterbury Road, Brooklyn, CT 06234				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/14/2024	
Item	Total	CCNH / RHNS	(Specify)	(Specify)
1. Dietary wages paid	\$			
2. Laundry wages paid	\$			
3. Housekeeping wages paid	\$			
4. Nursing wages paid	\$			
5. All other wages paid	\$			
6. <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 860-774-9050		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist H		Address (No. & Street, City, State, Zip) 44 Canterbury Road, Brooklyn, CT 06234		
License Numbers:	CCNH / RHNS 2458	(Specify)	(Specify)	Medicare Provider No. 07-5243
Type of Facility (Check appropriate box(es))				
Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input type="checkbox"/> (Specify) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> 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 Shaun Mastroianni		Nursing Home Administrator's License No.:	1819	
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 Connecticut Baptist Homes, Inc. d/b/a Pierce	License No. 2458	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 Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist Home, Inc.	Business Address 44 Canterbury Road, Brooklyn, CT 06234	State(s) in Which Incorporated CT		
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each	
See schedule of Board of Trustees attached				
Names of Stockholders Owning at Least 10% of Shares				
None - nonstock corporation				

CONNECTICUT BAPTIST HOMES BOARD MEMBERS 2022.2023

<b>Name Position</b>		<b>Status</b>
Frank Amazeen Director		Term expires 2025
Robert Avena, Esq. Director		Term expires in 2029
Rev. Richard J. Doyle Director		Term expires 2024
Matthew Jenings Director		Term Expires in 2026
Dave Jones Director		Term expires in 2029
Rev. Margaret D. Lewis Secretary		Term expires 2027
David Martino Director		Term Expires in 2026
William McMunn Director		Term expires in 2024



<b>Name Position</b>		<b>Status</b>
Victoria O. Odesina Director		Term Expires in 2026
Joyce Olore Director		Term Expires in 2026
Marcia Sarrazin Director		Term expires 2025
Rev. Hopeton Scott Vice-Chair		Term expires 2025
David Stevens Director		Term expires in 2024
Peter Young Board Chair		Term expires in 2029
Rev. Dr. Harry L. Riggs Ex-Officio Director		
Patricia Morse President and CEO		



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

Name of Facility Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial	License No. 2458	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	%**				
Connecticut Baptist Homes, Inc.	292 Thorpe Ave, Meriden, CT 06450	<input type="radio"/>	<input checked="" type="radio"/>		CEO and AR management services	Pg. 16 / line m12	155,509	155,509
		<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 Connecticut Baptist Homes, Inc. d/b/a Pierce Me	License No. 2458	Report for Year Ended 9/30/2023	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No      If "No," explain fully why such allocation was not made.				
N/A				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
N/A				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<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 Connecticut Baptist Homes, Inc. d/b/a	License No. 2458	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		61,407		
<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?		Yes		
<i>If yes, please complete the following:</i>				
0	Square footage of apartments			
Yes	Square footage of independent living			
Yes	Square footage of assisted living			
Please identify the services provided:				
All activity for IL and AL are not rep				

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

Name of Facility Connecticut Baptist H	License No. 2458	Report for Year Ended 9/30/2023	Page 7	of 37
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**Child Day Care**

Does the Facility provide Child Day Care?  No

*If yes, please complete the following:*

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

**Adult Day Care**

Does the Facility provide Adult Day Care?  No

*If yes, please complete the following:*

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

### Schedule of Resident Statistics

Name of Facility			License No.		Report for Year Ended				Page	of			
Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist Home, Inc			2458		9/30/2023				8	37			
	Total All Levels	Total CCNH / RHNS Level	Total	Total (Specify)	Period 10/1 Thru 6/30				Period 7/1 Thru 9/30				
					Total	CCNH / RHNS	(Specify)	(Specify)	Total	CCNH / RHNS	(Specify)	(Specify)	
1. Certified Bed Capacity													
A. On last day of PREVIOUS report period	72	72			72	72							
B. On last day of THIS report period	72	72							72	72			
2. Number of Residents													
A. As of midnight of PREVIOUS report period	67	67			67	67							
B. As of midnight of THIS report period	66	66							66	66			
3. Total Number of Days Care Provided During Period													
A. Medicare	1,823	1,823			1,407	1,407			416	416			
B. Medicaid (Conn.)	13,867	13,867			10,122	10,122			3,745	3,745			
C. Medicaid (other states)													
D. Private Pay	7,069	7,069			5,293	5,293			1,776	1,776			
E. State SSI for RCH													
F. Other (Specify) Commercial Insurance	1,396	1,396			1,069	1,069			327	327			
G. Total Care Days During Period (3A thru F)	24,155	24,155			17,891	17,891			6,264	6,264			
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>	24,155	24,155			17,891	17,891			6,264	6,264			

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

Name of Facility Connecticut Baptist Homes, Inc. d/b/a Pierce Memo			License No. 2458			Report for Year Ended 9/30/2023			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <span style="float: right;"><input type="radio"/> Yes <input checked="" type="radio"/> No</span> If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	(Specify)	Lost			Gained			CCNH / RHNS	(Specify)	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	(Specify)	(Specify)		
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days									CCNH / RHNS	(Specify)	(Specify)		
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	(Specify)	R.C.H.	ICF-MR					
No. of Residents	5	41		20									
Per Diem Rate													
a. One bed rm.	Various - PDPM	#####		412.00									
b. Two bed rms.	Various - PDPM	#####		383.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	(Specify)					
A. Medicare - Part B				2,234	2,234								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. <b>Total Physical Therapy Treatments</b>				2,234	2,234								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				273	273								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. <b>Total Speech Therapy Treatments</b>				273	273								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				1,421	1,421								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments													
2. Restorative Treatments													
C. Other													
D. <b>Total Occupational Therapy Treatments</b>				1,421	1,421								



**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of					
Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist	2458	9/30/2023	10	37					
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No									
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>A. Salaries and Wages*</b>									
1. Operators/Owners (Complete also Sec. I of Schedule A1)	130,960	(81,375)	1,040						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	99,171		1,040						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	170,834		4,926						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	372,443		21,124						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers									
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	22,688		530						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers									
9. Barber and Beautician Services									
10. Protective Services									
11. Accounting Services									
a. Head Accountant									
b. Other Accountants									
12. Professional Care of Residents									
a. Directors and Assistant Director of Nurses	118,247		2,080						
b. RN									
1. Direct Care	945,605		19,023						
2. Administrative**	72,129		1,630						
c. LPN									
1. Direct Care	725,105		20,413						
2. Administrative**									
d. Aides and Attendants	1,359,503		59,119						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	120,285		4,937						
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	149,848		2,571						
n. Marketing									
o. Other (Specify)									
See Attached Schedule	53,551		2,353						
<i>A-13. Total Salary Expenditures</i>	4,340,369	(81,375)	140,786						

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

Name of Facility				License No.		Report for Year Ended			Page	of
Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist Home, I				2458		9/30/2023			11	37
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
<b>Section I - Operators/Owners</b>										
Shaun Mastroianni	130,960			Non-preferential	COO	1,040	A1			
<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)			License No.		Report for Year Ended			Page	of	
Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist Home, I			2458		9/30/2023			12	37	
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH / RHNS	(Specify)	(Specify)							
<b>Section III - Administrators***</b>										
Shaun Mastroianni	99,171			Non-preferential	Administrator	1,040	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					
Connecticut Baptist Homes, Inc. d/b/a Pierce Memor	2458	9/30/2023	13	37					
	Total Cost and Hours								
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	(Specify)	Adjustment	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>									
1. Dietitian									
2. Dentist									
3. Pharmacist	13,359		305						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	197,474		2,182						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	36,531		170						
b. Utilization Review (Title 18 and 19 only) monthly meeting									
c. Resident Care**									
d. Administrative Services facility									
1. Infection Control Committee (Quarterly meetings)									
2. Pharmaceutical Committee (Quarterly meetings)									
3. Staff Development Committee (Once annually)									
e. Other (Specify)									
9. Speech Therapist									
a. Resident Care	30,274		323						
b. Other									
10. Occupational Therapist									
a. Resident Care	147,060	(147,060)	1,652						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	29,795		382						
2. Administrative***	47,058		329						
b. LPN									
1. Direct Care	15,761		253						
2. Administrative***									
c. Aides	3,960		88						
d. Other									
12. Other (Specify) See Attached Schedule									
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	521,272	(147,060)	5,684						

\* 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 Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial		License No. 2458	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		
Omnicare, PO Box 78000, Detroit, MI 48278	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Preferred Therapy Solutions, 850 Silas Deane Highway, 2nd Floor, Wethersfield, CT 06109	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Anthony Purcell, 45 Green Hollow Rd, Danielson, CT 06239	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
David Wilterdink, 45 Green Hollow Road, Danielson, CT 06329	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Jireh Medical Staffing, 4 Collins Road, Bethany, CT 06524	Outsourced nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
All American Healthcare	Outsourced nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AA Northeast LLC	Outsourced nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
MDS Rescue	MDS	<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"/>		
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		<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
Connecticut Baptist Homes, Inc. d/b/a Pierce Me	2458	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
1. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 72,514	72,514						
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 6,052	6,168	(116)					
4. Social Security (F.I.C.A.)	\$ 312,743	318,718	(5,975)					
5. Health Insurance	\$ 528,726	528,726						
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 47,565	47,565						
8. Uniform Allowance	\$ 693	693						
9. Other (Specify) See Attached Schedule	\$	111	(111)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	(7,476)	7,476					
d. Accounting and Auditing	\$ 82,141	82,141						
e. Legal (Services should be fully described on Page 15b)	\$ 5,414	11,414	(6,000)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 50,660	50,660						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 6,728	12,228	(5,500)					
2. Cellular Phones	\$ 2,800	5,793	(2,993)					
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$							
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 403,794	403,794						
<b>Subtotal</b>	\$ 1,519,830	1,533,049	(13,219)					

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

(Carry Subtotals forward to next page)

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

**Schedule of Other Employee Benefits**

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Employee physicals	\$ 111	\$ (111)				
<b>Total</b>	\$ 111	\$ (111)	\$ -	\$ -	\$ -	\$ -

**Schedule of Other Taxes**

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



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

Name of Facility Connecticut Baptist Homes, Inc. d/t	License No. 2458	Report for Year Ended 9/30/2023	Page 15b	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:  
 Accrual     Cash     Modified Cash

Is the accounting basis for this period the same as for the previous period?     Yes     No    If "No," explain.

**Independent Accounting Firm**

Name of Accounting Firm 1 CliftonLarsonAllen LLP 2 Whittlesey 3 4	Address (No. & Street, City, State, Zip Code) 29 South Main Street, West Hartford, CT 06107 280 Trumbull Street, 24th Floor, Hartford, CT 06103
---	---

Services Provided by This Firm (*describe fully*)

1 Outsourced accounting services, Medicaid & Medicare cost reports	\$ 56,555
2 Audit services & preparation of Form 990	\$ 25,586
3	\$
4	\$
	<b>Charge for Services Provided</b>
	\$ 82,141

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Wiggin & Dana 2 Updike, Kelly & Spellacy PC 3 4 5	Telephone Number 203-498-4400 860-548-2600
---	--

Address (*No. & Street, City, State, Zip Code*)  
 1 One Century Tower, 265 Church Street, 17th Floor, New Haven, CT 06510  
 2 225 Asylum St, Hartford, CT 06103  
 3  
 4  
 5

Services Provided by This Firm (*describe fully*)

1 Legal fees	\$ 5,414
2 Merger legal fees (Disallowed)	\$ 6,000
3	\$
4	\$
5	\$
	<b>Charge for Services Provided</b>
	\$ 11,414

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.  
 Yes     No    Page 15, line 1e

Pierce Memorial Baptist Home, Inc.  
Cell Phone Disallowance  
September 30, 2023

<u>Beds</u>	<u>Total</u>
0-200	<u>Allowable</u>
	\$ 2,800
Cell Phone Expense	\$ 5,793 <a href="#">TB Linked</a>
Amount Allowable	2,800
<b>Disallowed Cell Phone Expense</b>	<b><u><u>\$ 2,993</u></u> <a href="#">Page 15, Line 1h2</a></b>

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

Name of Facility		License No.	Report for Year Ended				Page	of
Connecticut Baptist Homes, Inc. d/b/a Pierce Memoria		2458	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
<b>Subtotals Brought Forward:</b>		1,519,830	1,533,049	(13,219)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$							
2. Holiday Parties for Staff	\$	78	(78)					
3. Gifts to Staff and Residents	\$	5,754	31,602	(25,848)				
4. Employee Travel	\$	2,441	2,441					
5. Education Expenses Related to Seminars and Conventions	\$	11,946	11,946					
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$							
7. Other ( <i>Specify</i> ) See Attached Schedule	\$							
m. Other Administrative and General Expenses								
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	8,859	8,859					
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$							
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$		8,953	(8,953)				
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$							
7. Postage	\$	8,155	8,155					
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	9,508	9,508					
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$		680	(680)				
9. Subscriptions	\$	258	258					
10. Contributions*** See Attached Schedule	\$							
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	43,971	43,971					
12. Administrative Management Services**	\$	155,509	155,509					
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	166,869	341,988	(175,119)				
<b>C-14 Total Administrative &amp; General Expenditures</b>	\$	1,933,100	2,156,997	(223,897)				

\* Do not include Subscriptions, which should go in item 9.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

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

Schedule of Other Travel and Entertainment

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
<b>Total Other Travel and Entertainment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Advertising / marketing expense	\$ 8,953	\$ (8,953)				
<b>Total Other Advertising</b>	\$ 8,953	\$ (8,953)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Leading Age	\$ 9,000					
CT Association of Healthcare Facilities	350					
American Association of Nurses Assessment	158					
<b>Total Dues</b>	\$ 9,508	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
	-					
Directors & officers insurance	\$ 9,944					
Computer supply & expense	5,222					
Services contracts - PointClickCare	35,842					
Services contracts - Software/IT	42,642					
Background checks	4,573					
Bank fees / service charges	5,475					
ERC fees	161,700	(161,700)				
Waiver letter fee	3,500	(3,500)				
Payroll fees	48,375					
Licenses & fees	14,796					
Probate court	500	(500)				
Penalties / misc. expenses	2,112	(2,112)				
CHEFA admin fees	7,307	(7,307)				
<b>Total Other Administrative and General</b>	\$ 341,988	\$ (175,119)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility	License No.	Report for Year Ended	Page	of
Connecticut Baptist Homes, Inc. d/b/a Pier	2458	9/30/2023	17	37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #	
Connecticut Baptist Homes, Inc.	155,509	CEO & A/R services	Pg. 16 / line m12	
Unidine Corporation	238,490	Dietary services	Pg. 20 / line 5k	

**\* 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
Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial H	2458	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
2. Dietary							
a. In-House Preparation & Service							
1. Raw Food	\$ 187,596	198,497	(10,901)				
2. Non-Food Supplies	\$ 6,851	6,851					
3. Other (Specify) _____ Dietary equipment	\$ 57	57					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$						
c. Other (Specify) _____	\$						
<b>2D. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 194,504</b>	<b>205,405</b>	<b>(10,901)</b>				
2E. Dietary Questionnaire	Total	CCNH / RHNS		(Specify)	(Specify)		
F. Resident Meals: Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input checked="" type="radio"/> Yes	<input type="radio"/> No		If yes, specify amt.	10901		
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)						30 / IV1	
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.			
K. Is any revenue collected from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
L. Where is the revenue received reported in the Cost Report? (Page/Line Item)							
M. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify cost.			
N. Is any revenue collected from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No		If yes, specify amt.			
O. Where is the revenue received reported in the Cost Report? (Page/Line Item)							

\* 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
Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial B		2458	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$	156,727	156,727				
c. Other (Specify) Laundry supplies & equipment		\$	735	735				
3D. <b>Total Laundry Expenditures</b> (3a + b + c)		\$	157,462	157,462				
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
Connecticut Baptist Homes, Inc. d/b/a Pierce M		2458	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
4.	Housekeeping							
a.	In-House Care	Sq. Ft. Serviced by Personnel						
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	26,285	26,285				
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. \$	206,879	206,879				
	C. Other ( <i>Specify</i> )	\$						
4D.	<b>Total Housekeeping Expenditures (4a + b + c)</b>	\$	233,164	233,164				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Omnicare	\$		96,306	(96,306)			
b.	Medicine Cabinet Drugs	\$	47,171	47,171				
c.	Medical and Therapeutic Supplies	\$	144,514	144,514				
d.	Ambulance/Limousine***	\$		8,691	(8,691)			
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$		5,678	(5,678)			
f.	X-rays and Related Radiological Procedures***	\$		6,450	(6,450)			
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$						
h.	Laboratory***	\$		9,313	(9,313)			
i.	Recreation	\$	16,726	16,726				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$	238,490	238,490				
l.	Cable TV	\$	7,200	36,386	(29,186)			
m.	Other (Specify)**** See Attached Schedule	\$	2,854	27,759	(24,905)			
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	<b>Total Resident Care Expenditures (5a - 5o)</b>	\$	456,955	637,484	(180,529)			

\* 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.





**Pierce Memorial Baptist Home, Inc.  
Disallowance Schedule for Cable TV  
September 30, 2023**

**Pg. 20b**

	<u>Amount</u>	
Total Cable TV Expense	36,386	Pg. 20, line 5L
Monthly Allowable amount	\$ 600	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 7,200	
<b>Disallowed Cable TV</b>	<b><u>\$ 29,186</u></b>	<b>Page 20, line 5m</b>

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

Name of Facility		License No.		Report for Year Ended				Page of		
Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist Home, Inc.		2458		9/30/2023				21	37	
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
Connecticut Baptist Homes, Inc.	292 Thorpe Ave, Meriden, CT 06450	<input checked="" type="radio"/>	<input type="radio"/>	Common management team	CEO and AR management services	155,509			16	m12
PointClickCare	PO Box 674802, Detroit, MI, 48267-4802	<input type="radio"/>	<input checked="" type="radio"/>	N/A	GL software provider	35,842			16	m13
Compass MSP	P.O. Box 844769, Boston, MA 02284	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Software / IT	36,377			16	m13
CliftonLarsonAllen	West Hartford, CT 06107	<input type="radio"/>	<input checked="" type="radio"/>	N/A	ERC fees	161,700			16	m13
Paychex	714 Brook St Suite 120 Rocky Hill, CT 06067	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Payroll fees	48,375			16	m13
Healthcare Services Group	PO Box 829677, Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Laundry services	156,727			19	4b
Healthcare Services Group	PO Box 829677, Philadelphia, PA 19182	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Housekeeping services	206,879			20	4b
Geriatric Medical	874 Howard Ave, New Haven, CT 06519	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medical supplies & over the counter medication	100,900			20	Var
Med-Essentials	8 Wickett St CC, New Hartford, CT 06057	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Bedding supplies	12,418			20	Var
Facilities Compliance Services	221 West Main St, Plantsville, CT, 06479	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Maintenance	24,475			22	6a
Celtic Consulting	507 E Main St #308, Torrington, CT 06790	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Consulting	33,244			16	m11
First Choice Sweeping & Landscaping	211 Wauregan Road · Brooklyn, CT 06234	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Landscaping	13,456			22	6a
A Block Away Construction	509 Christopher Way, Dayville, CT, 06241	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Repairs	13,600			22	6a
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility Pierce Memorial Baptist Home, Inc.		License No. 600C		Report for Year Ended 9/30/2023			Page 21a	of 37		
Name of Individual or Company	Address	Related ** to		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH / RHNS	(Specify)	(Specify)	Pg	Line
Casella Waste	Willimantic, CT	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste removal	18,529			22	6a
Direct Supply	333 E 103rd St, New York, NY 10029	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Supplies	16,590			Var	Var
Unidine Corporation	1000 Washington St #510, Boston, MA 02118	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary services	238,490			20	5k
Unidine Corporation	1000 Washington St #510, Boston, MA 02118	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Food	198,497			18	2a1
The Russell Hall Co.	19 N George St, Meriden, CT 06451	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Supplies	31,510			Var	Var
Northeast Propane	235 Westcott Rd, Danielson, CT 06239	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Propane	26,307			22	6b
Medline Industries	600 Derby Ave, West Haven, CT 06516	<input type="radio"/>	<input checked="" type="radio"/>	N/A	Medical supplies and equipment	18,541			20	Var
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							
		<input type="radio"/>	<input checked="" type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

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

Name of Facility	License No.	Report for Year Ended					Page	of
Connecticut Baptist Homes, Inc. d/b/a Pierce Me	2458	9/30/2023					22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 264,830	264,830						
b. Heat	\$ 145,286	145,286						
c. Light & Power	\$ 60,841	60,841						
d. Water	\$ 84,455	84,455						
e. Equipment Lease <i>(Provide detail on page 22b)</i>	\$ 82	82						
f. Other <i>(itemize)</i>	\$ 47,257	47,257						
See Attached Schedule								
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 602,751	602,751						
7. Depreciation <i>(complete schedule page 23*)</i>								
a. Land Improvements	\$ 3,341	3,341						
b. Building & Building Improvements	\$ 400,978	400,978						
c. Non-Movable Equipment	\$ 57,340	57,340						
d. Movable Equipment	\$ 62,871	62,871						
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 524,530	524,530						
8. Amortization <i>(Complete att. Schedule Page 24*)</i>								
a. Organization Expense	\$							
b. Mortgage Expense	\$	4,633	(4,633)					
c. Leasehold Improvements	\$							
d. Other <i>(Specify)</i>	\$							
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$	4,633	(4,633)					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$							
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>	\$ 524,530	529,163	(4,633)					

\* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.



### 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 Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Bapt			License No. 2458		Report for Year Ended 9/30/2023		Page 22b	of 37	
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed		
	Yes	No							
None	<input type="radio"/>	<input checked="" type="radio"/>							
	<input checked="" type="radio"/>	<input type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
	<input type="radio"/>	<input checked="" type="radio"/>							
Is a Mileage Log Book Maintained for All Leased Vehicles ?							<input type="radio"/> Yes	<input checked="" type="radio"/> No	<b>Total ***</b>

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

\*\* Attach copies of newly acquired leases.

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

### Depreciation Schedule

Name of Facility		License No.		Report for Year Ended				Page	of				
Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptist Home, In		2458		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				
<b>A. Land Improvements</b>													
1. Acquired prior to this report period		161,337		161,337	157,996	S/L	Various	3,341					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
A-4. Subtotal									3,341				
<b>B. Building and Building Improvements</b>													
1. Acquired prior to this report period		13,813,366		13,813,366	6,012,033	S/L	Various	400,978					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)													
B-4. Subtotal									400,978				
<b>C. Non-Movable Equipment</b>													
1. Acquired prior to this report period		1,042,944		1,042,944	815,515	S/L	Various	54,451					
2. Disposals (attach schedule)													
3. Acquired during this report period (attach schedule)		110,224		110,224		S/L	Various	2,889					
C-4. Subtotal									57,340				
		Is a mileage logbook maintained?		Date of Acquisition		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
		Yes	No	Month	Year								
<b>D. Movable Equipment</b>													
1. Motor Vehicles (Specify name, model and year of each vehicle)													
a. 1980Dodge				3	80	12,000		12,000	12,000	S/L	7		
b.													
c.													
d.													
2. Movable Equipment													
a. Acquired prior to this report period				Var	Var	1,718,272		1,718,272	1,301,386	S/L	Various	55,389	
b. Disposals (attach schedule)													
Acquired during this report period (attach schedule):													
c. Administrative				Var	Var	23,319		23,319		S/L	Various	5,632	
d. Standard Resident				Var	Var	11,721		11,721		S/L	Various	1,172	
e. Specialized Resident				Var	Var	3,390		3,390		S/L	Various	678	
Total Acquired during this report period						38,430		38,430				7,482	
D-3. Subtotal													62,871
<b>E. Total Depreciation</b>													
													524,530



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>				
See attached	See attached	\$ 110,224	See attached	\$ 2,889
<b>Total additions for Non-Movable Equipment</b>		\$ 110,224		\$ 2,889 *
<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>					
See attached	See attached	Administrative	\$ 23,319	See attached	\$ 5,632
See attached	See attached	Standard Resident	11,721	See attached	1,172
See attached	See attached	Specialized Resident	3,390	See attached	678
		PICK A CATEGORY			
		PICK A CATEGORY			
<b>Total additions for Movable Equipment</b>			\$ 38,430		\$ 7,482 *
<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>Total additions for Leasehold Improvement</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		\$ -		\$ - **

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

**Pierce Memorial Baptist Home, Inc.**  
**Depreciation Schedule**  
**September 30, 2023**

Asset Class ID	Asset Description	Place in Service Date	Orig Life Years / Days	Cost Basis	2022	2023	2023	NBV
					Accum Dep.	Depreciation	Accum Dep.	
<b>Land Improvements</b>								
Various	Roll Forward from FY2022	Various	Various	161,337	157,996	3,341	161,337	-
<b>Building Improvements</b>								
Various	Roll Forward from FY2022	Various	Various	13,813,366	6,012,033	400,978	6,413,011	7,400,355
				13,813,366	6,012,033	400,978	6,413,011	7,400,355
<b>Non-Movable Equipment</b>								
Various	Roll Forward from FY2022	Various	Various	1,042,944	815,515	54,451	869,966	172,978
Non-Movable Equipment	Connecticut Communications LLC - 3 new cat 6 cable runs	10/6/2022	20	3,662	-	183	183	3,479
Non-Movable Equipment	Shaun Mastroianni - electrical supplies for fiber optic project	10/26/2022	20	2,045	-	102	102	1,943
Non-Movable Equipment	A Block Away Construction - fiber optic project	11/1/2022	20	2,500	-	125	125	2,375
Non-Movable Equipment	Facilities Compliance Fire Protection - fire sprinkler install	12/5/2022	20	3,446	-	144	144	3,302
Non-Movable Equipment	Facilities Compliance Fire Protection - 6" internal backflow rebuilt unit	12/5/2022	20	2,131	-	89	89	2,042
Non-Movable Equipment	Facilities Compliance Fire Protection - taco pump bearing assembly	1/4/2023	20	1,542	-	58	58	1,484
Non-Movable Equipment	H&E Enterprize - new floor for loading dock	1/16/2023	20	2,000	-	75	75	1,925
Non-Movable Equipment	Facilities Compliance Fire Protection - repair deficiency project	1/23/2023	20	607	-	23	23	584
Non-Movable Equipment	Facilities Compliance Fire Protection	1/31/2023	20	1,642	-	62	62	1,580
Non-Movable Equipment	Facilities Compliance Fire Protection - deficiency repair project	1/30/2023	20	2,392	-	90	90	2,302
Non-Movable Equipment	Facilities Compliance Fire Protection - deficiency project	1/31/2023	20	2,557	-	96	96	2,461
Non-Movable Equipment	Facilities Compliance Fire Protection - deficiency project	2/3/2023	20	2,825	-	94	94	2,731
Non-Movable Equipment	Compass MSP, LLC - cicuit connection to firewall pymnt	2/28/2023	20	720	-	24	24	696
Non-Movable Equipment	Hartford Elevator - remove and install new door	3/27/2023	20	31,850	-	929	929	30,921
Non-Movable Equipment	Alliance Fence - fence	4/7/2023	20	1,600	-	40	40	1,560
Non-Movable Equipment	A Block Away	4/30/2023	20	2,700	-	68	68	2,632
Non-Movable Equipment	A Block Away	4/30/2023	20	4,050	-	101	101	3,949
Non-Movable Equipment	Zelek Electric Co	5/5/2023	20	1,418	-	30	30	1,388
Non-Movable Equipment	E.D.S. Mechanical Inc. - replacement of sewer line	6/9/2023	20	2,678	-	45	45	2,633
Non-Movable Equipment	E.D.S. Mechanical Inc. - removal and replacment of concrete floor	6/9/2023	20	24,621	-	410	410	24,211
Non-Movable Equipment	A Block Away Construction - walkway for memorial garden	7/17/2023	20	2,125	-	27	27	2,098
Non-Movable Equipment	A Block Away Construction - walkway for memorial garden	8/4/2023	20	2,125	-	18	18	2,107
Non-Movable Equipment	Joe Warren & Sons Co. Inc. - vulcan steamer control panel	8/21/2023	20	4,578	-	38	38	4,540
Non-Movable Equipment	Joe Warren & Sons Co. Inc. - infinite control	9/22/2023	20	1,963	-	8	8	1,955
Non-Movable Equipment	Joe Warren & Sons Co. Inc. - well complete and plumbing equipment	9/22/2023	20	2,447	-	10	10	2,437
				1,153,168	815,515	57,340	872,855	280,313

**Pierce Memorial Baptist Home, Inc.**  
**Depreciation Schedule**  
**September 30, 2023**

Asset Class ID	Asset Description	Place in Service Date	Orig Life Years / Days	Cost Basis	2022	2023	2023	NBV
					Accum Dep.	Depreciation	Accum Dep.	
<b>Movable Equipment</b>								
Various	Roll Forward from FY2022	Various	Various	1,718,272	1,301,386	55,389	1,356,775	361,497
Movable Equipment	Compass MSP, LLC - 2 laptops	10/27/2022	3	4,925	-	1,642	1,642	3,283
Movable Equipment	Arjo Inc. - sara flex lift, slings	11/15/2022	10	5,404	-	540	540	4,864
Movable Equipment	Compass MSP, LLC - latop for nurses station	11/21/2022	3	2,482	-	827	827	1,655
Movable Equipment	W.B. Mason - 2 desks	11/30/2022	10	2,740	-	274	274	2,466
Movable Equipment	Compass MSP, LLC - workstation, windows 10	11/29/2022	3	1,780	-	593	593	1,187
Movable Equipment	Compass MSP, LLC - workstation and laptop downpayment	1/12/2023	3	500	-	167	167	333
Movable Equipment	W.B. Mason	1/31/2023	10	1,799	-	180	180	1,619
Movable Equipment	Compass MSP, LLC - workstation laptop	1/30/2023	3	1,795	-	598	598	1,197
Movable Equipment	Med Eentials 02/17/23 - med essentials from 10-6523	2/17/2023	10	3,360	-	336	336	3,024
Movable Equipment	Compass MSP, LLC - workstation	3/1/2023	10	1,000	-	100	100	900
Movable Equipment	Compass MSP, LLC - laptop replacement	4/20/2023	3	1,320	-	440	440	880
Movable Equipment	Compass MSP, LLC - LAPTOP	5/5/2023	3	1,345	-	448	448	897
Movable Equipment	Direct Supply - undercounter ice machine	6/19/2023	10	2,957	-	296	296	2,661
Movable Equipment	Med-Essentials - Bariatric pressure mattress (patient specific)	6/14/2023	5	3,390	-	678	678	2,712
Movable Equipment	Direct Supply - equipment stand	6/14/2023	10	1,163	-	116	116	1,047
Movable Equipment	Direct Supply - waste receptacle	7/7/2023	10	1,050	-	105	105	945
Movable Equipment	Harmon C French, LLC - balance due on garage door	7/11/2023	10	1,420	-	142	142	1,278
				1,756,702	1,301,386	62,871	1,364,257	392,445
<b>Vehicles</b>								
Various	Roll Forward from FY2022	Various	5	12,000	12,000	-	12,000	-
				12,000	12,000	-	12,000	-
<b>TOTAL</b>				<b>16,896,573</b>	<b>8,298,930</b>	<b>524,530</b>	<b>8,823,460</b>	<b>8,073,113</b>
<b>Financial Statement Immaterial Variance</b>				<b>16,865,575</b>	<b>8,298,444</b>	<b>518,368</b>	<b>8,816,813</b>	<b>8,048,762</b>
<b>F/S vs C/R (Inception variance)</b>				<b>30,998</b>	<b>486</b>	<b>6,162</b>	<b>6,647</b>	<b>24,351</b>

Page 31, line B9 - CR vs FS NBV (24,351)  
Page 36, line F1 - CR vs FS depreciation expense (6,162)

**Amortization Schedule\***

Name of Facility			License No.		Report for Year Ended			Page	of
Connecticut Baptist Homes, Inc. d/b/a Pierce Memorial Baptis			2458		9/30/2023			24	37
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
<b>A. Organization Expense</b>									
1.									
2.									
3.									
A-4. Subtotal									
<b>B. Mortgage Expense</b>									
1. Refinancing costs	9	2012	25	125,749	32,302	S/L		4,633	
2.									
3.									
B-4. Subtotal									4,633
<b>C. Leasehold Improvements and Other</b>									
1. Acquired prior to this report period									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
C-4. Subtotal									
<b>D. Total Amortization</b>									4,633

\* 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.

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

Name of Facility Connecticut Baptist Homes, Inc. d/b/a	License No. 2458	Report for Year Ended 9/30/2023	Page 25	of 37
<b>11. Property Questionnaire</b>				
<b>Part A</b>				
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.				
Description		Total		
1. Date Land Purchased		1950s		
2. Date Structure Completed		Renovation 1991		
3. If <b>NOT</b> Original Owner, Date of Purchase		N/A		
4. Date of Initial Licensure		06/16/75		
5. Total Licensed Bed Capacity		72		
6. Square Footage		61,407		
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)		Fixed		
b. Date Mortgage Obtained		3/1/13%		
c. Interest Rate for the Cost Year		3.39%		
d. Term of Mortgage (number of years)		25		
e. Amount of Principal Borrowed		11,454,000		
f. Principal balance outstanding as of 9/30/2023		7,794,904		
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)				
h. Date of Refinancing				
i. New Interest Rate				
j. Term of Mortgage (number of years)				
k. Amount of Principal Borrowed				
l. Principal Outstanding on Note Paid-Off				
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>				
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

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

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

Name of Facility		License No.	Report for Year Ended				Page	of
Connecticut Baptist Homes, Inc. d/b/a		2458	9/30/2023				26	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
12. Interest								
A. Building, Land Improvement & Non-Movable Equipment								
1. First Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
2. Second Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
3. Third Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
4. Fourth Mortgage		\$						
Name of Lender		Rate						
Address of Lender								
B. CHEFA Loan Information								
1. Original Loan Amount		\$ 11,454,000						
2. Loan Origination Date		03/01/13						
3. Interest Rate %		3.39%						
4. Term		25						
5. CHEFA Interest Expense		442,231	442,231					
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$ 442,231	442,231					

(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	
Connecticut Baptist Homes, Inc. d/t		2458	9/30/2023				27	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	(Specify)	Adjustment
Subtotals Brought Forward:			442,231	442,231					
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) Security deposit interest				230	(230)				
13. Total All Interest Expense (12B7 + 12C3 + 12D)			\$ 442,231	442,461	(230)				
14. Insurance									
a. Insurance on Property (buildings only)			\$ 33,316	33,316					
b. Insurance on Automobiles									
c. Insurance other than Property (as specified above)									
1. Umbrella (Blanket Coverage)									
2. Fire and Extended Coverage									
3. Other (Specify) Liability, excess liability, cyber			\$ 46,889	46,889					
14d. Total Insurance Expenditures (14a + b + c)			\$ 80,205	80,205					
15. Total All Expenditures (A-13 thru C-14)			\$ 9,258,108	9,906,733	(648,625)				



## F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Connecticut Baptist Homes, Inc. d/b/a Pie 2458		9/30/2023		30	37
Item	Total	CCNH / RHNS	(Specify)	(Specify)	
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>					
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 5,599,085	5,599,085			
b. Medicaid Room and Board Contractual Allowance **	\$ (1,514,414)	(1,514,414)			
2. a. Medicaid ( <i>All other states</i> )	\$				
b. Other States Room and Board Contractual Allowance **	\$				
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 735,247	735,247			
b. Medicare Room and Board Contractual Allowance **	\$ 483,369	483,369			
4. a. Private-Pay Residents and Other	\$ 3,447,002	3,447,002			
b. Private-Pay Room and Board Contractual Allowance **	\$ 23,564	23,564			
<b>II. Other Resident Revenue</b>					
1. a. Prescription Drugs - Medicare	\$ 55,504	55,504			
b. Prescription Drugs - Medicare Contractual Allowance **	\$ (55,504)	(55,504)			
c. Prescription Drugs - Non-Medicare	\$ 43,950	43,950			
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	\$ 190,283	190,283			
b. Physical Therapy - Medicare Contractual Allowance **	\$ (126,222)	(126,222)			
c. Physical Therapy - Non-Medicare	\$ 135,262	135,262			
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$				
4. a. Speech Therapy - Medicare	\$ 32,479	32,479			
b. Speech Therapy - Medicare Contractual Allowance **	\$ (7,487)	(7,487)			
c. Speech Therapy - Non-Medicare	\$ 16,578	16,578			
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$				
5. a. Occupational Therapy - Medicare	\$ 148,494	148,494			
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (104,524)	(104,524)			
c. Occupational Therapy - Non-Medicare	\$ 57,510	57,510			
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$				
6. a. Other ( <i>Specify</i> ) - Medicare	\$				
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (174,263)	(174,263)			
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 8,985,913	8,985,913			
<b>IV. Other Revenue*</b>					
1. Meals sold to guests, employees & others	\$ 10,901	10,901			
2. Rental of rooms to non-residents	\$				
3. Telephone	\$ 5,500	5,500			
4. Rental of Television and Cable Services	\$				
5. Interest Income ( <i>Specify</i> )	\$				
6. Private Duty Nurses' Fees	\$				
7. Barber, Coffee, Beauty and Gift shops	\$				
8. Other ( <i>Specify</i> )	\$ 2,031,790	2,031,790			
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 2,048,191	2,048,191			
<b>VI. Total All Revenue</b> (III+V)	\$ 11,034,104	11,034,104			

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

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

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6a	Laboratory - Medicare A	\$ 3,218		
30 II 6a	X-Ray - Medicare A	1,727		
30 II 6a	C/A - Laboratory - Medicare A	(3,218)		
30 II 6a	C/A - X-Ray - Medicare A	(1,727)		
<b>Total Other Resident Revenue - Medicare</b>		\$ -	\$ -	\$ -

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 II 6b	C/A Ancillaries Insurance	\$ (175,542)		
30 II 6b	Lab Revenue Ins - Ancillary	199		
30 II 6b	X-Ray Rev insurance- Ancillary	1,080		
<b>Total Other Resident Revenue</b>		\$ (174,263)	\$ -	\$ -

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	(Specify)
			-		
<b>Total Interest Income</b>			\$ -	\$ -	\$ -

**Schedule of Other Revenue**

Page Ref	Description	CCNH / RHNS	(Specify)	(Specify)
		-		
30 IV 8	Unrestricted contributions (No disallowance necessary)	\$ 10,354		
30 IV 8	ERC credit (No disallowance necessary)	2,020,146		
30 IV 8	Other income - stale check (no disallowance necessary)	1,290		
<b>Total Other Revenue</b>		\$ 2,031,790	\$ -	\$ -

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Connecticut Baptist Homes, Inc. d/b/a P	2458	9/30/2023	31	37
Account			Amount	
<b>Assets</b>				
A. Current Assets				
1. Cash ( <i>on hand and in banks</i> )			\$	918,168
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	680,183
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	4,001,987
4. Inventories			\$	52,439
5. Prepaid Expenses			\$	278,592
a. Prepaid Insurance	205,449			
b. Prepaid Sewer Usage	61,773			
c. Prepaid Other	11,370			
d. See Schedule				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	25,101
Res Trust - People's - Pierce	23,001			
Res Cash - Petty Cash - Pierce	2,100			
See Schedule				
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>5,956,470</b>
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	161,337	\$	
	Accum. Depreciation	161,337		Net
3. Buildings	*Historical Cost	13,813,366	\$	7,400,355
	Accum. Depreciation	6,413,011		Net
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			Net
5. Non-Movable Equipment	*Historical Cost	1,153,168	\$	280,313
	Accum. Depreciation	872,855		Net
6. Movable Equipment	*Historical Cost	1,756,702	\$	392,445
	Accum. Depreciation	1,364,257		Net
7. Motor Vehicles	*Historical Cost	12,000	\$	
	Accum. Depreciation	12,000		Net
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	10,144,909
CR vs FS NBV	(24,351)			
See Schedule	10,169,260			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>18,218,022</b>

\* 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 (itemized) 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	Fixed assets unrelated to SNF	\$ 10,169,260
<b>Total Other Other Fixed Assets (Itemize)</b>			\$ 10,169,260

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	
34	B4	Long-term Ford note payable	\$ 10,937
34	B4		
34	B4		
<b>Total Other Current Liabilities (Itemize)</b>			\$ 10,937

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

Name of Facility Connecticut Baptist Homes, Inc. d/b/a P	License No. 2458	Report for Year Ended 9/30/2023	Page 32	of 37
Account			Amount	
Total Brought Forward:			\$	24,174,492
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
3. Buildings				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
4. Non-Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
5. Movable Equipment				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
6. Motor Vehicles				
	*Historical Cost	_____		
	Accum. Depreciation	_____	Net	\$
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$	
D. Investment and Other Assets				
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> )			\$	1,576,854
	Interest in Perpetual Trust	1,576,854		
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
	Name and Address	Amount	Loan Date	
7. Other Assets ( <i>itemize</i> )			\$	6,951,760
	Investments	6,951,760		
	See Schedule			
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	8,528,614
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$	32,703,106

\* 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
Connecticut Baptist Homes, Inc. d/b/a Pierce M		2458	9/30/2023	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	300,812
2. Notes Payable ( <i>itemize</i> )				\$	178,551
Current portion of bonds					144,716
Short-term Ford note payable					8,835
CHEFA Technology loan					25,000
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> )				\$	143,505
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	178,839
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	31,718
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	(559,556)
Compensated Absences		86,123	Suspense Account	(803,983)	
Accrued Provider Tax - CT		110,103			
Resident Funds		25,101			
Accrued Accounting Fees		23,100	See Schedule		
A-13. <b>Total Current Liabilities</b> (Lines A1 thru 12)				\$	273,869

\* 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 Connecticut Baptist Homes, Inc. d/b/a Pierce	License No. 2458	Report for Year Ended 9/30/2023	Page 34	of 37
Account			Amount	
Total Brought Forward:			273,869	
<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> )				\$ 15,339,578
Bond payable, net of current portion		7,311,492		
Security deposits		380,372		
Construction loan		7,636,777		
See Schedule		10,937		
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 15,339,578
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 15,613,447

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

Name of Facility	License No.	Report for Year Ended	Page	of
Connecticut Baptist Homes, Inc. d/b/a	2458	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			\$	14,773,682
6. Gain or Loss for Period			\$	2,315,977
	10/1/2022	thru 9/30/2023		
7. Total Net Worth			\$	17,089,659
<b>C. Total Reserves and Net Worth</b>			\$	17,089,659
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	32,703,106



### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Connecticut Baptist Homes, Inc. d/b/a Pic	2458	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	14,652,007
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	11,034,104
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	8,718,127
D. Net Income or Deficit			\$	2,315,977
E. Balance			\$	16,967,984
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
Expenses per page 27			\$9,906,733	
CR vs FS depreciation adjustment			(6,162)	
Change in Non-SNF SOA			(1,182,444)	
Expenses per FS			\$8,718,127	
2. Other ( <i>itemize</i> )				
Change in net assets			121,675	
F-3. Total Additions			\$	121,675
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>			\$	17,089,659
				09/30/23

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

Name of Facility Connecticut Baptist Homes, Inc. d/b/a	License No. 2458	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input type="checkbox"/> (Specify)	<input type="checkbox"/> (Specify)		
<b>Preparer/Reviewer Certification</b>				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer <i>Matthew S Bavalack</i>	Title Principal	Date Signed 02/14/2024		
Printed Name of Preparer  Matthew S. Bavalack				
Address Address  555 Long Wharf Drive, 8th Floort, New Haven, CT 06511		Phone Number  203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report  Matthew S. Bavalack		Phone Number  703-781-9600		
Contact Email Address  Matthew.Bavalack@ MarcumLLP.com				



## ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Pierce Memorial Baptist 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 Pierce Memorial Baptist 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 Pierce Memorial Baptist 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  
February 8, 2024



# Annual Report of Long-Term Care Facility Cost Year 2023 Checklist

This checklist is not required to be submitted with the Annual Report

**Facility Name** Pierce Memorial Baptist Home, Inc.

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No  
  1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  2. Are the methods of allocating costs consistent with prior year? If not, explain the reporting change.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No  
  4. Do equipment leases listed on Page 22b agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes  No

5. Do accounting and legal fees reported on Page 15b agree with Page 15, Lines 1d and 1e, respectively?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

6. During cost year, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes  No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from the prior cost year?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2018 edition of the American Hospital Association guidelines?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2018 edition of the American Hospital Association guidelines?

**Explanation:** \_\_\_\_\_  
\_\_\_\_\_

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. Were all discrepancies on the Error Page addressed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all “other” line items, fixed asset and movable equipment additions (ensure that the Movable Equipment Category is select for all movable equipment additions.)? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on the applicable expense lines of the Annual Report? If applicable, have pages 6 and 7 been completed for the non-nursing home businesses?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

22. Has all required documentation, including the working trial balance, crosswalk, Form W-411, movable/fixed asset additions support, and the Nursing Facility Narrative Summary of Expenditures form been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: **Connecticut Baptist Homes, Inc.**  
 Engagement: **Medicaid - Pierce Memorial Baptist Home, Inc.**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
00-1000	Operating Account - Pierce	755,462.00			755,462.00	721,602.00
00-1005	Security Account - Pierce	381,563.00			381,563.00	342,748.00
00-1010	Money Market - Pierce	158,651.00			158,651.00	298,015.00
00-1015	Petty Cash Operating - Pierce	700.00			700.00	700.00
00-1025	Petty Cash Operating - Creamery	669.00			669.00	719.00
00-1056	Res Trust - People's - Pierce	23,001.00			23,001.00	26,388.00
00-1060	Res Cash - Petty Cash - Pierce	2,100.00			2,100.00	2,100.00
00-1105	A/R Wash - CB	0.00			0.00	23,581.00
00-1110	A/R Creamery Brook	12,471.00			12,471.00	28,463.00
00-1111	A/R Tenant - Hospice	6,536.00			6,536.00	780.00
00-1112	A/R Tenant - Insurance	122,867.00			122,867.00	81,940.00
00-1113	A/R Tenant - Applied Income	(8,728.00)			(8,728.00)	(5,995.00)
00-1114	A/R Tenant - Co-Insurance	43,864.00			43,864.00	34,767.00
00-1115	A/R Tenant - Private	(717.00)			(717.00)	14,224.00
00-1120	A/R Tenant - Medicaid	396,236.00			396,236.00	356,925.00
00-1125	A/R Tenant - Medicare A	122,379.00			122,379.00	98,981.00
00-1126	A/R Tenant - Medicare B	7,275.00			7,275.00	10,736.00
00-1130	Allowance for Doubtful Accts	(22,000.00)			(22,000.00)	(22,000.00)
00-1145	AR - Other Misc.	2,017,360.00			2,017,360.00	(2,471.00)
00-1151	Payroll Wash	2,686.00			2,686.00	1,475.00
00-1156	Due To / From CBH	1,984,627.00			1,984,627.00	262,708.00
00-1200	Prepaid Insurance	205,449.00			205,449.00	70,185.00
00-1205	Prepaid Sewer Useage	61,773.00			61,773.00	32,461.00
00-1210	Prepaid Other	11,370.00			11,370.00	9,886.00
00-1300	CB Store Inventory	0.00			0.00	306.00
00-1305	PMBH Inventories	52,439.00			52,439.00	74,129.00
00-1500	Building - Pierce	13,901,435.00			13,901,435.00	13,932,285.00
00-1505	Land Improvements - Pierce	161,337.00			161,337.00	161,337.00
00-1510	Non Movable Equipment - Pierce	1,153,168.00			1,153,168.00	1,042,944.00
00-1515	Movable Equipment - Pierce	1,637,635.00			1,637,635.00	1,599,205.00
00-1520	Vehicles - Pierce	12,000.00			12,000.00	12,000.00
00-1524	ALSA Construction in Progress	32,573.00			32,573.00	0.00
00-1530	Accum Depreciation - Pierce	(8,816,813.00)			(8,816,813.00)	(8,298,444.00)
00-1535	Building - Creamery	10,293,712.00			10,293,712.00	10,293,712.00
00-1540	Building Improvements-Creamery	2,956,137.00			2,956,137.00	2,865,832.00
00-1545	Furniture & Fixtures -Creamery	1,221,127.00			1,221,127.00	1,177,594.00
00-1550	Equipment & Vehicles -Creamery	130,209.00			130,209.00	130,209.00
00-1551	ALSA Memory Care	2,216,784.00			2,216,784.00	2,212,926.00
00-1552	Accum Depreciation-MC	(148,348.00)			(148,348.00)	(38,211.00)
00-1555	Accum Depreciation - Creamery	(7,728,056.00)			(7,728,056.00)	(7,147,790.00)
00-1560	Cottages	1,751,304.00			1,751,304.00	1,751,304.00
00-1565	Accum Depreciation - Cottages	(576,134.00)			(576,134.00)	(532,418.00)
00-1570	White House Improvements	60,041.00			60,041.00	60,041.00
00-1575	White House Moveable Equipment	3,166.00			3,166.00	3,166.00
00-1580	Accum Depreciation-White House	(43,255.00)			(43,255.00)	(40,230.00)
00-1805	Schwab - Yates Memorial Fund	60,982.00			60,982.00	60,167.00
00-1810	Schwab - NYE/Endow Fund	821,639.00			821,639.00	692,911.00
00-1815	Schwab - Endowment Fund	4,690,881.00			4,690,881.00	6,487,765.00
00-1820	Schwab - Bestor Fund	957,850.00			957,850.00	821,248.00
00-1825	Schwab - Pledged Asset Fund	0.00			0.00	551,760.00
00-1830	Mutual Series Funds	5,747.00			5,747.00	5,134.00
00-1840	ABEC/Endowmend Fund	33,098.00			33,098.00	32,685.00
00-1845	Doris Lund Trust	1,371,628.00			1,371,628.00	1,285,548.00
00-1850	Edith Butts Fund	132,732.00			132,732.00	123,144.00
00-1855	Florence Darrow Trust #3	72,494.00			72,494.00	69,159.00
00-1860	Deferred Financing Costs	464,913.00			464,913.00	294,974.00
00-1861	Deferred Financing costs for Construction loan	0.00			0.00	143,184.00
00-1865	Accum. Amort.- Defer Fin. Cost	(126,217.00)			(126,217.00)	(113,348.00)
00-2000	Accounts Payable - Vendors	(315,416.00)			(315,416.00)	(410,566.00)
00-2005	Accrued Accounts Payable	0.00			0.00	30,000.00
00-2100	401K Withholding Payable	0.00			0.00	374.00
00-2115	Compensated Absences	(86,123.00)			(86,123.00)	(100,368.00)
00-2120	Accrued Wages	(143,505.00)			(143,505.00)	(121,930.00)
00-2200	Patient Refunds Due	14,604.00			14,604.00	2,311.00
00-2210	Bonds Payable - S/T	(144,716.00)			(144,716.00)	(406,613.00)
00-2214	Construction Loan - M&T - S/T	(178,839.00)			(178,839.00)	(171,262.00)
00-2215	Accrued Int. Bonds Payable	(31,718.00)			(31,718.00)	(55,680.00)
00-2225	N/P-Ford S/T	(8,835.00)			(8,835.00)	(8,364.00)
00-2300	Accrued Provider Tax - CT	(110,103.00)			(110,103.00)	(112,288.00)
00-2305	Resident Funds	(25,101.00)			(25,101.00)	(28,488.00)
00-2310	Resident Funds Creamery Brook	(371,287.00)			(371,287.00)	(358,475.00)



Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
00-2315	Accrued Int-CB Security Dep.	(1,585.00)			(1,585.00)	(1,593.00)
00-2320	Reserv Deposits Creamery Brook	(7,500.00)			(7,500.00)	(4,500.00)
00-2330	Due to Third Party - Pierce	0.00			0.00	(81,676.00)
00-2350	Accrued Accounting Fees	(23,100.00)			(23,100.00)	0.00
00-2360	Suspense Account	803,983.00			803,983.00	115,488.00
00-2500	Refinanced Bonds-2013 - Pierce	(7,650,188.00)			(7,650,188.00)	(7,829,433.00)
00-2811	N/P - Ford L/T	(10,937.00)			(10,937.00)	(19,772.00)
00-2814	Construction Loan - M&T - L/T	(7,636,777.00)			(7,636,777.00)	(7,815,616.00)
00-2815	CHEFA Technology Loan	(25,000.00)			(25,000.00)	(26,471.00)
00-2815a	CHEFA Technology Loan - L/T	0.00			0.00	(23,529.00)
00-3100	NA without Donor Restrictions	(12,353,489.00)			(12,353,489.00)	(15,160,187.00)
00-3110	NA with Donor Restrictions	(2,420,193.00)			(2,420,193.00)	(2,321,203.00)
10-4040	Patient Revenue - Medicare ICF	(735,247.00)			(735,247.00)	(895,936.00)
10-4100	Room & Board - Private Pay	(2,875,005.00)			(2,875,005.00)	(2,369,616.00)
10-4110	Room & Board - Medicaid	(5,599,085.00)			(5,599,085.00)	(4,667,958.00)
10-4115	C/A - R&B - Medicaid	1,514,414.00			1,514,414.00	1,181,377.00
10-4125	C/A - R&B - Medicare	(523,201.00)			(523,201.00)	(636,329.00)
10-4128	Medicare Sequestration	39,832.00			39,832.00	21,266.00
10-4130	Room & Board - Insurance	(525,441.00)			(525,441.00)	(382,292.00)
10-4131	C/A Room & Board Insurance	(36,271.00)			(36,271.00)	(132,648.00)
10-4140	Room & Board - Hospice	(46,556.00)			(46,556.00)	(66,924.00)
10-4145	C/A - R&B - Hospice	12,707.00			12,707.00	17,017.00
10-4230	PT - Medicare A	(106,840.00)			(106,840.00)	(118,233.00)
10-4231	OT - Medicare A	(90,533.00)			(90,533.00)	(126,943.00)
10-4232	ST - Medicare A	(7,254.00)			(7,254.00)	(21,651.00)
10-4235	C/A - PT - Medicare A	106,840.00			106,840.00	118,233.00
10-4236	C/A - OT - Medicare A	90,533.00			90,533.00	126,943.00
10-4237	C/A - ST - Medicare A	7,254.00			7,254.00	21,651.00
10-4240	PT - Medicare B	(83,443.00)			(83,443.00)	(53,670.00)
10-4241	OT - Medicare B	(57,961.00)			(57,961.00)	(90,233.00)
10-4242	ST - Medicare B	(25,225.00)			(25,225.00)	(33,008.00)
10-4245	C/A - PT - Medicare B	19,382.00			19,382.00	10,370.00
10-4246	C/A - OT - Medicare B	13,991.00			13,991.00	16,970.00
10-4247	C/A - ST - Medicare B	233.00			233.00	435.00
10-4250	Laboratory - Medicare A	(3,218.00)			(3,218.00)	0.00
10-4251	Pharmacy - Medicare A	(55,504.00)			(55,504.00)	(42,525.00)
10-4252	X-Ray - Medicare A	(1,727.00)			(1,727.00)	0.00
10-4255	C/A - Laboratory - Medicare A	3,218.00			3,218.00	0.00
10-4256	C/A - Pharmacy - Medicare A	55,504.00			55,504.00	42,525.00
10-4257	C/A - X-Ray - Medicare A	1,727.00			1,727.00	0.00
10-4258	C/A Ancillaries Insurance	175,542.00			175,542.00	100,431.00
10-4301	OT - Insurance	(57,510.00)			(57,510.00)	(30,002.00)
10-4302	PT - Insurance	(135,262.00)			(135,262.00)	(69,547.00)
10-4303	ST - Insurance	(16,578.00)			(16,578.00)	(8,051.00)
10-4304	Pharmacy Revenue Ins Ancillary	(43,950.00)			(43,950.00)	(40,441.00)
10-4306	Lab - Insurance	0.00			0.00	(88.00)
10-4309	Lab Revenue Ins - Ancillary	(199.00)			(199.00)	0.00
10-4311	X-Ray Rev insurance- Ancillary	(1,080.00)			(1,080.00)	0.00
10-4315	Relief Stimulus	0.00			0.00	(334,308.00)
10-4400	Telephone Charge	(5,500.00)			(5,500.00)	(3,880.00)
10-4405	Meals Charge	(10,901.00)			(10,901.00)	(6,555.00)
10-4600	Unrestricted Contributions	(10,354.00)			(10,354.00)	(43,951.00)
10-4705	Other Income	0.00			0.00	(274.00)
10-4875	Discounts Taken	0.00			0.00	(1.00)
10-4925	ERC Credit	(2,020,146.00)			(2,020,146.00)	0.00
10-4950	Other Income	(1,290.00)			(1,290.00)	0.00
10-6102	Salary-Administrator	230,131.00		(130,960.00)	99,171.00	185,508.00
			RJE - 3007	(130,960.00)		
10-6104	Salaries - Business Office	170,834.00			170,834.00	170,569.00
10-6106	FICA Expense	318,718.00			318,718.00	289,439.00
10-6108	Unemployment Comp. Insurance	6,168.00			6,168.00	5,942.00
10-6110	Workers Comp Insurance	72,514.00			72,514.00	84,150.00
10-6111	Health Insurance	(575.00)			(575.00)	0.00
10-6112	Pension Plan Expense	47,565.00			47,565.00	38,103.00
10-6114	Employee Insurance	529,301.00			529,301.00	430,184.00
10-6116	Directors & Officers Insurance	9,944.00			9,944.00	7,705.00
10-6117	CEO/AR Services	155,509.00			155,509.00	130,180.00
10-6122	Consult Fees	10,727.00			10,727.00	12,433.00
10-6124	Accounting & Audit Fees	82,141.00			82,141.00	61,218.00
10-6126	Attorney's Fees	11,414.00			11,414.00	1,434.00
10-6130	Office Supplies	50,660.00			50,660.00	47,724.00
10-6132	Postage Expense	8,155.00			8,155.00	4,711.00
10-6134	Computer Supply & Expense	5,222.00			5,222.00	5,569.00
10-6135	Service Contracts	78,484.00			78,484.00	81,890.00
10-6142	Telephone Expense	18,021.00		(5,793.00)	12,228.00	18,354.00
			RJE - 3001	(5,793.00)		

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
10-6143	Cable Expense	36,386.00			36,386.00	29,360.00
10-6148	Advertising/Marketing Expense	8,953.00			8,953.00	3,340.00
10-6150	Leases	82.00			82.00	679.00
10-6152	Dues & Fees	83,278.00			73,090.00	72,062.00
			RJE - 3002	(10,188.00)		
10-6154	Subscriptions & Books	258.00		(10,188.00)	258.00	0.00
10-6156	Help Wanted	8,859.00			8,859.00	13,800.00
10-6158	Resident Parties & Gifts	78.00			78.00	0.00
10-6162	Employee Parties & Gifts	31,602.00			31,602.00	25,519.00
10-6164	Education Seminars	9,696.00			9,696.00	10,650.00
10-6166	Tuition Reimbursement	2,250.00			2,250.00	9,424.00
10-6168	Employee Travel	2,441.00			2,441.00	793.00
10-6169	Employee Physicals	111.00			111.00	107.00
10-6172	Background Checks	4,573.00			4,573.00	4,225.00
10-6174	State of CT Provider Fees	403,794.00			403,794.00	380,525.00
10-6176	Bank Fees/Service Charges	5,475.00			5,475.00	7,662.00
10-6178	Bad Debt Expense	(7,476.00)			(7,476.00)	13,704.00
10-6200	Salaries & Wages - Dietary Wks	372,443.00			372,443.00	356,209.00
10-6220	Food	198,497.00			198,497.00	182,242.00
10-6225	Dietary Supplies	6,851.00			6,851.00	(6,154.00)
10-6230	Uniform Allowance - Dietary	108.00			108.00	0.00
10-6235	Dietary Equipment	57.00			57.00	807.00
10-6240	Unidine Management Fee	0.00			0.00	414.00
10-6250	Overhead Support - Unidine	238,490.00			238,490.00	248,980.00
10-6310	Housekeeping - Supplies	26,285.00			26,285.00	26,390.00
10-6315	Housekeeping Uniforms	72.00			72.00	0.00
10-6320	Housekeeping Service	206,879.00			206,879.00	210,741.00
10-6410	Laundry -Supplies & Equipment	735.00			735.00	327.00
10-6415	Laundry Service	156,727.00			156,727.00	150,127.00
10-6500	Salary-Director of Nursing	118,247.00			118,247.00	113,862.00
10-6502	Salary - RNs	1,017,734.00			945,605.00	748,021.00
			RJE - 3006	(72,129.00)		
10-6504	Salary - LPNs	725,105.00		(72,129.00)	725,105.00	894,172.00
10-6506	Salary - CNAs	1,359,503.00			1,359,503.00	1,159,996.00
10-6512	Consult-Medical Records	80,302.00			0.00	34,056.00
			RJE - 3005	(80,302.00)		
10-6514	Consult-Pharmacist	13,359.00			13,359.00	10,673.00
10-6515	Salary & Wages - Medical Secre	53,551.00			53,551.00	42,300.00
10-6517	Nursing Pool	49,516.00			0.00	49,040.00
			RJE - 3004	(49,516.00)		
10-6518	Consult-Medical Director	36,531.00			36,531.00	30,780.00
10-6519	Uniform Allowance - Nursing	513.00			513.00	456.00
10-6522	Medical Supplies	144,514.00			144,514.00	152,051.00
10-6523	Nursing Equipment	24,905.00			24,905.00	24,368.00
10-6524	Medications - OTC	47,171.00			47,171.00	32,766.00
10-6526	Medications - Med A	52,525.00			52,525.00	45,024.00
10-6528	Oxygen Supplies	5,678.00			5,678.00	6,670.00
10-6540	Laboratory Svc.-MR PPS	9,022.00			9,022.00	7,252.00
10-6541	Diagnostics - MR PPS	291.00			291.00	2,463.00
10-6542	Pharmacy Svc. - MR PPS	43,781.00			43,781.00	36,997.00
10-6543	Transportaion MR PPS	8,691.00			8,691.00	11,207.00
10-6550	X-Ray Expenses Part A	6,450.00			6,450.00	8,499.00
10-6560	PT Expenses Part A - SNF	80,171.00			80,171.00	90,695.00
10-6561	OT Expenses Part A - SNF	57,914.00			57,914.00	93,060.00
10-6562	ST Expenses Part A - SNF	6,137.00			6,137.00	10,942.00
10-6563	PT Expenses Private Pay	1,338.00			1,338.00	677.00
10-6580	PT Expenses Part B - SNF	58,501.00			58,501.00	38,728.00
10-6581	OT Expenses Part B - SNF	38,526.00			38,526.00	63,116.00
10-6582	ST Expenses Part B - SNF	16,837.00			16,837.00	23,732.00
10-6593	PT Expenses Managed Care - SNF	49,122.00			49,122.00	25,015.00
10-6594	OT Expenses Managed Care - SNF	50,620.00			50,620.00	35,873.00
10-6595	ST Expenses Managed Care - SNF	7,300.00			7,300.00	2,876.00
10-6596	PT Expenses Medicaid - SNF	8,342.00			8,342.00	337.00
10-6597	OT Expenses Medicaid - SNF	0.00			0.00	212.00
10-6600	Salaries & Wages - Maintenance	22,688.00			22,688.00	15,281.00
10-6612	Repairs Contract	264,830.00			264,830.00	282,612.00
10-6620	Repairs & Maint Supplies-Build	42,747.00			42,747.00	69,560.00
10-6631	Grounds Supplies	4,510.00			4,510.00	11,464.00
10-6640	Electricity	60,841.00			60,841.00	72,785.00
10-6653	Propane	26,307.00			26,307.00	32,212.00
10-6654	Fuel Oil	118,979.00			118,979.00	40,988.00
10-6655	Sewer/Water	84,455.00			84,455.00	65,084.00
10-6665	Insurance-Liability	46,889.00			46,889.00	43,606.00
10-6670	Insurance-Property	33,316.00			33,316.00	21,954.00
10-6700	Salaries&Wages-Social Service	149,400.00			149,848.00	134,738.00
			RJE - 3003	448.00		
				448.00		

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
10-6750	Salary - Chaplain	448.00		(448.00)	0.00	0.00
			RJE - 3003	(448.00)		
10-6755	Programs&Supplies-Christ.Min.	2,854.00			2,854.00	557.00
10-6800	Salaries & Wages - Recreation	120,285.00			120,285.00	111,401.00
10-6805	Recreation Program Expense	13,402.00			13,402.00	12,403.00
10-6810	Recreation Supplies	3,324.00			3,324.00	554.00
10-7000	Depreciation Expense	518,368.00			518,368.00	420,841.00
10-7100	Amortization of Bond Discount	4,633.00			4,633.00	4,248.00
10-7200	Interest Expense Bonds	442,231.00			442,231.00	295,521.00
10-7300	Interest Expense - Other	230.00			230.00	276.00
10-7401	ERC Fees	161,700.00			161,700.00	0.00
10-7500	Stimulus Funding Recoupment	0.00			0.00	138,269.00
10-7501	Waiver Letter Fee	3,500.00			3,500.00	0.00
1021-AUD	Cash equivalents - investments	70,198.00			70,198.00	144,053.00
1400-AUD	Investments - cash portion	(70,198.00)			(70,198.00)	(144,053.00)
20-4160	Creamery Brook	(3,294,768.00)			(3,294,768.00)	(2,801,914.00)
20-4175	Cottages	(285,138.00)			(285,138.00)	(255,346.00)
20-4405	Meal Charge	(29,407.00)			(29,407.00)	(22,378.00)
20-4410	Housekeeping Charge	0.00			0.00	(415.00)
20-4415	Laundry Charge	(1,448.00)			(1,448.00)	(2,338.00)
20-4420	Maintenance Charge	0.00			0.00	(835.00)
20-4430	Rent Incentives	2,000.00			2,000.00	9,500.00
20-4435	Creamery Brook Store Income	(545.00)			(545.00)	(2,001.00)
20-4600	Unrestricted Contributions	0.00			0.00	100.00
20-4950	Other Income	(4,005.00)			(4,005.00)	0.00
20-6100	Salary & Wages - Exec Director	154,550.00			154,550.00	125,692.00
20-6102	Salary-Administrator	8,816.00			8,816.00	0.00
20-6104	Salaries - Business Office	68,331.00			68,331.00	50,421.00
20-6106	FICA Expense	68,393.00			68,393.00	65,570.00
20-6108	Unemployment Comp. Insurance	9,179.00			9,179.00	3,144.00
20-6110	Workers Comp Insurance	27,096.00			27,096.00	14,332.00
20-6112	Pension Plan Expense	15,217.00			15,217.00	15,847.00
20-6114	Employee Insurance	92,047.00			92,047.00	100,077.00
20-6116	Directors & Officers Insurance	3,315.00			3,315.00	2,568.00
20-6117	CEO/AR Services	87,474.00			87,474.00	141,264.00
20-6118	Insurance-Auto	3,602.00			3,602.00	5,725.00
20-6122	Consult Fees	14,288.00			14,288.00	37,133.00
20-6124	Accounting & Audit Fees	74,418.00			74,418.00	49,903.00
20-6126	Attorney Fees	945.00			945.00	388.00
20-6130	Office Supplies	12,664.00			12,664.00	13,659.00
20-6132	Postage Expense	100.00			100.00	65.00
20-6134	Computer Supply & Expense	2,037.00			2,037.00	4,482.00
20-6135	Service Contracts	38,569.00			38,569.00	39,277.00
20-6142	Telephone Expense	15,618.00			15,618.00	14,313.00
20-6143	Cable Expense	36,163.00			36,163.00	23,693.00
20-6148	Advertising/Marketing Expense	1,497.00			1,497.00	1,873.00
20-6152	Dues & Fees	15,632.00			15,632.00	15,880.00
20-6154	Subscription & Books	695.00			695.00	377.00
20-6156	Help Wanted	2,765.00			2,765.00	5,522.00
20-6158	Resident Parties & Gifts	4,074.00			4,074.00	743.00
20-6162	Employee Parties & Gifts	8,466.00			8,466.00	9,966.00
20-6164	Seminars & Education	1,454.00			1,454.00	2,861.00
20-6166	Tuition Reimbursement	1,499.00			1,499.00	50.00
20-6168	Employee Travel	134.00			134.00	855.00
20-6172	Background Checks	1,914.00			1,914.00	473.00
20-6176	Bank Fees/Service Charges	119.00			119.00	269.00
20-6178	Bad Debt Expense	0.00			0.00	(13,586.00)
20-6184	Property Tax Expense	216,883.00			216,883.00	208,223.00
20-6200	Salaries & Wages - Dietary Wks	330,677.00			330,677.00	271,329.00
20-6220	Food	181,306.00			181,306.00	161,439.00
20-6225	Dietary Supplies	4,412.00			4,412.00	(3,940.00)
20-6230	Uniform Allowance - Dietary	1,256.00			1,256.00	57.00
20-6235	Dietary Equipment	771.00			771.00	0.00
20-6240	Unidine Overhead	213,079.00			213,079.00	214,491.00
20-6300	Salaries & Wages -Housekeeping	89,873.00			89,873.00	84,185.00
20-6310	Housekeeping - Supplies	6,234.00			6,234.00	6,779.00
20-6410	Laundry -Supplies & Equipment	107.00			107.00	0.00
20-6600	Salaries & Wages - Maintenance	25,903.00			25,903.00	75,102.00
20-6612	Repairs Contract	208,336.00			208,336.00	203,562.00
20-6620	Repairs & Maintenance Supplies	72,516.00			72,516.00	75,575.00
20-6640	Electricity	210,534.00			210,534.00	176,960.00
20-6653	Propane	19,248.00			19,248.00	21,987.00
20-6654	Fuel Oil	0.00			0.00	712.00
20-6655	Sewer/Water	47,391.00			47,391.00	38,264.00
20-6665	Insurance-Liability	30,904.00			30,904.00	29,717.00
20-6670	Insurance-Property	36,092.00			36,092.00	35,556.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
20-6800	Salaries & Wages - Recreation	133,908.00			133,908.00	116,677.00
20-6805	Recreation Program Expense	15,962.00			15,962.00	8,355.00
20-6810	Recreation Supplies	4,324.00			4,324.00	6,753.00
20-6815	Recreation-Vehicle Expense	4,310.00			4,310.00	3,103.00
20-6820	Recreation-Vehicle Fuel Expens	3,565.00			3,565.00	2,426.00
20-6900	Salary & Wages - Marketing	66,457.00			66,457.00	97,361.00
20-6901	Marketing Commissions	61,086.00			61,086.00	73,064.00
20-6910	Marketing Expense	8,455.00			8,455.00	6,247.00
20-6915	Marketing Special Events	11.00			11.00	810.00
20-6920	Marketing Printing Expense	0.00			0.00	1,947.00
20-6925	Marketing Advertising Expense	41,170.00			41,170.00	28,276.00
20-6930	Marketing Postage Expense	126.00			126.00	606.00
20-7000	Depreciation Expense	627,006.00			627,006.00	653,156.00
20-7100	Amortization of Bond Discount	8,236.00			8,236.00	7,551.00
20-7200	Interest Expense Bonds	177,685.00			177,685.00	186,161.00
20-7300	Interest Expense Other	0.00			0.00	795.00
20-7501	Waiver Letter Fee	3,500.00			3,500.00	0.00
22-4165	ALSA Basic Monthly Fee	(393,358.00)			(393,358.00)	(374,296.00)
22-4170	ALSA Additional Care Services	(17,217.00)			(17,217.00)	(26,571.00)
22-6106	FICA Expense	44,960.00			44,960.00	58,964.00
22-6108	Unemployment Comp. Insurance	9,426.00			9,426.00	0.00
22-6110	Workers Comp Insurance	8,739.00			8,739.00	11,110.00
22-6112	Pension Plan Expense	1,235.00			1,235.00	3,078.00
22-6114	Employee Insurance	125,588.00			125,588.00	106,592.00
22-6130	Office Supplies	559.00			559.00	843.00
22-6132	Postage Expense	32.00			32.00	0.00
22-6134	Computer Supply & Expense	0.00			0.00	200.00
22-6142	Telephone Expense	321.00			321.00	1,081.00
22-6148	Advertising/Marketing Expense	0.00			0.00	656.00
22-6152	Dues & Fees	0.00			0.00	1,473.00
22-6156	Help Wanted	2,325.00			2,325.00	8,288.00
22-6162	Employee Parties & Gifts	760.00			760.00	656.00
22-6164	Education Seminars	749.00			749.00	0.00
22-6168	Employee Travel	175.00			175.00	10.00
22-6169	Employee Physicals	720.00			720.00	1,503.00
22-6172	Background Checks	1,450.00			1,450.00	1,784.00
22-6315	Housekeeping Uniforms	293.00			293.00	0.00
22-6500	Salary-Director of Nursing	104,286.00			104,286.00	91,742.00
22-6502	Salary - RNs	63,316.00			63,316.00	118,160.00
22-6506	Salary - CNAs	448,567.00			448,567.00	584,949.00
22-6519	Uniform Allowance - Nursing	305.00			305.00	1,242.00
22-6522	Medical Supplies	436.00			436.00	3,135.00
22-6523	Nursing Equipment	0.00			0.00	41.00
22-6630	Maintenance-Service	(42.00)			(42.00)	0.00
24-4175	Memory Care	(1,047,563.00)			(1,047,563.00)	(471,043.00)
24-6100	Salary & Wages - Exec Director	65,515.00			65,515.00	40,024.00
24-6106	FICA Expense	41,459.00			41,459.00	13,499.00
24-6108	Unemployment Comp. Insurance	3,177.00			3,177.00	0.00
24-6112	Pension Plan Expense	1,602.00			1,602.00	0.00
24-6114	Employee Insurance	33,928.00			33,928.00	10,032.00
24-6126	Attorney's Fees	0.00			0.00	5,016.00
24-6130	Office Supplies	289.00			289.00	2,567.00
24-6132	Postage Expense	59.00			59.00	0.00
24-6134	Computer Supply & Expense	0.00			0.00	844.00
24-6142	Telephone Expense	1,100.00			1,100.00	300.00
24-6152	Dues & Fees	325.00			325.00	0.00
24-6156	Help Wanted	2,440.00			2,440.00	886.00
24-6162	Employee Parties & Gifts	1,074.00			1,074.00	1,685.00
24-6164	Seminars & Education	528.00			528.00	2,471.00
24-6169	Employee Physicals	1,136.00			1,136.00	0.00
24-6220	Food	35,477.00			35,477.00	13,783.00
24-6225	Dietary Supplies	1,628.00			1,628.00	1,198.00
24-6320	Housekeeping Service	28,593.00			28,593.00	14,507.00
24-6410	Laundry -Supplies & Equipment	1,228.00			1,228.00	3,225.00
24-6502	Salary - RNs	69,698.00			69,698.00	132,338.00
24-6506	Salary - CNAs	432,649.00			432,649.00	9,570.00
24-6519	Uniform Allowance - Nursing	1,993.00			1,993.00	1,033.00
24-6522	Medical Supplies	7,935.00			7,935.00	6,435.00
24-6523	Nursing Equipment	176.00			176.00	2,832.00
24-6612	Repairs Contract	0.00			0.00	2,586.00
24-6620	Repairs & Maintenance Supplies	912.00			912.00	7,629.00
24-6640	Electricity	8,264.00			8,264.00	4,895.00
24-6654	Fuel Oil	10,303.00			10,303.00	0.00
24-6655	Sewer/Water	3,669.00			3,669.00	854.00
24-6810	Recreation Supplies	8,414.00			8,414.00	7,239.00
24-6910	Marketing Expense	267.00			267.00	21,233.00

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
24-6925	Marketing Advertising Expense	0.00			0.00	70.00
24-7000	Depreciation Expense	110,137.00			110,137.00	0.00
24-7200	Interest Expense Bonds	46,775.00			46,775.00	19,973.00
40-4500	Interest Income	(11,018.00)			(11,018.00)	(2,917.00)
40-4505	Dividend Income	(174,562.00)			(174,562.00)	(212,213.00)
40-4506	Trust Income	(10,669.00)			(10,669.00)	(10,285.00)
40-4515	Realized Gains (Losses) Invest	(1,179,120.00)			(1,179,120.00)	(644,435.00)
40-4520	Unrealized Gains (Losses) Inv.	(153,643.00)			(153,643.00)	2,333,927.00
40-6187	Investment Fees	60,673.00			60,673.00	72,332.00
Marcum 101	Cell Phone Expense	0.00		5,793.00	5,793.00	0.00
			RJE - 3001	5,793.00		
Marcum 102	Membership Dues	0.00		9,508.00	9,508.00	0.00
			RJE - 3002	9,508.00		
Marcum 103	Chamber Dues	0.00		680.00	680.00	0.00
			RJE - 3002	680.00		
Marcum 104	Nursing Pool - RN	0.00		29,795.00	29,795.00	0.00
			RJE - 3004	29,795.00		
Marcum 105	Nursing Pool - LPN	0.00		15,761.00	15,761.00	0.00
			RJE - 3004	15,761.00		
Marcum 106	Nursing Pool - Aides	0.00		3,960.00	3,960.00	0.00
			RJE - 3004	3,960.00		
Marcum 107	MDS Consultant	0.00		47,058.00	47,058.00	0.00
			RJE - 3005	47,058.00		
Marcum 108	Celtic Consulting	0.00		33,244.00	33,244.00	0.00
			RJE - 3005	33,244.00		
Marcum 109	Wages - RN Admin	0.00		72,129.00	72,129.00	0.00
			RJE - 3006	72,129.00		
Marcum 110	Salary - COO	0.00		130,960.00	130,960.00	0.00
			RJE - 3007	130,960.00		
<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>(1,133,533.00)</b>		<b>0.00</b>	<b>(1,133,533.00)</b>	<b>369,470.00</b>

Client: **Connecticut Baptist Homes, Inc.**  
 Engagement: **Medicaid - Pierce Memorial Baptist Home, Inc.**  
 Period Ending: **9/30/2023**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.03 - Grouping Schedule**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
<b>Group : [10-A]</b>	<b>Salaries and Wages</b>					
<b>Subgroup : [1]</b>	<b>Operators/Owners</b>					
Marcum 110	Salary - COO	0.00		130,960.00	130,960.00	0.00
<b>Subtotal [1]</b>	<b>Operators/Owners</b>	<b>0.00</b>		<b>130,960.00</b>	<b>130,960.00</b>	<b>0.00</b>
<b>Subgroup : [2]</b>	<b>Administrators</b>					
10-6102	Salary-Administrator	230,131.00		(130,960.00)	99,171.00	185,508.00
<b>Subtotal [2]</b>	<b>Administrators</b>	<b>230,131.00</b>		<b>(130,960.00)</b>	<b>99,171.00</b>	<b>185,508.00</b>
<b>Subgroup : [4]</b>	<b>Other Administrative Salaries</b>					
10-6104	Salaries - Business Office	170,834.00		0.00	170,834.00	170,569.00
<b>Subtotal [4]</b>	<b>Other Administrative Salaries</b>	<b>170,834.00</b>		<b>0.00</b>	<b>170,834.00</b>	<b>170,569.00</b>
<b>Subgroup : [5C]</b>	<b>Dietary Workers</b>					
10-6200	Salaries & Wages - Dietary Wks	372,443.00		0.00	372,443.00	356,209.00
<b>Subtotal [5C]</b>	<b>Dietary Workers</b>	<b>372,443.00</b>		<b>0.00</b>	<b>372,443.00</b>	<b>356,209.00</b>
<b>Subgroup : [7B]</b>	<b>Other Maintenance Workers</b>					
10-6600	Salaries & Wages - Maintenance	22,688.00		0.00	22,688.00	15,281.00
<b>Subtotal [7B]</b>	<b>Other Maintenance Workers</b>	<b>22,688.00</b>		<b>0.00</b>	<b>22,688.00</b>	<b>15,281.00</b>
<b>Subgroup : [12A]</b>	<b>Director of Nurses</b>					
10-6500	Salary-Director of Nursing	118,247.00		0.00	118,247.00	113,862.00
<b>Subtotal [12A]</b>	<b>Director of Nurses</b>	<b>118,247.00</b>		<b>0.00</b>	<b>118,247.00</b>	<b>113,862.00</b>
<b>Subgroup : [12B1]</b>	<b>RNs - Direct Care</b>					
10-6502	Salary - RNs	1,017,734.00		(72,129.00)	945,605.00	748,021.00
<b>Subtotal [12B1]</b>	<b>RNs - Direct Care</b>	<b>1,017,734.00</b>		<b>(72,129.00)</b>	<b>945,605.00</b>	<b>748,021.00</b>
<b>Subgroup : [12B2]</b>	<b>RNs - Administrative</b>					
Marcum 109	Wages - RN Admin	0.00		72,129.00	72,129.00	0.00
<b>Subtotal [12B2]</b>	<b>RNs - Administrative</b>	<b>0.00</b>		<b>72,129.00</b>	<b>72,129.00</b>	<b>0.00</b>
<b>Subgroup : [12C1]</b>	<b>LPNs - Direct Care</b>					
10-6504	Salary - LPNs	725,105.00		0.00	725,105.00	894,172.00
<b>Subtotal [12C1]</b>	<b>LPNs - Direct Care</b>	<b>725,105.00</b>		<b>0.00</b>	<b>725,105.00</b>	<b>894,172.00</b>
<b>Subgroup : [12D]</b>	<b>Aides and Attendants</b>					
10-6506	Salary - CNAs	1,359,503.00		0.00	1,359,503.00	1,159,996.00
<b>Subtotal [12D]</b>	<b>Aides and Attendants</b>	<b>1,359,503.00</b>		<b>0.00</b>	<b>1,359,503.00</b>	<b>1,159,996.00</b>
<b>Subgroup : [12H]</b>	<b>Recreation Workers</b>					
10-6800	Salaries & Wages - Recreation	120,285.00		0.00	120,285.00	111,401.00
<b>Subtotal [12H]</b>	<b>Recreation Workers</b>	<b>120,285.00</b>		<b>0.00</b>	<b>120,285.00</b>	<b>111,401.00</b>
<b>Subgroup : [12M]</b>	<b>Social Workers/Case Management</b>					
10-6700	Salaries&Wages-Social Service	149,400.00		448.00	149,848.00	134,738.00
<b>Subtotal [12M]</b>	<b>Social Workers/Case Management</b>	<b>149,400.00</b>		<b>448.00</b>	<b>149,848.00</b>	<b>134,738.00</b>
<b>Subgroup : [12O]</b>	<b>Other</b>					
10-6515	Salary & Wages - Medical Secre	53,551.00		0.00	53,551.00	42,300.00
10-6750	Salary - Chaplain	448.00		(448.00)	0.00	0.00
<b>Subtotal [12O]</b>	<b>Other</b>	<b>53,999.00</b>		<b>(448.00)</b>	<b>53,551.00</b>	<b>42,300.00</b>
<b>Total [10-A]</b>	<b>Salaries and Wages</b>	<b>4,340,369.00</b>		<b>0.00</b>	<b>4,340,369.00</b>	<b>3,932,057.00</b>
<b>Group : [13-B]</b>	<b>Professional Fees</b>					
<b>Subgroup : [3]</b>	<b>Pharmacist</b>					
10-6514	Consult-Pharmacist	13,359.00		0.00	13,359.00	10,673.00
<b>Subtotal [3]</b>	<b>Pharmacist</b>	<b>13,359.00</b>		<b>0.00</b>	<b>13,359.00</b>	<b>10,673.00</b>
<b>Subgroup : [5A]</b>	<b>PT - Resident Care</b>					
10-6560	PT Expenses Part A - SNF	80,171.00		0.00	80,171.00	90,695.00
10-6563	PT Expenses Private Pay	1,338.00		0.00	1,338.00	677.00
10-6580	PT Expenses Part B - SNF	58,501.00		0.00	58,501.00	38,728.00
10-6593	PT Expenses Managed Care - SNF	49,122.00		0.00	49,122.00	25,015.00
10-6596	PT Expenses Medicaid - SNF	8,342.00		0.00	8,342.00	337.00
<b>Subtotal [5A]</b>	<b>PT - Resident Care</b>	<b>197,474.00</b>		<b>0.00</b>	<b>197,474.00</b>	<b>155,452.00</b>
<b>Subgroup : [8A]</b>	<b>Medical Director</b>					
10-6518	Consult-Medical Director	36,531.00		0.00	36,531.00	30,780.00
<b>Subtotal [8A]</b>	<b>Medical Director</b>	<b>36,531.00</b>		<b>0.00</b>	<b>36,531.00</b>	<b>30,780.00</b>

<b>Subgroup : [9A]</b>	<b>ST - Resident Care</b>				
10-6562	ST Expenses Part A - SNF	6,137.00	0.00	6,137.00	10,942.00
10-6582	ST Expenses Part B - SNF	16,837.00	0.00	16,837.00	23,732.00
10-6595	ST Expenses Managed Care - SNF	7,300.00	0.00	7,300.00	2,876.00
<b>Subtotal [9A]</b>	<b>ST - Resident Care</b>	<b>30,274.00</b>	<b>0.00</b>	<b>30,274.00</b>	<b>37,550.00</b>
<b>Subgroup : [10A]</b>	<b>OT - Resident Care</b>				
10-6561	OT Expenses Part A - SNF	57,914.00	0.00	57,914.00	93,060.00
10-6581	OT Expenses Part B - SNF	38,526.00	0.00	38,526.00	63,116.00
10-6594	OT Expenses Managed Care - SNF	50,620.00	0.00	50,620.00	35,873.00
10-6597	OT Expenses Medicaid - SNF	0.00	0.00	0.00	212.00
<b>Subtotal [10A]</b>	<b>OT - Resident Care</b>	<b>147,060.00</b>	<b>0.00</b>	<b>147,060.00</b>	<b>192,261.00</b>
<b>Subgroup : [11A1]</b>	<b>RN's - Direct Care</b>				
10-6517	Nursing Pool	49,516.00	(49,516.00)	0.00	49,040.00
Marcum 104	Nursing Pool - RN	0.00	29,795.00	29,795.00	0.00
<b>Subtotal [11A1]</b>	<b>RN's - Direct Care</b>	<b>49,516.00</b>	<b>(19,721.00)</b>	<b>29,795.00</b>	<b>49,040.00</b>
<b>Subgroup : [11A2]</b>	<b>RN's - Administrative</b>				
Marcum 107	MDS Consultant	0.00	47,058.00	47,058.00	0.00
<b>Subtotal [11A2]</b>	<b>RN's - Administrative</b>	<b>0.00</b>	<b>47,058.00</b>	<b>47,058.00</b>	<b>0.00</b>
<b>Subgroup : [11B1]</b>	<b>LPN's - Direct Care</b>				
Marcum 105	Nursing Pool - LPN	0.00	15,761.00	15,761.00	0.00
<b>Subtotal [11B1]</b>	<b>LPN's - Direct Care</b>	<b>0.00</b>	<b>15,761.00</b>	<b>15,761.00</b>	<b>0.00</b>
<b>Subgroup : [11C]</b>	<b>Aides</b>				
Marcum 106	Nursing Pool - Aides	0.00	3,960.00	3,960.00	0.00
<b>Subtotal [11C]</b>	<b>Aides</b>	<b>0.00</b>	<b>3,960.00</b>	<b>3,960.00</b>	<b>0.00</b>
<b>Total [13-B]</b>	<b>Professional Fees</b>	<b>474,214.00</b>	<b>47,058.00</b>	<b>521,272.00</b>	<b>475,756.00</b>
<b>Group : [15]</b>	<b>Expenditures Other than Salaries</b>				
<b>Subgroup : [1A1]</b>	<b>Workmen's Compensation</b>				
10-6110	Workers Comp Insurance	72,514.00	0.00	72,514.00	84,150.00
<b>Subtotal [1A1]</b>	<b>Workmen's Compensation</b>	<b>72,514.00</b>	<b>0.00</b>	<b>72,514.00</b>	<b>84,150.00</b>
<b>Subgroup : [1A3]</b>	<b>Unemployment Insurance</b>				
10-6108	Unemployment Comp. Insurance	6,168.00	0.00	6,168.00	5,942.00
<b>Subtotal [1A3]</b>	<b>Unemployment Insurance</b>	<b>6,168.00</b>	<b>0.00</b>	<b>6,168.00</b>	<b>5,942.00</b>
<b>Subgroup : [1A4]</b>	<b>Social Security (FICA)</b>				
10-6106	FICA Expense	318,718.00	0.00	318,718.00	289,439.00
<b>Subtotal [1A4]</b>	<b>Social Security (FICA)</b>	<b>318,718.00</b>	<b>0.00</b>	<b>318,718.00</b>	<b>289,439.00</b>
<b>Subgroup : [1A5]</b>	<b>Health Insurance</b>				
10-6111	Health Insurance	(575.00)	0.00	(575.00)	0.00
10-6114	Employee Insurance	529,301.00	0.00	529,301.00	430,184.00
<b>Subtotal [1A5]</b>	<b>Health Insurance</b>	<b>528,726.00</b>	<b>0.00</b>	<b>528,726.00</b>	<b>430,184.00</b>
<b>Subgroup : [1A7]</b>	<b>Pensions</b>				
10-6112	Pension Plan Expense	47,565.00	0.00	47,565.00	38,103.00
<b>Subtotal [1A7]</b>	<b>Pensions</b>	<b>47,565.00</b>	<b>0.00</b>	<b>47,565.00</b>	<b>38,103.00</b>
<b>Subgroup : [1A8]</b>	<b>Uniform Allowance</b>				
10-6230	Uniform Allowance - Dietary	108.00	0.00	108.00	0.00
10-6315	Housekeeping Uniforms	72.00	0.00	72.00	0.00
10-6519	Uniform Allowance - Nursing	513.00	0.00	513.00	456.00
<b>Subtotal [1A8]</b>	<b>Uniform Allowance</b>	<b>693.00</b>	<b>0.00</b>	<b>693.00</b>	<b>456.00</b>
<b>Subgroup : [1A9]</b>	<b>Other</b>				
10-6169	Employee Physicals	111.00	0.00	111.00	107.00
<b>Subtotal [1A9]</b>	<b>Other</b>	<b>111.00</b>	<b>0.00</b>	<b>111.00</b>	<b>107.00</b>
<b>Subgroup : [1C]</b>	<b>Bad Debts</b>				
10-6178	Bad Debt Expense	(7,476.00)	0.00	(7,476.00)	13,704.00
<b>Subtotal [1C]</b>	<b>Bad Debts</b>	<b>(7,476.00)</b>	<b>0.00</b>	<b>(7,476.00)</b>	<b>13,704.00</b>
<b>Subgroup : [1D]</b>	<b>Accounting and Auditing</b>				
10-6124	Accounting & Audit Fees	82,141.00	0.00	82,141.00	61,218.00
<b>Subtotal [1D]</b>	<b>Accounting and Auditing</b>	<b>82,141.00</b>	<b>0.00</b>	<b>82,141.00</b>	<b>61,218.00</b>
<b>Subgroup : [1E]</b>	<b>Legal</b>				
10-6126	Attorney's Fees	11,414.00	0.00	11,414.00	1,434.00
<b>Subtotal [1E]</b>	<b>Legal</b>	<b>11,414.00</b>	<b>0.00</b>	<b>11,414.00</b>	<b>1,434.00</b>
<b>Subgroup : [1G]</b>	<b>Office Supplies</b>				
10-6130	Office Supplies	50,660.00	0.00	50,660.00	47,724.00
<b>Subtotal [1G]</b>	<b>Office Supplies</b>	<b>50,660.00</b>	<b>0.00</b>	<b>50,660.00</b>	<b>47,724.00</b>

<b>Subgroup : [1H1]</b>	<b>Telephone and Telegraph</b>				
10-6142	Telephone Expense	18,021.00	(5,793.00)	12,228.00	18,354.00
<b>Subtotal [1H1]</b>	<b>Telephone and Telegraph</b>	<b>18,021.00</b>	<b>(5,793.00)</b>	<b>12,228.00</b>	<b>18,354.00</b>
<b>Subgroup : [1H2]</b>	<b>Cellular Phones and Beepers</b>				
Marcum 101	Cell Phone Expense	0.00	5,793.00	5,793.00	0.00
<b>Subtotal [1H2]</b>	<b>Cellular Phones and Beepers</b>	<b>0.00</b>	<b>5,793.00</b>	<b>5,793.00</b>	<b>0.00</b>
<b>Subgroup : [1K3]</b>	<b>Resident Day User Fee</b>				
10-6174	State of CT Provider Fees	403,794.00	0.00	403,794.00	380,525.00
<b>Subtotal [1K3]</b>	<b>Resident Day User Fee</b>	<b>403,794.00</b>	<b>0.00</b>	<b>403,794.00</b>	<b>380,525.00</b>
<b>Total [15]</b>	<b>Expenditures Other than Salaries</b>	<b>1,533,049.00</b>	<b>0.00</b>	<b>1,533,049.00</b>	<b>1,371,340.00</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [2]</b>	<b>Holiday Parties for Staff</b>				
10-6158	Resident Parties & Gifts	78.00	0.00	78.00	0.00
<b>Subtotal [2]</b>	<b>Holiday Parties for Staff</b>	<b>78.00</b>	<b>0.00</b>	<b>78.00</b>	<b>0.00</b>
<b>Subgroup : [3]</b>	<b>Gifts to Staff</b>				
10-6162	Employee Parties & Gifts	31,602.00	0.00	31,602.00	25,519.00
<b>Subtotal [3]</b>	<b>Gifts to Staff</b>	<b>31,602.00</b>	<b>0.00</b>	<b>31,602.00</b>	<b>25,519.00</b>
<b>Subgroup : [4]</b>	<b>Employee Travel</b>				
10-6168	Employee Travel	2,441.00	0.00	2,441.00	793.00
<b>Subtotal [4]</b>	<b>Employee Travel</b>	<b>2,441.00</b>	<b>0.00</b>	<b>2,441.00</b>	<b>793.00</b>
<b>Subgroup : [5]</b>	<b>Education Expense</b>				
10-6164	Education Seminars	9,696.00	0.00	9,696.00	10,650.00
10-6166	Tuition Reimbursement	2,250.00	0.00	2,250.00	9,424.00
<b>Subtotal [5]</b>	<b>Education Expense</b>	<b>11,946.00</b>	<b>0.00</b>	<b>11,946.00</b>	<b>20,074.00</b>
<b>Subgroup : [M1]</b>	<b>Advertising Help Wanted</b>				
10-6156	Help Wanted	8,859.00	0.00	8,859.00	13,800.00
<b>Subtotal [M1]</b>	<b>Advertising Help Wanted</b>	<b>8,859.00</b>	<b>0.00</b>	<b>8,859.00</b>	<b>13,800.00</b>
<b>Subgroup : [M3]</b>	<b>Advertising Other</b>				
10-6148	Advertising/Marketing Expense	8,953.00	0.00	8,953.00	3,340.00
<b>Subtotal [M3]</b>	<b>Advertising Other</b>	<b>8,953.00</b>	<b>0.00</b>	<b>8,953.00</b>	<b>3,340.00</b>
<b>Subgroup : [M5]</b>	<b>Medical Records</b>				
10-6512	Consult-Medical Records	80,302.00	(80,302.00)	0.00	34,056.00
<b>Subtotal [M5]</b>	<b>Medical Records</b>	<b>80,302.00</b>	<b>(80,302.00)</b>	<b>0.00</b>	<b>34,056.00</b>
<b>Subgroup : [M7]</b>	<b>Postage</b>				
10-6132	Postage Expense	8,155.00	0.00	8,155.00	4,711.00
<b>Subtotal [M7]</b>	<b>Postage</b>	<b>8,155.00</b>	<b>0.00</b>	<b>8,155.00</b>	<b>4,711.00</b>
<b>Subgroup : [M8]</b>	<b>Dues</b>				
Marcum 102	Membership Dues	0.00	9,508.00	9,508.00	0.00
<b>Subtotal [M8]</b>	<b>Dues</b>	<b>0.00</b>	<b>9,508.00</b>	<b>9,508.00</b>	<b>0.00</b>
<b>Subgroup : [M8A]</b>	<b>Dues to Chamber of Commerce</b>				
Marcum 103	Chamber Dues	0.00	680.00	680.00	0.00
<b>Subtotal [M8A]</b>	<b>Dues to Chamber of Commerce</b>	<b>0.00</b>	<b>680.00</b>	<b>680.00</b>	<b>0.00</b>
<b>Subgroup : [M9]</b>	<b>Subscriptions</b>				
10-6154	Subscriptions & Books	258.00	0.00	258.00	0.00
<b>Subtotal [M9]</b>	<b>Subscriptions</b>	<b>258.00</b>	<b>0.00</b>	<b>258.00</b>	<b>0.00</b>
<b>Subgroup : [M11]</b>	<b>Services Provided by Contract</b>				
10-6122	Consult Fees	10,727.00	0.00	10,727.00	12,433.00
Marcum 108	Celtic Consulting	0.00	33,244.00	33,244.00	0.00
<b>Subtotal [M11]</b>	<b>Services Provided by Contract</b>	<b>10,727.00</b>	<b>33,244.00</b>	<b>43,971.00</b>	<b>12,433.00</b>
<b>Subgroup : [M12]</b>	<b>Administrative Management Services</b>				
10-6117	CEO/AR Services	155,509.00	0.00	155,509.00	130,180.00
<b>Subtotal [M12]</b>	<b>Administrative Management Services</b>	<b>155,509.00</b>	<b>0.00</b>	<b>155,509.00</b>	<b>130,180.00</b>
<b>Subgroup : [M13]</b>	<b>Other</b>				
10-6116	Directors & Officers Insurance	9,944.00	0.00	9,944.00	7,705.00
10-6134	Computer Supply & Expense	5,222.00	0.00	5,222.00	5,569.00
10-6135	Service Contracts	78,484.00	0.00	78,484.00	81,890.00
10-6152	Dues & Fees	83,278.00	(10,188.00)	73,090.00	72,062.00
10-6172	Background Checks	4,573.00	0.00	4,573.00	4,225.00
10-6176	Bank Fees/Service Charges	5,475.00	0.00	5,475.00	7,662.00
10-7401	ERC Fees	161,700.00	0.00	161,700.00	0.00
10-7500	Stimulus Funding Recoupment	0.00	0.00	0.00	138,269.00
10-7501	Waiver Letter Fee	3,500.00	0.00	3,500.00	0.00



Subtotal [M13]	Other	<u>352,176.00</u>	<u>(10,188.00)</u>	<u>341,988.00</u>	<u>317,382.00</u>
Total [16]	Expenditures Other than Salaries (cor	<u>671,006.00</u>	<u>(47,058.00)</u>	<u>623,948.00</u>	<u>562,288.00</u>
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
10-6220	Food	198,497.00	0.00	198,497.00	182,242.00
Subtotal [2A1]	Raw Food	<u>198,497.00</u>	<u>0.00</u>	<u>198,497.00</u>	<u>182,242.00</u>
Subgroup : [2A2]	Non-Food Supplies				
10-6225	Dietary Supplies	6,851.00	0.00	6,851.00	(6,154.00)
Subtotal [2A2]	Non-Food Supplies	<u>6,851.00</u>	<u>0.00</u>	<u>6,851.00</u>	<u>(6,154.00)</u>
Subgroup : [2A3]	Other				
10-6235	Dietary Equipment	57.00	0.00	57.00	807.00
Subtotal [2A3]	Other	<u>57.00</u>	<u>0.00</u>	<u>57.00</u>	<u>807.00</u>
Total [18]	Dietary Basis for Allocation of Costs	<u>205,405.00</u>	<u>0.00</u>	<u>205,405.00</u>	<u>176,895.00</u>
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3B]	Purchased Services				
10-6415	Laundry Service	156,727.00	0.00	156,727.00	150,127.00
Subtotal [3B]	Purchased Services	<u>156,727.00</u>	<u>0.00</u>	<u>156,727.00</u>	<u>150,127.00</u>
Subgroup : [3C]	Other				
10-6410	Laundry -Supplies & Equipment	735.00	0.00	735.00	327.00
Subtotal [3C]	Other	<u>735.00</u>	<u>0.00</u>	<u>735.00</u>	<u>327.00</u>
Total [19]	Laundry-Basis for Allocation of Costs	<u>157,462.00</u>	<u>0.00</u>	<u>157,462.00</u>	<u>150,454.00</u>
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4A1]	In-House Care Supplies				
10-6310	Housekeeping - Supplies	26,285.00	0.00	26,285.00	26,390.00
Subtotal [4A1]	In-House Care Supplies	<u>26,285.00</u>	<u>0.00</u>	<u>26,285.00</u>	<u>26,390.00</u>
Subgroup : [4B]	Purchased Services				
10-6320	Housekeeping Service	206,879.00	0.00	206,879.00	210,741.00
Subtotal [4B]	Purchased Services	<u>206,879.00</u>	<u>0.00</u>	<u>206,879.00</u>	<u>210,741.00</u>
Subgroup : [5A2]	Purchased From				
10-6526	Medications - Med A	52,525.00	0.00	52,525.00	45,024.00
10-6542	Pharmacy Svc. - MR PPS	43,781.00	0.00	43,781.00	36,997.00
Subtotal [5A2]	Purchased From	<u>96,306.00</u>	<u>0.00</u>	<u>96,306.00</u>	<u>82,021.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
10-6524	Medications - OTC	47,171.00	0.00	47,171.00	32,766.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>47,171.00</u>	<u>0.00</u>	<u>47,171.00</u>	<u>32,766.00</u>
Subgroup : [5C]	Medical and Therapeutic Supplies				
10-6522	Medical Supplies	144,514.00	0.00	144,514.00	152,051.00
Subtotal [5C]	Medical and Therapeutic Supplies	<u>144,514.00</u>	<u>0.00</u>	<u>144,514.00</u>	<u>152,051.00</u>
Subgroup : [5D]	Ambulance/Limousine				
10-6543	Transportaion MR PPS	8,691.00	0.00	8,691.00	11,207.00
Subtotal [5D]	Ambulance/Limousine	<u>8,691.00</u>	<u>0.00</u>	<u>8,691.00</u>	<u>11,207.00</u>
Subgroup : [5E2]	Oxygen - Other				
10-6528	Oxygen Supplies	5,678.00	0.00	5,678.00	6,670.00
Subtotal [5E2]	Oxygen - Other	<u>5,678.00</u>	<u>0.00</u>	<u>5,678.00</u>	<u>6,670.00</u>
Subgroup : [5F]	X-Rays and related radiological				
10-6550	X-Ray Expenses Part A	6,450.00	0.00	6,450.00	8,499.00
Subtotal [5F]	X-Rays and related radiological	<u>6,450.00</u>	<u>0.00</u>	<u>6,450.00</u>	<u>8,499.00</u>
Subgroup : [5H]	Laboratory				
10-6540	Laboratory Svc.-MR PPS	9,022.00	0.00	9,022.00	7,252.00
10-6541	Diagnostics - MR PPS	291.00	0.00	291.00	2,463.00
Subtotal [5H]	Laboratory	<u>9,313.00</u>	<u>0.00</u>	<u>9,313.00</u>	<u>9,715.00</u>
Subgroup : [5I]	Recreation				
10-6805	Recreation Program Expense	13,402.00	0.00	13,402.00	12,403.00
10-6810	Recreation Supplies	3,324.00	0.00	3,324.00	554.00
Subtotal [5I]	Recreation	<u>16,726.00</u>	<u>0.00</u>	<u>16,726.00</u>	<u>12,957.00</u>
Subgroup : [5K]	Management fee indirect				
10-6240	Unidine Management Fee	0.00	0.00	0.00	414.00
10-6250	Overhead Support - Unidine	238,490.00	0.00	238,490.00	248,980.00
Subtotal [5K]	Management fee indirect	<u>238,490.00</u>	<u>0.00</u>	<u>238,490.00</u>	<u>249,394.00</u>
Subgroup : [5L]	Cable Television				

10-6143	Cable Expense	36,386.00	0.00	36,386.00	29,360.00
<b>Subtotal [5L]</b>	<b>Cable Television</b>	<b>36,386.00</b>	<b>0.00</b>	<b>36,386.00</b>	<b>29,360.00</b>
<b>Subgroup : [5M]</b>	<b>Other</b>				
10-6523	Nursing Equipment	24,905.00	0.00	24,905.00	24,368.00
10-6755	Programs&Supplies-Christ.Min.	2,854.00	0.00	2,854.00	557.00
<b>Subtotal [5M]</b>	<b>Other</b>	<b>27,759.00</b>	<b>0.00</b>	<b>27,759.00</b>	<b>24,925.00</b>
<b>Total [20]</b>	<b>Housekeeping and Resident Care Bas</b>	<b>870,648.00</b>	<b>0.00</b>	<b>870,648.00</b>	<b>856,696.00</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6A]</b>	<b>Repairs and Maintenance</b>				
10-6612	Repairs Contract	264,830.00	0.00	264,830.00	282,612.00
<b>Subtotal [6A]</b>	<b>Repairs and Maintenance</b>	<b>264,830.00</b>	<b>0.00</b>	<b>264,830.00</b>	<b>282,612.00</b>
<b>Subgroup : [6B]</b>	<b>Heat</b>				
10-6653	Propane	26,307.00	0.00	26,307.00	32,212.00
10-6654	Fuel Oil	118,979.00	0.00	118,979.00	40,988.00
<b>Subtotal [6B]</b>	<b>Heat</b>	<b>145,286.00</b>	<b>0.00</b>	<b>145,286.00</b>	<b>73,200.00</b>
<b>Subgroup : [6C]</b>	<b>Light &amp; Power</b>				
10-6640	Electricity	60,841.00	0.00	60,841.00	72,785.00
<b>Subtotal [6C]</b>	<b>Light &amp; Power</b>	<b>60,841.00</b>	<b>0.00</b>	<b>60,841.00</b>	<b>72,785.00</b>
<b>Subgroup : [6D]</b>	<b>Water</b>				
10-6655	Sewer/Water	84,455.00	0.00	84,455.00	65,084.00
<b>Subtotal [6D]</b>	<b>Water</b>	<b>84,455.00</b>	<b>0.00</b>	<b>84,455.00</b>	<b>65,084.00</b>
<b>Subgroup : [6E]</b>	<b>Equipment Lease</b>				
10-6150	Leases	82.00	0.00	82.00	679.00
<b>Subtotal [6E]</b>	<b>Equipment Lease</b>	<b>82.00</b>	<b>0.00</b>	<b>82.00</b>	<b>679.00</b>
<b>Subgroup : [6F]</b>	<b>Other</b>				
10-6620	Repairs & Maint Supplies-Build	42,747.00	0.00	42,747.00	69,560.00
10-6631	Grounds Supplies	4,510.00	0.00	4,510.00	11,464.00
<b>Subtotal [6F]</b>	<b>Other</b>	<b>47,257.00</b>	<b>0.00</b>	<b>47,257.00</b>	<b>81,024.00</b>
<b>Subgroup : [7A]</b>	<b>Land Improvements</b>				
10-7000	Depreciation Expense	518,368.00	0.00	518,368.00	420,841.00
<b>Subtotal [7A]</b>	<b>Land Improvements</b>	<b>518,368.00</b>	<b>0.00</b>	<b>518,368.00</b>	<b>420,841.00</b>
<b>Subgroup : [8B]</b>	<b>Mortgage Expense</b>				
10-7100	Amortization of Bond Discount	4,633.00	0.00	4,633.00	4,248.00
<b>Subtotal [8B]</b>	<b>Mortgage Expense</b>	<b>4,633.00</b>	<b>0.00</b>	<b>4,633.00</b>	<b>4,248.00</b>
<b>Total [22]</b>	<b>Maintenance and Property</b>	<b>1,125,752.00</b>	<b>0.00</b>	<b>1,125,752.00</b>	<b>1,000,473.00</b>
<b>Group : [26]</b>	<b>Building Interest</b>				
<b>Subgroup : [A12B5]</b>	<b>CHEFA Interest</b>				
10-7200	Interest Expense Bonds	442,231.00	0.00	442,231.00	295,521.00
<b>Subtotal [A12B5]</b>	<b>CHEFA Interest</b>	<b>442,231.00</b>	<b>0.00</b>	<b>442,231.00</b>	<b>295,521.00</b>
<b>Total [26]</b>	<b>Building Interest</b>	<b>442,231.00</b>	<b>0.00</b>	<b>442,231.00</b>	<b>295,521.00</b>
<b>Group : [27]</b>	<b>Interest and Insurance</b>				
<b>Subgroup : [12D]</b>	<b>Other Interest Expense</b>				
10-7300	Interest Expense - Other	230.00	0.00	230.00	276.00
<b>Subtotal [12D]</b>	<b>Other Interest Expense</b>	<b>230.00</b>	<b>0.00</b>	<b>230.00</b>	<b>276.00</b>
<b>Subgroup : [14A]</b>	<b>Insurance on Property</b>				
10-6670	Insurance-Property	33,316.00	0.00	33,316.00	21,954.00
<b>Subtotal [14A]</b>	<b>Insurance on Property</b>	<b>33,316.00</b>	<b>0.00</b>	<b>33,316.00</b>	<b>21,954.00</b>
<b>Subgroup : [14C3]</b>	<b>Other</b>				
10-6665	Insurance-Liability	46,889.00	0.00	46,889.00	43,606.00
<b>Subtotal [14C3]</b>	<b>Other</b>	<b>46,889.00</b>	<b>0.00</b>	<b>46,889.00</b>	<b>43,606.00</b>
<b>Total [27]</b>	<b>Interest and Insurance</b>	<b>80,435.00</b>	<b>0.00</b>	<b>80,435.00</b>	<b>65,836.00</b>
<b>Group : [30]</b>	<b>Statement of Revenue</b>				
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>				
10-4110	Room & Board - Medicaid	(5,599,085.00)	0.00	(5,599,085.00)	(4,667,958.00)
<b>Subtotal [1A]</b>	<b>Medicaid Residents (CT only)</b>	<b>(5,599,085.00)</b>	<b>0.00</b>	<b>(5,599,085.00)</b>	<b>(4,667,958.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>				
10-4115	C/A - R&B - Medicaid	1,514,414.00	0.00	1,514,414.00	1,181,377.00
<b>Subtotal [1B]</b>	<b>Medicaid room and board contractual</b>	<b>1,514,414.00</b>	<b>0.00</b>	<b>1,514,414.00</b>	<b>1,181,377.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All inclusive)</b>				
10-4040	Patient Revenue - Medicare ICF	(735,247.00)	0.00	(735,247.00)	(895,936.00)

<b>Subtotal [3A]</b>	<b>Medicare Residents (All inclusive)</b>	<b>(735,247.00)</b>	<b>0.00</b>	<b>(735,247.00)</b>	<b>(895,936.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>				
10-4125	C/A - R&B - Medicare	(523,201.00)	0.00	(523,201.00)	(636,329.00)
10-4128	Medicare Sequestration	39,832.00	0.00	39,832.00	21,266.00
<b>Subtotal [3B]</b>	<b>Medicare room and board contractual</b>	<b>(483,369.00)</b>	<b>0.00</b>	<b>(483,369.00)</b>	<b>(615,063.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>				
10-4100	Room & Board - Private Pay	(2,875,005.00)	0.00	(2,875,005.00)	(2,369,616.00)
10-4130	Room & Board - Insurance	(525,441.00)	0.00	(525,441.00)	(382,292.00)
10-4140	Room & Board - Hospice	(46,556.00)	0.00	(46,556.00)	(66,924.00)
<b>Subtotal [4A]</b>	<b>Private-pay residents and other</b>	<b>(3,447,002.00)</b>	<b>0.00</b>	<b>(3,447,002.00)</b>	<b>(2,818,832.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>				
10-4131	C/A Room & Board Insurance	(36,271.00)	0.00	(36,271.00)	(132,648.00)
10-4145	C/A - R&B - Hospice	12,707.00	0.00	12,707.00	17,017.00
<b>Subtotal [4B]</b>	<b>Private-pay room and board contractu</b>	<b>(23,564.00)</b>	<b>0.00</b>	<b>(23,564.00)</b>	<b>(115,631.00)</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>				
10-4251	Pharmacy - Medicare A	(55,504.00)	0.00	(55,504.00)	(42,525.00)
<b>Subtotal [5A]</b>	<b>Prescription Drugs - Medicare</b>	<b>(55,504.00)</b>	<b>0.00</b>	<b>(55,504.00)</b>	<b>(42,525.00)</b>
<b>Subgroup : [5B]</b>	<b>Prescription Drugs - Medicare Contractual Allowance</b>				
10-4256	C/A - Pharmacy - Medicare A	55,504.00	0.00	55,504.00	42,525.00
<b>Subtotal [5B]</b>	<b>Prescription Drugs - Medicare Contra</b>	<b>55,504.00</b>	<b>0.00</b>	<b>55,504.00</b>	<b>42,525.00</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>				
10-4304	Pharmacy Revenue Ins Ancillary	(43,950.00)	0.00	(43,950.00)	(40,441.00)
<b>Subtotal [5C]</b>	<b>Prescription Drugs - Non-medicare</b>	<b>(43,950.00)</b>	<b>0.00</b>	<b>(43,950.00)</b>	<b>(40,441.00)</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>				
10-4230	PT - Medicare A	(106,840.00)	0.00	(106,840.00)	(118,233.00)
10-4240	PT - Medicare B	(83,443.00)	0.00	(83,443.00)	(53,670.00)
<b>Subtotal [7A]</b>	<b>Physical Therapy - Medicare</b>	<b>(190,283.00)</b>	<b>0.00</b>	<b>(190,283.00)</b>	<b>(171,903.00)</b>
<b>Subgroup : [7B]</b>	<b>Physical Therapy - Medicare Contractual Allowance</b>				
10-4235	C/A - PT - Medicare A	106,840.00	0.00	106,840.00	118,233.00
10-4245	C/A - PT - Medicare B	19,382.00	0.00	19,382.00	10,370.00
<b>Subtotal [7B]</b>	<b>Physical Therapy - Medicare Contract</b>	<b>126,222.00</b>	<b>0.00</b>	<b>126,222.00</b>	<b>128,603.00</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>				
10-4302	PT - Insurance	(135,262.00)	0.00	(135,262.00)	(69,547.00)
<b>Subtotal [7C]</b>	<b>Physical Therapy - Non-medicare</b>	<b>(135,262.00)</b>	<b>0.00</b>	<b>(135,262.00)</b>	<b>(69,547.00)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>				
10-4232	ST - Medicare A	(7,254.00)	0.00	(7,254.00)	(21,651.00)
10-4242	ST - Medicare B	(25,225.00)	0.00	(25,225.00)	(33,008.00)
<b>Subtotal [8A]</b>	<b>Speech Therapy - Medicare</b>	<b>(32,479.00)</b>	<b>0.00</b>	<b>(32,479.00)</b>	<b>(54,659.00)</b>
<b>Subgroup : [8B]</b>	<b>Speech Therapy - Medicare Contractual Allowance</b>				
10-4237	C/A - ST - Medicare A	7,254.00	0.00	7,254.00	21,651.00
10-4247	C/A - ST - Medicare B	233.00	0.00	233.00	435.00
<b>Subtotal [8B]</b>	<b>Speech Therapy - Medicare Contractu</b>	<b>7,487.00</b>	<b>0.00</b>	<b>7,487.00</b>	<b>22,086.00</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>				
10-4303	ST - Insurance	(16,578.00)	0.00	(16,578.00)	(8,051.00)
<b>Subtotal [8C]</b>	<b>Speech Therapy - Non-medicare</b>	<b>(16,578.00)</b>	<b>0.00</b>	<b>(16,578.00)</b>	<b>(8,051.00)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>				
10-4231	OT - Medicare A	(90,533.00)	0.00	(90,533.00)	(126,943.00)
10-4241	OT - Medicare B	(57,961.00)	0.00	(57,961.00)	(90,233.00)
<b>Subtotal [9A]</b>	<b>Occupational Therapy - Medicare</b>	<b>(148,494.00)</b>	<b>0.00</b>	<b>(148,494.00)</b>	<b>(217,176.00)</b>
<b>Subgroup : [9B]</b>	<b>Occupational Therapy - Medicare Contractual Allowance</b>				
10-4236	C/A - OT - Medicare A	90,533.00	0.00	90,533.00	126,943.00
10-4246	C/A - OT - Medicare B	13,991.00	0.00	13,991.00	16,970.00
<b>Subtotal [9B]</b>	<b>Occupational Therapy - Medicare Con</b>	<b>104,524.00</b>	<b>0.00</b>	<b>104,524.00</b>	<b>143,913.00</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>				
10-4301	OT - Insurance	(57,510.00)	0.00	(57,510.00)	(30,002.00)
<b>Subtotal [9C]</b>	<b>Occupational Therapy - Non-medicare</b>	<b>(57,510.00)</b>	<b>0.00</b>	<b>(57,510.00)</b>	<b>(30,002.00)</b>
<b>Subgroup : [10A]</b>	<b>Other - Medicare</b>				
10-4250	Laboratory - Medicare A	(3,218.00)	0.00	(3,218.00)	0.00
10-4252	X-Ray - Medicare A	(1,727.00)	0.00	(1,727.00)	0.00
10-4255	C/A - Laboratory - Medicare A	3,218.00	0.00	3,218.00	0.00
10-4257	C/A - X-Ray - Medicare A	1,727.00	0.00	1,727.00	0.00
<b>Subtotal [10A]</b>	<b>Other - Medicare</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [10B]</b>	<b>Other - Non-medicare</b>				

10-4258	C/A Ancillaries Insurance	175,542.00	0.00	175,542.00	100,431.00
10-4306	Lab - Insurance	0.00	0.00	0.00	(88.00)
10-4309	Lab Revenue Ins - Ancillary	(199.00)	0.00	(199.00)	0.00
10-4311	X-Ray Rev insurance- Ancillary	(1,080.00)	0.00	(1,080.00)	0.00
<b>Subtotal [10B]</b>	<b>Other - Non-medicare</b>	<b>174,263.00</b>	<b>0.00</b>	<b>174,263.00</b>	<b>100,343.00</b>
<b>Subgroup : [11] Meals sold to guests, employees, and others</b>					
10-4405	Meals Charge	(10,901.00)	0.00	(10,901.00)	(6,555.00)
<b>Subtotal [11]</b>	<b>Meals sold to guests, employees, and</b>	<b>(10,901.00)</b>	<b>0.00</b>	<b>(10,901.00)</b>	<b>(6,555.00)</b>
<b>Subgroup : [13] Telephone and Telegraph</b>					
10-4400	Telephone Charge	(5,500.00)	0.00	(5,500.00)	(3,880.00)
<b>Subtotal [13]</b>	<b>Telephone and Telegraph</b>	<b>(5,500.00)</b>	<b>0.00</b>	<b>(5,500.00)</b>	<b>(3,880.00)</b>
<b>Subgroup : [18] Other Revenue</b>					
10-4315	Relief Stimulus	0.00	0.00	0.00	(334,308.00)
10-4600	Unrestricted Contributions	(10,354.00)	0.00	(10,354.00)	(43,951.00)
10-4705	Other Income	0.00	0.00	0.00	(274.00)
10-4875	Discounts Taken	0.00	0.00	0.00	(1.00)
10-4925	ERC Credit	(2,020,146.00)	0.00	(2,020,146.00)	0.00
10-4950	Other Income	(1,290.00)	0.00	(1,290.00)	0.00
<b>Subtotal [18]</b>	<b>Other Revenue</b>	<b>(2,031,790.00)</b>	<b>0.00</b>	<b>(2,031,790.00)</b>	<b>(378,534.00)</b>
<b>Total [30]</b>	<b>Statement of Revenue</b>	<b>(11,034,104.00)</b>	<b>0.00</b>	<b>(11,034,104.00)</b>	<b>(8,517,846.00)</b>
<b>Group : [31-32] Assets</b>					
<b>Subgroup : [A1] Cash</b>					
00-1000	Operating Account - Pierce	755,462.00	0.00	755,462.00	721,602.00
00-1010	Money Market - Pierce	158,651.00	0.00	158,651.00	298,015.00
00-1015	Petty Cash Operating - Pierce	700.00	0.00	700.00	700.00
00-1025	Petty Cash Operating -Creamery	669.00	0.00	669.00	719.00
00-1151	Payroll Wash	2,686.00	0.00	2,686.00	1,475.00
1021-AUD	Cash equivalents - investments	70,198.00	0.00	70,198.00	144,053.00
1400-AUD	Investments - cash portion	(70,198.00)	0.00	(70,198.00)	(144,053.00)
<b>Subtotal [A1]</b>	<b>Cash</b>	<b>918,168.00</b>	<b>0.00</b>	<b>918,168.00</b>	<b>1,022,511.00</b>
<b>Subgroup : [A2] A/R</b>					
00-1110	A/R Creamery Brook	12,471.00	0.00	12,471.00	28,463.00
00-1111	A/R Tenant - Hospice	6,536.00	0.00	6,536.00	780.00
00-1112	A/R Tenant - Insurance	122,867.00	0.00	122,867.00	81,940.00
00-1113	A/R Tenant - Applied Income	(8,728.00)	0.00	(8,728.00)	(5,995.00)
00-1114	A/R Tenant - Co-Insurance	43,864.00	0.00	43,864.00	34,767.00
00-1115	A/R Tenant - Private	(717.00)	0.00	(717.00)	14,224.00
00-1120	A/R Tenant - Medicaid	396,236.00	0.00	396,236.00	356,925.00
00-1125	A/R Tenant - Medicare A	122,379.00	0.00	122,379.00	98,981.00
00-1126	A/R Tenant - Medicare B	7,275.00	0.00	7,275.00	10,736.00
00-1130	Allowance for Doubtful Accts	(22,000.00)	0.00	(22,000.00)	(22,000.00)
<b>Subtotal [A2]</b>	<b>A/R</b>	<b>680,183.00</b>	<b>0.00</b>	<b>680,183.00</b>	<b>598,821.00</b>
<b>Subgroup : [A3] A/R Other</b>					
00-1105	A/R Wash - CB	0.00	0.00	0.00	23,581.00
00-1145	AR - Other Misc.	2,017,360.00	0.00	2,017,360.00	(2,471.00)
00-1156	Due To / From CBH	1,984,627.00	0.00	1,984,627.00	262,708.00
<b>Subtotal [A3]</b>	<b>A/R Other</b>	<b>4,001,987.00</b>	<b>0.00</b>	<b>4,001,987.00</b>	<b>283,818.00</b>
<b>Subgroup : [A4] Inventories</b>					
00-1300	CB Store Inventory	0.00	0.00	0.00	306.00
00-1305	PMBH Inventories	52,439.00	0.00	52,439.00	74,129.00
<b>Subtotal [A4]</b>	<b>Inventories</b>	<b>52,439.00</b>	<b>0.00</b>	<b>52,439.00</b>	<b>74,435.00</b>
<b>Subgroup : [A5] Prepaid Expenses</b>					
00-1200	Prepaid Insurance	205,449.00	0.00	205,449.00	70,185.00
00-1205	Prepaid Sewer Usage	61,773.00	0.00	61,773.00	32,461.00
00-1210	Prepaid Other	11,370.00	0.00	11,370.00	9,886.00
<b>Subtotal [A5]</b>	<b>Prepaid Expenses</b>	<b>278,592.00</b>	<b>0.00</b>	<b>278,592.00</b>	<b>112,532.00</b>
<b>Subgroup : [A8] Other Current Assets</b>					
00-1056	Res Trust - People's - Pierce	23,001.00	0.00	23,001.00	26,388.00
00-1060	Res Cash - Petty Cash - Pierce	2,100.00	0.00	2,100.00	2,100.00
00-1825	Schwab - Pledged Asset Fund	0.00	0.00	0.00	551,760.00
<b>Subtotal [A8]</b>	<b>Other Current Assets</b>	<b>25,101.00</b>	<b>0.00</b>	<b>25,101.00</b>	<b>580,248.00</b>
<b>Subgroup : [B2] Land Improvements</b>					
00-1505	Land Improvements - Pierce	161,337.00	0.00	161,337.00	161,337.00
<b>Subtotal [B2]</b>	<b>Land Improvements</b>	<b>161,337.00</b>	<b>0.00</b>	<b>161,337.00</b>	<b>161,337.00</b>
<b>Subgroup : [B3] Buildings</b>					
00-1500	Building - Pierce	13,901,435.00	0.00	13,901,435.00	13,932,285.00
00-1530	Accum Depreciation - Pierce	(8,816,813.00)	0.00	(8,816,813.00)	(8,298,444.00)
<b>Subtotal [B3]</b>	<b>Buildings</b>	<b>5,084,622.00</b>	<b>0.00</b>	<b>5,084,622.00</b>	<b>5,633,841.00</b>

<b>Subgroup : [B5]</b>	<b>Non-Movable Equipment</b>				
00-1510	Non Movable Equipment - Pierce	1,153,168.00	0.00	1,153,168.00	1,042,944.00
<b>Subtotal [B5]</b>	<b>Non-Movable Equipment</b>	<b>1,153,168.00</b>	<b>0.00</b>	<b>1,153,168.00</b>	<b>1,042,944.00</b>
<b>Subgroup : [B6]</b>	<b>Movable Equipment</b>				
00-1515	Movable Equipment - Pierce	1,637,635.00	0.00	1,637,635.00	1,599,205.00
<b>Subtotal [B6]</b>	<b>Movable Equipment</b>	<b>1,637,635.00</b>	<b>0.00</b>	<b>1,637,635.00</b>	<b>1,599,205.00</b>
<b>Subgroup : [B7]</b>	<b>Motor Vehicles</b>				
00-1520	Vehicles - Pierce	12,000.00	0.00	12,000.00	12,000.00
<b>Subtotal [B7]</b>	<b>Motor Vehicles</b>	<b>12,000.00</b>	<b>0.00</b>	<b>12,000.00</b>	<b>12,000.00</b>
<b>Subgroup : [B9]</b>	<b>Other Fixed Assets</b>				
00-1524	ALSA Construction in Progress	32,573.00	0.00	32,573.00	0.00
00-1535	Building - Creamery	10,293,712.00	0.00	10,293,712.00	10,293,712.00
00-1540	Building Improvements-Creamery	2,956,137.00	0.00	2,956,137.00	2,865,832.00
00-1545	Furniture & Fixtures -Creamery	1,221,127.00	0.00	1,221,127.00	1,177,594.00
00-1550	Equipment & Vehicles -Creamery	130,209.00	0.00	130,209.00	130,209.00
00-1551	ALSA Memory Care	2,216,784.00	0.00	2,216,784.00	2,212,926.00
00-1552	Accum Depreciation-MC	(148,348.00)	0.00	(148,348.00)	(38,211.00)
00-1555	Accum Depreciation - Creamery	(7,728,056.00)	0.00	(7,728,056.00)	(7,147,790.00)
00-1560	Cottages	1,751,304.00	0.00	1,751,304.00	1,751,304.00
00-1565	Accum Depreciation - Cottages	(576,134.00)	0.00	(576,134.00)	(532,418.00)
00-1570	White House Improvements	60,041.00	0.00	60,041.00	60,041.00
00-1575	White House Moveable Equipment	3,166.00	0.00	3,166.00	3,166.00
00-1580	Accum Depreciation-White House	(43,255.00)	0.00	(43,255.00)	(40,230.00)
<b>Subtotal [B9]</b>	<b>Other Fixed Assets</b>	<b>10,169,260.00</b>	<b>0.00</b>	<b>10,169,260.00</b>	<b>10,736,135.00</b>
<b>Subgroup : [D5]</b>	<b>Investments Related to Patient Care</b>				
00-1845	Doris Lund Trust	1,371,628.00	0.00	1,371,628.00	1,285,548.00
00-1850	Edith Butts Fund	132,732.00	0.00	132,732.00	123,144.00
00-1855	Florence Darrow Trust #3	72,494.00	0.00	72,494.00	69,159.00
<b>Subtotal [D5]</b>	<b>Investments Related to Patient Care</b>	<b>1,576,854.00</b>	<b>0.00</b>	<b>1,576,854.00</b>	<b>1,477,851.00</b>
<b>Subgroup : [D7]</b>	<b>Other Assets</b>				
00-1005	Security Account - Pierce	381,563.00	0.00	381,563.00	342,748.00
00-1805	Schwab - Yates Memorial Fund	60,982.00	0.00	60,982.00	60,167.00
00-1810	Schwab - NYE/Endow Fund	821,639.00	0.00	821,639.00	692,911.00
00-1815	Schwab - Endowment Fund	4,690,881.00	0.00	4,690,881.00	6,487,765.00
00-1820	Schwab - Bestor Fund	957,850.00	0.00	957,850.00	821,248.00
00-1830	Mutual Series Funds	5,747.00	0.00	5,747.00	5,134.00
00-1840	ABEC/Endowment Fund	33,098.00	0.00	33,098.00	32,685.00
<b>Subtotal [D7]</b>	<b>Other Assets</b>	<b>6,951,760.00</b>	<b>0.00</b>	<b>6,951,760.00</b>	<b>8,442,658.00</b>
<b>Total [31-32]</b>	<b>Assets</b>	<b>32,703,106.00</b>	<b>0.00</b>	<b>32,703,106.00</b>	<b>31,778,336.00</b>
<b>Group : [33-34]</b>	<b>Liabilities</b>				
<b>Subgroup : [A1]</b>	<b>A/P</b>				
00-2000	Accounts Payable - Vendors	(315,416.00)	0.00	(315,416.00)	(410,566.00)
00-2005	Accrued Accounts Payable	0.00	0.00	0.00	30,000.00
00-2200	Patient Refunds Due	14,604.00	0.00	14,604.00	2,311.00
<b>Subtotal [A1]</b>	<b>A/P</b>	<b>(300,812.00)</b>	<b>0.00</b>	<b>(300,812.00)</b>	<b>(378,255.00)</b>
<b>Subgroup : [A2]</b>	<b>Notes Payable</b>				
00-2210	Bonds Payable - S/T	(144,716.00)	0.00	(144,716.00)	(406,613.00)
00-2225	N/P-Ford S/T	(8,835.00)	0.00	(8,835.00)	(8,364.00)
00-2815	CHEFA Technology Loan	(25,000.00)	0.00	(25,000.00)	(26,471.00)
<b>Subtotal [A2]</b>	<b>Notes Payable</b>	<b>(178,551.00)</b>	<b>0.00</b>	<b>(178,551.00)</b>	<b>(441,448.00)</b>
<b>Subgroup : [A4]</b>	<b>Accrued Payroll</b>				
00-2120	Accrued Wages	(143,505.00)	0.00	(143,505.00)	(121,930.00)
<b>Subtotal [A4]</b>	<b>Accrued Payroll</b>	<b>(143,505.00)</b>	<b>0.00</b>	<b>(143,505.00)</b>	<b>(121,930.00)</b>
<b>Subgroup : [A9]</b>	<b>Mortgage Payable</b>				
00-1861	Deferred Financing costs for Constructio	0.00	0.00	0.00	143,184.00
00-2214	Construction Loan - M&T - S/T	(178,839.00)	0.00	(178,839.00)	(171,262.00)
<b>Subtotal [A9]</b>	<b>Mortgage Payable</b>	<b>(178,839.00)</b>	<b>0.00</b>	<b>(178,839.00)</b>	<b>(28,078.00)</b>
<b>Subgroup : [A10]</b>	<b>Interest Payable</b>				
00-2215	Accrued Int. Bonds Payable	(31,718.00)	0.00	(31,718.00)	(55,680.00)
<b>Subtotal [A10]</b>	<b>Interest Payable</b>	<b>(31,718.00)</b>	<b>0.00</b>	<b>(31,718.00)</b>	<b>(55,680.00)</b>
<b>Subgroup : [A12]</b>	<b>Other Current Liabilities</b>				
00-2100	401K Withholding Payable	0.00	0.00	0.00	374.00
00-2115	Compensated Absences	(86,123.00)	0.00	(86,123.00)	(100,368.00)
00-2300	Accrued Provider Tax - CT	(110,103.00)	0.00	(110,103.00)	(112,288.00)
00-2305	Resident Funds	(25,101.00)	0.00	(25,101.00)	(28,488.00)
00-2330	Due to Third Party - Pierce	0.00	0.00	0.00	(81,676.00)
00-2350	Accrued Accounting Fees	(23,100.00)	0.00	(23,100.00)	0.00

00-2360	Suspense Account	803,983.00	0.00	803,983.00	115,488.00
<b>Subtotal [A12]</b>	<b>Other Current Liabilities</b>	<b>559,556.00</b>	<b>0.00</b>	<b>559,556.00</b>	<b>(206,958.00)</b>
<b>Subgroup : [B1]</b>	<b>Long-Term Liabilities</b>				
00-2815a	CHEFA Technology Loan - L/T	0.00	0.00	0.00	(23,529.00)
<b>Subtotal [B1]</b>	<b>Long-Term Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(23,529.00)</b>
<b>Subgroup : [B4]</b>	<b>Other Long-Term Liabilities</b>				
00-1860	Deferred Financing Costs	464,913.00	0.00	464,913.00	294,974.00
00-1865	Accum. Amort.- Defer Fin. Cost	(126,217.00)	0.00	(126,217.00)	(113,348.00)
00-2310	Resident Funds Creamery Brook	(371,287.00)	0.00	(371,287.00)	(358,475.00)
00-2315	Accrued Int-CB Security Dep.	(1,585.00)	0.00	(1,585.00)	(1,593.00)
00-2320	Reserv Deposits Creamery Brook	(7,500.00)	0.00	(7,500.00)	(4,500.00)
00-2500	Refinanced Bonds-2013 - Pierce	(7,650,188.00)	0.00	(7,650,188.00)	(7,829,433.00)
00-2811	N/P - Ford L/T	(10,937.00)	0.00	(10,937.00)	(19,772.00)
00-2814	Construction Loan - M&T - L/T	(7,636,777.00)	0.00	(7,636,777.00)	(7,815,616.00)
<b>Subtotal [B4]</b>	<b>Other Long-Term Liabilities</b>	<b>(15,339,578.00)</b>	<b>0.00</b>	<b>(15,339,578.00)</b>	<b>(15,847,763.00)</b>
<b>Total [33-34]</b>	<b>Liabilities</b>	<b>(15,613,447.00)</b>	<b>0.00</b>	<b>(15,613,447.00)</b>	<b>(17,103,641.00)</b>
<b>Group : [35]</b>	<b>Equity</b>				
<b>Subgroup : [B5]</b>	<b>Cumulated Earnings</b>				
00-3100	NA without Donor Restrictions	(12,353,489.00)	0.00	(12,353,489.00)	(15,160,187.00)
00-3110	NA with Donor Restrictions	(2,420,193.00)	0.00	(2,420,193.00)	(2,321,203.00)
<b>Subtotal [B5]</b>	<b>Cumulated Earnings</b>	<b>(14,773,682.00)</b>	<b>0.00</b>	<b>(14,773,682.00)</b>	<b>(17,481,390.00)</b>
<b>Total [35]</b>	<b>Equity</b>	<b>(14,773,682.00)</b>	<b>0.00</b>	<b>(14,773,682.00)</b>	<b>(17,481,390.00)</b>
<b>Group : [99]</b>	<b>Non Included - Non-SNF</b>				
<b>Subgroup : [99-1]</b>	<b>P&amp;L Not Included - Non-SNF</b>				
20-4160	Creamery Brook	(3,294,768.00)	0.00	(3,294,768.00)	(2,801,914.00)
20-4175	Cottages	(285,138.00)	0.00	(285,138.00)	(255,346.00)
20-4405	Meal Charge	(29,407.00)	0.00	(29,407.00)	(22,378.00)
20-4410	Housekeeping Charge	0.00	0.00	0.00	(415.00)
20-4415	Laundry Charge	(1,448.00)	0.00	(1,448.00)	(2,338.00)
20-4420	Maintenance Charge	0.00	0.00	0.00	(835.00)
20-4430	Rent Incentives	2,000.00	0.00	2,000.00	9,500.00
20-4435	Creamery Brook Store Income	(545.00)	0.00	(545.00)	(2,001.00)
20-4600	Unrestricted Contributions	0.00	0.00	0.00	100.00
20-4950	Other Income	(4,005.00)	0.00	(4,005.00)	0.00
20-6100	Salary & Wages - Exec Director	154,550.00	0.00	154,550.00	125,692.00
20-6102	Salary-Administrator	8,816.00	0.00	8,816.00	0.00
20-6104	Salaries - Business Office	68,331.00	0.00	68,331.00	50,421.00
20-6106	FICA Expense	68,393.00	0.00	68,393.00	65,570.00
20-6108	Unemployment Comp. Insurance	9,179.00	0.00	9,179.00	3,144.00
20-6110	Workers Comp Insurance	27,096.00	0.00	27,096.00	14,332.00
20-6112	Pension Plan Expense	15,217.00	0.00	15,217.00	15,847.00
20-6114	Employee Insurance	92,047.00	0.00	92,047.00	100,077.00
20-6116	Directors & Officers Insurance	3,315.00	0.00	3,315.00	2,568.00
20-6117	CEO/AR Services	87,474.00	0.00	87,474.00	141,264.00
20-6118	Insurance-Auto	3,602.00	0.00	3,602.00	5,725.00
20-6122	Consult Fees	14,288.00	0.00	14,288.00	37,133.00
20-6124	Accounting & Audit Fees	74,418.00	0.00	74,418.00	49,903.00
20-6126	Attorney Fees	945.00	0.00	945.00	388.00
20-6130	Office Supplies	12,664.00	0.00	12,664.00	13,659.00
20-6132	Postage Expense	100.00	0.00	100.00	65.00
20-6134	Computer Supply & Expense	2,037.00	0.00	2,037.00	4,482.00
20-6135	Service Contracts	38,569.00	0.00	38,569.00	39,277.00
20-6142	Telephone Expense	15,618.00	0.00	15,618.00	14,313.00
20-6143	Cable Expense	36,163.00	0.00	36,163.00	23,693.00
20-6148	Advertising/Marketing Expense	1,497.00	0.00	1,497.00	1,873.00
20-6152	Dues & Fees	15,632.00	0.00	15,632.00	15,880.00
20-6154	Subscription & Books	695.00	0.00	695.00	377.00
20-6156	Help Wanted	2,765.00	0.00	2,765.00	5,522.00
20-6158	Resident Parties & Gifts	4,074.00	0.00	4,074.00	743.00
20-6162	Employee Parties & Gifts	8,466.00	0.00	8,466.00	9,966.00
20-6164	Seminars & Education	1,454.00	0.00	1,454.00	2,861.00
20-6166	Tuition Reimbursement	1,499.00	0.00	1,499.00	50.00
20-6168	Employee Travel	134.00	0.00	134.00	855.00
20-6172	Background Checks	1,914.00	0.00	1,914.00	473.00
20-6176	Bank Fees/Service Charges	119.00	0.00	119.00	269.00
20-6178	Bad Debt Expense	0.00	0.00	0.00	(13,586.00)
20-6184	Property Tax Expense	216,883.00	0.00	216,883.00	208,223.00
20-6200	Salaries & Wages - Dietary Wks	330,677.00	0.00	330,677.00	271,329.00
20-6220	Food	181,306.00	0.00	181,306.00	161,439.00
20-6225	Dietary Supplies	4,412.00	0.00	4,412.00	(3,940.00)
20-6230	Uniform Allowance - Dietary	1,256.00	0.00	1,256.00	57.00
20-6235	Dietary Equipment	771.00	0.00	771.00	0.00
20-6240	Unidine Overhead	213,079.00	0.00	213,079.00	214,491.00
20-6300	Salaries & Wages -Housekeeping	89,873.00	0.00	89,873.00	84,185.00

20-6310	Housekeeping - Supplies	6,234.00	0.00	6,234.00	6,779.00
20-6410	Laundry -Supplies & Equipment	107.00	0.00	107.00	0.00
20-6600	Salaries & Wages - Maintenance	25,903.00	0.00	25,903.00	75,102.00
20-6612	Repairs Contract	208,336.00	0.00	208,336.00	203,562.00
20-6620	Repairs & Maintenance Supplies	72,516.00	0.00	72,516.00	75,575.00
20-6640	Electricity	210,534.00	0.00	210,534.00	176,960.00
20-6653	Propane	19,248.00	0.00	19,248.00	21,987.00
20-6654	Fuel Oil	0.00	0.00	0.00	712.00
20-6655	Sewer/Water	47,391.00	0.00	47,391.00	38,264.00
20-6665	Insurance-Liability	30,904.00	0.00	30,904.00	29,717.00
20-6670	Insurance-Property	36,092.00	0.00	36,092.00	35,556.00
20-6800	Salaries & Wages - Recreation	133,908.00	0.00	133,908.00	116,677.00
20-6805	Recreation Program Expense	15,962.00	0.00	15,962.00	8,355.00
20-6810	Recreation Supplies	4,324.00	0.00	4,324.00	6,753.00
20-6815	Recreation-Vehicle Expense	4,310.00	0.00	4,310.00	3,103.00
20-6820	Recreation-Vehicle Fuel Expens	3,565.00	0.00	3,565.00	2,426.00
20-6900	Salary & Wages - Marketing	66,457.00	0.00	66,457.00	97,361.00
20-6901	Marketing Commissions	61,086.00	0.00	61,086.00	73,064.00
20-6910	Marketing Expense	8,455.00	0.00	8,455.00	6,247.00
20-6915	Marketing Special Events	11.00	0.00	11.00	810.00
20-6920	Marketing Printing Expense	0.00	0.00	0.00	1,947.00
20-6925	Marketing Advertising Expense	41,170.00	0.00	41,170.00	28,276.00
20-6930	Marketing Postage Expense	126.00	0.00	126.00	606.00
20-7000	Depreciation Expense	627,006.00	0.00	627,006.00	653,156.00
20-7100	Amortization of Bond Discount	8,236.00	0.00	8,236.00	7,551.00
20-7200	Interest Expense Bonds	177,685.00	0.00	177,685.00	186,161.00
20-7300	Interest Expense Other	0.00	0.00	0.00	795.00
20-7501	Waiver Letter Fee	3,500.00	0.00	3,500.00	0.00
22-4165	ALSA Basic Monthly Fee	(393,358.00)	0.00	(393,358.00)	(374,296.00)
22-4170	ALSA Additional Care Services	(17,217.00)	0.00	(17,217.00)	(26,571.00)
22-6106	FICA Expense	44,960.00	0.00	44,960.00	58,964.00
22-6108	Unemployment Comp. Insurance	9,426.00	0.00	9,426.00	0.00
22-6110	Workers Comp Insurance	8,739.00	0.00	8,739.00	11,110.00
22-6112	Pension Plan Expense	1,235.00	0.00	1,235.00	3,078.00
22-6114	Employee Insurance	125,588.00	0.00	125,588.00	106,592.00
22-6130	Office Supplies	559.00	0.00	559.00	843.00
22-6132	Postage Expense	32.00	0.00	32.00	0.00
22-6134	Computer Supply & Expense	0.00	0.00	0.00	200.00
22-6142	Telephone Expense	321.00	0.00	321.00	1,081.00
22-6148	Advertising/Marketing Expense	0.00	0.00	0.00	656.00
22-6152	Dues & Fees	0.00	0.00	0.00	1,473.00
22-6156	Help Wanted	2,325.00	0.00	2,325.00	8,288.00
22-6162	Employee Parties & Gifts	760.00	0.00	760.00	656.00
22-6164	Education Seminars	749.00	0.00	749.00	0.00
22-6168	Employee Travel	175.00	0.00	175.00	10.00
22-6169	Employee Physicals	720.00	0.00	720.00	1,503.00
22-6172	Background Checks	1,450.00	0.00	1,450.00	1,784.00
22-6315	Housekeeping Uniforms	293.00	0.00	293.00	0.00
22-6500	Salary-Director of Nursing	104,286.00	0.00	104,286.00	91,742.00
22-6502	Salary - RNs	63,316.00	0.00	63,316.00	118,160.00
22-6506	Salary - CNAs	448,567.00	0.00	448,567.00	584,949.00
22-6519	Uniform Allowance - Nursing	305.00	0.00	305.00	1,242.00
22-6522	Medical Supplies	436.00	0.00	436.00	3,135.00
22-6523	Nursing Equipment	0.00	0.00	0.00	41.00
22-6630	Maintenance-Service	(42.00)	0.00	(42.00)	0.00
24-4175	Memory Care	(1,047,563.00)	0.00	(1,047,563.00)	(471,043.00)
24-6100	Salary & Wages - Exec Director	65,515.00	0.00	65,515.00	40,024.00
24-6106	FICA Expense	41,459.00	0.00	41,459.00	13,499.00
24-6108	Unemployment Comp. Insurance	3,177.00	0.00	3,177.00	0.00
24-6112	Pension Plan Expense	1,602.00	0.00	1,602.00	0.00
24-6114	Employee Insurance	33,928.00	0.00	33,928.00	10,032.00
24-6126	Attorney's Fees	0.00	0.00	0.00	5,016.00
24-6130	Office Supplies	289.00	0.00	289.00	2,567.00
24-6132	Postage Expense	59.00	0.00	59.00	0.00
24-6134	Computer Supply & Expense	0.00	0.00	0.00	844.00
24-6142	Telephone Expense	1,100.00	0.00	1,100.00	300.00
24-6152	Dues & Fees	325.00	0.00	325.00	0.00
24-6156	Help Wanted	2,440.00	0.00	2,440.00	886.00
24-6162	Employee Parties & Gifts	1,074.00	0.00	1,074.00	1,685.00
24-6164	Seminars & Education	528.00	0.00	528.00	2,471.00
24-6169	Employee Physicals	1,136.00	0.00	1,136.00	0.00
24-6220	Food	35,477.00	0.00	35,477.00	13,783.00
24-6225	Dietary Supplies	1,628.00	0.00	1,628.00	1,198.00
24-6320	Housekeeping Service	28,593.00	0.00	28,593.00	14,507.00
24-6410	Laundry -Supplies & Equipment	1,228.00	0.00	1,228.00	3,225.00
24-6502	Salary - RNs	69,698.00	0.00	69,698.00	132,338.00
24-6506	Salary - CNAs	432,649.00	0.00	432,649.00	9,570.00
24-6519	Uniform Allowance - Nursing	1,993.00	0.00	1,993.00	1,033.00
24-6522	Medical Supplies	7,935.00	0.00	7,935.00	6,435.00
24-6523	Nursing Equipment	176.00	0.00	176.00	2,832.00

24-6612	Repairs Contract	0.00	0.00	0.00	2,586.00
24-6620	Repairs & Maintenance Supplies	912.00	0.00	912.00	7,629.00
24-6640	Electricity	8,264.00	0.00	8,264.00	4,895.00
24-6654	Fuel Oil	10,303.00	0.00	10,303.00	0.00
24-6655	Sewer/Water	3,669.00	0.00	3,669.00	854.00
24-6810	Recreation Supplies	8,414.00	0.00	8,414.00	7,239.00
24-6910	Marketing Expense	267.00	0.00	267.00	21,233.00
24-6925	Marketing Advertising Expense	0.00	0.00	0.00	70.00
24-7000	Depreciation Expense	110,137.00	0.00	110,137.00	0.00
24-7200	Interest Expense Bonds	46,775.00	0.00	46,775.00	19,973.00
40-4500	Interest Income	(11,018.00)	0.00	(11,018.00)	(2,917.00)
40-4505	Dividend Income	(174,562.00)	0.00	(174,562.00)	(212,213.00)
40-4506	Trust Income	(10,669.00)	0.00	(10,669.00)	(10,285.00)
40-4515	Realized Gains (Losses) Invest	(1,179,120.00)	0.00	(1,179,120.00)	(644,435.00)
40-4520	Unrealized Gains (Losses) Inv.	(153,643.00)	0.00	(153,643.00)	2,333,927.00
40-6187	Investment Fees	60,673.00	0.00	60,673.00	72,332.00
<b>Subtotal [99-1]</b>	<b>P&amp;L Not Included - Non-SNF</b>	<b>(1,182,444.00)</b>	<b>0.00</b>	<b>(1,182,444.00)</b>	<b>2,437,225.00</b>
<b>Total [99]</b>	<b>Non Included - Non-SNF</b>	<b>(1,182,444.00)</b>	<b>0.00</b>	<b>(1,182,444.00)</b>	<b>2,437,225.00</b>



Client: **Connecticut Baptist Homes, Inc.**  
 Engagement: **Medicaid - Pierce Memorial Baptist 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>				
<b>Reclassifying Journal Entries JE # 3001</b>				
To reclass cell phone expense				
Marcum 101	Cell Phone Expense	E.01	5,793.00	
10-6142	Telephone Expense			5,793.00
<b>Total</b>			<b>5,793.00</b>	<b>5,793.00</b>
<b>Reclassifying Journal Entries JE # 3002</b>				
To reclass dues and chamber dues				
Marcum 102	Membership Dues	1.01 - Tab O	9,508.00	
Marcum 103	Chamber Dues		680.00	
10-6152	Dues & Fees			10,188.00
<b>Total</b>			<b>10,188.00</b>	<b>10,188.00</b>
<b>Reclassifying Journal Entries JE # 3003</b>				
To reclass expense PDW CLA				
10-6700	Salaries&Wages-Social Service	N.01a	448.00	
10-6750	Salary - Chaplain			448.00
<b>Total</b>			<b>448.00</b>	<b>448.00</b>
<b>Reclassifying Journal Entries JE # 3004</b>				
To reclass nursing pool expenses by RN, LPN and aides				
Marcum 104	Nursing Pool - RN	N.01a	29,795.00	
Marcum 105	Nursing Pool - LPN		15,761.00	
Marcum 106	Nursing Pool - Aides		3,960.00	
10-6517	Nursing Pool			49,516.00
<b>Total</b>			<b>49,516.00</b>	<b>49,516.00</b>
<b>Reclassifying Journal Entries JE # 3005</b>				
To reclass MDS consultant and Celtic Consulting				
Marcum 107	MDS Consultant	N.01a	47,058.00	
Marcum 108	Celtic Consulting		33,244.00	
10-6512	Consult-Medical Records			80,302.00
<b>Total</b>			<b>80,302.00</b>	<b>80,302.00</b>
<b>Reclassifying Journal Entries JE # 3006</b>				
To reclass RN admin from RN direct wages				
Marcum 109	Wages - RN Admin	N.02	72,129.00	
10-6502	Salary - RNs			72,129.00
<b>Total</b>			<b>72,129.00</b>	<b>72,129.00</b>
<b>Reclassifying Journal Entries JE # 3007</b>				
To reclass COO salary				
Marcum 110	Salary - COO	D.04	130,960.00	
10-6102	Salary-Administrator			130,960.00
<b>Total</b>			<b>130,960.00</b>	<b>130,960.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>349,336.00</b>	<b>349,336.00</b>
<b>Total All Journal Entries</b>			<b>349,336.00</b>	<b>349,336.00</b>



Provider Name: Pierce Memorial Baptist Home, Inc.  
Provider Number: 206007  
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:**