

State of Connecticut



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

Name of Facility (as licensed) Salmon Brook Rehab and Nursing	
Address (No. & Street, City, State, Zip Code) 72 Salmon Brook Drive, Glastonbury, CT 06033	
Type of Facility Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2022	Report for Year Ending 9/30/2023

License Numbers:	CCNH / RHNS 2093	(Specify)	Other	Medicare Provider 075060
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Medicaid Provider Numbers:	CCNH / RHNS 20412	(Specify)	Other
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General Information

Name of Facility (as licensed) Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Salmon Brook Rehab and Nursing [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) Raymond Wilkens			Printed Name (Owner) Eliezer Elefant		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Salmon Brook Rehab and Nursing	Period Covered:	From 10/1/2022	To 9/30/2023	
Address of Facility 72 Salmon Brook Drive, Glastonbury, CT 06033				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 2/9/2024		
Item	Total	CCNH / RHNS	(Specify)	Other
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. Total Wages Paid \$				
7. Total salaries paid \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

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

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-938-2223		Report for Year Ended 9/30/2023	Page 2	of 37
Name of Facility (as shown on license) Salmon Brook Rehab and Nursing		Address (No. & Street, City, State, Zip) 72 Salmon Brook Drive, Glastonbury, CT 06033		
License Numbers:	CCNH / RHNS 2093	(Specify)	Other	Medicare Provider No. 075060
Type of Facility (Check appropriate box(es)) Chronic and Convalescent <input checked="" type="checkbox"/> Nursing Home (CCNH) & RHNS Combined <input checked="" type="checkbox"/> (Specify) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box) <input checked="" type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input 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.				
Administrator				
Name of Administrator Raymond Wilkens		Nursing Home Administrator's License No.:	1841	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		

General Information and Questionnaire
Individual Proprietorship

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023	Page of 3B 37
If this facility is owned or operated as an individual proprietorship, provide the following information:			
Owner(s) of Facility			

General Information and Questionnaire Related Parties*

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	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 %**				
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Physical Therapy	Page 13/ 5a	295,337	295,337
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Speech Therapy	Pg 13/ Line 9a	27,675	27,675
RegalCare Rehab	26 Firemens Memorial Drive, Suite 205, Pomona, NY 10970	<input type="radio"/>	<input checked="" type="radio"/>	Occupational Therapy	Page 13/Line 10a	274,052	274,052
Salmon Brook PropCo	31 Brookfall Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Rental Property	Page 22/ Line 9	2,894,082	1,406,469
Salmon Brook PropCo	31 Brookfall Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Various Intercompany Loans	Page 34/ Line B3	264,271	264,271
Salmon Brook PropCo	31 Brookfall Road, Edison, NJ 08817	<input type="radio"/>	<input checked="" type="radio"/>	Working Capital Loan Interest	Page 27/ Line 12d	28,930	28,930
		<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 Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCHN and RHNS as follows:

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

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

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

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

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

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

General Information and Questionnaire
Other Lines of Business

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023	Page 6	of 37
Square footage of entire facility.		48,712		
Outpatient Therapy				
Does the Facility provide outpatient therapy services?		No		
<i>If yes, please complete the following:</i>				
Square footage of therapy space.				
Meals on Wheels				
Does the facility provide Meals on Wheels?		No		
<i>If yes, please complete the following:</i>				
Square footage of kitchen				
Number of meals served per week				
No	Are meals included in meals served on page 18 of the Annual Report?			
No	Are direct costs included in the Annual Report?			
<i>If yes, please state where costs are reported.</i>				
No	Are drivers for the program included in the facility's payroll?			
<i>If yes, please complete the following:</i>				
Amount Reported				
Annual Report page and line				
Please state the salary amounts of specific cooks and/or dietary aides				
Please state where the cooks and/or dietary aides are reported in the Annual Report				
Apartments, Independent Living, Assisted Living				
Does the facility have apartments, independent living, and/or assisted living?		No		
<i>If yes, please complete the following:</i>				
Square footage of apartments				
Square footage of independent living				
Square footage of assisted living				
Please identify the services provided:				

General Information and Questionnaire
Other Lines of Business (Continued)

Name of Facility Salmon Brook Rehab	License No. 2093	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 Salmon Brook Rehab and Nursing	License No. 2093		Report for Year Ended 9/30/2023				Page 8	of 37
	Total All Levels	Total CCNH / RHNS Level	Total	Total Other	Period 10/1 Thru 6/30		Period 7/1 Thru 9/30	
					Total	CCNH / RHNS (Specify)	Other	Total
1. Certified Bed Capacity								
A. On last day of PREVIOUS report period	126	126			126			
B. On last day of THIS report period	126	126				126	126	
2. Number of Residents								
A. As of midnight of PREVIOUS report period	120	120			120			
B. As of midnight of THIS report period	111	111				111	111	
3. Total Number of Days Care Provided During Period								
A. Medicare	4,083	4,083			3,406	3,406	677	677
B. Medicaid (Conn.)	31,631	31,631			23,760	23,760	7,871	7,871
C. Medicaid (other states)								
D. Private Pay	4,384	4,384			3,590	3,590	794	794
E. State SSI for RCH								
F. Other (Specify) (HMO and Hospice)	1,470	1,470			674	674	796	796
G. Total Care Days During Period (3A thru F)	41,568	41,568			31,430	31,430	10,138	10,138
4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds								
A. Medicaid Bed Reserve Days	287	287			201	201	86	86
B. Other Bed Reserve Days	5	5					5	5
5. Total Resident Days (3G + 4A + 4B)	41,860	41,860			31,631	31,631	10,229	10,229

Schedule of Resident Statistics (Cont'd)

Name of Facility Salmon Brook Rehab and Nursing				License No. 2093			Report for Year Ended 9/30/2023			Page 9	of 37		
4. Were there any changes in the certified bed capacity during the report year? <input type="radio"/> Yes <input checked="" type="radio"/> No													
If "YES", provide the following information:													
Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH / RHNS	(Specify)	Other	Lost			Gained			CCNH / RHNS	(Specify)	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days								CCNH / RHNS	(Specify)	Other			
1st change													
2nd change													
3rd change													
4th change													
6. Number of Residents and Rates on September 30 of Cost Year													
Item	Medicare	Medicaid		Self-Pay			Other State Assisted						
	CCNH / RHNS	CCNH / RHNS	(Specify)	CCNH / RHNS	(Specify)	Other	R.C.H.	ICF-MR					
No. of Residents	10	83		18									
Per Diem Rate													
a. One bed rm.	Various	282.27		505.00									
b. Two bed rms.	Various	282.27		475.00									
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments				TOTAL	CCNH / RHNS	(Specify)	Outpatient	Other					
A. Medicare - Part B				6,711	6,711								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				184	184								
2. Restorative Treatments				1,654	1,654								
C. Other				7,827	7,827								
D. Total Physical Therapy Treatments				16,376	16,376								
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B				380	380								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				12	12								
2. Restorative Treatments				109	109								
C. Other				375	375								
D. Total Speech Therapy Treatments				876	876								
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B				6,574	6,574								
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments				288	288								
2. Restorative Treatments				2,588	2,588								
C. Other				7,157	7,157								
D. Total Occupational Therapy Treatments				16,606	16,606								

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of					
Salmon Brook Rehab and Nursing	2093	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	Other	Adjustment	Hours
A. Salaries and Wages*									
1. Operators/Owners (Complete also Sec. I of Schedule A1)									
2. Administrator(s) (Complete also Sec. III of Schedule A1)	126,396		2,086						
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)									
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	251,464		9,034						
5. Dietary Service									
a. Head Dietitian									
b. Food Service Supervisor									
c. Dietary Workers	423,844		21,729						
6. Housekeeping Service									
a. Head Housekeeper									
b. Other Housekeeping Workers	488,605		26,450						
7. Repairs & Maintenance Services									
a. Engineer or Chief of Maintenance									
b. Other Maintenance Workers	145,537		6,598						
8. Laundry Service									
a. Supervisor									
b. Other Laundry Workers	105,168		5,371						
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	161,981		2,533						
b. RN									
1. Direct Care	1,057,850		17,165						
2. Administrative**	314,773		16,268						
c. LPN									
1. Direct Care	1,265,744		34,091						
2. Administrative**									
d. Aides and Attendants	2,181,427		99,186						
e. Physical Therapists									
f. Speech Therapists									
g. Occupational Therapists									
h. Recreation Workers	135,305		6,572						
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	122,468		3,857						
n. Marketing	3,503	(3,503)		Non allowa					
o. Other (Specify) See Attached Schedule	154,213		5,273						
<i>A-13. Total Salary Expenditures</i>	6,938,278	(3,503)	256,213						

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis
 ** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.
 *** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed in the Adjustment column.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	\$ 0								
Nursing Admin Expense>Medical Records>Wages	\$ 77,950		3,283						
Admin Expense>Admissions>Wages	\$ 76,263		1,990						
Total	\$ 154,213	\$ -	5,273	\$ -	\$ -	-	\$ -	\$ -	-

Schedule of Other Fees (Page 13)

Service	CCNH / RHNS			(Specify)			Other		
	\$	Adjustment	Hours	\$	Adjustment	Hours	\$	Adjustment	Hours
	\$ 0								
IV Insertion Nurse	\$ 18,508	\$ (18,508)	N/A						
Respiratory Nurse	\$ 3,656	\$ (3,656)	N/A						
Audiologist	\$ 194	\$ (194)	N/A						
Opiamology Physician	\$ 183	\$ (183)	N/A						
MDS	\$ 29,200		416						
Nursing Consulting Services	\$ 30,800		280						
Total	\$ 82,541	\$ (22,541)	696	\$ -	\$ -	-	\$ -	\$ -	-

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

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023		Page 11	of 37
		Full Description of Services Rendered	Line Where Claimed on Page 10		
Name	Salary Paid		Total Hours Worked	Total Hours Worked	Compensation Received
	CCNH / RHNS	Other (Specify)			
Section I - Operators/Owners					
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).					

* 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		
Salmon Brook Rehab and Nursing		2093		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) Other							
Section III - Administrators***									
Amelia Fiore (10/1/2022-10/31/2022)	10,857		Non-Discriminatory	Administrator	174	A2			
Phyllis Aronson (11/01/2022-12/18/2022)	11,115		Non-Discriminatory	Administrator	280	A2			
Christal Altius (12/19/2022-01/08/2023)	1,442		Non-Discriminatory	Administrator	24	A2			
Section IV - Assistant Administrators									

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

State of Connecticut
Annual Report of Long-Term Care Facility

CSP-12 Rev. 10/2005

**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	
Salmon Brook Rehab and Nursing		2093		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) Other							
Section III - Administrators***									
Ashely Frame (01/09/2023-05/07/2023)	45,000		Non-Discriminatory	Administrator	768	A2			
Freddie Diaz (05/08/2023-07/30/2023)	31,155		Non-Discriminatory	Administrator	480	A2			
Raymond Wilkens (07/31/2023-09/30/2023)	26,827		Non-Discriminatory	Administrator	360	A2			
Section IV - Assistant Administrators									

*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.

** Include all other employment worked during the cost year.

*** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended		Page	of				
Salmon Brook Rehab and Nursing	2093	9/30/2023		13	37				
Total Cost and Hours									
Item	CCNH / RHNS	Adjustment	Hours	(Specify)	Adjustment	Hours	Other	Adjustment	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)									
1. Dietitian	68,562		1,498						
2. Dentist	5,100		84	Estimate					
3. Pharmacist	34,280		Contracted						
4. Podiatrist									
5. Physical Therapy									
a. Resident Care	295,337		4,391						
b. Other									
6. Social Worker									
7. Recreation Worker									
8. Physicians									
a. Medical Director (entire facility)	36,000		186						
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	27,675		415						
b. Other									
10. Occupational Therapist									
a. Resident Care	274,052		4,078						
b. Other									
11. Nurses and aides and attendants									
a. RN									
1. Direct Care	19,918		176						
2. Administrative***									
b. LPN									
1. Direct Care	23,570		352						
2. Administrative***									
c. Aides	75,241		1,701						
d. Other									
12. Other (Specify) See Attached Schedule	82,541	(22,541)	696						
B-13 Total Fees Paid in Lieu of Salaries	942,276	(22,541)	13,577						

* 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 Salmon Brook Rehab and Nursing		License No. 2093	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		
LTC Management, 174 Scott Road Prospect CT 06712	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Placemates 3622 Lyckan Parkway Suite 3003 Durham, NC 27707	CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Medwiz Solutions, LLC 167 Route 304 Bardonia, NY 10954	Insertions	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Technical Gas products 101 North Plains Industrial Rd Wallingford CT 06492	Respiratory Service and Therapy Service	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Regal Care Rehabilitation LLC	PT, ST, OT	<input checked="" type="radio"/>	<input type="radio"/>	Common Ownership	
HC Consulting, PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
AAA Nursing Care, 3303 Main Street, Stratford CT 06614	RN	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
The Nurse Network, 653 Main Street Plantsville, CT 06479	RN, LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Integra Scripts, 160 Airport Rd Lakewood NJ 08701	Pharmacy Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
NutraCo, 5691 Brookfield Cir W Ft Lauderdale, FL 33312	Dietician/Nutritionist Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Chana Perara	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Worldwide Staffing, 2222 Sedwick Road, Durham NC 27713	CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Spring Garden Agency and Home Care	RN, LPN, CNA	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
LTC Compliance, 6 Woodcrest Rd Monsey, NY 10952 US	Medication regimen review	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
HC Consulting, PO Box 265 Waterbury CT 06720	MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
KHP Consulting Services LLC, 40 Lacey Road Bethany, CT 06524	Nursing Consulting Services	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Uconn Health Department #345 PO Box 150464 Hartford, CT 06115-0464	Optamology	<input type="radio"/>	<input checked="" type="radio"/>	N/A	
Healthdrive Audiology Group 888 Worcester Street Wellesley, MA 02482-3744	Audiology	<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"/>		

* 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
Salmon Brook Rehab and Nursing	2093	9/30/2023					15	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
I. Administrative and General								
a. Employee Health & Welfare Benefits								
1. Workmen's Compensation	\$ 127,554	127,618	(64)					
2. Disability Insurance	\$							
3. Unemployment Insurance	\$ 63,115	63,147	(32)					
4. Social Security (F.I.C.A.)	\$ 690,184	690,533	(349)					
5. Health Insurance	\$ 1,074,795	1,075,338	(543)					
6. Life Insurance (employees only) (not-owners and not-operators)	\$							
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 438,960	439,182	(222)					
8. Uniform Allowance	\$							
9. Other (Specify) See Attached Schedule	\$ 41,756	46,145	(4,389)					
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$							
c. Bad Debts*	\$	247,629	(247,629)					
d. Accounting and Auditing	\$ 72,185	72,185						
e. Legal (Services should be fully described on Page 15b)	\$ 115,998	130,298	(14,300)					
f. Insurance on Lives of Owners and Operators (Specify)*	\$							
g. Office Supplies	\$ 12,917	12,917						
h. Telephone and Cellular Phones								
1. Telephone & Pagers	\$ 9,893	9,893						
2. Cellular Phones	\$ 2,066	2,066						
i. Appraisal (Specify purpose and attach copy)*	\$							
j. Corporation Business Taxes (franchise tax)	\$ 80	80						
k. Other Taxes (Not related to property - See Page 22)								
1. Income*	\$							
2. Other (Specify) See Attached Schedule	\$							
3. Resident Day User Fee	\$ 772,464	772,464						
Subtotal	\$ 3,421,967	3,689,495	(267,528)					

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

(Carry Subtotals forward to next page)

Marketing Benefits Disallowance

Marketing Salary	3,503	Page 10
Total Salaries	6,938,278	TB Linked
Percent to Total Salaries	0.05%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	2,441,963	TB Linked
Workmen's Compensation	127,618	64 Page 15 1a1
Disability Insurance	0	- Page 15 1a2
Unemployment Insurance	63,147	32 Page 15 1a3
Social Security (F.I.C.A.)	690,533	349 Page 15 1a4
Health Insurance	1,075,338	543 Page 15 1a5
Life Insurance	0	- Page 15 1a6
Pensions	439,182	222 Page 15 1a7
Uniform Allowance	0	- Page 15 1a8
Other (Specify):	46,145	
Miscellaneous	4,366	2 Page 15 1a9
Training Fund>Union	37,951	19 Page 15 1a9
Background Checks	3,828	2 Page 15 1a9
Marketing Benefits Disallowed	<u>1,233</u>	

General Information and Questionnaire
Accounting Basis

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Independent Accounting Firm				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Marcum LLP	555 Long Wharf Drive, New Haven, CT 06510		
2	Roth&Co CPA & Consultants	1428 36th St #200, Brooklyn, NY, 11218		
3				
4				
Services Provided by This Firm (<i>describe fully</i>)				
1	Review of rate computation report, Preparation of Cost Reports	\$	8,685	
2	Financial, Tax Prep Services, and Audit	\$	63,500	
3		\$		
4		\$		
			Charge for Services Provided	
			\$ 72,185	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg 15 1d				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Garfunkel Wild, P.C.	(516) 393-2200		
2	Labor Advisors	N/A		
3	Murtha Cullina LLP	203-772-7700		
4	Goldberg & Weinberger LLP	212-986-8999		
5	See Attachment			
Address (<i>No. & Street, City, State, Zip Code</i>)				
1	111 Great Neck Rd, Great Neck, NY 11021			
2	N/A			
3	265 Church Street, New Haven CT 06510			
4	630 3rd Ave #1801, New York, NY 10017			
5				
Services Provided by This Firm (<i>describe fully</i>)				
1	Civil Investigation	\$	55,776	
2	HR Consulting	\$	36,750	
3	Professional Services	\$	6,180	
4	File appearance, legal research, work on election, settlement invoice (Disallow Page 15)	\$	10,000	
5	See Attachment	\$	21,592	
			Charge for Services Provided	
			\$ 130,298	
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No Pg 15 1e				

General Information and Questionnaire
Accounting Basis

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023	Page 15b	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain.				
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Robinson & Cole LLP		860-275-8200	
2	Schettino and Temchin		203-239-6699	
3	Alex Rodriguez		860-883-8602	
4	Treasurer of CT		860-702-3000	
5	Wiggin and Dana LLP		203-498-4400	
Address (No. & Street, City, State, Zip Code)				
1	280 Trumbull St, Hartford, CT 06103			
2	18 Peck St, North Haven, CT 06473			
3	39 Russ Street, Hartford, CT 06106			
4	55 Elm Street, Hartford, CT 06106			
5	265 Church St, New Haven, CT 06510			
Services Provided by This Firm (describe fully)				
1	Union negotiations prep and proposal, document review		\$	12,288
2	Probate (Disallow Page 15)		\$	2,500
3	Conservatorship (Disallow Page 15)		\$	299
4	Conservatorship (Disallow Page 15)		\$	1,500
5	Legal Services		\$	5,005
			Charge for Services Provided	
			\$	21,592
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No. Pg 15 1e				
<input checked="" type="radio"/> Yes <input type="radio"/> No				

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

Name of Facility		License No.	Report for Year Ended				Page	of
Salmon Brook Rehab and Nursing		2093	9/30/2023				16	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
Subtotals Brought Forward:		3,421,967	3,689,495	(267,528)				
l. Travel and Entertainment								
1. Resident Travel and Entertainment	\$	284	(284)					
2. Holiday Parties for Staff	\$ 167	167						
3. Gifts to Staff and Residents	\$							
4. Employee Travel	\$ 6,824	8,989	(2,165)					
5. Education Expenses Related to Seminars and Conventions	\$ 2,461	2,461						
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>)	\$ 957	957						
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$							
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	10,570	(10,570)					
4. Fund-Raising***	\$							
5. Medical Records	\$							
6. Barber and Beauty Supplies (<i>if this service is supplied directly and not by contract or fee for service</i>)***	\$							
7. Postage	\$ 2,264	2,264						
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$							
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$							
9. Subscriptions	\$	180	(180)					
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>)	\$ 328,670	328,670						
12. Administrative Management Services**	\$							
13. Other (<i>Specify</i>) See Attached Schedule	\$ 5,534	23,550	(18,016)					
C-14 Total Administrative & General Expenditures	\$ 3,768,844	4,067,587	(298,743)					

* 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	Other	Adjustment
	0					
Total Other Travel and Entertainment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Admin Expense>Marketing & Advertising	\$ 10,570	\$ (10,570)				
Total Other Advertising	\$ 10,570	\$ (10,570)	\$ -	\$ -	\$ -	\$ -

Schedule of Dues

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

Schedule of Contributions

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

Schedule of Other Administrative and General

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Admin Expense>Licenses	\$ 2,593					
Admin Expense>Fines, Penalties & Settlements	\$ 962	\$ (962)				
Admin Expense>Late Fees	\$ 2,383	\$ (2,383)				
Admin Expense>Bank Fees	\$ 10,107	\$ (5,697)				
Other Rev>Medical Records		\$ (1,469)				
Employee Food	\$ 3,589	\$ (3,589)				
Employee Relations	\$ 3,916	\$ (3,916)				
Employee Relations						
Total Other Administrative and General	\$ 23,550	\$ (18,016)	\$ -	\$ -	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #

* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)

Name of Facility		License No.	Report for Year Ended				Page	of
Salmon Brook Rehab and Nursing		2093	9/30/2023				18	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
2. Dietary								
a. In-House Preparation & Service								
1. Raw Food	\$ 364,011	364,011						
2. Non-Food Supplies	\$ 38,156	38,156						
3. Other (Specify) _____	\$ _____							
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 101,788	101,788						
c. Other (Specify) _____	\$ _____							
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 503,955	503,955						
2E. Dietary Questionnaire		Total	CCNH / RHNS	(Specify)		Other		
F. Resident Meals:	Total no. of meals served per day:*							
G. Is cost of employee meals included in 2D?	<input type="radio"/> Yes		<input checked="" type="radio"/> No					
H. Did you receive revenue from employees?	<input type="radio"/> Yes		<input checked="" type="radio"/> No		If yes, specify amt.			
I. Where is the revenue received reported in the Cost Report? (Page/Line Item)								
J. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2D?	<input 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
Salmon Brook Rehab and Nursing		2093	9/30/2023				19	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
3. Laundry								
a. In-House Processing*		Lbs.						
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***		Amt. \$						
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***		Lbs.						
		Amt. \$						
3. Personal clothing of residents washed, ironed, and/or processed.***		Lbs.						
		Amt. \$						
4. Repair and/or purchase of linens.***		Lbs.						
		Amt. \$						
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$						
c. Other (Specify) Laundry Supplies		\$	18,054	18,054				
3D. Total Laundry Expenditures (3a + b + c)		\$	18,054	18,054				
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
Salmon Brook Rehab and Nursing		2093	9/30/2023				20	37
Item		Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
4.	Housekeeping							
a.	In-House Care							
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Sq Ft Serviced by Personnel						
		Amt. \$						
b.	Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq Ft Serviced by Personnel						
		Amt. \$						
	C. Other (<i>Specify</i>)	\$	39,100	39,100				
	Housekeeping Supplies							
4D.	Total Housekeeping Expenditures (4a + b + c)	\$	39,100	39,100				
5.	Resident Care (Supplies)**							
a.	Prescription Drugs***							
	1. Own Pharmacy	\$						
	2. Purchased from Medwiz	\$		210,236	(210,236)			
b.	Medicine Cabinet Drugs	\$	2,347	2,347				
c.	Medical and Therapeutic Supplies	\$						
d.	Ambulance/Limousine***	\$		7,151	(7,151)			
e.	Oxygen							
	1. For Emergency Use	\$						
	2. Other***	\$		3,599	(3,599)			
f.	X-rays and Related Radiological Procedures***	\$		6,291	(6,291)			
g.	Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$						
h.	Laboratory***	\$		19,520	(19,520)			
i.	Recreation	\$	2,719	2,719				
j.	Direct Management Services*	\$						
k.	Indirect Management Services*	\$						
l.	Cable TV	\$	7,200	18,302	(11,102)			
m.	Other (Specify)**** See Attached Schedule	\$	154,137	224,021	(69,884)			
n.	Physical Therapy Expense	\$						
o.	Speech Therapy Expense	\$						
5P.	Total Resident Care Expenditures (5a - 5o)	\$	166,403	494,186	(327,783)			

* 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.

**Salmon Brook
Disallowance Schedule for Cable TV
September 30, 2023**

	<u>Amount</u>
Total Cable TV Expense acct #80-232-00	\$ 18,302
Monthly Allowable amount	\$ 600
Months in Year	12
% of Actual Days in Cost Year (365 Days)	<u>100%</u>
Total Allowable Cost	\$ 7,200
Disallowed Cable TV	<u><u>\$ 11,102</u></u>

Schedule of Other Resident Care

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Nursing Expense>Supplies	\$ 137,752	\$ (47,187)				
Nursing Expense>Supplies>COVID19	\$ 8,859					
Nursing Expense>Minor Equip & Supplies	\$ 9,540					
Nursing Expense>Sanitation & Incineration	\$ 374					
Nursing Expense>Equip-Rental	\$ 59,158	\$ (22,697)				
Nursing Expense>Data Processing	\$ 7,881					
Nursing Expense>Data Processing>COVID19	\$ 457					
Total Other Resident Care	\$ 224,021	\$ (69,884)	\$ -	\$ -	\$ -	\$ -

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

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	CCNH / RHNS	Total Cost/Page Ref.***			Page 21	of 37
			Yes	No				(Specify)	Other	Pg Line		
Healthcare Services Group Inc.			<input type="radio"/>	<input checked="" type="radio"/>	N/A	Dietary Dept Management Services	101,674				18	2b
On-time IT Solution			<input type="radio"/>	<input checked="" type="radio"/>	N/A	IT	28,824				22	6f
Caretech Group			<input type="radio"/>	<input checked="" type="radio"/>	N/A	Purchasing Company	16,800				16	m11
All Waste inc			<input type="radio"/>	<input checked="" type="radio"/>	N/A	Waste Disposal	31,178				22	6f
LTC Consulting Services			<input type="radio"/>	<input checked="" type="radio"/>	N/A	Finance/ Payroll/ Consulting Services	203,225				16	m11
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								
			<input type="radio"/>	<input checked="" type="radio"/>								
			<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
Salmon Brook Rehab and Nursing		2093	9/30/2023				22	37
Item	Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment	
6. Maintenance & Operation of Plant								
a. Repairs & Maintenance	\$ 71,503	71,503						
b. Heat	\$ 18,254	18,254						
c. Light & Power	\$ 513,575	513,575						
d. Water	\$ 84,282	84,282						
e. Equipment Lease (Provide detail on page 22b)	\$ 15,963	15,963						
f. Other (itemize)	\$ 105,720	105,720						
See Attached Schedule								
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 809,297	809,297						
7. Depreciation (complete schedule page 23*)								
a. Land Improvements	\$							
b. Building & Building Improvements	\$							
c. Non-Movable Equipment	\$ 3,139	3,139						
d. Movable Equipment	\$ 15,142	15,142						
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 18,281	18,281						
8. Amortization (Complete att. Schedule Page 24*)								
a. Organization Expense	\$							
b. Mortgage Expense	\$							
c. Leasehold Improvements	\$ 33,484	33,484						
d. Other (Specify)	\$							
*8e. Total Amortization Costs (8a + b + c + d)	\$ 33,484	33,484						
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 2,894,082	2,894,082						
10. Property Taxes								
a. Real estate taxes paid by owner	\$							
b. Real estate taxes paid by lessor	\$ 119,941	119,941						
c. Personal property taxes	\$ 20,519	20,519						
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 3,086,307	3,086,307						

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

Schedule of Other Repairs and Maintenance

Description	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
	0					
Maintenance Expense>Supplies	\$ 8,984					
Maintenance Expense>Minor Equip & Supplies	\$ (1,028)					
Maintenance Expense>Sanitation & Incineration	\$ 31,178					
Maintenance Expense>Extermination	\$ 2,000					
Maintenance Expense>Snow Removal	\$ 6,767					
Maintenance Expense>Landscaping	\$ 5,323					
Maintenance Expense>Fire Drill	\$ 9,768					
Maintenance Expense>Contracted Service	\$ 42,728					
Total Other Repairs and Maintenance	\$ 105,720	\$ -	\$ -	\$ -	\$ -	\$ -

General Information and Questionnaire Leases (Excluding Real Property)

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

Name of Facility		License No.	Report for Year Ended	Page	of		
Salmon Brook Rehab and Nursing		2093	9/30/2023	22b	37		
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
Pure Water Partners Dept CH 19648 Palatine IL 60055	<input type="radio"/>	<input checked="" type="radio"/>	water cooler	11/29/18	5 years	1,340	1,340
Balboa Capital 575 Anton Blvd 12th Floor Costa Mesa CA 92626	<input type="radio"/>	<input checked="" type="radio"/>	2 Copier systems	05/08/19	63 months	9,848	9,848
Balboa Capital 575 Anton Blvd 12th Floor Costa Mesa CA 92626	<input type="radio"/>	<input checked="" type="radio"/>	1 Copier system	08/07/20	63 months	2,175	2,175
LEAF PO Box 5066 Hartford CT 06102	<input type="radio"/>	<input checked="" type="radio"/>	Copier system	06/25/19	63 months	1,660	1,660
Pitney Bowes 2225 American Drive Neenah WI 54956	<input type="radio"/>	<input checked="" type="radio"/>	postage scale	06/14/19	51 months	940	940
	<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"/> Yes	<input checked="" type="radio"/> No	Total ***	15,963

Is a Mileage Log Book Maintained for All Leased Vehicles ?

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

** Attach copies of newly acquired leases.

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

Schedule of Land Improvements Acquired during this report period

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

*Ties to Page 23, Line A3
 **Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

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

*Ties to Page 23, Line B3
 **Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
7/31/2023	Dishwasher	\$ 3,798	10	\$ 380
6/16/2023	CookRite Range Stove	\$ 4,319	10	\$ 432
Total additions for Non-Movable Equipment		\$ 8,117		\$ 812 *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3
 **Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
7/5/2023	Chrome Kiosks	Administrative	\$ 6,688	3	\$ 2,229
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
		PICK A CATEGORY			
Total additions for Movable Equipment			\$ 6,688		\$ 2,229 *
Deletions:					
Total deletions for Movable Equipment			\$ -		\$ - **

*Ties to Page 23, Line D2c

**Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
12/31/2023	CIP- Architectural Services	\$ 7,400	20	\$ 370
1/20/2023	Replaced electrical in motor	\$ 2,821	8	\$ 353
2/2/2023	Backflow Preventer Service	2479.49	20	\$ 124
4/15/2023	Relocate wire fence	2800	10	\$ 280
4/28/2023	Remounted mag hold open armatures on door	11700	10	\$ 1,170
6/23/2023	Fixed Compressor	5531.55	10	\$ 553
7/19/2023	Ice Machine Repaired	2528.52	10	\$ 253
8/11/2023	Site Renovation/ Grease Duct and Exhaust Replacement	6061.95	10	\$ 606
8/17/2023	Grease Duct and Exhaust Replacement	6061.95	10	\$ 606
9/12/2023	Re-modeled resident room	3900	25	\$ 156
9/15/2023	Replaced Door	8654.87	10	\$ 865
Total additions for Leasehold Improvement		\$ 59,939		\$ 5,336 *
Deletions:				
Total deletions for Leasehold Improvement		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility Salmon Brook Rehab and Nursing	Date of Acquisition		License No. 2093	Report for Year Ended 9/30/2023			Page 24	of 37
	Month	Year		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations		
A. Organization Expense								
1. Startup Costs	10	2019		92,800	92,800	S/L		
2.								
3.								
A-4. Subtotal								
B. Mortgage Expense								
1.								
2.								
3.								
B-4. Subtotal								
C. Leasehold Improvements and Other								
1. Acquired prior to this report period	Var	Var		275,595	78,745	S/L	Var	28,148
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)	Var	Var		59,939		S/L	Var	5,336
C-4. Subtotal								
D. Total Amortization								33,484
								33,484

* 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.

**Salmon Brook
FIXED ASSET / DEPRECIATION SCHEDULE**

Date in Service	Historical Cost	2022		2023		2023		NIV
		Deprec.	AMI	Deprec.	AMI	Deprec.	AMI	
2022 Additions	50,625	4,650	9,300	4,650	9,300	4,650	13,950	45,675
2023 Additions	7,500	375	750	375	750	375	750	6,750
TOTAL LEASEHOLD IMPROVEMENTS	58,125	5,025	10,050	5,025	10,050	5,025	14,700	52,425
2022 Additions	7,400	740	7,400	740	7,400	740	7,400	6,660
2023 Additions	2,821	282	2,821	282	2,821	282	2,821	2,339
TOTAL LEASEHOLD IMPROVEMENTS	10,221	1,022	10,221	1,022	10,221	1,022	10,221	8,999
2022 Additions	11,000	1,100	11,000	1,100	11,000	1,100	11,000	9,900
2023 Additions	3,900	390	3,900	390	3,900	390	3,900	3,510
TOTAL LEASEHOLD IMPROVEMENTS	14,900	1,490	14,900	1,490	14,900	1,490	14,900	13,410
2022 Additions	19,535	1,954	19,535	1,954	19,535	1,954	19,535	17,581
2023 Additions	2,317	232	2,317	232	2,317	232	2,317	2,085
TOTAL NON-MOVABLE EQUIPMENT	21,852	2,186	21,852	2,186	21,852	2,186	21,852	19,666
2022 Additions	19,535	1,954	19,535	1,954	19,535	1,954	19,535	17,581
2023 Additions	2,317	232	2,317	232	2,317	232	2,317	2,085
TOTAL NON-MOVABLE EQUIPMENT	21,852	2,186	21,852	2,186	21,852	2,186	21,852	19,666
2022 Additions	19,535	1,954	19,535	1,954	19,535	1,954	19,535	17,581
2023 Additions	2,317	232	2,317	232	2,317	232	2,317	2,085
TOTAL NON-MOVABLE EQUIPMENT	21,852	2,186	21,852	2,186	21,852	2,186	21,852	19,666

Roof and Chimney: Replaces asphalt, Platinum built for A/C
 10/27/2021 S/L 15 5,760 384 5,376 384 1,152 4,008
 Roof and Gutters: Replaces roof and gutters on the roof
 11/12/2021 S/L 15 2,808 281 2,527 281 765 1,762
 Fixed walk in condenser, cooler, replaced gasket
 9/22/2021 S/L 15 3,641 364 3,277 364 964 2,313
 Fixed fridge and fan
 9/10/2021 S/L 15 4,460 446 4,014 446 1,192 2,822

2022 Additions
 APPLY WATER PROOF MEMBRAN UP THE WALLS - RETILE FLOORING AND CERAMIC COVE BASE - GROUT TILES WITH ATONXSEE WATER PROOF GROUT REPLACE
 FLOORING AND DAMAGED WALLS REPLACE DAMAGE STEEL STUD AND SHEET ROCK
 eliminate cracks in parking lot, seal all cracks with mastic sealant, materials labor and state tax incl. (final design and individual impact work done)
 9/21/2021 S/L 25 2,538 254 2,284 254 654 1,630
 Leasehold Improvements
 9/27/2021 S/L 15 5,760 384 5,376 384 1,152 4,008
 Leasehold Improvements
 11/12/2021 S/L 15 2,808 281 2,527 281 765 1,762
 Leasehold Improvements
 9/22/2021 S/L 15 3,641 364 3,277 364 964 2,313
 Leasehold Improvements
 9/10/2021 S/L 15 4,460 446 4,014 446 1,192 2,822
 Leasehold Improvements

2023 Additions
 Leasehold Improvements
 8/24/2021 S/L 20 7,500 750 6,750 750 375 6,375
 Leasehold Improvements
 10/26/2021 S/L 15 8,000 800 7,200 800 2,000 5,200
 Leasehold Improvements
 11/12/2021 S/L 20 3,448 345 3,103 345 803 2,300
 Leasehold Improvements
 12/27/2021 S/L 10 4,836 484 4,352 484 954 3,400
 Leasehold Improvements
 12/20/2021 S/L 10 10,989 1,099 9,890 1,099 2,198 7,692
 Leasehold Improvements
 12/20/2021 S/L 10 6,053 605 5,448 605 1,212 4,236
 Leasehold Improvements
 12/21/2021 S/L 20 1,591 159 1,432 159 362 1,070
 Leasehold Improvements
 12/31/2021 S/L 20 3,625 363 3,262 363 866 2,400
 Leasehold Improvements
 2/4/2022 S/L 10 3,043 304 2,739 304 699 2,040
 Leasehold Improvements
 3/17/2022 10 1,600 160 1,440 160 360 1,080
 Leasehold Improvements
 3/17/2022 10 1,600 160 1,440 160 360 1,080
 Leasehold Improvements
 3/31/2022 S/L 10 3,579 358 3,221 358 823 2,398
 Leasehold Improvements
 8/11/2022 S/L 10 2,104 210 1,894 210 475 1,419
 Leasehold Improvements

2023 Additions
 CIP - Architectural Services
 12/31/2023 S/L 24 7,400 740 6,660 740 370 6,290
 Replaced electrical in motor
 1/20/2023 S/L 8 2,821 282 2,539 282 657 1,882
 Backflow Prevention Service
 2/22/2023 S/L 20 2,479 248 2,231 248 583 1,648
 Release wire fence
 4/15/2023 S/L 10 2,800 280 2,520 280 630 1,890
 Reconnect mg. full open armatures on door
 4/28/2023 S/L 10 1,700 170 1,530 170 387 1,143
 Reconnect compressor
 7/18/2023 S/L 10 2,532 253 2,279 253 576 1,703
 for new boiler
 8/11/2023 S/L 10 6,062 606 5,456 606 1,212 4,244
 Site Removal/ Grease Dish and Exhaust Replacement
 8/17/2023 S/L 10 6,062 606 5,456 606 1,212 4,244
 Grease Dish and Exhaust Replacement
 9/12/2023 S/L 25 3,900 390 3,510 390 156 3,354
 Re-walked Exhaust Room
 9/12/2023 S/L 10 8,655 866 7,789 866 405 7,384
 Replaced Dryer
 9/15/2023 S/L 10 5,929 593 5,336 593 266 4,770

TOTAL LEASEHOLD IMPROVEMENTS
318,534 **31,854** **286,680** **31,854** **13,950** **272,730**

NON-MOVABLE EQUIPMENT

2022 Additions
 replaced motor drive on dish machine
 10/19/2021 S/L 3 962 96 866 96 216 650
 motor drive conv
 10/19/2021 S/L 3 2,074 207 1,867 207 472 1,395
 Motor required
 5/20/2022 S/L 3 2,857 286 2,571 286 639 1,932
 Greaser replaced
 6/10/2022 S/L 3 2,545 255 2,290 255 576 1,714

2023 Additions
 Dishwasher
 7/31/2023 S/L 10 3,798 379 3,419 379 880 2,539
 Cook/Rite Range Show
 6/16/2023 S/L 10 4,319 432 3,887 432 955 2,932

TOTAL NON-MOVABLE EQUIPMENT
19,535 **1,954** **17,581** **1,954** **812** **16,769**

MOVABLE EQUIPMENT

2019 Additions
 Plumbing & Heating: new toilet
 5/23/2019 S/L 20 868 87 781 87 194 687
 JTB Sinks, Faucets, Toilet
 5/23/2019 S/L 20 761 76 685 76 167 518
 Grease Mechanical Services: replace hot water heater
 9/19/2019 S/L 10 8,083 808 7,275 808 1,668 5,607

2020 Additions
 Hector Camblak: PVC Tublets
 5/31/2019 S/L 5 836 84 752 84 188 564
 Capital One: Printer
 6/30/2019 S/L 5 638 64 574 64 141 433
 One-Time IT Solutions, Inc.: Dell Opti Plex X2
 7/18/2019 S/L 5 1,534 153 1,381 153 354 1,027

2021 Additions
 Sinks use Tax Associated with Movable Equipment
 12/31/2021 S/L 10 1,244 124 1,120 124 280 840

2022 Additions
 snow blower
 4/21/2020 S/L 10 807 81 726 81 181 545
 AC
 12/31/2019 S/L 10 574 57 517 57 127 390
 Furniture, Fixtures & Equipment
 4/21/2020 S/L 10 807 81 726 81 181 545

Sullivan Brack
FIXED ASSET DEPRECIATION SCHEDULE

							2022	2023	2023	2023	
			Historical	Total	2022	2023	2022	2023	2023	2023	NHV
			Cost		Deprec.	Deprec.	AVB	Deprec.	AVB	AVB	
replaces window screen.											
replaced power cells and refine in washer	8/1/2020	S/L	326	256	33	105	35	140	300		
replaced the machine - service hours & materials	8/23/2020	S/L	839	659	84	232	84	206	300		
repaired 2 rollers and belt drive	8/29/2020	S/L	2,813	2,813	141	423	191	366	2,109		
repaired in washer	9/15/2020	S/L	1,933	1,933	19	56	19	366	1,884		
repaired in washer	9/15/2020	S/L	123	123	12	36	12	48	75		
repaired in washer	9/16/2020	S/L	806	836	84	232	84	336	500		
Convection Oven required	9/29/2020	S/L	1,451	1,451	145	415	145	380	472		
			9,457	9,457	738	2,214	738	2,252	6,205		
new nurse call station	11/17/2019	S/L	583	583	39	117	39	156	427		
modification of new Titanium Steris Healthweigh indicator on scale	4/24/2020	S/L	651	651	33	59	33	132	319		
			1,234	1,234	72	216	72	288	946		
printers	11/1/2019	S/L	2,977	2,977	208	684	208	1,022	1,955		
Sales Tax	11/1/2019	S/L	149	149	19	57	19	76	111		
Computer Hardware	6/29/2020	S/L	1,118	1,118	372	1,118	-	1,118	-		
Computer Hardware	6/29/2020	S/L	71	71	23	71	-	71	-		
Sales Tax	6/29/2020	S/L	4,355	4,355	712	2,140	712	2,457	1,898		
			470	470	47	141	47	188	282		
Sales Use Tax Associated w/ Movable Equipment			470	470	47	141	47	188	282		
			470	470	47	141	47	188	282		
2021 Additions											
Phone line added to the Clinic	10/7/2020	S/L	750	750	75	150	75	225	525		
Fridge	7/31/2020	S/L	1,977	1,977	127	254	127	381	1,596		
Medical Equipment	7/31/2020	S/L	1,234	1,234	127	254	127	381	853		
Medical Equipment	7/31/2020	S/L	6,286	6,286	600	1,200	600	1,800	4,486		
Medical Equipment	8/23/2020	S/L	3,138	3,138	314	628	314	941	2,197		
Medical Equipment	9/2/2021	S/L	12,095	12,095	1,188	2,377	1,188	3,565	8,530		
			12,095	12,095	1,188	2,377	1,188	3,565	8,530		

new nurse call station
modification of new Titanium Steris Healthweigh indicator on scale

printers
Sales Tax
Computer Hardware
Computer Hardware
Sales Tax

Sales Use Tax Associated w/ Movable Equipment

2021 Additions

Phone line added to the Clinic
Fridge
Medical Equipment
Medical Equipment
Medical Equipment
Medical Equipment

Replaced 4th with new device. With replaced 1/2 with new
Replaced magnetic lock on the lounge

Salem Brook
FIXED ASSET / DEPRECIATION SCHEDULE

VIEW THE ASSET IN THE ASSET REGISTER KIT	Date In Service	Marshall Life	Historical Cost	2022		2023		2023	NIV
				AD	Deprec.	AD	Deprec.		
Advanced Gateway Security Suite Bundle for NSA 2650 3YR	5/1/2021	SL 3	5,099	1,700	3,400	1,699	5,099	0	
Advanced Gateway Security Suite Bundle for NSA 2650 3YR	5/1/2021	SL 3	324	108	216	108	324	0	
2022 Additions			324	108	216	108	324	(0)	
VIEW 353400 Scanner	6/22/2022	SL 5	3,584	717	2,867	717	2,867	2,130	
VIEW 353400 Scanner	7/1/2022	SL 5	11,700	2,340	9,360	2,340	9,360	7,020	
VIEW 353400 Scanner	7/14/2022	SL 10	4,141	414	3,727	414	3,727	3,313	
VIEW 353400 Scanner	7/25/2022	SL 10	2,032	203	1,829	203	1,829	1,626	
2022 Additions			25,425	4,071	21,354	4,071	21,354	17,243	
VIEW 353400 Scanner	1/27/2022	SL 15	2,827	188	1,639	188	1,639	2,451	
VIEW 353400 Scanner	12/28/2021	SL 15	2,507	167	1,340	167	1,340	2,173	
2023 Additions			5,334	355	4,979	355	4,979	4,624	
VIEW 353400 Scanner	5/2/2022	SL 3	6,146	2,049	4,097	2,049	4,098	2,048	
2023 Additions			6,146	2,049	4,097	2,049	4,098	2,048	
VIEW 353400 Scanner	7/5/2023	SL 3	6,688	-	-	3,229	3,229	4,459	
2023 Additions			6,688	-	-	3,229	3,229	4,459	
TOTAL MOVABLE EQUIPMENT			98,599	13,311	85,288	15,142	70,146	57,761	
STARTUP COSTS			92,800	-	92,800	-	92,800	-	
Startup Cost	5/1/2019	SL	92,800	-	92,800	-	92,800	-	
TOTAL ASSETS PER CR SCHEDULE			191,399	13,311	178,088	15,142	162,946	57,761	
TOTAL ASSETS PER TRIAL BALANCE			191,399	13,311	178,088	15,142	162,946	57,761	
VARIANCE			-	-	-	-	-	-	

Fig. 31 BP P28 vs CR Depreciation
Fig. 36 P1 P28 vs CR Depreciation

49,965 +1 rounding
(11,980)

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

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party?*		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed					
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity					
6. Square Footage					
7. Acquisition Cost					
a. Land					
b. Building					
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)					
b. Date Mortgage Obtained					
c. Interest Rate for the Cost Year					
d. Term of Mortgage (number of years)					
e. Amount of Principal Borrowed					
f. Principal balance outstanding as of					
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	
Salmon Brook ProperCo	Building	05/01/19	Ongoing	1,320,000	

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	
Salmon Brook Rehab and Nursing		2093	9/30/2023				26	37	
Item			Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
12. Interest									
A. Building, Land Improvement & Non-Movable Equipment									
1. First Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
2. Second Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
3. Third Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
4. Fourth Mortgage			\$						
Name of Lender		Rate							
Address of Lender									
B. CHEFA Loan Information									
1. Original Loan Amount			\$						
2. Loan Origination Date									
3. Interest Rate %									
4. Term									
5. CHEFA Interest Expense									
12 B7. Total Building Interest Expense (A1 - A4 + B5)			\$						

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page	of		
Salmon Brook Rehab and Nursing		2093		9/30/2023			27	37		
Item				Total	CCNH / RHNS	Adjustment	(Specify)	Adjustment	Other	Adjustment
Subtotals Brought Forward:										
12. C. Movable Equipment										
1. Automotive Equipment				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
2. Other (Specify)				\$						
A. Item		Rate	Amount							
Lender										
Address of Lender										
B. Item		Rate	Amount							
Lender										
Address of Lender										
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$						
12. D. Other Interest Expense (Specify) Interest Expense				\$	28,930	(28,930)				
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	28,930	(28,930)				
14. Insurance										
a. Insurance on Property (buildings only)				\$	19,667	19,667				
b. Insurance on Automobiles				\$						
c. Insurance other than Property (as specified above)										
1. Umbrella (Blanket Coverage)				\$						
2. Fire and Extended Coverage				\$						
3. Other (Specify) Insurance General Liability & Other/ EPLI/ Surety Bond				\$	229,623	229,623				
14d. Total Insurance Expenditures (14a + b + c)				\$	249,290	249,290				
15. Total All Expenditures (A-13 thru C-14)				\$	16,495,760	17,177,260	(681,500)			

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended			Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2023			30	37
Item	Total	CCNH / RHNS	(Specify)	Other		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (CT only)	\$ 8,651,582	8,651,582				
b. Medicaid Room and Board Contractual Allowance **	\$ (68,624)	(68,624)				
2. a. Medicaid (All other states)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (all inclusive)	\$ 3,001,427	3,001,427				
b. Medicare Room and Board Contractual Allowance **	\$ (50,204)	(50,204)				
4. a. Private-Pay Residents and Other	\$ 2,626,296	2,626,296				
b. Private-Pay Room and Board Contractual Allowance **	\$ (4,726)	(4,726)				
II. Other Resident Revenue						
1. a. Prescription Drugs - Medicare	\$					
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$					
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$					
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 328,673	328,673				
b. Physical Therapy - Medicare Contractual Allowance **	\$ (173,454)	(173,454)				
c. Physical Therapy - Non-Medicare	\$ 149,537	149,537				
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$ (120,575)	(120,575)				
4. a. Speech Therapy - Medicare	\$ 52,538	52,538				
b. Speech Therapy - Medicare Contractual Allowance **	\$ (28,255)	(28,255)				
c. Speech Therapy - Non-Medicare	\$ 20,165	20,165				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$ (13,388)	(13,388)				
5. a. Occupational Therapy - Medicare	\$ 337,268	337,268				
b. Occupational Therapy - Medicare Contractual Allowance **	\$ (165,730)	(165,730)				
c. Occupational Therapy - Non-Medicare	\$ 131,440	131,440				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$ (98,998)	(98,998)				
6. a. Other (Specify) - Medicare	\$ 2,191	2,191				
b. Other (Specify) - Non-Medicare	\$ 47,933	47,933				
III. Total Resident Revenue (Section I. thru Section II.)	\$ 14,625,096	14,625,096				
IV. Other Revenue*						
1. Meals sold to guests, employees & others	\$					
2. Rental of rooms to non-residents	\$					
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income (Specify)	\$ 149,009	149,009				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (Specify)	\$ 940,130	940,130				
V. Total Other Revenue (1 thru 8)	\$ 1,089,139	1,089,139				
VI. Total All Revenue (III +V)	\$ 15,714,235	15,714,235				

* 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)	Other
		0		
30 II 6a	Other Ancillary Rev>Medicare B	\$ 2,984		
30 II 6a	Other Ancillary Rev>Medicare B>Sequester	\$ (5,939)		
30 II 6a	Vaccine Rev>Medicare B	\$ 3,779		
30 II 6a	Other Rev>Medicare A>COVID19	\$ 1,149		
30 II 6a	Revenue Adjustments>Medicare A	\$ 212		
30 II 6a	Revenue Adjustments>Medicare HMO	\$ 6		
Total Other Resident Revenue - Medicare		\$ 2,191	\$ -	\$ -

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 II 6b	Other Ancillary Rev>Medicare A	\$ 6,635		
30 II 6b	Other Ancillary Rev>Medicare A>C/A	\$ (6,635)		
30 II 6b	Other Ancillary Revenue>Private	\$ 841		
30 II 6b	Other Ancillary Rev>HMO	\$ 11,728		
30 II 6b	Vaccine Rev>HMO	\$ 630		
30 II 6b	Revenue Adjustments>Private	\$ 1,063		
30 II 6b	Revenue Adjustments>Commercial HMO	\$ 27,616		
30 II 6b	Revenue Adjustments>Hospice	\$ (821)		
30 II 6b	Revenue Adjustments>Medicaid	\$ 1,248		
30 II 6b	Revenue Adjustments>Ancillary	\$ 5,628		
Total Other Resident Revenue		\$ 47,933	\$ -	\$ -

Interest Income

Account

Page Ref	Account	Balance	CCNH / RHNS	(Specify)	Other
			0		
30 IV 5	Interest on ERC	N/A	\$ 147,625		
30 IV 5	Interest on Claims	N/A	109		
30 IV 5	Interest on Late Payment	N/A	\$ 1,275		
Total Interest Income			\$ 149,009	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH / RHNS	(Specify)	Other
		0		
30 IV 8	Other Rev>Medical Records (Disallowed Pg 16 Line m13)	\$ 1,469		
30 IV 8	Other Rev>ERC>COVID19	\$ 787,239		
30 IV 8	Reversal on PY RE>Taxes (No disallowance necessary - PY correction)	\$ 125,362		
30 IV 8	PY Adjustment (No disallowance necessary no related expense)	\$ 26,060		
Total Other Revenue		\$ 940,130	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2023	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	62,011
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,646,161
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	252,766
a. _____				
b. _____				
c. _____				
d. See Schedule		252,766		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,960,938
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
4. Leasehold Improvements	*Historical Cost <u>335,534</u>		\$	223,304
	Accum. Depreciation <u>112,229</u>	Net		
5. Non-Movable Equipment	*Historical Cost <u>19,755</u>		\$	14,289
	Accum. Depreciation <u>5,466</u>	Net		
6. Movable Equipment	*Historical Cost <u>98,589</u>		\$	57,762
	Accum. Depreciation <u>40,827</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	49,965
F/S vs C/R Depreciation		49,965		
See Schedule				
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	345,320

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

(Carry Total forward to next page)

Schedule of Prepaid Expenses Page 31 Line A5

Page Ref	Line Ref	Description	
31	A5	Prepaid Expenses	\$ 8,323
31	A5	Prepaid Expenses>Insurance	\$ 150,654
31	A5	Prepaid Expenses>Taxes	\$ 31,560
31	A5	Prepaid Expenses>Workers Comp	\$ 62,229
Total Prepaid Expenses			\$ 252,766

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

Page Ref	Line Ref	Description	
Total Other Current Assets (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
Total Other Fixed Assets (Itemize)			\$ -

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
32	D7	Due To/(From)>Vendor	\$ 325,667
Total Other Assets			\$ 325,667

Schedule of Notes Payable (Itemize) Page 33 Line A2

Page Ref	Line Ref	Description	
Total Notes Payable			\$ -

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

Page Ref	Line Ref	Description	
33	A12	Accrued Expenses	\$ 267,623
33	A12	Accrued Expenses>Rent	\$ 4,496,816
33	A12	Accrued Expenses>Ancillary	\$ 4,237
33	A12	Accrued Expenses>Capital Lease>Copier	\$ 19,491
33	A12	Accrued Expenses>Insurance - General Liability & Other	\$ 114,169
33	A12	Accrued Expenses>Insurance - Property	\$ 10,446
33	A12	Accrued Expenses>Year End Adjustments	\$ 5,851
33	A12	Accrued Expenses>Workers Comp	\$ 58,183
33	A12	Deferred Revenue>Medicare>COVID19	\$ 46,849
Total Other Current Liabilities (Itemize)			\$ 5,023,665

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

Page Ref	Line Ref	Description	
34	B4	Due From>Old Owner	\$ 62,042
34	B4	Due To/(From)>HMO	\$ 60,307
34	B4	Due To/(From)>Hospice	\$ 11,491
34	B4	Due To/(From)>Medicaid	\$ 208,280
34	B4	Due To/(From)>Income	\$ 99,525
Total Other Current Liabilities (Itemize)			\$ 441,645

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2023	32	37
Account			Amount	
Total Brought Forward:			\$	3,306,258
C. Leasehold or like property recorded for Equity Purposes.				
1. Land			\$	
2. Land Improvements			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
3. Buildings			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
4. Non-Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
5. Movable Equipment			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
6. Motor Vehicles			*Historical Cost _____	
Accum. Depreciation _____			Net	\$
7. Minor Equipment-Not Depreciable			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits			\$	5,500
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost 11,406	
Accum. Depreciation 11,406			Net	\$
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	7,095,641
Name and Address		Amount	Loan Date	
Due To/(From)>Var		7,095,641		
7. Other Assets (<i>itemize</i>)			\$	325,667
See Schedule			325,667	
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	7,426,808
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	10,733,066

* 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
Salmon Brook Rehab and Nursing		2093	9/30/2023	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,125,415
2. Notes Payable (<i>itemize</i>)				\$	600,000
Note Payable>LOC					600,000
_____ _____ _____ 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>)				\$	300,605
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	101,580
7. Medicare Final Settlement Payable				\$	2,597
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	5,023,665
_____ _____ _____ See Schedule					5,023,665
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	7,153,862

* 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 Salmon Brook Rehab and Nursing		License No. 2093	Report for Year Ended 9/30/2023	Page 34	of 37
Account				Amount	
Total Brought Forward:				7,153,862	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>)					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>)				\$ 264,271	
Name and Address of Lender	Amount	Loan Date			
Due To/(From)>Var	264,271				
4. Other Long-Term Liabilities (<i>itemize</i>)				\$ 441,645	
See Schedule				441,645	
B-5. Total Long-Term Liabilities (Lines B1 thru 4)				\$ 705,916	
C. Total All Liabilities (Lines A-13 + B-5)				\$ 7,859,778	

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

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2023	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>)			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
B. Net Worth				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	4,324,333
6. Gain or Loss for Period 10/1/2022 thru 9/30/2023			\$	(1,451,045)
7. Total Net Worth			\$	2,873,288
C. Total Reserves and Net Worth			\$	2,873,288
D. Total Liabilities, Reserves, and Net Worth			\$	10,733,066

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Salmon Brook Rehab and Nursing	2093	9/30/2023	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2022			\$	7,581,743
B. Total Revenue (<i>From Statement of Revenue Page 30</i>)			\$	15,714,235
C. Total Expenditures (<i>From Statement of Expenditures Page 27</i>)			\$	17,165,280
D. Net Income or Deficit			\$	(1,451,045)
E. Balance			\$	6,130,698
F. Additions				
1. Additional Capital Contributed (<i>itemize</i>)				
Total Expenses Per Page 27			\$17,177,260	
F/S vs C/R Depreciation			(\$11,980)	
Total Expenses			\$17,165,280	
2. Other (<i>itemize</i>)				
Prior Period Adjustment			(3,257,410)	
F-3. Total Additions			\$	(3,257,410)
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. Balance at End of Period			\$	2,873,288
				09/30/23

I. Preparer's/Reviewer's Certification

Name of Facility Salmon Brook Rehab and Nursing	License No. 2093	Report for Year Ended 9/30/2023	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home (CCNH) & RHNS Combined	<input checked="" type="checkbox"/> (Specify)	<input checked="" type="checkbox"/> Other		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer	Title	Date Signed		
Printed Name of Preparer				
Matthew S. Bovolack				
Address Address		Phone Number		
555 Long Wharf Drive, New Haven, CT 06511		203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report		Phone Number		
Tzippy Krupenia		732-961-8571		
Contact Email Address				
tzippyk@ltccs.com				



ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Salmon Brook 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 Salmon Brook. 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 Salmon Brook 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 9, 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 Salmon Brook Rehab and Nursing

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: **Salmon Brook**
 Engagement: **Medicaid - Salmon Brook**
 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
10-010-40	Cash>Operating>Salmon Brook	(11,751.00)			(11,751.00)	347,604.00
10-014-00	Cash>Petty Cash Facility	500.00			500.00	564.00
10-015-00	Cash>Petty Cash PNA	500.00			500.00	500.00
10-030-40	Cash>Govt>Salmon Brook	1.00			1.00	1.00
10-060-40	Cash>Resident Trust>Salmon Brook	72,261.00			72,261.00	56,337.00
10-061-00	Cash>Care Cost	500.00			500.00	500.00
11-102-00	Accounts Receivable>Medicare A	312,842.00			312,842.00	328,884.00
11-104-00	Accounts Receivable>Private	692,122.00			692,122.00	543,260.00
11-105-00	Accounts Receivable>HMO	442,127.00			442,127.00	188,975.00
11-109-00	Accounts Receivable>Hospice	66,990.00			66,990.00	21,994.00
11-111-00	Accounts Receivable>Medicaid	1,400,789.00			1,400,789.00	1,266,141.00
11-112-00	Accounts Receivable>Income	48,451.00			48,451.00	118,296.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(373,693.00)			(373,693.00)	311,297.00
11-122-00	Accounts Receivable>Medicare Colns Write Off	(29,188.00)			(29,188.00)	172,136.00
11-123-00	Accounts Receivable>Ancillary	85,721.00			85,721.00	66,239.00
12-000-00	Prepaid Expenses	8,323.00			8,323.00	(1,177,873.00)
12-124-00	Prepaid Expenses>Insurance	150,654.00			150,654.00	141,538.00
12-126-00	Prepaid Expenses>Taxes	31,560.00			31,560.00	36,171.00
12-881-00	Prepaid Expenses>Workers Comp	62,229.00			62,229.00	57,739.00
13-127-00	Due From>Old Owner	(62,042.00)			(62,042.00)	(57,058.00)
13-128-00	Due From>Vendor Security Deposits	5,500.00			5,500.00	500.00
14-131-00	Fixed Assets>Leasehold Improvements	285,347.00			285,347.00	225,408.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	78,249.00			78,249.00	58,495.00
			RJE - 5	(11,638.00)	(11,638.00)	
14-133-00	Fixed Assets>Medical Equipment	10,894.00			10,894.00	10,894.00
14-134-00	Fixed Assets>Computer Hardware	7,103.00			7,103.00	7,103.00
14-135-00	Fixed Assets>Computer Software	17,933.00			17,933.00	11,245.00
14-136-00	Fixed Assets>CIP	0.00			0.00	7,400.00
14-137-01	Fixed Asset>Capital Lease>Copier	50,184.00			50,184.00	50,184.00
14-252-00	Fixed Assets>Startup Costs	11,406.00			11,406.00	11,406.00
14-305-00	Fixed Assets>Sales Use Tax	4,588.00			4,588.00	4,163.00
15-131-00	Accum Depn>Leasehold Improvements	(42,204.00)			(42,204.00)	(25,662.00)
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(22,441.00)			(22,441.00)	(12,184.00)
15-133-00	Accum Depn>Medical Equipment	(4,404.00)			(4,404.00)	(2,225.00)
15-134-00	Accum Depn>Computer Hardware	(5,672.00)			(5,672.00)	(4,252.00)
15-135-00	Accum Depn>Computer Software	(4,540.00)			(4,540.00)	(1,957.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(26,314.00)			(26,314.00)	(20,356.00)
15-252-00	Accum Depn>Startup Costs	(11,406.00)			(11,406.00)	(11,406.00)
15-305-00	Accum Depn>Sales Use Tax	(3,403.00)			(3,403.00)	(2,556.00)
20-000-00	Accounts Payable	(1,052,722.00)			(1,052,722.00)	(732,745.00)
21-141-00	Other Current Payables>Employee Benefits	(153.00)			(153.00)	(153.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(4.00)			(4.00)	(6,000.00)
21-150-00	Other Current Payables>Union Dues W/H	(99.00)			(99.00)	(30.00)
21-276-00	Other Current Payables>SWT Payable	(101,580.00)			(101,580.00)	(101,580.00)
21-350-00	Other Current Payables>Resident Funds	(72,261.00)			(72,261.00)	(56,337.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(176.00)			(176.00)	(99.00)
22-000-01	Note Payable>LOC	(600,000.00)			(600,000.00)	0.00
23-000-00	Accrued Wages & Related	(145,805.00)			(145,805.00)	(118,595.00)
23-157-00	Accrued Expenses>PTO	(154,800.00)			(154,800.00)	(154,800.00)
24-000-00	Accrued Expenses	(267,623.00)			(267,623.00)	2,134,624.00
24-121-00	Accrued Expenses>Rent	(4,496,816.00)			(4,496,816.00)	0.00
24-123-00	Accrued Expenses>Ancillary	(4,237.00)			(4,237.00)	0.00
24-137-01	Accrued Expenses>Capital Lease>Copier	(19,491.00)			(19,491.00)	(45,551.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(114,169.00)			(114,169.00)	(121,283.00)
24-165-00	Accrued Expenses>Insurance - Property	(10,446.00)			(10,446.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(5,851.00)			(5,851.00)	(6,890.00)
24-881-00	Accrued Expenses>Workers Comp	(58,183.00)			(58,183.00)	(53,995.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(46,849.00)			(46,849.00)	(47,998.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	0.00			0.00	1,205.00
27-000-23	Due To/(From)>Taunton	0.00			0.00	3,151.00
27-000-24	Due To/(From)>Quincy	0.00			0.00	571.00
27-000-25	Due To/(From)>Greenfield	(130,000.00)			(130,000.00)	591.00
27-000-26	Due To/(From)>Holyoke	0.00			0.00	862.00
27-000-27	Due To/(From)>Lowell	535,525.00			535,525.00	675.00
27-000-31	Due To/(From)>Salmon Partners	949.00			949.00	949.00
27-000-41	Due To/(From)>Sky View	513,877.00			513,877.00	224,934.00
27-000-42	Due To/(From)>Realty Salmon Brook	3,970,514.00			3,970,514.00	2,541,297.00
27-000-46	Due To/(From)>Regal Management 2.0	(119,190.00)			(119,190.00)	0.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
27-000-50	Due To/(From)>Sharon	80,288.00			80,288.00	100,288.00
27-000-55	Due To/(From)>Harwich	327,809.00			327,809.00	100,382.00
27-000-79	Due To/(From)>Pine View	54.00			54.00	54.00
27-000-80	Due To/(From)>Ridgeland	1.00			1.00	1.00
27-000-87	Due To/(From)>Torrington	0.00			0.00	(22.00)
27-000-88	Due To/(From)>New Haven	0.00			0.00	(44.00)
27-000-90	Due To/(From)>West Haven	0.00			0.00	(29.00)
27-000-91	Due To/(From)>Waterbury	0.00			0.00	(35.00)
27-000-92	Due To/(From)>Regal Care Management Group	939,356.00			939,356.00	1,020,128.00
27-000-93	Due To/(From)>RC Holdings	(19.00)			(19.00)	147,087.00
27-000-95	Due To/(From)>Norwich	165,000.00			165,000.00	(5,980.00)
27-000-96	Due To/(From)>New London	510,000.00			510,000.00	175,000.00
27-102-00	Due To/(From)>Medicare A	(2,597.00)			(2,597.00)	(2,597.00)
27-105-00	Due To/(From)>HMO	(60,307.00)			(60,307.00)	(50,191.00)
27-109-00	Due To/(From)>Hospice	(11,491.00)			(11,491.00)	(10,601.00)
27-111-00	Due To/(From)>Medicaid	(208,280.00)			(208,280.00)	(138,888.00)
27-112-00	Due To/(From)>Income	(99,525.00)			(99,525.00)	(104,549.00)
27-152-00	Due To/(From)>Employee	(15,062.00)			(15,062.00)	(8,245.00)
27-172-00	Due To/(From)>Vendor	325,667.00			325,667.00	246,330.00
27-315-00	Due To/(From)>Fairview at Southport	2,268.00			2,268.00	2,268.00
27-328-00	Due To/(From)>Michelle Cortina	50,000.00			50,000.00	50,000.00
27-400-00	Due to/(from)>Eli Mirlis	0.00			0.00	(142,500.00)
30-000-00	Retained Earnings	(4,324,333.00)			(4,324,333.00)	(4,150,381.00)
40-102-00	Room & Board Revenue>Medicare A	(2,996,952.00)			(2,996,952.00)	(5,343,175.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(4,475.00)			(4,475.00)	0.00
40-102-14	Room & Board Revenue>Medicare A>Sequester	50,204.00			50,204.00	22,087.00
40-104-00	Room & Board Revenue>Private	(1,850,143.00)			(1,850,143.00)	(2,108,318.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(57,358.00)			(57,358.00)	0.00
40-105-00	Room & Board Revenue>HMO	(579,933.00)			(579,933.00)	(848,468.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjustments	(18,883.00)			(18,883.00)	0.00
40-105-14	Room & Board Revenue>HMO>Sequester	4,726.00			4,726.00	1,739.00
40-109-00	Room & Board Revenue>Hospice	(118,863.00)			(118,863.00)	(39,282.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(1,116.00)			(1,116.00)	0.00
40-111-00	Room & Board Revenue>Medicaid	(8,650,773.00)			(8,650,773.00)	(7,631,196.00)
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	68,624.00			68,624.00	0.00
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(809.00)			(809.00)	(4,045.00)
41-102-00	Pharmacy Rev>Medicare A	(172,116.00)			(172,116.00)	(209,435.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	172,116.00			172,116.00	209,435.00
42-102-00	PT Revenue>Medicare A	(173,454.00)			(173,454.00)	(306,748.00)
42-102-01	PT Revenue>Medicare A>C/A	173,454.00			173,454.00	306,748.00
42-103-00	PT Revenue>Medicare B	(155,219.00)			(155,219.00)	(98,822.00)
42-104-00	PT Revenue>Private	(1,234.00)			(1,234.00)	366.00
42-105-00	PT Revenue>HMO	(91,540.00)			(91,540.00)	(188,167.00)
42-105-01	PT Revenue>HMO>C/A	63,812.00			63,812.00	161,960.00
42-111-00	PT Revenue>Medicaid	(56,763.00)			(56,763.00)	(74,352.00)
42-111-01	PT Revenue>Medicaid>C/A	56,763.00			56,763.00	78,937.00
43-102-00	OT Revenue>Medicare A	(165,730.00)			(165,730.00)	(315,763.00)
43-102-01	OT Revenue>Medicare A>C/A	165,730.00			165,730.00	315,763.00
43-103-00	OT Revenue>Medicare B	(171,538.00)			(171,538.00)	(150,293.00)
43-104-00	OT Revenue>Private	(1,155.00)			(1,155.00)	333.00
43-105-00	OT Revenue>HMO	(88,460.00)			(88,460.00)	(184,935.00)
43-105-01	OT Revenue>HMO>C/A	56,238.00			56,238.00	148,512.00
43-109-00	OT Revenue>Hospice	935.00			935.00	(935.00)
43-111-00	OT Revenue>Medicaid	(42,760.00)			(42,760.00)	(86,925.00)
43-111-01	OT Revenue>Medicaid>C/A	42,760.00			42,760.00	92,301.00
44-102-00	ST Revenue>Medicare A	(28,255.00)			(28,255.00)	(72,989.00)
44-102-01	ST Revenue>Medicare A>C/A	28,255.00			28,255.00	72,989.00
44-103-00	ST Revenue>Medicare B	(24,283.00)			(24,283.00)	(21,732.00)
44-104-00	ST Revenue>Private	(91.00)			(91.00)	(370.00)
44-105-00	ST Revenue>HMO	(12,488.00)			(12,488.00)	(25,091.00)
44-105-01	ST Revenue>HMO>C/A	5,617.00			5,617.00	17,509.00
44-109-00	ST Revenue>Hospice	185.00			185.00	(185.00)
44-111-00	ST Revenue>Medicaid	(7,771.00)			(7,771.00)	(11,395.00)
44-111-01	ST Revenue>Medicaid>C/A	7,771.00			7,771.00	14,661.00
46-102-00	Lab Rev>Medicare A	0.00			0.00	(22,686.00)
46-102-01	Lab Rev>Medicare A>C/A	0.00			0.00	22,686.00
47-102-00	Other Ancillary Rev>Medicare A	(6,635.00)			(6,635.00)	(13,122.00)
47-102-01	Other Ancillary Rev>Medicare A>C/A	6,635.00			6,635.00	9,961.00
47-103-00	Other Ancillary Rev>Medicare B	(2,984.00)			(2,984.00)	(103.00)
47-103-14	Other Ancillary Rev>Medicare B>Sequester	5,939.00			5,939.00	909.00
47-104-00	Other Ancillary Revenue>Private	(841.00)			(841.00)	0.00
47-105-00	Other Ancillary Rev>HMO	(11,728.00)			(11,728.00)	(220.00)

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
48-103-00	Vaccine Rev>Medicare B	(3,779.00)			(3,779.00)	(4,847.00)
48-105-00	Vaccine Rev>HMO	(630.00)			(630.00)	(796.00)
51-035-34	Other Rev>ERC>COVID19	(787,239.00)			(787,239.00)	(1,181,667.00)
51-100-00	Other Rev>Miscellaneous	0.00			0.00	(16,768.00)
51-102-34	Other Rev>Medicare A>COVID19	(1,149.00)			(1,149.00)	(857,519.00)
51-111-34	Other Rev>Medicaid>COVID19	0.00			0.00	(116,292.00)
51-160-00	Other Rev>Interest	(149,009.00)			(149,009.00)	(526.00)
51-818-00	Other Rev>Medical Records	(1,469.00)			(1,469.00)	(628.00)
52-102-00	Revenue Adjustments>Medicare A	(212.00)			(212.00)	(8,764.00)
52-104-00	Revenue Adjustments>Private	(1,063.00)			(1,063.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	(27,616.00)			(27,616.00)	(24.00)
52-106-00	Revenue Adjustments>Medicare HMO	(6.00)			(6.00)	(9,095.00)
52-109-00	Revenue Adjustments>Hospice	821.00			821.00	(7,382.00)
52-111-00	Revenue Adjustments>Medicaid	(1,248.00)			(1,248.00)	(13,040.00)
52-123-00	Revenue Adjustments>Ancillary	(5,628.00)			(5,628.00)	(6,205.00)
60-183-00	Nursing Expense>Supplies	137,752.00			137,752.00	143,814.00
60-183-34	Nursing Expense>Supplies>COVID19	8,859.00			8,859.00	32,220.00
60-184-00	Nursing Expense>Minor Equip & Supplies	9,540.00			9,540.00	2,923.00
60-204-00	Nursing Expense>Training & Education	1,658.00			2,008.00	1,958.00
			RJE - 9	350.00		
60-205-00	Nursing Expense>Sanitation & Incineration	374.00			374.00	646.00
60-206-00	Nursing Expense>Clinical Services	10,063.00			0.00	0.00
			RJE - 6	(10,063.00)		
60-207-00	Nursing Expense>Repairs & Maint	4,632.00			4,632.00	668.00
60-208-00	Nursing Expense>Equip-Rental	59,158.00			59,158.00	21,929.00
60-212-00	Nursing Expense>Clinical Consultants	46,778.00			(17,578.00)	40,000.00
			RJE - 6	(17,578.00)		
60-213-00	Nursing Expense>Transportation	7,435.00			284.00	1,771.00
			RJE - 12	(7,151.00)		
60-230-00	Nursing Expense>Data Processing	7,881.00			7,881.00	6,817.00
60-230-34	Nursing Expense>Data Processing>COVID19	457.00			457.00	4,473.00
60-700-06	Nursing Expense>Contracted Service>Other	30,800.00			30,800.00	0.00
60-700-18	Nursing Expense>Contracted Service>RN	0.00			0.00	45,411.00
60-700-19	Nursing Expense>Contracted Service>LPN	0.00			0.00	17,935.00
60-700-28	Nursing Expense>Contracted Service>CovidRN	19,918.00			19,918.00	2,240.00
60-700-29	Nursing Expense>Contracted Service>CovidLPN	23,570.00			23,570.00	4,200.00
60-700-34	Nursing Expense>Contracted Service>COVID19	0.00			0.00	(801.00)
60-700-39	Nursing Expense>Contracted Service>CovidCNA	75,241.00			75,241.00	0.00
60-801-80	Nursing Expense>CNA>Wages	2,181,427.00			2,181,427.00	2,113,352.00
60-805-80	Nursing Expense>LPN>Wages	1,265,744.00			1,265,744.00	1,106,087.00
60-808-80	Nursing Expense>RN>Wages	735,226.00			735,226.00	779,699.00
60-809-80	Nursing Expense>RN Supervisor>Wages	322,624.00			322,624.00	250,765.00
61-750-34	Nursing Admin Expense>Medical Director>COVID19	36,000.00			36,000.00	28,000.00
61-811-80	Nursing Admin Expense>Director>Wages	141,756.00			141,756.00	176,384.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	20,225.00			20,225.00	0.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	11,902.00			11,902.00	2,613.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	173,572.00			173,572.00	265,068.00
61-818-80	Nursing Admin Expense>Medical Records>Wages	77,950.00			77,950.00	34,394.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	0.00			0.00	82,043.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	0.00			0.00	6,194.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	129,299.00			129,299.00	130,981.00
61-880-00	Nursing Admin Expense>Payroll Taxes	214,975.00			214,975.00	233,077.00
61-881-00	Nursing Admin Expense>Workers Comp	33,549.00			33,549.00	90,954.00
61-882-00	Nursing Admin Expense>Health Insurance	218,950.00			218,950.00	795,724.00
61-883-00	Nursing Admin Expense>Other Benefits	87,223.00			0.00	0.00
			RJE - 2	(87,223.00)		
62-000-00	Pharmacy Expense	14.00			14.00	0.00
62-102-00	Pharmacy Expense>Medicare A	89,805.00			89,805.00	0.00
62-105-00	Pharmacy Expense>HMO	33,170.00			33,170.00	0.00
62-111-00	Pharmacy Expense>Medicaid	4,720.00			4,720.00	0.00
62-145-00	Pharmacy Expense>RX	82,527.00			82,527.00	261,057.00
62-222-00	Pharmacy Expense>OTC	2,347.00			2,347.00	4,015.00
62-700-00	Pharmacy Expense>Contracted Service	34,280.00			34,280.00	27,413.00
64-223-00	Other Ancillary Expense>Oxygen	3,599.00			3,599.00	2,252.00
64-224-00	Other Ancillary Expense>Lab	19,520.00			19,520.00	42,897.00
64-224-34	Other Ancillary Expense>Lab>COVID19	0.00			0.00	564.00
64-225-00	Other Ancillary Expense>Radiology	6,291.00			6,291.00	9,655.00
65-000-00	PT Expense	295,337.00			295,337.00	330,217.00
66-000-00	OT Expense	274,052.00			274,052.00	358,827.00
67-000-00	ST Expense	27,675.00			27,675.00	44,555.00
69-811-80	Social Services Expense>Director>Wages	7,124.00			7,124.00	67,344.00
69-830-80	Social Services Expense>Assistant>Wages	115,344.00			115,344.00	41,494.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
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69-880-00	Social Services Expense>Payroll Taxes	4,171.00			4,171.00	4,997.00
69-881-00	Social Services Expense>Workers Comp	635.00			635.00	2,074.00
69-882-00	Social Services Expense>Health Insurance	3,923.00			3,923.00	17,620.00
69-883-00	Social Services Expense>Other Benefits	1,563.00		(1,563.00)	0.00	0.00
			RJE - 2	(1,563.00)		
70-177-00	Dietary Expense>Supplements	29,390.00			29,390.00	23,053.00
70-178-00	Dietary Expense>Food	332,151.00			332,151.00	292,310.00
70-183-00	Dietary Expense>Supplies	37,881.00			37,881.00	41,389.00
70-183-34	Dietary Expense>Supplies>COVID19	275.00			275.00	4,754.00
70-184-00	Dietary Expense>Minor Equip & Supplies	0.00			0.00	1,797.00
70-207-00	Dietary Expense>Repairs & Maint	4,405.00			4,405.00	5,387.00
70-208-00	Dietary Expense>Equip-Rental	1,340.00		(1,340.00)	0.00	0.00
			RJE - 10	(1,340.00)		
70-700-00	Dietary Expense>Contracted Service	68,676.00		(68,562.00)	114.00	0.00
			RJE - 1	(68,562.00)		
70-700-34	Dietary Expense>Contracted Service>COVID19	101,674.00			101,674.00	94,043.00
70-831-80	Dietary Expense>Aide>Wages	314,906.00			314,906.00	277,640.00
70-832-80	Dietary Expense>Cook>Wages	108,938.00			108,938.00	105,155.00
70-880-00	Dietary Expense>Payroll Taxes	18,762.00			18,762.00	18,598.00
70-881-00	Dietary Expense>Workers Comp	2,736.00			2,736.00	6,631.00
70-882-00	Dietary Expense>Health Insurance	17,984.00			17,984.00	61,326.00
70-883-00	Dietary Expense>Other Benefits	7,154.00		(7,154.00)	0.00	0.00
			RJE - 2	(7,154.00)		
71-178-00	Activity Expense>Food	2,470.00			2,470.00	754.00
71-183-00	Activity Expense>Supplies	956.00			956.00	2,160.00
71-202-00	Activity Expense>Resident Missing Items	63.00			63.00	72.00
71-700-00	Activity Expense>Contracted Service	1,700.00			1,700.00	895.00
71-811-80	Activity Expense>Director>Wages	135,305.00			135,305.00	131,133.00
71-831-80	Activity Expense>Aide>Wages	0.00			0.00	7,911.00
71-880-00	Activity Expense>Payroll Taxes	7,380.00			7,380.00	6,406.00
71-881-00	Activity Expense>Workers Comp	1,071.00			1,071.00	2,555.00
71-882-00	Activity Expense>Health Insurance	7,276.00			7,276.00	22,158.00
71-883-00	Activity Expense>Other Benefits	2,893.00		(2,893.00)	0.00	0.00
			RJE - 2	(2,893.00)		
72-183-00	Housekeeping Expense>Supplies	37,464.00			37,464.00	21,941.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,636.00			1,636.00	1,692.00
72-811-80	Housekeeping Expense>Director>Wages	11,600.00			11,600.00	0.00
72-831-80	Housekeeping Expense>Aide>Wages	477,005.00			477,005.00	471,046.00
73-183-00	Laundry Expense>Supplies	18,054.00			18,054.00	13,670.00
73-831-80	Laundry Expense>Aide>Wages	105,168.00			105,168.00	83,316.00
74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	26,035.00			26,035.00	25,924.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	4,096.00			4,096.00	9,990.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	27,044.00			27,044.00	89,009.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	10,774.00		(10,774.00)	0.00	0.00
			RJE - 2	(10,774.00)		
75-183-00	Maintenance Expense>Supplies	8,984.00			8,984.00	14,328.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	(1,028.00)			(1,028.00)	3,023.00
75-205-00	Maintenance Expense>Sanitation & Incineration	31,178.00			31,178.00	28,468.00
75-207-00	Maintenance Expense>Repairs & Maint	62,466.00			62,466.00	82,899.00
75-208-00	Maintenance Expense>Equip-Rental	0.00			0.00	32.00
75-217-00	Maintenance Expense>Extermination	2,000.00			2,000.00	2,686.00
75-218-00	Maintenance Expense>Snow Removal	6,767.00			6,767.00	17,473.00
75-219-00	Maintenance Expense>Landscaping	5,323.00			5,323.00	7,752.00
75-220-00	Maintenance Expense>Fire Drill	9,768.00			9,768.00	6,372.00
75-700-00	Maintenance Expense>Contracted Service	42,728.00			42,728.00	27,128.00
75-811-80	Maintenance Expense>Director>Wages	19,730.00			19,730.00	0.00
75-829-80	Maintenance Expense>Staff>Wages	125,807.00			125,807.00	148,631.00
75-838-80	Maintenance Expense>Security Desk>Wages	98,953.00			98,953.00	96,405.00
75-880-00	Maintenance Expense>Payroll Taxes	11,391.00			11,391.00	11,980.00
75-881-00	Maintenance Expense>Workers Comp	1,686.00			1,686.00	4,610.00
75-882-00	Maintenance Expense>Health Insurance	10,754.00			10,754.00	38,989.00
75-883-00	Maintenance Expense>Other Benefits	4,280.00		(4,280.00)	0.00	0.00
			RJE - 2	(4,280.00)		
76-227-00	Utility Expense>Gas	18,254.00			18,254.00	29,438.00
76-228-00	Utility Expense>Electric	513,575.00			513,575.00	445,564.00
76-229-00	Utility Expense>Water/Sewer	84,282.00			84,282.00	71,937.00
80-101-00	Admin Expense>Provider Tax	772,464.00			772,464.00	709,490.00
80-162-00	Admin Expense>Insurance - General Liability & Other	224,709.00			224,709.00	223,477.00
80-163-00	Admin Expense>Insurance - EPLI	4,272.00			4,272.00	3,052.00
80-164-00	Admin Expense>Surety Bond	642.00			642.00	500.00
80-165-00	Admin Expense>Insurance - Property	19,667.00			19,667.00	18,262.00
80-183-00	Admin Expense>Supplies	11,485.00			11,485.00	28,375.00

Account	Description	UNADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2023			9/30/2023	9/30/2022
80-184-00	Admin Expense>Minor Equip & Supplies	1,432.00			1,432.00	0.00
80-204-00	Admin Expense>Training & Education	480.00			480.00	413.00
80-208-00	Admin Expense>Equip-Rental	(11,437.00)			0.00	910.00
			RJE - 10	(14,623.00)		
			RJE - 11	26,060.00		
80-209-00	Admin Expense>Postage	2,264.00			2,264.00	3,732.00
80-210-00	Admin Expense>Internet	3,149.00			3,149.00	2,395.00
80-230-00	Admin Expense>Data Processing	72,070.00			72,070.00	64,020.00
80-231-00	Admin Expense>Telephone	11,959.00		(2,066.00)	9,893.00	12,587.00
			RJE - 13	(2,066.00)		
80-232-00	Admin Expense>Cable TV	18,302.00			18,302.00	17,061.00
80-233-00	Admin Expense>Seminars	(27.00)			(27.00)	420.00
80-234-00	Admin Expense>Licenses	2,593.00			2,593.00	1,525.00
80-235-00	Admin Expense>Dues & Subscriptions	530.00		(530.00)	0.00	0.00
			RJE - 9	(530.00)		
80-236-00	Admin Expense>Travel	2,165.00			2,165.00	23,355.00
80-236-04	Admin Expense>Travel>Allowable	6,824.00			6,824.00	5,805.00
80-238-00	Admin Expense>Legal Fees	117,313.00		12,985.00	130,298.00	111,085.00
			RJE - 7	12,985.00		
80-239-00	Admin Expense>Accounting Fees	32,000.00		8,185.00	40,185.00	42,672.00
			RJE - 7	8,185.00		
80-239-34	Admin Expense>Accounting Fees>COVID19	32,000.00			32,000.00	0.00
80-240-00	Admin Expense>Professional Fees	254,390.00		(21,170.00)	233,220.00	197,230.00
			RJE - 7	(21,170.00)		
80-242-00	Admin Expense>Fines, Penalties & Settlements	962.00			962.00	5,004.00
80-243-00	Admin Expense>Late Fees	2,383.00			2,383.00	1,078.00
80-244-00	Admin Expense>Bank Fees	10,107.00			10,107.00	5,053.00
80-247-00	Admin Expense>Corporate Tax	80.00			80.00	300.00
80-249-00	Admin Expense>Recruiting	957.00			957.00	988.00
80-250-00	Admin Expense>Marketing & Advertising	10,570.00			10,570.00	18,195.00
80-251-00	Admin Expense>Bad Debt	247,629.00			247,629.00	175,624.00
80-252-00	Admin Expense>Startup Costs	0.00			0.00	7,594.00
80-700-00	Admin Expense>Contracted Service	20,231.00			20,231.00	20,025.00
80-700-26	Admin Expense>Contracted Service>Director	0.00			0.00	5,000.00
80-811-80	Admin Expense>Director>Wages	126,396.00			126,396.00	130,857.00
80-812-80	Admin Expense>Assistant Director>Wages	0.00			0.00	10,880.00
80-839-80	Admin Expense>Admissions>Wages	76,263.00			76,263.00	30,915.00
80-840-80	Admin Expense>Business Office>Wages	152,511.00			152,511.00	216,944.00
80-842-80	Admin Expense>Marketing>Wages	3,503.00			3,503.00	15,042.00
80-880-00	Admin Expense>Payroll Taxes	15,820.00			15,820.00	21,231.00
80-881-00	Admin Expense>Workers Comp	6,402.00			6,402.00	66,517.00
80-882-00	Admin Expense>Health Insurance	17,351.00			17,351.00	64,773.00
80-883-00	Admin Expense>Other Benefits	6,932.00		(6,932.00)	0.00	0.00
			RJE - 2	(6,932.00)		
85-100-00	Employee Benefits Expense>Miscellaneous	4,512.00		(146.00)	4,366.00	0.00
			RJE - 2	21.00		
			RJE - 8	(167.00)		
85-156-61	Employee Benefits Expense>PR Taxes>Fica	391,999.00			391,999.00	258,553.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	57,339.00			57,339.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	5,808.00			5,808.00	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	29,447.00		8,504.00	37,951.00	30,899.00
			RJE - 2	8,504.00		
85-245-00	Employee Benefits Expense>Background Checks	3,403.00		425.00	3,828.00	3,404.00
			RJE - 2	425.00		
85-255-79	Employee Benefits Expense>Pension>Union	334,818.00		104,364.00	439,182.00	291,933.00
			RJE - 2	104,364.00		
85-881-00	Employee Benefits Expense>Workers Comp	77,443.00			77,443.00	0.00
85-882-00	Employee Benefits Expense>Health Insurance	772,056.00			772,056.00	0.00
91-121-00	Property Expense>Rent	2,894,082.00			2,894,082.00	1,320,000.00
91-161-00	Property Expense>RE Taxes	(5,421.00)		125,362.00	119,941.00	125,378.00
			RJE - 3	125,362.00		
91-261-00	Property Expense>Personal Prop Taxes	20,519.00			20,519.00	19,354.00
92-000-00	Depreciation Expense	39,785.00			39,785.00	36,427.00
94-000-00	Interest Expense	28,930.00			28,930.00	52,205.00
Marcum 101	Dentist	0.00		5,100.00	5,100.00	5,100.00
			RJE - 6	5,100.00		
Marcum 102	Cell Phone	0.00		2,066.00	2,066.00	1,644.00
			RJE - 13	2,066.00		
Marcum 108	Ambulance	0.00		7,151.00	7,151.00	11,928.00
			RJE - 12	7,151.00		
Marcum 109	Employee Food	0.00		3,589.00	3,589.00	2,569.00
			RJE - 2	3,589.00		

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Marcum 110	Employee Relations	0.00		3,916.00	3,916.00	5,558.00
			RJE - 2	3,916.00		
Marcum 111	Discriminatory Bonus	0.00			0.00	5,000.00
Marcum 113	Subscriptions	0.00		180.00	180.00	0.00
			RJE - 9	180.00		
Marcum 117	IV Insertion Nurse	0.00		18,508.00	18,508.00	26,917.00
			RJE - 6	18,508.00		
Marcum 118	Respiratory Therapist	0.00		3,656.00	3,656.00	1,405.00
			RJE - 6	3,656.00		
Marcum 122	Holiday Party	0.00		167.00	167.00	2,634.00
			RJE - 8	167.00		
Marcum 123	Dietician	0.00		68,562.00	68,562.00	92,532.00
			RJE - 1	68,562.00		
Marcum 124	Other Resident Care Physician	0.00			0.00	5,184.00
Marcum 126	Police Records	0.00			0.00	3.00
Marcum 127	Leased Equipment	0.00		15,963.00	15,963.00	16,084.00
			RJE - 10	15,963.00		
Marcum 128	Non-Movable Equipment	0.00		11,638.00	11,638.00	11,638.00
			RJE - 5	11,638.00		
Marcum 129	Optamology Physician	0.00		183.00	183.00	0.00
			RJE - 6	183.00		
Marcum 130	Audiologist	0.00		194.00	194.00	0.00
			RJE - 6	194.00		
Marcum 132	Reversal on PY RE>Taxes	0.00		(125,362.00)	(125,362.00)	0.00
			RJE - 3	(125,362.00)		
Marcum 133	Other Income	0.00		(26,060.00)	(26,060.00)	0.00
			RJE - 11	(26,060.00)		
Total		0.00		0.00	0.00	0.00
Net (Income) Loss		242,323.00		0.00	242,323.00	229,883.00

Client: **Salmon Brook**
 Engagement: **Medicaid - Salmon Brook**
 Period Ending: **9/30/2023**
 Trial Balance: **A.01 - TB-CCNH**
 Workpaper: **A.01 - TB-CCNH Combined Detail LS**

Account	Description	UNADJ 9/30/2023	JE Ref #	RJE 9/30/2023	FINAL 9/30/2023	1st PP-FINAL 9/30/2022
Group : [10-A]	Salaries and Wages					
Subgroup : [2]	Administrators					
80-811-80	Admin Expense>Director>Wages	126,396.00		0.00	126,396.00	130,857.00
Subtotal [2]	Administrators	126,396.00		0.00	126,396.00	130,857.00
Subgroup : [3]	Assistant Administrator					
80-812-80	Admin Expense>Assistant Director>Wages	0.00		0.00	0.00	10,880.00
Subtotal [3]	Assistant Administrator	0.00		0.00	0.00	10,880.00
Subgroup : [4]	Other Administrative Salaries					
75-838-80	Maintenance Expense>Security Desk>Wages	98,953.00		0.00	98,953.00	96,405.00
80-840-80	Admin Expense>Business Office>Wages	152,511.00		0.00	152,511.00	216,944.00
Subtotal [4]	Other Administrative Salaries	251,464.00		0.00	251,464.00	313,349.00
Subgroup : [5C]	Dietary Workers					
70-831-80	Dietary Expense>Aide>Wages	314,906.00		0.00	314,906.00	277,640.00
70-832-80	Dietary Expense>Cook>Wages	108,938.00		0.00	108,938.00	105,155.00
Subtotal [5C]	Dietary Workers	423,844.00		0.00	423,844.00	382,795.00
Subgroup : [6B]	Other Housekeeping Workers					
72-811-80	Housekeeping Expense>Director>Wages	11,600.00		0.00	11,600.00	0.00
72-831-80	Housekeeping Expense>Aide>Wages	477,005.00		0.00	477,005.00	471,046.00
Subtotal [6B]	Other Housekeeping Workers	488,605.00		0.00	488,605.00	471,046.00
Subgroup : [7B]	Other Maintenance Workers					
75-811-80	Maintenance Expense>Director>Wages	19,730.00		0.00	19,730.00	0.00
75-829-80	Maintenance Expense>Staff>Wages	125,807.00		0.00	125,807.00	148,631.00
Subtotal [7B]	Other Maintenance Workers	145,537.00		0.00	145,537.00	148,631.00
Subgroup : [8B]	Other Laundry Workers					
73-831-80	Laundry Expense>Aide>Wages	105,168.00		0.00	105,168.00	83,316.00
Subtotal [8B]	Other Laundry Workers	105,168.00		0.00	105,168.00	83,316.00
Subgroup : [12A]	Director of Nurses/Assistant Director					
61-811-80	Nursing Admin Expense>Director>Wages	141,756.00		0.00	141,756.00	176,384.00
61-812-80	Nursing Admin Expense>Assistant Director>Wages	20,225.00		0.00	20,225.00	0.00
Subtotal [12A]	Director of Nurses/Assistant Director	161,981.00		0.00	161,981.00	176,384.00
Subgroup : [12B1]	RNs - Direct Care					
60-808-80	Nursing Expense>RN>Wages	735,226.00		0.00	735,226.00	779,699.00
60-809-80	Nursing Expense>RN Supervisor>Wages	322,624.00		0.00	322,624.00	250,765.00
Subtotal [12B1]	RNs - Direct Care	1,057,850.00		0.00	1,057,850.00	1,030,464.00
Subgroup : [12B2]	RNs - Administrative					
61-814-80	Nursing Admin Expense>Central Supply>Wages	11,902.00		0.00	11,902.00	2,613.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	173,572.00		0.00	173,572.00	265,068.00
61-820-80	Nursing Admin Expense>Nurse Liaison>Wages	0.00		0.00	0.00	82,043.00
61-824-80	Nursing Admin Expense>Staff Devel Director>Wages	0.00		0.00	0.00	6,194.00
61-825-80	Nursing Admin Expense>Unit Manager>Wages	129,299.00		0.00	129,299.00	130,981.00
Subtotal [12B2]	RNs - Administrative	314,773.00		0.00	314,773.00	486,899.00
Subgroup : [12C1]	LPNs - Direct Care					
60-805-80	Nursing Expense>LPN>Wages	1,265,744.00		0.00	1,265,744.00	1,106,087.00
Subtotal [12C1]	LPNs - Direct Care	1,265,744.00		0.00	1,265,744.00	1,106,087.00
Subgroup : [12D]	Aides and Attendants					
60-801-80	Nursing Expense>CNA>Wages	2,181,427.00		0.00	2,181,427.00	2,113,352.00
Subtotal [12D]	Aides and Attendants	2,181,427.00		0.00	2,181,427.00	2,113,352.00
Subgroup : [12H]	Recreation Workers					
71-811-80	Activity Expense>Director>Wages	135,305.00		0.00	135,305.00	131,133.00
71-831-80	Activity Expense>Aide>Wages	0.00		0.00	0.00	7,911.00
Subtotal [12H]	Recreation Workers	135,305.00		0.00	135,305.00	139,044.00
Subgroup : [12M]	Social Workers/Case Management					
69-811-80	Social Services Expense>Director>Wages	7,124.00		0.00	7,124.00	67,344.00
69-830-80	Social Services Expense>Assistant>Wages	115,344.00		0.00	115,344.00	41,494.00
Subtotal [12M]	Social Workers/Case Management	122,468.00		0.00	122,468.00	108,838.00
Subgroup : [12N]	Marketing					
80-842-80	Admin Expense>Marketing>Wages	3,503.00		0.00	3,503.00	15,042.00
Subtotal [12N]	Marketing	3,503.00		0.00	3,503.00	15,042.00
Subgroup : [12O]	Other					
61-818-80	Nursing Admin Expense>Medical Records>Wages	77,950.00		0.00	77,950.00	34,394.00
80-839-80	Admin Expense>Admissions>Wages	76,263.00		0.00	76,263.00	30,915.00
Subtotal [12O]	Other	154,213.00		0.00	154,213.00	65,309.00

Total [10-A]	Salaries and Wages	6,938,278.00	0.00	6,938,278.00	6,782,293.00
Group : [13-B]	Professional Fees				
Subgroup : [1]	Dietitian				
Marcum 123	Dietician	0.00	68,562.00	68,562.00	92,532.00
Subtotal [1]	Dietitian	0.00	68,562.00	68,562.00	92,532.00
Subgroup : [2]	Dentist				
Marcum 101	Dentist	0.00	5,100.00	5,100.00	5,100.00
Subtotal [2]	Dentist	0.00	5,100.00	5,100.00	5,100.00
Subgroup : [3]	Pharmacist				
62-700-00	Pharmacy Expense>Contracted Service	34,280.00	0.00	34,280.00	27,413.00
Subtotal [3]	Pharmacist	34,280.00	0.00	34,280.00	27,413.00
Subgroup : [5A]	PT - Resident Care				
65-000-00	PT Expense	295,337.00	0.00	295,337.00	330,217.00
Subtotal [5A]	PT - Resident Care	295,337.00	0.00	295,337.00	330,217.00
Subgroup : [8A]	Medical Director				
61-750-34	Nursing Admin Expense>Medical Director>COVID19	36,000.00	0.00	36,000.00	28,000.00
Subtotal [8A]	Medical Director	36,000.00	0.00	36,000.00	28,000.00
Subgroup : [8E]	Other				
Marcum 124	Other Resident Care Physician	0.00	0.00	0.00	5,184.00
Subtotal [8E]	Other	0.00	0.00	0.00	5,184.00
Subgroup : [9A]	ST - Resident Care				
67-000-00	ST Expense	27,675.00	0.00	27,675.00	44,555.00
Subtotal [9A]	ST - Resident Care	27,675.00	0.00	27,675.00	44,555.00
Subgroup : [10A]	OT - Resident Care				
66-000-00	OT Expense	274,052.00	0.00	274,052.00	358,827.00
Subtotal [10A]	OT - Resident Care	274,052.00	0.00	274,052.00	358,827.00
Subgroup : [11A1]	RN's - Direct Care				
60-700-18	Nursing Expense>Contracted Service>RN	0.00	0.00	0.00	45,411.00
60-700-28	Nursing Expense>Contracted Service>CovidRN	19,918.00	0.00	19,918.00	2,240.00
Subtotal [11A1]	RN's - Direct Care	19,918.00	0.00	19,918.00	47,651.00
Subgroup : [11B1]	LPN's - Direct Care				
60-700-19	Nursing Expense>Contracted Service>LPN	0.00	0.00	0.00	17,935.00
60-700-29	Nursing Expense>Contracted Service>CovidLPN	23,570.00	0.00	23,570.00	4,200.00
Subtotal [11B1]	LPN's - Direct Care	23,570.00	0.00	23,570.00	22,135.00
Subgroup : [11C]	Aides				
60-700-39	Nursing Expense>Contracted Service>CovidCNA	75,241.00	0.00	75,241.00	0.00
Subtotal [11C]	Aides	75,241.00	0.00	75,241.00	0.00
Subgroup : [12]	Other				
60-206-00	Nursing Expense>Clinical Services	10,063.00	(10,063.00)	0.00	0.00
60-212-00	Nursing Expense>Clinical Consultants	46,778.00	(17,578.00)	29,200.00	40,000.00
60-700-06	Nursing Expense>Contracted Service>Other	30,800.00	0.00	30,800.00	0.00
60-700-34	Nursing Expense>Contracted Service>COVID19	0.00	0.00	0.00	(801.00)
Marcum 117	IV Insertion Nurse	0.00	18,508.00	18,508.00	26,917.00
Marcum 118	Respiratory Therapist	0.00	3,656.00	3,656.00	1,405.00
Marcum 129	Optamology Physician	0.00	183.00	183.00	0.00
Marcum 130	Audiologist	0.00	194.00	194.00	0.00
Subtotal [12]	Other	87,641.00	(5,100.00)	82,541.00	67,521.00
Total [13-B]	Professional Fees	873,714.00	68,562.00	942,276.00	1,029,135.00
Group : [15]	Expenditures Other than Salaries				
Subgroup : [1A1]	Workmen's Compensation				
61-881-00	Nursing Admin Expense>Workers Comp	33,549.00	0.00	33,549.00	90,954.00
69-881-00	Social Services Expense>Workers Comp	635.00	0.00	635.00	2,074.00
70-881-00	Dietary Expense>Workers Comp	2,736.00	0.00	2,736.00	6,631.00
71-881-00	Activity Expense>Workers Comp	1,071.00	0.00	1,071.00	2,555.00
74-881-00	Housekeeping & Laundry Expense>Workers Comp	4,096.00	0.00	4,096.00	9,990.00
75-881-00	Maintenance Expense>Workers Comp	1,686.00	0.00	1,686.00	4,610.00
80-881-00	Admin Expense>Workers Comp	6,402.00	0.00	6,402.00	66,517.00
85-881-00	Employee Benefits Expense>Workers Comp	77,443.00	0.00	77,443.00	0.00
Subtotal [1A1]	Workmen's Compensation	127,618.00	0.00	127,618.00	183,331.00
Subgroup : [1A3]	Unemployment Insurance				
85-156-62	Employee Benefits Expense>PR Taxes>SUI	57,339.00	0.00	57,339.00	0.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	5,808.00	0.00	5,808.00	0.00
Subtotal [1A3]	Unemployment Insurance	63,147.00	0.00	63,147.00	0.00
Subgroup : [1A4]	Social Security (FICA)				
61-880-00	Nursing Admin Expense>Payroll Taxes	214,975.00	0.00	214,975.00	233,077.00
69-880-00	Social Services Expense>Payroll Taxes	4,171.00	0.00	4,171.00	4,997.00
70-880-00	Dietary Expense>Payroll Taxes	18,762.00	0.00	18,762.00	18,598.00
71-880-00	Activity Expense>Payroll Taxes	7,380.00	0.00	7,380.00	6,406.00

74-880-00	Housekeeping & Laundry Expense>Payroll Taxes	26,035.00	0.00	26,035.00	25,924.00
75-880-00	Maintenance Expense>Payroll Taxes	11,391.00	0.00	11,391.00	11,980.00
80-880-00	Admin Expense>Payroll Taxes	15,820.00	0.00	15,820.00	21,231.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	391,999.00	0.00	391,999.00	259,553.00
Subtotal [1A4]	Social Security (FICA)	690,533.00	0.00	690,533.00	580,766.00
Subgroup : [1A5]	Health Insurance				
61-882-00	Nursing Admin Expense>Health Insurance	218,950.00	0.00	218,950.00	795,724.00
69-882-00	Social Services Expense>Health Insurance	3,923.00	0.00	3,923.00	17,620.00
70-882-00	Dietary Expense>Health Insurance	17,984.00	0.00	17,984.00	61,326.00
71-882-00	Activity Expense>Health Insurance	7,276.00	0.00	7,276.00	22,158.00
74-882-00	Housekeeping & Laundry Expense>Health Insurance	27,044.00	0.00	27,044.00	89,009.00
75-882-00	Maintenance Expense>Health Insurance	10,754.00	0.00	10,754.00	38,989.00
80-882-00	Admin Expense>Health Insurance	17,351.00	0.00	17,351.00	64,773.00
85-882-00	Employee Benefits Expense>Health Insurance	772,056.00	0.00	772,056.00	0.00
Subtotal [1A5]	Health Insurance	1,075,338.00	0.00	1,075,338.00	1,089,599.00
Subgroup : [1A7]	Pensions				
85-255-79	Employee Benefits Expense>Pension>Union	334,818.00	104,364.00	439,182.00	291,933.00
Subtotal [1A7]	Pensions	334,818.00	104,364.00	439,182.00	291,933.00
Subgroup : [1A9]	Other				
61-883-00	Nursing Admin Expense>Other Benefits	87,223.00	(87,223.00)	0.00	0.00
69-883-00	Social Services Expense>Other Benefits	1,563.00	(1,563.00)	0.00	0.00
70-883-00	Dietary Expense>Other Benefits	7,154.00	(7,154.00)	0.00	0.00
71-883-00	Activity Expense>Other Benefits	2,893.00	(2,893.00)	0.00	0.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits	10,774.00	(10,774.00)	0.00	0.00
75-883-00	Maintenance Expense>Other Benefits	4,280.00	(4,280.00)	0.00	0.00
80-883-00	Admin Expense>Other Benefits	6,932.00	(6,932.00)	0.00	0.00
85-100-00	Employee Benefits Expense>Miscellaneous	4,512.00	(146.00)	4,366.00	0.00
85-200-79	Employee Benefits Expense>Training Fund>Union	29,447.00	8,504.00	37,951.00	30,899.00
85-245-00	Employee Benefits Expense>Background Checks	3,403.00	425.00	3,828.00	3,404.00
Subtotal [1A9]	Other	158,181.00	(112,036.00)	46,145.00	34,303.00
Subgroup : [1C]	Bad Debts				
80-251-00	Admin Expense>Bad Debt	247,629.00	0.00	247,629.00	175,624.00
Subtotal [1C]	Bad Debts	247,629.00	0.00	247,629.00	175,624.00
Subgroup : [1D]	Accounting and Auditing				
80-239-00	Admin Expense>Accounting Fees	32,000.00	8,185.00	40,185.00	42,672.00
80-239-34	Admin Expense>Accounting Fees>COVID19	32,000.00	0.00	32,000.00	0.00
Subtotal [1D]	Accounting and Auditing	64,000.00	8,185.00	72,185.00	42,672.00
Subgroup : [1E]	Legal				
80-238-00	Admin Expense>Legal Fees	117,313.00	12,985.00	130,298.00	111,085.00
Subtotal [1E]	Legal	117,313.00	12,985.00	130,298.00	111,085.00
Subgroup : [1G]	Office Supplies				
80-183-00	Admin Expense>Supplies	11,485.00	0.00	11,485.00	28,375.00
80-184-00	Admin Expense>Minor Equip & Supplies	1,432.00	0.00	1,432.00	0.00
80-208-00	Admin Expense>Equip-Rental	(11,437.00)	11,437.00	0.00	910.00
Subtotal [1G]	Office Supplies	1,480.00	11,437.00	12,917.00	29,285.00
Subgroup : [1H1]	Telephone and Telegraph				
80-231-00	Admin Expense>Telephone	11,959.00	(2,066.00)	9,893.00	12,587.00
Subtotal [1H1]	Telephone and Telegraph	11,959.00	(2,066.00)	9,893.00	12,587.00
Subgroup : [1H2]	Cellular Phones and Beepers				
Marcum 102	Cell Phone	0.00	2,066.00	2,066.00	1,644.00
Subtotal [1H2]	Cellular Phones and Beepers	0.00	2,066.00	2,066.00	1,644.00
Subgroup : [1J]	Corporation Business Taxes				
80-247-00	Admin Expense>Corporate Tax	80.00	0.00	80.00	300.00
Subtotal [1J]	Corporation Business Taxes	80.00	0.00	80.00	300.00
Subgroup : [1K3]	Resident Day User Fee				
80-101-00	Admin Expense>Provider Tax	772,464.00	0.00	772,464.00	709,490.00
Subtotal [1K3]	Resident Day User Fee	772,464.00	0.00	772,464.00	709,490.00
Total [15]	Expenditures Other than Salaries	3,664,560.00	24,935.00	3,689,495.00	3,262,619.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin, and General				
Subgroup : [1]	Resident Travel and Entertainment				
60-213-00	Nursing Expense>Transportation	7,435.00	(7,151.00)	284.00	1,771.00
Subtotal [1]	Resident Travel and Entertainment	7,435.00	(7,151.00)	284.00	1,771.00
Subgroup : [2]	Holiday Parties for Staff				
Marcum 122	Holiday Party	0.00	167.00	167.00	2,634.00
Subtotal [2]	Holiday Parties for Staff	0.00	167.00	167.00	2,634.00
Subgroup : [4]	Employee Travel				
80-236-00	Admin Expense>Travel	2,165.00	0.00	2,165.00	23,355.00
80-236-04	Admin Expense>Travel>Allowable	6,824.00	0.00	6,824.00	5,805.00
Subtotal [4]	Employee Travel	8,989.00	0.00	8,989.00	29,160.00

Subgroup : [5]	Education Expense				
60-204-00	Nursing Expense>Training & Education	1,658.00	350.00	2,008.00	1,958.00
80-204-00	Admin Expense>Training & Education	480.00	0.00	480.00	413.00
80-233-00	Admin Expense>Seminars	(27.00)	0.00	(27.00)	420.00
Subtotal [5]	Education Expense	2,111.00	350.00	2,461.00	2,791.00
Subgroup : [M1]	Advertising Help Wanted				
80-249-00	Admin Expense>Recruiting	957.00	0.00	957.00	988.00
Subtotal [M1]	Advertising Help Wanted	957.00	0.00	957.00	988.00
Subgroup : [M3]	Advertising Other				
80-250-00	Admin Expense>Marketing & Advertising	10,570.00	0.00	10,570.00	18,195.00
Subtotal [M3]	Advertising Other	10,570.00	0.00	10,570.00	18,195.00
Subgroup : [M7]	Postage				
80-209-00	Admin Expense>Postage	2,264.00	0.00	2,264.00	3,732.00
Subtotal [M7]	Postage	2,264.00	0.00	2,264.00	3,732.00
Subgroup : [M8A]	Dues to Chamber of Commerce				
80-235-00	Admin Expense>Dues & Subscriptions	530.00	(530.00)	0.00	0.00
Subtotal [M8A]	Dues to Chamber of Commerce	530.00	(530.00)	0.00	0.00
Subgroup : [M9]	Subscriptions				
Marcum 113	Subscriptions	0.00	180.00	180.00	0.00
Subtotal [M9]	Subscriptions	0.00	180.00	180.00	0.00
Subgroup : [M11]	Services Provided by Contract				
80-210-00	Admin Expense>Internet	3,149.00	0.00	3,149.00	2,395.00
80-230-00	Admin Expense>Data Processing	72,070.00	0.00	72,070.00	64,020.00
80-240-00	Admin Expense>Professional Fees	254,390.00	(21,170.00)	233,220.00	197,230.00
80-700-00	Admin Expense>Contracted Service	20,231.00	0.00	20,231.00	20,025.00
80-700-26	Admin Expense>Contracted Service>Director	0.00	0.00	0.00	5,000.00
Subtotal [M11]	Services Provided by Contract	349,840.00	(21,170.00)	328,670.00	288,670.00
Subgroup : [M13]	Other				
80-234-00	Admin Expense>Licenses	2,593.00	0.00	2,593.00	1,525.00
80-242-00	Admin Expense>Fines, Penalties & Settlements	962.00	0.00	962.00	5,004.00
80-243-00	Admin Expense>Late Fees	2,363.00	0.00	2,363.00	1,078.00
80-244-00	Admin Expense>Bank Fees	10,107.00	0.00	10,107.00	5,053.00
80-252-00	Admin Expense>Startup Costs	0.00	0.00	0.00	7,594.00
Marcum 109	Employee Food	0.00	3,589.00	3,589.00	2,569.00
Marcum 110	Employee Relations	0.00	3,916.00	3,916.00	5,558.00
Marcum 111	Discriminatory Bonus	0.00	0.00	0.00	5,000.00
Marcum 126	Police Records	0.00	0.00	0.00	3.00
Subtotal [M13]	Other	16,045.00	7,505.00	23,550.00	33,384.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and	398,741.00	(20,649.00)	378,092.00	381,325.00
Group : [18]	Dietary Basis for Allocation of Costs				
Subgroup : [2A1]	Raw Food				
70-177-00	Dietary Expense>Supplements	29,390.00	0.00	29,390.00	23,053.00
70-178-00	Dietary Expense>Food	332,151.00	0.00	332,151.00	292,310.00
71-178-00	Activity Expense>Food	2,470.00	0.00	2,470.00	754.00
Subtotal [2A1]	Raw Food	364,011.00	0.00	364,011.00	316,117.00
Subgroup : [2A2]	Non-Food Supplies				
70-183-00	Dietary Expense>Supplies	37,881.00	0.00	37,881.00	41,389.00
70-183-34	Dietary Expense>Supplies>COVID19	275.00	0.00	275.00	4,754.00
70-208-00	Dietary Expense>Equip-Rental	1,340.00	(1,340.00)	0.00	0.00
Subtotal [2A2]	Non-Food Supplies	39,496.00	(1,340.00)	38,156.00	46,143.00
Subgroup : [2A3]	Other				
70-184-00	Dietary Expense>Minor Equip & Supplies	0.00	0.00	0.00	1,797.00
Subtotal [2A3]	Other	0.00	0.00	0.00	1,797.00
Subgroup : [2B]	Purchased Services				
70-700-00	Dietary Expense>Contracted Service	68,676.00	(68,562.00)	114.00	0.00
70-700-34	Dietary Expense>Contracted Service>COVID19	101,674.00	0.00	101,674.00	94,043.00
Subtotal [2B]	Purchased Services	170,350.00	(68,562.00)	101,788.00	94,043.00
Total [18]	Dietary Basis for Allocation of Costs	573,857.00	(69,902.00)	503,955.00	458,100.00
Group : [19]	Laundry-Basis for Allocation of Costs				
Subgroup : [3C]	Other				
73-183-00	Laundry Expense>Supplies	18,054.00	0.00	18,054.00	13,670.00
Subtotal [3C]	Other	18,054.00	0.00	18,054.00	13,670.00
Total [19]	Laundry-Basis for Allocation of Costs	18,054.00	0.00	18,054.00	13,670.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs				
Subgroup : [4C]	Other				
72-183-00	Housekeeping Expense>Supplies	37,464.00	0.00	37,464.00	21,941.00
72-183-34	Housekeeping Expense>Supplies>COVID19	1,636.00	0.00	1,636.00	1,692.00
Subtotal [4C]	Other	39,100.00	0.00	39,100.00	23,633.00

Subgroup : [5A2]	Purchased from				
62-000-00	Pharmacy Expense	14.00	0.00	14.00	0.00
62-102-00	Pharmacy Expense>Medicare A	89,805.00	0.00	89,805.00	0.00
62-105-00	Pharmacy Expense>HMO	33,170.00	0.00	33,170.00	0.00
62-111-00	Pharmacy Expense>Medicaid	4,720.00	0.00	4,720.00	0.00
62-145-00	Pharmacy Expense>RX	82,527.00	0.00	82,527.00	261,057.00
Subtotal [5A2]	Purchased from	<u>210,236.00</u>	<u>0.00</u>	<u>210,236.00</u>	<u>261,057.00</u>
Subgroup : [5B]	Medicine Cabinet Drugs				
62-222-00	Pharmacy Expense>OTC	2,347.00	0.00	2,347.00	4,015.00
Subtotal [5B]	Medicine Cabinet Drugs	<u>2,347.00</u>	<u>0.00</u>	<u>2,347.00</u>	<u>4,015.00</u>
Subgroup : [5D]	Ambulance/Limousine				
Marcum 108	Ambulance	0.00	7,151.00	7,151.00	11,928.00
Subtotal [5D]	Ambulance/Limousine	<u>0.00</u>	<u>7,151.00</u>	<u>7,151.00</u>	<u>11,928.00</u>
Subgroup : [5E2]	Oxygen - Other				
64-223-00	Other Ancillary Expense>Oxygen	3,599.00	0.00	3,599.00	2,252.00
Subtotal [5E2]	Oxygen - Other	<u>3,599.00</u>	<u>0.00</u>	<u>3,599.00</u>	<u>2,252.00</u>
Subgroup : [5F]	X-Rays and related radiological				
64-225-00	Other Ancillary Expense>Radiology	6,291.00	0.00	6,291.00	9,655.00
Subtotal [5F]	X-Rays and related radiological	<u>6,291.00</u>	<u>0.00</u>	<u>6,291.00</u>	<u>9,655.00</u>
Subgroup : [5H]	Laboratory				
64-224-00	Other Ancillary Expense>Lab	19,520.00	0.00	19,520.00	42,897.00
64-224-34	Other Ancillary Expense>Lab>COVID19	0.00	0.00	0.00	564.00
Subtotal [5H]	Laboratory	<u>19,520.00</u>	<u>0.00</u>	<u>19,520.00</u>	<u>43,461.00</u>
Subgroup : [5I]	Recreation				
71-183-00	Activity Expense>Supplies	956.00	0.00	956.00	2,160.00
71-202-00	Activity Expense>Resident Missing Items	63.00	0.00	63.00	72.00
71-700-00	Activity Expense>Contracted Service	1,700.00	0.00	1,700.00	895.00
Subtotal [5I]	Recreation	<u>2,719.00</u>	<u>0.00</u>	<u>2,719.00</u>	<u>3,127.00</u>
Subgroup : [5L]	Cable Television				
80-232-00	Admin Expense>Cable TV	18,302.00	0.00	18,302.00	17,061.00
Subtotal [5L]	Cable Television	<u>18,302.00</u>	<u>0.00</u>	<u>18,302.00</u>	<u>17,061.00</u>
Subgroup : [5M]	Other				
60-183-00	Nursing Expense>Supplies	137,752.00	0.00	137,752.00	143,814.00
60-183-34	Nursing Expense>Supplies>COVID19	8,859.00	0.00	8,859.00	32,220.00
60-184-00	Nursing Expense>Minor Equip & Supplies	9,540.00	0.00	9,540.00	2,923.00
60-205-00	Nursing Expense>Sanitation & Incineration	374.00	0.00	374.00	646.00
60-208-00	Nursing Expense>Equip-Rental	59,158.00	0.00	59,158.00	21,929.00
60-230-00	Nursing Expense>Data Processing	7,881.00	0.00	7,881.00	6,817.00
60-230-34	Nursing Expense>Data Processing>COVID19	457.00	0.00	457.00	4,473.00
Subtotal [5M]	Other	<u>224,021.00</u>	<u>0.00</u>	<u>224,021.00</u>	<u>212,822.00</u>
Total [20]	Housekeeping and Resident Care Basis for Allocation	<u>526,135.00</u>	<u>7,151.00</u>	<u>533,286.00</u>	<u>589,011.00</u>
Group : [22]	Maintenance and Property				
Subgroup : [6A]	Repairs and Maintenance				
60-207-00	Nursing Expense>Repairs & Maint	4,632.00	0.00	4,632.00	668.00
70-207-00	Dietary Expense>Repairs & Maint	4,405.00	0.00	4,405.00	5,387.00
75-207-00	Maintenance Expense>Repairs & Maint	62,466.00	0.00	62,466.00	82,899.00
Subtotal [6A]	Repairs and Maintenance	<u>71,503.00</u>	<u>0.00</u>	<u>71,503.00</u>	<u>88,954.00</u>
Subgroup : [6B]	Heat				
76-227-00	Utility Expense>Gas	18,254.00	0.00	18,254.00	29,438.00
Subtotal [6B]	Heat	<u>18,254.00</u>	<u>0.00</u>	<u>18,254.00</u>	<u>29,438.00</u>
Subgroup : [6C]	Light & Power				
76-228-00	Utility Expense>Electric	513,575.00	0.00	513,575.00	445,564.00
Subtotal [6C]	Light & Power	<u>513,575.00</u>	<u>0.00</u>	<u>513,575.00</u>	<u>445,564.00</u>
Subgroup : [6D]	Water				
76-229-00	Utility Expense>Water/Sewer	84,282.00	0.00	84,282.00	71,937.00
Subtotal [6D]	Water	<u>84,282.00</u>	<u>0.00</u>	<u>84,282.00</u>	<u>71,937.00</u>
Subgroup : [6E]	Equipment Lease				
Marcum 127	Leased Equipment	0.00	15,963.00	15,963.00	16,084.00
Subtotal [6E]	Equipment Lease	<u>0.00</u>	<u>15,963.00</u>	<u>15,963.00</u>	<u>16,084.00</u>
Subgroup : [6F]	Other				
75-183-00	Maintenance Expense>Supplies	8,984.00	0.00	8,984.00	14,328.00
75-184-00	Maintenance Expense>Minor Equip & Supplies	(1,028.00)	0.00	(1,028.00)	3,023.00
75-205-00	Maintenance Expense>Sanitation & Incineration	31,178.00	0.00	31,178.00	28,468.00
75-208-00	Maintenance Expense>Equip-Rental	0.00	0.00	0.00	32.00
75-217-00	Maintenance Expense>Extermination	2,000.00	0.00	2,000.00	2,686.00
75-218-00	Maintenance Expense>Snow Removal	6,767.00	0.00	6,767.00	17,473.00
75-219-00	Maintenance Expense>Landscaping	5,323.00	0.00	5,323.00	7,752.00
75-220-00	Maintenance Expense>Fire Drill	9,768.00	0.00	9,768.00	6,372.00
75-700-00	Maintenance Expense>Contracted Service	42,728.00	0.00	42,728.00	27,128.00
Subtotal [6F]	Other	<u>105,728.00</u>	<u>0.00</u>	<u>105,728.00</u>	<u>107,262.00</u>

Subgroup : [7D]	Movable Equipment				
92-000-00	Depreciation Expense	39,785.00	0.00	39,785.00	36,427.00
Subtotal [7D]	Movable Equipment	39,785.00	0.00	39,785.00	36,427.00
Subgroup : [9]	Rental Payments				
91-121-00	Property Expense>Rent	2,894,082.00	0.00	2,894,082.00	1,320,000.00
Subtotal [9]	Rental Payments	2,894,082.00	0.00	2,894,082.00	1,320,000.00
Subgroup : [10B]	Real estate taxes paid by lessor				
91-161-00	Property Expense>RE Taxes	(5,421.00)	125,362.00	119,941.00	125,378.00
Subtotal [10B]	Real estate taxes paid by lessor	(5,421.00)	125,362.00	119,941.00	125,378.00
Subgroup : [10C]	Personal property taxes				
91-261-00	Property Expense>Personal Prop Taxes	20,519.00	0.00	20,519.00	19,354.00
Subtotal [10C]	Personal property taxes	20,519.00	0.00	20,519.00	19,354.00
Total [22]	Maintenance and Property	3,742,299.00	141,325.00	3,883,624.00	2,260,398.00
Group : [27]	Interest and Insurance				
Subgroup : [12D]	Other Interest Expense				
94-000-00	Interest Expense	28,930.00	0.00	28,930.00	52,205.00
Subtotal [12D]	Other Interest Expense	28,930.00	0.00	28,930.00	52,205.00
Subgroup : [14A]	Insurance on Property				
80-165-00	Admin Expense>Insurance - Property	19,667.00	0.00	19,667.00	18,262.00
Subtotal [14A]	Insurance on Property	19,667.00	0.00	19,667.00	18,262.00
Subgroup : [14C3]	Other				
80-162-00	Admin Expense>Insurance - General Liability & Other	224,709.00	0.00	224,709.00	223,477.00
80-163-00	Admin Expense>Insurance - EPLI	4,272.00	0.00	4,272.00	3,052.00
80-164-00	Admin Expense>Surety Bond	642.00	0.00	642.00	500.00
Subtotal [14C3]	Other	229,623.00	0.00	229,623.00	227,029.00
Total [27]	Interest and Insurance	278,220.00	0.00	278,220.00	297,496.00
Group : [30]	Statement of Revenue				
Subgroup : [1A]	Medicaid Residents (CT only)				
40-111-00	Room & Board Revenue>Medicaid	(8,650,773.00)	0.00	(8,650,773.00)	(7,631,196.00)
40-111-73	Room & Board Revenue>Medicaid Bed Hold	(809.00)	0.00	(809.00)	(4,045.00)
Subtotal [1A]	Medicaid Residents (CT only)	(8,651,582.00)	0.00	(8,651,582.00)	(7,635,241.00)
Subgroup : [1B]	Medicaid room and board contractual allowance				
40-111-09	Room & Board Revenue>Medicaid>Sales Adjustments	68,624.00	0.00	68,624.00	0.00
Subtotal [1B]	Medicaid room and board contractual allowance	68,624.00	0.00	68,624.00	0.00
Subgroup : [3A]	Medicare Residents (All Inclusive)				
40-102-00	Room & Board Revenue>Medicare A	(2,996,952.00)	0.00	(2,996,952.00)	(5,343,175.00)
40-102-09	Room & Board Revenue>Medicare A>Sales Adjustments	(4,475.00)	0.00	(4,475.00)	0.00
Subtotal [3A]	Medicare Residents (All Inclusive)	(3,001,427.00)	0.00	(3,001,427.00)	(5,343,175.00)
Subgroup : [3B]	Medicare room and board contractual allowance				
40-102-14	Room & Board Revenue>Medicare A>Sequester	50,204.00	0.00	50,204.00	22,087.00
Subtotal [3B]	Medicare room and board contractual allowance	50,204.00	0.00	50,204.00	22,087.00
Subgroup : [4A]	Private-pay residents and other				
40-104-00	Room & Board Revenue>Private	(1,850,143.00)	0.00	(1,850,143.00)	(2,108,318.00)
40-104-09	Room & Board Revenue>Private>Sales Adjustments	(57,358.00)	0.00	(57,358.00)	0.00
40-105-00	Room & Board Revenue>HMO	(579,933.00)	0.00	(579,933.00)	(848,488.00)
40-105-09	Room & Board Revenue>Commercial HMO>Sales Adjust	(18,883.00)	0.00	(18,883.00)	0.00
40-109-00	Room & Board Revenue>Hospice	(118,863.00)	0.00	(118,863.00)	(39,282.00)
40-109-09	Room & Board Revenue>Hospice>Sales Adjustments	(1,116.00)	0.00	(1,116.00)	0.00
Subtotal [4A]	Private-pay residents and other	(2,626,296.00)	0.00	(2,626,296.00)	(2,996,068.00)
Subgroup : [4B]	Private-pay room and board contractual allowance				
40-105-14	Room & Board Revenue>HMO>Sequester	4,726.00	0.00	4,726.00	1,739.00
Subtotal [4B]	Private-pay room and board contractual allowance	4,726.00	0.00	4,726.00	1,739.00
Subgroup : [5A]	Prescription Drugs - Medicare				
41-102-00	Pharmacy Rev>Medicare A	(172,116.00)	0.00	(172,116.00)	(209,435.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	172,116.00	0.00	172,116.00	209,435.00
Subtotal [5A]	Prescription Drugs - Medicare	0.00	0.00	0.00	0.00
Subgroup : [7A]	Physical Therapy - Medicare				
42-102-00	PT Revenue>Medicare A	(173,454.00)	0.00	(173,454.00)	(306,748.00)
42-103-00	PT Revenue>Medicare B	(155,219.00)	0.00	(155,219.00)	(98,822.00)
Subtotal [7A]	Physical Therapy - Medicare	(328,673.00)	0.00	(328,673.00)	(405,570.00)
Subgroup : [7B]	Physical Therapy - Medicare Contractual Allowance				
42-102-01	PT Revenue>Medicare A>C/A	173,454.00	0.00	173,454.00	306,748.00
Subtotal [7B]	Physical Therapy - Medicare Contractual Allowance	173,454.00	0.00	173,454.00	306,748.00
Subgroup : [7C]	Physical Therapy - Non-medicare				
42-104-00	PT Revenue>Private	(1,234.00)	0.00	(1,234.00)	366.00
42-105-00	PT Revenue>HMO	(91,540.00)	0.00	(91,540.00)	(188,167.00)

42-111-00	PT Revenue>Medicaid	(56,763.00)	0.00	(56,763.00)	(74,352.00)
Subtotal [7C]	Physical Therapy - Non-medicare	(149,537.00)	0.00	(149,537.00)	(262,153.00)
Subgroup : [7D]	Physical Therapy - Non-medicare Contractual Allowance				
42-105-01	PT Revenue>HMO>C/A	63,812.00	0.00	63,812.00	161,960.00
42-111-01	PT Revenue>Medicaid>C/A	56,763.00	0.00	56,763.00	78,937.00
Subtotal [7D]	Physical Therapy - Non-medicare Contractual Allowan	120,575.00	0.00	120,575.00	240,897.00
Subgroup : [8A]	Speech Therapy - Medicare				
44-102-00	ST Revenue>Medicare A	(28,255.00)	0.00	(28,255.00)	(72,989.00)
44-103-00	ST Revenue>Medicare B	(24,283.00)	0.00	(24,283.00)	(21,732.00)
Subtotal [8A]	Speech Therapy - Medicare	(52,538.00)	0.00	(52,538.00)	(94,721.00)
Subgroup : [8B]	Speech Therapy - Medicare Contractual Allowance				
44-102-01	ST Revenue>Medicare A>C/A	28,255.00	0.00	28,255.00	72,989.00
Subtotal [8B]	Speech Therapy - Medicare Contractual Allowance	28,255.00	0.00	28,255.00	72,989.00
Subgroup : [8C]	Speech Therapy - Non-medicare				
44-104-00	ST Revenue>Private	(91.00)	0.00	(91.00)	(370.00)
44-105-00	ST Revenue>HMO	(12,488.00)	0.00	(12,488.00)	(25,091.00)
44-109-00	ST Revenue>Hospice	185.00	0.00	185.00	(185.00)
44-111-00	ST Revenue>Medicaid	(7,771.00)	0.00	(7,771.00)	(11,395.00)
Subtotal [8C]	Speech Therapy - Non-medicare	(20,165.00)	0.00	(20,165.00)	(37,041.00)
Subgroup : [8D]	Speech Therapy - Non-medicare Contractual Allowance				
44-105-01	ST Revenue>HMO>C/A	5,617.00	0.00	5,617.00	17,509.00
44-111-01	ST Revenue>Medicaid>C/A	7,771.00	0.00	7,771.00	14,661.00
Subtotal [8D]	Speech Therapy - Non-medicare Contractual Allowanc	13,388.00	0.00	13,388.00	32,170.00
Subgroup : [9A]	Occupational Therapy - Medicare				
43-102-00	OT Revenue>Medicare A	(165,730.00)	0.00	(165,730.00)	(315,763.00)
43-103-00	OT Revenue>Medicare B	(171,538.00)	0.00	(171,538.00)	(150,293.00)
Subtotal [9A]	Occupational Therapy - Medicare	(337,268.00)	0.00	(337,268.00)	(466,056.00)
Subgroup : [9B]	Occupational Therapy - Medicare Contractual Allowance				
43-102-01	OT Revenue>Medicare A>C/A	165,730.00	0.00	165,730.00	315,763.00
Subtotal [9B]	Occupational Therapy - Medicare Contractual Allowan	165,730.00	0.00	165,730.00	315,763.00
Subgroup : [9C]	Occupational Therapy - Non-medicare				
43-104-00	OT Revenue>Private	(1,155.00)	0.00	(1,155.00)	333.00
43-105-00	OT Revenue>HMO	(88,460.00)	0.00	(88,460.00)	(184,935.00)
43-109-00	OT Revenue>Hospice	935.00	0.00	935.00	(935.00)
43-111-00	OT Revenue>Medicaid	(42,760.00)	0.00	(42,760.00)	(86,925.00)
Subtotal [9C]	Occupational Therapy - Non-medicare	(131,440.00)	0.00	(131,440.00)	(272,462.00)
Subgroup : [9D]	Occupational Therapy - Non-medicare Contractual Allowance				
43-105-01	OT Revenue>HMO>C/A	56,238.00	0.00	56,238.00	148,512.00
43-111-01	OT Revenue>Medicaid>C/A	42,760.00	0.00	42,760.00	92,301.00
Subtotal [9D]	Occupational Therapy - Non-medicare Contractual Allc	98,998.00	0.00	98,998.00	240,813.00
Subgroup : [10A]	Other - Medicare				
46-102-00	Lab Rev>Medicare A	0.00	0.00	0.00	(22,686.00)
46-102-01	Lab Rev>Medicare A>C/A	0.00	0.00	0.00	22,686.00
47-103-00	Other Ancillary Rev>Medicare B	(2,984.00)	0.00	(2,984.00)	(103.00)
47-103-14	Other Ancillary Rev>Medicare B>Sequester	5,939.00	0.00	5,939.00	909.00
48-103-00	Vaccine Rev>Medicare B	(3,779.00)	0.00	(3,779.00)	(4,847.00)
51-102-34	Other Rev>Medicare A>COVID19	(1,149.00)	0.00	(1,149.00)	(857,519.00)
52-102-00	Revenue Adjustments>Medicare A	(212.00)	0.00	(212.00)	(8,764.00)
52-106-00	Revenue Adjustments>Medicare HMO	(6.00)	0.00	(6.00)	(9,095.00)
Subtotal [10A]	Other - Medicare	(2,191.00)	0.00	(2,191.00)	(879,419.00)
Subgroup : [10B]	Other - Non-medicare				
47-102-00	Other Ancillary Rev>Medicare A	(6,635.00)	0.00	(6,635.00)	(13,122.00)
47-102-01	Other Ancillary Rev>Medicare A>C/A	6,635.00	0.00	6,635.00	9,961.00
47-104-00	Other Ancillary Revenue>Private	(841.00)	0.00	(841.00)	0.00
47-105-00	Other Ancillary Rev>HMO	(11,728.00)	0.00	(11,728.00)	(220.00)
48-105-00	Vaccine Rev>HMO	(630.00)	0.00	(630.00)	(786.00)
52-104-00	Revenue Adjustments>Private	(1,063.00)	0.00	(1,063.00)	0.00
52-105-00	Revenue Adjustments>Commercial HMO	(27,616.00)	0.00	(27,616.00)	(24.00)
52-109-00	Revenue Adjustments>Hospice	821.00	0.00	821.00	(7,382.00)
52-111-00	Revenue Adjustments>Medicaid	(1,248.00)	0.00	(1,248.00)	(13,040.00)
52-123-00	Revenue Adjustments>Ancillary	(5,628.00)	0.00	(5,628.00)	(6,205.00)
Subtotal [10B]	Other - Non-medicare	(47,933.00)	0.00	(47,933.00)	(30,828.00)
Subgroup : [15]	Interest Income				
51-160-00	Other Rev>Interest	(149,009.00)	0.00	(149,009.00)	(526.00)
Subtotal [15]	Interest Income	(149,009.00)	0.00	(149,009.00)	(526.00)
Subgroup : [18]	Other Revenue				
51-035-34	Other Rev>ERC>COVID19	(787,239.00)	0.00	(787,239.00)	(1,181,667.00)
51-100-00	Other Rev>Miscellaneous	0.00	0.00	0.00	(16,768.00)
51-111-34	Other Rev>Medicaid>COVID19	0.00	0.00	0.00	(116,292.00)
51-818-00	Other Rev>Medical Records	(1,469.00)	0.00	(1,469.00)	(628.00)
Marcum 132	Reversal on PY RE>Taxes	0.00	(125,362.00)	(125,362.00)	0.00
Marcum 133	Other Income	0.00	(26,060.00)	(26,060.00)	0.00

Subtotal [18]	Other Revenue	(788,708.00)	(151,422.00)	(940,130.00)	(1,315,355.00)
Total [30]	Statement of Revenue	(15,562,813.00)	(151,422.00)	(15,714,235.00)	(18,505,409.00)
Group : [31-32]	Assets				
Subgroup : [A1]	Cash				
10-010-40	Cash>Operating>Salmon Brook	(11,751.00)	0.00	(11,751.00)	347,604.00
10-014-00	Cash>Petty Cash Facility	500.00	0.00	500.00	564.00
10-015-00	Cash>Petty Cash PNA	500.00	0.00	500.00	500.00
10-030-40	Cash>Govt>Salmon Brook	1.00	0.00	1.00	1.00
10-060-40	Cash>Resident Trust>Salmon Brook	72,261.00	0.00	72,261.00	56,337.00
10-061-00	Cash>Care Cost	500.00	0.00	500.00	500.00
Subtotal [A1]	Cash	62,011.00	0.00	62,011.00	405,506.00
Subgroup : [A2]	Resident A/R				
11-102-00	Accounts Receivable>Medicare A	312,842.00	0.00	312,842.00	328,884.00
11-104-00	Accounts Receivable>Private	692,122.00	0.00	692,122.00	543,260.00
11-105-00	Accounts Receivable>HMO	442,127.00	0.00	442,127.00	188,975.00
11-109-00	Accounts Receivable>Hospice	66,990.00	0.00	66,990.00	21,994.00
11-111-00	Accounts Receivable>Medicaid	1,400,789.00	0.00	1,400,789.00	1,266,141.00
11-112-00	Accounts Receivable>Income	48,451.00	0.00	48,451.00	118,296.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(373,693.00)	0.00	(373,693.00)	311,297.00
11-122-00	Accounts Receivable>Medicare Colns Write Off	(29,188.00)	0.00	(29,188.00)	172,136.00
11-123-00	Accounts Receivable>Ancillary	85,721.00	0.00	85,721.00	66,239.00
Subtotal [A2]	Resident A/R	2,646,161.00	0.00	2,646,161.00	3,017,222.00
Subgroup : [A5]	Prepaid Expenses				
12-000-00	Prepaid Expenses	8,323.00	0.00	8,323.00	(1,177,873.00)
12-124-00	Prepaid Expenses>Insurance	150,654.00	0.00	150,654.00	141,538.00
12-126-00	Prepaid Expenses>Taxes	31,560.00	0.00	31,560.00	36,171.00
12-881-00	Prepaid Expenses>Workers Comp	62,229.00	0.00	62,229.00	57,739.00
Subtotal [A5]	Prepaid Expenses	252,766.00	0.00	252,766.00	(942,425.00)
Subgroup : [B4]	Leasehold Improvements				
14-131-00	Fixed Assets>Leasehold Improvements	285,347.00	0.00	285,347.00	225,408.00
14-137-01	Fixed Asset>Capital Lease>Copier	50,184.00	0.00	50,184.00	50,184.00
15-131-00	Accum Depn>Leasehold Improvements	(42,204.00)	0.00	(42,204.00)	(25,662.00)
15-137-01	Accumulated Depn>Capital Lease>Copier	(26,314.00)	0.00	(26,314.00)	(20,356.00)
Subtotal [B4]	Leasehold Improvements	267,013.00	0.00	267,013.00	229,574.00
Subgroup : [B5]	Non-Movable Equipment				
14-136-00	Non-Movable Equipment	0.00	11,638.00	11,638.00	11,638.00
Subtotal [B5]	Non-Movable Equipment	0.00	11,638.00	11,638.00	11,638.00
Subgroup : [B6]	Movable Equipment				
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	78,249.00	(11,638.00)	66,611.00	58,495.00
14-133-00	Fixed Assets>Medical Equipment	10,894.00	0.00	10,894.00	10,894.00
14-134-00	Fixed Assets>Computer Hardware	7,103.00	0.00	7,103.00	7,103.00
14-135-00	Fixed Assets>Computer Software	17,933.00	0.00	17,933.00	11,245.00
14-305-00	Fixed Assets>Sales Use Tax	4,588.00	0.00	4,588.00	4,163.00
15-132-00	Accum Depn>Furniture, Fixtures and Equipment	(22,441.00)	0.00	(22,441.00)	(12,184.00)
15-133-00	Accum Depn>Medical Equipment	(4,404.00)	0.00	(4,404.00)	(2,225.00)
15-134-00	Accum Depn>Computer Hardware	(5,672.00)	0.00	(5,672.00)	(4,252.00)
15-135-00	Accum Depn>Computer Software	(4,540.00)	0.00	(4,540.00)	(1,957.00)
15-305-00	Accum Depn>Sales Use Tax	(3,403.00)	0.00	(3,403.00)	(2,556.00)
Subtotal [B6]	Movable Equipment	78,307.00	(11,638.00)	66,669.00	68,726.00
Subgroup : [B9]	Other Fixed Assets				
14-136-00	Fixed Assets>CIP	0.00	0.00	0.00	7,400.00
Subtotal [B9]	Other Fixed Assets	0.00	0.00	0.00	7,400.00
Subgroup : [D1]	Deferred Deposits				
13-128-00	Due From>Vendor Security Deposits	5,500.00	0.00	5,500.00	500.00
Subtotal [D1]	Deferred Deposits	5,500.00	0.00	5,500.00	500.00
Subgroup : [D3]	Organization Expense				
14-252-00	Fixed Assets>Startup Costs	11,406.00	0.00	11,406.00	11,406.00
15-252-00	Accum Depn>Startup Costs	(11,406.00)	0.00	(11,406.00)	(11,406.00)
Subtotal [D3]	Organization Expense	0.00	0.00	0.00	0.00
Subgroup : [D6]	Loans to Owners or Related Parties				
27-000-27	Due To/(From)>Lowell	535,525.00	0.00	535,525.00	675.00
27-000-31	Due To/(From)>Salmon Partners	949.00	0.00	949.00	949.00
27-000-41	Due To/(From)>Sky View	513,877.00	0.00	513,877.00	224,934.00
27-000-42	Due To/(From)>Really Salmon Brook	3,970,514.00	0.00	3,970,514.00	2,541,297.00
27-000-50	Due To/(From)>Sharon	80,288.00	0.00	80,288.00	100,288.00
27-000-55	Due To/(From)>Harwich	327,809.00	0.00	327,809.00	100,382.00
27-000-79	Due To/(From)>Pine View	54.00	0.00	54.00	54.00
27-000-80	Due To/(From)>Ridgeland	1.00	0.00	1.00	1.00
27-000-90	Due To/(From)>West Haven	0.00	0.00	0.00	(29.00)
27-000-91	Due To/(From)>Waterbury	0.00	0.00	0.00	(35.00)
27-000-92	Due To/(From)>Regal Care Management Group	939,356.00	0.00	939,356.00	1,020,128.00
27-000-95	Due To/(From)>Norwich	165,000.00	0.00	165,000.00	(5,980.00)
27-000-96	Due To/(From)>New London	510,000.00	0.00	510,000.00	175,000.00
27-315-00	Due To/(From)>Fairview at Southport	2,268.00	0.00	2,268.00	2,268.00

27-328-00	Due To/(From)>Michelle Cortina	50,000.00	0.00	50,000.00	50,000.00
Subtotal [D6]	Loans to Owners or Related Parties	7,095,641.00	0.00	7,095,641.00	4,209,932.00
Subgroup : [D7]	Other Assets				
27-000-23	Due To/(From)>Taunton	0.00	0.00	0.00	3,151.00
27-000-24	Due To/(From)>Quincy	0.00	0.00	0.00	571.00
27-000-26	Due To/(From)>Holyoke	0.00	0.00	0.00	862.00
27-172-00	Due To/(From)>Vendor	325,567.00	0.00	325,567.00	246,330.00
Subtotal [D7]	Other Assets	325,567.00	0.00	325,567.00	250,914.00
Total [31-32]	Assets	10,733,066.00	0.00	10,733,066.00	7,258,987.00
Group : [33-34]	Liabilities				
Subgroup : [A1]	Trade A/P				
20-000-00	Accounts Payable	(1,052,722.00)	0.00	(1,052,722.00)	(732,745.00)
21-141-00	Other Current Payables>Employee Benefits	(153.00)	0.00	(153.00)	(153.00)
21-149-00	Other Current Payables>Misc. PR Deduction	(4.00)	0.00	(4.00)	(6,000.00)
21-150-00	Other Current Payables>Union Dues W/H	(99.00)	0.00	(99.00)	(30.00)
21-350-00	Other Current Payables>Resident Funds	(72,261.00)	0.00	(72,261.00)	(56,337.00)
21-884-00	Other Current Payable>Disability & Other Insurance	(176.00)	0.00	(176.00)	(99.00)
Subtotal [A1]	Trade A/P	(1,125,415.00)	0.00	(1,125,415.00)	(795,364.00)
Subgroup : [A2]	Notes Payable (Current)				
22-000-01	Note Payable>LOC	(600,000.00)	0.00	(600,000.00)	0.00
Subtotal [A2]	Notes Payable (Current)	(600,000.00)	0.00	(600,000.00)	0.00
Subgroup : [A4]	Accrued Payroll				
23-000-00	Accrued Wages & Related	(145,805.00)	0.00	(145,805.00)	(118,595.00)
23-157-00	Accrued Expenses>PTO	(154,800.00)	0.00	(154,800.00)	(154,800.00)
Subtotal [A4]	Accrued Payroll	(300,605.00)	0.00	(300,605.00)	(273,395.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable				
21-276-00	Other Current Payables>SWT Payable	(101,580.00)	0.00	(101,580.00)	(101,580.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(101,580.00)	0.00	(101,580.00)	(101,580.00)
Subgroup : [A7]	Medicare Final Settlement Payable				
27-102-00	Due To/(From)>Medicare A	(2,597.00)	0.00	(2,597.00)	(2,597.00)
Subtotal [A7]	Medicare Final Settlement Payable	(2,597.00)	0.00	(2,597.00)	(2,597.00)
Subgroup : [A12]	Other Current Liabilities				
24-000-00	Accrued Expenses	(267,623.00)	0.00	(267,623.00)	2,134,624.00
24-121-00	Accrued Expenses>Rent	(4,496,816.00)	0.00	(4,496,816.00)	0.00
24-123-00	Accrued Expenses>Ancillary	(4,237.00)	0.00	(4,237.00)	0.00
24-137-01	Accrued Expenses>Capital Lease>Copier	(19,491.00)	0.00	(19,491.00)	(45,551.00)
24-162-00	Accrued Expenses>Insurance - General Liability & Other	(114,169.00)	0.00	(114,169.00)	(121,283.00)
24-165-00	Accrued Expenses>Insurance - Property	(10,446.00)	0.00	(10,446.00)	0.00
24-285-00	Accrued Expenses>Year End Adjustments	(5,851.00)	0.00	(5,851.00)	(6,890.00)
24-881-00	Accrued Expenses>Workers Comp	(58,183.00)	0.00	(58,183.00)	(53,995.00)
25-102-34	Deferred Revenue>Medicare>COVID19	(46,849.00)	0.00	(46,849.00)	(47,998.00)
25-111-34	Deferred Revenue>Medicaid>COVID19	0.00	0.00	0.00	1,205.00
Subtotal [A12]	Other Current Liabilities	(5,023,665.00)	0.00	(5,023,665.00)	1,860,112.00
Subgroup : [B3]	Loans from Owners or Related Parties				
27-000-25	Due To/(From)>Greenfield	(130,000.00)	0.00	(130,000.00)	591.00
27-000-46	Due To/(From)>Regal Management 2.0	(119,190.00)	0.00	(119,190.00)	0.00
27-000-87	Due To/(From)>Torrington	0.00	0.00	0.00	(22.00)
27-000-88	Due To/(From)>New Haven	0.00	0.00	0.00	(44.00)
27-000-93	Due To/(From)>RC Holdings	(19.00)	0.00	(19.00)	147,087.00
27-152-00	Due To/(From)>Employee	(15,062.00)	0.00	(15,062.00)	(9,245.00)
27-400-00	Due to/(from)>Eli Mirilis	0.00	0.00	0.00	(142,500.00)
Subtotal [B3]	Loans from Owners or Related Parties	(264,271.00)	0.00	(264,271.00)	(3,133.00)
Subgroup : [B4]	Other Long-Term Liabilities				
13-127-00	Due From>Old Owner	(62,042.00)	0.00	(62,042.00)	(57,058.00)
27-105-00	Due To/(From)>HMO	(60,307.00)	0.00	(60,307.00)	(50,191.00)
27-109-00	Due To/(From)>Hospice	(11,491.00)	0.00	(11,491.00)	(10,601.00)
27-111-00	Due To/(From)>Medicaid	(208,280.00)	0.00	(208,280.00)	(138,888.00)
27-112-00	Due To/(From)>Income	(99,525.00)	0.00	(99,525.00)	(104,549.00)
Subtotal [B4]	Other Long-Term Liabilities	(441,645.00)	0.00	(441,645.00)	(361,287.00)
Total [33-34]	Liabilities	(7,859,778.00)	0.00	(7,859,778.00)	322,756.00
Group : [35]	Equity				
Subgroup : [B5]	Cumulated Earnings				
30-000-00	Retained Earnings	(4,324,333.00)	0.00	(4,324,333.00)	(4,150,381.00)
Subtotal [B5]	Cumulated Earnings	(4,324,333.00)	0.00	(4,324,333.00)	(4,150,381.00)
Total [35]	Equity	(4,324,333.00)	0.00	(4,324,333.00)	(4,150,381.00)
	NET (INCOME) LOSS	242,323.00	0.00	242,323.00	229,883.00
	Sum of Account Groups	0.00	0.00	0.00	0.00

Client: **Salmon Brook**
 Engagement: **Medicaid - Salmon Brook**
 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
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass dietician expenses to the correct line of the cost report				
Marcum 123	Dietician		68,562.00	
70-700-00	Dietary Expense>Contracted Service			68,562.00
Total			68,562.00	68,562.00
Reclassifying Journal Entries JE # 2				
To reclass other employee benefits				
85-100-00	Employee Benefits Expense>Miscellaneous		21.00	
85-200-79	Employee Benefits Expense>Training Fund>Union		8,504.00	
85-245-00	Employee Benefits Expense>Background Checks		425.00	
85-255-79	Employee Benefits Expense>Pension>Union		104,364.00	
Marcum 109	Employee Food		3,589.00	
Marcum 110	Employee Relations		3,916.00	
61-883-00	Nursing Admin Expense>Other Benefits			87,223.00
69-883-00	Social Services Expense>Other Benefits			1,563.00
70-883-00	Dietary Expense>Other Benefits			7,154.00
71-883-00	Activity Expense>Other Benefits			2,893.00
74-883-00	Housekeeping & Laundry Expense>Other Benefits			10,774.00
75-883-00	Maintenance Expense>Other Benefits			4,280.00
80-883-00	Admin Expense>Other Benefits			6,932.00
Total			120,819.00	120,819.00
Reclassifying Journal Entries JE # 3				
To reclass a Reversal of PY RE>Taxes				
91-161-00	Property Expense>RE Taxes		125,362.00	
Marcum 132	Reversal on PY RE>Taxes			125,362.00
Total			125,362.00	125,362.00
Reclassifying Journal Entries JE # 5				
To reclass PY adjustment moving an asset from Nursing Expense>Transportation to Non-Movable Equipment				
Marcum 128	Non-Movable Equipment		11,638.00	
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment			11,638.00
Total			11,638.00	11,638.00
Reclassifying Journal Entries JE # 6				
To reclass Dentist, IV Insertions, Respiratory Nurses, Audiologist, Optamology Physician to the correct line on the cost report				
Marcum 101	Dentist		5,100.00	
Marcum 117	IV Insertion Nurse		18,508.00	
Marcum 118	Respiratory Therapist		3,656.00	
Marcum 129	Optamology Physician		183.00	
Marcum 130	Audiologist		194.00	
60-206-00	Nursing Expense>Clinical Services			10,063.00
60-212-00	Nursing Expense>Clinical Consultants			17,578.00
Total			27,641.00	27,641.00
Reclassifying Journal Entries JE # 7				
To reclass Legal and Accounting fees to the correct line of the cost report				
80-238-00	Admin Expense>Legal Fees		12,985.00	
80-239-00	Admin Expense>Accounting Fees		8,185.00	
80-240-00	Admin Expense>Professional Fees			21,170.00
Total			21,170.00	21,170.00
Reclassifying Journal Entries JE # 8				
To reclass Holiday Party to the correct line on the cost report				
Marcum 122	Holiday Party		167.00	
85-100-00	Employee Benefits Expense>Miscellaneous			167.00
Total			167.00	167.00
Reclassifying Journal Entries JE # 9				
To reclass Education Expenses to the correct line of the cost report				
60-204-00	Nursing Expense>Training & Education		350.00	
Marcum 113	Subscriptions		180.00	
80-235-00	Admin Expense>Dues & Subscriptions			530.00
Total			530.00	530.00
Reclassifying Journal Entries JE # 10				
To reclass leased equipment to the correct line on the cost report				
Marcum 127	Leased Equipment		15,963.00	
70-208-00	Dietary Expense>Equip-Rental			1,340.00
80-208-00	Admin Expense>Equip-Rental			14,623.00
Total			15,963.00	15,963.00

Reclassifying Journal Entries JE # 11
 To reclass other income to the correct line on the cost report
 80-208-00 Admin Expense>Equip-Rental
 Marcum 133 Other Income
Total

D.01 Tab (T)

26,060.00	26,060.00
26,060.00	26,060.00

Reclassifying Journal Entries JE # 12
 To reclass Ambulance Expenses to the correct line of the cost report
 Marcum 108 Ambulance
 60-213-00 Nursing Expense>Transportation
Total

E.10

7,151.00	7,151.00
7,151.00	7,151.00

Reclassifying Journal Entries JE # 13
 To reclass Cell Phone Expense to the correct line of the cost report
 Marcum 102 Cell Phone
 80-231-00 Admin Expense>Telephone
Total

N.01a

2,066.00	2,066.00
2,066.00	2,066.00

Total Reclassifying Journal Entries

427,128.00	427,128.00
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Total All Journal Entries

427,128.00	427,128.00
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MYERS AND STAUFFER
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: B.07
 Prepared By: Cameron Bogli
 Reviewed By:
 Workpaper Date: 2/9/2024
 Run Date: 2/9/2024

Provider Name: Salmon Brook
 Provider Number: 000010926
 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: