

State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2022

Name of Facility (as licensed) Complete Care at Groton Regency, LLC	
Address (No. & Street, City, State, Zip Code) 1145 Poquonnock Rd, Groton CT 06340	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input checked="" type="checkbox"/> Residential Care Home	
Report for Year Beginning 10/1/2021	Report for Year Ending 9/30/2022

License Numbers:	CCNH 2461	RHNS	Residential Care Home	Medicare Provider 07-5270
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Medicaid Provider Numbers:	CCNH 000020355	RHNS	ICF-IID 41730
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

General Information

Name of Facility (as licensed) Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2022	Page 1	of 37
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Administrator's/Owner's Certification

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

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Complete Care at Groton Regency, LLC [facility name], for the cost report period beginning October 1, 2021 and ending September 30, 2022, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

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

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

(a) Subject to Desk Audit review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Jeffrey Turner			Printed Name (Owner) Shalom Stein		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

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

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Complete Care at Groton Regency, LLC		Period Covered:	From 10/1/2021	To 9/30/2022
Address of Facility 1145 Poquonnock Rd, Groton CT 06340				
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 2/9/2023	
Item	Total	CCNH	RHNS	Residential Care Home
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 860-446-9960	Report for Year Ended 9/30/2022	Page 2	of 37
Name of Facility (as shown on license) Complete Care at Groton Regency, LLC			Address (No. & Street, City, State, Zip) 1145 Poquonnock Rd, Groton CT 06340		
License Numbers:	CCNH 2461	RHNS	Residential Care Home	Medicare Provider No. 07-5270	
Type of Facility (Check appropriate box(es))					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Residential Care Home	
Type of Ownership (Check appropriate box)					
<input type="radio"/> Proprietorship <input checked="" 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 checked="" type="radio"/> Yes <input type="radio"/> No If "Yes," explain fully.					
Complete Care Management, LLC purchased this Facility from Genesis on 9/1/2021.					
Administrator					
Name of Administrator Jeffrey Turner			Nursing Home Administrator's License No.:	1613	
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	License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2022	3B	37

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

Owner(s) of Facility

N/A

General Information and Questionnaire Related Parties*

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2022	Page 4	of 37			
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input type="radio"/> Yes <input checked="" type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Complete Care Management	1730 NJ-37, Toms River, NJ 08757	<input type="radio"/>	<input checked="" type="radio"/>	Management Fees	Pg 16 / Line M12	1,383,662	1,383,662
Complete Care Management	1730 NJ-37, Toms River, NJ 08757	<input type="radio"/>	<input checked="" type="radio"/>	Rent	Page 22 / Line 9	962,291	***962,291
Intercompany Liabilities	N/A	<input type="radio"/>	<input checked="" type="radio"/>	Due to/from Intercompany	Page 34 / Line B3		
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				
		<input type="radio"/>	<input checked="" type="radio"/>				

* Use additional sheets if necessary.

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

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2022	Page 5	of 37
If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:				
Item		Method of Allocation		
Dietary		Number of meals served to residents		
Laundry		Number of pounds processed		
Housekeeping		Number of square feet serviced		
Nursing		Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants		
Direct Resident Care Consultants		Number of hours of resident care provided by EACH specialist (<i>See listing page 13</i>)		
Maintenance and operation of plant		Square feet		
Property costs (depreciation)		Square feet		
Employee health and welfare		Gross salaries		
Management services		Appropriate cost center involved		
All other General Administrative expenses		Total of Direct and Allocated Costs		
The preparer of this report must answer the following questions applicable to the cost information provided.				
1. In the preparation of this Report, were all costs allocated as required? <input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				
Please see the attached allocation schedule showing the method of allocation of each cost between the CCNH and the RCH.				
2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.				
3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)				
<input checked="" type="radio"/> Yes <input type="radio"/> No If "No," explain fully why such allocation was not made.				

Complete Care at Groton Regency, LLC										
ALLOCATION SCHEDULE										
9/30/2022										
ACCOUNT NUMBER	ACCOUNT NAME	INPUT		ALLOCATION BASIS		TOTAL ALLOCATED AMOUNTS		TOTAL		
		Total	AMOUNT			Nursing Home	RCH	Nursing Home	RCH	
30 11A.10	Medicaid RB - SNF Only	(8,566,044)		Nursing home		(8,566,044)				(8,566,044)
30 11A.13	Medicaid RB - RCH - Only	(2,778,200)		RCH			(2,778,200)			(2,778,200)
30 11A.10	Medicare RB - SNF Only	(1,950,466)		Nursing home		(1,950,466)				(1,950,466)
30 14A.10	Private RB - SNF Only	(2,300,404)		Nursing home		(2,300,404)				(2,300,404)
30 14A.13	Private RB - RCH- Only	(274,625)		RCH			(274,625)			(274,625)
30 11A.10	Prescription Drugs Medicare - SNF Only			Nursing home						
30 11A.07	PT Medicare - SNF Only	(79,060)		Nursing home		(79,060)				(79,060)
30 11C.07	PT Other - SNF Only			Nursing home						
30 14A.08	ST Medicare - SNF Only	(2,983)		Nursing home		(2,983)				(2,983)
30 11C.08	ST Other - SNF Only	3,750		Nursing home		3,750				3,750
30 11A.09	OT Medicare - SNF Only	(134,656)		Nursing home		(134,656)				(134,656)
30 11C.09	OT Other - SNF Only	(24,690)		Nursing home		(24,690)				(24,690)
30 11A.10	Other Medicare - SNF Only	(38,740)		Nursing home		(38,740)				(38,740)
30 11A.12	Other Medicare - RCH only	(6,690)		RCH			(6,690)			(6,690)
30 11B.10	Other Non Medicare - SNF Only	(219,982)		Nursing home		(219,982)				(219,982)
30 11B.12	Other Non Medicare - RCH- Only	(6,621)		RCH			(6,621)			(6,621)
30 1V5.22	Interest income - SNF Only	(176)		Nursing home		(176)				(176)
30 1V8.10	Other - SNF Only	(1)		Nursing home		(1)				(1)
	Total Revenue	(16,379,588)				(13,313,452)	(3,066,136)			(16,379,588)
10-A 2.13	Administrator Salary - RCH Only	56,453		RCH			56,453			56,453
10-A 2.43	Administrator Salary - SNF Only	142,567		Nursing Home		142,567				142,567
10-A 4.38	Other Admin - Patient Days	232,824		Patient Days		144,623	88,201			232,824
10-A 5C.3	Dietary Workers - Meals	520,889		Meals		323,560	197,329			520,889
10-A 7A	Engineer or Chief of Maintenance	58,200		Soft		28,846	29,354			58,200
10-A 7B.2	Other Maintenance Workers - Soft	111,626		Soft		55,326	56,300			111,626
10-A 12A.19	Director of Nurses/Assistant Director - SNF Only	286,590		Nursing Home		286,590				286,590
10-A 12B1.10	RNs - Direct Care - SNF Only	620,493		Nursing Home		620,493				620,493
10-A 12B2.10	RNs - Administrative - Direct - SNF Only	572,179		Nursing Home		572,179				572,179
10-A 12C1.10	LPNs - Direct Care - SNF Only	1,050,196		Nursing Home		1,050,196				1,050,196
10-A 12C2.10	LPNs - Administrative - SNF Only	23,131		Nursing Home		23,131				23,131
10-A 12D.10	Aides and Attendants - SNF Only	1,754,130		Nursing Home		1,754,130				1,754,130
10-A 12D.13	Aides and Attendants - RCH Only	434,748		RCH			434,748			434,748
10-A 12H.10	Recreation Workers - SNF	132,711		Patient Days		82,436	50,275			132,711
10-A 12I1.38	Medical Director - SNF Only			Nursing Home						
10-A 12M.33	Social Workers/Case Management - Patient Days	112,674		Patient Days		69,990	42,684			112,674
10-A 12N.22	Marketing - Beds	92,422		Beds		56,942	35,480			92,422
10-A 12O.21	Other - Patient Days	46,544		Patient Days		28,912	17,632			46,544
	Total Expense Page 10	6,248,377				5,239,921	1,008,456			6,248,377
						83.8605%	16.1395%			100.0000%
13-B 1	Dietitian - SNF	37,336		Nursing Home		37,336				37,336
13-B 2.22	Dentist - SNF	11,279		Nursing Home		11,279				11,279
13-B 3.10	Pharmacist - SNF	27,720		Nursing Home		27,720				27,720
13-B 5A.07	PT - Resident Care - SNF Only	188,227		Nursing Home		188,227				188,227

Complete Care at Groton Regency, LLC		ALLOCATION SCHEDULE		9/30/2022							
ACCOUNT NUMBER	ACCOUNT NAME	INPUT AMOUNT	ALLOCATION BASIS	Nursing Home	RCH	TOTAL					
13-B 8A.38	Medical Director - SNF Only	61,370	Nursing Home	61,370	-	61,370					
13-B 9A.08	ST - Resident Care - SNF Only	34,337	Nursing Home	34,337	-	34,337					
13-B 10A.22	OT - Resident Care - SNF Only	235,267	Nursing Home	235,267	-	235,267					
13-B 11B.10	LPN's - SNF Only	339,076	Nursing Home	339,076	-	339,076					
13-B 11C	Aides - SNF Only	452,721	Nursing Home	452,721	-	452,721					
13-B 12.14	Other - SNF	82,830	Nursing Home	82,830	-	82,830					
	Total Expense Page 13	1,470,163		1,470,163		1,470,163					
15 1A1.15	Workmen's Compensation - Salary%	78,724	Payroll	66,018	12,706	78,724					
15 1A3.15	Unemployment Insurance - Salary %	85,373	Payroll	71,594	13,779	85,373					
15 1A4.15	Social Security (FICA) - Salary %	468,811	Payroll	393,147	75,664	468,811					
15 1A5.15	Health Insurance - Salary %	207,510	Payroll	174,019	33,491	207,510					
15 1A6.15	Life Insurance - Salary %	5,188	Payroll	4,351	837	5,188					
15 1A9.22	Other Salary	25,141	Payroll	21,083	4,058	25,141					
15 1C.22	Bad Debts - Total Patient Days	193,922	Patient Days	120,458	73,464	193,922					
15 1D.38	Accounting and Auditing - Total Patient Days	15,000	Patient Days	9,318	5,682	15,000					
15 1E.38	Legal - Total Patient Days	9,873	Patient Days	6,133	3,740	9,873					
15 1G.38	Office Supplies - Total Patient Days	40,019	Patient Days	24,859	15,160	40,019					
15 1H1.43	Telephone and Telegraph - Total Patient Days	9,358	Patient Days	5,813	3,545	9,358					
15 1K3.10	Other taxes - Resident Day User Fee - SNF	824,403	Nursing Home	824,403	-	824,403					
15 1K2	Other taxes - Total Patient Days	100	Patient Days	62	38	100					
	Total Expense Page 15	1,963,422		1,721,258	242,164	1,963,422					
16 1L4.43	Employee Travel - Total Patient Days	3,294	Patient Days	2,046	1,248	3,294					
16 1L5.38	Education - Patient Days	18,531	Patient Days	11,511	7,020	18,531					
16 1M1.19	Advertising Help Wanted - Total Patient Days	20,228	Patient Days	12,565	7,663	20,228					
16 1M3	Advertising Other - Total Patient Days	47,883	Patient Days	29,743	18,140	47,883					
16 1M07.38	Postage - Total Patient Days	1,805	Patient Days	1,121	684	1,805					
16 1M08.38	Dues and Membership Fees to Professional Associations - Total Patient Days	7,263	Patient Days	4,512	2,751	7,263					
16 1M8A	Chamber Dues - Patient Days	660	Patient Days	410	250	660					
16 1M9.39	Subscriptions - Patient Days	266	Patient Days	165	101	266					
16 1M11.07	Services Provided by Contract - Total Patient Days	451,406	Patient Days	280,399	171,007	451,406					
16 1M12.31	Administrative Management Services - Direct Assignment	1,383,662	Direct Assignment	1,183,662	200,000	1,383,662					
16 1M13.39	Other - Total Patient Days	45,648	Patient Days	28,355	17,293	45,648					
	Total Expense Page 16	1,980,646		1,554,489	426,157	1,980,646					
18 2A1.03	Raw Food - Meals	472,441	Meals	293,466	178,975	472,441					
18 2A2.03	Non-Food Supplies - Meals	49,939	Meals	31,021	18,918	49,939					
18 2B.03	Purchased Services - Meals	154,320	Meals	95,859	58,461	154,320					
	Total Expense Page 18	676,700		420,346	256,354	676,700					
19 3B.05	Purchased Services - Total Patient Days	217,654	Patient Days	135,200	82,454	217,654					
19 3D.4	Other - Total Patient Days	17,917	Patient Days	11,129	6,788	17,917					
	Total Expense Page 19	235,571		146,329	89,242	235,571					
20 4A1.02	In-House Care Supplies - Sqft	25,207	sqft	12,494	12,713	25,207					
20 4B.02	Purchased Services - Sqft	347,712	sqft	172,340	175,372	347,712					
20 5A2.22	Purchased from - SNF Only	154,806	Nursing Home	154,806	-	154,806					

Complete Care at Groton Regency, LLC									
ALLOCATION SCHEDULE									
9/30/2022									
ACCOUNT NUMBER	ACCOUNT NAME	INPUT AMOUNT	ALLOCATION BASIS	Nursing Home	RCH	TOTAL			
20 5B.12	Medicine Cabinet Drugs - Patient Days	3,213	Patient Days	1,996	1,217	3,213			
20 5C.10	Medical and Therapeutic Supplies - SNF	189,573	Nursing Home	189,573	-	189,573			
20 5D.10	Ambulance/Limousine - SNF	2,271	Nursing Home	2,271	-	2,271			
20 5E.22	Oxygen - Other - SNF	1,937	Nursing Home	1,937	-	1,937			
20 5F.22	X-Rays and related radiological - SNF Only	4,661	Nursing Home	4,661	-	4,661			
20 5H.22	Laboratory - SNF Only	9,494	Nursing Home	9,494	-	9,494			
20 5I.12	Recreation - Patient Days	40,617	Patient Days	25,230	15,387	40,617			
20 5I.10	Other - SNF	109,087	Nursing Home	109,087	-	109,087			
	Total Expense Page 20	888,578		683,889	204,689	888,578			
22 06A.02	Repairs and Maintenance - Sqft	142,712	sqft	70,734	71,978	142,712			
22 06B.02	Heat - Sqft	42,287	sqft	20,959	21,328	42,287			
22 06C.02	Light & Power - Sqft	275,593	sqft	136,595	138,998	275,593			
22 06D.02	Water - Sqft	65,583	sqft	32,506	33,077	65,583			
22 06E.02	Other - Sqft	163,051	sqft	80,815	82,236	163,051			
22 07D.10	Movable Equipment - Sqft	22,618	sqft	11,210	11,408	22,618			
22 07C.12	Non Movable Equipment - Sqft	564	sqft	280	284	564			
22 08C	Leasehold Improvements - Sqft	6,005	sqft	2,976	3,029	6,005			
22 08A	Organization Expense - Sqft	7,408	sqft	3,672	3,736	7,408			
22 09.43	Rental Payments - Sqft	962,291	sqft	476,950	485,341	962,291			
22 10B	Real estate taxes paid by lessor - Sqft	339,219	sqft	168,131	171,088	339,219			
22 10C	Personal property taxes - Sqft	29,526	sqft	14,634	14,892	29,526			
	Total Expense Page 22	2,056,857		1,019,462	1,037,395	2,056,857			
27 12D.43	Other Interest Expense - Total Patient Days	55,976	Patient Days	34,771	21,205	55,976			
27 14A.45	Insurance on Property Total Expenses- Sqft	39,351	Sqft	19,504	19,847	39,351			
27 14B	Insurance on Automobiles - Total Patient Days	2,688	Patient Days	1,670	1,018	2,688			
27 14C3	Other - Total Patient Days	140,614	Patient Days	87,345	53,269	140,614			
	Total Expense Page 27	238,629		143,290	95,339	238,629			
		15,758,943		12,399,147	3,359,796	15,758,943			

General Information and Questionnaire
Accounting Basis

Name of Facility Complete Care at Groton Regency,	License No. 2461	Report for Year Ended 9/30/2022	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:
 Accrual Cash Modified Cash

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

N/A

Independent Accounting Firm	
Name of Accounting Firm 1 Brand Sonnenshine 2 3 4	Address (No. & Street, City, State, Zip Code) 1641 East 16th St- 4th floor, Brooklyn NY 11229

Services Provided by This Firm (describe fully)	
1 General Accounting Services	\$ 15,000
2	\$
3	\$
4	\$
	Charge for Services Provided
	\$ 15,000

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

Legal Services Information	
Name of Legal Firm or Independent Attorney 1 CSC 2 Cogency Global 3 Genova Burns 4 Waller Lansden Dortch & Davis, LLP 5 Various	Telephone Number 866-636-5400 800-221-0102 973-533-0777 615-244-6380 Various
Address (No. & Street, City, State, Zip Code) 1 PO Box 7410023, Chicago IL 60674 2 122 E 42nd St 18th fl, New York, NY 10168 3 494 Broad Street Newark, NJ 07102 4 511 Union Street Suite 2700 Nashville, Tennessee 31219 5 Various	

Services Provided by This Firm (describe fully)	
1 Annual Report Filing, Acquisitions	\$ 1,009
2 Renewal of Statutory Representation	\$ 32
3 Advice, counsel & representation labor and employment law and related matters	\$ 37
4 Genesis Portfolio Legal Fees	\$ 310
5 Various - See Attached (\$50 Disallowed on Pg 28)	\$ 8,485
	Charge for Services Provided
	\$ 9,873

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

General Information and Questionnaire
Accounting Basis

Name of Facility Complete Care at Groton Regency, LL	License No. 2461	Report for Year Ended 9/30/2022	Page 7a	of 37
Legal Services Information				
Name of Legal Firm or Independent Attorney			Telephone Number	
1 N/A			N/A	
2 Various			Various	
Address (No. & Street, City, State, Zip Code)				
1 N/A				
2 Various				
Services Provided by This Firm (describe fully)				
1 Non-Allowable Notary Fee			\$	50
2 Various Legal Fees - Will Provide Further Detail in RFI			\$	8,435
			Charge for Services Provided	
			\$	8,485
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 Page 15 Line 1e				

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Schedule of Resident Statistics

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461		Report for Year Ended 9/30/2022				Page 8		of 37		
			Period 10/1 Thru 6/30		Period 7/1 Thru 9/30						
	Total All Levels	Total CCNH Level	Total RHNS Level	Total Residential Care Home	Total	CCNH	RHNS	Total	CCNH	RHNS	Residential Care Home
1. Certified Bed Capacity											
A. On last day of PREVIOUS report period	243	162		81	243	162		81			
B. On last day of THIS report period	211	130		81				211	130		81
2. Number of Residents											
A. As of midnight of PREVIOUS report period	176	114		62	176	114		62			
B. As of midnight of THIS report period	193	120		73				193	120		73
3. Total Number of Days Care Provided During Period											
A. Medicare	3,060	3,060			2,102	2,102			958	958	
B. Medicaid (Conn.)	57,295	33,976		23,319	42,270	25,234		17,036	8,742	8,742	6,283
C. Medicaid (other states)											
D. Private Pay	8,924	6,164		2,760	7,058	4,957		2,101	1,207	1,207	659
E. State SSI for RCH											
F. Other (Specify) Hospice / HMO	364	364			190	190			174	174	
G. Total Care Days During Period (3A thru F)	69,643	43,564		26,079	51,620	32,483		19,137	11,081	11,081	6,942
Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds											
A. Medicaid Bed Reserve Days	942	303		639	655	234		421	69	69	218
B. Other Bed Reserve Days	64	18		46	61	15		46	3	3	
5. Total Resident Days (3G + 4A + 4B)	70,649	43,885		26,764	52,336	32,732		19,604	11,153	11,153	7,160

Schedule of Resident Statistics (Cont'd)

Name of Facility Complete Care at Groton Regency, LLC			License No. 2461			Report for Year Ended 9/30/2022			Page 9		of 37		
4. Were there any changes in the certified bed capacity during the report year? <input checked="" type="radio"/> Yes <input 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	Residential Care Home	Lost			Gained			CCNH	RHNS	Residential Care Home	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)	CCNH	RHNS	Residential Care Home	
11/17/2021	X			32						130			Reduce Bed Capacity
5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.													
Change in Resident Days										CCNH	RHNS	Residential Care Home	
1st change										116			
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	CCNH	RHNS	Residential Care Home	R.C.H.	ICF-MR				
No. of Residents	10		96		14		8		65				
Per Diem Rate													
a. One bed rm.	Various		241.58		413.00		142.00		120.36				
b. Two bed rms.	Various		241.58		362.00		135.00		120.36				
c. Three or more bed rms.													
7. Total Number of Physical Therapy Treatments										TOTAL	CCNH	RHNS	Residential Care Home
A. Medicare - Part B										334	334		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										376	376		
2. Restorative Treatments													
C. Other										2,079	2,079		
D. Total Physical Therapy Treatments										2,789	2,789		
8. Total Number of Speech Therapy Treatments													
A. Medicare - Part B										640	640		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										453	453		
2. Restorative Treatments													
C. Other										2,328	2,328		
D. Total Speech Therapy Treatments										3,421	3,421		
9. Total Number of Occupational Therapy Treatments													
A. Medicare - Part B										137	137		
B. Medicaid (Exclusive of Part B)													
1. Maintenance Treatments										31	31		
2. Restorative Treatments													
C. Other										257	257		
D. Total Occupational Therapy Treatments										425	425		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Complete Care at Groton Regency, LLC	2461	9/30/2022	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	Hours	RHNS	Hours	Residential Care Home	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)	142,567	2,168			56,453	1,527
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	144,623	5,002			88,201	4,706
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	323,560	17,531			197,329	12,059
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers						
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	28,846	933			29,354	949
b. Other Maintenance Workers	55,326	2,594			56,300	2,640
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers						
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	286,590	4,767				
b. RN						
1. Direct Care	620,493	12,004				
2. Administrative**	572,179	15,785				
c. LPN						
1. Direct Care	1,050,196	23,970				
2. Administrative**	23,131	786				
d. Aides and Attendants	1,754,130	77,959			434,748	17,829
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	82,436	3,860			50,275	2,354
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	69,990	2,315			42,684	1,412
n. Marketing	56,942	1,580			35,480	984
o. Other (Specify)						
See Attached Schedule	28,912	894			17,632	546
A-13. Total Salary Expenditures	5,239,921	172,148			1,008,456	45,006

* 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 on Page 28.

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

Name of Facility (as licensed) Complete Care at Groton Regency, LLC	License No. 2461		Report for Year Ended 9/30/2022		Page 12	of 37		
	Salary Paid		Full Description of Services Rendered	Line Where Claimed on Page 10				
Name	CCNH	RHNS			Residential Care Home	Fringe Benefits and/or Other Payments (describe fully)	Total Hours Worked	Name and Address of All Other Employment**
Section III - Administrators***								
Theodore Vinci (10/1/2021-8/29/2022)	123,032			Non Discriminatory	1,888 A2			
Jeffrey Turner (8/8/2022-9/30/2022)	19,535			Non Discriminatory	280 A2			
Fretard, Roxanne (Director - ALF 10/1/2021-9/30/2022)			56,453	Non Discriminatory	1,527 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		
Complete Care at Groton Regency, LLC	2461	9/30/2022	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	Residential Care Home	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	37,336	655				
2. Dentist	11,279	109				
3. Pharmacist	27,720	Contracted				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	188,227	2,788				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	61,370	585 / Month				
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	34,337	435				
b. Other						
10. Occupational Therapist						
a. Resident Care	235,267	3,421				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care	339,076	5,588				
2. Administrative***						
c. Aides	452,721	10,767				
d. Other						
12. Other (Specify)						
See Attached Schedule	82,830	439				
B-13 Total Fees Paid in Lieu of Salaries	1,470,163	24,202				

* 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 on Page 28.
 *** 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		License No.	Report for Year Ended		Page	of
Complete Care at Groton Regency, LLC		2461	9/30/2022		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Medical Nutrition Therapy, 1105 East County Line Rd Suite 212 Lakewood NJ 08701	Dietician	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Omnicare, PO Box 78000 Dept 781668, Dtroit MI 48278	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Integra, 160 Airport Road Lakewood NJ 08701	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Guardian Consulting Services, 3333 New Hyde Park Road New Hyde Park NY 11042	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthdrive, PO Box 22010 New York, NY 10087	Dentist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Genesis Physician Services, PO Box 62946 Baltimore MD 21264	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
IPC Healthcare PO Box 844929 Los Angeles CA 90084	Medical Director	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Reliant Rehab, 6860 Dallas Pkwy Suite 550 Plano TX 75024	Contract PT, OT & ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
MassTex Imaging, 3 Electronics Ave #201, Danvers, MA 01923	Contract ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Swallowing Diagnostics, 21 Waterville Road Avon CT 06001	Contract ST	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Acute Care Gases, 23 Nutmeg Valley Rd. Wolcott CT 06710	Respiratory Therapist	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
All American Healthcare Services, 494 Broad St 4th Floor Newark NJ 07102	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Cambay Healthcare LLC, 325 North St. Paul Street Suite 3100, Dallas, TX 75201	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
CareerStaff Unlimited, PO Box 301076 Dallas TX 75303	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Healthmax USA, LLC, 1515 Forest Ave Suite 301 Lakewood NJ 08701	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Medical Edge Recruitment LLC, 8686 New Trails Dr Suite 120 The Woodlands TX 77381	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Norton and Associates , Inc., 97 Elm Street Cohasset MA 02025	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Solomon Page Group LLC, PO BOX 75015 Chicago IL 60675	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Samba Care, 410 Melville Ave. Lakewood NJ 08701	Contract Nursing	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Celtic Consulting / MDS Rescue, 339 Main Street Torrington CT 06790	Nursing Consultants / MDS Consulting	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
Richter Healthcare Consultants, 8948 Canyon Falls Blvd Suite 400 Twinsburg OH 44087	Nursing Consultants	<input type="radio"/>	<input checked="" type="radio"/>	N/A		
		<input type="radio"/>	<input checked="" type="radio"/>			

* Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2022		15	37
Item	Total	CCNH	RHNS	Residential Care Home	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation	\$ 78,724	66,018			12,706
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 85,373	71,594			13,779
4. Social Security (F.I.C.A.)	\$ 468,811	393,147			75,664
5. Health Insurance	\$ 207,510	174,019			33,491
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 5,188	4,351			837
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$				
8. Uniform Allowance	\$				
9. Other (<i>Specify</i>) See Attached Schedule	\$ 25,141	21,083			4,058
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*	\$ 193,922	120,458			73,464
d. Accounting and Auditing	\$ 15,000	9,318			5,682
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 9,873	6,133			3,740
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*	\$				
g. Office Supplies	\$ 40,019	24,859			15,160
h. Telephone and Cellular Phones					
1. Telephone & Pagers	\$ 9,358	5,813			3,545
2. Cellular Phones	\$				
i. Appraisal (<i>Specify purpose and attach copy</i>)*	\$				
j. Corporation Business Taxes (<i>franchise tax</i>)	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*	\$				
2. Other (<i>Specify</i>) See Attached Schedule	\$ 100	62			38
3. Resident Day User Fee	\$ 824,403	824,403			
Subtotal	\$ 1,963,422	1,721,258			242,164

* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

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

Schedule of Other Employee Benefits

Description	CCNH	RHNS	Residential Care Home
	-		-
Employee Benefits Expense>Miscellaneous (Disallowed on Pg 28a)	\$ 12,630		\$ 2,431
Employee Benefits Expense>Food (Disallowed on Pg 28a)	8,045		1,549
Employee Benefits Expense>Training & Education	(212)		(41)
Employee Benefits Expense>Employee Physicals	620		119
Total	\$ 21,083	\$ -	\$ 4,058

Schedule of Other Taxes

Description	CCNH	RHNS	Residential Care Home
	-		-
Sales & Use Tax	\$ 62		\$ 38
Total	\$ 62	\$ -	\$ 38

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

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2022	16	37
Item	Total	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward:	1,963,422	1,721,258		242,164
1. Travel and Entertainment				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$			
3. Gifts to Staff and Residents	\$			
4. Employee Travel	\$	3,294	2,046	1,248
5. Education Expenses Related to Seminars and Conventions	\$	18,531	11,511	7,020
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>)	\$	20,228	12,565	7,663
2. Advertising Telephone Directory (<i>all such expenses</i>)***	\$			
3. Advertising Other (<i>Specify</i>)*** See Attached Schedule	\$	47,883	29,743	18,140
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	1,805	1,121	684
* 8. Dues and Membership Fees to Professional Associations (<i>Specify</i>) See Attached Schedule	\$	7,263	4,512	2,751
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	660	410	250
9. Subscriptions	\$	266	165	101
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>)	\$	451,406	280,399	171,007
12. Administrative Management Services**	\$	1,383,662	1,183,662	200,000
13. Other (<i>Specify</i>) See Attached Schedule	\$	45,648	28,355	17,293
C-14 Total Administrative & General Expenditures	\$	3,944,068	3,275,747	668,321

* 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 on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Residential Care Home
	-		-
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	Residential Care Home
	-		-
Marketing & Advertising (Disallowed on Pg 28)	\$ 29,743		\$ 18,140
Total Other Advertising	\$ 29,743	\$ -	\$ 18,140

Schedule of Dues

Description	CCNH	RHNS	Residential Care Home
	-		-
CAHCF Dues	\$ 4,512		\$ 2,751
Total Dues	\$ 4,512	\$ -	\$ 2,751

Schedule of Contributions

Description	CCNH	RHNS	Residential Care Home
	-		-
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	Residential Care Home
	-		-
Admin Expense>Financing Costs (Disallowed on Pg 28a)	\$ 2,792		\$ 1,703
Admin Expense>resident missing Items (Disallowed on Pg 28a)	166		102
Admin Expense>Licenses	623		380
Admin Expense>Fines & Penalties (Disallowed on Pg 28a)	11		7
Admin Expense>Late Fees (Disallowed on Pg 28a)	1,744		1,063
Admin Expense>Bank Fees (\$6,839 Disallowed on Pg 28a)	12,679		7,733
Admin Expense>Background Checks	3,948		2,407
Admin Expense>Startup Costs (Disallowed on Pg 28a)	6,392		3,898
Total Other Administrative and General	\$ 28,355	\$ -	\$ 17,293

Schedule C-1 - Management Services*

Name of Facility Complete Care at Groton Regency, LLC	License No. 2461	Report for Year Ended 9/30/2022	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Complete Care Management, LLC	1,383,662	Management Fees	Page 16 / Line M12

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

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

Name of Facility		License No.	Report for Year Ended		Page	of
Complete Care at Groton Regency, LLC		2461	9/30/2022		18	37
Item	Total	CCNH	RHNS	Residential Care Home		
2. Dietary						
a. In-House Preparation & Service						
1. Raw Food	\$ 472,441	293,466				178,975
2. Non-Food Supplies	\$ 49,939	31,021				18,918
3. Other (Specify) _____	\$					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)						
	\$ 154,320	95,859				58,461
c. Other (Specify) _____						
	\$					
2D. Total Dietary Expenditures (2a + b + c + d)	\$ 676,700	420,346				256,354
2E. Dietary Questionnaire						
F. Resident Meals: Total no. of meals served per day:*		Total	CCNH	RHNS	Residential Care Home	
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 checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.		\$4,409
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 checked="" type="radio"/> Yes	<input type="radio"/> No	If yes, specify cost.		\$9,594
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
Complete Care at Groton Regency, LLC		2461	9/30/2022		19	37
Item		Total	CCNH	RHNS	Residential Care Home	
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)		\$	217,654	135,200		82,454
c. Other (Specify) Other Laundry Supplies / Minor Equipment		\$	17,917	11,129		6,788
3D. Total Laundry Expenditures (3a + b + c)		\$	235,571	146,329		89,242
3E. Laundry Questionnaire						
F.	Is cost of employee laundry included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
G.	Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
H.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
I.	Is Cost of laundry provided to persons other than employees or residents included in 3D?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
J.	Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
K.	Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3D.

*** Pounds of Laundry only required for multi-level facilities.

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

Name of Facility	License No.	Report for Year Ended	Page	of	
Complete Care at Groton Regency, LLC	2461	9/30/2022	20	37	
				Residential Care Home	
Item		Total	CCNH	RHNS	
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Amt.	\$ 25,207	12,494		12,713
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.	\$ 347,712	172,340		175,372
C. Other (<i>Specify</i>)		\$			
4D. Total Housekeeping Expenditures (4a + b + c)		\$ 372,919	184,834		188,085
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy		\$			
2. Purchased from <i>Integra Scripts / Omnicare</i>		\$ 154,806	154,806		
b. Medicine Cabinet Drugs		\$ 3,213	1,996		1,217
c. Medical and Therapeutic Supplies		\$ 189,573	189,573		
d. Ambulance/Limousine***		\$ 2,271	2,271		
e. Oxygen					
1. For Emergency Use		\$			
2. Other***		\$ 1,937	1,937		
f. X-rays and Related Radiological Procedures***		\$ 4,661	4,661		
g. Dental (<i>Not dentists who should be included under salaries or fees</i>)		\$			
h. Laboratory***		\$ 9,494	9,494		
i. Recreation		\$ 40,617	25,230		15,387
j. Direct Management Services*		\$			
k. Indirect Management Services*		\$			
l. Other (Specify)**** <i>See Attached Schedule</i>		\$ 109,087	109,087		
5M. Total Resident Care Expenditures (5a - 5j)		\$ 515,659	499,055		16,604

* 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 on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

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

Name of Facility Complete Care at Groton Regency, LLC		License No. 2461	Report for Year Ended 9/30/2022	Page of 21 37							
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***					
		Yes	No			CCNH	RHNS	Residential Care Home	Pg	Line	
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	O	⊙	N/A	Housekeeping	171,840		175,372		20	4b
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	O	⊙	N/A	Laundry	135,200		82,454		19	3b
Healthcare Services Group	P.O Box 829677 Philadelphia, PA 19182	O	⊙	N/A	Dietary	95,473		58,226		18	2b
Carrier Lawn Care and Landscaping	32 Meadow Street, Mystic CT 06355	O	⊙	N/A	Snow Removal	10,587				22	6f
Carrier Lawn Care and Landscaping	32 Meadow Street, Mystic CT 06355	O	⊙	N/A	Landscaping	27,289				22	6f
David Herbst	175 White Rd, Jackson NJ 08527	O	⊙	N/A	David Herbst Salary	7,454		4,546		16	m11
Northwest Environmental	2001 Windsor Ave Baltimore, MD 21217	O	⊙	N/A	Sanitation and Incineration	26,109				22	6f
Marcum LLP	8th Floor, New Haven, CT 06511	O	⊙	N/A	Accounting Fees	6,342		3,867		16	m11
LTC Consulting Services	Americas, Lakewood, NJ 08701	O	⊙	N/A	Consulting Fees	171,442		104,558		16	m11
		O	⊙								
		O	⊙								
		O	⊙								
		O	⊙								
		O	⊙								

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

** Refer to Page 4 for definition of related.

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

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

Name of Facility	License No.	Report for Year Ended			Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2022			22	37
Item	Total	CCNH	RHNS	Residential Care Home		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 142,712	70,734			71,978	
b. Heat	\$ 42,287	20,959			21,328	
c. Light & Power	\$ 275,593	136,595			138,998	
d. Water	\$ 65,583	32,506			33,077	
e. Equipment Lease (<i>Provide detail on page 6</i>)	\$					
f. Other (<i>itemize</i>)	\$ 163,051	80,815			82,236	
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)	\$ 689,226	341,609			347,617	
7. Depreciation (<i>complete schedule page 23*</i>)						
a. Land Improvements	\$ 279	138			141	
b. Building & Building Improvements	\$ 86,318	42,783			43,535	
c. Non-Movable Equipment	\$ 28,615	14,183			14,432	
d. Movable Equipment	\$ 242,401	120,143			122,258	
*7e. Total Depreciation Costs (7a + b + c + d)	\$ 357,613	177,247			180,366	
8. Amortization (<i>Complete att. Schedule Page 24*</i>)						
a. Organization Expense	\$ 7,408	3,672			3,736	
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$ 6,005	2,976			3,029	
d. Other (<i>Specify</i>)	\$					
*8e. Total Amortization Costs (8a + b + c + d)	\$ 13,413	6,648			6,765	
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 962,291	476,950			485,341	
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 339,219	168,131			171,088	
c. Personal property taxes	\$ 29,526	14,634			14,892	
11. Total Property Expenses (7e + 8e + 9 + 10)	\$ 1,702,062	843,610			858,452	

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

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Pick One	Cost	Useful Life	Depreciation
		Movable Category			
Additions:					
9/30/2021	Ports, computers, laptops, ipads & Sales Tax	Administrative	\$ 110,578	5	\$ 22,116
10/28/2021	hardware ipad + implementation	Administrative	2,734	5	502
		Administrative			
		Administrative			
		Administrative			
		Administrative			
Total additions for Movable Equipmen			\$ 113,312		\$ 22,618
Deletions:					
Total deletions for Movable Equipmen			\$ -		\$ -

*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
10/31/2021	Kitchen cabinet rehab	\$ 2,795	15	\$ 171
11/11/2021	Job room 360 added	18,611	15	1,137
11/1/2021	Wallpaper removal and painting	20,203	15	1,235
11/1/2021	Sheetrock repair/replacement	4,467	15	273
11/11/2021	Elevator repairs	2,597	15	159
12/10/2021	remodel complete: invoices 105, 102, 10/18/21	14,849	15	825
1/24/2022	Installed 5 new chandeliers	4,695	15	209
4/21/2022	Cabling (three invoices 10718, 10715, 10716)	4,805	15	133
3/11/2022	Supply and Install Frames , Doors and Hardware Per Proposal Dated 1/11/22	12,883	15	501
4/21/2022	Gutter installation	4,546	15	126
6/23/2022	Supply and Install Frames , Doors and Hardware Per Proposal Dated 1/11/22	7,476	15	125
7/7/2022	Install new door	10,194	15	170
7/14/2022	Landscaping	7,046	15	117
7/13/2022	Supply and Installation of Material for the Captain's Quarters Per Proposal	4,104	15	68
8/2/2022	Repair hole in parking lot	3,456	15	38
8/25/2022	Replacement of dry valve feeding dry system - 08/25	8,157	7	97
8/25/2022	Air compressor install for dry sprinkler system	7,320	7	87
8/30/2022	The Installation of Roof Mounted Utility and Dish Machine Exhaust Fans	5,690	7	68
8/31/2022	Spa entrance, Nurse Office, SS Office, Rubber Base, MDS Office, close, shower	6,120	15	34
8/31/2022	Demo Carpet, Install Wall base, New L.V.P	1,825	15	10
8/31/2022	multiple invoices, large demo	44,455	15	247
8/1/2022	Sinks, cabinets, and countertops	5,261	15	58
8/19/2022	CHOW Fire Alarm Repair- Completed, Services Re - locate front lobby smoke heads	7,179	15	40
9/2/2022	CHOW parking lot repair	8,348	15	46
9/14/2022	INSTALLED AND WIRED TRANSFORMER FOR CLOTHES WASHER	3,771	15	21
9/14/2022	REPAIRED PIPING, CHECKED PHOTO CELL	1,745	15	10
9/20/2022	Roof Mounted Utility and Dish Machine Exhaust Fans	1,265	15	-
9/20/2022	Roof Mounted Utility and Dish Machine Exhaust Fans	5,690	15	-
Total additions for Leasehold Improvermen		\$ 229,553		\$ 6,005
Deletions:				
Total deletions for Leasehold Improvermen		\$ -		\$ -

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of		
Complete Care at Groton Regency, LLC		2461		9/30/2022		24	37		
Item	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
	Month	Year							
A. Organization Expense									
1.									
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									
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)	Var	Var	Various	229,553		S/L	Various	6,005	6,005
C-4. Subtotal									
D. Total Amortization									
									6,005
									6,005

* 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.

Complete Care at Groton Regency, LLC
 FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2021 A/D	2022 Deprac.	2022 A/D	NBV
Land Improvements									
Land Imp	Additions Prior to 2022	Var	S/L	15	4,185	1,778	279	2,057	2,128
TOTAL LAND IMPROVEMENTS					4,185	1,778	279	2,057	2,128
Building Improvements									
Build Imp	Additions Prior to 2022	Var	S/L	15	1,294,764	524,002	86,318	610,320	684,444
TOTAL BUILDING IMPROVEMENTS					1,294,764	524,002	86,318	610,320	684,444
LEASEHOLD IMPROVEMENTS									
2022 Additions									
LI	Kitchen cabinet rehab	10/31/2021	S/L	15	2,795		171	171	2,624
LI	Job room 360 added	11/11/2021	S/L	15	18,611		1,137	1,137	17,474
LI	Wallpaper removal and painting	11/11/2021	S/L	15	20,203		1,235	1,235	18,968
LI	Sheetrock repair/replacement	11/11/2021	S/L	15	4,467		273	273	4,194
LI	Elevator repairs	11/11/2021	S/L	15	2,597		159	159	2,438
LI	remodel complete: invoices 105, 102, 10/18/21	12/10/2021	S/L	15	14,849		825	825	14,024
LI	Installed 5 new chandeliers	1/24/2022	S/L	15	4,695		209	209	4,486
LI	Cabling (three invoices 10718, 10715, 10716)	4/21/2022	S/L	15	4,805		133	133	4,672
LI	Supply and Install Frames , Doors and Hardware Per	3/11/2022	S/L	15	12,883		501	501	12,382
LI	Gutter installation	4/21/2022	S/L	15	4,546		126	126	4,420
LI	Supply and Install Frames , Doors and Hardware Per	6/23/2022	S/L	15	7,476		125	125	7,351
LI	Install new door	7/7/2022	S/L	15	10,194		170	170	10,024
LI	Landscaping	7/14/2022	S/L	15	7,046		117	117	6,929
LI	Supply and Installation of Material for the Captain's	7/13/2022	S/L	15	4,104		68	68	4,036
LI	Repair hole in parking lot	8/2/2022	S/L	15	3,456		38	38	3,418
LI	Replacement of dry valve feeding dry system - 08/25	8/25/2022	S/L	7	8,157		97	97	8,060
LI	Air compressor install for dry sprinkler system	8/25/2022	S/L	7	7,320		87	87	7,233
LI	The installation of Roof Mounted Utility and Dish	8/30/2022	S/L	7	5,690		68	68	5,622
LI	Spa entrance, Nurse Office, SS Office, Rubber Base,	8/31/2022	S/L	15	6,120		34	34	6,086
LI	Demo Carpet, Install Wall base, New L.V.P	8/31/2022	S/L	15	1,825		10	10	1,815
LI	multiple invoices, large demo	8/31/2022	S/L	15	44,455		247	247	44,208
LI	Sinks, cabinets, and countertops	8/11/2022	S/L	15	5,261		58	58	5,203

Complete Care at Groton Regency, LLC
 FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2021 A/D	2022 Deprec.	2022 A/D	NBV
LI	CHOW Fire Alarm Repair- Completed, Services Re -	8/19/2022	S/L	15	7,179	-	40	40	7,139
LI	CHOW parking lot repair	9/2/2022	S/L	15	8,348	-	46	46	8,302
LI	INSTALLED AND WIRED TRANSFORMER FOR	9/14/2022	S/L	15	3,771	-	21	21	3,750
LI	REPAIRED PIPING, CHECKED PHOTO CELL	9/14/2022	S/L	15	1,745	-	10	10	1,735
LI	Roof Mounted Utility and Dish Machine Exhaust	9/20/2022	S/L	15	1,265	-	-	-	1,265
LI	Roof Mounted Utility and Dish Machine Exhaust	9/20/2022	S/L	15	5,690	-	-	-	5,690

TOTAL LEASEHOLD IMPROVEMENTS

229,553	-	6,005	6,005	223,548
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Complete Care at Groton Regency, LLC
 FIXED ASSET / DEPRECIATION SCHEDULE

Asset Type	Description	Date In Service	Method	Life	Historical Cost	2021 A/D	2022 Deprec. A/D	2022 A/D	NBV
NON-MOVABLE EQUIPMENT									
FFE	Additions Prior to 2022				280,509	206,746	28,051	234,797	45,712
FFE	Unimac washer	Var 6/24/2022	S/L	7	15,792		564	564	15,228
TOTAL NON-MOVABLE EQUIPMENT					296,301	206,746	28,615	235,361	60,940
MOVABLE EQUIPMENT									
MME	Additions Prior to 2022				1,098,913	831,568	219,783	1,051,351	47,562
		Var	S/L	5					
2022 Additions									
MME	Ports, computers, laptops, ipads & Sales Tax	9/30/2021	S/L	5	110,578		22,116	22,116	88,462
MME	hardware ipad + implementation	10/28/2021	S/L	5	2,734		502	502	2,232
TOTAL MOVABLE EQUIPMENT					1,212,225	831,568	242,401	1,073,969	138,256
TOTAL ASSETS PER CR SCHEDULE					3,037,028	1,564,094	363,618	1,927,712	1,109,316
TOTAL ASSETS PER TRIAL BALANCE					358,656	0	29,187	29,187	329,469
ROUNDING					1				1
VARIANCE					2,678,371	1,564,094	334,431	1,898,525	779,846

F/S vs C/R NBV - Page 31, Line B9 (779,846)
 F/S vs C/R Depreciation - Page 36, Line F1 (334,431)

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

Name of Facility Complete Care at Groton Regency, LL	License No. 2461	Report for Year Ended 9/30/2022	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		05/29/05			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure		09/01/21			
5. Total Licensed Bed Capacity		130			
6. Square Footage		116,814			
7. Acquisition Cost					
a. Land		951,983			
b. Building		8,567,843			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Variable			
b. Date Mortgage Obtained		12/17/21			
c. Interest Rate for the Cost Year		Variable			
d. Term of Mortgage (number of years)		3 Years			
e. Amount of Principal Borrowed		17,232,160			
f. Principal balance outstanding as of 09/30/2022		17,232,160			
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	

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

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

Name of Facility		License No.	Report for Year Ended			Page	of
Complete Care at Groton Regency, L		2461	9/30/2022			26	37
Item		Total	CCNH	RHNS	Residential Care Home		
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage		\$					
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount		\$					
2. Loan Origination Date							
3. Interest Rate %							
4. Term							
5. CHEFA Interest Expense							
12 B7. Total Building Interest Expense (A1 - A4 + B5)		\$					

(Carry Subtotals forward to next page)

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

Name of Facility		License No.		Report for Year Ended			Page of	
Complete Care at Groton Regency,		2461		9/30/2022			27 37	
Item				Total	CCNH	RHNS	Residential Care Home	
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 on LOC / Misc				\$	55,976	34,771		21,205
13. Total All Interest Expense (12B7 + 12C3 + 12D)				\$	55,976	34,771		21,205
14. Insurance								
a. Insurance on Property (buildings only)				\$	39,351	19,504		19,847
b. Insurance on Automobiles				\$	2,688	1,670		1,018
c. Insurance other than Property (as specified above)								
1. Umbrella (Blanket Coverage)				\$				
2. Fire and Extended Coverage				\$				
3. Other (Specify) Liability / EPLI				\$	140,614	87,345		53,269
14d. Total Insurance Expenditures (14a + b + c)				\$	182,653	108,519		74,134
15. Total All Expenditures (A-13 thru C-14)				\$	16,093,374	12,564,904		3,528,470

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC				2461	9/30/2022	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$ 92,422	56,942		35,480
Page 13 - Professional Fees							
5.			Resident Care Physicians **	\$			
6.	13	b10a	Occupational Therapy	\$ 235,267	235,267		
7.			Other - See attached Schedule	\$ 19,468	19,468		
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$ 193,922	120,458		73,464
10.			Accounting	\$			
10a.	15	1c	Legal	\$ 1,369	850		519
11.			Telephone	\$			
12.			Cellular Telephone	\$			
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.			Gifts, flowers and coffee shops	\$			
15.			Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.	16	m2/3	Unallowable Advertising *	\$ 47,883	29,743		18,140
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 852,108	852,108		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 61,375	43,626		17,749
Page 18 - Dietary Expenditures							
24.			Meals to employees, guests and others who are not residents	\$			
Page 19 - Laundry Expenditures							
25.			Laundry services to employees, guests and others who are not residents	\$			
Page 20 - Housekeeping Expenditures							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
Subtotal (Items 1 - 26)				\$ 1,503,814	1,358,463		145,351

(Carry Subtotal forward to next page)

* All except "Help Wanted".

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

Schedule of Other Salaries Adjustment

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
10	12n	Marketing Salary	56,942		35,480
Total Other Salaries Adjustment			\$ 56,942	\$ -	\$ 35,480

Schedule of Fees Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
13	b12o	Respiratory Therapist	\$ 19,468		
Total Other Fees Adjustments			\$ 19,468	\$ -	\$ -

Schedule of Other A&G Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
15	1a9	Employee Benefits Expense>Miscellaneous	\$ 12,752		\$ 2,309
15	1a9	Employee Benefits Expense>Food	8,123		1,471
15	Var	Benefits Associated with Marketing Salary	6,989		4,354
16	m8a	Chamber Dues	410		250
16	m13	Admin Expense>Financing Costs	2,792		1,703
16	m13	Admin Expense>resident missing Items	166		102
16	m13	Admin Expense>Fines & Penalties	11		7
16	m13	Admin Expense>Late Fees	1,744		1,063
16	m13	Admin Expense>Startup Costs	6,392		3,898
16	m13	Admin Expense>Bank Fees	4,248		2,591
Total Other A&G Adjustments			\$ 43,626	\$ -	\$ 17,749

Complete Care at Groton Regency, LLC
 Calculation of Allowable Management Fee
 September 30, 2022

CCNH	
<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	1,183,662
Management fees Charged (Pg. 20 / Line 5j)	0
Management fees Charged (Pg. 20 / Line 5k)	0
Total Management fees Charged	1,183,662 TB Linked
Patient Days	43,885 Page 8 of C/R
Imputed Days - 90% Occupancy	44,134 Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 26.8197
PPD Allowance Per Rate Agreement	7.00
2022 CPI Increase of 1.0732%	1.0732 J.04a
PPD Allowance 9/30/2022	7.51
Amount over (Under)	\$ 19.3073
Total Days	44,134 Greater of Actual or 90%
Disallowed Management Fee	\$ 852,108

RCH	
<u>Description</u>	<u>Amount</u>
Management fees Charged (Pg. 16 / Line m12)	200,000
Management fees Charged (Pg. 20 / Line 5j)	0
Management fees Charged (Pg. 20 / Line 5k)	0
Total Management fees Charged	200,000 TB Linked
Patient Days	26,764 Page 8 of C/R
Imputed Days - 90% Occupancy	26,609 Calculation
Amount Per Patient Day (Greater of 90% or Actual Days)	\$ 7.4727
PPD Allowance Per Rate Agreement	7.00
2022 CPI Increase of 1.0732%	1.0732 J.04a
PPD Allowance 9/30/2022	7.51
Amount over (Under)	\$ (0.0397)
Total Days	26,764 Greater of Actual or 90%
Disallowed Management Fee	\$ -

**Complete Care at Groton Regency, LLC
September 30, 2022
Benefits Disallowance**

Marketing Benefits Disallowance

Marketing Salary	92,422	Page 10
Total Salaries	<u>6,248,377</u>	TB Linked
Percent to Total Salaries	1.48%	
Total Benefits (Pg 15, Line 1a3 - 1a6)	766,882	TB Linked
Marketing Benefits Disallowed	11,343	Page 28 attachment

D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility				License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC				2461	9/30/2022	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Residential Care Home
Subtotals Brought Forward				\$ 1,503,814	1,358,463		145,351
Page 20 - Resident Care Supplies***							
27.	20	5a2	Prescription Drugs	\$ 154,806	154,806		
28.	20	5d	Ambulance/Limousine	\$ 2,271	2,271		
29.	20	5f	X-rays, etc	\$ 4,661	4,661		
30.	20	5h	Laboratory	\$ 9,494	9,494		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 1,937	1,937		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 30,755	21,078		9,677
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
Page 27 - Insurance							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
Other - Miscellaneous							
42.			Other - Indirect	\$			
43.			Interest Income on Account Rec.	\$			
44.			Other - Miscellaneous Administrative	\$ 1	1		
45.			Management Fees Direct	\$			
46.			Management Fees Indirect	\$			
47.			Other - Direct	\$			
Not For Profit Providers Only							
48.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
49. Total Amount of Decrease (Items 1 - 48)				\$ 1,707,739	1,552,710		155,029

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
20	5l	Nursing Rental Expense	\$ 5,210		\$ -
20	5i	Cable Television Disallowance (See Attached)	15,868		9,677
Total Other Ancillary Costs			\$ 21,078	\$ -	\$ 9,677

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Excess Movable Equipment Depreciation			\$ -	\$ -	\$ -

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	Residential Care Home
Total Other Property Adjustments			\$ -	\$ -	\$ -

Total Unallowable Building Interest

\$

-

\$

-

\$

-

**Complete Care at Groton Regency, LLC
Disallowance Schedule for Cable TV
September 30, 2022**

Pg. 29b

	<u>Amount</u>	
Total Cable TV Expense acct # 80-232-00	\$ 32,745	TB Linked
Monthly Allowable amount	\$ 600	
Months in Cost Report Year	<u>12</u>	
Total Allowable Cost	\$ 7,200	
Full Year Cost Report (365 out of 365 Days)	<u>100%</u>	
Revised Allowable Cost	\$ 7,200	
Disallowed Cable TV	<u><u>\$ 25,545</u></u>	

F. Statement of Revenue

Name of Facility		License No.	Report for Year Ended		Page	of
Complete Care at Groton Regency, LLC		2461	9/30/2022		30	37
Item	Total	CCNH	RHNS	Residential Care Home		
I. Resident Room, Board & Routine Care Revenue						
1. a. Medicaid Residents (<i>CT only</i>)	\$ 11,344,244	8,566,044		2,778,200		
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid (<i>All other states</i>)	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents (<i>all inclusive</i>)	\$ 1,950,466	1,950,466				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 2,575,029	2,300,404		274,625		
b. Private-Pay Room and Board Contractual Allowance **	\$					
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	\$ 79,060	79,060				
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 2,983	2,983				
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ (3,750)	(3,750)				
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 134,656	134,656				
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 24,690	24,690				
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other (<i>Specify</i>) - Medicare	\$ 45,430	38,740		6,690		
b. Other (<i>Specify</i>) - Non-Medicare	\$ 226,603	219,982		6,621		
III. Total Resident Revenue (Section I. thru Section II.)	\$ 16,379,411	13,313,275		3,066,136		
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 (<i>Specify</i>)	\$ 176	176				
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$					
8. Other (<i>Specify</i>)	\$ 1	1				
V. Total Other Revenue (1 thru 8)	\$ 177	177				
VI. Total All Revenue (III +V)	\$ 16,379,588	13,313,452		3,066,136		

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

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

Schedule of Other Resident Revenue - Medicare

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
		-		-
30 II 6a	Radiology Rev>Medicare A	\$ 1,461		
30 II 6a	Radiology Rev>Medicare A>C/A	(1,461)		
30 II 6a	Lab Rev>Medicare A	5,692		
30 II 6a	Lab Rev>Medicare A>C/A	(5,692)		
30 II 6a	Other Ancillary Rev>Part B	17,682		
30 II 6a	Other Ancillary Rev>Part B>Sequester	(967)		
30 II 6a	Vaccine Rev>Medicare A	80		
30 II 6a	Vaccine Rev>Part B	14,420		
30 II 6a	Vaccine Rev>Part B>COVID Vaccine	6,160		
30 II 6a	Revenue Adjustments>Medicare A	(1)		
30 II 6a	Revenue Adjustments>Part B	1,155		
30 II 6a	Revenue Adjustments>Part B>COVID	211		
30 II 6a	Other Ancillary Rev>Part B>ALF			\$ 6,690
Total Other Resident Revenue - Medicare		\$ 38,740	\$ -	\$ 6,690

Schedule of Other Non-Medicare Resident Revenue

Related Exp

Page Ref	Description	CCNH	RHNS	Residential Care Home
		-		-
30 II 6b	Other Ancillary Rev>Private	\$ 766		
30 II 6b	Other Ancillary Rev>Medicare HMO>Capitated Payments	168,560		
30 II 6b	Other Rev>Medicaid	61,390		
30 II 6b	Revenue Adjustments>Medicare HMO	(10,734)		
30 II 6b	Revenue Adjustments>Medicaid>ALF			\$ 6,621
Total Other Resident Revenue		\$ 219,982	\$ -	\$ 6,621

Interest Income

Account

Page Ref	Account	Balance	CCNH	RHNS	Residential Care Home
			-		-
30 IV 5	Interest Income from Late Payments	N/A	\$ 176		
Total Interest Income			\$ 176	\$ -	\$ -

Schedule of Other Revenue

Page Ref	Description	CCNH	RHNS	Residential Care Home
		-		-
30 IV 8	Other Rev>Miscellaneous (Disallowed on Pg 29a)	\$ 1		
Total Other Revenue		\$ 1	\$ -	\$ -

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2022	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>)			\$	107,378
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,498,962
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	272,126
a. _____				
b. _____				
c. _____				
d. See Schedule		272,126		
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets (<i>itemize</i>)			\$	54,000
Due From>Vendor Security Deposit:		54,000		

See Schedule				
A-9. Total Current Assets (Lines A1 thru 8)			\$	2,932,466
B. Fixed Assets				
1. Land			\$	
2. Land Improvements	*Historical Cost	4,185	\$	2,128
	Accum. Depreciation	2,057		
	Net			
3. Buildings	*Historical Cost	1,294,764	\$	684,444
	Accum. Depreciation	610,320		
	Net			
4. Leasehold Improvements	*Historical Cost	229,553	\$	223,548
	Accum. Depreciation	6,005		
	Net			
5. Non-Movable Equipment	*Historical Cost	296,301	\$	60,940
	Accum. Depreciation	235,361		
	Net			
6. Movable Equipment	*Historical Cost	1,212,225	\$	138,256
	Accum. Depreciation	1,073,969		
	Net			
7. Motor Vehicles	*Historical Cost		\$	
	Accum. Depreciation			
	Net			
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets (<i>itemize</i>)			\$	(753,583)
Fixed Assets>CIP		26,264		
See Schedule		(779,847)		
B-10. Total Fixed Assets (Lines B1 thru 9)			\$	355,733

* 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	\$ 27,747
31	A5	Prepaid Expenses>Insurance	5,289
31	A5	Prepaid Expenses>Financing Costs	3,098
31	A5	Prepaid Expenses>RE Taxes	175,674
31	A5	Prepaid Expenses>Insurance - General Liability & Other	123,606
31	A5	Prepaid Expenses>Insurance - General Liability & Other>Contra	(98,756)
31	A5	Prepaid Expenses>Insurance - EPLI	12,237
31	A5	Prepaid Expenses>Insurance - Property	21,043
31	A5	Prepaid Expenses>Insurance - Auto	2,188
Total Prepaid Expenses			\$ 272,126

Schedule of Other Current Assets (Itemized) 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	
31	B9	Rounding	\$ (1)
31	B9	F/S vs C/R NBV	(779,846)
Total Other Fixed Assets (Itemize)			\$ (779,847)

Schedule of Other Assets Page 32 Line D7

Page Ref	Line Ref	Description	
Total Other Assets			\$ -

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	
Total Other Current Liabilities (Itemize)			\$ -

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

Page Ref	Line Ref	Description	
31	B4	Due To/(From)>Amix Groton	\$ 7,583
31	B4	Due To/(From)>Vendor	(15,031)
31	B4	Due To/(From)>Facility CC>Voorhees	25
31	B4	Due To/(From)>Medicare A	3,786
31	B4	Due To/(From)>Medicare A>Sequester	4,691
31	B4	Due To/(From)>Commercial HMO	19,590
Total Other Current Liabilities (Itemize)			\$ 20,644

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2022	32	37
Account			Amount	
Total Brought Forward:			\$	3,288,199
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			\$	-
2. Escrow Deposits			\$	
3. Organization Expense				
	*Historical Cost	22,223		
	Accum. Depreciation	8,025	Net	\$ 14,198
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care (<i>itemize</i>)			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	53,668
Name and Address	Amount	Loan Date		
Due From>Old Owner	53,668			
7. Other Assets (<i>itemize</i>)			\$	(169,786)
Other Assets>Escrow>Property Tax				(169,786)
See Schedule				
D-8. Total Investments and Other Assets (Lines D1 thru 7)			\$	(101,920)
D-9. Total All Assets (Lines A9 + B10 + C8 + D8)			\$	3,186,279

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

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC		2461	9/30/2022	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable				\$	799,383
2. Notes Payable (<i>itemize</i>)				\$	

See Schedule					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>)				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>)				\$	219,497
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>)				\$	
6. Accrued Payroll Taxes Payable				\$	6,179
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable (<i>Current Portion</i>)				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>)				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities (<i>itemize</i>)				\$	632,058
Other Current Payables>401K		2,457	Accrued Expenses>Man	442,228	
Other Current Payables>Misc. PR D		(148)			
Other Current Payables>Resident Fu		69,305			
Accrued Expenses		118,216	See Schedule		
A-13. Total Current Liabilities (Lines A1 thru 12)				\$	1,657,117

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

(Carry Total forward to next page)

G. Balance Sheet (cont'd)

Name of Facility Complete Care at Groton Regency, LLC		License No. 2461	Report for Year Ended 9/30/2022	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,657,117	
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>)					
\$ 854,086					
Name and Address of Lender		Amount	Loan Date		
Due To>Interfacility		854,086			
4. Other Long-Term Liabilities (<i>itemize</i>)					
\$ 20,644					
See Schedule			20,644		
B-5. Total Long-Term Liabilities (Lines B1 thru 4)					\$ 874,730
C. Total All Liabilities (Lines A-13 + B-5)					\$ 2,531,847

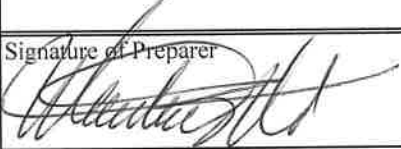
G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2022	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			\$	33,787
6. Gain or Loss for Period	10/1/2021	thru 9/30/2022	\$	620,645
7. Total Net Worth			\$	654,432
C. Total Reserves and Net Worth			\$	654,432
D. Total Liabilities, Reserves, and Net Worth			\$	3,186,279

H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Complete Care at Groton Regency, LLC	2461	9/30/2022	36	37
Account			Amount	
A. Balance at End of Prior Period as shown on Report of 09/30/2021			\$	57,805
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	16,379,588
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	15,758,943
D. Net Income or Deficit			\$	620,645
E. Balance			\$	678,450
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Total Expenses Per Page 27			\$16,093,374	
F/S vs C/R Depreciation			(334,431)	
Total Expenses Per FS			\$15,758,943	
2. Other <i>(itemize)</i>				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	24,018
Name and Address <i>(No., City, State, Zip)</i>		Title	Amount	
		equity>Robert Ho	24,018	
2. Other Withdrawings <i>(Specify)</i>			\$	
Purpose		Amount		
3. Total Deductions			\$	24,018
H. Balance at End of Period			\$	654,432
				09/30/22

I. Preparer's/Reviewer's Certification

Name of Facility Complete Care at Groton Regency, LLC		License No. 2461	Report for Year Ended 9/30/2022	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input checked="" type="checkbox"/> Residential Care Home			
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 Principal	Date Signed 2/9/23		
Printed Name of Preparer Matthew S. Bivolack					
Address Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		
Contacted Person Regarding Additional Information Needed Regarding This Report Peri Neumann			Phone Number 732-951-7099		
Contact Email Address PeriN@lrcally.com					

ACCOUNTANTS' CONSULTING REPORT

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Complete Care at Groton Regency, LLC for the year ended 9/30/2022, 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 Complete Care at Groton Regency, LLC. 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 Complete Care at Groton Regency, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

MARCUM LLP

New Haven, CT
January 31, 2023

Annual Report of Long-Term Care Facility Cost Year 2022 Checklist

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

Facility Name Complete Care at Groton Regency, LLC

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 6 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 7 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 Pages 28 and/or 29 of the Annual Report?

Explanation: _____

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: _____

Client: **Complete Care Management**
 Engagement: **Medicaid - Complete Care at Groton Regency, LLC**
 Period Ending: **9/30/2022**
 Trial Balance: **A.01 - TB**

Account	Description	UNADJ 9/30/2022	JE Ref #	RJE	FINAL 9/30/2022
10-001-02	Cash>Clearing>Payroll	(1,159.00)			(1,159.00)
10-010-29	Cash>Operating>Groton	9,223.00			9,223.00
10-011-29	Cash>Petty Cash>Groton	8,829.00			8,829.00
10-015-00	Cash>Petty Cash Box PNA	979.00			979.00
10-020-29	Cash>Payroll>Groton	10,201.00			10,201.00
10-060-29	Cash>Resident Trust>Groton	69,305.00			69,305.00
10-061-25	Cash>Care Cost>Groton RHC	5,000.00			5,000.00
10-061-29	Cash>Care Cost>Groton	5,000.00			5,000.00
11-100-00	Accounts Receivable>Miscellaneous	39.00			39.00
11-102-00	Accounts Receivable>Medicare A	251,394.00			251,394.00
11-103-00	Accounts Receivable>Part B	77,308.00			77,308.00
11-103-77	Accounts Receivable>Part B>ALF	(1,411.00)			(1,411.00)
11-104-00	Accounts Receivable>Private	230,962.00			230,962.00
11-104-77	Accounts Receivable>Private>ALF	5,952.00			5,952.00
11-105-00	Accounts Receivable>Commercial HMO	115,469.00			115,469.00
11-106-00	Accounts Receivable>Medicare HMO	189,571.00			189,571.00
11-109-00	Accounts Receivable>Hospice	59,752.00			59,752.00
11-111-00	Accounts Receivable>Medicaid	1,571,950.00			1,571,950.00
11-111-77	Accounts Receivable> Medicaid>ALF	191,088.00			191,088.00
11-112-00	Accounts Receivable>Income	(22,245.00)			(22,245.00)
11-112-77	Accounts Receivable>Income>ALF	19,912.00			19,912.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(166,003.00)			(166,003.00)
11-122-00	Accounts Receivable>Medicare Colns Write Off	(24,776.00)			(24,776.00)
12-000-00	Prepaid Expenses	27,747.00			27,747.00
12-124-00	Prepaid Expenses>Insurance	5,289.00			5,289.00
12-153-00	Prepaid Expenses>Financing Costs	3,098.00			3,098.00
12-161-00	Prepaid Expenses>RE Taxes	175,674.00			175,674.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	123,606.00			123,606.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(98,756.00)			(98,756.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	12,237.00			12,237.00
12-165-00	Prepaid Expenses>Insurance - Property	21,043.00			21,043.00
12-167-00	Prepaid Expenses>Insurance - Auto	2,188.00			2,188.00
13-127-00	Due From>Old Owner	(81,524.00)			(81,524.00)
13-127-10	Due From>Old Owner>AP Items	135,192.00			135,192.00
13-128-00	Due From>Vendor Security Deposits	54,000.00			54,000.00
14-131-00	Fixed Assets>Leasehold Improvements	229,552.00			229,552.00
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	15,792.00			15,792.00
14-134-00	Fixed Assets>Computer Hardware	113,312.00			113,312.00
14-136-00	Fixed Assets>CIP	26,264.00			26,264.00
15-100-00	Accum Depn>Miscellaneous	(29,187.00)		6,569.00	(22,618.00)
			RJE - 1	6,569.00	
17-000-00	Other Assets>Deferred Financing Costs	22,223.00			22,223.00
17-283-91	Other Assets>Escrow>Property Tax	(169,786.00)			(169,786.00)
19-265-00	Accumulated Amortization>Deferred Financing Costs	(8,025.00)			(8,025.00)
20-000-00	Accounts Payable	(799,383.00)			(799,383.00)
21-148-00	Other Current Payables>401K	(2,457.00)			(2,457.00)
21-149-00	Other Current Payables>Misc. PR Deduction	148.00			148.00
21-350-00	Other Current Payables>Resident Funds	(69,305.00)			(69,305.00)
23-000-00	Accrued Wages & Related	(111,497.00)			(111,497.00)
23-156-00	Accrued Wages & Related>PR Taxes	(6,179.00)			(6,179.00)
23-157-00	Accrued Wages & Related>Benefit Time	(100,932.00)			(100,932.00)
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	(7,068.00)			(7,068.00)
24-000-00	Accrued Expenses	(118,216.00)			(118,216.00)
24-279-00	Accrued Expenses>Management Fee	(442,228.00)			(442,228.00)
27-000-40	Due To/(From)>Amex Groton	(7,583.00)			(7,583.00)
27-000-80	Due To/(From)>Vendor	15,031.00			15,031.00
27-100-61	Due To/(From)>Facility CC>Voorhees	(25.00)			(25.00)
27-102-00	Due To/(From)>Medicare A	(3,786.00)			(3,786.00)
27-102-14	Due To/(From)>Medicare A>Sequester	(4,691.00)			(4,691.00)
27-105-00	Due To/(From)>Commercial HMO	(19,590.00)			(19,590.00)
27-900-57	Due To/(From)>Interfacility>NJ14	(67,080.00)			(67,080.00)
27-901-48	Due To/(From)>Interfacility>WV/DE 5 and CT4	(120.00)			(120.00)
27-901-49	Due To/(From)>Interfacility>CT4	(304,895.00)		(564,053.00)	(868,948.00)
			RJE - 4	(603,350.00)	
			RJE - 5	39,297.00	
27-901-50	Due To/(From)>Interfacility>CT4 and NJ14	90,768.00			90,768.00
27-901-51	Due To/(From)>Interfacility>CT4 and GA	(6,134.00)			(6,134.00)
27-901-52	Due To/(From)>Interfacility>CT4 and PA4	(750.00)			(750.00)
27-901-53	Due To/(From)>Interfacility>CT4 and NJ4	(3,622.00)			(3,622.00)
27-901-55	Due To/(From)>Interfacility>CT4 and NJ2	(1,380.00)			(1,380.00)
27-901-59	Due To/(From)>Interfacility>CT4 and MD5	(196.00)			(196.00)

Account	Description	UNADJ 9/30/2022	JE Ref #	RJE	FINAL 9/30/2022
27-901-95	Due To/(From)>Interfacility>Orange Park and CT4	(47.00)			(47.00)
27-902-11	Due To/(From)>Interfacility>CT4 and CT3	3,423.00			3,423.00
30-000-00	Retained Earnings	(57,805.00)			(57,805.00)
31-404-87	Partners' Equity>Robert Hoch>Draws	24,018.00			24,018.00
40-102-00	Room & Board Revenue>Medicare A	(1,964,828.00)			(1,964,828.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	14,362.00			14,362.00
40-104-00	Room & Board Revenue>Private	(1,603,461.00)			(1,603,461.00)
40-104-77	Room & Board Revenue>Private>ALF	(274,625.00)			(274,625.00)
40-105-00	Room & Board Revenue>Commercial HMO	(32,046.00)			(32,046.00)
40-106-00	Room & Board Revenue>Medicare HMO	(574,326.00)			(574,326.00)
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	100.00			100.00
40-109-00	Room & Board Revenue>Hospice	(90,671.00)			(90,671.00)
40-111-00	Room & Board Revenue>Medicaid	(8,566,044.00)			(8,566,044.00)
40-111-77	Room & Board Revenue>Medicaid>ALF	(2,778,200.00)			(2,778,200.00)
41-102-00	Pharmacy Rev>Medicare A	(56,625.00)			(56,625.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	56,625.00			56,625.00
42-102-00	PT Revenue>Medicare A	(136,751.00)			(136,751.00)
42-102-01	PT Revenue>Medicare A>C/A	136,751.00			136,751.00
42-103-00	PT Revenue>Part B	(101,110.00)			(101,110.00)
42-103-01	PT Revenue>Part B>C/A	22,050.00			22,050.00
42-106-00	PT Revenue>Medicare HMO	(41,542.00)			(41,542.00)
42-106-01	PT Revenue>Medicare HMO>C/A	41,542.00			41,542.00
42-111-00	PT Revenue>Medicaid	(42,167.00)			(42,167.00)
42-111-01	PT Revenue>Medicaid>C/A	42,167.00			42,167.00
43-102-00	OT Revenue>Medicare A	(149,530.00)			(149,530.00)
43-102-01	OT Revenue>Medicare A>C/A	149,530.00			149,530.00
43-103-00	OT Revenue>Part B	(136,606.00)			(136,606.00)
43-103-01	OT Revenue>Part B>C/A	1,950.00			1,950.00
43-106-00	OT Revenue>Medicare HMO	(61,178.00)			(61,178.00)
43-106-01	OT Revenue>Medicare HMO	61,178.00			61,178.00
43-111-00	OT Revenue>Medicaid	(55,095.00)			(55,095.00)
43-111-01	OT Revenue>Medicaid>C/A	55,134.00			55,134.00
44-102-00	ST Revenue>Medicare A	(24,729.00)			(24,729.00)
44-102-01	ST Revenue>Medicare A>C/A	24,729.00			24,729.00
44-103-00	ST Revenue>Part B	(27,712.00)			(27,712.00)
44-106-00	ST Revenue>Medicare HMO	(3,990.00)			(3,990.00)
44-106-01	ST Revenue>Medicare HMO>C/A	7,740.00			7,740.00
44-111-00	ST Revenue>Medicaid	(5,467.00)			(5,467.00)
44-111-01	ST Revenue>Medicaid>C/A	5,467.00			5,467.00
45-102-00	Radiology Rev>Medicare A	(1,461.00)			(1,461.00)
45-102-01	Radiology Rev>Medicare A>C/A	1,461.00			1,461.00
46-102-00	Lab Rev>Medicare A	(5,692.00)			(5,692.00)
46-102-01	Lab Rev>Medicare A>C/A	5,692.00			5,692.00
47-103-00	Other Ancillary Rev>Part B	(17,682.00)			(17,682.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	967.00			967.00
47-103-77	Other Ancillary Rev>Part B>ALF	(6,690.00)			(6,690.00)
47-104-00	Other Ancillary Rev>Private	(766.00)			(766.00)
47-106-24	Other Ancillary Rev>Medicare HMO>Capitated Payments	(168,560.00)			(168,560.00)
48-102-00	Vaccine Rev>Medicare A	(80.00)			(80.00)
48-103-00	Vaccine Rev>Part B	(14,420.00)			(14,420.00)
48-103-74	Vaccine Rev>Part B>COVID Vaccine	(6,160.00)			(6,160.00)
51-100-00	Other Rev>Miscellaneous	(1.00)			(1.00)
51-111-00	Other Rev>Medicaid	(61,390.00)			(61,390.00)
51-160-00	Other Rev>Interest	(176.00)			(176.00)
52-102-00	Revenue Adjustments>Medicare A	1.00			1.00
52-103-00	Revenue Adjustments>Part B	(1,155.00)			(1,155.00)
52-103-74	Revenue Adjustments>Part B>COVID	(211.00)			(211.00)
52-106-00	Revenue Adjustments>Medicare HMO	10,734.00			10,734.00
52-111-77	Revenue Adjustments>Medicaid>ALF	(6,621.00)			(6,621.00)
55-000-00	Nursing Rental Expense	9,380.00			9,380.00
57-000-00	Oxygen Expense	1,937.00			1,937.00
58-000-00	Lab Expense	8,051.00			8,051.00
58-000-74	Lab Expense>COVID	1,443.00			1,443.00
59-000-00	Radiology Expense	3,792.00		869.00	4,661.00
			RJE - 4	869.00	
60-183-00	Nursing Expense>Supplies-Disposable	11,912.00			11,912.00
60-183-07	Nursing Expense>Supplies>Bariatric	264.00			264.00
60-183-74	Nursing Expense>Supplies>COVID	45,522.00			45,522.00
60-183-76	Nursing Expense>Supplies>PPD	108,098.00			108,098.00
60-184-00	Nursing Expense>Supplies-Non Disposable	22,357.00			22,357.00
60-185-00	Nursing Expense>Incontinence Supplies	880.00			880.00
60-204-00	Nursing Expense>Training & Education	18,479.00			18,479.00
60-205-00	Nursing Expense>Sanitation & Incineration	540.00			540.00
60-212-00	Nursing Expense>Clinical Services	6,010.00			6,010.00
60-213-00	Nursing Expense>Transportation	2,271.00			2,271.00
60-230-00	Nursing Expense>Data Processing	63,003.00		35,410.00	98,413.00

Account	Description	UNADJ 9/30/2022	JE Ref #	RJE	FINAL 9/30/2022
60-263-00	Nursing Expense>Consulting Fees	29,104.00	RJE - 4	35,410.00	29,104.00
60-263-02	Nursing Expense>Consulting Fees>Add Back	3,828.00			3,828.00
60-700-06	Nursing Expense>Contracted Services>Other	0.00		21,120.00	21,120.00
60-700-19	Nursing Expense>Contracted Service>LPN	296,649.00	RJE - 4	21,120.00	298,003.00
60-700-20	Nursing Expense>Contracted Service>CNA	386,185.00	RJE - 4	1,354.00	393,261.00
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	40,899.00	RJE - 4	7,076.00	41,073.00
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	56,029.00	RJE - 4	174.00	59,460.00
60-700-27	Nursing Expense>Contracted Service>MDS	3,300.00	RJE - 4	3,431.00	3,300.00
60-801-80	Nursing Expense>CNA>Wages	1,304,976.00			1,304,976.00
60-801-81	Nursing Expense>CNA>Overtime	126,375.00			126,375.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	94,278.00			94,278.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	78,385.00			78,385.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	2,871.00			2,871.00
60-801-87	Nursing Expense>CNA>Training Pay	3,938.00			3,938.00
60-801-88	Nursing Expense>CNA>Other Pay	3,419.00			3,419.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	57,321.00			57,321.00
60-801-91	Nursing Expense>CNA>Holiday Pay	71,384.00			71,384.00
60-801-92	Nursing Expense>CNA>PTO Accrual	11,183.00			11,183.00
60-805-80	Nursing Expense>LPN>Wages	738,978.00			738,978.00
60-805-81	Nursing Expense>LPN>Overtime	81,475.00			81,475.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	21,959.00			21,959.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	70,360.00			70,360.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	9,039.00			9,039.00
60-805-87	Nursing Expense>LPN>Training Pay	1,394.00			1,394.00
60-805-88	Nursing Expense>LPN>Other Pay	1,077.00			1,077.00
60-805-89	Nursing Expense>LPN>On Call Pay	200.00			200.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	39,264.00			39,264.00
60-805-91	Nursing Expense>LPN>Holiday Pay	39,257.00			39,257.00
60-805-92	Nursing Expense>LPN>PTO Accrual	5,903.00			5,903.00
60-806-80	Nursing Expense>LPN Supervisor>Wages	36,553.00			36,553.00
60-806-83	Nursing Expense>LPN Supervisor>Shift Bonus Pay	500.00			500.00
60-806-84	Nursing Expense>LPN Supervisor>Retro Pay/Adjustment Pay	22.00			22.00
60-806-89	Nursing Expense>LPN Supervisor>On Call Pay	600.00			600.00
60-806-90	Nursing Expense>LPN Supervisor>Sick/Vacation Pay	2,033.00			2,033.00
60-806-91	Nursing Expense>LPN Supervisor>Holiday Pay	877.00			877.00
60-806-92	Nursing Expense>LPN Supervisor>PTO Accrual	705.00			705.00
60-808-80	Nursing Expense>RN>Wages	171,424.00			171,424.00
60-808-81	Nursing Expense>RN>Overtime	2,841.00			2,841.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	7,230.00			7,230.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	8,336.00			8,336.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	1,639.00			1,639.00
60-808-87	Nursing Expense>RN>Training Pay	511.00			511.00
60-808-89	Nursing Expense>RN>On Call Pay	1,400.00			1,400.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	10,647.00			10,647.00
60-808-91	Nursing Expense>RN>Holiday Pay	10,363.00			10,363.00
60-808-92	Nursing Expense>RN>PTO Accrual	(1,665.00)			(1,665.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	277,538.00			277,538.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	66,754.00			66,754.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	7,611.00			7,611.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	12,639.00			12,639.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	1,263.00			1,263.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	601.00			601.00
60-809-89	Nursing Expense>RN Supervisor>On Call Pay	2,600.00			2,600.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	15,980.00			15,980.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	13,978.00			13,978.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	8,803.00			8,803.00
61-750-00	Nursing Admin Expense>Medical Director	61,814.00		(444.00)	61,370.00
			RJE - 2	(11,279.00)	
			RJE - 4	10,835.00	
61-811-80	Nursing Admin Expense>Director (DON)>Wages	162,726.00			162,726.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	600.00			600.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	(1,462.00)			(1,462.00)
61-811-89	Nursing Admin Expense>Director>On Call Pay	400.00			400.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	9,855.00			9,855.00
61-811-91	Nursing Admin Expense>Director>Holiday Pay	2,107.00			2,107.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	2,575.00			2,575.00
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	96,431.00			96,431.00
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	100.00			100.00
61-812-89	Nursing Admin Expense>Assistant Director>On Call Pay	400.00			400.00

Account	Description	UNADJ 9/30/2022	JE Ref #	RJE	FINAL 9/30/2022
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	7,762.00			7,762.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	2,836.00			2,836.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	2,260.00			2,260.00
61-814-80	Nursing Admin Expense>Central Supply>Wages	37,557.00			37,557.00
61-814-90	Nursing Admin Expense>Central Supply>Sick/Vacation Pay	3,717.00			3,717.00
61-814-91	Nursing Admin Expense>Central Supply>Holiday Pay	1,240.00			1,240.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	1,848.00			1,848.00
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	22,036.00			22,036.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	201.00			201.00
61-816-89	Nursing Admin Expense>LPN Unit Manager>On Call Pay	100.00			100.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	431.00			431.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	305.00			305.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	58.00			58.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	137,699.00			137,699.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	1,707.00			1,707.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	198.00			198.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	1,873.00			1,873.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	1,148.00			1,148.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	1,100.00			1,100.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	15,281.00			15,281.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,258.00			3,258.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	5,447.00			5,447.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	55,481.00			55,481.00
61-819-81	Nursing Admin Expense>Nurse Admin>Overtime	990.00			990.00
61-819-82	Nursing Admin Expense>Nurse Admin>Shift Premium Pay	4,651.00			4,651.00
61-819-83	Nursing Admin Expense>Nurse Admin>Shift Bonus Pay	825.00			825.00
61-819-90	Nursing Admin Expense>Nurse Admin>Sick/Vacation Pay	2,422.00			2,422.00
61-819-91	Nursing Admin Expense>Nurse Admin>Holiday Pay	2,999.00			2,999.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	42,267.00			42,267.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	1,446.00			1,446.00
61-821-84	Nursing Admin Expense>Nursing Secretary>Retro Pay/Adjustment Pay	(181.00)			(181.00)
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	2,945.00			2,945.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	1,458.00			1,458.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	1,536.00			1,536.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	10,525.00			10,525.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	(273.00)			(273.00)
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	(143.00)			(143.00)
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	349.00			349.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	2,799.00			2,799.00
61-825-80	Nursing Admin Expense>RN Unit Manager>Wages	186,959.00			186,959.00
61-825-81	Nursing Admin Expense>Unit Manager>Overtime	7,934.00			7,934.00
61-825-82	Nursing Admin Expense>Unit Manager>Shift Premium Pay	1,033.00			1,033.00
61-825-83	Nursing Admin Expense>Unit Manager>Shift Bonus Pay	2,700.00			2,700.00
61-825-84	Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay	483.00			483.00
61-825-88	Nursing Admin Expense>Unit Manager>Other Pay	656.00			656.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	7,516.00			7,516.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	10,409.00			10,409.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	6,655.00			6,655.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	5,665.00			5,665.00
62-102-00	Pharmacy Expense>Medicare A	72,910.00			72,910.00
62-104-00	Pharmacy Expense>Private	41.00			41.00
62-105-00	Pharmacy Expense>HMO	48,821.00			48,821.00
62-111-00	Pharmacy Expense>Medicaid	10,727.00			10,727.00
62-145-00	Pharmacy Expense>RX	9,249.00			9,249.00
62-145-32	Pharmacy Expense>RX>Vaccines	8,198.00			8,198.00
62-145-74	Pharmacy Expense>RX>COVID	4,860.00			4,860.00
62-222-00	Pharmacy Expense>OTC	3,213.00			3,213.00
62-700-00	Pharmacy Expense>Contracted Service	27,720.00			27,720.00
65-102-00	PT Expense>Medicare A	80,296.00			80,296.00
65-103-00	PT Expense>Med B	30,402.00			30,402.00
65-104-00	PT Expense>Private	303.00			303.00
65-105-00	PT Expense>HMO B	26,588.00			26,588.00
65-106-00	PT Expense>HMO A	26,378.00			26,378.00
65-111-00	PT Expense>Medicaid	24,260.00			24,260.00
66-102-00	OT Expense>Medicare A	86,720.00			86,720.00
66-103-00	OT Expense>Part B	55,297.00			55,297.00
66-104-00	OT Expense>Private	80.00			80.00
66-105-00	OT Expense>HMO B	38,057.00			38,057.00
66-106-00	OT Expense>HMO A	25,319.00			25,319.00
66-111-00	OT Expense>Medicaid	29,794.00			29,794.00
67-102-00	ST Expense>Medicare A	4,947.00			4,947.00
67-103-00	ST Expense>Part B	12,998.00			12,998.00
67-104-00	ST Expense>Private	94.00			94.00
67-105-00	ST Expense>HMO B	6,073.00			6,073.00
67-106-00	ST Expense>HMO A	6,307.00			6,307.00
67-111-00	ST Expense>Medicaid	2,021.00			2,021.00

Account	Description	UNADJ 9/30/2022	JE Ref #	RJE	FINAL 9/30/2022
67-700-00	ST Expense>Contracted Service	1,897.00			1,897.00
68-183-00	Therapy Expense>Supplies	1,294.00			1,294.00
68-827-00	Therapy Expense>Respiratory	19,468.00			19,468.00
69-811-80	Social Services Expense>Director>Wages	41,521.00			41,521.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	229.00			229.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,047.00			1,047.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,167.00			1,167.00
69-830-80	Social Services Expense>Assistant>Wages	64,135.00			64,135.00
69-830-81	Social Services Expense>Assistant>Overtime	150.00			150.00
69-830-84	Social Services Expense>Assistant>Retro Pay/Adjustment Pay	486.00			486.00
69-830-87	Social Services Expense>Assistant>Training Pay	163.00			163.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	1,377.00			1,377.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	1,517.00			1,517.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	882.00			882.00
70-177-00	Dietary Expense>Supplements	15,074.00			15,074.00
70-178-00	Dietary Expense>Food	457,367.00			457,367.00
70-183-00	Dietary Expense>Supplies	45,613.00			45,613.00
70-184-00	Dietary Expense>Minor Equip	2,153.00			2,153.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	2,173.00			2,173.00
70-700-00	Dietary Expense>Contracted Service	154,320.00			154,320.00
70-831-80	Dietary Expense>Aide>Wages	346,984.00			346,984.00
70-831-81	Dietary Expense>Aide>Overtime	6,253.00			6,253.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	3,896.00			3,896.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	200.00			200.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	(407.00)			(407.00)
70-831-88	Dietary Expense>Aide>Other Pay	1,619.00			1,619.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	13,489.00			13,489.00
70-831-91	Dietary Expense>Aide>Holiday Pay	20,085.00			20,085.00
70-831-92	Dietary Expense>Aide>PTO Accrual	555.00			555.00
70-832-80	Dietary Expense>Cook>Wages	107,777.00			107,777.00
70-832-81	Dietary Expense>Cook>Overtime	9,381.00			9,381.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	3,320.00			3,320.00
70-832-88	Dietary Expense>Cook>Other Pay	144.00			144.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	4,570.00			4,570.00
70-832-91	Dietary Expense>Cook>Holiday Pay	5,051.00			5,051.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(2,028.00)			(2,028.00)
70-833-00	Dietary Expense>Contracted Dietician	32,726.00		4,610.00	37,336.00
			RJE - 4	4,610.00	
71-000-00	Activity Expense	50.00			50.00
71-178-00	Activity Expense>Food	337.00			337.00
71-183-00	Activity Expense>Supplies	2,933.00			2,933.00
71-183-74	Activity Expense>Supplies>COVID	15.00			15.00
71-700-00	Activity Expense>Contracted Service	2,025.00			2,025.00
71-811-80	Activity Expense>Director>Wages	44,246.00			44,246.00
71-811-81	Activity Expense>Director>Overtime	907.00			907.00
71-811-82	Activity Expense>Director>Shift Premium Pay	21.00			21.00
71-811-84	Activity Expense>Director>Retro Pay/Adjustment Pay	1,157.00			1,157.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	5,618.00			5,618.00
71-811-91	Activity Expense>Director>Holiday Pay	1,744.00			1,744.00
71-811-92	Activity Expense>Director>PTO Accrual	1,752.00			1,752.00
71-831-80	Activity Expense>Aide>Wages	70,860.00			70,860.00
71-831-81	Activity Expense>Aide>Overtime	316.00			316.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	172.00			172.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	(319.00)			(319.00)
71-831-87	Activity Expense>Aide>Training Pay	108.00			108.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,866.00			2,866.00
71-831-91	Activity Expense>Aide>Holiday Pay	3,879.00			3,879.00
71-831-92	Activity Expense>Aide>PTO Accrual	(616.00)			(616.00)
72-183-00	Housekeeping Expense>Supplies	25,207.00			25,207.00
72-700-00	Housekeeping Expense>Contracted Service	347,712.00			347,712.00
73-183-00	Laundry Expense>Supplies	15,102.00			15,102.00
73-184-00	Laundry Expense>Minor Equip	2,815.00			2,815.00
73-700-00	Laundry Expense>Contracted Service	217,654.00			217,654.00
75-182-74	Maintenance Expense>Supplies>COVID	257.00			257.00
75-183-00	Maintenance Expense>Supplies	52,583.00			52,583.00
75-184-00	Maintenance Expense>Minor Equip	251.00			251.00
75-205-00	Maintenance Expense>Sanitation & Incineration	28,227.00		1,532.00	29,759.00
			RJE - 4	1,532.00	
75-207-00	Maintenance Expense>Repairs & Maint	69,816.00		72,896.00	142,712.00
			RJE - 4	72,896.00	
75-217-00	Maintenance Expense>Extermination	4,557.00			4,557.00
75-218-00	Maintenance Expense>Snow Removal	10,587.00			10,587.00
75-219-00	Maintenance Expense>Landscaping	34,626.00			34,626.00
75-219-83	Maintenance Expense>Landscaping>supplies	3,239.00			3,239.00
75-230-00	Maintenance Expense>Data Processing	1,523.00			1,523.00
75-700-00	Maintenance Expense>Contracted Service	24,889.00		780.00	25,669.00

Account	Description	UNADJ 9/30/2022	JE Ref #	RJE	FINAL 9/30/2022
75-811-80	Maintenance Expense>Director>Wages	49,121.00	RJE - 4	780.00	49,121.00
75-811-81	Maintenance Expense>Director>Overtime	2,810.00			2,810.00
75-811-84	Maintenance Expense>Director>Retro Pay/Adjustment Pay	(249.00)			(249.00)
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	2,258.00			2,258.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,949.00			1,949.00
75-811-92	Maintenance Expense>Director>PTO Accrual	2,311.00			2,311.00
75-829-80	Maintenance Expense>Staff>Wages	100,094.00			100,094.00
75-829-81	Maintenance Expense>Staff>Overtime	2,577.00			2,577.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	394.00			394.00
75-829-87	Maintenance Expense>Staff>Training Pay	414.00			414.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	5,826.00			5,826.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	2,175.00			2,175.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	146.00			146.00
76-227-00	Utility Expense>Gas	42,287.00			42,287.00
76-228-00	Utility Expense>Electric	275,568.00		25.00	275,593.00
			RJE - 4	25.00	
76-229-00	Utility Expense>Water/Sewer	65,583.00			65,583.00
77-801-80	Assisted Living>CNA>Wages	318,650.00			318,650.00
77-801-81	Assisted Living>CNA>Overtime	27,443.00			27,443.00
77-801-82	Assisted Living>CNA>Shift Premium Pay	21,311.00			21,311.00
77-801-83	Assisted Living>CNA>Shift Bonus Pay	7,060.00			7,060.00
77-801-84	Assisted Living>CNA>Retro Pay/Adjustment Pay	1,653.00			1,653.00
77-801-90	Assisted Living>CNA>Sick/Vacation Pay	28,644.00			28,644.00
77-801-91	Assisted Living>CNA>Holiday Pay	19,861.00			19,861.00
77-801-92	Assisted Living>CNA>PTO Accrual	10,126.00			10,126.00
77-811-80	Assisted Living>Administrator>Wages	48,579.00			48,579.00
77-811-83	Assisted Living>Administrator>Shift Bonus Pay	1,465.00			1,465.00
77-811-90	Assisted Living>Administrator>Sick/Vacation Pay	4,260.00			4,260.00
77-811-91	Assisted Living>Administrator>Holiday Pay	883.00			883.00
77-811-92	Assisted Living>Administrator>PTO Accrual	1,266.00			1,266.00
80-111-16	Admin Expense>Medicaid>Bed Tax	824,403.00			824,403.00
80-153-00	Admin Expense>Financing Costs	4,495.00			4,495.00
80-162-00	Admin Expense>Insurance - General Liability & Other	127,136.00			127,136.00
80-163-00	Admin Expense>Insurance - EPLI	13,478.00			13,478.00
80-167-00	Admin Expense>Insurance - Auto	2,688.00			2,688.00
80-181-00	Admin Expense>Shredding	2,001.00		1,110.00	3,111.00
			RJE - 4	1,110.00	
80-182-00	Admin Expense>Furnishing	11,390.00			11,390.00
80-183-00	Admin Expense>Supplies	8,048.00		934.00	8,982.00
			RJE - 4	934.00	
80-183-09	Admin Expense>Supplies>Toner	3,939.00			3,939.00
80-183-78	Admin Expense>Supplies>Paper	2,607.00			2,607.00
80-184-00	Admin Expense>Computer Hardware	5,260.00			5,260.00
80-202-00	Admin Expense>resident missing Items	268.00			268.00
80-208-00	Admin Expense>Equip-Rental	4,730.00			4,730.00
80-209-00	Admin Expense>Postage	1,792.00		13.00	1,805.00
			RJE - 4	13.00	
80-210-00	Admin Expense>Internet	2,512.00			2,512.00
80-230-00	Admin Expense>Data Processing	54,703.00		53,719.00	108,422.00
			RJE - 4	53,469.00	
			RJE - 4	250.00	
80-231-00	Admin Expense>Telephone	9,058.00		300.00	9,358.00
			RJE - 4	300.00	
80-232-00	Admin Expense>Cable TV	32,745.00			32,745.00
80-234-00	Admin Expense>Licenses	1,003.00			1,003.00
80-235-00	Admin Expense>Dues & Subscriptions	8,341.00		(1,078.00)	7,263.00
			RJE - 3	(1,078.00)	
80-236-00	Admin Expense>Travel	3,294.00			3,294.00
80-238-00	Admin Expense>Legal Fees	1,438.00		8,435.00	9,873.00
			RJE - 4	8,435.00	
80-239-00	Admin Expense>Accounting Fees	15,000.00			15,000.00
80-240-00	Admin Expense>Professional Fees	1,758.00			1,758.00
80-240-02	Admin Expense>Professional Fees>Add Back	308,856.00		438.00	309,294.00
			RJE - 4	438.00	
80-241-01	Admin Expense>IT Fees>Add Back	19,838.00			19,838.00
80-242-00	Admin Expense>Fines & Penalties	18.00			18.00
80-243-00	Admin Expense>Late Fees	2,807.00			2,807.00
80-244-00	Admin Expense>Bank Fees	20,412.00			20,412.00
80-245-00	Admin Expense>Background Checks	399.00			399.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	5,956.00			5,956.00
80-249-00	Admin Expense>Recruiting	20,228.00			20,228.00

Account	Description	UNADJ 9/30/2022	JE Ref #	RJE	FINAL 9/30/2022
80-250-00	Admin Expense>Marketing & Advertising	34,228.00		9,652.00	43,880.00
			RJE - 4	8,116.00	
			RJE - 4	1,536.00	
80-250-74	Admin Expense>Marketing & Advertising>COVID	4,003.00			4,003.00
80-251-00	Admin Expense>Bad Debt	163,922.00			163,922.00
80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	30,000.00			30,000.00
80-252-00	Admin Expense>Startup Costs	209,574.00		(199,283.00)	10,291.00
			RJE - 4	(199,783.00)	
			RJE - 4	500.00	
80-255-00	Admin Expense>Startup Costs>Agency	12,034.00		(12,035.00)	(1.00)
			RJE - 4	(12,131.00)	
			RJE - 4	96.00	
80-279-00	Admin Expense>Management Fee	819,609.00		564,053.00	1,383,662.00
			RJE - 4	603,350.00	
			RJE - 5	(39,297.00)	
80-700-00	Admin Expense>Contracted Service	94.00			94.00
80-700-02	Admin Expense>Contracted Service>Add Back	12,000.00			12,000.00
80-811-80	Admin Expense>Director>Wages	133,905.00			133,905.00
80-811-84	Admin Expense>Director>Retro Pay/Adjustment Pay	531.00			531.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	4,777.00			4,777.00
80-811-91	Admin Expense>Director>Holiday Pay	2,654.00			2,654.00
80-811-92	Admin Expense>Director>PTO Accrual	700.00			700.00
80-838-80	Admin Expense>Receptionist>Wages	77,216.00			77,216.00
80-838-81	Admin Expense>Receptionist>Overtime	1,585.00			1,585.00
80-838-82	Admin Expense>Receptionist>Shift Premium	11.00			11.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	258.00			258.00
80-838-88	Admin Expense>Receptionist>Other Pay	720.00			720.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	2,655.00			2,655.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	3,578.00			3,578.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	635.00			635.00
80-839-80	Admin Expense>Admissions>Wages	41,451.00			41,451.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	2,041.00			2,041.00
80-839-91	Admin Expense>Admissions>Holiday Pay	692.00			692.00
80-839-92	Admin Expense>Admissions>PTO Accrual	2,360.00			2,360.00
80-840-80	Admin Expense>Business Office>Wages	68,731.00			68,731.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	3,821.00			3,821.00
80-840-91	Admin Expense>Business Office>Holiday Pay	1,939.00			1,939.00
80-840-92	Admin Expense>Business Office>PTO Accrual	3,364.00			3,364.00
80-841-80	Admin Expense>Human Resources>Wages	63,675.00			63,675.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	3,266.00			3,266.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	1,370.00			1,370.00
80-842-80	Admin Expense>Marketing>Wages	17,308.00			17,308.00
80-842-83	Admin Expense>Marketing>Shift Bonus Pay	275.00			275.00
80-842-84	Admin Expense>Marketing>Retro Pay/Adjustment Pay	1,131.00			1,131.00
80-842-89	Admin Expense>Marketing>On Call Pay	825.00			825.00
80-842-91	Admin Expense>Marketing>Holiday Pay	1,768.00			1,768.00
80-842-92	Admin Expense>Marketing>PTO Accrual	428.00			428.00
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	43,270.00			43,270.00
80-843-83	Admin Expense>Regional Marketing/CAD>Shift Bonus Pay	600.00			600.00
80-843-89	Admin Expense>Regional Marketing/CAD>On Call Pay	3,500.00			3,500.00
80-843-90	Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay	5,579.00			5,579.00
80-843-91	Admin Expense>Regional Marketing/CAD>Holiday Pay	1,129.00			1,129.00
80-843-92	Admin Expense>Regional Marketing/CAD>PTO Accrual	1,005.00			1,005.00
80-844-80	Admin Expense>Recruiting>Wages	15,604.00			15,604.00
85-100-00	Employee Benefits Expense>Miscellaneous	15,061.00			15,061.00
85-156-61	Employee Benefits Expense>PR Taxes>Fica	468,811.00			468,811.00
85-156-62	Employee Benefits Expense>PR Taxes>SUI	74,806.00			74,806.00
85-156-63	Employee Benefits Expense>PR Taxes>FUI	10,567.00			10,567.00
85-178-00	Employee Benefits Expense>Food	9,594.00			9,594.00
85-204-00	Employee Benefits Expense>Training & Education	(253.00)			(253.00)
85-257-00	Employee Benefits Expense>Employee Physicals	739.00			739.00
85-881-00	Employee Benefits Expense>Workers Comp	78,724.00			78,724.00
85-882-00	Employee Benefits Expense>Health Insurance	204,465.00			204,465.00
85-884-00	Employee Benefits>Dental/Vision Insurance	3,045.00			3,045.00
85-885-00	Employee Benefits>Life Insurance	3,493.00		1,695.00	5,188.00
			RJE - 4	1,695.00	
91-121-00	Property Expense>Rent	962,291.00			962,291.00
91-125-00	Property Expense>Personal Property Taxes	29,526.00			29,526.00
91-161-00	Property Expense>RE Taxes	339,219.00			339,219.00
91-165-00	Property Expense>Insurance - Property	39,351.00			39,351.00
92-000-00	Depreciation Expense	29,187.00		(6,569.00)	22,618.00

Account	Description	UNADJ 9/30/2022	JE Ref #	RJE	FINAL 9/30/2022
			RJE - 1	(6,569.00)	
93-265-00	Amortization Expense>Financing Costs	7,408.00			7,408.00
94-000-00	Interest Expense	55,976.00			55,976.00
98-999-99	Prior Period Expense	25,090.00		(25,090.00)	0.00
			RJE - 4	(25,090.00)	
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00		(6,005.00)	(6,005.00)
			RJE - 1	(6,005.00)	
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00		6,005.00	6,005.00
			RJE - 1	6,005.00	
Marcum 103	Accum Depreciation>Non Movable	0.00		(564.00)	(564.00)
			RJE - 1	(564.00)	
Marcum 104	Depreciation Expense>Non Movable	0.00		564.00	564.00
			RJE - 1	564.00	
Marcum 105	Dentist	0.00		11,279.00	11,279.00
			RJE - 2	11,279.00	
Marcum 106	Subscriptions	0.00		266.00	266.00
			RJE - 3	266.00	
Marcum 107	Chamber Dues	0.00		660.00	660.00
			RJE - 3	660.00	
Marcum 108	Education	0.00		52.00	52.00
			RJE - 3	52.00	
Marcum 109	Sales & Use Tax	0.00		100.00	100.00
			RJE - 3	100.00	
Total		0.00		0.00	0.00

Client: **Complete Care Management**
 Engagement: **Medicaid - Complete Care at Groton Regency, LLC**
 Period Ending: **9/30/2022**
 Trial Balance: **A.01 - TB**
 Workpaper: **A.02 - TB Combined Detail LS 2**

Account	Description	UNADJ 9/30/2022	JE Ref #	RJE 9/30/2022	FINAL 9/30/2022
Group : [10-A]					
Subgroup : [2.13]					
Salaries and Wages					
Administrator - RCH Only					
77-811-80	Assisted Living>Administrator>Wages	48,579.00		0.00	48,579.00
77-811-83	Assisted Living>Administrator>Shift Bonus Pay	1,465.00		0.00	1,465.00
77-811-90	Assisted Living>Administrator>Sick/Vacation Pay	4,260.00		0.00	4,260.00
77-811-91	Assisted Living>Administrator>Holiday Pay	883.00		0.00	883.00
77-811-92	Assisted Living>Administrator>PTO Accrual	1,266.00		0.00	1,266.00
Subtotal [2.13]	Administrator - RCH Only	<u>56,453.00</u>		<u>0.00</u>	<u>56,453.00</u>
Subgroup : [2.43]					
Administrators - SNF					
80-811-80	Admin Expense>Director>Wages	133,905.00		0.00	133,905.00
80-811-84	Admin Expense>Director>Retro Pay/Adjustment Pay	531.00		0.00	531.00
80-811-90	Admin Expense>Director>Sick/Vacation Pay	4,777.00		0.00	4,777.00
80-811-91	Admin Expense>Director>Holiday Pay	2,654.00		0.00	2,654.00
80-811-92	Admin Expense>Director>PTO Accrual	700.00		0.00	700.00
Subtotal [2.43]	Administrators - SNF	<u>142,567.00</u>		<u>0.00</u>	<u>142,567.00</u>
Subgroup : [4.38]					
Other Admin - Patient days					
80-838-80	Admin Expense>Receptionist>Wages	77,216.00		0.00	77,216.00
80-838-81	Admin Expense>Receptionist>Overtime	1,585.00		0.00	1,585.00
80-838-82	Admin Expense>Receptionist>Shift Premium	11.00		0.00	11.00
80-838-84	Admin Expense>Receptionist>Retro Pay/Adjustment Pay	258.00		0.00	258.00
80-838-88	Admin Expense>Receptionist>Other Pay	720.00		0.00	720.00
80-838-90	Admin Expense>Receptionist>Sick/Vacation Pay	2,655.00		0.00	2,655.00
80-838-91	Admin Expense>Receptionist>Holiday Pay	3,578.00		0.00	3,578.00
80-838-92	Admin Expense>Receptionist>PTO Accrual	635.00		0.00	635.00
80-840-80	Admin Expense>Business Office>Wages	68,731.00		0.00	68,731.00
80-840-90	Admin Expense>Business Office>Sick/Vacation Pay	3,821.00		0.00	3,821.00
80-840-91	Admin Expense>Business Office>Holiday Pay	1,939.00		0.00	1,939.00
80-840-92	Admin Expense>Business Office>PTO Accrual	3,364.00		0.00	3,364.00
80-841-80	Admin Expense>Human Resources>Wages	63,675.00		0.00	63,675.00
80-841-90	Admin Expense>Human Resources>Sick/Vacation Pay	3,266.00		0.00	3,266.00
80-841-91	Admin Expense>Human Resources>Holiday Pay	1,370.00		0.00	1,370.00
Subtotal [4.38]	Other Admin - Patient days	<u>232,824.00</u>		<u>0.00</u>	<u>232,824.00</u>
Subgroup : [5C.3]					
Dietary Workers - Meals					
70-831-80	Dietary Expense>Aide>Wages	346,984.00		0.00	346,984.00
70-831-81	Dietary Expense>Aide>Overtime	6,253.00		0.00	6,253.00
70-831-82	Dietary Expense>Aide>Shift Premium Pay	3,896.00		0.00	3,896.00
70-831-83	Dietary Expense>Aide>Shift Bonus Pay	200.00		0.00	200.00
70-831-84	Dietary Expense>Aide>Retro Pay/Adjustment Pay	(407.00)		0.00	(407.00)
70-831-88	Dietary Expense>Aide>Other Pay	1,619.00		0.00	1,619.00
70-831-90	Dietary Expense>Aide>Sick/Vacation Pay	13,489.00		0.00	13,489.00
70-831-91	Dietary Expense>Aide>Holiday Pay	20,085.00		0.00	20,085.00
70-831-92	Dietary Expense>Aide>PTO Accrual	555.00		0.00	555.00
70-832-80	Dietary Expense>Cook>Wages	107,777.00		0.00	107,777.00
70-832-81	Dietary Expense>Cook>Overtime	9,381.00		0.00	9,381.00
70-832-82	Dietary Expense>Cook>Shift Premium Pay	3,320.00		0.00	3,320.00
70-832-88	Dietary Expense>Cook>Other Pay	144.00		0.00	144.00
70-832-90	Dietary Expense>Cook>Sick/Vacation Pay	4,570.00		0.00	4,570.00
70-832-91	Dietary Expense>Cook>Holiday Pay	5,051.00		0.00	5,051.00
70-832-92	Dietary Expense>Cook>PTO Accrual	(2,028.00)		0.00	(2,028.00)
Subtotal [5C.3]	Dietary Workers - Meals	<u>520,889.00</u>		<u>0.00</u>	<u>520,889.00</u>
Subgroup : [7A]					
Engineer or Chief of Maintenance - Sq Ft					
75-811-80	Maintenance Expense>Director>Wages	49,121.00		0.00	49,121.00
75-811-81	Maintenance Expense>Director>Overtime	2,810.00		0.00	2,810.00
75-811-84	Maintenance Expense>Director>Retro Pay/Adjustment Pay	(249.00)		0.00	(249.00)
75-811-90	Maintenance Expense>Director>Sick/Vacation Pay	2,258.00		0.00	2,258.00
75-811-91	Maintenance Expense>Director>Holiday Pay	1,949.00		0.00	1,949.00
75-811-92	Maintenance Expense>Director>PTO Accrual	2,311.00		0.00	2,311.00
Subtotal [7A]	Engineer or Chief of Maintenance - Sq Ft	<u>58,200.00</u>		<u>0.00</u>	<u>58,200.00</u>
Subgroup : [7B.2]					
Other Maintenance Workers - Sqft					
75-829-80	Maintenance Expense>Staff>Wages	100,094.00		0.00	100,094.00
75-829-81	Maintenance Expense>Staff>Overtime	2,577.00		0.00	2,577.00
75-829-84	Maintenance Expense>Staff>Retro Pay/Adjustment Pay	394.00		0.00	394.00
75-829-87	Maintenance Expense>Staff>Training Pay	414.00		0.00	414.00
75-829-90	Maintenance Expense>Staff>Sick/Vacation Pay	5,826.00		0.00	5,826.00
75-829-91	Maintenance Expense>Staff>Holiday Pay	2,175.00		0.00	2,175.00
75-829-92	Maintenance Expense>Staff>PTO Accrual	146.00		0.00	146.00
Subtotal [7B.2]	Other Maintenance Workers - Sqft	<u>111,626.00</u>		<u>0.00</u>	<u>111,626.00</u>
Subgroup : [12A.19]					
Director of Nurses/Assistant Director - SNF Only					
61-811-80	Nursing Admin Expense>Director (DON)>Wages	162,728.00		0.00	162,728.00
61-811-83	Nursing Admin Expense>Director>Shift Bonus Pay	600.00		0.00	600.00
61-811-84	Nursing Admin Expense>Director>Retro Pay/Adjustment Pay	(1,462.00)		0.00	(1,462.00)
61-811-89	Nursing Admin Expense>Director>On Call Pay	400.00		0.00	400.00
61-811-90	Nursing Admin Expense>Director>Sick/Vacation Pay	9,855.00		0.00	9,855.00

61-811-91	Nursing Admin Expense>Director>Holiday Pay	2,107.00	0.00	2,107.00
61-811-92	Nursing Admin Expense>Director>PTO Accrual	2,575.00	0.00	2,575.00
61-812-80	Nursing Admin Expense>Assistant Director (ADON)>Wages	96,431.00	0.00	96,431.00
61-812-83	Nursing Admin Expense>Assistant Director>Shift Bonus Pay	100.00	0.00	100.00
61-812-89	Nursing Admin Expense>Assistant Director>On Call Pay	400.00	0.00	400.00
61-812-90	Nursing Admin Expense>Assistant Director>Sick/Vacation Pay	7,762.00	0.00	7,762.00
61-812-91	Nursing Admin Expense>Assistant Director>Holiday Pay	2,836.00	0.00	2,836.00
61-812-92	Nursing Admin Expense>Assistant Director>PTO Accrual	2,260.00	0.00	2,260.00
Subtotal [12A.19]	Director of Nurses/Assistant Director - SNF Only	<u>286,590.00</u>	<u>0.00</u>	<u>286,590.00</u>

Subgroup : [12B1.10]	RNs - Direct Care - SNF Only			
60-808-80	Nursing Expense>RN>Wages	171,424.00	0.00	171,424.00
60-808-81	Nursing Expense>RN>Overtime	2,841.00	0.00	2,841.00
60-808-82	Nursing Expense>RN>Shift Premium Pay	7,230.00	0.00	7,230.00
60-808-83	Nursing Expense>RN>Shift Bonus Pay	8,338.00	0.00	8,338.00
60-808-84	Nursing Expense>RN>Retro Pay/Adjustment Pay	1,639.00	0.00	1,639.00
60-808-87	Nursing Expense>RN>Training Pay	511.00	0.00	511.00
60-808-89	Nursing Expense>RN>On Call Pay	1,400.00	0.00	1,400.00
60-808-90	Nursing Expense>RN>Sick/Vacation Pay	10,647.00	0.00	10,647.00
60-808-91	Nursing Expense>RN>Holiday Pay	10,363.00	0.00	10,363.00
60-808-92	Nursing Expense>RN>PTO Accrual	(1,665.00)	0.00	(1,665.00)
60-809-80	Nursing Expense>RN Supervisor>Wages	277,538.00	0.00	277,538.00
60-809-81	Nursing Expense>RN Supervisor>Overtime	66,754.00	0.00	66,754.00
60-809-82	Nursing Expense>RN Supervisor>Shift Premium Pay	7,811.00	0.00	7,811.00
60-809-83	Nursing Expense>RN Supervisor>Shift Bonus Pay	12,639.00	0.00	12,639.00
60-809-84	Nursing Expense>RN Supervisor>Retro Pay/Adjustment Pay	1,263.00	0.00	1,263.00
60-809-87	Nursing Expense>RN Supervisor>Training Pay	601.00	0.00	601.00
60-809-89	Nursing Expense>RN Supervisor>On Call Pay	2,600.00	0.00	2,600.00
60-809-90	Nursing Expense>RN Supervisor>Sick/Vacation Pay	15,980.00	0.00	15,980.00
60-809-91	Nursing Expense>RN Supervisor>Holiday Pay	13,978.00	0.00	13,978.00
60-809-92	Nursing Expense>RN Supervisor>PTO Accrual	8,803.00	0.00	8,803.00
Subtotal [12B1.10]	RNs - Direct Care - SNF Only	<u>620,493.00</u>	<u>0.00</u>	<u>620,493.00</u>

Subgroup : [12B2.10]	RNs - Administrative - SNF Only			
61-814-80	Nursing Admin Expense>Central Supply>Wages	37,557.00	0.00	37,557.00
61-814-90	Nursing Admin Expense>Central Supply>Sick/Vacation Pay	3,717.00	0.00	3,717.00
61-814-91	Nursing Admin Expense>Central Supply>Holiday Pay	1,240.00	0.00	1,240.00
61-814-92	Nursing Admin Expense>Central Supply>PTO Accrual	1,848.00	0.00	1,848.00
61-817-80	Nursing Admin Expense>MDS / RNAC>Wages	137,699.00	0.00	137,699.00
61-817-81	Nursing Admin Expense>MDS / RNAC>Overtime	1,707.00	0.00	1,707.00
61-817-82	Nursing Admin Expense>MDS / RNAC>Shift Premium Pay	198.00	0.00	198.00
61-817-83	Nursing Admin Expense>MDS / RNAC>Shift Bonus Pay	1,873.00	0.00	1,873.00
61-817-84	Nursing Admin Expense>MDS / RNAC>Retro Pay/Adjustment Pay	1,148.00	0.00	1,148.00
61-817-89	Nursing Admin Expense>MDS / RNAC>On Call Pay	1,100.00	0.00	1,100.00
61-817-90	Nursing Admin Expense>MDS / RNAC>Sick/Vacation Pay	15,281.00	0.00	15,281.00
61-817-91	Nursing Admin Expense>MDS / RNAC>Holiday Pay	3,258.00	0.00	3,258.00
61-817-92	Nursing Admin Expense>MDS / RNAC>PTO Accrual	5,447.00	0.00	5,447.00
61-819-80	Nursing Admin Expense>Nurse Admin>Wages	55,481.00	0.00	55,481.00
61-819-81	Nursing Admin Expense>Nurse Admin>Overtime	990.00	0.00	990.00
61-819-82	Nursing Admin Expense>Nurse Admin>Shift Premium Pay	4,651.00	0.00	4,651.00
61-819-83	Nursing Admin Expense>Nurse Admin>Shift Bonus Pay	825.00	0.00	825.00
61-819-90	Nursing Admin Expense>Nurse Admin>Sick/Vacation Pay	2,422.00	0.00	2,422.00
61-819-91	Nursing Admin Expense>Nurse Admin>Holiday Pay	2,999.00	0.00	2,999.00
61-821-80	Nursing Admin Expense>Nursing Secretary>Wages	42,267.00	0.00	42,267.00
61-821-81	Nursing Admin Expense>Nursing Secretary>Overtime	1,446.00	0.00	1,446.00
61-821-84	Nursing Admin Expense>Nursing Secretary>Retro Pay/Adjustment Pay	(181.00)	0.00	(181.00)
61-821-90	Nursing Admin Expense>Nursing Secretary>Sick/Vacation Pay	2,945.00	0.00	2,945.00
61-821-91	Nursing Admin Expense>Nursing Secretary>Holiday Pay	1,458.00	0.00	1,458.00
61-821-92	Nursing Admin Expense>Nursing Secretary>PTO Accrual	1,536.00	0.00	1,536.00
61-823-80	Nursing Admin Expense>Staff Coordinator>Wages	10,525.00	0.00	10,525.00
61-823-81	Nursing Admin Expense>Staff Coordinator>Overtime	(273.00)	0.00	(273.00)
61-823-83	Nursing Admin Expense>Staff Coordinator>Shift Bonus Pay	(143.00)	0.00	(143.00)
61-823-91	Nursing Admin Expense>Staff Coordinator>Holiday Pay	349.00	0.00	349.00
61-823-92	Nursing Admin Expense>Staff Coordinator>PTO Accrual	2,799.00	0.00	2,799.00
61-825-80	Nursing Admin Expense> RN Unit Manager>Wages	186,959.00	0.00	186,959.00
61-825-81	Nursing Admin Expense>Unit Manager>Overtime	7,934.00	0.00	7,934.00
61-825-82	Nursing Admin Expense>Unit Manager>Shift Premium Pay	1,033.00	0.00	1,033.00
61-825-83	Nursing Admin Expense>Unit Manager>Shift Bonus Pay	2,700.00	0.00	2,700.00
61-825-84	Nursing Admin Expense>Unit Manager>Retro Pay/Adjustment Pay	483.00	0.00	483.00
61-825-88	Nursing Admin Expense>Unit Manager>Other Pay	656.00	0.00	656.00
61-825-89	Nursing Admin Expense>Unit Manager>On Call Pay	7,516.00	0.00	7,516.00
61-825-90	Nursing Admin Expense>Unit Manager>Sick/Vacation Pay	10,409.00	0.00	10,409.00
61-825-91	Nursing Admin Expense>Unit Manager>Holiday Pay	6,655.00	0.00	6,655.00
61-825-92	Nursing Admin Expense>Unit Manager>PTO Accrual	5,685.00	0.00	5,685.00
Subtotal [12B2.10]	RNs - Administrative - SNF Only	<u>572,179.00</u>	<u>0.00</u>	<u>572,179.00</u>

Subgroup : [12C1.10]	LPNs - Direct Care - SNF Only			
60-805-80	Nursing Expense>LPN>Wages	738,978.00	0.00	738,978.00
60-805-81	Nursing Expense>LPN>Overtime	81,475.00	0.00	81,475.00
60-805-82	Nursing Expense>LPN>Shift Premium Pay	21,959.00	0.00	21,959.00
60-805-83	Nursing Expense>LPN>Shift Bonus Pay	70,360.00	0.00	70,360.00
60-805-84	Nursing Expense>LPN>Retro Pay/Adjustment Pay	9,039.00	0.00	9,039.00
60-805-87	Nursing Expense>LPN>Training Pay	1,394.00	0.00	1,394.00
60-805-88	Nursing Expense>LPN>Other Pay	1,077.00	0.00	1,077.00
60-805-89	Nursing Expense>LPN>On Call Pay	200.00	0.00	200.00
60-805-90	Nursing Expense>LPN>Sick/Vacation Pay	39,264.00	0.00	39,264.00
60-805-91	Nursing Expense>LPN>Holiday Pay	39,257.00	0.00	39,257.00

60-805-92	Nursing Expense>LPN>PTO Accrual	5,903.00	0.00	5,903.00
60-806-80	Nursing Expense>LPN Supervisor>Wages	36,553.00	0.00	36,553.00
60-806-83	Nursing Expense>LPN Supervisor>Shift Bonus Pay	500.00	0.00	500.00
60-806-84	Nursing Expense>LPN Supervisor>Retro Pay/Adjustment Pay	22.00	0.00	22.00
60-806-89	Nursing Expense>LPN Supervisor>On Call Pay	600.00	0.00	600.00
60-806-90	Nursing Expense>LPN Supervisor>Sick/Vacation Pay	2,033.00	0.00	2,033.00
60-806-91	Nursing Expense>LPN Supervisor>Holiday Pay	877.00	0.00	877.00
60-806-92	Nursing Expense>LPN Supervisor>PTO Accrual	705.00	0.00	705.00
Subtotal [12C1.10]	LPNs - Direct Care - SNF Only	<u>1,050,196.00</u>	<u>0.00</u>	<u>1,050,196.00</u>
Subgroup : [12C2.10]				
61-816-80	Nursing Admin Expense>LPN Unit Manager>Wages	22,036.00	0.00	22,036.00
61-816-83	Nursing Admin Expense>LPN Unit Manager>Shift Bonus Pay	201.00	0.00	201.00
61-816-89	Nursing Admin Expense>LPN Unit Manager>On Call Pay	100.00	0.00	100.00
61-816-90	Nursing Admin Expense>LPN Unit Manager>Sick/Vacation Pay	431.00	0.00	431.00
61-816-91	Nursing Admin Expense>LPN Unit Manager>Holiday Pay	305.00	0.00	305.00
61-816-92	Nursing Admin Expense>LPN Unit Manager>PTO Accrual	58.00	0.00	58.00
Subtotal [12C2.10]	LPNs - Administrative - SNF	<u>23,131.00</u>	<u>0.00</u>	<u>23,131.00</u>
Subgroup : [12D.10]				
60-801-80	Nursing Expense>CNA>Wages	1,304,976.00	0.00	1,304,976.00
60-801-81	Nursing Expense>CNA>Overtime	126,375.00	0.00	126,375.00
60-801-82	Nursing Expense>CNA>Shift Premium Pay	94,278.00	0.00	94,278.00
60-801-83	Nursing Expense>CNA>Shift Bonus Pay	78,385.00	0.00	78,385.00
60-801-84	Nursing Expense>CNA>Retro Pay/Adjustment Pay	2,871.00	0.00	2,871.00
60-801-87	Nursing Expense>CNA>Training Pay	3,938.00	0.00	3,938.00
60-801-88	Nursing Expense>CNA>Other Pay	3,419.00	0.00	3,419.00
60-801-90	Nursing Expense>CNA>Sick/Vacation Pay	57,321.00	0.00	57,321.00
60-801-91	Nursing Expense>CNA>Holiday Pay	71,384.00	0.00	71,384.00
60-801-92	Nursing Expense>CNA>PTO Accrual	11,183.00	0.00	11,183.00
Subtotal [12D.10]	Aides and Attendants - SNF Only	<u>1,754,130.00</u>	<u>0.00</u>	<u>1,754,130.00</u>
Subgroup : [12D.13]				
77-801-80	Assisted Living>CNA>Wages	318,650.00	0.00	318,650.00
77-801-81	Assisted Living>CNA>Overtime	27,443.00	0.00	27,443.00
77-801-82	Assisted Living>CNA>Shift Premium Pay	21,311.00	0.00	21,311.00
77-801-83	Assisted Living>CNA>Shift Bonus Pay	7,060.00	0.00	7,060.00
77-801-84	Assisted Living>CNA>Retro Pay/Adjustment Pay	1,653.00	0.00	1,653.00
77-801-90	Assisted Living>CNA>Sick/Vacation Pay	28,644.00	0.00	28,644.00
77-801-91	Assisted Living>CNA>Holiday Pay	19,861.00	0.00	19,861.00
77-801-92	Assisted Living>CNA>PTO Accrual	10,128.00	0.00	10,128.00
Subtotal [12D.13]	Aides and Attendants - RCH Only	<u>434,748.00</u>	<u>0.00</u>	<u>434,748.00</u>
Subgroup : [12H.10]				
71-811-80	Activity Expense>Director>Wages	44,246.00	0.00	44,246.00
71-811-81	Activity Expense>Director>Overtime	907.00	0.00	907.00
71-811-82	Activity Expense>Director>Shift Premium Pay	21.00	0.00	21.00
71-811-84	Activity Expense>Director>Retro Pay/Adjustment Pay	1,157.00	0.00	1,157.00
71-811-90	Activity Expense>Director>Sick/Vacation Pay	5,618.00	0.00	5,618.00
71-811-91	Activity Expense>Director>Holiday Pay	1,744.00	0.00	1,744.00
71-811-92	Activity Expense>Director>PTO Accrual	1,752.00	0.00	1,752.00
71-831-80	Activity Expense>Aide>Wages	70,860.00	0.00	70,860.00
71-831-81	Activity Expense>Aide>Overtime	316.00	0.00	316.00
71-831-82	Activity Expense>Aide>Shift Premium Pay	172.00	0.00	172.00
71-831-84	Activity Expense>Aide>Retro Pay/Adjustment Pay	(319.00)	0.00	(319.00)
71-831-87	Activity Expense>Aide>Training Pay	108.00	0.00	108.00
71-831-90	Activity Expense>Aide>Sick/Vacation Pay	2,866.00	0.00	2,866.00
71-831-91	Activity Expense>Aide>Holiday Pay	3,879.00	0.00	3,879.00
71-831-92	Activity Expense>Aide>PTO Accrual	(618.00)	0.00	(618.00)
Subtotal [12H.10]	Recreation Workers - Patient Days	<u>132,711.00</u>	<u>0.00</u>	<u>132,711.00</u>
Subgroup : [12M.33]				
69-811-80	Social Services Expense>Director>Wages	41,521.00	0.00	41,521.00
69-811-90	Social Services Expense>Director>Sick/Vacation Pay	229.00	0.00	229.00
69-811-91	Social Services Expense>Director>Holiday Pay	1,047.00	0.00	1,047.00
69-811-92	Social Services Expense>Director>PTO Accrual	1,167.00	0.00	1,167.00
69-830-80	Social Services Expense>Assistant>Wages	64,135.00	0.00	64,135.00
69-830-81	Social Services Expense>Assistant>Overtime	150.00	0.00	150.00
69-830-84	Social Services Expense>Assistant>Retro Pay/Adjustment Pay	488.00	0.00	488.00
69-830-87	Social Services Expense>Assistant>Training Pay	163.00	0.00	163.00
69-830-90	Social Services Expense>Assistant>Sick/Vacation Pay	1,377.00	0.00	1,377.00
69-830-91	Social Services Expense>Assistant>Holiday Pay	1,517.00	0.00	1,517.00
69-830-92	Social Services Expense>Assistant>PTO Accrual	882.00	0.00	882.00
Subtotal [12M.33]	Social Workers/Case Management - Patient Days	<u>112,674.00</u>	<u>0.00</u>	<u>112,674.00</u>
Subgroup : [12N.22]				
80-842-80	Admin Expense>Marketing>Wages	17,308.00	0.00	17,308.00
80-842-83	Admin Expense>Marketing>Shift Bonus Pay	275.00	0.00	275.00
80-842-84	Admin Expense>Marketing>Retro Pay/Adjustment Pay	1,131.00	0.00	1,131.00
80-842-89	Admin Expense>Marketing>On Call Pay	825.00	0.00	825.00
80-842-91	Admin Expense>Marketing>Holiday Pay	1,768.00	0.00	1,768.00
80-842-92	Admin Expense>Marketing>PTO Accrual	428.00	0.00	428.00
80-843-80	Admin Expense>Regional Marketing/CAD>Wages	43,270.00	0.00	43,270.00
80-843-83	Admin Expense>Regional Marketing/CAD>Shift Bonus Pay	600.00	0.00	600.00
80-843-89	Admin Expense>Regional Marketing/CAD>On Call Pay	3,500.00	0.00	3,500.00
80-843-90	Admin Expense>Regional Marketing/CAD>Sick/Vacation Pay	5,579.00	0.00	5,579.00
80-843-91	Admin Expense>Regional Marketing/CAD>Holiday Pay	1,129.00	0.00	1,129.00

80-843-92	Admin Expense>Regional Marketing/CAD>PTO Accrual	1,005.00	0.00	1,005.00
80-844-80	Admin Expense>Recruiting>Wages	15,804.00	0.00	15,804.00
Subtotal [12N.22]	Marketing - Beds	92,422.00	0.00	92,422.00
Subgroup : [12O.21]	Other - Patient Days			
80-839-80	Admin Expense>Admissions>Wages	41,451.00	0.00	41,451.00
80-839-90	Admin Expense>Admissions>Sick/Vacation Pay	2,041.00	0.00	2,041.00
80-839-91	Admin Expense>Admissions>Holiday Pay	692.00	0.00	692.00
80-839-92	Admin Expense>Admissions>PTO Accrual	2,380.00	0.00	2,360.00
Subtotal [12O.21]	Other - Patient Days	46,544.00	0.00	46,544.00
Total [10-A]	Salaries and Wages	6,248,377.00	0.00	6,248,377.00
Group : [13-B]	Professional Fees			
Subgroup : [1]	Dietitian - SNF Only			
70-833-00	Dietary Expense>Contracted Dietician	32,726.00	4,610.00	37,336.00
Subtotal [1]	Dietitian - SNF Only	32,726.00	4,610.00	37,336.00
Subgroup : [2.22]	Dentist - SNF Only			
Marcum 105	Dentist	0.00	11,279.00	11,279.00
Subtotal [2.22]	Dentist - SNF Only	0.00	11,279.00	11,279.00
Subgroup : [3.10]	Pharmacist - SNF			
62-700-00	Pharmacy Expense>Contracted Service	27,720.00	0.00	27,720.00
Subtotal [3.10]	Pharmacist - SNF	27,720.00	0.00	27,720.00
Subgroup : [5A.07]	PT - Resident Care - SNF Only			
65-102-00	PT Expense>Medicare A	80,298.00	0.00	80,298.00
65-103-00	PT Expense>Med B	30,402.00	0.00	30,402.00
65-104-00	PT Expense>Private	303.00	0.00	303.00
65-105-00	PT Expense>HMO B	26,588.00	0.00	26,588.00
65-106-00	PT Expense>HMO A	26,378.00	0.00	26,378.00
65-111-00	PT Expense>Medicaid	24,260.00	0.00	24,260.00
Subtotal [5A.07]	PT - Resident Care - SNF Only	188,227.00	0.00	188,227.00
Subgroup : [8A.38]	Medical Director - SNF Only			
61-750-00	Nursing Admin Expense>Medical Director	61,814.00	(444.00)	61,370.00
Subtotal [8A.38]	Medical Director - SNF Only	61,814.00	(444.00)	61,370.00
Subgroup : [9A.08]	ST - Resident Care SNF Only			
67-102-00	ST Expense>Medicare A	4,947.00	0.00	4,947.00
67-103-00	ST Expense>Part B	12,998.00	0.00	12,998.00
67-104-00	ST Expense>Private	94.00	0.00	94.00
67-105-00	ST Expense>HMO B	6,073.00	0.00	6,073.00
67-106-00	ST Expense>HMO A	6,307.00	0.00	6,307.00
67-111-00	ST Expense>Medicaid	2,021.00	0.00	2,021.00
67-700-00	ST Expense>Contracted Service	1,897.00	0.00	1,897.00
Subtotal [9A.08]	ST - Resident Care SNF Only	34,337.00	0.00	34,337.00
Subgroup : [10A.22]	OT - Resident Care - SNF Only			
66-102-00	OT Expense>Medicare A	86,720.00	0.00	86,720.00
66-103-00	OT Expense>Part B	55,297.00	0.00	55,297.00
66-104-00	OT Expense>Private	80.00	0.00	80.00
66-105-00	OT Expense>HMO B	38,057.00	0.00	38,057.00
66-106-00	OT Expense>HMO A	25,319.00	0.00	25,319.00
66-111-00	OT Expense>Medicaid	29,794.00	0.00	29,794.00
Subtotal [10A.22]	OT - Resident Care - SNF Only	235,267.00	0.00	235,267.00
Subgroup : [11B.10]	LPN's - SNF Only			
60-700-19	Nursing Expense>Contracted Service>LPN	296,649.00	1,354.00	298,003.00
60-700-22	Nursing Expense>Contracted Service>LPN Overtime	40,859.00	174.00	41,033.00
Subtotal [11B.10]	LPN's - SNF Only	337,548.00	1,528.00	339,076.00
Subgroup : [11C]	Aides - SNF Only			
60-700-20	Nursing Expense>Contracted Service>CNA	386,185.00	7,076.00	393,261.00
60-700-23	Nursing Expense>Contracted Service>CNA Overtime	56,029.00	3,431.00	59,460.00
Subtotal [11C]	Aides - SNF Only	442,214.00	10,507.00	452,721.00
Subgroup : [12.14]	Other - SNF Only			
60-212-00	Nursing Expense>Clinical Services	6,010.00	0.00	6,010.00
60-263-00	Nursing Expense>Consulting Fees	29,104.00	0.00	29,104.00
60-263-02	Nursing Expense>Consulting Fees>Add Back	3,828.00	0.00	3,828.00
60-700-06	Nursing Expense>Contracted Services>Other	0.00	21,120.00	21,120.00
60-700-27	Nursing Expense>Contracted Service>MDS	3,300.00	0.00	3,300.00
68-827-00	Therapy Expense>Respiratory	19,468.00	0.00	19,468.00
Subtotal [12.14]	Other - SNF Only	61,710.00	21,120.00	82,830.00
Total [13-B]	Professional Fees	1,421,563.00	48,600.00	1,470,163.00
Group : [15]	Expenditures Other than Salaries			
Subgroup : [1A1.15]	Workmen's Compensation - Salary%			
85-881-00	Employee Benefits Expense>Workers Comp	78,724.00	0.00	78,724.00
Subtotal [1A1.15]	Workmen's Compensation - Salary%	78,724.00	0.00	78,724.00
Subgroup : [1A3.15]	Unemployment Insurance - Salary %			
85-156-62	Employee Benefits Expense>PR Taxes>SUI	74,806.00	0.00	74,806.00

85-156-83	Employee Benefits Expense>PR Taxes>FUI	10,567.00	0.00	10,567.00
Subtotal [1A3.15]	Unemployment Insurance - Salary %	85,373.00	0.00	85,373.00
Subgroup : [1A4.15]	Social Security (FICA) - Salary %			
85-156-81	Employee Benefits Expense>PR Taxes>Fica	468,811.00	0.00	468,811.00
Subtotal [1A4.15]	Social Security (FICA) - Salary %	468,811.00	0.00	468,811.00
Subgroup : [1A5.15]	Health Insurance - Salary %			
85-862-00	Employee Benefits Expense>Health Insurance	204,465.00	0.00	204,465.00
85-884-00	Employee Benefits>Dental/Vision Insurance	3,045.00	0.00	3,045.00
Subtotal [1A5.15]	Health Insurance - Salary %	207,510.00	0.00	207,510.00
Subgroup : [1A6.15]	Life Insurance - Salary %			
85-885-00	Employee Benefits>Life Insurance	3,493.00	1,695.00	5,188.00
Subtotal [1A6.15]	Life Insurance - Salary %	3,493.00	1,695.00	5,188.00
Subgroup : [1A9.22]	Other - Salary %			
85-100-00	Employee Benefits Expense>Miscellaneous	15,061.00	0.00	15,061.00
85-178-00	Employee Benefits Expense>Food	9,594.00	0.00	9,594.00
85-204-00	Employee Benefits Expense>Training & Education	(253.00)	0.00	(253.00)
85-257-00	Employee Benefits Expense>Employee Physicals	739.00	0.00	739.00
Subtotal [1A9.22]	Other - Salary %	25,141.00	0.00	25,141.00
Subgroup : [1C.22]	Bad Debts - Total Patient Days			
80-251-00	Admin Expense>Bad Debt	163,922.00	0.00	163,922.00
80-251-74	Admin Expense>Bad Debt>Medicare Coinsurance	30,000.00	0.00	30,000.00
Subtotal [1C.22]	Bad Debts - Total Patient Days	193,922.00	0.00	193,922.00
Subgroup : [1D.38]	Accounting and Auditing - Total Patient Days			
80-239-00	Admin Expense>Accounting Fees	15,000.00	0.00	15,000.00
Subtotal [1D.38]	Accounting and Auditing - Total Patient Days	15,000.00	0.00	15,000.00
Subgroup : [1E.38]	Legal - Total Patient Days			
80-238-00	Admin Expense>Legal Fees	1,438.00	8,435.00	9,873.00
Subtotal [1E.38]	Legal - Total Patient Days	1,438.00	8,435.00	9,873.00
Subgroup : [1G.38]	Office Supplies - Total Patient Days			
80-181-00	Admin Expense>Shredding	2,001.00	1,110.00	3,111.00
80-182-00	Admin Expense>Furnishing	11,390.00	0.00	11,390.00
80-183-00	Admin Expense>Supplies	8,048.00	934.00	8,982.00
80-183-09	Admin Expense>Supplies>Toner	3,939.00	0.00	3,939.00
80-183-78	Admin Expense>Supplies>Paper	2,607.00	0.00	2,607.00
80-184-00	Admin Expense>Computer Hardware	5,260.00	0.00	5,260.00
80-208-00	Admin Expense>Equip-Rental	4,730.00	0.00	4,730.00
Subtotal [1G.38]	Office Supplies - Total Patient Days	37,975.00	2,044.00	40,019.00
Subgroup : [1H1.43]	Telephone and Telegraph - Total Patient Days			
80-231-00	Admin Expense>Telephone	9,058.00	300.00	9,358.00
Subtotal [1H1.43]	Telephone and Telegraph - Total Patient Days	9,058.00	300.00	9,358.00
Subgroup : [1K2]	Other - Total Patient Days			
Marcum 109	Sales & Use Tax	0.00	100.00	100.00
Subtotal [1K2]	Other - Total Patient Days	0.00	100.00	100.00
Subgroup : [1K3.10]	Other taxes - Resident Day User Fee - SNF			
80-111-16	Admin Expense>Medicaid>Bed Tax	824,403.00	0.00	824,403.00
Subtotal [1K3.10]	Other taxes - Resident Day User Fee - SNF	824,403.00	0.00	824,403.00
Total [15]	Expenditures Other than Salaries	1,950,848.00	12,574.00	1,963,422.00
Group : [16]	Expenditures Other than Salaries (cont'd) - Admin. and General			
Subgroup : [L4.43]	Employee Travel - Total Patient Days			
80-236-00	Admin Expense>Travel	3,294.00	0.00	3,294.00
Subtotal [L4.43]	Employee Travel - Total Patient Days	3,294.00	0.00	3,294.00
Subgroup : [L5.38]	Education - Patient Days			
60-204-00	Nursing Expense>Training & Education	18,479.00	0.00	18,479.00
Marcum 108	Education	0.00	52.00	52.00
Subtotal [L5.38]	Education - Patient Days	18,479.00	52.00	18,531.00
Subgroup : [M1.19]	Advertising Help Wanted - Total Patient Days			
80-249-00	Admin Expense>Recruiting	20,228.00	0.00	20,228.00
Subtotal [M1.19]	Advertising Help Wanted - Total Patient Days	20,228.00	0.00	20,228.00
Subgroup : [M3]	Advertising Other - Total Patient Days			
80-250-00	Admin Expense>Marketing & Advertising	34,228.00	8,652.00	43,880.00
80-250-74	Admin Expense>Marketing & Advertising>COVID	4,003.00	0.00	4,003.00
Subtotal [M3]	Advertising Other - Total Patient Days	38,231.00	8,652.00	47,883.00
Subgroup : [M7.38]	Postage - Total Patient Days			
80-209-00	Admin Expense>Postage	1,792.00	13.00	1,805.00
Subtotal [M7.38]	Postage - Total Patient Days	1,792.00	13.00	1,805.00
Subgroup : [M8.38]	Dues and Membership Fees - Total Patient Days			
80-235-00	Admin Expense>Dues & Subscriptions	8,341.00	(1,078.00)	7,263.00
Subtotal [M8.38]	Dues and Membership Fees - Total Patient Days	8,341.00	(1,078.00)	7,263.00

Subgroup : [M8A]	Dues to Chamber of Commerce - Patient Days			
Marcum 107	Chamber Dues	0.00	660.00	660.00
Subtotal [M8A]	Dues to Chamber of Commerce - Patient Days	0.00	660.00	660.00
Subgroup : [M9.39]	Subscriptions - Patient Days			
Marcum 106	Subscriptions	0.00	266.00	266.00
Subtotal [M9.39]	Subscriptions - Patient Days	0.00	266.00	266.00
Subgroup : [M11.07]	Services Provided by Contract - Total Patient Days			
80-230-00	Admin Expense>Data Processing	54,703.00	53,719.00	108,422.00
80-240-00	Admin Expense>Professional Fees	1,758.00	0.00	1,758.00
80-240-02	Admin Expense>Professional Fees>Add Back	308,856.00	438.00	309,294.00
80-241-01	Admin Expense>IT Fees>Add Back	19,838.00	0.00	19,838.00
80-700-00	Admin Expense>Contracted Service	94.00	0.00	94.00
80-700-02	Admin Expense>Contracted Service>Add Back	12,000.00	0.00	12,000.00
Subtotal [M11.07]	Services Provided by Contract - Total Patient Days	397,249.00	54,157.00	451,406.00
Subgroup : [M12.31]	Administrative Management Services - Direct Assignment			
80-279-00	Admin Expense>Management Fee	819,609.00	564,053.00	1,383,662.00
Subtotal [M12.31]	Administrative Management Services - Direct Assignment	819,609.00	564,053.00	1,383,662.00
Subgroup : [M13.39]	Other - Total Patient Days			
80-153-00	Admin Expense>Financing Costs	4,495.00	0.00	4,495.00
80-202-00	Admin Expense>resident missing Items	268.00	0.00	268.00
80-234-00	Admin Expense>Licenses	1,003.00	0.00	1,003.00
80-242-00	Admin Expense>Fines & Penalties	18.00	0.00	18.00
80-243-00	Admin Expense>Late Fees	2,807.00	0.00	2,807.00
80-244-00	Admin Expense>Bank Fees	20,412.00	0.00	20,412.00
80-245-00	Admin Expense>Background Checks	399.00	0.00	399.00
80-245-06	Admin Expense>Background Checks Other (Fingerprinting)	5,958.00	0.00	5,958.00
80-252-00	Admin Expense>Startup Costs	209,574.00	(199,283.00)	10,291.00
80-255-00	Admin Expense>Startup Costs>Agency	12,034.00	(12,035.00)	(1.00)
98-999-99	Prior Period Expense	25,090.00	(25,090.00)	0.00
Subtotal [M13.39]	Other - Total Patient Days	282,056.00	(236,409.00)	45,648.00
Total [16]	Expenditures Other than Salaries (cont'd) - Admin. and General	1,589,279.00	391,367.00	1,980,646.00
Group : [18]	Dietary Basis for Allocation of Costs			
Subgroup : [2A1.03]	Raw Food - Meals			
70-177-00	Dietary Expense>Supplements	15,074.00	0.00	15,074.00
70-178-00	Dietary Expense>Food	457,367.00	0.00	457,367.00
Subtotal [2A1.03]	Raw Food - Meals	472,441.00	0.00	472,441.00
Subgroup : [2A2.03]	Non-Food Supplies - Meals			
70-183-00	Dietary Expense>Supplies	45,613.00	0.00	45,613.00
70-184-00	Dietary Expense>Minor Equip	2,153.00	0.00	2,153.00
70-191-00	Dietary Expense>Enteral Feeding Supplies	2,173.00	0.00	2,173.00
Subtotal [2A2.03]	Non-Food Supplies - Meals	49,939.00	0.00	49,939.00
Subgroup : [2B.03]	Purchased Services - Meals			
70-700-00	Dietary Expense>Contracted Service	154,320.00	0.00	154,320.00
Subtotal [2B.03]	Purchased Services - Meals	154,320.00	0.00	154,320.00
Total [18]	Dietary Basis for Allocation of Costs	676,700.00	0.00	676,700.00
Group : [19]	Laundry-Basis for Allocation of Costs			
Subgroup : [3B.05]	Purchased Services - Total Patient Days			
73-700-00	Laundry Expense>Contracted Service	217,654.00	0.00	217,654.00
Subtotal [3B.05]	Purchased Services - Total Patient Days	217,654.00	0.00	217,654.00
Subgroup : [3D.4]	Other -Total Patient Days			
73-183-00	Laundry Expense>Supplies	15,102.00	0.00	15,102.00
73-184-00	Laundry Expense>Minor Equip	2,815.00	0.00	2,815.00
Subtotal [3D.4]	Other -Total Patient Days	17,917.00	0.00	17,917.00
Total [19]	Laundry-Basis for Allocation of Costs	235,571.00	0.00	235,571.00
Group : [20]	Housekeeping and Resident Care Basis for Allocation of Costs			
Subgroup : [4A1.02]	In-House Care Supplies - Sqft			
72-183-00	Housekeeping Expense>Supplies	25,207.00	0.00	25,207.00
Subtotal [4A1.02]	In-House Care Supplies - Sqft	25,207.00	0.00	25,207.00
Subgroup : [4B.02]	Purchased Services - Sqft			
72-700-00	Housekeeping Expense>Contracted Service	347,712.00	0.00	347,712.00
Subtotal [4B.02]	Purchased Services - Sqft	347,712.00	0.00	347,712.00
Subgroup : [5A2.22]	Purchased from - SNF Only			
62-102-00	Pharmacy Expense>Medicare A	72,910.00	0.00	72,910.00
62-104-00	Pharmacy Expense>Private	41.00	0.00	41.00
62-105-00	Pharmacy Expense>HMO	48,821.00	0.00	48,821.00
62-111-00	Pharmacy Expense>Medicaid	10,727.00	0.00	10,727.00
62-145-00	Pharmacy Expense>RX	9,249.00	0.00	9,249.00
62-145-32	Pharmacy Expense>RX>Vaccines	8,199.00	0.00	8,199.00
62-145-74	Pharmacy Expense>RX>COVID	4,860.00	0.00	4,860.00
Subtotal [5A2.22]	Purchased from - SNF Only	154,806.00	0.00	154,806.00

Subgroup : [5B.12]	Medicine Cabinet Drugs - Patient Days			
62-222-00	Pharmacy Expense>OTC	3,213.00	0.00	3,213.00
Subtotal [5B.12]	Medicine Cabinet Drugs - Patient Days	3,213.00	0.00	3,213.00
Subgroup : [5C.10]	Medical and Therapeutic Supplies - SNF			
60-183-00	Nursing Expense>Supplies-Disposable	11,912.00	0.00	11,912.00
60-183-07	Nursing Expense>Supplies>Bariatric	264.00	0.00	264.00
60-183-74	Nursing Expense>Supplies>COVID	45,522.00	0.00	45,522.00
60-183-76	Nursing Expense>Supplies>PPD	108,098.00	0.00	108,098.00
60-184-00	Nursing Expense>Supplies-Non Disposable	22,357.00	0.00	22,357.00
60-185-00	Nursing Expense>Incontinence Supplies	880.00	0.00	880.00
60-205-00	Nursing Expense>Sanitation & Incineration	540.00	0.00	540.00
Subtotal [5C.10]	Medical and Therapeutic Supplies - SNF	189,573.00	0.00	189,573.00
Subgroup : [5D.10]	Ambulance/Limousine - SNF			
60-213-00	Nursing Expense>Transportation	2,271.00	0.00	2,271.00
Subtotal [5D.10]	Ambulance/Limousine - SNF	2,271.00	0.00	2,271.00
Subgroup : [5E2.22]	Oxygen - Other - SNF			
57-000-00	Oxygen Expense	1,937.00	0.00	1,937.00
Subtotal [5E2.22]	Oxygen - Other - SNF	1,937.00	0.00	1,937.00
Subgroup : [5F.22]	X-Rays and related radiological - SNF			
59-000-00	Radiology Expense	3,792.00	869.00	4,661.00
Subtotal [5F.22]	X-Rays and related radiological - SNF	3,792.00	869.00	4,661.00
Subgroup : [5H.22]	Laboratory - SNF Only			
58-000-00	Lab Expense	8,051.00	0.00	8,051.00
58-000-74	Lab Expense>COVID	1,443.00	0.00	1,443.00
Subtotal [5H.22]	Laboratory - SNF Only	9,494.00	0.00	9,494.00
Subgroup : [5I.12]	Recreation - Patient Days			
71-000-00	Activity Expense	50.00	0.00	50.00
71-178-00	Activity Expense>Food	337.00	0.00	337.00
71-183-00	Activity Expense>Supplies	2,933.00	0.00	2,933.00
71-183-74	Activity Expense>Supplies>COVID	15.00	0.00	15.00
71-700-00	Activity Expense>Contracted Service	2,025.00	0.00	2,025.00
80-210-00	Admin Expense>Internet	2,512.00	0.00	2,512.00
80-232-00	Admin Expense>Cable TV	32,745.00	0.00	32,745.00
Subtotal [5I.12]	Recreation - Patient Days	40,617.00	0.00	40,617.00
Subgroup : [5J.10]	Other - SNF			
55-000-00	Nursing Rental Expense	9,380.00	0.00	9,380.00
60-230-00	Nursing Expense>Data Processing	63,003.00	35,410.00	98,413.00
68-183-00	Therapy Expense>Supplies	1,294.00	0.00	1,294.00
Subtotal [5J.10]	Other - SNF	73,677.00	35,410.00	109,087.00
Total [20]	Housekeeping and Resident Care Basis for Allocation of Costs	852,299.00	36,279.00	888,578.00
Group : [22]	Maintenance and Property			
Subgroup : [6A.02]	Repairs and Maintenance - Sqft			
75-207-00	Maintenance Expense>Repairs & Maint	69,816.00	72,896.00	142,712.00
Subtotal [6A.02]	Repairs and Maintenance - Sqft	69,816.00	72,896.00	142,712.00
Subgroup : [6B.02]	Heat - Square Footage			
76-227-00	Utility Expense>Gas	42,287.00	0.00	42,287.00
Subtotal [6B.02]	Heat - Square Footage	42,287.00	0.00	42,287.00
Subgroup : [6C.02]	Light & Power - Square Footage			
76-228-00	Utility Expense>Electric	275,568.00	25.00	275,593.00
Subtotal [6C.02]	Light & Power - Square Footage	275,568.00	25.00	275,593.00
Subgroup : [6D.02]	Water - Square Footage			
76-229-00	Utility Expense>Water/Sewer	65,583.00	0.00	65,583.00
Subtotal [6D.02]	Water - Square Footage	65,583.00	0.00	65,583.00
Subgroup : [6F.2]	Other - Square Footage			
75-182-74	Maintenance Expense>Supplies>COVID	257.00	0.00	257.00
75-183-00	Maintenance Expense>Supplies	52,583.00	0.00	52,583.00
75-184-00	Maintenance Expense>Minor Equip	251.00	0.00	251.00
75-205-00	Maintenance Expense>Sanitation & Incineration	28,227.00	1,532.00	29,759.00
75-217-00	Maintenance Expense>Extermination	4,557.00	0.00	4,557.00
75-218-00	Maintenance Expense>Snow Removal	10,587.00	0.00	10,587.00
75-219-00	Maintenance Expense>Landscaping	34,626.00	0.00	34,626.00
75-219-83	Maintenance Expense>Landscaping>supplies	3,239.00	0.00	3,239.00
75-230-00	Maintenance Expense>Data Processing	1,523.00	0.00	1,523.00
75-700-00	Maintenance Expense>Contracted Service	24,889.00	780.00	25,669.00
Subtotal [6F.2]	Other - Square Footage	160,739.00	2,312.00	163,051.00
Subgroup : [7C.12]	Non-movable Equipment - Sqft			
Marcum 104	Depreciation Expense>Non Movable	0.00	564.00	564.00
Subtotal [7C.12]	Non-movable Equipment - Sqft	0.00	564.00	564.00
Subgroup : [7D.10]	Movable Equipment - Sqft			
92-000-00	Depreciation Expense	29,187.00	(6,569.00)	22,618.00

Subtotal [7D.10]	Movable Equipment - Sqft	29,187.00	(6,569.00)	22,618.00
Subgroup : [8A]	Organization Expense - Sqft			
93-265-00	Amortization Expense>Financing Costs	7,408.00	0.00	7,408.00
Subtotal [8A]	Organization Expense - Sqft	7,408.00	0.00	7,408.00
Subgroup : [8C]	Leasehold Improvements - Sqft			
Marcum 102	Depreciation Expense>Leasehold Improvements	0.00	6,005.00	6,005.00
Subtotal [8C]	Leasehold Improvements - Sqft	0.00	6,005.00	6,005.00
Subgroup : [9.43]	Rental Payments - Sqft			
91-121-00	Property Expense>Rent	962,291.00	0.00	962,291.00
Subtotal [9.43]	Rental Payments - Sqft	962,291.00	0.00	962,291.00
Subgroup : [10B]	Real estate taxes paid by lessor - Sqft			
91-161-00	Property Expense>RE Taxes	339,219.00	0.00	339,219.00
Subtotal [10B]	Real estate taxes paid by lessor - Sqft	339,219.00	0.00	339,219.00
Subgroup : [10C]	Personal property taxes - Sqft			
91-125-00	Property Expense>Personal Property Taxes	29,526.00	0.00	29,526.00
Subtotal [10C]	Personal property taxes - Sqft	29,526.00	0.00	29,526.00
Total [22]	Maintenance and Property	1,981,624.00	75,233.00	2,056,857.00
Group : [27]	Interest and Insurance			
Subgroup : [12D.43]	Other Interest Expense - Total Patient Days			
94-000-00	Interest Expense	55,976.00	0.00	55,976.00
Subtotal [12D.43]	Other Interest Expense - Total Patient Days	55,976.00	0.00	55,976.00
Subgroup : [14A.45]	Insurance on Property Total Expenses- Sqft			
91-165-00	Property Expense>Insurance - Property	39,351.00	0.00	39,351.00
Subtotal [14A.45]	Insurance on Property Total Expenses- Sqft	39,351.00	0.00	39,351.00
Subgroup : [14B]	Insurance of Automobiles - Total Patient Days			
80-167-00	Admin Expense>Insurance - Auto	2,688.00	0.00	2,688.00
Subtotal [14B]	Insurance of Automobiles - Total Patient Days	2,688.00	0.00	2,688.00
Subgroup : [14C3]	Other - Total Patient Days			
80-162-00	Admin Expense>Insurance - General Liability & Other	127,136.00	0.00	127,136.00
80-163-00	Admin Expense>Insurance - EPLI	13,478.00	0.00	13,478.00
Subtotal [14C3]	Other - Total Patient Days	140,614.00	0.00	140,614.00
Total [27]	Interest and Insurance	238,629.00	0.00	238,629.00
Group : [30]	Statement of Revenue			
Subgroup : [11A.10]	Medicaid RB - SNF Only			
40-111-00	Room & Board Revenue>Medicaid	(8,566,044.00)	0.00	(8,566,044.00)
Subtotal [11A.10]	Medicaid RB - SNF Only	(8,566,044.00)	0.00	(8,566,044.00)
Subgroup : [11A.13]	Medicaid RB - RCH- Only			
40-111-77	Room & Board Revenue>Medicaid>ALF	(2,778,200.00)	0.00	(2,778,200.00)
Subtotal [11A.13]	Medicaid RB - RCH- Only	(2,778,200.00)	0.00	(2,778,200.00)
Subgroup : [13A.10]	Medicare RB - SNF Only			
40-102-00	Room & Board Revenue>Medicare A	(1,964,828.00)	0.00	(1,964,828.00)
40-102-14	Room & Board Revenue>Medicare A>Sequester	14,362.00	0.00	14,362.00
Subtotal [13A.10]	Medicare RB - SNF Only	(1,950,466.00)	0.00	(1,950,466.00)
Subgroup : [14A.10]	Private RB - SNF Only			
40-104-00	Room & Board Revenue>Private	(1,603,481.00)	0.00	(1,603,481.00)
40-105-00	Room & Board Revenue>Commercial HMO	(32,046.00)	0.00	(32,046.00)
40-106-00	Room & Board Revenue>Medicare HMO	(574,326.00)	0.00	(574,326.00)
40-106-14	Room & Board Revenue>Medicare HMO>Sequester	100.00	0.00	100.00
40-108-00	Room & Board Revenue>Hospice	(90,671.00)	0.00	(90,671.00)
Subtotal [14A.10]	Private RB - SNF Only	(2,300,404.00)	0.00	(2,300,404.00)
Subgroup : [14A.13]	Private RB - RCH- Only			
40-104-77	Room & Board Revenue>Private>ALF	(274,825.00)	0.00	(274,825.00)
Subtotal [14A.13]	Private RB - RCH- Only	(274,825.00)	0.00	(274,825.00)
Subgroup : [111A.10]	Prescription Drugs Medicare - SNF Only			
41-102-00	Pharmacy Rev>Medicare A	(56,825.00)	0.00	(56,825.00)
41-102-01	Pharmacy Rev>Medicare A>C/A	56,825.00	0.00	56,825.00
Subtotal [111A.10]	Prescription Drugs Medicare - SNF Only	0.00	0.00	0.00
Subgroup : [113A.07]	PT Medicare - SNF Only			
42-102-00	PT Revenue>Medicare A	(136,751.00)	0.00	(136,751.00)
42-102-01	PT Revenue>Medicare A>C/A	136,751.00	0.00	136,751.00
42-103-00	PT Revenue>Part B	(101,110.00)	0.00	(101,110.00)
42-103-01	PT Revenue>Part B>C/A	22,050.00	0.00	22,050.00
Subtotal [113A.07]	PT Medicare - SNF Only	(79,060.00)	0.00	(79,060.00)
Subgroup : [113C.07]	PT Other - SNF Only			
42-106-00	PT Revenue>Medicare HMO	(41,542.00)	0.00	(41,542.00)
42-106-01	PT Revenue>Medicare HMO>C/A	41,542.00	0.00	41,542.00
42-111-00	PT Revenue>Medicaid	(42,167.00)	0.00	(42,167.00)

42-111-01	PT Revenue>Medicaid>C/A	42,167.00	0.00	42,167.00
Subtotal [I13C.07]	PT Other - SNF Only	0.00	0.00	0.00
Subgroup : [I14A.08]	ST Medicare - SNF Only			
44-102-01	ST Revenue>Medicare A>C/A	24,729.00	0.00	24,729.00
44-103-00	ST Revenue>Part B	(27,712.00)	0.00	(27,712.00)
Subtotal [I14A.08]	ST Medicare - SNF Only	(2,983.00)	0.00	(2,983.00)
Subgroup : [I14C.08]	ST Other - SNF Only			
44-106-00	ST Revenue>Medicare HMO	(3,990.00)	0.00	(3,990.00)
44-106-01	ST Revenue>Medicare HMO>C/A	7,740.00	0.00	7,740.00
44-111-00	ST Revenue>Medicaid	(5,487.00)	0.00	(5,487.00)
44-111-01	ST Revenue>Medicaid>C/A	5,487.00	0.00	5,487.00
Subtotal [I14C.08]	ST Other - SNF Only	3,750.00	0.00	3,750.00
Subgroup : [I15A.09]	OT Medicare - SNF Only			
43-102-00	OT Revenue>Medicare A	(149,530.00)	0.00	(149,530.00)
43-102-01	OT Revenue>Medicare A>C/A	149,530.00	0.00	149,530.00
43-103-00	OT Revenue>Part B	(136,606.00)	0.00	(136,606.00)
43-103-01	OT Revenue>Part B>C/A	1,950.00	0.00	1,950.00
Subtotal [I15A.09]	OT Medicare - SNF Only	(134,656.00)	0.00	(134,656.00)
Subgroup : [I15C.09]	OT Other - SNF Only			
43-106-00	OT Revenue>Medicare HMO	(61,178.00)	0.00	(61,178.00)
43-106-01	OT Revenue>Medicare HMO	61,178.00	0.00	61,178.00
43-111-00	OT Revenue>Medicaid	(55,095.00)	0.00	(55,095.00)
43-111-01	OT Revenue>Medicaid>C/A	55,134.00	0.00	55,134.00
44-102-00	ST Revenue>Medicare A	(24,729.00)	0.00	(24,729.00)
Subtotal [I15C.09]	OT Other - SNF Only	(24,690.00)	0.00	(24,690.00)
Subgroup : [I16A.10]	Other Medicare - SNF Only			
45-102-00	Radiology Rev>Medicare A	(1,461.00)	0.00	(1,461.00)
45-102-01	Radiology Rev>Medicare A>C/A	1,461.00	0.00	1,461.00
46-102-00	Lab Rev>Medicare A	(5,692.00)	0.00	(5,692.00)
46-102-01	Lab Rev>Medicare A>C/A	5,692.00	0.00	5,692.00
47-103-00	Other Ancillary Rev>Part B	(17,682.00)	0.00	(17,682.00)
47-103-14	Other Ancillary Rev>Part B>Sequester	967.00	0.00	967.00
48-102-00	Vaccine Rev>Medicare A	(80.00)	0.00	(80.00)
48-103-00	Vaccine Rev>Part B	(14,420.00)	0.00	(14,420.00)
48-103-74	Vaccine Rev>Part B>COVID Vaccine	(8,160.00)	0.00	(8,160.00)
52-102-00	Revenue Adjustments>Medicare A	1.00	0.00	1.00
52-103-00	Revenue Adjustments>Part B	(1,155.00)	0.00	(1,155.00)
52-103-74	Revenue Adjustments>Part B>COVID	(211.00)	0.00	(211.00)
Subtotal [I16A.10]	Other Medicare - SNF Only	(38,740.00)	0.00	(38,740.00)
Subgroup : [I16A.12]	Other Medicare - RCH Only			
47-103-77	Other Ancillary Rev>Part B>ALF	(6,690.00)	0.00	(6,690.00)
Subtotal [I16A.12]	Other Medicare - RCH Only	(6,690.00)	0.00	(6,690.00)
Subgroup : [I16B.10]	Other Non Medicare - SNF Only			
47-104-00	Other Ancillary Rev>Private	(766.00)	0.00	(766.00)
47-106-24	Other Ancillary Rev>Medicare HMO>Capitated Payments	(168,560.00)	0.00	(168,560.00)
51-111-00	Other Rev>Medicaid	(61,390.00)	0.00	(61,390.00)
52-106-00	Revenue Adjustments>Medicare HMO	10,734.00	0.00	10,734.00
Subtotal [I16B.10]	Other Non Medicare - SNF Only	(219,982.00)	0.00	(219,982.00)
Subgroup : [I16B.12]	Other Non Medicare - RCH Only			
52-111-77	Revenue Adjustments>Medicaid>ALF	(6,621.00)	0.00	(6,621.00)
Subtotal [I16B.12]	Other Non Medicare - RCH Only	(6,621.00)	0.00	(6,621.00)
Subgroup : [IV5.22]	Interest income - SNF Only			
51-160-00	Other Rev>Interest	(176.00)	0.00	(176.00)
Subtotal [IV5.22]	Interest income - SNF Only	(176.00)	0.00	(176.00)
Subgroup : [IV8.10]	Other - SNF ONLY			
51-100-00	Other Rev>Miscellaneous	(1.00)	0.00	(1.00)
Subtotal [IV8.10]	Other - SNF ONLY	(1.00)	0.00	(1.00)
Total [30]	Statement of Revenue	(16,379,588.00)	0.00	(16,379,588.00)
Group : [31]	Balance Sheet - Assets			
Subgroup : [A1]	Cash			
10-001-02	Cash>Clearing>Payroll	(1,159.00)	0.00	(1,159.00)
10-010-29	Cash>Operating>Grolton	9,223.00	0.00	9,223.00
10-011-29	Cash>Petty Cash>Grolton	8,829.00	0.00	8,829.00
10-015-00	Cash>Petty Cash Box PNA	979.00	0.00	979.00
10-020-29	Cash>Payroll>Grolton	10,201.00	0.00	10,201.00
10-060-29	Cash>Resident Trust>Grolton	69,305.00	0.00	69,305.00
10-061-25	Cash>Care Cost>Grolton RHC	5,000.00	0.00	5,000.00
10-061-29	Cash>Care Cost>Grolton	5,000.00	0.00	5,000.00
Subtotal [A1]	Cash	107,378.00	0.00	107,378.00
Subgroup : [A2]	Resident Accounts Receivable			
11-100-00	Accounts Receivable>Miscellaneous	39.00	0.00	39.00
11-102-00	Accounts Receivable>Medicare A	251,394.00	0.00	251,394.00
11-103-00	Accounts Receivable>Part B	77,308.00	0.00	77,308.00

11-103-77	Accounts Receivable>Part B>ALF	(1,411.00)	0.00	(1,411.00)
11-104-00	Accounts Receivable>Private	230,962.00	0.00	230,962.00
11-104-77	Accounts Receivable>Private>ALF	5,952.00	0.00	5,952.00
11-105-00	Accounts Receivable>Commercial HMO	115,469.00	0.00	115,469.00
11-106-00	Accounts Receivable>Medicare HMO	189,571.00	0.00	189,571.00
11-109-00	Accounts Receivable>Hospice	59,752.00	0.00	59,752.00
11-111-00	Accounts Receivable>Medicaid	1,571,950.00	0.00	1,571,950.00
11-111-77	Accounts Receivable> Medicaid>ALF	191,088.00	0.00	191,088.00
11-112-00	Accounts Receivable>Income	(22,245.00)	0.00	(22,245.00)
11-112-77	Accounts Receivable>Income>ALF	19,912.00	0.00	19,912.00
11-120-00	Accounts Receivable>Allow for Doubtful Accts	(168,003.00)	0.00	(168,003.00)
11-122-00	Accounts Receivable>Medicare Coins Write Off	(24,776.00)	0.00	(24,776.00)
Subtotal [A2]	Resident Accounts Receivable	2,498,962.00	0.00	2,498,962.00
Subgroup : [A5]	Prepaid Expenses			
12-000-00	Prepaid Expenses	27,747.00	0.00	27,747.00
12-124-00	Prepaid Expenses>Insurance	5,289.00	0.00	5,289.00
12-153-00	Prepaid Expenses>Financing Costs	3,098.00	0.00	3,098.00
12-161-00	Prepaid Expenses>RE Taxes	175,674.00	0.00	175,674.00
12-162-00	Prepaid Expenses>Insurance - General Liability & Other	123,606.00	0.00	123,606.00
12-162-01	Prepaid Expenses>Insurance - General Liability & Other>Contra	(98,756.00)	0.00	(98,756.00)
12-163-00	Prepaid Expenses>Insurance - EPLI	12,237.00	0.00	12,237.00
12-165-00	Prepaid Expenses>Insurance - Property	21,043.00	0.00	21,043.00
12-167-00	Prepaid Expenses>Insurance - Auto	2,188.00	0.00	2,188.00
Subtotal [A5]	Prepaid Expenses	272,126.00	0.00	272,126.00
Subgroup : [A8]	Other Current Assets			
13-128-00	Due From>Vendor Security Deposits	54,000.00	0.00	54,000.00
Subtotal [A8]	Other Current Assets	54,000.00	0.00	54,000.00
Subgroup : [B4]	Leasehold Improvements			
14-131-00	Fixed Assets>Leasehold Improvements	229,552.00	0.00	229,552.00
Marcum 101	Accum Depreciation>Leasehold Improvements	0.00	(6,005.00)	(6,005.00)
Subtotal [B4]	Leasehold Improvements	229,552.00	(6,005.00)	223,547.00
Subgroup : [B5]	Non-Movable Equipment			
14-132-00	Fixed Assets>Furniture, Fixtures and Equipment	15,792.00	0.00	15,792.00
Marcum 103	Accum Depreciation>Non Movable	0.00	(564.00)	(564.00)
Subtotal [B5]	Non-Movable Equipment	15,792.00	(564.00)	15,228.00
Subgroup : [B6]	Movable Equipment			
14-134-00	Fixed Assets>Computer Hardware	113,312.00	0.00	113,312.00
15-100-00	Accum Depn>Miscellaneous	(29,187.00)	6,569.00	(22,618.00)
Subtotal [B6]	Movable Equipment	84,125.00	6,569.00	90,694.00
Subgroup : [B9]	Other Fixed Assets			
14-136-00	Fixed Assets>CIP	26,264.00	0.00	26,264.00
Subtotal [B9]	Other Fixed Assets	26,264.00	0.00	26,264.00
Subgroup : [D3]	Organization Expense			
17-000-00	Other Assets>Deferred Financing Costs	22,223.00	0.00	22,223.00
19-265-00	Accumulated Amortization>Deferred Financing Costs	(8,025.00)	0.00	(8,025.00)
Subtotal [D3]	Organization Expense	14,198.00	0.00	14,198.00
Subgroup : [D6]	Loans to Related Parties			
13-127-00	Due From>Old Owner	(81,524.00)	0.00	(81,524.00)
13-127-10	Due From>Old Owner>AP Items	135,192.00	0.00	135,192.00
Subtotal [D6]	Loans to Related Parties	53,668.00	0.00	53,668.00
Subgroup : [D7]	Other Assets			
17-283-91	Other Assets>Escrow>Property Tax	(169,786.00)	0.00	(169,786.00)
Subtotal [D7]	Other Assets	(169,786.00)	0.00	(169,786.00)
Total [31]	Balance Sheet - Assets	3,186,279.00	0.00	3,186,279.00
Group : [33]	Liabilities			
Subgroup : [A1]	Accounts Payable			
20-000-00	Accounts Payable	(799,383.00)	0.00	(799,383.00)
Subtotal [A1]	Accounts Payable	(799,383.00)	0.00	(799,383.00)
Subgroup : [A4]	Accrued Payroll			
23-000-00	Accrued Wages & Related	(111,497.00)	0.00	(111,497.00)
23-157-00	Accrued Wages & Related>Benefit Time	(100,932.00)	0.00	(100,932.00)
23-157-10	Accrued Wages & Related>Benefit Time>Old Owner	(7,068.00)	0.00	(7,068.00)
Subtotal [A4]	Accrued Payroll	(219,497.00)	0.00	(219,497.00)
Subgroup : [A6]	Accrued Payroll Taxes Payable			
23-156-00	Accrued Wages & Related>PR Taxes	(6,179.00)	0.00	(6,179.00)
Subtotal [A6]	Accrued Payroll Taxes Payable	(6,179.00)	0.00	(6,179.00)
Subgroup : [A12]	Other Current Liabilities			
21-148-00	Other Current Payables>401K	(2,457.00)	0.00	(2,457.00)
21-149-00	Other Current Payables>Misc. PR Deduction	148.00	0.00	148.00
21-350-00	Other Current Payables>Resident Funds	(69,305.00)	0.00	(69,305.00)
24-000-00	Accrued Expenses	(118,216.00)	0.00	(118,216.00)
24-278-00	Accrued Expenses>Management Fee	(442,228.00)	0.00	(442,228.00)

Subtotal [A12]	Other Current Liabilities	(632,058.00)	0.00	(632,058.00)
Subgroup : [B3]	Loans from Owners or Related Parties			
27-900-57	Due To/(From)>Interfacility>NJ14	(67,080.00)	0.00	(67,080.00)
27-901-48	Due To/(From)>Interfacility>WW/DE 5 and CT4	(120.00)	0.00	(120.00)
27-901-49	Due To/(From)>Interfacility>CT4	(304,895.00)	(564,053.00)	(868,948.00)
27-901-50	Due To/(From)>Interfacility>CT4 and NJ14	90,768.00	0.00	90,768.00
27-901-51	Due To/(From)>Interfacility>CT4 and GA	(8,134.00)	0.00	(8,134.00)
27-901-52	Due To/(From)>Interfacility>CT4 and PA4	(750.00)	0.00	(750.00)
27-901-53	Due To/(From)>Interfacility>CT4 and NJ4	(3,622.00)	0.00	(3,622.00)
27-901-55	Due To/(From)>Interfacility>CT4 and NJ2	(1,380.00)	0.00	(1,380.00)
27-901-59	Due To/(From)>Interfacility>CT4 and MD5	(196.00)	0.00	(196.00)
27-901-85	Due To/(From)>Interfacility>Orange Park and CT4	(47.00)	0.00	(47.00)
27-902-11	Due To/(From)>Interfacility>CT4 and CT3	3,423.00	0.00	3,423.00
Subtotal [B3]	Loans from Owners or Related Parties	(290,033.00)	(564,053.00)	(854,086.00)
Subgroup : [B4]	Other Long Term Liabilities			
27-000-40	Due To/(From)>Amex Grolon	(7,583.00)	0.00	(7,583.00)
27-000-80	Due To/(From)>Vendor	15,031.00	0.00	15,031.00
27-100-81	Due To/(From)>Facility CC>Voorhees	(25.00)	0.00	(25.00)
27-102-00	Due To/(From)>Medicare A	(3,786.00)	0.00	(3,786.00)
27-102-14	Due To/(From)>Medicare A>Sequester	(4,691.00)	0.00	(4,691.00)
27-105-00	Due To/(From)>Commercial HMO	(19,590.00)	0.00	(19,590.00)
Subtotal [B4]	Other Long Term Liabilities	(20,644.00)	0.00	(20,644.00)
Total [33]	Liabilities	(1,967,794.00)	(564,053.00)	(2,531,847.00)
Group : [35]	Equity			
Subgroup : [B5]	Cumulated Earnings			
30-000-00	Retained Earnings	(57,805.00)	0.00	(57,805.00)
31-404-87	Partners' Equity>Robert Hoch>Draws	24,018.00	0.00	24,018.00
Subtotal [B5]	Cumulated Earnings	(33,787.00)	0.00	(33,787.00)
Total [36]	Equity	(33,787.00)	0.00	(33,787.00)
	Sum of Account Groups	0.00	0.00	0.00

Client: **Complete Care Management**
 Engagement: **Medicaid - Complete Care at Groton Regency, LLC**
 Period Ending: **9/30/2022**
 Trial Balance: **A.01 - TB**
 Workpaper: **H.01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries				
Reclassifying Journal Entries JE # 1				
To reclass non movable equipment to correct lines of the cost report				
15-100-00	Accum Depn>Miscellaneous		6,569.00	
Marcum 102	Depreciation Expense>Leasehold Improvements		6,005.00	
Marcum 104	Depreciation Expense>Non Movable		564.00	
92-000-00	Depreciation Expense			6,569.00
Marcum 101	Accum Depreciation>Leasehold Improvements			6,005.00
Marcum 103	Accum Depreciation>Non Movable			564.00
Total			13,138.00	13,138.00
Reclassifying Journal Entries JE # 2				
To reclass dentist fees to correct lines of cost report				
Marcum 105	Dentist		11,279.00	
61-750-00	Nursing Admin Expense>Medical Director			11,279.00
Total			11,279.00	11,279.00
Reclassifying Journal Entries JE # 3				
To reclass expenses not relating to dues into correct lines of the cost report.				
Marcum 106	Subscriptions		266.00	
Marcum 107	Chamber Dues		660.00	
Marcum 108	Education		52.00	
Marcum 109	Sales & Use Tax		100.00	
80-235-00	Admin Expense>Dues & Subscriptions			1,078.00
Total			1,078.00	1,078.00
Reclassifying Journal Entries JE # 4				
To record AJE PBC				
59-000-00	Radiology Expense		869.00	
60-230-00	Nursing Expense>Data Processing		35,410.00	
60-700-06	Nursing Expense>Contracted Services>Other		21,120.00	
60-700-19	Nursing Expense>Contracted Service>LPN		1,354.00	
60-700-20	Nursing Expense>Contracted Service>CNA		7,172.00	
60-700-22	Nursing Expense>Contracted Service>LPN Overtime		174.00	
60-700-23	Nursing Expense>Contracted Service>CNA Overtime		3,431.00	
61-750-00	Nursing Admin Expense>Medical Director		10,835.00	
70-833-00	Dietary Expense>Contracted Dietician		4,610.00	
75-205-00	Maintenance Expense>Sanitation & Incineration		1,532.00	
75-207-00	Maintenance Expense>Repairs & Maint		72,896.00	
75-700-00	Maintenance Expense>Contracted Service		780.00	
76-228-00	Utility Expense>Electric		25.00	
80-181-00	Admin Expense>Shredding		1,110.00	
80-183-00	Admin Expense>Supplies		934.00	
80-209-00	Admin Expense>Postage		13.00	
80-230-00	Admin Expense>Data Processing		53,469.00	
80-230-00	Admin Expense>Data Processing		250.00	
80-231-00	Admin Expense>Telephone		300.00	
80-238-00	Admin Expense>Legal Fees		8,435.00	
80-240-02	Admin Expense>Professional Fees>Add Back		438.00	
80-250-00	Admin Expense>Marketing & Advertising		8,116.00	
80-250-00	Admin Expense>Marketing & Advertising		1,536.00	
80-252-00	Admin Expense>Startup Costs		500.00	
80-255-00	Admin Expense>Startup Costs>Agency		96.00	
80-279-00	Admin Expense>Management Fee		603,350.00	
85-885-00	Employee Benefits>Life Insurance		1,695.00	
27-901-49	Due To/(From)>Interfacility>CT4			603,350.00
60-700-20	Nursing Expense>Contracted Service>CNA			96.00
80-252-00	Admin Expense>Startup Costs			199,783.00
80-255-00	Admin Expense>Startup Costs>Agency			12,131.00
98-999-99	Prior Period Expense			25,090.00

Total		<u><u>840,450.00</u></u>	<u><u>840,450.00</u></u>
Reclassifying Journal Entries JE # 5	A.02a		
to record an additional AJE PBC			
27-901-49	Due To/(From)>Interfacility>CT4	39,297.00	39,297.00
80-279-00	Admin Expense>Management Fee		
Total		<u><u>39,297.00</u></u>	<u><u>39,297.00</u></u>
	Total Reclassifying Journal Entries	<u><u>905,242.00</u></u>	<u><u>905,242.00</u></u>
	Total All Journal Entries	<u><u>905,242.00</u></u>	<u><u>905,242.00</u></u>



Workpaper Index: B.03
 Prepared By:
 Reviewed By:
 Workpaper Date:
 Run Date: 1/31/2023

Provider Name: Complete Care at Groton Regency, LLC
 Provider Number: 2461
 Period Ended: 9/30/22

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: